

**NORWICH SCHOOL DISTRICT**  
**Proposed Budget**  
**For the year**  
**July 1, 2022– June 30, 2023**

**Norwich School Board**

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**January 11, 2022**

**NORWICH SCHOOL DISTRICT**  
**Proposed Budget for 2022-23**  
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**NORWICH SCHOOL DISTRICT**  
**Proposed Budget**  
For the year  
**July 1, 2022 – June 30, 2023**

**OVERVIEW**

This document comprises the proposed budget for the Norwich School District for the year July 1, 2022 to June 30, 2023. The Norwich School District operates the Marion W. Cross School for students in grades kindergarten through six. In addition to requiring education for students in grades K-6, Vermont State Law also mandates the provision of ten hours of instruction to children aged three and four, for families who request it. Budget authority for that mandate is included in the budget you are reading. The Norwich District budget also includes funds to transport students to and from their homes, not only for students in grades K-6 attending the Marion Cross School, but also for transportation of students in grades 7-12 to and from the Dresden School District's Richmond Middle and Hanover High Schools. Finally, the Norwich District budget includes the tuition cost incurred on behalf of students in grades 7-12 for special education programs outside of the district.

The Dresden School District is a separate legal entity composed of the towns of Norwich and Hanover, New Hampshire. The combined school boards of the two communities form the Dresden School Board and govern the Dresden District. Taken together, the Hanover, Norwich, and Dresden School Districts receive administrative services from a fourth separate legal entity, School Administrative Unit #70 (the "SAU"). The SAU is an umbrella organization formed under New Hampshire state law. The expense of operating the SAU is allocated to the three member districts and the resulting expense is included in the budgets of each, respectively.

While the amount of the assessment that the Norwich District is obligated to pay the Dresden District for regular education is *not* included in the Norwich School District budget, that assessment *is* included in the tax assessment for education that Norwich residents are obligated to support. For purposes of tax rate estimation, this assessment is included in the tax rate and revenue schedules in this document.

The budget document you are reading has been developed based on input received from school personnel, the school principal, the Director of Facilities, and by SAU #70 administrators. The School Board's budget committee has also reviewed this budget as it has been developed.

**BUDGET SUMMARY**

The Marion Cross School Budget is proposed to increase from \$6,208,543 to \$6,621,180, a total of \$412,637 or 6.65%. Projecting future enrollments is still a bit of a challenge this year due to movement of students in and out of the "in-school" environment. We have projected the enrollment in our historical manner by taking into account historical changes as cohorts move up from grade to grade along with actual enrollment at October 1. We expect to have 301 students in K-6 with a potential of 36 in Pre K for the 2022-23 school year. This is 26 students more than our present actual October count of 311. Please see the enrollment projection in Exhibit 11B.

While the gross expenditure amount of the Marion Cross School direct budget is due to increase \$412,637 or 6.65%, using the state's definition of net "Education Spending per pupil" (that is, net education spending, after the application of appropriate income, divided by the number of equalized pupils) we will be increasing by 9.54% (which includes the Dresden Assessment due to increase by 12.19% not including any additional warrant articles). The equalized pupil count has not yet been ratified by the VT Agency of Education and is presently projected at 629.02, which based on our reports is too high. Estimation of tax rates in Norwich can be difficult given the state's education funding formula; we have later in this document attempted to estimate a tax rate for the budget you are reading. Exhibit 3 (without any additional warrant articles for Dresden or Norwich), shows the estimated homestead tax rate as \$1.9093 or, a 0.0468 cent increase, 2.51% more than the current year's rate of \$1.8625 (line 15 of exhibit 3). Several of the parameters shown on exhibit 3 are set by the State of Vermont during December 2021 and January 2022; one very important parameter, the base amount on line #11 can change all the way up to May before ratification. This is a modest projection and may likely move up due to surpluses at the State. It may move as high as \$13,846. The following information has been updated with the House Ways & Means Committees latest yield projections: an increase in base/homestead property yield from \$11,317 to \$12,937 (line 11, exhibit 3), an increase in income yield from \$13,770 to \$15,484 resulting in a change of income sensitivity percentage from 2.76% to 2.69%, and a change in the non-homestead property rate from \$1.612 to \$1.385 when adjusted by CLA is projected at \$1.6412 an decrease of (\$0.1444) or (8.09%). We were notified late in December the Common Level of Appraisal was adjusted down again by 5.89% (this is the third year in a row for such a significant result) from 90.28% down to 84.39%, a substantial decrease in the equalized education grand list, which causes the projected homestead tax rate to rise. The only way to stop the CLA from "free-falling" is for the Town Select Board to embark on a revaluation of town properties.

For further reading on yields and CLAs please see the reports posted in BoardDocs.

## **BUDGET GUIDELINES**

In developing the budget, the administration attempted to stay under Act 46's district-by-district spending cap. We feel we have succeeded in building a prudent budget, coming in (\$659) below the threshold. The Budget Committee along with Administrators were all fully aware of the economic pressures being placed on local funding and made decisions with the best interest of students in mind.

## **ASSUMPTIONS**

Early in the budget process, the administration develops estimates of enrollment to guide resource allocation decisions. As mentioned earlier, we are using a simple projection model using fifteen years of historical data analysis (growth/attrition) and cohort survival method. The largest variable seems to be Kindergarten enrollments but with the new Pre-K funding utilization and our in-house programming, it is giving us a pretty good idea of early student numbers.

Medical insurance has experienced another increase for the current "mandated" driver for the 22-23 school year expecting an 5.2% increase on the rates. While we have included salary steps and track advancements for employees in our two unions, this budget does not contain any other contract settlement changes or new money as we are still negotiating with both groups for the current and upcoming period.

## STAFFING

We have provided a summary of Marion Cross School staffing, shown as Exhibit 11. This summary indicates that total staffing for the 2022-23 budget is proposed at 53.98 FTEs, a (1.14) decrease from the current year's original budgeted total of 55.12. For next year we are planning an increase in classroom teacher staffing at the budgeted level of 22 along with a 0.80 Interventionist, 1.50 in French, 1.0 in Physical Education, 1.0 in Music, and 1.0 in Art. Overall Budget-to-Budget we will be up 3.80 in Regular Ed teaching FTEs. We have an increase in language assistant of 0.94 offset by decreases in Reg. Ed Assistant FTE of (1.46), some time adjustments for tutors and LEEP (0.14), a (0.40) tech assistant, 2 adjustments in special ed teaching areas (0.50) and a (3.38) decrease in Spec. Ed Assistant FTEs. Budgeted salary expenditures in total will be increase in the teaching lines by \$124,798 and decreasing in all others by (\$21,772).

## SOURCES OF BUDGET CHANGES

The FY2023 budget proposal for the Marion Cross School is an increase from the budget for FY2022. Exhibit 1 lists on one page the significant monetary changes in the budget, the percentage increase in the budget each causes, and what percent of the total increase it comprises. We are using a threshold difference of \$20,000 or more to be singled out. We are listing nineteen changes as "significant."

There are three sections on Exhibit 1a. The first section "**Program Maintenance**" is intended to represent that part of the budget that should change only as a result of enrollment or the general inflation in the cost of goods and services. This section of the budget is increasing by \$377,510 or 6.08% (column 3 of Exhibit 1). This means that if these eleven items were the only items in the budget that were changing, the budget as a whole would increase by 6.08%. The general level of inflation, measured by the Northeast Urban Consumers CPI that the districts normally track, was 5.9% as of December 2021 compiled of the New England Division reporting 6.2% and Middle Atlantic reporting 5.8%.

The next segment of the budget is the "**Special Education**" group. The cost of special education can be very volatile; it respects neither the general rate of inflation, nor student enrollment. The special education portion of the Norwich budget, would, if taken by itself, result in a (\$20,629) decrease in the Marion Cross budget. The Special Education function—including special education transportation included under function 2722 in the detailed budget—is estimated to decrease the overall budget by (0.33%).

The third section of Exhibit 1 lists changes due to "**Administrative Services, Capital and Reserve Transactions and Fund Transfers**" portions of the budget. The items in this section are decreasing by (\$4,010), or (0.06%) to the overall budget.

The nineteen items listed on Exhibit 1 are both increasing and decreasing for a total change of \$352,871 or 5.68%. The remainder of the changes result in an increase of \$59,766 or 0.96% and are scattered about in many small variations in the balance of the budget's accounts bringing the total of all changes to \$412,637 or 6.65%.

## **Significant Budget Changes**

Each of the numbered paragraphs below refers to the corresponding lines on Exhibit 1.

