

**DRESDEN INTERSTATE SCHOOL DISTRICT  
HANOVER, NEW HAMPSHIRE  
and  
NORWICH, VERMONT  
Proposed Budget**

For the year  
**July 1, 2022 – June 30, 2023**

**Dresden School Board**

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Robin Steiner, Assistant Superintendent of Schools  
Timothy Boyle, Principal, Frances C. Richmond Middle School  
Anissa Morrisson, Associate Principal, Frances C. Richmond Middle School  
Julie Stevenson, Interim Principal, Hanover High School  
Deb Beaupre, Dean of Students, Hanover High School  
Liz Murray, Assistant Principal, Hanover High School  
Megan Sobel, Athletic Director, Hanover High School  
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Rhett Darak, Special Education Director  
Joshua Mulloy, Director of Technology  
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December 19, 2021

**DRESDEN SCHOOL DISTRICT**  
**Proposed Budget for 2022-23**  
**TABLE OF CONTENTS**

|                                                         |   |
|---------------------------------------------------------|---|
| Overview .....                                          | 3 |
| Budget Guideline & Summary .....                        | 3 |
| Enrollment .....                                        | 4 |
| Staffing .....                                          | 5 |
| Building & Site Improvement .....                       | 6 |
| Significant Changes .....                               | 6 |
| Revenues, Net Assessment, And Projected Tax Rates ..... | 9 |
| Attachments .....                                       |   |

**Part I:        Budget Overview**

- Exhibit 1A:    Significant Budget Changes
- Exhibit 1B:    Unknown Variables included in Budget
- Exhibit 2:     Revenues and Net Assessment

**Part II:       Revenues**

- Exhibit 3:     Dresden Revenue Detail
- Exhibit 4:     Tuition Income Estimate
- Exhibit 5:     Computation of Tuition Rates

**Part III:      Appropriations**

- Exhibit 6A:    Expenditure Budget Detail
- Exhibit 6B:    Budget Changes Sorted & Totaled by Object
- Exhibit 7:     Debt Service Schedule

**Part IV:       District Assessments and Allocation**

- Exhibit 8:     Assessment Computation Detail
- Exhibit 9:     Allocation Statistics

**Part V:        Supplementary Data**

- Exhibit 10:    Enrollment Projections
- Exhibit 11A & B:    Staffing by District School
- Exhibit 12:    Incremental Budget and Tax Rate Dynamic –pending updated information
- Exhibit 13:    Custodial/Facility & Maintenance Budgets
- Exhibit 14:    Assistant Athletic Director Rationale
- Exhibit 15:    Media and Technology Backup

# **DRESDEN SCHOOL DISTRICT**

## **Proposed Budget**

For the year

**July 1, 2022 – June 30, 2023**

## **OVERVIEW**

This document comprises the proposed budget for the Dresden School District for the year July 1, 2022 to June 30, 2023. In a nearly unique circumstance, the Dresden School District is an “interstate” school district composed of the Towns of Hanover, New Hampshire, and Norwich, Vermont. By joint acts of their respective state legislatures and the U.S. Congress, Hanover and Norwich joined together in 1963 for the purpose of providing educational services for their students in grades 7 through 12. The Dresden School District also educates sixth grade students from Hanover at the Richmond Middle School on a tuition-paying basis. Members of the Norwich and Hanover school boards meet jointly as the Dresden School Board to govern the district. 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 has been developed based on input received from school personnel, the principals from both Hanover High School and the Richmond Middle School, the Director of Buildings Maintenance, and by SAU #70 central office administrators in conjunction with Budget Committee members: Chair Kim Hartmann, Tom Candon and Garrett Palm.

## **BUDGET GUIDELINE**

The School Board set corridor increase guidance at 2.5%. At the time the corridor was voted in mid-September there were a few unknown factors including the number of election changes for health and retirement from changes in personnel and non-union wages increases (please refer to Exhibit 1B: Unknown Variable). The Budget Committee allowed for the administration to continue building the budget with a 4.0% guideline due to the increased costs of the unknown variables. We also had not projected the significant decrease in revenues and the impact it would have on the assessments to each town. In review of the largest revenue change, remember the 6<sup>th</sup> grade students from the Hanover School District have now joined the student enrollment of the Dresden School District. The tuition payments from Hanover School District for the 6<sup>th</sup> grade class no longer will occur and the difference in educational costs will be picked up in the assessment percentage change between the two towns (see Exhibit 9: Allocation Statistics). The budget as presented is our 5<sup>th</sup> draft and represents an increase of 4.04%.

## **BUDGET SUMMARY**

As currently built, the Dresden School District Budget will increase from \$28,204,661 (not including the technology article of \$842,764) to \$29,343,255 an increase of \$1,138,594, or 4.04%. Exhibit 2 shows a summary of the proposed Dresden budget, revenues, and net assessments. After accounting for the change in 6<sup>th</sup> grade enrollment and decrease of tuition from Hanover School District and other tuition towns as well as a decrease in balance carry forward which was inflated from the prior year due to the limited COVID operations, the amount to be assessed to the Hanover

and Norwich districts for the 2022-23 budget as currently built is estimated to increase by **\$3,460,384 or 15.77%**. Since Dresden does not have its own tax rate, the tax rate impact of the Dresden budget is included within the tax rate estimates for the Hanover and Norwich districts and their respective budget documents. At this point, the total Hanover assessment is expected to be \$17,192,476, an increase of \$2,568,779, which is actually a 17.57% increase as the Average Daily Membership appropriation percentage calculation between the two districts has shifted due to the 6<sup>th</sup> graders from Hanover School District now joining the enrollment of Dresden. The assessment allocation percentage is higher by 0.944% more to Hanover. The Norwich assessment is expected to be \$8,204,139 an increase of \$891,606 which is actually a 12.19% increase over prior year. The projected increase in the current tax rate is dependent on many state mandated factors which have not yet been ratified but early projections can be viewed in BoardDocs or on the District website for each of the sending Districts.

## **ENROLLMENT**

As compared to *current year's actual* enrollments, enrollment next year—middle school and high school—would be projected to decrease by 15 students; mostly driven by a decline in high school students of 29 somewhat offset by an increase in middle schoolers of 14. The COVID pandemic appears to be negatively impacting tuition student numbers as some made alternative arrangements in the prior year and have not rejoined us. There is also a very large 12<sup>th</sup> grade class graduating this year and the average size classes behind this one average the mid 160's. The projections below are based on October 1, 2021 adjusted actual enrollees moved forward. Based on 5-year historical trends, we have made an assumption of 8 additional students joining 7<sup>th</sup> grade, some of which are usually tuition paying. Recent trends have 33 tuition students being added in 9<sup>th</sup> grade. Projected sixth grade is solely made up of Hanover students and you can see the cohort for 22-23 is projected to be 12 students larger than this year's actual class. The next five years of incoming Norwich 7th graders are projected at 45, 49, 40, 43, and 42; although Norwich has been enrolling more students every month to their elementary. There may be a level of uncertainty with some of our Vermont tuition students as our sending towns are still working on their consolidations and resulting choices. We currently have 45 (3 are part time) Vermont tuition students enrolled at HHS and 4 at RMS. Actual tuition student numbers for 21-22 are lower than originally projected from 139 to 134 of which 10 FTEs are part time.

## **STAFFING**

### **Richmond Middle School (RMS)**

Middle school enrollments based on actuals are projected to increase by 14, predominantly in the 6<sup>th</sup> grade cohort, so Teacher FTE adjustments are necessary to equalize programming. Due to changes mentioned above, we will be adding 1.28 in regular educational programming some of which is an unbudgeted adjustment from the current year. All other FTEs are holding steady other than 2 FTE adjustments in Regular Ed and Special Ed Assistants, 0.64 and 0.80 respectively. Total RMS staff recap is an overall increase of 2.72 FTEs.

### **Hanover High School (HHS)**

High school enrollments based on actuals are projected to decrease by 29 students. We have been reviewing class sizes and sections in order to efficiently deliver the excellent programming we have available. Due to some smaller class sizes we will be making consolidations which results in a reduction in teaching FTE of (1.27). There is a small reduction in regular education aide FTEs

due to a change in scheduled hours (0.30). Special education needs are always changing and you'll see we have a 0.45 increase in FTEs which represents **the inclusion of the .40 Psychologist**. We will be restoring and increasing the number of special education assistants by 5 FTEs due to the changes in population and their needs; 1 of these FTEs is being redirected from the School's Admin offices. Presently we have over 80% of our student's participating in sports teams and in an effort to better manage all of them and provide proper oversight and expanded guidance, we have added a 1.0 FTE for an Assistant Athletic Director (please refer to the report on this need in the Budget Book supplementary data. There is also a restoration of 0.50 FTE in the Guidance department which was a shared position in prior years. While there are no FTE changes planned for the School Administration Office there are extra days added to the Dean of Students/Assistant Principal's position for planning and curriculum work during breaks. Total HHS staff recap shows an overall increase of 4.38 FTEs.

Please see the attached Staffing Summary sheets (Exhibit 11) details in Section V: Supplementary Data for staffing broken down by school and major subject area.

## **BUILDING & SITE IMPROVEMENTS**

The 2021-22 school year has again been very busy continually monitoring our heating and ventilation systems, reprogramming controls and replacing filters. Due to the ongoing pandemic, many of our projects are still underway as we wait for contractors to become available. Due to all the many needs of the Districts, we are proposing lean budgets and basically maintaining status quo until the bulk of our debt rolls off in the 2023-24 school year. Included in the 22-23 budget for site improvements is additional sidewalk, parking lot and landing updates, ongoing fencing, additional athletic ropes course repairs, ongoing tree pruning and removal, and drainage updates. Included in this budget for building maintenance is installation of exhaust ducts in RMS-LA classroom, updating flooring, interior/exterior painting, updating electrical receptacles and lighting, installing A/C in the HHS band room for instrument preservation, adding a dishwasher to chem lab, additional access controls/cameras and ventilation for the server rooms.

## **SIGNIFICANT CHANGES**

We have included as Exhibit 1 a listing of each of the major items (greater than \$10,000) impacting the budget proposal for school year. There are no increases for Teachers or Support Staff wages as they are presently in negotiations; any monetary budget changes resulting from a tentative agreement will be included on separate Warrant Articles.

The "significant changes sheet" attempts to focus budget review on those major items that cause budget increases/decreases, as well as segregate those items for analysis into major categories of expense. For each major budget change, Exhibit 1 shows the dollar amount of the change (2), the % change Budget to Budget (3), the percent of the total change in the budget (4), and the percent change in the related budget line item (5). A short description of each listed item follows.

**Program Maintenance:** The "program maintenance" section of expenses list those increases/decreases that arise largely from the changes in cost of goods and services that make up the district budget. Any change in this section of the budget should track the general trend of prices, as expressed by CPI or other appropriate cost index, enrollment and/or curriculum changes. Some items come in with increases much higher than CPI due to local economic strength, industry trends and contractual agreements. No new programming is included in this budget. In total, this

section shows a budget-to-budget increase of \$593,851 (column 2) or 2.11% budget to budget. This means, if these items were the only items of the Dresden budget showing a change, the budget as a whole would be increasing by 2.11%.

### **District Wide Program Maintenance**

1. District wide technology expenditures [1120-xxx] including contracted services, software and equipment are projected to decrease (\$5,250) as we've completed the bulk of the necessary updates during the technology project.
2. The Supervisory Union's assessment [2320-300] for Dresden will be increasing \$9,680 due to changes in personnel and wage increases of 2%. The SAU 70 budget includes an additional 0.30 FTE for the restoration of hours in the business/finance office. There is a 5.0% increase for health insurance costs. There are some other small changes in supply and service lines which can be viewed at: <https://www.sau70.org/school-boards>
3. The District Wide section of salaries and benefits [2610-xxx] includes the wage increases for the maintenance staff who fall under the service agreement along with the B&G Director and Assistant. Throughout the entire Dresden budget, the nonunion increases have been projected at 2%. The total amount of projected changes including benefit changes is \$14,766.
4. The General Insurance for property and liability has been projected from Primex with a not to exceed increase of \$8,644.

### **Richmond Middle School Program Maintenance**

5. The account line for Regular Education Teachers Salary [1100-110] is increasing by \$92,906 due to the addition of 1.28 FTEs. There are no Union increases included for teachers as they are currently in negotiations. Any agreements will be voted by a separate Warrant Article.
6. The account line for Regular Education Assistants Salary [1100-112] is increasing by \$20,930 due to the addition of 0.64 FTEs. There are no Union increases included for support staff as they are currently in negotiations. Any agreements will be voted by a separate Warrant Article.
7. The account lines for payroll taxes and benefits have been aggregated for reporting purposes. All of the regular education and support staff employees participate in School Care insurance which has an effective rate increase of 10.2%. Insurance for the Non-Union employees was projected with a 5% increase. There were many new hires this year which resulted in a change of election tiers. Please see Exhibit 7 for unexpected changes. The co-pay percentages have not been adjusted and any changes resulting from present negotiations will be included in the totals of a separate warrant article for Teachers and Support Staff. In addition, the NHRS sets rates on a biannual basis and this is the 2nd year so there are no rate increases scheduled at this time. The Teachers rate is 21.02% and the Employees rate is 14.06%. Teachers in Dresden have choice between the NHRS or the VT system. In VT, we only pay for teachers who have signed on within the last 4 years a set amount, which is yet to be determined but has been budgeted at \$1,369 each. While the NHRS rates are static, there were many new hires this year which resulted in state election changes. Please see Exhibit 7 for the unexpected changes. In addition, increases in FTE will add to both of these lines as well as the payroll taxes, disability and workers' compensation lines. This information holds true for significant changes included in Hanover High School changes #19, 23, 25 & 28, as well as Special Education changes #31 and 33. The dental insurance for all Dresden employees saw a 2% decrease as did the disability insurance lines.

8. & 9. The Technology Contracted/Online Purchased Services [1120-4xx] and Property-Equipment [1120-730] lines are increasing \$16,285 and \$18,333. Our online software needs for both the classroom and operational programming continue to increase each year. We are working to restore our regular equipment replacement cycles that were interrupted and suspended during the 2020-21 pandemic year.

10. The Building & Grounds property services lines [2630-4xx] are due to increase \$13,000 to account for snow removal and/or special grounds needs as well as an increase of \$1,500 for refuse removal.

11. The funding for field trips [2725-5xx] in the amount of \$24,000 has been restored in the 2022-23 budget.

### **Hanover High School Program Maintenance**

12., 18., 22. & 27. The account lines for Regular Education Teacher's Salaries [#12: 1100-110], Counseling/Guidance Salaries [#22: 2120-110], and School Administration Salaries [#27: 2410-11x] are all projected to decrease, while #18 Athletic Salaries [1410-1xx] is due to increase for the addition of a new position of Assistant Athletic Director. The non-union administrative and office support staff personnel have a 2% increase projected. There are no Union increases included for teachers or support staff employees as they are currently in negotiations. Any agreements will be voted by a separate Warrant Article.

13. The regular education purchased services lines [1100-5xx] are projected to increase by \$41,400 of which \$40,000 is to cover the expenses of two best interest placements for out of district regular education tuition

14. The regular education classroom supply and textbook lines [1100-6xx] are projected to increase \$17,014 with the bulk of the changes in textbook purchasing of \$15,691; \$1,000 for maintenance parts, and \$323 for classroom supplies.

15 & 16. The Technology Contracted/Online Purchased Services [1120-4xx] line is increasing by \$14,306 and Property-Equipment [1120-730] lines are increasing by \$102,700. Our online software needs for both the classroom and operational programming have increased. We are projecting a 3-year lease with the first year payment of \$90,000 included for teacher replacement laptops; this is a restoration of the regular 4-year cycle that we normally pay over 3 years with one year off in between. There is also an increase of \$12,700 for general computer dept. requests. Please see expanded information on Technology and Media Department needs in the Supplementary Data section if this budget book.

17. The need for ESOL services at this time are unknown and therefore no money has been budgeted in these lines [1260-xxx], representing a decrease of (\$17,113)

19., 23., 25. & 28 The consolidated account lines for Payroll Taxes & Benefits in the Athletic Dept. [1410-2xx], Guidance/Counseling Dept. [2120-2xx], Media Dept. [2221-2xx] and School Administration Dept. [2410-200] are all increasing as follows: \$23,110; 41,335; 22,974; and 65,889. The major factors for the increases vary in each department. The Athletic Dept. has projected an additional FTE which results associated increases. The Guidance and Media increases are due to changes in health insurance elections. The School Administration Dept. increases include additional retiree benefits that are reported in this section of the budget in the amount of \$20,744 for wages and \$73,599 for insurance offset by some reductions in retirement and FICA costs due to FTE changes (0.50). The other health insurance rate changes were discussed above in RMS in Item #7.

20. & 21. There are two significant changes that appear to offset each other in the athletic programming lines for purchased property services [1410-4xx] representing decreases in the cost of game workers, entry fees and facility rentals and supplies [1410-6xx] with an increase of \$15,700 for uniform replacement.

24. Due to ongoing updates in the curriculum realm along with DEI training and mentorship stipends for new teachers, the Staff Development/Mentor Stipend lines are increasing \$11,100.

26. We are projecting a large increase for the upgrade of media equipment in the amount of \$108,950 for classroom AV and peripheral equipment. Please see expanded information on Media Department needs in the Supplementary Data section if this budget book.

29. The Building & Grounds property services lines [2630-4xx] are due to increase \$10,000 to account for snow removal and/or special grounds needs as well as an increase of \$1,000 for refuse removal.

### **Special Education Program Maintenance – RMS & HHS**

The total estimated budget cost for Special Education at the middle school and high schools (including special education transportation) is projected to increase by \$383,740 or 1.36%.

30. & 32. The account lines for Special Education [1200-100] teacher salaries at RMS are decreasing (\$13,613) due to changes in personnel. There is a projected increase in HHS special ed assistants of \$112,856 due to an increase in FTEs of 5.0. There are no Union increases included for teachers or support staff employees as they are currently in negotiations. Any agreements will be voted by a separate Warrant Article.

31. & 33. The consolidated account lines for Special Education Payroll Taxes & Benefits [1200-2xx] are increasing in both locations by \$117,740 RMS and \$155,869 HHS. The major factors for the increases are changes in FTEs, health insurance elections/rates and retirement election changes (state). Some of these changes were discussed prior and can be seen in Exhibit 1B. Unknown Variables.

34. Changes in the HHS special education supply lines [1200-6xx] are projected to increase \$11,750 for general, O.T and P.T supplies along with textbooks and software needs.

### **Changes due to Capital and Debt**

35. The district has five outstanding bond issues with a total balance of \$9,066,960. Each year it makes payments on that debt in the form of principal and interest. The debt payments this year [DW budget 5100-800 & 5100-900] are increasing by \$44,885 and includes our newest debt payment for the technology project. Please see Exhibit 7 for a breakdown.

36. & 37 HHS Site & Building Improvement accounts have changes as well. The accounts are increasing by \$17,500 and \$66,500. While there are always more projects to do than funds usually available we have prioritized ones this year that specifically have to do with safety and maintaining building conditions to help keep the budget increases manageable. Included in this budget for site improvements is parking lot and landing updates, ongoing fencing and safety bollard updates, additional athletic ropes course repairs, ongoing tree pruning and drainage repairs. Included in this budget for building maintenance is updating flooring, interior/exterior painting, updating

electrical receptacles and lighting, installing A/C in the HHS band room for instrument preservation, adding a dishwasher in the chemical lab, additional access controls/cameras and ventilation for the server room.

34. The HHS Interfund transfer [5221] is projecting an increase of \$17,600 in the need for fund transfers to food service to cover free and reduced lunch charges.

## **REVENUES, NET ASSESSMENT, AND PROJECTED TAX RATES**

Exhibit 2, includes summary appropriation and revenue information for the District as of December 19, 2021. The district proposed a tuition enrollment of 139 students for the 2021-22 school year. We actually have enrolled 135 students as of October 2021. We are projecting 130 tuition students for 2022-23. Tuition rates at this time are projected to increase somewhat offsetting the decline in enrollment resulting in a (3.06%) revenue decrease over last year's budget or (\$90,998). In addition to the High School tuition decline, we will no longer be tuitioning the Hanover School District's 6<sup>th</sup> grade students as they have now become a part of the Dresden School Districts average daily membership, so that results in a decrease of revenues of (\$1,904,287). Other Local Sources will be lower by (\$10,000) which represents the decrease in interest income offset by an increase in athletic user fees. We are also projecting a decrease of (\$16,405) or (4.7%) in NH State reimbursements mainly from construction reimbursement. Finally, we are anticipating a fund balance offset at the end of this year of \$400,000. We are projecting this amount based on the following factors, the 21-22 retention of \$261,634 and current projected expenditure savings of \$216,716. Revenues in NH are not set until the fall of the school year and so the fund balance may change depending upon short falls in high school tuition revenue. In total, non-tax Dresden revenues are decreasing (budget to budget) by (\$2,321,790) or (37.04%).

Combining the increase in proposed expenditures with the decrease in anticipated revenue results in an increase in net assessment of \$3,460,384 or 15.77%. Exhibit 8, shows the assessment computation. Hanover's share of the increased assessment is 68.073% or \$17,192,476 an increase of \$2,568,779 or 17.57% (after factoring in NH's direct building aid offset, VT's building aid offset is budgeted in the Norwich School District budget). Norwich's share of the increased assessment is 31.927% or \$8,204,139 an increase of \$891,606 or 12.19%.

While tax estimation is always hazardous, and a "tax rate" cannot be established for the Dresden District separately from the Hanover and Norwich tax rates, the potential tax impact from the increase in Dresden's portion of Hanover's rate is very complicated this year due to changes in the net assessments for the town and a one-time adequacy aid increase from the State of NH in the amount of \$1,308, 224 which results in a tax rate increase of \$0.17 when combined with Hanover District's direct assessment and the potential tax impact from the increase in Dresden's portion of Norwich's rate when combined with Norwich District's direct assessment is an estimated nominal tax increase of \$0.0268.

All these amounts are estimates. Actual revenue and assessment information will not be finalized until the state of Vermont sets various budgetary parameters as late as the spring of 2021, and the New Hampshire Department of Revenue Administration finalizes assessment and tax rates for the districts in October of 2022.

