



Dover School Committee

Tuesday, January 16, 2024

5:30 PM

ZOOM Meeting Only Tonight

AGENDA

1. Call to Order

2. Community Comments

[Zoom Link](#) (Meeting ID: 828 0571 4017; Passcode: 318411)

(Available for Community Comments only)

3. Superintendent Comment

4. Financial Reports

- Warrant Report
- FY24 Monthly Report

5. Discussion Items

- Proposed FY25 Budget – Version 2.0

6. Action Items

7. Consent Items

- Dover School Committee Minutes November 21, 2023
- Grants
- Town Report
- Pre-School Tuition FY25 Rates

8. Informational Items

- [Chickering January Newsletter](#)

9. Items for March 14, 2024 Meeting

10. Adjourn

NOTE: The listings of matters are those reasonably anticipated by the Chair, which may be discussed at the meeting. Not all items listed may, in fact, be discussed and other items not listed may also be raised for discussion to the extent permitted by law.

The Public Schools of Dover and Sherborn

157 Farm Street
Dover, MA 02030
Phone: 508-785-0036 Fax: 508-785-2239
www.doversherborn.org



Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Dover School Committee
FROM: Dawn Fattore, Business Administrator
DATE: January 10, 2024
RE: Approved FY24 Warrants

The following FY24 Accounts Payable Warrants were approved by one of the Committee's designated signers:

<u>Voucher #</u>	<u>Date</u>	<u>Amount</u>	<u>Fund</u>
1054	11/30/2023	\$300.00	ESSER III
1055	11/30/2023	\$27,680.44	General-OOD
1056	11/30/2023	\$32,386.74	General-School
1058	12/14/2023	\$3,500.00	Title IV
1059	12/14/2023	\$12,874.84	Capital-FY24
1060	12/14/2023	\$93,339.30	Circuit Breaker
1061	12/14/2023	\$291,530.90	General-OOD
1062	12/14/2023	\$7,461.85	Food Service
1063	12/14/2023	\$36,242.72	General-School
1065	1/4/2024	\$15,176.05	General-OOD
1066	1/4/2024	\$96,450.61	Circuit Breaker
1067	1/4/2024	\$4,790.80	ESSER III
1068	1/4/2024	\$866.24	Title I
1069	1/4/2024	\$57,536.69	General-School

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Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Dover School Committee
FROM: Dawn Fattore, Business Administrator
RE: FY24 Operating Update
DATE: January 12, 2024

Attached please find:

- * Status of Appropriations as of January 10, 2024
- * Auditor's Report - FY22 End-of-Year Report DOE Agreed Upon Procedures Letter

*Note: As in previous years, the financial narrative will be rolling with new/updated information in **bold**.*

Status of Appropriations

Salaries

Function code budgets now include the allocation of the salary reserve approved in the FY24 Budget. The majority of salaries for FY24 have been encumbered. There are variances in several of the line items resulting from the following:

- *Educators, Classroom* reflects a leave of absence.
- *Educators, SPED* reflects the addition of a .8FTE Speech Language Pathologist and .35FTE Physical Therapist that were previously covered by outside contracted services in the SPED Services/Supplies Expenditure line item. There will be some savings in that line item (approx. \$40,000) to offset the negative variance in salaries. With the start of the school year and an evaluation of needs, an additional .2FTE of OT services has been allocated to Chickering based on the current cohort of students. In addition, there were several post-budget staffing changes that resulted in budget variances.
- *Educational Assistants* reflect savings from SPED positions not needed due to changes in student placements and the needs of the current cohort of students. These savings help offset the increase in OOD expenses noted below. This variance may decrease as we continue to finalize positions.

Custodial overtime and substitute costs are expensed as incurred. We will update the committee on changes in staffing as the year progresses.

Expenditures

There are no material expenditure variances to report at this time.

Out-of-District

Tuition encumbrances are reflected for all out-of-district placements as of **January 10th**. We currently have 24 placements, six (6) more than budgeted. The total negative variance in tuition costs is approximately **\$960,000**. This is comprised of **\$600,000** from new placements and **\$525,000** from changes in placements, offset by **\$165,000** of savings from students leaving and graduating early. This is a significant variance and could continue to fluctuate as the year progresses. We will keep the Committee updated on changes.

