

Norwich | Dresden School Districts

2022-23 SCHOOL YEAR BUDGET

MISSION STATEMENT OF THE

Marion Cross School

Marion Cross School is a nurturing pre-K through sixth-grade public school that:

- Promotes educational excellence and fosters a lifelong love of learning.
- Empowers all students to realize their intellectual, physical, emotional, creative, and social potential.
- Partners with families and the community to develop responsible local and global citizens who can adapt to a changing world.

NORWICH SCHOOL BOARD

Tom Candon, *Chair*
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Lisa Christie, *Vice Chair*
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For more detailed budget information see the Annual Town and School District Report, available at Town Hall, or visit the website for School Administrative Unit #70, www.sau70.org and click on the School Boards link and Budgets option.

Norwich Meetings

DELIBERATIVE SESSION

Monday, February 28th, 7 p.m.

Zoom only. Due to the special circumstances surrounding COVID-19, this meeting will take place in remote fashion.

The meeting will also be streamed on CATV.

ALL DAY VOTING

Tuesday March 1st, 7:00 a.m. to 7:00 p.m.

Tracy Hall

ABSENTEE BALLOTS WILL BE AVAILABLE AHEAD OF THE IN-PERSON VOTING DATE.

By Town Meeting Day it will have been nearly 24 months since the pandemic began. Last year, in this space, I wrote about the commitment and sheer will and determination that it took for our whole community to come together to provide the best educational opportunities for our children. Unlike in much of the rest of the country, after finishing the last three months of the 2020 school year with remote learning, we returned to full-time in-person learning for the 2020-21 school year, while offering a remote option. It was not easy, but all remained committed to the effort, were flexible, and came up with creative ways to make the best of a difficult situation. Drop off and pick-ups were reorganized, classes spent much more time outside, everyone settled into new safety protocols, and we made it through the year.

With the spring 2021 roll out of vaccines to combat the pandemic, we hoped we'd be well on the way back to normal operations for the 2021-22 school year. Unfortunately, that has not yet been the case. However, our school staff continue their remarkable efforts at keeping our classes in-person, while taking on added responsibilities that, at times, has included regular testing and contact tracing. Through all of this, school climate surveys of students, parents, and staff have returned positive results and both internal and statewide testing metrics have shown increases in student achievement; remarkable given the situation and by comparison to the rest of the State, which saw significant decreases, and a testament to the dedication of our teachers, staff, and larger community. (For information on these surveys and results, see Principal Gonyaw's presentation posted to the January 5th meeting of the Board in BoardDocs.)

In spite of all it has taken to just maintain operations, our administration, teachers, and staff, also have continued to move forward with efforts to improve curriculum, address equity issues, and much more. See Principal Gonyaw's report for further detail. The District is also embarking on its (somewhat pandemic-delayed) strategic planning effort, which has begun (again), in earnest. We will keep you updated on the progress in developing the plan and make you aware of opportunities to contribute.

For the upcoming fiscal year, we are proposing a 6.65% increase to the budget for the Marion Cross School (MCS). This increase also takes into account adjustments to staff positions that were implemented this school year (increases in teaching staff, but decreases in other staff areas), after the budget was passed, to address class sizes. For next year, we are proposing to add a second, full-day, Pre-K class that would add another teacher. Budget-to-budget, the total staff numbers at MCS are down, but those in the regular education teacher areas are up 3.8 FTE (with 2.3 FTE having been added this school year). Approximately two thirds of the proposed increase is due to a combination of salary changes, health insurance increases and different coverage selections, and special education tuition payments.

Entering into the Board meeting at which we voted on the budget proposal (January 13th), the tax rate increase using the lowest potential Homestead yield was estimated to be 3.64%, or \$.06 (-1.45% on the income sensitivity percentage). Just prior to the meeting, we learned that the State had adjusted our equalized pupil count (the calculation of students enrolled) downward, which had a significant effect on the tax rate calculation, raising it to a 6.9% increase, or \$.13 (1.81% on the income sensitivity percentage). Another precipitous drop in the Common Level of Appraisal, nearly 6% to 84.39%, is affecting the tax rate increase as well. If you are a close follower of the way Vermont's education funding is set, you'll know that this number is likely to change again. There is a good possibility that the equalized pupil count will be re-adjusted and the beginning of a discussion in Montpel-

lier is underway regarding how to allocate a \$90M surplus. The Governor has informed the Legislature that his preference is to split the funds; \$45M for new, school-related projects, and \$45M to offset taxes. We will track the course of that discussion.

I want to highlight a couple of things you will see on your Dresden ballot. In addition to the regular Dresden budget for operations of the Richmond Middle and Hanover High Schools, there are articles for the new contract agreements with the Hanover Education Association and the Hanover Support Staff, as well as articles to make repairs to the baseball diamond at Dresden Fields and to build a new track at the high school. The teacher and support staff agreements are for two and three years, respectively. The article for the baseball field improvements is in recognition of the poor turf and drainage issues that have arisen in the last few years. In one particularly wet spring, the baseball teams were only able to use the field for eight days of the season. Similarly, the high school track has degraded to a point where it risks being decertified for competitive use. While passage of the articles for both contracts will have an impact on the next year's tax assessment, the tax implications of the articles for the baseball field and track will not be felt until the FY24 budget.

We continue our assessment to come to a resolution on the Marion Cross School's septic system. Spring testing indicated possibilities for building a system at the Dresden Fields and we continue to consider other options as well, with the hope of offering a warning article at next year's Town Meeting. Other areas that need addressing on the MCS grounds are lining up behind this resolution, including the need to replace/upgrade playground equipment, which sit on top of the current system.

As noted above, we have been fortunate to see continued, and even increased, achievement for our students. Much of this is due to the extraordinary commitment of our school staff and the support of our community. However, there are other communities, throughout the State, that are not so fortunate and are not able to provide the resources that we do. The system of "weighting" students to determine education funds distribution, that has been in effect for many years, has been reassessed in the last couple of years, with a study and resulting task force to determine how to implement the findings of the study. The study has found that the weighting factors in place for student need, poverty level, English language learning, and population density were not empirically derived. The Legislature is taking the recommendations of the task force into consideration this year and there is a good chance that, within the next couple of years, new weights will be implemented. By early estimates, this could have a significant increase on tax rates in Norwich. We will track these discussions and provide updates as we have them.

If it hasn't been clear in the words above, much thanks is owed to the continued extraordinary efforts of our school administration, the teachers and staff who are with our students every weekday, and to a large parent and volunteer community, whose support is immeasurable. I also want to extend thanks to Kelley Hersey who stepped down from the School Board in October, after nearly six years. Kelley most recently chaired the SAU70 Board, guiding discussions on pandemic response and equity work, among other issues. She also served on the policy, Superintendent evaluation, and Superintendent Search committees, and as liaison to the Marion Cross PTO and Hartford Area Career and Technology Center's Regional Advisory Board. The Board will miss her dedicated service.

Finally, thank you for your support of the schools. If you ever have questions, or concerns, please feel free to reach out.

