

**HANOVER SCHOOL DISTRICT
HANOVER, NEW HAMPSHIRE**

Proposed Budget

For the year

July 1, 2022 - June 30, 2023

Hanover School Board

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Rhett Darak, Special Education Director
Anthony Daigle, Director of Plant
Joshua Mulloy, Director of Technology

December 15, 2021

**HANOVER SCHOOL DISTRICT
Proposed Budget for 2022-23
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HANOVER SCHOOL DISTRICT

Proposed Budget

For the year

July 1, 2022 – June 30, 2023

OVERVIEW

This document comprises the proposed budget for the Hanover School District for the year July 1, 2022 to June 30, 2023. The Hanover School District operates one school building--the Bernice A. Ray School--for students in grades kindergarten through fifth grade. The Hanover District's 6th Grade Class effective July 1, 2022 will become part of the Dresden School District's student body and the Hanover School District is no longer responsible for paying tuition to this class. The Hanover District is responsible for transportation of students to and from their homes, not only for students in grades K-5 attending the Ray School, but also for transportation of students in grades 6-12 to and from the Dresden District's Richmond Middle and Hanover High Schools. Finally, the Hanover District is responsible for the tuition cost incurred by students in Grades 7-12 to special programs out of the district.

The Dresden School District is a separate legal entity from the Hanover School District. The Dresden District is composed of the towns of Hanover, New Hampshire and Norwich, Vermont, and governed by the combined school boards of the two communities. Taken together, the Hanover, Norwich, and Dresden School Districts receive administrative services from School Administrative Unit #70, an umbrella organization formed under New Hampshire state law. This budget is intended to forecast and provide budget authority for the operation of the schools for the 2022-23 School year, July 1, 2022 through June 30, 2023. The budget has been developed based upon input received from school personnel, the Ray School administration, the Director of Plant, and by SAU #70 central office administrators.

BUDGET SUMMARY

The total Hanover School District Budget is being shown in 2 different views, one including the 6th Grade's tuition expense for the 2021-22 school year which represents the total amount of the prior year's approved budget and one that does not include the tuition expense, so we can see the actual increase for changes in programming that remain year over year. The one-time cost of the technology project has also been removed from the non-tuition budget comparisons. The proposed 2022-23 District Budget without tuition expenses included increases from \$13,752,366 to \$14,230,815, a difference of \$478,449 or 3.48% which includes 2 separately voted warrant articles consisting of Board and Treasurer stipends [\$7,116], and Bridgman Funds [\$40,000], which also has offsetting revenue of \$40,000 so it's tax assessment neutral. If you compare the two budget years including the tuition expense, the 2022-23 proposed budget would be a decrease of (\$1,425,838), moving from \$15,656,653 to \$14,230,815.

The cost of the program offered to students in grades K-5 at the Ray School itself is proposed here to increase by \$399,879 or 3.29% over prior year's costs mainly due to changes in FTEs, benefit expenses, SAU services, technology expenditures, maintenance/custodial supplies and vendor contracted services. The budget does not include any wage or step increases for any Teachers or Support Staff employees as we are negotiating both contracts and the results will be voted on in separate warrant articles. The Service Staff employee increases are included.

While it is always hazardous to estimate the impact of the budget on the tax rate, our current estimates indicate that the Hanover tax rate—including both the Ray School and the Hanover general fund assessments to Dresden—will increase by \$0.17 based on current town valuations and projected state rate, or an increase of 1.50 %.

Expenditure Budget Summary				
<u>Expenditures</u>	<u>2021-22</u>	<u>2022-23</u>	<u>\$ Change</u>	<u>% Change</u>
Ray School Operating Expense				
Pre-K to 5	\$12,146,202	\$12,546,081	\$399,879	3.29%
Special Ed Tuition Expense	\$909,900	\$1,080,200	170,300	18.72%
Tuition--In State K-6	\$0	\$0		
Tuition--In State 7-8	\$0	\$0		
Tuition--In State 9-12	\$0	\$0		
Tuition--Private Pre School	\$33,000	\$33,000		
Tuition--Private K-6	\$360,000	\$350,000		
Tuition--Private 9-12	\$350,000	\$448,000		
Tuition--ESY	\$1,900	\$1,900		
Tuition--Out of State 6-8	\$0	\$61,300		
Tuition--Out of State 9-12	\$165,000	\$186,000		
Capital Expense				
Site & Building Improvements	\$150,600	\$161,600	11,000	7.30%
Debt Service	\$395,664	\$393,934	-1,730	-0.44%
Interfund Transfers Out	\$150,000	\$49,000	-101,000	-67.33%
to 6th Grade Tuition Reserve Fund	\$100,000	\$0	-100,000	-100.00%
to Bridgman Spec Projects Fund	\$40,000	\$40,000	0	0.00%
to Food Service Fund	\$10,000	\$9,000	-1,000	-10.00%
6th Gr Regular Ed Tuition Expense	\$1,904,287	\$0	-1,904,287	-100.00%
Total District Budget (includes Board/Bridgman)	\$15,656,653	\$14,230,815	-\$1,425,838	-9.11%
Total District Budget W/Out 6th Grade Tuition Expense	\$13,752,366	\$14,230,815	\$478,449	3.48%

ENROLLMENTS

Early on in the budget process, the administration develops estimates of enrollment to guide resource allocation decisions. The budget proposal is normally based on actual enrollments known today along with historical 5-year average increases/decreases figured in. Actual enrollment in grades K-5 for the current year as of October 1 was 497 students which is up 24 from the projection. We know that 18 students were withdrawn due to the COVID pandemic and are being homeschooled or enrolled at other private locations. As of December 10, 2021, the total enrollment of the Ray School was 498.

Projections

Based on Oct. 1 Actuals	<u>2020-21</u> Projected	<u>2020-21</u> Actual**	<u>2021-22</u> Projected	<u>2021-22</u> Actual	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
<u>Kindy</u>	72	70	70	85	73	73	73	73	73
<u>Grade 1</u>	83	75	77	81	91	79	79	79	79
<u>Grade 2</u>	83	79	80	75	82	92	80	80	80
<u>Grade 3</u>	82	83	77	78	77	85	95	83	83
<u>Grade 4</u>	88	88	83	85	74	74	81	91	79
<u>Grade 5</u>	72	74	86	93	88	77	76	79	94
TOTAL	480	469	473	497	486	479	484	485	487

STAFFING

We have included as Exhibit 8 a summary of proposed district staffing. There was much turnover for the start of the 21-22 school year. The following FTE changes have been proposed: a reduction of .20 in regular education instruction, a restatement of Aide's FTEs with an increase of 3.55 in regular education classroom instruction offset by a 4.46 reduction in special education instruction, and a small increase of .09 in health/library program aides. This represents overall a reduction of 1.02 FTEs. Class sizes and sections will be determined over the summer as enrollments are updated.

SIGNIFICANT CHANGES BETWEEN THE 2021-22 BUDGET AND THE 2022-23 BUDGET

In an attempt to highlight the areas of the budget that are either increasing or decreasing we are submitting as Exhibit 1 a listing of "significant changes" in the Hanover School District budget between the current year and next. We are reporting on twenty-eight items which together account for nearly all the changes up and down.

The first group is "**Regular Operations**". This is the portion of the budget that should change both due to enrollment changes and to the general increase in the cost of goods and services. This includes regular education teacher's salary [#1: \$8,618], 3.55 FTE of regular education aides moved up from the special education section [#2: \$92,860] and benefit changes [#3: \$199,056] representing changes in health insurance elections as well as insurance increases of 5% and 10.2%. Technology lines are showing both increases and decreases, most significant is an increase in purchased services like software and repairs [#4: \$15,802] as well as equipment [#5: \$20,653] in

order to meet the needs of the students. The curriculum development lines have increases due to a new math curriculum and ongoing equity work [#6: \$37,050]. There have been some election changes in the Payroll Tax & Benefit lines as well as mentioned above representing an increase of [#7: \$23,978] in the media department somewhat offset by a decrease in the administration department [#8: (\$19,885)]. Rounding out this section is changes in the building maintenance and custodial services lines including property repair costs [#9: \$10,256], changes in personnel resulting in savings in salaries/benefits [#10: (\$15,160)]; and materials/supply increases [#11: \$28,190]. There are many other lines throughout this section of the budget moving up and down in varying amounts totaling [#12: \$30,197]. This group of expenditures is increasing by \$430,865, or 2.75% over last year's budget.

