



DOVER SCHOOL DISTRICT

EMPOWERING ALL LEARNERS!

JOINT MEETING OF THE DOVER CITY COUNCIL AND SCHOOL BOARD Wednesday, December 6, 2023

FISCAL YEAR 2025 GOAL OF THE DOVER SCHOOL DISTRICT: To maintain the district's current structure and staffing that will allow us to provide the programs and services currently offered.

PURPOSE: To provide an overview of the FY25 budget that aligns with the projected school enrollments, and to review the projected revenues and expenditures.

OVERVIEW:

1. Twenty-six (26) new positions were requested throughout the FY25 budget process, including expanded stipends, additional office support workdays, wellness positions, and a human resources director. However, based on projected revenues, superintendent recommends that no new positions be added to the FY25 budget.
2. To adequately maintain the current level of programs and services offered within the district, the superintendent recommends that no teaching or administrative positions be eliminated.
3. To continually improve the quality and effectiveness of the Dover schools, the district requires stability and consistency with staffing and the SAU department structure.

ENROLLMENT OVERVIEW:

1. The district experienced an approximate loss of one hundred (100) students in the Adequacy Aid formula, with uneven distribution district wide.
2. School enrollment continues to decline throughout the State of New Hampshire.
3. District enrollment is reported monthly. August to December 2023 reports have shown minimal changes.
4. Projected enrollment is based on advancing students by grade level using the October 1, 2023, enrollment report. Kindergarten is calculated by using the six-year average.
5. Elementary schools have sixty-six (66) FTE allocations, equitably distributed based on need. Principals will determine FTE allocations based on grade-level requirements. **(This is an example only).**
6. If a further reduction is made in FTEs at Dover Middle School, it would require a transition from a middle school model to a junior high school model.
7. To have a budget at the cap requires a reduction – amount \$2,962,549 of approximately 27.5 teachers. (Average salary and benefits are \$108,000). **(This is an example only).**

FY25 School Budget Drivers – 12.6.2023 Handout

FY25 Major Budget Cost Drivers:

1. Wages & Benefit Increases: **\$1,725,921**
2. SPED Transportation Increases: **\$1,123,000**
3. Special Education Increases (Non-Wage): **\$1,446,369**

Total Budget Increase: \$4,141,496

FY25 Major Revenue Drivers:

