

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

For the year  
**July 1, 2023 – June 30, 2024**

**Dresden School Board**

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December 19, 2022

**DRESDEN SCHOOL DISTRICT**  
**Proposed Budget for 2023-24**  
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# DRESDEN SCHOOL DISTRICT

## Proposed Budget

For the year

July 1, 2023 – June 30, 2024

## OVERVIEW

This document comprises the proposed budget for the Dresden School District for the year July 1, 2023 to June 30, 2024. In a nearly unique circumstance, the Dresden School District is an “interstate” school district composed of the Towns of Hanover, New Hampshire, and Norwich, Vermont. By joint acts of their respective state legislatures and the U.S. Congress, Hanover and Norwich joined together in 1963 for the purpose of providing educational services for their students in grades 7 through 12. As of July 1, 2022, the Dresden School District recognizes the 6<sup>th</sup> graders from the Town of Hanover as part of their average daily membership included in the allocation assessment breakdown. Members of the Norwich and Hanover school boards meet jointly as the Dresden School Board to govern the district. Taken together, the Hanover, Norwich, and Dresden School Districts receive administrative services from School Administrative Unit #70, an umbrella organization formed under New Hampshire state law.

This budget has been developed based on input received from school personnel, the principals from both Hanover High School and the Richmond Middle School, the Director of Buildings Maintenance, and by SAU #70 central office administrators in conjunction with Budget Committee members.

## BUDGET SUMMARY

As currently built, the Dresden School District Budget will increase from \$29,795,508 (not including the athletic updates article of \$1,837,000) to \$31,129,476 an increase of \$1,333,968, or 4.48%. Exhibit 2 shows a summary of the proposed Dresden budget, revenues, and net assessments. Revenues in NH school districts are reviewed in September and October of the fiscal budget you are in for tax rate setting in October/November. The **2022-23 budgeted revenues were adjusted** for known deficits in tuition receivables of \$386,151. This revision changed the assessment amounts as well for the 2022-23 fiscal year. So all comparisons contained within the current documents are based on these adjusted numbers. Since Dresden does not have its own tax rate, the tax rate impact of the Dresden budget is included within the tax rate estimates for the Hanover and Norwich districts and their respective budget documents. At this point, the total Hanover assessment is expected to be \$18,952,783, an increase of \$1,276,992, which is actually a 7.22% increase as the Average Daily Membership appropriation percentage calculation between the two districts has shifted. The assessment allocation percentage is higher by 1.770% more to Hanover. The Norwich assessment is expected to be \$8,304,787 a decrease over 2022-23 adjusted assessment of (\$126,032) which is actually a 1.49% decrease. The projected increase in the current tax rate is dependent on many state mandated factors which have not yet been ratified but early projections can be viewed in BoardDocs or in the District Budget Books for each of the sending Towns.

## ENROLLMENT

As compared to *current year's actual* enrollments, enrollment next year—middle school and high school—would be projected to increase by 4 students; this includes an increase of 10 projected at HHS and a decline of 6 at RMS. The projections are based on October 1, 2022 adjusted actual enrollees all moving forward. Based on 5-year historical trends, we have made an assumption of 7 additional students joining 7<sup>th</sup> grade, some of which are usually tuition paying. Recent trends have 29 tuition students being added in 9<sup>th</sup> grade. Projected sixth grade is solely made up of Hanover students and you can see the cohort for 23-24 is projected to be 6 students smaller than this year's actual class. The next five years of incoming Norwich 7th graders are projected at 48, 47, 41, 46, and 32; although Norwich has been enrolling more students every month to their elementary. There is still a level of uncertainty with some of our Vermont tuition students due to consolidations and the recently settled legal challenge allowing for public school funds to be used for private school tuition including religious entities. We currently have 32 (1 is part time=31 FTEs) Vermont tuition students enrolled at HHS and 4 at RMS. Actual tuition student FTEs for 22-23 are lower than originally projected from 130 to 116, actual student count is 120, but 8 are part time at the HHS due to the Tech Center which the sending Districts pay directly, making them .50 FTEs for tuition calculation purposes.

## STAFFING

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

Middle school enrollments based on actuals are projected to decrease slightly by 6, which happens to match the incoming 6<sup>th</sup> grade class change from Hanover. Overall RMS will be showing a 1.80 decline in staffing FTEs which is the net change of 2.80 less aide positions and the addition of 1.0 teaching sections spread out over 5 subject areas. Part of the 1.0 change was approved in April of 2022 for the current school year in order to better serve the students needs in the middle school model (please see Exhibit 14 for a better understanding of the changes). All other FTEs are holding steady. Total RMS staff recap is an overall decrease of 1.80 FTEs.

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

High school enrollments based on actuals are projected to increase by 10 students. We have been reviewing class sizes and sections in order to efficiently deliver the excellent programming we have available. Due to the nature of the staffing duties, we are moving a 0.80 FTE regular education designated staff member to the school counseling department designation as it really belongs in this specialty area. In addition, we are reallocating a 0.20 FTE from Regular Education to our English as a 2<sup>nd</sup> Language instructional realm as our students' needs are projected to change with some incoming students. And to round out the movement, the remaining 0.10 FTE reduction in Regular Ed teaching is being reallocated to our Special Ed Therapist section. There is a small hourly adjustment between 2 of our aide realms [from Media Asst. to Reg Ed EA] of 0.05 FTE. The last change is a decrease of 1.0 FTE in the Special Education Assistant section. Total HHS staff recap shows an overall decrease of 1.0 FTEs.

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

## **BUILDING & SITE IMPROVEMENTS**

The 2022-23 school year is still experiencing difficulty in securing contractors for specialty projects. Although we are making good progress on the athletic field updates and plan to issue the RFPs in January. There are still many needs in all of the Districts but we are proposing lean budgets and basically maintaining status quo until the bulk of our debt rolls off in the 2023-24 school year. Included in the 23-24 budget for site improvements is additional sidewalk, parking lot and landing updates, ongoing fencing, additional athletic ropes course repairs, ongoing tree pruning and removal, and resurfacing the basketball court at RMS. Included in this budget for building maintenance is updating flooring, interior/exterior painting, rekeying classrooms, reworking door entryway for main office corridor 141 (HHS), purchase/installation of new kiln (HHS) and rebuilding the fire box on the wood chip boiler (HHS).

Please see the attached Custodial, Facility and Maintenance Budget overview sheets (Exhibits 13 A & B) details included in the supplementary data for line item breakdowns of expenditures.

## **SIGNIFICANT CHANGES**

We have included as Exhibit 1 a listing of each of the major items (greater than \$10,000) impacting the budget proposal for school year. All labor realms have increases included in the budget as built, except for the Service Staff which includes the Maintenance and Custodial technicians. There are 3 current plus 1 additional projected maintenance techs that are shared District/SAU wide, there are 4.5 FTEs budgeted on site at RMS and 8.40 FTEs budgeted on site for HHS – although we are outsourcing a portion of HHS due to lack of applicants to fill 4.4 openings.

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

**Program Maintenance:** The “program maintenance” section of expenses list those increases/decreases that arise largely from the changes in cost of goods and services that make up the district budget. Any change in this section of the budget should track the general trend of prices, as expressed by CPI or other appropriate cost index, enrollment and/or curriculum changes. Some items come in with increases much higher than CPI due to local economic strength, industry trends and contractual agreements. In total, this section shows a budget-to-budget increase of \$1,216,026 (column 2) or 4.08% 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 4.08%.

### **District Wide Program Maintenance**

1. The Supervisory Union’s assessment [2320-300] for Dresden will be increasing \$42,394 due to changes in personnel along with projected wage increases of 2.5%. The SAU 70 budget includes an additional 0.20 FTE for an Assistant to the Technology Department to handle purchasing and communication follow ups, this increase in FTE will be added to the position that exists in the Finance Office of .80. In addition, there is a 1.0 increase for an Assistant Director in the Student Services Department, which may be partially offset by grant funding if necessary.

There is an 8.0% increase for health insurance costs. There are some other small changes in supply and service lines which can be viewed at: <https://www.sau70.org/school-boards>

2 and 3. The District Wide section of salaries and benefits [2610-xxx] includes the wage increases for the B&G Director and Assistant at 2.5%. The Service Staff – Maintenance Technicians increases will be included in a separate warrant article via a tentative negotiation settlement. We have included an additional 1.0 FTE to add a 4<sup>th</sup> maintenance person as we are currently falling behind with 3 technicians and 4 buildings to manage; there are associated benefits also projected. There have also been some benefit election changes with the present staffing. The total amount of projected changes in salary lines is \$70,411 and in benefits lines is \$74,172.

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

4. The account line for Regular Education Teachers Salary [1100-110] is increasing by \$193,622 due to the addition of an unbudgeted increase of 0.80 FTEs for a change in teaching staff to cover changes in the Middle School teaching model in 2022-23 and an additional 0.20 FTE for 2023-24 as well as the addition of 2% to the base wage scale plus steps.

5. The account lines for payroll taxes and benefits have been aggregated for reporting purposes. All of the regular education and support staff employees participate in School Care insurance which has an effective rate increase of 13%. Insurance for the Non-Union employees was projected with an 8% increase. The NHRS sets rates on a biannual basis and this year are projected with a slight decrease! The Teachers rate is 19.64% and the Employees rate is 13.53%. Teachers in Dresden have choice between the NHRS or the VT system. In VT, we only pay for teachers who have signed on within the last 4 years a set amount, which is yet to be determined but has been budgeted at \$1,402 each.

In addition, the 1.0 increase and wage adjustments throughout all of the labor lines will add to both of these lines as well as the payroll taxes, disability and workers' compensation lines. This information holds true for significant changes included in the following Richmond Middle School lines #10 Principal's office and #11 Custodial operations.

6. The account lines for regular education purchased services [1100-4xx] are projected to increase by \$40,350 which is predominantly due to an out of district placement for best interest.

7. The Regular Ed supply lines [1100-6xx] are projecting an increase of \$17,474 for educational supply needs in the classroom, there are no particularly large changes other than an increase of \$8,383 for math textbooks.

8. The Technology Equipment line [1120-7xx] is projecting a decrease of (\$11,293) as there have been many changes and upgrades accomplished over the past few years with grant and district funding.

9. Principal office salaries which include all FTEs – union and non-union, assistants and administration – is projecting an increase of \$17,295. This includes some mid-summer adjustments for personnel and the union agreed increases on base wage scales and steps for support staff.

12. The Custodial operations supply lines [2620-6xx] are projecting an increase of \$15,100 and this includes increased utility costs for electricity and heating fuels.

13. The funding for field trips [2725-5xx] has been increase by the \$25,000 in an attempt to add equity to our plans for an ongoing immersion field trip(s).

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

14., 15., 20., 22. & 24. The account lines for Regular Education Teacher's Salaries [#14: 1100-110], Regular Ed Assistants Salaries [#15: 1100-112], English as Second Language [#20: 1260-110], Athletic Dept. Salaries [#22: 1410-1xx], and Counseling/Guidance Salaries [#22: 2120-110]

are all projected to increase. The non-union administrative and office support staff personnel have a 2.5% increase projected. The Teachers and Support Staff Unions have settled agreements that add 2% to base plus steps, there are also some track advances included. Lines #20 and #22 may look larger than expected as the FTEs were reallocated to them from the regular education realm. 16., 23., 25., and 27. The account lines for payroll taxes and benefits have been aggregated for reporting purposes. All of the teacher and support staff employees participate in School Care insurance which has an effective rate increase of 13%. Insurance for the Non-Union employees was projected with an 8% increase. The NHRS sets rates on a biannual basis and this year are projected with a slight decrease! The Teachers rate is 19.64% and the Employees rate is 13.53%. Teachers in Dresden have choice between the NHRS or the VT system. In VT, we only pay for teachers who have signed on within the last 4 years a set amount, which is yet to be determined but has been budgeted at \$1,402 each. There were also some election changes. Line #25 may look larger than expected as it includes an FTE reallocated from the regular education realm

17. The regular education classroom property & equipment lines [1100-7xx] are projected to increase \$112,211 with the bulk of the changes [\$106K] earmarked for classroom furniture replacement and the balance for classroom equipment changes.

18. & 19. The Technology Contracted/Online Purchased Services [1120-4xx] line is decreasing by (\$12,338) and Property-Equipment [1120-730] lines are decreasing by (\$44,376). The department has been reviewing software it uses and other purchases that have been able to be made via prior budgets and grant monies which allowed for adjustments in spending.

21. We are projecting an increase in Vocational program tuition [1300-5xx] of \$15,000 which represents an increase in the rates to attend the Hartford Career and Technical Education Center.

26. We are projecting another substantial increase for the upgrade of media equipment [2221-730] in the amount of \$28,889 as we continue to replace aging classroom AV and peripheral equipment, as well as updates in common areas like the auditorium.

28. The Custodial operations supply lines [2620-6xx] are projecting an increase of \$27,975 and this includes increased utility costs for electricity and heating fuels.

29. The special student transportation route initially planned for our OOD students south of Hanover in the Vermont area is scheduled to be discontinued as ridership has waned significantly, this produces a decrease of (\$36,075).

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

The total estimated budget cost for Special Education at the middle school and high schools (including special education transportation) is projected to decrease by (\$37,822) or (0.13%).

30. & 32. The account lines for Special Education [1200-1xx] Assistant salaries at RMS are decreasing (\$65,990) due to changes in personnel of (2.80) FTEs. There is a projected increase in HHS Special Ed Teacher salaries of \$57,899 due in part to changes in personnel as well as union agreed increases to scale and steps.

31. & 33. The consolidated account lines for Special Education Payroll Taxes & Benefits [1200-2xx] are changing in both locations due to associated changes in #31 & #32. RMS is decreasing by (\$45,580) due to (2.80) FTE adjustments and HHS is increasing by \$19,826. The major factors for the increases are changes in health insurance elections/rates salary changes and retirement changes.

34. Changes in the HHS special education supply lines [1200-6xx] are projected to decrease (\$9,997) for general textbooks and software needs.

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

35. The district has five outstanding bond issues with a total balance of \$5,447,172. Each year it makes payments on that debt in the form of principal and interest. The debt payments this year [DW budget 5100-800 & 5100-900] are decreasing by \$7,099. The athletic fields updates have not been added as that is structured like a line of credit and we will not be utilizing any of the available monies most likely until July 1, 2023. Please see Exhibit 7 for a breakdown.

