



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

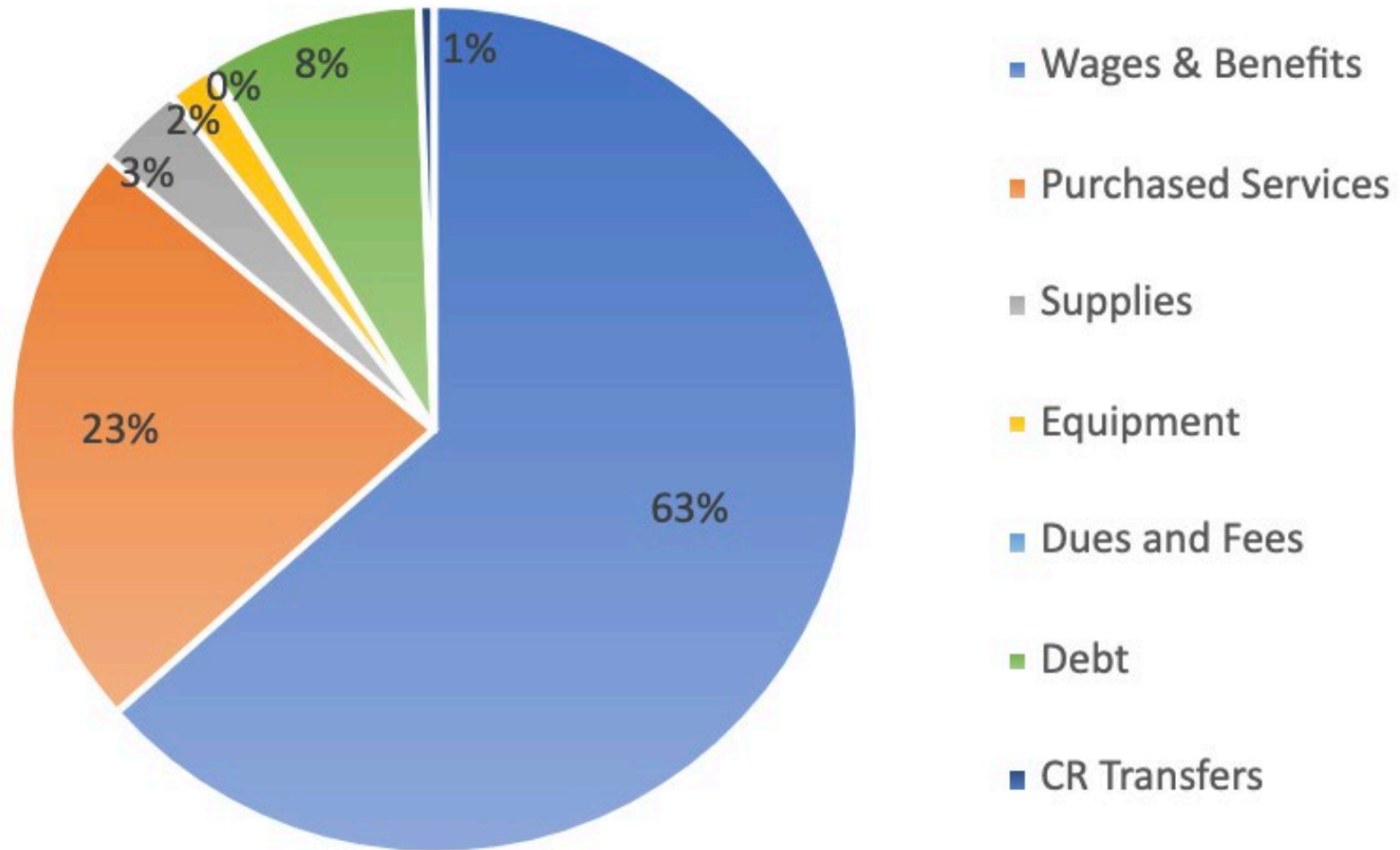
1 FTE School Psychologist

- 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

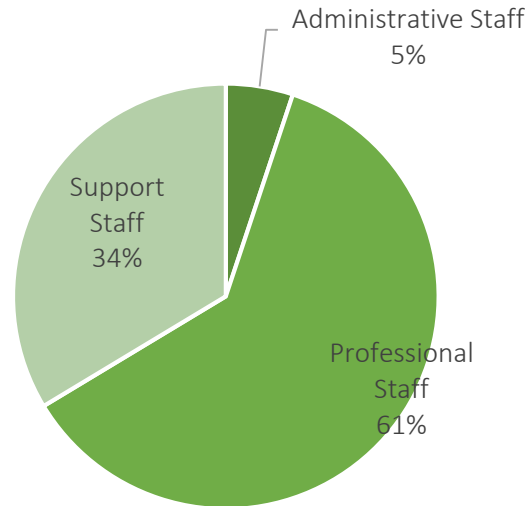
Expense Types



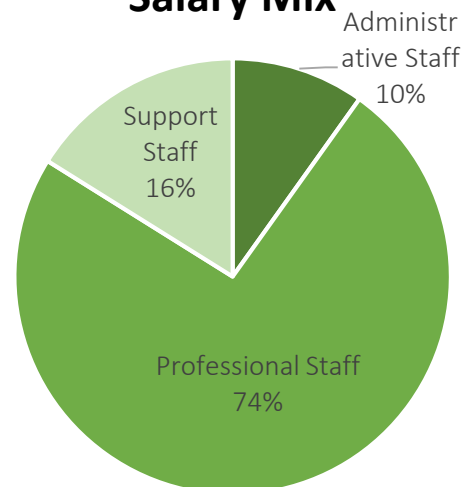
Staff Mix

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%
Total	568	100%	\$34,539,616.12	100%

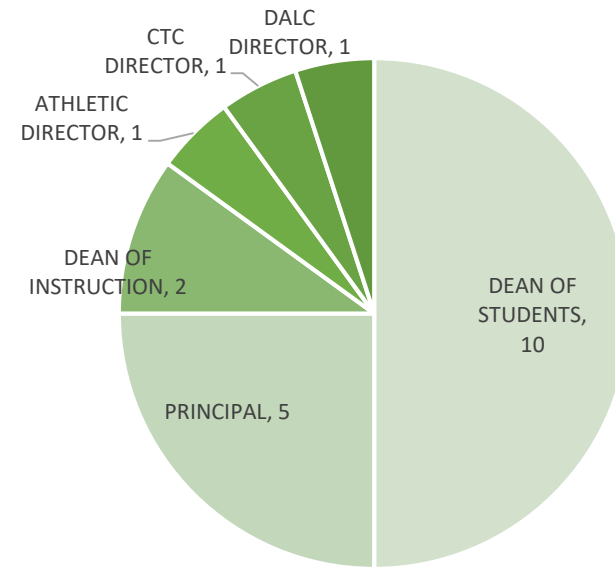
Headcount Mix



Salary Mix



School Only Administrative Roles



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

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 <u>Adjusted</u> 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	-	-		-	
10	DHS	368	370	-	-		-	
11	DHS	362	350	-	-		-	-
12	DHS	309	371	-	-		-	-
DHS School Enrollment		1341	1463	123	10.90		122	10.99

Note class size for grades 7&8

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 <u>Adjusted</u> FTEs	FY27 <u>Adjusted</u> Student:Te acher Ratio
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	GES	63	77	4	15.75		4	15.75
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	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
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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

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10	DHS	368	370	-	-		-	-
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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 Emmissions (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
TOTAL:	\$ 10,724,095.00	\$ 3,154,565.30	\$ 7,569,529.70	99,681.00	37,269.00	50,939.00	480,115.00
Project	Budget Cost	Grant, Rebates, Credits	Total Cost Minus Grants	Annual Utility Savings			
				Electric (kWh)	Natural Gas (therms)	\$	CO2 Emmissions (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
TOTAL:	\$ 6,477,225.00	\$ 363,000.00	\$ 6,114,225.00	270,033.00	18,443.00	57,310.00	303,805.00

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.