The FY24 Circuit Breaker (CB) reimbursement has been finalized. Eligible tuition costs are being fully funded at the 75% mandated rate and eligible transportation costs at 57% (below the mandated rate of 75%). Total reimbursement is \$1,108,479 comprised of \$926,933 from tuition and \$181,546 from transportation.

The Dover-Sherborn Schools share in the mission to inspire, challenge and support all students as they discover and pursue their full potential.

The estimated costs for transportation have been encumbered. Given the increase in placements, actual costs are projected to exceed budget by approximately **\$90,000**. These increases have also been reflected in Version 2.0 of the FY25 Budget.

Total projected OOD costs exceed budget by approx. **\$1.0 million** but is fully covered at this time by the FY24 CB reimbursement.

End-of-Year Report (EOYR) Compliance Audit

Every three years, single school districts are required by DESE to undergo a compliance audit on their EOYR filing. The District engaged the Region's Auditors, R.E.Brown, to complete this requirement for their FY22 filing. Their report is attached for your review.

There was one finding around the need to have a formal Memorandum of Agreement with the Town of Dover for allocation of municipal expenses. A response was included in the report stating that the two parties will work together to create a MOA to be approved by the School Committee and Board of Selectmen. We will keep you updated on this work.

We will be happy to answer any questions the Committee may have at Tuesday's meeting.