### **Program Maintenance**

1. Estimated wages for regular education teachers are budgeted to increase by \$205,057. This increase is in direct correlation to the increase in FTEs of 3.80.
2. Estimated wages for regular education assistants are budgeted to decrease by (\$30,275) and this too is in direct correlation to a decrease in FTEs of (1.46).
3. Estimated wages for tutors, ESL and LEEEP are estimated to increase due to the addition of a language assistant of 0.94 FTE somewhat offset by some hours adjustments.
4. Regular Ed Payroll Taxes and Benefits: increasing by \$132,287. As mentioned in our prior narrative, our current medical rate is due to increase by 5.2%, we've had some expansion of FTEs and we've had employees changing their benefit elections.
5. The regular ed professional and technical service line is experiencing a significant increase due to changes in classroom and education software reporting needs including PowerSchool (VT mandate), Argentum, GoGuardian, Aruba and other miscellaneous subscriptions.
6. The Act 166 Pre K tuition is projected to decrease by (\$28,160) due to the expansion of a 2<sup>nd</sup> PreK class onsite at MCS.
7. The Regular Ed Supply and Textbook lines are increasing by \$23,030 as we are working on curriculum and rolling out a new mathematics program along with other needs for classrooms including the new PreK.
8. Estimated wages, taxes and benefits for technology are budgeted to decrease due mainly to the changes in FTEs, a reduction of (0.40) as well as elections.
9. Technology Equipment purchases are increasing by \$30,000 as we begin our scheduled cycle of replacing teacher devices (8), document cameras (4), projectors/mounts (4) and the purchase of other equipment including sound system updates and microscopes.
10. Estimated wages in health programming are budgeted to decrease by (\$24,859). This change is due to employee turnover.
11. School Administration taxes and benefit lines are increase by \$42,015 due to retiree funding and election level changes.

### **Special Education Budget**

In total, the amount budgeted for special education will be decreasing by (\$20,629). The State of Vermont partially reimburses the District's special education expenses – historically - with four different grant programs: the special education block grant and special education expense reimbursement, extraordinary reimbursement and the Early Essential Education grant (EEE). These grant programs account for over \$800,000 in revenue to the district. Early estimates from the new proposed program is \$851,688. Vermont's special education grant assistance is designed to offset special education expenses both for students at Marion Cross School, and also for Norwich residents who attend the Dresden District schools. In addition, the federal government

offsets some special education expense with various grant funds. The actual amounts of federal grants are never known at this time but we estimate them for budget preparation purposes.

12., 13. & 14. The amount we are budgeting for special education teachers is decreasing by (\$66,799) due to a change in FTE of (0.50) and changes in personnel. The special education aide's projection is also decreasing due to a reduction of (3.38) FTEs which is offset by an adjustment in a new position for specialized language. As a result of the changes in personnel levels, the Payroll Tax and Benefit lines will be decreasing as well by (\$72,442).

15. Special Ed Tuition will be experiencing a significant increase of \$142,270 due to a projected change in the student population in and present out of district needs.

16. All other special education service changes amount to \$7,050.

### **Administrative, Capital & Reserve Transactions, and Transfers**

17. The Supervisory Union's assessment will be increasing by \$11,290 due to many changes within the SAU Budget. The budget was ratified by the SAU Board on November 16, 2021. The School Advisory Union #70 provides services in the following departmental areas: superintendent's services, special education case management, technology support, accounting services, human resource services and transportation management services. Details of the SAU budget can be found at: <https://www.sau70.org/school-boards>

21. We are proposing site improvements totaling \$30,000, this is a decrease of (\$37,300). This budget will cover the costs of our reoccurring needs such as playground maintenance, fencing repair/replacement, pruning/ tree removal and concrete landing and drainage repairs as well as some needed paving in the south driveway area. The septic pumping costs have been moved up to the other maintenance services line.

24. We are proposing building improvements totaling \$93,000 this is an increase of \$22,000. Most significant projects include Phase 3 of the updated fire alarm system covering the automated door closures, new carpeting/tile, replacement of classroom doors, bathroom updates and interior painting.

### **Future Capital Needs**

The administration and school board have been discussing the best path forward to address the septic needs of the District and have been continuing our work with engineers from Pathways Consulting, Lincoln Applied Geology, and others. In an effort to make the best choice possible, we are moving ahead cautiously and have expanded our discussions with the Town of Norwich to see what if any plans they may be working on in the near future. In the meantime, we are working with the State of Vermont on a plan to operate the system until such a decision is made. Past discussions/information on the matter can be found on the "Boarddocs" website under the Norwich School Board sections.

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

Exhibit 2, includes summary revenue and assessment information. For purposes of computing an estimated tax rate for Norwich, we need to include the Norwich assessment to Dresden--here estimated at \$8,204,139. We also show budgeted revenues of \$1,453,193 and prior year fund balance of \$298,500. We are showing \$230,452 in the account entitled "Transfer from Construction Aid Fund". Norwich voters, by vote of district meeting, created this fund in 2004 to

set aside monies to offset the expense to the Norwich District of the Dresden School Construction debt service. The net assessment for FY23 is therefore shown at \$13,073,626, an increase of \$1,058,175 or 8.81 %. (Exhibit 2, Without all Articles: Please note there are additional Dresden Articles that would increase the Assessment and can be seen in Exhibit 2 With All Articles listing)

Exhibit 3, contains the tax rate estimate for the 2022-23 school year. The equalized pupil count has not yet been ratified by the VT Agency of Education and is presently projected at 629.02, which based on our reports is too high. Estimation of tax rates in Norwich can be difficult given the state's education funding formula. Exhibit 3 (without any additional warrant articles for Dresden or Norwich), shows the estimated homestead tax rate as \$1.9093 or, a 0.0468 cent increase, 2.51% more than the current year's rate of \$1.8625 (line 15 of exhibit 3). Several of the parameters shown on exhibit 3 are set by the State of Vermont during December 2021 and January 2022; one very important parameter, the base amount on line #11 can change all the way up to May before ratification. This is a modest projection and may likely move up due to surpluses at the State. It may move as high as \$13,846. The following information has been updated with the House Ways & Means Committees latest yield projections: an increase in base/homestead property yield from \$11,317 to \$12,937 (line 11, exhibit 3), an increase in income yield from \$13,770 to \$15,484 resulting in a change of income sensitivity percentage from 2.76% to 2.69%, and a change in the non-homestead property rate from \$1.612 to \$1.385 when adjusted by CLA is projected at \$1.6412 a decrease of (\$0.1444) or (8.09%). We were notified late in December the Common Level of Appraisal was adjusted down again by 5.89% (this is the third year in a row for such a significant result) from 90.28% down to 84.39%, a substantial decrease in the equalized education grand list, which causes the projected homestead tax rate to rise. The only way to stop the CLA from "free-falling" is for the Town Select Board to embark on a revaluation of town properties.

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**ATTACHMENTS:**

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**NORWICH SCHOOL DISTRICT**  
**Proposed Budget**  
**2022-23**

Significant Budget Changes from 2021-22 to 2022-23

2021-22 Adopted Budget					\$6,208,543
Significant Changes		(2)	(3)	(4)	
		Bgt to Bgt Change	% chg causes in total bgt	% of total change	
<b>Program Maintenance</b>					
1	Reg Ed Salaries--Teachers	\$205,057	3.30%	49.7%	
2	Reg Ed Salaries--Ed Assistants	(\$30,275)	-0.49%	-7.3%	
3	Reg Ed--Tutors, ESL & LEEEP	\$25,751	0.41%	6.2%	
4	Reg Ed Payroll Tax & Benefit	\$132,287	2.13%	32.1%	
5	Reg Ed Professional/Technical Services	\$26,097	0.42%	6.3%	
6	Reg Ed Pre-K Tuition	(\$28,160)	-0.45%	-6.8%	
7	Reg Ed Supplies, Textbooks, Classroom Software	\$23,030	0.37%	5.6%	
8	Technology-- Salaries & Payroll Tax & Benefit	(\$23,433)	-0.38%	-5.7%	
9	Technology Equipment	\$30,000	0.48%	7.3%	
10	Salaries--Health Programming	(\$24,859)	-0.40%	-6.0%	
11	School Admin--Payroll Tax & Benefit	\$42,015	0.68%	10.2%	
	<b>subtotal</b>	<b>\$377,510</b>	<b>6.08%</b>	<b>91.5%</b>	
<b>Special Education</b>					
12	Salaries--Teachers	(\$66,799)	-1.08%	-16.2%	
13	Special Ed Assistants	(\$30,708)	-0.49%	-7.4%	
14	Spec Ed Payroll Tax & Benefit	(\$72,442)	-1.17%	-17.6%	
15	Special Ed Tuition	\$142,270	2.29%	34.5%	
16	All Other Special Ed	\$7,050	0.11%	1.7%	
	<b>subtotal</b>	<b>(\$20,629)</b>	<b>-0.33%</b>	<b>-5.0%</b>	
<b>Administrative/Capital &amp; Reserve Transactions/Transfers</b>					
17	SAU70 Services	\$11,290	0.18%	2.7%	
18	Site Improvements	(\$37,300)	-0.60%	-9.0%	
19	Building Improvements	\$22,000	0.35%	5.3%	
	<b>subtotal</b>	<b>(\$4,010)</b>	<b>-0.06%</b>	<b>-1.0%</b>	
		<b>\$ Chg</b>	<b>% Chg</b>		
	Subtotal of all changes listed above	\$352,871	5.68%	85.5%	
	All other areas not listed	\$59,766	0.96%	14.5%	
	Total all changes	\$412,637	6.65%	100.0%	
<b>2021-2022 Proposed Budget</b>					<b>\$6,621,180</b>
<b>Budget to Budget Increase/(Decrease)</b>					<b>\$412,637</b>
<b>Percent Change</b>					<b>6.65%</b>

**Notes:**

Column 2 represents the dollar increase in the particular budget line item from the current year to the next.