36. & 37 HHS Site & Building Improvement accounts have changes as well. The HHS site improvements is decreasing by (\$17,500) as we have been able to complete many of the outside area repairs. The building improvement account is increasing by \$79,000 which is predominantly due to rebuilding the fire box in the chip plant boiler. We will also be doing the following projects including updating flooring, interior/exterior painting, rekeying classrooms, reworking door entryway for main office corridor 141 and purchase/installation of new kiln.

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

Exhibit 2, includes summary appropriation and revenue information for the District as of December 19, 2022. The district proposed a tuition enrollment of 130 students for the 2022-23 school year. We actually have enrolled 120 students as of October 2022, representing 116 FTEs. We are projecting 128.5 tuition students for 2023-24. Tuition rates at this time are projected to increase and we are budgeting a revenue increase budget to adjusted actual of \$399,480. There are no other projected revenue changes in local sources. We are also projecting a decrease of (\$16,473) or (4.7%) in NH State reimbursements mainly from construction reimbursement which declines as the loan is paid down. Finally, we are anticipating a fund balance offset at the end of this year of \$200,000; it is early to predict, but this amount may very well rise to our previous level of \$400,000. In total, non-tax Dresden revenues are increasing (budget to actual adjusted revenues for 2023) by \$383,007 or 11.65%. If the fund balance carryforward remains at \$200,000 instead of \$400,000 then this number will lower to an increase of \$183,007 or 4.96%.

Combining the increase in proposed expenditures with the changes in anticipated revenue results in an increase in net assessment of \$1,10,961 or 4.41%. Exhibit 8, shows the assessment computation. Hanover's share of the increased assessment is 69.843% or \$18,952,783 an increase of \$1,276,992 or 7.22% (after factoring in NH's direct building aid offset, VT's building aid offset is budgeted in the Norwich School District budget). Norwich's share of the increased assessment is 30.157% or \$8,304,787 a decrease of last year's adjusted assessment of (\$126,032) or (1.49%).

Tax estimation is always hazardous, and a "tax rate" cannot be established for the Dresden District separately from the Hanover and Norwich tax rates. All of the early budgets as built have been shared with their respective towns and adjustments are still being contemplated in both. We will share estimates of the tax rates once the Budget Committee has met again in January prior to the Budget hearings.

## ATTACHMENTS

**Part I: Budget Overview**

- Exhibit 1: Significant Budget Changes
- Exhibit 2: Revenues and Net Assessment

**Part II: Revenues**

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

**Part III: Appropriations**

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**Part I Budget Overview**

## EXHIBIT 1: Significant Changes

**DRESDEN SCHOOL DISTRICT**  
**2023-24**

**Significant Budget Changes from 2022-23 to 2023-24**

2023-24 Budget Total				\$29,795,508
Description	(2) Amount of Increase/Decrease	(3) % Chg Bgt to Bgt	(4) % Chg Bears on total change	(5) % Chg In Bgt Line Item
<b><u>Program Maintenance</u></b>				
<b><u>District Wide</u></b>				
1 School Admin Unit Services	\$42,394	0.14%	3.18%	3.55%
2 Bldg. Maintenance Salaries	\$70,411	0.24%	5.28%	19.61%
3 Bldg. Maintenance Taxes & Benefits	\$74,172	0.25%	5.56%	48.47%
<b><u>Richmond Middle School</u></b>				
4 Regular Education Teachers Salary	\$193,622	0.65%	14.51%	6.93%
5 Regular Ed Payroll Tax & Benefits	\$158,870	0.53%	11.91%	13.64%
6 Regular Ed Purchased Services	\$40,350	0.14%	3.02%	164.83%
7 Regular Ed Supplies	\$17,474	0.06%	1.31%	27.20%
8 Technology Equipment	(\$11,293)	-0.04%	-0.85%	-12.34%
9 Principal's Office Salaries	\$17,925	0.06%	1.34%	5.30%
10 Principal's Office Payroll Tax & Benefits	\$35,393	0.12%	2.65%	15.12%
11 Custodial Operations Payroll Tax & Benefits	\$13,743	0.05%	1.03%	12.63%
12 Custodial Operations Supplies	\$15,100	0.05%	1.13%	15.41%
13 Educational Field Trips	\$25,000	0.08%	1.87%	104.17%
<b><u>Hanover High School</u></b>				
14 Regular Ed Teachers Salaries	\$124,642	0.42%	9.34%	2.59%
15 Regular Ed Assistants Salaries	\$13,295	0.04%	1.00%	6.11%
16 Regular Ed Payroll Tax & Benefits	\$85,747	0.29%	6.43%	4.62%
17 Regular Ed Property/Equipment	\$112,211	0.38%	8.41%	294.39%
18 Technology Purch Prop Services	(\$12,338)	-0.04%	-0.92%	-9.41%
19 Technology Equipment	(\$44,376)	-0.15%	-3.33%	-19.62%
20 English As a Second Language Salaries	\$16,955	0.06%	1.27%	n/a
21 Vocational Program Tuition	\$15,000	0.05%	1.12%	12.50%
22 Athletic Dept Salary	\$12,445	0.04%	0.93%	2.53%
23 Athletic Dept--Payroll Tax & Benefits	\$11,954	0.04%	0.90%	7.35%
24 Guidance Salaries	\$106,250	0.36%	7.96%	15.62%
25 Guidance Payroll Tax & Benefits	\$49,702	0.17%	3.73%	15.37%
26 Media Equipment	\$28,889	0.10%	2.17%	20.58%
27 School Admin Payroll Tax & Benefit	\$52,982	0.18%	3.97%	7.26%
28 Custodial Operations Supplies	\$27,975	0.09%	2.10%	12.22%
29 Pupil Transportation--HHS Routes	(\$36,075)	-0.12%	-2.70%	-81.85%
<b>subtotal Program Maintenance</b>	\$1,216,026	4.08%	91.16%	8.02%
<b><u>Special Education</u></b>				
30 RMS-Special Education Assistants Salaries	(\$65,990)	-0.22%	-4.95%	-16.04%
31 RMS-Special Ed--Payroll Tax & Benefits	(\$45,580)	-0.15%	-3.42%	-6.03%
32 HHS-Special Education Teacher Salaries	\$57,899	0.19%	4.34%	8.51%
33 HHS-Special Ed--Payroll Tax & Benefits	\$19,826	0.07%	1.49%	2.98%
34 HHS-Special Ed Supplies, Textbooks, Software	(\$9,997)	-0.03%	-0.75%	-53.75%
<b>subtotal (incl Sped Transp in Func 2700)</b>	(\$37,822)	-0.13%	-2.84%	-1.01%
<b><u>Due to Capital/Debt/Interfund Transfer</u></b>				
35 District Wide Debt Service	(\$7,099)	-0.02%	-0.53%	-0.20%
36 HHS Site Improvements	(\$17,500)	-0.06%	-1.31%	-42.68%
37 HHS Building Improvements	\$79,000	0.27%	5.92%	84.49%
<b>subtotal</b>	\$54,401	0.18%	4.08%	1.45%
<b>Subtotal of all changes listed above</b>	<b>\$1,232,605</b>	<b>4.14%</b>	<b>92.40%</b>	
<b>Total of all other changes not listed</b>	<b>\$101,364</b>	<b>0.34%</b>	<b>7.60%</b>	
<b>2022-23 Proposed Budget</b>				<b>\$31,129,476</b>
<b>Total Budget Change</b>				<b>\$1,333,968</b>
<b>Percent Change</b>				<b>4.48%</b>

**Notes:**

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

DRESDEN SCHOOL DISTRICT 2023-24 Revenues & Net Assessment				
	2022-23	2023-24	\$ Change	% Change
<b>APPROPRIATIONS</b>				
Dist. Wide (Includes Officer Salaries - WA#3)	\$5,424,125	\$5,607,328	\$183,203	3.38%
Richmond Middle School	8,494,798	8,940,427	445,629	5.25%
Hanover High School	15,876,585	16,581,721	705,136	4.44%
<b>Total Expenditure Budget</b>	<b>\$29,795,508</b>	<b>\$31,129,476</b>	<b>\$1,333,968</b>	<b>4.48%</b>
<b>REVENUES</b> (subtracted from expenditures to arrive at net assessment)				
Balance Carry Forward	\$400,000	\$200,000	(\$200,000)	-50.00%
<b>Revenues - Adjusted to Actual 22-23</b>				
Sixth grade tuition	0	0	0	n/a
HHS tuition students	2,642,822	3,042,302	399,480	15.12%
Spec Ed Cost Excess Recovery	0	0	0	n/a
Other Local Sources	185,000	185,000	0	0.00%
From Dartmouth College	0	0	0	n/a
From Hanover Town	100,000	100,000	0	0.00%
State Sources NH	352,077	335,604	(16,473)	-4.68%
State Sources VT	9,000	9,000	0	0.00%
Federal Sources	0	0	0	n/a
Other Financing Sources	0	0	0	n/a
<b>Total Current Year Revenues</b>	<b>\$3,288,899</b>	<b>\$3,671,906</b>	<b>\$383,007</b>	<b>11.65%</b>
<b>Total Resources Available to Offset Appropriations, Current Revenues plus Prior Year Fund Balance</b>	<b>\$3,688,899</b>	<b>\$3,871,906</b>	<b>\$183,007</b>	<b>4.96%</b>
<b>NET ASSESSMENT</b>	<b>\$26,106,609</b>	<b>\$27,257,570</b>	<b>\$1,150,961</b>	<b>4.41%</b>
Assessed to Hanover	17,675,791	18,952,783	1,276,992	7.22%
Assessed to Norwich	8,430,819	8,304,787	(126,032)	-1.49%
<b>Assessment Data</b>				
	<b>% Share</b>	<b>Total Dresden Assmt</b>	<b>District Share</b>	
Hanover Share of Tax Assessment 2023-24	69.843%	\$27,257,570	\$18,952,783	
Hanover Share of Tax Assessment 2022-23	68.073%	\$26,106,609	\$17,675,791	
Change in Assessment	1.770%	\$1,150,961	\$1,276,992	
Norwich Share of Tax Assessment 2023-24	30.157%	\$27,257,570	\$8,304,787	
Norwich Share of Tax Assessment 2022-23	31.927%	\$26,106,609	\$8,430,819	
Change in Assessment	-1.770%	\$1,150,961	(\$126,032)	

## **EXHIBIT 3, 4 & 5: 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.

<b>Exhibit 3 - Detailed Revenues</b>							
<b>DRESDEN SCHOOL DISTRICT</b>		<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Bgt-Bgt</b>
<b>Proposed Revenue Budget</b>		<b>Revised</b>		<b>Revised</b>	<b>Anticipated</b>	<b>Proposed</b>	<b>\$</b>
<b>2023-24</b>	<b>School Year</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Year End</b>	<b>Budget</b>	<b>Chg</b>
<b>Local Sources</b>							
1121	District Assmt--Hanover	\$14,623,697	\$14,611,270	\$17,675,791	\$17,675,791	\$18,952,783	\$1,276,992 7.2%
1122	District Assmt--Norwich	7,312,533	7,312,533	8,430,819	8,430,819	8,304,787	(126,032) -1.5%
<b>Sub-Total</b>		<b>\$21,936,230</b>	<b>\$21,923,803</b>	<b>\$26,106,610</b>	<b>\$26,106,610</b>	<b>\$27,257,570</b>	<b>\$1,150,960 4.4%</b>
<b>Tuition</b>							
				Actuals 10.1.22			
1311	Parents	\$100,311	\$166,866	\$232,542	\$232,542	378,808	\$146,266 62.9%
1321	In-State LEA	1,766,965	1,551,572	1,607,682	1,607,682	1,976,904	369,222 23.0%
1321	Hanover 6th Gr Curr Yr	2,011,952	2,011,952	0	0	0	0 n/a
1321	Hanover 6th Gr Prior Yr	(107,665)	(107,665)	0	0	0	0 n/a
1331	Out-of-State LEA	1,107,286	978,362	802,598	802,598	686,590	(116,008) -14.5%
<b>Sub-Total</b>		<b>\$4,878,849</b>	<b>\$4,601,087</b>	<b>\$2,642,822</b>	<b>\$2,642,822</b>	<b>\$3,042,302</b>	<b>\$399,480 15.1%</b>
<b>Other Local Sources</b>							
1511	Interest Income	\$35,000	\$4,857	\$20,000	\$16,954	20,000	\$0 0.0%
1740	Athletic User Fees	120,000	123,980	125,000	125,606	125,000	0 0.0%
1910	Rent	29,000	4,900	20,000	19,653	20,000	0 0.0%
1931	From Hanover Town	100,000	100,000	100,000	100,000	100,000	0 0.0%
1980	Refund of Prior Year Expens	20,000	30,834	20,000	80,236	20,000	0 0.0%
1990	Miscellaneous-Cap Trust	0	0	0	0	0	0 n/a
<b>Sub-Total</b>		<b>\$304,000</b>	<b>\$264,622</b>	<b>\$285,000</b>	<b>\$342,449</b>	<b>\$285,000</b>	<b>\$0 0.0%</b>
<b>State Sources</b>							
3210	Building Aid--NH	\$348,882	\$348,882	\$332,377	\$332,377	315,904	(\$16,473) -5.0%
3223	Voc Transportation--Vt	17,000	9,819	9,000	17,000	9,000	0 0.0%
3241	Voc Tuition--NH	19,000	35,325	19,000	19,000	19,000	0 0.0%
3242	Voc Transportation--NH	700	0	700	118	700	0 0.0%
<b>Sub-Total</b>		<b>\$385,582</b>	<b>\$394,026</b>	<b>\$361,077</b>	<b>\$368,495</b>	<b>\$344,604</b>	<b>(\$16,473) -4.6%</b>
<b>From Long Term Borrowing</b>							
51XX	From Long Term Borrowing	\$0	\$0	\$0	\$0	\$0	\$0 n/a
<b>Sub-Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0 n/a</b>
<b>General Fund Revenue Total</b>		<b>\$27,504,661</b>	<b>\$27,183,538</b>	<b>\$29,395,509</b>	<b>\$29,460,376</b>	<b>\$30,929,476</b>	<b>\$1,533,967 5.2%</b>
<b>from Prior Year's Fund Balance</b>		<b>\$700,000</b>		<b>\$400,000</b>		<b>200,000</b>	<b>(\$200,000) -50.0%</b>
<b>Total Revenues and from Fund Balance*</b>		<b>\$28,204,661</b>		<b>\$29,795,509</b>		<b>\$31,129,476</b>	<b>\$1,333,967 4.48%</b>
<b>General Fund Revenue Total with Long Term Borrowing*</b>		<b>\$29,047,335</b>		<b>\$31,632,509</b>			
Note: Sections highlighted in salmon do not include the \$842,764 special warrant article from 21-22 for technology project or the \$1,837,000 special warrant article from 22-23 for the athletic facility upgrades, so we can compare budget to budget without the amount causing a negative comparison result.							

