

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

For the year  
**July 1, 2024 – June 30, 2025**

**Dresden School Board**

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Liz Murray, Assistant Principal, Hanover High School  
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Megan Sobel, Athletic Director, Hanover High School  
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Tony Daigle, Director of Plant

December 19, 2023  
**January 10, 2024**

**DRESDEN SCHOOL DISTRICT**  
**Proposed Budget for 2024-25**  
**TABLE OF CONTENTS**

Overview ..... 3

Budget Guideline & Summary ..... 3

Enrollment ..... 5

Staffing ..... 5

Building & Site Improvement ..... 6

Significant Changes ..... 6

Revenues, Net Assessment, And Projected Tax Rates ..... 9

Attachments .....

**Part I:        Budget Overview**

- Exhibit 1:    Significant Budget Changes, updated 1.9.2024
- Exhibit 2:    Revenues and Net Assessment, updated 1.9.2024

**Part II:       Revenues**

- Exhibit 3:    Dresden Revenue Detail, updated 1.9.2024
- Exhibit 4:    Tuition Income Estimate, updated 1.9.2024
- Exhibit 5:    Computation of Tuition Rates, updated 1.9.2024

**Part III:      Appropriations**

- Exhibit 6A.1: Expenditure Budget Consolidated, updated 1.9.2024
- Exhibit 6A.2: Expenditure Budget Detailed, updated 1.9.2024
- Exhibit 6B.1: Budget Changes Sorted & Totaled by Object, updated 1.9.2024
- Exhibit 6B.2: Budget Changes Sorted & Totaled by Function, updated 1.9.2024
- Exhibit 6B.2T: Budget Changes Sorted & Totaled by Function With Article #3, Up 1.9.2024
- Exhibit 7:    Debt Service Schedule,

**Part IV:       District Assessments and Allocation**

- Exhibit 8:    Assessment Computation Detail, updated 1.9.2024
- Exhibit 9:    Allocation Statistics

**Part V:        Supplementary Data**

- Exhibit 10:   Enrollment Projections
- Exhibit 11A & B: Staffing by District School
- Exhibit 12:   Incremental Budget and Tax Rate Dynamic
- Exhibit 13A & B: Custodial/Facility & Maintenance Budgets
- Exhibit 14:   Warrant Articles, Ratified 1.9.2024

# DRESDEN SCHOOL DISTRICT

## Proposed Budget

For the year

July 1, 2024 – June 30, 2025

### OVERVIEW

This document comprises the proposed budget for the Dresden School District for the year July 1, 2024 to June 30, 2025. 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

With changes ratified at the Budget Hearing on January 9, 2024, the Dresden School District Budget will decrease from \$31,138,466 (not including any other articles) to \$30,250,519 a decrease of (\$887,947), or (2.85%). Exhibit 2.b. 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. 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. There are 2 other warrant articles to be voted including officer stipends of \$15,770 and the Hanover Education Association collective bargaining agreement with year one costs of \$791,970. Assuming all articles pass, the total **Hanover** assessment is expected to be **\$18,948,575**, an increase of **\$117,967**, which is actually a **0.63%** increase as the Average Daily Membership appropriation percentage calculation between the two districts has shifted. The assessment allocation percentage is a little bit lower (0.074%) to Hanover. The **Norwich** assessment is expected to be **\$8,251,704** an increase over 2023-24 adjusted assessment of **\$15,752** or **0.19%**. 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 the Hanover and Norwich 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 decrease by 11 students; this includes a decrease of 11 projected at HHS and status quo at RMS. The projections are based on October 1, 2023 adjusted actual enrollees all moving forward. Based on 5-year historical trends, we have made an assumption of 6 additional students joining 7<sup>th</sup> grade, some of which are usually tuition paying. Recent trends have 30 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 24-25 is projected to be 1 student less than this year's actual class. The next five years of incoming Norwich 7th graders are projected at 41, 48, 49, 45 and 39. 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 44 Vermont tuition students enrolled at HHS and 79 from NH, with private tuition students adding 8 more. Actual tuition student FTEs for 23-24 are slightly above the projection of 128.

## STAFFING

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

Middle school enrollments based on actuals are projected to maintain status quo on student counts. Overall RMS will only be adjusting staffing by .05 in Regular Ed Teaching coverage and a slight hour's reduction in Regular Ed Assistants representing a (0.20) change. All other FTEs are holding steady. Total RMS staff recap is an overall decrease of (0.15) FTEs.

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

High school enrollments based on actuals are projected to decrease by 11 students. Due to the nature of the staffing duties and changing class sizes, we are reallocating a 0.20 FTE from Admin. Support up to Regular Education Teachers as well as an adding a 0.40 vacancy. We are reinstating 1.63 FTEs for the Regular Education Aides section in an effort to be able to provide staffing coverage for classes when there are substitute shortages; this FTE represents 4 additional part time positions. There is a reduction of 0.45 FTE in Special Ed Teaching which has been redirected to represent actual duties to the Special Ed Department Coordinator line of 0.60 FTE. There is also a planned addition of 0.10 FTE to meet growing student needs in the ESL department. A correction from last year of 1.0 FTE in Regular Teacher Education section has also been made. The budgeted dollars were never removed from last year's budget; this was an error in the Budget build process FTE counting. Total HHS staff recap shows an overall increase of 3.22 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

We have still been having difficulty securing contractors during the 2023-24 school year, we are hoping this issue will resolve over the next few months. With changes in the debt requirements, we are looking to schedule some larger one time expenditures as we begin planning out the next 5 years of capital improvements. Included in the 24-25 budget for site improvements is ongoing sidewalk, parking lot and safety updates, ongoing fencing, ongoing tree pruning and removal, and regular athletic maintenance for the following items: Dresden Fields driveway, cross country trails & softball infield as well as the PE ropes course at HHS. Included in this budget for building



maintenance is updating flooring, interior/exterior painting, updated classroom electrical, heating and cooling upgrades (training room HHS, gym RMS); partition repairs; soundproofing; HVAC upgrades – RMS – livings arts/woodworking; and updates/expansion of PA system components. Note: the District has received SAFE grant monies to expand safety measures at both schools.

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 Teachers whose potential wage/benefit changes will be captured in a separate warrant article.

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 \$929,664 (column 2) or 2.99% budget to budget. This means, if these items were the only items of the Dresden budget showing a change, the budget as a whole would be increasing by 2.99%.

### **District Wide Program Maintenance**

1. The Supervisory Union’s assessment [2320-300] for Dresden will be increasing \$65,653 due to changes in personnel along with projected wage increases of 5%. The SAU 70 budget includes an additional 1.0 FTE for an Assistant to the Technology Department to handle purchasing and communication follow ups. Due to turnover, there have been some market adjustments to base wage levels. There is an 10.0% increase for health insurance costs. In discussion with the Budget Committee, there was a \$50,000 addition to hire a capital facilities planner. There are some other small changes in supply and service lines which can be viewed at: <https://www.sau70.org/school-boards>

2. The District Wide section of taxes & benefits [2610-2xx] is showing a decrease of (\$21,622) predominantly due to changes in medical insurance coverage levels (\$27,428) somewhat offset by slight increases in social security \$1,626 & retirement \$3,435.

3. Our general insurance premium costs for the District are scheduled to increase by \$12,276 due to changes in scheduling of assets and increases in rates.

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

4. The account line for Regular Education Teachers Salary [1100-110] is increasing by \$14,017 due to the small addition 0.05 FTEs and potential track advancements which have been included. There are no other base salary or step additions in the budget as it's a negotiation year and the teacher's agreement projected costs will be included in warrant article #3.

5. We have added a line for Crossing Guard wages [1100-114] in the amount of \$10,000 as the Town of Hanover no longer oversees or funds this service.

6. The account lines for payroll taxes and benefits have been aggregated for reporting purposes and are scheduled to increase for this section in the amount of \$49,727 predominantly due to medical insurance election/increases. All of the teachers and support staff employees participate in School Care insurance which has an effective rate increase of 10%. Insurance for the Non-Union & Service Staff employees was also projected with a 10% increase. There are no changes in the NHRS rates, 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 5 years a set amount, which is yet to be determined but has been budgeted at \$1,402 each.

In addition, any FTE increases and/or wage adjustments throughout all of the labor lines will add to the aforementioned 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 #11 Principal's office and #13 Custodial operations.

7. The account lines for regular education purchased services [1100-4xx] are projected to decrease by (\$40,700) which is predominantly due to an out of district placement which is due to end.

8. The Technology Equipment line [1120-7xx] is projecting an increase of \$38,486 as we are still replacing many of the classroom devices as they age.

9. & 11. Principal office salaries and associated payroll taxes/benefits [2410-1xx and 2xx: which include all FTEs – union and non-union, assistants and administration] is projecting an increase of \$15,060 and \$24,171. This includes union agreed increases on base wage scales of 2.50% and steps for support staff. Non-union increases have been included at a 5% increase. As mentioned in #6, health insurance increases are included at 10%.

10. & 12. These lines represent changes in Retiree wages [2410-200], taxes and health benefits. Changes include 2 additional retirees with wage additions of \$21,372 and medical costs/taxes of \$40,542.

13. The account lines for Custodial Salaries & Payroll Tax/Benefits [2620-1xx/2xx] are increasing by a total of \$12,306 with \$7,409 for wages and \$4,897 for associated benefits.

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

14., 15., 16., 19., 21., 23., 27, 31., & 34. All of these lines are associated with changes in salaries for the following departments:

Regular Education Teacher's Salaries [#14: 1100-110] \$79,281 for changes in FTEs of 0.57 and 3 potential track advancements;

Regular Ed Assistants Salaries [#15: 1100-112] \$54,651 for the addition of 1.63 FTEs;

Regular Ed Teacher Sabbatical [#16: 1100-150] \$68,964 for coverage of 1.0 FTE;

Technology Salaries – technicians [#19: 1120-111] \$3,095 for 2.5 and 5% increases to base;

English as Second Language [#21: 1260-110] \$57,597 which represents additions to the FTEs of 0.50 unbudgeted from mid-year 23-24 and an additional 0.10 FTE budgeted in 24-25;

Athletic Dept. Salaries [#23: 1410-1xx] \$13,833 representing 2.5 and 5% base increases;

Counseling/Guidance Salaries [#27: 2120-110] \$14,099 the guidance and counseling lines are carrying changes in personnel assignments for teaching staff, a 5% for the non-union staff and the support staff at 2.5% plus steps;

Principal's office [#31: 2410-11x] \$74,631 which includes administrators and admin assistants at 5%, support staff at 2.5% plus additional steps where available, a .20 FTE reduction and an addition of 0.60 FTE in the Department Coordinator line for changes/redirection from and for special education; and Custodial Salaries [#34: 2620-110] decrease of (\$182,384) for outsourcing. 17., 22., 24., 28. and 34. The account lines for payroll taxes and benefits [2xx] 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 10%. Insurance for the Non-Union employees was projected with a 10% increase. The NHRS sets rates on a biannual basis and this year are projected with Teachers at 19.64% and the Employees rate at 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, which make up most of the increases.

18. The regular education classroom property & equipment lines [1100-7xx] are projected to decrease (\$79,834) as last year there was a large purchasing project to make sweeping updates.

20. The Technology Contracted/Online Purchased Services [1120-4xx] line is increasing by \$22,977 for an increase in online services.

25. & 26. The Athletic purchased services lines [1410-4xx] are budgeted to decrease by (\$20,129) for changes in assigned game workers, entry fees and facility rental costs. With the general athletics equipment [1410-7xx] lines to increase by \$21,000.

29. We are increasing the staff development curriculum work and mentor salary lines by \$10,000 and \$2,500.

30. We are budgeting a decrease for the purchase of media equipment [2221-730] in the amount of (\$13,119) as we have been completing many upgrades over the past few years.

32. The Principal's office purchased services lines [2410-3xx] have a total increase projected of \$17,750 which includes data consulting fees and NEASC follow up evaluation visit costs.

33. The Building Maintenance purchased property service contracts and other maintenance services lines have projected increases of \$258,427 and \$4,043. The majority of the increase is from the outsourcing of custodial services and we have made the associated decreases in the custodial wages/benefits lines.

35. The Custodial operations supply lines [2620-6xx] are projecting an increase of \$11,525 and this includes increased utility costs for electricity and heating fuels.

36. Overall custodial equipment [2620-7xx] is projected to increase \$35,175, mainly for the purchase of a new auto scrubber that cleans floors.

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

The total estimated budget cost for Special Education at the middle school and high schools (including special education transportation) is projected to increase by **\$3,383 or 0.01%**.

37. The account lines for Special Education Payroll Taxes & Benefits [1200-2xx] at RMS are increasing \$13,340 due to changes in personnel and specifically an increase in medical rates and/or elections representing \$14,495.

38. The consolidated HHS salary account lines for Special Education [1200-1xx] are changing as follows: learning specialists down 0.45 FTE (\$30,474), ed assistant salaries with turnover and

2.5% on base plus steps increasing \$46,888, and physical therapy turnover down (\$4,208), the net effect is an increase of \$12,327.

39. Changes in the HHS special education professional services lines [1200-3xx] are projected to decrease (\$15,077) net of the following changes: increases in training requests of \$7,000, occupational therapy decrease of (\$4,085), and other specialty services decreasing (\$18,942).

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

40. The district has five outstanding bond issues with a total balance of \$3,680,885. 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 (\$2,002,292) as the large construction loan was paid off in August of 2023. Of the remaining 5 loans, we are budgeting the following: 2004 School Construction Supplemental Bond - Final Pymt \$309,750; 2019 Drainage/Turf Upgrade loan – Payoff \$678,480; 2022 Technology upgrade loan – Payoff \$283,383; 2024 Athletic Field updates loan – **regular payment amount \$156,883 [balance remaining \$1,656,009 could be paid off over next 2 years]** and 2007 Athletic Field Bond Pymt \$181,900 leaving 2 payments remaining [\$380,969] Please see Exhibit 7 for a breakdown.

41., 42., & 43. Included in the 24-25 budget for site improvements [increases HHS \$41,000 and RMS \$3,500] is ongoing sidewalk, parking lot and safety updates, ongoing fencing, ongoing tree pruning and removal, and regular athletic maintenance for the following items: Dresden Fields driveway, cross country trails & softball infield as well as the PE ropes course at HHS. Included in this budget for building maintenance [decrease HHS (\$84,700) and increase RMS \$135,400] is updating flooring, interior/exterior painting, updated classroom electrical, heating and cooling upgrades (training room HHS, gym RMS); partition repairs; soundproofing; HVAC upgrades – RMS – livings arts/woodworking; and updates/expansion of PA system components.

Note: the District has received SAFE grant monies to expand safety measures at both schools.

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

Exhibit 2, includes summary appropriation and revenue information for the District as of December 18, 2023. The district proposed a tuition enrollment of 128 students for the 2023-24 school year. We actually have enrolled 131 students as of October 2023. We are projecting 134 tuition students for 2024-25. Tuition rates at this time are projected to decrease slightly and we are budgeting a slight revenue decrease budget to budget of (\$849); this decrease is because of the difference in tuition rates between middle and high school. Last year we had projected more middle schoolers which didn't materialize. We are projecting an increase in local sources of \$30,000 for interest income and rent changes. We are also projecting a decrease of (\$100,000) from the Town of Hanover as the construction loan has ended. There is also a decrease of (\$148,077) for 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 \$400,000. In total, non-tax Dresden revenues are decreasing by (\$213,926) or (5.25%).

Combining the decrease in proposed expenditures with the changes in anticipated revenue results in an increase in net assessment **assuming all articles pass of \$130,019 or 0.48%**. Exhibit 8, shows the assessment computation. Hanover's share of the increased assessment is 69.810% or **\$18,948,575 an increase of \$117,967 or 0.63%** (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 30.190% or **\$8,251,704** an increase of **\$15,752 or 0.19%**.

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 budgets as built have been shared with their respective towns and tax rates should be reviewed in the direct documents.

## ATTACHMENTS

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**Part I Budget Overview**

## DRESDEN SCHOOL DISTRICT

2024-25

## Significant Budget Changes from 2023-24 to 2024-25

2023-24 Budget Total					\$31,138,466
		(2)	(3)	(4)	(5)
		Amount of	% Chg	% Chg	% Chg
		Increase/Decrease	Bgt to Bgt	on total change	In Bgt Line Item
Description					
<b>Program Maintenance</b>					
<u>District Wide</u>					
1	School Admin Unit Services	\$65,653	0.21%	-7.53%	5.31%
2	Bldg. Maintenance Taxes & Benefits	(\$21,622)	-0.07%	2.48%	-9.52%
3	General Insurance - Liability & Casualty	\$12,276	0.04%	-1.41%	14.90%
<u>Richmond Middle School</u>					
4	Regular Education Teachers Salary	\$14,017	0.05%	-1.61%	0.47%
5	Crossing Guards Salary	\$10,000	0.03%	-1.15%	100.00%
6	Regular Ed Payroll Tax & Benefits	\$49,727	0.16%	-5.70%	3.76%
7	Regular Ed Tuition	(\$40,700)	-0.13%	4.67%	-100.00%
8	Technology Equipment	\$38,486	0.12%	-4.41%	47.96%
9	Principal's Office Salaries	\$15,060	0.05%	-1.73%	4.23%
10	Retiree Wages [incl in Principal dept lines]	\$21,372	0.07%	-2.45%	73.63%
11	Principal's Office Payroll Tax & Benefits	\$24,171	0.08%	-2.77%	11.72%
12	Retiree Wages Tax & Hlth Benefits	\$40,542	0.13%	-4.65%	119.05%
13	Custodial Salaries & Payroll Tax & Benefits	\$12,306	0.04%	-1.41%	3.51%
<u>Hanover High School</u>					
14	Regular Ed Teachers Salaries	\$79,281	0.25%	-9.09%	1.61%
15	Regular Ed Assistants Salaries	\$54,651	0.18%	-6.27%	23.67%
16	Regular Ed Sabbatical	\$68,964	0.22%	-7.91%	n/a
17	Regular Ed Payroll Tax & Benefits	\$241,823	0.78%	-27.73%	12.46%
18	Regular Ed Property/Equipment	(\$79,834)	-0.26%	9.15%	-53.11%
19	Technology Salaries, Tax & Benefits	\$15,286	0.05%	-1.75%	8.28%
20	Technology Online Purchased Services	\$22,977	0.07%	-2.63%	19.34%
21	English As a Second Language Salaries	\$57,597	0.18%	-6.60%	339.71%
22	ESL Payroll Tax & Benefits	\$12,870	0.04%	-1.48%	609.95%
23	Athletic Dept Salary	\$13,833	0.04%	-1.59%	2.74%
24	Athletic Dept--Payroll Tax & Benefits	\$10,303	0.03%	-1.18%	5.90%
25	Athletics Purchased Services - Prop/Games	(\$20,129)	-0.06%	2.31%	-10.44%
26	Athletics Equipment	\$21,000	0.07%	-2.41%	55.05%
27	Guidance Salaries	\$14,099	0.05%	-1.62%	1.79%
28	Guidance Payroll Tax & Benefits	\$29,524	0.09%	-3.39%	7.91%
29	Staff Development-Curriculum/Mentors	\$12,500	0.04%	-1.43%	67.57%
30	Media Equipment	(\$13,119)	-0.04%	1.50%	-7.75%
31	Principal's Office Salaries	\$74,631	0.24%	-8.56%	8.18%
32	Principal's Office Purchased Services	\$17,750	0.06%	-2.04%	273.08%
33	Bldg Maint Purchased Prop Services	\$262,470	0.84%	-30.09%	242.13%
34	Bldg Custodial Salaries, Tax & Benefits	(\$254,801)	-0.82%	29.21%	-46.62%
35	Custodial Supplies & Materials	\$11,525	0.04%	-1.32%	4.48%
36	Custodial Equipment	\$35,175	0.11%	-4.03%	515.38%
<b>subtotal Program Maintenance</b>		\$929,664	2.99%	-106.59%	4.92%
<b>Special Education</b>					
37	RMS-Special Ed--Payroll Tax & Benefits	\$13,340	0.04%	-1.53%	1.88%
38	HHS-Special Education Salaries	\$12,327	0.04%	-1.41%	1.11%
39	HHS-Spec Ed-Professional Services	(\$15,077)	-0.05%	1.73%	-34.76%
<b>subtotal (incl Sped Transp in Func 2700)</b>		\$3,383	0.01%	-0.39%	0.09%
<b>Due to Capital/Debt/Interfund Transfer</b>					
40	District Wide Debt Service	(\$2,002,292)	-6.43%	229.57%	-55.42%
41	RMS Building Improvements	\$135,400	0.43%	-15.52%	846.25%
42	HHS Site Improvements	\$41,000	0.13%	-4.70%	174.47%
43	HHS Building Improvements	(\$84,700)	-0.27%	9.71%	-49.10%
<b>subtotal</b>		(\$1,910,592)	-6.14%	209.35%	-49.99%
<b>Subtotal of all changes listed above</b>		<b>(\$977,545)</b>	<b>-3.14%</b>	<b>112.08%</b>	
<b>Total of all other changes not listed</b>		<b>\$105,368</b>	<b>0.34%</b>	<b>-12.08%</b>	
<b>2024-25 Proposed Budget [incl WA#3]</b>					<b>\$30,266,289</b>
<b>Total Budget Change</b>					<b>(\$872,177)</b>
<b>Percent Change</b>					<b>-2.80%</b>

**Notes:**

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



# Ex 2.V.2 Dres Rev - Net Assess Overview

DRESDEN SCHOOL DISTRICT 2024-25 Revenues & Net Assessment				
	2023-24	2024-25	\$ Change	% Change
<b><u>APPROPRIATIONS</u></b>				
Dist. Wide	\$5,614,439	\$3,667,322	(\$1,947,117)	-34.68%
Richmond Middle School	8,932,168	9,294,773	362,605	4.06%
Hanover High School (incl sabbatical)	16,591,859	17,288,424	696,565	4.20%
		\$ -	0	0.00%
<b>Total Expenditure Budget</b>	\$31,138,466	\$30,250,519	(\$887,947)	-2.85%
<b><u>REVENUES</u></b>				
(subtracted from expenditures to arrive at net assessment)				
Balance Carry Forward	\$400,000	<b>\$400,000</b>	\$0	0.00%
<b>Revenues - Adjusted to Actual 22-23</b>				
Sixth grade tuition	0	0	0	n/a
HHS tuition students	3,042,302	3,041,453	(849)	-0.03%
Spec Ed Cost Excess Recovery	0	0	0	n/a
Other Local Sources	185,000	215,000	30,000	16.22%
From Dartmouth College	0	0	0	n/a
From Hanover Town	100,000	0	(100,000)	-100.00%
State Sources NH	335,604	187,527	(148,077)	-44.12%
State Sources VT	9,000	14,000	5,000	55.56%
Federal Sources	0	0	0	n/a
Other Financing Sources	0	0	0	n/a
<b>Total Current Year Revenues</b>	\$3,671,906	\$3,457,980	(\$213,926)	-5.83%
<b>Total Resources Available to Offset Appropriations, Current Revenues plus Prior Year Fund Balance</b>	\$4,071,906	\$3,857,980	(\$213,926)	-5.25%
<b><u>NET ASSESSMENT</u></b>	<b>\$27,066,560</b>	<b>\$26,392,539</b>	<b>(\$674,021)</b>	<b>-2.49%</b>
Assessed to Hanover	18,830,608	18,384,692	(445,916)	-2.37%
Assessed to Norwich	8,235,952	8,007,847	(228,105)	-2.77%
<b><u>Assessment Data</u></b>				
	<b><u>% Share</u></b>	<b><u>Total Dresden Assmt</u></b>	<b><u>District Share</u></b>	
Hanover Share of Tax Assessment 2024-25	69.810%	\$26,392,539	\$18,384,692	
Hanover Share of Tax Assessment 2023-24	69.884%	\$27,066,560	\$18,830,608	
<b>Change in Assessment - No Additional Articles</b>	-0.074%	(\$674,021)	<b>(\$445,916)</b>	
Norwich Share of Tax Assessment 2024-25	30.190%	\$26,392,539	\$8,007,847	
Norwich Share of Tax Assessment 2023-24	30.116%	\$27,066,560	\$8,235,952	
<b>Change in Assessment - No Additional Articles</b>	0.074%	(\$674,021)	<b>(\$228,105)</b>	
NOTE: There is a building aid adjustment to the assessment for Hanover and this will be the final year for that adjustment. Assessments do not take into effect any changes from special warrant articles such as the Teacher's tentative agreement which will be voted on separately.				

# Ex 2.V.2 Dres Rev - Net Assess Overview

DRESDEN SCHOOL DISTRICT 2024-25 Revenues & Net Assessment				
	2023-24	2024-25	\$ Change	% Change
<b>APPROPRIATIONS</b>				
Dist. Wide (Incl Updated Officer Salaries - WA#2)	\$5,614,439	\$3,683,092	(\$1,931,347)	-34.40%
Richmond Middle School	8,932,168	9,294,773	362,605	4.06%
Hanover High School (incl sabbatical)	16,591,859	17,288,424	696,565	4.20%
<b>With Other Article #3</b>		\$ 791,970	791,970	2.54%
<b>Total Expenditure Budget</b>	\$31,138,466	\$31,058,259	(\$80,207)	-0.26%
<b>REVENUES</b> (subtracted from expenditures to arrive at net assessment)				
Balance Carry Forward	\$400,000	<b>\$400,000</b>	\$0	0.00%
<b>Revenues - Adjusted to Actual 22-23</b>				
Sixth grade tuition	0	0	0	n/a
HHS tuition students	3,042,302	3,041,453	(849)	-0.03%
Spec Ed Cost Excess Recovery	0	0	0	n/a
Other Local Sources	185,000	215,000	30,000	16.22%
From Dartmouth College	0	0	0	n/a
From Hanover Town	100,000	0	(100,000)	-100.00%
State Sources NH	335,604	187,527	(148,077)	-44.12%
State Sources VT	9,000	14,000	5,000	55.56%
Federal Sources	0	0	0	n/a
Other Financing Sources	0	0	0	n/a
<b>Total Current Year Revenues</b>	\$3,671,906	\$3,457,980	(\$213,926)	-5.83%
<b>Total Resources Available to Offset Appropriations, Current Revenues plus Prior Year Fund Balance</b>	\$4,071,906	\$3,857,980	(\$213,926)	-5.25%
<b>NET ASSESSMENT</b>	<b>\$27,066,560</b>	<b>\$27,200,279</b>	<b>\$133,719</b>	<b>0.49%</b>
Assessed to Hanover	18,830,608	18,948,575	117,967	0.63%
Assessed to Norwich	8,235,952	8,251,704	15,752	0.19%
<b>Assessment Data</b>				
	<b>% Share</b>	<b>Total Dresden Assmt</b>	<b>District Share</b>	
Hanover Share of Tax Assessment 2024-25	69.810%	\$27,200,279	\$18,948,575	
Hanover Share of Tax Assessment 2023-24	69.884%	\$27,066,560	\$18,830,608	
<b>Change in Assessment - All Articles</b>	-0.074%	\$133,719	<b>\$117,967</b>	
Hanover Share of Tax Assessment 24-25; No addit. Articles		\$26,392,539	\$18,384,692	
<b>Change in Assessment Without Additional Articles</b>			<b>(\$445,916)</b>	
Norwich Share of Tax Assessment 2024-25	30.190%	\$27,200,279	\$8,251,704	
Norwich Share of Tax Assessment 2023-24	30.116%	\$27,066,560	\$8,235,952	
<b>Change in Assessment - All Articles</b>	0.074%	\$133,719	<b>\$15,752</b>	
Norwich Share of Tax Assessment 24-25; No addit. Articles		\$26,392,539	\$8,007,847	
<b>Change in Assessment Without Additional Articles</b>			<b>(\$228,105)</b>	
NOTE: There is a building aid adjustment to the assessment for Hanover and this will be the final year for that adjustment. Assessments do not take into effect any changes from special warrant articles such as the Teacher's tentative agreement which will be voted on separately.				

**Part II Revenues**

## **EXHIBIT 4: DETAILED REVENUE REPORT**

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

### **1121 District Assessment**

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

### **1510 Interest Income**

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

### **1610 Insurance Refunds**

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

### **1910 Rents**

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

### **1990 Miscellaneous**

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

### **3211 Building Aid**

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

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### **3241 Catastrophic Aid**

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

### **4350 Medicaid Reimbursement**

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

### **4350 Department of Agriculture Grant**

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

### **5250 Transfer from Special Ed Reserve Fund**

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

### **5250 Transfer from Building Maintenance Trust Fund**

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

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DRESDEN SCHOOL DISTRICT Proposed Revenue Budget 2024-25 School Year		2022-23 Revised Budget	2022-23 Actual	2023-24 Revised Budget	2023-24 Anticipated Year End	2024-25 Proposed Budget	Bgt-Bgt \$ Chg	Bgt - Bgt % Chg
<b>Local Sources**</b>								
1121	District Assmt--Hanover	\$17,675,791	\$17,675,791	\$18,830,608	\$18,830,608	\$18,948,575	\$117,967	0.6%
1122	District Assmt--Norwich	8,430,819	8,430,819	8,235,952	8,235,952	8,251,704	15,752	0.2%
<b>Sub-Total</b>		<b>\$26,106,609</b>	<b>\$26,106,610</b>	<b>\$27,066,560</b>	<b>\$27,066,560</b>	<b>\$27,200,279</b>	<b>\$133,719</b>	<b>0.5%</b>
<b>Tuition</b>								
1311	Parents	\$232,542	\$228,940	\$378,808	\$249,369	144,229	(\$234,579)	-61.9%
1321	In-State LEA	1,607,682	1,558,186	1,976,904	1,868,528	1,723,968	(252,936)	-12.8%
1331	Out-of-State LEA	802,598	814,877	686,590	1,060,668	1,173,256	486,666	70.9%
<b>Sub-Total</b>		<b>\$2,642,822</b>	<b>\$2,602,002</b>	<b>\$3,042,302</b>	<b>\$3,178,565</b>	<b>\$3,041,453</b>	<b>(\$849)</b>	<b>0.0%</b>
<b>Other Local Sources</b>								
1511	Interest Income	\$20,000	\$39,559	\$20,000	\$20,000	40,000	\$20,000	100.0%
1740	Athletic User Fees	125,000	125,995	125,000	125,000	125,000	0	0.0%
1910	Rent	20,000	33,550	20,000	30,000	30,000	10,000	50.0%
1931	From Hanover Town	100,000	100,000	100,000	100,000	0	(100,000)	-100.0%
1980	Refund of Prior Year Expens	20,000	95,689	20,000	0	20,000	0	0.0%
1990	Miscellaneous	0	99,412	0	0	0	0	n/a
<b>Sub-Total</b>		<b>\$285,000</b>	<b>\$494,204</b>	<b>\$285,000</b>	<b>\$275,000</b>	<b>\$215,000</b>	<b>(\$70,000)</b>	<b>-24.6%</b>
<b>State Sources</b>								
3210	Building Aid--NH	\$332,377	\$332,377	\$315,904	\$315,904	166,827	(\$149,077)	-47.2%
3223	Voc Transportation--Vt	9,000	17,000	9,000	14,000	14,000	5,000	55.6%
3241	Voc Tuition--NH	19,000	19,000	19,000	19,000	20,000	1,000	5.3%
3242	Voc Transportation--NH	700	118	700	300	700	0	0.0%
<b>Sub-Total</b>		<b>\$361,077</b>	<b>\$368,495</b>	<b>\$344,604</b>	<b>\$349,204</b>	<b>\$201,527</b>	<b>(\$143,077)</b>	<b>-41.5%</b>
<b>General Fund Revenue Total</b>		<b>\$29,395,508</b>	<b>\$29,571,311</b>	<b>\$30,738,466</b>	<b>\$30,869,329</b>	<b>\$30,658,259</b>	<b>(\$80,207)</b>	<b>-0.3%</b>
<b>from Prior Year's Fund Balance</b>		<b>\$400,000</b>		<b>\$400,000</b>		<b>400,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenues and from Fund Balance</b>		<b>\$29,795,508</b>		<b>\$31,138,466</b>		<b>\$31,058,259</b>	<b>(\$80,207)</b>	<b>-0.26%</b>
<b>General Fund Revenue Total with Long Term Borrowing*</b>		<b>\$31,632,508</b>						
Note: Sections highlighted in prior years totals do not include 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. With Long Term Borrowing* is reflected below these totals.								