## **ATTACHMENTS**

### **Part I: Budget Overview**

- Exhibit 1A: Significant Budget Changes
- Exhibit 1B: Unknown Variables included in Budget
- Exhibit 2: Revenues and Net Assessment

### **Part II: Revenues**

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**Part I Budget Overview**

**DRESDEN SCHOOL DISTRICT**  
**2022-23**

**Significant Budget Changes from 2021-22 to 2022-23**

| 2021-22 Budget Total                                 |                                |                     |                                   | \$28,204,661              |
|------------------------------------------------------|--------------------------------|---------------------|-----------------------------------|---------------------------|
| Description                                          | (2)                            | (3)                 | (4)                               | (5)                       |
|                                                      | Amount of<br>Increase/Decrease | % Chg<br>Bgt to Bgt | % Chg<br>Bears on<br>total change | % Chg In Bgt<br>Line Item |
| <b><i>Program Maintenance</i></b>                    |                                |                     |                                   |                           |
| <b><u>District Wide</u></b>                          |                                |                     |                                   |                           |
| 1 Technology - Services, Software & Equipment        | (\$5,250)                      | -0.02%              | -0.46%                            | -31.82%                   |
| 2 School Admin Unit Services                         | \$9,680                        | 0.03%               | 0.85%                             | 0.82%                     |
| 3 Bldg. Maintenance--Payroll, Tax & Benefits         | \$14,766                       | 0.05%               | 1.30%                             | 2.97%                     |
| 4 General Insurance -- B&G                           | \$8,644                        | 0.03%               | 0.76%                             | 13.05%                    |
| <b><u>Richmond Middle School</u></b>                 |                                |                     |                                   |                           |
| 5 Regular Education Teachers Salary                  | \$92,906                       | 0.33%               | 8.16%                             | 3.57%                     |
| 6 Regular Education Ed Asst. Salary                  | \$20,930                       | 0.07%               | 1.84%                             | 20.97%                    |
| 7 Regular Ed--Payroll Tax & Benefits                 | \$145,280                      | 0.52%               | 12.76%                            | 13.95%                    |
| 8 Technology Purch Prop Svcs                         | \$16,285                       | 0.06%               | 1.43%                             | 24.97%                    |
| 9 Technology Equipment                               | \$18,333                       | 0.06%               | 1.61%                             | 25.05%                    |
| 10 B&G Purchased Property Services                   | \$14,500                       | 0.05%               | 1.27%                             | 23.77%                    |
| 11 Educational Field Trips                           | \$24,000                       | 0.09%               | 2.11%                             | n/a                       |
| <b><u>Hanover High School</u></b>                    |                                |                     |                                   |                           |
| 12 Regular Ed Teachers Salary                        | (\$207,334)                    | -0.74%              | -18.21%                           | -4.27%                    |
| 13 Regular Ed Purchased Services                     | \$41,400                       | 0.15%               | 3.64%                             | 1335.48%                  |
| 14 Regular Ed Supplies, Textbooks, Software          | \$17,014                       | 0.06%               | 1.49%                             | 11.54%                    |
| 15 Technology Purch Prop Services                    | \$14,306                       | 0.05%               | 1.26%                             | 12.24%                    |
| 16 Technology Equipment                              | \$102,700                      | 0.36%               | 9.02%                             | 83.16%                    |
| 17 English As a Second Language Purch Svcs,          | (\$17,113)                     | -0.06%              | -1.50%                            | -100.00%                  |
| 18 Athletic Dept Salary                              | \$73,988                       | 0.26%               | 6.50%                             | 17.63%                    |
| 19 Athletic Dept--Payroll Tax & Benefits             | \$23,110                       | 0.08%               | 2.03%                             | 16.56%                    |
| 20 Athletics Purchased Prop Services                 | (\$14,818)                     | -0.05%              | -1.30%                            | -7.33%                    |
| 21 Athletics Supplies, Textbooks, Software           | \$14,700                       | 0.05%               | 1.29%                             | 102.08%                   |
| 22 Guidance Salaries                                 | (\$44,299)                     | -0.16%              | -3.89%                            | -6.28%                    |
| 23 Guidance Payroll Tax & Benefits                   | \$41,335                       | 0.15%               | 3.63%                             | 14.83%                    |
| 24 Staff Development/Mentor Stipends                 | \$11,100                       | 0.04%               | 0.97%                             | 150.00%                   |
| 25 Media--Payroll Tax & Benefits                     | \$22,974                       | 0.08%               | 2.02%                             | 101.61%                   |
| 26 Media Equipment                                   | \$108,950                      | 0.39%               | 9.57%                             | 346.97%                   |
| 27 School Admin Salaries                             | (\$36,375)                     | -0.13%              | -3.19%                            | -3.85%                    |
| 28 School Admin Payroll Tax & Benefit                | \$65,889                       | 0.23%               | 5.79%                             | 10.00%                    |
| 29 Grounds Maintenance Purch Prop Svcs               | \$11,000                       | 0.04%               | 0.97%                             | 6.47%                     |
| <b>subtotal Program Maintenance</b>                  | \$593,851                      | 2.11%               | 52.16%                            | 4.08%                     |
| <b><u>Special Education</u></b>                      |                                |                     |                                   |                           |
| 30 RMS-Special Education Teachers Salary             | (\$13,613)                     | -0.05%              | -1.20%                            | -2.07%                    |
| 31 RMS-Special Ed--Payroll Tax & Benefits            | \$117,740                      | 0.42%               | 10.34%                            | 18.51%                    |
| 32 HHS-Special Education Ed Asst Salary              | \$112,856                      | 0.40%               | 9.91%                             | 33.65%                    |
| 33 HHS-Special Ed--Payroll Tax & Benefits            | \$155,869                      | 0.55%               | 13.69%                            | 31.31%                    |
| 34 HHS-Special Ed Supplies, Textbooks, Softw:        | \$11,750                       | 0.04%               | 1.03%                             | 171.53%                   |
| <b>subtotal (incl Sped Transp in Func 2700)</b>      | \$383,740                      | 1.36%               | 33.70%                            | 11.67%                    |
| <b><u>Due to Capital/Debt/Interfund Transfer</u></b> |                                |                     |                                   |                           |
| 35 District Wide Debt Service                        | \$44,885                       | 0.16%               | 3.94%                             | 1.26%                     |
| 36 HHS Site Improvements                             | \$17,500                       | 0.06%               | 1.54%                             | 74.47%                    |
| 37 HHS Building Improvements                         | \$66,500                       | 0.24%               | 5.84%                             | 246.30%                   |
| 38 HHS Interfund Transfer Out Other Objects          | \$17,600                       | 0.06%               | 1.55%                             | 44.00%                    |
| <b>subtotal</b>                                      | \$146,485                      | 0.52%               | 11.32%                            | 3.56%                     |
| Subtotal of all changes listed above                 | \$1,124,076                    | 3.99%               | 98.72%                            |                           |
| Total of all other changes not listed                | \$14,518                       | 0.05%               | 1.28%                             |                           |
| <b>2022-23 Proposed Budget</b>                       |                                |                     |                                   | \$29,343,255              |
| <b>Total Budget Change</b>                           |                                |                     |                                   | \$1,138,594               |
| <b>Percent Change</b>                                |                                |                     |                                   | 4.04%                     |

**Notes:**

Column 2 represents the dollar increase/decrease in the particular budget line item from the current year to the r  
Column 3 represents the percentage that the item causes the current year's total district budget to increase/decr  
Column 4 represents the percentage of the total increase/decrease in the budget that the item represents.

EXHIBIT 1B: Variables as of October 2021- Unknown during QM Build in August

| Changes in Health Elections from 21-22 to 22-23 |            |               |                 |               |            |              |
|-------------------------------------------------|------------|---------------|-----------------|---------------|------------|--------------|
| <u>RMS</u>                                      |            | <u>Single</u> | <u>2 Person</u> | <u>Family</u> | <u>CIL</u> | <u>Total</u> |
| Teachers                                        | 2021-22    | 6             | 8               | 20            | 15         | 49           |
|                                                 | 2022-23    | 8             | 4               | 24            | 13         | 49           |
|                                                 | Diff       | 2             | -4              | 4             | -2         |              |
|                                                 |            | 9,677         | 19,355          | 26,131        | 1,500      |              |
|                                                 | \$ \$ Diff | 19,354        | (77,420)        | 104,524       | (3,000)    | 43,458       |
| Staff                                           | 2021-22    | 3             | 5               | 9             | 4          | 21           |
|                                                 | 2022-23    | 5             | 4               | 13            | 3          | 25           |
|                                                 | Diff       | 2             | -1              | 4             | -1         |              |
|                                                 |            | 10,103        | 20,205          | 27,280        | 1,500      |              |
|                                                 |            | 20,206        | (20,205)        | 109,120       | (1,500)    | 107,621      |
| Union                                           | 2021-22    |               | 2               | 2             |            | 4            |
|                                                 | 2022-23    |               | 2               | 2             |            | 4            |
|                                                 | Diff       |               | 0               | 0             |            | 0            |
| Service                                         | 2021-22    | 3             |                 | 1             |            | 4            |
|                                                 | 2022-23    | 3             |                 | 1             |            | 4            |
|                                                 | Diff       | 0             |                 | 0             |            | 0            |
| Total Increase Due to Health Elections          |            |               |                 |               |            | 151,079      |
| RMS State Retirement System Election Changes    |            |               |                 |               |            |              |
|                                                 |            | <u>21-22</u>  | <u>22-23</u>    | <u>Diff</u>   |            |              |
| VTRS                                            | Zero Pay   | 22            | 15              | -7            |            |              |
| VTRS                                            | New        | 8             | 9               | 1             | 1,329      |              |
| NHRS                                            | 21.02%     | 19            | 25              | 6             | 108,468    |              |
| Total Increase Due to Retirement Elections      |            |               |                 |               |            | 109,797      |

EXHIBIT 1B: Variables as of October 2021- Unknown during QM Build in August

| Changes in Health Elections and Retirement Systems from 21-22 to 22-23 |           |        |          |         |        |          |
|------------------------------------------------------------------------|-----------|--------|----------|---------|--------|----------|
| HHS                                                                    |           |        |          |         |        |          |
| Health Changes                                                         |           | Single | 2 Person | Family  | CIL    | Total    |
| Teachers                                                               | 2021-22   | 16     | 12       | 34      | 24     | 86       |
|                                                                        | 2022-23   | 16     | 9        | 35      | 29     | 89       |
|                                                                        | Diff      | 0      | -3       | 1       | 5      |          |
|                                                                        |           | 9,677  | 19,355   | 26,131  | 1,500  |          |
|                                                                        | \$\$ Diff | -      | (58,065) | 26,131  | 7,500  | (24,434) |
| Sstaff                                                                 | 2021-22   | 4      | 8        | 7       | 5      | 24       |
|                                                                        | 2022-23   | 5      | 6        | 13      | 6      | 30       |
|                                                                        | Diff      | 1      | -2       | 6       | 1      |          |
|                                                                        |           | 10,103 | 20,205   | 27,280  | 1,500  |          |
|                                                                        |           | 10,103 | (40,410) | 163,680 | 1,500  | 134,873  |
| Nunion                                                                 | 2021-22   | 1      | 4        | 6       | 1      | 12       |
|                                                                        | 2022-23   | 1      | 5        | 6       | 1      | 13       |
|                                                                        | Diff      | 0      | 1        | 0       | 0      |          |
|                                                                        |           | 10103  | 20205    | 27280   | 1500   |          |
|                                                                        |           | -      | 20,205   | -       | -      | 20,205   |
| Service                                                                | 2021-22   | 3      | 2        | 0       | 3      | 8        |
|                                                                        | 2022-23   | 3      | 2        | 0       | 3      | 8        |
|                                                                        | Diff      | 0      | 0        | 0       | 0      |          |
|                                                                        |           | 10103  | 20205    | 27280   | 1500   |          |
|                                                                        |           | 0      | 0        | 0       | 0      | 0        |
| Total Increase Due to Health Elections                                 |           |        |          |         |        | 130,644  |
| HHS State Retirement System Election Changes                           |           |        |          |         |        |          |
|                                                                        |           | 21-22  | 22-23    | Diff    |        |          |
| VTRS                                                                   | Zero Pay  | 44     | 41       | -3      |        |          |
| VTRS                                                                   | New       | 18     | 20       | 2       | 2,658  |          |
| NHRS                                                                   | 21.02%    | 24     | 28       | 4       | 57,690 |          |
| Total Increase Due to Retirement Elections                             |           |        |          |         |        | 60,348   |

Exhibit 2: Revenues and Net Assessments

| DRESDEN SCHOOL DISTRICT<br>2022-23 Revenues & Net Assessment                                                                                                                                      |                     |                            |                       |               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------|-----------------------|---------------|
|                                                                                                                                                                                                   | 2021-22             | 2022-23                    | \$ Change             | % Change      |
| <b>APPROPRIATIONS</b>                                                                                                                                                                             |                     |                            |                       |               |
| Dist. Wide (Includes Officer Salaries - WA#3)                                                                                                                                                     | \$5,389,592         | \$5,424,002                | \$34,410              | 0.64%         |
| Richmond Middle School                                                                                                                                                                            | 7,851,846           | 8,328,406                  | 476,560               | 6.07%         |
| Hanover High School                                                                                                                                                                               | 14,963,223          | 15,590,847                 | 627,624               | 4.19%         |
| <b>Total Expenditure Budget</b>                                                                                                                                                                   | \$28,204,661        | \$29,343,255               | \$1,138,594           | 4.04%         |
| <b>REVENUES</b>                                                                                                                                                                                   |                     |                            |                       |               |
| (subtracted from expenditures to arrive at net assessment)                                                                                                                                        |                     |                            |                       |               |
| Balance Carry Forward                                                                                                                                                                             | \$700,000           | \$400,000                  | (\$300,000)           | -42.86%       |
| Revenues                                                                                                                                                                                          |                     |                            |                       |               |
| Sixth grade tuition                                                                                                                                                                               | 1,904,287           | 0                          | (1,904,287)           | -100.00%      |
| HHS tuition students                                                                                                                                                                              | 2,974,562           | 2,883,564                  | (90,998)              | -3.06%        |
| Spec Ed Cost Excess Recovery                                                                                                                                                                      | 0                   | 0                          | 0                     | n/a           |
| Other Local Sources                                                                                                                                                                               | 204,000             | 194,000                    | (10,000)              | -4.90%        |
| From Dartmouth College                                                                                                                                                                            | 0                   | 0                          | 0                     | n/a           |
| From Hanover Town                                                                                                                                                                                 | 100,000             | 100,000                    | 0                     | 0.00%         |
| State Sources NH                                                                                                                                                                                  | 368,582             | 352,077                    | (16,505)              | -4.48%        |
| State Sources VT                                                                                                                                                                                  | 17,000              | 17,000                     | 0                     | 0.00%         |
| Federal Sources                                                                                                                                                                                   | 0                   | 0                          | 0                     | n/a           |
| Other Financing Sources                                                                                                                                                                           | 0                   | 0                          | 0                     | n/a           |
| <b>Total Current Year Revenues</b>                                                                                                                                                                | \$5,568,431         | \$3,546,641                | (\$2,021,790)         | -36.31%       |
| <b>Total Resources Available to Offset Appropriations, Current Revenues plus Prior Year Fund Balance</b>                                                                                          | \$6,268,431         | \$3,946,641                | (\$2,321,790)         | -37.04%       |
| <b>NET ASSESSMENT</b>                                                                                                                                                                             | <b>\$21,936,230</b> | <b>\$25,396,614</b>        | <b>\$3,460,384</b>    | <b>15.77%</b> |
| Assessed to Hanover                                                                                                                                                                               | 14,623,697          | 17,192,476                 | 2,568,779             | 17.57%        |
| Assessed to Norwich                                                                                                                                                                               | 7,312,533           | 8,204,139                  | 891,606               | 12.19%        |
| <b>Assessment Data</b>                                                                                                                                                                            |                     |                            |                       |               |
|                                                                                                                                                                                                   | <b>% Share</b>      | <b>Total Dresden Assmt</b> | <b>District Share</b> |               |
| Hanover Share of Tax Assessment 2022-23                                                                                                                                                           | 68.073%             | \$25,396,614               | \$17,192,476          |               |
| Hanover Share of Tax Assessment 2021-22                                                                                                                                                           | 67.129%             | \$21,936,230               | \$14,623,697          |               |
| Change in Assessment                                                                                                                                                                              | 0.944%              | \$3,460,384                | \$2,568,779           |               |
| Norwich Share of Tax Assessment 2022-23                                                                                                                                                           | 31.927%             | \$25,396,614               | \$8,204,139           |               |
| Norwich Share of Tax Assessment 2020-21                                                                                                                                                           | 32.871%             | \$21,936,230               | \$7,312,533           |               |
| Change in Assessment                                                                                                                                                                              | -0.944%             | \$3,460,384                | \$891,606             |               |
| Note: Sections highlighted in salmon do not include the \$842,764 special warrant article from 21-22, so we can compare budget to budget without the amount causing a negative comparison result. |                     |                            |                       |               |

## 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.

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**EXHIBIT 3 - Revenue Detail**

| <b>DRESDEN SCHOOL DISTRICT<br/>Proposed Revenue Budget<br/>2022-23 School Year</b>                                                                                                                                                                               |                                | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Actual</b> | <b>2021-22<br/>Revised<br/>Budget</b> | <b>2021-22<br/>Anticipated<br/>Year End</b> | <b>2022-23<br/>Proposed<br/>Budget</b> | <b>Bgt-Bgt<br/>\$<br/>Chg</b> | <b>Bgt - Bgt<br/>%<br/>Chg</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------------------------|----------------------------------------|-------------------------------|--------------------------------|
| <b>Local Sources</b>                                                                                                                                                                                                                                             |                                |                                       |                           |                                       |                                             |                                        |                               |                                |
| 1121                                                                                                                                                                                                                                                             | District Assmt--Hanover        | \$14,459,628                          | \$14,459,520              | \$14,623,697                          | \$14,623,697                                | \$17,192,476                           | \$2,568,779                   | 17.6%                          |
| 1122                                                                                                                                                                                                                                                             | District Assmt--Norwich        | 6,757,272                             | 6,757,272                 | 7,312,533                             | 7,312,533                                   | 8,204,139                              | 891,606                       | 12.2%                          |
| <b>Sub-Total</b>                                                                                                                                                                                                                                                 |                                | <b>\$21,216,900</b>                   | <b>\$21,216,792</b>       | <b>\$21,936,230</b>                   | <b>\$21,936,230</b>                         | <b>\$25,396,615</b>                    | <b>\$3,460,385</b>            | <b>15.8%</b>                   |
| <b>Tuition</b>                                                                                                                                                                                                                                                   |                                |                                       |                           |                                       |                                             |                                        |                               |                                |
| 1311                                                                                                                                                                                                                                                             | Parents                        | \$218,732                             | \$206,979                 | \$100,311                             | \$166,866                                   | \$160,153                              | \$59,842                      | 59.7%                          |
| 1311                                                                                                                                                                                                                                                             | International Tuitions (SEVIS) | 0                                     | 0                         | 0                                     | 0                                           | 0                                      | 0                             | n/a                            |
| 1315                                                                                                                                                                                                                                                             | Sp Ed Excess Cost Recov        | 0                                     | 0                         | 0                                     | 0                                           | 0                                      | 0                             | n/a                            |
| 1321                                                                                                                                                                                                                                                             | In-State LEA                   | 1,418,994                             | 1,550,971                 | 1,766,965                             | 1,572,140                                   | 1,617,413                              | (149,552)                     | -8.5%                          |
| 1321                                                                                                                                                                                                                                                             | Hanover 6th Gr Curr Yr         | 2,202,042                             | 2,202,042                 | 2,011,952                             | 2,011,952                                   | 0                                      | (2,011,952)                   | -100.0%                        |
| 1321                                                                                                                                                                                                                                                             | Hanover 6th Gr Prior Yr        | 311,805                               | 311,805                   | (107,665)                             | (107,665)                                   | 0                                      | 107,665                       | -100.0%                        |
| 1331                                                                                                                                                                                                                                                             | Out-of-State LEA               | 1,470,920                             | 1,040,620                 | 1,107,286                             | 1,021,162                                   | 1,105,998                              | (1,288)                       | -0.1%                          |
| 1332                                                                                                                                                                                                                                                             | Sp Ed Tuition Out              |                                       | 0                         |                                       |                                             |                                        |                               |                                |
| <b>Sub-Total</b>                                                                                                                                                                                                                                                 |                                | <b>\$5,622,493</b>                    | <b>\$5,312,417</b>        | <b>\$4,878,849</b>                    | <b>\$4,664,455</b>                          | <b>\$2,883,564</b>                     | <b>(\$1,995,285)</b>          | <b>-40.9%</b>                  |
| <b>Other Local Sources</b>                                                                                                                                                                                                                                       |                                |                                       |                           |                                       |                                             |                                        |                               |                                |
| 1511                                                                                                                                                                                                                                                             | Interest Income                | \$35,000                              | \$1,213                   | \$35,000                              | \$3,000                                     | 20,000                                 | (\$15,000)                    | -42.9%                         |
| 1740                                                                                                                                                                                                                                                             | Athletic User Fees             | 120,000                               | 124,021                   | 120,000                               | 125,000                                     | 125,000                                | 5,000                         | 4.2%                           |
| 1910                                                                                                                                                                                                                                                             | Rent                           | 29,000                                | 0                         | 29,000                                | 15,000                                      | 29,000                                 | 0                             | 0.0%                           |
| 1930                                                                                                                                                                                                                                                             | Sale of Dist Property          | 0                                     | 52                        | 0                                     | 0                                           | 0                                      | 0                             | n/a                            |
| 1931                                                                                                                                                                                                                                                             | From Hanover Town              | 100,000                               | 100,000                   | 100,000                               | 100,000                                     | 100,000                                | 0                             | 0.0%                           |
| 1980                                                                                                                                                                                                                                                             | Refund of Prior Year Expenses  | 20,000                                | 68,128                    | 20,000                                | 20,000                                      | 20,000                                 | 0                             | 0.0%                           |
| 1990                                                                                                                                                                                                                                                             | Miscellaneous-Cap Trust        | 57,126                                | 59,758                    | 0                                     | 0                                           | 0                                      | 0                             | n/a                            |
| <b>Sub-Total</b>                                                                                                                                                                                                                                                 |                                | <b>\$361,126</b>                      | <b>\$353,171</b>          | <b>\$304,000</b>                      | <b>\$263,000</b>                            | <b>\$294,000</b>                       | <b>(\$10,000)</b>             | <b>-3.3%</b>                   |
| <b>State Sources</b>                                                                                                                                                                                                                                             |                                |                                       |                           |                                       |                                             |                                        |                               |                                |
| 3210                                                                                                                                                                                                                                                             | Building Aid--NH               | \$366,757                             | \$366,757                 | \$348,882                             | \$348,882                                   | 332,377                                | (\$16,505)                    | -4.7%                          |
| 3223                                                                                                                                                                                                                                                             | Voc Transportation--Vt         | 17,000                                | 9,271                     | 17,000                                | 17,000                                      | 17,000                                 | 0                             | 0.0%                           |
| 3241                                                                                                                                                                                                                                                             | Voc Tuition--NH                | 19,000                                | 18,087                    | 19,000                                | 19,000                                      | 19,000                                 | 0                             | 0.0%                           |
| 3242                                                                                                                                                                                                                                                             | Voc Transportation--NH         | 700                                   | 665                       | 700                                   | 700                                         | 700                                    | 0                             | 0.0%                           |
| <b>Sub-Total</b>                                                                                                                                                                                                                                                 |                                | <b>\$403,457</b>                      | <b>\$394,780</b>          | <b>\$385,582</b>                      | <b>\$385,582</b>                            | <b>\$369,077</b>                       | <b>(\$16,505)</b>             | <b>-4.3%</b>                   |
| <b>Federal Sources</b>                                                                                                                                                                                                                                           |                                |                                       |                           |                                       |                                             |                                        |                               |                                |
| 4710                                                                                                                                                                                                                                                             | Agriculture Grant              | \$0                                   | \$0                       | \$0                                   | \$0                                         | \$0                                    | \$0                           | n/a                            |
| <b>Sub-Total</b>                                                                                                                                                                                                                                                 |                                | <b>\$0</b>                            | <b>\$0</b>                | <b>\$0</b>                            | <b>\$0</b>                                  | <b>\$0</b>                             | <b>\$0</b>                    | <b>n/a</b>                     |
| <b>From Long Term Borrowing</b>                                                                                                                                                                                                                                  |                                |                                       |                           |                                       |                                             |                                        |                               |                                |
| 51XX                                                                                                                                                                                                                                                             | From Long Term Borrowing       | \$0                                   | \$0                       | \$0                                   | \$0                                         | \$0                                    | \$0                           | n/a                            |
| <b>Sub-Total</b>                                                                                                                                                                                                                                                 |                                | <b>\$0</b>                            | <b>\$0</b>                | <b>\$0</b>                            | <b>\$0</b>                                  | <b>\$0</b>                             | <b>\$0</b>                    | <b>n/a</b>                     |
| <b>General Fund Revenue Total</b>                                                                                                                                                                                                                                |                                | <b>\$27,603,976</b>                   | <b>\$27,277,160</b>       | <b>\$27,504,661</b>                   | <b>\$27,249,267</b>                         | <b>\$28,943,256</b>                    | <b>\$1,438,595</b>            | <b>5.2%</b>                    |
| <b>from Prior Year's Fund Balance</b>                                                                                                                                                                                                                            |                                | <b>\$200,000</b>                      |                           | <b>\$700,000</b>                      |                                             | <b>400,000</b>                         | <b>(\$300,000)</b>            | <b>-42.9%</b>                  |
| <b>Total Revenues and from Fund</b>                                                                                                                                                                                                                              |                                | <b>\$27,803,976</b>                   |                           | <b>\$28,204,661</b>                   |                                             | <b>\$29,343,256</b>                    | <b>\$1,138,595</b>            | <b>4.04%</b>                   |
| <b>General Fund Revenue Total with<br/>Long Term Borrowing from 21-22</b>                                                                                                                                                                                        |                                |                                       |                           | <b>\$29,047,425</b>                   |                                             |                                        |                               |                                |
| Note: The underlined total does not include the \$842,764 special warrant article from 21-22, so we can compare budget to budget without the amount causing a negative comparison result. The total including the note proceeds is reflected in the total below. |                                |                                       |                           |                                       |                                             |                                        |                               |                                |