1. Adequacy Aid Loss: **-\$2,254,464**
2. SWEPT Loss: **-\$183,412**
3. All Other Revenue Increase: **\$450,214**

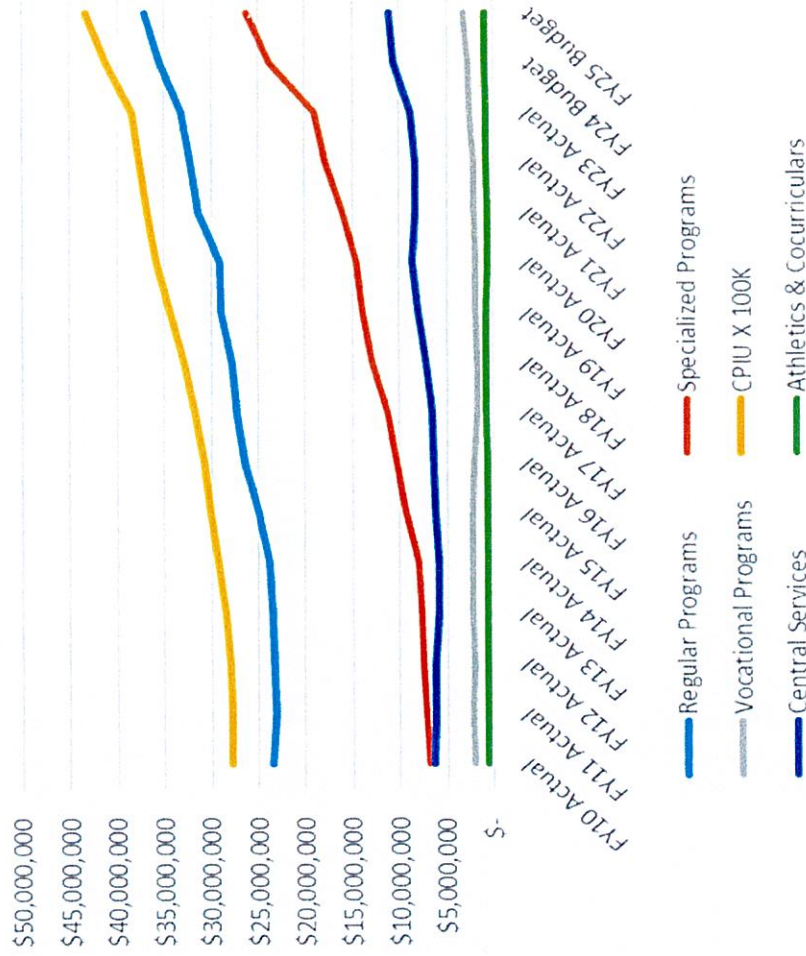
Net Loss of Revenue: -2,121,712

FY25 Local Assessment Estimate:

	<u>Local Assessment</u>
FY24 School Portion	\$ 51,743,398.00
(+) 4.5% Increase	\$ 2,328,452.91
(+) Net Const. Increase	\$ 988,109.00
FY25 Est. School Portion:	\$ 55,059,959.91

- Tax Cap Increase: **\$3,300,660**
- Deficit Remaining: **\$2,962,549**

15 Year Expenditure Review



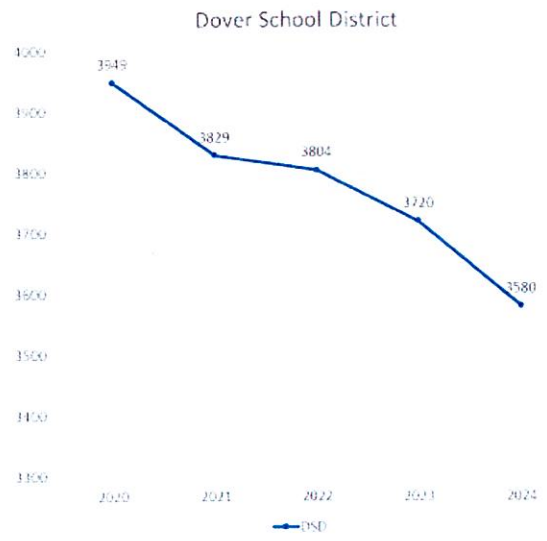
FY2025 ESTIMATED SCHOOL BUDGET - December 4, 2023 REVISED
GENERAL FUND - REVENUE

