



NAVIGATING THE BUDGET BOOK

UNDERSTANDING DISTRICT REVENUE

Where does it come from and where can I find it in the ?

- Non-Tax Revenue (Page 2 Lines R1-R24):
 - Local Sources – Tuition, Transportation Fees, Reserve Transfers
 - State Sources – Building Aid, CTC Tuition & Transportation Aid, SPED Aid
 - Federal Sources – Medicaid for Schools, Indirect Cost Allocations from Grants
- Tax Revenue (Page 2 Lines R25-R27): :
 - Adequacy Aid
 - Statewide Education Property Tax (SWEPT)
 - Local (Dover) Education Property Tax

UNDERSTANDING THE TAX CAP

What exactly is “capped”?

A: The Local (Dover) Education Property Tax – See Below for Last Year’s Calculation

Analysis of Tax Cap - FY 2026 Budget City of Dover, NH

Calculated as of 1/21/2025

FINAL CALCULATION

	Property Tax Related Components of General Fund Budget	
	City Portion	School Portion
A. Prior Fiscal Year Net Amount Raised by Taxes (Certified FY2025 Tax Levy):	\$40,386,868	\$56,888,298
Multiplied by INCREASE in Boston CPI Urban - CPI-U (Average of 2022, 2023 and 2024)		
B. Calendar Year 12 month percent change, not seasonally adjusted, 1982-84 base year)	4.67%	4.67%
C. Subtotal (A x B =)	\$1,886,067	\$2,656,684
D. Prior Year January 1 to December 31 Net Construction/Demolition Permit Value:	\$163,692,513	\$163,692,513
E. Multiplied by Prior Fiscal Year Tax Rate (Actual):	\$6.44	\$8.86
F. Subtotal (D x E =)	\$1,054,180	\$1,450,316
G. Increase Allowed for FY2025 Tax Levy (C + F =):	\$2,940,247	\$4,106,999
H. FY2026 Amount allowed to be Raised by Taxes (Capped Tax Levy) (A + G =):	\$43,327,115	\$60,995,297

UNDERSTANDING THE TAX CAP

What is estimated for FY27, and where can I find it in my budget book?

A: \$66,836,138 - Page 2, Line R27a

CPI-Boston			Local Assessment
2023	3.71%	FY26 School Portion	\$ 63,250,989.82
2024	3.20%	(+) 3.37% Increase	\$ 2,131,558.36
EST. 2025	3.20%	(+) Net Const. Increase	\$ 1,453,590.00
	10.11%	FY27 Est. School Portion:	\$ 66,836,138.17
36 Mo Change	3.37%		
History:			
2019	1.900%		
2020	1.100%		
2021	3.300%		
2022	7.100%		
2023	3.300%		
2024	3.700%		



UNDERSTANDING DISTRICT EXPENDITURES

Get to know the account structure

- Page 218 describes each element of the account.
- Page 219 describes the numeric values of each element.



UNDERSTANDING THE EXPENDITURES

Driven by Function!

- Page 3 gives a summary picture of the whole expense side of the budget by looking at the “major” function code which acts as the Parent for all other functions starting with the same first two digits.
- The state recognizes the 1200 function codes as special education programming which include the following codes:

1210 SPECIAL EDUCATION
1220 SPECIAL ED. PRESCHOOL
1230 SPECIAL ED. CONSULTANT
1231 SPECIAL EVALUATION & TESTING
1250 CULTURALLY DEPRIVED
1270 ELL-ENGLISH LANGUAGE LEARNERS
1280 GIFTED AND TALENTED
1290 504 PROGRAMS ONLY



UNDERSTANDING THE EXPENDITURES

Driven by Function!