The second section lists "**Special Education Operations**" expenses. Special education expenses are subject to variations that result from services required by special education students based on the student's individual education plans (IEP's). These costs are not related to either enrollment increases or the general rate of inflation. We are projecting an increase in Special Education Teacher salaries due to employee turnover [#13: \$30,429]. As mentioned in the "Staffing" narrative, we have redirected some FTEs to the regular education section and have reduced some FTEs representing decreases [#14: (\$57,250) and #15: (\$102,047)]. Reductions in the Payroll tax and benefit lines follow the reduction of salary lines in the amount of [#16: (\$131,249)]. Based on the current student census we are projecting increases in out of district special education tuition of [#17: \$170,300]. We have also included a 0.40 FTE increase for special education assistant outreach in our area PreK's resulting in additional salary and benefit costs of [#18: \$18,063]. Rounding out this group is an increase in Special Education transportation service expense [#19: \$84,200] and a net decrease of smaller changes in all other lines of [#20: (\$3,195)]. The special education group of accounts is increasing \$9,251, or 0.06% over last year's budget.

The next category represents the cost of "**Capital Expenses**", including changes in both site and building improvements for a net difference of [#21: \$11,000]. Our debt service is projected with a small decrease of [#22 (\$1,730)] the schedule can be viewed in Exhibit 6. All of the maintenance and custodial budget appropriations including the site and building improvements can be found in Exhibit 12.

After that is a grouping of "**Other District Expenditures**" including Tuition, School Board, Superintendent Services and Student Transportation for K-12.

This grouping included the tuition cost of educating 6th grade students at the Richmond Middle School which now represents a very large decrease [#23: (\$1,904,287)] as the 6th grade students will now become a part of the Dresden School District's student census.

The Supervisory Union's assessment will be increasing by [#24: \$17,438] due mainly to FTE changes and non-union wage increases within the SAU Budget which was ratified by the SAU Board on November 16, 2021. SAU70 provides services in the following departmental areas: superintendent's services, special education case management, technology support, accounting services, human resource services and transportation management services. Details of the SAU budget can be found at: <https://www.sau70.org/school-boards>. The Student Transportation lines are budgeting an increase of [#25: \$12,625] which includes a projected increase to extend our current contract by one additional year. The "Interfund Transfers Out" section includes special warrant article transfers. We are projecting the #27 Food Service Fund transfer which covers the cost of free & reduced lunches to drop by (\$1,000) as fewer students are participating in the program. We have included in the budget the amount of \$40,000 (along with the offsetting

revenue) for #28: Bridgman Fund projects even though it is a separate warrant article – that is why the line is showing a \$0 increase. This group of expenditures is decreasing in total by (\$1,875,224).

REVENUES, NET ASSESSMENT, AND PROJECTED TAX RATE

Exhibits 2 and 3 include summary revenue and tax rate information. While Hanover District revenues are fairly consistent from year to year, we do show some changes for FY23.

We are budgeting a surplus from the 2021-22 fiscal year of \$300,000 which is subject to change. The projected payment from the Hanover Water Works is being budgeted at the same amount as the prior year and will be adjusted shortly \$176,313. Due to the state of the economy, we are projecting a decrease in interest on investments of (\$15,000). The State of NH Department of Education made mid-year changes to the SWEPT and adequacy aid funding and we were mildly surprised in the 2021-22 fiscal year with an adequacy aid payment in the amount of \$246,325, this is projected to increase due to a **one time hold harmless payment to stabilize the change in the SWEPT tax rate of \$1,308,224**, and increase of \$1,06,899. We are budgeting catastrophic aid at an increased level of \$500,000. The level of catastrophic aid—a state grant designed to offset a district’s extraordinary special education expenses—is a function of a district’s expenditures for special education in the prior year. While the state’s support for the catastrophic aid program seems to be eroding, our cost pool for this reimbursement is not decreasing as fast. We will receive \$73,653 in Building Aide for the 6th grade portion of the Dresden District’s project.

Applying revenues of \$2,239,640 against the Hanover School District general fund budget of \$14,230,815 (which includes the additional warrant articles for school board/treasurer salaries and Bridgman Fund) results in an amount to be raised by taxes of \$11,691,175. When compared to the prior year’s total expenditures including the 6th grades tuition to Dresden, this represents a decrease of (\$2,472,222) from the current year's assessment or (17.46%).

In order to compute a total tax rate for Hanover taxpayers, we need to include the assessment that Hanover pays to the Dresden District for the operation of Richmond Middle and Hanover High Schools. Exhibit 3 shows the Dresden assessment as of the final Dresden Budget Committee meeting on December 6, 2021 as \$17,273,196 an increase of \$2,649,499 or 18.12%. Details on the Dresden District budget and its assessment to the Hanover District can be found in BoardDocs under the Dresden Budget Committee section. The Dresden District Budget will be presented to the School Board on December 21, 2021.

Total overall, assessments are increasing by 0.62%. The estimated tax rate for the proposed FY23 Hanover and Dresden general fund budgets--local and state--is shown as \$10.84, an increase of seventeen cents [\$0.17] or 1.59% more than the current year.

Exhibits 2, 3, 4 and 7 show detailed revenue and tax rate calculations.

It is important to Note there are still some important variables that may affect the Hanover and Dresden assessments including:

- *Hanover District Teacher Sabbatical – a potential increase of \$105,000
- *Custodial Changes & whether or not to continue with Vendor outsourcing – a potential budget decrease of (\$17,000 – 42,000)
- *Transportation Routes – current year only utilizing 9 ½ instead of 10 – potential budget decrease of (\$39,625)
- *Warrant Articles for negotiated agreements for Support Staff and Teachers, which if ratified will add expense to the budget, amounts to be determined

ATTACHMENTS

Part I: Budget Overview

- Exhibit 1: Significant budget changes
- Exhibit 2: Summary Revenues
- Exhibit 3: Net Assessments, and Estimated Tax Rates

Part II: Revenues

- Exhibit 4: Detailed Revenue Report

Part III: Appropriations

- Exhibit 5: Detailed Appropriation Budget
- Exhibit 6: Debt Service Schedule

Part IV: Assessments and Tax Rate

- Exhibit 7: Detailed Tax Rate Calculation

Part V: Supporting Documentation

- Exhibit 8: District Staffing
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- Exhibit 12: Custodial/Maintenance Budget Overview
- Exhibit 13: 6th Grade Tuition Calculation – under review

Part I Budget Overview



Exhibit 1 - Significant Changes

HANOVER SCHOOL DISTRICT Significant Budget Changes From 2021-22 Budget to 2022-23 Budget					
		Chg Amount	% Bgt	% of	%Chg in
		incr/(decr)	to Bgt	Total	Line
Regular Operations-PreK-5					
1	Salaries--Regular Ed Teachers	\$8,618	0.06%	-0.60%	0.28%
2	Salaries--Regular Ed Aides	\$92,860	0.59%	-6.51%	41.14%
3	Payroll Tax & Benefits--Regular Ed	\$199,056	1.27%	-13.96%	11.68%
4	Purch Prop/Repair Svcs--Technology	\$15,802	0.10%	-1.11%	45.56%
5	Property & Equipment--Technology	\$20,653	0.13%	-1.45%	32.94%
6	Curriculum Dev. - Profess/Tech Services	\$37,050	0.24%	-2.60%	247.00%
7	Payroll Tax & Benefits--Media (Library)	\$23,978	0.15%	-1.68%	46.69%
8	Payroll Tax & Benefits--School Administration	(\$19,885)	-0.13%	1.39%	-7.54%
9	Purch Prop/Repair Svcs--Bldg Maintenance	\$10,256	0.07%	-0.72%	14.93%
10	Salaries, Payroll Tax & Benefits--Custodial Services	(\$15,160)	-0.10%	1.06%	-4.31%
11	Materials & Supplies--Custodial & Maintenance	\$28,190	0.18%	-1.98%	22.46%
12	Reg Ed Other Exp	\$30,197	0.19%	-2.12%	1.37%
	Subtotal--Regular Operations	\$430,865	2.75%	-30.22%	5.26%
Sp Ed Operations-PreK-5					
13	Salaries-Special Education Teachers	\$30,429	0.19%	-2.1%	3.35%
14	Salaries--Sp Ed ABA Technicians	(\$57,250)	-0.37%	4.0%	-100.00%
15	Salaries--Sp Ed Assistants & Tutor	(\$102,047)	-0.65%	7.2%	-13.56%
16	Payroll Tax & Benefits--Special Education	(\$131,249)	-0.84%	9.2%	-12.61%
17	Sp Ed Tuition--K-12	\$170,300	1.09%	-11.9%	19.46%
18	Salaries, Payroll Tax & Benefits-Out of Building Pre-School	\$18,063	0.12%	-1.3%	43.34%
19	Sp Ed Transportation	\$84,200	0.54%	-5.9%	143.20%
20	Sp Ed Other Exp	(\$3,195)	-0.02%	0.2%	-1.73%
	Subtotal--Sp Ed Operations	\$9,251	0.06%	-0.6%	0.24%
Recap--Ray School Subtotals					
	Subtotal--Regular Ops	\$430,865	2.75%	-30.2%	5.26%
	Subtotal--Sp Ed	\$9,251	0.06%	-0.6%	0.24%
	Itemized Operating Expense	\$440,116	2.81%	-30.9%	3.64%
Capital Items					
21	Site & Bldg Improvements	\$11,000	0.07%	-0.8%	7.30%
22	Debt Service	(\$1,730)	-0.01%	0.1%	-0.44%
	Subtotal--Capital Items	\$9,270	0.06%	-0.7%	1.70%
	Total Ray Sch Expenditures	\$449,386	2.87%	-31.5%	3.55%
Other District Expense					
23	6th Grade Tuition	(\$1,904,287)	-12.16%	133.6%	-100.00%
24	Superintendent Services	\$17,438	0.11%	-1.2%	3.51%
25	Student Transportation & Supplies	\$12,625	0.08%	-0.9%	2.27%
	Total Other District Exp	(\$1,874,224)	-11.97%	131.4%	-63.40%
	Total Other District Expense	(\$1,424,838)	-9.10%	99.9%	-9.13%
Interfund Transfers Out					
26	To 6th Grade Rsv Fund	\$0	0.00%	0.0%	100.00%
27	To Food Service Fund	(\$1,000)	-0.01%	0.1%	-10.00%
28	To Bridgman Proj Fund (incl WA)	\$0	0.00%	0.0%	0.00%
	Total Interfund Transactions	(\$1,000)	-0.01%	0.1%	-2.00%
	Total Proposed Changes	(\$1,425,838)	-9.11%	100.0%	-9.11%