EXHIBIT 4 - Tuition Income Estimate

| DRESDEN SCHOOL DISTRICT<br>Proposed Budget<br>2022-23 |                |                           |                     |                    |               |
|-------------------------------------------------------|----------------|---------------------------|---------------------|--------------------|---------------|
| 1. Budget Summary                                     |                | 2021-22<br>Revised Budget | 2022-23<br>Proposed | \$<br>Chg          | %<br>chg      |
| District Wide                                         |                | \$5,389,592               | \$5,424,002         | \$34,410           | 0.64%         |
| Richmond Middle School                                |                | 7,851,846                 | 8,328,406           | 476,560            | 6.07%         |
| Hanover High School                                   |                | 14,963,223                | 15,590,847          | 627,624            | 4.19%         |
| <b>Totals</b>                                         |                | <b>\$28,204,661</b>       | <b>\$29,343,255</b> | <b>\$1,138,594</b> | <b>4.04%</b>  |
|                                                       |                |                           |                     |                    |               |
| 2.A. Tuition Income Estimate                          |                | 2021-22<br>Budgeted       | 2022-23<br>Proposed | \$<br>Chg          | %<br>Chg      |
| Total Tuition Students Grade 6-12                     |                | 139.00                    | 130.00              | (9)                | -6.47%        |
| <b><u>Richmond Middle School</u></b>                  |                |                           |                     |                    |               |
| Tuition Students                                      |                | 4                         | 3                   | (1)                | -25.00%       |
| Tuition Rate                                          |                | 23,469                    | 24,776              | 1,307              | 5.57%         |
| Tuition Total                                         |                | 93,876                    | 74,329              | (19,547)           | -20.82%       |
| <b><u>Hanover High School</u></b>                     |                |                           |                     |                    |               |
| Lyme Tuition Students FTE                             |                | 73.5                      | 72.0                | (2)                | -2.04%        |
| Lyme Tuition Rate                                     |                | 21,386                    | 22,120              | 734                | 3.43%         |
| Lyme Tuition Total                                    |                | 1,571,871                 | 1,592,637           | 20,766             | 1.32%         |
| Other Tuition Students FTE (5 partial)                |                | 61.0                      | 55                  | (6)                | -9.84%        |
| Other Tuition Rate                                    |                | 21,386                    | 22,120              | 734                | 3.43%         |
| Other Tuition Total                                   |                | 1,304,546                 | 1,216,597           | (87,949)           | -6.74%        |
| <b>Total Estimate</b>                                 |                | <b>\$2,970,290</b>        | <b>\$2,883,564</b>  | <b>(86,726)</b>    | <b>-2.92%</b> |
|                                                       |                |                           |                     |                    |               |
| 2.B. Allocate by Source                               | % Share        | 2021-22                   | 2022-23             | \$ Chg             | % Chg         |
| Parents                                               | 3.38%          | 100,311                   | 160,153             | 59,842             | 59.66%        |
| In-State                                              | 59.49%         | 1,766,965                 | 1,617,413           | (149,552)          | -8.46%        |
| Out of State                                          | 37.13%         | 1,103,014                 | 1,105,998           | 2,984              | 0.27%         |
| <b>Totals</b>                                         | <b>100.00%</b> | <b>\$2,970,290</b>        | <b>\$2,883,564</b>  | <b>(86,726)</b>    | <b>-2.92%</b> |

**DRESDEN SCHOOL DISTRICT****2022-23****Computation of Tuition Rates - 12.19.21****I. HANOVER HIGH SCHOOL TUITION****A. Capital Cost**

|   |                                            | Columns                                         |           |      |                |
|---|--------------------------------------------|-------------------------------------------------|-----------|------|----------------|
|   |                                            | New FY21                                        | A         | B    | C              |
| 1 | Debt Service Costs                         | 81,840                                          | 3,257,406 | 0    | 185,306        |
| 2 | HHS % Share of Debt Service Costs          | 100%                                            | 63.05%    | 100% | 100%           |
| 3 | HHS Share of Budget Year Debt Service      | 81,840                                          | 2,053,795 | 0    | 185,306        |
| 4 | divide by HHS enrollment for budget year   | Total of % from Line 2<br>from budget documents |           |      |                |
| 5 | equals HHS Debt Service Cost per HHS pupil | line 3 divide by line4                          |           |      |                |
|   |                                            |                                                 |           |      | <b>690</b>     |
|   |                                            |                                                 |           |      | <b>\$3,364</b> |

**B. Base Tuition**

|    |                                            | 2021-22             | 2022-23         |
|----|--------------------------------------------|---------------------|-----------------|
| 6  | High School Budget                         | \$14,963,223        | \$15,590,847    |
| 7a | less Debt Service Cost                     | 0                   | 0               |
| 7b | less HHS Extraordinary Special Ed Cost     | 25,000              | 25,000          |
| 8  | equals High School Operating Budget        | \$14,938,223        | \$15,565,847    |
| 9  | % increase in High School Operating Budget |                     | 4.19%           |
| 10 | Operating (Base) Tuition                   | Pr Yr Base          | \$18,002        |
|    |                                            |                     | <b>\$18,756</b> |
| 16 | Total Tuition Rate                         | line 10 plus line 5 |                 |
|    |                                            | <b>\$22,120</b>     |                 |

**II. RICHMOND MIDDLE SCHOOL TUITION****A. Base Tuition**

|    |                                              |                       |                 |
|----|----------------------------------------------|-----------------------|-----------------|
| 17 | Proposed Tuition Rate for Operating Expenses | from budget documents | <b>\$21,405</b> |
|----|----------------------------------------------|-----------------------|-----------------|

**B. Capital Cost**

|    |                                            |                                 |                |
|----|--------------------------------------------|---------------------------------|----------------|
| 18 | RMS Share of Budget Year Debt Service      | line 1 Col A minus line 3 Col A | \$1,203,612    |
| 19 | Divide by RMS Enrollment for Budget Year   | from budget documents           | <b>357</b>     |
| 20 | equals RMS Debt Service Cost per RMS Pupil | line 18 divide by line 19       | <b>\$3,371</b> |

**C. Total RMS Tuition Rate**

|    |                                             |                      |                 |
|----|---------------------------------------------|----------------------|-----------------|
| 21 | Total Tuition Rate for non-Hanover students | line 17 plus line 20 | <b>\$24,776</b> |
|----|---------------------------------------------|----------------------|-----------------|

## **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)

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| DRESDEN SCHOOL DISTRICT          |              |                         |                                 |                    | 2021-22            | 2022-23            | Budget             |                            |
|----------------------------------|--------------|-------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| 2022-23                          | Original Rec | 2020-21                 | 2020-21                         | 2021-22            | 2021-22            | 2022-23            | Budget             |                            |
| Func                             | Obj          | Proposed Budget         | Budget                          | Actual             | Budget             | Exp'd & Enc'd      | Proposed Budget    | Increase/ (Decrease) % Chg |
| <b><u>DISTRICT WIDE</u></b>      |              |                         |                                 |                    |                    |                    |                    |                            |
| <b>Coordinator of Volunteers</b> |              |                         |                                 |                    |                    |                    |                    |                            |
| 1110                             | 100          | Salaries                | 18,360                          | 16,230             | 18,730             | 18,000             | 19,105             | 375 2.0%                   |
| 1110                             | 200          | Payroll Tax & Bnfts     | 1,507                           | 1,305              | 1,482              | 1,461              | 1,558              | 76 5.1%                    |
| 1110                             | 900          | Pmts from Districts     | (8,000)                         | (7,228)            | (8,000)            | (8,000)            | (8,000)            | 0 0.0%                     |
| <b>Function Total</b>            |              |                         | 11,867                          | 10,307             | 12,212             | 11,461             | 12,663             | 451 3.69%                  |
| <b>Computer Technician</b>       |              |                         |                                 |                    |                    |                    |                    |                            |
| 1120                             | 400          | Purch Profl & Tech Svcs | 7,000                           | 10,664             | 7,000              | 6,458              | 5,000              | (2,000) -28.6%             |
| 1120                             | 600          | Materials & Supplies    | 2,500                           | 408                | 2,500              | 2,400              | 1,250              | (1,250) -50.0%             |
| 1120                             | 700          | Equipment               | 7,000                           | 4,392              | 7,000              | 6,542              | 5,000              | (2,000) -28.6%             |
| <b>Function Total</b>            |              |                         | 16,500                          | 15,464             | 16,500             | 15,400             | 11,250             | (5,250) -31.82%            |
| <b>SCHOOL BOARD SERVICES</b>     |              |                         |                                 |                    |                    |                    |                    |                            |
| 2310                             | 100          | Salaries (Sep WA)       | 13,967                          | 14,116             | 13,967             | 13,970             | 13,967             | 0 0.0%                     |
| 2310                             | 200          | Payroll Tax & Benefit   | 1,120                           | 1,122              | 1,832              | 1,208              | 1,051              | (781) -42.6%               |
| 2310                             | 300          | Purch Profl & Tech Svcs | 38,000                          | 67,343             | 38,000             | 37,562             | 38,000             | 0 0.0%                     |
| 2310                             | 500          | Other Purch Svcs        | 3,000                           | 1,712              | 3,000              | 2,856              | 3,000              | 0 0.0%                     |
| 2310                             | 800          | Other Objects           | 9,700                           | 14,841             | 9,700              | 9,623              | 9,700              | 0 0.0%                     |
| <b>Function Total</b>            |              |                         | 65,787                          | 99,134             | 66,499             | 65,219             | 65,718             | (781) -1.17%               |
| <b>SUPERINTENDENT SERVICES</b>   |              |                         |                                 |                    |                    |                    |                    |                            |
| 2320                             | 300          | Purch Profl & Tech Svcs | 1,095,235                       | 1,095,235          | 1,185,413          | 1,185,413          | 1,195,093          | 9,680 0.8%                 |
| <b>Function Total</b>            |              |                         | 1,095,235                       | 1,095,235          | 1,185,413          | 1,185,413          | 1,195,093          | 9,680 0.82%                |
| <b>SCHOOL ADMINISTRATION</b>     |              |                         |                                 |                    |                    |                    |                    |                            |
| 2410                             | 452          | Inter-School Delivery   | 2,435                           | 2,347              | 2,485              | 2,408              | 2,500              | 15 0.6%                    |
| <b>Function Total</b>            |              |                         | 2,435                           | 2,347              | 2,485              | 2,408              | 2,500              | 15 0.6%                    |
| <b>BUILDING MAINTENANCE</b>      |              |                         |                                 |                    |                    |                    |                    |                            |
| 2610                             | 100          | Salaries                | 348,177                         | 303,709            | 349,805            | 330,873            | 359,086            | 9,281 2.7%                 |
| 2610                             | 200          | P/R Tax and Benefits    | 134,579                         | 126,639            | 147,421            | 135,741            | 152,906            | 5,485 3.7%                 |
| 2610                             | 500          | Other Purch Svcs        | 67,418                          | 68,471             | 72,155             | 69,875             | 82,299             | 10,144 14.1%               |
| 2610                             | 600          | Supplies                | 1,200                           | 463                | 1,200              | 1,196              | 1,200              | 0 0.0%                     |
| 2610                             | 700          | Equipment               | 1,000                           | 4,566              | 1,000              | 986                | 1,500              | 500 50.0%                  |
| 2610                             | 900          | Other Uses              | (40,000)                        | (40,000)           | (40,000)           | (40,000)           | (80,000)           | (40,000) 100.0%            |
| <b>Function Total</b>            |              |                         | 512,374                         | 463,848            | 531,581            | 498,671            | 516,991            | (14,590) -2.7%             |
| <b>DEBT SERVICE</b>              |              |                         |                                 |                    |                    |                    |                    |                            |
| 5100                             | 800          | Interest                | 1,883,398                       | 1,884,306          | 1,949,072          | 1,949,072          | 2,026,914          | 77,842 4.0%                |
| 5100                             | 900          | Principal               | 1,698,752                       | 1,736,800          | 1,625,830          | 1,625,830          | 1,592,873          | (32,957) -2.0%             |
| <b>Function Total</b>            |              |                         | 3,582,150                       | 3,621,105          | 3,574,902          | 3,574,902          | 3,619,787          | 44,885 1.3%                |
| <b>INTERFUND TRANSFER OUT</b>    |              |                         |                                 |                    |                    |                    |                    |                            |
| 5200                             | 0            | Other Objects           | 0                               | 0                  | 0                  |                    | 0                  | 0 n/a                      |
|                                  |              |                         | 0                               | 0                  | 0                  | 0                  | 0                  |                            |
| <b>DISTRICT WIDE TOTAL</b>       |              |                         | <b>\$5,286,348</b>              | <b>\$5,307,441</b> | <b>\$5,389,592</b> | <b>\$5,353,474</b> | <b>\$5,424,002</b> | <b>\$34,410 0.64%</b>      |
|                                  |              |                         | <b>Totals with Spec Tech WA</b> |                    | <b>\$6,232,356</b> |                    |                    |                            |

| DRESDEN SCHOOL DISTRICT              |              |                          |           |           | 2021-22     | 2022-23   | Budget      |            |         |
|--------------------------------------|--------------|--------------------------|-----------|-----------|-------------|-----------|-------------|------------|---------|
| 2022-23                              | Original Rec |                          | 2020-21   | 2020-21   | 2021-22     | Exp'd &   | Proposed    | Increase/  |         |
| Func                                 | Obj          | Proposed Budget          | Budget    | Actual    | Budget      | Enc'd     | Budget      | (Decrease) | % Chg   |
| <u><b>RICHMOND MIDDLE SCHOOL</b></u> |              |                          |           |           |             |           |             |            |         |
| <b>REGULAR INSTRUCTION</b>           |              |                          |           |           |             |           |             |            |         |
| 1100                                 | 110          | Salaries Teacher         | 2,675,981 | 2,688,504 | \$2,603,027 | 2,693,748 | \$2,695,933 | 92,906     | 3.6%    |
| 1100                                 | 112          | Salaries Ed Asst         | 95,900    | 93,138    | \$99,825    | 97,501    | \$120,755   | 20,930     | 21.0%   |
| 1100                                 | 114          | Substitutes              | 30,000    | 35,042    | \$30,000    | 29,560    | \$30,000    | 0          | 0.0%    |
| 1100                                 | 115          | Tutors & Sabbatical      | 10,485    | 0         | \$10,485    | 9,485     | \$10,485    | 0          | 0.0%    |
| 1100                                 | 200          | Payroll Tax & Benefit    | 1,022,288 | 1,015,191 | \$1,013,337 | 1,121,283 | \$1,158,617 | 145,280    | 14.3%   |
| 1100                                 | 300          | Purch Prof'l & Tech Svcs | 3,080     | 364       | \$3,130     | 2,672     | \$1,330     | (1,800)    | -57.5%  |
| 1100                                 | 400          | Purch Prop Svcs          | 22,730    | 19,306    | \$22,730    | 86,815    | \$24,480    | 1,750      | 7.7%    |
| 1100                                 | 600          | Supplies                 | 72,925    | 45,157    | \$60,853    | 65,935    | \$64,241    | 3,388      | 5.6%    |
| 1100                                 | 700          | Property                 | 32,295    | 49,474    | \$38,530    | 35,214    | \$39,250    | 720        | 1.9%    |
| 1100                                 | 800          | Other Objects            | 550       | 300       | \$550       | 375       | \$1,732     | 1,182      | 214.9%  |
| 1100                                 | 900          | Other Uses               | 0         | 0         | \$0         | 0         | \$0         | 0          | n/a     |
| <b>Function Total</b>                |              |                          | 3,966,234 | 3,946,475 | \$3,882,467 | 4,142,588 | \$4,146,823 | 264,356    | 6.81%   |
| <b>TECHNOLOGY</b>                    |              |                          |           |           |             |           |             |            |         |
| 1120                                 | 100          | Salaries                 | 56,877    | 56,877    | \$60,489    | 60,489    | \$61,464    | 975        | 1.6%    |
| 1120                                 | 200          | Payroll Tax & Benefit    | 34,335    | 31,829    | \$35,244    | 34,873    | \$36,202    | 958        | 2.7%    |
| 1120                                 | 400          | Purch Prop Svcs          | 45,082    | 55,407    | \$65,212    | 61,463    | \$81,497    | 16,285     | 25.0%   |
| 1120                                 | 600          | Supplies                 | 13,800    | 10,740    | \$13,000    | 5,374     | \$11,850    | (1,150)    | -8.8%   |
| 1120                                 | 700          | Property                 | 36,100    | 41,691    | \$73,200    | 82,347    | \$91,533    | 18,333     | 25.0%   |
| <b>Function Total</b>                |              |                          | 186,194   | 196,543   | \$247,145   | 244,547   | \$282,546   | 35,401     | 14.32%  |
| <b>SPECIAL EDUCATION</b>             |              |                          |           |           |             |           |             |            |         |
| 1200                                 | 110          | Salaries--Teacher        | 635,001   | 666,766   | \$656,801   | 650,049   | \$643,188   | (13,613)   | -2.1%   |
| 1200                                 | 112          | Salaries--Ed Asst        | 425,834   | 369,047   | \$399,354   | 401,538   | \$399,211   | (143)      | 0.0%    |
| 1200                                 | 115          | Tutors                   | 1,000     | 0         | \$1,000     | 995       | \$1,000     | 0          | 0.0%    |
| 1200                                 | 200          | Payroll Tax & Benefit    | 611,336   | 584,290   | \$635,921   | 710,949   | \$753,661   | 117,740    | 18.5%   |
| 1200                                 | 300          | Purch Prof'l & Tech Svcs | 44,900    | 8,915     | \$44,200    | 32,091    | \$36,750    | (7,450)    | -16.9%  |
| 1200                                 | 400          | Purch Prop Svcs          | 860       | 925       | \$860       | 815       | \$200       | (660)      | -76.7%  |
| 1200                                 | 500          | Other Purch Svcs         | 0         | 0         | \$0         | 0         | \$973       | 973        | n/a     |
| 1200                                 | 600          | Supplies                 | 7,669     | 2,198     | \$6,820     | 6,049     | \$5,430     | (1,390)    | -20.4%  |
| 1200                                 | 700          | Property                 | 910       | 30,685    | \$910       | 1,335     | \$1,160     | 250        | 27.5%   |
| <b>Function Total</b>                |              |                          | 1,727,510 | 1,662,825 | \$1,745,866 | 1,803,821 | \$1,841,573 | 95,707     | 5.48%   |
| <b>CO-CURRICULAR</b>                 |              |                          |           |           |             |           |             |            |         |
| 1420                                 | 100          | Salaries                 | 31,891    | 19,763    | \$29,241    | 28,657    | \$33,205    | 3,964      | 13.6%   |
| 1420                                 | 200          | Payroll Tax & Benefit    | 2,852     | 2,755     | \$4,853     | 4,652     | \$2,951     | (1,902)    | -39.2%  |
| 1420                                 | 300          | Purch Prof'l & Tech Svcs | 6,180     | 3,093     | \$5,925     | 5,902     | \$8,735     | 2,810      | 47.4%   |
| <b>Function Total</b>                |              |                          | 40,923    | 25,611    | \$40,019    | 39,211    | \$44,891    | 4,872      | 12.17%  |
| <b>GUIDANCE</b>                      |              |                          |           |           |             |           |             |            |         |
| 2120                                 | 100          | Salaries                 | 180,064   | 179,267   | \$186,698   | 186,546   | \$186,698   | 0          | 0.0%    |
| 2120                                 | 200          | Payroll Tax & Benefit    | 80,194    | 79,266    | \$87,557    | 87,023    | \$92,612    | 5,055      | 5.8%    |
| 2120                                 | 600          | Supplies                 | 575       | 139       | \$575       | 563       | \$575       | 0          | 0.0%    |
| <b>Function Total</b>                |              |                          | 260,833   | 258,673   | \$274,830   | 274,132   | \$279,885   | 5,055      | 1.84%   |
| <b>HEALTH SERVICES</b>               |              |                          |           |           |             |           |             |            |         |
| 2134                                 | 100          | Salaries                 | 75,446    | 70,592    | \$77,121    | 74,338    | \$82,034    | 4,913      | 6.4%    |
| 2134                                 | 200          | Payroll Tax & Benefit    | 44,341    | 43,547    | \$47,534    | 48,475    | \$51,659    | 4,125      | 8.7%    |
| 2134                                 | 300          | Purch Prof'l & Tech Svcs | 1,500     | 1,385     | \$1,500     | 1,386     | \$1,500     | 0          | 0.0%    |
| 2134                                 | 400          | Purch Prop Svcs          | 90        | 90        | \$445       | 432       | \$200       | (245)      | -55.1%  |
| 2134                                 | 600          | Supplies/Prof Dues       | 3,205     | 3,015     | \$3,350     | 4,104     | \$5,000     | 1,650      | 49.3%   |
| 2134                                 | 700          | Equipment                | 0         | 0         | \$504       | 485       | \$0         | (504)      | -100.0% |
| 2134                                 | 800          | Dues                     | 170       | 150       | \$175       | 110       | \$180       | 5          | 2.9%    |
| <b>Function Total</b>                |              |                          | \$124,752 | 118,779   | \$130,629   | 129,330   | \$140,573   | 9,944      | 7.61%   |
| <b>CURRICULUM DEVELOPMENT</b>        |              |                          |           |           |             |           |             |            |         |
| 2212                                 | 300          | Purch Prof'l & Tech Svcs | 4,000     | 1,092     | \$4,000     | 3,752     | \$4,000     | 0          | 0.0%    |
| <b>Function Total</b>                |              |                          | \$4,000   | 1,092     | \$4,000     | 3,752     | \$4,000     | 0          | 0.0%    |