EXHIBIT 4 - Tuition Income Estimate

DRESDEN SCHOOL DISTRICT Proposed Budget 2023-24					
1. Budget Summary		2022-23 Revised Budget	2023-24 Proposed	\$ Chg	% chg
District Wide		\$5,424,125	\$5,607,328	\$183,203	3.38%
Richmond Middle School		8,494,798	8,940,427	445,629	5.25%
Hanover High School		15,876,585	16,581,721	705,136	4.44%
<b>Totals</b>		<b>\$29,795,508</b>	<b>\$31,129,476</b>	<b>\$1,333,968</b>	<b>4.48%</b>
2.A. Tuition Income Estimate		2022-23 Budgeted	2023-24 Proposed	\$ Chg	% Chg
Total Tuition Students Grade 6-12		<b>Adjusted to Act.</b> 116.00	128.00	12	10.34%
<b><u>Richmond Middle School</u></b>					
Tuition Students		7	9	2	28.57%
Tuition Rate		25,872	26,417	545	2.11%
Tuition Total		181,104	237,753	56,649	31.28%
<b><u>Hanover High School</u></b>					
Lyme Tuition Students FTE		62.5	74.5	12	19.20%
Lyme Tuition Rate		22,555	23,568	1,013	4.49%
Lyme Tuition Total		1,409,688	1,755,790	346,102	24.55%
Other Tuition Students FTE (5 partial)		46.6	44.5	(2)	-4.59%
Other Tuition Rate		22,555	23,568	1,013	4.49%
Other Tuition Total		1,052,031	1,048,760	(3,271)	-0.31%
<b>Total Estimate</b>		<b>\$2,642,822</b>	<b>\$3,042,302</b>	<b>399,480</b>	<b>15.12%</b>
2.B. Allocate by Source	% Share	2022-23	2023-24	\$ Chg	% Chg
Parents	8.80%	232,542	378,808	146,266	62.90%
In-State	60.83%	1,607,682	1,976,904	369,222	22.97%
Out of State	30.37%	802,598	686,590	(116,008)	-14.45%
<b>Totals</b>	<b>100.00%</b>	<b>\$2,642,822</b>	<b>\$3,042,302</b>	<b>\$399,480</b>	<b>15.12%</b>

**DRESDEN SCHOOL DISTRICT**  
**2023-24**  
**Computation of Tuition Rates - 12.18.22**

**I. HANOVER HIGH SCHOOL TUITION**

**A. Capital Cost**

<b>1</b>	Debt Service Costs				
<b>2</b>	HHS % Share of Debt Service Costs				
<b>3</b>	HHS Share of Budget Year Debt Service	Total of % from Line 2			
<b>4</b>	divide by HHS enrollment for budget year	from budget documents			
<b>5</b>	equals HHS Debt Service Cost per HHS pupil	line 3 divide by line 4			
<b>5a</b>	RMS portion of Technology Project				

Columns				
New FY21	A	B	C	
New FY23				
Drainage/Turf	Bldg Debt	Dres Tech	Field Bond	Total Debt
80,160	3,253,388	95,235	183,906	\$3,612,689
100%	63.05%	65.90%	100%	
80,160	2,051,261	62,760	183,906	2,378,087
				<b>657</b>
				<b>\$3,620</b>
	RMS %	32,475		

**B. Base Tuition**

<b>6</b>	High School Budget			<b>2022-23</b>	<b>2023-24</b>
<b>7a</b>	less Debt Service Cost			\$15,876,585	\$16,581,721
<b>7b</b>	less HHS Extraordinary Special Ed Cost			0	0
<b>8</b>	equals High School Operating Budget			25,000	25,000
<b>9</b>	% increase in High School Operating Budget			\$15,851,585	\$16,556,721
<b>10</b>	Operating (Base) Tuition		Pr Yr Base	\$19,100	4.44%
					<b>\$19,948</b>
<b>16</b>	Total Tuition Rate	line 10 plus line 5			<b>\$23,568</b>

**II. RICHMOND MIDDLE SCHOOL TUITION**

**A. Base Tuition**

<b>17</b>	Proposed Tuition Rate for Operating Expenses	from budget documents		<b>\$22,997</b>
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**B. Capital Cost**

<b>18</b>	RMS Share of Budget Year Debt Service	line 1 Col A minus line 3 Col A Plus Col B line 5a		\$1,234,602
<b>19</b>	Divide by RMS Enrollment for Budget Year	from budget documents		<b>361</b>
<b>20</b>	equals RMS Debt Service Cost per RMS Pupil	line 18 divide by line 19		<b>\$3,420</b>

**C. Total RMS Tuition Rate**

<b>21</b>	Total Tuition Rate for non-Hanover students	line 17 plus line 20		<b>\$26,417</b>
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## **EXHIBIT 6: 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 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT				2022-23	2022-23	2023-24	Budget	
2023-24 Proposed Budget		2021-22	2021-22	2022-23	Exp'd &	Proposed	Increase/	
Func	Obj	Budget	Actual	Budget	Enc'd	Budget	(Decrease)	% Chg
<b><u>DISTRICT WIDE</u></b>								
<b>Coordinator of Volunteers</b>								
1110	100	Salaries	18,730	19,694	19,105	19,105	19,500	395 2.1%
1110	200	Payroll Tax & Bnfts	1,482	1,545	1,558	1,558	1,592	34 2.2%
1110	900	Pmts from Districts	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	0 0.0%
<b>Function Total</b>		<b>12,212</b>	<b>13,239</b>	<b>12,663</b>	<b>12,663</b>	<b>13,092</b>	<b>429</b>	<b>3.39%</b>
<b>Computer Technician</b>								
1120	400	Purch Prof'l & Tech Svcs	7,000	1,000	5,000	4,568	2,000	(3,000) -60.0%
1120	600	Materials & Supplies	2,500	0	1,250	1,000	0	(1,250) -100.0%
1120	700	Equipment	7,000	5,777	5,000	4,980	2,500	(2,500) -50.0%
<b>Function Total</b>		<b>16,500</b>	<b>6,777</b>	<b>11,250</b>	<b>10,548</b>	<b>4,500</b>	<b>(6,750)</b>	<b>-60.00%</b>
<b>SCHOOL BOARD SERVICES</b>								
2310	100	Salaries (Sep WA)	13,967	12,703	13,967	13,205	14,018	51 0.4%
2310	200	Payroll Tax & Benefit	1,832	981	1,051	1,035	1,051	0 0.0%
2310	300	Purch Prof'l & Tech Svcs	38,000	39,813	38,000	37,562	38,000	0 0.0%
2310	500	Other Purch Svcs	3,000	1,305	3,000	2,856	3,000	0 0.0%
2310	800	Other Objects	9,700	8,218	9,700	9,623	9,700	0 0.0%
<b>Function Total</b>		<b>66,499</b>	<b>63,020</b>	<b>65,718</b>	<b>64,281</b>	<b>65,769</b>	<b>51</b>	<b>0.08%</b>
<b>SUPERINTENDENT SERVICES</b>								
2320	300	Purch Prof'l & Tech Svcs	1,185,413	1,185,413	1,195,093	1,195,093	1,237,487	42,394 3.5%
<b>Function Total</b>		<b>1,185,413</b>	<b>1,185,413</b>	<b>1,195,093</b>	<b>1,195,093</b>	<b>1,237,487</b>	<b>42,394</b>	<b>3.55%</b>
<b>SCHOOL ADMINISTRATION</b>								
2410	452	Inter-School Delivery	2,485	2,170	2,500	2,500	2,625	125 5.0%
<b>Function Total</b>		<b>2,485</b>	<b>2,170</b>	<b>2,500</b>	<b>2,500</b>	<b>2,625</b>	<b>125</b>	<b>5.0%</b>
<b>BUILDING MAINTENANCE</b>								
2610	100	Salaries	349,805	313,354	359,086	342,177	429,497	70,411 19.6%
2610	200	P/R Tax and Benefits	147,421	129,019	153,029	179,029	227,201	74,172 48.5%
2610	500	Other Purch Svcs	72,155	55,729	82,299	79,875	91,569	9,270 11.3%
2610	600	Supplies	1,200	1,216	1,200	1,196	1,400	200 16.7%
2610	700	Equipment	1,000	994	1,500	986	1,500	0 0.0%
2610	900	Other Uses	(40,000)	(40,000)	(80,000)	(80,000)	(80,000)	0 0.0%
<b>Function Total</b>		<b>531,581</b>	<b>460,312</b>	<b>517,114</b>	<b>523,263</b>	<b>671,167</b>	<b>154,053</b>	<b>29.8%</b>
<b>DEBT SERVICE</b>								
5100	800	Interest	1,949,072	1,948,234	2,026,914	2,026,914	2,086,141	59,227 2.9%
5100	900	Principal	1,625,830	1,625,830	1,592,873	1,592,873	1,526,547	(66,326) -4.2%
<b>Function Total</b>		<b>3,574,902</b>	<b>3,574,064</b>	<b>3,619,787</b>	<b>3,619,787</b>	<b>3,612,688</b>	<b>(7,099)</b>	<b>-0.2%</b>
<b>INTERFUND TRANSFER OUT</b>								
5200	0	Other Objects	0	0	0	0	0	0 n/a
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>DISTRICT WIDE TOTAL</b>		<b>\$5,389,592</b>	<b>\$5,304,994</b>	<b>\$5,424,125</b>	<b>\$5,428,135</b>	<b>\$5,607,328</b>	<b>\$183,203</b>	<b>3.38%</b>
		<b>Totals with Athletic Projects</b>		<b>\$7,261,125</b>				

Exhibit 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT				2022-23		2023-24	Budget		
2023-24		Proposed Budget	2021-22	2021-22	2022-23	Exp'd &	Proposed	Budget	
Func	Obj		Budget	Actual	Budget	Enc'd	Budget	Increase/ (Decrease)	
								% Chg	
<b><u>RICHMOND MIDDLE SCHOOL</u></b>									
<b>REGULAR INSTRUCTION</b>									
1100	110	Salaries Teacher	2,603,027	2,673,683	\$2,793,701	2,878,281	\$2,987,323	193,622	6.9%
1100	112	Salaries Ed Asst	99,825	98,641	\$124,826	135,133	\$127,406	2,580	2.1%
1100	114	Substitutes	30,000	33,034	\$30,000	29,560	\$30,000	0	0.0%
1100	115	Tutors & Sabbatical	10,485	0	\$10,485	12,360	\$10,485	0	0.0%
1100	200	Payroll Tax & Benefit	1,013,337	1,064,422	\$1,164,741	1,241,481	\$1,323,611	158,870	13.6%
1100	300	Purch Prof'l & Tech Svcs	3,130	215	\$1,330	986	\$1,500	170	12.8%
1100	4/500	Purch Prop Svcs	22,730	95,942	\$24,480	46,330	\$64,830	40,350	164.8%
1100	600	Supplies	60,853	49,215	\$64,241	54,141	\$81,715	17,474	27.2%
1100	700	Property	38,530	27,500	\$39,250	34,265	\$41,069	1,819	4.6%
1100	800	Other Objects	550	494	\$1,732	1,284	\$1,787	55	3.2%
<b>Function Total</b>			<b>3,882,467</b>	<b>4,043,146</b>	<b>\$4,254,786</b>	<b>4,433,821</b>	<b>\$4,669,726</b>	<b>414,940</b>	<b>9.75%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	60,489	60,489	\$61,464	63,761	\$63,003	1,539	2.5%
1120	200	Payroll Tax & Benefit	35,244	34,802	\$35,890	37,076	\$37,363	1,473	4.1%
1120	400	Purch Prop Svcs	65,212	56,164	\$81,497	79,652	\$78,043	(3,454)	-4.2%
1120	600	Supplies	13,000	4,371	\$11,850	9,635	\$13,200	1,350	11.4%
1120	700	Property	73,200	95,310	\$91,533	91,622	\$80,240	(11,293)	-12.3%
<b>Function Total</b>			<b>247,145</b>	<b>251,137</b>	<b>\$282,234</b>	<b>281,746</b>	<b>\$271,849</b>	<b>(10,385)</b>	<b>-3.68%</b>
<b>SPECIAL EDUCATION</b>									
1200	110	Salaries--Teacher	656,801	642,385	\$665,505	650,049	\$674,153	8,648	1.3%
1200	112	Salaries--Ed Asst	399,354	413,823	\$411,496	321,496	\$345,506	(65,990)	-16.0%
1200	115	Tutors	1,000	0	\$1,000	995	\$1,000	0	0.0%
1200	200	Payroll Tax & Benefit	635,921	729,585	\$755,984	646,313	\$710,404	(45,580)	-6.0%
1200	300	Purch Prof'l & Tech Svcs	44,200	12,594	\$36,750	32,091	\$29,750	(7,000)	-19.0%
1200	400	Purch Prop Svcs	160	160	\$200	175	\$3,300	3,100	1550.0%
1200	500	Other Purch Svcs	0	0	\$0	0	\$0	0	n/a
1200	600	Supplies	7,520	3,668	\$5,430	5,398	\$6,970	1,540	28.4%
1200	7/800	Property	910	2,543	\$2,133	2,089	\$4,173	2,040	95.6%
<b>Function Total</b>			<b>1,745,866</b>	<b>1,804,757</b>	<b>\$1,878,498</b>	<b>1,658,606</b>	<b>\$1,775,256</b>	<b>(103,242)</b>	<b>-5.50%</b>
<b>CO-CURRICULAR</b>									
1420	100	Salaries	29,241	28,676	\$33,205	30,970	\$33,205	0	0.0%
1420	200	Payroll Tax & Benefit	4,853	4,976	\$2,951	2,948	\$2,958	7	0.2%
1420	3/400	Purch Prof'l & Tech Svcs	5,925	3,132	\$8,735	7,652	\$12,975	4,240	48.5%
<b>Function Total</b>			<b>40,019</b>	<b>36,784</b>	<b>\$44,891</b>	<b>41,570</b>	<b>\$49,138</b>	<b>4,247</b>	<b>9.46%</b>
<b>GUIDANCE</b>									
2120	100	Salaries	186,698	186,613	\$193,526	191,604	\$200,562	7,036	3.6%
2120	200	Payroll Tax & Benefit	87,557	86,875	\$93,136	88,635	\$99,093	5,957	6.4%
2120	600	Supplies	575	169	\$575	563	\$575	0	0.0%
<b>Function Total</b>			<b>274,830</b>	<b>273,657</b>	<b>\$287,237</b>	<b>280,802</b>	<b>\$300,230</b>	<b>12,993</b>	<b>4.52%</b>
<b>HEALTH SERVICES</b>									
2134	100	Salaries	77,121	74,993	\$86,284	84,489	\$90,578	4,294	5.0%
2134	200	Payroll Tax & Benefit	47,534	48,617	\$52,394	53,755	\$55,571	3,177	6.1%
2134	300	Purch Prof'l & Tech Svcs	1,500	1,385	\$1,500	1,386	\$1,500	0	0.0%
2134	400	Purch Prop Svcs	445	90	\$200	432	\$300	100	50.0%
2134	600	Supplies/Prof Dues	3,350	5,177	\$5,000	4,104	\$5,000	0	0.0%
2134	700	Equipment	504	0	\$0	0	\$0	0	n/a
2134	800	Dues	175	150	\$180	110	\$180	0	0.0%
<b>Function Total</b>			<b>\$130,629</b>	<b>130,412</b>	<b>\$145,558</b>	<b>144,276</b>	<b>\$153,129</b>	<b>7,571</b>	<b>5.20%</b>
<b>CURRICULUM DEVELOPMENT</b>									
2212	2/300	Purch Prof'l & Tech Svcs	4,000	979	\$4,000	3,708	\$4,050	50	1.3%
<b>Function Total</b>			<b>\$4,000</b>	<b>979</b>	<b>\$4,000</b>	<b>3,708</b>	<b>\$4,050</b>	<b>50</b>	<b>1.3%</b>

