



DOVER SCHOOL DISTRICT

EMPOWERING ALL LEARNERS!

FISCAL YEAR 2023 BUDGET MODELS

January 2022

January 19, 2022

INTRODUCTION

The administration will be bringing forward two models for the Dover School District Fiscal Year 2023 Budget. Model One represents a ***Tax Cap Budget***, and Model Two represents a ***Meeting Obligations Budget***.

The budget models provide limited resources to support continual growth and improvement of the District as well as the necessary resources to adequately support the Dover School District Strategic Plan. The ***Tax Cap Budget*** will reduce staffing that will also impact programs and services. The ***Meeting Obligations Budget*** will permit the District to maintain the current staffing levels with no additional programs or services provided.

During the January 18th Budget Workshop, the two models will be reviewed with the School Board, with additional details provided through the presentations and discussions.

The ***Tax Cap Budget and the Meeting Obligations Budget*** are the starting points for the development of the Fiscal Year 23 Budget that will be presented to the City Council. From the information presented, the Board will need to identify and develop a budget that will accomplish the Board's goals and priorities.

Also note, the Dover Teacher's Union Collective Bargaining Agreement expires August 31, 2022. It will need to be determined when to enter negotiations. This is a significant factor to consider in the development of the FY 23 budget as well as the impact on future budgets.

PURPOSE OF A SCHOOL DISTRICT BUDGET

A budget is an outline of educational programs and services with costs affixed to specific purposes to effectively direct administration in achieving the District's goals and objectives. In schools, the adoption of a budget implies that a set of decisions have been made by school board members and administrators which culminate in matching a school's resources with its' operational needs.

This link between instruction and financial planning is critical to effective budgeting. In addition, such a budgeting practice will enhance the evaluation of budgetary and educational performances since resource allocations are closely associated with instructional plans. In this way, the annual general fund budget is not only the financial plan, but also the educational plan expressed in dollars.

The purpose of budgeting is to provide the best possible educational opportunities for every student in the school district.

STRATEGIC PLAN GOALS

Education has become complex and demanding with the variety of roles educational institutions assume in supporting students' learning and other essential needs associated with the healthy development of a child. The strategic plan has four goals along with specific objectives associated with each goal. It is critical the budget aligns with and supports the strategic plan.

GOAL 1: The Dover School District will improve educational outcomes for students by effectively engaging with the broader community.

- **Objective 1.1:** We will enhance student voice by creating a student-driven environment that allows all students to have meaningful input and choice into their learning program.
- **Objective 1.2:** We will enhance support and wellness for all students through purposeful engagement in school and community-based activities
- **Objective 1.3:** For students to freely explore all post-graduation options, we will improve and expand our college and career network by strengthening existing partnerships and developing new partnerships with businesses, non-profit organizations, and educational institutions.
- **Objective 1.4:** We will provide opportunities for all families to engage with the Dover schools using sustainable strategies to foster consistent and authentic two-way communication.
- **Objective 1.5:** We will provide opportunities for diverse community stakeholders to engage with the Dover schools in shared problem solving and decision making.

GOAL 2: The Dover School District will develop and sustain a culture that is characterized by optimizing social, emotional, civic, physical, and rigorous academic learning.

- **Objective 2.1:** We will promote and support the overall health and well-being of all students and staff.
- **Objective 2.2:** We will maximize each student's engagement in learning.
- **Objective 2.3:** We will optimize individual achievement by ensuring every student receives academic instruction that is culturally responsive and matched to developmental needs.
- **Objective 2.4:** We will optimize student learning and achievement by developing and implementing a competency-based education model.
- **Objective 2.5:** We will facilitate the effective use of technology for all learning community members.
- **Objective 2.6:** We will establish and sustain effective integration of technology into all aspects of the curriculum, teaching, and learning.

- **Objective 2.7:** We will establish and sustain opportunities for all students to engage in a variety of healthy and productive extracurricular and co-curricular activities.