Dover Public Schools
Status of Appropriations as of January 10, 2024

	<u>FY24</u>	<u>EXPENDED</u>		<u>TOTAL</u>	<u>OPERATING</u> <u>VARIANCE/</u>	<u>% of</u>
<u>SALARIES</u>	<u>BUDGET</u>	<u>10-Jan</u>	<u>ENCUMBRANCES</u>	<u>PROJECTED</u>	<u>BUD.REMAINING</u>	<u>BUDGET</u>
SUPERINTENDENT	\$139,344	\$46,316	\$92,631	\$138,947	397	0.28%
BUSINESS AND FINANCE	115,968	38,814	77,628	116,442	(474)	- 0.41%
DISTRICT INFO MANAGEMENT	79,530	26,402	52,804	79,206	324	0.41%
SPED ADMINISTRATION	213,268	59,991	154,414	214,406	(1,138)	- 0.53%
SCHOOL LEADERSHIP-BUILDING	391,163	225,598	169,195	394,793	(3,630)	- 0.93%
ACADEMIC LEADERS	37,080	15,306	22,029	37,336	(256)	- 0.69%
EDUCATORS, CLASSROOM	3,740,807	1,551,796	2,143,695	3,695,491	45,316	1.21%
EDUCATORS, SPED	921,271	423,450	659,073	1,082,523	(161,252)	-17.50%
SUBSTITUTES	45,000	16,154	2,000	18,154	26,846	59.66%
EDUCATIONAL ASSISTANTS	761,941	300,229	345,761	645,990	115,951	15.22%
LIBRARIANS & MEDIA CENTER	63,262	27,756	37,848	65,604	(2,342)	- 3.70%
BUILDING BASED PD	16,875	32,598	0	32,598	(15,723)	-93.17%
GUIDANCE COUNSELORS	128,288	54,998	74,997	129,995	(1,707)	- 1.33%
PSYCHOLOGICAL SERVICES	99,399	44,241	60,329	104,570	(5,171)	- 5.20%
MEDICAL/HEALTH SERVICES	96,286	34,694	56,827	91,520	4,766	4.95%
CUSTODIAL SERVICES	225,536	100,414	79,606	180,021	45,515	20.18%
TOTAL SALARIES	\$7,075,018	\$2,998,756	\$4,028,837	\$7,027,593	\$47,425	0.67%
<u>EXPENDITURES</u>						
SCHOOL COMMITTEE	\$10,650	\$8,779	\$1,365	\$10,143	507	4.76%
SUPERINTENDENT	17,300	17,025	0	17,025	275	1.59%
LEGAL SERVICES	9,000	5,000	0	5,000	4,000	44.44%
DISTRICT INFO MANAGEMENT	84,500	56,375	9,738	66,113	18,387	21.76%
SCHOOL LEADERSHIP-BUILDING	18,158	13,685	5,679	19,364	(1,206)	- 6.64%
CLASSROOM CONTRACTED SERVICES	3,500	3,337	0	3,337	163	4.64%
SPED SERVICES/SUPPLIES	110,200	34,465	36,007	70,472	39,728	36.05%
LIBRARIANS & MEDIA CENTER	13,860	9,220	245	9,465	4,395	31.71%
COURSE REIMBURSEMENT/PD	34,900	14,255	3,075	17,330	17,570	50.34%
TEXTBOOKS & RELATED SOFTWARE	41,000	42,799	0	42,799	(1,799)	- 4.39%
LIBRARY INSTRUCTIONAL MATERIALS	6,100	3,901	67	3,968	2,132	34.95%
INSTRUCTIONAL EQUIPMENT	17,500	6,379	5,668	12,047	5,453	31.16%
GENERAL SUPPLIES	63,050	47,025	4,986	52,011	11,039	17.51%
CLASSROOM INSTRUCT TECHNOLOGY	24,000	24,018	675	24,693	(693)	- 2.89%
GUIDANCE	3,500	347	750	1,097	2,403	68.66%
MEDICAL/HEALTH SERVICES	2,600	1,141	116	1,257	1,343	51.66%
TRANSPORTATION SERVICES	268,305	107,658	165,754	273,412	(5,107)	- 1.90%
CUSTODIAL SERVICES	25,000	12,392	0	12,392	12,608	50.43%
UTILITIES	257,500	86,400	133,115	219,514	37,986	14.75%
MAINTENANCE OF BUILDING	135,500	68,256	28,724	96,980	38,520	28.43%
TOTAL EXPENDITURES	\$1,146,123	\$562,456	\$395,963	\$958,419	\$187,704	16.38%
TOTAL INDISTRICT OPERATING	\$8,221,141	\$3,561,212	\$4,424,800	\$7,986,012	\$235,129	2.86%
<u>OOD TUITION & TRANSPORTATION</u>						
TUITION TO MA SCHOOLS	0	15,672	162,359	178,031	(178,031)	-100.00%
TUITION TO COLLABORATIVES	310,000	181,834	186,414	368,248	(58,248)	-18.79%
TUITION TO NON-PUBLIC SCHOOL	1,695,000	1,101,884	1,201,904	2,303,787	(608,787)	-35.92%
TUITION TO OUT OF STATE SCHOOLS	180,000	134,418	160,279	294,697	(114,697)	-63.72%
TRANSPORTATION SERVICES	\$372,500	\$141,738	\$319,551	\$461,289	(88,789)	-23.84%
TOTAL OOD	\$2,557,500	\$1,575,546	\$2,030,506	\$3,606,052	(\$1,048,552)	-41.00%
TOTAL OPERATING	\$10,778,641	\$5,136,758	\$6,455,306	\$11,592,064	(\$813,423)	- 7.55%
CB Reimbursement offset at 75%				(\$1,108,479)	\$1,108,479	
Est. Operating Expenses/ Surplus				\$10,483,585	\$295,056	

**TOWN OF DOVER, MASSACHUSETTS
DOVER PUBLIC SCHOOLS
INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
YEAR ENDED JUNE 30, 2022**

**DOVER PUBLIC SCHOOLS
DOVER, MASSACHUSETTS
JUNE 30, 2022**

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ROBERT E. BROWN II, CPA

**CERTIFIED PUBLIC ACCOUNTANTS
P.O. Box 230 - 25 CEMETERY STREET
Mendon, Massachusetts 01756**

Phone: (508) 478-3941

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

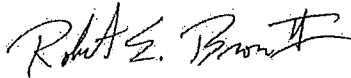
To the Honorable Members of the School Committee
And the Honorable Select Board
Town of Dover, Massachusetts

We have performed the enumerated procedures below on the specific compliance requirements for the Massachusetts School District agreed upon procedures as of June 30, 2022. The management of the Town of Dover, Massachusetts, (the "Town") and the Dover Public Schools are responsible for the agreed upon procedures. The Town and the Dover Public Schools have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you in evaluating the completeness and accuracy of Town's Massachusetts Department of Elementary and Secondary Education (the "Department") End-of-Year Financial Report for the year ended June 30, 2022, and to demonstrate the Town's compliance with the requirements for preparing that report as specified by the Department. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The procedures and the associated findings are described below as stated in the Specific Compliance Requirements and the Findings and Recommendations.

