



Dresden FY25 Budget

February 29, 2024

Discussion topics

Budget Summary

Richmond Middle School

Hanover High School

District Wide

Revenue & Net Assessment

Progress Report

Budget Summary

Routine Dresden FY25 budget warrant articles total \$30,266,289

Warrant Article 2: \$15,770

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.

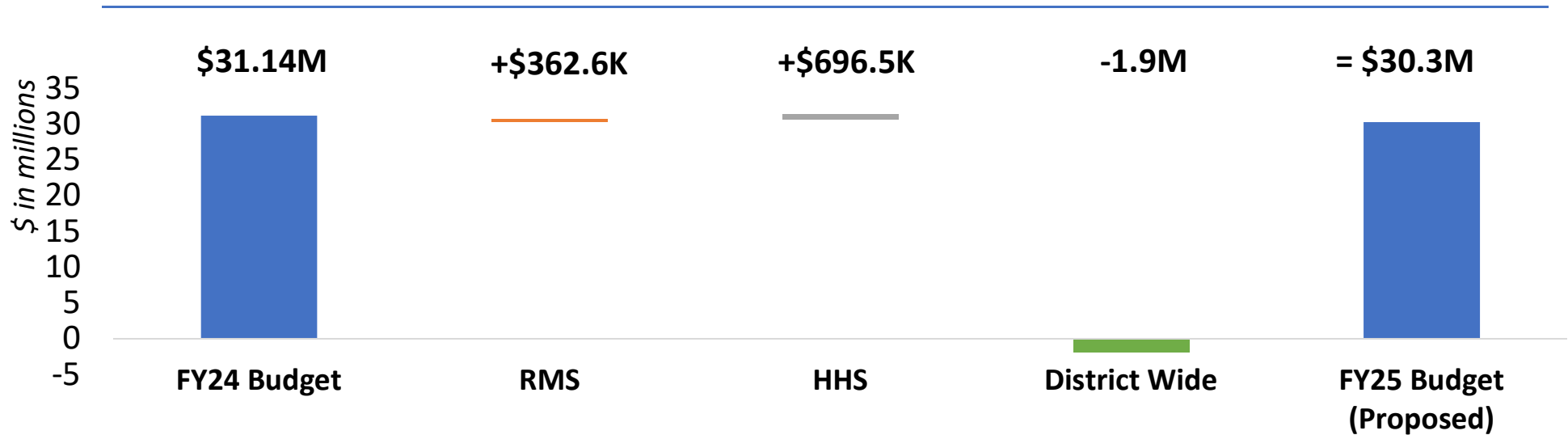
Warrant Article 4: \$30,250,519

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.

Dresden FY25 budget is proposed to decrease 2.80% or (\$872K)

