



**DOVER SCHOOL DISTRICT**  
EMPOWERING ALL LEARNERS!

# Fiscal Year 2026- 27 School Department Budget Workshop #5

January 6, 2026

# MAJOR REVENUE INCREASES/DECREASES (Operating Budget)

**Increase in Tuition**  
**\$155,671**

**Increase in Tax Levy**  
**(TC \$3,441,888)**  
**\$6,941,762**

**Increase in Adequacy Aid**  
**\$177,578**

**Increase in Transfers in from Capital Reserves**  
**\$408,000**

**Decrease in Building Aid**  
**(\$62,875)**

**Decrease in Statewide Education Tax**  
**(\$116,279)**

**TOTAL LOCAL TX REVENUE INCREASE**  
**\$6,941,762**      **Budget Inc = 10.68%**  
**TOTAL NEEDED OVER CAP:**  
**\$3,499,873**

# MAJOR IMPACTS on FY26 BUDGET - OBLIGATIONS

01

Wages & Benefits -  
Includes New  
Positions (9.06%):

\$5,285,447

02

Facilities  
Contract (4%):

\$160,022

03

Reg In-District  
Transportation(4%  
Contract): \$79,493

SPED In & Out  
Transportation(17%  
Contract+New):  
\$527,821

04

Facilities CIP:  
\$510,000  
Furniture  
Replacement

05

Debt Service:  
\$1,909,571  
Fund Transfers:  
-1,425,571  
Includes \$570K  
CIP Transfers out  
to CRs, and  
additional \$169K  
in debt service  
for geothermal  
CIP.

**Total Increases (above): \$7,020,212**

# New Position Recommendations



## DHS

- 1-FTE Social Studies Teacher
  - Accounts for the increase in social studies credits under the reauthorization of Ed 306
- Return AC positions
  - Replaces Department Facilitators and maintains Guiding Coalition at DHS. Department facilitators lack content area knowledge to lead departments outside their area of certification



## DALC

- DALC Counselor
  - Provides level service to DALC in light of significant reductions in state and federal funding.



