



District Newsletter of Your

# Dover City Schools

Addressing Tomorrow's Challenges Today

.....  
September  
2022



*"...with our community's continued support, we can maintain the educational experience that Dover families have come to know and expect."*

- Kathryn Brugger  
Treasurer

**Financial Prospectus by Kathryn Brugger, Treasurer**

## Nov. 8 Zero Tax Increase Levies Maintain Financial Stability

### Dear Dover Residents:

Dover City Schools is committed to addressing tomorrow's challenges today. One way we do this is by using the financial resources available to us wisely and keeping you, our community, apprised of our district's financial standing. Throughout this Financial Prospectus, you'll learn more about how we rate among other similar school districts across the state, how we are funded, and our spending priorities.

Thanks to a supportive community, one-time Covid-19 relief dollars, and sound fiscal management, Dover City Schools has stretched its levy cycle twice as long as promised during the 2008 election cycle. **This November, we will be on the ballot with two renewal levies. Both levies will result in a zero tax increase.**

The monies would help maintain the day-to-day operations of the district, including teachers, technology, supplies and utilities.

Our focus will continue to be on providing a top-notch education and a good return on investment for our residents. We hope you find this report informative. Please feel free to contact me at any time with questions. I can be reached at (330) 364-7106 or [bruggerk@dovertornadoes.com](mailto:bruggerk@dovertornadoes.com).

Sincerely,

Kathryn Brugger, Treasurer





*A Message From Your Superintendent***Planning for the Future**

One of our district's goals for the 2022-2023 school year is to engage stakeholders in a strategic planning process. Through this work, we will develop themes and action items that are reflective of our community's needs to ensure Dover City Schools continues on a path of progress.

As you can imagine, some of the initiatives identified in our strategic planning process may require funding. This Financial Prospectus highlights our strong fiscal management as well as the challenges we face in the short and long term so you have a better understanding of our planning priorities.

As with most schools across the state, we are keeping a close eye on our budget as the result of one-time Covid-19 relief dollars going away, and Ohio's new Fair School Funding Plan, which changes how public schools are funded. Additionally, Dover Schools is on the Nov. 8 ballot with two renewal levies that would result in \$5.1 million per year for the district. The levies would come with zero tax increase.

By remaining student-centered and community-led, I know our students will continue to find success post-graduation.

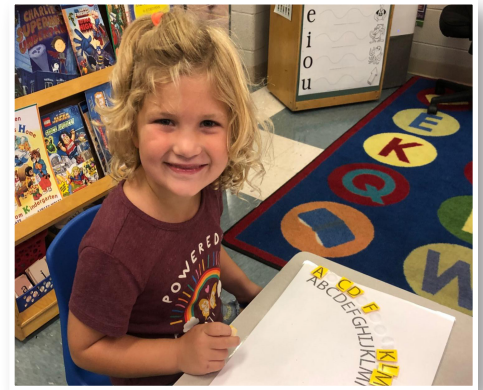
Sincerely,

*Karie McCrate*

Karie McCrate,  
Superintendent

*"Together, I know we  
can live our mission of  
addressing tomorrow's  
challenges today."*

- Karie McCrate  
Superintendent

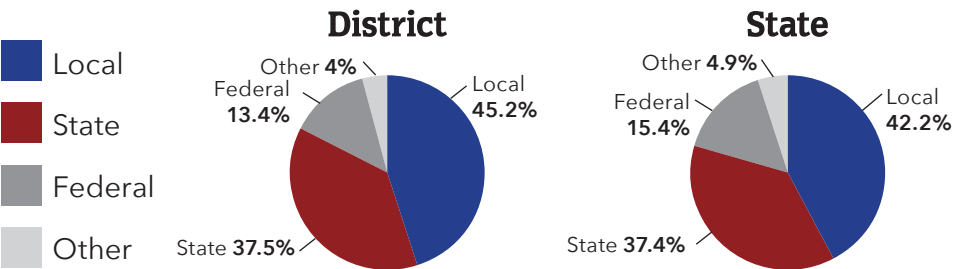


# How is Dover City Schools funded?

Funding for Ohio’s K-12 schools is shared between the state and local taxpayers. The state’s current school funding system determines the level of per-pupil state funding for each school district based on several factors including student enrollment and district wealth. District wealth is measured by both school district property valuation and district residents’ income.