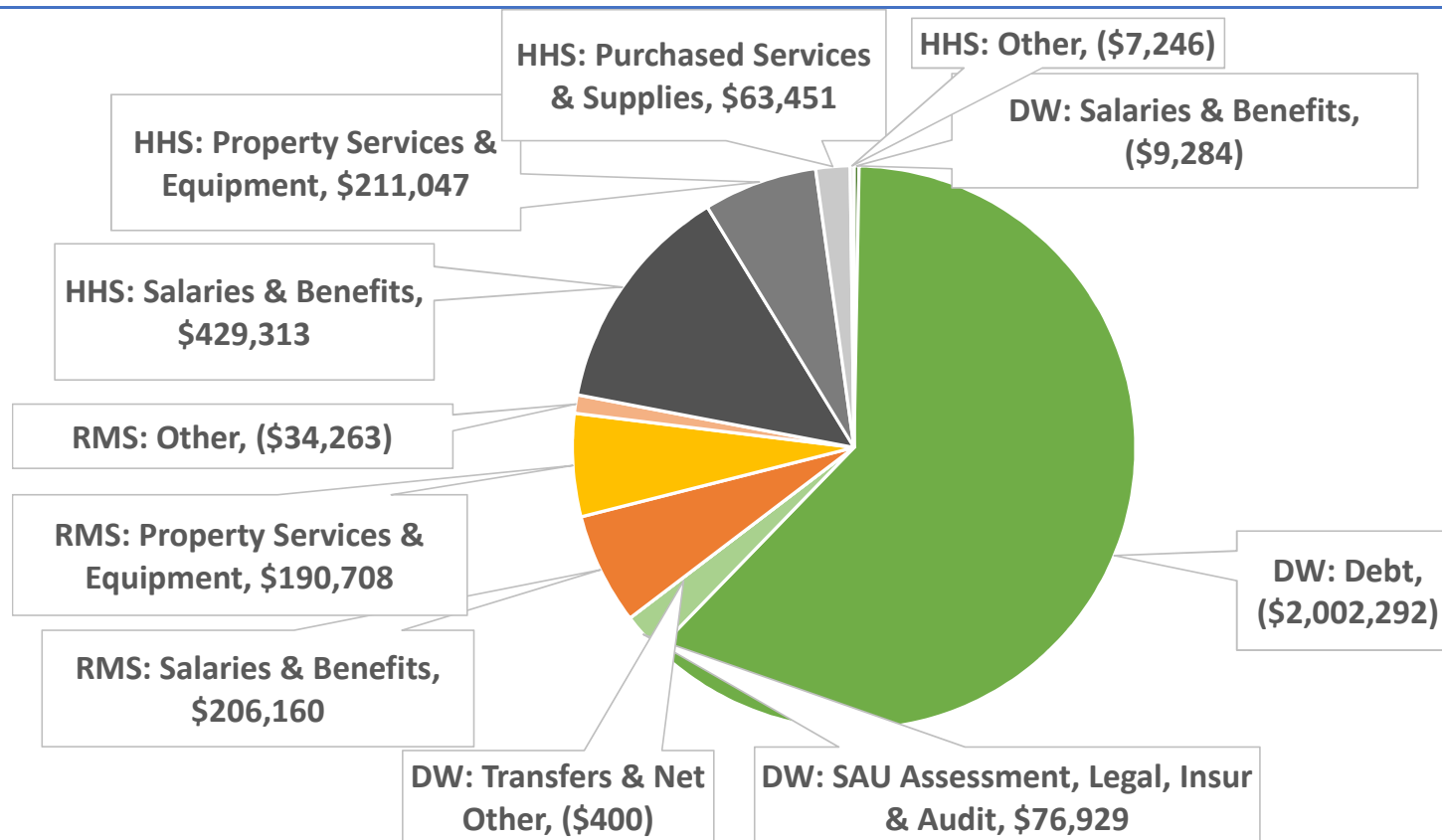
Analysis of \$872K expenditure decrease



Note: Budget includes Warrant Articles #2 and #4 and excludes expenditures associated with the Hanover Educational Association negotiation (Warrant Article #3).

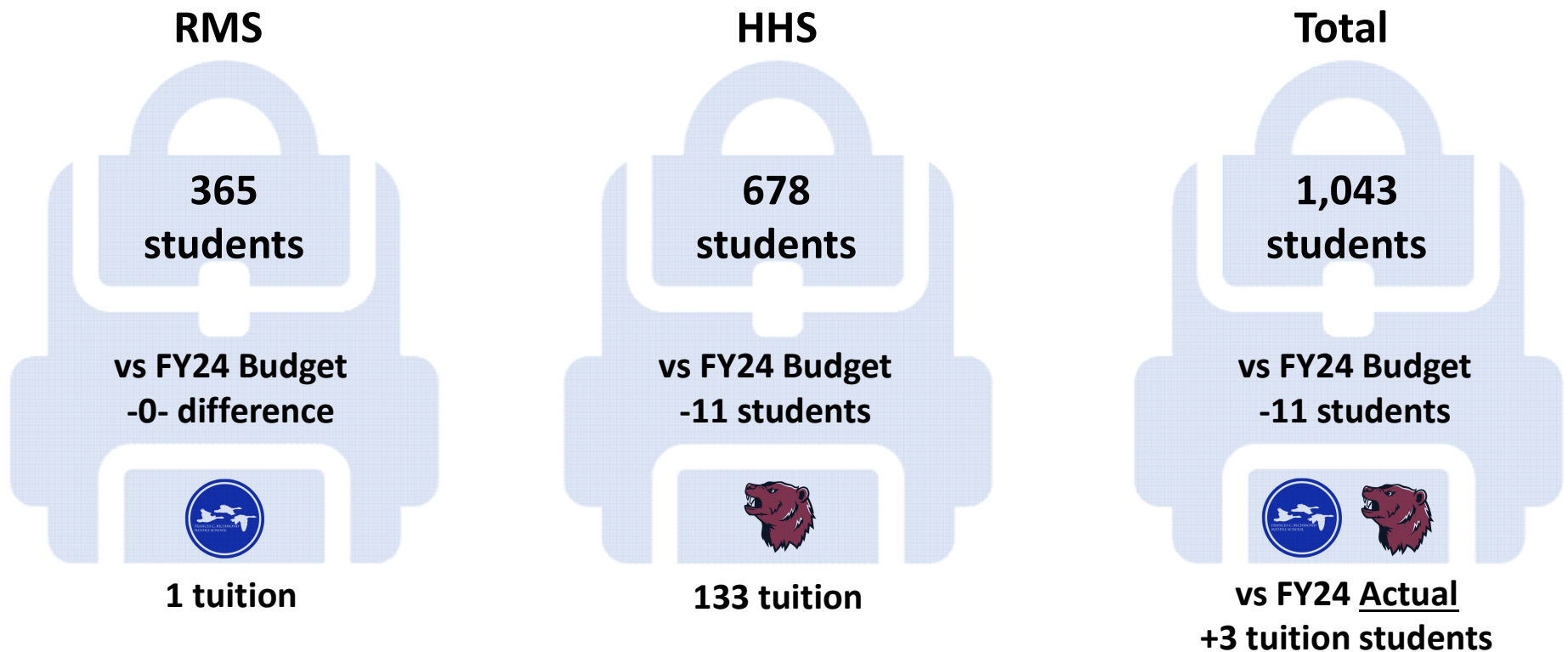
Overview of Expenditures and Changes

Allocation of \$872K decrease in FY25 Dresden budget



Dresden enrollment is expected to be lower at HHS and status quo at RMS, more tuition students compared to FY24 actual