Column 3 represents the percentage that the item causes the current year's total district budget to increase.

Column 4 represents the percentage of the total increase in the budget that the item represents.

## NORWICH SCHOOL DISTRICT

## 2022-23 Proposed Budget

## Revenues &amp; Net Assessment

Exhibit 2, V.2 No Additional Articles

Updated 1.4.2022

Item	2021-22	2022-23	\$ Chg	% Chg
<b><u>Appropriations</u></b>				
Marion Cross School	\$6,208,543	\$6,621,180	412,637	6.65%
<b><u>Approp Changes</u></b>	0	0		
Dresden Assessment	7,312,533	8,204,139	891,606	12.19%
additional Warrant Article - SStaff		0	0	
additional Warrant Article - Teacher		0	0	
<b>total</b>	<b>13,521,076</b>	<b>14,825,319</b>	<b>1,304,243</b>	<b>9.65%</b>
<b><u>Revenues</u></b>				
<b>(subtracted from appropriations to arrive at net assessment)</b>				
<i>Local Sources</i>				
Tuition Income	0	0	0	
Interest on investments	12,000	6,000	(6,000)	
Other Local	3,114	9,014	5,900	
<b>subtotal</b>	<b>15,114</b>	<b>15,014</b>	<b>(100)</b>	
<i>State Sources</i>				
Vocational Aid	29,522	38,161	8,639	
Transportation Aid	121,498	121,498	0	
Spec Ed Block Grant	267,911	0	(267,911)	
Spec Ed Exp Reimbursement	510,541	0	(510,541)	
Census Block Grant (Act 173)	0	851,688	851,688	
Spec Ed Extraordinary Aid	36,575	143,667	107,092	
Essential Early Educ	49,235	52,713	3,478	
State Placed Student(s)	0	0	0	
<b>subtotal</b>	<b>1,015,282</b>	<b>1,207,727</b>	<b>192,445</b>	
<i>Interfund Transfer</i>				
Transfer from Const Fund	230,452	230,452	0	
<b>subtotal</b>	<b>230,452</b>	<b>230,452</b>	<b>0</b>	
<b>Total Budgeted Revenues</b>	<b>1,260,848</b>	<b>1,453,193</b>	<b>192,345</b>	<b>15.26%</b>
from Prior Year Fund Balance	244,777	298,500	53,723	21.95%
+/- Revenue Changes		0		
<b>Net Assessment</b>	<b>\$12,015,451</b>	<b>\$13,073,626</b>	<b>1,058,175</b>	<b>8.81%</b>

**NORWICH SCHOOL DISTRICT**  
**2022-23**

Estimated Tax Rate Calculation

Line #	Exhibit 3, V.2 No Additional Articles Item	Budgeted 2021-22	Estimated 2022-23	Chg	% Chg
1	Marion Cross School	\$6,208,543	\$6,621,180	412,637	6.65%
2	plus Dresden Assessment	7,312,533	8,204,139	891,606	12.19%
2a	Total Expenditures	13,521,076	14,825,319	1,304,243	9.65%
3	less Revenues and Fund Balance (excl Voc Aid)	1,476,103	1,713,532	237,429	16.08%
4	equals Education Spending	\$12,044,973	\$13,111,787	1,066,814	8.86%
4a	Plus or (minus) net budget changes	\$0	\$0		
5	Estimated equalized pupils	632.98	629.02	-3.96	-0.63%
6	Adjusted ES/Eq Pupil	\$19,029	\$20,845	\$1,816	9.54%
6a	Net Debt per Eq pupil	\$1,432	\$1,460		
6b	Net Special Ed Excess/VSTRS per Eq	\$67	\$67		
7	Adjusted ES/Eq Pupil for purposes of Excess Spending	\$17,529	\$19,318		
8	Excess Spending Threshold	\$18,789	\$19,977	\$1,188	6.32%
9	Per Pupil Spending above/(below) Threshold	(1,260)	(659)		
10	Per pupil figure for Calculating District Adjustment	\$19,029	\$20,845	\$1,816	9.54%
11	Base Amount	\$11,317	\$12,937	\$1,620	14.31%
12	District Spending Adjustment	168.145%	161.125%	-7.02%	-4.17%
13	Statewide Ed Tax Rate	\$1.000	\$1.000	\$0.00	0.00%
13a	Equalized Homestead Tax	\$1.6815	\$1.6113	-0.0702	-4.17%
14	Common level of appraisal	90.28%	84.39%	-5.89%	-6.52%
15	Estimated nominal tax rate	\$1.8625	\$1.9093	0.0468	2.51%
16	Income Sensitivity Percentage	2.76%	2.69%	-0.07%	-2.54%
17	Non Residential Tax Rate	\$1.612	\$1.385	(0.23)	-14.08%
18	Divide by CLA	90.28%	84.39%	-5.89%	-6.52%
19	Nominal Non-Residential Tax Rate	\$1.7856	\$1.6412	(0.1444)	-8.09%
<b>Note: Tax rate info preliminary and subject to state legislative changes.</b>					
	tax on a \$500,000 house	\$9,313	\$9,547	\$234	
	tax on a \$400,000 house	\$7,450	\$7,637	\$187	
	tax on a \$350,000 property	\$6,519	\$6,683	\$164	

Split Grand List From Norwich Form 411	FY19 Data	FY20 Data
Homestead Grand List	\$4,920,227	\$4,895,682
<i>generates taxes</i>	<i>9,163,923</i>	<i>9,347,326</i>
Non-Resid Grand List	2,584,631	2,705,280
<i>generates taxes</i>	<i>4,615,117</i>	<i>4,439,906</i>
<b>Total Taxes Generated</b>	<b>13,779,040</b>	<b>13,787,231</b>
<b>Less Tax Credit</b>	<b>1,047,737</b>	<b>1,046,700</b>
<b>Less Taxes Retained by Town</b>	<b>28,645</b>	<b>28,085</b>
Norwich District Needs	\$10,916,042	\$13,073,626
Less Transportation Aid - Pd to Dist	\$119,144	\$121,498
Sent to State Ed Fund	\$1,667,471	-\$482,677

## NORWICH SCHOOL DISTRICT

## 2022-23 Proposed Budget

## Revenues &amp; Net Assessment With Dresden Warrant Articles included

Exhibit 2, V.3

Updated 1.9.2022

Budget Area	2021-22	2022-23	\$ Chg	% Chg
<b><u>Appropriations</u></b>				
Marion Cross School	6,208,543	6,621,180	412,637	6.65%
Dresden Assessment	7,312,533	8,204,139	891,606	12.19%
additional Warrant Article - SStaff		18,597	18,597	
additional Warrant Article - Teacher		125,795	125,795	
<b>total</b>	<b>13,521,076</b>	<b>14,969,711</b>	<b>1,448,635</b>	<b>10.71%</b>
<b><u>Revenues</u></b>				
<b>(subtracted from appropriations to arrive at net assessment)</b>				
<i>Local Sources</i>				
Tuition Income	0	0	0	
Interest on investments	12,000	6,000	(6,000)	
Other Local	3,114	9,014	5,900	
<i>subtotal</i>	<i>15,114</i>	<i>15,014</i>	<i>(100)</i>	
<i>State Sources</i>				
Vocational Aid	29,522	38,161	8,639	
Transportation Aid	121,498	121,498	0	
Spec Ed Block Grant	267,911	0	(267,911)	
Spec Ed Exp Reimbursement	510,541	0	(510,541)	
Census Block Grant (Act 173)	0	851,688	851,688	
Spec Ed Extraordinary Aid	36,575	143,667	107,092	
Essential Early Educ	49,235	52,713	3,478	
<i>subtotal</i>	<i>1,015,282</i>	<i>1,207,727</i>	<i>192,445</i>	
<i>Interfund Transfer</i>				
Transfer from Const Fund	230,452	230,452	0	
<i>subtotal</i>	<i>230,452</i>	<i>230,452</i>	<i>0</i>	
<b>Total Budgeted Revenues</b>	<b>1,260,848</b>	<b>1,453,193</b>	<b>192,345</b>	<b>15.26%</b>
from Prior Year Fund Balance	244,777	298,500	53,723	21.95%
<b>Net Assessment</b>	<b>\$12,015,451</b>	<b>\$13,218,018</b>	<b>1,202,567</b>	<b>10.01%</b>