—Tom Candon, *Chair, Norwich School Board*

Norwich School District

2022-23 SCHOOL YEAR BUDGET

The Norwich School Board is recommending a Norwich School District budget totaling \$6,621,180 (which includes the \$2,500 in Article 5) for the support of the Marion Cross School for 2023-2024. This represents an increase of \$412,637 or 6.65% in the expenditure budget compared to the current year. 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. The Average Daily Membership appropriation percentage calculation between the two districts has shifted 0.944% more to Hanover than the prior year predominantly due to the addition of Hanover's 6th graders as Dresden students. When combined with the proposed Dresden base expenditure budget assessment (no other articles), the total budget-to-budget expenditure comparison will result in a total assessment increase of \$1,304,243 or 9.65%. Due to variations in revenue in both districts, the Education Spending (on the base budget assessments) will recognize an increase of 8.86% or \$1,066,814. At this writing, the projected equalized pupil number is 612.60 down (20.38) or (3.22%) from last year resulting in a per-pupil spending increase of \$2,610 or 13.72% and the the Common Level of Appraisal has again dropped considerably from 90.28% down to 84.39%, a 6% decline which causes a significant increase on the proposed rate. Projecting the Norwich tax rate can be problematic due to parts of the calculation which are set by the State of Vermont and are subject to change until they are voted on as late as May. There are also variables caused by potential additional warrant articles in the Dresden District. Please see projected rates below.

The other wild card is the Homestead Property yield which may be set as low as \$12,937 or as high as \$13,846. The higher the yield,

the lower the tax rates. As of January 13th with the information provided so far, we can project the following: MCS direct assessment when combined with the Dresden's base build assessment and a lower yield of \$12,937 may result in a tax rate of \$1.9605 or an increase of 5.26% or 0.0980 cents per \$100 of assessed property value (an increase of \$490 on a \$500,000 home); if we project it with a middle yield of \$13,391 it may result in a tax rate of \$1.8939 or an increase of 1.69% or 0.0314 cents per \$100 of assessed property value (an increase of \$157 on a \$500,000 home); and when using the highest of potential yields of \$13,846 it may result in a tax rate of \$1.8318 or a decrease of (1.65%) or (0.0307) cents per \$100 of assessed property value (a reduction of \$153 on a \$500,000 home).

With all Dresden articles (except Article 2 athletic projects) and the above mentioned ADM percentage shift, the total Dresden assessment to Norwich is expected to be \$8,348,531, an increase of \$1,035,998 or 14.17%. With all articles when combined with the elementary assessments and a lower yield of \$12,937 may result in a tax rate of \$1.9908 or an increase of 6.89% or 0.1283 cents per \$100 of assessed property value (an increase of \$641 on a \$500,000 home); if we project it with a middle yield of \$13,391 it may result in a tax rate of \$1.9232 or an increase of 3.26% or 0.0607 cents per \$100 of assessed property value (an increase of \$303 on a \$500,000 home); and when using the highest of potential yields of \$13,846 it may result in a tax rate of \$1.8601 or a decrease of (0.13%) or (0.0024) cents per \$100 of assessed property value (a reduction of \$12 on a \$500,000 home). Without such a drastic drop in the Common Level of Appraisal (CLA), all of the scenarios shared above would have resulted in a tax rate decrease except the lowest yield which would have netted an increase of 0.0004.

NEGOTIATIONS: The School Board entered into negotiations with the Support Staff union in November of 2019. Due to the pandemic and changes in personnel, the negotiations with Support Staff stalled and began again in January of 2021. The 2021-22 and 2022-23 budgets have been built carrying only the cost of step and track increases at the 2019-2020 wage levels and insurance rate increases based on the employee census updated to actual. We began negotiations with the Teachers union on January 24th and the 2022-23 budget is built carrying only the cost of step/track increases as well as insurance increases. At this point, the School Board has not reached agreements with either union. Assuming we reach agreements in the near future, we will have to fund unbudgeted costs which may cause significant changes in programmatic funding.

ENROLLMENT AND STAFFING: Projecting future enrollments are still challenging due to ever changing enrollment levels. Last year, our projected enrollment was 294 in K-6 and 14 for our onsite Pre-K program. As of October 1, we had 293 students enrolled in K-6 with another 18 enrolled in our Pre-K program. We have projected the enrollment using a simple projection method taking into account historical changes along with actual enrollment on October 1. Next year we expect to have 301 students in K-6 with another 36 in Pre-K as we expand the program and add another class of 18. This is 26

students more than our October 2021 count.

A summary of Marion Cross School staffing, shown as Exhibit 11 can be found on the District website with the Budget Narrative and Exhibits. 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 LEEEP (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 increasing in the teaching lines by \$124,798 and decreasing in all others by (\$21,772).

PRE-K PROGRAMMING: The budget includes an appropriation to accommodate the placement of three and four-year-olds in local programs for instruction. We have lowered the funding for Pre-K instruction in out-of-district locations based on current usage and the addition of another Pre-K class onsite. The budget of \$54,840

will cover 15 students in out of district, local placements. Vermont State law provides public funding for at least ten hours of instruction for three and four-year-olds whose parents opt for it.

SPECIAL EDUCATION: 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 resulting from Act 163 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. 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). Special Ed Tuition will be experiencing a significant increase of \$142,270 due to a projected change in the student population and present out of district needs. All other special education service changes amount to \$7,050.

MEDICAL INSURANCE: Our medical insurance is budgeted with a rate increase for the current Public School Employee Health benefits bargaining agreement driver for the 2022-23 school year of 5.2%. Beginning January 1, 2023, the first dollar District Paid HRA coverage amounts for certified employees will be reduced by (\$200).

FOR MORE INFORMATION: For more budget information see the Annual Town and School District Report, mailed to all residents, or visit the School Administrative Unit #70 website at www.sau70.org, and click on the School Boards tab and then the "Budgets" link.

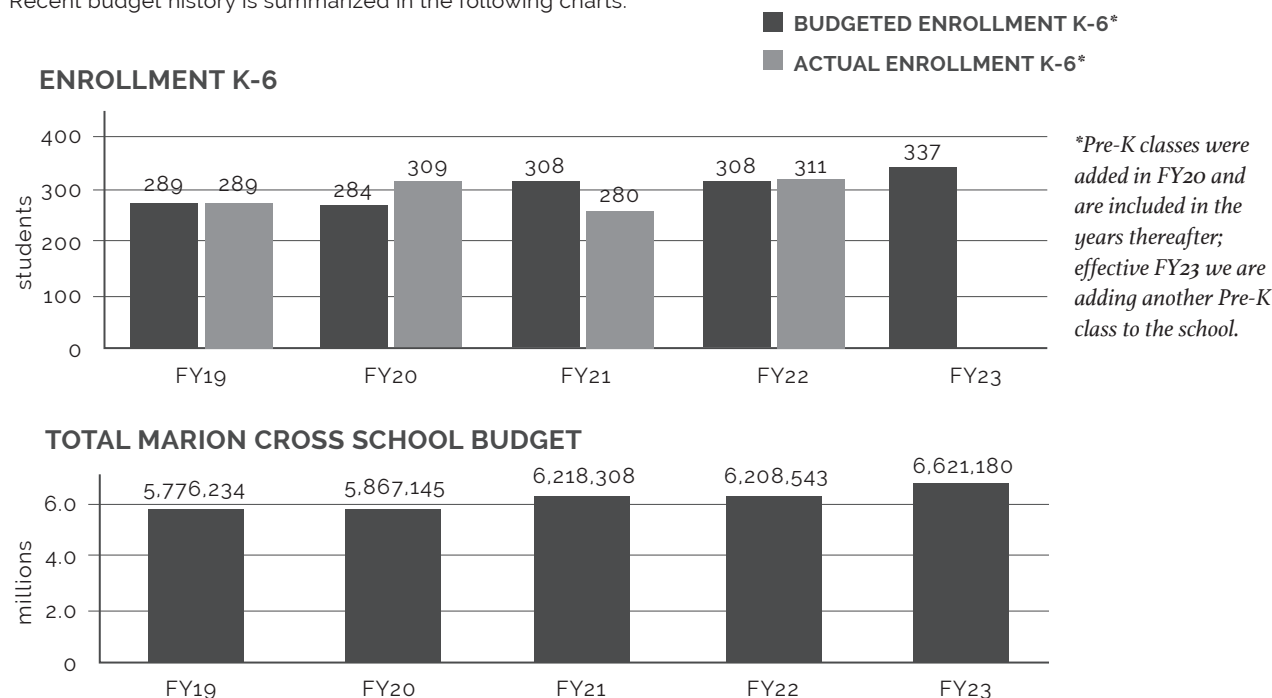
Norwich Budget Highlights

2022-23 SCHOOL YEAR BUDGET

The Norwich School District budget covers the following costs:

- Operation of the Marion Cross School (Pre-K through 6th Grade)
- Extraordinary special education services for Norwich students (Pre-K through age 21)
- Bus Transportation for all Norwich students (Kindergarten through 12th Grade)

Recent budget history is summarized in the following charts:



ENROLLMENT & STAFFING

BUDGETED ENROLLMENT	FY19	FY20	FY21	FY22	FY23	% Chg
Budgeted Enrollment K-6	284	308*	302*	308*	337*	9.4%
BUDGETED STAFF						
Classroom Teachers	15.5	17.5	19	19	22	15.8%
Art, Music, PE, Specials Teachers	4.3	4.5	4.5	4.5	5.3	17.8%
Special Ed Certified Staff	3.8	4.8	4.8	4.8	4.4	-8.3%
Other Staff	35.5	31.2	26.7	26.8	22.3	-16.9%
TOTAL STAFF	59.1	58.0	55.0	55.1	54.0	-2.1%

*Budgeted Enrollment includes Pre-K class attendees.

NORWICH SCHOOL DISTRICT BUDGET SUMMARY

BY MAJOR FUNCTION	BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21	BUDGET 2021-22	BUDGET 2022-23	%CHG
Regular Education	\$2,483,260	\$2,445,343	\$2,648,860	\$2,689,326	\$3,050,838	13.4%
Technology	158,372	159,184	135,638	122,825	134,131	9.2%
Special Education	1,341,058	1,227,312	1,318,949	1,228,181	1,216,152	-1.0%
Guidance	97,362	104,271	109,994	114,082	118,976	4.3%
Health Services	100,587	109,193	116,080	120,411	88,239	-26.7%
Staff Development	81,300	80,300	75,700	71,852	88,336	22.9%
Media (Library)	107,839	111,039	113,285	113,379	105,847	-6.6%
School Board	29,375	29,316	32,082	32,287	32,352	0.2%
SAU Assessment	238,516	254,402	288,729	295,405	306,695	3.8%
School Administration	400,325	459,842	484,146	479,377	531,635	10.9%
Op & Maintenance of Plant	357,420	365,124	409,798	444,427	468,855	5.5%
Transportation	286,106	311,743	316,187	297,000	297,400	0.1%
Student Lunch	1,800	2,000	-	-	-	n/a
Site & Bldg Improvements	31,800	90,450	106,200	138,300	123,000	-11.1%
Debt Service	49,114	48,626	47,660	46,691	45,724	-2.1%
Interfund Transfers Out	12,000	69,000	15,000	15,000	13,000	-13.3%
TOTALS	\$5,776,234	\$5,867,145	\$6,218,308	\$6,208,543	\$6,621,180	6.65%

*Adjusted to actual based on budgets as ratified/reported to the State education agency which may include budgetary transfers.

Explanations of the Warrant Articles

FOR THE 2022 NORWICH SCHOOL DISTRICT ANNUAL MEETING

ARTICLE 1: Elect a Moderator of the Town and School District meeting for one year.

The moderator is voted upon annually and presides over town meeting.

ARTICLE 2: Elect Town and School District Officers for terms starting in 2022.

School district officer positions are voted upon annually. There are five Norwich School Board positions; four are staggered three-year terms and one is a two-year term. All positions also serve on the Dresden School Board and the SAU Board, however the two-year position does not hold voting privileges in Dresden. This year there are 2 seats coming up for election. One seat is a two-year term and one seat is a 3-year term.

ARTICLE 3: Hear and act on the reports of the officers of the Town and Town School District.

Each year the Norwich School District presents the proposed budget to the voters at Town Meeting. In odd numbered years the School District presents first, in even numbered years the Town presents first.

ARTICLE 4: To authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year in accordance with the provisions of 16 VSA § 562(9).

In the event that school district tax revenues are not received in a timely manner, the school district requests authorization from the electorate to borrow money to cover necessary expenditures.

ARTICLE 5: Shall the voters of the Norwich Town School District determine and fix the salaries of the School Board members in the sum of \$500 each per year for a total of \$2,500 in accordance with the provisions of 16 VSA § 562(5)?

The salary for School Board members is voted upon annually. This figure is unchanged from last year.

ARTICLE 6: Shall the voters of the Norwich Town School District approve the School Board to expend \$6,618,680 which is the amount the School Board has determined to be necessary for the ensuing 2022-23 fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$21,404 per equalized pupil (this includes the current proposed Dresden assessment for 7-12th grade). This projected spending per equalized pupil is 12.48% higher than spending for the current year.

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 12.48% (which includes the Dresden Assessment due to increase by 12.19% or \$891,606, not including any additional warrant articles). Combined with the elementary assessments for the Norwich budget build and after revenues and fund balance, this results in a total increase of education spending of \$1,066,814 or 8.86%. Projecting the Norwich tax rate can be problematic due to parts of the calculation which are set by the State and have not yet been finalized. Other changes we know include: the Common Level of Appraisal has again dropped considerably from 90.28% down to 84.39%, a 6% decline which has caused a significant increase on the proposed rate and our current projected equalized pupil count has dropped by 20.38 FTEs as of the January 13th report. The other wild card is the Homestead Property yield which may be set as low as \$12,937 or as high as \$13,846. The higher the yield, the lower the tax rates. As of January 13th with the information provided so far, we can project the following: MCS direct assessment when combined with the Dresden's base build assessment and a lower yield of \$12,937 may result in a tax rate of \$1.9605 or an increase of 5.26% or .0980 cents per \$100 of assessed property value (an increase of \$490 on a \$500,000 home); if we project it with a middle yield of \$13,391 it may result in a tax rate of \$1.8939 or an increase of 1.69% or 0.0314 cents per \$100 of assessed property value (an increase of \$157 on a \$500,000 home); and when using the highest of potential yields of \$13,846 it may result in a tax rate of \$1.8318 or a decrease of (1.65%) or (0.0307) cents per \$100 of assessed property value (a reduction of \$153 on a \$500,000 home).

Estimation of tax rates in Norwich can be difficult given the State's education funding formula and timelines for ratifying data used in the calculation. To review projected tax rates with all Warrant Articles included, please refer to the main 2022-2023 School Year Budget write up in the Dresden section of the brochure.

ARTICLE 7: Transact any other business that may legally come before the annual meeting of the Norwich Town School District.

ARTICLES WERE ADOPTED THE 13TH DAY OF JANUARY, 2022.