Projected FY25 Dresden Enrollment

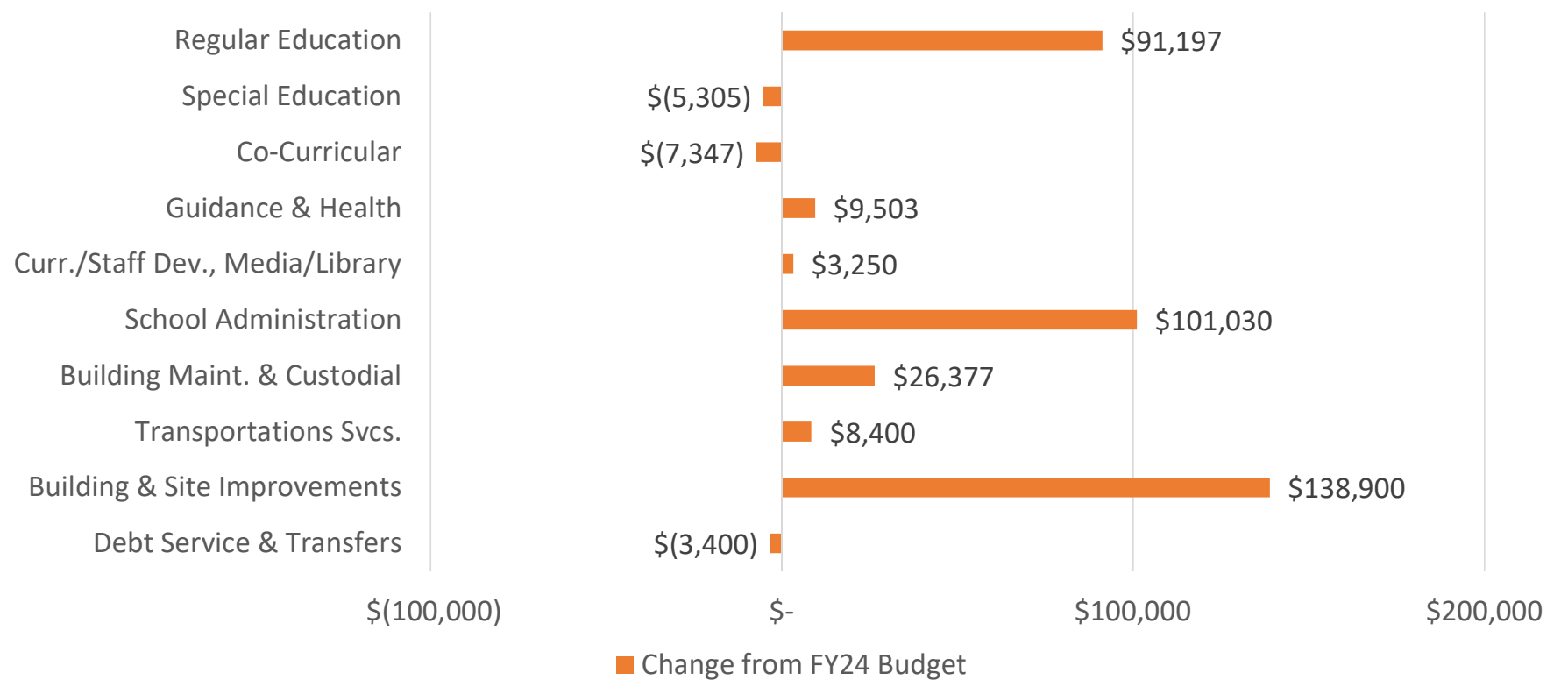




Richmond Middle School

RMS projected changes overview by Department

\$362K total increase in RMS expenditures



FY25 RMS Budget Total: \$9.29M +\$362K or +4.06% vs FY24

Health insurance rate increase of 10% is one of the most significant changes to RMS expenditures

Significant changes to RMS expenditures



| | |
|--|------------|
| Salaries: Contracted wage increases (not teachers), 5% COLA non-union base, (0.15) total FTE decr | +\$38,321 |
| Benefits: 10% health insurance rate increase and election changes | +\$112,091 |
| Retirees: Addition of 2, plus Health insurance adjustments (election and rate) | +\$61,914 |
| Technology: Equipment | +\$38,486 |
| Building Maint./Custodial: Supplies and utilities inflation | +\$13,721 |
| Building & Site Improvements: Purchased property services | +138,900 |
| Transportation: field trips and interschool education transfers | +\$8,400 |

| | |
|--|----------------|
| Significant Changes (see above) | +\$412K |
| + Other Changes: OOD, Purchased services | -\$50K |
| Total RMS Expenditure Change vs FY24 Budget | +\$362K |