GOAL 3: The Dover School District is committed to continued investments in infrastructure to support student learning inclusive of facilities, technology, safety, and security.

- **Objective 3.1:** We will provide, manage, and maintain clean, safe, and adequate facilities to support student learning, effective instruction, and community engagement.
- **Objective 3.2:** We will provide robust technology infrastructure, support, and training to facilitate a technology rich, collaborative 21st century learning environment.
- **Objective 3.3:** We will commit to investing and supporting the safety and security for the well-being of all students and staff.

GOAL 4: The Dover School District will recruit, hire, develop and retain effective and caring educators and support them in their growth as a strong school community.

- **Objective 4.1:** We will plan for and manage staff hiring, placement, turnover, and succession.
- **Objective 4.2:** We will cultivate continuous improvement of instructional and leadership capacities to increase student growth and achievement through individual and collective professional development.

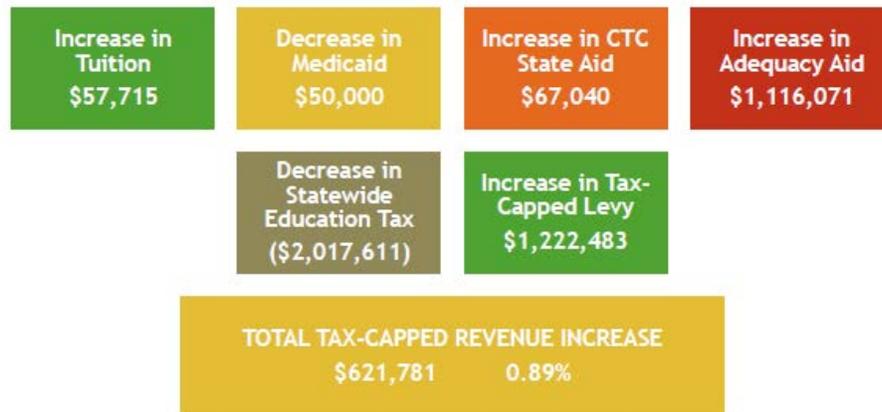
BACKGROUND

All departments have submitted their budgets and staff change requests, and the review process has begun. Revenue projections for supporting this budget are already proving to be dire. On June 10th, Senate Bill 3 was signed by the governor providing NH residents with \$100 million in tax relief. The impact to the Dover School District is a \$2 million reduction in the State-Wide Education tax payment. With only \$1.2 million in revenue allowed under the tax cap in local revenue, and \$1.1 million allowed in additional Adequacy aid; the District is currently looking at a \$621 thousand increase in funding for next year's budget. To put this in perspective, the tax cap increase does not even cover the increase in health insurance which is estimated at \$671 thousand.

The City of Dover tax cap adds a level of complexity to the budgetary process that is important to understand. The Dover tax cap only applies to the City's local property taxes. It is not a cap on the budget itself. The City's local property taxes are only one of the 25 different revenue streams supporting the District's budget. In a situation where other revenue streams are falling - like the state-wide education tax – the increase allowed under the tax cap may deliver no increase to the actual budget. This year, the tax cap allows for an estimated 2.75% increase to what was raised to support this year's budget. Considering that our largest contracts are growing by 3 to 4 percent, and electric rates are increasing at 46%, and health insurance rates are growing by 10%, the cap is not even coming close to addressing the inflationary concerns that the District is seeing in this market.

One of the District’s largest funding sources next to state and local property taxes is the State Adequacy Aid grant. This grant relies heavily on our Free & Reduced enrollment numbers. For the FY23 budget, the number of families submitting applications is significantly down. While the District would normally celebrate this as a sign of increased employment opportunities, and a booming economy, the District is more concerned that this is really due to free meals being provided for all students. Now that there is no requirement to fill out an application to get free or reduced priced breakfasts and lunches, applications have dropped from 1,044 to 890. This 15% drop, in an economic climate where we would normally have a 10% increase, is costing the District hundreds of thousands of dollars in state funding.