**NORWICH SCHOOL DISTRICT**  
**2022-23**

Estimated Tax Rate Calculation

Line #	Exhibit 3, V.3 With Addit Articles Item	Budgeted 2021-22	Estimated 2022-23	Chg	% Chg
1	Marion Cross School	\$6,208,543	\$6,621,180	412,637	6.65%
2	plus Dresden Assessment	7,312,533	8,348,531	1,035,998	14.17%
2a	Total Expenditures	13,521,076	14,969,711	1,448,635	10.71%
3	less Revenues and Fund Balance (excl Voc Aid)	1,476,103	1,713,532	237,429	16.08%
4	equals Education Spending	\$12,044,973	\$13,256,179	1,211,206	10.06%
4a	Plus or (minus) net budget changes	\$0	\$0		
5	Estimated equalized pupils	632.98	629.02	-3.96	-0.63%
6	Adjusted ES/Eq Pupil	\$19,029	\$21,074	\$2,045	10.75%
6a	Net Debt per Eq pupil	\$1,432	\$1,460		
6b	Net Special Ed Excess/VSTRS per Eq Pupil	\$67	\$67		
7	Adjusted ES/Eq Pupil for purposes of Excess Spending	\$17,529	\$19,547		
8	Excess Spending Threshold	\$18,789	\$19,977	\$1,188	6.32%
9	Per Pupil Spending above/(below) Threshold	(1,260)	(430)		
10	Per pupil figure for Calculating District Adjustment	\$19,029	\$21,074	\$2,045	10.75%
11	Base Amount	\$11,317	\$12,937	\$1,620	14.31%
12	District Spending Adjustment	168.145%	162.900%	-5.25%	-3.12%
13	Statewide Ed Tax Rate	\$1.000	\$1.000	\$0.00	0.00%
13a	Equalized Homestead Tax	\$1.6815	\$1.6290	-0.0525	-3.12%
14	Common level of appraisal	90.28%	84.39%	-5.9%	-6.52%
15	Estimated nominal tax rate	\$1.8625	\$1.9303	0.0678	3.64%
16	Income Sensitivity Percentage	2.76%	2.72%	-0.04%	-1.45%
17	Non Residential Tax Rate	\$1.612	\$1.385	(0.23)	-14.08%
18	Divide by CLA	90.28%	84.39%	-5.89%	-6.52%
19	Nominal Non-Residential Tax Rate	\$1.7856	\$1.6412	(0.1444)	-8.09%
<b>Note: Tax rate info preliminary and subject to state legislative changes.</b>					
	tax on a \$500,000 house	\$9,313	\$9,652	\$339	
	tax on a \$400,000 house	\$7,450	\$7,721	\$271	
	tax on a \$350,000 property	\$6,519	\$6,756	\$237	

Split Grand List From Norwich Form 411	FY19 Data	FY20 Data
Homestead Grand List	\$4,920,227	\$4,895,682
<b>generates taxes</b>	<b>9,163,923</b>	<b>9,450,135</b>
Non-Resid Grand List	2,584,631	2,705,280
<b>generates taxes</b>	<b>4,615,117</b>	<b>4,439,906</b>
<b>Total Taxes Generated</b>	<b>13,779,040</b>	<b>13,890,041</b>
<b>Less Tax Credit</b>	<b>1,047,737</b>	<b>1,046,700</b>
<b>Less Taxes Retained by Town</b>	<b>28,645</b>	<b>28,294</b>
Norwich District Needs	\$10,916,042	\$13,218,018
Less Transportation Aid - Pd to Dist	\$119,144	\$121,498
Sent to State Ed Fund	\$1,667,471	-\$524,470

## **EXHIBIT 4: REVENUES**

We are including a detailed revenue budget as Exhibit 4. This report shows each of the sources of income that the district receives during the course of the year. Norwich, like most schools its size, has little in the way of income outside of state aid and property tax.

### **1311 Tuition from Patron**

While tuition income is not a big source of income for the district, from time to time the District does receive tuition students.

### **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. In light of the current economic slowdown, we are anticipating continued low level of interest income for the coming year.

### **1910 Rental of District Property**

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.

### **1980 Insurance Refunds**

The district's workers compensation, health, 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 the unused premiums. While we have not received any refunds from our health carrier in several years, we do each year receive small refunds from the workers comp and property/liability plans. Any refund is credited to this account.

### **1990 Miscellaneous Income**

In addition to minor amounts of income from typically unpredictable sources, this account is also used for several accounting related functions. For example, closeouts of capital project or terminating special revenue fund activity is posted here, as are district uncleared checks, (checks that the district has written but have never been cashed by the recipient).

### **3109 Homestead Tax Liability**

Act 68 now determines a tax rate by dividing education spending (budgeted expenses minus budgeted income) per equalized pupil by the so called "base amount", and then multiplying that result times a tax rate set annually by the state legislature. Applying the tax rate times the equalized value of the town results in the amount of the tax levy. If the result is more than the district needs to fund its obligations, the difference goes to the state's education fund. If the result is less than is needed to fund the districts obligations, the education fund pays the difference to the district.

### **3110 From Education Fund**

If the tax rate set under Act 68 applied against the district's own tax value is not sufficient to fund the district's obligations, then the state's Education Fund makes up the difference.

**3112 Non-Residential Tax Liability**

Act 68 uses a grand list split between residential and non-residential property. For purposes of budget estimation, we include all taxes raised within account 3109.

**3114 Vocational Center Grant**

The state makes a payment directly to vocational centers on behalf of local districts. For the purpose of computing the total cost of education, the state has local districts recognize the amount of their transfer as an equal and offsetting entry on both the income and expense sides of local district budgets.

**3150 Transportation Grant**

The State of Vermont has agreed to pay a portion of the transportation expenses incurred by districts. While the ratio varies it has averaged about 47% of the District's two-year prior actual expenditure for pupil transportation.

**3201 Special Education Block Grant**

One of four sources of state aid meant to offset the special education expenses of school districts; the block grant is awarded to the district based on numbers of pupils enrolled, regardless of the district's level of special education expenditure.

**3202 Special Education Expense Reimbursement**

A district's special education expenditure above the block grant plus expected 'local match' amount is eligible for reimbursement by the state at year-end. The reimbursement has averaged 54% to 57% for the past several years.

**3203 Extraordinary Reimbursement**

If a district's special education expenses exceed \$50,000 for any individual student the state will pay 90% of the excess. Norwich has received funds from this source in the past several years.

**3204 Essential Early Education**

The State of Vermont encourages districts to serve its pre-school students and allows some monies for this purpose. The EEE grant is intended to offset the cost of educating handicapped children prior to legal school entry age for the early acquisition of fundamental skills.

**5230 Transfer from Construction Aid Fund**

The State of Vermont has committed legislatively to assist local districts with school renovation and construction by paying 30% of "approved" construction costs. In Norwich, those funds have been set-aside in a reserve fund. Each year, as it is needed, a transfer is made to the district's general fund to offset the tax cost of the Dresden Construction project.

**5400 Prior Year Adjustment**

From time to time the state adjusts its aid formulas to account for deviations between anticipated and corrected grant amounts.