Exhibit 2 and 3 - Revenues, Assessments Projected Tax Rates

HANOVER SCHOOL DISTRICT					
Proposed Budget					
2022-23					
Exhibit 2 - ESTIMATE OF TAX RATE					
Revenues & Net Assessment		As Voted	Proposed	\$ Change	% Change
		2021-22	2022-23		
Hanover Direct Budget (includes WA #3)			\$ 14,190,815		
Prior Year As Voted without 6th Grade Tuition/Tech*		\$13,752,366		\$ 438,449	3.19%
Prior Year As Voted with 6th Grade Tuition/Tech		\$15,901,987			
			\$ 14,190,815		
Prop Bridgman Fund Article; breakdown on Ex 3 (next pg)			\$ 40,000		
Budget Proposal*		\$13,752,366	\$ 14,230,815	\$478,449	3.48%
20-21 Revenues - adj. Nov 2021 with NH DRA		2021-22	2022-23	\$ Change	% Change
(subtracted from expenditures to arrive at net assessment)					
Balance Carry Forward		\$300,667	\$300,000	(667)	
Local Sources					
From Hanover Water Works		\$176,313	\$176,313	-	
Tuition Income		\$6,000	\$6,000	-	
Interest on Investments		\$20,000	\$5,000	(15,000)	
Prior Year Refunds		\$12,000	\$7,000	(5,000)	
Rental of Property/Bldg Maint Offset		\$15,000	\$20,000	5,000	
Miscellaneous		\$250	\$250	-	
State Sources					
Kindergarten Aid		\$0	\$0		
Adequacy Aid (includes 1x change to State Wide Funding)		\$246,325	\$1,308,224	1,061,899	
Catastrophic Aid		\$500,000	\$500,000	-	
Building Aid		\$73,653	\$73,653	-	
Federal Sources (Medicaid & Agric Grant)		\$103,048	\$103,200	152	
Other Financing Sources					
From Sale of Bond/Notes-Other* (tech funding removed)			\$0	-	
From Building Maintenance Reserve Fund*			\$0	-	
From From Bridgman Reserve Fund (Revenue offsets potential		\$40,000	\$40,000	-	
From Building Maintenance Reserve Fund		\$0	\$0	-	
Total Current Year Revenues		\$1,192,589	\$2,239,640	1,047,051	
Total Revenues and From Fund Balance (no tech funds)		\$1,493,256	\$2,539,640	1,046,384	70.07%
Total Revenues & From Fund Balance with Tech Revenue		\$1,738,590			
Net Assessment Actual - including all WA's & Expenses		\$14,163,397	\$11,691,175	(2,472,222)	-17.46%

*NOTE: cells in blue do not include tech project exp/rev or prior year 6th grade expense

Hanover School District		Tax Impact Data			
Exhibit 3 - DISTRICT ASSESSMENTS:		2021-22	2022-23	\$ Chg	% Change
Hanover Assessment (21-22 Adjusted to Actual)		\$14,163,397	\$11,691,175	(\$2,472,222)	-17.46%
Dresden Assessment		\$14,623,697	\$17,273,196	\$2,649,499	18.12%
		\$28,787,094	\$28,964,371	\$177,277	0.62%
EARLY ESTIMATE - RATES NOT YET SET		Hanover Tax			
ESTIMATED TAX RATES:					
Local School Tax Rate (Orig 21-22 Proj. \$10.53)		8.95	9.55	0.60	6.70%
State School Tax Rate (Orig 21-22 Proj. 2.00)		1.72	1.29	(0.43)	-25.00%
Total School Tax Rate (Orig 21-22 Proj. \$12.53)		\$10.67	\$10.84	0.17	1.59%

Part II Revenues



EXHIBIT 4: DETAILED REVENUE REPORT

We are including a detailed revenue budget as Exhibit 4. This exhibit shows each of the sources of income that the district receives during the course of the year (described below). Hanover, like most schools its size, has little income outside of the property tax.

1121 District Assessment

The district assessment is the net amount of funds needed after subtracting the local revenues from the proposed budget amount. This assessment is levied on all the taxable property in Hanover to arrive at the tax rate.

1510 Interest Income

District funds are held in one or more bank accounts—checking, money market accounts, certificates of deposit, and bank repurchase agreements. Interest accruing to these accounts is credited to the interest income account.

1610 Insurance Refunds

The district's workers compensation and property/liability insurance plans are 'participatory' programs. This means that if our experience is good, the carrier will refund to the district a share of premiums unused. Any refund is credited to this account.

1910 Rents

The district allows non-school and non-town entities to use the school's facility. Such rental is governed by district policy. We receive hold-harmless agreements from each user prior to rental, and in many cases, a rental fee. The fee, when received, is credited here.

1990 Miscellaneous

In addition to minor receipts, this account is also used to accept year-end accounting adjustments, for example, to recognize the voiding of checks paid by the district but never transacted.

3211 Building Aid

The State of New Hampshire assists local districts in building projects by paying a portion of the debt service expense incurred for new building projects. The district receives building aid not only on its own projects, but also on the 6th grade portion of the bond for the new school construction project.

3241 Catastrophic Aid

The State of New Hampshire assists districts with their special education obligations by providing "catastrophic aid". This program provides that after district expenses on behalf of any particular student exceed three and a half times the state average cost of education, then the state will reimburse 63% of the costs over the three and a half times state average cost. Legislative funding for the program is routinely in jeopardy, and amounts have been increasingly unpredictable in recent years.

4350 Medicaid Reimbursement

If the District provides medically related services to students who are eligible for the Medicaid program, we can bill Medicaid for the service. We are budgeting a small amount from this source for next year.

4350 Department of Agriculture Grant

Each year for the past several we have received a small grant from the U.S. Department of Agriculture. We are anticipating receipt of the same amount for the budget year.

5250 Transfer from Special Ed Reserve Fund

We are not budgeting to transfer any monies from the special education reserve fund next year.

5250 Transfer from Building Maintenance Trust Fund

We are not budgeting to transfer any monies from the building maintenance reserve fund next year.