Tom Candon, *Chair*
Lisa Christie, *Vice Chair*
Neil Odell
Garrett Palm
Lily Trajman

DRESDEN SCHOOL DISTRICT

2022-23 SCHOOL YEAR BUDGET

MISSION STATEMENT OF

Richmond Middle School

Our mission is to inspire students to build the skills and compassion necessary to succeed in a complex world and, as they move toward greater independence, empower them to examine the impact their actions have on themselves, others, and the environment.

For this school community to thrive, teachers, staff, parents, and students will work together to:

- Communicate effectively in a variety of ways
- Think critically and creatively to identify and solve a range of problems
- Contribute positively to the classroom, school, and broader community by
 - Participating in decision making
 - Valuing diversity
 - Taking responsibility for their own actions
 - Resolving conflicts peacefully

MISSION STATEMENT OF

Hanover High School

Hanover High School is an active learning community that provides broad academic and co-curricular programs. We engage students' minds, hearts and voices so that they become educated, caring and responsible adults.

All students are given the opportunity to use their

- minds to pursue excellence, academic challenge and personal success.
- hearts to respect and care for the emotional and physical well-being of themselves and others, and for the environment.
- voices to contribute to the democratic process and the common good.

DRESDEN SCHOOL BOARD

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Hard to believe we are now approaching the third year of the pandemic. Time sure flies . . . ! And yet, thanks to the steadfast and tireless work of our students, their families, our community, and the Dresden staff, our focus on teaching and learning has continued to sharpen. It has not been easy, but everyone has shown an unwavering commitment to ensuring we kept our schools open and our students had as normal a school year as was possible.

This past year, Dresden saw Julie Stevenson pick up the reins at HHS and admirably serve as the Interim Principal. Julie jumped right into her new role and in partnership with RMS's Principal Tim Boyle and their administrative teams they worked with the teachers and staff to stabilize and strengthen the Dresden School District. In the buildings, our custodians, staff, administrators, and teachers worked tirelessly to ensure Dresden offered safe and healthy campuses where our students could learn and grow. We recognize that none of this has been easy. Our staff and students have truly achieved the impossible through determination, collaboration, and daily appreciation for the support of this exceptional community.

This past year, teachers, staff, administrators, and community members have continued the work on our essential equity initiative. The Dresden School District, in conjunction with SAU-70 and our two elementary school is also undertaking its strategic planning effort. We will keep you updated on the progress in developing the plan and make you aware of opportunities to contribute.

Even as we have responded to the many changes brought on by COVID-19, many things have remained the same. Over the past five months, Dresden's principals and their teams have worked closely with the SAU-70 staff and the Dresden School Board to develop a budget for the 2022-2023 school year. Because the events over the past two years have reminded us how important strong, equitable ties to education are for our students; how passionate and talented our teachers, staff and administration are; and how public schools are the backbone of our community and economy, I would like to highlight several items in this year's district budget:

- In September, the Dresden 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. 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. The proposed 2022-2023 Dresden District Budget comes in 4.04% higher than last year's approved budget and Dresden District's portion of the net assessment is 15.77% higher than last year. This increase in the net assessment is primarily driven by the 2022-2023 budget being the first year that the Hanover sixth graders will be considered part of the Dresden student enrollment as ratified by both Dresden and Hanover voters in March 2021. Therefore, the nearly \$2 million revenue associated with the historical tuition arrangement between the Hanover and Dresden School Districts will be removed from revenue in Dresden and its matching expense in Hanover. Therefore, as expected, Dresden will see a large one-time change in its revenue line in the 2022-2023 budget compared to the prior year.
- RMS enrollments based on actuals are projected to increase by 14, predominantly in the 6th grade cohort, so teacher FTE adjust-

ments are necessary to equalize programming. RMS 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.

- HHS enrollments based on actuals are projected to decrease by 29 students. We have been reviewing class sizes and sections 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 0.40 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 to better manage all of them and provide proper oversight along with expanded guidance and non-competitive athletic program opportunities, we have added a 1.0 FTE for an Assistant Athletic Director. 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.
- Finally, the Dresden School Board supports several Warrant Articles (#2, #4, #5, and #7) on this year's ballot. The board recognizes the need to mitigate the Dresden Fields baseball field's poor natural turf and drainage problems that have arisen in the last few years. The board also recognizes that the high school track has degraded to a point where it risks being decertified for competitive use. Warrant Article 2 will allow us to make these necessary repairs to the diamond and to build a new track at the high school. Any tax implications of Article 2 will not be felt until the 2023-2024 school year budget. Articles 4 and 5 cover the new contract agreements with the Hanover Education Association (2-year agreement) and the Hanover Support Staff (3-year agreement). Passage of the articles for both agreements will have an impact on the 2023 tax assessment. Finally, the Dresden School Board supports Article 7's authorization to retain up to 5% of the current fiscal year's net assessment of the year-end unassigned general funds. Such an authorization would permit the district to address unforeseen expenditures during the year.

While the changing needs of our student population presents the need for budgetary and logistical adjustments. The Dresden School Board and school administration know that the excellence of our schools depends on the support and involvement of our community, and we are grateful for the confidence that you have placed in us and your tremendous support of our schools. We will continue to refine and evaluate our programs to meet the high standards we demand for our children's education, while being mindful of the financial costs to our community.

— Rick Johnson, *Chair, Dresden School Board*

Dresden School District

2022-23 SCHOOL YEAR BUDGET

The Dresden School Board is recommending a school district budget totaling \$29,795,508 (including all articles except the capital athletic projects in Article #2) for the support of the Richmond Middle and Hanover High Schools for the 2022-2023 school year. As of December 2021, the consumer price index for the New England Region was 5.9%.

The amounts in all the articles combined, except the capital project article 2, represent an expenditure increase of \$1,590,847 or 5.64% budget-to-budget compared to the current year (without inclusion of the technology project bond). Due to large decreases in projected revenue of (\$2,321,790), the budget assessment overall is increasing \$3,912,637 or 17.84%, if articles #4 and #5 pass. When combined with the proposed elementary school budgets, the total budget-to-budget assessment changes result in a 3.08% increase for Hanover (includes all articles for both districts, except Article 2) and a 10.71% increase for Norwich (includes all articles for both districts, except Article 2).

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. The Average Daily Membership appropriation percentage calculation between the two districts has shifted 0.944% more to Hanover than the prior year predominantly due to the addition of Hanover's 6th graders as Dresden students.

Hanover's share: With all articles except Article 2, the total Dresden assessment to Hanover is expected to be \$17,500,337 an increase of \$2,876,640 or 19.67%. Combined with the elementary assessments including all articles, this results in a projected tax rate increase for Hanover of 3.47% or 0.37 cents

per \$1,000 of assessed property value (an increase of \$185 on a \$500,000 home).