EXHIBIT 4

NORWICH SCHOOL DISTRICT Proposed Revenue Budget 2022-23 School Year		2020-21 Adopted	2020-21 Actual Year End	2021-22 Adopted	2021-22 Anticipated Year End	2022-23 Proposed	\$ Chg	% Chg
<b>GENERAL FUND</b>								
<b>Local Revenue</b>								
1311	Tuition from Patron	\$15,796	\$0	\$0	\$0	\$0	\$0	n/a
1510	Interest Income	25,000	12,000	12,000	4,103	6,000	(6,000)	-50.0%
1910	Rental of District Property	100	-	100	-	6,000	5,900	5900.0%
1980	Refund of Prior Year Exp	500	309	500	1,318	500	-	0.0%
1990	Miscellaneous Income	150	150	2,514	600	2,514	-	0.0%
<b>subtotal local sources</b>		\$41,546	\$12,459	\$15,114	\$6,021	\$15,014	(\$100)	-0.7%
<b>State Revenue</b>								
3109	Homestead Tax Liability	\$11,329,125	\$11,329,125	\$12,015,451	\$12,015,451	\$13,073,626	\$1,058,175	8.8%
3114	Vocational Center Grant	33,049	31,886	29,522	29,522	38,161	8,639	29.3%
3150	Transportation Grant	121,498	121,498	121,498	119,144	121,498	-	0.0%
3201	Special Education Block Grant	264,721	264,721	267,911	267,911	-	(267,911)	-100.0%
3202	Special Ed Exp Reimb	472,471	455,460	510,541	523,687	-	(510,541)	-100.0%
3202	Census Block Grant (Act 173)	-	-	-	-	851,688	851,688	n/a
3203	Extraordinary Reimb	29,029	23,560	36,575	32,562	143,667	107,092	292.8%
3204	Early Essential Education Grant	47,265	45,396	49,235	49,235	52,713	3,478	7.1%
3205	State Placed Student	31,589	31,589	-	3,613	-	-	n/a
<b>Other Revenue</b>								
5230	Transfr from Vt Const Aid Fund	330,452	330,452	230,452	230,452	230,452	-	0.0%
<b>subtotal state sources</b>		\$12,659,199	\$12,633,687	\$13,261,185	\$13,271,577	\$14,511,805	\$1,250,620	9.4%
<b>GENERAL FUND TOTAL</b>		\$12,700,745	\$12,646,146	\$13,276,299	\$13,277,598	\$14,526,819	\$1,250,520	9.4%
<b>Summary:</b>								
Appropriation Total						\$14,825,319		
from Prior Year Fund Balance (audited)				244,777		\$298,500		
from Other Income				1,260,848		1,453,193	192,345	15.3%
Total Revenue & From Fund Balance				1,505,625		1,751,693		
From District Assessment						\$13,073,626		
<b>Revenue for Purposes of Calculating "Ed Spending" and Estimated Tax Rate</b>								
Revenue Total				1,505,625		\$1,751,693		
less Vocational Grant				(29,522)		(38,161)		
Revenue for Purposes of Calculating "Ed Spending" & Estimated Tax Rate				1,476,103		\$1,713,532		
In accordance with VSA Title 16 § 563 an audit of the 2018-19 accounts of the Norwich School District was conducted by Plodzik and Sanderson CPA, of Concord, New Hampshire. A copy of the audit is available for review at the Town Manager's Office, Norwich, Vermont and at the Superintendent's Office, Hanover, New Hampshire. It can also be found on the SAU70.org website under the Finance Department tab.								

## **EXHIBIT 7: APPROPRIATIONS**

Following is a three-page Expenditure budget, which details total spending for the coming year. This report shows last year's revised budget and actual spending, as well as this year's budget. Finally, we have included the expenditure budget proposal for next year, as well as the dollar and percent differences in line items between the current year's budget and next year's proposal.

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 (GASB).

### **Functions include 4 numbers:**

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

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

3000 Operation of Non-Instructional Services: 3100 Food Services

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

5000 Other Outlays: 5100 Debt Service, 5200 Fund Transfers

### **Objects include 3 numbers:**

100 Personal Services: Salaries

200 Personal Services: Fringe Benefits

300 Purchased Services: Professional and Technical

400 Purchased Services: Property Maintenance and Repairs

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

600 Supplies: Consumables – general office/classroom, books

700 Property: Fixed Assets, Equipment and Improvements

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

Exhibit 7 - Norwich Proposed Appropriations Report

NORWICH SCHOOL DISTRICT					2021-22	2021-22	2022-23	Bgt Chg	
Func	Obj	Proposed Budget	2020-21	2020-21	Adopted	Exp'd &	Proposed	increase	%
		2022-23	Budget	Actual	Budget	Enc'd	Budget	(decrease)	Chg
<b>REGULAR EDUCATION</b>									
1100	100	Salaries--Teacher	1,752,354	1,790,586	1,787,497	1,980,500	1,992,554	205,057	
1100	100	Salaries--Ed Asst	77,266	51,622	82,028	49,157	51,753	(30,275)	
1100	100	Substitutes	22,000	25,839	22,000	12,000	22,000	0	
1100	100	Tutors, ESL & LEEP	73,174	138,619	69,737	194,317	95,488	25,751	
1100	200	Payroll Tax & Benefit	496,211	458,732	512,129	532,403	644,416	132,287	
1100	300	Purch Prof & Tech Svcs	9,700	7,116	10,100	5,601	36,197	26,097	
1100	400	Purch Prop Svcs	36,900	36,063	35,300	31,750	37,800	2,500	
1100	566	Tuition--Pre-K	100,680	83,291	83,000	113,152	54,840	(28,160)	
1100	568	Tuition--Vocational	27,000	31,886	27,000	27,000	27,000	0	
1100	600	Supplies/Textbooks	41,550	32,581	46,710	44,822	69,740	23,030	
1100	700	Property	13,825	12,972	13,825	12,404	19,050	5,225	
		<i>Function Total</i>	\$ 2,650,660	\$ 2,669,307	\$ 2,689,326	\$ 3,003,106	\$ 3,050,838	\$ 361,512	13.4%
<b>TECHNOLOGY</b>									
1120	100	Salaries	61,517	48,019	63,348	48,091	50,950	(12,398)	
1120	200	Payroll Tax & Benefit	20,391	5,039	18,910	4,535	7,875	(11,035)	
1120	400	Purch Prop Svcs	1,270	(286)	1,270	982	1,270	0	
1120	600	Supplies	15,180	13,998	16,485	15,650	21,224	4,739	
1120	700	Property	37,280	35,942	22,812	22,812	52,812	30,000	
		<i>Function Total</i>	\$ 135,638	\$ 102,712	\$ 122,825	\$ 92,070	\$ 134,131	\$ 11,306	9.2%
<b>SPECIAL EDUCATION</b>									
1200	100	Salaries--Teacher	406,749	392,894	414,548	428,892	347,749	(66,799)	
1200	100	Salaries--Ed Asst	350,618	238,486	232,380	170,768	201,672	(30,708)	
1200	200	Payroll Tax & Benefit	276,202	206,836	251,423	146,057	178,981	(72,442)	
1200	300	Purch Prof & Tech Svcs	89,650	94,218	97,100	85,508	108,850	11,750	
1200	400	Purch Prop Svcs	21,500	33,628	26,400	31,641	31,200	4,800	
1200	500	Other Purch Svcs	580	0	550	375	450	(100)	
1200	56x	Tuition	166,200	165,350	195,230	247,244	337,500	142,270	
1200	600	Supplies	7,450	5,511	7,350	4,111	7,400	50	
1200	700	Property	0	0	3,200	3,073	2,350	(850)	
		<i>Function Total</i>	\$ 1,318,949	\$ 1,136,923	\$ 1,228,181	\$ 1,117,669	\$ 1,216,152	\$ -12,029	-1.0%
<b>GUIDANCE</b>									
2120	100	Salaries	80,184	81,046	82,488	83,583	87,829	5,341	
2120	200	Payroll Tax & Benefit	29,310	26,645	31,094	28,082	30,647	(447)	
2120	600	Supplies	500	272	500	272	500	0	
		<i>Function Total</i>	\$ 109,994	\$ 107,963	\$ 114,082	\$ 111,937	\$ 118,976	\$ 4,894	4.3%
<b>HEALTH PROGRAM</b>									
2134	100	Salaries	85,190	85,127	87,557	64,038	62,698	(24,859)	
2134	200	Payroll Tax & Benefit	27,690	28,611	29,654	17,544	22,341	(7,313)	
2134	600	Supplies	2,700	2,313	2,700	2,680	2,700	0	
2134	700	Property	500	500	500	429	500	0	
		<i>Function Total</i>	\$ 116,080	\$ 116,551	\$ 120,411	\$ 84,691	\$ 88,239	\$ -32,172	-26.7%
<b>STAFF DEVELOPMENT</b>									
2213	100	Salaries	5,296	3,688	2,000	1,216	7,000	5,000	
2213	200	Staff Training Benefits	70,500	23,508	69,852	64,147	81,336	11,484	
		<i>Function Total</i>	\$ 75,700	\$ 27,099	\$ 71,852	\$ 65,363	\$ 88,336	\$ 16,484	22.9%
<b>MEDIA (Library)</b>									
2221	100	Salaries	81,604	83,032	81,604	81,748	84,526	2,922	
2221	200	P/R Tax and Benefits	22,431	23,528	23,575	9,176	11,644	(11,931)	
2221	600	Supplies	8,550	7,114	8,200	8,151	9,377	1,177	
2221	700	Property	700	185	0	0	300	300	
		<i>Function Total</i>	\$ 113,285	\$ 113,859	\$ 113,379	\$ 99,075	\$ 105,847	\$ -7,532	-6.6%