Account Description	FY2024 ADJUSTED		FY2025 ESTIMATED		INCREASE/(DECREASE)	%
	BUDGET	REVENUE	REVENUE	INCREASE/(DECREASE)		
R1 Tuition - Other NH Districts	\$ 63,490	\$ -	\$ 86,962	\$ 23,471	\$ 23,471	36.97%
R2 Tuition - Barrington	\$ 3,202,591	\$ -	\$ 3,223,640	\$ 21,049	\$ 21,049	0.66%
R3 Tuition - Nottingham	\$ 1,743,811	\$ -	\$ 1,750,071	\$ 6,260	\$ 6,260	0.36%
R4 Tuition - SPED Aides	\$ 285,000	\$ -	\$ 366,365	\$ 81,365	\$ 81,365	28.55%
R5 Tuition - CTC-NH Districts	\$ 135,000	\$ -	\$ 178,020	\$ 43,020	\$ 43,020	31.87%
R6 Tuition - CTC-Out of State Districts	\$ 35,000	\$ -	\$ 55,000	\$ 20,000	\$ 20,000	57.14%
R7 Tuition - Bellamy Academy	\$ 244,640	\$ -	\$ 391,400	\$ 146,760	\$ 146,760	59.99%
R8 Other Local Revenue - Districtwide	\$ 38,000	\$ -	\$ 10,000	\$ (28,000)	\$ (28,000)	-73.68%
R9 School Building Aid	\$ 383,462	\$ -	\$ 383,462	\$ -	\$ -	0.00%
R10 Special Education Aid (Catastrophic Aid)	\$ 1,528,662	\$ -	\$ 1,606,951	\$ 78,289	\$ 78,289	5.12%
R11 CTC-Tuition Aid	\$ 431,092	\$ -	\$ 431,092	\$ -	\$ -	0.00%
R12 CTC-Transportation Aid	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	0.00%
R13 Indirect Cost Allocation	\$ 171,000	\$ -	\$ 171,000	\$ -	\$ -	0.00%
R14 ABE Allocation	\$ 43,000	\$ -	\$ 43,000	\$ -	\$ -	0.00%
R15 Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R16 Medicaid Distribution	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	0.00%
R17 Tuition - Preschool Program	\$ 10,000	\$ -	\$ 8,000	\$ (2,000)	\$ (2,000)	-20.00%
R18 Tuition - Summer School, Elementary	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R19 Tuition - Summer School, DHS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R20 Athletic Transportation, DMS	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	0.00%
R21 Athletic Transportation, DHS	\$ 104,000	\$ -	\$ 104,000	\$ -	\$ -	0.00%
R22 School - Transfer from Capital Reserves, Facilities & SPED	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R23 School - Transfer from Capital Reserves, Curriculum	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R24 School - Transfer from Capital Reserves, IT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Non Tax Revenue	\$ 8,651,748	\$ -	\$ 9,041,962	\$ 390,213	\$ 390,213	4.51%
R25 State Adequate Education Grant	\$ -	\$ 13,834,227	\$ 11,505,714	\$ (2,328,513)	\$ (2,328,513)	-16.83%
R26 Statewide Education Tax	\$ -	\$ 7,120,667	\$ 6,937,255	\$ (183,412)	\$ (183,412)	-2.58%
R27 Local Property Tax	\$ -	\$ 51,759,300	\$ 58,022,509	\$ 6,263,209	\$ 6,263,209	12.10%
R27 Local Property Tax - Tax Capped Levy	\$ -	\$ 51,870,827	\$ 55,059,960	\$ 3,300,660	\$ 3,300,660	6.38%
R27 Local Property Tax - Over/(Under) Tax Cap	\$ -	\$ (111,527)	\$ 2,962,549	\$ 3,074,076	\$ 3,074,076	2.75%
Total Tax Revenue	\$ 72,714,194	\$ -	\$ 76,465,477	\$ 3,751,283	\$ 3,751,283	5.16%
Total Operating Revenue	\$ 81,365,942	\$ -	\$ 85,507,439	\$ 4,141,497	\$ 4,141,497	5.09%