## Exhibit 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT					2022-23		2023-24	Budget	
2023-24		Proposed Budget	2021-22	2021-22	2022-23	Exp'd &	Proposed	Increase/	
Func	Obj		Budget	Actual	Budget	Enc'd	Budget	(Decrease)	% Chg
STAFF DEVELOPMENT									
2213	100	Salaries	6,000	5,397	\$5,000	4,985	\$5,000	0	0.0%
2213	200	P/R Tax and Benefits	63,176	31,999	\$62,217	62,156	\$63,084	867	1.4%
2213	300	Purch Prof'l & Tech Svcs	1,750	1,775	\$1,775	1,775	\$1,775	0	0.0%
Function Total			\$70,926	39,171	\$68,992	68,916	\$69,859	867	1.26%
MEDIA (Library)									
2221	100	Salaries	122,640	122,976	\$125,527	126,660	\$128,038	2,511	2.0%
2221	200	Payroll Tax & Benefit	65,206	68,663	\$71,000	70,742	\$77,600	6,600	9.3%
2221	500	Other Purch Svcs	500	498	\$500	448	\$0	(500)	-100.0%
2221	600	Supplies	26,400	25,926	\$26,400	23,708	\$27,000	600	2.3%
2221	700	Property	8,000	7,906	\$3,000	2,476	\$3,000	0	0.0%
Function Total			222,746	225,970	\$226,427	224,034	\$235,638	9,211	4.07%
SCHOOL ADMINISTRATION									
2410	100	Salaries	332,124	332,173	\$338,394	341,347	\$356,319	17,925	5.3%
2410	200	Payroll Tax & Benefit	239,161	251,468	\$234,062	276,530	\$269,455	35,393	15.1%
2410	300	Purch Prof'l & Tech Svcs	2,000	2,180	\$4,500	3,508	\$4,750	250	5.6%
2410	400	Purch Prop Svcs	1,750	1,000	\$2,750	2,512	\$2,750	0	0.0%
2410	500	Other Purch Svcs	18,762	15,001	\$20,875	18,965	\$20,750	(125)	-0.6%
2410	600	Supplies	3,600	1,374	\$3,600	3,025	\$3,600	0	0.0%
2410	800	Other Objects	810	820	\$1,492	795	\$1,507	15	1.0%
Function Total			598,207	604,016	\$605,673	646,682	\$659,131	53,458	8.83%
BUILDING MAINTENANCE									
2610	400	Purch Prop Svcs	66,380	73,613	\$74,605	73,458	\$80,150	5,545	7.4%
2610	600	Supplies	13,500	12,236	\$13,750	11,575	\$14,400	650	4.7%
2610	800	Other Objects	0	38	\$0	0	\$0	0	n/a
Function Total			79,880	85,886	\$88,355	85,033	\$94,550	6,195	7.01%
CUSTODIAL SERVICES									
2620	100	Salaries	217,951	257,748	\$218,922	225,429	\$218,378	(544)	-0.2%
2620	200	P/R Tax and Benefits	105,430	102,891	\$108,825	114,267	\$122,568	13,743	12.6%
2620	400	Purch Prop Svcs	10,000	10,078	\$11,000	10,078	\$11,000	0	0.0%
2620	600	Supplies	96,500	100,337	\$98,000	96,852	\$113,100	15,100	15.4%
2620	700	Property	3,000	2,787	\$3,000	2,308	\$3,150	150	5.0%
Function Total			432,881	473,841	\$439,747	448,934	\$468,196	28,449	6.47%
GROUNDS MAINTENANCE									
2630	400	Purch Prop Svcs	61,000	61,187	\$75,500	73,251	\$79,275	3,775	5.0%
2630	600	Supplies	250	0	\$300	248	\$400	100	33.3%
Function Total			61,250	61,187	\$75,800	73,499	\$79,675	3,875	5.1%
STUDENT TRANSPORTATION									
2700	500	Other Purch Svcs	2,000	4,081	\$6,000	12,695	\$6,500	500	8.3%
Function Total			2,000	4,081	\$6,000	12,695	\$6,500	500	8.33%
SPECIAL ED TRANSPORTATION									
2722	500	Other Purch Svcs	0	500	\$0	0	\$0	0	n/a
Function Total			0	500	\$0	0	\$0	0	n/a
FIELD TRIPS									
2725	500	Other Purch Svcs	0	2,170	\$24,000	23,560	\$49,000	25,000	104.2%
Function Total			0	2,170	\$24,000	23,560	\$49,000	25,000	104.17%
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	24,000	23,941	\$16,000	16,000	\$13,500	(2,500)	-15.6%
Function Total			24,000	23,941	\$16,000	16,000	\$13,500	(2,500)	-15.63%

Exhibit 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT					2022-23		2023-24	Budget	
2023-24		Proposed Budget	2021-22	2021-22	2022-23	Exp'd &	Proposed	Increase/	
Func	Obj		Budget	Actual	Budget	Enc'd	Budget	(Decrease)	% Chg
<b>BUILDING IMPROVEMENTS</b>									
4600	400	Purch Prop Svcs	17,000	16,689	\$25,000	25,000	\$16,000	(9,000)	-36.0%
		<b>Function Total</b>	<b>17,000</b>	<b>16,689</b>	<b>\$25,000</b>	<b>25,000</b>	<b>\$16,000</b>	<b>(9,000)</b>	<b>-36.00%</b>
<b>INTERFUND TRANSFER OUT</b>									
5221	0	Other Objects	18,000	13,344	\$21,600	14,680	\$25,000	3,400	15.7%
		<b>Function Total</b>	<b>18,000</b>	<b>13,344</b>	<b>\$21,600</b>	<b>14,680</b>	<b>\$25,000</b>	<b>3,400</b>	<b>15.7%</b>
<b>RICHMOND MIDDLE SCHOOL TOTAL</b>			<b>\$7,851,846</b>	<b>\$8,091,667</b>	<b>\$8,494,798</b>	<b>\$8,483,561</b>	<b>\$8,940,427</b>	<b>\$445,629</b>	<b>5.25%</b>

Exhibit 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT					2022-23	2023-24	Budget		
2023-24 Proposed Budget		2021-22	2021-22	2022-23	Exp'd &	Proposed	Increase/		
Func	Obj	Budget	Actual	Budget	Enc'd	Budget	(Decrease)	% Chg	
<u>HANOVER HIGH SCHOOL</u>									
REGULAR INSTRUCTION									
1100	110	Salaries--Teacher	4,860,683	4,684,322	4,806,605	4,784,082	4,931,247	124,642	2.6%
1100	112	Salaries--Ed Assts	221,946	200,234	217,576	210,994	230,871	13,295	6.1%
1100	114	Substitutes	28,500	39,834	28,500	28,500	28,500	0	0.0%
1100	115	Tutors/Sabbatical	20,000	9,819	35,000	20,000	35,000	0	0.0%
1100	200	Payroll Tax & Benefit	1,841,300	1,716,419	1,855,121	1,758,172	1,940,868	85,747	4.6%
1100	300	Purch Profl & Tech Svcs	10,125	6,730	9,975	9,718	9,110	(865)	-8.7%
1100	400	Purch Prop Svcs	48,355	35,834	48,625	44,489	48,835	210	0.4%
1100	500	Other Purch Svcs	3,100	44,221	44,500	42,308	35,500	(9,000)	-20.2%
1100	600	Supplies	147,489	142,900	164,503	144,982	159,937	(4,566)	-2.8%
1100	700	Property	47,235	60,242	38,117	44,087	150,328	112,211	294.4%
1100	800	Other Objects	18,597	11,540	18,780	3,580	18,804	24	0.1%
Function Total		7,247,330	6,952,096	7,267,302	7,090,912	7,589,000	321,698	4.43%	
TECHNOLOGY									
1120	100	Salaries	116,898	116,908	121,520	116,908	115,404	(6,116)	-5.0%
1120	200	Payroll Tax & Benefit	65,703	62,457	68,693	60,330	69,154	461	0.7%
1120	400	Purch Prop Svcs	116,844	89,577	131,150	107,324	118,813	(12,338)	-9.4%
1120	700	Equipment	123,500	116,213	226,200	201,563	181,824	(44,376)	-19.6%
Function Total		422,945	385,155	547,563	486,125	485,195	(62,369)	-11.39%	
SPECIAL EDUCATION									
1200	100	Salaries--Teachers	653,752	574,400	680,011	668,520	737,910	57,899	8.5%
1200	100	Salaries--Ed Assts	335,399	234,108	459,875	334,875	451,554	(8,321)	-1.8%
1200	200	Payroll Tax & Benefit	497,765	444,984	665,384	525,384	685,210	19,826	3.0%
1200	300	Purch Profl & Tech Svcs	38,873	4,685	36,354	31,528	43,831	7,477	20.6%
1200	400	Purch Prop Svcs	250	0	350	256	350	0	0.0%
1200	500	Other Purch Svcs	1,491	23	309	156	345	36	11.7%
1200	600	Supplies	6,850	2,337	18,600	16,528	8,603	(9,997)	-53.7%
1200	700	Equipment	450	0	6,200	4,756	6,200	0	0.0%
1200	800	Dues & Fees	1,501	265	2,301	775	801	(1,500)	-65.2%
Function Total		1,536,331	1,260,802	1,869,384	1,582,778	1,934,804	65,420	3.50%	
ENGLISH AS A SECOND LANGUAGE									
1260	100	Salaries	0	0	0	0	16,955	16,955	n/a
1260	200	Payroll Tax & Benefit	0	0	0	0	2,110	2,110	n/a
1260	3/600	Purch Svcs, Supplies	17,113	0	0	0	0	0	n/a
Function Total		17,113	0	0	0	19,065	19,065	n/a	
VOCATIONAL PROGRAM									
1300	500	Other Purch Svcs	120,000	133,468	120,000	130,463	135,000	15,000	12.5%
Function Total		120,000	133,468	120,000	130,463	135,000	15,000	12.50%	
ATHLETICS									
1410	100	Salaries	419,580	417,454	492,584	482,563	505,029	12,445	2.5%
1410	200	P/R Tax and Benefits	139,553	125,389	162,741	154,572	174,695	11,954	7.3%
1410	300	Purch Profl & Tech Svcs	1,500	190	1,500	752	1,000	(500)	-33.3%
1410	400	Purch Prop Svcs	202,260	143,225	187,442	172,131	192,749	5,307	2.8%
1410	500	Other Purch Svcs	3,030	3,935	2,926	2,845	3,500	574	19.6%
1410	600	Supplies	14,400	13,135	29,100	25,410	31,400	2,300	7.9%
1410	700	Property	42,153	54,271	36,535	29,585	38,150	1,615	4.4%
1410	800	Dues & Fees	11,100	7,916	11,100	9,908	10,000	(1,100)	-9.9%
Function Total		833,576	765,514	923,928	877,766	956,523	32,595	3.53%	
CO-CURRICULAR									
1420	100	Salaries	97,642	88,689	118,034	107,411	118,050	16	0.0%
1420	200	Payroll Tax & Benefit	8,307	7,012	9,353	8,511	9,377	24	0.3%
1420	300	Purch Profl & Tech Svcs	13,500	19,090	16,500	15,960	20,500	4,000	24.2%
Function Total		119,449	114,791	143,887	131,882	147,927	4,040	2.81%	