MAJOR REVENUE INCREASES/DECREASES



BUDGET MODELS

Two FY23 models are being presented to start the Board’s deliberations to determine the budget that will be developed and approved by the Board to be presented to the City Council for consideration and approval.

MODEL ONE – Tax Cap Budget

PURPOSE - The purpose of the model is to demonstrate the impact the tax cap will have on programs and services for Fiscal Year 2023, a \$3,337,073 reduction to the department level budget request for a total budget of \$70,307,141.

ASSUMPTIONS

1. Seventy percent of the budget is human resources that encompasses salaries and benefits. The total amount over the tax cap is \$3,337,073, 70% of this amount in salary and benefits that need to be reduced is \$2,335,951. The national average for percentage of staffing in school budgets is 80% (<https://nces.ed.gov>).
2. Thirty percent of the budget is inclusive of purchased services, supplies, furniture, equipment, fees and debt service; 30% of this amount that needs to be reduced is \$1,001,122.

3. The model does not fully support the District’s Strategic Plan. The plan does support the District’s CIP program. It is further noted that the District has a history of adding and eliminating positions due to fiscal constraints. The lack of consistent funding creates uncertainty in sustaining critical roles in the District that supports the strategic plan.
4. Does not include any new faculty and staff positions.
5. It is understood that the adoption of a true tax cap budget will have a significant impact on district-based and school-based programs and services.

The tax cap model will require the following reduction in positions:

POSITION	FTE TOTAL	EXPENDITURE REDUCTION
SAU Administrator	1.0 FTE	\$188,831
School Based Administrators	3.0 FTE	\$478,073
Elementary Teachers	9.0 FTE	\$738,984
Middle School Teachers	5.0 FTE	\$527,846
DPA	2.0 FTE	\$63,882
DEOP	1.0 FTE	\$72,165
TOTAL	21.0 FTE	\$2,280,919

With the reduction of 14 FTEs at the elementary and middle school levels, the following are the estimated student to general education teacher ratios based on the estimated enrollment:

SCHOOL	FTE TOTAL	STUDENT:TEACHER RATIO
Elementary Schools	9 FTE	1251/61 = 21
Dover Middle School	5 FTE	1026/42 = 24

MODEL TWO – Meeting Obligations Budget

PURPOSE - To meet the budget obligations and to maintain the current level of programs and services.

ASSUMPTIONS

1. The 2021-2022 programs and services will be maintained which supports the current level of staffing.
2. The model does not support fully support the District’s Strategic Plan. The plan should support the District’s CIP program and lowers student to teacher ratios. It is further noted that the District has a history of adding and eliminating positions due to fiscal constraints. The lack of consistent funding creates uncertainty in sustaining critical roles in the District that support the strategic plan.
3. Two instructional coaches will be supported in the general fund. The instructional coaches are vital to the ongoing development and implementation of competency-based learning, embedded

professional development, and learning initiatives. The aim is to continue to move placing the instructional coaches in the general fund rather than the positions being grant supported.

RATIONALE FOR ADDITIONAL FUNDS

The preliminary tax cap on the local education property tax provided by the City Finance Director allows for a 2.75% increase. The purpose of this cap is to stabilize local property taxes and prevent them from escalating beyond a three-year average of inflation in the northeast region of the United States. If this cap were applied to the net total revenue received from both Adequacy Aid and the Statewide Education Tax, then the District would receive an additional \$490,630 in funding versus a \$901,540 loss.

Keeping with the purpose and spirit of the tax cap, the District believes that it would be responsible for taxpayers to override the cap and limit their total education tax increase to the percentage allowed under the local tax cap rules. This would provide the District with \$1,392,170 in additional revenue, and significantly limit the damage incurred by the FY23 estimated loss of revenue.