FY2025 ESTIMATED SCHOOL BUDGET - December 4, 2023 REVISED
GENERAL FUND - EXPENSES

Account Description	FY2024 ADJUSTED		FY2025		INCREASE/(DECREASE)	%
	BUDGET	ADMIN PROPOSED	INCREASE/(DECREASE)	INCREASE/(DECREASE)		
E1 (1100) Regular Education Programs	\$ 26,108,081	\$ 27,086,061	\$ 977,980	3.75%		
E2 (1200) Special Education Programs	\$ 19,666,833	\$ 21,119,500	\$ 1,452,667	7.39%		
E3 (1300) Career and Technical Education Programs	\$ 2,556,994	\$ 3,043,276	\$ 486,282	19.02%		
E4 (1400) Co-Curricular Activities and Athletics	\$ 750,630	\$ 781,967	\$ 31,337	4.17%		
E5 (1600) Adult/Continuing Education Programs	\$ 266,204	\$ 276,853	\$ 10,649	4.00%		
E6 (2100) Support Services - Students	\$ 5,583,514	\$ 5,807,413	\$ 223,899	4.01%		
E7 (2200) Support Services - Instructional	\$ 2,155,424	\$ 2,148,973	\$ (6,451)	-0.30%		
E8 (2300) Support Services - General Administration	\$ 1,817,325	\$ 1,891,325	\$ 74,000	4.07%		
E9 (2400) Support Services - School Administration	\$ 3,394,839	\$ 3,670,706	\$ 275,867	8.13%		
E10 (2600) Support Services - Operation Maint/Plant	\$ 5,576,616	\$ 5,735,309	\$ 158,693	2.85%		
E11 (2700) Support Services - Student Transportation	\$ 3,919,541	\$ 5,068,969	\$ 1,149,428	29.33%		
E12 (2800) Support Services - Centralized Services	\$ 1,860,647	\$ 2,082,365	\$ 221,718	11.92%		
E13 (2900) District-Wide Severances	\$ 32,295	\$ 32,295	\$ -	0.00%		
E14 Fund Transfer to Special Revenue Funds - McConnell Ctr	\$ 14,573	\$ -	\$ (14,573)	-100.00%		
E15 Fund Transfer to Athletics Capital Reserves	\$ 20,000	\$ 20,000	\$ -	0.00%		
E16 Fund Transfer to Curriculum Capital Reserves	\$ 400,000	\$ 150,000	\$ (250,000)	-62.50%		
E17 Fund Transfer to Facilities Capital Reserves	\$ 450,000	\$ 250,000	\$ (200,000)	-44.44%		
E18 Fund Transfer to IT Capital Reserves	\$ 485,000	\$ 35,000	\$ (450,000)	-92.78%		
E19 Fund Transfer to Instructional Equip. Capital Reserves	\$ -	\$ -	\$ -	0.00%		
E20 Fund Transfer to Student Support Svcs. Capital Reserves	\$ -	\$ -	\$ -	0.00%		
Total Operating Expenses	\$ 75,058,516	\$ 79,200,012	\$ 4,141,496	5.52%		
E19 School Debt - Principal Payments	\$ 3,457,161	\$ 3,457,161	\$ -	0.00%		
E20 School Debt - Interest Payments	\$ 2,850,266	\$ 2,850,266	\$ -	0.00%		
Total Debt Service	\$ 6,307,427	\$ 6,307,427	\$ -	0.00%		
Total General Fund Expenses, Operating and Debt Service	\$ 81,365,943	\$ 85,507,439	\$ 4,141,496	5.09%		

Total Enrollment: Dover vs State of NH Trend



HISTORICAL ENROLLMENT PROJECTION - October 31, 2023

▼ DOVER SCHOOL DISTRICT - OCTOBER 1 ENROLLMENT (by grade level)

Nov 1 - Dec 1

		2018	2019	2020	2021	2022	2023	6-Yr. Average	Monthly Variation
Grade K	FGH	85	82	65	81	83	86	80	+1
	GES	72	88	55	68	77	63	71	+1
	WPS	77	97	63	86	72	82	80	+2
Grade 1	FGH	80	75	77	67	92	95	81	-1
	GES	97	71	88	66	70	75	78	0
	WPS	96	83	93	79	95	69	86	0
Grade 2	FGH	114	78	70	80	66	86	82	0
	GES	67	95	74	86	72	68	77	0
	WPS	91	96	83	82	78	84	86	-1
Grade 3	FGH	100	117	77	73	84	71	87	+1
	GES	96	66	88	79	89	68	81	0
	WPS	87	91	89	74	77	80	83	-1
Grade 4	GES	89	96	68	80	83	90	84	-1
	FGH	100	102	107	77	68	76	88	0
	WPS	89	90	80	87	74	77	83	0
Grade 5		301	262	288	260	241	209	260	+1
Grade 6		267	287	256	278	253	238	263	0
Grade 7		302	258	285	252	269	254	270	+2
Grade 8		305	303	256	283	252	266	278	+1
Grade 9		409	406	396	343	395	333	380	-2
Grade 10		332	407	401	402	339	370	375	-4
Grade 11		307	328	383	383	377	310	348	-7
Grade 12		367	331	344	420	389	404	376	0

▼ CTE SENDING SCHOOLS ENROLLMENT (by grade level)

	2018	2019	2020	2021	2022	2023	6-Yr. Average	Monthly Variation
Grade 9	0	0	0	1	0	0	0	0
Grade 10	61	36	16	18	23	40	32	-1
Grade 11	17	112	66	70	88	82	73	-3
Grade 12	44	3	57	58	51	63	46	0