| DRESDEN SCHOOL DISTRICT          |              |                         |          |         | 2021-22   | 2022-23  | Budget     |                 |
|----------------------------------|--------------|-------------------------|----------|---------|-----------|----------|------------|-----------------|
| 2022-23                          | Original Rec | 2020-21                 | 2020-21  | 2021-22 | Exp'd &   | Proposed | Increase/  |                 |
| Func                             | Obj          | Budget                  | Actual   | Budget  | Enc'd     | Budget   | (Decrease) | % Chg           |
| <b>STAFF DEVELOPMENT</b>         |              |                         |          |         |           |          |            |                 |
| 2213                             | 100          | Salaries                | 7,000    | 2,498   | \$6,000   | 4,862    | \$5,000    | (1,000) -16.7%  |
| 2213                             | 200          | P/R Tax and Benefits    | 54,834   | 21,031  | \$63,176  | 62,156   | \$62,217   | (959) -1.5%     |
| 2213                             | 300          | Purch Profl & Tech Svcs | 1,750    | 1,775   | \$1,750   | 1,775    | \$1,775    | 25 1.4%         |
| <b>Function Total</b>            |              |                         | \$63,584 | 25,304  | \$70,926  | 68,793   | \$68,992   | (1,934) -2.73%  |
| <b>MEDIA (Library)</b>           |              |                         |          |         |           |          |            |                 |
| 2221                             | 100          | Salaries                | 117,523  | 121,659 | \$122,640 | 122,976  | \$122,640  | 0 0.0%          |
| 2221                             | 200          | Payroll Tax & Benefit   | 62,848   | 63,524  | \$65,206  | 68,631   | \$70,147   | 4,941 7.6%      |
| 2221                             | 400          | Purch Prop Svcs         | 0        | 0       | \$0       | 0        | \$0        | 0 n/a           |
| 2221                             | 500          | Other Purch Svcs        | 500      | 471     | \$500     | 448      | \$500      | 0 0.0%          |
| 2221                             | 600          | Supplies                | 27,900   | 24,690  | \$26,400  | 25,840   | \$26,400   | 0 0.0%          |
| 2221                             | 700          | Property                | 4,500    | 4,210   | \$8,000   | 7,905    | \$3,000    | (5,000) -62.5%  |
| <b>Function Total</b>            |              |                         | 213,271  | 214,555 | \$222,746 | 225,800  | \$222,687  | (59) -0.03%     |
| <b>SCHOOL ADMINISTRATION</b>     |              |                         |          |         |           |          |            |                 |
| 2410                             | 100          | Salaries                | 341,765  | 345,369 | \$332,124 | 332,263  | \$335,888  | 3,764 1.1%      |
| 2410                             | 200          | Payroll Tax & Benefit   | 204,705  | 217,521 | \$239,161 | 247,099  | \$231,174  | (7,987) -3.3%   |
| 2410                             | 300          | Purch Profl & Tech Svcs | 12,000   | 3,173   | \$2,000   | 1,410    | \$4,500    | 2,500 125.0%    |
| 2410                             | 400          | Purch Prop Svcs         | 1,500    | 1,697   | \$1,750   | 2,512    | \$2,750    | 1,000 57.1%     |
| 2410                             | 500          | Other Purch Svcs        | 19,550   | 16,097  | \$18,762  | 16,653   | \$20,875   | 2,113 11.3%     |
| 2410                             | 600          | Supplies                | 3,600    | 1,760   | \$3,600   | 3,025    | \$3,600    | 0 0.0%          |
| 2410                             | 800          | Other Objects           | 800      | 679     | \$810     | 795      | \$1,492    | 682 84.2%       |
| <b>Function Total</b>            |              |                         | 583,920  | 586,296 | \$598,207 | 603,757  | \$600,279  | 2,072 0.35%     |
| <b>BUILDING MAINTENANCE</b>      |              |                         |          |         |           |          |            |                 |
| 2610                             | 400          | Purch Prop Svcs         | 64,080   | 59,909  | \$66,380  | 61,313   | \$74,605   | 8,225 12.4%     |
| 2610                             | 600          | Supplies                | 7,500    | 8,001   | \$13,500  | 11,575   | \$13,750   | 250 1.9%        |
| 2610                             | 800          | Other Objects           | 0        | 0       | \$0       | 0        | \$0        | 0 n/a           |
| <b>Function Total</b>            |              |                         | 71,580   | 67,911  | \$79,880  | 72,888   | \$88,355   | 8,475 10.61%    |
| <b>CUSTODIAL SERVICES</b>        |              |                         |          |         |           |          |            |                 |
| 2620                             | 100          | Salaries                | 230,873  | 222,871 | \$217,951 | 237,600  | \$218,922  | 971 0.4%        |
| 2620                             | 200          | P/R Tax and Benefits    | 100,861  | 92,095  | \$105,430 | 102,261  | \$108,480  | 3,050 2.9%      |
| 2620                             | 400          | Purch Prop Svcs         | 10,000   | 10,116  | \$10,000  | 7,968    | \$11,000   | 1,000 10.0%     |
| 2620                             | 500          | Other Purch Svcs        | 0        | 0       | \$0       | 0        | \$0        | 0 n/a           |
| 2620                             | 600          | Supplies                | 88,500   | 79,793  | \$96,500  | 91,768   | \$98,000   | 1,500 1.6%      |
| 2620                             | 700          | Property                | 3,000    | 3,145   | \$3,000   | 2,308    | \$3,000    | 0 0.0%          |
| <b>Function Total</b>            |              |                         | 433,234  | 408,019 | \$432,881 | 441,905  | \$439,402  | 6,521 1.51%     |
| <b>GROUNDS MAINTENANCE</b>       |              |                         |          |         |           |          |            |                 |
| 2630                             | 400          | Purch Prop Svcs         | 59,000   | 73,633  | \$61,000  | 59,608   | \$75,500   | 14,500 23.8%    |
| 2630                             | 600          | Supplies                | 250      | 240     | \$250     | 248      | \$300      | 50 20.0%        |
| <b>Function Total</b>            |              |                         | 59,250   | 73,873  | \$61,250  | 59,856   | \$75,800   | 14,550 23.8%    |
| <b>STUDENT TRANSPORTATION</b>    |              |                         |          |         |           |          |            |                 |
| 2700                             | 500          | Other Purch Svcs        | 6,000    | 0       | \$2,000   | 2,839    | \$6,000    | 4,000 200.0%    |
| <b>Function Total</b>            |              |                         | 6,000    | 0       | \$2,000   | 2,839    | \$6,000    | 4,000 200.00%   |
| <b>SPECIAL ED TRANSPORTATION</b> |              |                         |          |         |           |          |            |                 |
| 2722                             | 500          | Other Purch Svcs        | 0        | 1,402   | \$0       | 500      | \$0        | 0 n/a           |
| <b>Function Total</b>            |              |                         | 0        | 1,402   | \$0       | 500      | \$0        | 0 n/a           |
| <b>FIELD TRIPS</b>               |              |                         |          |         |           |          |            |                 |
| 2725                             | 500          | Other Purch Svcs        | 23,465   | 2,448   | \$0       | 0        | \$24,000   | 24,000 n/a      |
| <b>Function Total</b>            |              |                         | 23,465   | 2,448   | \$0       | 0        | \$24,000   | 24,000 n/a      |
| <b>SITE IMPROVEMENTS</b>         |              |                         |          |         |           |          |            |                 |
| 4200                             | 400          | Purch Prop Svcs         | 23,250   | 28,112  | \$24,000  | 23,982   | \$16,000   | (8,000) -33.3%  |
| <b>Function Total</b>            |              |                         | 23,250   | 28,112  | \$24,000  | 23,982   | \$16,000   | (8,000) -33.33% |

| DRESDEN SCHOOL DISTRICT                 |                     |                       |                   |                   |                   |                             |                               |                                   |        |
|-----------------------------------------|---------------------|-----------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------------------|-----------------------------------|--------|
| 2022-23<br>Func                         | Original Rec<br>Obj | Proposed Budget       | 2020-21<br>Budget | 2020-21<br>Actual | 2021-22<br>Budget | 2021-22<br>Exp'd &<br>Enc'd | 2022-23<br>Proposed<br>Budget | Budget<br>Increase/<br>(Decrease) | % Chg  |
| <b>BUILDING IMPROVEMENTS</b>            |                     |                       |                   |                   |                   |                             |                               |                                   |        |
| 4600                                    | 400                 | Purch Prop Svcs       | 27,000            | 23,738            | \$17,000          | 16,122                      | \$25,000                      | 8,000                             | 47.1%  |
|                                         |                     | <i>Function Total</i> | 27,000            | 23,738            | \$17,000          | 16,122                      | \$25,000                      | 8,000                             | 47.06% |
| <b>INTERFUND TRANSFER OUT</b>           |                     |                       |                   |                   |                   |                             |                               |                                   |        |
| 5221                                    | 0                   | Other Objects         | 18,000            | 42,306            | \$18,000          | 12,208                      | \$21,600                      | 3,600                             | 20.0%  |
|                                         |                     | <i>Function Total</i> | 18,000            | 42,306            | \$18,000          | 12,208                      | \$21,600                      | 3,600                             | 20.0%  |
| <b>RICHMOND MIDDLE SCHOOL<br/>TOTAL</b> |                     |                       | \$7,833,000       | \$7,683,961       | \$7,851,846       | \$8,166,030                 | \$8,328,406                   | \$476,560                         | 6.07%  |

| DRESDEN SCHOOL DISTRICT      |              |                         |           |           | 2021-22   | 2022-23   | Budget    |            |          |
|------------------------------|--------------|-------------------------|-----------|-----------|-----------|-----------|-----------|------------|----------|
| 2022-23                      | Original Rec |                         | 2020-21   | 2020-21   | 2021-22   | Exp'd &   | Proposed  | Increase/  |          |
| Func                         | Obj          | Proposed Budget         | Budget    | Actual    | Budget    | Enc'd     | Budget    | (Decrease) | % Chg    |
| <u>HANOVER HIGH SCHOOL</u>   |              |                         |           |           |           |           |           |            |          |
| REGULAR INSTRUCTION          |              |                         |           |           |           |           |           |            |          |
| 1100                         | 110          | Salaries--Teacher       | 4,768,794 | 4,794,630 | 4,860,683 | 4,842,041 | 4,653,349 | (207,334)  | -4.3%    |
| 1100                         | 112          | Salaries--Ed Assts      | 217,968   | 182,023   | 221,946   | 212,116   | 212,588   | (9,358)    | -4.2%    |
| 1100                         | 114          | Substitutes             | 28,500    | 57,041    | 28,500    | 28,500    | 28,500    | 0          | 0.0%     |
| 1100                         | 115          | Tutors/Sabbatical       | 20,000    | 14,819    | 20,000    | 20,000    | 35,000    | 15,000     | 75.0%    |
| 1100                         | 200          | Payroll Tax & Benefit   | 1,837,808 | 1,758,378 | 1,841,300 | 1,778,688 | 1,832,641 | (8,659)    | -0.5%    |
| 1100                         | 300          | Purch Profl & Tech Svcs | 9,385     | 3,947     | 10,125    | 9,718     | 9,975     | (150)      | -1.5%    |
| 1100                         | 400          | Purch Prop Svcs         | 53,635    | 33,221    | 48,355    | 44,489    | 48,625    | 270        | 0.6%     |
| 1100                         | 500          | Other Purch Svcs        | 4,500     | 0         | 3,100     | 42,308    | 44,500    | 41,400     | 1335.5%  |
| 1100                         | 600          | Supplies                | 151,875   | 109,295   | 147,489   | 144,982   | 164,503   | 17,014     | 11.5%    |
| 1100                         | 700          | Property                | 43,635    | 70,416    | 47,235    | 44,087    | 38,117    | (9,118)    | -19.3%   |
| 1100                         | 800          | Other Objects           | 18,282    | 14,482    | 18,597    | 3,580     | 18,780    | 183        | 1.0%     |
| Function Total               |              |                         | 7,154,382 | 7,038,252 | 7,247,330 | 7,170,509 | 7,086,578 | (160,752)  | -2.22%   |
| TECHNOLOGY                   |              |                         |           |           |           |           |           |            |          |
| 1120                         | 100          | Salaries                | 113,922   | 113,922   | 116,898   | 116,908   | 121,520   | 4,622      | 4.0%     |
| 1120                         | 200          | Payroll Tax & Benefit   | 57,735    | 55,631    | 65,703    | 60,330    | 64,963    | (740)      | -1.1%    |
| 1120                         | 400          | Purch Prop Svcs         | 104,845   | 107,380   | 116,844   | 107,324   | 131,150   | 14,306     | 12.2%    |
| 1120                         | 700          | Equipment               | 151,000   | 122,874   | 123,500   | 122,560   | 226,200   | 102,700    | 83.2%    |
| Function Total               |              |                         | 427,502   | 399,807   | 422,945   | 407,122   | 543,833   | 120,888    | 28.58%   |
| SPECIAL EDUCATION            |              |                         |           |           |           |           |           |            |          |
| 1200                         | 100          | Salaries--Teachers      | 607,481   | 623,493   | 653,752   | 588,819   | 658,361   | 4,609      | 0.7%     |
| 1200                         | 100          | Salaries--Ed Assts      | 377,855   | 283,625   | 335,399   | 236,602   | 448,255   | 112,856    | 33.6%    |
| 1200                         | 200          | Payroll Tax & Benefit   | 463,623   | 485,788   | 497,765   | 424,268   | 653,634   | 155,869    | 31.3%    |
| 1200                         | 300          | Purch Profl & Tech Svcs | 38,873    | 13,048    | 38,873    | 23,303    | 36,354    | (2,519)    | -6.5%    |
| 1200                         | 400          | Purch Prop Svcs         | 250       | 0         | 250       | 256       | 350       | 100        | 40.0%    |
| 1200                         | 500          | Other Purch Svcs        | 1,490     | 0         | 1,491     | 1,032     | 309       | (1,182)    | -79.3%   |
| 1200                         | 600          | Supplies                | 6,850     | 1,487     | 6,850     | 3,447     | 18,600    | 11,750     | 171.5%   |
| 1200                         | 700          | Equipment               | 450       | 64        | 450       | 138       | 6,200     | 5,750      | 1277.8%  |
| 1200                         | 800          | Dues & Fees             | 1,500     | 736       | 1,501     | 775       | 2,301     | 800        | 53.3%    |
| Function Total               |              |                         | 1,498,372 | 1,408,241 | 1,536,331 | 1,278,640 | 1,824,364 | 288,033    | 18.75%   |
| ENGLISH AS A SECOND LANGUAGE |              |                         |           |           |           |           |           |            |          |
| 1260                         | 100          | Salaries                | 0         | 0         | 0         | 0         | 0         | 0          | n/a      |
| 1260                         | 200          | Payroll Tax & Benefit   | 0         | 10        | 0         | 0         | 0         | 0          | n/a      |
| 1260                         | 3/600        | Purch Svcs, Supplies    | 2,000     | 0         | 17,113    | 11,253    | 0         | (17,113)   | -100.0%  |
| Function Total               |              |                         | 2,000     | 10        | 17,113    | 11,253    | 0         | (17,113)   | -100.00% |
| VOCATIONAL PROGRAM           |              |                         |           |           |           |           |           |            |          |
| 1300                         | 500          | Other Purch Svcs        | 102,591   | 102,345   | 120,000   | 128,813   | 120,000   | 0          | 0.0%     |
| Function Total               |              |                         | 102,591   | 102,345   | 120,000   | 128,813   | 120,000   | 0          | 0.00%    |
| ATHLETICS                    |              |                         |           |           |           |           |           |            |          |
| 1410                         | 100          | Salaries                | 414,202   | 390,409   | 419,580   | 418,419   | 493,568   | 73,988     | 17.6%    |
| 1410                         | 200          | P/R Tax and Benefits    | 139,573   | 120,831   | 139,553   | 128,321   | 162,663   | 23,110     | 16.6%    |
| 1410                         | 300          | Purch Profl & Tech Svcs | 1,500     | 300       | 1,500     | 752       | 1,500     | 0          | 0.0%     |
| 1410                         | 400          | Purch Prop Svcs         | 202,041   | 119,098   | 202,260   | 188,993   | 187,442   | (14,818)   | -7.3%    |
| 1410                         | 500          | Other Purch Svcs        | 3,000     | 236       | 3,030     | 2,845     | 2,926     | (104)      | -3.4%    |
| 1410                         | 600          | Supplies                | 15,165    | 13,034    | 14,400    | 12,517    | 29,100    | 14,700     | 102.1%   |
| 1410                         | 700          | Property                | 37,485    | 35,859    | 42,153    | 39,520    | 36,535    | (5,618)    | -13.3%   |
| 1410                         | 800          | Other Objects           | 11,025    | 7,613     | 11,100    | 9,908     | 11,100    | 0          | 0.0%     |
| Function Total               |              |                         | 823,991   | 687,379   | 833,576   | 801,275   | 924,834   | 91,258     | 10.95%   |
| CO-CURRICULAR                |              |                         |           |           |           |           |           |            |          |
| 1420                         | 100          | Salaries                | 94,934    | 91,823    | 97,642    | 93,932    | 97,642    | 0          | 0.0%     |
| 1420                         | 200          | Payroll Tax & Benefit   | 8,367     | 7,452     | 8,307     | 7,914     | 10,169    | 1,862      | 22.4%    |
| 1420                         | 300          | Purch Profl & Tech Svcs | 13,500    | 13,500    | 13,500    | 13,500    | 16,500    | 3,000      | 22.2%    |
| Function Total               |              |                         | 116,801   | 112,775   | 119,449   | 115,346   | 124,311   | 4,862      | 4.07%    |

| DRESDEN SCHOOL DISTRICT       |              |                         |           |           | 2021-22   | 2022-23   | Budget     |                |
|-------------------------------|--------------|-------------------------|-----------|-----------|-----------|-----------|------------|----------------|
| 2022-23                       | Original Rec | 2020-21                 | 2020-21   | 2021-22   | Exp'd &   | Proposed  | Increase/  |                |
| Func                          | Obj          | Budget                  | Actual    | Budget    | Enc'd     | Budget    | (Decrease) | % Chg          |
| <b>GUIDANCE</b>               |              |                         |           |           |           |           |            |                |
| 2120                          | 100          | Salaries                | 649,195   | 682,057   | 705,188   | 665,110   | 660,889    | (44,299) -6.3% |
| 2120                          | 200          | Payroll Tax & Benefit   | 251,950   | 274,578   | 278,658   | 308,166   | 319,993    | 41,335 14.8%   |
| 2120                          | 300          | Purch Profl & Tech Svcs | 13,700    | 5,025     | 16,000    | 13,256    | 12,000     | (4,000) -25.0% |
| 2120                          | 500          | Other Purch Svcs        | 8,100     | 950       | 8,100     | 7,756     | 8,100      | 0 0.0%         |
| 2120                          | 600          | Supplies                | 2,350     | 1,638     | 2,350     | 2,158     | 2,350      | 0 0.0%         |
| 2120                          | 800          | Other Objects           | 890       | 535       | 890       | 250       | 890        | 0 0.0%         |
| <b>Function Total</b>         |              |                         | 926,185   | 964,783   | 1,011,186 | 996,696   | 1,004,222  | (6,964) -0.69% |
| <b>HEALTH SERVICES</b>        |              |                         |           |           |           |           |            |                |
| 2134                          | 100          | Salaries                | 113,304   | 123,720   | 122,674   | 121,549   | 122,674    | 0 0.0%         |
| 2134                          | 200          | Payroll Tax & Benefit   | 18,201    | 18,658    | 21,504    | 19,033    | 21,935     | 431 2.0%       |
| 2134                          | 300          | Purch Profl & Tech Svcs | 7,720     | 7,664     | 7,720     | 6,344     | 7,720      | 0 0.0%         |
| 2134                          | 400          | Purch Prop Svcs         | 300       | 0         | 300       | 140       | 400        | 100 33.3%      |
| 2134                          | 600          | Supplies                | 6,300     | 1,264     | 6,300     | 5,864     | 6,300      | 0 0.0%         |
| 2134                          | 700          | Property                | 500       | 150       | 500       | 465       | 500        | 0 0.0%         |
| 2134                          | 800          | Other Objects           | 400       | 450       | 400       | 400       | 400        | 0 0.0%         |
| <b>Function Total</b>         |              |                         | 146,725   | 151,907   | 159,398   | 153,795   | 159,929    | 531 0.33%      |
| <b>CURRICULUM DEVELOPMENT</b> |              |                         |           |           |           |           |            |                |
| 2212                          | 300          | Purch Profl & Tech Svcs | 3,000     | 0         | 3,000     | 2,500     | 3,000      | 0 0.0%         |
| <b>Function Total</b>         |              |                         | 3,000     | 0         | 3,000     | 2,500     | 3,000      | 0 0.0%         |
| <b>STAFF DEVELOPMENT</b>      |              |                         |           |           |           |           |            |                |
| 2213                          | 100          | Salaries                | 5,000     | 20,905    | 7,400     | 8,008     | 18,500     | 11,100 150.0%  |
| 2213                          | 200          | P/R Tax and Benefits    | 84,774    | 67,274    | 83,607    | 78,776    | 84,774     | 1,167 1.4%     |
| 2213                          | 300          | Purch Profl & Tech Svcs | 0         | 0         | 0         | 0         | 0          | 0 n/a          |
| <b>Function Total</b>         |              |                         | 89,774    | 88,179    | 91,007    | 86,784    | 103,274    | 12,267 13.48%  |
| <b>DRESDEN PLAN</b>           |              |                         |           |           |           |           |            |                |
| 2214                          | 100          | Salaries                | 9,000     | 1,544     | 9,000     | 6,952     | 9,000      | 0 0.0%         |
| 2214                          | 200          | Payroll Tax & Benefit   | 689       | 118       | 769       | 614       | 769        | 0 0.0%         |
| <b>Function Total</b>         |              |                         | 9,689     | 1,662     | 9,769     | 7,566     | 9,769      | 0 0.0%         |
| <b>MEDIA (Library)</b>        |              |                         |           |           |           |           |            |                |
| 2221                          | 100          | Salaries                | 144,913   | 171,774   | 152,070   | 184,342   | 152,070    | 0 0.0%         |
| 2221                          | 200          | Payroll Tax & Benefit   | 23,021    | 29,022    | 22,609    | 58,598    | 45,583     | 22,974 101.6%  |
| 2221                          | 400          | Purch Prop Svcs         | 10,000    | 6,794     | 10,000    | 7,280     | 7,500      | (2,500) -25.0% |
| 2221                          | 500          | Other Purch Svcs        | 16,500    | 3,866     | 18,750    | 14,256    | 14,000     | (4,750) -25.3% |
| 2221                          | 600          | Supplies                | 55,690    | 39,384    | 55,790    | 53,092    | 55,050     | (740) -1.3%    |
| 2221                          | 700          | Property                | 31,450    | 75,911    | 31,400    | 29,580    | 140,350    | 108,950 347.0% |
| 2221                          | 800          | Other Objects           | 1,040     | 728       | 1,148     | 198       | 1,148      | 0 0.0%         |
| <b>Function Total</b>         |              |                         | 282,614   | 327,479   | 291,767   | 347,346   | 415,701    | 123,934 42.48% |
| <b>SCHOOL ADMINISTRATION</b>  |              |                         |           |           |           |           |            |                |
| 2410                          | 100          | Salaries                | 913,392   | 900,901   | 944,204   | 890,787   | 907,829    | (36,375) -3.9% |
| 2410                          | 200          | Payroll Tax & Benefit   | 562,900   | 542,314   | 658,719   | 663,715   | 724,608    | 65,889 10.0%   |
| 2410                          | 300          | Purch Profl & Tech Svcs | 7,060     | 2,400     | 8,460     | 7,152     | 7,060      | (1,400) -16.5% |
| 2410                          | 400          | Purch Prop Svcs         | 6,400     | 11,279    | 6,400     | 5,602     | 6,400      | 0 0.0%         |
| 2410                          | 500          | Other Purch Svcs        | 38,030    | 21,222    | 38,030    | 35,260    | 38,030     | 0 0.0%         |
| 2410                          | 600          | Supplies                | 22,175    | 11,306    | 22,175    | 19,562    | 22,175     | 0 0.0%         |
| 2410                          | 700          | Equipment               | 1,000     | 0         | 1,000     | 782       | 1,000      | 0 0.0%         |
| 2410                          | 800          | Other Objects           | 5,000     | 4,193     | 5,000     | 4,370     | 5,000      | 0 0.0%         |
| <b>Function Total</b>         |              |                         | 1,555,957 | 1,493,614 | 1,683,988 | 1,627,229 | 1,712,102  | 28,114 1.67%   |
| <b>BUILDING MAINTENANCE</b>   |              |                         |           |           |           |           |            |                |
| 2610                          | 400          | Purch Prop Svcs         | 90,750    | 89,185    | 96,455    | 92,560    | 104,100    | 7,645 7.9%     |
| 2610                          | 600          | Supplies                | 18,250    | 29,831    | 28,750    | 22,874    | 29,250     | 500 1.7%       |
| 2610                          | 700          | Property                | 1,000     | 864       | 1,000     | 780       | 5,000      | 4,000 400.0%   |
| <b>Function Total</b>         |              |                         | 110,000   | 119,880   | 126,205   | 116,214   | 138,350    | 12,145 9.62%   |