EXHIBIT 4 - Tuition Income Estimate

DRESDEN SCHOOL DISTRICT Proposed Budget 2024-25					
1. Budget Summary		2023-24 Revised Budget	2024-25 Proposed	\$ Chg	% chg
District Wide		\$5,614,439	\$3,683,092	-\$1,931,347	-34.40%
Richmond Middle School		8,932,168	\$9,294,773	362,605	4.06%
Hanover High School		16,591,859	\$17,288,424	696,565	4.20%
<b>Totals</b>		<b>\$31,138,466</b>	<b>\$30,266,289</b>	<b>-\$872,177</b>	<b>-2.80%</b>
2.A. Tuition Income Estimate		2023-24 Budgeted	2024-25 Proposed	\$ Chg	% Chg
Total Tuition Students Grade 6-12		131.00	134.00	3	2.29%
<b><u>Richmond Middle School</u></b>					
Tuition Students		1	1	0	0.00%
Tuition Rate		26,417	24,509	(1,908)	-7.22%
Tuition Total		26,417	24,509	(1,908)	-7.22%
<b><u>Hanover High School</u></b>					
Lyme Tuition Students FTE		79.0	72.0	(7)	-8.86%
Lyme Tuition Rate		23,568	23,420	(148)	-0.63%
Lyme Tuition Total		1,861,872	1,686,242	(175,630)	-9.43%
Other Tuition Students FTE		51.0	61.0	10	19.61%
Other Tuition Rate		23,568	23,420	(148)	-0.63%
Other Tuition Total		1,201,968	1,428,621	226,653	18.86%
<b>Total Estimate</b>		<b>\$3,090,257</b>	<b>\$3,139,372</b>	<b>49,115</b>	<b>1.59%</b>
less Vacancy/Vocational		(\$47,888.00)	(93,680.00)		
<b>Budget Estimate</b>		<b>\$3,042,369</b>	<b>\$3,045,692</b>	<b>\$3,323</b>	<b>0.11%</b>
2.B. Allocate by Source	% Share	2023-24	2024-25	\$ Chg	% Chg
Parents	12.45%	378,808	144,229	(234,579)	-61.93%
In-State	64.98%	1,976,904	1,723,968	(252,936)	-12.79%
Out of State	22.57%	686,590	1,173,256	486,666	70.88%
<b>Totals</b>	<b>100.00%</b>	<b>\$3,042,302</b>	<b>\$3,041,453</b>	<b>(\$849)</b>	<b>-0.03%</b>

**Exhibit 5 - Computation of Tuition Rates**  
**Projected at 12.16.23 paying off 1/2 all available debt**

**DRESDEN SCHOOL DISTRICT**  
**2024-25**  
**Computation of Tuition Rates - 12.16.23**

**I. HANOVER HIGH SCHOOL TUITION**

		Columns							
		A		B	C				
		New FY23	New FY21	New FY23					
		Bball Field/Track	Drainage/Turf	Bldg Debt	Dres Tech	Field Bond	Total Debt		
1	Debt Service Costs	156,883	678,480	309,750	283,383	181,900	\$1,610,396		
2	HHS % Share of Debt Service Costs	100%	100%	63.05%	65.90%	100%			
3	HHS Share of Budget Year Debt Service	156,883	678,480	195,297	186,749	181,900	1,399,310		
4	divide by HHS enrollment for budget year						689		
5	equals HHS Debt Service Cost per HHS pupil	??					\$2,031		
5a	RMS portion of Technology Project			RMS %	96,634				
<b><u>B. Base Tuition</u></b>									
6	High School Budget						2023-24	2024-25	
7a	less Debt Service Cost						\$16,591,859	\$17,288,424	
7b	less HHS Extraordinary Special Ed Cost						0	0	
8	equals High School Operating Budget						25,000	25,000	
9	% increase in High School Operating Budget						\$16,591,859	\$17,790,507	
10	Operating (Base) Tuition							7.22%	
							Pr Yr Base	\$19,948	\$21,389
16	Total Tuition Rate	line 10 plus line 5							\$23,420

**II. RICHMOND MIDDLE SCHOOL TUITION**

<b><u>A. Base Tuition</u></b>			
17	Proposed Tuition Rate for Operating Expenses	from budget documents	\$23,931
<b><u>B. Capital Cost</u></b>			
18	RMS Share of Budget Year Debt Service	line 1 Col A minus line 3 Col A Plus Col B line 5a	\$211,086
19	Divide by RMS Enrollment for Budget Year	from budget documents	365
20	equals RMS Debt Service Cost per RMS Pupil	line 18 divide by line 19	\$578
<b><u>C. Total RMS Tuition Rate</u></b>			
21	Total Tuition Rate for non-Hanover students	line 17 plus line 20	\$24,509



**Part III      Appropriations**

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## **EXHIBIT 6: DETAILED APPROPRIATION REPORT**

Exhibits 6.A, 1 & 2, are expenditure budget reports for the District that detail total proposed spending for next year. The appropriation budget printout shows FY 2022-23 budget and actual spending, as well as this year's budget adopted, and expenditures and encumbrances to date. For the FY 2024-25 projected budget, we have included the proposed expenditures along with the dollar and percent differences between this year's budget and next year's proposed budget. Additional explanations and narrative can be found in the opening write up as well as visiting the Dresden Budget Committee meetings that can be found in BoardDocs. Exhibits 6.B, 1 & 2, total the expenditures by function and object.

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

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

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

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

3000 Operation of Non-Instructional Services: 3100 Food Services

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

5000 Other Outlays: 5100 Debt Service, 5200 Fund Transfers

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

100 Personal Services: Salaries

200 Personal Services: Fringe Benefits

300 Purchased Services: Professional and Technical

400 Purchased Services: Property Maintenance and Repairs

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

600 Supplies: Consumables – general office/classroom, books

700 Property: Fixed Assets, Equipment and Improvements

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

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DRESDEN SCHOOL DISTRICT 2024-25 Proposed Budget			2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Exp'd & Enc'd	2024-25 Proposed Budget	Budget Increase/ (Decrease)	% Chg
Func	Obj								
<b><u>DISTRICT WIDE</u></b>									
<b>Coordinator of Volunteers</b>									
1110	100	Salaries	19,105	16,456	19,500	18,060	19,500	0	0.0%
1110	200	Payroll Tax & Bnfts	1,558	1,337	1,592	1,395	1,592	0	0.0%
1110	900	Pmts from Districts	(8,000)	(8,000)	(8,000)	(8,000)	(9,000)	(1,000)	12.5%
<b>Function Total</b>			<b>12,663</b>	<b>9,793</b>	<b>13,092</b>	<b>11,455</b>	<b>12,092</b>	<b>(1,000)</b>	<b>-7.64%</b>
<b>Computer Technician</b>									
1120	400	Purch Prof'l & Tech Svcs	5,000	0	2,000	1,987	2,000	0	n/a
1120	600	Materials & Supplies	1,250	0	0	0	0	0	#DIV/0!
1120	700	Equipment	5,000	3,125	2,500	3,799	3,000	500	20.0%
<b>Function Total</b>			<b>11,250</b>	<b>3,125</b>	<b>4,500</b>	<b>5,786</b>	<b>5,000</b>	<b>500</b>	<b>11.11%</b>
<b>SCHOOL BOARD SERVICES</b>									
2310	100	Salaries (Sep WA)	13,967	13,817	14,018	13,143	2,000	(12,018)	-85.7%
2310	200	Payroll Tax & Benefit	1,051	1,074	1,051	1,006	1,082	31	2.9%
2310	300	Purch Prof'l & Tech Svcs	38,000	54,249	38,000	44,759	38,000	0	0.0%
2310	500	Other Purch Svcs	3,000	1,539	3,000	2,485	2,000	(1,000)	-33.3%
2310	800	Other Objects	9,700	8,992	9,700	10,201	9,700	0	0.0%
<b>Function Total</b>			<b>65,718</b>	<b>79,671</b>	<b>65,769</b>	<b>71,594</b>	<b>52,782</b>	<b>(12,987)</b>	<b>-19.75%</b>
<b>SUPERINTENDENT SERVICES</b>									
2320	300	Purch Prof'l & Tech Svcs	1,195,093	1,195,093	1,237,487	1,237,487	1,303,140	65,653	5.3%
<b>Function Total</b>			<b>1,195,093</b>	<b>1,195,093</b>	<b>1,237,487</b>	<b>1,237,487</b>	<b>1,303,140</b>	<b>65,653</b>	<b>5.31%</b>
<b>SCHOOL ADMINISTRATION</b>									
2410	452	Inter-School Delivery	2,500	2,099	2,625	2,635	2,625	0	0.0%
<b>Function Total</b>			<b>2,500</b>	<b>2,099</b>	<b>2,625</b>	<b>2,635</b>	<b>2,625</b>	<b>0</b>	<b>0.0%</b>
<b>BUILDING MAINTENANCE</b>									
2610	100	Salaries	359,086	309,671	436,608	397,902	448,863	12,255	2.8%
2610	200	P/R Tax and Benefits	153,029	175,431	227,201	194,847	205,579	(21,622)	-9.5%
2610	500	Other Purch Svcs	82,299	76,265	91,569	86,215	103,845	12,276	13.4%
2610	600	Supplies	1,200	1,208	1,400	768	1,500	100	7.1%
2610	700	Equipment	1,500	1,390	1,500	1,467	1,500	0	0.0%
2610	900	Other Uses	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	0	0.0%
<b>Function Total</b>			<b>517,114</b>	<b>483,965</b>	<b>678,278</b>	<b>601,199</b>	<b>681,287</b>	<b>3,009</b>	<b>0.4%</b>
<b>DEBT SERVICE</b>									
5100	800	Interest	2,026,914	2,028,644	2,086,141	2,085,883	351,472	(1,734,669)	-83.2%
5100	900	Principal	1,592,873	1,590,965	1,526,547	1,526,502	1,258,924	(267,623)	-17.5%
<b>Function Total</b>			<b>3,619,787</b>	<b>3,619,610</b>	<b>3,612,688</b>	<b>3,612,385</b>	<b>1,610,396</b>	<b>(2,002,292)</b>	<b>-55.4%</b>
<b>INTERFUND TRANSFER OUT</b>									
5200	0	Other Objects	1,837,000	0	0	0	0	0	n/a
			<b>1,837,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>DISTRICT WIDE TOTAL</b>			<b>\$5,424,125</b>	<b>\$5,393,356</b>	<b>\$5,614,439</b>	<b>\$5,542,541</b>	<b>\$3,667,322</b>	<b>-\$1,947,117</b>	<b>-34.68%</b>
			<b>\$7,261,125</b>	<b>W/Athletic WA</b>					

DRESDEN SCHOOL DISTRICT 2024-25 Proposed Budget Func Obj		2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Exp'd & Enc'd	2024-25 Proposed Budget	Budget Increase/ (Decrease)	% Chg
<b><u>RICHMOND MIDDLE SCHOOL</u></b>								
<b>REGULAR INSTRUCTION</b>								
1100	110	Salaries Teacher	2,793,701	2,878,118	\$2,969,323	3,003,790	\$2,983,340	14,017 0.5%
1100	112	Salaries Ed Asst	124,826	134,667	\$127,406	127,707	\$126,143	(1,263) -1.0%
1100	114	Substitutes	30,000	39,183	\$30,000	29,799	\$30,000	0 0.0%
1100	115	Tutors & Sabbatical	10,485	9,775	\$10,485	10,485	\$20,485	10,000 95.4%
1100	200	Payroll Tax & Benefit	1,164,741	1,252,019	\$1,323,611	1,359,547	\$1,373,338	49,727 3.8%
1100	300	Purch Prof'l & Tech Svcs	1,330	476	\$1,500	1,005	\$2,910	1,410 94.0%
1100	4/500	Purch Prop Svcs/Tuition	24,480	65,314	\$64,830	60,163	\$24,205	(40,625) -62.7%
1100	600	Supplies	64,241	58,180	\$81,715	41,858	\$81,233	(482) -0.6%
1100	700	Property	39,250	28,104	\$41,069	33,085	\$46,329	5,260 12.8%
1100	800	Other Objects	1,732	915	\$1,787	1,357	\$1,812	25 1.4%
<b>Function Total</b>		<b>4,254,786</b>	<b>4,466,751</b>	<b>\$4,651,726</b>	<b>4,668,796</b>	<b>\$4,689,795</b>	<b>38,069</b>	<b>0.82%</b>
<b>TECHNOLOGY</b>								
1120	100	Salaries	61,464	63,887	\$63,003	63,654	\$66,144	3,141 5.0%
1120	200	Payroll Tax & Benefit	35,890	37,022	\$37,363	39,969	\$39,874	2,511 6.7%
1120	400	Purch Prop Svcs	81,497	65,805	\$78,043	73,602	\$87,874	9,831 12.6%
1120	600	Supplies	11,850	8,372	\$13,200	12,305	\$12,359	(841) -6.4%
1120	700	Property	91,533	102,026	\$80,240	73,169	\$118,726	38,486 48.0%
<b>Function Total</b>		<b>282,234</b>	<b>277,112</b>	<b>\$271,849</b>	<b>262,699</b>	<b>\$324,977</b>	<b>53,128</b>	<b>19.54%</b>
<b>SPECIAL EDUCATION</b>								
1200	110	Salaries--Teacher	665,505	659,907	\$674,153	674,242	\$670,616	(3,537) -0.5%
1200	112	Salaries--Ed Asst	411,496	332,604	\$345,506	320,332	\$339,933	(5,573) -1.6%
1200	115	Tutors	1,000	0	\$1,000	10,162	\$1,000	0 0.0%
1200	200	Payroll Tax & Benefit	755,984	652,556	\$710,404	639,492	\$723,744	13,340 1.9%
1200	300	Purch Prof'l & Tech Svcs	36,750	5,162	\$29,750	21,699	\$27,300	(2,450) -8.2%
1200	400	Purch Prop Svcs	200	220	\$3,300	2,300	\$0	(3,300) -100.0%
1200	600	Supplies	5,430	2,813	\$6,970	4,144	\$5,235	(1,735) -24.9%
1200	7/800	Property	2,133	1,974	\$4,173	3,589	\$2,123	(2,050) -49.1%
<b>Function Total</b>		<b>1,878,498</b>	<b>1,655,236</b>	<b>\$1,775,256</b>	<b>1,675,960</b>	<b>\$1,769,951</b>	<b>(5,305)</b>	<b>-0.30%</b>
<b>CO-CURRICULAR</b>								
1420	100	Salaries	33,205	25,442	\$33,205	31,670	\$29,055	(4,150) -12.5%
1420	200	Payroll Tax & Benefit	2,951	4,184	\$2,958	2,909	\$2,631	(327) -11.1%
1420	3/400	Purch Prof'l & Tech Svcs	8,735	6,592	\$12,975	10,224	\$10,105	(2,870) -22.1%
<b>Function Total</b>		<b>44,891</b>	<b>36,218</b>	<b>\$49,138</b>	<b>44,803</b>	<b>\$41,791</b>	<b>(7,347)</b>	<b>-14.95%</b>
<b>GUIDANCE</b>								
2120	100	Salaries	193,526	191,604	\$200,562	198,532	\$200,562	0 0.0%
2120	200	Payroll Tax & Benefit	93,136	88,491	\$99,093	99,346	\$104,447	5,354 5.4%
2120	600	Supplies	575	260	\$575	408	\$775	200 34.8%
<b>Function Total</b>		<b>287,237</b>	<b>280,355</b>	<b>\$300,230</b>	<b>298,286</b>	<b>\$305,784</b>	<b>5,554</b>	<b>1.85%</b>
<b>HEALTH SERVICES</b>								
2134	100	Salaries	86,284	84,039	\$90,578	88,866	\$90,005	(573) -0.6%
2134	200	Payroll Tax & Benefit	52,394	53,502	\$55,571	56,456	\$58,103	2,532 4.6%
2134	300	Purch Prof'l & Tech Svcs	1,500	1,385	\$1,500	1,386	\$3,195	1,695 113.0%
2134	400	Purch Prop Svcs	200	75	\$300	265	\$125	(175) -58.3%
2134	600	Supplies/Prof Dues	5,000	5,374	\$5,000	3,999	\$5,500	500 10.0%
2134	800	Dues	180	150	\$180	150	\$150	(30) -16.7%
<b>Function Total</b>		<b>\$145,558</b>	<b>144,525</b>	<b>\$153,129</b>	<b>151,122</b>	<b>\$157,078</b>	<b>3,949</b>	<b>2.58%</b>
<b>CURRICULUM DEVELOPMENT</b>								
2212	2/300	Purch Prof'l & Tech Svcs	4,000	317	\$4,050	3,508	\$4,050	0 0.0%
<b>Function Total</b>		<b>\$4,000</b>	<b>317</b>	<b>\$4,050</b>	<b>3,508</b>	<b>\$4,050</b>	<b>0</b>	<b>0.0%</b>

DRESDEN SCHOOL DISTRICT 2024-25 Proposed Budget Func Obj			2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Exp'd & Enc'd	2024-25 Proposed Budget	Budget Increase/ (Decrease)	% Chg
<b>RMS - Continued</b>									
<b>STAFF DEVELOPMENT</b>									
2213	100	Salaries	5,000	2,652	\$5,000	2,296	\$5,000	0	0.0%
2213	200	P/R Tax and Benefits	62,217	38,023	\$63,084	61,082	\$61,084	(2,000)	-3.2%
2213	300	Purch Profl & Tech Svcs	1,775	0	\$1,775	350	\$1,775	0	0.0%
<b>Function Total</b>			<b>\$68,992</b>	<b>40,675</b>	<b>\$69,859</b>	<b>63,728</b>	<b>\$67,859</b>	<b>(2,000)</b>	<b>-2.86%</b>
<b>MEDIA (Library)</b>									
2221	100	Salaries	125,527	126,660	\$128,038	130,006	\$129,828	1,790	1.4%
2221	200	Payroll Tax & Benefit	71,000	70,787	\$77,600	77,622	\$83,260	5,660	7.3%
2221	500	Other Purch Svcs	500	471	\$0	0	\$0	0	n/a
2221	600	Supplies	26,400	23,426	\$27,000	23,000	\$25,300	(1,700)	-6.3%
2221	700	Property	3,000	2,471	\$3,000	1,865	\$2,500	(500)	-16.7%
<b>Function Total</b>			<b>226,427</b>	<b>223,815</b>	<b>\$235,638</b>	<b>232,493</b>	<b>\$240,888</b>	<b>5,250</b>	<b>2.23%</b>
<b>SCHOOL ADMINISTRATION</b>									
2410	100	Salaries	338,394	341,347	\$356,319	364,481	\$371,379	15,060	4.2%
2410	200	Payroll Tax & Benefit	234,062	278,601	\$269,455	284,809	\$358,940	89,485	33.2%
2410	300	Purch Profl & Tech Svcs	4,500	2,581	\$4,750	3,092	\$2,850	(1,900)	-40.0%
2410	400	Purch Prop Svcs	2,750	2,620	\$2,750	2,317	\$2,750	0	0.0%
2410	500	Other Purch Svcs	20,875	15,800	\$20,750	16,983	\$19,750	(1,000)	-4.8%
2410	600	Supplies	3,600	3,001	\$3,600	3,246	\$3,050	(550)	-15.3%
2410	800	Other Objects	1,492	344	\$1,507	1,307	\$1,442	(65)	-4.3%
<b>Function Total</b>			<b>605,673</b>	<b>644,294</b>	<b>\$659,131</b>	<b>676,235</b>	<b>\$760,161</b>	<b>101,030</b>	<b>15.33%</b>
<b>BUILDING MAINTENANCE</b>									
2610	400	Purch Prop Svcs	74,605	66,527	\$80,150	75,150	\$81,506	1,356	1.7%
2610	600	Supplies	13,750	9,966	\$14,400	10,399	\$15,840	1,440	10.0%
<b>Function Total</b>			<b>\$88,355</b>	<b>76,493</b>	<b>\$94,550</b>	<b>85,549</b>	<b>\$97,346</b>	<b>2,796</b>	<b>2.96%</b>
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	218,922	224,582	\$228,119	248,147	\$237,528	9,409	4.1%
2620	200	P/R Tax and Benefits	108,825	115,244	\$122,568	114,284	\$125,465	2,897	2.4%
2620	400	Purch Prop Svcs	11,000	9,871	\$11,000	10,077	\$12,000	1,000	9.1%
2620	600	Supplies	98,000	97,795	\$113,100	107,785	\$120,800	7,700	6.8%
2620	700	Property	3,000	910	\$3,150	2,308	\$3,500	350	11.1%
<b>Function Total</b>			<b>439,747</b>	<b>448,403</b>	<b>\$477,937</b>	<b>482,601</b>	<b>\$499,293</b>	<b>21,356</b>	<b>4.47%</b>
<b>GROUNDS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	75,500	70,993	\$79,275	78,677	\$81,500	2,225	2.8%
2630	600	Supplies	300	0	\$400	135	\$400	0	0.0%
<b>Function Total</b>			<b>75,800</b>	<b>70,993</b>	<b>\$79,675</b>	<b>78,812</b>	<b>\$81,900</b>	<b>2,225</b>	<b>2.8%</b>
<b>STUDENT TRANSPORTATION</b>									
2700	500	Other Purch Svcs	6,000	14,871	\$6,500	6,929	\$12,500	6,000	92.3%
<b>Function Total</b>			<b>6,000</b>	<b>14,871</b>	<b>\$6,500</b>	<b>6,929</b>	<b>\$12,500</b>	<b>6,000</b>	<b>92.31%</b>
<b>SPECIAL ED TRANSPORTATION</b>									
2722	500	Other Purch Svcs	0	0	\$0	0	\$0	0	n/a
<b>Function Total</b>			<b>0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>n/a</b>
<b>FIELD TRIPS</b>									
2725	500	Other Purch Svcs	24,000	8,667	\$49,000	48,412	\$51,400	2,400	4.9%
<b>Function Total</b>			<b>24,000</b>	<b>8,667</b>	<b>\$49,000</b>	<b>48,412</b>	<b>\$51,400</b>	<b>2,400</b>	<b>4.90%</b>
<b>SITE IMPROVEMENTS</b>									
4200	400	Purch Prop Svcs	16,000	10,185	\$13,500	13,497	\$17,000	3,500	25.9%
<b>Function Total</b>			<b>16,000</b>	<b>10,185</b>	<b>\$13,500</b>	<b>13,497</b>	<b>\$17,000</b>	<b>3,500</b>	<b>25.93%</b>

DRESDEN SCHOOL DISTRICT					2023-24	2024-25	Budget	
2024-25 Proposed Budget			2022-23	2022-23	2023-24	2024-25	Increase/	
Func	Obj		Budget	Actual	Budget	Proposed Budget	(Decrease)	% Chg
<b>RMS - Continued</b>								
<b>BUILDING IMPROVEMENTS</b>								
4600	400	Purch Prop Svcs	25,000	15,010	\$16,000	15,954	\$151,400	135,400 846.3%
<i>Function Total</i>			<b>25,000</b>	<b>15,010</b>	<b>\$16,000</b>	<b>15,954</b>	<b>\$151,400</b>	<b>135,400 846.25%</b>
<b>INTERFUND TRANSFER OUT</b>								
5221	0	Other Objects	21,600	13,320	\$25,000	13,952	\$21,600	(3,400) -13.6%
<i>Function Total</i>			<b>21,600</b>	<b>13,320</b>	<b>\$25,000</b>	<b>13,952</b>	<b>\$21,600</b>	<b>(3,400) -13.6%</b>
<b>RICHMOND MIDDLE SCHOOL TOTAL</b>			<b>\$8,494,798</b>	<b>\$8,427,239</b>	<b>\$8,932,168</b>	<b>\$8,823,336</b>	<b>\$9,294,773</b>	<b>\$362,605 4.06%</b>

DRESDEN SCHOOL DISTRICT 2024-25 Proposed Budget Func Obj			2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Exp'd & Enc'd	2024-25 Proposed Budget	Budget Increase/ (Decrease)	% Chg
<b>HANOVER HIGH SCHOOL</b>									
<b>REGULAR INSTRUCTION</b>									
1100	110	Salaries--Teacher	4,806,605	4,805,959	4,931,247	5,093,469	5,010,528	79,281	1.6%
1100	112	Salaries--Ed Assts	217,576	216,978	230,871	209,055	285,522	54,651	23.7%
1100	114	Substitutes	28,500	43,544	28,500	28,454	28,500	0	0.0%
1100	115	Tutors/Sabbatical	35,000	22,677	35,000	5,000	93,964	58,964	168.5%
1100	200	Payroll Tax & Benefit	1,855,121	1,820,770	1,940,868	2,030,644	2,182,691	241,823	12.5%
1100	300	Purch Profl & Tech Svcs	9,975	6,440	9,110	7,458	7,460	(1,650)	-18.1%
1100	400	Purch Prop Svcs	48,625	39,037	48,835	40,344	44,750	(4,085)	-8.4%
1100	500	Other Purch Svcs	44,500	23,737	35,500	48,616	41,500	6,000	16.9%
1100	600	Supplies	164,503	140,872	159,937	137,284	175,553	15,616	9.8%
1100	700	Property	38,117	69,099	150,328	139,856	70,494	(79,834)	-53.1%
1100	800	Other Objects	18,780	16,254	18,804	17,720	19,128	324	1.7%
<b>Function Total</b>			<b>7,267,302</b>	<b>7,205,366</b>	<b>7,589,000</b>	<b>7,757,900</b>	<b>7,960,090</b>	<b>371,090</b>	<b>4.89%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	121,520	66,177	115,404	81,645	118,499	3,095	2.7%
1120	200	Payroll Tax & Benefit	68,693	34,778	69,154	66,293	81,345	12,191	17.6%
1120	400	Purch Prop Svcs	131,150	97,433	118,813	99,715	141,790	22,978	19.3%
1120	700	Equipment	226,200	200,333	181,824	181,266	183,130	1,306	0.7%
<b>Function Total</b>			<b>547,563</b>	<b>398,721</b>	<b>485,195</b>	<b>428,919</b>	<b>524,764</b>	<b>39,570</b>	<b>8.16%</b>
<b>SPECIAL EDUCATION</b>									
1200	100	Salaries--Teachers	680,011	657,770	737,910	671,686	702,958	(34,952)	-4.7%
1200	100	Salaries--Ed Assts/Tutors	459,875	311,775	451,554	311,760	498,563	47,009	10.4%
1200	200	Payroll Tax & Benefit	665,384	524,051	685,210	543,366	692,897	7,687	1.1%
1200	300	Purch Profl & Tech Svcs	36,354	10,724	43,831	26,017	28,887	(14,944)	-34.1%
1200	400	Purch Prop Svcs	350	299	350	200	1,000	650	185.7%
1200	500	Other Purch Svcs	309	348	345	583	1,132	787	228.1%
1200	600	Supplies	18,600	6,053	8,603	7,342	8,860	257	3.0%
1200	700	Equipment	6,200	8,190	6,200	4,202	8,200	2,000	32.3%
1200	800	Dues & Fees	2,301	2,329	801	735	995	194	24.2%
<b>Function Total</b>			<b>1,869,384</b>	<b>1,521,539</b>	<b>1,934,804</b>	<b>1,565,891</b>	<b>1,943,492</b>	<b>8,688</b>	<b>0.45%</b>
<b>ENGLISH AS A SECOND LANGUAGE</b>									
1260	100	Salaries	0	0	16,955	20,509	74,552	57,597	339.7%
1260	200	Payroll Tax & Benefit	0	0	2,110	9,984	14,980	12,870	610.0%
1260	3/600	Purch Svcs, Supplies	0	0	0	0	500	500	n/a
<b>Function Total</b>			<b>0</b>	<b>0</b>	<b>19,065</b>	<b>30,493</b>	<b>90,032</b>	<b>70,967</b>	<b>372.24%</b>
<b>VOCATIONAL PROGRAM</b>									
1300	500	Other Purch Svcs	120,000	141,906	135,000	180,231	135,000	0	0.0%
<b>Function Total</b>			<b>120,000</b>	<b>141,906</b>	<b>135,000</b>	<b>180,231</b>	<b>135,000</b>	<b>0</b>	<b>0.00%</b>
<b>ATHLETICS</b>									
1410	100	Salaries	492,584	488,595	505,029	473,522	518,862	13,833	2.7%
1410	200	P/R Tax and Benefits	162,741	165,024	174,695	162,084	184,998	10,303	5.9%
1410	300	Purch Profl & Tech Svcs	1,500	600	1,000	300	600	(400)	-40.0%
1410	400	Purch Prop Svcs	187,442	147,337	192,749	172,480	172,620	(20,129)	-10.4%
1410	500	Other Purch Svcs	2,926	4,211	3,500	2,800	4,500	1,000	28.6%
1410	600	Supplies	29,100	28,207	31,400	23,654	31,420	20	0.1%
1410	700	Property	36,535	44,412	38,150	33,048	59,150	21,000	55.0%
1410	800	Dues & Fees	11,100	9,707	10,000	7,000	11,000	1,000	10.0%
<b>Function Total</b>			<b>923,928</b>	<b>888,093</b>	<b>956,523</b>	<b>874,888</b>	<b>983,150</b>	<b>26,627</b>	<b>2.78%</b>
<b>CO-CURRICULAR</b>									
1420	100	Salaries	118,034	99,438	118,050	104,798	100,844	(17,206)	-14.6%
1420	200	Payroll Tax & Benefit	9,353	7,807	9,377	7,376	9,843	466	5.0%
1420	3/400	Purch Profl, Tech & Prop Svcs	16,500	16,000	20,500	17,986	38,298	17,798	86.8%
<b>Function Total</b>			<b>143,887</b>	<b>123,245</b>	<b>147,927</b>	<b>130,160</b>	<b>148,985</b>	<b>1,058</b>	<b>0.72%</b>