Norwich's share: With all articles except Article 2 and the above mentioned ADM percentage shift, the total Dresden assessment to Norwich is expected to be \$8,348,531, an increase of \$1,035,998 or 14.17%. To complicate matters, the Common Level of Appraisal has again dropped considerably from 90.28% down to 84.39%, a 6% decline which has caused an additional increase of 0.1279 cents on the rate. Additionally, Norwich's current projected equalized pupil count has dropped (20.38) as of the January 13th report. The other wild card here is whether or not the State will set the Homestead Property yield at a low of \$12,937 or a high of \$13,846. The higher the yield, the lower the tax rates. As of January 13th with the information provided so far, we can project the following: Dresden with all articles when combined with the elementary assessments and a lower yield of \$12,937 may result in a tax rate of \$1.9908 or an increase of 6.89% or 0.1283 cents per \$100 of assessed property value (an increase of \$641 on a \$500,000 home); if we project it with a middle yield of \$13,391 it may result in a tax rate of \$1.9232 or an increase of 3.26% or 0.0607 cents per \$100 of assessed property value (an increase of \$303 on a \$500,000 home); and when using the highest of potential yields of \$13,846 it may result in a tax rate of \$1.8601 or a decrease of (0.13%) or (0.0024) cents per \$100 of assessed property value (a reduction of \$12 on a \$500,000 home). Without such a drastic drop in the Common Level of Appraisal (CLA), all of the scenarios shared above would have resulted in a tax rate decrease except the lowest yield which would have netted an increase of 0.0004.

ENROLLMENT: When 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-19 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 12th 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 7th grade, some of which are usually tuition paying. Recent trends have 33 tuition students being added in 9th 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 2021-22 are lower than originally projected from 139 to 134 of which 10 FTEs are part time.

STAFFING: RICHMOND MIDDLE SCHOOL: Middle school enrollments based on actuals are projected to increase by 14, predominantly in the 6th 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 Spe-

cial Ed Assistants, 0.64 and 0.80 respectively. Total RMS staff recap is an overall increase of 2.72 FTEs.

STAFFING: HANOVER HIGH SCHOOL: 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 0.40 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.

For more enrollment and staffing information, please see the Enrollment (Exhibit 10) and Staffing Summaries (Exhibit 11, A & B) for RMS & HHS details in Section V: Supporting Documentation in the Dresden Budget Book & Exhibits which can be found on the SAU70 District website or School Board website in BoardDocs.

TUITION INCOME: The district forecasted 139 tuition students for the 2021-22 school year. As of December 2021 we actually have 134 enrolled tuition students (10 are part time resulting in total tuition payments of 129 student FTEs). We are projecting 130 tuition students for 2022-23, representing a (\$86,726) decrease in budget to budget tuition revenue. The Hanover 6th Graders are no longer being tuitioned into the Dresden District as the students were voted to join the Dresden School District effective July 1, 2022. This results in a large decrease in 6th grade tuition due Dresden in the amount of (\$1,904,287).

REGULAR PROGRAM MAINTENANCE: The "program maintenance" section of expenses in the budget 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 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%. It is important to note that the 2 union agreement warrant articles (#4 & #5) would add \$363,010 or 1.29% to this section. The line item Significant Changes can be reviewed in Exhibit 1 in the Dresden Budget Book and Exhibits. The overview parameters of the Tentative Union Agreements can be viewed on BoardDocs at the Dresden Budget Hearing and Adoption Meeting, Section 3.C. Warrant Articles held January 11, 2022.

SPECIAL EDUCATION PROGRAM MAINTENANCE: 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%. It is important to note that the 2 union agreement warrant articles (#4 & #5) would add \$89,243 or 0.32% to this section.

The account lines for Special Education teacher salaries at RMS are decreasing (\$13,613) due to changes in personnel. There is a projected increase in HHS special education assistants of \$112,856 due to an increase in FTEs of 5.0. There are no base wage increases included for teachers or support staff union employees as they have reached tentative agreements that are to be voted separately in Warrant Articles #4 & #5, along with the associated increases in taxes and benefits.

The consolidated account lines for Special Education Payroll Taxes & Benefits 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 in the Dresden Budget Book and Exhibits.

Changes in the HHS special education supply lines are projected to increase \$11,750 for general, occupational therapy and physical therapy supplies along with textbooks and software needs.

CAPITAL & DEBT SERVICE: The district has five outstanding bond issues with a total balance of \$9,066,960. Each year we make payments on that debt in the form of principal and interest. The debt payments this year are increasing by \$44,885 and includes our newest debt payment for the technology project. Please see Exhibit 7 in the Budget Book for a breakdown.

The HHS Site & Building Improvement accounts have changes as well. The accounts are increasing by \$17,500 and \$66,500 to \$41,000 and \$93,500 respectively. 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.

The RMS Site & Building Improvement accounts are basically remaining steady with the Site funds reducing by (\$8,000) to \$16,000 and the Building funds increasing by \$8,000 to \$25,000. Projects at the middle school include park-

ing lot and walkway replacement & repairs; tree pruning and removal; exhaust fan installation in the living arts classroom; office carpeting and ongoing interior painting.

Not included in the regular, general fund budget is a proposed bond article for rebuilding the Hanover High School Track along with the specialty areas in the middle grass field and rebuilding the Dresden fields/Hanover High School Baseball infield with appropriate drainage upgrades as necessary in conjunction with the Hanover High School athletics programs. We hope to fund the project with a 15-year bond/note in the amount of \$1,837,000. Our present track is approximately 15 years old and the baseball field is approximately 17 years old. There have been multiple discussions and presentations regarding both facilities over the past few years, but the most recent can be viewed on the SAU70 website and/or BoardDocs under the Dresden Budget Hearing on January 11, 2022 or the Bond Hearing on January 25, 2022.

FOR MORE INFORMATION: Please visit the School Administrative Unit 70 website at www.sau70.org.



Artwork by Lauren Hall, 11th grade

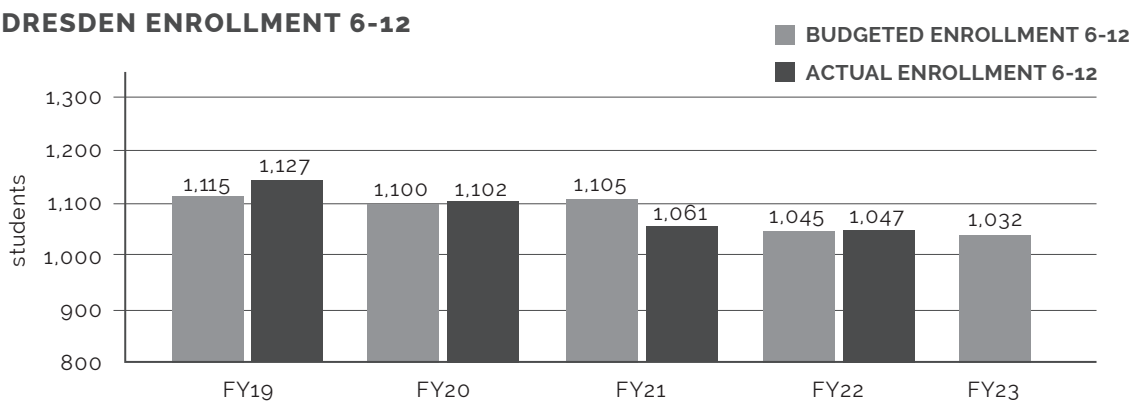
Dresden Budget Highlights

2022-23 SCHOOL YEAR

The Dresden School District budget covers the following costs:

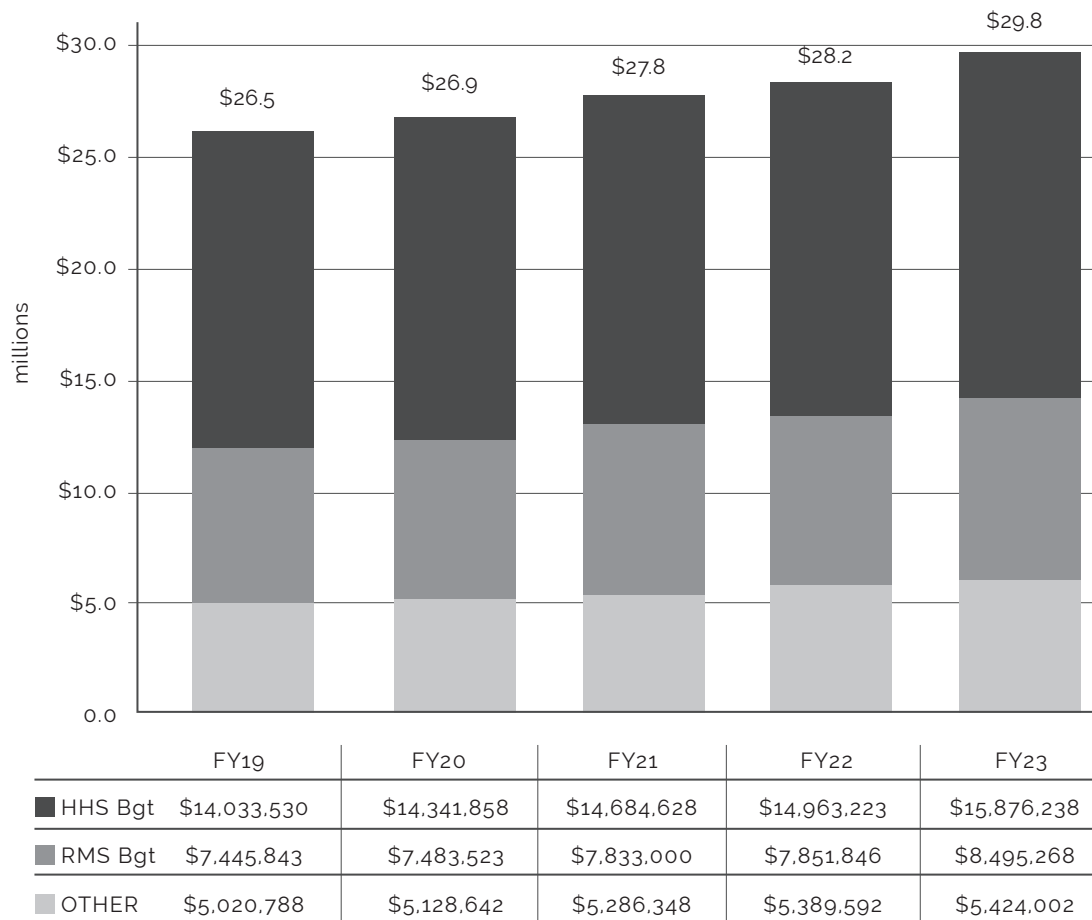
- Operation of the Richmond Middle School providing educational instruction to Hanover students in grades 6-8 and Norwich students in grades 7-8
- Operation of the Hanover High School providing educational instruction to Hanover and Norwich students in grades 9-12 as well as tuition students from neighboring towns including Lyme, Hartland (VT), West Windsor (VT) and Strafford (VT)
- Total Dresden Expenditure Budget, if all Articles pass, is increasing by \$1,590,847 or 5.64% when compared to the prior budget (without Technology Bond cost included)
- District Assessment increases are as follows and are dependent upon which Articles pass. Base budget increases of \$1,138,594 along with large expected decreases (\$2,321,790) in revenue result in an assessment increase of 15.77% or \$3,460,384; Hanover share of Dresden is up 17.57% and Norwich is up 12.19%. There are 2 other warrant articles totaling \$452,253, which if passed would increase the assessments to 17.84% or \$3,912,637 resulting in an increase of \$2,876,640 or 19.67% to Hanover and \$1,035,998 or 14.17% to Norwich. Change in assessment percentage share for this fiscal year shifted 0.944% with Hanover's share increasing and Norwich's share decreasing due in part to the addition of Hanover's 6th grade class to the Dresden student body count. Absent of this change, Norwich's share would be increasing. The two largest decreases in revenue are the loss of the 6th grade tuition (\$1,904,287) and the fund balance carryover (\$300,000)
- The total K-12 projected Hanover tax rate (including all local articles and the Dresden assessment with all articles except #2 for the athletic bond) is expected to increase by 3.47% or \$0.37 per \$1,000 of assessed property value (\$185 on a \$500,000 home). The total PreK-12 projected Norwich tax rate (including all local articles and the Dresden assessment with all articles except #2 for the athletic bond) has a range of projected increases due to the uncertainty of which homestead property yield rate will be used. The tax rate may increase as much as \$0.1283 a 6.89% increase (\$641 on a \$500,000 home) or a decrease of (0.13%) or (0.0024) cents per \$100 of assessed property value (a reduction of \$12 on a \$500,000 home). The middle of the yield estimate would result in an increase of 3.26% or 0.0607 cents per \$100 of assessed property value (an increase of \$303 on a \$500,000 home).
- More detailed budget information can be obtained by visiting www.sau70.org and following the School Board Budgets link or by calling the SAU office at 603-643-6050.
- The Dresden School District Discussion Phase of the annual meeting will be held at 7:00 PM on Thursday, February 24 at the Hanover High School Auditorium.
- Voting takes place between 7:00 AM and 7:00 PM on Tuesday, March 1, at the High School Gymnasium for Hanover resident voters and at Tracy Hall for Norwich resident voters.
- Information on obtaining Absentee Ballots can be found at the end of the Warrant Article Explanation section. You may also call the Superintendent of Schools Office at 603-643-6050 or the Hanover Town Clerk's Office at 603-640-3201.

Recent budget history is summarized in the following charts:



ENROLLMENT & STAFFING	RICHMOND MIDDLE		HANOVER HIGH	
	FY23	CHANGE	FY23	CHANGE
BUDGETED ENROLLMENTS	371	9.11%	661	-6.2%
TEACHERS FTEs	45.70	2.88%	75.41	-1.6%
OTHER STAFF FTEs	30.98	4.87%	50.59	12.4%
TOTAL STAFF FTEs	76.68	3.68%	126.00	3.6%

DRESDEN BUDGET HISTORY



Adjusted to actual based on budgets as reported to the State education agencies which included all voted Warrant Articles, except FY20 and FY22 where the special project articles of \$900,000 and \$842,764 has been removed to represent actual operating costs comparison from year to year.

Warrant Article #4 & #5 if ratified for 2022-23 would add another \$452,253 which has been included and reflected in the numbers above. The additional bond article #2 in the amount of \$1,837,000 being considered for the athletic projects is not included or reflected above and would not affect the 2022-23 projected tax rate as the amount is projected to be financed over a period of 15 years, beginning payment in FY2024.

EXPENSES	RICHMOND MIDDLE		HANOVER HIGH	
	FY23 BGT	INCR (DECR)	FY23 BGT	INCR (DECR)
Regular Instruction	\$4,146,823	\$264,356	\$7,086,578	(\$160,752)
Technology	282,546	35,401	543,833	120,888
Special Education	1,841,573	95,707	1,824,364	270,920
Vocational Education	n/a	n/a	120,000	-
Co-Curricular	44,891	4,872	1,049,145	96,120
Student Support Services	420,458	14,999	1,164,151	(6,433)
Staff Support Services	295,679	(1,993)	531,744	136,201
School Administration	600,279	2,072	1,712,102	28,114
Operation & Maintenance of Plant	603,557	29,546	1,135,279	31,251
Transportation	30,000	28,000	231,551	9,715
Site & Bldg Improvements	41,000	-	134,500	84,000
Interfund Transfer Out	21,600	3,600	57,600	17,600
TOTALS	\$8,328,406	\$476,560	\$15,590,847	\$627,624
Percent of Change		6.07%		4.19%

Adjusted to actual based on budgets as ratified and reported to the State education agencies which may include budgetary transfers.