Dover City Schools funding is derived from property taxes, state and federal funding and other funds, including grants and other local revenue.

Source	District	Percent	State Total	Percent
Local	\$13,514,337	45.2%	\$10,954,533,000	42.2%
State	\$11,209,904	37.5%	\$9,706,014,000	37.4%
Federal	\$4,000,604	13.4%	\$3,999,434,000	15.4%
Other	\$1,206,973	4.0%	\$1,277,163,900	4.9%
Total	\$29,931,818	100%	\$25,937,144,900	100.0%



# What are the district’s spending priorities?

Delivery of high-quality instruction and opportunities for our students are our top priorities. We understand that Dover Schools must remain competitive in our ability to hire and retain top talent who can effectively teach and engage our students. As a result, salaries and benefits are one of the district’s largest expenditures.

Priority	Cost
Salaries	\$16,270,014
Benefits	\$6,274,717
Purchased Services	\$7,230,077
Supplies	\$2,004,944
Capital Outlay	\$1,049,324
Other Objects	\$1,776,849
All Other Financing	\$6,310
Bond Expenses	\$1,456,524

# How do our costs compare to peer school districts?

**Dover City Schools is among the 20% of public districts with the lowest operating expenses per pupil.** In fiscal year 2022, we spent \$8,576 per pupil, which is 16% lower than the state average and the second-lowest in the county. Additionally, we pour 70.9% of our funding directly into the classroom, ranking us 30th of 107 districts of similar size.

# What about administrative costs?

Dover City Schools’ administrative costs are **25% below the state average.** The District has the lowest administrative costs per pupil in Tuscarawas County.



## How has the district stretched the levy cycle?

As always, we strive to live within our means and make sound financial decisions to balance our budget. We have stretched the levy cycle by being conservative in the annual increase to our overall budget.

Beginning in fiscal year 2022, the District realized significant annual savings as the result of changes to our employee benefits plan. In addition, the district **reconfigured** the **high school** and **middle school schedules** to educate more students without adding teachers and **reduced seven elementary teaching positions** through the elementary reconfiguration in **2019-2020**.

These efforts allowed the district **to already go twice as long as promised in 2008** before returning to voters in need of new operating money.



## How do the federal funds from the CARES Act impact our finances?

CARES Act funding has had a significant impact on our short-term financial outlook; however, it is not a continual revenue stream that would support any changes/enhancements or cover any inflationary increases for district operations moving forward. The majority of CARES Act monies were one-time funds that must be dedicated to pandemic-related needs, such as learning recovery and continuity of operations.





## How does the new state school funding formula impact our funding?

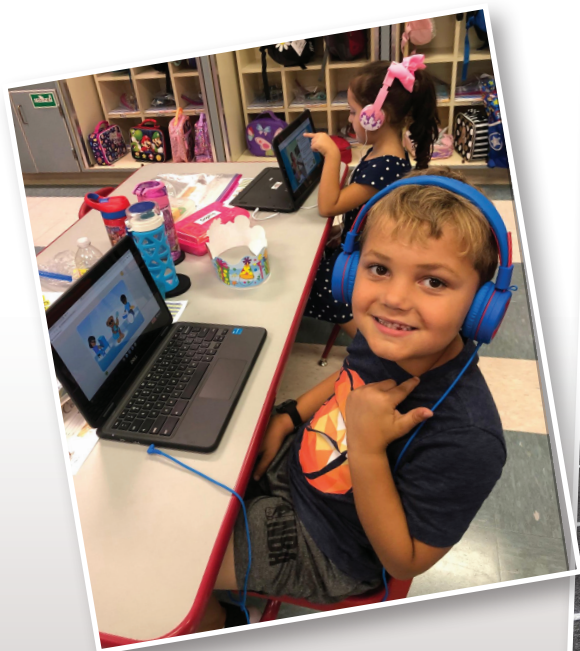
HB 110, otherwise known as Ohio's two-year budget bill (covering fiscal years 2022 and 2023), was signed into law June 30, 2021, and includes a new school funding model, the Fair School Funding Plan.