▼ BARRINGTON TUITIONED ENROLLMENT (included in above grade level enrollment)

	2018	2019	2020	2021	2022	2023	6-Yr. Average	Monthly Variation
Grade 9	42	53	50	42	52	35	46	0
Grade 10	42	44	59	56	42	47	48	+1
Grade 11	26	42	38	58	51	35	42	-1
Grade 12	60	29	44	47	60	60	50	0

▼ NOTTINGHAM TUITIONED ENROLLMENT (included in above grade level enrollment)

	2018	2019	2020	2021	2022	2023	6-Yr. Average	Monthly Variation
Grade 9	42	27	30	23	33	24	30	0
Grade 10	16	43	23	28	21	27	26	0
Grade 11	13	13	38	18	27	18	21	0
Grade 12	14	18	20	35	17	23	21	0

▼ PROJECTED 2025 ENROLLMENT (2024 grade level moved forward/6-year average)

	FGH	GES	WPS**
Grade K*	80	71	80
Grade 1	86/80	63/71	82/80
Grade 2	95/81	75/78	69/86
Grade 3	86/82	68/77	84/86
Grade 4	71/87	68/81	80/83
School Total/6-Yr. Avg.	375/423.25	373/397.5	402/428.5
Grade 5	243/255		
Grade 6	209/260		
Grade 7	238/263		
Grade 8	254/270		
DMS Total/6-Yr. Avg.	944/1048		
Grade 9	266/278		
Grade 10	333/380		
Grade 11	370/375		

Grade 12	310/348		
DHS Total/6-Yr. Avg.	1279/1381		

() 6-Year Average for Grade K / (***) Does not include pre-school*



DOVER SCHOOL DISTRICT
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2023-2024 PROJECTED ENROLLMENT AND FTE ALLOCATION
December 4, 2023

GARRISON SCHOOL GRADE LEVEL MOVE FORWARD

GRADE	ENROLLMENT October 1, 2023	PLUS – (MINUS) December 4, 2023	FTE	RATIO
Kindergarten	71	Projection	5	1:14.2
Grade 1	63	2	4	1:15.75
Grade 2	75	0	4	1:18.75
Grade 3	68	1	4	1:17
Grade 4	68	0	4	1:17
TOTAL	345	+3	21	1:16.4

FRANCES G. HOPKINS AT HORNE STREET SCHOOL GRADE LEVEL MOVE FORWARD

GRADE	ENROLLMENT October 1, 2023	PLUS – (MINUS) December 4, 2023	FTE	RATIO
Kindergarten	80	Projection	5	1:16
Grade 1	86	1	5	1:17.2
Grade 2	95	(1)	5	1:19
Grade 3	86	2	4	1:21.5
Grade 4	71	2	4	1:17.75
TOTAL	418	+4	23	1:18.17

WOODMAN PARK SCHOOL GRADE LEVEL MOVE FORWARD

GRADE	ENROLLMENT October 1, 2023	PLUS- (MINUS) December 4, 2023	FTE	RATIO
Kindergarten	80	Projection	5	1:16
Grade 1	82	2	5	1:16.4
Grade 2	69	0	4	1:17.25
Grade 3	84	(2)	4	1:21
Grade 4	80	(2)	4	1:20
TOTAL	395	(2)	22	1:17.95

DOVER MIDDLE SCHOOL

GRADE	ENROLLMENT October 1, 2023	PLUS- (MINUS) December 4, 2023	FTE	RATIO
Grade 5	243	0	10	1:24.3
Grade 6	209	(1)	10	1:20.9
Grade 7	238	0	10	1:23.8
Grade 8	254	4	10	1:25.4
TOTAL	944	3	40	1:23.6

DOVER HIGH SCHOOL

GRADE	ENROLLMENT October 1, 2023	PLUS- (MINUS) December 4, 2023
Grade 9	330 (*)	3
Grade 10	333	(2)
Grade 11	370	(4)
Grade 12	310	(7)
TOTAL	1343	(10)

(*) Includes moving forward DMS 8th Grade and projections for Barrington and Nottingham.