HANOVER SCHOOL DISTRICT		2020-21		2021-22	2021-22	2021-22	2022-23 Proposed	Bgt	%	Bgt	%
Revenue 2022-23	Budget School Year	Revised Budget	2020-21 Actual	Original Budget	Revised Budget	Anticipated Year End		to Bgt Chg--Rev	Chg	to Bgt Chg--Orig	Chg
Local Sources											
1121	District Assessment	\$14,223,401	\$14,233,401	\$14,187,237	\$14,163,397	\$14,163,397	\$12,981,106	(\$1,182,291)	-8.3%	(\$1,206,131)	-8.5%
1200	From Hanover Water Works	168,938	168,938	176,313	176,313	176,313	\$176,313	-	0.0%	-	0.0%
1311	Tuition--From Parent	-	-	-	-	-	-	-	n/a	-	n/a
1311	Tuition	-	-	-	-	-	-	-	n/a	-	n/a
1311	Tuition--NECC Program	-	-	-	-	-	-	-	n/a	-	n/a
1311	Tuition--Summer School	6,000	-	6,000	6,000	4,760	6,000	-	0.0%	-	0.0%
1315	Spec Ed Excess Cost Income	-	27,889	-	-	10,000	-	-	n/a	-	n/a
1510	Interest on Investments	50,000	734	20,000	20,000	600	5,000	-	0.0%	(15,000)	-75.0%
1910	Rent	10,000	-	15,000	15,000	15,000	20,000	5,000	33.3%	5,000	33.3%
1980	Refund from Prior Year	12,000	20,000	12,000	12,000	2,682	7,000	(5,000)	-41.7%	(5,000)	-41.7%
1990	Miscellaneous	250	-	250	250	1,705	250	-	0.0%	-	0.0%
subtotal		\$14,470,589	\$14,450,962	\$14,416,800	\$14,392,960	\$14,374,457	\$13,195,669	(\$1,197,291)	-8.3%	(\$1,221,131)	-8.5%
State Sources											
3190	Other State Aid- Kindy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	n/a
3110	Adequacy Aid	\$118,907	\$118,907	\$0	\$246,325	\$246,325	18,293	(\$228,032)	100.0%	\$18,293	n/a
3211	Building Aid	\$75,807	\$75,807	\$73,653	\$73,653	\$73,653	\$73,653	\$0	0.0%	\$0	0.0%
3241	Catastrophic Aid	422,642	422,643	423,000	500,000	500,000	\$500,000	-	0.0%	77,000	18.2%
subtotal		\$617,356	\$617,357	\$496,653	\$819,978	\$819,978	\$591,946	(\$228,032)	-27.8%	\$95,293	19.2%
Federal Sources											
4350	Medicaid Reimb	\$100,000	\$47,799	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.0%	\$0	0.0%
4710	Dept of Agric Grant	3,200	3,048	3,200	3,048	3,057	\$3,200	152	5.0%	-	0.0%
subtotal		\$103,200	\$50,847	\$103,200	\$103,048	\$103,057	\$103,200	\$152	0.1%	\$0	0.0%
Other Financing Sources											
5250	Sale of Bonds/Notes	\$0	\$0	\$245,334	\$95,334	\$95,334	\$0	(\$95,334)	-100.0%	(\$1)	n/a
5250	Transfer from Bldg Rsv Fund	\$0	\$0	\$0	\$150,000	\$150,000	\$0	(\$150,000)	-100.0%	\$0	n/a
5250	Transfer from 6th Grade Rsv F	270,000	-	-	-	-	\$0	\$0	n/a	-	n/a
5255	Transfer from Brdgm Fund	40,000	10,861	40,000	40,000	40,000	\$40,000	\$0	0.0%	-	0.0%
subtotal		\$310,000	\$10,861	\$285,334	\$285,334	\$285,334	\$40,000	(\$245,334)	-86.0%	(\$245,334)	-86.0%
Current Year Revenue Total		\$15,501,145	\$15,130,027	\$15,301,987	\$15,601,320	\$15,582,826	\$13,930,815	(\$1,670,505)	-10.7%	(\$1,371,172)	-9.0%
From Beginning Year Fund Balance		\$239,024	\$239,024	\$600,000	\$300,667		\$300,000	(\$667)	-0.2%	(\$300,000)	-50.0%
Total Resources Available to Offset Approps		\$15,740,169	\$15,369,051	\$15,901,987	\$15,901,987		\$14,230,815	(\$1,671,172)	-10.5%	(\$1,671,172)	-10.5%
Summary											
Original Budget Proposal		\$15,700,170		15,614,547	\$ 15,614,547		\$ 14,190,815	(\$1,423,732)	-9.1%	(\$1,423,732)	-9.1%
Separate Articles		40,000		287,440	\$287,440		\$40,000				
Budget Proposal		15,740,170		15,901,987	\$ 15,901,987		\$14,230,815	(\$1,671,172)	-10.5%	(\$1,671,172)	-11.7%
Sources of Funds:											
0750	from Balance Carry-Forward	239,024		600,000	\$300,667		\$300,000	(\$667)	-0.2%	(\$300,000)	-50.0%
	from Other Income	1,277,745		1,114,750	\$1,437,923		\$949,709	(\$488,214)	-34.0%	(\$165,041)	-14.8%
from District Assessment		\$14,223,401		\$14,187,237	\$14,163,397		\$12,981,106	(\$1,182,291)	-8.35%	(\$1,206,131)	-8.50%

Part III Appropriations



EXHIBIT 5: DETAILED APPROPRIATION REPORT

Exhibit 5 is an expenditure budget report for the District that details total proposed spending for next year. The appropriation budget printout shows last year's budget and actual spending, as well as this year's budget, and expenditures and encumbrances to date. In salary and benefit accounts, the expended and encumbrance to date represents a close estimate of year-end expenses. In material or supply accounts, the year to date expended plus encumbered may vary significantly from year-end totals. Finally, we have included the proposed budget for next year along with the dollar and percent differences between this year's budget and next year's proposed budget.

This report is summarized by major function and object. The federal and state governments mandate the function/object account classification system for all school district accounting and reporting.

Functions include 4 numbers:

1000 Instruction: 1100 Regular Education Programs (PreK-12), 1200 Special Programs, 1300 Vocational Programs, 1400 Other Instructional Programs (PreK-12)

2000 Support Services: 2100 Student Services (2120 Guidance/2130 Health), 2200 Instructional Staff (2210-Improvement/2220 Media Services), 2300 General Administration (2310 School Board/2320 Executive Admin/Superintendent), 2400 School Administration (2410 Principal Services), 2500 Business, 2600 Operation and Maintenance of Plant, 2700 Student Transportation, and 2800 Centralized Services

3000 Operation of Non-Instructional Services: 3100 Food Services

4000 Facilities Acquisition and Construction Services: 4200 Site Improvement and 4600 Building Improvement

5000 Other Outlays: 5100 Debt Service, 5200 Fund Transfers

Objects include 3 numbers:

100 Personal Services: Salaries

200 Personal Services: Fringe Benefits

300 Purchased Services: Professional and Technical

400 Purchased Services: Property Maintenance and Repairs

500 Other Purchased Services: Advertising, Printing, Communication, Travel and Tuition

600 Supplies: Consumables – general office/classroom, books

700 Property: Fixed Assets, Equipment and Improvements

800 Other Objects: Misc. Goods and Services (Dues, fees)

Exhibit 5 - Appropriations Budget

HANOVER SCHOOL DISTRICT			2020-2021	2020-2021	2021-2022	2021-2022	2022-23	Budget	
Consolidated Proposed Budget			Revised	Actual	Revised	Exp'd	Proposed	Increase/	%
Func	Obj	2022-23	Budget	Expenditures	Budget	& Enc'd	Budget	(Decrease)	Chg
REGULAR INSTRUCTION									
1100	110	Instructional Salaries	3,093,541	2,917,503	3,083,001	3,073,697	3,091,619	8,618	0.28%
1100	112	Ed Asst Salaries	223,441	180,735	225,697	314,993	318,557	92,860	41.14%
1100	100	Salaries-Other	189,875	144,820	196,750	143,683	196,750	0	0.00%
1100	200	Payroll Tax & Benefits	1,585,300	1,439,385	1,704,325	1,836,175	1,903,381	199,056	11.68%
1100	300	Purch Prof & Tech Svcs	13,150	1,730	16,190	15,217	20,678	4,488	27.72%
1100	400	Purch Prop/Repair Svcs	33,355	28,714	39,815	38,649	38,150	(1,665)	-4.18%
1100	500	6th Grade Tuition	2,514,117	2,513,847	1,904,287	1,904,257	0	(1,904,287)	-100.00%
1100	600	Materials & Supplies	93,065	38,705	96,954	90,620	97,040	86	0.09%
1100	700	Property & Equipment	20,780	6,138	19,425	18,128	21,420	1,995	10.27%
		Function Total	7,766,624	7,271,575	7,286,444	7,435,419	5,687,595	(1,598,849)	-21.94%
COORDINATOR OF VOLUNTEERS									
1110	300	Purch Prof & Tech Svcs	8,000	7,228	8,000	8,000	8,500	500	6.25%
		Function Total	8,000	7,228	8,000	8,000	8,500	500	6.25%
TECHNOLOGY									
1120	110	Salaries	156,554	159,760	160,554	158,041	156,325	(4,229)	-2.63%
1120	200	Payroll Tax & Benefit	83,506	76,510	81,265	81,528	83,363	2,098	2.58%
1120	400	Purch Prop/Repair Svcs	28,750	29,664	34,682	43,585	50,484	15,802	45.56%
1120	600	Materials & Supplies	18,567	13,364	19,576	19,810	16,046	(3,530)	-18.03%
1120	700	Property & Equipment	52,785	51,726	62,700	59,337	83,353	20,653	32.94%
		Function Total	340,162	331,024	358,777	362,301	389,571	30,794	8.58%
SPECIAL EDUCATION									
1200	110	Instructional Salaries	859,973	905,309	909,074	951,459	939,503	30,429	3.35%
1200	111	SpEd ABA Technicians	27,529	7,637	57,250	0	0	(57,250)	-100.00%
1200	112	Ed Asst & Tutor Salaries	807,193	649,181	752,314	430,878	650,267	(102,047)	-13.56%
1200	200	Payroll Tax & Benefit	962,399	886,558	1,040,558	838,593	909,309	(131,249)	-12.61%
1200	300	Purch Prof & Tech Svcs	29,000	14,830	29,000	25,292	29,000	0	0.00%
1200	400	Purch Prop/Repair Svcs	1,000	0	1,050	800	1,440	390	37.14%
1200	5xx	Trans, Travel & Communication	5,820	661	500	498	500	0	0.00%
1200	56x	Spec Ed Tuition	833,800	927,816	875,000	1,111,627	1,045,300	170,300	19.46%
1200	600	Materials & Supplies	14,825	6,013	15,100	11,689	12,975	(2,125)	-14.07%
1200	700	Property & Equipment	5,800	5,039	5,800	5,420	6,200	400	6.90%
1200	800	Dues & Fees	200	150	200	150	0	(200)	-100.00%
		Function Total	3,547,539	3,403,194	3,685,846	3,376,406	3,594,494	(91,352)	-2.48%
OUT-OF-BUILDING PRE-SCHOOLS									
1210	100	Salaries	29,511	30,166	34,313	21,082	40,713	6,400	18.65%
1210	200	Payroll Taxes & Benefits	5,642	2,533	7,367	1,666	19,030	11,663	158.31%
1210	500	Spec Ed Tuition & Travel	30,000	30,050	38,000	35,345	38,000	0	0.00%
1210	600	Materials & Supplies	975	639	1,000	752	1,700	700	0.00%
1210	800	Dues & Fees	700	194	700	200	0	(700)	0.00%
		Function Total	66,828	63,582	81,380	59,045	99,443	18,063	22.20%
EXTENDED SCHOOL YEAR PROGRAM									
1240	100	Salaries	60,000	25,469	60,000	59,407	60,000	0	0.00%
1240	200	Payroll Tax & Benefit	17,475	5,564	19,437	14,405	19,377	(60)	-0.31%
1240	300	Purch Prof & Tech Svcs	11,800	0	11,800	11,080	10,600	(1,200)	-10.17%
1240	500	Trans, Travel & Communication	1,900	0	1,900	456	1,500	(400)	-21.05%
		Function Total	91,175	31,033	93,137	85,348	91,477	(1,660)	-1.78%
ENGLISH AS A SECOND LANGUAGE									
1260	100	Salaries	207,516	207,349	220,889	203,105	220,893	4	0.00%
1260	200	Payroll Tax & Benefit	114,682	115,476	126,326	114,071	132,116	5,790	4.58%
1260	600	Materials & Supplies	1,100	882	1,100	978	900	(200)	-18.18%
		Function Total	323,298	323,707	348,315	318,154	353,909	5,594	1.61%
GUIDANCE									
2120	100	Salaries	127,971	127,884	130,531	130,258	130,531	0	0.00%
2120	200	Payroll Tax & Benefit	68,056	67,944	73,450	74,710	76,719	3,269	4.45%
2120	600	Materials & Supplies	1,000	55	900	655	900	0	0.00%
		Function Total	197,027	195,883	204,881	205,623	208,150	3,269	1.60%

Exhibit 5 - Appropriations Budget

HANOVER SCHOOL DISTRICT			2020-2021	2020-2021	2021-2022	2021-2022	2022-23	Budget	
Consolidated Proposed Budget			Revised	Actual	Revised	Exp'd	Proposed	Increase/	%
Func	Obj	2022-23	Budget	Expenditures	Budget	& Enc'd	Budget	(Decrease)	Chg
HEALTH									
2134	100	Salaries	88,116	89,052	95,788	95,931	96,776	988	1.03%
2134	200	Payroll Tax & Benefit	48,955	47,888	54,361	54,396	57,125	2,764	5.08%
2134	300	Purch Prof & Tech Svcs	0	1,598	1,600	1,598	1,600	0	0.00%
2134	400	Purch Prop Svcs	1,675	564	1,925	1,630	1,925	0	0.00%
2134	600	Materials & Supplies	3,200	1,297	3,000	3,140	3,100	100	3.33%
2134	700	Property & Equipment	400	0	400	250	400	0	0.00%
2134	800	Dues & Fees	280	0	280	150	300	20	7.14%
Function Total			142,626	140,399	157,354	157,095	161,226	3,872	2.46%
CURRICULUM DEVELOPMENT									
2212	300	Purch Prof & Tech Svcs	8,700	8,694	15,000	13,256	52,050	37,050	247.00%
Function Total			8,700	8,694	15,000	13,256	52,050	37,050	247.00%
STAFF DEVELOPMENT									
2213	100	Salaries	7,800	9,815	6,000	5,195	6,000	0	0.00%
2213	200	P/R Tax and Benefits	75,792	48,339	92,512	92,298	90,427	(2,085)	-2.25%
Function Total			83,592	58,154	98,512	97,493	96,427	(2,085)	-2.12%
MEDIA (Library)									
2221	100	Salaries	105,178	120,948	114,061	122,461	116,974	2,913	2.55%
2221	200	Payroll Tax & Benefit	73,910	48,024	51,354	70,030	75,332	23,978	46.69%
2221	300	Purch Prof & Tech Svcs	2,000	0	2,000	1,524	2,000	0	0.00%
2221	400	Purch Prop/Repair Svcs	8,100	3,087	8,100	7,595	8,100	0	0.00%
2221	600	Materials & Supplies	12,900	5,563	13,190	11,207	12,900	(290)	-2.20%
2221	700	Property & Equipment	5,000	68	5,000	4,800	6,000	1,000	20.00%
Function Total			207,088	177,689	193,705	217,617	221,306	27,601	14.25%
SCHOOL BOARD SERVICES									
2310	100	Salaries-Included (Voted by Sep WA)	9,688	9,116	9,416	9,378	9,416	0	0.00%
2310	200	Payroll Tax & Benefit	728	716	730	726	730	0	0.00%
2310	300	Purch Prof & Tech Svcs	27,000	110,210	32,000	34,116	32,000	0	0.00%
2310	500	Trans, Travel & Communication	3,800	4,869	3,800	3,700	3,800	0	0.00%
2310	800	Dues & Fees	9,000	9,801	9,000	8,320	9,000	0	0.00%
Function Total			50,216	134,712	54,946	56,240	54,946	0	0.00%
SUPERINTENDENT SERVICES									
2320	300	Purch Prof & Tech Svcs	451,093	451,093	496,785	496,785	514,223	17,438	3.51%
Function Total			451,093	451,093	496,785	496,785	514,223	17,438	3.51%
SCHOOL ADMINISTRATION									
2410	110	Salary--Principal	103,530	106,848	107,620	108,171	108,151	531	0.49%
2410	111	Salary--Support	106,005	108,434	109,846	110,202	110,783	937	0.85%
2410	115	Salary--Asst Principal	96,632	52,800	87,544	86,275	87,544	0	0.00%
2410	200	Payroll Tax & Benefit	241,667	201,450	263,766	243,902	243,881	(19,885)	-7.54%
2410	300	Purch Prof & Tech Svcs	3,500	1,457	3,500	3,121	3,500	0	0.00%
2410	400	Purch Prop/Repair Svcs	9,100	2,053	7,485	6,578	7,205	(280)	-3.74%
2410	500	Trans, Travel & Communication	16,800	12,809	18,600	17,795	16,900	(1,700)	-9.14%
2410	600	Materials & Supplies	3,550	2,353	3,625	2,780	3,625	0	0.00%
2410	700	Property & Equipment	3,000	2,897	3,000	2,900	3,000	0	0.00%
2410	800	Dues & Fees	2,090	795	2,090	1,970	2,090	0	0.00%
Function Total			585,874	491,895	607,076	583,694	586,679	(20,397)	-3.36%
BUILDING MAINTENANCE									
2610	400	Purch Prop/Repair Svcs	65,410	50,905	68,689	68,324	78,945	10,256	14.93%
2610	500	Other Purch Svcs	1,150	1,058	1,150	1,068	1,150	0	0.00%
2610	600	Materials & Supplies	10,750	9,196	19,110	18,915	17,000	(2,110)	-11.04%
Function Total			77,310	61,159	88,949	88,307	97,095	8,146	9.16%
CUSTODIAL SERVICES									
2620	100	Salaries	232,307	215,445	234,469	82,565	225,348	(9,121)	-3.89%
2620	200	P/R Tax and Benefits	118,421	113,228	117,630	56,585	111,591	(6,039)	-5.13%
2620	400	Purch Prop/Repair Svcs	52,500	39,601	46,000	172,784	53,000	7,000	15.22%
2620	500	Trans, Travel & Communication	25,802	25,802	27,333	26,990	31,406	4,073	14.90%
2620	600	Materials & Supplies	120,000	151,591	125,500	122,748	153,690	28,190	22.46%
2620	700	Property & Equipment	2,000	451	2,000	1,384	2,000	0	0.00%
Function Total			551,030	546,117	552,932	463,056	577,035	24,103	4.36%