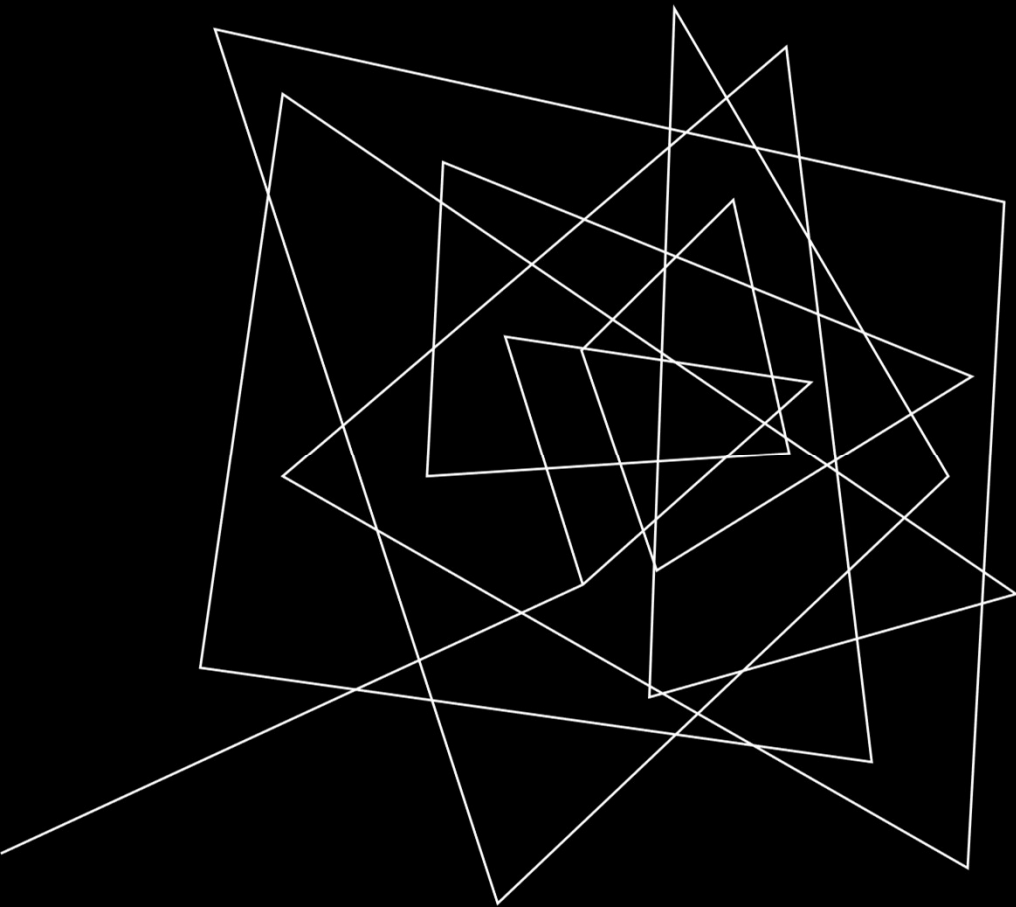
- Page 5 broadens the view, demonstrating how multiple functions contribute to each one of our major programs:
 - Regular Instructional Programs
 - Vocational Programs
 - Adult Education Programs
 - Special Educational Programs
 - Curriculum Programs
 - Athletic Programs
 - Co-curricular Programs
 - Central Office Services
 - Facilities Maintenance Related Services
 - Debt and Transfer Out



UNDERSTANDING THE EXPENDITURES

Driven by Function!

- Pages 8-219 breaks the budget down into 3 levels of detail:
 1. Full Account Level Detail (Page 8) : This gives you the “line item” budget by each account number in order and subtotaled by function code.
 2. Wages and Benefit Detail (Page 94): This report breaks out just the wages and benefits by employee category and location for each function code.
 3. Non-wage Budget Detail (Page 171): This provides the detail that each department entered for their zero-based budget, showing the items budgeted for each account subtotaled by function code.



SCENARIO EXERCISE

NAVIGATING BUDGET BOOK SECTIONS

Why is 1600's Adult/Continuing Education Programs going up 54%

We know from our first presentation that the adult ed counseling position has been requested to have the general fund make up for lost grant funding:

- Follow the function on page 5 – function 1602 shows the history of expenditures and the request.
- Page 52 shows all the changes in the adult ed function 1602 with the most notable in the GED Options Educator account line \$88,954.
- Page 101 breaks out the adult ed wages and benefits as a “district-wide” cost to the budget.
- Starting on page 195, you will NOT find any expenditures relating to the adult education program as it only includes 3 positions that are supported by the City’s general fund: DALC Director, DALC Admin Assistant, and proposed this year, DALC Student Services Counselor.



THANK YOU!