Exhibit 7 - Norwich Proposed Appropriations Report

NORWICH SCHOOL DISTRICT					2021-22	2021-22	2022-23	Bgt Chg	
Func	Obj	Proposed Budget	2020-21	2020-21	Adopted	Exp'd &	Proposed	increase	%
		2022-23	Budget	Actual	Budget	Enc'd	Budget	(decrease)	Chg
<b>SCHOOL BOARD SERVICES</b>									
2310	100	Salaries	5,700	5,816	5,896	5,581	5,947	51	
2310	200	Payroll Tax & Benefit	482	543	491	477	505	14	
2310	300	Purch Prof & Tech Svcs	16,500	34,060	16,500	18,260	16,500	0	
2310	500	Other Purch Svcs	2,000	2,344	2,000	1,800	2,000	0	
2310	800	Other Objects	7,400	7,960	7,400	6,490	7,400	0	
		<i>Function Total</i>	\$ 32,082	\$ 50,723	\$ 32,287	\$ 32,608	\$ 32,352	\$ 65	0.2%
<b>SCHOOL ADMINISTRATIVE UNIT #70</b>									
2320	300	Purch Prof & Tech Svcs	288,729	288,729	295,405	295,405	306,695	11,290	
		<i>Function Total</i>	\$ 288,729	\$ 288,729	\$ 295,405	\$ 295,405	\$ 306,695	\$ 11,290	3.8%
<b>SCHOOL ADMINISTRATION</b>									
2410	110	Salary--Principal & CSS	190,187	190,556	190,187	194,929	195,590	5,403	
2410	11x	Salary--Support	59,464	59,781	59,237	62,419	63,642	4,405	
2410	115	Salary Admin Team	28,235	26,220	29,587	26,351	29,587	0	
2410	200	Payroll Tax & Benefit	177,921	213,244	172,001	183,834	214,016	42,015	
2410	300	Purch Prof & Tech Svcs	4,340	940	4,340	2,576	3,920	(420)	
2410	400	Purch Prop Svcs	2,109	2,053	2,485	2,220	2,215	(270)	
2410	500	Other Purch Svcs	9,425	7,691	9,425	10,844	10,325	900	
2410	600	Supplies	11,365	10,809	10,615	11,247	10,715	100	
2410	700	Property	500	430	500	281	500	0	
2410	800	Other Objects	1,000	1,094	1,000	1,029	1,125	125	
		<i>Function Total</i>	\$ 484,546	\$ 512,818	\$ 479,377	\$ 495,730	\$ 531,635	\$ 52,258	10.9%
<b>MAINTENANCE OF PLANT</b>									
2610	400	Purch Prop Svcs	57,805	59,785	77,150	76,671	94,250	17,100	
2610	500	Other Purch Svcs	900	1,377	1,150	1,080	1,150	0	
2610	600	Supplies	8,650	15,109	13,000	12,580	14,500	1,500	
		<i>Function Total</i>	\$ 67,355	\$ 76,271	\$ 91,300	\$ 90,331	\$ 109,900	\$ 18,600	20.4%
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	126,307	115,279	129,610	128,393	128,211	(1,399)	
2620	200	P/R Tax and Benefits	38,986	30,194	33,417	32,818	33,494	77	
2620	400	Purch Prop Svcs	52,100	44,990	41,300	40,762	46,000	4,700	
2620	500	Other Purch Svcs	28,000	28,898	28,000	31,285	26,000	(2,000)	
2620	600	Supplies	71,750	66,427	81,750	78,020	84,000	2,250	
2620	700	Property	2,000	1,979	2,000	1,989	2,000	0	
		<i>Function Total</i>	\$ 319,143	\$ 287,767	\$ 316,077	\$ 313,267	\$ 319,705	\$ 3,628	1.1%
<b>GROUNDS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	22,800	22,535	36,300	35,514	38,500	2,200	
2630	600	Supplies	500	103	750	665	750	0	
		<i>Function Total</i>	\$ 23,300	\$ 22,638	\$ 37,050	\$ 36,179	\$ 39,250	\$ 2,200	5.9%
<b>PUPIL TRANSPORTATION</b>									
2711	500	Other Purch Svcs	254,937	228,542	260,000	202,832	266,500	6,500	
2711	600	Supplies	18,000	16,999	18,400	18,400	18,400	0	
		<i>Function Total</i>	\$ 272,937	\$ 245,541	\$ 278,400	\$ 221,232	\$ 284,900	\$ 6,500	2.3%
<b>SPECIAL EDUCATION TRANSPORTATION</b>									
2722	500	Other Purch Svcs	33,250	26,536	8,600	9,389	0	(8,600)	
		<i>Function Total</i>	\$ 33,250	\$ 26,536	\$ 8,600	\$ 9,389	\$ -	\$ -8,600	-100.0%
<b>FIELD TRIPS</b>									
2725	500	Other Purch Svcs	7,800	860	10,000	9,340	12,500	2,500	
		<i>Function Total</i>	\$ 7,800	\$ 860	\$ 10,000	\$ 9,340	\$ 12,500	\$ 2,500	25.0%



Exhibit 7 - Norwich Proposed Appropriations Report

NORWICH SCHOOL DISTRICT					2021-22	2021-22	2022-23	Bgt Chg	
Func	Obj	Proposed Budget 2022-23	2020-21 Budget	2020-21 Actual	Adopted Budget	Exp'd & Enc'd	Proposed Budget	increase (decrease)	% Chg
<b>SITE IMPROVEMENTS</b>									
4200	400	Purch Prop Svcs	24,300	26,473	67,300	66,659	30,000	(37,300)	
		<i>Function Total</i>	\$ 24,300	\$ 26,473	\$ 67,300	\$ 66,659	\$ 30,000	\$ -37,300	-55.4%
<b>BUILDING IMPROVEMENTS</b>									
4600	400	Purch Prop Svcs	81,900	93,145	71,000	70,168	93,000	22,000	
		<i>Function Total</i>	\$ 81,900	\$ 93,145	\$ 71,000	\$ 70,168	\$ 93,000	\$ 22,000	31.0%
<b>DEBT SERVICE</b>									
5100	800	Other Objects	47,660	47,603	46,691	46,693	45,724	(967)	
		<i>Function Total</i>	\$ 47,660	\$ 47,603	\$ 46,691	\$ 46,693	\$ 45,724	\$ -967	-2.1%
<b>INTERFUND TRANSFERS OUT</b>									
5220	900	Trnsfr to Food Svce Fund	15,000	3,633	15,000	5,596	13,000	(2,000)	
5300	930	Trnsfr to Spec Ed Rsv	0	0	0	0	0	0	
5300	930	Trnsfr to Bldg Maint Rsv	0	0	0	0	0	0	
		<i>Function Total</i>	\$ 15,000	\$ 3,633	\$ 15,000	\$ 5,596	\$ 13,000	\$ -2,000	-13.3%
<b>SCHOOL TOTAL</b>			\$ 6,218,308	\$ 5,957,151	\$ 6,208,543	\$ 6,266,508	\$ 6,621,180	\$ 412,637	6.65%
<b>Potential Other Warrant Article(s)</b>							25,000		
<b>Total</b>							\$ 6,646,180	\$ 437,637	7.05%
<b>Notes:</b>									
<p>1. "Func" and "Obj" are federally required accounting designations which refer to "function" and "object". A function might be "regular education" or "transportation". "Objects" designate the type of expense being reported, for example, wage expense, or equipment expense, relating to a particular function.</p> <p>2. The "budget" columns represent the adopted budget for the particular line item or group of line items. "Actual" represents the amount actually spent in the prior year. Exp'd &amp; Enc'd represents, in salary and benefit accounts, the expected expenditure through year end; and in other accounts, the actual expenditure, plus amount for which the school has issued purchase orders or contracts for goods or services. It may represent an estimate of year end, but more likely not.</p> <p>3. The "Bgt Chg" column represents the difference between the proposed budget and the current year's budget. The "% Chg" is computed based on the same columns.</p>									

EXHIBIT 8

**NORWICH SCHOOL DISTRICT**  
**Debt Service for Computing Excess Spending Threshold**  
**2022-23**

Norwich School District Debt	2013 HVAC Work			Total	End of Year Principal Balance
	Principal	Nominal Interest Rate	Nominal Interest Cost		
					450000
2013-14	\$45,000	1.1500%	\$5,175	\$50,175	\$405,000
2014-15	45,000	0.9500%	3,848	48,848	\$360,000
2015-16	45,000	1.0000%	3,600	48,600	\$315,000
2016-17	45,000	1.0000%	3,927	48,927	\$270,000
2017-18	45,000	2.1500%	3,430	48,430	\$225,000
2018-19	45,000	2.1500%	4,594	49,594	\$180,000
2019-20	45,000	2.1500%	3,626	48,626	\$135,000
2020-21	45,000	2.1500%	2,667	47,667	\$90,000
2021-22	45,000	2.1500%	1,691	46,691	\$45,000
2022-23	45,000	2.1500%	724	45,724	\$0
Totals	\$450,000		\$33,281	\$483,281	