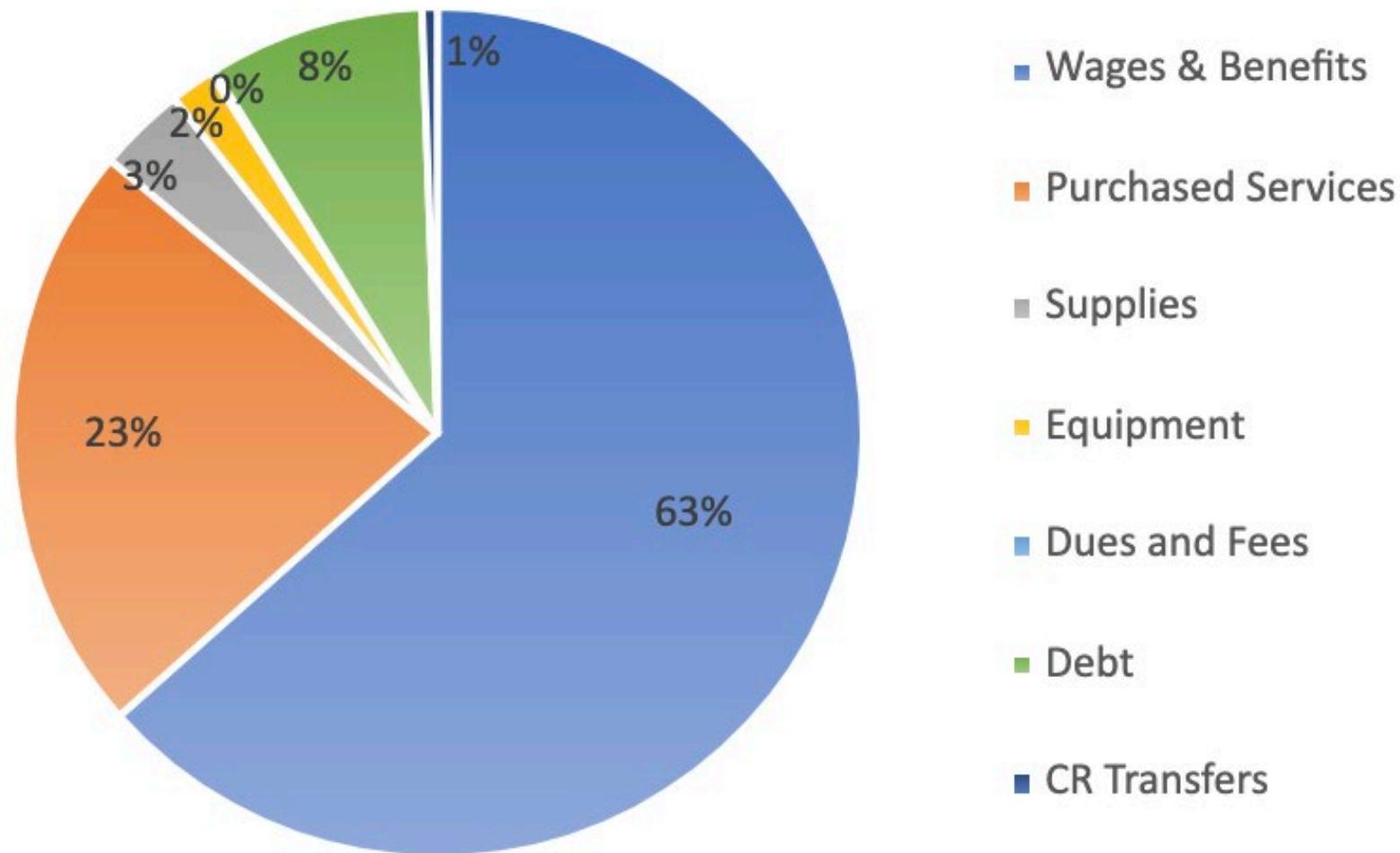
## Student Services

- 1 FTE School Psychologist
  - Provides evaluation and services at OOD and Private Schools- Will replace Contract Services and result in a cost savings of approximately 20k

# Considerations

- ▶ Maintaining Strategic Pillars and SMART Goal progress
- ▶ Class sizes as close to 20 at the Elementary as possible
- ▶ Class sizes as close to 25 as possible at the Middle School
- ▶ Keep HVAC installation at DMS on target
- ▶ Support an admin structure that allows for timely relevant feedback on instructional practices and timely supervision
- ▶ Maintain current counselor and health office staffing levels for wellness and safety reasons as well as impact to strategic pillar of wellness
- ▶ Minimize loss of staffing

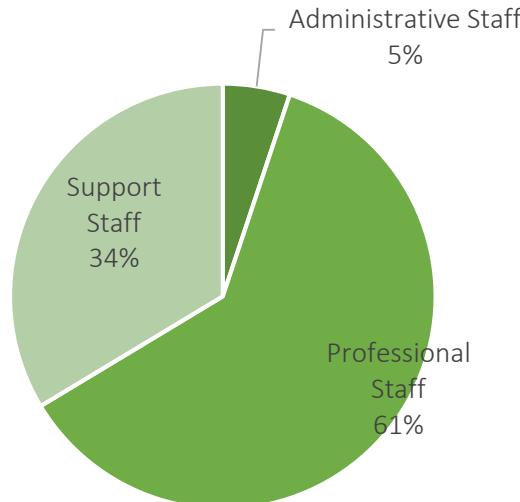
# Expense Types



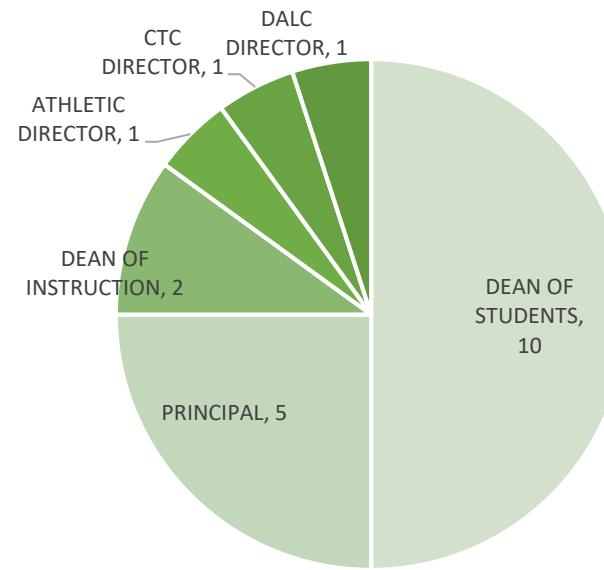
# Staff Mix

Category	Population	Population %	Salaries	Salary %
Administrative Staff	29	5%	\$3,409,557.67	10%
Professional Staff	348	61%	\$25,564,143.01	74%
Support Staff	191	34%	\$5,565,915.44	16%
<b>Total</b>	<b>568</b>	<b>100%</b>	<b>\$34,539,616.12</b>	<b>100%</b>