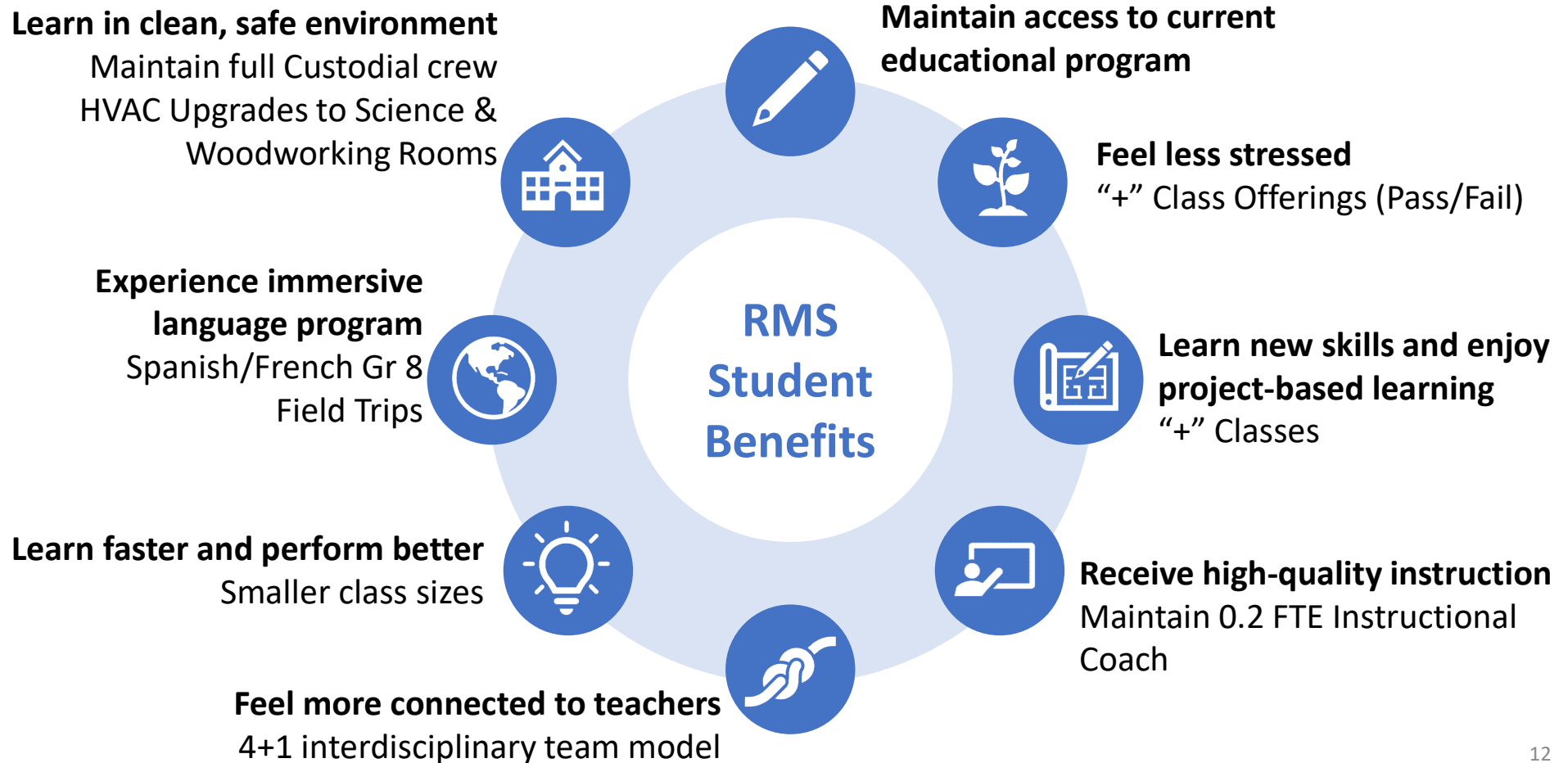
Not Included: Considerations for teacher's negotiated agreement found in Article #3.

RMS plans a net 0.15 FTE decrease for FY25

RMS Full-time equivalent (FTE) change vs FY24 Budget

| | Increase | Decrease | Total FY24 Proposed Budget |
|--|----------------------------------|------------------------------------|--|
|  Certified Staff | + 0.05 Reg Ed Teachers | None | 46.75 FTEs + 0.05 |
|  Other Staff | None | - 0.20 Special Ed. Aides | 26.69 FTEs - 0.20 |
| Total Staff | | | 73.44 FTEs - 0.15 |