MAINTAINING STAFFING LEVELS

Without the reduction of 21 FTEs at the elementary and middle school levels, the following are the estimated student to general education teacher ratios based on the estimated enrollment:

SCHOOL	FTE TOTAL	STUDENT:TEACHER RATIO
Elementary Schools	77.0 FTE	1251/70 = 18
Dover Middle School	47.0 FTE	1026/47 = 22

NEW POSITIONS

During the budget development process, principals were requested to provide proposals for additional staffing positions. The following is a summary list of the requested positions:

SCHOOL	POSITION	FTE	COST
Dover High School	SY Admin Asst II – Library Assistant	1.0	\$21,889
Dover High School	Social Studies Teacher from .67 FTE to 1.0 FTE	0.33	\$51,339
Dover High School	2 Block part-time Art Teacher	0.33	\$32,500
CTE	Increase Building Construction from .67 FTE to 1.0 FTE	0.33	\$52,386
CTE	Increase Sports Medicine from .67 FTE to 1.0 FTE	0.33	\$37,153
CTE	Health Science Clinical Instructor Hours \$38/hour		\$48,496
CTE	Cyber Patriot Advisory Stipend to Category III 5.2%		\$2,509
CTE	FFA Assistant Advisor Category 1 Stipend 1.6%		\$772
Dover Middle School	Behavior Specialist	1.0	\$91,634
Dover Middle School	Leadership Team Member Stipend	0	\$1,684
Dover Middle School	Library Assistant	1.0	\$29,114
Dover Middle School	Fifth Grade Teacher	1.0	\$91,693
Dover Middle School	4 Noon Supervisors	1.0	\$15,470
Dover Middle School	JP Clerical School Year to Full Year	0	\$8,665
Dover Middle School	SS Clerical School Year to Full Year	0	\$37,089

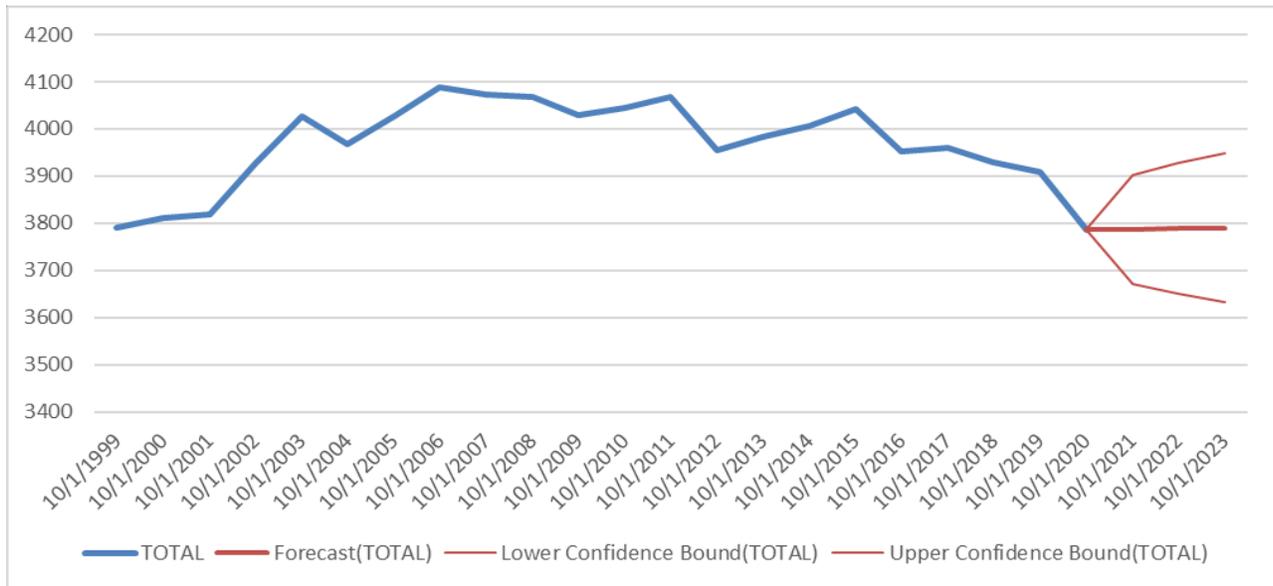
Dover Middle School	KN Clerical School Year to Full Year	0	\$40,524
Dover Middle School	KW add 1.5 hours	0	\$35,019
Garrison School	Literacy Specialist	1.0	\$44,695
Garrison School	Counselor	1.0	\$87,165
Elementary Schools	15 Primary Instructional Paraeducators	15.0	\$731,069
Elementary Schools	Stipend Team Leaders (24)	0	\$38,294
Special Education	Elementary Administrative Assistant	1.0	\$61,923
Special Education	Float Nurse 1	1.0	\$96,361
Special Education	Float Nurse 2	1.0	\$96,361
Special Education	Special Education Teacher	4.0	\$366,773
Special Education	Bellamy Academy Special Education Teacher	1.0	\$96,361
SAU	Replace Account Payable with Accountant	0.33	\$21,348
SAU	Full Time PR & Benefits Administrator	.25	\$43,188
SAU	High School Instructional Coach	1.0	\$120,836
SAU	Instructional Coaches 100% grant funded to 100% general budget funded	5.0	\$604,181
SAU	IT Support Staff	2.0	\$176,023
TOTAL		39.90	\$3,182,514