Exhibit 5 - Appropriations Budget

HANOVER SCHOOL DISTRICT Consolidated Proposed Budget			2020-2021 Revised Budget	2020-2021 Actual Expenditures	2021-2022 Revised Budget	2021-2022 Exp'd & Enc'd	2022-23 Proposed Budget	Budget Increase/ (Decrease)	% Chg
Func	Obj	2022-23							
GROUNDS MAINTENANCE									
2630	400	Purch Prop/Repair Svcs	86,285	88,369	87,285	83,337	92,500	5,215	5.97%
2630	600	Materials & Supplies	250	192	250	191	300	50	20.00%
Function Total			86,535	88,561	87,535	83,528	92,800	5,265	6.01%
STUDENT TRANSPORTATION									
2700	500	Trans, Travel & Communication	495,099	481,732	505,000	489,573	517,625	12,625	2.50%
2700	600	Materials & Supplies	50,000	35,060	50,000	48,765	50,000	0	0.00%
Function Total			545,099	516,792	555,000	538,338	567,625	12,625	2.27%
SPECIAL EDUCATION TRANSPORTATION									
2722	500	Trans, Travel & Communication	58,800	29,450	58,800	120,901	143,000	84,200	143.20%
Function Total			58,800	29,450	58,800	120,901	143,000	84,200	143.20%
FIELD TRIPS									
2725	500	Trans, Travel & Communication	28,175	150	27,015	25,902	28,730	1,715	6.35%
Function Total			28,175	150	27,015	25,902	28,730	1,715	6.35%
SITE IMPROVEMENTS									
4200	400	Purch Prop/Repair Svcs	41,250	48,051	25,100	25,061	25,100	0	0.00%
Function Total			41,250	48,051	25,100	25,061	25,100	0	0.00%
BUILDING IMPROVEMENTS									
4600	400	Purch Prop/Repair Svcs	40,500	48,482	125,500	124,890	136,500	11,000	8.76%
Function Total			40,500	48,482	125,500	124,890	136,500	11,000	8.76%
DEBT SERVICE									
5100	830	Debt Principal	215,000	215,000	230,000	230,000	240,000	10,000	4.35%
5100	840	Debt Interest	176,629	176,629	165,664	165,664	153,934	(11,730)	-7.08%
Function Total			391,629	391,629	395,664	395,664	393,934	(1,730)	-0.44%
INTERFUND TRANSFERS OUT									
5200	900	Transfer to 8th Grade Tuit Fund -Surplus	0	100,000	0	0	0	0	n/a
5200	900	To Bldg Maint Rsv Fund	0	0	0	0	0	0	n/a
5221	900	To Food Service Fund	10,000	8,364	10,000	7,194	9,000	(1,000)	-10.00%
5221	900	To Bridgman Proj Fund - (Voted by Sep WA)	40,000	10,861	40,000	40,000	40,000	0	0.00%
5221	900	Food Service - District Cost	0	0	0	0	0	0	n/a
5221	900	To Capital Projects Fund	0	0	0	0	0	0	n/a
Function Total			50,000	119,225	50,000	47,194	49,000	(1,000)	-2.00%
DISTRICT TOTAL With Out 6th Grade Expenses					\$ 13,752,366		\$ 14,230,815	478,449	3.48%
DISTRICT TOTAL w/6th Grade Expenses			15,740,170	14,939,480	\$ 15,656,653	15,385,317	\$ 14,230,815	(1,425,838)	-9.11%
Plus Potential Articles to be voted: (not included in above)									
					To Cap Projects - Technology	\$ 245,334	\$ 245,334		
					HEA-Teachers Union Agreement - TBD		\$ -		
					HSS-Support Staff Union Agreement - TBD		\$ -		
Total Budget with Separate Articles Approved:					\$ 15,901,987	\$ 15,630,651	\$ 14,230,815	\$ (1,671,172)	-10.67%

- "Func" and "Obj" are federally required accounting designations which refer to "function and "object". A function might be "regular education" or "transportation". "Objects" designate the type of expense being reported, for example, wage expense, or equipment expense, relating to a particular function.
- The "budget" columns represent the adopted budget for the particular line item or group of line items, as may have been changed by approved budget transfers. "Actual" represents the amount actually spent in the prior year. "Exp'd & Enc'd" represents, in salary and benefit accounts, the expected expenditure through year end; and in other accounts, the actual expenditure, plus amount for which the school has issued purchase orders or contracts for goods or services. It may represent an estimate of year end, but more likely not.
- The "Bgt Chg" column represents the difference between the proposed budget and the current year's budget. The "% Chg" is computed based on the

EXHIBIT 6

**HANOVER SCHOOL DISTRICT
2022-23
Debt Service Schedule**

2014 Addition/Renovation Bond

Year	Total	Prinicpal	Interest
2015/16	391,022	136,000	255,022
2016/17	395,899	180,000	215,899
2017/18	396,719	190,000	206,719
2018/19	392,029	195,000	197,029
2019/20	392,084	205,000	187,084
2020/21	391,629	215,000	176,629
2021/22	395,664	230,000	165,664
2022/23	393,934	240,000	153,934
2023/24	391,694	250,000	141,694
2024/25	393,944	265,000	128,944
2025/26	390,429	275,000	115,429
2026/27	391,404	290,000	101,404
2027/28	391,614	305,000	86,614
2028/29	392,159	315,000	77,159
2029/30	392,394	325,000	67,394
2030/31	392,319	335,000	57,319
2031/32	391,934	345,000	46,934
2032/34	391,239	355,000	36,239
2034/35	389,790	365,000	24,790
2035/36	387,563	375,000	12,563
TOTALS	7,845,458	5,391,000	2,454,458

Amount Remaining at July 1, 2022

Total	Prinicpal	Interest
5,090,414	4,040,000	1,050,414

Part IV Assessments and Tax Rate



EXHIBIT 7 - Tax Rate Calculation Forecast

HANOVER SCHOOL DISTRICT	Fall 2022 Estimate	Fall 2021 Actual	Fall 2020 Actual	Fall 2019 Actual	Fall 2018 Actual	Fall 2017 Actual
Tax Rate Calculation History and Forecast	(Supports FY2023 School Budget)	(Supports FY2022 School Budget)	(Supports FY2021 School Budget)	(Supports FY2020 School Budget)	(Supports FY2019 School Budget)	(Supports FY2018 School Budget)
Local School Portion						
Net Local School Budget w/out grant (Ray)	\$12,999,399	\$14,163,407	\$14,223,401	\$13,567,908	\$13,026,603	\$12,635,365
plus/(minus) assessment budget changes		(12,427)		\$0	-	-
plus Regional School Appropriation (Dresden)	\$17,273,196	\$14,623,697	\$14,459,628	\$14,305,099	13,835,308	13,734,893
"School Tax Effort"	\$30,272,595	\$28,774,677	\$28,683,029	\$27,873,007	\$26,861,911	\$26,370,258
less Adequate Education Grant (1x Hold Harmless Grant FY23)	(\$1,308,224)	(\$246,325)	(\$118,907)	0	-	-
less State Education Grant	(3,423,649)	(4,582,585)	(4,634,865)	5,102,892	5,345,839	5,139,358
equals Approved School Tax Effort	25,540,722	23,933,340	23,929,149	22,770,115	21,516,072	21,230,900
divide by Local Assessed Value with Utilities	2,673,893,419	2,673,893,419	2,300,746,395	2,284,990,080	2,320,401,418	2,014,097,700
equals Local School Tax Rate	9.55	8.95	10.40	9.97	9.27	10.54
State Education Taxes						
Equalized Valuation (no utilities)	2,783,454,671	2,511,005,691	2,407,721,892	2,477,131,893	2,475,094,793	2,285,146,431
times state school tax rate	1.23	1.83	1.93	2.06	2.17	2.26
equals State School Tax	3,423,649	4,582,585	4,634,865	5,102,892	5,345,839	5,139,358
divide by Local Assessed Valuation (no Utilities)	2,659,520,219	2,659,520,219	2,286,668,495	2,271,420,680	2,306,832,018	2,002,315,100
equals State School Rate	1.29	1.72	2.03	2.25	2.32	2.57
Total School Tax Rate	10.84	10.67	12.43	\$12.22	\$11.59	\$13.11
Year to Year Percent Change						
% Change in School Rate:	1.59%	-14.16%	1.72%	5.44%	-11.59%	0.69%
% Change in Local School Rate:	6.70%	-13.94%	4.31%	7.55%	-12.05%	1.35%
% Change in State School Rate:	-25.00%	-15.27%	-9.78%	-3.02%	-9.73%	-1.91%