| DRESDEN SCHOOL DISTRICT   |              |                      |                     |              | 2021-22      | 2022-23      | Budget          |             |           |
|---------------------------|--------------|----------------------|---------------------|--------------|--------------|--------------|-----------------|-------------|-----------|
| 2022-23                   | Original Rec |                      | 2020-21             | 2020-21      | 2021-22      | Exp'd &      | 2022-23         | Budget      | Increase/ |
| Func                      | Obj          | Proposed Budget      | Budget              | Actual       | Budget       | Enc'd        | Proposed Budget | (Decrease)  | % Chg     |
| CUSTODIAL SERVICES        |              |                      |                     |              |              |              |                 |             |           |
| 2620                      | 100          | Salaries             | 382,916             | 324,448      | 382,564      | 348,675      | 379,905         | (2,659)     | -0.7%     |
| 2620                      | 200          | P/R Tax and Benefits | 184,145             | 131,031      | 167,784      | 146,549      | 175,049         | 7,265       | 4.3%      |
| 2620                      | 400          | Purch Prop Svcs      | 23,000              | 19,832       | 23,000       | 22,676       | 23,000          | 0           | 0.0%      |
| 2620                      | 500          | Other Purch Svcs     | 400                 | 0            | 400          | 0            | 400             | 0           | 0.0%      |
| 2620                      | 600          | Supplies             | 216,500             | 229,885      | 225,500      | 215,360      | 229,000         | 3,500       | 1.6%      |
| 2620                      | 700          | Property             | 6,500               | 4,017        | 6,500        | 6,480        | 6,500           | 0           | 0.0%      |
| Function Total            |              |                      | 813,461             | 709,213      | 805,748      | 739,740      | 813,854         | 8,106       | 1.01%     |
| GROUNDS MAINTENANCE       |              |                      |                     |              |              |              |                 |             |           |
| 2630                      | 400          | Purch Prop Svcs      | 239,400             | 222,369      | 170,075      | 166,680      | 181,075         | 11,000      | 6.5%      |
| 2630                      | 600          | Supplies             | 1,500               | 271          | 1,500        | 1,480        | 1,500           | 0           | 0.0%      |
| 2630                      | 700          | Property             | 500                 | 0            | 500          | 500          | 500             | 0           | 0.0%      |
| Function Total            |              |                      | 241,400             | 222,640      | 172,075      | 168,660      | 183,075         | 11,000      | 6.4%      |
| PUPIL TRANSPORTATION      |              |                      |                     |              |              |              |                 |             |           |
| 2700                      | 500          | Other Purch Svcs     | 39,000              | 39,423       | 43,000       | 48,943       | 44,075          | 1,075       | 2.5%      |
| Function Total            |              |                      | 39,000              | 39,423       | 43,000       | 48,943       | 44,075          | 1,075       | 2.5%      |
| SPECIAL ED TRANSPORTATION |              |                      |                     |              |              |              |                 |             |           |
| 2722                      | 500          | Other Purch Svcs     | 5,000               | 0            | 5,500        | 1,203        | 5,500           | 0           | 0.0%      |
| Function Total            |              |                      | 5,000               | 0            | 5,500        | 1,203        | 5,500           | 0           | 0.00%     |
| VOCATIONAL TRANSPORTATION |              |                      |                     |              |              |              |                 |             |           |
| 2723                      | 500          | Other Purch Svcs     | 46,914              | 44,609       | 47,853       | 47,921       | 49,050          | 1,197       | 2.5%      |
| Function Total            |              |                      | 46,914              | 44,609       | 47,853       | 47,921       | 49,050          | 1,197       | 2.50%     |
| ATHLETIC TRANSPORTATION   |              |                      |                     |              |              |              |                 |             |           |
| 2724                      | 500          | Other Purch Svcs     | 97,790              | 47,116       | 98,720       | 96,520       | 105,106         | 6,386       | 6.5%      |
| Function Total            |              |                      | 97,790              | 47,116       | 98,720       | 96,520       | 105,106         | 6,386       | 6.47%     |
| FIELD TRIPS               |              |                      |                     |              |              |              |                 |             |           |
| 2725                      | 500          | Other Purch Svcs     | 30,980              | 727          | 26,763       | 24,350       | 27,820          | 1,057       | 3.9%      |
| Function Total            |              |                      | 30,980              | 727          | 26,763       | 24,350       | 27,820          | 1,057       | 3.95%     |
| SITE IMPROVEMENTS         |              |                      |                     |              |              |              |                 |             |           |
| 4200                      | 400          | Purch Prop Svcs      | 39,500              | 28,616       | 23,500       | 23,475       | 41,000          | 17,500      | 74.5%     |
| Function Total            |              |                      | 39,500              | 28,616       | 23,500       | 23,475       | 41,000          | 17,500      | 74.47%    |
| BUILDING IMPROVEMENTS     |              |                      |                     |              |              |              |                 |             |           |
| 4600                      | 400          | Purch Prop Svcs      | 91,000              | 185,435      | 27,000       | 26,540       | 93,500          | 66,500      | 246.3%    |
| Function Total            |              |                      | 91,000              | 185,435      | 27,000       | 26,540       | 93,500          | 66,500      | 246.30%   |
| INTERFUND TRANSFER OUT    |              |                      |                     |              |              |              |                 |             |           |
| 5221                      |              | Other Objects        | 30,000              | 61,140       | 40,000       | 40,000       | 57,600          | 17,600      | 44.0%     |
| Function Total            |              |                      | 30,000              | 61,140       | 40,000       | 40,000       | 57,600          | 17,600      | 44.0%     |
| HIGH SCHOOL TOTAL         |              |                      | \$14,684,628        | \$14,235,232 | \$14,963,223 | \$14,468,441 | \$15,590,847    | \$627,624   | 4.19%     |
|                           |              |                      |                     |              |              |              |                 |             |           |
| DISTRICT TOTAL            |              |                      | \$27,803,976        | \$27,226,634 | \$28,204,661 | \$27,987,945 | \$29,343,255    | \$1,138,594 | 4.04%     |
|                           |              |                      | Totals WITH Spec WA |              | \$29,047,425 |              |                 |             |           |

**DRES - District Wide Proposed 2022-23 Budget by Object**

| <b>Object</b> | <b>Description</b>        | <b>2021-2022</b>      | <b>2022-2023</b>   | <b>Incr-Decr</b> | <b>Percent Di</b> |
|---------------|---------------------------|-----------------------|--------------------|------------------|-------------------|
|               |                           | <b>Budget Adopted</b> | <b>Proposed</b>    |                  |                   |
| 1XX           | Salaries - VC, SB & BM    | \$382,502             | \$392,158          | \$9,656          | 2.52%             |
| 2XX           | Payroll Tax & Benefits    | \$141,029             | \$145,809          | \$4,780          | 3.39%             |
| 235           | Retiree Wages             | \$8,206               | \$8,206            | \$0              | 0.00%             |
| 240           | Staff Development         | \$1,500               | \$1,500            | \$0              | 0.00%             |
| 3XX           | SAU, Legal & Auditor Svcs | \$1,223,413           | \$1,233,093        | \$9,680          | 0.79%             |
| 4XX           | Purch Prof & Tech Svcs    | \$13,985              | \$13,500           | (\$485)          | -3.47%            |
| 5XX           | Insurance/Communication   | \$70,655              | \$79,299           | \$8,644          | 12.23%            |
| 6XX           | Supplies                  | \$3,700               | \$2,450            | (\$1,250)        | -33.78%           |
| 730           | Property/Equipment        | \$8,000               | \$6,500            | (\$1,500)        | -18.75%           |
| 8XX           | Dues/Fees/Debt            | \$1,958,772           | \$2,036,614        | \$77,842         | 3.97%             |
| 9XX           | Transfers - Capital/Food  | \$1,577,830           | \$1,504,873        | (\$72,957)       | -4.62%            |
| <b>Totals</b> |                           | <b>\$5,389,592</b>    | <b>\$5,424,002</b> | <b>\$34,410</b>  | <b>0.64%</b>      |

**DRES - RMS Proposed 2020-21 Budget by Object**

| <b>Object</b> | <b>Description</b>       | <b>2021-2022</b>      | <b>2022-2023</b>   | <b>Incr-Decr</b> | <b>Percent Di</b> |
|---------------|--------------------------|-----------------------|--------------------|------------------|-------------------|
|               |                          | <b>Budget Adopted</b> | <b>Proposed</b>    |                  |                   |
| 110           | Teacher Salaries         | \$3,610,572           | \$3,694,896        | \$84,324         | 2.34%             |
| 1XX           | Other Salaries           | \$1,222,184           | \$1,251,527        | \$29,343         | 2.40%             |
| 2XX           | Payroll Tax & Benefits   | \$2,175,723           | \$2,461,797        | \$286,074        | 13.15%            |
| 235           | Retiree Wages/Benefits   | \$55,892              | \$40,749           | (\$15,143)       | -27.09%           |
| 240           | Staff Development        | \$60,484              | \$59,484           | (\$1,000)        | -1.65%            |
| 293           | Public Relations         | \$5,570               | \$5,940            | \$370            | 6.64%             |
| 3XX           | Purch Prof & Tech Svcs   | \$62,255              | \$56,840           | (\$5,415)        | -8.70%            |
| 4XX           | Purch Prop Svcs          | \$269,377             | \$312,732          | \$43,355         | 16.09%            |
| 5XX           | Other Purch Svcs         | \$21,262              | \$51,375           | \$30,113         | 141.63%           |
| 6XX           | Supplies                 | \$224,848             | \$229,146          | \$4,298          | 1.91%             |
| 730           | Property/Equipment       | \$124,144             | \$137,943          | \$13,799         | 11.12%            |
| 8XX           | Dues/Fees/Debt           | \$1,535               | \$4,377            | \$2,842          | 185.15%           |
| 9XX           | Transfers - Capital/Food | \$18,000              | \$21,600           | \$3,600          | 20.00%            |
| <b>Totals</b> |                          | <b>\$7,851,846</b>    | <b>\$8,328,406</b> | <b>\$476,560</b> | <b>6.07%</b>      |

**DRES - HHS Proposed 2020-21 Budget by Object**

| <b>Object</b> | <b>Description</b>       | <b>2021-2022</b>      | <b>2022-2023</b>    | <b>Incr-Decr</b> | <b>Percent Di</b> |
|---------------|--------------------------|-----------------------|---------------------|------------------|-------------------|
|               |                          | <b>Budget Adopted</b> | <b>Proposed</b>     |                  |                   |
| 110           | Teacher Salaries         | \$6,637,582           | \$6,395,634         | (\$241,948)      | -3.65%            |
| 1XX           | Other Salaries           | \$2,437,518           | \$2,604,016         | \$166,498        | 6.83%             |
| 2XX           | Payroll Tax & Benefits   | \$3,484,349           | \$3,698,849         | \$214,500        | 6.16%             |
| 235           | Retiree Wages/Benefits   | \$174,305             | \$270,235           | \$95,930         | 55.04%            |
| 240           | Staff Development        | \$106,149             | \$106,049           | (\$100)          | -0.09%            |
| 29X           | Public Relations         | \$23,875              | \$21,648            | (\$2,227)        | -9.33%            |
| 3XX           | Purch Prof & Tech Svcs   | \$116,291             | \$94,109            | (\$22,182)       | -19.07%           |
| 4XX           | Purch Prop Svcs          | \$725,939             | \$834,042           | \$108,103        | 14.89%            |
| 5XX           | Other Purch Svcs         | \$293,237             | \$330,316           | \$37,079         | 12.64%            |
| 56X           | Tuition                  | \$120,000             | \$120,000           | \$0              | 0.00%             |
| 6XX           | Supplies                 | \$511,104             | \$557,828           | \$46,724         | 9.14%             |
| 730           | Property/Equipment       | \$254,238             | \$460,902           | \$206,664        | 81.29%            |
| 8XX           | Dues/Fees/Debt           | \$38,636              | \$39,619            | \$983            | 2.54%             |
| 9XX           | Transfers - Capital/Food | \$40,000              | \$57,600            | \$17,600         | 44.00%            |
| <b>Totals</b> |                          | <b>\$14,963,223</b>   | <b>\$15,590,847</b> | <b>\$627,624</b> | <b>4.19%</b>      |

|                                           |                     |                     |                    |              |
|-------------------------------------------|---------------------|---------------------|--------------------|--------------|
| <b>Dresden District Budget Totals V.5</b> | <b>\$28,204,661</b> | <b>\$29,343,255</b> | <b>\$1,138,594</b> | <b>4.04%</b> |
|-------------------------------------------|---------------------|---------------------|--------------------|--------------|

Dec. 6, 2021 V.5

**DRES - District Wide Proposed 2022-23 Budget by Function**

| <b>Function</b>                                     | <b>Description</b>                         | <b>2021-2022<br/>Budget Adopted</b> | <b>2022-2023<br/>Proposed</b> | <b>Incr-Decr</b> | <b>Percent Diff</b> |
|-----------------------------------------------------|--------------------------------------------|-------------------------------------|-------------------------------|------------------|---------------------|
| 1100                                                | Regular Education                          | \$28,712                            | \$23,913                      | (\$4,799)        | -16.71%             |
| 2300                                                | School Board & Superintendent Services     | \$1,251,912                         | \$1,260,811                   | \$8,899          | 0.71%               |
| 2400                                                | School Administration                      | \$2,485                             | \$2,500                       | \$15             | 0.60%               |
| 2600                                                | Building & Grounds Maintenance & Custodial | \$531,581                           | \$516,991                     | (\$14,590)       | -2.74%              |
| 5000                                                | Debt Service & Transfers                   | \$3,574,902                         | \$3,619,787                   | \$44,885         | 1.26%               |
| <b>Totals</b>                                       |                                            | <b>\$5,389,592</b>                  | <b>\$5,424,002</b>            | <b>\$34,410</b>  | <b>0.64%</b>        |
| <b>Special Warrant Article Capital Bond Project</b> |                                            | <b>\$842,764</b>                    |                               |                  |                     |
|                                                     |                                            | <b>\$6,232,356</b>                  |                               |                  |                     |

**DRES - RMS Proposed 2022-23 Budget by Function**

| <b>Function</b> | <b>Description</b>                          | <b>2021-2022<br/>Budget Adopted</b> | <b>2022-2023<br/>Proposed</b> | <b>Incr-Decr</b> | <b>Percent Diff</b> |
|-----------------|---------------------------------------------|-------------------------------------|-------------------------------|------------------|---------------------|
| 1100            | Regular Education                           | \$4,129,612                         | \$4,429,369                   | \$299,757        | 7.26%               |
| 1200            | Special Education                           | \$1,745,866                         | \$1,841,573                   | \$95,707         | 5.48%               |
| 1400            | Co-Curricular                               | \$40,019                            | \$44,891                      | \$4,872          | 12.17%              |
| 2100            | Guidance & Health Services                  | \$405,459                           | \$420,458                     | \$14,999         | 3.70%               |
| 2200            | Curriculum/Staff Development, Media/Library | \$297,672                           | \$295,679                     | (\$1,993)        | -0.67%              |
| 2400            | School Administration                       | \$598,207                           | \$600,279                     | \$2,072          | 0.35%               |
| 2600            | Building & Grounds Maintenance & Custodial  | \$574,011                           | \$603,557                     | \$29,546         | 5.15%               |
| 2700            | Transportation Services                     | \$2,000                             | \$30,000                      | \$28,000         | 1400.00%            |
| 4000            | Building & Site Improvements                | \$41,000                            | \$41,000                      | \$0              | 0.00%               |
| 5000            | Debt Service & Transfers                    | \$18,000                            | \$21,600                      | \$3,600          | 20.00%              |
| <b>Totals</b>   |                                             | <b>\$7,851,846</b>                  | <b>\$8,328,406</b>            | <b>\$476,560</b> | <b>6.07%</b>        |

**DRES - HHS Proposed 2022-23 Budget by Function**

| <b>Function</b>                           | <b>Description</b>                          | <b>2021-2022<br/>Budget Adopted</b> | <b>2022-2023<br/>Proposed</b> | <b>Incr-Decr</b>   | <b>Percent Diff</b> |
|-------------------------------------------|---------------------------------------------|-------------------------------------|-------------------------------|--------------------|---------------------|
| 1100                                      | Regular Education                           | \$7,670,275                         | \$7,630,411                   | (\$39,864)         | -0.52%              |
| 1200                                      | Special Education                           | \$1,553,444                         | \$1,824,364                   | \$270,920          | 17.44%              |
| 1300                                      | Vocational Education                        | \$120,000                           | \$120,000                     | \$0                | 0.00%               |
| 1400                                      | Co-Curricular & Athletics                   | \$953,025                           | \$1,049,145                   | \$96,120           | 10.09%              |
| 2100                                      | Guidance & Health Services                  | \$1,170,584                         | \$1,164,151                   | (\$6,433)          | -0.55%              |
| 2200                                      | Curriculum/Staff Development, Media/Library | \$395,543                           | \$531,744                     | \$136,201          | 34.43%              |
| 2400                                      | School Administration                       | \$1,683,988                         | \$1,712,102                   | \$28,114           | 1.67%               |
| 2600                                      | Building & Grounds Maintenance & Custodial  | \$1,104,028                         | \$1,135,279                   | \$31,251           | 2.83%               |
| 2700                                      | Transportation Services                     | \$221,836                           | \$231,551                     | \$9,715            | 4.38%               |
| 4000                                      | Building & Site Improvements                | \$50,500                            | \$134,500                     | \$84,000           | 166.34%             |
| 5000                                      | Debt Service & Transfers                    | \$40,000                            | \$57,600                      | \$17,600           | 44.00%              |
| <b>Totals</b>                             |                                             | <b>\$14,963,223</b>                 | <b>\$15,590,847</b>           | <b>\$627,624</b>   | <b>4.19%</b>        |
| <b>Dresden District Budget Totals V.5</b> |                                             | <b>\$28,204,661</b>                 | <b>\$29,343,255</b>           | <b>\$1,138,594</b> | <b>4.04%</b>        |

EXHIBIT 7 - Debt Service Schedule

| DEBT SERVICE SCHEDULE   |           |           |           |                                                   |           |          |                                    |           |           |                                              |           |          |                                                 |           |           |                                           |           |          |        |
|-------------------------|-----------|-----------|-----------|---------------------------------------------------|-----------|----------|------------------------------------|-----------|-----------|----------------------------------------------|-----------|----------|-------------------------------------------------|-----------|-----------|-------------------------------------------|-----------|----------|--------|
| Dresden School District |           | 9,066,960 |           |                                                   |           |          |                                    |           |           |                                              |           |          |                                                 |           |           |                                           |           |          |        |
|                         |           | 9,066,960 | 4,426,204 | 4,640,755                                         | 840,480   | 780,000  | 60,480                             | 932,082   | 444,468   | 487,614                                      | 928,000   | 399,248  | 528,752                                         | 5,892,544 | 2,360,531 | 3,532,013                                 | 473,854   | 441,958  | 31,897 |
| School Year             | Total     |           |           | 2019 HHS Drainage/Turf Field Upgrades - \$900,000 |           |          | 2007 Athl Field Bond - \$2,532,500 |           |           | 2004 School Constr Suppl Issue - \$4,000,000 |           |          | 2003 School Construction Project - \$37,775,000 |           |           | 2022 Technology Upgrade Project \$441,958 |           |          |        |
|                         | Total     | Principal | Interest  | Total                                             | Principal | Interest | Total                              | Principal | Interest* | Total                                        | Principal | Interest | Total                                           | Principal | Interest  | Total                                     | Principal | Interest |        |
| 2026-27                 | 191,985   | 81,161    | 110,824   |                                                   |           |          | 191,985                            | 81,161    | 110,824   |                                              |           |          |                                                 |           |           | 0                                         | 0         | 0        |        |
| 2025-26                 | 377,132   | 267,002   | 110,130   |                                                   |           |          | 188,984                            | 83,443    | 105,541   |                                              |           |          |                                                 |           |           | 188,148                                   | 183,559   | 4,589    |        |
| 2024-25                 | 1,265,365 | 963,335   | 302,030   | 678,480                                           | 660,000   | 18,480   | 181,900                            | 88,017    | 93,883    | 309,750                                      | 126,901   | 182,849  |                                                 |           |           | 95,235                                    | 88,417    | 6,818    |        |
| 2023-24                 | 3,612,689 | 1,524,409 | 2,088,280 | 80,160                                            | 60,000    | 20,160   | 183,906                            | 93,520    | 90,386    | 308,050                                      | 132,070   | 175,980  | 2,945,338                                       | 1,152,540 | 1,792,797 | 95,235                                    | 86,279    | 8,956    |        |
| 2022-23                 | 3,619,788 | 1,590,296 | 2,029,492 | 81,840                                            | 60,000    | 21,840   | 185,306                            | 98,327    | 86,979    | 310,200                                      | 140,276   | 169,924  | 2,947,206                                       | 1,207,991 | 1,739,215 | 95,235                                    | 83,702    | 11,533   |        |
| 2021-22                 | 3,574,901 | 1,625,830 | 1,949,072 | 83,520                                            | 60,000    | 23,520   | 182,056                            | 100,927   | 81,130    | 306,356                                      | 144,833   | 161,523  | 2,946,594                                       | 1,265,070 | 1,681,524 |                                           |           |          |        |
| 2020-21                 | 3,582,150 | 1,698,752 | 1,883,398 | 85,200                                            | 60,000    | 25,200   | 181,856                            | 105,786   | 76,070    | 307,075                                      | 151,763   | 155,312  | 2,948,894                                       | 1,326,203 | 1,622,690 |                                           |           |          |        |
| 2019-20                 | 3,496,463 | 1,711,909 | 1,784,554 |                                                   |           |          | 183,156                            | 111,169   | 71,987    | 307,063                                      | 158,643   | 148,420  | 2,944,369                                       | 1,387,097 | 1,557,271 |                                           |           |          |        |
| 2018-19                 | 3,437,671 | 1,790,476 | 1,647,195 |                                                   |           |          | 183,556                            | 116,275   | 67,281    | 306,400                                      | 165,481   | 140,919  | 2,883,090                                       | 1,453,720 | 1,429,370 |                                           |           |          |        |
| 2017-18                 | 3,453,087 | 1,873,651 | 1,579,436 |                                                   |           |          | 194,506                            | 121,898   | 72,608    | 305,269                                      | 172,346   | 132,923  | 2,885,965                                       | 1,524,407 | 1,361,558 |                                           |           |          |        |
| 2016-17                 | 3,440,075 | 1,956,896 | 1,483,179 |                                                   |           |          | 190,506                            | 124,632   | 65,875    | 282,302                                      | 182,155   | 100,147  | 2,897,252                                       | 1,595,110 | 1,302,143 |                                           |           |          |        |
| 2015-16                 | 3,441,478 | 2,045,770 | 1,395,708 |                                                   |           |          | 191,256                            | 130,602   | 60,655    | 280,669                                      | 189,177   | 91,492   | 2,896,912                                       | 1,670,991 | 1,225,921 |                                           |           |          |        |
| 2014-15                 | 3,447,909 | 2,142,144 | 1,305,765 |                                                   |           |          | 191,756                            | 136,674   | 55,082    | 280,169                                      | 197,433   | 82,736   | 2,900,765                                       | 1,753,037 | 1,147,728 |                                           |           |          |        |
| 2013-14                 | 3,472,749 | 2,247,520 | 1,225,229 |                                                   |           |          | 192,006                            | 142,841   | 49,166    | 305,169                                      | 205,715   | 99,454   | 2,897,818                                       | 1,843,965 | 1,053,853 |                                           |           |          |        |
| 2012-13                 | 3,481,264 | 2,354,211 | 1,127,053 |                                                   |           |          | 192,006                            | 149,091   | 42,915    | 308,481                                      | 217,357   | 91,124   | 2,900,518                                       | 1,932,763 | 967,755   |                                           |           |          |        |
| 2011-12                 | 3,480,800 | 2,459,844 | 1,020,956 |                                                   |           |          | 191,756                            | 155,411   | 36,345    | 306,731                                      | 225,922   | 80,809   | 2,899,579                                       | 2,023,511 | 876,068   |                                           |           |          |        |
| 2010-11                 | 3,529,171 | 2,576,078 | 953,093   |                                                   |           |          | 190,806                            | 161,403   | 29,404    | 308,131                                      | 237,216   | 70,915   | 2,945,025                                       | 2,122,460 | 822,565   |                                           |           |          |        |