DRESDEN SCHOOL DISTRICT 2024-25 Proposed Budget			2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Exp'd & Enc'd	2024-25 Proposed Budget	Budget Increase/ (Decrease)	% Chg
Func	Obj								
<b>HHS - continued</b>									
<b>GUIDANCE</b>									
2120	100	Salaries	680,068	764,317	786,318	797,373	800,417	14,099	1.8%
2120	200	Payroll Tax & Benefit	323,417	360,335	373,119	401,182	402,643	29,524	7.9%
2120	300	Purch Prof'l & Tech Svcs	12,000	4,888	9,000	8,406	6,500	(2,500)	-27.8%
2120	500	Other Purch Svcs	8,100	2,384	6,600	5,615	4,000	(2,600)	-39.4%
2120	600	Supplies	2,350	1,740	4,740	3,164	4,450	(290)	-6.1%
2120	800	Other Objects	890	25	1,000	655	1,000	0	0.0%
<b>Function Total</b>			<b>1,026,825</b>	<b>1,133,689</b>	<b>1,180,777</b>	<b>1,216,395</b>	<b>1,219,010</b>	<b>38,233</b>	<b>3.24%</b>
<b>HEALTH SERVICES</b>									
2134	100	Salaries	127,569	118,912	120,325	120,577	122,469	2,144	1.8%
2134	200	Payroll Tax & Benefit	23,001	18,976	22,858	22,886	30,370	7,512	32.9%
2134	300	Purch Prof'l & Tech Svcs	7,720	7,664	7,879	6,779	11,287	3,408	43.3%
2134	400	Purch Prop Svcs	400	0	400	140	400	0	0.0%
2134	600	Supplies	6,300	4,388	5,185	3,203	4,660	(525)	-10.1%
2134	700	Property	500	168	3,175	1,738	3,175	0	0.0%
2134	800	Other Objects	400	450	400	400	400	0	0.0%
<b>Function Total</b>			<b>165,890</b>	<b>150,558</b>	<b>160,222</b>	<b>155,723</b>	<b>172,761</b>	<b>12,539</b>	<b>7.83%</b>
<b>CURRICULUM DEVELOPMENT</b>									
2212	300	Purch Prof'l & Tech Svcs	3,000	0	3,000	2,500	3,000	0	0.0%
<b>Function Total</b>			<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>2,500</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>
<b>STAFF DEVELOPMENT</b>									
2213	100	Salaries	18,500	22,809	18,500	16,474	31,000	12,500	67.6%
2213	200	P/R Tax and Benefits	84,774	76,766	90,952	89,699	90,952	0	0.0%
<b>Function Total</b>			<b>103,274</b>	<b>99,575</b>	<b>109,452</b>	<b>106,173</b>	<b>121,952</b>	<b>12,500</b>	<b>11.42%</b>
<b>DRESDEN PLAN</b>									
2214	100	Salaries	9,000	2,211	9,000	3,195	5,000	(4,000)	-44.4%
2214	200	Payroll Tax & Benefit	769	82	4,928	614	4,928	0	0.0%
<b>Function Total</b>			<b>9,769</b>	<b>2,293</b>	<b>13,928</b>	<b>3,809</b>	<b>9,928</b>	<b>(4,000)</b>	<b>-28.7%</b>
<b>MEDIA (Library)</b>									
2221	100	Salaries	156,050	149,483	158,737	135,964	167,955	9,218	5.8%
2221	200	Payroll Tax & Benefit	47,099	44,803	56,852	23,098	61,527	4,675	8.2%
2221	400	Purch Prop Svcs	7,500	4,890	7,500	7,225	8,500	1,000	13.3%
2221	500	Other Purch Svcs	14,000	12,049	11,954	10,980	13,915	1,961	16.4%
2221	600	Supplies	55,050	53,147	52,600	39,599	43,850	(8,750)	-16.6%
2221	700	Property	140,350	174,504	169,239	157,230	156,120	(13,119)	-7.8%
2221	800	Other Objects	1,148	623	1,148	525	2,098	950	82.8%
<b>Function Total</b>			<b>421,197</b>	<b>439,498</b>	<b>458,030</b>	<b>374,621</b>	<b>453,965</b>	<b>(4,065)</b>	<b>-0.89%</b>
<b>SCHOOL ADMINISTRATION</b>									
2410	100	Salaries	905,719	889,915	912,249	867,695	986,880	74,631	8.2%
2410	200	Payroll Tax & Benefit	730,186	744,272	783,168	753,215	778,117	(5,051)	-0.6%
2410	300	Purch Prof'l & Tech Svcs	7,060	2,793	6,500	7,195	24,250	17,750	273.1%
2410	400	Purch Prop Svcs	6,400	8,404	10,000	7,592	10,000	0	0.0%
2410	500	Other Purch Svcs	38,030	31,514	31,000	26,336	33,500	2,500	8.1%
2410	600	Supplies	22,175	24,352	20,500	16,236	24,500	4,000	19.5%
2410	700	Equipment	1,000	771	1,000	774	1,000	0	0.0%
2410	800	Other Objects	5,000	3,033	4,500	2,445	3,500	(1,000)	-22.2%
<b>Function Total</b>			<b>1,715,570</b>	<b>1,705,054</b>	<b>1,768,917</b>	<b>1,681,488</b>	<b>1,861,747</b>	<b>92,830</b>	<b>5.25%</b>
<b>BUILDING MAINTENANCE</b>									
2610	400	Purch Prop Svcs	104,100	414,575	108,400	248,277	370,870	262,470	242.1%
2610	600	Supplies	29,250	30,296	30,750	27,822	33,995	3,245	10.6%
2610	7/800	Property/Dues	5,000	1,461	5,000	3,909	5,000	0	0.0%
2610	800	Other Objects	0	0	0	0	0	0	n/a
<b>Function Total</b>			<b>138,350</b>	<b>446,332</b>	<b>144,150</b>	<b>280,008</b>	<b>409,865</b>	<b>265,715</b>	<b>184.33%</b>



DRESDEN SCHOOL DISTRICT 2024-25 Proposed Budget Func Obj		2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Exp'd & Enc'd	2024-25 Proposed Budget	Budget Increase/ (Decrease)	% Chg
<b>HHS - Continued</b>								
<b>CUSTODIAL SERVICES</b>								
2620	100	Salaries	379,905	203,825	381,091	159,143	198,707	(182,384) -47.9%
2620	200	P/R Tax and Benefits	175,115	89,118	165,489	76,748	93,072	(72,417) -43.8%
2620	400	Purch Prop Svcs	23,000	24,492	26,500	26,840	28,000	1,500 5.7%
2620	500	Other Purch Svcs	400	0	400	365	400	0 0.0%
2620	600	Supplies	229,000	236,105	256,975	249,101	268,500	11,525 4.5%
2620	700	Property	6,500	1,560	6,825	6,097	42,000	35,175 515.4%
<b>Function Total</b>		<b>813,920</b>	<b>555,099</b>	<b>837,280</b>	<b>518,294</b>	<b>630,679</b>	<b>(206,601)</b>	<b>-24.68%</b>
<b>GROUPS MAINTENANCE</b>								
2630	400	Purch Prop Svcs	181,075	194,748	190,150	186,149	195,688	5,538 2.9%
2630	600	Supplies	1,500	750	1,700	1,000	1,700	0 0.0%
2630	700	Property	500	0	600	500	600	0 0.0%
<b>Function Total</b>		<b>183,075</b>	<b>195,498</b>	<b>192,450</b>	<b>187,649</b>	<b>197,988</b>	<b>5,538</b>	<b>2.9%</b>
<b>PUPIL TRANSPORTATION</b>								
2700	500	Other Purch Svcs	44,075	73,261	8,000	48,566	8,000	0 0.0%
<b>Function Total</b>		<b>44,075</b>	<b>73,261</b>	<b>8,000</b>	<b>48,566</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
<b>SPECIAL ED TRANSPORTATION</b>								
2722	500	Other Purch Svcs	5,500	9,125	5,500	0	5,500	0 0.0%
<b>Function Total</b>		<b>5,500</b>	<b>9,125</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>0.00%</b>
<b>VOCATIONAL TRANSPORTATION</b>								
2723	500	Other Purch Svcs	49,050	55,640	55,000	59,009	55,000	0 0.0%
<b>Function Total</b>		<b>49,050</b>	<b>55,640</b>	<b>55,000</b>	<b>59,009</b>	<b>55,000</b>	<b>0</b>	<b>0.00%</b>
<b>ATHLETIC TRANSPORTATION</b>								
2724	4/500	Purch Prop/Purch Svcs	105,106	83,868	107,300	95,206	113,700	6,400 6.0%
<b>Function Total</b>		<b>105,106</b>	<b>83,868</b>	<b>107,300</b>	<b>95,206</b>	<b>113,700</b>	<b>6,400</b>	<b>5.96%</b>
<b>FIELD TRIPS</b>								
2725	4/500	Purch Prop/Purch Svcs	27,820	14,125	26,740	22,155	29,916	3,176 11.9%
<b>Function Total</b>		<b>27,820</b>	<b>14,125</b>	<b>26,740</b>	<b>22,155</b>	<b>29,916</b>	<b>3,176</b>	<b>11.88%</b>
<b>SITE IMPROVEMENTS</b>								
4200	400	Purch Prop Svcs	41,000	64,082	23,500	63,190	64,500	41,000 174.5%
<b>Function Total</b>		<b>41,000</b>	<b>64,082</b>	<b>23,500</b>	<b>63,190</b>	<b>64,500</b>	<b>41,000</b>	<b>174.47%</b>
<b>BUILDING IMPROVEMENTS</b>								
4600	400	Purch Prop Svcs	93,500	95,513	172,500	139,292	87,800	(84,700) -49.1%
<b>Function Total</b>		<b>93,500</b>	<b>95,513</b>	<b>172,500</b>	<b>139,292</b>	<b>87,800</b>	<b>(84,700)</b>	<b>-49.10%</b>
<b>INTERFUND TRANSFER OUT</b>								
5221		Other Objects	57,600	55,129	57,600	47,000	57,600	0 0.0%
<b>Function Total</b>		<b>57,600</b>	<b>55,129</b>	<b>57,600</b>	<b>47,000</b>	<b>57,600</b>	<b>0</b>	<b>0.0%</b>
<b>HIGH SCHOOL TOTAL</b>		<b>\$15,876,585</b>	<b>\$15,457,208</b>	<b>\$16,591,859</b>	<b>\$15,969,560</b>	<b>\$17,288,424</b>	<b>\$696,564</b>	<b>4.20%</b>
<b>DISTRICT TOTAL (Base)</b>		<b>\$29,795,508</b>	<b>\$29,277,803</b>	<b>\$31,138,466</b>	<b>\$30,335,437</b>	<b>\$30,250,519</b>	<b>-\$887,947</b>	<b>-2.85%</b>
		<b>31,632,508</b>	<b>W/Athletic WA</b>					
<b>Other Articles to be voted: (not included in above totals)</b>								
<b>Article 2: Officers' Salaries</b>						15,770		
<b>Article 3: Hanover Education Assoc. Agreement</b>						791,970		
<b>Total including all articles :</b>						<b>\$31,058,259</b>	<b>-\$80,207</b>	<b>-0.26%</b>

DRESDEN SCHOOL DISTRICT

PROPOSED FY 2024-25 BUDGET

EXPANDED WITH ALL ACCOUNT LINES

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1110.110.0.00.0000.0	Comm. Rel/Cord Volunteers	\$19,105	\$16,456	\$19,500	\$19,500	\$0	0.00
01.602.1110.214.0.00.0000.0	Workers Compensation	\$85	\$78	\$87	\$87	\$0	0.00
01.602.1110.230.0.00.0000.0	Social Security & Medicaid	\$1,462	\$1,259	\$1,492	\$1,492	\$0	0.00
01.602.1110.260.0.00.0000.0	Unemployment Comp.	\$11	\$0	\$13	\$13	\$0	0.00
01.602.1110.610.0.00.0000.0	Supplies	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1110.900.0.00.0000.0	Other District Receivables	(\$8,000)	(\$8,000)	(\$8,000)	(\$9,000)	(\$1,000)	12.50
Function: Coordinator of Volunteers - 1110		\$12,663	\$9,793	\$13,092	\$12,092	(\$1,000)	(7.64)
01.602.1120.441.0.00.0000.0	Contracted Services	\$5,000	\$0	\$2,000	\$2,000	\$0	0.00
01.602.1120.611.0.00.0000.0	Repair/Parts	\$500	\$0	\$0	\$0	\$0	0.00
01.602.1120.650.0.00.0000.0	Software	\$750	\$0	\$0	\$0	\$0	0.00
01.602.1120.730.0.00.0000.0	District Wide - Equipment	\$5,000	\$3,125	\$2,500	\$3,000	\$500	20.00
Function: Technology - 1120		\$11,250	\$3,125	\$4,500	\$5,000	\$500	11.11
01.602.2310.110.0.00.0000.0	Board Salaries	\$8,700	\$8,700	\$8,700	\$12,300	\$3,600	41.38
01.602.2310.111.0.00.0000.0	Board Secretary	\$2,000	\$1,850	\$2,000	\$2,000	\$0	0.00
01.602.2310.111.0.01.0000.0	Board Clerk	\$500	\$500	\$500	\$500	\$0	0.00
01.602.2310.111.0.03.0000.0	Treasurer	\$2,567	\$2,567	\$2,618	\$2,670	\$52	1.99
01.602.2310.111.0.04.0000.0	Moderator	\$200	\$200	\$200	\$300	\$100	50.00
01.602.2310.214.0.00.0000.0	Workers Compensation	\$19	\$17	\$19	\$20	\$1	5.26
01.602.2310.222.0.00.0000.0	NH Retirement	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2310.230.0.00.0000.0	Social Security & Medicaid	\$1,032	\$1,057	\$1,032	\$1,062	\$30	2.91
01.602.2310.390.0.00.0000.0	Legal Fees	\$20,000	\$37,190	\$20,000	\$20,000	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2310.390.0.01.0000.0	Legal Fees - Special Education	\$3,000	\$2,559	\$3,000	\$3,000	\$0	0.00
01.602.2310.390.0.02.0000.0	Auditor Fees	\$15,000	\$14,500	\$15,000	\$15,000	\$0	0.00
01.602.2310.391.0.00.0000.0	Negotiation Fees	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2310.550.0.00.0000.0	Printing	\$3,000	\$1,539	\$3,000	\$2,000	(\$1,000)	(33.33)
01.602.2310.810.0.00.0000.0	Institutional Dues	\$5,700	\$5,369	\$5,700	\$5,700	\$0	0.00
01.602.2310.870.0.00.0000.0	Contingency	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2310.890.0.00.0000.0	Board Expenses	\$4,000	\$3,623	\$4,000	\$4,000	\$0	0.00
Function: School Board Services - 2310		\$65,718	\$79,672	\$65,769	\$68,552	\$2,783	4.23
01.602.2320.351.0.00.0000.0	SAU Assessment	\$1,195,093	\$1,195,093	\$1,237,487	\$1,303,140	\$65,653	5.31
Function: Office of the Superintendent - 2320		\$1,195,093	\$1,195,093	\$1,237,487	\$1,303,140	\$65,653	5.31
01.602.2410.452.0.00.0000.0	Inter-School Delivery Van	\$2,500	\$2,099	\$2,625	\$2,625	\$0	0.00
Function: School Administration and Fringes - 2410		\$2,500	\$2,099	\$2,625	\$2,625	\$0	0.00
01.602.2610.110.0.00.0000.0	Maint Salaries - Dist. Wide	\$194,792	\$152,871	\$266,633	\$270,889	\$4,256	1.60
01.602.2610.112.0.00.0000.0	Administrative Assistant B&G	\$61,110	\$61,845	\$64,438	\$69,597	\$5,159	8.01
01.602.2610.116.0.00.0000.0	Director of Plant	\$94,184	\$94,183	\$96,537	\$99,377	\$2,840	2.94
01.602.2610.120.0.00.0000.0	Summer Emp District Wide	\$5,000	\$0	\$5,000	\$5,000	\$0	0.00
01.602.2610.130.0.00.0000.0	Maint OT District Wide	\$4,000	\$772	\$4,000	\$4,000	\$0	0.00
01.602.2610.200.0.00.0000.0	District Wide Retiree Wages	\$8,206	\$0	\$0	\$0	\$0	0.00
01.602.2610.211.0.00.0000.0	Medical Insurance	\$54,119	\$89,176	\$123,060	\$95,632	(\$27,428)	(22.29)
01.602.2610.211.0.01.0000.0	Health Insurance - Deductible Amount	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2610.212.0.00.0000.0	Dental Insurance	\$2,914	\$1,748	\$3,552	\$3,717	\$165	4.65

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2610.213.0.00.0000.0	Life Insurance	\$728	\$672	\$782	\$782	\$0	0.00
01.602.2610.214.0.00.0000.0	Workers Compensation	\$535	\$491	\$736	\$826	\$90	12.23
01.602.2610.215.0.00.0000.0	Disability Insurance	\$1,418	\$1,397	\$1,711	\$1,833	\$122	7.13
01.602.2610.220.0.00.0000.0	Annuities	\$8,610	\$8,628	\$8,761	\$9,129	\$368	4.20
01.602.2610.222.0.00.0000.0	Retirement	\$46,761	\$48,091	\$54,226	\$57,661	\$3,435	6.33
01.602.2610.230.0.00.0000.0	Social Security & Medicaid	\$27,470	\$25,128	\$32,712	\$34,338	\$1,626	4.97
01.602.2610.230.0.01.0000.0	District Wide Retiree FICA	\$628	\$0	\$0	\$0	\$0	0.00
01.602.2610.260.0.00.0000.0	Unemployment Compensation	\$140	\$0	\$161	\$161	\$0	0.00
01.602.2610.277.0.00.0000.0	Staff Development B&G	\$1,500	\$100	\$1,500	\$1,500	\$0	0.00
01.602.2610.441.0.00.0000.0	Vehicle Service	\$6,000	\$5,213	\$8,000	\$8,000	\$0	0.00
01.602.2610.515.0.00.0000.0	Travel - Maintenance	\$400	\$73	\$400	\$400	\$0	0.00
01.602.2610.521.0.00.0000.0	General Insurance - B&G	\$74,899	\$70,092	\$82,389	\$94,665	\$12,276	14.90
01.602.2610.531.0.00.0000.0	Telephone - B&G	\$1,000	\$886	\$780	\$780	\$0	0.00
01.602.2610.610.0.00.0000.0	Office Supplies - B&G	\$1,200	\$1,208	\$1,400	\$1,500	\$100	7.14
01.602.2610.730.0.00.0000.0	B&G Equipment	\$1,500	\$1,390	\$1,500	\$1,500	\$0	0.00
01.602.2610.900.0.00.0000.0	Salary Rcvbl District Wide	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	\$0	0.00
01.602.2610.930.0.00.0000.0	District Wide - Vehicle Replace	\$0	\$0	\$0	\$0	\$0	0.00
Function: Building Maintenance - 2610		\$517,114	\$483,964	\$678,278	\$681,287	\$3,009	0.44
01.602.5100.830.0.00.0100.0	Norwich Fields 2000	\$0	\$0	\$0	\$0	\$0	0.00
01.602.5100.830.0.00.0200.0	Construction Project	\$1,739,215	\$1,739,215	\$1,792,797	\$0	(\$1,792,797)	(100.00)
01.602.5100.830.0.00.0300.0	Athletic Proj 23-24 Interest	\$0	\$0	\$0	\$44,853	\$44,853	0.00
01.602.5100.830.0.00.0500.0	2019 Turf Field Septic/Drainage	\$21,840	\$21,840	\$20,160	\$18,480	(\$1,680)	(8.33)
01.602.5100.830.0.00.0700.0	Fibernet Technology Project 2021	\$8,956	\$10,686	\$6,818	\$11,407	\$4,589	67.31

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.5100.830.0.00.1200.0	Supplemental Issue	\$169,924	\$169,924	\$175,980	\$182,849	\$6,869	3.90
01.602.5100.830.0.00.3100.0	Athl Field 2007	\$86,979	\$86,979	\$90,386	\$93,883	\$3,497	3.87
01.602.5100.910.0.00.0100.0	Nowich Fields Prin 2000	\$0	\$0	\$0	\$0	\$0	0.00
01.602.5100.910.0.00.0200.0	Const. Proj. Principal	\$1,207,991	\$1,207,991	\$1,152,540	\$0	(\$1,152,540)	(100.00)
01.602.5100.910.0.00.0300.0	Athletic Project 23-24 Principal	\$0	\$0	\$0	\$112,030	\$112,030	0.00
01.602.5100.910.0.00.0500.0	2019 Turf Field Septic/Drainage	\$60,000	\$60,000	\$60,000	\$660,000	\$600,000	1,000.00
01.602.5100.910.0.00.0700.0	Fibernet Technology Project 2021	\$86,279	\$84,372	\$88,417	\$271,976	\$183,559	207.61
01.602.5100.910.0.00.1200.0	Supp. Issue Principal	\$140,276	\$140,276	\$132,070	\$126,901	(\$5,169)	(3.91)
01.602.5100.910.0.00.3100.0	Athl Field 2007 Principal	\$98,327	\$98,327	\$93,520	\$88,017	(\$5,503)	(5.88)
Function: Debt Service - 5100		\$3,619,787	\$3,619,610	\$3,612,688	\$1,610,396	(\$2,002,292)	(55.42)
Lvl: DISTRICT WIDE - 0		\$5,424,125	\$5,393,356	\$5,614,439	\$3,683,092	(\$1,931,347)	(34.40)

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.110.1.00.0000.0	RMS Instructional Salaries	\$2,793,701	\$2,878,118	\$2,969,323	\$2,983,340	\$14,017	0.47
01.602.1100.112.1.00.0000.0	RMS Ed Assistant Salaries	\$124,826	\$134,667	\$127,406	\$126,143	(\$1,263)	(0.99)
01.602.1100.114.1.00.0000.0	RMS Substitutes	\$30,000	\$39,183	\$30,000	\$30,000	\$0	0.00
01.602.1100.114.1.00.2020.0	Crossing Guards - All	\$0	\$9,775	\$0	\$10,000	\$10,000	0.00
01.602.1100.115.1.00.0000.0	RMS Tutor	\$10,485	\$0	\$10,485	\$10,485	\$0	0.00
01.602.1100.211.1.00.0000.0	Medical Insurance	\$525,152	\$560,200	\$635,674	\$689,232	\$53,558	8.43
01.602.1100.212.1.00.0000.0	Dental Insurance	\$21,036	\$18,356	\$21,954	\$21,979	\$25	0.11
01.602.1100.213.1.00.0000.0	Life Insurance	\$3,749	\$6,214	\$3,749	\$3,640	(\$109)	(2.91)
01.602.1100.214.1.00.0000.0	Workers Compensation	\$7,959	\$7,307	\$8,998	\$9,591	\$593	6.59
01.602.1100.215.1.00.0000.0	Disability Insurance	\$11,966	\$11,796	\$12,770	\$13,353	\$583	4.57
01.602.1100.220.1.00.0000.0	Annuities	\$65,908	\$70,191	\$77,702	\$75,190	(\$2,512)	(3.23)
01.602.1100.222.1.00.0000.0	Retirement	\$300,517	\$347,922	\$318,599	\$316,275	(\$2,324)	(0.73)
01.602.1100.230.1.00.0000.0	FICA	\$226,364	\$226,935	\$241,374	\$240,973	(\$401)	(0.17)
01.602.1100.260.1.00.0000.0	Unemployment Comp.	\$975	\$2,525	\$981	\$930	(\$51)	(5.20)
01.602.1100.293.1.01.0000.0	504 PR/Hospitality	\$500	\$0	\$250	\$400	\$150	60.00
01.602.1100.293.1.01.0500.0	World Language PR/Hospitality	\$0	\$0	\$200	\$200	\$0	0.00
01.602.1100.293.1.01.0900.0	Living Arts PR/Hospitality	\$0	\$0	\$200	\$150	(\$50)	(25.00)
01.602.1100.293.1.01.1800.0	General PR/Hospitality - Student Related	\$250	\$194	\$750	\$1,000	\$250	33.33
01.602.1100.293.1.01.5400.0	Science 7th Gr PR/Hospitality	\$0	\$0	\$100	\$125	\$25	25.00
01.602.1100.293.1.01.5600.0	Science 6th Grade PR/Hospitality	\$100	\$180	\$0	\$25	\$25	0.00
01.602.1100.293.1.01.6300.0	Integrated Curr. PR/Hospitality	\$265	\$200	\$310	\$275	(\$35)	(11.29)
01.602.1100.370.1.01.0000.0	State Testing	\$400	\$256	\$400	\$300	(\$100)	(25.00)
01.602.1100.370.1.01.0500.0	World Language Testing	\$430	\$140	\$600	\$210	(\$390)	(65.00)

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.390.1.01.0000.0	504 Therapy Consultants	\$500	\$80	\$500	\$500	\$0	0.00
01.602.1100.391.1.01.0500.0	World Language Assemblies	\$0	\$0	\$0	\$1,900	\$1,900	0.00
01.602.1100.441.1.01.0800.0	Physical Education Contracted Services	\$900	\$427	\$900	\$955	\$55	6.11
01.602.1100.441.1.01.0900.0	Living Arts Contracted Services	\$0	\$0	\$0	\$300	\$300	0.00
01.602.1100.441.1.01.1000.0	Woodworking Contracted Services	\$0	\$0	\$0	\$600	\$600	0.00
01.602.1100.441.1.01.1200.0	Music Contracted Services	\$2,530	\$2,022	\$3,130	\$3,250	\$120	3.83
01.602.1100.441.1.01.1800.0	General Cont. Services	\$2,050	\$244	\$800	\$800	\$0	0.00
01.602.1100.441.1.01.5400.0	Science 7th Gr Cont. Services	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1100.441.1.01.5600.0	Science 6th Gr Contract Services	\$0	\$0	\$300	\$300	\$0	0.00
01.602.1100.441.1.01.6600.0	Auditorium Contracted Service Provider	\$3,000	\$9,960	\$3,000	\$3,000	\$0	0.00
01.602.1100.452.1.01.0000.0	RMS Copier Expenses	\$16,000	\$11,961	\$16,000	\$15,000	(\$1,000)	(6.25)
01.602.1100.569.1.01.0000.0	Tuition - In-State Private 7-8 - Best Interest	\$0	\$40,700	\$40,700	\$0	(\$40,700)	(100.00)
01.602.1100.610.1.01.0000.0	504 - Supplies	\$700	\$696	\$700	\$700	\$0	0.00
01.602.1100.610.1.01.0100.0	ESOL - Supplies	\$150	\$0	\$150	\$150	\$0	0.00
01.602.1100.610.1.01.0200.0	Art Supplies	\$0	\$0	\$2,000	\$2,000	\$0	0.00
01.602.1100.610.1.01.0500.0	World Language Supplies	\$2,790	\$2,549	\$2,670	\$3,220	\$550	20.60
01.602.1100.610.1.01.0800.0	Physical Education Supplies	\$400	\$418	\$400	\$490	\$90	22.50
01.602.1100.610.1.01.0900.0	Living Arts Supplies	\$7,000	\$6,998	\$7,600	\$8,000	\$400	5.26
01.602.1100.610.1.01.1000.0	Woodworking Supplies	\$6,000	\$6,042	\$6,500	\$6,500	\$0	0.00
01.602.1100.610.1.01.1200.0	Music Supplies	\$4,448	\$4,017	\$4,488	\$4,424	(\$64)	(1.43)
01.602.1100.610.1.01.1800.0	General Teaching Supplies	\$2,000	\$3,442	\$3,500	\$3,500	\$0	0.00
01.602.1100.610.1.01.3900.0	Comp Lit - 6th Gr Supplies	\$360	\$320	\$360	\$360	\$0	0.00
01.602.1100.610.1.01.4000.0	Comp Lit 7/8 Gr Supplies	\$500	\$486	\$500	\$0	(\$500)	(100.00)
01.602.1100.610.1.01.4200.0	English 7th Gr Supplies	\$945	\$589	\$1,001	\$931	(\$70)	(6.99)



# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.610.1.01.4200.1	English 7th Gr Plus 1 Supp	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1100.610.1.01.4300.0	English 8th Grade Supplies	\$952	\$917	\$924	\$1,022	\$98	10.61
01.602.1100.610.1.01.4300.1	English 8th Gr Plus 1 Supp	\$0	\$0	\$500	\$500	\$0	0.00
01.602.1100.610.1.01.4400.0	English 6th Grade Supplies	\$658	\$683	\$567	\$595	\$28	4.94
01.602.1100.610.1.01.4500.0	Theater Arts Supplies	\$350	\$360	\$500	\$350	(\$150)	(30.00)
01.602.1100.610.1.01.4600.0	Math 7th Grade Supplies	\$945	\$628	\$1,001	\$931	(\$70)	(6.99)
01.602.1100.610.1.01.4600.1	Math 7th Gr Plus 1 Supp	\$0	\$0	\$200	\$200	\$0	0.00
01.602.1100.610.1.01.4700.0	Math 8th Grade Supplies	\$952	\$956	\$924	\$1,022	\$98	10.61
01.602.1100.610.1.01.4700.1	Math 8th Gr Plus 1 Supp	\$0	\$0	\$500	\$500	\$0	0.00
01.602.1100.610.1.01.4800.0	Math 6th Grade Supplies	\$3,500	\$3,009	\$567	\$595	\$28	4.94
01.602.1100.610.1.01.5000.0	Social Studies 7th Gr Supp.	\$945	\$803	\$1,001	\$1,031	\$30	3.00
01.602.1100.610.1.01.5000.1	Social Studies 7th Plus 1 Supp	\$0	\$0	\$200	\$500	\$300	150.00
01.602.1100.610.1.01.5100.0	Social Studies 8th Gr Supp.	\$952	\$964	\$924	\$1,022	\$98	10.61
01.602.1100.610.1.01.5100.1	Social Studies 8th Plus 1 Supp	\$0	\$0	\$500	\$500	\$0	0.00
01.602.1100.610.1.01.5200.0	Social Studies 6th Gr Supp.	\$658	\$158	\$567	\$595	\$28	4.94
01.602.1100.610.1.01.5400.0	Science 7th Gr Supplies	\$1,620	\$2,291	\$1,716	\$2,100	\$384	22.38
01.602.1100.610.1.01.5400.1	Science 7th Gr Plus 1 Supp	\$0	\$0	\$1,716	\$1,596	(\$120)	(6.99)
01.602.1100.610.1.01.5500.0	Science 8th Gr Supplies	\$1,632	\$3,372	\$1,584	\$2,777	\$1,193	75.32
01.602.1100.610.1.01.5500.1	Science 8th Gr Plus 1 Supp	\$0	\$0	\$1,000	\$1,752	\$752	75.20
01.602.1100.610.1.01.5600.0	Science 6th Grade Supplies	\$1,128	\$1,250	\$972	\$1,220	\$248	25.51
01.602.1100.610.1.01.6000.0	Visual Arts Supplies	\$4,500	\$5,268	\$5,000	\$5,000	\$0	0.00
01.602.1100.610.1.01.6300.0	Integrated Curr. Supplies	\$4,850	\$782	\$5,075	\$4,300	(\$775)	(15.27)
01.602.1100.610.1.01.6600.0	Auditorium Supplies	\$200	\$193	\$200	\$250	\$50	25.00
01.602.1100.611.1.01.0800.0	Physical Education Maint.	\$500	\$125	\$500	\$2,000	\$1,500	300.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.611.1.01.0900.0	Living Arts Maint.	\$500	\$0	\$1,000	\$1,000	\$0	0.00
01.602.1100.611.1.01.5400.0	Science 7th Gr Maint.	\$400	\$0	\$500	\$500	\$0	0.00
01.602.1100.611.1.01.5500.0	Science 8th Gr Maint.	\$500	\$0	\$500	\$0	(\$500)	(100.00)
01.602.1100.630.1.01.0000.0	504 Learning Ctr Textbks	\$800	\$769	\$800	\$400	(\$400)	(50.00)
01.602.1100.630.1.01.0100.0	ESOL Textbooks	\$250	\$70	\$250	\$250	\$0	0.00
01.602.1100.630.1.01.0500.0	World Language Textbooks	\$2,000	\$1,714	\$2,000	\$2,200	\$200	10.00
01.602.1100.630.1.01.0900.0	Living Arts Textbooks	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1100.630.1.01.1800.0	General School Textbooks	\$5,000	\$5,498	\$6,000	\$5,000	(\$1,000)	(16.67)
01.602.1100.630.1.01.4200.0	English 7th Gr Textbooks	\$1,066	\$874	\$800	\$800	\$0	0.00
01.602.1100.630.1.01.4300.0	English 8th Gr Textbooks	\$1,200	\$507	\$800	\$800	\$0	0.00
01.602.1100.630.1.01.4400.0	English 6th Gr Textbooks	\$400	\$422	\$400	\$400	\$0	0.00
01.602.1100.630.1.01.4500.0	Theater Arts Textbooks	\$700	\$104	\$700	\$700	\$0	0.00
01.602.1100.630.1.01.4600.0	Math 7th Grade Textbooks	\$0	\$0	\$5,750	\$3,325	(\$2,425)	(42.17)
01.602.1100.630.1.01.4800.0	Math 6th Grade Textbooks	\$0	\$0	\$2,633	\$2,350	(\$283)	(10.75)
01.602.1100.630.1.01.5000.0	Social Studies 7th Gr Text	\$400	\$187	\$800	\$800	\$0	0.00
01.602.1100.630.1.01.5100.0	Social Studies 8th Gr Text	\$400	\$217	\$800	\$800	\$0	0.00
01.602.1100.630.1.01.5200.0	Social Studies 6th Gr Text	\$300	\$155	\$400	\$400	\$0	0.00
01.602.1100.630.1.01.5400.0	Science 7th Gr Textbooks	\$140	\$84	\$500	\$250	(\$250)	(50.00)
01.602.1100.630.1.01.5500.0	Science 8th Gr Textbooks	\$250	\$0	\$250	\$225	(\$25)	(10.00)
01.602.1100.630.1.01.5600.0	Science 6th Gr Textbooks	\$300	\$266	\$325	\$400	\$75	23.08
01.602.1100.730.1.01.0200.0	Art Equipment	\$0	\$0	\$500	\$600	\$100	20.00
01.602.1100.730.1.01.0800.0	Physical Education Equipment	\$3,000	\$3,736	\$3,250	\$3,735	\$485	14.92
01.602.1100.730.1.01.0900.0	Living Arts Equipment	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1100.730.1.01.1000.0	Woodworking Equipment	\$0	\$0	\$0	\$2,500	\$2,500	0.00

# Dresden School District

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Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.730.1.01.1200.0	Music Equipment	\$300	\$302	\$500	\$1,824	\$1,324	264.80
01.602.1100.730.1.01.1800.0	General School Equipment	\$19,750	\$17,597	\$18,869	\$20,000	\$1,131	5.99
01.602.1100.730.1.01.4000.0	Computer Literacy 7th Equipment	\$750	\$750	\$750	\$0	(\$750)	(100.00)
01.602.1100.730.1.01.4400.0	English Equipment - 6th Grade	\$0	\$0	\$0	\$420	\$420	0.00
01.602.1100.730.1.01.4500.0	Theater Arts Equipment	\$700	\$690	\$700	\$700	\$0	0.00
01.602.1100.730.1.01.5400.0	Science 7th Gr Equip.	\$2,500	\$2,093	\$2,500	\$2,500	\$0	0.00
01.602.1100.730.1.01.5400.1	Science 7th Gr Plus 1 Equip	\$0	\$0	\$2,500	\$2,500	\$0	0.00
01.602.1100.730.1.01.5500.0	Science 8th Gr Plus 1 Equip	\$2,500	\$1,412	\$2,500	\$2,000	(\$500)	(20.00)
01.602.1100.730.1.01.5500.1	Science Equip - 8th Grade Plus 1	\$0	\$0	\$0	\$500	\$500	0.00
01.602.1100.730.1.01.5600.0	Science 6th Grade Equipment	\$1,750	\$1,452	\$1,000	\$750	(\$250)	(25.00)
01.602.1100.730.1.01.6000.0	Visual Arts Equip.	\$1,000	\$32	\$1,000	\$1,300	\$300	30.00
01.602.1100.730.1.01.6600.0	Auditorium Equipment	\$7,000	\$39	\$7,000	\$7,000	\$0	0.00
01.602.1100.810.1.01.0000.0	Richmond Dues	\$1,732	\$915	\$1,787	\$1,812	\$25	1.40
Function: Instructional - 1100		\$4,254,786	\$4,466,751	\$4,651,726	\$4,689,795	\$38,069	0.82
01.602.1120.112.1.00.0000.0	Computer Technician	\$61,464	\$63,887	\$63,003	\$66,144	\$3,141	4.99
01.602.1120.211.1.00.0000.0	Medical Insurance	\$19,467	\$20,197	\$21,930	\$23,822	\$1,892	8.63
01.602.1120.212.1.00.0000.0	Dental Insurance	\$583	\$583	\$592	\$620	\$28	4.73
01.602.1120.213.1.00.0000.0	Life Insurance	\$88	\$164	\$88	\$89	\$1	1.14
01.602.1120.214.1.00.0000.0	Workers Comp Insur	\$135	\$124	\$151	\$172	\$21	13.91
01.602.1120.215.1.00.0000.0	Long Term Disability Insurance	\$252	\$253	\$258	\$284	\$26	10.08
01.602.1120.220.1.00.0000.0	Annuities	\$0	\$2,469	\$0	\$0	\$0	0.00
01.602.1120.222.1.00.0000.0	Retirement	\$8,642	\$8,983	\$8,524	\$8,949	\$425	4.99
01.602.1120.230.1.00.0000.0	Social Security	\$4,702	\$4,251	\$4,820	\$4,917	\$97	2.01

# Dresden School District

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Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1120.260.1.00.0000.0	Unemployment Comp	\$21	\$0	\$0	\$21	\$21	0.00
01.602.1120.270.1.00.0000.0	Tech Staff Development	\$2,000	\$0	\$1,000	\$1,000	\$0	0.00
01.602.1120.441.1.01.0000.0	Tech Contracted Services	\$6,697	\$3,480	\$4,000	\$5,500	\$1,500	37.50
01.602.1120.441.1.01.1800.0	Tech On-Line Services - General Teaching	\$18,719	\$12,956	\$19,426	\$20,224	\$798	4.11
01.602.1120.441.1.01.4100.0	Tech On-Line Services - District Allocation	\$56,081	\$49,369	\$54,617	\$62,150	\$7,533	13.79
01.602.1120.521.1.01.0000.0	RMS Self Insurance	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1120.610.1.01.0000.0	Tech Supplies	\$8,000	\$6,710	\$8,000	\$8,500	\$500	6.25
01.602.1120.611.1.01.0000.0	Tech Repairs & Parts	\$1,000	\$902	\$2,000	\$1,900	(\$100)	(5.00)
01.602.1120.631.1.01.0000.0	Tech Software	\$2,850	\$760	\$3,200	\$1,959	(\$1,241)	(38.78)
01.602.1120.730.1.01.0000.0	Tech Equipment	\$91,533	\$102,026	\$80,240	\$118,726	\$38,486	47.96
Function: Technology - 1120		\$282,234	\$277,112	\$271,849	\$324,977	\$53,128	19.54
01.602.1200.110.1.00.0000.0	Specialists Salaries	\$567,996	\$579,916	\$586,798	\$586,798	\$0	0.00
01.602.1200.110.1.00.0100.0	Speech/Lang Tchr Salary	\$75,269	\$75,066	\$79,405	\$79,405	\$0	0.00
01.602.1200.112.1.00.0000.0	Ed-Assistants Salaries	\$411,496	\$332,604	\$345,506	\$339,933	(\$5,573)	(1.61)
01.602.1200.115.1.00.0000.0	Tutoring Salary	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00
01.602.1200.116.1.00.0000.0	Physical Therapist Salary	\$10,440	\$2,543	\$0	\$3,413	\$3,413	0.00
01.602.1200.211.1.00.0000.0	Medical Insurance	\$438,145	\$372,048	\$418,466	\$432,961	\$14,495	3.46
01.602.1200.212.1.00.0000.0	Dental Insurance	\$13,344	\$10,508	\$11,899	\$11,263	(\$636)	(5.34)
01.602.1200.213.1.00.0000.0	Life Insurance	\$1,455	\$2,431	\$1,323	\$1,332	\$9	0.68
01.602.1200.214.1.00.0000.0	Workers Compensation	\$2,564	\$2,354	\$2,659	\$2,875	\$216	8.12
01.602.1200.215.1.00.0000.0	Disability Insurance	\$4,663	\$4,262	\$4,498	\$4,693	\$195	4.34
01.602.1200.220.1.00.0000.0	Annuities	\$15,667	\$9,178	\$16,143	\$16,143	\$0	0.00
01.602.1200.222.1.00.0000.0	Retirement	\$186,316	\$173,342	\$169,791	\$169,037	(\$754)	(0.44)

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1200.230.1.00.0000.0	FICA	\$89,165	\$77,582	\$84,767	\$84,602	(\$165)	(0.19)
01.602.1200.260.1.00.0000.0	Unemployment Comp.	\$547	\$0	\$458	\$463	\$5	1.09
01.602.1200.293.1.01.0000.0	Special Education PR/Hospitality	\$250	\$154	\$400	\$375	(\$25)	(6.25)
01.602.1200.370.1.01.0000.0	Speech Therapy Testing	\$450	\$410	\$0	\$0	\$0	0.00
01.602.1200.370.1.01.0100.0	Speech Testing/Evaluations	\$0	\$0	\$0	\$300	\$300	0.00
01.602.1200.370.1.01.0500.0	Psychology Testing/Evaluations	\$0	\$0	\$0	\$1,500	\$1,500	0.00
01.602.1200.390.1.01.0000.0	Psychological Services - NH	\$3,600	\$2,145	\$2,000	\$2,000	\$0	0.00
01.602.1200.390.1.01.0001.0	Psychological Services - VT	\$1,800	\$1,725	\$2,000	\$2,000	\$0	0.00
01.602.1200.390.1.01.0200.0	Speech Therapy - NH	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1200.390.1.01.0201.0	Speech Therapy - VT	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1200.390.1.01.0300.0	Occupational Therapy - NH	\$11,300	\$203	\$9,800	\$10,300	\$500	5.10
01.602.1200.390.1.01.0301.0	Occupational Therapy - VT	\$4,800	\$1,283	\$4,300	\$3,900	(\$400)	(9.30)
01.602.1200.390.1.01.0400.0	Other Services - NH	\$6,400	\$0	\$6,100	\$5,300	(\$800)	(13.11)
01.602.1200.390.1.01.0401.0	Other Services - VT	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00
01.602.1200.390.1.01.0500.0	Evaluations - NH	\$3,100	(\$603)	\$1,500	\$0	(\$1,500)	(100.00)
01.602.1200.441.1.01.0000.0	Special Education Contracted Svc.	\$0	\$0	\$3,100	\$0	(\$3,100)	(100.00)
01.602.1200.441.1.01.0200.0	Adapted PE Equip. Maint.	\$200	\$220	\$200	\$0	(\$200)	(100.00)
01.602.1200.610.1.01.0000.0	Learning Spclst Supplies	\$2,120	\$1,255	\$2,420	\$1,900	(\$520)	(21.49)
01.602.1200.610.1.01.0100.0	Speech Supplies	\$1,125	\$129	\$2,150	\$130	(\$2,020)	(93.95)
01.602.1200.610.1.01.0200.0	Adapted PE Supplies	\$160	\$160	\$200	\$160	(\$40)	(20.00)
01.602.1200.610.1.01.0300.0	O.T. Supplies	\$0	\$0	\$150	\$0	(\$150)	(100.00)
01.602.1200.610.1.01.0500.0	Psychology Supplies	\$0	\$0	\$0	\$500	\$500	0.00
01.602.1200.610.1.01.2300.0	Reading Supplies	\$200	\$329	\$200	\$200	\$0	0.00
01.602.1200.611.1.01.0200.0	Adapted PE Equipment Maintenance	\$0	\$0	\$0	\$220	\$220	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1200.630.1.01.0000.0	Learning Specilst Textbooks	\$950	\$261	\$800	\$850	\$50	6.25
01.602.1200.630.1.01.0100.0	Speech Textbooks	\$125	\$52	\$100	\$125	\$25	25.00
01.602.1200.630.1.01.2300.0	Reading Textbooks	\$750	\$626	\$950	\$1,150	\$200	21.05
01.602.1200.650.1.01.0000.0	SpEd Computer Software	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1200.730.1.01.0000.0	Learning Specialist Equipment	\$600	\$500	\$2,800	\$225	(\$2,575)	(91.96)
01.602.1200.730.1.01.0200.0	Adapted PE - Equipment	\$160	\$161	\$200	\$225	\$25	12.50
01.602.1200.730.1.01.2300.0	Reading Equipment	\$400	\$340	\$200	\$700	\$500	250.00
01.602.1200.810.1.01.0000.0	SpEd Dues & Fees	\$973	\$270	\$973	\$973	\$0	0.00
Function: Special Education - 1200		\$1,858,530	\$1,651,455	\$1,764,256	\$1,767,951	\$3,695	0.21
01.602.1240.110.1.01.0700.0	ESY Wages - NH	\$9,800	\$1,259	\$6,500	\$650	(\$5,850)	(90.00)
01.602.1240.110.1.01.0700.1	ESY Wages - VT	\$2,000	\$1,123	\$1,450	\$350	(\$1,100)	(75.86)
01.602.1240.222.1.00.0000.0	NH Retirement	\$2,835	\$497	\$0	\$0	\$0	0.00
01.602.1240.230.1.00.0000.0	Social Security & Medicaid	\$1,033	\$182	\$0	\$0	\$0	0.00
01.602.1240.390.1.01.0704.0	ESY Occ. Thpy - NH	\$900	\$0	\$650	\$850	\$200	30.77
01.602.1240.390.1.01.0704.1	ESY Occ. Thpy - VT	\$500	\$0	\$350	\$150	(\$200)	(57.14)
01.602.1240.390.1.01.0705.0	ESY Other - NH	\$2,500	\$720	\$1,800	\$0	(\$1,800)	(100.00)
01.602.1240.390.1.01.0705.1	ESY - Other VT	\$400	\$0	\$250	\$0	(\$250)	(100.00)
01.602.1240.610.1.01.0700.0	ESY Supplies - NH	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1240.610.1.01.0700.1	ESY Supplies - VT	\$0	\$0	\$0	\$0	\$0	0.00
Function: Extended Year Program SpEd - 1240		\$19,968	\$3,781	\$11,000	\$2,000	(\$9,000)	(81.82)
01.602.1420.117.1.00.0000.0	Co-Curricular Salaries	\$22,000	\$19,044	\$22,000	\$22,000	\$0	0.00
01.602.1420.117.1.00.0100.0	Music Accompanist	\$11,205	\$6,398	\$11,205	\$7,055	(\$4,150)	(37.04)

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1420.214.1.00.0000.0	Workers Compensation	\$73	\$67	\$80	\$76	(\$4)	(5.00)
01.602.1420.222.1.00.0000.0	Retirement	\$0	\$1,920	\$0	\$0	\$0	0.00
01.602.1420.230.1.00.0000.0	FICA	\$2,540	\$1,906	\$2,540	\$2,223	(\$317)	(12.48)
01.602.1420.260.1.00.0000.0	Unemployment Comp.	\$38	\$0	\$38	\$32	(\$6)	(15.79)
01.602.1420.293.1.01.2000.0	Co-Curricular PR/Hospitality	\$300	\$291	\$300	\$300	\$0	0.00
01.602.1420.391.1.01.2000.0	Co-Curricular Program	\$7,235	\$5,557	\$11,225	\$9,105	(\$2,120)	(18.89)
01.602.1420.441.1.01.2000.0	RMS Co-Curricular Contracted Services	\$1,500	\$1,036	\$1,750	\$1,000	(\$750)	(42.86)
Function: Co-Curricular - 1420		\$44,891	\$36,218	\$49,138	\$41,791	(\$7,347)	(14.95)
01.602.2120.110.1.00.0000.0	Counseling Salaries	\$193,526	\$191,604	\$200,562	\$200,562	\$0	0.00
01.602.2120.211.1.00.0000.0	Medical Insurance	\$50,598	\$50,598	\$56,671	\$61,888	\$5,217	9.21
01.602.2120.212.1.00.0000.0	Dental Insurance	\$1,165	\$1,165	\$1,184	\$1,239	\$55	4.65
01.602.2120.213.1.00.0000.0	Life Insurance	\$176	\$353	\$176	\$178	\$2	1.14
01.602.2120.214.1.00.0000.0	Workers Compensation	\$426	\$391	\$481	\$521	\$40	8.32
01.602.2120.215.1.00.0000.0	Disability Insurance	\$793	\$776	\$822	\$862	\$40	4.87
01.602.2120.220.1.00.0000.0	Annuities	\$5,311	\$1,950	\$5,481	\$5,481	\$0	0.00
01.602.2120.222.1.00.0000.0	Retirement	\$19,739	\$19,306	\$18,812	\$18,812	\$0	0.00
01.602.2120.230.1.00.0000.0	FICA	\$14,805	\$13,893	\$15,343	\$15,343	\$0	0.00
01.602.2120.260.1.00.0000.0	Unemployment Comp.	\$48	\$0	\$48	\$48	\$0	0.00
01.602.2120.293.1.01.0000.0	Counseling - Public Relations	\$75	\$58	\$75	\$75	\$0	0.00
01.602.2120.610.1.01.0000.0	Counseling - Supplies	\$275	\$181	\$275	\$275	\$0	0.00
01.602.2120.630.1.01.0000.0	Counseling - Textbooks	\$300	\$79	\$300	\$500	\$200	66.67
Function: Guidance Services - 2120		\$287,237	\$280,354	\$300,230	\$305,784	\$5,554	1.85

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2134.110.1.00.0000.0	Nurse Salary	\$80,594	\$84,039	\$84,774	\$84,774	\$0	0.00
01.602.2134.112.1.00.0000.0	Health Ed-Assistant	\$5,690	\$0	\$5,804	\$5,231	(\$573)	(9.87)
01.602.2134.211.1.00.0000.0	Medical Insurance	\$25,299	\$25,899	\$28,335	\$30,944	\$2,609	9.21
01.602.2134.212.1.00.0000.0	Dental Insurance	\$583	\$583	\$592	\$620	\$28	4.73
01.602.2134.213.1.00.0000.0	Life Insurance	\$88	\$176	\$88	\$89	\$1	1.14
01.602.2134.214.1.00.0000.0	Workers Compensation	\$190	\$174	\$217	\$234	\$17	7.83
01.602.2134.215.1.00.0000.0	Disability Insurance	\$100	\$339	\$100	\$100	\$0	0.00
01.602.2134.220.1.00.0000.0	Annuities	\$1,612	\$2,750	\$1,695	\$1,695	\$0	0.00
01.602.2134.222.1.00.0000.0	Retirement	\$17,741	\$17,376	\$17,435	\$17,357	(\$78)	(0.45)
01.602.2134.230.1.00.0000.0	FICA	\$6,601	\$6,159	\$6,929	\$6,885	(\$44)	(0.64)
01.602.2134.260.1.00.0000.0	Unemployment Comp.	\$30	\$0	\$30	\$29	(\$1)	(3.33)
01.602.2134.293.1.01.0000.0	Nurse PR/Hospitality	\$150	\$45	\$150	\$150	\$0	0.00
01.602.2134.330.1.01.0000.0	Physician	\$1,500	\$1,385	\$1,500	\$3,195	\$1,695	113.00
01.602.2134.430.1.01.0000.0	Nursing Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2134.441.1.01.0000.0	Nursing Contracted Maintenance	\$200	\$75	\$300	\$125	(\$175)	(58.33)
01.602.2134.610.1.01.0000.0	Nursing Supplies	\$5,000	\$5,374	\$5,000	\$5,500	\$500	10.00
01.602.2134.630.1.01.0000.0	Nursing Health Books	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2134.730.1.01.0000.0	Nursing Equipment	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2134.810.1.01.0000.0	Nursing Prof. Dues	\$180	\$150	\$180	\$150	(\$30)	(16.67)
Function: Health Services - 2134		\$145,558	\$144,525	\$153,129	\$157,078	\$3,949	2.58
01.602.2212.293.1.01.0000.0	Curriculum Development PR/Hospitality	\$250	\$0	\$300	\$300	\$0	0.00
01.602.2212.312.1.01.0000.0	Curriculum Development	\$3,750	\$317	\$3,750	\$3,750	\$0	0.00
Function: Curriculum Development - 2212		\$4,000	\$317	\$4,050	\$4,050	\$0	0.00



# Dresden School District

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2213.114.1.00.0000.0	Curriculum Work	\$5,000	\$2,652	\$5,000	\$5,000	\$0	0.00
01.602.2213.222.1.00.0000.0	NH Retirement	\$1,000	(\$134)	\$1,000	\$1,000	\$0	0.00
01.602.2213.230.1.00.0000.0	FICA	\$383	\$202	\$0	\$0	\$0	0.00
01.602.2213.240.1.01.0000.0	SDC - Teachers	\$34,144	\$26,529	\$34,144	\$34,144	\$0	0.00
01.602.2213.240.1.01.0100.0	SDC - Support Staff	\$4,500	\$1,895	\$4,500	\$4,500	\$0	0.00
01.602.2213.240.1.01.0200.0	SDC - Principals Request	\$8,000	\$797	\$8,000	\$8,000	\$0	0.00
01.602.2213.241.1.01.0000.0	Group In-Service	\$1,000	\$150	\$2,000	\$2,000	\$0	0.00
01.602.2213.280.1.01.0000.0	Enrichment Grant	\$9,440	\$5,000	\$9,440	\$9,440	\$0	0.00
01.602.2213.293.1.01.0000.0	Goup In-Service PR/Hospitality	\$3,750	\$3,583	\$4,000	\$2,000	(\$2,000)	(50.00)
01.602.2213.300.1.01.0000.0	Purchase Prof Tech Services	\$1,775	\$0	\$1,775	\$1,775	\$0	0.00
Function: Staff Development - 2213		\$68,992	\$40,675	\$69,859	\$67,859	(\$2,000)	(2.86)
01.602.2221.110.1.00.0000.0	Media Salaries	\$94,394	\$94,368	\$96,282	\$96,282	\$0	0.00
01.602.2221.112.1.00.0000.0	Media Ed-Assistant Salary	\$31,133	\$32,291	\$31,756	\$33,546	\$1,790	5.64
01.602.2221.211.1.00.0000.0	Medical Insurance	\$51,582	\$51,582	\$57,944	\$63,105	\$5,161	8.91
01.602.2221.212.1.00.0000.0	Dental Insurance	\$1,165	\$1,165	\$1,184	\$1,239	\$55	4.65
01.602.2221.213.1.00.0000.0	Life Insurance	\$132	\$265	\$132	\$133	\$1	0.76
01.602.2221.214.1.00.0000.0	Workers Compensation	\$276	\$253	\$307	\$338	\$31	10.10
01.602.2221.215.1.00.0000.0	Disability Insurance	\$515	\$505	\$525	\$558	\$33	6.29
01.602.2221.220.1.00.0000.0	Annuities	\$3,304	\$3,217	\$3,370	\$3,370	\$0	0.00
01.602.2221.222.1.00.0000.0	Retirement	\$4,377	\$4,667	\$4,297	\$4,539	\$242	5.63
01.602.2221.230.1.00.0000.0	FICA	\$9,603	\$9,132	\$9,795	\$9,932	\$137	1.40
01.602.2221.260.1.00.0000.0	Unemployment Comp.	\$46	\$0	\$46	\$46	\$0	0.00
01.602.2221.441.1.01.0000.0	Media Equipment Maint.	\$0	\$0	\$0	\$0	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2221.590.1.01.0000.0	Media Video Purchases	\$500	\$471	\$0	\$0	\$0	0.00
01.602.2221.610.1.01.0000.0	Media Supplies	\$3,000	\$2,036	\$2,500	\$2,500	\$0	0.00
01.602.2221.611.1.01.0000.0	Media Repair Parts	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2221.630.1.01.0000.0	Media Books & Magazines	\$16,300	\$16,315	\$16,300	\$16,300	\$0	0.00
01.602.2221.631.1.01.0100.0	Media On-Line Subscriptions	\$7,100	\$5,075	\$8,200	\$6,500	(\$1,700)	(20.73)
01.602.2221.730.1.01.0000.0	Media Equipment	\$3,000	\$2,471	\$3,000	\$2,500	(\$500)	(16.67)
Function: Media Administration - 2221		\$226,427	\$223,815	\$235,638	\$240,888	\$5,250	2.23
01.602.2410.110.1.00.0000.0	Principal/Assistant Principal	\$202,753	\$209,596	\$214,836	\$225,578	\$10,742	5.00
01.602.2410.111.1.00.0000.0	Admin. Assistant Salary	\$65,567	\$65,916	\$68,895	\$70,597	\$1,702	2.47
01.602.2410.112.1.00.0000.0	Ed-Assistant Salary	\$70,074	\$65,835	\$72,588	\$75,204	\$2,616	3.60
01.602.2410.200.1.00.0001.0	Retiree Wages	\$18,757	\$29,028	\$29,028	\$50,400	\$21,372	73.63
01.602.2410.211.1.00.0000.0	RMS Medical Insurance	\$110,955	\$126,709	\$121,508	\$151,868	\$30,360	24.99
01.602.2410.211.1.01.0100.0	RMS Retiree Medical Ins	\$20,557	\$33,084	\$31,833	\$70,740	\$38,907	122.22
01.602.2410.212.1.00.0000.0	RMS Dental Insurance	\$2,914	\$2,914	\$2,960	\$3,098	\$138	4.66
01.602.2410.212.1.01.0000.0	RMS Retiree/Cobra Dental	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2410.213.1.00.0000.0	RMS - Life Insurance	\$221	\$905	\$221	\$222	\$1	0.45
01.602.2410.214.1.00.0000.0	Workers Compensation	\$744	\$683	\$855	\$966	\$111	12.98
01.602.2410.215.1.00.0000.0	RMS Disability Insurance	\$1,365	\$1,392	\$1,438	\$1,572	\$134	9.32
01.602.2410.216.1.01.0000.0	RMS Flex Plan Fees	\$1,020	\$863	\$1,020	\$1,020	\$0	0.00
01.602.2410.220.1.00.0000.0	RMS Annuities	\$8,110	\$10,980	\$8,593	\$8,765	\$172	2.00
01.602.2410.222.1.00.0000.0	RMS Retirement	\$41,934	\$43,158	\$42,045	\$43,775	\$1,730	4.11
01.602.2410.230.1.00.0000.0	RMS FICA	\$25,887	\$24,782	\$27,528	\$19,044	(\$8,484)	(30.82)
01.602.2410.230.1.00.0001.0	RMS Retiree FICA	\$1,435	\$1,995	\$2,221	\$3,856	\$1,635	73.60