RECOMMENDED ADDITIONAL POSITIONS

After reviewing the additional staffing positions and rationale, the SAU Cabinet recommends the following positions be given consideration for moving forward. The positions were selected based on safety, strategic plan, and logistics.

SCHOOL	POSITION	FTE	COST
Dover High School	SY Admin Asst II – Library Assistant	1.0	\$21,889
Dover High School	Social Studies Teacher from .67 FTE to 1.0 FTE	0.33	\$51,340
CTE	Increase Building Construction from .67 FTE to 1.0 FTE	0.33	\$52,386
CTE	Increase Sports Medicine from .67 FTE to 1.0 FTE	0.33	\$37,153
CTE	Health Science Clinical Instructor Hours \$38/hour		\$48,496
CTE	Cyber Patriot Advisory Stipend to Category III 5.2%		\$2,509
CTE	FFA Assistant Advisor Category 1 Stipend 1.6%		\$772
Dover Middle School	Leadership Team Member Stipend	0	\$1,684
Dover Middle School	4 Noon Supervisors	1.0	\$15,471
Special Education	Elementary Administrative Assistant	1.0	\$61,923
Special Education	Float Nurse 1	1.0	\$96,361
Special Education	Float Nurse 2	1.0	\$96,361
Special Education	Special Education Teachers	4.0	\$366,774
Special Education	Bellamy Academy Special Education Teacher	1.0	\$96,361
SAU	Replace Accounts Payable with Accountant	0.33	\$21,348
SAU	Full Time Payroll & Benefits Administrator	0.25	\$43,188
SAU	High School Instructional Coach	1.0	\$120,836
SAU	IT Support Staff	2.0	\$176,023
SAU	Instructional Coaches	2.0	\$241,672
TOTAL		14.57	\$1,552,547

DISTRICT ENROLLMENT PROJECTIONS



HISTORICAL DISTRICT ENROLLMENT

Note: The October 1 data was used for these charts. The Four-Year Average has been rounded to the nearest whole number.

Historical Elementary Schools Enrollment – October 1 Data

KINDERGARTEN	2018	2019	2020	2021	Four-Year Average
Garrison	72	88	55	68	71
Horne Street	85	82	65	81	78
Woodman Park	77	97	63	86	81
FIRST GRADE	2018	2019	2020	2021	Average
Garrison	97	71	88	66	81
Horne Street	80	75	77	67	75
Woodman Park	96	83	93	79	88
SECOND GRADE	2018	2019	2020	2021	Average
Garrison	67	95	74	86	81
Horne Street	114	78	70	80	86
Woodman Park	91	96	83	82	88
THIRD GRADE	2018	2019	2020	2021	Average
Garrison	96	66	88	79	82
Horne Street	100	117	77	73	92
Woodman Park	87	91	89	74	85
FOURTH GRADE	2018	2019	2020	2021	Average
Garrison	89	96	68	80	83
Horne Street	100	102	107	77	97
Woodman Park	89	90	80	87	87