RMS budget proposal offers many educational benefits

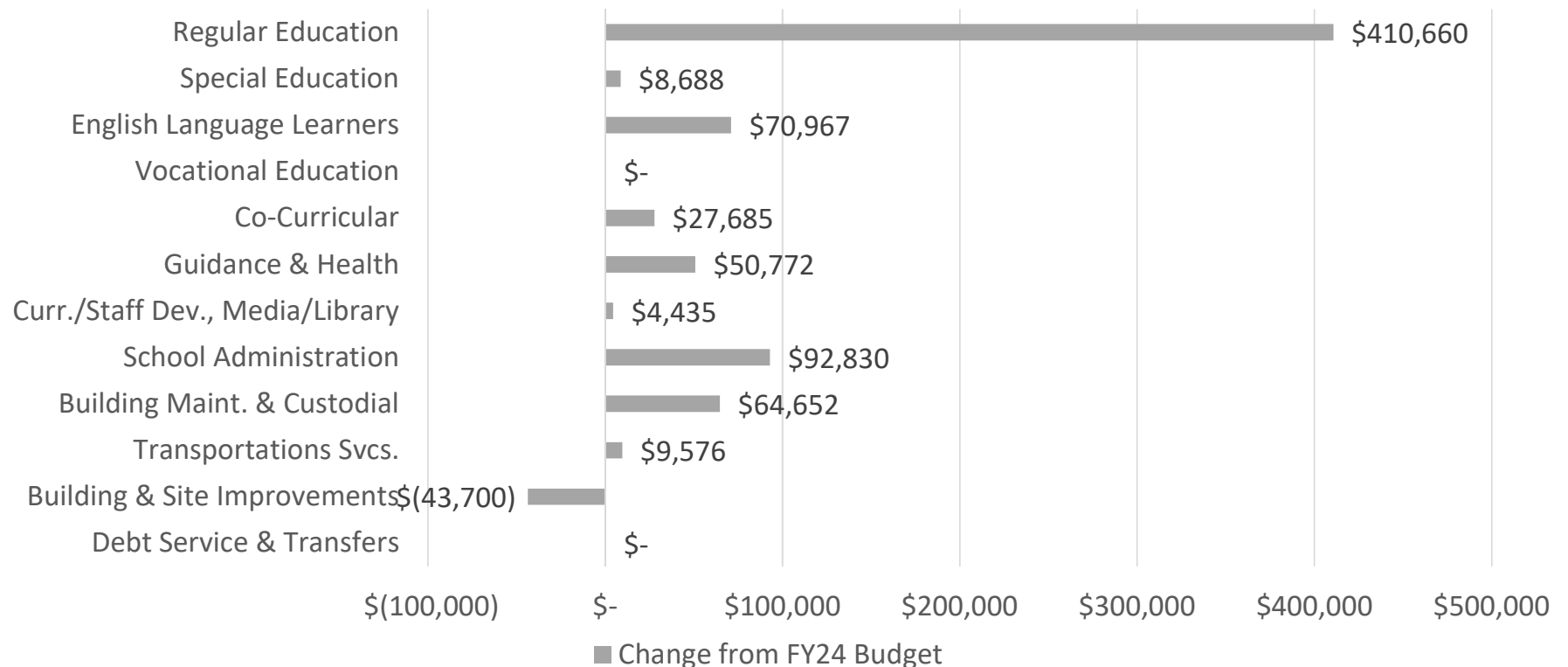




Hanover High School

With steady enrollment and a contracted Sabbatical, HHS plans for a \$696K or 4.2% growth in budget expenditures

\$696K total increase in HHS expenditures



FY25 HHS Budget Total: \$17.3M +\$696.5K or +4.20% vs FY24

HHS projected changes overview by Department



Significant changes to HHS expenditures

| | |
|--|------------------|
| Salaries: Union wage increase, 5% COLA non-union base, 3.22 total FTE increase* | +\$188,877 |
| Benefits: 10% health insurance rate increase and election changes | +\$209,415 |
| Benefits: Other changes taxes, 403b, etc | +\$43,435 |
| Retirees: adjustments to health benefits | -\$12,287 |
| Reg Ed: classroom supply lines | +\$15,894 |
| Building/Custodial: Purchases services and supplies, utilities | +\$284,277 |
| Transportation: athletics and field trips | +\$9,576 |
| Building & Site Improvements: flooring, painting, electrical, heating, fields maint | -\$43,700 |
| Significant Changes (see above) | +\$695.5K |
| + Other Changes | +\$1K |
| Total HHS Expenditure Change vs FY24 Budget | +\$696.5K |

Not Included: Considerations for teacher's negotiated agreement found in Article #3.

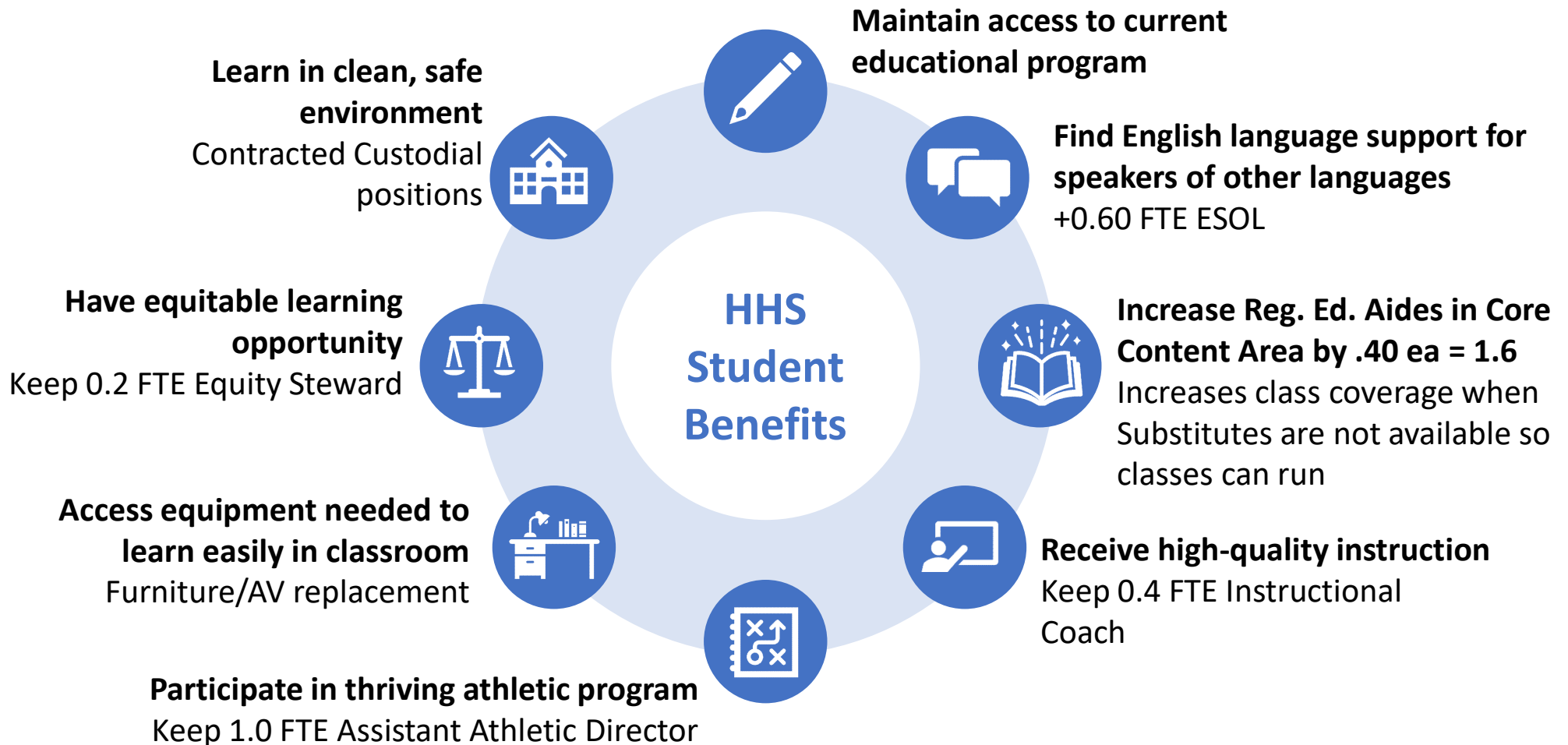
*Salaries include a 1 year additional 1 FTE for Teacher Sabbatical