Exhibit 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT				2022-23		2023-24		Budget	
2023-24		Proposed Budget	2021-22	2021-22	2022-23	Exp'd &	Proposed	Increase/	
Func	Obj		Budget	Actual	Budget	Enc'd	Budget	(Decrease)	% Chg
GUIDANCE									
2120	100	Salaries	705,188	663,928	680,068	678,520	786,318	106,250	15.6%
2120	200	Payroll Tax & Benefit	278,658	308,709	323,417	333,417	373,119	49,702	15.4%
2120	300	Purch Prof'l & Tech Svcs	15,175	4,548	12,000	10,569	9,000	(3,000)	-25.0%
2120	500	Other Purch Svcs	8,425	2,046	8,100	7,756	6,600	(1,500)	-18.5%
2120	600	Supplies	2,850	2,442	2,350	2,158	4,740	2,390	101.7%
2120	800	Other Objects	890	25	890	250	1,000	110	12.4%
Function Total			1,011,186	981,699	1,026,825	1,032,670	1,180,777	153,952	14.99%
HEALTH SERVICES									
2134	100	Salaries	122,674	124,104	127,569	116,104	120,325	(7,244)	-5.7%
2134	200	Payroll Tax & Benefit	21,504	18,484	23,001	19,505	22,858	(143)	-0.6%
2134	300	Purch Prof'l & Tech Svcs	7,665	7,664	7,720	7,652	7,879	159	2.1%
2134	400	Purch Prop Svcs	300	140	400	140	400	0	0.0%
2134	600	Supplies	4,755	7,388	6,300	5,864	5,185	(1,115)	-17.7%
2134	700	Property	2,100	1,795	500	465	3,175	2,675	535.0%
2134	800	Other Objects	400	0	400	400	400	0	0.0%
Function Total			159,398	159,576	165,890	150,130	160,222	(5,668)	-3.42%
CURRICULUM DEVELOPMENT									
2212	300	Purch Prof'l & Tech Svcs	3,000	0	3,000	2,500	3,000	0	0.0%
Function Total			3,000	0	3,000	2,500	3,000	0	0.0%
STAFF DEVELOPMENT									
2213	100	Salaries	5,000	25,759	18,500	8,008	18,500	0	0.0%
2213	200	P/R Tax and Benefits	86,007	95,166	84,774	78,776	90,952	6,178	7.3%
Function Total			91,007	120,924	103,274	86,784	109,452	6,178	5.98%
DRESDEN PLAN									
2214	100	Salaries	9,000	4,267	9,000	6,952	9,000	0	0.0%
2214	200	Payroll Tax & Benefit	769	869	769	614	4,928	4,159	540.8%
Function Total			9,769	5,136	9,769	7,566	13,928	4,159	42.6%
MEDIA (Library)									
2221	100	Salaries	152,070	184,351	156,050	156,280	158,737	2,687	1.7%
2221	200	Payroll Tax & Benefit	22,609	57,870	47,099	50,870	56,852	9,753	20.7%
2221	400	Purch Prop Svcs	10,000	3,874	7,500	7,280	7,500	0	0.0%
2221	500	Other Purch Svcs	18,750	4,027	14,000	12,560	11,954	(2,046)	-14.6%
2221	600	Supplies	55,790	41,899	55,050	53,092	52,600	(2,450)	-4.5%
2221	700	Property	31,400	33,613	140,350	129,122	169,239	28,889	20.6%
2221	800	Other Objects	1,148	791	1,148	895	1,148	0	0.0%
Function Total			291,767	326,426	421,197	410,099	458,030	36,833	8.74%
SCHOOL ADMINISTRATION									
2410	100	Salaries	944,204	919,631	905,719	865,133	912,249	6,530	0.7%
2410	200	Payroll Tax & Benefit	658,719	686,829	730,186	692,531	783,168	52,982	7.3%
2410	300	Purch Prof'l & Tech Svcs	8,460	4,870	7,060	7,152	6,500	(560)	-7.9%
2410	400	Purch Prop Svcs	6,400	4,994	6,400	5,602	10,000	3,600	56.3%
2410	500	Other Purch Svcs	38,030	26,960	38,030	35,260	31,000	(7,030)	-18.5%
2410	600	Supplies	22,175	22,938	22,175	19,562	20,500	(1,675)	-7.6%
2410	700	Equipment	1,000	1,102	1,000	782	1,000	0	0.0%
2410	800	Other Objects	5,000	4,770	5,000	4,370	4,500	(500)	-10.0%
Function Total			1,683,988	1,672,095	1,715,570	1,630,392	1,768,917	53,347	3.11%
BUILDING MAINTENANCE									
2610	400	Purch Prop Svcs	96,455	162,929	104,100	281,361	108,400	4,300	4.1%
2610	600	Supplies	28,750	33,421	29,250	22,874	30,750	1,500	5.1%
2610	7/800	Property/Dues	1,000	1,072	5,000	3,214	5,000	0	0.0%
Function Total			126,205	197,422	138,350	307,449	144,150	5,800	4.19%

Exhibit 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT				2022-23	2023-24	Budget		
2023-24 Proposed Budget		2021-22	2021-22	2022-23	Exp'd &	2023-24	Budget	
Func	Obj	Budget	Actual	Budget	Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
CUSTODIAL SERVICES								
2620	100	Salaries	382,564	339,771	379,905	217,413	370,953	(8,952) -2.4%
2620	200	P/R Tax and Benefits	167,784	152,000	175,115	92,401	165,489	(9,626) -5.5%
2620	400	Purch Prop Svcs	23,000	25,270	23,000	22,676	26,500	3,500 15.2%
2620	500	Other Purch Svcs	400	0	400	365	400	0 0.0%
2620	600	Supplies	225,500	226,644	229,000	215,360	256,975	27,975 12.2%
2620	700	Property	6,500	5,806	6,500	6,480	6,825	325 5.0%
Function Total		805,748	749,491	813,920	554,695	827,142	13,222	1.62%
GROUPS MAINTENANCE								
2630	400	Purch Prop Svcs	170,075	177,828	181,075	181,385	190,150	9,075 5.0%
2630	600	Supplies	1,500	470	1,500	1,480	1,700	200 13.3%
2630	700	Property	500	0	500	500	600	100 20.0%
Function Total		172,075	178,298	183,075	183,365	192,450	9,375	5.1%
PUPIL TRANSPORTATION								
2700	500	Other Purch Svcs	43,000	48,799	44,075	60,075	8,000	(36,075) -81.8%
Function Total		43,000	48,799	44,075	60,075	8,000	(36,075)	-81.8%
SPECIAL ED TRANSPORTATION								
2722	500	Other Purch Svcs	5,500	0	5,500	1,203	5,500	0 0.0%
Function Total		5,500	0	5,500	1,203	5,500	0	0.00%
VOCATIONAL TRANSPORTATION								
2723	500	Other Purch Svcs	47,853	56,728	49,050	54,802	55,000	5,950 12.1%
Function Total		47,853	56,728	49,050	54,802	55,000	5,950	12.13%
ATHLETIC TRANSPORTATION								
2724	4/500	Purch Prop/Purch Svcs	98,720	83,191	105,106	99,829	107,300	2,194 2.1%
Function Total		98,720	83,191	105,106	99,829	107,300	2,194	2.09%
FIELD TRIPS								
2725	4/500	Purch Prop/Purch Svcs	26,763	10,920	27,820	26,520	26,740	(1,080) -3.9%
Function Total		26,763	10,920	27,820	26,520	26,740	(1,080)	-3.88%
SITE IMPROVEMENTS								
4200	400	Purch Prop Svcs	23,500	36,792	41,000	41,000	23,500	(17,500) -42.7%
Function Total		23,500	36,792	41,000	41,000	23,500	(17,500)	-42.68%
BUILDING IMPROVEMENTS								
4600	400	Purch Prop Svcs	27,000	19,913	93,500	93,500	172,500	79,000 84.5%
Function Total		27,000	19,913	93,500	93,500	172,500	79,000	84.49%
INTERFUND TRANSFER OUT								
5221		Other Objects	40,000	50,655	57,600	51,668	57,600	0 0.0%
Function Total		40,000	50,655	57,600	51,668	57,600	0	0.0%
HIGH SCHOOL TOTAL		\$14,963,223	\$14,309,890	\$15,876,585	\$15,094,173	\$16,581,721	\$705,136	4.44%
DISTRICT TOTAL (Base)		\$28,204,661	\$27,706,551	\$29,795,508	\$29,005,869	\$31,129,476	\$1,333,968	4.48%
		Totals WITH Spec WA		\$31,632,508		\$31,129,476	-\$503,032	-1.59%
See Totals with other Articles to be voted on the next page								

## Exhibit 6A: Expenditure Budget Detail Consolidated

DRESDEN SCHOOL DISTRICT				2022-23		2023-24	Budget	
2023-24 Proposed Budget		2021-22	2021-22	2022-23	Exp'd &	Proposed	Increase/	
Func	Obj	Budget	Actual	Budget	Enc'd	Budget	(Decrease)	% Chg
<u>Other Articles to be voted:</u> (not included in above totals, except #3) Article 3: Officers' Salaries Article __: HanDres Service Staff Agreement						0	already in above number	
Total including all articles :						\$31,129,476	\$ 1,333,968	4.48%

**DRES - District Wide Proposed 2023-24 Budget by Object**

<u>Object</u>	<u>Description</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
1XX	Salaries - VC, SB & BM	\$392,158	\$463,015	\$70,857	18.07%
2XX	Payroll Tax & Benefits	\$145,932	\$228,344	\$82,412	56.47%
235	Retiree Wages	\$8,206	\$0	(\$8,206)	-100.00%
240	Staff Development	\$1,500	\$1,500	\$0	0.00%
3XX	SAU, Legal & Auditor Svcs	\$1,233,093	\$1,275,487	\$42,394	3.44%
4XX	Purch Prof & Tech Svcs	\$13,500	\$12,625	(\$875)	-6.48%
5XX	Insurance/Communication	\$79,299	\$86,569	\$7,270	9.17%
6XX	Supplies	\$2,450	\$1,400	(\$1,050)	-42.86%
730	Property/Equipment	\$6,500	\$4,000	(\$2,500)	-38.46%
8XX	Dues/Fees/Debt	\$2,036,614	\$2,095,841	\$59,227	2.91%
9XX	Transfers - Capital/Food	\$1,504,873	\$1,438,547	(\$66,326)	-4.41%
	<b>Totals</b>	<b>\$5,424,125</b>	<b>\$5,607,328</b>	<b>\$183,203</b>	<b>3.38%</b>

**DRES - RMS Proposed 2023-24 Budget by Object**

<u>Object</u>	<u>Description</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
110	Teacher Salaries	\$3,827,720	\$4,043,094	\$215,374	5.63%
1XX	Other Salaries	\$1,271,615	\$1,227,862	(\$43,753)	-3.44%
2XX	Payroll Tax & Benefits	\$2,475,277	\$2,632,306	\$157,029	6.34%
235	Retiree Wages/Benefits	\$40,749	\$63,082	\$22,333	54.81%
240	Staff Development	\$59,484	\$59,484	\$0	0.00%
293	Public Relations	\$5,940	\$7,135	\$1,195	20.12%
3XX	Purch Prof & Tech Svcs	\$56,840	\$54,250	(\$2,590)	-4.56%
4XX	Purch Prop Svcs	\$312,732	\$310,198	(\$2,534)	-0.81%
5XX	Other Purch Svcs	\$51,375	\$116,950	\$65,575	127.64%
6XX	Supplies	\$229,146	\$265,960	\$36,814	16.07%
730	Property/Equipment	\$137,943	\$130,659	(\$7,284)	-5.28%
8XX	Dues/Fees/Debt	\$4,377	\$4,447	\$70	1.60%
9XX	Transfers - Capital/Food	\$21,600	\$25,000	\$3,400	15.74%
	<b>Totals</b>	<b>\$8,494,798</b>	<b>\$8,940,427</b>	<b>\$445,629</b>	<b>5.25%</b>

**DRES - HHS Proposed 2023-24 Budget by Object**

<u>Object</u>	<u>Description</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
110	Teacher Salaries	\$6,602,456	\$6,870,908	\$268,452	4.07%
1XX	Other Salaries	\$2,634,060	\$2,675,694	\$41,634	1.58%
2XX	Payroll Tax & Benefits	\$3,747,721	\$3,943,982	\$196,261	5.24%
235	Retiree Wages/Benefits	\$270,235	\$294,524	\$24,289	8.99%
240	Staff Development	\$106,049	\$107,299	\$1,250	1.18%
29X	Public Relations	\$21,648	\$32,975	\$11,327	52.32%
3XX	Purch Prof & Tech Svcs	\$94,109	\$100,820	\$6,711	7.13%
4XX	Purch Prop Svcs	\$834,042	\$909,197	\$75,155	9.01%
5XX	Other Purch Svcs	\$290,316	\$257,339	(\$32,977)	-11.36%
56X	Tuition	\$160,000	\$160,000	\$0	0.00%
6XX	Supplies	\$557,828	\$572,390	\$14,562	2.61%
730	Property/Equipment	\$460,902	\$562,341	\$101,439	22.01%
8XX	Dues/Fees/Debt	\$39,619	\$36,653	(\$2,966)	-7.49%
9XX	Transfers - Capital/Food	\$57,600	\$57,600	\$0	0.00%
	<b>Totals</b>	<b>\$15,876,585</b>	<b>\$16,581,722</b>	<b>\$705,137</b>	<b>4.44%</b>

Does not include prior year special project transfer of \$1,837,000

**DRES - District Wide Proposed 2023-24 Budget by Function**

<u>Function</u>	<u>Description</u>	<u>2022-23</u> <u>Budget Adopted</u>	<u>2023-24</u> <u>Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
1100	Regular Education	\$23,913	\$17,592	(\$6,321)	-26.43%
2300	School Board & Superintendent Services	\$1,260,811	\$1,303,256	\$42,445	3.37%
2400	School Administration	\$2,500	\$2,625	\$125	5.00%
2600	Building & Grounds Maintenance & Custodial	\$517,114	\$671,167	\$154,053	29.79%
5000	Debt Service & Transfers	\$3,619,787	\$3,612,688	(\$7,099)	-0.20%
<b>Totals</b>		<b>\$5,424,125</b>	<b>\$5,607,328</b>	<b>\$183,203</b>	<b>3.38%</b>
Special Warrant Article Capital Bond Project		<b>\$1,837,000</b>			
		<b>\$7,261,125</b>			

**DRES - RMS Proposed 2023-24 Budget by Function**

<u>Function</u>	<u>Description</u>	<u>2022-23</u> <u>Budget Adopted</u>	<u>2023-24</u> <u>Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
1100	Regular Education	\$4,537,020	\$4,941,575	\$404,555	8.92%
1200	Special Education	\$1,878,498	\$1,775,256	(\$103,242)	-5.50%
1400	Co-Curricular	\$44,891	\$49,138	\$4,247	9.46%
2100	Guidance & Health Services	\$432,795	\$453,359	\$20,564	4.75%
2200	Curriculum/Staff Development, Media/Library	\$299,419	\$309,547	\$10,128	3.38%
2400	School Administration	\$605,673	\$659,131	\$53,458	8.83%
2600	Building & Grounds Maintenance & Custodial	\$603,902	\$642,421	\$38,519	6.38%
2700	Transportation Services	\$30,000	\$55,500	\$25,500	85.00%
4000	Building & Site Improvements	\$41,000	\$29,500	(\$11,500)	-28.05%
5000	Debt Service & Transfers	\$21,600	\$25,000	\$3,400	15.74%
<b>Totals</b>		<b>\$8,494,798</b>	<b>\$8,940,427</b>	<b>\$445,629</b>	<b>5.25%</b>