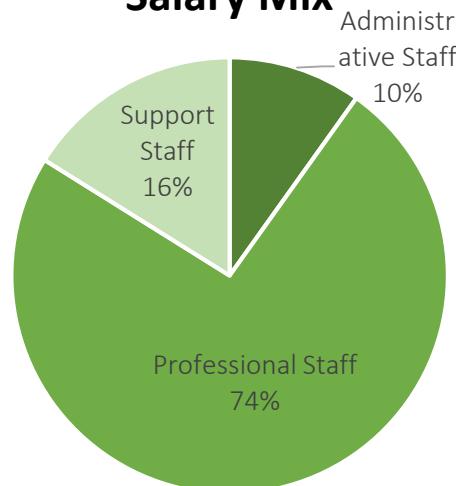
## Headcount Mix



## School Only Administrative Roles



## Salary Mix



Superintendent	1
Business Administrator/CFO	1
HR Director	1
Director of Student Services	1
Director of Information Technology	1
Curriculum Instruction Assessment Staff	4
<b>School-Based</b>	<b>20 (69%)</b>

**69% of Administrative roles are School-Based**

# Scenarios # 1 Tax Cap Compliant

- ▶ Tax Cap Compliant
  - Reduction of 3.4 Million
    - Lower estimate of Health Insurance from 10 percent to 6.5 percent which reflects the cost of SchoolCare 2.0. Savings of \$477,000
    - Remove Geothermal portion of HVAC project at DMS. Use a traditional approach. This will not impact the timeline of completion. Savings of \$169,000
    - Administrative reductions in non-wage items of \$205,411.28
    - Reduce by 20 FTE positions across the district
      - ▶ 9 Elem FTE
      - ▶ 10 DMS FTE
      - ▶ 1 FTE DHS

Grade Level	School	FY27 Projected Enrollment	*7-Yr. Grade Level Average	FY27 FTEs	FY27 Projected Student:Te acher Ratio	FY27 Adjusted FTEs	FY27 <u>Adjusted</u> Student:Teacher Ratio
K*	FGH	82	79	5	16.4	5	16.40
	GES	63	68	4	15.75	4	15.75
	**WPS	70	76	5	14	4	17.50
1	FGH	82	80	5	16.4	5	16.40
	GES	63	71	4	15.75	4	15.75
	WPS	70	80	4	17.5	4	17.50
2	FGH	70	79	5	14	3	23.33
	GES	63	77	4	15.75	3	21.00
	WPS	57	82	4	14.25	3	19.00
3	FGH	85	85	5	17	4	21.25
	GES	64	77	4	16	3	21.33
	WPS	82	81	4	20.5	4	20.50
4	FGH	86	84	4	21.5	4	21.50
	GES	77	81	4	19.25	4	19.25
	WPS	74	82	5	14.8	3	24.67
FGH School Enrollment		405	407	24	16.88	21	19.29
GES School Enrollment		330	374	20	16.5	18	18.33
WPS School Enrollment		353	401	22	16.05	18	19.61

5	DMS	253	243	10	25.3		10	25.30
6	DMS	211	250	10	21.1		10	21.10
7	DMS	224	252	12	18.67		8	28.00
8	DMS	213	264	12	17.75		8	26.63
DMS School Enrollment		901	1009	44	20.48		36	25.03
9	DHS	***302	372	-	-		-	Note class size for grades 7&8
10	DHS	368	370	-	-		-	
11	DHS	362	350	-	-		-	
12	DHS	309	371	-	-		-	
DHS School Enrollment		1341	1463	123	10.90		122	10.99

Reduction at DHS TBD but would include maintaining the 1 FTE addition for Social Studies

Reduction of 2 additional at DMS but non-grade level team positions.