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

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Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2410.260.1.00.0000.0	RMS Unemployment	\$113	\$0	\$105	\$114	\$9	8.57
01.602.2410.293.1.01.0000.0	Public Relations - Administrative	\$50	\$2,108	\$100	\$3,500	\$3,400	3,400.00
01.602.2410.340.1.01.0000.0	Technical Services	\$2,000	\$1,466	\$2,250	\$2,250	\$0	0.00
01.602.2410.391.1.01.0000.0	Assemblies	\$2,500	\$1,115	\$2,500	\$600	(\$1,900)	(76.00)
01.602.2410.441.1.01.0000.0	Admin Maint/Contracted Services	\$2,750	\$2,620	\$2,750	\$2,750	\$0	0.00
01.602.2410.515.1.01.0000.0	Administrative Travel	\$2,000	\$882	\$2,000	\$2,000	\$0	0.00
01.602.2410.515.1.01.0100.0	Administrative Travel	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00
01.602.2410.531.1.01.0000.0	Telephone	\$10,250	\$8,384	\$10,250	\$10,250	\$0	0.00
01.602.2410.532.1.01.0000.0	Postage	\$2,625	\$1,441	\$2,500	\$2,000	(\$500)	(20.00)
01.602.2410.550.1.01.0000.0	Printing	\$2,000	\$1,093	\$2,000	\$1,500	(\$500)	(25.00)
01.602.2410.610.1.01.0000.0	Office Supplies	\$3,000	\$2,947	\$3,000	\$2,750	(\$250)	(8.33)
01.602.2410.615.1.01.0000.0	Graduation Expense	\$600	\$54	\$600	\$300	(\$300)	(50.00)
01.602.2410.810.1.01.0000.0	Organizational Dues	\$1,492	\$344	\$1,507	\$1,442	(\$65)	(4.31)
Function: School Administration and Fringes - 2410		\$605,673	\$644,294	\$659,131	\$760,161	\$101,030	15.33
01.602.2610.441.1.01.5100.0	Roof Maintenance	\$1,500	\$1,282	\$2,000	\$2,000	\$0	0.00
01.602.2610.441.1.01.5200.0	Service Contracts	\$41,255	\$35,644	\$45,050	\$43,326	(\$1,724)	(3.83)
01.602.2610.441.1.01.5900.0	Other Maint. Services	\$29,850	\$22,102	\$30,800	\$33,880	\$3,080	10.00
01.602.2610.441.1.01.6200.0	Engineer/Maintenance	\$2,000	\$7,500	\$2,300	\$2,300	\$0	0.00
01.602.2610.610.1.01.0000.0	Repair Materials	\$13,750	\$9,966	\$14,400	\$15,840	\$1,440	10.00
01.602.2610.610.1.01.6900.0	Misc. Maintenance	\$0	\$0	\$0	\$0	\$0	0.00
Function: Building Maintenance - 2610		\$88,355	\$76,493	\$94,550	\$97,346	\$2,796	2.96
01.602.2620.110.1.00.0000.0	Custodial Salaries	\$210,922	\$208,938	\$222,119	\$229,528	\$7,409	3.34

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2620.130.1.00.0000.0	Custodial Overtime	\$8,000	\$15,644	\$6,000	\$8,000	\$2,000	33.33
01.602.2620.130.1.01.0000.0	Custodial Rental Reimb	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2620.211.1.00.0000.0	Medical Insurance	\$55,945	\$59,772	\$70,112	\$68,911	(\$1,201)	(1.71)
01.602.2620.212.1.00.0000.0	Dental Insurance	\$2,331	\$2,331	\$2,368	\$2,478	\$110	4.65
01.602.2620.213.1.00.0000.0	Life Insurance	\$176	\$379	\$176	\$178	\$2	1.14
01.602.2620.214.1.00.0000.0	Workers Compensation	\$3,897	\$3,578	\$4,120	\$5,012	\$892	21.65
01.602.2620.215.1.00.0000.0	Disability Insurance	\$865	\$904	\$871	\$987	\$116	13.32
01.602.2620.220.1.00.0000.0	Annuities	\$0	\$70	\$0	\$0	\$0	0.00
01.602.2620.222.1.00.0000.0	Retirement	\$26,458	\$28,726	\$25,657	\$27,723	\$2,066	8.05
01.602.2620.230.1.00.0000.0	Social Security & Medicaid	\$16,136	\$17,234	\$16,247	\$17,559	\$1,312	8.08
01.602.2620.260.1.00.0000.0	Unemployment Comp.	\$117	\$0	\$117	\$117	\$0	0.00
01.602.2620.272.1.01.0000.0	Courses & Conferences	\$400	\$250	\$400	\$0	(\$400)	(100.00)
01.602.2620.290.1.01.0000.0	Uniforms	\$2,500	\$2,000	\$2,500	\$2,500	\$0	0.00
01.602.2620.420.1.01.0000.0	Water & Sewer	\$11,000	\$9,871	\$11,000	\$12,000	\$1,000	9.09
01.602.2620.440.1.01.0000.0	Lease Payment	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2620.515.1.01.0000.0	Travel	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2620.610.1.01.5000.0	Custodial Equipment Repairs	\$2,000	\$1,938	\$2,100	\$2,300	\$200	9.52
01.602.2620.611.1.01.0000.0	Custodial Supplies	\$20,000	\$17,164	\$21,000	\$23,000	\$2,000	9.52
01.602.2620.651.1.01.0000.0	Propane Gas	\$2,000	\$979	\$2,000	\$2,500	\$500	25.00
01.602.2620.652.1.01.0000.0	Electricity	\$49,000	\$48,797	\$54,000	\$56,000	\$2,000	3.70
01.602.2620.653.1.01.0000.0	Heating Fuels	\$25,000	\$28,917	\$34,000	\$37,000	\$3,000	8.82
01.602.2620.730.1.01.5000.0	Equipment Custodial	\$3,000	\$910	\$3,150	\$3,500	\$350	11.11
Function: Building Custodial - 2620		\$439,747	\$448,403	\$477,937	\$499,293	\$21,356	4.47

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2630.431.1.01.0000.0	Trash Removal	\$13,500	\$13,547	\$14,175	\$14,500	\$325	2.29
01.602.2630.441.1.01.0000.0	Cont. Grounds Services	\$62,000	\$57,446	\$65,100	\$67,000	\$1,900	2.92
01.602.2630.610.1.01.0000.0	Grounds Supplies	\$300	\$0	\$400	\$400	\$0	0.00
Function: Grounds Maintenance - 2630		\$75,800	\$70,993	\$79,675	\$81,900	\$2,225	2.79
01.602.2700.519.1.01.0000.0	Transp to HHS Classes	\$6,000	\$14,871	\$6,500	\$12,500	\$6,000	92.31
Function: Student Transportation to & From - 2700		\$6,000	\$14,871	\$6,500	\$12,500	\$6,000	92.31
01.602.2722.519.1.01.0000.0	SpEd Student Transp - NH	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2722.519.1.01.0100.0	SpED Student Transp - VT	\$0	\$0	\$0	\$0	\$0	0.00
Function: SpEd Student Transportation - 2722		\$0	\$0	\$0	\$0	\$0	0.00
01.602.2725.513.1.01.0000.0	Special Ed. Field Trips	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2725.513.1.01.0500.0	Spanish/French Field Trips	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2725.513.1.01.1200.0	Music Field Trips	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2725.513.1.01.1800.0	General Ed. Field Trips	\$24,000	\$8,667	\$24,000	\$21,400	(\$2,600)	(10.83)
01.602.2725.513.1.01.5000.0	Social Studies Field Trips	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2725.513.1.01.6000.0	Visual Arts Field Trips	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2725.513.1.01.6200.0	8th Grade Trip Support	\$0	\$0	\$25,000	\$30,000	\$5,000	20.00
Function: Field Trips - 2725		\$24,000	\$8,667	\$49,000	\$51,400	\$2,400	4.90
01.602.4200.460.1.01.0000.0	RMS Site Imp.	\$16,000	\$10,185	\$13,500	\$17,000	\$3,500	25.93
Function: Site Improvements - 4200		\$16,000	\$10,185	\$13,500	\$17,000	\$3,500	25.93

## Dresden School District

### DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.4600.460.1.01.0000.0	RMS Building Imp.	\$25,000	\$15,010	\$16,000	\$151,400	\$135,400	846.25
Function: Building Improvements - 4600		\$25,000	\$15,010	\$16,000	\$151,400	\$135,400	846.25
01.602.5221.000.1.00.0000.0	To RMS F&R Lunches	\$21,600	\$13,320	\$25,000	\$21,600	(\$3,400)	(13.60)
01.602.5221.000.1.01.0000.0	Transfer RMS Cafe Loss	\$0	\$0	\$0	\$0	\$0	0.00
Function: Interfund Transfer - 5221		\$21,600	\$13,320	\$25,000	\$21,600	(\$3,400)	(13.60)
Lvl: ELEMENTARY - 1		\$8,494,798	\$8,427,239	\$8,932,168	\$9,294,773	\$362,605	4.06

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.110.3.00.0000.0	HHS Instructional Salaries	\$4,806,605	\$4,805,959	\$4,931,247	\$5,010,528	\$79,281	1.61
01.602.1100.112.3.00.0000.0	HHS Ed Assistant Salaries	\$217,576	\$216,978	\$230,871	\$285,522	\$54,651	23.67
01.602.1100.114.3.00.0000.0	HHS Substitutes	\$28,500	\$43,544	\$28,500	\$28,500	\$0	0.00
01.602.1100.115.3.00.0200.0	HHS Tutor	\$35,000	\$22,677	\$35,000	\$25,000	(\$10,000)	(28.57)
01.602.1100.150.3.00.0000.0	HHS Sabbatical Salary	\$0	\$0	\$0	\$68,964	\$68,964	0.00
01.602.1100.211.3.00.0000.0	Medical Insurance	\$891,195	\$916,687	\$994,802	\$1,178,702	\$183,900	18.49
01.602.1100.212.3.00.0000.0	Dental Insurance	\$33,664	\$29,548	\$36,775	\$40,239	\$3,464	9.42
01.602.1100.213.3.00.0000.0	Life Insurance	\$5,949	\$10,611	\$6,126	\$6,389	\$263	4.29
01.602.1100.214.3.00.0000.0	Workers Compensation	\$11,192	\$10,275	\$12,541	\$14,088	\$1,547	12.34
01.602.1100.215.3.00.0000.0	Disability Insurance	\$20,572	\$20,056	\$21,124	\$23,030	\$1,906	9.02
01.602.1100.220.3.00.0000.0	Annuities	\$122,668	\$109,798	\$121,410	\$122,900	\$1,490	1.23
01.602.1100.222.3.00.0000.0	Retirement	\$371,869	\$337,963	\$336,146	\$368,580	\$32,434	9.65
01.602.1100.230.3.00.0000.0	FICA	\$389,166	\$377,782	\$399,760	\$414,517	\$14,757	3.69
01.602.1100.260.3.00.0000.0	Unemployment Compensation	\$1,571	\$0	\$1,609	\$1,696	\$87	5.41
01.602.1100.293.3.02.0200.0	Art - Public Relations	\$250	\$0	\$250	\$500	\$250	100.00
01.602.1100.293.3.02.0500.0	English - Public Relations	\$900	\$551	\$1,000	\$1,500	\$500	50.00
01.602.1100.293.3.02.0600.0	World Language - Public Relations	\$1,200	\$1,558	\$2,300	\$2,950	\$650	28.26
01.602.1100.293.3.02.1100.0	Math - Public Relations	\$0	\$0	\$2,700	\$0	(\$2,700)	(100.00)
01.602.1100.293.3.02.1200.0	Music - Public Relations	\$1,100	\$1,066	\$1,100	\$2,100	\$1,000	90.91
01.602.1100.293.3.02.1300.0	Public Relations - Science	\$0	\$0	\$500	\$500	\$0	0.00
01.602.1100.293.3.02.1500.0	Public Relations - Social Studies	\$625	\$587	\$625	\$1,000	\$375	60.00
01.602.1100.293.3.02.1800.0	Public Relations - General Teaching	\$3,100	\$4,236	\$2,000	\$3,000	\$1,000	50.00
01.602.1100.293.3.02.2300.0	Personalized Learning Plan Public Relation	\$100	\$50	\$100	\$1,000	\$900	900.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.370.3.02.0500.0	Test Scoring/Eval Eng	\$500	\$0	\$0	\$0	\$0	0.00
01.602.1100.370.3.02.0600.0	Test Scoring/Eval - World Language	\$2,500	\$2,618	\$2,500	\$2,500	\$0	0.00
01.602.1100.370.3.02.1100.0	Test Scoring/Eval Math	\$500	\$0	\$0	\$0	\$0	0.00
01.602.1100.370.3.02.1300.0	Test Scoring/Eval Science	\$100	\$185	\$60	\$60	\$0	0.00
01.602.1100.391.3.02.0200.0	Outside Speakers Art	\$1,750	\$1,350	\$1,750	\$1,000	(\$750)	(42.86)
01.602.1100.391.3.02.0600.0	World Language - Outside Speakers	\$1,200	\$1,050	\$1,000	\$1,100	\$100	10.00
01.602.1100.391.3.02.0800.0	Outside Speakers - Physical Education	\$1,000	\$0	\$1,000	\$0	(\$1,000)	(100.00)
01.602.1100.391.3.02.0900.0	Outside Speakers - Health	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00
01.602.1100.391.3.02.1200.0	Outside Speakers - Music	\$1,125	\$1,110	\$1,700	\$1,700	\$0	0.00
01.602.1100.391.3.02.1300.0	Outside Speakers - Science	\$300	\$127	\$100	\$100	\$0	0.00
01.602.1100.441.3.02.0200.0	Contracted Services - Art	\$350	\$87	\$350	\$350	\$0	0.00
01.602.1100.441.3.02.0800.0	Physical Education Contracted Services	\$6,420	\$5,920	\$7,000	\$7,000	\$0	0.00
01.602.1100.441.3.02.1200.0	Contracted Services - Music	\$5,135	\$4,786	\$5,585	\$7,000	\$1,415	25.34
01.602.1100.441.3.02.1300.0	Contracted Services Science	\$2,400	\$2,009	\$2,400	\$1,400	(\$1,000)	(41.67)
01.602.1100.441.3.02.2000.0	Contracted Services - Theater	\$2,500	\$2,500	\$2,500	\$0	(\$2,500)	(100.00)
01.602.1100.441.3.02.2300.0	Personalized Learning Plan Contracted Sv	\$1,820	\$1,870	\$1,000	\$4,000	\$3,000	300.00
01.602.1100.452.3.02.0000.0	Copier Expenses	\$30,000	\$21,866	\$30,000	\$25,000	(\$5,000)	(16.67)
01.602.1100.515.3.02.0600.0	World Language - Travel	\$0	\$0	\$6,000	\$6,000	\$0	0.00
01.602.1100.515.3.02.1200.0	Travel - Music	\$4,500	\$2,773	\$4,500	\$4,500	\$0	0.00
01.602.1100.564.3.00.0000.0	Regular Ed Tuition - Private HHS	\$0	\$0	\$0	\$6,000	\$6,000	0.00
01.602.1100.569.3.02.0000.0	Tuition - OOS Public 9-12 - Best Interest - I	\$40,000	\$20,964	\$25,000	\$25,000	\$0	0.00
01.602.1100.569.3.02.0000.1	Tuition - OOS Public 9-12 - Best Interest - \	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1100.610.3.02.0200.0	Art Supplies	\$22,090	\$22,174	\$22,090	\$22,365	\$275	1.24
01.602.1100.610.3.02.0300.0	ESL Supplies	\$0	\$0	\$0	\$1,000	\$1,000	0.00



# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.610.3.02.0500.0	English Supplies	\$4,103	\$3,930	\$4,540	\$4,500	(\$40)	(0.88)
01.602.1100.610.3.02.0600.0	World Language - Supplies	\$2,848	\$2,281	\$2,200	\$2,200	\$0	0.00
01.602.1100.610.3.02.0800.0	Physical Education Supplies	\$1,100	\$779	\$1,000	\$2,000	\$1,000	100.00
01.602.1100.610.3.02.0900.0	Health Supplies	\$1,135	\$90	\$1,135	\$1,135	\$0	0.00
01.602.1100.610.3.02.1100.0	Mathematic Supplies	\$9,200	\$7,458	\$13,660	\$10,655	(\$3,005)	(22.00)
01.602.1100.610.3.02.1200.0	Music Supplies	\$6,316	\$5,280	\$6,616	\$6,616	\$0	0.00
01.602.1100.610.3.02.1300.0	Natural Science Supplies	\$22,000	\$22,318	\$22,000	\$23,500	\$1,500	6.82
01.602.1100.610.3.02.1500.0	Social Studies Supplies	\$2,000	\$2,543	\$2,145	\$1,980	(\$165)	(7.69)
01.602.1100.610.3.02.1800.0	General Teaching Supplies	\$5,620	\$4,034	\$4,000	\$4,000	\$0	0.00
01.602.1100.610.3.02.2300.0	Personalized Learning Plan Supplies	\$1,100	\$1,042	\$1,100	\$1,100	\$0	0.00
01.602.1100.611.3.02.0200.0	Art Maintenance	\$230	\$0	\$230	\$230	\$0	0.00
01.602.1100.611.3.02.0600.0	World Language - Maintenance	\$100	\$0	\$100	\$100	\$0	0.00
01.602.1100.611.3.02.1300.0	Natural Science Maint.	\$2,000	\$2,000	\$2,000	\$3,000	\$1,000	50.00
01.602.1100.630.3.02.0300.0	ESL Textbooks	\$0	\$220	\$0	\$1,000	\$1,000	0.00
01.602.1100.630.3.02.0500.0	English Textbooks	\$17,648	\$12,159	\$18,215	\$18,784	\$569	3.12
01.602.1100.630.3.02.0600.0	World Language - Textbooks	\$11,013	\$10,655	\$11,713	\$10,385	(\$1,328)	(11.34)
01.602.1100.630.3.02.0900.0	Health Textbooks	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1100.630.3.02.1100.0	Mathematics Textbooks	\$16,000	\$4,885	\$772	\$13,840	\$13,068	1,692.69
01.602.1100.630.3.02.1200.0	Music Textbooks	\$300	\$0	\$300	\$300	\$0	0.00
01.602.1100.630.3.02.1300.0	Science Textbooks	\$19,700	\$20,277	\$22,050	\$26,050	\$4,000	18.14
01.602.1100.630.3.02.1500.0	Social Studies Textbooks	\$20,000	\$18,749	\$24,071	\$20,814	(\$3,257)	(13.53)
01.602.1100.630.3.02.2300.0	Personalized Learning Plan Textbooks	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1100.730.3.02.0200.0	Art Equipment	\$2,300	\$2,293	\$2,840	\$3,590	\$750	26.41
01.602.1100.730.3.02.0500.0	English - Equipment	\$0	\$0	\$500	\$500	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1100.730.3.02.0600.0	World Language - Equipment	\$600	\$3,268	\$500	\$500	\$0	0.00
01.602.1100.730.3.02.0800.0	Physical Education Equipment	\$5,850	\$6,348	\$5,850	\$5,850	\$0	0.00
01.602.1100.730.3.02.1100.0	Math Equipment	\$0	\$0	\$6,625	\$1,200	(\$5,425)	(81.89)
01.602.1100.730.3.02.1200.0	Music Equipment	\$7,600	\$8,373	\$8,000	\$8,000	\$0	0.00
01.602.1100.730.3.02.1300.0	Natural Science Equipment	\$13,230	\$12,812	\$12,000	\$7,500	(\$4,500)	(37.50)
01.602.1100.730.3.02.1500.0	Social Studies Equipment	\$4,037	\$6,603	\$3,354	\$3,354	\$0	0.00
01.602.1100.730.3.02.1800.0	General Instructional Equip.	\$4,500	\$29,401	\$110,659	\$40,000	(\$70,659)	(63.85)
01.602.1100.810.3.02.0000.0	High School Dues	\$5,200	\$4,130	\$3,000	\$3,000	\$0	0.00
01.602.1100.810.3.02.0200.0	Art Dues	\$70	\$0	\$70	\$70	\$0	0.00
01.602.1100.810.3.02.0600.0	World Language - Dues	\$850	\$812	\$850	\$850	\$0	0.00
01.602.1100.810.3.02.0900.0	Health - Dues	\$0	\$0	\$0	\$150	\$150	0.00
01.602.1100.810.3.02.1100.0	Mathematics Dues	\$2,450	\$1,472	\$1,935	\$1,935	\$0	0.00
01.602.1100.810.3.02.1200.0	Music Dues	\$950	\$805	\$950	\$950	\$0	0.00
01.602.1100.810.3.02.1300.0	Science Dues	\$900	\$708	\$900	\$900	\$0	0.00
01.602.1100.810.3.02.1500.0	Social Studies Dues	\$860	\$829	\$1,099	\$1,173	\$74	6.73
01.602.1100.810.3.02.2300.0	Personalized Learning Plan Dues	\$0	\$0	\$0	\$100	\$100	0.00
01.602.1100.890.3.00.0000.0	March Intensive Support	\$7,500	\$7,498	\$10,000	\$10,000	\$0	0.00
Function: Instructional - 1100		\$7,267,302	\$7,205,366	\$7,589,000	\$7,960,090	\$371,091	4.89
01.602.1120.111.3.02.0000.0	Computer Technician	\$121,520	\$66,177	\$115,404	\$118,499	\$3,095	2.68
01.602.1120.211.3.00.0000.0	Medical Insurance	\$29,963	\$10,096	\$32,360	\$43,770	\$11,410	35.26
01.602.1120.212.3.00.0000.0	Dental Insurance	\$1,165	\$583	\$1,184	\$1,239	\$55	4.65
01.602.1120.213.3.00.0000.0	Life Insurance	\$176	\$188	\$176	\$178	\$2	1.14
01.602.1120.214.3.00.0000.0	Workers Compensation	\$267	\$245	\$277	\$308	\$31	11.19

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1120.215.3.00.0000.0	Disability Insurance	\$498	\$253	\$473	\$510	\$37	7.82
01.602.1120.220.3.00.0000.0	Annuities	\$0	\$2,468	\$0	\$0	\$0	0.00
01.602.1120.222.3.00.0000.0	Retirement	\$17,086	\$8,817	\$15,614	\$16,033	\$419	2.68
01.602.1120.230.3.00.0000.0	Social Security Insurance	\$9,296	\$4,865	\$8,828	\$9,065	\$237	2.68
01.602.1120.260.3.00.0000.0	Unemployment Compensation	\$42	\$0	\$42	\$42	\$0	0.00
01.602.1120.270.3.00.0000.0	Staff Development	\$10,000	\$7,027	\$10,000	\$10,000	\$0	0.00
01.602.1120.293.3.02.0000.0	Info Services - Public Relations	\$200	\$237	\$200	\$200	\$0	0.00
01.602.1120.441.3.02.4100.0	Online Services	\$131,150	\$97,433	\$118,813	\$141,790	\$22,978	19.34
01.602.1120.730.3.02.4100.0	Computer Lease	\$90,000	\$62,907	\$67,000	\$67,000	\$0	0.00
01.602.1120.730.3.02.4100.1	Computer Dept. Request	\$136,200	\$137,426	\$114,824	\$116,130	\$1,306	1.14
Function: Technology - 1120		\$547,563	\$398,721	\$485,195	\$524,764	\$39,570	8.16
01.602.1200.110.3.00.0000.0	Specialists Salaries	\$603,236	\$548,706	\$644,690	\$614,216	(\$30,474)	(4.73)
01.602.1200.110.3.00.0100.0	Speech/Lang Tchr Salary	\$61,626	\$80,710	\$62,859	\$62,859	\$0	0.00
01.602.1200.112.3.00.0000.0	Ed-Assistants Salaries	\$455,154	\$311,228	\$446,739	\$493,627	\$46,888	10.50
01.602.1200.115.3.00.0000.0	Tutoring Salary--NH	\$4,721	\$547	\$4,815	\$4,936	\$121	2.51
01.602.1200.116.3.00.0000.0	Physical Therapy Salary	\$2,649	\$17,550	\$17,861	\$13,653	(\$4,208)	(23.56)
01.602.1200.211.3.00.0000.0	Medical Insurance	\$380,659	\$278,405	\$407,817	\$408,465	\$648	0.16
01.602.1200.212.3.00.0000.0	Dental Insurance	\$13,869	\$8,780	\$13,133	\$13,010	(\$123)	(0.94)
01.602.1200.213.3.00.0000.0	Life Insurance	\$1,808	\$2,356	\$1,720	\$1,643	(\$77)	(4.48)
01.602.1200.214.3.00.0000.0	Workers Compensation	\$2,567	\$2,357	\$3,317	\$3,578	\$261	7.87
01.602.1200.215.3.00.0000.0	Disability Insurance	\$4,564	\$3,969	\$4,530	\$4,813	\$283	6.25
01.602.1200.220.3.00.0000.0	Annuities	\$18,472	\$13,612	\$18,448	\$17,288	(\$1,160)	(6.29)
01.602.1200.222.3.00.0000.0	Retirement	\$149,342	\$136,353	\$141,420	\$147,284	\$5,864	4.15

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1200.230.3.00.0000.0	FICA	\$89,194	\$76,127	\$89,920	\$90,888	\$968	1.08
01.602.1200.260.3.00.0000.0	Unemployment Compensation	\$613	\$0	\$607	\$604	(\$3)	(0.49)
01.602.1200.293.3.02.0000.0	Public Relations - Special Education	\$0	\$0	\$0	\$750	\$750	0.00
01.602.1200.322.3.00.0000.0	Empl Training - District Req	\$0	\$0	\$0	\$5,000	\$5,000	0.00
01.602.1200.322.3.02.0000.0	Admin Training - District Req	\$0	\$0	\$0	\$2,000	\$2,000	0.00
01.602.1200.390.3.02.0000.0	Psychological Services - NH	\$4,000	\$176	\$2,000	\$2,000	\$0	0.00
01.602.1200.390.3.02.0001.0	Psychological Services - VT	\$2,000	\$0	\$2,000	\$2,000	\$0	0.00
01.602.1200.390.3.02.0300.0	Occupational Therapy - NH	\$7,885	\$5,083	\$7,220	\$3,135	(\$4,085)	(56.58)
01.602.1200.390.3.02.0301.0	Occupational Therapy - VT	\$1,710	\$0	\$1,710	\$2,565	\$855	50.00
01.602.1200.390.3.02.0400.0	Other Services - NH	\$17,370	\$4,590	\$27,360	\$8,418	(\$18,942)	(69.23)
01.602.1200.390.3.02.0401.0	Other Services - VT	\$3,085	\$875	\$3,085	\$3,180	\$95	3.08
01.602.1200.441.3.02.0000.0	Equipment Maintenance - NH	\$200	\$299	\$200	\$520	\$320	160.00
01.602.1200.441.3.02.0100.0	Equipment Maintenance - VT	\$150	\$0	\$150	\$480	\$330	220.00
01.602.1200.515.3.02.0000.0	Staff Travel - NH	\$206	\$300	\$115	\$566	\$451	392.17
01.602.1200.515.3.02.0100.0	Staff Travel - VT	\$103	\$48	\$230	\$566	\$336	146.09
01.602.1200.610.3.02.0000.0	SpEd General Supplies - NH	\$650	\$950	\$1,080	\$1,123	\$43	3.98
01.602.1200.610.3.02.0001.0	SpEd General Supplies - VT	\$350	\$640	\$720	\$1,036	\$316	43.89
01.602.1200.610.3.02.0300.0	Occupational Therapy Supplies - NH	\$65	\$0	\$65	\$0	(\$65)	(100.00)
01.602.1200.610.3.02.0300.1	Occupational Therpay Supplies - VT	\$35	\$0	\$35	\$0	(\$35)	(100.00)
01.602.1200.610.3.02.0400.0	SpEd Evaluation Supplies - NH	\$2,600	\$2,583	\$2,522	\$2,184	(\$338)	(13.40)
01.602.1200.610.3.02.0400.1	SpEd Evaluation Supplies - VT	\$1,400	\$1,574	\$1,681	\$2,017	\$336	19.99
01.602.1200.610.3.02.0500.0	SpEd Resource Materials - NH	\$325	\$178	\$325	\$260	(\$65)	(20.00)
01.602.1200.610.3.02.0500.1	SpEd Resource Materials - VT	\$175	\$128	\$175	\$240	\$65	37.14
01.602.1200.630.3.02.0000.0	Learning Spclst Textbooks	\$3,250	\$0	\$0	\$0	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1200.630.3.02.0001.0	Learning Spclst Textbooks VT	\$1,750	\$0	\$0	\$0	\$0	0.00
01.602.1200.650.3.02.0000.0	SpEd Computer Software - NH	\$5,200	\$0	\$1,000	\$1,040	\$40	4.00
01.602.1200.650.3.02.0000.1	SpEd Computer Software - VT	\$2,800	\$0	\$1,000	\$960	(\$40)	(4.00)
01.602.1200.730.3.02.0000.0	Equipment - NH	\$5,080	\$7,140	\$5,080	\$4,264	(\$816)	(16.06)
01.602.1200.730.3.02.0100.0	Equipment - VT	\$1,120	\$1,049	\$1,120	\$3,936	\$2,816	251.43
01.602.1200.810.3.02.0000.0	SpEd Dues & Fees	\$2,301	\$2,329	\$801	\$995	\$194	24.22
Function: Special Education - 1200		\$1,852,284	\$1,508,643	\$1,917,550	\$1,926,099	\$8,549	0.45
01.602.1240.110.3.02.0700.0	ESY Wages - NH	\$11,000	\$9,778	\$11,000	\$6,500	(\$4,500)	(40.91)
01.602.1240.110.3.02.0700.1	ESY Wages - VT	\$1,500	\$1,026	\$1,500	\$6,000	\$4,500	300.00
01.602.1240.214.3.00.0000.0	Workers Compensation	\$28	\$26	\$30	\$33	\$3	10.00
01.602.1240.215.3.00.0000.0	Long Term Disability Insurance	\$51	\$0	\$51	\$54	\$3	5.88
01.602.1240.220.3.00.0000.0	Annuities	\$438	\$0	\$438	\$438	\$0	0.00
01.602.1240.222.3.00.0000.0	NH Retirement	\$2,804	\$1,240	\$2,804	\$2,804	\$0	0.00
01.602.1240.230.3.00.0000.0	Social Security & Medicaid	\$956	\$825	\$956	\$956	\$0	0.00
01.602.1240.260.3.00.0000.0	Unemployment Compensation	\$19	\$0	\$19	\$19	\$0	0.00
01.602.1240.390.3.02.0702.0	ESY Physical Therapy - NH	\$304	\$0	\$456	\$304	(\$152)	(33.33)
01.602.1240.390.3.02.0704.0	ESY Occupational Therapy - NH	\$0	\$0	\$0	\$285	\$285	0.00
01.602.1240.390.3.02.0704.1	ESY Occupational Therapy - VT	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1240.390.3.02.0705.0	ESY Other - NH	\$0	\$0	\$0	\$0	\$0	0.00
Function: Extended Year Program SpEd - 1240		\$17,100	\$12,895	\$17,254	\$17,393	\$139	0.81
01.602.1260.110.3.00.0000.0	English Second Lang Teacher	\$0	\$0	\$16,955	\$74,552	\$57,597	339.71
01.602.1260.211.3.00.0000.0	Medical Insurance	\$0	\$0	\$0	\$5,334	\$5,334	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1260.212.3.00.0000.0	Dental Insurance	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1260.213.3.00.0000.0	Life Insurance	\$0	\$0	\$88	\$266	\$178	202.27
01.602.1260.214.3.00.0000.0	Workers Compensation	\$0	\$0	\$41	\$194	\$153	373.17
01.602.1260.215.3.00.0000.0	Disability Insurance	\$0	\$0	\$70	\$321	\$251	358.57
01.602.1260.220.3.00.0000.0	Annuities	\$0	\$0	\$593	\$2,609	\$2,016	339.97
01.602.1260.222.3.00.0000.0	Retirement Withholding	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1260.230.3.00.0000.0	FICA	\$0	\$0	\$1,297	\$5,703	\$4,406	339.71
01.602.1260.260.3.00.0000.0	Unemployment Compensation	\$0	\$0	\$21	\$53	\$32	152.38
01.602.1260.293.3.00.0000.0	English Second Lang Public Relations	\$0	\$0	\$0	\$500	\$500	0.00
01.602.1260.390.3.00.0000.0	Purchased Professional Services	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1260.610.3.00.0000.0	English Second Lang Supplies	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1260.630.3.00.0000.0	English Second Lang Textbooks	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1260.730.3.00.0000.0	English Second Lang Equipment	\$0	\$0	\$0	\$500	\$500	0.00
Function: ESL - 1260		\$0	\$0	\$19,065	\$90,032	\$70,967	372.24
01.602.1300.562.3.02.0000.0	Voc-Ed Tuition	\$120,000	\$141,906	\$135,000	\$135,000	\$0	0.00
Function: Vocational Programs - 1300		\$120,000	\$141,906	\$135,000	\$135,000	\$0	0.00
01.602.1410.110.3.00.0000.0	Coaches Salaries	\$225,294	\$216,791	\$225,294	\$229,800	\$4,506	2.00
01.602.1410.110.3.01.0000.0	Athletic Trainer	\$48,448	\$48,448	\$52,147	\$54,751	\$2,604	4.99
01.602.1410.112.3.00.0000.0	Admin Assistant Salary	\$49,088	\$49,165	\$51,960	\$54,356	\$2,396	4.61
01.602.1410.114.3.00.0000.0	Game Workers	\$0	\$2,848	\$0	\$0	\$0	0.00
01.602.1410.116.3.00.0000.0	Athletic Director Salary	\$99,754	\$101,250	\$103,781	\$106,312	\$2,531	2.44
01.602.1410.116.3.01.0000.0	Assistant Athletic Director	\$70,000	\$70,094	\$71,847	\$73,643	\$1,796	2.50