1. HAN FY22-23 Proposed Budget 12.15.21 UP Adeq Aid

Part V Supporting Documentation



HANOVER SCHOOL DISTRICT	2021-22 Ratified FTEs	2022-23 Projected FTEs	B-B Difference
Regular Ed Teachers			
<i>Total Account</i>	38.40	38.20	-0.20
Regular Ed Aides			
<i>Total Account</i>	7.72	11.27	3.55
Tutors			
<i>Total Account</i>	3.70	3.70	0.00
Technology			
<i>Teacher</i>	1.00	1.00	0.00
<i>NU - specialist</i>	1.00	1.00	0.00
Spec Ed Teachers			
<i>Total Account</i>	9.20	9.20	0.00
Speech Lang Path			
<i>Total Account</i>	2.00	2.00	0.00
Occupational Therapy			
<i>Total Account</i>	1.00	1.00	0.00
Physical Therapy			
<i>Total Account</i>	0.56	0.56	0.00
Spec Ed Assts			
<i>Total Account</i>	25.81	20.95	-4.86
Sp Ed Assistants in Area Pre Schools			
<i>Total Account</i>	1.00	1.40	0.40
English as a Second Language			
<i>Total Account</i>	2.80	2.80	0.00
Guidance			
<i>Total Account</i>	1.30	1.30	0.00
Health/Nurse			
<i>Teacher</i>	1.00	1.00	0.00
<i>Aide/Asst</i>	0.23	0.27	0.04
Library			
<i>Teacher</i>	1.00	1.00	0.00
<i>Aide/Asst</i>	0.80	0.85	0.05
School Admin			
<i>Total Account</i>	1.75	1.75	0.00
School Admin-Support			
<i>Total Account</i>	2.00	2.00	0.00
Op & Maint of Plant			
<i>Total Account*</i>	4.50	4.50	0.00
GRAND TOTAL	106.77	105.75	-1.02
Note: Yellow highlighting denotes certified staff.			

EXHIBIT 9

HANOVER SCHOOL DISTRICT					
Proposed Budget					
2022-23					
Facts & Figures					
Change in Hanover budget of				\$100,000	
is a percent change in Hanover Budget of				0.703%	
Results in Tax Impact of				\$0.037 per \$1,000 of ass'd value	
which is a tax rate impact of				0.30%	
Changes tax paid on a \$400,000 property by				\$14.96	
Est'd assessed Value Hanover /\$1000 2022-23				\$2,673,893	
Assessed Value Hanover /\$1000 2021-22				\$2,673,893	
Budget and Tax Dynamic					
Change in Hanover	Budget	% Chg in Bgt	Hanover Tax Rate Impact	% Chg in Tax Rate	Additional Tax Paid on \$400,000 Property
	\$10,000	0.07%	0.0037	0.030%	\$1.50
	\$20,000	0.14%	0.0075	0.060%	\$2.99
	\$30,000	0.21%	0.0112	0.090%	\$4.49
	\$40,000	0.28%	0.0150	0.120%	\$5.98
	\$50,000	0.35%	0.0187	0.150%	\$7.48
	\$60,000	0.42%	0.0224	0.181%	\$8.98
	\$70,000	0.49%	0.0262	0.211%	\$10.47
	\$80,000	0.56%	0.0299	0.241%	\$11.97
	\$90,000	0.63%	0.0337	0.271%	\$13.46
	\$100,000	0.70%	0.0374	0.301%	\$14.96
Estimated For 2022-23					
Local assessed value-no utility (for state tax) (\$1,000's)					\$2,659,520
Equalized valuation state tax- no utility (\$1,000's)					\$2,783,455
Equalized State tax (SWEPT)					1.230
Amt \$1.23 raises on equalized val. (state ed tax)					\$3,424
Adequacy grant to Hanover					\$4,713,580
Local tax rate for equalized state assessment					1.290
Amount of net assessment Hanover & Dresden					\$30,254,302
Less amount of state grant					(\$4,713,580)
Net amount to be raised by local tax/other revenue					\$25,540,722
Local tax rate to raise net amount					\$9.55
Total school tax rate					\$10.84

EXHIBIT 10

**HANOVER SCHOOL DISTRICT
2022-23
Supplemental Budget Data**

Balances in Reserve Fund Accounts

Special Education Reserve, as of 6/30/21	\$222,291
Plus to be transferred to Reserve during 2021-22	0
Plus projected Interest	150
Less Amount Planned to Transfer to General Fund during 2021-22	0
Anticipated End of Year Balance 6/30/22	\$222,441
Building Maintenance Reserve, as of 6/30/21	\$158,670
Plus to be transferred to Reserve during 2021-22	0
Plus projected Interest	5
Less Amount Planned to Transfer to General Fund during 2021-22	(150,000)
Anticipated End of Year Balance 6/30/22	\$8,675
6th Grade Tuition Reserve, as of 6/30/21	\$379,404
Plus to be transferred to Reserve during 2021-22	0
Plus projected Interest	175
Less Amount Planned to Transfer to General Fund during 2021-22	0
Anticipated End of Year Balance 6/30/22	\$379,579

EXHIBIT 11 - Sorted Function Object Without 6ht Grade Tuition Included (R.E.T.)

Hanover School District Proposed 2022-23 Sorted & Totalled by Object					
Object	Description	Adopted	Proposed	Incr-Decr	Percent Diff
		FY2021-2022	FY2022-2023		
100	Teacher & Specialist Salaries	4,690,415	4,720,973	\$30,558	0.7%
1XX	Other Salaries	1,902,596	1,845,177	-\$57,419	-3.0%
2XX	Payroll Taxes & Benefits	3,428,605	\$3,536,281	\$107,676	3.1%
235	Retiree Wages & Taxes	96,390	81,008	-\$15,382	-16.0%
240	Staff Development	108,292	105,092	-\$3,200	-3.0%
3XX	Purchased Profess & Technical Services	615,875	674,151	\$58,276	9.5%
4XX	Purchased Property & Maint Services	445,381	493,099	\$47,718	10.7%
5XX	Transportation, Travel & Communication	647,748	746,361	\$98,613	15.2%
56X	Tuition* - 6th Grade to Dresden - REMOVED	1,904,287	0	\$0	0.0%
56X	Tuition - Out of District	909,900	1,080,200	\$170,300	18.7%
6XX	Supplies, Books, Parts, Software, Utilities	349,005	369,876	\$20,871	6.0%
7XX	Property & Equipment Purchases	98,325	122,373	\$24,048	24.5%
8XX	Dues, Fees, Contingency & Debt	407,934	405,324	-\$2,610	-0.6%
9XX	Transfers - Capital, Spec Projects, Food	50,000	49,000	-\$1,000	-2.0%
Totals		\$13,750,466	\$14,228,915	\$478,449	3.48%

Hanover School District Proposed 2022-23 Sorted & Totalled by Function					
Function	Description	Adopted	Proposed	Incr-Decr	Percent Diff
		FY2021-2022	FY2022-2023		
11XX	Regular Education (Without Dres Tuit*)	5,748,934	6,085,666	\$336,732	5.9%
12XX	Special Education	4,206,778	4,137,423	-\$69,355	-1.6%
21XX	Guidance & Health Services	362,235	369,376	\$7,141	2.0%
22XX	Curriculum/Staff Development, Media/Library	307,217	369,783	\$62,566	20.4%
23XX	School Board & SAU Services	551,731	569,169	\$17,438	3.2%
24XX	School Administration	607,076	586,679	-\$20,397	-3.4%
26XX	Building Maintenance & Custodial	729,416	766,930	\$37,514	5.1%
27XX	Transportation Services	640,815	739,355	\$98,540	15.4%
4XXX	Building & Site Improvements	150,600	161,600	\$11,000	7.3%
5XXX	Debt Service & Transfers	445,664	442,934	-\$2,730	-0.6%
Totals		\$13,750,466	\$14,228,915	\$478,449	3.48%

NOTES: **The prior year's Dresden tuition amount of \$1,904,287 has been removed from the budget projections for a clearer year to year comparison.