**Part IV      Assessments and Tax Rate**

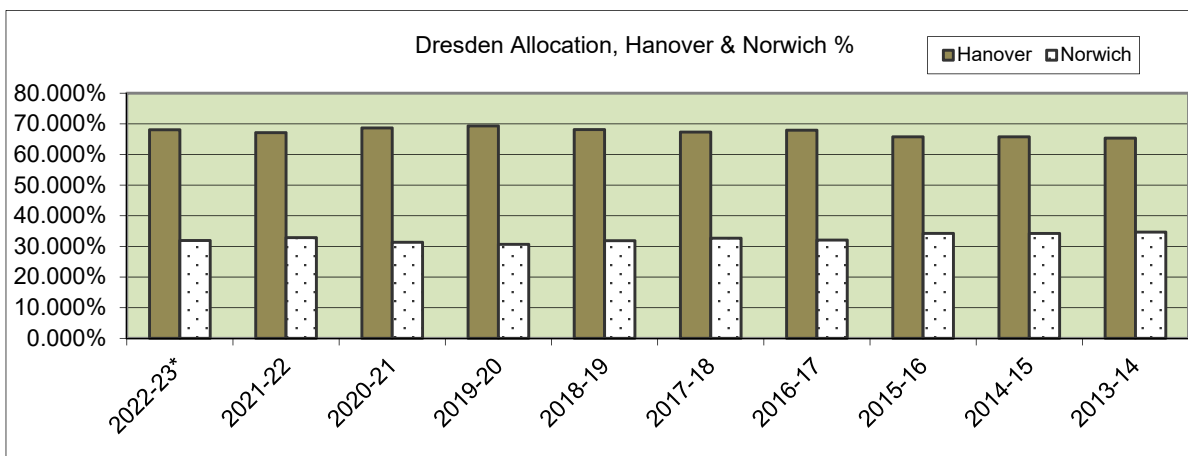
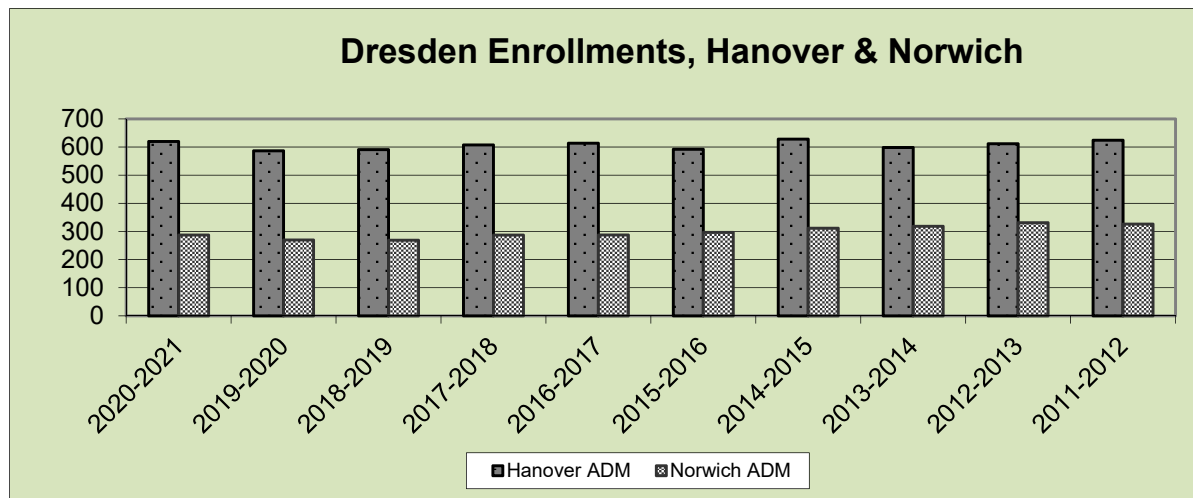
| Revenues & Assessment Computation Detail                                                                                                                                                                 |                     |         |                     |         |                     |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------|---------------------|---------|---------------------|----------------|
| <b>Appropriation Total</b>                                                                                                                                                                               | \$27,803,976        |         | \$28,204,661        |         | \$ 29,343,255       |                |
| +/- Appr Chgs                                                                                                                                                                                            |                     |         |                     |         |                     |                |
| <b>New Appropriation Total</b>                                                                                                                                                                           | \$ 27,803,976       |         | \$ 28,204,661       |         | \$ 29,343,255       |                |
| <b>Offsetting Revenues</b>                                                                                                                                                                               |                     |         |                     |         |                     |                |
| from Other Revenues                                                                                                                                                                                      | 6,387,076           |         | 5,568,431           |         | \$3,546,641         |                |
| from Prior Year Fund Bal                                                                                                                                                                                 | 200,000             |         | 700,000             |         | 400,000             |                |
| +/- Rev Chgs                                                                                                                                                                                             |                     |         |                     |         | -                   |                |
| <b>New Offset Total</b>                                                                                                                                                                                  | \$6,587,076         |         | \$6,268,431         |         | \$3,946,641         |                |
| Net From District Assmts                                                                                                                                                                                 | \$21,216,900        |         | \$21,936,230        |         | \$25,396,614        |                |
| add back NH Bldg Aid                                                                                                                                                                                     | 366,757             |         | 348,882             |         | 332,377             |                |
| subtract Athl Field Bond Deb                                                                                                                                                                             | (181,856)           |         | (182,056)           |         | (185,306)           |                |
| <b>Adjusted Assessment</b>                                                                                                                                                                               | <b>\$21,401,801</b> |         | <b>\$22,103,056</b> |         | <b>\$25,543,685</b> |                |
| prelim Hanover Share @                                                                                                                                                                                   | \$14,694,049        | 68.658% | \$14,837,560        | 67.129% | \$17,388,353        | <b>68.073%</b> |
| less NH Bldg Aid                                                                                                                                                                                         | (366,757)           |         | (348,882)           |         | (332,377)           |                |
| add Han Share of AFB                                                                                                                                                                                     | 132,337             |         | 135,019             |         | 136,500             |                |
| <b>Final Hanover Share</b>                                                                                                                                                                               | <b>\$14,459,629</b> |         | <b>\$14,623,697</b> |         | <b>\$17,192,476</b> |                |
| <b>Norwich Share @</b>                                                                                                                                                                                   | <b>\$6,757,272</b>  | 31.342% | <b>\$7,312,533</b>  | 32.871% | <b>\$8,204,139</b>  | <b>31.927%</b> |
| <b>Note:</b> Sections highlighted in salmon do not include the \$842,764 special warrant article from 21-22, so we can compare budget to budget without the amount causing a negative comparison result. |                     |         |                     |         |                     |                |

# EXHIBIT 9 - Allocation Statistics

## DRESDEN ALLOCATION STATISTICS Hanover and Norwich Ratified NHDOE

| ADM Year         | To Allocate Budget Year | Hanover ADM (Gr 6-12)* | Norwich ADM (Gr 6-12)* | Total ADM-R (Gr 6-12)* | Hanover Percentage | Norwich Percentage |
|------------------|-------------------------|------------------------|------------------------|------------------------|--------------------|--------------------|
| <b>2020-2021</b> | <b>2022-23*</b>         | <b>619.77</b>          | <b>290.68</b>          | <b>910.45</b>          | <b>68.073%</b>     | <b>31.927%</b>     |
| 2019-2020        | 2021-22                 | 586.6                  | 287.2                  | 873.8                  | 67.129%            | 32.871%            |
| 2018-2019        | 2020-21                 | 590.8                  | 269.7                  | 860.5                  | 68.658%            | 31.342%            |
| 2017-2018        | 2019-20                 | 607.4                  | 268.8                  | 876.2                  | 69.321%            | 30.679%            |
| 2016-2017        | 2018-19                 | 613.6                  | 287.0                  | 900.5                  | 68.134%            | 31.866%            |
| 2015-2016        | 2017-18                 | 592.0                  | 287.4                  | 879.4                  | 67.318%            | 32.682%            |
| 2014-2015        | 2016-17                 | 628.1                  | 296.6                  | 924.7                  | 67.927%            | 32.073%            |
| 2013-2014        | 2015-16                 | 598.3                  | 311.6                  | 909.8                  | 65.757%            | 34.243%            |
| 2012-2013        | 2014-15                 | 611.7                  | 318.4                  | 930.1                  | 65.769%            | 34.231%            |
| 2011-2012        | 2013-14                 | 624.1                  | 331.2                  | 955.3                  | 65.333%            | 34.667%            |
| 2010-2011        | 2012-13                 | 636.5                  | 326.2                  | 962.7                  | 66.118%            | 33.882%            |
| 2009-2010        | 2011-12                 | 653.5                  | 316.1                  | 969.6                  | 67.395%            | 32.605%            |
| 2008-2009        | 2010-11                 | 629.0                  | 311.0                  | 940.0                  | 66.910%            | 33.090%            |
| 2007-2008        | 2009-10                 | 632.9                  | 333.9                  | 966.8                  | 65.463%            | 34.537%            |
| 2006-2007        | 2008-09                 | 619.7                  | 353.9                  | 973.6                  | 63.650%            | 36.350%            |

\*Beginning with the 2022-23 Budget Year, Hanover 6th grade has been designated as Dresden ADM students.



Average Daily Membership (ADM) data from NH Dept of Education form A3A for the last fully completed year.

## **Part V Supporting Documentation**



**Dresden 5 year Enrollment Projections - Oct. 1.2021**

|                       | <u>2020-21</u><br><u>Actual</u> | <u>2021-22</u><br><u>Projected</u> | <u>2021-22</u><br><u>Actual</u> | <u>2022-23</u><br><u>Projected</u> | <u>2023-24</u><br><u>Projected</u> | <u>2024-25</u><br><u>Projected</u> | <u>2025-26</u><br><u>Projected</u> | <u>2026-27</u><br><u>Projected</u> |
|-----------------------|---------------------------------|------------------------------------|---------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b><u>RMS</u></b>     |                                 |                                    |                                 |                                    |                                    |                                    |                                    |                                    |
| 6th                   | 87                              | 74                                 | 82                              | 94                                 | 85                                 | 77                                 | 76                                 | 81                                 |
| 7th                   | 131                             | 135                                | 142                             | 135                                | 151                                | 133                                | 128                                | 126                                |
| 8th                   | <u>140</u>                      | <u>131</u>                         | <u>133</u>                      | <u>142</u>                         | <u>135</u>                         | <u>151</u>                         | <u>133</u>                         | <u>128</u>                         |
| Projected Totals      | <b>358</b>                      | <b>340</b>                         | <b>357</b>                      | <b>371</b>                         | <b>371</b>                         | <b>361</b>                         | <b>337</b>                         | <b>335</b>                         |
|                       | (5 Tuition)                     |                                    | (5 Tuition)                     |                                    |                                    |                                    |                                    |                                    |
| <b><u>HHS</u></b>     |                                 |                                    |                                 |                                    |                                    |                                    |                                    |                                    |
| 9th                   | 168                             | 175                                | 169                             | 166                                | 175                                | 168                                | 184                                | 166                                |
| 10th                  | 166                             | 168                                | 163                             | 169                                | 166                                | 175                                | 168                                | 184                                |
| 11th                  | 196                             | 166                                | 163                             | 163                                | 169                                | 166                                | 175                                | 168                                |
| 12th                  | <u>173</u>                      | <u>196</u>                         | <u>195</u>                      | <u>163</u>                         | <u>163</u>                         | <u>169</u>                         | <u>166</u>                         | <u>175</u>                         |
| Projected Totals      | <b>703</b>                      | <b>705</b>                         | <b>690</b>                      | <b>661</b>                         | <b>673</b>                         | <b>678</b>                         | <b>693</b>                         | <b>693</b>                         |
|                       | (139 Tuition)                   |                                    | (127 Tuition)                   |                                    |                                    |                                    |                                    |                                    |
| <b>Dresden Totals</b> | <b>1061</b>                     | <b>1045</b>                        | <b>1047</b>                     | <b>1032</b>                        | <b>1044</b>                        | <b>1039</b>                        | <b>1030</b>                        | <b>1028</b>                        |

The projections above are based on Oct. 1, 2021 actuals pushed forward. Based on 5 year historical trends, we have made an assumption of **8** additional students joining in 7th grade - some of which are usually tuitioned in and **33** tuition students being added in 9th grade. Sixth grade is solely made up of Hanover students and you can see the cohort for 22-23 is 12 students larger than prior year with the next four years at 85-77-76-81. The next five years of incoming Norwich 7th graders are 45-49-40-43-42. There is a level of uncertainty in Vermont surrounding tuition students, we currently have 45 Vermont tuition students enrolled at HHS (3 part-time and 4 at RMS. In State students number 78 with 7 part-time. There are 7 private pay students. Actual tuition student numbers for 21-22 are lower than originally projected from 139 to 134 a difference of (5).

## EXHIBIT 11.A. - RMS Projected Staffing

| <b>Richmond Middle School<br/>Proposed Staffing<br/>2022-23</b> | <b>FY 20-21<br/>Approved<br/>FTE</b> | <b>FY 21-22<br/>Approved<br/>FTE</b> | <b>Differ<br/>in<br/>FTE</b> | <b>FY 22-23<br/>Projected<br/>FTE</b> | <b>Differ<br/>in<br/>FTE</b> |
|-----------------------------------------------------------------|--------------------------------------|--------------------------------------|------------------------------|---------------------------------------|------------------------------|
| <b><u>Regular Ed Teachers</u></b>                               |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 33.13                                | 32.22                                | -0.91                        | 33.5                                  | 1.28                         |
| <b><u>Regular Ed Assistants</u></b>                             |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 3.54                                 | 3.57                                 | 0.03                         | 4.21                                  | 0.64                         |
| <b><u>Regular Ed Tutors</u></b>                                 |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 0.27                                 | 0.27                                 |                              | 0.27                                  |                              |
| <b><u>Computer Technician</u></b>                               |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 1.00                                 | 1.00                                 |                              | 1.00                                  |                              |
| <b><u>Special Education Teachers</u></b>                        |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 7.20                                 | 7.20                                 |                              | 7.20                                  |                              |
| <b><u>Speech Language Therapists</u></b>                        |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 0.90                                 | 0.90                                 |                              | 0.90                                  |                              |
| <b><u>Physical Therapists</u></b>                               |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 0.10                                 | 0.10                                 |                              | 0.10                                  |                              |
| <b><u>Spec Ed Assts</u></b>                                     |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 15.00                                | 14.00                                | -1.00                        | 14.80                                 | 0.80                         |
| <b><u>Guidance</u></b>                                          |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 2.00                                 | 2.00                                 |                              | 2.00                                  |                              |
| <b><u>Health/Nursing</u></b>                                    |                                      |                                      |                              |                                       |                              |
| <i>Teacher</i>                                                  | 1.00                                 | 1.00                                 |                              | 1.00                                  |                              |
| <i>Ed Aide</i>                                                  | 0.20                                 | 0.20                                 |                              | 0.20                                  |                              |
| <b><u>Library</u></b>                                           |                                      |                                      |                              |                                       |                              |
| <i>Specialist</i>                                               | 1.00                                 | 1.00                                 |                              | 1.00                                  |                              |
| <i>Ed Asst</i>                                                  | 1.00                                 | 1.00                                 |                              | 1.00                                  |                              |
| <b><u>School Administration</u></b>                             |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 2.00                                 | 2.00                                 |                              | 2.00                                  |                              |
| <b><u>Office Support</u></b>                                    |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 3.50                                 | 3.00                                 | -0.50                        | 3.00                                  |                              |
| <b><u>Operation &amp; Maintenance of Plant</u></b>              |                                      |                                      |                              |                                       |                              |
| <i>Total Account</i>                                            | 4.50                                 | 4.50                                 |                              | 4.50                                  |                              |
| <b>MIDDLE SCHOOL TOTALS</b>                                     | <b>76.34</b>                         | <b>73.96</b>                         | <b>-2.38</b>                 | <b>76.68</b>                          | <b>2.72</b>                  |

| <b>Hanover High School<br/>Proposed Staff<br/>2022-2023</b> | <b>20-21<br/>Approved<br/>FTE</b> | <b>21-22<br/>Proposed<br/>FTE</b> | <b>Differ<br/>in<br/>FTE</b> | <b>21-22<br/>Proposed<br/>FTE</b> | <b>Differ<br/>in<br/>FTE</b> |
|-------------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|------------------------------|
| <b><u>Regular Ed Tchrs</u></b>                              |                                   |                                   |                              |                                   |                              |
| <i>Account Total</i>                                        | 57.20                             | 56.80                             | -0.40                        | 55.53                             | -1.27                        |
| <b><u>Regular Ed Assts</u></b>                              |                                   |                                   |                              |                                   |                              |
| <i>Account Total</i>                                        | 7.68                              | 7.57                              | -0.11                        | 7.27                              | -0.30                        |
| <b><u>Sabbatical Repl</u></b>                               |                                   |                                   |                              |                                   |                              |
| <i>Account Total</i>                                        | 0.00                              | 0.00                              |                              | 0.00                              |                              |
| <b><u>Computer Technician</u></b>                           |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 2.00                              | 2.00                              |                              | 2.00                              |                              |
| <b><u>Spec Ed Tchrs</u></b>                                 |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 7.60                              | 8.00                              | 0.40                         | 8.45                              | 0.45                         |
| <b><u>Speech &amp; Language Pathology</u></b>               |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 0.60                              | 0.60                              |                              | 0.60                              |                              |
| <b><u>Special Ed Therapists</u></b>                         |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 0.13                              | 0.03                              | -0.10                        | 0.03                              |                              |
| <b><u>Spec Ed Assts</u></b>                                 |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 12.50                             | 10.00                             | -2.50                        | 15.00                             | 5.00                         |
| <b><u>Spec Ed Tutor</u></b>                                 |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 0.21                              | 0.21                              |                              | 0.21                              |                              |
| <b><u>English as a 2nd Language</u></b>                     |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 0.00                              | 0.00                              |                              | 0.00                              |                              |
| <b><u>Athletics</u></b>                                     |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 3.00                              | 3.00                              |                              | 4.00                              | 1.00                         |
| <b><u>Guidance</u></b>                                      |                                   |                                   |                              |                                   |                              |
| <i>Total Counselors</i>                                     | 6.40                              | 6.40                              |                              | 6.40                              |                              |
| <i>Registrar &amp; Ed Asst</i>                              | 1.00                              | 1.50                              | 0.50                         | 2.00                              | 0.50                         |
| <b><u>Health/Nursing</u></b>                                |                                   |                                   |                              |                                   |                              |
| <i>Total Nurses</i>                                         | 1.40                              | 1.40                              |                              | 1.40                              |                              |
| <i>Health Ed Asst</i>                                       | 0.00                              | 0.00                              |                              | 0.00                              | 0.00                         |
| <b><u>Library/Media</u></b>                                 |                                   |                                   |                              |                                   |                              |
| <i>Total Media Specialist</i>                               | 1.00                              | 1.00                              |                              | 1.00                              |                              |
| <i>Media Asst</i>                                           | 1.71                              | 1.71                              |                              | 1.71                              |                              |
| <b><u>School Admin Office</u></b>                           |                                   |                                   |                              |                                   |                              |
| <i>Administrators</i>                                       | 3.00                              | 3.00                              |                              | 3.00                              |                              |
| <i>Admin Support</i>                                        | 5.60                              | 5.60                              |                              | 5.60                              |                              |
| <i>Security&amp;SServ</i>                                   | 2.00                              | 2.00                              |                              | 1.00                              | -1.00                        |
| <b><u>Department Coords</u></b>                             |                                   |                                   |                              |                                   |                              |
| <i>Total Account Reg Ed</i>                                 | 2.00                              | 2.00                              |                              | 2.00                              |                              |
| <i>Total Account Spec Ed</i>                                | 0.40                              | 0.40                              |                              | 0.40                              |                              |
| <b><u>Custodial</u></b>                                     |                                   |                                   |                              |                                   |                              |
| <i>Total Account</i>                                        | 8.40                              | 8.40                              |                              | 8.40                              |                              |
| <b>HIGH SCHOOL TOTAL</b>                                    | <b>123.83</b>                     | <b>121.62</b>                     | <b>-2.21</b>                 | <b>126.00</b>                     | <b>4.38</b>                  |

Yellow denotes Certified Staff

|                                                                   |                                   |                             |                             |
|-------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| <b>Richmond Middle School</b>                                     |                                   |                             |                             |
| <b>Proposed Facilities Budget</b>                                 | <b>Vendor</b>                     | <b>FY21/22<br/>Budgeted</b> | <b>FY22/23<br/>Estimate</b> |
| <b>Roof Maintenance</b>                                           | <i>Melanson</i>                   | <b>\$1,500</b>              | <b>\$1,500</b>              |
|                                                                   |                                   |                             |                             |
| <b>Service Contracts</b>                                          |                                   |                             |                             |
| <i>UST - Gaftek</i>                                               | <i>Gaftek</i>                     | \$350                       | \$600                       |
| <i>Fire systems - Hampshire Fire</i>                              | <i>Hampshire Fire</i>             | \$2,450                     | \$2,700                     |
| <i>Intrusion system (Night Security&amp;Panic Buttons)- Tasco</i> | <i>Tasco</i>                      |                             | \$7,300                     |
| <i>CCTV - Tasco</i>                                               |                                   | \$6,800                     |                             |
| <i>Access Control System (Door Intercom&amp;Fobs)- Tasco</i>      |                                   |                             |                             |
| <i>Building Automation - Alliance Mech.</i>                       | <i>Alliance Mech.</i>             | \$4,000                     | \$3,500                     |
| <i>Pest control - Hampshire Pest</i>                              | <i>Hampshire Pest</i>             | \$1,650                     | \$1,650                     |
| <i>Kitchen hood cleaning - Grease Busters</i>                     | <i>Greasebusters</i>              | \$1,200                     | \$1,200                     |
| <i>Elevator Inspection - Stanley</i>                              | <i>Stanley Elevator</i>           | \$1,400                     | \$1,500                     |
| <i>Boiler Service - Combustion Services</i>                       | <i>Combustion Services</i>        | \$3,000                     | \$3,000                     |
| <i>Gym Equipment Inspections - Tri-State FP</i>                   | <i>Tri-State</i>                  | \$2,500                     | \$2,850                     |
| <i>Auditorium Theater Curtain Inspection</i>                      | <i>Tri-State</i>                  | \$750                       | \$750                       |
| <i>Fire Monitoring - Town Hanover Dispatch</i>                    | <i>Town of Hanover</i>            | \$180                       | \$180                       |
| <i>Dude Solutions</i>                                             | <i>Dude Solutions</i>             | \$2,200                     | \$3,425                     |
| <i>Air Emissions Fee - NH DES</i>                                 | <i>NH DES</i>                     | \$500                       | \$1,000                     |
| <i>Air Emissions Report</i>                                       | <i>4 All</i>                      | \$500                       | \$2,500                     |
| <i>NH DOL - Elevator, Boiler, Airtank Inspection Fees</i>         | <i>NH DOL</i>                     | \$300                       | \$300                       |
| <i>Hazardous Waste Pick up</i>                                    | <i>Stericycle</i>                 | \$500                       |                             |
| <i>HVAC Inspection Service</i>                                    | <i>GSP&amp;H</i>                  |                             | \$2,000                     |
| <i>Generator Service - power-up generator</i>                     | <i>Power-Up Generator</i>         | \$500                       | \$500                       |
| <i>Handicap Door Maintenance</i>                                  | <i>Northeast Door</i>             | \$350                       | \$450                       |
| <i>Crossing Guard</i>                                             | <i>Town of Hanover</i>            | \$5,600                     | \$5,850                     |
|                                                                   | <b>Total</b>                      | <b>\$34,730</b>             | <b>\$41,255</b>             |
|                                                                   |                                   |                             |                             |
| <b>Maintenance Services</b>                                       |                                   |                             |                             |
| <i>Phone sysem - Upper Valley Communication</i>                   | <i>Upper Valley Comm</i>          | \$750                       | \$750                       |
| <i>Building Repairs - windows/floors/painting</i>                 |                                   | \$6,000                     | \$6,000                     |
| <i>Building Repairs - Life Safety fire alarm &amp; sprinkler</i>  |                                   | \$2,000                     | \$2,000                     |
| <i>Gym Floor Maintenance</i>                                      | <i>Danaher</i>                    | \$3,400                     | \$3,600                     |
| <i>Gym Equipment repairs</i>                                      | <i>Tri-State</i>                  | \$2,000                     | \$2,500                     |
| <i>Wastewater Pump Tank Service</i>                               | <i>Jay's Septic</i>               | \$500                       | \$500                       |
| <i>Boiler Water Treatment</i>                                     | <i>NxKem</i>                      | \$1,500                     | \$1,500                     |
| <i>Elevator Repairs</i>                                           | <i>Stanley</i>                    | \$1,000                     | \$1,000                     |
| <i>Kitchen Equipment</i>                                          |                                   | \$2,000                     | \$2,000                     |
| <i>HVAC</i>                                                       |                                   | \$4,000                     | \$4,000                     |
| <i>Electrical</i>                                                 |                                   | \$2,500                     | \$2,500                     |
| <i>Plumbing</i>                                                   |                                   | \$2,500                     | \$2,500                     |
| <i>Carpentry</i>                                                  |                                   | \$1,000                     | \$1,000                     |
|                                                                   | <b>Total</b>                      | <b>\$29,150</b>             | <b>\$29,850</b>             |
|                                                                   |                                   |                             |                             |
| <b>Engineering &amp; Architectual Services</b>                    | <b>Total</b>                      | <b>\$1,000</b>              | <b><del>\$15,000</del></b>  |
|                                                                   |                                   | Actual Entered              | <b>\$2,000</b>              |
| <b>Repair Materials B&amp;G</b>                                   |                                   |                             |                             |
| <i>HVAC</i>                                                       |                                   | \$6,000                     | \$6,000                     |
| <i>Electrical</i>                                                 |                                   | \$1,000                     | \$1,500                     |
| <i>Ceiling Tile</i>                                               |                                   | \$500                       | \$500                       |
| <i>Floor Tile</i>                                                 |                                   | \$500                       | \$500                       |
| <i>Plumbing</i>                                                   |                                   | \$1,500                     | \$2,000                     |
| <i>Carpentry</i>                                                  |                                   | \$1,000                     | \$1,000                     |
| <i>Painting</i>                                                   |                                   | \$500                       | \$500                       |
| <i>Clocks</i>                                                     | <i>American Time &amp; Signal</i> | \$750                       | \$750                       |
| <i>Building Hardware, (nuts, bolts, tile, etc.)</i>               |                                   | \$750                       | \$1,000                     |
|                                                                   | <b>Total</b>                      | <b>\$12,500</b>             | <b>\$13,750</b>             |
|                                                                   |                                   |                             |                             |
| <b>Misc Maintenance</b>                                           |                                   | <b>\$1,000</b>              | <b>\$0</b>                  |
| <b>Courses / Conferences</b>                                      |                                   | <b>\$400</b>                | <b>\$400</b>                |
| <b>Uniforms</b>                                                   | <i>Hirschs</i>                    | <b>\$2,500</b>              | <b>\$2,500</b>              |
| <b>Water &amp; Sewer</b>                                          | <i>Town of Hanover</i>            | <b>\$10,000</b>             | <b>\$11,000</b>             |
| <b>Custodial Equipment Repairs</b>                                |                                   | <b>\$1,500</b>              | <b>\$2,000</b>              |
| <b>Custodial Supplies</b>                                         |                                   | <b>\$20,000</b>             | <b>\$20,000</b>             |