Computation of Capital Cost and Debt Excluded from Excess Spending Threshold	Debt Service	from Dartmouth College	from Town of Hanover	Net Debt	Norwich Share %	Norwich Share \$
Budget Year Norwich School District Debt	\$45,724			\$45,724	100.00%	\$45,724
Technology Project	95,235			95,235	31.34%	\$29,849
Dresden Construction Project, FY03 Bond Issue	2,947,206	0	(100,000)	2,847,206	31.34%	\$892,371
Dresden Construction Project, FY04 Bond Issue	310,200			310,200	31.34%	\$97,223
Athletic Field Bond, FY07 Bond Issue	185,306			185,306	31.34%	\$58,079
HHS Drainage/Turf Upgrades, FY 19 Loan	81,840			81,840	31.34%	\$25,650
Less from Vt Construction Aid Fund				(230,452)	100.00%	(\$230,452)
				Net Total		\$918,443
				Divide by Equalized Pupils	629.02	\$1,460.12

1.A. NOR FY23 Bgt - 1.5.2022 JT no WAs  
Debt Svce - EX8

**NORWICH SCHOOL DISTRICT**  
**2022-23**  
**Facts and Figures**

Additional--or Reduced--Spending of:	\$100,000
is a percent change in budget of	1.61%
When divided by Equalized Pupils,	629.02
divided by the Base Amount,	\$12,937
multiplied by the Statewide Ed Tax Rate,	\$1.000
divided by the CLA,	84.39%
Results in tax rate impact of:	\$0.0146
Which is a percent change in the tax rate of:	0.78%
and results in an increase in taxes on a \$400,000 house of:	\$58.25

Change in Norwich Budget	% Chg in Bgt	Norwich Tax Rate Impact	% Chg in Tax Rate	Tax Paid on \$400,000 Property
\$10,000	0.16%	\$0.0015	0.078%	\$5.82
\$20,000	0.32%	\$0.0029	0.156%	\$11.65
\$30,000	0.48%	\$0.0044	0.235%	\$17.47
\$40,000	0.64%	\$0.0058	0.313%	\$23.30
\$50,000	0.81%	\$0.0073	0.391%	\$29.12
\$60,000	0.97%	\$0.0087	0.469%	\$34.95
\$70,000	1.13%	\$0.0102	0.547%	\$40.77
\$80,000	1.29%	\$0.0116	0.625%	\$46.60
\$90,000	1.45%	\$0.0131	0.704%	\$52.42
\$100,000	1.61%	\$0.0146	0.782%	\$58.25

**Note: Tax rate info preliminary and subject to state legislative changes. As of Jan. 11, 2021, the District is still awaiting ratified estimated equalized pupil counts.**

**NORWICH SCHOOL DISTRICT**  
**Proposed Budget**  
**2022-23**

**Balances in Reserve/Fund Accounts**

<b>Maintenance Reserve as of 6/30/21</b>	\$146,187
to be added during 2021-22	\$0
less commitments	\$140,000
Uncommitted Balance est for 6/30/22	\$6,187
 <b>Special Ed Reserve, as of 6/30/21</b>	 \$83,715
to be added during 2021-22	\$0
less commitments	\$0
Uncommitted Balance est for 6/30/22	\$83,715
 <b>Vermont Construction Aid Fund balance 6/30/21</b>	 \$586,672
to be added during 2021-22	\$0
less to be transferred to general fund during 2020-21	\$230,452
Uncommitted Balance est for 6/30/22	\$356,220
 <b>Vermont Construction Aid CD balance 6/30/21</b>	 \$23,728
to be added during 2021-22	\$0
less to be transferred to general fund during 2020-21	\$0
Uncommitted Balance est for 6/30/22	\$23,728



Exhibit 11: Staffing

Proposed Personnel - FTEs

NORWICH FTE CHANGES	2021-22	Changes	2021-22 Bgt to	2022-23	2021-22	2021-22
	Budgeted	2021-22	21-22 Actual		Actual to	Budgeted
	<u>Proposed</u>	<u>Actual</u>	<u>Difference</u>		2022-23 Proposed <u>Difference</u>	to 2022-23 Proposed <u>Difference</u>
Regular Ed Teachers	23.50	25.80	2.30	27.30	1.50	3.80
Regular Ed Assistants	3.48	2.95	(0.53)	2.02	(0.93)	(1.46)
Remedial Tutors (GF)	1.00	0.90	(0.10)	0.90	-	(0.10)
ESL Specialist	0.20	0.20	-	0.20	-	-
LEEEP Program Specialist	0.73	0.69	(0.04)	0.69	-	(0.04)
Technology Teacher	0.60	0.60	-	0.60	-	-
Technology Admin Asst	0.40	0.00	(0.40)	0.00	-	(0.40)
Special Ed Teachers	4.60	4.40	(0.20)	4.40	-	(0.20)
Speech & Language	1.00	1.00	-	1.00	-	-
Special Ed Assistants	9.23	7.59	(1.64)	5.85	(1.74)	(3.38)
Language Assistant	0.00	0.94	0.94	0.94	-	0.94
Early Essential Ed Teacher	0.40	0.40	-	0.10	(0.30)	(0.30)
Guidance Teacher	1.00	1.00	-	1.00	-	-
Nurse/Health Specialist	1.00	1.00	-	1.00	-	-
Library/Media Specialist	1.00	1.00	-	1.00	-	-
Principal Administrator	2.00	2.00	-	2.00	-	-
Administrative Assistant	1.00	1.00	-	1.00	-	-
Front Office Ed Assistant	0.98	0.98	-	0.98	-	-
Custodial	3.00	3.00	-	3.00	-	-
School FTE Totals	55.12	55.45	0.33	53.98	(1.47)	(1.14)

## Expenditures Totaled by Function Object

## NORWICH 2022-2023 PROPOSED BUDGET

<u>Object</u>	<u>Description</u>	<u>2021-2022 Budget Adopted</u>	<u>2022-2023 Proposed Budget</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
110	Teacher Salaries	\$2,523,508.00	\$2,648,306.00	\$124,798.00	4.9%
1XX	Other Salaries	\$800,662	\$778,890	(\$21,772)	-2.7%
2XX	Payroll Tax & Benefits	\$1,088,580	\$1,126,269	\$37,689	3.5%
235	Retiree Wages/Benefits	\$0	\$18,186	\$18,186	100.0%
240	Staff Development	\$69,500	\$80,800	\$11,300	16.3%
3XX	Purchase Prof'l & Tech Svcs	\$423,445	\$472,162	\$48,717	11.5%
4XX	Purch Prop Svcs	\$358,505	\$374,235	\$15,730	4.4%
5XX	Other Purch Svcs	\$319,725	\$318,925	(\$800)	-0.3%
56X	Tuition	\$305,230	\$419,340	\$114,110	37.4%
6XX	Supplies	\$206,460	\$239,306	\$32,846	15.9%
7XX	Property/Equipment	\$42,837	\$77,512	\$34,675	80.9%
8XX	Dues/Fees/Debt	\$55,091	\$54,249	(\$842)	-1.5%
9XX	Transfers - Capital/Food	\$15,000	\$13,000	(\$2,000)	-13.3%
<b>Totals</b>		<b>\$6,208,543</b>	<b>\$6,621,180</b>	<b>\$412,637</b>	<b>6.65%</b>

<u>Function</u>	<u>Description</u>	<u>2021-2022 Budget Adopted</u>	<u>2022-2023 Proposed Budget</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
1100	Regular Education	\$2,812,151	\$3,184,969	\$372,818	13.3%
1200	Special Education	\$1,228,181	\$1,216,152	(\$12,029)	-1.0%
2100	Guidance & Health Services	\$234,493	\$207,215	(\$27,278)	-11.6%
2200	Curriculum/Staff Development, Media/Library	\$185,231	\$194,183	\$8,952	4.8%
2300	School Board & Superintendent Services	\$327,692	\$339,047	\$11,355	3.5%
2400	School Administration	\$479,377	\$531,635	\$52,258	10.9%
2600	Building & Grounds Maintenance & Custodial	\$444,427	\$468,855	\$24,428	5.5%
2700	Transportation Services	\$297,000	\$297,400	\$400	0.1%
3100	Food Service Operations	\$15,000	\$13,000	(\$2,000)	-13.3%
4000	Building & Site Improvements	\$138,300	\$123,000	(\$15,300)	-11.1%
5000	Debt Service & Transfers	\$46,691	\$45,724	(\$967)	-2.1%
<b>Totals</b>		<b>\$6,208,543</b>	<b>\$6,621,180</b>	<b>\$412,637</b>	<b>6.65%</b>