**DRES - HHS Proposed 2023-24 Budget by Function**

<u>Function</u>	<u>Description</u>	<u>2022-23</u> <u>Budget Adopted</u>	<u>2023-24</u> <u>Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
1100	Regular Education	\$7,814,865	\$8,074,194	\$259,329	3.32%
1200	Special Education	\$1,869,384	\$1,953,869	\$84,485	4.52%
1300	Vocational Education	\$120,000	\$135,000	\$15,000	12.50%
1400	Co-Curricular	\$1,067,815	\$1,104,450	\$36,635	3.43%
2100	Guidance & Health Services	\$1,192,715	\$1,340,999	\$148,284	12.43%
2200	Curriculum/Staff Development, Media/Library	\$537,240	\$584,410	\$47,170	8.78%
2400	School Administration	\$1,715,570	\$1,768,917	\$53,347	3.11%
2600	Building & Grounds Maintenance & Custodial	\$1,135,345	\$1,163,742	\$28,397	2.50%
2700	Transportation Services	\$231,551	\$202,540	(\$29,011)	-12.53%
4000	Building & Site Improvements	\$134,500	\$196,000	\$61,500	45.72%
5000	Debt Service & Transfers	\$57,600	\$57,600	\$0	0.00%
<b>Totals</b>		<b>\$15,876,585</b>	<b>\$16,581,721</b>	<b>\$705,136</b>	<b>4.44%</b>
District Totals		<b>\$29,795,508</b>	<b>\$31,129,476</b>	<b>\$1,333,968</b>	<b>4.48%</b>

EXHIBIT 7 - Debt Service Schedule

DEBT SERVICE SCHEDULE																		
Dresden School District      5,447,172																		
5,447,172    2,835,908    2,611,263    758,640    720,000    38,640    746,775    346,141    400,634    617,800    258,972    358,828    2,945,338    1,152,540    1,792,797    378,619    358,255    20,363																		
School Year	<u>Total</u>			2019 HHS Drainage/Turf Field Upgrades - \$900,000			2007 Athl Field Bond - \$2,532,500			2004 School Constr Suppl Issue - \$4,000,000			2003 School Construction Project - \$37,775,000			2022 Technology Upgrade Project \$441,958		
	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest*	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
2026-27	191,985	81,161	110,824				191,985	81,161	110,824							0	0	0
2025-26	377,132	267,002	110,130				188,984	83,443	105,541							188,148	183,559	4,589
2024-25	1,265,365	963,335	302,030	678,480	660,000	18,480	181,900	88,017	93,883	309,750	126,901	182,849				95,235	88,417	6,818
2023-24	3,612,689	1,524,409	2,088,280	80,160	60,000	20,160	183,906	93,520	90,386	308,050	132,070	175,980	2,945,338	1,152,540	1,792,797	95,235	86,279	8,956
2022-23	3,619,788	1,590,296	2,029,492	81,840	60,000	21,840	185,306	98,327	86,979	310,200	140,276	169,924	2,947,206	1,207,991	1,739,215	95,235	83,702	11,533
2021-22	3,574,901	1,625,830	1,949,072	83,520	60,000	23,520	182,056	100,927	81,130	306,356	144,833	161,523	2,946,594	1,265,070	1,681,524			
2020-21	3,582,150	1,698,752	1,883,398	85,200	60,000	25,200	181,856	105,786	76,070	307,075	151,763	155,312	2,948,894	1,326,203	1,622,690			
2019-20	3,496,463	1,711,909	1,784,554				183,156	111,169	71,987	307,063	158,643	148,420	2,944,369	1,387,097	1,557,271			
2018-19	3,437,671	1,790,476	1,647,195				183,556	116,275	67,281	306,400	165,481	140,919	2,883,090	1,453,720	1,429,370			
2017-18	3,453,087	1,873,651	1,579,436				194,506	121,898	72,608	305,269	172,346	132,923	2,885,965	1,524,407	1,361,558			
2016-17	3,440,075	1,956,896	1,483,179				190,506	124,632	65,875	282,302	182,155	100,147	2,897,252	1,595,110	1,302,143			
2015-16	3,441,478	2,045,770	1,395,708				191,256	130,602	60,655	280,669	189,177	91,492	2,896,912	1,670,991	1,225,921			
2014-15	3,447,909	2,142,144	1,305,765				191,756	136,674	55,082	280,169	197,433	82,736	2,900,765	1,753,037	1,147,728			
2013-14	3,472,749	2,247,520	1,225,229				192,006	142,841	49,166	305,169	205,715	99,454	2,897,818	1,843,965	1,053,853			
2012-13	3,481,264	2,354,211	1,127,053				192,006	149,091	42,915	308,481	217,357	91,124	2,900,518	1,932,763	967,755			
2011-12	3,480,800	2,459,844	1,020,956				191,756	155,411	36,345	306,731	225,922	80,809	2,899,579	2,023,511	876,068			
2010-11	3,529,171	2,576,078	953,093				190,806	161,403	29,404	308,131	237,216	70,915	2,945,025	2,122,460	822,565			

Exhibit 3 and 8: Detailed Revenues and Assessment Computation Detail

<b>Exhibit 8 - Assessment Computation Detail</b>	<b>2021-22 Revised Budget</b>	<b>2022-23 Revised Budget</b>	<b>2023-24 Proposed Budget</b>	
<b>Revenues &amp; Assessment Computation Detail</b>				
<b>Appropriation Total</b>	\$28,204,661	\$29,795,508	\$ 31,129,476	
+/- Appr Chgs				
<b>New Appropriation Total</b>	\$ 28,204,661	\$ 29,795,508	\$ 31,129,476	
<b>Offsetting Revenues</b>				
from Other Revenues	5,568,431	3,288,898	\$3,671,906	
from Prior Year Fund Bal	700,000	400,000	200,000	
+/- Rev Chgs			-	
<b>New Offset Total</b>	\$6,268,431	\$3,688,898	\$3,871,906	
Net From District Assmts	\$21,936,230	\$26,106,610	\$27,257,570	
add back NH Bldg Aid	348,882	332,377	315,904	
subtract Athl Field Bond Deb	(182,056)	(185,306)	(183,906)	
<b>Adjusted Assessment</b>	<b>\$22,103,056</b>	<b>\$26,253,681</b>	<b>\$27,389,568</b>	
prelim Hanover Share @	\$14,837,560 67.129%	\$17,871,668 68.073%	\$19,129,696	<b>69.843%</b>
less NH Bldg Aid	(348,882)	(332,377)	(315,904)	
add Han Share of AFB	135,019	136,500	138,991	
<b>Final Hanover Share</b>	<b>\$14,623,697</b>	<b>\$17,675,791</b>	<b>\$18,952,783</b>	
<b>Norwich Share @</b>	<b>\$7,312,533 32.871%</b>	<b>\$8,430,819 31.927%</b>	<b>\$8,304,787</b>	<b>30.157%</b>
<b>Note: Sections highlighted in salmon do not include the \$842,764 special warrant article from 21-22 for technology project or the \$1,837,000 special warrant article from 22-23 for the athletic facility upgrades, so we can compare budget to budget without the amount causing a negative comparison result.</b>				

# EXHIBIT 9 - Allocation Statistics

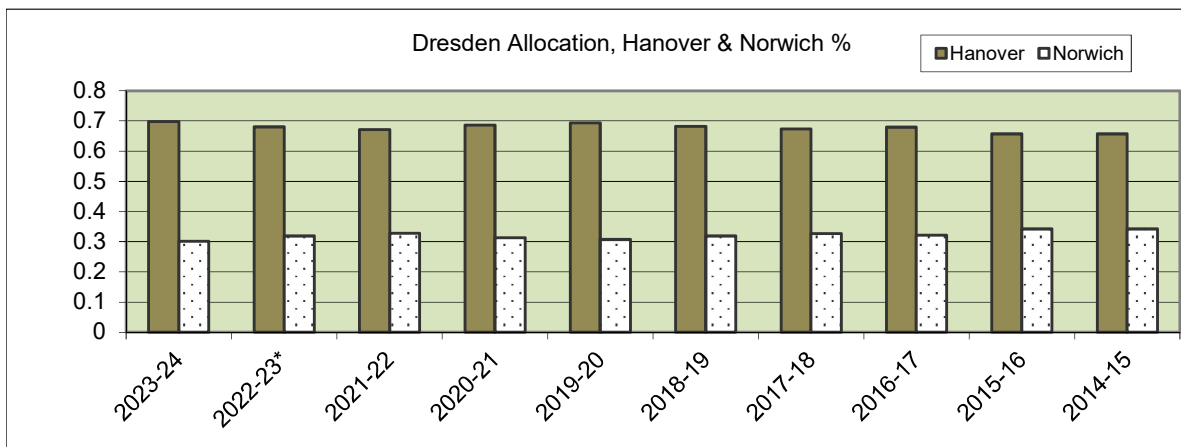
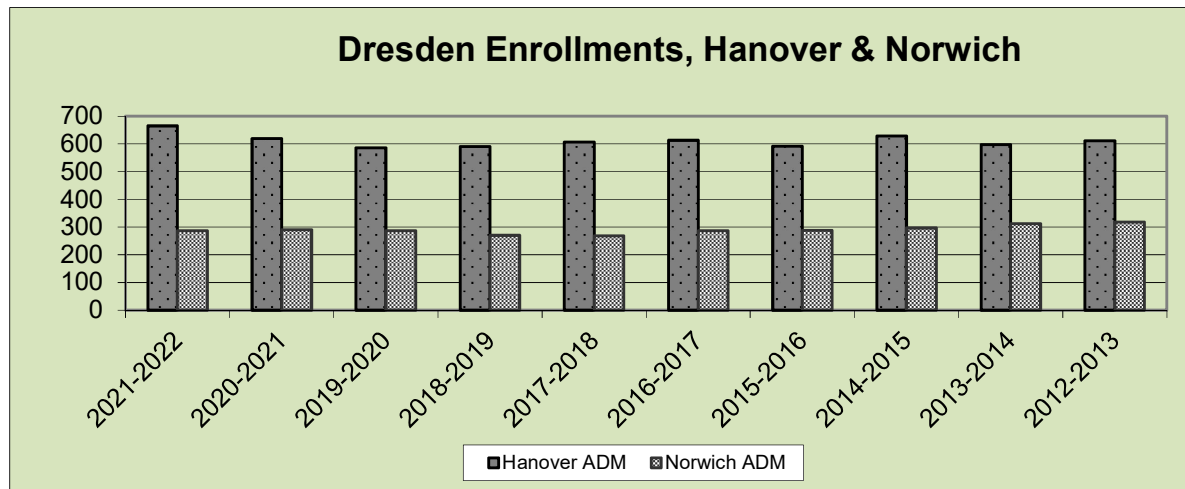
## DRESDEN ALLOCATION STATISTICS

Hanover and Norwich

Ratified NHDOE

ADM Year	To Allocate Budget Year	Hanover ADM (Gr 6-12)*	Norwich ADM (Gr 7-12)*	Total ADM-R (Gr 6-12)*	Hanover Percentage	Norwich Percentage
<b>2021-2022</b>	<b>2023-24</b>	<b>665.2</b>	<b>287.2</b>	<b>952.4</b>	<b>69.843%</b>	<b>30.157%</b>
2020-2021	2022-23*	619.8	290.7	910.5	68.073%	31.927%
2019-2020	2021-22	586.6	287.2	873.8	67.129%	32.871%
2018-2019	2020-21	590.8	269.7	860.5	68.658%	31.342%
2017-2018	2019-20	607.4	268.8	876.2	69.321%	30.679%
2016-2017	2018-19	613.6	287.0	900.5	68.134%	31.866%
2015-2016	2017-18	592.0	287.4	879.4	67.318%	32.682%
2014-2015	2016-17	628.1	296.6	924.7	67.927%	32.073%
2013-2014	2015-16	598.3	311.6	909.8	65.757%	34.243%
2012-2013	2014-15	611.7	318.4	930.1	65.769%	34.231%
2011-2012	2013-14	624.1	331.2	955.3	65.333%	34.667%
2010-2011	2012-13	636.5	326.2	962.7	66.118%	33.882%
2009-2010	2011-12	653.5	316.1	969.6	67.395%	32.605%
2008-2009	2010-11	629.0	311.0	940.0	66.910%	33.090%
2007-2008	2009-10	632.9	333.9	966.8	65.463%	34.537%
2006-2007	2008-09	619.7	353.9	973.6	63.650%	36.350%

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



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

**Dresden 5 year Enrollment Projections - Oct. 1.2022**

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projected</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Projected</u>	<u>2024-25</u> <u>Projected</u>	<u>2025-26</u> <u>Projected</u>	<u>2026-27</u> <u>Projected</u>	<u>2027-2028</u> <u>Projected</u>
<b><u>RMS</u></b>								
6th	82	94	87	81	82	70	81	83
7th	142	135	132	142	136	131	124	121
8th	133	142	142	132	142	136	131	124
Projected Totals	357	371	361	355	360	337	336	328
			(7 Tuition)	(9 Tuition)				
<b><u>HHS</u></b>								
9th	169	166	161	171	162	172	166	161
10th	163	169	168	161	171	162	172	166
11th	163	163	167	168	161	171	162	172
12th	195	163	161	167	168	161	171	162
Projected Totals	690	661	657	667	662	666	671	661
			(113 Tuition)	(119 Tuition)				
<b>Dresden Totals</b>	<b>1047</b>	<b>1032</b>	<b>1018</b>	<b>1022</b>	<b>1022</b>	<b>1003</b>	<b>1007</b>	<b>989</b>
		DIFF	-29	4	0	-19	4	-18

The projections above are based on 9.28.22 actuals pushed forward. Based on 5 year historical trends, we have made an assumption of 7 additional students joining in 7th grade - some of which are usually tuitioned in and 29 tuition students being added in 9th grade. Sixth grade is solely made up of Hanover students and you can see the cohort for 23-24 is 6 students smaller than prior year with the next four years at 82-70-81-83. The next five years of incoming Norwich 7th graders are 48-47-41-46-32. There is a level of uncertainty in Vermont surrounding tuition students, we currently have 31 (FTE) Vermont tuition students enrolled at HHS; this is 14 lower than prior year. Actual tuition student numbers for 22-23 are lower than originally projected from 130 to 116 a difference of (14).