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1410.211.3.00.0000.0	Medical Insurance	\$50,249	\$56,078	\$61,294	\$66,897	\$5,603	9.14
01.602.1410.212.3.00.0000.0	Dental Insurance	\$2,331	\$1,748	\$2,368	\$2,478	\$110	4.65
01.602.1410.213.3.00.0000.0	Life Insurance	\$309	\$586	\$353	\$355	\$2	0.57
01.602.1410.214.3.00.0000.0	Workers Compensation	\$1,084	\$995	\$1,212	\$1,342	\$130	10.73
01.602.1410.215.3.00.0000.0	Disability Insurance	\$1,096	\$904	\$1,147	\$1,251	\$104	9.07
01.602.1410.220.3.00.0000.0	Annuities	\$6,790	\$6,021	\$7,025	\$7,097	\$72	1.02
01.602.1410.222.3.00.0000.0	Retirement	\$49,396	\$46,761	\$48,579	\$50,485	\$1,906	3.92
01.602.1410.230.3.00.0000.0	FICA	\$37,683	\$36,928	\$38,635	\$39,486	\$851	2.20
01.602.1410.260.3.00.0000.0	Unemployment Compensation	\$105	\$0	\$107	\$107	\$0	0.00
01.602.1410.272.3.02.0000.0	Staff Development	\$7,475	\$7,765	\$7,475	\$7,500	\$25	0.33
01.602.1410.293.3.02.0000.0	Public Relations - Athletics	\$6,223	\$7,239	\$6,500	\$8,000	\$1,500	23.08
01.602.1410.330.3.02.0000.0	Physician	\$1,500	\$600	\$1,000	\$600	(\$400)	(40.00)
01.602.1410.441.3.02.0000.0	Game Officials	\$46,067	\$37,531	\$50,674	\$50,000	(\$674)	(1.33)
01.602.1410.441.3.02.0100.0	Game Assigner	\$2,275	\$1,740	\$2,275	\$2,200	(\$75)	(3.30)
01.602.1410.441.3.02.0200.0	Game Workers	\$8,240	\$5,060	\$6,000	\$5,500	(\$500)	(8.33)
01.602.1410.441.3.02.0300.0	Police Athletic Coverage	\$2,485	\$1,320	\$1,800	\$1,920	\$120	6.67
01.602.1410.441.3.02.0400.0	Entry Fees/Memberships Sports	\$12,675	\$8,993	\$13,000	\$12,000	(\$1,000)	(7.69)
01.602.1410.441.3.02.8810.0	JV Ice Hockey Facility Rental	\$0	\$0	\$0	\$0	\$0	0.00
01.602.1410.454.3.02.0000.0	Facility Rental	\$115,700	\$92,693	\$119,000	\$101,000	(\$18,000)	(15.13)
01.602.1410.515.3.02.0000.0	Staff Travel	\$2,926	\$4,211	\$3,500	\$4,500	\$1,000	28.57
01.602.1410.610.3.02.0000.0	General Supplies	\$1,000	\$720	\$1,000	\$1,000	\$0	0.00
01.602.1410.611.3.02.0000.0	Medical Supplies	\$3,030	\$3,055	\$3,030	\$3,050	\$20	0.66
01.602.1410.611.3.02.0100.0	Athletic Uniforms	\$15,700	\$15,689	\$18,000	\$18,000	\$0	0.00
01.602.1410.612.3.02.0000.0	Reconditioning	\$9,370	\$8,743	\$9,370	\$9,370	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1410.730.3.02.0000.0	General Athletics	\$8,785	\$22,007	\$10,500	\$32,000	\$21,500	204.76
01.602.1410.730.3.02.0200.0	Unified Equipment	\$800	\$632	\$800	\$800	\$0	0.00
01.602.1410.730.3.02.7600.0	Swim Team	\$300	\$0	\$300	\$300	\$0	0.00
01.602.1410.730.3.02.7700.0	Volleyball - Girls	\$1,500	\$983	\$1,500	\$1,000	(\$500)	(33.33)
01.602.1410.730.3.02.7800.0	Crew - Girls	\$3,500	\$3,471	\$3,500	\$2,000	(\$1,500)	(42.86)
01.602.1410.730.3.02.7900.0	Administration	\$500	\$500	\$500	\$500	\$0	0.00
01.602.1410.730.3.02.8000.0	Lacrosse - Boys	\$900	\$858	\$800	\$850	\$50	6.25
01.602.1410.730.3.02.8100.0	Baseball	\$1,500	\$1,814	\$1,500	\$1,000	(\$500)	(33.33)
01.602.1410.730.3.02.8200.0	Basketball - Boys	\$800	\$797	\$800	\$800	\$0	0.00
01.602.1410.730.3.02.8300.0	Basketball - Girls	\$800	\$765	\$800	\$800	\$0	0.00
01.602.1410.730.3.02.8400.0	Field Hockey	\$500	\$295	\$800	\$800	\$0	0.00
01.602.1410.730.3.02.8500.0	Football	\$5,050	\$4,839	\$5,050	\$5,050	\$0	0.00
01.602.1410.730.3.02.8600.0	Ice Hockey - Girls	\$700	\$699	\$700	\$800	\$100	14.29
01.602.1410.730.3.02.8700.0	Skiing	\$4,000	\$1,292	\$4,000	\$4,000	\$0	0.00
01.602.1410.730.3.02.8800.0	Ice Hockey - Boys	\$700	\$701	\$700	\$800	\$100	14.29
01.602.1410.730.3.02.8900.0	Soccer - Boys	\$1,000	\$234	\$800	\$850	\$50	6.25
01.602.1410.730.3.02.9000.0	Soccer - Girls	\$1,000	\$808	\$800	\$850	\$50	6.25
01.602.1410.730.3.02.9100.0	Track/Field	\$400	\$337	\$400	\$2,000	\$1,600	400.00
01.602.1410.730.3.02.9200.0	Tennis - Boys	\$300	\$299	\$300	\$300	\$0	0.00
01.602.1410.730.3.02.9400.0	Golf	\$900	\$635	\$700	\$700	\$0	0.00
01.602.1410.730.3.02.9500.0	Tennis - Girls	\$300	\$299	\$300	\$300	\$0	0.00
01.602.1410.730.3.02.9600.0	Cross Country	\$300	\$283	\$300	\$300	\$0	0.00
01.602.1410.730.3.02.9700.0	Softball	\$1,500	\$1,390	\$1,500	\$1,500	\$0	0.00
01.602.1410.730.3.02.9900.0	Lacrosse - Girls	\$500	\$476	\$800	\$850	\$50	6.25



# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.1410.810.3.02.0000.0	Admin. Dues/Memberships	\$11,100	\$9,707	\$10,000	\$11,000	\$1,000	10.00
Function: Athletics - 1410		\$923,928	\$888,093	\$956,523	\$983,150	\$26,627	2.78
01.602.1420.117.3.00.0000.0	Co-Curricular Salaries	\$100,975	\$83,576	\$101,242	\$83,444	(\$17,798)	(17.58)
01.602.1420.117.3.00.0100.0	Music Accompanist	\$17,059	\$15,862	\$16,808	\$17,400	\$592	3.52
01.602.1420.214.3.00.0000.0	Workers Compensation	\$260	\$239	\$283	\$321	\$38	13.43
01.602.1420.222.3.00.0000.0	Retirement	\$0	\$963	\$0	\$0	\$0	0.00
01.602.1420.230.3.00.0000.0	FICA	\$9,030	\$6,605	\$9,031	\$9,459	\$428	4.74
01.602.1420.260.3.00.0000.0	Unemployment Compensation	\$63	\$0	\$63	\$63	\$0	0.00
01.602.1420.391.3.02.2000.0	Co-Curricular Program	\$16,500	\$16,000	\$20,500	\$20,500	\$0	0.00
01.602.1420.441.3.02.2000.0	HHS Co-Curricular Contracted Services	\$0	\$0	\$0	\$17,798	\$17,798	0.00
Function: Co-Curricular - 1420		\$143,887	\$123,245	\$147,927	\$148,985	\$1,058	0.72
01.602.2120.110.3.00.0000.0	Counseling Salaries	\$609,922	\$675,417	\$697,528	\$704,768	\$7,240	1.04
01.602.2120.111.3.00.0000.0	Registrar	\$54,579	\$54,789	\$57,034	\$59,862	\$2,828	4.96
01.602.2120.112.3.00.0000.0	Ed-Assistant - Counseling	\$15,567	\$34,111	\$31,756	\$35,787	\$4,031	12.69
01.602.2120.211.3.00.0000.0	Medical Insurance	\$174,836	\$186,527	\$206,787	\$231,458	\$24,671	11.93
01.602.2120.212.3.00.0000.0	Dental Insurance	\$4,603	\$4,550	\$5,446	\$5,700	\$254	4.66
01.602.2120.213.3.00.0000.0	Life Insurance	\$706	\$1,578	\$794	\$799	\$5	0.63
01.602.2120.214.3.00.0000.0	Workers Compensation	\$1,496	\$1,373	\$1,886	\$2,078	\$192	10.18
01.602.2120.215.3.00.0000.0	Disability Insurance	\$2,788	\$3,118	\$3,221	\$3,437	\$216	6.71
01.602.2120.220.3.00.0000.0	Annuities	\$16,645	\$18,361	\$19,160	\$19,630	\$470	2.45
01.602.2120.222.3.00.0000.0	Retirement	\$65,258	\$86,097	\$68,569	\$71,223	\$2,654	3.87
01.602.2120.230.3.00.0000.0	FICA	\$52,025	\$55,591	\$60,174	\$61,232	\$1,058	1.76

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2120.240.3.02.0000.0	Registrar Annual Naviance Conference	\$2,800	\$0	\$2,800	\$1,800	(\$1,000)	(35.71)
01.602.2120.260.3.00.0000.0	Unemployment Compensation	\$260	\$0	\$282	\$286	\$4	1.42
01.602.2120.293.3.02.0000.0	Counseling - Public Relations	\$2,000	\$3,139	\$4,000	\$5,000	\$1,000	25.00
01.602.2120.370.3.02.0000.0	Test Scoring/Eval - Counseling	\$6,000	\$3,888	\$5,000	\$5,500	\$500	10.00
01.602.2120.390.3.02.0000.0	Counseling - Consultations	\$6,000	\$1,000	\$4,000	\$1,000	(\$3,000)	(75.00)
01.602.2120.515.3.02.0000.0	Counseling - Local Travel	\$6,100	\$1,791	\$5,000	\$3,000	(\$2,000)	(40.00)
01.602.2120.550.3.02.0000.0	Counseling - Printing	\$2,000	\$593	\$1,600	\$1,000	(\$600)	(37.50)
01.602.2120.610.3.02.0000.0	Counseling - Supplies	\$1,750	\$1,310	\$3,850	\$3,850	\$0	0.00
01.602.2120.630.3.02.0000.0	Counseling - Textbooks	\$600	\$430	\$890	\$600	(\$290)	(32.58)
01.602.2120.810.3.02.0000.0	Counseling - Dues	\$890	\$25	\$1,000	\$1,000	\$0	0.00
Function: Guidance Services - 2120		\$1,026,825	\$1,133,689	\$1,180,777	\$1,219,010	\$38,233	3.24
01.602.2134.110.3.00.0000.0	Nurse Salary	\$127,569	\$118,912	\$120,325	\$122,469	\$2,144	1.78
01.602.2134.112.3.00.0000.0	Health Ed-Assistant Salary	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2134.211.3.00.0000.0	Medical Insurance	\$6,821	\$6,121	\$7,496	\$18,876	\$11,380	151.81
01.602.2134.212.3.00.0000.0	Dental Insurance	\$816	\$350	\$829	\$620	(\$209)	(25.21)
01.602.2134.213.3.00.0000.0	Life Insurance	\$265	\$176	\$265	\$178	(\$87)	(32.83)
01.602.2134.214.3.00.0000.0	Workers Compensation	\$281	\$258	\$289	\$212	(\$77)	(26.64)
01.602.2134.215.3.00.0000.0	Disability Insurance	\$523	\$191	\$493	\$350	(\$143)	(29.01)
01.602.2134.220.3.00.0000.0	Annuities	\$4,465	\$1,632	\$4,211	\$2,851	(\$1,360)	(32.30)
01.602.2134.222.3.00.0000.0	Retirement	\$0	\$1,402	\$0	\$0	\$0	0.00
01.602.2134.230.3.00.0000.0	FICA	\$9,759	\$8,845	\$9,205	\$6,231	(\$2,974)	(32.31)
01.602.2134.260.3.00.0000.0	Unemployment Compensation	\$71	\$0	\$70	\$52	(\$18)	(25.71)
01.602.2134.293.3.00.0000.0	Health Dept Public Relations	\$0	\$0	\$0	\$1,000	\$1,000	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2134.330.3.02.0000.0	Physician & Other Medical Services	\$7,720	\$7,664	\$7,879	\$11,287	\$3,408	43.25
01.602.2134.441.3.02.0000.0	Nursing Cont. Services	\$400	\$0	\$400	\$400	\$0	0.00
01.602.2134.610.3.02.0000.0	Nursing Supplies	\$4,375	\$3,903	\$4,200	\$4,000	(\$200)	(4.76)
01.602.2134.611.3.02.0000.0	Equipment Repair	\$1,600	\$485	\$660	\$660	\$0	0.00
01.602.2134.630.3.02.0000.0	Health Books	\$325	\$0	\$325	\$0	(\$325)	(100.00)
01.602.2134.730.3.02.0000.0	Equipment	\$500	\$168	\$3,175	\$3,175	\$0	0.00
01.602.2134.810.3.00.0000.0	Health Dues	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2134.810.3.02.0000.0	Nurses Membership/Dues	\$400	\$450	\$400	\$400	\$0	0.00
Function: Health Services - 2134		\$165,890	\$150,558	\$160,222	\$172,761	\$12,539	7.83
01.602.2212.312.3.02.0000.0	Curriculum Development	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00
Function: Curriculum Development - 2212		\$3,000	\$0	\$3,000	\$3,000	\$0	0.00
01.602.2213.114.3.00.0000.0	Curriculum Work	\$10,000	\$4,684	\$10,000	\$20,000	\$10,000	100.00
01.602.2213.114.3.00.0100.0	Mentors/Stipends	\$8,500	\$18,125	\$8,500	\$11,000	\$2,500	29.41
01.602.2213.222.3.00.0000.0	Retirement	\$0	\$1,238	\$3,515	\$3,515	\$0	0.00
01.602.2213.230.3.00.0000.0	FICA	\$0	\$1,698	\$1,413	\$1,413	\$0	0.00
01.602.2213.240.3.02.0000.0	SDC - Teachers	\$55,264	\$53,654	\$55,264	\$55,264	\$0	0.00
01.602.2213.240.3.02.0100.0	SDC - Support Staff	\$5,700	\$3,561	\$5,700	\$5,700	\$0	0.00
01.602.2213.240.3.02.0200.0	SDC - Principals Request	\$13,750	\$8,883	\$15,000	\$15,000	\$0	0.00
01.602.2213.280.3.02.0000.0	Enrichment Grant	\$10,060	\$7,733	\$10,060	\$10,060	\$0	0.00
Function: Staff Development - 2213		\$103,274	\$99,575	\$109,452	\$121,952	\$12,500	11.42
01.602.2214.110.3.00.0000.0	PLP Workshop Days	\$9,000	\$2,211	\$9,000	\$5,000	(\$4,000)	(44.44)

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2214.222.3.00.0000.0	NH Retirement	\$0	(\$87)	\$3,515	\$3,515	\$0	0.00
01.602.2214.230.3.00.0000.0	Social Security & Medicaid	\$769	\$169	\$1,413	\$1,413	\$0	0.00
Function: Dresden Plan - 2214		\$9,769	\$2,293	\$13,928	\$9,928	(\$4,000)	(28.72)
01.602.2221.110.3.00.0000.0	Media Salaries	\$111,405	\$111,405	\$113,633	\$113,633	\$0	0.00
01.602.2221.112.3.00.0000.0	Media Ed-Assistants Salary	\$44,645	\$38,078	\$45,104	\$54,322	\$9,218	20.44
01.602.2221.211.3.00.0000.0	Medical Insurance	\$29,028	\$24,647	\$32,358	\$34,906	\$2,548	7.87
01.602.2221.212.3.00.0000.0	Dental Insurance	\$996	\$969	\$983	\$1,028	\$45	4.58
01.602.2221.213.3.00.0000.0	Life Insurance	\$176	\$335	\$176	\$178	\$2	1.14
01.602.2221.214.3.00.0000.0	Workers Compensation	\$343	\$315	\$381	\$437	\$56	14.70
01.602.2221.215.3.00.0000.0	Disability Insurance	\$640	\$612	\$651	\$722	\$71	10.91
01.602.2221.220.3.00.0000.0	Annuities	\$3,899	\$3,899	\$3,977	\$3,977	\$0	0.00
01.602.2221.222.3.00.0000.0	Retirement	\$0	\$2,696	\$6,103	\$7,350	\$1,247	20.43
01.602.2221.230.3.00.0000.0	FICA	\$11,938	\$11,329	\$12,143	\$12,849	\$706	5.81
01.602.2221.260.3.00.0000.0	Unemployment Compensation	\$79	\$0	\$80	\$80	\$0	0.00
01.602.2221.441.3.02.0000.0	Equipment Maintenance	\$7,500	\$4,890	\$7,500	\$8,500	\$1,000	13.33
01.602.2221.515.3.02.0000.0	Staff Travel/Training	\$12,500	\$10,551	\$10,000	\$12,000	\$2,000	20.00
01.602.2221.590.3.02.0000.0	Video Purchases	\$1,500	\$1,497	\$1,954	\$1,915	(\$39)	(2.00)
01.602.2221.610.3.02.0000.0	Media Supplies	\$18,200	\$18,908	\$16,200	\$8,200	(\$8,000)	(49.38)
01.602.2221.611.3.02.0000.0	Media Repair Parts	\$3,500	\$1,049	\$3,500	\$3,500	\$0	0.00
01.602.2221.630.3.02.0000.0	Books/Mag./Software	\$33,350	\$33,190	\$32,900	\$32,150	(\$750)	(2.28)
01.602.2221.730.3.02.0000.0	AV/Peripheral Equipment	\$140,350	\$174,504	\$169,239	\$156,120	(\$13,119)	(7.75)
01.602.2221.810.3.02.0000.0	Educational TV Fees	\$240	\$240	\$240	\$240	\$0	0.00
01.602.2221.810.3.02.0100.0	Media Dues	\$908	\$383	\$908	\$1,858	\$950	104.63
Function: Media Administration - 2221		\$421,197	\$439,498	\$458,030	\$453,965	(\$4,065)	(0.89)

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

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To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2410.110.3.00.0000.0	Principal/Associate/Dean of Students	\$322,625	\$328,167	\$335,961	\$349,795	\$13,834	4.12
01.602.2410.110.3.02.0100.0	Coordinators/Dpt Heads	\$204,625	\$199,959	\$210,984	\$214,382	\$3,398	1.61
01.602.2410.110.3.02.0400.0	Special Ed Coordinator	\$53,319	\$43,300	\$33,326	\$92,455	\$59,129	177.43
01.602.2410.111.3.00.0000.0	Administrative Assistants	\$283,660	\$240,179	\$214,775	\$226,884	\$12,109	5.64
01.602.2410.112.3.00.0000.0	Ed-Assistants Salaries	\$41,490	\$78,311	\$117,203	\$103,364	(\$13,839)	(11.81)
01.602.2410.117.3.00.0000.0	NEASC Evaluation - Stipends	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2410.200.3.00.0003.0	Retiree Wages	\$88,746	\$107,022	\$99,223	\$99,223	\$0	0.00
01.602.2410.211.3.00.0000.0	HHS Medical Insurance	\$222,185	\$194,247	\$254,527	\$247,040	(\$7,487)	(2.94)
01.602.2410.211.3.00.0400.0	Health Insurance	\$0	\$536	\$0	\$0	\$0	0.00
01.602.2410.211.3.02.0100.0	HHS Retiree Medical Ins.	\$174,700	\$194,157	\$187,710	\$175,423	(\$12,288)	(6.55)
01.602.2410.212.3.00.0000.0	HHS Dental Insurance	\$6,643	\$5,418	\$6,749	\$6,815	\$66	0.98
01.602.2410.213.3.00.0000.0	HHS Life Insurance	\$838	\$2,067	\$794	\$755	(\$39)	(4.91)
01.602.2410.213.3.02.0100.0	Life Insurance	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2410.214.3.00.0000.0	HHS W/C	\$2,005	\$1,841	\$2,189	\$2,565	\$376	17.18
01.602.2410.215.3.00.0000.0	HHS Disability Insurance	\$3,737	\$3,448	\$3,740	\$4,242	\$502	13.42
01.602.2410.216.3.02.0000.0	HHS Flex Plan Fees	\$3,693	\$1,163	\$3,693	\$3,693	\$0	0.00
01.602.2410.220.3.00.0000.0	HHS Annuities	\$29,268	\$17,684	\$28,845	\$31,428	\$2,583	8.95
01.602.2410.222.3.00.0000.0	HHS Retirement	\$123,221	\$132,609	\$114,765	\$118,220	\$3,455	3.01
01.602.2410.230.3.00.0000.0	HHS - FICA	\$61,927	\$65,702	\$61,170	\$65,961	\$4,791	7.83
01.602.2410.230.3.00.0003.0	HHS Retiree FICA	\$6,789	\$7,424	\$7,591	\$7,591	\$0	0.00
01.602.2410.260.3.00.0000.0	Unemployment Compensation	\$484	\$0	\$472	\$461	(\$11)	(2.33)
01.602.2410.293.3.02.0000.0	Public Relations - Administrative	\$3,000	\$8,276	\$5,000	\$6,500	\$1,500	30.00
01.602.2410.293.3.02.0100.0	Public Relations - Common Ground	\$150	\$45	\$2,400	\$2,400	\$0	0.00
01.602.2410.293.3.02.0200.0	Public Relations - Meetings w/Students	\$1,300	\$1,953	\$1,300	\$1,300	\$0	0.00

# Dresden School District

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Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2410.293.3.02.0300.0	Public Relations - Saturday Night Lights	\$1,500	\$680	\$3,000	\$4,500	\$1,500	50.00
01.602.2410.330.3.00.0000.0	Data Consulting	\$0	\$0	\$0	\$5,000	\$5,000	0.00
01.602.2410.340.3.02.0000.0	Technical Services	\$5,000	\$2,793	\$5,000	\$5,000	\$0	0.00
01.602.2410.391.3.02.0000.0	Assemblies	\$1,350	\$0	\$1,500	\$2,250	\$750	50.00
01.602.2410.391.3.02.0100.0	Common Ground	\$710	\$0	\$0	\$0	\$0	0.00
01.602.2410.392.3.02.0000.0	NEASC Evaluation	\$0	\$0	\$0	\$12,000	\$12,000	0.00
01.602.2410.441.3.02.0000.0	Admin Maint/Contracted Services	\$6,400	\$8,404	\$10,000	\$10,000	\$0	0.00
01.602.2410.515.3.02.0000.0	Administrative Travel	\$1,530	\$856	\$1,000	\$1,000	\$0	0.00
01.602.2410.515.3.02.0100.0	Administrative Staff Development	\$7,000	\$4,886	\$6,000	\$6,000	\$0	0.00
01.602.2410.515.3.02.0200.0	Administrative Support Travel/SDC	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00
01.602.2410.531.3.02.0000.0	Telephone	\$13,500	\$13,586	\$13,500	\$15,000	\$1,500	11.11
01.602.2410.532.3.02.0000.0	Postage	\$6,500	\$2,206	\$2,500	\$2,500	\$0	0.00
01.602.2410.550.3.02.0000.0	Printing	\$6,500	\$6,981	\$5,000	\$6,000	\$1,000	20.00
01.602.2410.610.3.02.0000.0	Office Supplies	\$3,700	\$3,615	\$3,500	\$3,500	\$0	0.00
01.602.2410.610.3.02.0100.0	Common Ground	\$775	\$658	\$0	\$0	\$0	0.00
01.602.2410.615.3.02.0000.0	Graduation Expense	\$17,700	\$20,080	\$17,000	\$21,000	\$4,000	23.53
01.602.2410.730.3.02.0000.0	HHS Equipment	\$1,000	\$771	\$1,000	\$1,000	\$0	0.00
01.602.2410.810.3.02.0000.0	Organizational Dues	\$5,000	\$3,033	\$4,500	\$3,500	(\$1,000)	(22.22)
Function: School Administration and Fringes - 2410		\$1,715,570	\$1,705,054	\$1,768,917	\$1,861,747	\$92,830	5.25
01.602.2610.441.3.02.5100.0	Roof Maintenance	\$8,000	\$5,585	\$9,000	\$9,000	\$0	0.00
01.602.2610.441.3.02.5200.0	Service Contracts	\$46,850	\$309,357	\$48,975	\$307,402	\$258,427	527.67
01.602.2610.441.3.02.5900.0	Other Maint. Services	\$39,250	\$54,841	\$40,425	\$44,468	\$4,043	10.00
01.602.2610.441.3.02.6200.0	Engineer/Maintenance	\$10,000	\$44,792	\$10,000	\$10,000	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2610.610.3.02.0000.0	Repair Materials	\$29,250	\$30,296	\$30,750	\$33,995	\$3,245	10.55
01.602.2610.730.3.02.0000.0	Equipment	\$5,000	\$1,461	\$5,000	\$5,000	\$0	0.00
Function: Building Maintenance - 2610		\$138,350	\$446,332	\$144,150	\$409,865	\$265,715	184.33
01.602.2620.110.3.00.0000.0	Custodial Salaries	\$367,905	\$188,788	\$369,091	\$186,707	(\$182,384)	(49.41)
01.602.2620.130.3.00.0000.0	Custodial Overtime	\$12,000	\$15,037	\$12,000	\$12,000	\$0	0.00
01.602.2620.130.3.02.0000.0	Custodial Rental Reimb	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2620.211.3.00.0000.0	Medical Insurance	\$72,571	\$35,034	\$67,330	\$38,739	(\$28,591)	(42.46)
01.602.2620.212.3.00.0000.0	Dental Insurance	\$4,662	\$1,144	\$4,736	\$2,588	(\$2,148)	(45.35)
01.602.2620.213.3.00.0000.0	Life Insurance	\$397	\$346	\$397	\$224	(\$173)	(43.58)
01.602.2620.214.3.00.0000.0	Workers Compensation	\$6,762	\$6,208	\$7,196	\$4,490	(\$2,706)	(37.60)
01.602.2620.215.3.00.0000.0	Disability Insurance	\$1,500	\$761	\$1,464	\$828	(\$636)	(43.44)
01.602.2620.220.3.00.0000.0	Annuities	\$3,786	\$3,089	\$3,786	\$2,188	(\$1,598)	(42.21)
01.602.2620.222.3.00.0000.0	Retirement	\$49,664	\$24,789	\$46,492	\$23,187	(\$23,305)	(50.13)
01.602.2620.230.3.00.0000.0	Social Security & Medicaid	\$29,063	\$14,901	\$28,378	\$15,202	(\$13,176)	(46.43)
01.602.2620.260.3.00.0000.0	Unemployment Compensation	\$210	\$0	\$210	\$126	(\$84)	(40.00)
01.602.2620.272.3.02.0000.0	Courses & Conferences	\$1,000	\$300	\$1,000	\$1,000	\$0	0.00
01.602.2620.290.3.02.0000.0	Uniforms	\$5,500	\$2,547	\$4,500	\$4,500	\$0	0.00
01.602.2620.420.3.02.0000.0	Water & Sewer	\$23,000	\$24,492	\$26,500	\$28,000	\$1,500	5.66
01.602.2620.515.3.02.0000.0	Travel	\$400	\$0	\$400	\$400	\$0	0.00
01.602.2620.610.3.02.5000.0	Custodial Equipment Repairs	\$3,500	\$2,998	\$3,675	\$4,000	\$325	8.84
01.602.2620.611.3.02.0000.0	Custodial Supplies	\$36,000	\$26,666	\$37,800	\$40,000	\$2,200	5.82
01.602.2620.651.3.02.0000.0	Propane Gas	\$3,500	\$3,463	\$2,500	\$2,500	\$0	0.00
01.602.2620.652.3.02.0000.0	Electricity	\$117,000	\$119,030	\$124,000	\$124,000	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2620.653.3.02.0000.0	Heating Fuels	\$69,000	\$83,948	\$89,000	\$98,000	\$9,000	10.11
01.602.2620.730.3.02.5000.0	Equipment Custodial	\$6,500	\$1,560	\$6,825	\$42,000	\$35,175	515.38
Function: Building Custodial - 2620		\$813,920	\$555,099	\$837,280	\$630,679	(\$206,601)	(24.68)
01.602.2630.431.3.02.0000.0	Trash Removal	\$18,000	\$17,172	\$18,900	\$19,300	\$400	2.12
01.602.2630.441.3.02.0000.0	Cont. Grounds Services	\$163,075	\$177,576	\$171,250	\$176,388	\$5,138	3.00
01.602.2630.610.3.02.0000.0	Grounds Supplies	\$1,500	\$750	\$1,700	\$1,700	\$0	0.00
01.602.2630.730.3.02.0000.0	Equipment	\$500	\$0	\$600	\$600	\$0	0.00
Function: Grounds Maintenance - 2630		\$183,075	\$195,498	\$192,450	\$197,988	\$5,538	2.88
01.602.2700.519.3.02.0000.0	Pupil Transportation	\$44,075	\$73,261	\$8,000	\$8,000	\$0	0.00
Function: Student Transportation to & From - 2700		\$44,075	\$73,261	\$8,000	\$8,000	\$0	0.00
01.602.2722.519.3.02.0000.0	SpEd Student Transp - NH	\$5,000	\$9,125	\$5,000	\$2,860	(\$2,140)	(42.80)
01.602.2722.519.3.02.0100.0	SpEd Student Transp - VT	\$500	\$0	\$500	\$2,640	\$2,140	428.00
Function: SpEd Student Transportation - 2722		\$5,500	\$9,125	\$5,500	\$5,500	\$0	0.00
01.602.2723.514.3.02.0000.0	Trans. Voc-Ed Out State	\$49,050	\$55,640	\$55,000	\$55,000	\$0	0.00
Function: Vocational Ed Transportation - 2723		\$49,050	\$55,640	\$55,000	\$55,000	\$0	0.00
01.602.2724.441.3.02.0000.0	Athletics Field	\$8,000	\$3,326	\$8,000	\$8,000	\$0	0.00
01.602.2724.513.3.02.0200.0	Unified Sports	\$1,520	\$1,989	\$2,000	\$2,200	\$200	10.00
01.602.2724.513.3.02.7600.0	Swim Team	\$2,500	\$1,060	\$2,000	\$2,000	\$0	0.00
01.602.2724.513.3.02.7700.0	Volleyball - Girls	\$3,500	\$2,469	\$3,000	\$3,500	\$500	16.67



# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2724.513.3.02.7800.0	Crew - Girls	\$5,500	\$4,847	\$5,500	\$5,500	\$0	0.00
01.602.2724.513.3.02.8000.0	Lacrosse - Boys	\$3,500	\$2,227	\$3,500	\$3,500	\$0	0.00
01.602.2724.513.3.02.8100.0	Baseball	\$2,500	\$2,638	\$3,500	\$3,500	\$0	0.00
01.602.2724.513.3.02.8200.0	Basketball - Boys	\$5,000	\$3,236	\$4,500	\$5,000	\$500	11.11
01.602.2724.513.3.02.8300.0	Basketball - Girls	\$4,000	\$3,636	\$4,000	\$4,500	\$500	12.50
01.602.2724.513.3.02.8400.0	Field Hockey	\$3,300	\$2,175	\$3,000	\$3,000	\$0	0.00
01.602.2724.513.3.02.8500.0	Football	\$4,000	\$3,002	\$4,000	\$4,200	\$200	5.00
01.602.2724.513.3.02.8600.0	Ice Hockey - Girls	\$4,000	\$5,336	\$4,500	\$5,500	\$1,000	22.22
01.602.2724.513.3.02.8700.0	Skiing/Alp/Nor/Jump	\$6,400	\$5,089	\$5,500	\$6,000	\$500	9.09
01.602.2724.513.3.02.8800.0	Ice Hockey - Boys	\$2,486	\$2,990	\$4,500	\$4,500	\$0	0.00
01.602.2724.513.3.02.8900.0	Soccer - Boys	\$6,500	\$5,805	\$7,000	\$7,000	\$0	0.00
01.602.2724.513.3.02.9000.0	Soccer - Girls	\$5,000	\$4,138	\$5,000	\$5,500	\$500	10.00
01.602.2724.513.3.02.9100.0	Track/FieldWinter/Sprng	\$4,000	\$4,979	\$4,000	\$5,500	\$1,500	37.50
01.602.2724.513.3.02.9200.0	Tennis - Boys	\$3,500	\$2,644	\$3,500	\$3,500	\$0	0.00
01.602.2724.513.3.02.9400.0	Golf	\$2,800	\$1,958	\$2,800	\$3,000	\$200	7.14
01.602.2724.513.3.02.9500.0	Tennis - Girls	\$3,000	\$2,515	\$3,500	\$3,500	\$0	0.00
01.602.2724.513.3.02.9600.0	Cross Country/Fall/Running	\$3,600	\$3,750	\$3,500	\$4,000	\$500	14.29
01.602.2724.513.3.02.9700.0	Softball	\$2,500	\$180	\$2,500	\$2,500	\$0	0.00
01.602.2724.513.3.02.9800.0	Practices - Unisex	\$15,000	\$11,131	\$15,000	\$15,000	\$0	0.00
01.602.2724.513.3.02.9900.0	Lacrosse - Girls	\$3,000	\$2,749	\$3,000	\$3,300	\$300	10.00
Function: Athletic Trips - 2724		\$105,106	\$83,868	\$107,300	\$113,700	\$6,400	5.96
01.602.2725.441.3.02.0000.0	HHS Activity Bus Service/Fuel	\$1,500	(\$1,759)	\$1,500	\$1,500	\$0	0.00
01.602.2725.513.3.02.0000.0	Special Ed Field Trips	\$0	\$0	\$0	\$0	\$0	0.00

# Dresden School District

## DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
01.602.2725.513.3.02.0500.0	English Field Trips	\$2,500	\$2,589	\$3,000	\$4,000	\$1,000	33.33
01.602.2725.513.3.02.0600.0	World Language - Field Trips	\$3,600	\$1,612	\$3,600	\$6,400	\$2,800	77.78
01.602.2725.513.3.02.0800.0	PE/Health Field Trips	\$0	\$0	\$0	\$0	\$0	0.00
01.602.2725.513.3.02.1100.0	Mathematics Field Trips	\$2,150	\$0	\$2,270	\$0	(\$2,270)	(100.00)
01.602.2725.513.3.02.1200.0	Music Field Trips	\$8,600	\$7,503	\$8,600	\$8,600	\$0	0.00
01.602.2725.513.3.02.1300.0	Natural Sciences Field Trips	\$2,100	\$1,153	\$2,500	\$2,000	(\$500)	(20.00)
01.602.2725.513.3.02.1500.0	Social Studies Field Trips	\$6,670	\$2,295	\$5,270	\$7,416	\$2,146	40.72
01.602.2725.513.3.02.2000.0	Guidance Field Trips	\$700	\$732	\$0	\$0	\$0	0.00
01.602.2725.730.3.02.0000.0	HHS Activity Bus Lease	\$0	\$0	\$0	\$0	\$0	0.00
Function: Field Trips - 2725		\$27,820	\$14,125	\$26,740	\$29,916	\$3,176	11.88
01.602.4200.340.3.02.0000.0	Professional and Technical Services	\$0	\$0	\$0	\$0	\$0	0.00
01.602.4200.460.3.02.0000.0	HHS Site Imp.	\$41,000	\$64,082	\$23,500	\$64,500	\$41,000	174.47
Function: Site Improvements - 4200		\$41,000	\$64,082	\$23,500	\$64,500	\$41,000	174.47
01.602.4600.460.3.02.0000.0	HHS Building Imp.	\$93,500	\$95,513	\$172,500	\$87,800	(\$84,700)	(49.10)
Function: Building Improvements - 4600		\$93,500	\$95,513	\$172,500	\$87,800	(\$84,700)	(49.10)
01.602.5221.000.3.00.0000.0	To HHS F&R Lunches	\$57,600	\$55,129	\$57,600	\$57,600	\$0	0.00
01.602.5221.000.3.01.0000.0	Transfer HHS Cafe Loss	\$0	\$0	\$0	\$0	\$0	0.00
Function: Interfund Transfer - 5221		\$57,600	\$55,129	\$57,600	\$57,600	\$0	0.00
Lvl: HIGH SCHOOL - 3		\$15,876,585	\$15,457,208	\$16,591,859	\$17,288,424	\$696,564	4.20

## Dresden School District

### DRES 2024-25 Budget - 1.9.24 - WA #2 & #4

Fiscal Year: 2023-2024

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From Date: 2/1/2024

To Date: 2/29/2024

Definition: 24-25 Administrative Budget Building Module

Account	Description	22-23 Budget Adopted	22-23 Actual Expenditures	23-24 Budget Adopted	24-25 Proposed Budget	Incr-Decr	Percent Diff
Grand Total:		\$29,795,508	\$29,277,803	\$31,138,466	\$30,266,289	(\$872,177)	(2.80)

End of Report

**DRES - District Wide Proposed 2024-2025 Budget by Function (w/regular debt for new FY23 Project)**

<u>Object</u>	<u>Description</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
1XX	Salaries - VC, SB & BM	\$470,126	\$470,363	\$237	0.05%
2XX	Payroll Tax & Benefits	\$228,344	\$206,753	(\$21,591)	-9.46%
240	Staff Development	\$1,500	\$1,500	\$0	0.00%
3XX	SAU, Legal & Auditor Svcs	\$1,275,487	\$1,341,140	\$65,653	5.15%
4XX	Purch Prof & Tech Svcs	\$12,625	\$12,625	\$0	0.00%
5XX	Insurance/Communication	\$86,569	\$97,845	\$11,276	13.03%
6XX	Supplies	\$1,400	\$1,500	\$100	7.14%
730	Property/Equipment	\$4,000	\$4,500	\$500	12.50%
8XX	Dues/Fees/Debt	\$3,622,388	\$1,620,096	(\$2,002,292)	-55.28%
9XX	InterDistrict Transfers	(\$88,000)	(\$89,000)	(\$1,000)	-1.14%
<b>Totals</b>		<b>\$5,614,439</b>	<b>\$3,667,322</b>	<b>(\$1,947,117)</b>	<b>-34.68%</b>

**DRES - RMS Proposed 2024-2025 Budget by Object**

<u>Object</u>	<u>Description</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
110	Teacher Salaries	\$4,035,579	\$4,042,646	\$7,067	0.18%
1XX	Other Salaries	\$1,227,118	\$1,258,372	\$31,254	2.55%
2XX	Payroll Tax & Benefits	\$2,632,306	\$2,738,231	\$105,925	4.02%
235	Retiree Wages/Benefits	\$63,082	\$124,996	\$61,914	98.15%
240	Staff Development	\$59,484	\$59,084	(\$400)	-0.67%
293	Public Relations	\$7,135	\$8,875	\$1,740	24.39%
3XX	Purch Prof & Tech Svcs	\$54,250	\$50,885	(\$3,365)	-6.20%
4XX	Purch Prop Svcs	\$310,198	\$459,360	\$149,162	48.09%
5XX	Other Purch Svcs	\$116,950	\$83,650	(\$33,300)	-28.47%
6XX	Supplies	\$265,960	\$270,492	\$4,532	1.70%
730	Property/Equipment	\$130,659	\$172,205	\$41,546	31.80%
8XX	Dues/Fees/Debt	\$4,447	\$4,377	(\$70)	-1.57%
9XX	Transfers - Capital/Food	\$25,000	\$21,600	(\$3,400)	-13.60%
<b>Totals</b>		<b>\$8,932,168</b>	<b>\$9,294,773</b>	<b>\$362,605</b>	<b>4.06%</b>

**DRES - HHS Proposed 2024-2025 Budget by Object**

<u>Object</u>	<u>Description</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
110	Teacher Salaries	\$6,886,178	\$7,072,478	\$186,300	2.71%
1XX	Other Salaries	\$2,670,562	\$2,673,012	\$2,450	0.09%
2XX	Payroll Tax & Benefits	\$3,943,982	\$4,196,832	\$252,850	6.41%
235	Retiree Wages/Benefits	\$294,524	\$282,237	(\$12,287)	-4.17%
240	Staff Development	\$107,299	\$106,324	(\$975)	-0.91%
29X	Public Relations	\$32,975	\$42,700	\$9,725	29.49%
3XX	Purch Prof & Tech Svcs	\$100,820	\$102,484	\$1,664	1.65%
4XX	Purch Prop Svcs	\$909,197	\$1,153,216	\$244,019	26.84%
5XX	Other Purch Svcs	\$257,339	\$270,563	\$13,224	5.14%
56X	Tuition	\$160,000	\$166,000	\$6,000	3.75%
6XX	Supplies	\$572,390	\$597,488	\$25,098	4.38%
730	Property/Equipment	\$562,341	\$529,369	(\$32,972)	-5.86%
8XX	Dues/Fees/Debt	\$36,653	\$38,121	\$1,468	4.01%
9XX	Transfers - Capital/Food	\$57,600	\$57,600	\$0	0.00%
<b>Totals</b>		<b>\$16,591,859</b>	<b>\$17,288,424</b>	<b>\$696,565</b>	<b>4.20%</b>
<b>Total District</b>		<b>\$31,138,466</b>	<b>\$30,250,519</b>	<b>(\$887,947)</b>	<b>-2.85%</b>

**DRES - District Wide Proposed 2024-2025 Budget by Function (w/regular debt for new FY23 Project)**

<u>Function</u>	<u>Description</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
1100	Regular Education	\$17,592	\$17,092	(\$500)	-2.84%
2300	School Board & Superintendent Services	\$1,303,256	\$1,355,922	\$52,666	4.04%
2400	School Administration	\$2,625	\$2,625	\$0	0.00%
2600	Building & Grounds Maintenance & Custodial	\$678,278	\$681,287	\$3,009	0.44%
5000	Debt Service & Transfers	\$3,612,688	\$1,610,396	(\$2,002,292)	-55.42%
<b>Totals</b>		<b>\$5,614,439</b>	<b>\$3,667,322</b>	<b>(\$1,947,117)</b>	<b>-34.68%</b>

**DRES - RMS Proposed 2024-25 Budget by Function**

<u>Function</u>	<u>Description</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
1100	Regular Education	\$4,923,575	\$5,014,772	\$91,197	1.85%
1200	Special Education	\$1,775,256	\$1,769,951	(\$5,305)	-0.30%
1400	Co-Curricular	\$49,138	\$41,791	(\$7,347)	-14.95%
2100	Guidance & Health Services	\$453,359	\$462,862	\$9,503	2.10%
2200	Curriculum/Staff Development, Media/Library	\$309,547	\$312,797	\$3,250	1.05%
2400	School Administration	\$659,131	\$760,161	\$101,030	15.33%
2600	Building & Grounds Maintenance & Custodial	\$652,162	\$678,539	\$26,377	4.04%
2700	Transportation Services	\$55,500	\$63,900	\$8,400	15.14%
4000	Building & Site Improvements	\$29,500	\$168,400	\$138,900	470.85%
5000	Debt Service & Transfers	\$25,000	\$21,600	(\$3,400)	-13.60%
<b>Totals</b>		<b>\$8,932,168</b>	<b>\$9,294,773</b>	<b>\$362,605</b>	<b>4.06%</b>

**DRES - HHS Proposed 2024-25 Budget by Function**

<u>Function</u>	<u>Description</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
		<u>Budget Adopted</u>	<u>Proposed</u>		
1100	Regular Education	\$8,074,194	\$8,484,854	\$410,660	5.09%
1200	Special Education	\$1,953,869	\$2,033,524	\$79,655	4.08%
1300	Vocational Education	\$135,000	\$135,000	\$0	0.00%
1400	Co-Curricular	\$1,104,450	\$1,132,135	\$27,685	2.51%
2100	Guidance & Health Services	\$1,340,999	\$1,391,771	\$50,772	3.79%
2200	Curriculum/Staff Development, Media/Library	\$584,410	\$588,845	\$4,435	0.76%
2400	School Administration	\$1,768,917	\$1,861,747	\$92,830	5.25%
2600	Building & Grounds Maintenance & Custodial	\$1,173,880	\$1,238,532	\$64,652	5.51%
2700	Transportation Services	\$202,540	\$212,116	\$9,576	4.73%
4000	Building & Site Improvements	\$196,000	\$152,300	(\$43,700)	-22.30%
5000	Debt Service & Transfers	\$57,600	\$57,600	\$0	0.00%
<b>Totals</b>		<b>\$16,591,859</b>	<b>\$17,288,424</b>	<b>\$696,565</b>	<b>4.20%</b>

<b>District Totals</b>	<b>\$31,138,466</b>	<b>\$30,250,519</b>	<b>(\$887,947)</b>	<b>-2.85%</b>
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**Other potential Warrant Articles**

Article 2: Officer's Salaries	\$15,770	\$15,770	0.05%
Article 3: Hanover Education Association CBA	\$791,970	\$791,970	2.54%
	<b>\$31,058,259</b>	<b>(\$80,207)</b>	<b>-0.26%</b>

## Includes Info for Teacher's Union Special Warrant Article

## DRES - District Wide Proposed 2024-2025 Budget by Function (w/alt debt)

Function	Description	<u>2023-24</u>	<u>2024-25</u>	<u>Teacher's</u>	Incr-Decr	Percent Diff
		<u>Budget Adopted</u>	<u>Proposed</u>	<u>Union WA</u>		
1100	Regular Education	\$17,592	\$17,092	\$0	(\$500)	-2.84%
2300	School Board & Superint Services	\$1,303,256	\$1,371,692	\$0	\$68,436	5.25%
2400	School Administration	\$2,625	\$2,625	\$0	\$0	0.00%
2600	Building & Grounds Maint & Cust	\$678,278	\$681,287	\$0	\$3,009	0.44%
5000	Debt Service & Transfers	\$3,612,688	\$1,610,396	\$0	(\$2,002,292)	-55.42%
Totals		\$5,614,439	\$3,683,092	\$0	(\$1,931,347)	-34.40%

## DRES - RMS Proposed 2024-25 Budget by Function

Function	Description	<u>2023-24</u>	<u>2024-25</u>	<u>Teacher's</u>	Incr-Decr	Percent Diff
		<u>Budget Adopted</u>	<u>Proposed</u>	<u>Union WA</u>		
1100	Regular Education	\$4,923,575	\$5,014,772	\$211,622	\$302,819	6.15%
1200	Special Education	\$1,775,256	\$1,769,951	\$55,693	\$50,388	2.84%
1400	Co-Curricular	\$49,138	\$41,791	\$0	(\$7,347)	-14.95%
2100	Guidance & Health Services	\$453,359	\$462,862	\$17,365	\$26,868	5.93%
2200	Curriculum/Staff Dev, Media/Library	\$309,547	\$312,797	\$5,207	\$8,457	2.73%
2400	School Administration	\$659,131	\$760,161	\$0	\$101,030	15.33%
2600	Building & Grounds Maint & Cust	\$652,162	\$678,539	\$0	\$26,377	4.04%
2700	Transportation Services	\$55,500	\$63,900	\$0	\$8,400	15.14%
4000	Building & Site Improvements	\$29,500	\$168,400	\$0	\$138,900	470.85%
5000	Debt Service & Transfers	\$25,000	\$21,600	\$0	(\$3,400)	-13.60%
Totals		\$8,932,168	\$9,294,773	\$289,887	\$652,492	7.30%

## DRES - HHS Proposed 2024-25 Budget by Function

Function	Description	<u>2023-24</u>	<u>2024-25</u>	<u>Teacher's</u>	Incr-Decr	Percent Diff
		<u>Budget Adopted</u>	<u>Proposed</u>	<u>Union WA</u>		
1100	Regular Education	\$8,074,194	\$8,484,854	\$370,402	\$781,062	9.67%
1200	Special Education	\$1,953,869	\$2,033,524	\$59,430	\$139,085	7.12%
1300	Vocational Education	\$135,000	\$135,000	\$0	\$0	0.00%
1400	Co-Curricular	\$1,104,450	\$1,132,135	\$0	\$27,685	2.51%
2100	Guidance & Health Services	\$1,340,999	\$1,391,771	\$55,802	\$106,574	7.95%
2200	Curriculum/Staff Dev, Media/Library	\$584,410	\$588,845	\$5,696	\$10,131	1.73%
2400	School Administration	\$1,768,917	\$1,861,747	\$10,753	\$103,583	5.86%
2600	Building & Grounds Maint & Cust	\$1,173,880	\$1,238,532	\$0	\$64,652	5.51%
2700	Transportation Services	\$202,540	\$212,116	\$0	\$9,576	4.73%
4000	Building & Site Improvements	\$196,000	\$152,300	\$0	(\$43,700)	-22.30%
5000	Debt Service & Transfers	\$57,600	\$57,600	\$0	\$0	0.00%
Totals		\$16,591,859	\$17,288,424	\$502,083	\$1,198,648	7.22%

District Totals	\$31,138,466	\$30,266,289	\$791,970	(\$80,207)	-0.26%
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Ex 7: DRESDEN DEBT SCHEDULE

DEBT SERVICE SCHEDULE																		
Budgeting 2024-25 with Alt. Debt Schedule																		
Dresden School District Debt Remaning After 2024-25																		
Alternative Schedule for 2024 Project - 2024-25 Pay Regular Payment, then Pay Off Remaining Debt over next 2 Budget Cycles 2025-26 & 2026-27																		
Debt Remain:	1,219,244	971,014	248,230	0	0	0	380,969	164,604	216,365	0	0	0	0	0	0	838,275	806,410	31,865
School Year	Total			2019 HHS Drainage/Turf Field Upgrades -			2007 Athl Field Bond - \$2,532,500			2004 School Constr Suppl Issue - \$4,000,000			2022 Technology Upgrade Project \$441,958			2024 Athletic Projects \$1,837,000		
	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest*	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
2027-28																		
2026-27	1,009,719	887,571	122,148				191,985	81,161	110,824							817,734	806,410	11,324
2025-26	1,027,259	889,853	137,406				188,984	83,443	105,541							838,275	806,410	31,865
2024-25	1,610,396	1,258,924	351,472	678,480	660,000	18,480	181,900	88,017	93,883	309,750	126,901	182,849	283,383	271,976	11,407	156,883	112,030	44,853
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	95,235	86,279	8,956	97,701	54,827	42,874
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	95,235	83,702	11,533			

**Part IV      Assessments and Tax Rate**



<b><u>Assessment Computation Detail</u></b>	<b>2022-23 Revised Budget</b>	<b>2023-24 Revised Budget</b>	<b>2024-25 Proposed Budget</b>	
<b>Revenues &amp; Assessment Computation Detail</b>				
<b><u>Appropriation Total</u></b> +/- Appr Chgs	\$29,795,508	\$31,138,466	\$31,058,259	
<b><u>New Appropriation Total</u></b>	\$ 29,795,508	\$ 31,138,466	\$ 31,058,259	
<b><u>Offsetting Revenues</u></b>				
from Other Revenues	3,288,899	3,671,906	\$3,457,980	
from Prior Year Fund Bal	400,000	400,000	<b>400,000</b>	
+/- Rev Chgs		0	-	
<b><u>New Offset Total</u></b>	\$3,688,899	\$4,071,906	\$3,857,980	
Net From District Assmts	\$26,106,609	\$27,066,560	\$27,200,279	
add back NH Bldg Aid	332,377	315,904	166,827	
subtract Athl Field Bond Deb	(185,306)	(183,906)	(181,900)	
<b><u>Adjusted Assessment</u></b>	<b>\$26,253,680</b>	<b>\$27,198,558</b>	<b>\$27,185,206</b>	
prelim Hanover Share @	\$17,871,668 68.073%	\$19,007,440 69.884%	\$18,977,992	<b>69.810%</b>
less NH Bldg Aid	(332,377)	(315,904)	(166,827)	
add Han Share of AFB	136,500	139,072	137,410	
<b><u>Final Hanover Share</u></b>	<b>\$17,675,791</b>	<b>\$18,830,608</b>	<b>\$18,948,575</b>	
<b><u>Norwich Share @</u></b>	<b>\$8,430,819 31.927%</b>	<b>\$8,235,952 30.116%</b>	<b>\$8,251,704</b>	<b>30.190%</b>

# EXHIBIT 9 - Allocation Statistics

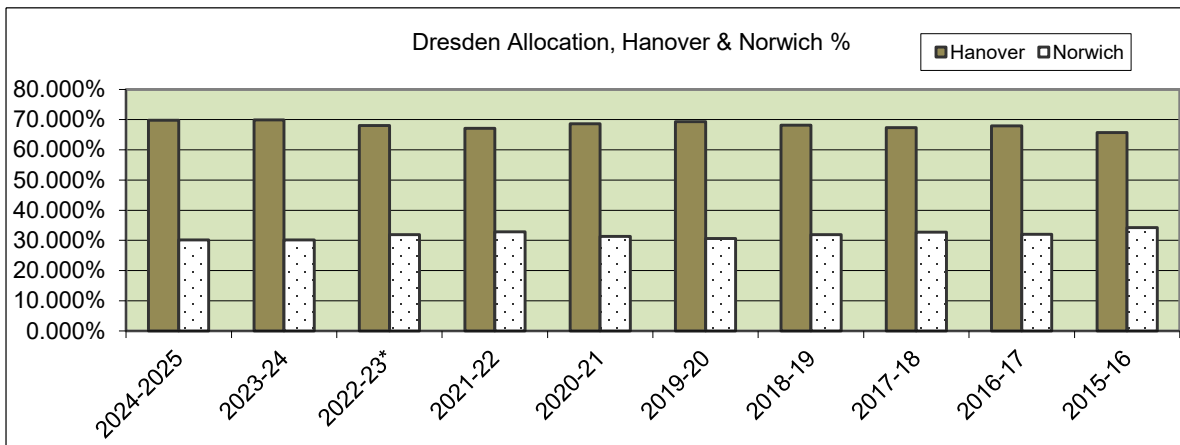
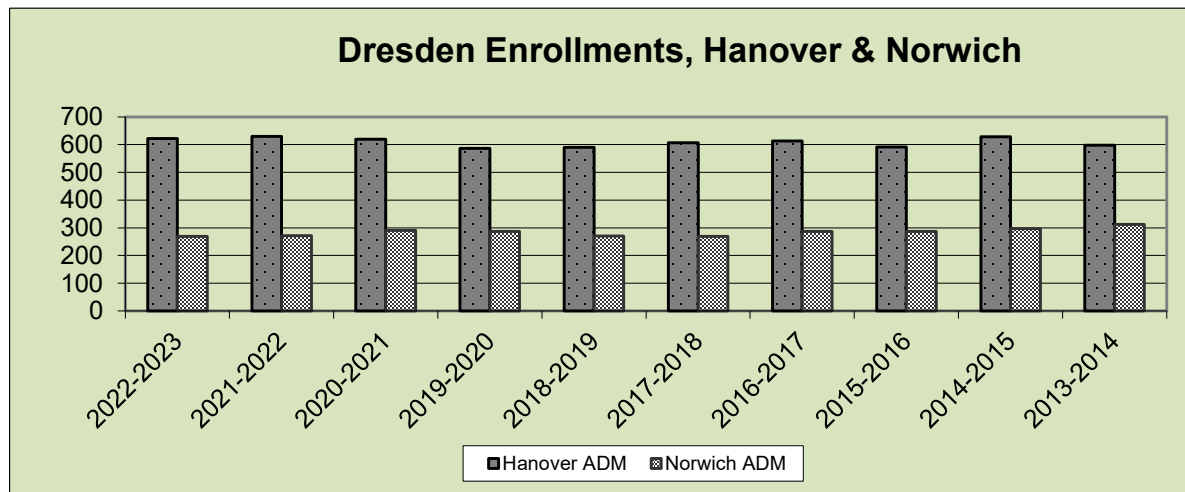
## DRESDEN ALLOCATION STATISTICS

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>2022-2023</b>	<b>2024-2025</b>	<b>622.7</b>	<b>269.3</b>	<b>892.0</b>	<b>69.810%</b>	<b>30.190%</b>
2021-2022	2023-24	629.8	271.4	901.3	69.884%	30.116%
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.