Various FTE changes at HHS results in net addition of 3.22* FTE total staffing HHS Full-time equivalent (FTE) change vs FY24 Budget

| | Increase | Decrease | Total FY25 Proposed Budget |
|--|--------------------|------------------|-------------------------------|
|  Certified Staff | + 1.57 | | |
| | Reg Ed Teachers* | | 78.10 |
| | + 0.10 | - 0.45 | FTEs |
| | ESOL (M.Y. .50) | Spec Ed Teachers | 1.82* |
| | + 0.60 | | |
| | Spec Ed Dept Coord | | |
|  Other Staff | + 1.63 | - 0.20 | 50.62 |
| | Reg Ed Assts | Admin Support | FTEs |
| | | | +1.43 |
| Total Staff | | | 128.72 |
| | | | FTEs |
| | | | +3.22* |

*1.0 FTE correction from FY24, doesn't include Sabbatical FTE

HHS budget proposal offers many educational benefits



District Wide

Changes in SAU 70 assessment and the Reduction in Debt impact the District Wide expenditures

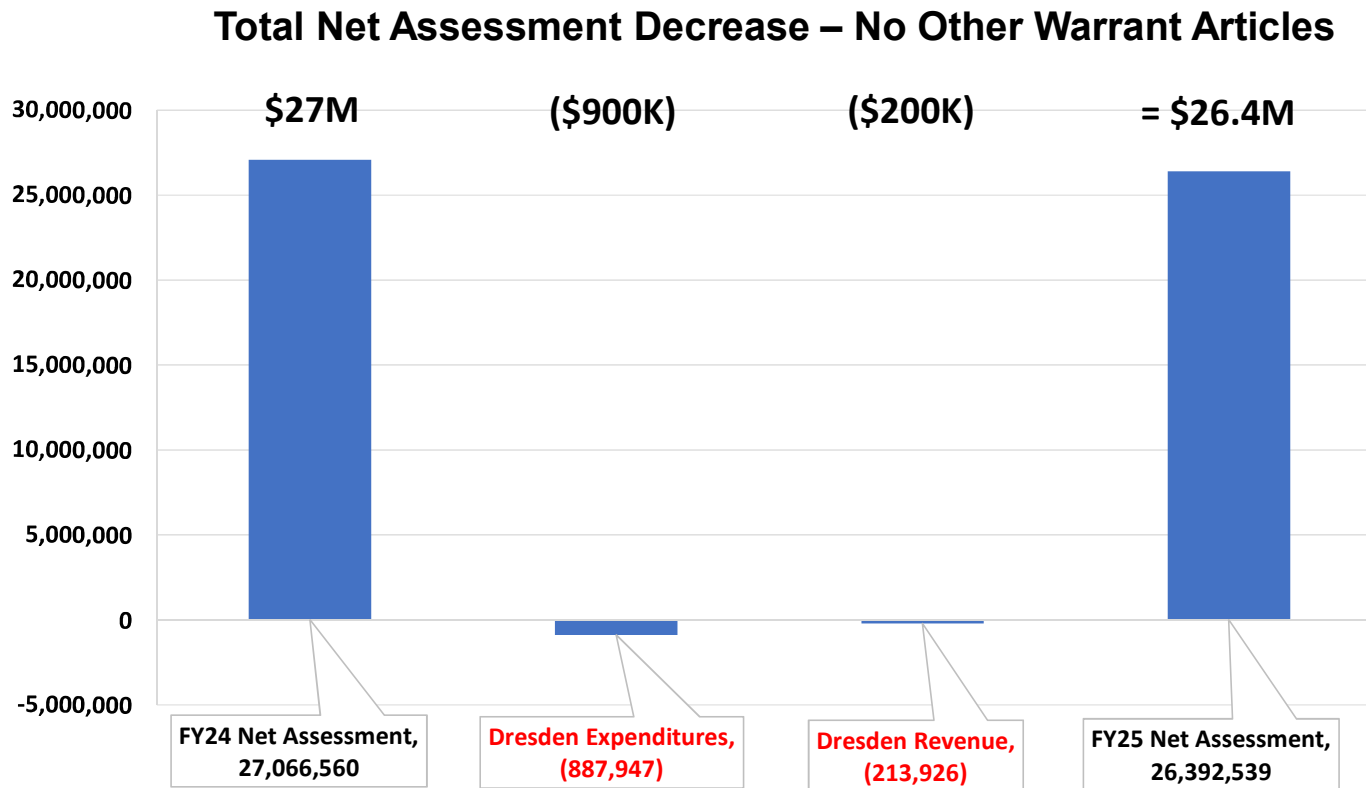
Significant changes to District Wide expenditures