## - RMS Custodial, Facility and Maintenance Proposed Budget

|                                                                         |                               |                 |                  |
|-------------------------------------------------------------------------|-------------------------------|-----------------|------------------|
| Propane - Kitchen use                                                   | Dead River                    | \$2,000         | \$2,000          |
| Electricity                                                             | Liberty Utilities             | \$48,000        | \$49,000         |
| Heating (woodchips & heating oil)                                       | Cousineau & Dead River        | \$25,000        | \$25,000         |
| Custodial Equipment Replacement                                         |                               | \$3,000         | \$3,000          |
| Trash Removal                                                           | Casella                       | \$12,000        | \$13,500         |
| Grounds Contracted Services + Snow Removal                              | Maks                          | \$49,000        | \$62,000         |
| Grounds Supplies                                                        |                               | \$250           | \$300            |
|                                                                         |                               |                 |                  |
| <b>SITE IMPROVEMENTS</b>                                                |                               |                 |                  |
| Storm Water Drainage - Maintenance                                      |                               | \$1,500         | \$0              |
| Parking Lot & Walks, crack filling / sealing / painting                 |                               | \$9,000         | \$9,000          |
| Parking Lot & Walks, (paving repairs)                                   |                               | \$1,250         | \$3,000          |
| Basketball Court Resurface                                              |                               | \$8,000         | \$0              |
| Pavilion                                                                |                               |                 | \$0              |
| Solar Tracker Outdoor landscaping                                       |                               |                 | \$0              |
| Sidewalk Extension                                                      |                               |                 | \$0              |
| Trees, pruning                                                          |                               | \$4,250         | \$4,000          |
| Trees, removal                                                          |                               |                 |                  |
| Trees, planting                                                         |                               |                 |                  |
|                                                                         | <b>Total</b>                  | <b>\$24,000</b> | <b>\$16,000</b>  |
| <b>Project</b>                                                          |                               |                 |                  |
| <b>BUILDING IMPROVEMENTS</b>                                            |                               |                 |                  |
| <b>HVAC</b>                                                             |                               |                 |                  |
| Building Automation System                                              |                               |                 |                  |
| Gym, new RTU                                                            |                               |                 |                  |
| Exhaust Fans Living Arts Classroom, add duct system to exhaust stovetop |                               |                 | \$10,000         |
| Auditorium - Add cooling                                                |                               | \$60,000        | \$70,000         |
| 6th Grade Wing - Add cooling                                            |                               | \$6,000         |                  |
| <b>ELECTRICAL</b>                                                       |                               |                 |                  |
| Access controls                                                         |                               |                 |                  |
| Security Camera                                                         |                               | \$4,000         |                  |
|                                                                         |                               |                 |                  |
| <b>PLUMBING</b>                                                         |                               |                 |                  |
| New Bathroom & Facilities washer and dryer, Ground level                |                               |                 | \$35,000         |
| <b>KITCHEN</b>                                                          |                               |                 |                  |
| Equipment                                                               |                               |                 |                  |
| Dishroom                                                                |                               |                 |                  |
| <b>CLASSROOM EQUIPMENT</b>                                              |                               |                 |                  |
| Gym Equipment - Safety Repairs                                          |                               | \$2,000         |                  |
| <b>ARCHITECTUAL / INTERIOR</b>                                          |                               |                 |                  |
| Auditorium, add a balcony                                               |                               |                 |                  |
| Epoxi bathroom floors                                                   |                               | \$3,000         |                  |
| Carpet Offices                                                          |                               |                 | \$6,000          |
| Painting                                                                |                               |                 | \$15,000         |
| <b>ARCHITECTUAL / EXTERIOR</b>                                          |                               |                 |                  |
| Window Sill Sealing                                                     |                               | \$7,500         |                  |
| Cement Block Sealing                                                    |                               | \$7,500         |                  |
| <b>ROOFING / DRAINS</b>                                                 |                               |                 |                  |
| Infra-red Analyzer                                                      |                               |                 |                  |
| Roof replacement (pre-solar project)                                    |                               |                 |                  |
|                                                                         |                               |                 |                  |
|                                                                         | <b>Total</b>                  | <b>\$17,000</b> | <b>\$136,000</b> |
|                                                                         | <b>Total actually entered</b> |                 | <b>\$31,000</b>  |

|                                                       |                                      |                        |                        |
|-------------------------------------------------------|--------------------------------------|------------------------|------------------------|
| <b><u>Hanover High School</u></b>                     |                                      |                        |                        |
| <b><u>Prop Facilities Budget</u></b>                  |                                      |                        |                        |
|                                                       |                                      | <b><u>FY 21/22</u></b> | <b><u>FY 22/23</u></b> |
|                                                       |                                      | <b><i>Budget</i></b>   | <b><i>Estimate</i></b> |
| <b>Staff Development B&amp;G</b>                      |                                      | <b>1,500</b>           | <b>1,500</b>           |
| <b>Vehicle Service</b>                                | <i>Service</i>                       | 4,500                  | 6,000                  |
| Maintenance Vehicle                                   | <i>New Truck</i>                     | 0                      | 25,000                 |
|                                                       | <b>Total</b>                         | <b>6,000</b>           | <b>31,000</b>          |
|                                                       | <b>Actually Entered - Dist Wide</b>  |                        | <b>6,000</b>           |
|                                                       |                                      |                        |                        |
| <b>Roof Maintenance</b>                               |                                      | <b>8,000</b>           | <b>8,000</b>           |
| <b>Service Contracts:</b>                             |                                      |                        |                        |
| UST - Inspection                                      |                                      | 750                    | 750                    |
| Fire systems - Hampshire fire                         |                                      | 5,000                  | 5,000                  |
| Intrusion systems - Tasco                             |                                      |                        | 10,800                 |
| CCTV - Tasco                                          |                                      | 10,675                 |                        |
| Access Controls - Tasco                               |                                      |                        |                        |
| Building Automation - Basix                           | <i>Service Retainer</i>              | 4,300                  | 4,225                  |
| Pest Control - HampshirePest control                  |                                      | 2,000                  | 2,000                  |
| Kitchen Hood Cleaning - Grease Busters                |                                      | 1,950                  | 1,600                  |
| Elevator Inspection - Stanley                         |                                      | 3,000                  | 3,300                  |
| Handicap Door Inspection                              |                                      | 600                    |                        |
| Boiler Service - Combustion Services                  |                                      | 4,000                  | 4,100                  |
| Fire Alarm Monitoring - Dispatch Town of Hanover      |                                      | 200                    | 200                    |
| Dude Solutions                                        |                                      | 2,650                  | 3,425                  |
| NH DES Emissions Fee                                  |                                      | 1,500                  | 1,700                  |
| Air Emissions Report - All4 LLC                       |                                      | 900                    | 1,500                  |
| NH DOL                                                | <i>Inspections - Boiler/Air Tank</i> | 400                    | 300                    |
| VT Agency of Natural Resources - Dresden Fields       | <i>Storm Water Permit</i>            | 300                    | 350                    |
| 911 Phone Service Fee                                 |                                      | 250                    |                        |
| Stericycle - needle pickup                            |                                      |                        | 500                    |
| Auto lift inspection - AHC Inc.                       |                                      | 200                    | 200                    |
| Gym - Bleacher inspection & service                   | <i>Tri State</i>                     | 2,500                  | 2,850                  |
| Gym - B-ball Backboards/Curtain inspection            | <i>Tri State</i>                     |                        |                        |
| Auditorium Theatre Curtain Inspection                 | <i>Tri State</i>                     | 750                    |                        |
| Turf Field - carpet cleaning & inspection -field turf | <i>Field Turf</i>                    | 5,000                  | 4,000                  |
| American Express                                      | <i>AD Card Registration Fee</i>      | 55                     | 50                     |
|                                                       | <b>Total</b>                         | <b>47,405</b>          | <b>46,850</b>          |
| <b>Other Maintenance Services:</b>                    |                                      |                        |                        |
| Phone System - Upper Valley Com.                      |                                      | 750                    | 750                    |
| Building Repairs - windows, floors, painting          |                                      | 3,000                  | 3,000                  |
| Dividing partition wall service rooms 102/103 128/130 | <i>CRF Ince</i>                      | 1,300                  | 1,500                  |
| Gym Equipment                                         | <i>Tri State</i>                     | 2,500                  | 3,500                  |
| Gym - Floor maintenance                               | <i>Danaher</i>                       | 6,000                  | 5,500                  |
| Boiler Water Treatment                                | <i>Nxkem</i>                         | 1,500                  | 1,500                  |
| HVAC Repairs                                          |                                      | 7,500                  | 8,000                  |
| Life Safety Repairs                                   | <i>Hampshire Fire</i>                | 2,500                  | 2,500                  |
| Elevator Repairs                                      |                                      | 2,500                  | 2,500                  |
| Electrical                                            |                                      | 3,500                  | 4,000                  |
| Plumbing                                              |                                      | 3,500                  | 4,000                  |
| Carpentry                                             |                                      | 2,500                  | 2,500                  |
|                                                       | <b>Total</b>                         | <b>37,050</b>          | <b>39,250</b>          |
|                                                       |                                      |                        |                        |
| <b>Engineering &amp; Architectual Services</b>        |                                      | <b>4,000</b>           | <b>10,000</b>          |
| <b>Travel</b>                                         |                                      | <b>400</b>             | <b>400</b>             |
| <b>Telephone</b>                                      |                                      | <b>1,000</b>           | <b>1,000</b>           |
| <b>Office Supplies B&amp;G</b>                        |                                      | <b>1,200</b>           | <b>1,200</b>           |
| <b>Repair Materials B&amp;G:</b>                      |                                      |                        |                        |
| Score board repairs                                   |                                      | 250                    | 250                    |
| Ceiling Tile                                          |                                      | 1,000                  | 1,500                  |
| Floor tile                                            |                                      | 500                    | 500                    |
| Hardware, screws, nuts, bolts, duct tape              |                                      | 2,000                  | 3,000                  |
| HVAC                                                  |                                      | 12,000                 | 5,000                  |
| Plumbing supplies                                     |                                      | 2,500                  | 5,000                  |
| Electrical supplies                                   |                                      | 2,000                  | 4,000                  |
| Carpentry supplies                                    |                                      | 2,000                  | 3,500                  |
| Paint supplies                                        |                                      | 1,500                  | 1,500                  |
| Door hardware                                         |                                      | 5,000                  | 5,000                  |
|                                                       | <b>Total</b>                         | <b>28,750</b>          | <b>29,250</b>          |

Exhibit 13: HHS Custodial, Facility Maintenance Proposed Budget

|                                                                      |                              |                |                |
|----------------------------------------------------------------------|------------------------------|----------------|----------------|
|                                                                      |                              |                |                |
| <b>B&amp;G Equipment (office)</b>                                    |                              | <b>1,000</b>   | <b>1,500</b>   |
| <b>B&amp;G Equipment (maintenance)</b>                               | <i>New Laptops for Staff</i> | 1,000          | 3,500          |
| Hand Tools                                                           |                              | 0              | 1,500          |
|                                                                      | <b>Total</b>                 | <b>1,000</b>   | <b>5,000</b>   |
| <b>Courses / Conferences</b>                                         |                              | <b>1,000</b>   | <b>1,000</b>   |
| <b>Uniforms</b>                                                      |                              | <b>5,500</b>   | <b>5,500</b>   |
| <b>Water/Sewer</b>                                                   |                              | <b>23,000</b>  | <b>23,000</b>  |
| <b>Travel</b>                                                        |                              | <b>400</b>     | <b>400</b>     |
| Mail Run                                                             |                              |                |                |
| <b>Custodial Equipment Repairs</b>                                   |                              | <b>2,500</b>   | <b>3,500</b>   |
| Vacuums                                                              |                              |                |                |
| <b>Custodial Supplies</b>                                            |                              | <b>35,000</b>  | <b>36,000</b>  |
| Hand towel, Toilet paper, soaps                                      |                              |                |                |
| Cleaning products                                                    |                              |                |                |
| Mops, scrubber pads, rags,                                           |                              |                |                |
| <b>Propane</b>                                                       | <i>Rymes</i>                 | <b>3,000</b>   | <b>3,500</b>   |
| <b>Electricity</b>                                                   | <i>Liberty</i>               | <b>116,000</b> | <b>117,000</b> |
| <b>Heating (woodchips)</b>                                           | <i>Cousineau</i>             | <b>57,500</b>  | <b>57,500</b>  |
| <b>#2 heating oil</b>                                                | <i>Dead River</i>            | <b>11,500</b>  | <b>11,500</b>  |
| <b>Custodial Equipment Replacement</b>                               |                              |                | <b>6,500</b>   |
| <b>Trash Removal</b>                                                 | <i>Casella</i>               | <b>17,000</b>  | <b>18,000</b>  |
| <b>Grounds Contracted Services</b>                                   |                              |                |                |
| Plowing & Mowing MAK'S                                               |                              | 44,575         | 44,575         |
| Snow Pile Removal                                                    |                              | 9,000          | 20,000         |
| Athletics Fields Valley Turf                                         |                              | 98,500         | 96,500         |
| Lawn,Shubs,Garden Mak's T&E                                          |                              | 1,000          | 2,000          |
|                                                                      | <b>Total</b>                 | <b>153,075</b> | <b>163,075</b> |
| <b>Grounds Supplies</b>                                              |                              | <b>1,500</b>   | <b>1,500</b>   |
| <b>Grounds Equipment</b>                                             |                              | <b>500</b>     | <b>500</b>     |
|                                                                      |                              |                |                |
| <b><u>SITE IMPROVEMENTS</u></b>                                      |                              |                |                |
| <b>ASPHALT</b>                                                       |                              |                |                |
| Driveway/Parking Lot & Walks, crack filling, sealing striping        |                              | 9,000          | 5,000          |
| Walks (replace)                                                      |                              |                | 98,000         |
| Driveway/Parking Lot (replace east driveway)                         |                              |                | 75,000         |
| <b>FENCING</b>                                                       |                              |                |                |
| Grounds, parking and other fencing and guard rails (Safety Bollards) |                              | 5,000          | 10,000         |
| Engineering (Pathways) sidewalk design                               |                              |                | 0              |
| <b>LIGHTING</b>                                                      |                              |                |                |
|                                                                      |                              |                | 0              |
| <b>ATHLETICS</b>                                                     |                              |                |                |
| Turf field                                                           | <i>Fencing repairs</i>       |                | 10,000         |
| Turf field                                                           | <i>Scoreboard</i>            |                | 35,000         |
| Turf Field                                                           | <i>Wall Safety Padding</i>   |                | 35,000         |
| Turf Field                                                           | <i>PA System</i>             |                | 0              |
| Track resurface                                                      |                              |                | 300,000        |
| Dresden Fields                                                       | <i>Irragation</i>            |                | 0              |
| Dresden fields                                                       | <i>Safety Parvilion</i>      |                | 100,000        |
| Dresden Fields                                                       | <i>Driveway Maintenance</i>  |                | 5,000          |
| Dresden Fields, Baseball                                             | <i>Infield Dirt</i>          |                | 0              |
|                                                                      |                              |                |                |
| PE Ropes Course                                                      | <i>Annual Maintenance</i>    | 2,500          | 2,500          |
|                                                                      |                              |                |                |
| <b>TREES</b>                                                         |                              |                |                |
| Trees, pruning                                                       |                              | 1,500          | 1,500          |
| Trees, removal                                                       |                              | 4,000          | 1,500          |
| Trees, planting (fertilizer, 5 oaks out front)                       |                              | 1,500          | 1,500          |
| <b>GARDENS</b>                                                       |                              |                |                |
|                                                                      |                              |                | 0              |
| <b>STORMWATER DRAINAGE</b>                                           |                              |                |                |
| <b>Repair catch basins (2)</b>                                       |                              |                | 4,000          |
|                                                                      | <b>Total</b>                 | <b>23,500</b>  | <b>684,000</b> |
|                                                                      | <b>Actually Entered</b>      |                | <b>41,000</b>  |
| <b><u>Project</u></b>                                                |                              |                |                |
| <b><u>BUILDING IMPROVEMENTS</u></b>                                  |                              |                |                |
|                                                                      |                              |                |                |
| <b><u>PUBLIC/CLASSROOM/LEARNING SPACES</u></b>                       |                              |                |                |
| <b>Administration</b>                                                |                              |                |                |

Exhibit 13: HHS Custodial, Facility Maintenance Proposed Budget

|                                                      |                         |               |                |
|------------------------------------------------------|-------------------------|---------------|----------------|
| Carpeting office floors                              |                         |               | 3,500          |
| Painting                                             |                         |               | 1,000          |
| New doorway, main office to Corridor 141             |                         |               |                |
| <b>Art Dept.</b>                                     |                         |               |                |
| Electrcal Main Studio extra receptacles              |                         |               | 2,000          |
| Electrical Main Studio add lighting                  |                         |               | 1,500          |
| Flooring Jewelry Studio                              |                         |               |                |
| Flooring Main Studio                                 |                         |               |                |
| <b>PE Dept.</b>                                      |                         |               |                |
|                                                      |                         |               |                |
| <b>Special Ed</b>                                    |                         |               |                |
| R11, create more tutoring spaces                     |                         |               |                |
|                                                      |                         |               |                |
| <b>Media Center/Library</b>                          |                         |               |                |
| Carpeting Media Center aka Library                   |                         |               | 30,000         |
|                                                      |                         |               |                |
| <b>Music Dept.</b>                                   |                         |               |                |
| A/C Bandroom                                         |                         |               | 20,000         |
|                                                      |                         |               |                |
| <b>English Dept.</b>                                 |                         |               |                |
|                                                      |                         |               |                |
| <b>Social Studies Dept.</b>                          |                         |               |                |
| Classroom painting                                   |                         |               | 10,000         |
|                                                      |                         |               |                |
| <b>Science Dept.</b>                                 |                         |               |                |
| Retro fit a classroom for a science classroom        |                         |               |                |
| A/C Southeast classrooms                             |                         |               |                |
| Dishwasher install in chem. lab workroom             |                         |               | 2,500          |
| <b>Foreign Language Dept.</b>                        |                         |               |                |
| A/C South classrooms                                 |                         |               |                |
|                                                      |                         |               |                |
| <b>Math Dept.</b>                                    |                         |               |                |
| Plunbing MRC, workroom install sink                  |                         |               |                |
| Classroom painting                                   |                         |               | 10,000         |
| <b>ARCHITECTUAL / INTERIOR</b>                       |                         |               |                |
| Epoxi bathroom floors                                |                         |               |                |
| Gym Hall Flooring (remove vct tile/polish concrete)  |                         |               | 9,000          |
| Building Interior Lighting                           |                         |               |                |
| Window Solar Shades                                  |                         |               |                |
| Exterior Door replacement, SS wing                   |                         |               |                |
|                                                      |                         |               |                |
| <b>ARCHITECTUAL / EXTERIOR</b>                       |                         |               |                |
| Window Awnings                                       |                         |               |                |
| Building Exterior Finishes- flashing, wood, concrete |                         | 2,500         |                |
| <b>AUTOMATION CONTROLS</b>                           |                         |               |                |
| HVAC & Lighting Controls                             |                         |               |                |
| Intruder Alarm                                       |                         |               |                |
| Access Controls                                      | Drama, English          |               | 3,000          |
| Cameras                                              |                         |               | 4,000          |
| <b>HVAC</b>                                          |                         |               |                |
| Woodchip Boiler                                      |                         |               |                |
| IT Server Room/Closets                               | Ventilation             |               | 1,000          |
| <b>ELECTRICAL</b>                                    |                         |               |                |
| Fire Alarm Panel Dialer                              |                         | 4,500         |                |
| <b>PLUMBING</b>                                      |                         |               |                |
| Hands free faucets                                   | As needed               |               |                |
| <b>PAINTING</b>                                      |                         |               |                |
| Exterior painting                                    |                         | 5,000         | 5,000          |
| Interior painting                                    |                         | 15,000        |                |
| <b>CARPENTRY</b>                                     |                         |               |                |
|                                                      |                         |               |                |
| <b>ROOFING</b>                                       |                         |               |                |
|                                                      |                         |               |                |
| <b>FOUNDATION</b>                                    |                         |               |                |
|                                                      |                         |               |                |
|                                                      | <b>Total</b>            | <b>27,000</b> | <b>102,500</b> |
|                                                      | <b>Actually Entered</b> |               | <b>93,500</b>  |

**Hanover High School**

**Budget Back-up Sheet**

**2022-2023**

Department/Program: Athletics

Person(s) Presenting this Budget: Megan Sobel & Julie Stevenson

**ACCOUNT NAME: Assistant Athletic Director**

**ACCOUNT NUMBER: 1410.116.3.01.0000.0**

**RATIONALE: Please see the Hanover Athletic Department Staffing Report prepared by Megan Sobel, Athletic Director.**

**TOTAL AMOUNT REQUESTED: \$70,000.00 (Re-allocation of funds to offset cost of new position)**

|                             |                          |             |                          |
|-----------------------------|--------------------------|-------------|--------------------------|
| 01.602.1410.110.3.00.0000.0 | Coaches Salaries         | \$2,449.00  | Undesignated Program Cut |
| 01.602.1410.272.3.00.0000.0 | Staff Development        | \$100.00    | Undesignated Program Cut |
| 01.602.1410.441.3.00.0000.0 | Undesignated Program Cut | \$8,005.00  | Undesignated Program Cut |
| 01.602.1410.454.3.02.0000.0 | Facility Rental          | \$14,300.00 | Undesignated Program Cut |
| 01.602.2724.513.3.02.8800.0 | Transportation           | \$3,014.00  | Undesignated Program Cut |
|                             | Staffing                 | \$12,100.00 | Educational Assistant    |
|                             | Athletics Total Cuts     | \$39,968.00 |                          |
|                             | .3 Certified Staff       | \$30,000.00 | Regular Ed Staffing      |
|                             | Total                    | \$69,968.00 | Re-allocation            |

## **Hanover Athletic Department Staffing**

**Prepared for CPP Presentation 10/13/21**

This information is provided to help administrators, the Committee on Programming and Procedure, budget committee members, and school board members to better understand the scope of athletics at Hanover High School and advocate for additional staffing.

The Athletic Director position is unique and different from other administrative positions at Hanover High School and in the Dresden School District based on the number of people that the person supervises, the hours required for supervision of personnel and events on and off campus, and the level of responsibility of this position. The goal of providing this information is to justify adding an Assistant Athletic Director position (draft job description at the end of document).