We were engaged by The Town of Dover and the Dover Public Schools' management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Specific Compliance Requirements for the Massachusetts School District agreed upon procedures as of June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of The Town of Dover and the Dover Public Schools' management and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and the use of The Town of Dover and the Dover Public Schools' management and the Massachusetts Department of Elementary and Secondary Education, and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Robert A. Brown". The signature is fluid and cursive, with a large initial "R" and "B".

Certified Public Accountants

December 18, 2023

SPECIFIC COMPLIANCE REQUIREMENTS

Schedule 1 - Revenue & Expenditure Summary

I. Revenues

A. Revenue from Local Sources

1. Trace Revenues from Local Sources reported on Schedule 1 to the municipal and district accounting ledgers. Also, trace the revenues reported on district's accounting ledgers to revenues reported on Schedule 1. These amounts should agree.

C, D, and E. Revenues from Federal Grants, State Grants and Revolving & Special Funds

2. Trace the revenue from state aid, federal grants, state grants, and revolving and special funds to the detail in District's accounting ledgers. Also, trace the revenues reported on District's accounting ledgers to revenues reported on Schedule 1. These amounts should agree, with the possible exception of revenue from state aid, federal grants and state grants, which are entered by the State based on allotments. ***Validate that the DESE Administered Federal Grant Revenues entered on line 300 and the DESE Administered State Grant Revenues on 510 match the Final FY'22 grant revenue file posted on the DESE EOYR website.***

Note: Amounts deposited in legally authorized revolving accounts (e.g., School Choice) cannot be transferred to the General Fund.

II. Expenditures

A. By School Committee and B. By City or Town

3. Trace the amounts reported for general fund education expenditures from Schedule 1, line 1850 to the municipal accounting ledgers and to the district accounting ledgers. Also trace the expenditures reported on district's accounting ledgers to expenditures reported on Schedule 1. These amounts should agree. If a crosswalk exists between the accounting ledgers and the EOYR, verify that the crosswalk agrees with the accounting ledgers in total and trace a sample of expenditures from the crosswalk to the accounting ledger.
4. Trace the amounts reported for a sample of DESE functions (i.e., teachers, principals), object codes (i.e., professional salaries (01), other salaries (02), and other expenditures (04-06) and DESE programs (i.e., regular day, special education, etc.) in Schedule 1 to the detail in the accounting ledgers or to the crosswalk, if applicable. These amounts should agree.

SPECIFIC COMPLIANCE REQUIREMENTS

5. Test Extraordinary Maintenance (4300) expenditures for the following:
Verify that expenditures do not include salaries; verify that the expenditures include applicable principal portions of a loan or the cost of a lease/purchase agreement; and verify that expenditures classified as Extraordinary Maintenance (4300) do not exceed the per project per school dollar limit for extraordinary maintenance of \$150,000. Trace the expenditures to the detail in the accounting ledgers.
6. Determine how expenditures for fringe benefits are assigned or allocated to Schedule 1 Employee Benefits, Insurance (5100, 5200).
 - a. Trace the reported cost to the detail in the accounting ledgers using the methodology indicated. These amounts should agree.
 - b. Determine if expenses are charged to 5150 Employee Separation Costs. If no expenses are charged, inquire if any District employees retired in FY'22. In the event District employees retired, there should be costs/expenses reported.
 - c. **Determine if the district reported Insurance for Retired Employees (5250) separately and appropriately.**
7. If amounts are reported for Rental Lease of Equipment or Buildings determine if the required rental lease schedule is maintained locally.
8. Verify that expenditures charged to lines 1683 or 2060, Short-term Interest RAN's (5400) relate exclusively to Revenue Anticipation Notes (RAN's).
9. Verify that expenditures charged to line 1684 or 2065, Short-term Interest - BAN's (5450) relate exclusively to Bond Anticipation Notes (BAN's).
10. Identify expenditures reported as long-term School Construction debt for principal (8100) and interest (8200). Verify that BAN's are not included in these functions. Trace the reported costs to the Treasurer's debt schedule. Trace the reported amount to the detail in the accounting ledgers. These amounts should agree. **Note: If the district received a lump sum wait list or progress payment from the Massachusetts School Building Authority (MSBA), verify that the revenue was reported on line 130 and that expenses were reported for paydown of principal (8100), or Purchase of Land and Buildings (7100,7200) if applicable.**