Historical Dover Middle School Enrollment – October 1 Data

GRADE	2018	2019	2020	2021	Four Year Average
Fifth	301	262	288	260	278
Sixth	267	287	256	278	272
Seventh	302	258	285	252	275
Eighth	305	303	256	283	287

Historical Dover High School Enrollment – October 1 Data

GRADE	2018	2019	2020	2021	Four Year Average
Ninth	409	406	396	343	389
Tenth	332	407	401	402	386
Eleventh	307	328	383	383	350
Twelfth	367	331	344	420	366

Historical CTE Sending School Enrollment

GRADE	2018	2019	2020	2021	Four Year Average
Ninth	0	0	0	1	
Tenth	61	36	16	18	33
Eleventh	17	112	66	70	66
Twelfth	44	3	57	58	41

Historical Barrington Tuition Enrollment

GRADE	2018	2019	2020	2021	Four Year Average
Ninth	42	53	50	42	47
Tenth	42	44	59	56	50
Eleventh	26	42	38	58	41
Twelfth	60	29	44	47	45

Historical Nottingham Tuition Enrollment

GRADE	2018	2019	2020	2021	Four Year Average
Ninth	42	27	30	23	31
Tenth	16	43	23	28	28
Eleventh	13	13	38	18	21
Twelfth	14	18	20	35	22

Projected Elementary - Moving Classes Forward - 21-22 to 22-23

SCHOOL	Kinder*	First**	Second**	Third**	Fourth**	Total**
Garrison	71	68/81	68/81	86/82	80/83	373/398
Horne Street	75	83/75	64/86	80/92	73/97	375/423
Woodman Park***	81	89/88	79/88	81/85	72/86	402/429

(*) Based on historical 4-year average

(**) Move forward/4-year average (***) Does not include pre-school

Projected Dover Middle School - Moving Classes Forward - 21-22 to 22-23

Fifth**	Sixth**	Seventh**	Eighth**	Total**
242/278	254/272	278/275	253/287	1027/1111

(**) Move forward/4-year average

Projected Dover High School - Moving Classes Forward - 21-22 to 22-23

Ninth**	Tenth**	Eleventh**	Twelfth**	Total**
309*/389	342/386	404/350	380/366	1435/1490

(**) Move forward/4-year average (*) Includes 4-year average for Barrington & Nottingham

2021-2022 SCHOOL STAFFING LEVELS

Garrison School

POSITION	FTE
Principal	1.0
Dean	1.0
Dean of Student Services (shared)	.33
Guidance Counselor	1.0
Behavioral Specialist	1.0
School Nurse	1.0
General Education Teachers	22.0
Special Education Teachers	3.0
School Psychologist (shared)	.50
Occupational Therapist (shared)	.50
Speech Pathologist	1.0
Librarian	1.0
Art Teacher	1.0
Music Teacher	1.0
Physical Education Teacher	1.0
STEM Teacher	1.0
Reading Specialist	1.0
Intervention Support	4.0
ESOL	1.0
Administrative Assistant	1.0
Paraeducator/Clerk	1.0
Special Education Paraeducators	13.0
General Paraeducators	0.0
Lunch/Recess Supervisors (some work 2-3 shifts/week)	10

Horne Street School

POSITION	FTE
Principal	1.0
Dean	1.0
Dean of Student Services	0.33
Guidance Counselor	2.0
Behavioral Specialist	1.0
School Nurse	1.0
General Education Teachers	24.0