The new plan determines state aid based on a formula of 60% local property valuation and 40% household income. In other words, the formula will take into consideration a district's wealth to tax ratio and community members' ability to pay. Local incomes and property values will now determine the financial burden a district should be able to cover on its own with the remainder of the cost being covered by the state.

While the new plan will only be partially phased in during the current biennium budget, it is expected

to create a more equitable, stable and predictable revenue stream for Ohio's schools.

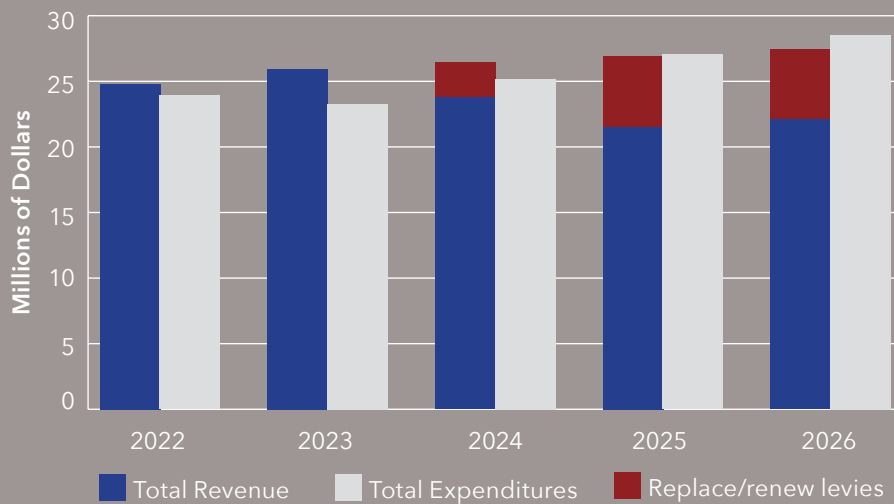
Dover City Schools has the potential to see significant state funding support IF and WHEN the new formula is fully funded by the state. Right now, the state only funds 33.33% of the model, and must vote on it every two years as a part of the state's biennial budget. This leaves school districts with a lot of unknowns. That's why districts like Dover work directly with the Ohio State Legislature to fight for fair funding and asked that the formula be fully phased-in.



## What is on the November 8 ballot?

Dover City Schools is on the Nov. 8 ballot with two renewal levies, which result in a zero tax increase.

The two levies would result in maintaining \$5.1 million a year for the school district and represent 20%, or 1/5th, of the district's current fiscal year budgeted income. The funding from these two issues would maintain the day-to-day operations of the district, including teachers, technology, supplies and utilities.