EXPENSES	DISTRICT WIDE	
	FY23 BGT	INCR (DECR)
Coord of Volunteers	\$12,663	\$451
Comp Techn	11,250	(5,250)
School Board Services	65,718	(781)
Supt Services	1,197,593	9,695
Bldg Maintenance	516,991	(14,590)
Debt Service	3,619,787	44,885
TOTALS	\$5,424,002	\$34,410
Percent of Change		0.64%

RECAP	DISTRICT WIDE	
	FY23 BGT	INCR (DECR)
District Wide	\$5,424,002	\$34,410
Richmond Middle	\$8,328,406	\$476,560
Hanover High	\$15,590,847	\$627,624
TOTALS	\$29,343,255	\$1,138,594
Percent of Change		4.04%
Article 4: Hanover Education Agreement	\$394,007	\$394,007
Article 5: Hanover Support Agreement	\$58,246	\$58,246
TOTALS	\$29,795,508	\$1,590,847
Percent of Change		5.72%

Prior year comparison numbers have been adjusted to actual based on budgets as ratified and reported to the State education agencies which may include budgetary transfers. Warrant Article #2 regarding the proposed athletic projects bond in the amount of \$1,837,000 and Warrant Articles #4 & #5 regarding the teacher and support staff union agreements in the amount of \$394,007 and \$58,246 respectively have not been included in the above proposed budget amounts or percentages of increase; Articles #4 & #5 are reflected if passed in the Totals Recap section. Article #2 will be financed and the following year's budget would have expenditures included in the District Wide section.

Explanations of the Warrant Articles

FOR THE 2022 DRESDEN SCHOOL DISTRICT ANNUAL MEETING

The following warrant articles apply to the operation of the Dresden School District, which includes the operation of the Frances C. Richmond School and Hanover High School, grades 7-12, and sixth grade students from Hanover.

The legal voters of the Norwich (Vermont) Town School District and the legal voters of the Hanover (New Hampshire) School District are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

DISCUSSION PHASE: Thursday, February 24, 2022, at 7:00 P.M., at the Hanover High School Auditorium, Hanover, New Hampshire. A virtual option will be available to attend via Zoom link and the information will be shared via the SAU70 District website at SAU70.org.

VOTING PHASE: Tuesday, March 1, 2022, from 7:00 A.M. to 7:00 P.M. in the Hanover High School Gymnasium in Hanover, New Hampshire (for Hanover voters) and in Tracy Hall in Norwich, Vermont (for Norwich voters). **Absentee ballots will be available ahead of the in-person voting date.**

During the discussion phase, the voters shall have the opportunity to discuss the following Warrant Articles and to transact any non-substantive business that may legally be acted on during the discussion phase under Article 8..

All voting on Warrant Articles 1 through 7 shall be conducted by secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

ARTICLE 1: To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; an auditor for a two-year term and an auditor for a one-year term.

Informational Notes: The positions noted above are voted on annually. Information on each position is available at the Superintendent's office.

ARTICLE 2: Shall the District raise and appropriate the sum of One Million Eight Hundred Thirty-Seven Thousand Dollars (\$1,837,000) for rebuilding the Hanover High School Track along with the specialty areas in the middle grass field and rebuilding the Dresden fields/Hanover High School Baseball field with appropriate drainage upgrades as necessary in conjunction with the Hanover High School athletics programming? And further authorize the School Board to issue bonds and/or notes in accordance with the provisions of the NH-VT Interstate School Compact (Article VII) and to authorize the school Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon.

The School Board recommends this article.

NOTE 1. No payment will be due in the 2022-23 school year. The Board may accept public donations to offset a portion of the cost of the project(s) and any unused funds will be returned in the 2023-24 school year in order to offset tax assessments.

Informational Notes: The athletic facilities upgrades for the Ha-

novor High School would include rebuilding the HHS track and specialty areas which is 15 years old and rebuilding the HHS baseball field to include appropriate drainage. The HHS baseball field is approximately 17 years old. The project will be discussed in depth at the Annual District Meeting scheduled for Thursday, February 25th at 7:00 pm. Information regarding the projects can be reviewed on the Districts BoardDocs website or SAU70 website. The public Bond Hearing was held on Tuesday, January 25, 2022 at the beginning of the regularly scheduled meeting. Based on current parameters including net assessed valuations for Hanover and in Norwich - NAV, Eq Pupil Count, CLA, State Yields, etc. (all subject to change from year to year), the increase to the tax rate for the first year's payment would be \$0.05 for Hanover and \$0.0078 for Norwich.

ARTICLE 3: Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member with additional \$300 for School Board Chair; School District Treasurer \$2,567; School District Clerk \$500; and School District Moderator \$200 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Eleven Thousand, Nine Hundred Sixty-Seven Dollars (\$11,967) to fund these salaries?

The School Board recommends this article.

Informational Notes: This article requests \$700 for the salary for School Board members, the same stipend as the last several years and an additional \$300 for the Board Chair. The salaries of the School District Clerk and Moderator are unchanged; there is

a small increase for the Treasurer. This article's effect on the tax rate is negligible.

ARTICLE 4: Shall the District vote to approve the cost items in the two (2) year collective bargaining agreement reached between the Dresden School Board and the Hanover Education Association, NEA-NH, which calls for the following increases in teacher salaries and benefits:

Estimated Increase

Year	Over status quo budget
2022-2023	\$394,007
2023-2024	\$283,957

and further, shall the District raise and appropriate the sum of Three Hundred Ninety-Four Thousand, Seven Dollars (\$394,007), such sum representing the estimated increase in teacher salaries and benefits for the 2022-2023 fiscal year brought about by this collective bargaining agreement?

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for teachers if this article is defeated is included in the operating budget in Article 6.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all two years of the proposed collective bargaining agreement.

Informational Notes: In December, the Board and Hanover Education Association (HEA) reached a tentative agreement for the next two-year period (2022-2024). The base pay increases are 2.0% per year on scale; increase top step 403b match from 3% to 3.5%; premium copays increase 1% per year to 10% and 11%; sabbatical availability is limited to one every other year and the early retirement benefit has new age parameters with regards to spousal insurance coverage. There were many language updates throughout the agreement. A complete overview can be reviewed on the sau70.org website under the budget section and in Board Docs in Section 3C of the Budget Hearing-Warrant Article Discussion.

ARTICLE 5: Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Support Staff, NEA-NH, which calls for the following increases in support-staff salaries and benefits:

Estimated Increase

Year	Over status quo budget
2022-2023	\$58,246
2023-2024	\$47,920
2024-2025	\$59,299

and further, shall the District raise and appropriate the sum of Fifty-Eight Thousand, Two Hundred Forty-Six Dollars (\$58,246), such sum representing the estimated increase in support staff salaries and benefits for the 2022-2023 fiscal year brought about by this collective bargaining agreement?

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for support staff if this article is defeated is included in the operating budget in Article 6.