<b>Actual Tuition Student Status as of 10/5/22</b>				
	<u>private</u>	<u>NH</u>	<u>VT</u>	<u>Totals-Grade</u>
6th	1			1
7th	1			1
8th		1	4	5
9th	1	22	7	30
10th		16	6	22
11th	6	23.5	9	38.5
12th		8.5	10	18.5
	<u>9</u>	<u>71.0</u>	<u>36.0</u>	<u>116</u>

<b>Projected Tuition Students for 2023-2024</b>				
	<u>private</u>	<u>NH</u>	<u>VT</u>	<u>Totals-Grade</u>
6th				
7th	8			8
8th	1			1
9th		22	7	29
10th	1	22	7	30
11th		16	6	22
12th	6	23.5	9	38.5
	<u>16</u>	<u>83.5</u>	<u>29.0</u>	<u>128.5</u>

EXHIBIT 11.A. - RMS Projected Staffing

<b>Richmond Middle School Proposed Staffing 2023-24</b>	<b>FY 21-22 Approved FTE</b>	<b>FY 22-23 Approved FTE</b>	<b>Differ in FTE</b>	<b>FY 23-24 Projected FTE</b>	<b>Differ in FTE</b>
<b><u>Regular Ed Teachers</u></b>					
<i>Total Account</i>	32.22	33.50	1.28	34.50	* 1.00
<b><u>Regular Ed Assistants</u></b>					
<i>Total Account</i>	3.57	4.21	0.64	4.21	
<b><u>Regular Ed Tutors</u></b>					
<i>Total Account</i>	0.27	0.27		0.27	
<b><u>Computer Technician</u></b>					
<i>Total Account</i>	1.00	1.00		1.00	
<b><u>Special Education Teachers</u></b>					
<i>Total Account</i>	7.20	7.20		7.20	
<b><u>Speech Language Therapists</u></b>					
<i>Total Account</i>	0.90	0.90		0.90	
<b><u>Physical Therapists</u></b>					
<i>Total Account</i>	0.10	0.10		0.10	
<b><u>Spec Ed Assts</u></b>					
<i>Total Account</i>	14.00	14.80	0.80	12.00	-2.80
<b><u>Guidance</u></b>					
<i>Total Account</i>	2.00	2.00		2.00	
<b><u>Health/Nursing</u></b>					
<i>Teacher</i>	1.00	1.00		1.00	
<i>Ed Aide</i>	0.20	0.20		0.20	
<b><u>Library</u></b>					
<i>Specialist</i>	1.00	1.00		1.00	
<i>Ed Asst</i>	1.00	1.00		1.00	
<b><u>School Administration</u></b>					
<i>Total Account</i>	2.00	2.00		2.00	
<b><u>Office Support</u></b>					
<i>Total Account</i>	3.00	3.00		3.00	
<b><u>Operation &amp; Maintenance of Plant</u></b>					
<i>Total Account</i>	4.50	4.50		4.50	
<b>MIDDLE SCHOOL TOTALS</b>	<b>73.96</b>	<b>76.68</b>	<b>2.72</b>	<b>74.88</b>	<b>-1.80</b>

Yellow highlights denote Certified Staff

\*Dresden SB approved an additional .80 FTE for 22-23 on April 26, 2022

<b>Hanover High School Proposed Staff 2023-24</b>	<b>21-22 Approved FTE</b>	<b>22-23 Proposed FTE</b>	<b>Differ in FTE</b>	<b>23-24 Proposed FTE</b>	<b>Differ in FTE</b>
<b><u>Regular Ed Tchrs</u></b>					
<i>Account Total</i>	56.80	55.53	-1.27	54.43	-1.10
<b><u>Regular Ed Assts</u></b>					
<i>Account Total</i>	7.57	7.27	-0.30	7.32	0.05
<b><u>Computer Technician</u></b>					
<i>Total Account</i>	2.00	2.00		2.00	
<b><u>Spec Ed Tchrs</u></b>					
<i>Total Account</i>	8.00	8.45	0.45	8.45	
<b><u>Speech &amp; Language Pathology</u></b>					
<i>Total Account</i>	0.60	0.60		0.60	
<b><u>Special Ed Therapists</u></b>					
<i>Total Account</i>	0.03	0.03	0.00	0.13	0.10
<b><u>Spec Ed Assts</u></b>					
<i>Total Account</i>	10.00	15.00	5.00	14.00	-1.00
<b><u>Spec Ed Tutor</u></b>					
<i>Total Account</i>	0.21	0.21		0.21	
<b><u>English as a 2nd Language</u></b>					
<i>Total Account</i>	0.00	0.00		0.20	0.20
<b><u>Athletics</u></b>					
<i>Total Account</i>	3.00	4.00	1.00	4.00	
<b><u>Guidance</u></b>					
<i>Total Counselors</i>	6.40	6.40		7.20	0.80
<i>Registrar &amp; Ed Asst</i>	1.50	2.00	0.50	2.00	
<b><u>Health/Nursing</u></b>					
<i>Total Nurses</i>	1.40	1.40		1.40	
<i>Health Ed Asst</i>	0.00	0.00		0.00	
<b><u>Library/Media</u></b>					
<i>Total Media Specialist</i>	1.00	1.00		1.00	
<i>Media Asst</i>	1.71	1.71		1.66	-0.05
<b><u>School Admin Office</u></b>					
<i>Administrators</i>	3.00	3.00		3.00	
<i>Admin Support</i>	5.60	5.60		5.60	
<i>Security&amp;SServ</i>	2.00	1.00	-1.00	1.00	
<b><u>Department Coords</u></b>					
<i>Total Account Reg Ed</i>	2.00	2.00		2.00	
<i>Total Account Spec Ed</i>	0.40	0.40		0.40	
<b><u>Custodial</u></b>					
<i>Total Account</i>	8.40	8.40		8.40	
<b>HIGH SCHOOL TOTAL</b>	<b>121.62</b>	<b>126.00</b>	<b>4.38</b>	<b>125.00</b>	<b>-1.00</b>

Yellow denotes Certified Staff

**DRESDEN SCHOOL DISTRICT**  
**2023-24 Revenues & Net Assessment**  
**Incremental Budget and Tax Rate Dynamic**

**Change in Dresden budget of:** \$100,000

results in change in Dresden costs to Hanover of: \$69,843

results in change Hanover's Tax Rate of: \$0.030 per \$1,000 of assessed value

Change in taxes paid on a \$400,000 house of: \$12.18

results in change in Dresden costs to Norwich of: \$30,157

results in change Norwich's Tax Rate of: \$0.004 per \$100 of assessed value

Change in taxes paid on a \$400,000 house of: \$15.06

Dresden		Impact on Hanover			Impact on Norwich		
Change in Dresden Budget	% Chg in Bgt	Hanover \$ Share	Chg in Tax Rate per \$1,000 Value	Additional Tax Paid on \$400,000 Property	Norwich \$ Share	Chg in Tax Rate per \$100 Value	Additional Tax Paid on \$400,000 Property
\$25,000	0.08%	\$17,165	\$0.008	\$3	\$7,836	\$0.001	\$4
\$50,000	0.17%	\$34,329	\$0.015	\$6	\$15,671	\$0.002	\$8
\$75,000	0.25%	\$51,494	\$0.023	\$9	\$23,507	\$0.003	\$11
\$100,000	0.34%	\$68,658	\$0.030	\$12	\$31,342	\$0.004	\$15
\$125,000	0.42%	\$85,823	\$0.038	\$15	\$39,178	\$0.005	\$19
\$150,000	0.50%	\$102,987	\$0.046	\$18	\$47,013	\$0.006	\$23
\$175,000	0.59%	\$120,152	\$0.053	\$21	\$54,849	\$0.007	\$26
\$200,000	0.67%	\$137,316	\$0.061	\$24	\$62,684	\$0.008	\$30
\$225,000	0.76%	\$154,481	\$0.069	\$27	\$70,520	\$0.008	\$34
\$250,000	0.84%	\$171,645	\$0.076	\$30	\$78,355	\$0.009	\$38

NOTE: THIS IS AN EARLY DRAFT, MANY OF THE KEY DATA POINTS AND DRIVERS ARE SET BY THE STATE LEGISLATIVE BODIES AND HAVE NOT BEEN RATIFIED; IN VERMONT THIS IS USUALLY NOT VOTED UNTIL MAY AND IN NH PROPERTY ASSESSMENTS AREN'T KNOWN UNTIL SEPTEMBER

Exhibit 13.A - RMS Proposed Custodial,  
Facility & Maintenance Budget

**Richmond Middle School**

	Vendor	FY22/23 Estimate	FY22/23 Actual Approved Budget	FY23/24 Estimate
<b>Roof Maintenance</b>	Melanson	\$1,500.00	1,500.00	\$2,000.00
<b>Total</b>				
<b>Service Contracts</b>			<b>41,255.00</b>	
UST Inspection	Gaftek	\$600.00		\$800.00
Fire Systems Inspection	Hampshire Fire	\$2,700.00		\$3,000.00
Intrusion System	Tasco	\$7,300.00		\$8,500.00
CCTV				
Access Control System				
Building Automation	Alliance Mech.	\$3,500.00		\$3,700.00
Pest Control	Hampshire Pest	\$1,650.00		\$1,650.00
Kitchen Hood Cleaning	Greasebusters	\$1,200.00		\$1,300.00
Elevator Inspection & Maintenance Contract	Stanley Elevator	\$1,500.00		\$1,500.00
Boiler Service	Combustion Services	\$3,000.00		\$3,100.00
Gym Equipment Inspection	Tri-State	\$2,850.00		\$3,000.00
Auditorium Theater Equipment Inspection	Tri-State	\$750.00		\$800.00
Fire Monitoring	Town of Hanover	\$180.00		\$200.00
Event Manager & Work Order Systems	Brightly	\$3,425.00		\$3,800.00
Air Emissions Fee	NH DES	\$1,000.00		\$1,000.00
Air Emissions Report	4 All	\$2,500.00		\$2,800.00
NH DOL Inspection	NH DOL	\$300.00		\$300.00
HVAC Inspection Service	GSP&H	\$2,000.00		\$2,500.00
Generator Service	Power-Up Generator	\$500.00		\$600.00
Handicap Door Service	Northeast Door	\$450.00		\$500.00
Crossing Guard	Town of Hanover	\$5,850.00		\$6,000.00
<b>Total</b>		<b>\$41,255.00</b>		<b>\$45,050.00</b>
<b>Other Maintenance Services</b>			<b>29,850.00</b>	
Building Accessories Repairs		\$6,000.00		\$6,300.00
Building Life Safety Repairs		\$2,000.00		\$2,100.00
Gym Floor Maintenance	Danaher	\$3,600.00		\$3,900.00
Gym Equipment Repairs	Tri-State	\$2,500.00		\$2,600.00
Wastewater Pump Tank Service	Jay's Septic	\$500.00		\$600.00
Boiler Water Treatment	NxKem	\$1,500.00		\$1,500.00
Elevator Repairs	Stanley	\$1,000.00		\$1,200.00
Kitchen Equipment Repairs	Authoriied Appliance	\$2,000.00		\$2,100.00
HVAC		\$4,000.00		\$4,200.00
Electrical		\$2,500.00		\$2,625.00
Plumbing		\$2,500.00		\$2,625.00
Carpentry		\$1,000.00		\$1,050.00
<b>Total</b>		<b>\$29,100.00</b>		<b>\$30,800.00</b>
<b>Engineering &amp; Architectual Services</b>		\$15,000.00	2,000.00	\$2,300.00
<b>Repair Materials B&amp;G</b>			<b>13,750.00</b>	
HVAC		\$6,000.00		\$6,300.00
Electrical		\$1,500.00		\$1,575.00
Ceiling Tile		\$500.00		\$525.00
Floor Tile		\$500.00		\$525.00
Plumbing		\$2,000.00		\$2,100.00
Carpentry		\$1,000.00		\$1,050.00
Painting		\$500.00		\$525.00
Clocks	American Time & Signal	\$750.00		\$750.00
Building Hardware, (nuts, bolts, tile, etc.)		\$1,000.00		\$1,050.00
<b>Total</b>		<b>\$13,750.00</b>		<b>\$14,400.00</b>
<b>Courses / Conferences</b>		\$400.00	400.00	\$400.00
<b>Uniforms</b>	Hirschs	\$2,500.00	2,500.00	\$2,500.00
<b>Water &amp; Sewer</b>	Town of Hanover	\$11,000.00	11,000.00	\$11,000.00
<b>Custodial Equipment Repairs</b>		\$2,000.00	2,000.00	\$2,100.00
<b>Custodial Supplies</b>		\$20,000.00	20,000.00	\$21,000.00
<b>Propane - Kitchen use</b>	Dead River	\$2,000.00	2,000.00	\$2,000.00
<b>Electricity</b>	Liberty Utilities	\$49,000.00	49,000.00	\$54,000.00

<b>Heating (woodchips &amp; heating oil)</b>	Cousineau & Dead River	<b>\$25,000.00</b>	<b>25,000.00</b>	\$34,000.00
<b>Custodial Equipment Replacement</b>		<b>\$3,000.00</b>	<b>3,000.00</b>	\$3,150.00
<b>Trash Removal</b>	Casella	<b>\$13,500.00</b>	<b>13,500.00</b>	\$14,175.00
<b>Grounds Contracted Services + Snow Removal</b>	Maks	<b>\$62,000.00</b>	<b>\$62,000.00</b>	\$65,100.00
<b>Grounds Supplies</b>		<b>\$300.00</b>	<b>300.00</b>	\$400.00
		<b>\$190,700.00</b>		<b>\$209,825.00</b>
<b>SITE IMPROVEMENTS</b>			<b>16,000.00</b>	
Storm Water Drainage - Maintenance		<b>\$0.00</b>		\$0.00
Parking Lot & Walks, crack filling / sealing / line		<b>\$9,000.00</b>	<b>9,000.00</b>	\$2,500.00
Parking Lot & Walks, (paving repairs)		<b>\$3,000.00</b>	<b>3,000.00</b>	\$0.00
Basketball Court Resurface		<b>\$0.00</b>		\$8,000.00
Pavilion		<b>\$0.00</b>		TBD
Solar Tracker Outdoor landscaping		<b>\$0.00</b>		\$0.00
Sidewalk Extension		<b>\$0.00</b>		TBD
Trees, pruning		<b>\$4,000.00</b>		\$3,000.00
Trees, removal				
Trees, planting				
		<b>\$16,000.00</b>	<b>4,000.00</b>	\$13,500.00
<b>BUILDING IMPROVEMENTS</b>			<b>25,000.00</b>	
<b>HVAC</b>				
Building Automation System				\$0.00
Gym, new RTU				\$0.00
Exhaust Fan System "Living Arts"	Engineering	<b>\$10,000.00</b>	<b>10,000.00</b>	
Exhaust Fan System				\$0.00
6th Grade, portable A/C units				\$0.00
Auditorium - Add cooling		<b>\$70,000.00</b>		\$0.00
<b>ELECTRICAL</b>				
Access controls				\$0.00
Security Camera CCTV		<b>\$0.00</b>		\$0.00
<b>PLUMBING</b>				
New Bathroom Lower Level		<b>\$35,000.00</b>		
<b>KITCHEN</b>				
Equipment				\$0.00
Dishroom		<b>\$0.00</b>		TBD
<b>CLASSROOM EQUIPMENT</b>				
Gym Equipment, Safety Repair	Tri State	<b>\$0.00</b>		TBD
<b>ARCHITECTUAL / INTERIOR</b>				
Auditorium, add a balcony		<b>\$0.00</b>		\$0.00
Epoxi bathroom floors		<b>\$0.00</b>		\$0.00
Carpet Offices	Mayne Flooring	<b>\$6,000.00</b>		\$6,000.00
Painting	Metrowest	<b>\$15,000.00</b>	<b>15,000.00</b>	\$10,000.00
<b>ARCHITECTUAL / EXTERIOR</b>				
Window Sill Sealing				\$0.00
Cement Block Sealing	Melanson	<b>\$0.00</b>		\$0.00
<b>ROOFING / DRAINS</b>				
Infra-red Analyzer				\$0.00
Roof replacement (pre-solar project)				\$0.00
<b>FOUNDATION</b>				
Estimate Total		<b>\$136,000.00</b>		\$16,000.00