Special Education Teachers	3.0
Special Education Paraeducators	24
School Psychologist (share with GES)	.50
Speech/Language Therapist	1.0
Occupational Therapist	0.5
ESOL Support	
• Teacher	1.0
• Paraeducator	1.0
Librarian	1.0
Art Teacher	1.0
Music Teacher	1.0
Physical Education Teacher	1.0
STEM Teacher	1.0
Intervention Support	
• Reading Specialist	1.0
• Literacy Interventionists 2 @ 4 paid hours each	1.2
• Literacy Paraeducators 2 @ 6 paid hours each	1.8
Administrative Assistant	1.0
Noon/Recess Supervisors (4 Paraeducators @ 3 hours each daily)	1.6
Paraeducator/Clerk	1.0

Woodman Park School

POSITION	FTE
Principal	1.0
Dean	1.0
Dean of Student Services	.34
Guidance Counselor	2.0
Behavioral Specialist	1.0
School Nurse	1.0
General Education Teachers	24.0
Special Education Teachers	5.0
• Speech Language Pathologist	1.0
• Occupational Therapist/Physical Therapist	1.0
Pre-School Teachers	3.0
• Speech Language Pathologist	1.0
• Occupational Therapist/Physical Therapist	1.0
Pre-School Paraeducators	5.0
• Speech Language Assistant	1.0
Librarian	1.0
Art Teacher	1.0
Music Teacher	1.0
Physical Education Teacher	1.0
STEM Teacher	1.0
ESOL	1.0
• Title 1 Tutor (Paula's position)	1.0
Reading Specialist	1.0
Administrative Assistant	1.0
Paraeducator/Clerk	1.0
Special Education Paraeducators	26.0

General Paraeducators	1.0
Title 1 Tutors	8.0
Lunch/Recess Supervisors	4.0

Dover Middle School

POSITION	FTE
Principal	1.0
Dean of Teaching and Learning	1.0
Dean of Students	1.0
Dean of Student Services	1.0
Guidance Counselor	2.0
School Nurse	1.0
General Education Teachers	47.0
Special Education Teachers	13.0
Librarian	1.0
Art Teacher	2.0
Music Teacher	3.0
Physical Education Teacher	4.0
Computer Teacher	1.0
World Language Teacher/Civics	1.0
FACE	1.0
Industrial Arts	1.0
Speech	1
Title One Tutors	2.0 (Part-Time)
Literacy Interventionists	2.0 (Part-Time)
Administrative Assistants	1.0
Paraeducator/Clerk	1.0
Special Education Paraeducators	36.0
General Paraeducators	0
Lunch/Recess Supervisors	0

Dover High School

POSITION	FTE
Principal	1.0
CTC Director	1.0
Bellamy Academy Director	1.0
Dean of Teaching and Learning	1.0
Dean of Students	2.0
Dean of Student Services	1.0
Athletic Director	1.0
Guidance Counselor	6.0
School Nurse	1.0
Art Department	5.0
English Department	13.0
Math Department	13.0
Music Department	2.0
Physical Education/Wellness Department	4.33
Social Studies Department	10.67
World Language Department	8.0
CTE Teachers	18.34

Administrative Assistants	3.0 Year Round 4.0 School Year 1 27.5 hrs./wk. School Year
ESOL	1.0
Science Department (14.67 in reality- one unfilled that was added back)	13.67
Kiosk	2 School Year (1 30 hrs., 1 27 ½ hrs./wk.)
Parking Aide	1.0 School Year (30 hrs./wk.)
Transition Teacher – Student Services	1.0
School Psychologist – Student Services	1.0
Speech Pathologist – Student Services	1.0
Special Education Teachers	14.0
Paraeducators – Student Services	21.0

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POSITION	FTE
Superintendent	1.0
Assistant Superintendent of Students Services	1.0
Assistant Director of Student Services	1.0
Family Services Facilitator	1.0
Private/Charter Schools	1.0
Assistant Superintendent of Teaching and Learning	1.0
Instructional Coaches	5.0
Homeless Liaison	1.0
Assistant to the Superintendent	1.0
Teaching and Learning Administrative Assistant	1.0
Student Services Administrative Assistant	1.0
Business Administrator	1.0
Facilities Coordinator	1.0
Business Service Assistant	1.0
Accounts Payable	1.0