NOTE 2. A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

Informational Notes: In December, the Board and Hanover Support Staff Association (HSSA) reached a tentative agreement for the next three-year period (2022-2025). Changes include a Medical co-pay increase of 1/2% per year as follows: Yr. 1 to 6.5; Yr. 2 to 7% and Yr. 3 to 7.5%; removal throughout (health, health opt out, disability and dental) of grandfather wording for employees hired before July 1, 2008 and having the ability to access coverage at a 17.5 hour weekly work threshold; medical coverage available for employees out on disability dropped from 3 years to 1 year; Removal throughout the emergency, personal and sick leave sections of grandfather wording for employees hired before July 1, 2008 and having the ability to accumulate leave at a 17.5 hour weekly threshold; the salary scale is adjusted to standardize the step increase at 2.5% in between and the following increases for each of 3 years on base: Yr. 1 – 1.0%, Yr. 2 – 2.0% and Yr. 3 – 2.50%. There were many language updates throughout the agreement. A complete overview can be reviewed on the sau70.org website under the budget section and in Board Docs in Section 3C of the Budget Hearing-Warrant Article Discussion.

ARTICLE 6: Shall the District raise and appropriate the amount of Twenty-Nine Million, Three Hundred Thirty-One Thousand, Two Hundred Eighty-Eight Dollars (\$29,331,288), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2022-23 fiscal year? This sum does not include the sums appropriated in any of the other articles.

The School Board recommends this article.

Informational Notes: As currently built, the Dresden School District Budget will increase from \$28,204,661 to \$29,331,288, an increase of \$1,126,627, or 4.00% (compared to last year's budget without the cost of the bond article included or Article 3). For consistency or reporting, we will include the \$11,967 from Article 3 in the balance of our discussion here. After accounting for a projected decrease in 7-12th grade tuition (\$86,726) and a decrease in 6th grade tuition as well in the amount of (\$1,904,287) and a lower projected June 30, 2022 surplus available of \$400,000, 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. The Average Daily Membership appropriation percentage calculation between the two districts has shifted 0.944% more to Hanover than the prior year predominantly due to the addition of Hanover's 6th graders as Dresden students.

The Dresden assessment to Hanover for the **base budget build** (with Article 3) is expected to be \$17,192,476 an increase of \$2,568,779 or 17.57%. Combined with the elementary assessments for the Hanover base budget build (with Article #2 and #3) and after revenues and fund balance, this results in an increase of education spending of \$189,335 or 0.66%. This results in a projected tax rate increase for Hanover of 1.03% or 0.11 cents per \$1,000 of assessed property value (an increase of \$55 on a \$500,000 home).

The total Dresden assessment to Norwich for the **base budget build** (with Article 3) is expected to be \$7,312,533, an increase of \$891,606 or 12.19%. Combined with the elementary assessments for the Norwich budget build and after revenues and fund balance, this results in an increase of education spending of \$1,066,814 or 8.86%. Projecting the Norwich tax rate can be problematic due to parts of the calculation which are set by the State and have not yet been finalized. Other changes we know include: the Common Level of Appraisal has again dropped considerably from 90.28% down to 84.39%, a 6% decline which has caused a significant increase on the proposed rate and our current projected equalized pupil count has dropped by 20.38 FTEs as of the January 13th report. The other wild card mentioned above is the Homestead Property yield which may be set as low as \$12,937 or as high as \$13,846. The higher the yield, the lower the tax rates. As of January 13th with the information provided so far, we can project the following: Dresden combined with the elementary assessments and a lower yield of \$12,937 may result in a tax rate of \$1.9605 or an increase of 5.26% or .0980 cents per \$100 of assessed property value (an increase of \$490 on a \$500,000 home); if we project it with a middle yield of \$13,391 it may result in a tax rate of \$1.8939 or an increase of 1.69% or 0.0314 cents per \$100 of assessed property value (an increase of \$157 on a \$500,000 home); and when using the highest of potential yields of \$13,846 it may result in a tax rate of \$1.8318 or a decrease of 1.65% or (0.0307) cents per \$100 of assessed property value (a reduction of \$153 on a \$500,000 home).

To review projected tax rates with all Warrant Articles included, please refer to the main 2022-2023 School Year Budget write up in the brochure. 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 2021.

ARTICLE 7: To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5% percent of the current fiscal year's net assessment, in accordance with RSA 198:4- b, II. (Majority vote required)?

The School Board recommends this authorization.

Informational Notes: The Dresden School District already has the authority to retain year-end funds up to 2.5%. This article would allow the District to retain up to 5% which is a current change in the law. As of now, Dresden is not allowed to hold reserve funds and this is the only way to set aside any money in case of emergency situations that may arise. RSA 198:4-b provides for the retention of any unused portion of the year-end unassigned general funds to be carried into the next fiscal year as a reserve for emergency purposes. Funds not designated for retention in the contingency fund remain general funds until the close of the fiscal year, at which time such funds are effectively returned to the taxpayers when they are utilized by the Department of Revenue Administration in calculating the local tax rate. The amount allowed is figured on the NH net assessment after revenue offsets have been applied and is required to be voted on by the School Board annually.

ARTICLE 8: To transact any non-substantive business that may legally come before the discussion phase of this meeting.

Given under our hands and the seal of the District this 11th and 25th day of January 2022.

Tom Candon	Benjamin Keeney
Lisa Christie	Kevin Knuuti, <i>Secretary</i>
Marcela Di Blasi	Deborah Bacon Nelson
Kimberly Hartmann	Neil Odell, <i>Vice Chair</i>
Jonathan Hunt	Garrett Palm
Rick Johnson, <i>Chair</i>	Lily Trajman

DRESDEN SCHOOL BOARD
DRESDEN SCHOOL DISTRICT

Carole Bibeau, Clerk, Dresden School District

Dresden Meetings

DELIBERATIVE SESSION

Thursday, February 24th, 7 p.m. HHS Auditorium

VIRTUAL OPTION

A Zoom link and the information will be shared via the SAU70 District website at SAU70.org.

The meeting will also be streamed on CATV.

ALL DAY VOTING

Tuesday March 1st, 7:00 a.m. to 7:00 p.m.

HHS Gymnasium (*for Hanover voters*)

Tracy Hall (*for Norwich voters*)

ABSENTEE BALLOTS WILL BE AVAILABLE AHEAD OF THE IN-PERSON VOTING DATE.

ABSENTEE BALLOT PROCEDURE

Voters who will be unable to vote on Election Day due to absence from town, religious commitments, or physical disability (COVID-19 concerns/risk qualify here) may vote by absentee ballot. Voters desiring to vote by absentee ballot need to submit a signed request form to obtain a ballot. Voters may request an absentee ballot from the Superintendent of Schools office, 41 Lebanon St, Suite 2, Hanover (603-643-6050), or from the Norwich Town Clerk's office. Forms may be returned by mail, by fax (603-643-3073), or in person. A separate request form is necessary for the Norwich/Marion Cross School ballot. If you are requesting a ballot for another person, you may pick up or download a request form, take the form to the absentee voter, obtain that person's signature, and return the request form to the Superintendent/Town Clerk's office. The absentee ballot will then be mailed to the absentee voter.



Artwork by a MCS 6th grader.

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Norwich School District
c/o School Admin Unit #70
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Hanover, NH 03755

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Dresden School District Deliberative Session • Thursday, February 24, 2022 • 7:00 p.m. • Hanover High School Auditorium
Norwich District Deliberative Session • Monday, February 28, 2022 • 7:00 p.m. • via Zoom
All Day Voting • Tuesday, March 1, 2022 • 7:00 a.m. to 7:00 p.m. • Tracy Hall