SPECIFIC COMPLIANCE REQUIREMENTS

11. Trace the expenditures for tuition payments to other public school districts in state (9100), to out of state schools (9200), to non-public schools (9300), to member collaboratives (9400), and assessments to member regional school districts (9500) to the detail in the accounting ledgers. These amounts should agree. *Note:* If the district prepaid FY'23 special education tuition, verify that prepaid tuition was not included as an FY'22 expense. If the District prepaid FY'22 tuition from FY'21, that amount should be included as an FY'22 expense.
12. For municipal expenditures that result in services directly related to the school committee:
 - a. Obtain a copy of a written agreement between the School Committee and Municipal officials documenting agreed upon methodologies to be used when allocating, distributing, or assigning Municipal expenditures to the District.
 - b. Test the amounts reported using the documented methodology. These amounts should agree.
13. Expenditures from Federal Grants, State Grants and Special Funds
 - a. Trace amounts claimed as Circuit Breaker expenses on line 3080 Column 7 to the accounting ledgers or journals.
 - b. Determine if the District charged a restricted indirect rate to grants and indicate so in the report (including the rate charged).

Schedule 3

14. For Schedule 3 expenditures:
 - a. Verify that the District's accounting system includes School location codes and trace the amounts reported by school location on the linked file to the accounting ledgers. These amounts should agree.
 - b. If staff is assigned to more than one school, determine if the District maintains a payroll system or spreadsheet to document the assignment of staff salaries by school location.
 - c. If allocations are used to assign staff salaries to schools, programs, functions, or objects, was the allocation supported by a documented methodology?

SPECIFIC COMPLIANCE REQUIREMENTS

- d. If allocations are used for non-salary expenditures, determine if the District maintains a documented methodology for consistency in application. Allocations are acceptable on Schedule 3 for non-salary expenditures although direct assignment or charging is preferable.
- e. Ensure amounts reported as Districtwide cannot be assigned to specific school.

Schedule 4

- 15. Ascertain the methodology used to allocate, distribute, or assign special education costs to the placement categories on Schedule 4 and review the propriety of the methodology. Test the amounts reported on Schedule 4 using this methodology. These amounts should agree.

Schedule 7

In the event that a Municipal District does not have complete ridership data for Regular Day expenditures, please just note the inconsistency. That inconsistency should not be considered a finding.

- 16. Trace the transportation expenditures reported on Schedule 7 to the transportation expenditures reported on Schedule 1. These amounts should agree. Determine the methodology used to allocate transportation expenditures on Schedule 7 and verify the accuracy of the allocations. Also, if applicable, verify that reimbursable expenditures have been reduced by transportation revenue received from students transported.
- 17. Determine if there is adequate detail to support amounts reported (expenses and riders) for special education pupils transported outside the District.
- 18. Trace riders reported on Schedule 7 to the detailed transportation records and verify that the amounts reported on Schedule 7 are accurate and consistent with the detailed records.
- 19. Determine if the District's accounting system separates costs in order to facilitate reported as outline in Schedule 7, including in-or-out of District, pre-school, non-public, school choice, charter school).
 - a. Determine if reimbursable expenditures claimed on line 4283 Homeless to Outside the District and line 4285 Homeless from Outside the District are supported by adequate documentation.

SPECIFIC COMPLIANCE REQUIREMENTS

- b. Verify that foster care transportation was *not* claimed as homeless and is reported appropriately on line 4286.

If a cost allocation plan was used to determine reimbursable expenditures, review the propriety of the plan, and test the expenditures reported.