**Part V Supporting Documentation**

# **Dresden 5 year Enrollment Projections - Oct. 1, 2023**

	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Projected</u>	<u>2023-24</u> <u>Actual</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>	<u>2028-29</u> <u>Projected</u>
<b><u>RMS</u></b>								
6th	87	81	86	85	82	74	80	78
7th	132	143	147	133	139	137	125	125
8th	142	132	132	147	133	139	137	125
Projected Totals	361	356	365	365	354	350	342	328
	(7 Tuition)	(8 Tuition)	(1 Tuition)	(1 Tuition)				
<b><u>HHS</u></b>								
9th	161	172	183	162	177	163	169	167
10th	168	161	167	183	162	177	163	169
11th	167	168	166	167	183	162	177	163
12th	161	167	173	166	167	183	162	177
Projected Totals	657	668	689	678	689	685	671	676
	(113 Tuition)	(133 Tuition)	(131 Tuition)	(131 Tuition)				
<b>Dresden Totals</b>	<b>1018</b>	<b>1024</b>	<b>1054</b>	<b>1043</b>	<b>1043</b>	<b>1035</b>	<b>1013</b>	<b>1004</b>
		DIFF	36	-11	0	-8	-22	-9

The projections above are based on 10.1.23 actuals pushed forward. Based on 5 year historical trends, we have made an assumption of 6 additional students joining in 7th grade - some of which are usually tuitioned in and 30 tuition students being added in 9th grade. Sixth grade is solely made up of Hanover students and you can see the cohort for 24-25 is 5 students larger than prior year with the next four years projected at 82-74-80-78. The next five years of incoming Norwich 7th graders are projected at 41-48-49-45-39. There is still a level of uncertainty in Vermont surrounding tuition students, we currently have 44 (FTE) Vermont tuition students enrolled at HHS. NH tuition students number 79, with private tuition students adding 8 more.

## **Tuition Student Status as of 09/5/2023**

	<u>private</u>	<u>NH</u>	<u>VT</u>	<u>Totals-Grade</u>
6th				0
7th	1			1
8th				0
9th	1	17	22	40
10th		21.5	8	29.5
11th	1	16.5	7	24.5
12th	5	24	7	36
	8	79	44	131

EXHIBIT 11.A. - RMS Projected Staffing

<b>Richmond Middle School Proposed Staffing 2024-25</b>	<b>FY 22-23 Approved FTE</b>	<b>FY 23-24 Approved FTE</b>	<b>Differ in FTE</b>	<b>FY 24-25 Projected FTE</b>	<b>Differ in FTE</b>
<b><u>Regular Ed Teachers</u></b>					
<i>Total Account</i>	33.50	34.50	1.00	34.55	0.05
<b><u>Regular Ed Assistants</u></b>					
<i>Total Account</i>	3.92	3.92		3.72	-0.20
<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>	12.46	11.00	-1.46	11.00	
<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>74.05</b>	<b>73.59</b>	<b>-0.46</b>	<b>73.44</b>	<b>-0.15</b>

Yellow highlights denote Certified Staff

<b>Hanover High School Proposed Staff 2024-25</b>	<b>22-23 Approved FTE</b>	<b>23-24 Proposed FTE</b>	<b>Differ in FTE</b>	<b>24-25 Proposed FTE</b>	<b>Differ in FTE</b>
<b><u>Regular Ed Tchrs</u></b>					
<i>Account Total</i>	55.53	54.43	-1.10	56.00	1.57
<b><u>Regular Ed Assts</u></b>					
<i>Account Total</i>	7.27	7.32	0.05	8.95	1.63
<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>	8.45	8.45	0.00	8.00	-0.45
<b><u>Speech &amp; Language Pathology</u></b>					
<i>Total Account</i>	0.60	0.60		0.60	
<b><u>Special Ed Therapists</u></b>					
<i>Total Account</i>	0.03	0.13	0.10	0.10	
<b><u>Spec Ed Assts</u></b>					
<i>Total Account</i>	12.40	14.00	1.60	14.00	
<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	0.70	0.70	0.80	0.10
<b><u>Athletics</u></b>					
<i>Total Account</i>	4.00	4.00	0.00	4.00	
<b><u>Guidance</u></b>					
<i>Total Counselors</i>	6.40	7.20	0.80	7.20	
<i>Registrar &amp; Ed Asst</i>	2.00	2.00		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	1.66	-0.05	1.66	
<b><u>School Admin Office</u></b>					
<i>Administrators</i>	3.00	3.00		3.00	
<i>Admin Support</i>	5.60	5.60		5.40	-0.20
<i>Security&amp;SServ</i>	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		1.00	0.60
<b><u>Custodial</u></b>					
<i>Total Account</i>	8.40	8.40		8.40	
<b>HIGH SCHOOL TOTAL</b>	<b>123.40</b>	<b>125.50</b>	<b>2.10</b>	<b>128.72</b>	<b>3.22</b>

Yellow denotes Certified Staff

**DRESDEN SCHOOL DISTRICT**  
**2024-25 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: \$69,810

results in change Hanover's Tax Rate of: \$0.026 per \$1,000 of assessed value

Change in taxes paid on a \$400,000 house of: \$10.20

results in change in Dresden costs to Norwich of: TBD

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

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

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%	\$17,453	\$0.0064	\$3	TO BE DETERMINED. NEW TAX RATE FORMULAS ARE IN TRANSITION		
\$50,000	0.16%	\$34,905	\$0.0128	\$5			
\$75,000	0.24%	\$52,358	\$0.0191	\$8			
\$100,000	0.32%	\$69,810	\$0.0255	\$10			
\$125,000	0.40%	\$87,263	\$0.0319	\$13			
\$150,000	0.48%	\$104,715	\$0.0383	\$15			
\$175,000	0.56%	\$122,168	\$0.0446	\$18			
\$200,000	0.64%	\$139,620	\$0.0510	\$20			
\$225,000	0.72%	\$157,073	\$0.0574	\$23			
\$250,000	0.81%	\$174,525	\$0.0638	\$26			

<b>Richmond Middle School</b>				
<b>Building &amp; Maintenance Budget Proposed Amounts for FY 24/25</b>		<b>FY23/24</b>	<b>FY23/24</b>	<b>FY24/25</b>
	<b>Vendor</b>	<b>Estimate</b>	<b>Actual Approved Budget</b>	<b>Estimate</b>
<b>Roof Maintenance</b>	Melanson	\$2,000.00	<b>2,000.00</b>	\$2,000.00
<b>Service Contracts</b>			<b>45,050.00</b>	
UST Inspection	Gaftek	\$800.00	\$800.00	\$800.00
Fire Systems Inspection	Hampshire Fire	\$3,000.00	\$3,000.00	\$3,200.00
Intrusion System	Tasco	\$8,500.00	\$8,500.00	\$8,776.00
CCTV				
Access Control System				
Building Automation	Alliance Mech.	\$3,700.00	\$3,700.00	\$5,000.00
Pest Control	Hampshire Pest	\$1,650.00	\$1,650.00	\$1,650.00
Kitchen Hood Cleaning	Greasebusters	\$1,300.00	\$1,300.00	\$1,300.00
Elevator Inspection & Maintenance Contract	Stanley Elevator	\$1,500.00	\$1,500.00	\$1,750.00
Boiler Service	Combustion Services	\$3,100.00	\$3,100.00	\$4,300.00
Gym Equipment Inspection	Tri-State	\$3,000.00	\$3,000.00	\$3,000.00
Auditorium Theater Equipment Inspection	Tri-State	\$800.00	\$800.00	\$800.00
Fire Monitoring	Town of Hanover	\$200.00	\$200.00	\$200.00
Event Manager & Work Order Systems	Brightly	\$3,800.00	\$3,800.00	\$4,100.00
Air Emissions Fee	NH DES	\$1,000.00	\$1,000.00	\$1,200.00
Air Emissions Report	4 All	\$2,800.00	\$2,800.00	\$3,000.00
NH DOL Inspection	NH DOL	\$300.00	\$300.00	\$300.00
HVAC Inspection Service	GSP&H	\$2,500.00	\$2,500.00	\$2,500.00
Generator Service	Power-Up Generator	\$600.00	\$600.00	\$750.00
Handicap Door Service	Northeast Door	\$500.00	\$500.00	\$700.00
Crossing Guard	Town of Hanover	\$6,000.00	\$6,000.00	\$6,000.00
<b>Total</b>		<b>\$45,050.00</b>		<b>\$49,326.00</b>
<b>Other Maintenance Services</b>			<b>30,800.00</b>	
Building Accessories Repairs		\$6,300.00		\$6,930.00
Building Life Safety Repairs		\$2,100.00		\$2,310.00
Gym Floor Maintenance	Danaher	\$3,900.00		\$4,290.00
Gym Equipment Repairs	Tri-State	\$2,600.00		\$2,860.00
Wastewater Pump Tank Service	Jay's Septic	\$600.00		\$660.00
Boiler Water Treatment	NxKem	\$1,500.00		\$1,650.00
Elevator Repairs	Stanley	\$1,200.00		\$1,320.00
Kitchen Equipment Repairs	Authorized Appliance	\$2,100.00		\$2,310.00
HVAC		\$4,200.00		\$4,620.00
Electrical		\$2,625.00		\$2,887.50
Plumbing		\$2,625.00		\$2,887.50
Carpentry		\$1,050.00		\$1,155.00
<b>Total</b>		<b>\$30,800.00</b>		<b>\$33,880.00</b>
<b>Engineering &amp; Architectural Services</b>		\$2,300.00	<b>2,300.00</b>	\$2,300.00
<b>Repair Materials B&amp;G</b>			<b>14,400.00</b>	
HVAC		\$6,300.00		\$6,930.00
Electrical		\$1,575.00		\$1,732.50
Ceiling Tile		\$525.00		\$577.50
Floor Tile		\$525.00		\$577.50



Plumbing		\$2,100.00		\$2,310.00
Carpentry		\$1,050.00		\$1,155.00
Painting		\$525.00		\$577.50
Clocks	American Time & Signal	\$750.00		\$825.00
Building Hardware, (nuts, bolts, tile, etc.)		\$1,050.00		\$1,155.00
<b>Total</b>		<b>\$14,400.00</b>		<b>\$15,840.00</b>
<b>Courses / Conferences</b>		\$400.00	<b>400.00</b>	\$400.00
<b>Uniforms</b>	Hirschs	\$2,500.00	<b>2,500.00</b>	\$2,500.00
<b>Water &amp; Sewer</b>	Town of Hanover	\$11,000.00	<b>11,000.00</b>	\$12,000.00
<b>Custodial Equipment Repairs</b>		\$2,100.00	<b>2,100.00</b>	\$2,300.00
<b>Custodial Supplies</b>		\$21,000.00	<b>21,000.00</b>	\$23,000.00
<b>Propane - Kitchen use</b>	Dead River	\$2,000.00	<b>2,000.00</b>	\$2,500.00
<b>Electricity</b>	Liberty Utilities	\$54,000.00	<b>54,000.00</b>	\$56,000.00
<b>Heating (woodchips &amp; heating oil)</b>	Cousineau & Dead River	\$34,000.00	<b>34,000.00</b>	\$37,000.00
<b>Custodial Equipment Replacement</b>		\$3,150.00	<b>3,150.00</b>	\$3,500.00
<b>Trash Removal</b>	Casella	\$14,175.00	<b>14,175.00</b>	\$14,500.00
<b>Grounds Contracted Services + Snow Removal</b>	Maks	\$65,100.00	<b>\$65,100.00</b>	\$67,000.00
<b>Grounds Supplies</b>		\$400.00	<b>400.00</b>	\$400.00
		<b>\$209,825.00</b>		<b>\$221,100.00</b>
<b>SITE IMPROVEMENTS</b>			<b>13,500.00</b>	
Storm Water Drainage - Maintenance		\$0.00		\$0.00
Parking Lot & Walks, crack filling / sealing / line painting		\$2,500.00	\$2,500.00	\$6,500.00
Parking Lot & Walks, (paving repairs)		\$0.00		\$4,500.00
Basketball Court Resurface		\$8,000.00	\$8,000.00	\$0.00
Pavilion		TBD		TBD
Solar Tracker Outdoor landscaping		\$0.00		\$0.00
Sidewalk Extension		\$0.00		TBD
Trees, pruning		\$3,000.00	\$3,000.00	\$6,000.00
Trees, removal				
Trees, planting				
		<b>\$13,500.00</b>		<b>\$17,000.00</b>
<b>BUILDING IMPROVEMENTS</b>			<b>16,000.00</b>	
<b>Public/Classroom/Learning Spaces/HVAC</b>				
Gym, new RTU		\$0.00		\$54,000.00
Living Arts, Exhaust Fan System	Engineering			\$30,000.00
Wood Shop, Dust Collection System		\$0.00		\$40,000.00
6th Grade, portable A/C units		\$0.00		\$0.00
Auditorium - Add cooling		\$0.00		\$0.00
<b>ELECTRICAL</b>				
Living arts, power for dishwasher		\$0.00		\$2,000.00
		\$0.00		
<b>PLUMBING</b>				
New Bathroom Lower Level				TBD
Living Arts, Connection for dishwasher				\$2,000.00
<b>KITCHEN</b>				
Equipment		\$0.00		
Dishroom		TBD		
<b>CLASSROOM EQUIPMENT</b>				
Gym Equipment, Safety Repair	Tri State	TBD		\$4,000.00
<b>ARCHITECTUAL / INTERIOR</b>				
Auditorium, add a balcony		\$0.00		TBD

Epoxi bathroom floors		\$0.00		\$0.00
Carpet Offices	Mayne Flooring	\$6,000.00	\$6,000.00	\$7,000.00
Painting	Metrowest	\$10,000.00	\$10,000.00	\$10,000.00
<b>ARCHITECTUAL / EXTERIOR</b>				
Window Sill Sealing		\$0.00		
Cement Block Sealing	Melanson	\$0.00		TBD
<b>Automation Controls</b>				
HVAC & Lighting Controls				\$0.00
Intruder Alarm				\$0.00
Access Controls				TBD
Cameras	Moved to SAFE grant			<del>\$13,000.00</del>
PA System				\$2,400.00
<b>ROOFING / DRAINS</b>				
Infra-red Analyzer		\$0.00		\$0.00
Roof replacement (pre-solar project)		\$0.00		\$0.00
<b>FOUNDATION</b>				
	Estimate Total	<b>\$16,000.00</b>		<b>\$151,400.00</b>

<b>Hanover High School</b>				
<b>BUDGET - Maintenance and Custodial Operations</b>				
	<b>Vendor</b>	<b>FY 23-24 Estimate</b>	<b>23-24 Actual Approved Budget</b>	<b>FY 24-25 Estimate</b>
<b>Staff Development B&amp;G</b>		1,500.00	1,500.00	\$1,500
<b>Vehicle Service</b>	Service	8,000.00	8,000.00	\$8,000
Maintenance Vehicle	New Truck		-	\$35,000
	<b>Total</b>			
<b>Roof Maintenance</b>		9,000.00	9,000.00	\$9,000
<b>Service Contracts</b>			<b>48,975.00</b>	
UST - Inspection	Gaftek	750.00	750.00	\$750
Fire systems - Hampshire fire	Hampshire Fire	5,000.00	5,000.00	\$5,000
Intrusion systems - Tasco	TASCO	12,000.00	12,000.00	\$12,057
CCTV - Tasco				
Access Controls - Tasco				
Building Automation - Basix	Service Retainer	4,225.00	4,225.00	\$10,500
Pest Control - HampshirePest control	Hampshire Pest	2,000.00	2,000.00	\$2,000
Kitchen Hood Cleaning - Grease Busters	Greasebusters	1,700.00	1,700.00	\$1,700
Elevator Inspection & Maintenance Contract - Stanley	Stanley Elevator	3,300.00	3,300.00	\$3,600
Boiler Service - Combustion Services	Combustion Services	4,300.00	4,300.00	\$4,300
Fire Alarm Monitoring - Dispatch Town of Hanover	Hanover, Town of	200.00	200.00	\$200
Event Manager & Work Order Systems	Brightly	3,800.00	3,800.00	\$4,100
NH DES Emissions Fee	State of NH	1,800.00	1,800.00	\$1,900
Air Emissions Report - All4 LLC	All4	1,700.00	1,700.00	\$2,000
NH DOL	Inspections - Boiler/Air Tank	300.00	300.00	\$300
Dresden Fields - Stormwater Permit	VT Agency of Natural Resources	350.00	350.00	\$350
Stericycle - needle pickup	Stericycle	300.00	300.00	\$300
Gym - Bleacher inspection & service	Tri-State Folding Partitions	3,000.00	3,000.00	\$3,000
Gym - B-ball Backboards/Curtain inspection				
Turf Field - carpet cleaning & inspection -field turf	Field Turf USA	4,200.00	4,200.00	\$7,000
American Express	AD Card Registration Fee	50.00	50.00	\$50
CUSTODIAL SERVICES - 4PPL estimate 50 wks	ACP	189,000.00	-	\$268,160
	<b>Total</b>	<b>237,975.00</b>		<b>\$327,267</b>
<b>Other Maintenance Services</b>			<b>40,425.00</b>	
Building Repairs		3,150.00		\$3,465
Dividing partition wall service rooms 102/103 128/130		1,575.00		\$1,733
Gym Equipment	Tri-State	3,675.00		\$4,043
Gym - Floor maintenance	Danaher	5,775.00		\$6,353
Boiler Water Treatment	Nxkem	1,575.00		\$1,733
HVAC Repairs	Mech. Contractor	8,925.00		\$9,818
Elevator Repairs	Stanley	2,625.00		\$2,888
Electrical	MG Electric	4,725.00		\$5,198
Plumbing	Plum. contractor	4,725.00		\$5,198
Carpentry	Mayotte	3,675.00		\$4,043
	<b>Total</b>	<b>40,425.00</b>		<b>\$44,468</b>
<b>Engineering &amp; Architectual Services</b>		10,000.00	10,000.00	\$10,000
<b>Travel</b>		400.00	400.00	\$400
<b>Telephone</b>		780.00	780.00	\$780
<b>Office Supplies B&amp;G</b>		1,400.00	1,400.00	\$1,500
<b>Repair Materials B&amp;G</b>			<b>30,750.00</b>	
Athletic Equipment Repairs (scoreboard, etc)		300.00		\$500
Ceiling Tile		1,575.00		\$1,733
Floor tile		525.00		\$578
Hardware, screws, nuts, bolts, duct tape		3,150.00		\$3,465
HVAC		5,250.00		\$5,775
Plumbing supplies		5,250.00		\$5,775

Electrical supplies		4,200.00		\$4,620
Carpentry supplies		3,675.00		\$4,043
Paint supplies		1,575.00		\$1,733
Door hardware		5,250.00		\$5,775
<b>Total</b>		<b>30,750.00</b>		<b>\$33,995</b>
	<u>Vendor</u>	<u>FY 23-24 Estimate</u>	<u>23-24 Actual Approved Budget</u>	<u>FY 24-25 Estimate</u>
B&G Equipment (office)		1,500.00	1,500.00	\$1,500
B&G Equipment (maintenance)		5,000.00	5,000.00	\$5,000
Courses / Conferences		1,000.00	1,000.00	\$1,000
Uniforms		4,500.00	4,500.00	\$4,500
Water/Sewer		26,500.00	26,500.00	\$28,000
Travel		400.00	400.00	\$400
Custodial Equipment Repairs		\$3,675.00	3,675.00	\$4,000
Custodial Supplies		\$37,800.00	37,800.00	\$40,000
Propane		2,500.00	2,500.00	\$2,500
Electricity		124,000.00	124,000.00	\$125,000
Heating Fuels		89,000.00	89,000.00	\$98,000
Woodchips				
#2 Heating Oil				
<b>Total</b>				
Custodial Equipment Replacement		\$6,825.00	6,825.00	\$42,000
Trash Removal		18,900.00	18,900.00	\$19,300
Grounds Contracted Services		171,250.00	171,250.00	\$171,250
Plowing & Mowing MAK'S				
Athletics Fields Valley Turf				
Lawn,Shubs,Garden Mak's T&E				
<b>Total</b>				
Grounds Supplies		1,700.00	1,700.00	\$1,700
Grounds Equipment		600.00	600.00	\$600
<b>SITE IMPROVEMENTS</b>			<b>23,500.00</b>	
<b>ASPHALT</b>				
Driveway/Parking Lot & Walks, crack filling, sealing striping		3,000.00	3,000.00	\$5,000
Walks (replace)				\$0
Driveway/Parking Lot (replace east driveway)				TBD
Driveway, Add speed tables				TBD
<b>FENCING</b>				
Grounds, parking and other fencing and guard rails (Safety Bollards)				\$10,000
Engineering (Pathways)				\$0
<b>LIGHTING</b>				
				\$0
<b>ATHLETICS</b>				
Turf field	Netting	5,000.00	5,000.00	\$0
Dresden Fields	Driveway Maintenance			\$3,000
Dresden Fields, Baseball	Infield Dirt			\$0
Dresden Fields, Cross Country Trail	Maintenance			\$25,000
Dresden Fields, Parking Lot Fencing	Safety			TBD
Dresden Fields, Softball	Infield Dirt			\$15,000
PE Ropes Course	Annual Maintenance	2,500.00	2,500.00	\$3,000
<b>TREES</b>				
Trees, pruning		3,000.00	3,000.00	\$3,500
Trees, removal				
Trees, planting (fertilizer, 5 oaks out front)				
<b>GARDENS</b>				
				\$0
<b>STORMWATER DRAINAGE</b>				
Repair catch basins (2)		10,000.00	10,000.00	\$0
<b>Total</b>		<b>23,500.00</b>		<b>\$64,500</b>

	<u>Vendor</u>	<u>FY 23-24 Estimate</u>	<u>23-24 Actual Approved Budget</u>	<u>FY 24-25 Estimate</u>
<b>BUILDING IMPROVEMENTS</b>			<b>172,500.00</b>	<b>\$87,800</b>
<b>PUBLIC/CLASSROOM/LEARNING SPACES</b>				
<b>Administration/Counseling</b>				
Main Entrance, Create a Command Center				TBD
Office carpeting				\$0
Office Door, Room 137				\$0
Add offices to the counseling space. 1 or 2				\$0
Add an exterior door to the counseling space				\$0
Classroom Keying, could all faculty have the same Key?		26,000.00	26,000.00	\$0
New doorway, main office to Corridor 141		5,000.00	5,000.00	\$0
<b>Art Dept.</b>				
Add A/C				\$0
Electrcal Main Studio extra receptacles				\$0
Electrical Main Studio add lighting				\$0
Jewelry classroom, add curtains				\$0
Pottery classroom, buy a new kiln and install		6,000.00	6,000.00	\$0
Jewelry Studio, Flooring				\$0
Main Studio, flooring				\$0
Jewelry Studio, electrical outlets				\$2,000
Jewelry Studio, update soldering station cubbies				\$1,000
<b>Athletics/PE Dept.</b>				
Storage Solutions				\$0
Lockroom Hall Floor, Polish concrete				\$0
Traing Room, New Heat Pump				\$15,000
Locker room retro fit				\$500
Athletic Locker Room Hall, new cubbies				TBD
Press Box, finish drywall				\$500
Gym Floor, Remove marauder Head, paint H or Bear, Repaint court Lines				\$20,000
Gym, Replace wall padding				\$0
				\$0
<b>Special Ed</b>				
Room R05, paint walls		500.00	500.00	\$0
Room R05, Remove bookshelves and add a countertop				\$0
Office R05b, office sound proofing				\$1,000
Office R05b, lockset needed				\$0
<b>Media Center/Library</b>				
Carpeting Media Center aka Library				\$0
Add extra occupancy space in library-2nd level				\$0
<b>Music Dept.</b>				
A/C Bandroom				\$0
Acoutical engineering for Auditorium				\$0
Paint all rooms				\$4,000
<b>English Dept.</b>				
Classrooms 102&103, repair folding partition wall				\$2,000
Add A/C to ERC,rooms 129,201,107				\$0
Classrooms, paint				\$0
<b>Social Studies Dept.</b>				
Classroom painting				\$0
Add A/C to rooms 125,127,129				\$0
SSRC, cut the shelves in half to fit books				\$0
<b>Science Dept.</b>				
Retro fit a classroom for a science classroom				TBD
Chemistry room , repair sink				\$0
Add A/C to rooms 215,217,227,233				\$0
Room 233, add hieght adjusting caster to six student tables				\$0
Classroom painting		10,000.00	10,000.00	\$0

	<u>Vendor</u>	<u>FY 23-24 Estimate</u>	<u>23-24 Actual Approved Budget</u>	<u>FY 24-25 Estimate</u>
Design Lab, dust collection system				\$0
Dishwasher install in chem. lab workroom				\$0
<b>World Language Dept.</b>				\$0
A/C South classrooms				\$0
Classrooms, paint				\$9,000
<b>Math Dept.</b>				
Classrooms, add a couple of drop down outlets for charging computers				\$0
Plumbing MRC, workroom install sink				\$0
Classroom painting				\$0
<b>ARCHITECTUAL / INTERIOR</b>				
Epoxi bathroom floors				\$0
Gym Hall Flooring (remove vct tile/polish concrete)				\$0
Building Interior Lighting				\$0
Window Solar Shades				\$0
Carpeting / Polish Concrete		25,000.00	25,000.00	\$25,000
<b>ARCHITECTUAL / EXTERIOR</b>				
Window Awnings				\$0
Social Studies Hall, South entrance/exit Replace door				\$0
<b>AUTOMATION CONTROLS</b>				
HVAC & Lighting Controls				\$0
Intruder Alarm				\$0
Access Controls	Drama, English			\$5,000
Cameras	Add 10			\$13,000
PA System	Add 18			\$10,800
<b>HVAC</b>				
Woodchip Boiler Rebuild Fire Box		80,000.00	80,000.00	\$0
IT Server Room/Closets	Ventilation			\$0
<b>ELECTRICAL</b>				
<b>PLUMBING</b>				
Hands free faucets	As needed			\$0
<b>PAINTING</b>				
Exterior painting		10,000.00	10,000.00	\$10,000
Interior painting		10,000.00	10,000.00	\$7,000
<b>CARPENTRY</b>				
<b>ROOFING</b>				
<b>FOUNDATION</b>				

**WARRANT FOR THE 2024 ANNUAL MEETING OF THE  
DRESDEN SCHOOL DISTRICT**

**Hanover, New Hampshire**

**Norwich, Vermont**

NOTE: THE FOLLOWING WARRANT ARTICLES APPLY TO THE OPERATION OF THE DRESDEN SCHOOL DISTRICT, WHICH INCLUDES THE OPERATION OF THE FRANCES C. RICHMOND SCHOOL AND HANOVER HIGH SCHOOL, GRADES 6-12; GRADE 6 IS HANOVER TOWN STUDENTS ONLY.

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

**DISCUSSION PHASE:** Thursday, February 29, 2024, at 7:00 P.M., at the Hanover High School Auditorium, Hanover, New Hampshire. A virtual option will be available to attend via Zoom link and the information will be shared via the SAU70 District website at [SAU70.org](http://SAU70.org).

**VOTING PHASE:** Tuesday, March 5, 2024, from 7:00 A.M. to 7:00 P.M. in the Hanover High School Gymnasium in Hanover, New Hampshire (for Hanover voters) and in Tracy Hall in Norwich, Vermont (for Norwich voters). **Absentee ballots will be available ahead of the in-person voting date.**

During the discussion phase, the voters shall have the opportunity to discuss the following Warrant Articles and to transact any non-substantive business that may legally be acted on during the discussion phase under Article 5.

All voting on Warrant Articles 1 through 4 shall be conducted by secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

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

*The positions noted above are voted on annually. The names of the candidates are as follows: Moderator - Tom Csatari; District Clerk - Carole Bibeau; and Treasurer - Cheryl Lindberg. The auditor positions are no longer actively used as the State of NH requires formal audits to be conducted annually.*

**ARTICLE 2:** Shall the District determine and fix the salaries of School District officers as follows: School Board members \$1,000 per member with additional \$300 for School Board Chair; School District Treasurer \$2,670; School District Clerk \$500; and School District Moderator \$300 in accordance with Article V-A of

the NH/VT Interstate School Compact, and further raise and appropriate the amount of Fifteen Thousand, Seven Hundred, Seventy Dollars (\$15,770) to fund these salaries?

The School Board recommends this article.

*This article requests \$1,000 as the salary for School Board members, the stipend represents an increase of \$300 over last year. School Board member stipends have not been adjusted in over 10 years; this adjustment is commensurate with cumulative inflation. The salary for Moderator has been increased by \$150 to \$300 and there is a small increase for the Treasurer position. The Clerks stipend was increased a few years ago. This article's effect on the tax rate is negligible. The Dresden School Board is comprised of members that are elected to both the Hanover and Norwich School Boards.*

**ARTICLE 3:** Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Hanover Education Association and the Dresden School Board, which calls for the following increases in salaries and benefits:

Year	Estimated Increase over status quo budget
2024-2025	\$791,970
2025-2026	716,680
2026-2027	467,930

and further, shall the District raise and appropriate the sum of Seven Hundred Ninety-One Thousand, Nine Hundred and Seventy Dollars (\$791,970), such sum representing the estimated increase in teaching staff salaries and benefits for the 2024-25 fiscal year brought about by this collective bargaining agreement (majority vote required)?

The School Board recommends this article and appropriation.

**NOTE 1.** The sum necessary to pay the so-called status quo salaries and benefits for teaching staff if this article is defeated is included in the operating budget in Article 4.

**NOTE 2.** A favorable vote on this article shall be considered the approval of the cost items in all three (3) years of the proposed collective bargaining agreement.

*The details of the agreement can be reviewed on BoardDocs in the November 14, 2023 Dresden School Board Meeting under Item 10.B. The agreement includes clarification language surrounding the parameters for Unpaid Leave and Employment Beyond the Normal School Year. The cost of living increases are 5% [2024-25], 4% [2025-26, and 2% [2026-27]. The prior year cost of living increases under the current contract have been 2% per year.*

**ARTICLE 4:** Shall the District raise and appropriate the amount of Thirty Million, Two Hundred Fifty Thousand, and Five Hundred Nineteen Dollars (\$30,250,519), for the support of schools, for the payment of salaries for the teachers and other school employees, school district officials, and agents, and for the payment of the statutory obligations of the District for the 2024-25 fiscal year? This sum does not include the sums appropriated in any of the other articles.



The School Board recommends this article.

*The exhibits report the three categories of expenditures in the proposed Dresden budget. The three budget categories are Hanover High School, Richmond Middle School and District Wide (administrative, support and debt services). The most up to date details for the 2024-25 proposed budget can be reviewed in the Dresden Budget Book with Exhibits on the SAU70 District website at [www.sau70.org](http://www.sau70.org) on the Business & Finance Dept. page under the Budgets section.*



**ARTICLE 5:** To transact any non-substantive business that may legally come before the discussion phase of the Annual meeting to be held on Thursday, February 29 at 7:00 pm in the Hanover High School Auditorium.