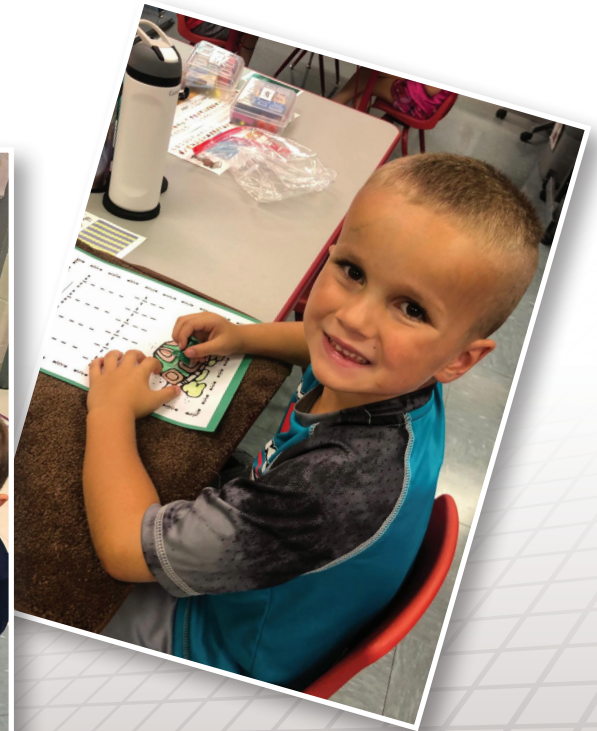




## How does the school district invest in the safety of our students?

Dover City Schools takes the safety of students and staff seriously. Providing the necessary resources to maintain a safe environment for students and staff is an important part of what we do. A comprehensive safety plan encompasses multiple areas: secure facilities; comprehensive plans and training for staff; and mental health assessment and support. Here's how:

- Partnered with the City of Dover to hire a full-time Dover Police Officer to serve as a School Resource Officer (SRO) for the district.
- Invested local resources for improved security at entrance points to all schools, cameras and made cybersecurity improvement;
- Conducted staff training;
- Hired School Counselors and Behavioral Intervention Specialists; and
- Sought grant funding for Mental Health Services and Social-Emotional Learning Curricula for students.





DOVER CITY SCHOOLS

HOME OF THE DOVER TORNADOES

228 West 6th Street  
Dover OH 44622

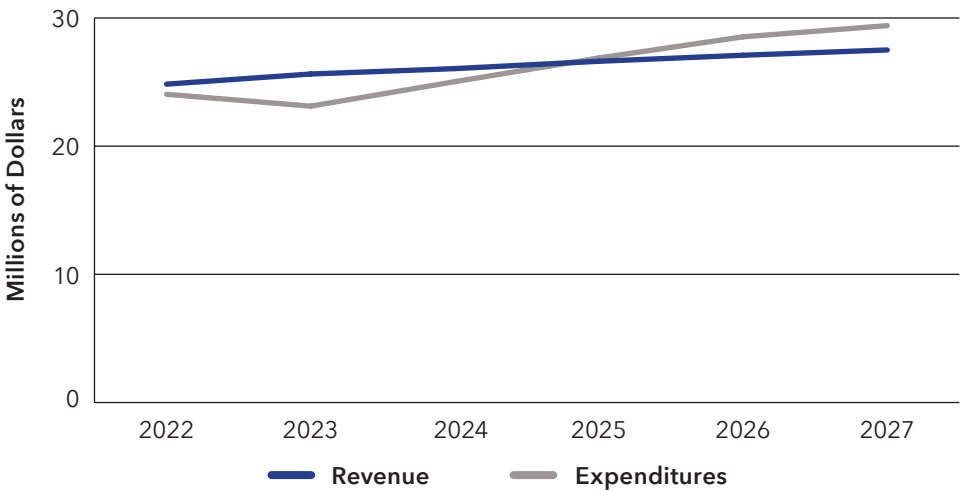
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# What does our financial future look like?

We continue to pride ourselves on our ability to stretch our levy cycle without impacting education and while maintaining a student-first mindset. However, the district is facing some financial challenges ahead including:

- Securing current funding with the **two November 8 renewal levies - both are a zero increase in taxes** and represent one fifth of the district’s operating budget
- Recognizing that pandemic-related funds are a one-time funding resource and do not support recurring operating expenses



Note: Includes Renewal of Existing Levies

- Budgeting for inflation
- Ensuring that the State Legislature fully funds the Fair School Funding Plan

Community involvement is key to the long term financial stability of our schools. Dover City Schools will continue to provide updates on the district’s financial status so together we can plan for the future.