Schedule 19

- 20. Determine if the School District has reported all changes to Schedule 19 Part A.1 - Appropriation by School Committee to the department. Compare the final School Committee Appropriation to Schedule 19 Part A.1 as filed/amended to determine if all changes were reported.
- 21. Determine amounts budgeted in Schedule 19 Part A.2 are consistent with methodologies outlined in the agreement noted in procedure II A. 4 a. above.
- 22. Determine that retiree health insurance (5250) is reported separately.

FINDINGS AND RECOMMENDATIONS

1. **Finding:** Schedule 1 – requirement 12 – In our review of Municipal expenditures that result in services directly related to the School Committee it was noted that although there is a worksheet documenting the methodology and the costs to be used when allocating, distributing, or assigning Municipal expenditures to the School Department, there is no formal written signed agreement between the School Committee and the Municipality agreeing to these methodologies.

Criteria: There must be a copy provided of a written agreement between the School Committee and Municipal officials documenting agreed upon methodologies to be used when allocating, distributing, or assigning Municipal expenditures to the School Department.

Recommendation: We recommend that the Municipality and the Dover School Department establish a written agreement between the School Committee and Municipal Officials documenting the agreed upon methodologies to be used when allocating, distributing, or assigning Municipal expenditures to the School Department.

Response: The Town and School Administration will work together to create a Memorandum of Agreement to be approved by the Board of Selectmen and the School Committee to document the methodologies used to allocate Town costs to the School Department for purposes of the DESE end-of-the year report.

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Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Dover School Committee
FROM: Dawn Fattore, Business Administrator
DATE: January 12, 2024
RE: FY25 Operating Budget– Version 2.0

New FY25 Budget Documents

The following documents are being presented along with Version 2.0 of the FY25 Budget:

- Summary of Budget Adjustments
- Operating Expense Summary
- OOD Projection – January 2024

There are three adjustments being brought forward for review at this time. One represents known retirements and the other two represent updated OOD information. The OOD adjustments reflect updated projections for FY25 placements as well as transportation costs which reflect projected placements and the approved ACCEPT FY25 mileage rate of \$4.27 per mile (3% increase from FY24).

The FY25 V2.0 budget overall increase is 6%, down from an 8.83% increase in V1.0.

We will continue to review the budget taking into consideration any new/updated information on in-district enrollment, OOD placements, etc. and share any additional adjustments at the March 14th meeting.

Budget Timeline

We are meeting with Dover Warrant on **January 17th** to review V2.0 of the operating budget. Any additional budget adjustments will be presented to the Committee prior to the Public Budget Hearing on **March 14th**. The final budget will be approved at this meeting.

Dover Warrant's Open Hearing is scheduled for **March 18th at 7:30pm**. An abbreviated budget presentation will be shared for the operating budget. Dover's Annual Town Meeting is scheduled for **May 6th** and the Town Election on **May 20th** (DSC's capital requests could be a ballot question).

**Dover Public Schools
FY25 Proposed Budget
Summary of Budget Adjustments**

	FY24 Budget	FY25 Proposed Budget	Change \$	%
<i>Presented November 21, 2023</i>				
Chickering In-District	\$8,221,141	\$8,675,463	\$454,322	5.53%
OOD Tuition and Transportation:				
Tuition	2,185,000	2,681,900	496,900	22.74%
Transportation	372,500	372,500	0	0.00%
Total OOD	\$2,557,500	\$3,054,400	\$496,900	19.43%
Total Dover Public Schools	\$10,778,641	\$11,729,863	\$951,222	8.83%

FC

<i>Presented January 16, 2024</i>				
Chickering In-District		\$8,675,463		
Salary Adjustment based on anticipated retirements	2305	(60,000)		
<i>In-District Increase (Decrease):</i>		(60,000)		
Revised Chickering In-District		\$8,615,463	\$394,322	4.80%
OOD Tuition & Transportation		\$3,054,400		
Reduction in Projected Tuition costs		(316,900)		
Increase in Projected Transportation costs		72,500		
<i>OOD Increase (Decrease):</i>		(244,400)		
		\$2,557,500	\$2,810,000	\$252,500 9.87%
Total Dover Public Schools		\$10,778,641	\$11,425,463	\$646,822 6.00%
net change as of 1/16/2024			(\$304,400)	