# Exhibit 13.B - HHS Proposed Custodial, Facility & Maintenance Budget

<b>Hanover High School</b>				
<b>BUDGET - Maintenance and Custodial Operations (no salari</b>				
	<b>Vendor</b>	<b>FY 22/23 Estimate</b>	<b>FY22/23 Actual Approved Budget</b>	<b>FY 23/24 Estimate</b>
<b>Staff Development B&amp;G</b>		<b>1,500.00</b>	<b>1,500.00</b>	1,500.00
<b>Vehicle Service</b>	Service	6,000.00	<b>6,000.00</b>	8,000.00
Maintenance Vehicle	New Truck	25,000.00	-	
<b>Total</b>		<b>31,000.00</b>		
<b>Roof Maintenance</b>		<b>8,000.00</b>	<b>8,000.00</b>	9,000.00
<b>Service Contracts</b>			<b>46,850.00</b>	
UST - Inspection	Gaftek	750.00		750.00
Fire systems - Hampshire fire	Hampshire Fire	5,000.00		5,000.00
Intrusion systems - Tasco	TASCO	10,800.00		12,000.00
CCTV - Tasco				
Access Controls - Tasco				
Building Automation - Basix	Service Retainer	4,225.00		4,225.00
Pest Control - Hampshire Pest control	Hampshire Pest	2,000.00		2,000.00
Kitchen Hood Cleaning - Grease Busters	Greasebusters	1,600.00		1,700.00
Elevator Inspection & Maintenance Contract - Stanley	Stanley Elevator	3,300.00		3,300.00
Boiler Service - Combustion Services	Combustion Services	4,100.00		4,300.00
Fire Alarm Monitoring - Dispatch Town of Hanover	Hanover, Town of	200.00		200.00
Event Manager & Work Order Systems	Brightly	3,425.00		3,800.00
NH DES Emissions Fee	State of NH	1,700.00		1,800.00
Air Emissions Report - All4 LLC	All4	1,500.00		1,700.00
NH DOL	Inspections - Boiler/Air Tank	300.00		300.00
Dresden Fields - Stormwater Permit	VT Agency of Natural Resources	350.00		350.00
Stericycle - needle pickup	Stericycle	500.00		300.00
Gym - Bleacher inspection & service	Tri-State Folding Partitions	2,850.00		3,000.00
Gym - B-ball Backboards/Curtain inspection				
Turf Field - carpet cleaning & inspection -field turf	Field Turf USA	4,000.00		4,200.00
American Express	AD Card Registration Fee	50.00		50.00
CUSTODIAL SERVICES	ACP			189,000.00
<b>Total</b>		<b>46,650.00</b>		<b>237,975.00</b>
<b>Other Maintenance Services</b>			<b>39,250.00</b>	
Building Repairs		3,000.00		3,150.00
Dividing partition wall service rooms 102/103 128/130		1,500.00		1,575.00
Gym Equipment		3,500.00		3,675.00
Gym - Floor maintenance	Danaher	5,500.00		5,775.00
Boiler Water Treatment	Nxkem	1,500.00		1,575.00
HVAC Repairs		8,500.00		8,925.00
Elevator Repairs		2,500.00		2,625.00
Electrical		4,500.00		4,725.00
Plumbing		4,500.00		4,725.00
Carpentry		3,500.00		3,675.00
<b>Total</b>		<b>38,500.00</b>		<b>40,425.00</b>
<b>Engineering &amp; Architectual Services</b>		<b>10,000.00</b>	<b>10,000.00</b>	10,000.00
<b>Travel</b>		<b>400.00</b>	<b>400.00</b>	400.00
<b>Telephone</b>		<b>1,000.00</b>	<b>1,000.00</b>	780.00
<b>Office Supplies B&amp;G</b>		<b>1,200.00</b>	<b>1,200.00</b>	1,400.00
<b>Repair Materials B&amp;G</b>			<b>29,250.00</b>	
Score board repairs		250.00		300.00
Ceiling Tile		1,500.00		1,575.00
Floor tile		500.00		525.00
Hardware, screws, nuts, bolts, duct tape		3,000.00		3,150.00
HVAC		5,000.00		5,250.00
Plumbing supplies		5,000.00		5,250.00
Electrical supplies		4,000.00		4,200.00
Carpentry supplies		3,500.00		3,675.00
Paint supplies		1,500.00		1,575.00
Door hardware		5,000.00		5,250.00
<b>Total</b>		<b>29,250.00</b>		<b>30,750.00</b>
<b>B&amp;G Equipment (office)</b>		<b>1,500.00</b>	<b>1,500.00</b>	1,500.00
<b>B&amp;G Equipment (maintenance)</b>		<b>3,500.00</b>	<b>5,000.00</b>	5,000.00
<b>Courses / Conferences</b>		<b>1,000.00</b>	<b>1,000.00</b>	1,000.00
<b>Uniforms</b>		<b>5,500.00</b>	<b>5,500.00</b>	4,500.00
<b>Water/Sewer</b>		<b>23,000.00</b>	<b>23,000.00</b>	26,500.00
<b>Travel</b>		<b>400.00</b>	<b>400.00</b>	400.00
<b>Custodial Equipment Repairs</b>		<b>3,500.00</b>	<b>3,500.00</b>	\$3,675.00
<b>Custodial Supplies</b>		<b>36,000.00</b>	<b>36,000.00</b>	\$37,800.00
<b>Propane</b>		<b>3,500.00</b>	<b>3,500.00</b>	2,500.00
<b>Electricity</b>		<b>117,000.00</b>	<b>117,000.00</b>	124,000.00
<b>Heating Fuels</b>			<b>69,000.00</b>	89,000.00
Woodchips		57,500.00		

#2 Heating Oil		11,500.00		
<b>Total</b>		<b>69,000.00</b>		
<b>Custodial Equipment Replacement</b>		<b>6,500.00</b>	<b>6,500.00</b>	\$6,825.00
<b>Trash Removal</b>		<b>18,000.00</b>	<b>18,000.00</b>	18,900.00
<b>Grounds Contracted Services</b>			<b>163,075.00</b>	171,250.00
Plowing & Mowing MAK'S		137,900.00		
Athletics Fields Valley Turf		96,500.00		
Lawn,Shubs,Garden Mak's T&E		0.00		
<b>Total</b>		<b>234,400.00</b>		
<b>Grounds Supplies</b>		<b>1,500.00</b>	<b>1,500.00</b>	1,700.00
<b>Grounds Equipment</b>		<b>500.00</b>	<b>500.00</b>	600.00
<b>SITE IMPROVEMENTS</b>			<b>41,000.00</b>	
<b>ASPHALT</b>				
Driveway/Parking Lot & Walks, crack filling, sealing striping		<b>5,000.00</b>		3,000.00
Walks (replace)		<b>0.00</b>		
Driveway/Parking Lot (replace east driveway)		<b>0.00</b>		
<b>FENCING</b>				
Grounds, parking and other fencing and guard rails (Safety B		<b>10,000.00</b>		
Engineering (Pathways)		<b>0.00</b>		
<b>LIGHTING</b>				
		<b>0.00</b>		
<b>ATHLETICS</b>				
Turf field	Fencing repairs			5,000.00
Turf field	Scoreboard			removed - JT
Turf Field	Wall Safety Padding	<b>35,000.00</b>		
Turf Field	PA System	<b>0.00</b>		
Track resurface		<b>0.00</b>		
Dresden Fields	Irragation	<b>0.00</b>		
Dresden fields	Safety Parvilion	<b>0.00</b>		
Dresden Fields	Driveway Maintenance	<b>5,000.00</b>		
Dresden Fields, Baseball	Infield Dirt	<b>0.00</b>		
PE Ropes Course	Annual Maintenance	<b>2,500.00</b>		2,500.00
<b>TREES</b>				
Trees, pruning		<b>4,500.00</b>		3,000.00
Trees, removal				
Trees, planting (fertilizer, 5 oaks out front)				
<b>GARDENS</b>				
		<b>0.00</b>		
<b>STORMWATER DRAINAGE</b>				
Repair catch basins (2)				10,000.00
<b>Total</b>		<b>62,000.00</b>		23,500.00
<b>BUILDING IMPROVEMENTS</b>			<b>93,500.00</b>	
<b>PUBLIC/CLASSROOM/LEARNING SPACES</b>				
<b>Administration/Counseling</b>				
Main Entrance add a command center				
Office carpeting		<b>2,000.00</b>		
Office Door, Room 137		<b>1,500.00</b>		
Add offices to the counseling space. 1 or 2				
Add an exterior door to the counseling space				
Classroom Keying, could all faculty have the same Key?				26,000.00
New doorway, main office to Corridor 141				5,000.00
<b>Art Dept.</b>				
Add A/C				
Electrcal Main Studio extra receptacles		<b>2,000.00</b>		
Electrical Main Studio add lighting		<b>1,500.00</b>		
Jewelry classroom, add curtains		<b>2,000.00</b>		
Pottery classroom, buy a new kiln and install				6,000.00
Flooring Jewelry Studio				
Flooring Main Studio				
<b>Athletics/PE Dept.</b>				
Storage Solutions				TBD
Lockroom Hall Flooring & Assit. AD Office floor				
<b>Special Ed</b>				
Painting, room R05				500.00
<b>Media Center/Library</b>				
Carpeting Media Center aka Library		<b>34,000.00</b>		
Add extra occupancy space in library-2nd level				
<b>Music Dept.</b>				
A/C Bandroom		<b>29,000.00</b>		

Music Dept office add A/C				
Charging stations				
Survalience solution for practice rooms				
Blue lights and PA in practice rooms				
Acoutical engineering for Auditorium				
<b>English Dept.</b>				
Add A/C to ERC,rooms 129,201,107				
<b>Social Studies Dept.</b>				
Classroom painting				
Add A/C to rooms 125,127,129				
SSRC, cut the shelves in half to fit books				
<b>Science Dept.</b>				
Retro fit a classroom for a science classroom				
Chemistry room , repair sink				
Add A/C to rooms 215,217,227,233				
Room 233, add hieght adjusting caster to six student tables				
Classroom painting				10,000.00
Dishwasher install in chem. lab workroom		1,500.00		
<b>Foreign Language Dept.</b>				
A/C South classrooms				
<b>Math Dept.</b>				
Classrooms, add a couple of drop down outlets for charging computers				
Plunbing MRC, workroom install sink				
Classroom painting				
<b>ARCHITECTUAL / INTERIOR</b>				
Epoxi bathroom floors				
Gym Hall Flooring (remove vct tile/polish concrete)		9,000.00		
Building Interior Lighting				
Window Solar Shades				
Carpeting				25,000.00
<b>ARCHITECTUAL / EXTERIOR</b>				
Window Awnings				
Social Studies Hall, South entrance/exit Replace door				
<b>AUTOMATION CONTROLS</b>				
HVAC & Lighting Controls				
Intruder Alarm				
Access Controls	Drama, English			
Cameras				
<b>HVAC</b>				
Woodchip Boiler Rebuild Fire Box				80,000.00
IT Server Room/Closets	Ventilation	1,000.00		
<b>ELECTRICAL</b>				
<b>PLUMBING</b>				
Hands free faucets	As needed			
<b>PAINTING</b>				
Exterior painting				10,000.00
Interior painting		10,000.00		10,000.00
<b>CARPENTRY</b>				
<b>ROOFING</b>				
<b>FOUNDATION</b>				
	Total	93,500.00		172,500.00

## Exhibit 14: RMS Middle School Model Explanation/Overview

- At its base, we changed the structure and schedule of RMS by removing double English from both 7th and 8th grade, and adding academic teachers to allow each grade level to house two academic teams (1 teacher each in English, Science, Social Studies, and Math) who would share all students in common. This configuration follows the traditional middle school model and allows for a deeper connection between students and teachers. Each teacher would teach 4 sections of their subject area, and a +1 class of enrichment/skill building to keep them at a full 5 period teaching load. This would allow for specific and targeted classes designed to build skills and engagement. Plus classes this fall include:
  - Financial literacy
  - Engineering and design challenges
  - Blogging and e-publishing
  - Storytelling as history/culture
  - Logic puzzles and games
  - Engineering of flight
  - Public Speaking (Teach us something)
  - Creating a country that follows some of the UN goals for sustainability.
- Educationally, and in terms of SEL, the “true” teaming is the best model.
  - Recent scholarship has reiterated the importance of centering developmental and social/emotional needs when building middle school structures and curricula.
  - In essence, all decisions and programs used in middle grades schools should be in response to the developmental needs of young adolescents.
- By changing our structure we can better meet the changing needs of our students.
  - Schools that consistently implement interdisciplinary teams report more meaningful learning environments (Arhar, 1997; Boyer & Bishop, 2004) and increased student achievement scores (Mertens et al., 1998).
  - The 4 + 1 model allows for adaptability and student choice. Rather than adding more and more to each subject it allows us to slow down and focus on student needs and wants.
  - Having a relevant curriculum that is challenging, integrative, and exploratory is key.
  - Finally, it allows us to fulfill the promise of a true middle school model. Ultimately, the middle school community never systematically changed its approach and has not been able to break from the traditional norm of how society thinks schools are supposed to operate. Alverson, R., DiCicco, M., Faulkner, S. A., & Cook, C. (2021). America’s Middle Schools: Examining Context, Organizational Structures, and Instructional Practices. *Middle Grades Review*, 7(3).
  - Moving to a true team model will allow flexibility to create a model that normalizes instructional coaching between colleagues - not reliant on administrators.