	Projected	Actual						
	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	Cohort Survival Method Avg Past 5 years*
Kind	35	42	35	35	35	35	35	K to 1 plus 5 students
Grade 1	31	32	47	40	40	40	40	1 to 2 minus 1
Grade 2	33	42	31	46	39	39	39	2 to 3 plus 2
Grade 3	39	43	44	33	49	42	42	3 to 4 plus 6
Grade 4	38	40	49	50	39	55	48	4 to 5 plus 4
Grade 5	50	49	44	53	54	43	58	5 to 6 plus 2
Grade 6	45	45	51	46	55	56	45	
<b>TOTAL</b>	<b>294</b>	<b>293</b>	<b>301</b>	<b>304</b>	<b>301</b>	<b>310</b>	<b>311</b>	
<b>PreK*</b>	<b>14</b>	<b>18</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	
<b>TOTAL</b>	<b>308</b>	<b>311</b>	<b>337</b>	<b>340</b>	<b>337</b>	<b>346</b>	<b>347</b>	

\*Pre-Kindergarten is now a full day program effective 2021-22; 2 classes are planned for 2022-23

Marion Cross School		November 9, 2021	
		FY 21/22	FY 22/23
Service Contracts 2610	Vendor	Estimate	Estimate
UST, oil tank inspection	Gaftek	\$500.00	\$600.00
Fire System Inspection	Hampshire Fire	\$1,850.00	\$1,850.00
Fire Systems Monitor Service	Life Safety Systems	\$350.00	\$350.00
Night Intruder System		\$410.00	\$750.00
Camera System	Tasco	\$2,450.00	\$2,450.00
Access Control		\$3,300.00	\$3,300.00
Building Automation		\$1,900.00	\$1,900.00
Boiler Service	Combustion Services	\$4,000.00	\$5,500.00
Boiler Water & Steam Treatment	NxKem	\$1,500.00	\$1,500.00
Pressure Vessel Inspection	Hartford Steam Boiler	\$150.00	\$150.00
Elevator Inspection		\$940.00	\$1,000.00
Handicap Door Service	Northeast Door Corp	\$475.00	\$500.00
Pest Management Control	JP Pest	\$3,000.00	\$3,300.00
Septic Tank Service	Jays Septic	\$2,500.00	
Vt State Elevator Inspection Elevator	State of VT	\$225.00	\$225.00
Gym & Multi Maintenance	Danaher	\$3,750.00	\$3,500.00
Gym Equipment Inspection	Tri-State Folding Partition	\$900.00	\$950.00
Parking Lot Safety Lines	Terry Taylor	\$900.00	\$900.00
Asbestos Management Plan	RPF	\$350.00	\$0.00
Dude Solutions - FS Direct & Maintenance Direct Programs	Dude Solutions	\$2,700.00	\$3,425.00
<b>Total</b>		<b>\$32,150.00</b>	<b>\$32,150.00</b>
<b>Other Maintenance Services 2610</b>			
Labor - Dresden Maintenance Staff	Dresden School Dist	\$16,000.00	\$16,000.00
Doors & Windows		\$1,000.00	\$1,000.00
Life Safety	Hampshire Fire	\$2,500.00	\$2,500.00
HVAC		\$10,000.00	\$10,000.00
Electrical	MG Electric	\$2,500.00	\$2,500.00
Plumbing		\$3,000.00	\$3,000.00
Carpentry		\$2,500.00	\$2,500.00
Painting		\$5,000.00	\$5,000.00
Floors		\$1,000.00	\$1,000.00
Septic Tank Service/ Winter Pumping	Jays Septic	\$0.00	\$19,000.00
Facility Safety - walkways / handrails / signs		\$1,500.00	\$1,500.00
<b>Total</b>		<b>\$45,000.00</b>	<b>\$64,000.00</b>
<b>Telephone 2610</b>		<b>\$1,150.00</b>	<b>\$1,150.00</b>
<b>Repair Materials B&amp;G 2610</b>			
HVAC		\$6,000.00	\$6,000.00
Electrical		\$1,500.00	\$2,500.00
Plumbing		\$2,000.00	\$2,000.00
Carpentry		\$1,000.00	\$1,000.00
Painting		\$1,000.00	\$1,000.00
Building Accessories		\$750.00	\$1,000.00
Facility safety		\$750.00	\$1,000.00
<b>Total</b>		<b>\$13,000.00</b>	<b>\$14,500.00</b>
<b>Uniforms 2620</b>	Hirschs	\$1,500.00	\$1,500.00
<b>Water 2620</b>	Norwich Fire	\$3,300.00	\$4,000.00
<b>Roof Maintenance 2620</b>	Melanson	\$2,000.00	\$2,000.00
<b>Carpet / Tile Replacement 2620</b>		\$16,000.00	\$0.00
<b>Custodial Equipment Repair 2620</b>		\$750.00	\$1,000.00
<b>Custodial Supplies 2620</b>		\$18,000.00	\$19,000.00
<b>Electricity 2620</b>	Green Mountain Power	\$33,000.00	\$34,000.00
<b>Heating (oil) 2620</b>	Dead River	\$30,000.00	\$30,000.00
<b>Custodial Equipment 2620</b>		\$2,000.00	\$2,000.00
<b>Trash Removal / Dumpster ( 1 roll off) 2630</b>	Casella	\$8,500.00	\$9,500.00
<b>Grounds Contractor Services 2630</b>	Maks	\$27,800.00	\$29,000.00
<b>Grounds Supplies / Improvements 2630</b>		\$750.00	\$750.00
		\$143,600.00	\$132,750.00
<b><u>SITE IMPROVEMENTS 4200</u></b>			
<b>Playgrounds</b>			
Playground Maintenance - playspace woodchips		\$3,000.00	\$3,000.00
Playground replacement - playspace site work			
<b>Asphalt</b>			
Parking, north circle, paving & new curbing			
Parking, south driveway, paving		\$10,000.00	
Walkway, paving, hardpack		\$1,500.00	
Parking Lot / Line painting		\$1,000.00	
Parking Lot / Walks, crack filling & sealing			
Basketball Court, maintenance		\$8,000.00	\$8,000.00
<b>Concrete</b>			

Exterior Door Landing, pre-K (concrete pad)		\$1,800.00	\$1,000.00
<b>Fencing</b>			
Fencing PreK		\$1,000.00	
Playground Fencing			\$10,000.00
<b>Gardens</b>			
Gardening-Pruning		\$1,000.00	\$2,000.00
<b>Stormwater</b>			
Yard drain repair along front walkway		\$2,500.00	\$3,000.00
<b>Wastewater</b>			
Septic Tank Pumping / Winter Months		\$35,000.00	moved to correct funding line
<b>Trees</b>			
Tree Planting			
Tree Removal		\$2,500.00	\$3,000.00
Tree Pruning			
<b>Totals (Site Impro.)</b>		<b>\$67,300.00</b>	<b>\$30,000.00</b>
<b>BUILDING IMPROVEMENTS 4600</b>			
<b>HVAC</b>			
Ventilation upgrades			
Boilers convert to propane			
UST #2 Fuel Oil, 1-10,000 Remove			
<b>ELECTRICAL / PHONES / ALARM SYSTEMS</b>			
Fire Alarm System, Phase 3 add door magnets		\$50,000.00	\$37,000.00
Lighting upgrade to LED all interior spaces			
Emergency Generator - Electrical connection			
Security Camera		\$2,000.00	
<b>ELEVATOR</b>			
Maintenance			
<b>PLUMBING / SEWER</b>			
Water Main, increase to 4"			
Septic system/Leach field eval			
Septic System Leach Field Repairs			
New Bathroom 2nd floor			\$35,000.00
Bathroom accsserories, toilet compartments			\$15,000.00
<b>ARCHITECTUAL / INTERIOR</b>			
Kitchen, exhaust hood upgrade			
Nurse Office, wall cabinet		\$500.00	
Carpeting / Tile			\$50,000.00
Classroom Doors, replace door unit		\$6,000.00	\$10,000.00
Classroom Painting		\$7,500.00	
Classroom window shades			\$10,000.00
Hallway Doors			
Hallway Painting		\$5,000.00	\$5,000.00
<b>ARCHITECTUAL / EXTERIOR</b>			
Signs, new signs for building (driveway sign & 1898)			
Doors, replace door units / hardware GYM entrance			\$6,000.00
Windows, (1898 building)			
Windows, Lower level, Music Room (4)			\$6,000.00
<b>ROOFING / DRAINS</b>			
Infra-red Analyzers (30,000 sqft)			
Restore or replace 11,000 sqft (flat roof)			
Replace (20 to 25 square) shingle roofing			
<b>INSULATION</b>			
<b>FOUNDATION</b>			
<b>Totals (Bdg Imp.)</b>		<b>\$71,000.00</b>	<b>\$174,000.00</b>
			<b>\$93,000.00</b>