| | |
|--|-----------------|
| Salaries: Contracted union wage increase, 5% COLA non-union base | +\$12,307 |
| Benefits: 10% health insurance rate increase and election changes, assort tax changes | -\$21,591 |
| SAU 70: Dresden share of SAU 70 Services Assessment | +\$65,653 |
| Building & Grounds: General Insurance | +\$11,276 |
| Debt: Paying Debt per Regular Schedule | -\$2,002,292 |
| Significant Changes (see above) | -\$1.94M |
| + Other Changes | -\$400 |
| Total District Wide Expenditure Change vs FY24 Budget | -\$1.94M |

FY25 District Wide Budget Total: \$3.68M -\$1.94M or -34.47% vs FY24

Net Assessment

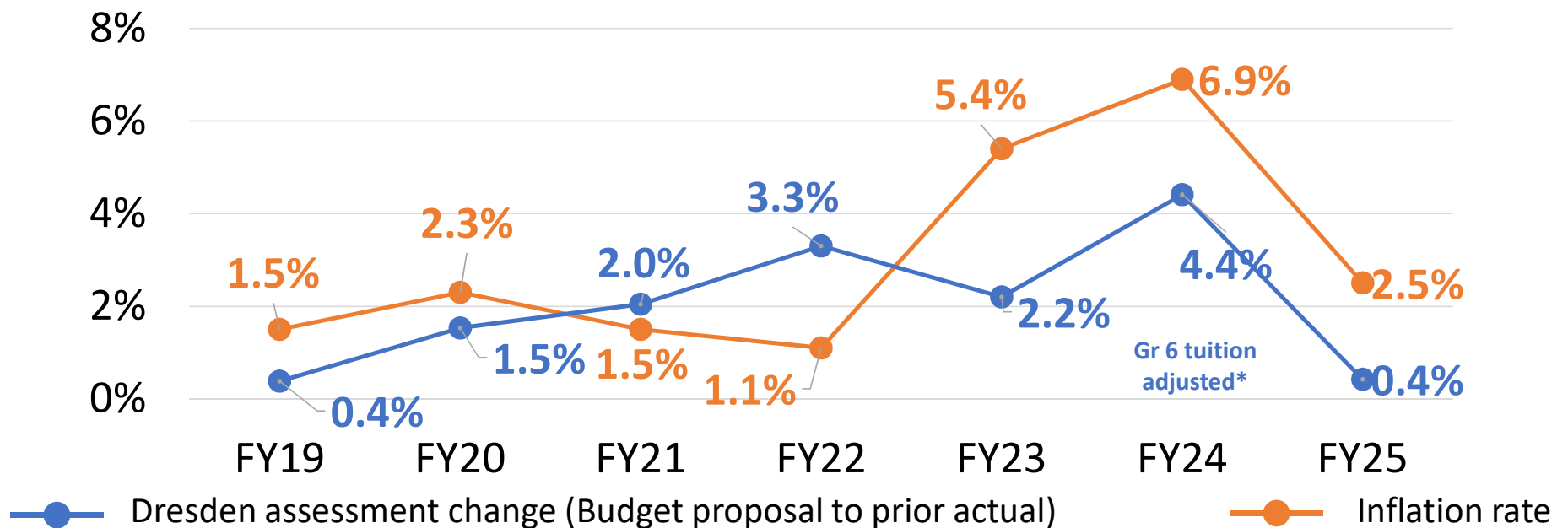
Less Debt and less Revenue projected, Dresden FY25 net assessment is proposed to decrease 2.49% or \$674K from FY24 actual



Note: Budget Expenditure includes warrant article #2 [officer salaries] and #4 [general budget]. Excludes warrant article #3 [Hanover Educational Association].