12.12.21

EXHIBIT 11B - Sorted Function Object with 6th Grade Tuition Included

Hanover School District Proposed 2022-23 Sorted & Totalled by Object

<u>Object</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>FY2021-2022</u>	<u>FY2022-2023</u>		
100	Teacher & Specialist Salaries	\$4,690,415	\$4,720,973	\$30,558	0.7%
1XX	Other Salaries	1,902,596	1,845,177	-57,419	-3.0%
2XX	Payroll Taxes & Benefits	3,428,605	3,536,281	107,676	3.1%
235	Retiree Wages & Taxes	96,390	81,008	-15,382	-16.0%
240	Staff Development	108,292	105,092	-3,200	-3.0%
3XX	Purchased Profess & Technical Services	617,784	674,151	56,367	9.1%
4XX	Purchased Property & Maint Services	445,381	493,099	47,718	10.7%
5XX	Transportation, Travel & Communication	647,748	748,661	100,913	15.6%
56X	Tuition* - 6th Grade to Dresden	1,904,287	0	0	0.0%
56X	Tuition - Out of District	909,900	1,079,800	169,900	18.7%
6XX	Supplies, Books, Parts, Software, Utilities	349,005	369,876	20,871	6.0%
7XX	Property & Equipment Purchases	98,325	122,373	24,048	24.5%
8XX	Dues, Fees, Contingency & Debt	407,934	405,324	-2,610	-0.6%
9XX	Transfers - Capital, Spec Projects, Food	50,000	49,000	-1,000	-2.0%
Totals		\$15,656,662	\$14,230,815	-\$1,425,847	-9.11%

Hanover School District Proposed 2022-23 Sorted & Totalled by Function

<u>Function</u>	<u>Description</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>FY2021-2022</u>	<u>FY2022-2023</u>		
11XX	Regular Education (WithDres Tuit)	\$7,653,221	\$6,085,666	-\$1,567,555	-20.5%
12XX	Special Education	\$4,208,678	\$4,139,323	-\$69,355	-1.6%
21XX	Guidance & Health Services	\$362,235	\$369,376	\$7,141	2.0%
22XX	Curriculum/Staff Development, Media/Li	\$307,217	\$369,783	\$62,566	20.4%
23XX	School Board & SAU Services	\$551,731	\$569,169	\$17,438	3.2%
24XX	School Administration	\$607,076	\$586,679	-\$20,397	-3.4%
26XX	Building Maintenance & Custodial	\$729,416	\$766,930	\$37,514	5.1%
27XX	Transportation Services	\$640,815	\$739,355	\$98,540	15.4%
4XXX	Building & Site Improvements	\$150,600	\$161,600	\$11,000	7.3%
5XXX	Debt Service & Transfers	\$445,664	\$442,934	-\$2,730	-0.6%
Totals		\$15,656,653	\$14,230,815	-\$1,425,838	-9.11%

Exhibit 12 - Facilities Maintenance Budget Overview

Ray School	Vendor	FY22/23
Service Contracts		
UST Inspection	Gaftek	650.00
Fire Alarm & Sprinkler Systems Inspection	Hampshire Fire	2,100.00
Intruder Alarm System	Tasco	7,500.00
CCTV Surveillance System		
Access Control System		
Building Automation HVAC System Maintenance	ENE	3,200.00
Pest Management	Hampshire Pest	1,620.00
Kitchen (hood cleaning)	Greasebusters	650.00
Elevator & Chair lift inspection	Stanley Elevator	1,500.00
Handicap Door Inspection	Northeast Door	425.00
Boiler Inspection/Service	Combustion Services	3,600.00
Water Heater Service	ARC	250.00
Boiler Service (water treatment)	NxKem	500.00
Town of Hanover, fire monitoring	Town of Hanover	375.00
Asbestos -- 3 year inspection (Due 2021)	RPF	0.00
Gym Equipment Inspection/Maintenance	Tri-State Folding Partition	2,000.00
Dude Solutions - FS Direct & Maintenance Direct Programs	Dude Solutions	3,425.00
NH DOL - Boiler, Air Tank, Elevator Inspection Fees	NH DOL	250.00
	Total	28,045.00
Other Maintenance Services		
Dresden Maintenance Labor	Dresden School Dist	15,000.00
Gym Floor Maintenance	Danaher	3,400.00
HVAC RTU Service	GSPH	6,700.00
Roofing	Melanson	2,500.00
Phone System	Upper Valley Comm	800.00
Building Equipment / Accessories		3,000.00
Building Equipment Kitchen	Authoried Appliance	1,500.00
Gym Equipment Repair	Tri-State Folding Part.	2,000.00
Fire Protection System alarms/sprinklers	Hampshire Fire	2,000.00
Asbestos Abatement Design	RPF	3,000.00
Asbestos Abatement	Dec-Tam	5,000.00
Electrical	MG Electric	2,000.00
Plumbing	ARC	2,000.00
Carpentry		2,000.00
	Total	50,900.00
Maintenance Travel		
Training mileage		250.00
Telephone		
		900.00
Repair Materials B&G		
HVAC		6,000.00
Electrical		2,000.00
Plumbing		2,500.00
Carpentry		1,500.00
Painting		1,500.00
Building Accessories		1,000.00
Equipment Rental - Lift		1,000.00
Grounds		1,500.00
	Total	17,000.00
Uniforms		
Water/Sewer	Hirschs	800.00
Custodial Equipment Repairs	Town of Hanover	13,000.00
Custodial Supplies		1,500.00
Propane	Dead River	70,000.00

Exhibit 12 - Facilities Maintenance Budget Overview

Electricity	<i>Liberty Utilities</i>	55,000.00
Heating (#2 fuel oil)	<i>Dead River</i>	5,500.00
Custodial Equipment Replacement		2,000.00
Trash Removal	<i>Casella</i>	14,500.00
Grounds Contracted Services + Snow Removal	<i>Maks</i>	78,000.00
Grounds Supplies		300.00
Grounds Equipment		0.00
		260,600.00
Site Improvements		
<i>Asphalt</i>		
<i>Playground Maintenance</i>		3,500.00
<i>Basket Ball, sealing crack filling & line painting</i>		6,100.00
<i>Parking Lot / Walks / filling cracks & sealing</i>		9,000.00
<i>Parking Lot / Walks, paving repairs</i>		0.00
<i>Parking Lot / Walks, fence repairs</i>		2,000.00
<i>Storm water Drainage / Create a apron around catch basin</i>		0.00
<i>UST - Repairs</i>		0.00
<i>Gardening / Landscaping Improvements</i>		0.00
<i>Tree Pruning</i>		
<i>Tree Planting</i>		4,500.00
<i>Tree Removal</i>		
	Total	25,100.00
Project		
<u>BUILDING IMPROVEMENTS</u>		
HVAC		
<i>Building Automation Controls HVAC</i>		
<i>RTU Duct work inspection</i>		6,000.00
<i>RTU Duct work cleaning</i>		
<i>RTU duct work replacement</i>		
ELECTRICAL / PHONES / ALARMS / SOUND SYSTEMS / PROJECTORS		
<i>Classrooms, add electrical receptacles as needed</i>		2,500.00
<i>Multi-purpose area, replace lighting and add occupancy sensors</i>		5,000.00
<i>Emergency Generator</i>		
<i>Intruder Alarm</i>		
<i>Access Controls</i>		
<i>Security Camera</i>		2,500.00
PLUMBING		
<i>Drinking fountain bottle fillers (5 Grd Pod)</i>		3,000.00
<i>New Bathroom Fixtures</i>		
KITCHEN		
<i>Propane, remove UST, hook to UST Tank Farm</i>		20,000.00
ARCHITECTUAL / INTERIOR		
<i>Admin. Office, redesign space</i>		
<i>Classroom - audio</i>		2,500.00
<i>Classroom - cabinets and counter tops</i>		8,500.00
<i>Classroom - cubbies</i>		
<i>Classroom - door</i>		
<i>Classroom - storage</i>		
<i>Classroom - ceilings</i>		
<i>Carpet/Tile</i>		14,000.00
<i>Classroom - painting</i>		2,500.00
<i>Gym/Music - build a wall between, take out folding wall</i>		
ARCHITECTUAL / EXTERIOR		
<i>Storage Building</i>		
<i>Trim & Wall</i>		20,000.00
<i>Painting</i>		50,000.00
OTHER		
<i>Cafeteria, add 2000 square feet \$2,000,000</i>		
<i>Music Dept., storage space</i>		
FOUNDATION		
	Total	136,500.00