Dover Public Schools

FY25 OPERATING EXPENSE SUMMARY

Description	FY21 Expended	FY22 Expended	FY23 Expended	FY24 Budget*	FY25 Proposed*	\$ CHANGE	% CHANGE	% SUB BUDGET	% TOTAL BUDGET
SALARIES & OTHER COMPENSATION	6,130,698	6,404,878	6,776,587	7,075,018	7,454,274	379,256	5.36%	86.52%	
OTHER EDUCATIONAL EXPENDITURES	367,394	406,557	511,087	459,818	471,368	11,550	2.51%	5.47%	
REGULAR EDUCATION TRANSPORTATION	243,257	267,660	266,566	268,305	276,821	8,516	3.17%	3.21%	
BUILDINGS & GROUND EXPENDITURES	313,601	344,489	348,002	418,000	413,000	(5,000)	-1.20%	4.79%	
Sub-total In-District	7,054,950	7,423,584	7,902,242	8,221,141	8,615,463	394,322	4.80%		75.41%
TUITION	2,213,965	1,521,233	1,351,248	2,185,000	2,365,000	180,000	8.24%	84.16%	
TRANSPORTATION	414,264	420,347	406,555	372,500	445,000	72,500	19.46%	15.84%	
Sub-total OOD	2,628,230	1,941,580	1,757,803	2,557,500	2,810,000	252,500	9.87%		24.59%
TOTAL SCHOOL DEPARTMENT	\$9,683,180	\$9,365,164	\$9,660,044	\$10,778,641	\$11,425,463	\$646,822	6.00%		100.00%
CB Expenditures	\$1,094,158	\$1,163,340	\$1,151,763						
TOTAL SCHOOL DEPARTMENT w/CB	\$10,777,337	\$10,528,504	\$10,811,807	\$10,778,641	\$11,425,463				

* Budget years include 100% of OOD costs (FY24 and FY25 CB are estimated to be approx. \$1million, updates will be provided in later versions)

based on Proposed Budget as of January 16, 2024

DOVER PUBLIC SCHOOLS
FY25 Projection - OOD Detail
January, 2024

Grade Level/Age	# of students	Tuition MA Public	Tuition Collaborative	Tuition Non-Public	Tuition Out-of-State	Tuition OOD Total
ELEMENTARY (PK-5)	4	\$110,000	\$85,000	\$60,000	\$0	\$255,000
MIDDLE SCHOOL (6-8)	3	\$75,000	\$0	\$230,000	\$0	\$305,000
HIGH SCHOOL (9-11)	8	\$0	\$180,000	\$460,000	\$75,000	\$715,000
HIGH SCHOOL (12)	less than 3	\$0	\$0	\$80,000	\$105,000	\$185,000
12+ (up to 22 years old)	4	\$0	\$100,000	\$805,000	\$0	\$905,000
TOTAL:	21	\$185,000	\$365,000	\$1,635,000	\$180,000	\$2,365,000

FY24 Budget

18

\$445,000 Transportation

\$2,810,000 Total Operating

Rollforward of FY24 to FY25

#	Approx. \$
18 FY24 Budgeted	
(4) Graduated/Aged-out	(465,000)
(1) Move out of District	(65,000)
0 Returned to District	0
8 New Placements	630,000
Tuition increases	80,000
Changes in Placements	0
21 increase for FY25	180,000

Year to Year Tuition Comparison:

FY25 Budget	<u>\$2,365,000</u>
FY24 Budget	<u>\$2,185,000</u>
<i>increase for FY25</i>	<u>180,000</u>

Transportation Detail:

ACCEPT Est:	\$400,000
ACCEPT Monitors/Late runs	\$5,000
ACCEPT Summer	\$30,000
<u>Parent Reimbursement:</u>	<u>\$10,000</u>
Transportation Total:	\$445,000
	FY25 Budget
	\$372,500 FY24 Budget

DRAFT

Dover School Committee Meeting of November 21, 2023

Members Present: Liz Grossman
Jeff Cassidy
Jessica Hole
Goli Sepehr (remote)

Also Present: Beth McCoy, Superintendent
Denny Conklin, Assistant Superintendent

1) Call to Order

Liz Grossman called the meeting to order in the Middle School Library at 6:30 pm.