REMEMBER: all teaming positions need to be cut in multiples of 4 FTE's to maintain middle school structure

# Scenario # 2 1.7 Million over the Tax Cap

- Reduction of 1.7 Million
  - Lower estimate of Health Insurance from 10 percent to 6.5 percent which reflects the cost of SchoolCare 2.0. Savings of \$477,000
  - Remove Geothermal portion of HVAC project at DMS. Use a traditional approach. This will not impact the timeline of completion. Savings of \$169,000
  - Administrative reductions in non-wage items of \$205,411.28
  - Reduce by 8 FTE positions across the district
    - 6 Elem FTE
    - 1 DMS FTE
    - 1 DHS FTE

Grade Level	School	FY27 Projected Enrollment	*7-Yr. Grade Level Average	FY27 FTEs	FY27 Projected Student:Te acher Ratio		FY27 Adjusted FTEs	FY27 Adjusted Student:Te acher Ratio
K*	FGH	82	79	5	16.4		5	16.40
	GES	63	68	4	15.75		4	15.75
	**WPS	70	76	5	14		4	17.50
1	FGH	82	80	5	16.4		5	16.40
	GES	63	71	4	15.75		4	15.75
	WPS	70	80	4	17.5		4	17.50
2	FGH	70	79	5	14		4	17.50
	GES	63	77	4	15.75		4	15.75
	WPS	57	82	4	14.25		3	19.00
3	FGH	85	85	5	17		4	21.25
	GES	64	77	4	16		3	21.33
	WPS	82	81	4	20.5		4	20.50
4	FGH	86	84	4	21.5		4	21.50
	GES	77	81	4	19.25		4	19.25
	WPS	74	82	5	14.8		4	18.50
FGH School Enrollment		405	407	24	16.88		22	18.41
GES School Enrollment		330	374	20	16.5		19	17.37
WPS School Enrollment		353	401	22	16.05		19	18.58

5	DMS	253	243	10	25.3		10	25.30
6	DMS	211	250	10	21.1		10	21.10
7	DMS	224	252	12	18.67		12	18.67
8	DMS	213	264	12	17.75		12	17.75
DMS School Enrollment		901	1009	44	20.48		44	20.48
9	DHS	***302	372	-	-		-	-
10	DHS	368	370	-	-		-	-
11	DHS	362	350	-	-		-	-
12	DHS	309	371	-	-		-	-
DHS School Enrollment		1341	1463	123	10.90		122	10.99

# DALC Funding

- ▶ FY 27 \$438,892 or a 53% increase over FY 26 in local budget allocated to DALC for administrative costs and benefits
  - ▶ Currently includes a 22k rent subsidy in FY27 proposal
  - ▶ Absorption of one FTE in district budget for FY 27
- ▶ District funding accounts for approximately 50% of DALC's operating budget



Project	Budget Cost	Grant, Rebates, Credits	Total Cost Minus Grants	Annual Utility Savings			
				Electric (kWh)	Natural Gas (therms)	\$	CO2 Emissions (lbs)
Full Scale Geo Using Pioneering Well Technology (Dig Energy)	\$ 8,915,545.00	\$ 2,841,565.30	\$ 6,073,979.70	-373,180.00	37,269.00	-18,718.00	338,257.00
Solar	\$ 1,230,000.00	\$ 313,000.00	\$ 917,000.00	472,861.00	0.00	69,657.00	141,858.00
Roof Restoration 20 year life	\$ 578,550.00	\$ -	\$ 578,550.00	0.00	0.00	0.00	0.00
<b>TOTAL:</b>	<b>\$ 10,724,095.00</b>	<b>\$ 3,154,565.30</b>	<b>\$ 7,569,529.70</b>	<b>99,681.00</b>	<b>37,269.00</b>	<b>50,939.00</b>	<b>480,115.00</b>

Project	Budget Cost	Grant, Rebates, Credits	Total Cost Minus Grants	Annual Utility Savings			
				Electric (kWh)	Natural Gas (therms)	\$	CO2 Emissions (lbs)
DX RTUs & Air Cooled CHW AHUs	\$ 4,668,675.00	\$ 50,000.00	\$ 4,618,675.00	-202,828.00	18,443.00	-12,347.00	161,947.00
Solar	\$ 1,230,000.00	\$ 313,000.00	\$ 917,000.00	472,861.00	0.00	69,657.00	141,858.00
Roof Restoration 20 year life	\$ 578,550.00	\$ -	\$ 578,550.00	0.00	0.00	0.00	0.00
<b>TOTAL:</b>	<b>\$ 6,477,225.00</b>	<b>\$ 363,000.00</b>	<b>\$ 6,114,225.00</b>	<b>270,033.00</b>	<b>18,443.00</b>	<b>57,310.00</b>	<b>303,805.00</b>

# Geothermal

# Next Steps



- ▶ Budget Adoption January 12, 2026
- ▶ Budget Adoption Snow Date January 13, 2026
- ▶ Budget due to City Manager January 16, 2026
- ▶ **Please submit any questions or requests to CFO Limanni and Dr. Boston by Thursday morning each week to allow administration to respond and include for the workshop each following Monday.**