The amount of time is not “normal” for an administrator in any other position. A regular work week consists of 60-80 hours per week. A regular work day is usually 10-14 hours depending on the events scheduled.

The information below attempts to give a better understanding of the scope of the position and why additional help is needed.

### **STAFF and TEAMS**

The Athletic Director is expected to supervise and evaluate:

- 28 paid head coaches
- 40 paid assistant coaches
- 1 Administrative Assistant
- 1 Athletic Trainer
- A total of 70 paid personnel
  - Additionally, there are up to 50 volunteer coaches that need to be reviewed, processed (background checks, contracts, etc), and overseen.
- 33 varsity sports
- 66 total teams (varsity, JV, JV2/reserve, freshman, developmental, unified)

Hanover High School offers teams at many levels including Varsity, JV, JV2, Freshman, Novice, Developmental, and Unified Interscholastic teams. The chart below identifies which sports we currently offer and at which levels. For purposes of this chart, “other” includes freshman, novice, or developmental.

| SPORT      | BOYS    |    |     |       |         | GIRLS   |    |     |       |         |
|------------|---------|----|-----|-------|---------|---------|----|-----|-------|---------|
|            | Varsity | JV | JV2 | Other | Unified | Varsity | JV | JV2 | Other | Unified |
| Baseball   | x       | x  |     |       |         |         |    |     |       |         |
| Basketball | x       | x  | x   |       | x*      | x       | x  |     |       | x*      |

|                 |   |   |   |   |    |   |   |   |   |    |
|-----------------|---|---|---|---|----|---|---|---|---|----|
| Crew            | x | x |   | x |    | x | x |   | x |    |
| Cross Country   | x | x |   |   |    | x | x |   |   |    |
| Field Hockey    |   |   |   |   |    | x | x |   |   |    |
| Football        | x | x |   |   |    |   |   |   |   |    |
| Golf            | x |   |   |   |    |   |   |   |   |    |
| Ice Hockey      | x | x |   |   |    | x |   |   |   |    |
| Indoor Track    | x | x |   |   |    | x | x |   |   |    |
| Lacrosse        | x | x |   |   |    | x | x |   |   |    |
| Outdoor Track   | x | x |   |   | x* | x | x |   |   | x* |
| Alpine Skiing   | x |   |   |   |    | x |   |   |   |    |
| Nordic Skiing   | x | x |   | x |    | x | x |   | x |    |
| Ski Jumping     | x |   |   |   |    | x |   |   |   |    |
| Soccer          | x | x | x | x |    | x | x | x |   |    |
| Softball        |   |   |   |   |    | x |   |   |   |    |
| Swimming/Diving | x | x |   |   |    | x | x |   |   |    |
| Tennis          | x | x |   |   |    | x | x |   |   |    |
| Volleyball      |   |   |   |   |    | x | x |   | x |    |

\* These Unified programs are co-ed with one co-ed team.

## **SIZE OF THE PROGRAM**

Hanover has one of the biggest athletic programs in the state. For a school of our size, it is by far the largest.

- We have more teams and more student-athletes on teams than almost any other school in NH.
  - Hanover had 978 rostered student-athletes (many students participate in more than one sport) in 2019-20 (725 total students). Almost 80% of our students participate in at least one sport.
    - The only schools with more student-athletes are:
      - Londonderry - 998 rostered student-athletes (1461 total students)
      - Pinkerton - 1441 rostered student-athletes (3237 total students)
    - Other schools that may be of interest are:
      - Bedford - rostered 941 student-athletes (1524 total students)

- Lebanon - rostered 566 student-athletes (575 total students)
- Oyster River - rostered 708 student-athletes (854 total students)

The Athletic Department budget is over \$800,000.

## **EVENTS**

The documentation below on events is based on the 2018-19 athletic schedule (the last full school year not affected by COVID):

### Home Regular Season Athletic Events

- There were 320 home athletic events hosted on 118 different dates during the school year.
- 73 nights covering 119 events (games starting at 5:00 or later).
- 20 of those dates were Saturdays.
- 10 of those dates were Sundays.

NOTE: Hosting an athletic event can require a great deal of time and work depending on the event. These include:

- Pre-event - secure officials; hire needed event staff (game manager, scorers, timers, announcers, security, medical); confirm with visiting team; prepare needed rosters, announcements, and music; schedule facility; set-up facility; schedule live stream video
- During the event - greet visiting team; greet officials; crowd control; check live stream; monitor weather (in case of thunderstorms, etc.)
- Post-event - pay officials; oversee facility break down; enter score for NHIAA

### Playoffs/Post-Season Events

- There were 29 dates that Hanover teams participated in post-season events off campus.
- As required by the NHIAA, the Athletic Director or designee must be present at all of them. The Athletic Director was at 21 of the 29 events. The Athletic Director had an administrative designee at the other events.

Additionally, we host home events at many off campus sites which requires additional monitoring and travel when events are not on-campus.

These sites include:

- Champion Rink (ice hockey)
- Dartmouth College (diving, indoor track, nordic skiing, and tennis)
- Dresden Athletic Fields (soccer, baseball, and softball)
- Friends of Hanover Crew Rowing Facility (crew)
- Lake Morey Country Club (golf)
- Storrs Pond (cross country, ski jumping, and tennis)
- Storrs Hill (alpine skiing)
- Upper Valley Aquatic Center (swimming)

## Away Regular Athletic Season Events

- There were 329 away events on 167 different days during the school year.

**NOTE:** When teams are traveling, the Athletic Director needs to be available in case of an emergency as well as other issues that may arise. It is not unusual for coaches to text and call on nights and weekends while they are away with teams with various non-emergency issues (busing, last minute location changes, weather, etc.) and sometimes emergencies. An administrator needs to be on-call and available to handle these situations.

Hanover is unique in the number of sports we offer, participation rates, and expectations of the community in terms of athletics. We offer a wide ranging program to meet the needs of our students. We offer at least one no-cut sport each season.

In addition to the time commitment of the position based simply on events, the athletic director job is extensive and includes many responsibilities. Below is a non-exhaustive list of the responsibilities:

- Schedule all athletic contests, practice times and locations, for all high school teams (currently 66 teams).
- Hire all officials and support personnel for home contests (scorekeepers, announcers, security personnel, medical, etc.).
- Arrange and authorize payment to officials and support personnel.
- Supervise, evaluate, and hire all coaches.
- Responsible for supervision of home contests.
- Coordinate registration for all student-athletes including verifying student physicals and student and parent approval of the Code of Conduct, notifying the necessary coaches and administrators of any deficiencies.
- Coordinate student eligibility including daily attendance, quarterly grade checks, transfer affidavits, and notifying coaches of ineligible players.
- Supervise issuance and care of all athletic equipment:
  - a. Maintain inventory of all uniforms and equipment.
  - b. Ensure that each coach keeps a record of their equipment, records to whom equipment is issued, mark the equipment properly, and repairs/cleans/replaces as needed.
  - c. Coordinate the purchase of athletic equipment and supplies with the coaching staff.
  - d. Ensure that equipment is properly stored/maintained in the off-season.
- Track each sport's win-loss record, letter winners, and individual record holders.
- Maintain and update the Hanover Athletics website.
- Coordinate live streaming of events for sports that play in the gym and on the turf.
- Ensure that fields, gyms, equipment, and clocks are ready for games.

- Determine the ability to hold a contest with respect to weather.
- Ensure that athletic facilities are properly cleaned, maintained, and repaired.
- Work with the transportation company to arrange transportation to away contests and practice sites as needed.
- Record, track, and order new uniforms on a rotational basis for teams.
- Coordinate the use of the gymnasium for practices, games, open gyms, etc.
- Coordinate the award system, including but not limited to ordering materials and hosting banquets.
- Serve on the Dresden Athletic Advisory Committee.
- Work with Athletic Booster groups to provide additional support for teams.
- Work with the Principal to help prepare all NHIAA reports regarding eligibility, tournament entries, transfer forms, and classification. Ensure that all coaches attend rules meetings and comply with NHIAA and NFHS rules.
- Work in conjunction with the Principal in developing a yearly budget for athletics.
- Oversee the athletic trainer and ensure the health and safety of all activities.

## **OTHER INFORMATION**

If most other schools in the state don't have an Assistant AD, why does Hanover need one?

Hanover is extremely unique in its Athletic program. Below are some highlights of our program:

- Almost 80% of our students participate in at least one sport. This means each season we have 300+ student-athletes to monitor.
- Hanover offers 66 different teams within our program. We offer sub-varsity teams in almost every sport. This requires additional work on many levels. Besides the normal requirements in overseeing a team, scheduling games for these teams is a huge challenge (many schools we play don't have JV teams in some programs let alone JV2 or reserve teams).
- Hanover competes in two divisions (D1 and D2) in the NHIAA. This creates additional work as it means schedules and coordination is with both divisions. The Athletic Director must attend all D1 and D2 athletic director meetings to keep abreast of both divisions. We are currently in D1 in golf, boys soccer, girls soccer, boys ice hockey, girls ice hockey, boys nordic skiing, girls nordic skiing, boys tennis, and girls tennis.
- With the number of sub-varsity teams we sponsor, it requires coordination with local Vermont teams as well as D3 and D4 schools in New Hampshire. In the fall of 2021, we competed with 61 different schools. This requires an enormous amount of coordination to schedule and compete against such a wide array of schools.
- In the last three years, numerous changes have been made in the department. Some of these changes were needed in order to ensure the department was following district and state regulations. Other changes have increased organization and efficiency. Some examples of changes or new initiatives are:
  - Inventory of all uniforms and equipment

- Why? There was previously none and it was very difficult to account for what we had and what was needed.
  - Online registration system for all participants
    - Why? Better checks and balances of being able to ensure we are following all district and state regulations. Additionally, we can confirm we are collecting participation fees from all participants. We collected over \$30,000 more in participation fees during my first year as AD.
  - Online payment of officials
    - Why? We previously were paying game officials with checks following each game. We are now using ArbiterPay which saves time and ensures all officials get paid in a timely fashion.
  - Live streaming of events
    - Why? This was added last school year when fan restrictions were in place due to COVID. The continuation of this service with no cost to HHS has allowed for families to watch games live or on demand across the country.
  - Online registration for coaches and certifications
    - Why? State regulations require coaches to have ongoing certifications that need to be monitored. Online registration for coaches allows us to better monitor and track certifications.
- Hanover High School has an opportunity through athletics to make even more of an impact in the lives of our students. Participation in high school athletics at any level contributes significantly to preparing our students for becoming productive and confident citizens to our community and society. Additional staffing would allow both new initiatives and the accomplishment of necessary duties that currently have taken a back seat to the everyday responsibilities. Below are some ideas for new initiatives that would have a positive impact at Hanover High School:
    - Student-athlete leadership programming
    - Develop programming for coaches on best practices
    - Oversight of booster clubs in compliance with district regulations
    - Create a Student Fan Ambassador program to improve fan sportsmanship at games (see Valley News article on [Sexual Harassment in the Stands](#), 10/9/21)
    - Title IX audit to ensure we are following federal guidelines
    - Create intramural programs for students
    - Develop a facilities master plan for Athletics
    - Gather data on coaching stipends and make recommendations on an equitable system of pay (it has not been reviewed in over 25 years)
    - Form a Friends of Hanover Athletics booster club
    - Create a student-athlete handbook
    - Create a coaches handbook
    - Written evaluations of all coaches
    - Student broadcasting of games to go with live streamed events
    - Publicize Hanover Athletics to foster awareness of our students and programs
    - Educate and assist student-athletes on the college recruiting process

## **SUMMARY**

It is increasingly difficult to effectively function and meet the job expectations given the current staff in athletics. The job is simply too big to do well. In order to just fulfill the day to day requirements effectively, the hours required are not sustainable. HHS Athletics is an important, positive, character-building and fun part of our students' high school experience. Athletics are a natural extension of the high school curriculum that provides opportunities for the growth and development of our students. If Hanover wants to offer a program for as many students as we currently do in the manner we do, more staffing is needed. If not, we need to look to make some changes in the program so it is viable given the current staffing.

# **HANOVER HIGH SCHOOL**

## **JOB DESCRIPTION (DRAFT)**

### **ASSISTANT ATHLETIC DIRECTOR**

#### **QUALIFICATIONS:**

Master's degree in Sports Management or comparable discipline preferred. Knowledge of athletic programs and administrative duties with excellent organizational skills, willingness to accept responsibility, positive attitude, flexible, and available time schedule.

#### **REPORTS TO:**

Athletic Director

#### **JOB GOAL:**

Hanover High School Athletic Program offers 33 sports, 66 individual teams with 80% student participation. With 70 paid coaches and over 300 athletic events per year, the Assistant Athletic Director will provide assistance and support to the Athletic Department in the overall management of Hanover High School Athletics.

#### **RESPONSIBILITIES:**

- Assist the Athletic Director in supervising the high school athletic program in conjunction with the Principal, Superintendent, and others, including recommending policies and procedures relating to the athletic program.
- Assist the Athletic Director in the development of the annual budget and its implementation.
- Assist the Athletic Director with the development of interscholastic athletic schedules for all teams.
- Execute decisions regarding game status, transportation, officials, and/or issues of immediate attention in the absence of or in conjunction with the Athletic Director.
- Cover athletic events in conjunction with Athletic Director, regular and postseason.
- Assist in the evaluation and supervision of coaches and volunteers.
- Assist in training and orientation of new coaches and volunteers including policy and protocol review.
- Implement and monitor issues related to the Co-Curricular Code of Conduct.
- Coordinate distribution/collection/maintenance of equipment and uniforms.
- Monitor interscholastic athletic regulations and facilitate compliance with directives.
- Hire home game personnel.
- Work with athletics staff in computer management for athletics registration, scheduling, coach education, website design, and NHIAA information.
- Represent the district, as needed, at state meetings for administering the interscholastic athletic program.
- Assist the Athletic Director in ensuring that all applicable laws and regulations relating to athletics are applied and followed, including Title IX and other federal and state mandates.
- Create materials to publicize athletic and sporting events, both in printed and electronic formats, for the purpose of disseminating information and fostering enhanced awareness among students, staff, and the community in recognizing and supporting the school's athletic programs and attending events.
- Maintain professional relationship with media sources for the purpose of providing information regarding schedules, postponements or cancellations, sporting event statistics, records, and other relevant information.
- Coordinate with others for the purpose of scheduling ancillary activities that occur prior to, during, and after sporting events, such as musical programs, press boxes, scorers tables, half-time programs, police

coverage, availability of on-site medical care, concessions, custodial services, senior celebrations, and other related activities.

- Maintain records and documents as required and necessary to ensure proper documentation of athletic program activities, events, participation, and related information for the purpose of complying with school policies as well as applicable laws and regulations.
- Any other duties as determined by the Athletic Director and/or district administrator.

**Hanover High School  
Information Services  
Budget Back-up Sheet**

**2022-2023**

Department/Program: Information Services (Media and Technology)

Person(s) Presenting this Budget: Martha Campbell and Jessica Eakin

Account # — 01.602.2221.730.3.02.0000.0

Account Name — A/V Peripheral Equipment **OPTION A**

|                       |                                                                                         |
|-----------------------|-----------------------------------------------------------------------------------------|
| \$7500                | Cables & adapters for new devices, monitor cables for new devices which will use USB    |
| <del>\$70,500*</del>  | 360 cameras for each of 47 classrooms (\$1500 per classroom includes cables and tripod) |
| <del>\$21,000*</del>  | Monitors for teaching staff(100) and admin staff (20)                                   |
| \$1400                | Large Format Printer Science DIY (did not purchase last year due to covid)              |
| \$2600                | Printers - 700 gen (2)                                                                  |
| <del>\$12,000*</del>  | Adjustable document Camera stands, one per classroom and teacher (60)                   |
| \$8500                | Ipad pencils (20 pencils) and cases for new ipads (20)                                  |
| \$10,000*             | Pilot for interactive monitors for 2 classrooms                                         |
| \$1000                | Staff earphones with mics (20) new staff                                                |
| \$750                 | Student earbuds with mics - new students                                                |
| <del>\$304,000*</del> | Classroom Sound and AV upgrade to HDMI/CAT (38 classrooms)                              |
| \$38,000*             | Classroom AV upgrade only (these are 8 rooms where sound has been upgraded)             |
| \$50,000*             | Auditorium Lights                                                                       |
| \$6000*               | Finish Auditorium Sound Project                                                         |
| \$2000                | Replacement Projectors and/or Bulbs                                                     |

|                   |                                                                             |
|-------------------|-----------------------------------------------------------------------------|
| \$4000*           | Chorus Room Audio                                                           |
| \$4000            | Airtames                                                                    |
| \$3000            | Replacing scanners for admin staff to be compatible with Catalina (8)       |
| \$3600            | Epsom art large format printer                                              |
| \$2000            | PHoto printer (science)                                                     |
| \$1500            | SRC TV screen & mount                                                       |
| <del>\$7000</del> | <del>E recording materials (see below, price adjusted for +12 months)</del> |

### **RATIONALE:**

OPTION A is the costs of our major AV projects that we had proposed going into the internet infrastructure bond, but were cut. There is a possibility that we may be able to use some grant money to do some of these infrastructure projects, but the grant will not cover them fully, or potentially, at all. This outlines the major projects remaining. This proposal also includes technology that we believe is needed to support any sort of teaching that is happening in person and for students who are not in person.

**Total:           560,350—\$145850**

### **E Recording Project:**

- Presonus Eris 5 active studio monitors   2X 149.95 = 299.00
- Shure closed back pro studio monitor headphones   120.00
- Shure MV7 USB Podcast Microphone - Black           249.99
- PreSonus Studio 24c USB-C Audio Interface           169.95
- Sennheiser e 609 Silver Supercardioid Dynamic Guitar Microphone           2X 99.95       = 199.90
- Pro Audio:IMP-2 Whirlwind IMP 2 1-channel Passive Instrument Direct Box. 2X 60 = 120
- Portable 1TB hard drive HMIC-010   99.00
- Hosa HMIC-10 10' Pro Microphone Cable XLRM-XLRF   12 X 20.00 = 240
- Hosa HMIC-025 25' Pro Microphone Cable, XLRM-XLRF   12 X 25.00 = 300
- Hosa HMIC-005 5' Pro Microphone Cable XLRM-XLRF   6 X 15.00 = 90.00
- Logix Pro license for studio and 3 additional machines. 4 X 199.00 = 796
- Alesis V49 49-key Keyboard Controller   149.00
- Roland RMIDI-B5 Black Series MIDI Cable - 5 foot   10.95

For the theory stations;

- 3 X Alesis V49 49-key Keyboard Controller 3 X 149.00
- 3 X Roland RMIDI-B5 Black Series MIDI Cable - 5 foot 3 X 10.95 149.00

**Hanover High School  
Information Services  
Budget Back-up Sheet**

**2022-2023**

Department/Program: Information Services

Person(s) Presenting this Budget: Martha Campbell & Jessica Eakin

Account Name — Computer Department Request **OPTION A**

Account Number — 01.602.1120.730.3.02.4100.1

|                                 |                                                                                                                                                                                            |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$80,000                        | Chromebooks for incoming 9th graders (\$335 x 200)* Increasing by 28 devices to match what we anticipate needing due to SAT banks and additional wear and tear from 2019 (senior devices). |
| \$34,000                        | Replacement computers for Photo Lab (2013) - 16 imacs                                                                                                                                      |
| <del>\$81,600</del><br>\$24,000 | 20 replacement ipads                                                                                                                                                                       |
| \$2200                          | Test Server for PS                                                                                                                                                                         |
| <del>\$8000</del>               | E-recording (see below) devices                                                                                                                                                            |

**Total Amount Requested: ~~\$205,800~~ \$140,200**

**RATIONALE:**

OPTION A includes an iPad pro for each teaching staff member.

**E Recording Project:**

- Apple 24" iMac with M1 processor and 500GB SSD drive. \$2000

For the theory stations;

- 3 X Apple 24" iMac with M1 processor and 500GB SSD drive. 3 x 2000 = \$6000

# **Hanover High School**

## **Budget Back-up Sheet**

**2022-2023**

Department/Program: Information Services (Media and Technology)

Person(s) Presenting this Budget: Martha Campbell & Jessica Eakin

Account # — 01.602.1120.730.3.02.4100.0

Account Name — Computer Lease

|          |                                                                          |
|----------|--------------------------------------------------------------------------|
| \$90,000 | 140 mac airs, 256GB, 4 year AppleCare, (current cost is 1850 per device) |
|----------|--------------------------------------------------------------------------|

**\$90,000**

**RATIONALE:** first of three years lease on teacher devices

**Hanover High School  
Information Services  
Budget Back-up Sheet**

**2022-2023**

Department/Program: Information Services (Media and Technology)

Person(s) Presenting this Budget: Martha Campbell and Jessica Eakin

Account # — 01.602.1120.441.3.02.4100.0

Account Name — Online Services

|             |                                                      |
|-------------|------------------------------------------------------|
| \$4435.20   | VTEL for Internet                                    |
| \$11,761.05 | PowerSchool                                          |
| \$1680      | School Messenger                                     |
| \$9311.53   | Schoology                                            |
| \$6000      | Schoology AMP                                        |
| \$4189.50   | FinalSite Annual Fee                                 |
| \$10,000    | GoGuardian Monitoring Software (includes GG Teacher) |
| \$10,000*   | Filewave Annual Fee                                  |
| \$3020.98** | Naviance                                             |
| \$1000      | Big Teams/Schedule Star Elite Upgrade                |
| \$4500      | Microsoft Office Licenses                            |
| \$3000      | Adobe Suite License                                  |
| \$600       | Mealtime Annual Fee                                  |
| \$8314.64   | Aesop 20-21 Substitute and Absence MGMT              |
| \$500       | Certificates/servers/etc                             |

|           |                                                                                      |
|-----------|--------------------------------------------------------------------------------------|
| \$1890    | Follet Annual Renewal & Resource Manager                                             |
| \$3437.28 | Kami                                                                                 |
| \$454.52  | Math Type Annual Renewal (12) NO longer compatible with Apple OR replacement         |
| \$250     | PaperCut Annual Renewal NG                                                           |
| \$100     | ExtraVault (server portion)                                                          |
| \$3000    | FamilyID Activities Registration                                                     |
| \$150     | Lizard Point Annual Subscription (5)                                                 |
| \$300     | Noodle Tools Annual Subscription                                                     |
| \$80      | Conjuguemos Annual SUBscription                                                      |
| \$400     | IXL Annual Subscription                                                              |
| \$2000    | Read, Write, Chrome Accessibility                                                    |
| \$2000    | Equatio Accessibility                                                                |
| \$275     | Camista Annual Subscription                                                          |
| \$2800    | MBA Plugins Annual Maintenance Fee (Medical, reports, adaptive scheduler and Alerts) |
| \$500     | 1 Password Annual Subscription (portion)                                             |
| \$9000    | Tyler, Infinite Visions                                                              |
| \$4500    | WeVideo Annual Subscription                                                          |
| \$1300    | LibGuides Annual Subscription                                                        |
| \$1200    | Calendly Annual Subscription (15 users)                                              |
| \$500     | Overdrive Consortium Fee                                                             |
| \$1400    | Zoom (charged by SAU, 10 users plus MC)                                              |
| \$3500    | TurnitIn                                                                             |
| \$3750    | Gizmos                                                                               |
| \$200     | Explain Everything                                                                   |

|                  |                                               |
|------------------|-----------------------------------------------|
| \$500            | MatLab                                        |
| \$300            | VEED (1)                                      |
| \$300            | PandaDocs                                     |
| \$600            | Vernier Graphical Analysis and Video Analysis |
| \$250            | Glowforge Pro (1)                             |
| \$1200           | Zoom                                          |
| \$3000           | OnShape                                       |
| \$3300           | Kahoot Pro (70)                               |
| \$200            | Physics Classroom                             |
| \$300            | Vcarve                                        |
| \$2000           | Delta Math                                    |
| \$3000           | Pilot Projects                                |
| <del>\$750</del> | <del>E recording software</del>               |
| \$2800           | My learning Plan                              |

**Total: \$      ~~436,699.70~~ \$139,049.70**

#### **RATIONALE:**

**\* Increase of 30% due to additional teacher machines**

**\*\* last year of contract**