2) Community Comments - none.

3) Superintendent Comments - Superintendent Beth McCoy spoke about progress made on the District goal of Vision for Teaching and Learning; the implementation of a data dashboard that will be used to track academic benchmarks, standardized assessments, attendance/discipline, and results of student surveys; and the launch of METCO 2.0.

4) Financial Reports

- Warrant Report
- FY24 Monthly Report
 - Salaries: with the start of the school year and an evaluation of needs, an additional .2 FTS of OT services has been allocated to Chickering based on the current cohort of students.
 - Expenditures: there are no material variances to report.
 - Out of District: there are no changes since the last report.
 - Special Revenue/Revolving Funds: quarterly statement was provided.

5) Discussion Items

6) Action Items

- Proposed FY25 Budget - key budget drivers for FY25 are: 1) contractual increases of 3% based on ratified agreements for majority of contracts plus step (ranging from 4 - 9%) and lane increases for educators (on average an additional 1.6% on total educator compensation); staff addition of .5 FTE to increase Math Coach to 1.0; FY24 post-budget FTE adjustments for SPED related services and reduction in educational assistant positions based on current cohort of students; addition of estimated costs of \$72,000 to implement proposed new math curriculum; increases in costs for transportation and utilities due to contractual agreements and current market prices; enrollment projection of 454-474 students with 26 classroom sections; and OOD student enrollment based on FY24 placements expected to continue in FY25.
The overall operating budget increase is \$951,222 or 8.83% with: in-district operating increase of \$454,322 or 5.53% and OOD operating increase of \$496,900 or 19.43%.

*Jeff Cassidy made a motion to approve the FY25 Budget as presented. Jessica Hole seconded.
23-14 VOTE: 4 - 0 (Goli Sepehr via roll call)*

7) Consent Items

DRAFT

- Approval of Minutes: October 24, 2023
- Grants - \$172,583 for IDEA - SPED 240 Grant; \$8,855 Early Child SPED 262 Grant; \$14,910 for Title I Grant; \$6,111 for Title II Grant, and \$10,000 for Title IV Grant.

*Jessica Hole made a motion to approve the Consent Agenda. Jeff Cassidy seconded.
23-15 VOTE: 4 - 0 (Goli Sepehr via roll call)*

8) Informational Items

- Chickering Newsletter
- Dover Sherborn Regional School Committee Minutes of October 10, 2023
- Sherborn School Committee Minutes of October 17, 2023

9) Items for January 16, 2024 Meeting - FY25 Budget

10) Adjournment at 7:39 pm.

Respectfully submitted,
Amy Davis

The Public Schools of Dover and Sherborn

157 Farm Street
Dover, MA 02030
Phone: 508-785-0036 Fax: 508-785-2239
www.doversherborn.org



Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Dover School Committee
FROM: Dawn Fattore, Business Administrator
RE: FY24 Grant Approval
DATE: January 12, 2024

We are requesting approval for the following Federal/State entitlement grant received by the Town of Dover/Dover School Committee. This grant has been applied for and approved by the appropriate grant authority. The purpose of the grant is to support schools in the implementation and transition to the new IEP document in the fall of 2024.

IDEA-SPED 274 Grant – Federal Targeted Special Education Improvement

- Grant award is **\$8,034**

The Public Schools of Dover and Sherborn

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Elizabeth M. McCoy, Superintendent
Denton Conklin, Assistant Superintendent

Dawn Fattore, Business Administrator
Kate McCarthy, Director of Student Services

TO: Dover School Committee

FROM: Kate McCarthy, Director of Student Services
Naomi O'Brien, Special Education Elementary Coordinator
Dawn Fattore, Business Administrator

DATE: January 12, 2024

RE: FY25 Pre-K Tuition Rates

For FY25 there will continue to be two options for our Pre-K integrated program: a 3-day or 5-day enrollment.

We are proposing a 3% increase, and the corresponding rates will be:

- 3-day rate (M,W,F) \$6,210
- 5-day rate \$10,990

We are requesting that the Committee approve these rates for inclusion in the FY25 application packets.