Dresden net assessment growth has been trending near, if not below, inflation

Dresden Net Assessment Growth vs Inflation*



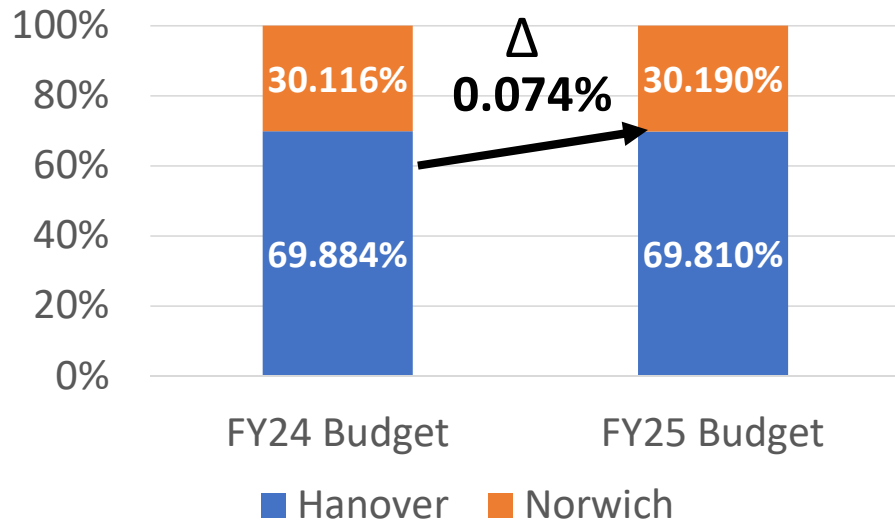
Note: Inflation is 12-month average CPI-Northeast as of October of budget building year.

*FY23 adjusted for new methodology. FY23 was first year that Gr 6 tuition (~\$3M) would be paid as part of the ADM split between Hanover-Norwich (below the Net Assessment line) instead of as Dresden revenue (included in the Net Assessment).

FY23 has been adjusted to account for this one-time change and a more accurate representation would be a 2.2% increase yoy.

Net assessment is shared between Hanover and Norwich taxpayers based on student enrollment; swing to Norwich in FY25

Average Daily Membership (Grade 6-12)



FY25 Dresden Net Assessment \$26,392,539 (2.49%)

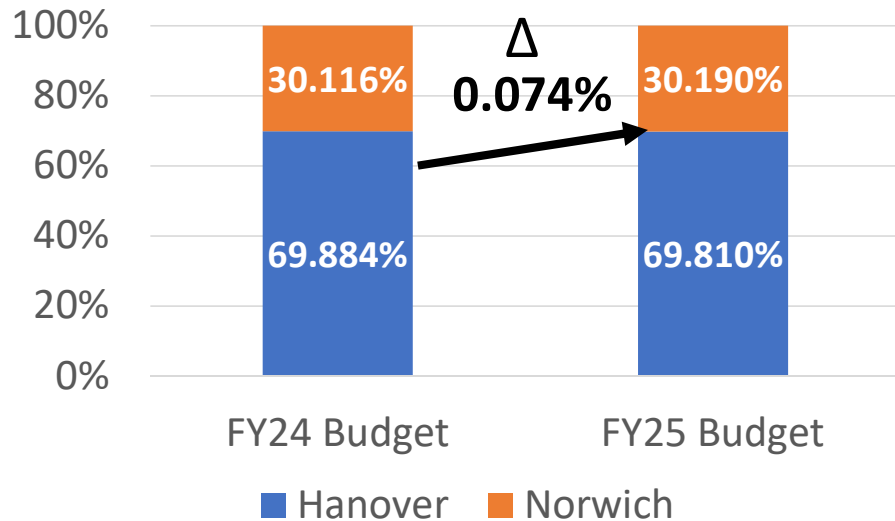
Hanover
 x 69.810%
 +/- state/debt
 adjustments
 =
Hanover Share
(\$445,916)
-2.37%
vs FY24 Actual

Norwich
 x 30.190%
 +/- state/debt
 adjustments
 =
Norwich Share
(\$228,105)
-2.77%
vs FY24 Actual

Note: This assessment **does not include** the potential increase from warrant article #3 of \$791,970.

Net assessment with all Warrant Articles

Average Daily Membership (Grade 6-12)



FY25 Dresden Net Assessment
\$27,200,279 +0.49%

Hanover
 x **69.810%**
 +/- state/debt
 adjustments
 =
Hanover Share
\$117,967
0.63%
vs FY24 Actual

Norwich
 x **30.190%**
 +/- state/debt
 adjustments
 =
Norwich Share
\$15,752
0.19%
vs FY24 Actual

Note: This assessment **includes** the potential increase from warrant article #3 of \$791,970.

Dresden Progress Report

Dresden students achieve far above the NH state average in English, Math and Science

| | | Dresden (District) | | | State of New Hampshire | | |
|-------------|------------------------------|--------------------|--------|---------|------------------------|--------|--------|
| | | 2021 | 2022 | 2023 | 2021 | 2022 | 2023 |
| Achievement | Participation - Science (%) | >90.00% | 90.00% | >90.00% | 66.68% | 74.54% | 71.93% |
| | Proficiency - ELA (%) | 84.00% | 82.00% | 84.00% | 52.00% | 51.00% | 52.00% |
| | Proficiency - Math (%) | 75.00% | 77.00% | 75.00% | 38.00% | 40.00% | 42.00% |
| | Proficiency - Math & ELA (%) | 79.50% | 79.50% | 79.50% | 41.84% | 44.37% | 43.95% |

Richmond Middle School

- Christa McCauliffe Award – Gregg Stott
- Poetry Collaboration
- Language Immersion Field Trips
- Honors Band Festival
- Robotics Teams go to World Competition
- Mathcounts go to State Championship
- OutRight VT participation



Hanover High School

- 1 of 45 National Blue Ribbon High Schools
- 1 of 5 high schools to participate in Nationwide NASA Eclipse Ballooning Project
- Constitutional Law students host Naturalization Ceremony
- NH Chief Justice welcomes two Afghan women judges at HHS ceremony
- More than 100 special interest clubs from "A" to "Y"





Thank you for supporting our students