



Dresden FY24 Budget

March 2 2023

Discussion topics

Budget Summary

Richmond Middle School

Hanover High School

District Wide

Revenue & Net Assessment

Progress Report

Budget Summary

Routine Dresden FY24 budget warrant articles total \$31.11M

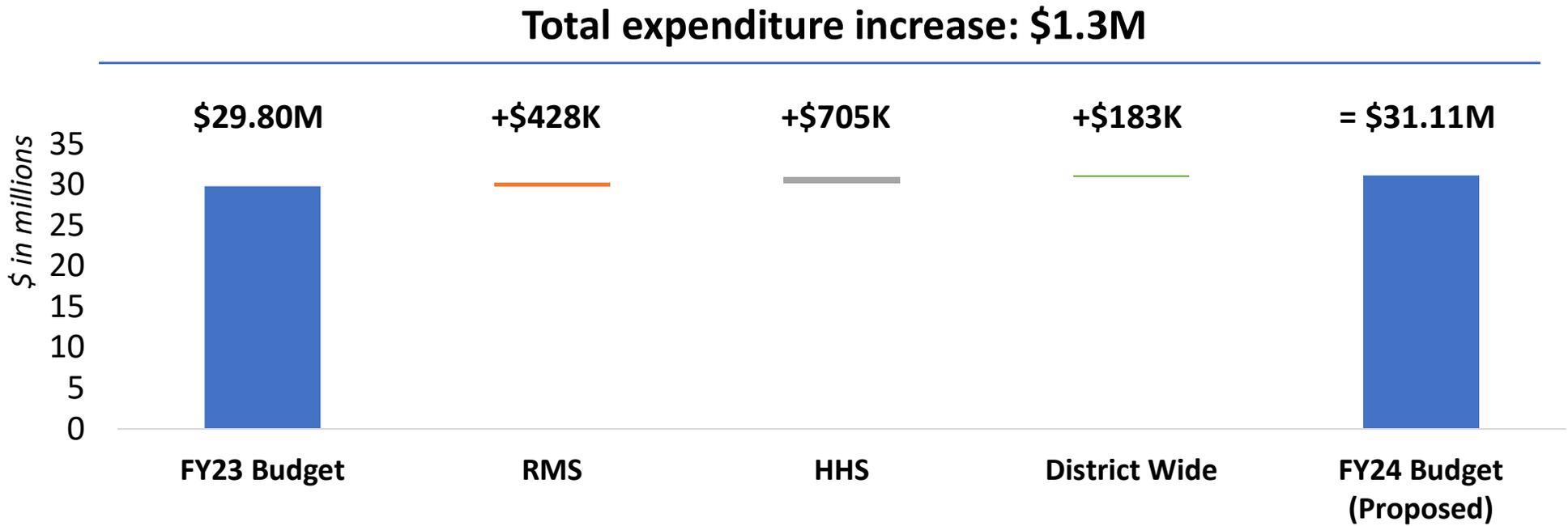
Warrant Article 2: \$11,967

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

Warrant Article 4: \$31,099,509

Shall the District raise and appropriate the amount of Thirty-One Million, Ninety-Nine Thousand, Five Hundred and Nine Dollars (**\$31,099,509**), 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 2023-24 fiscal year? This sum does not include the sums appropriated in any of the other articles

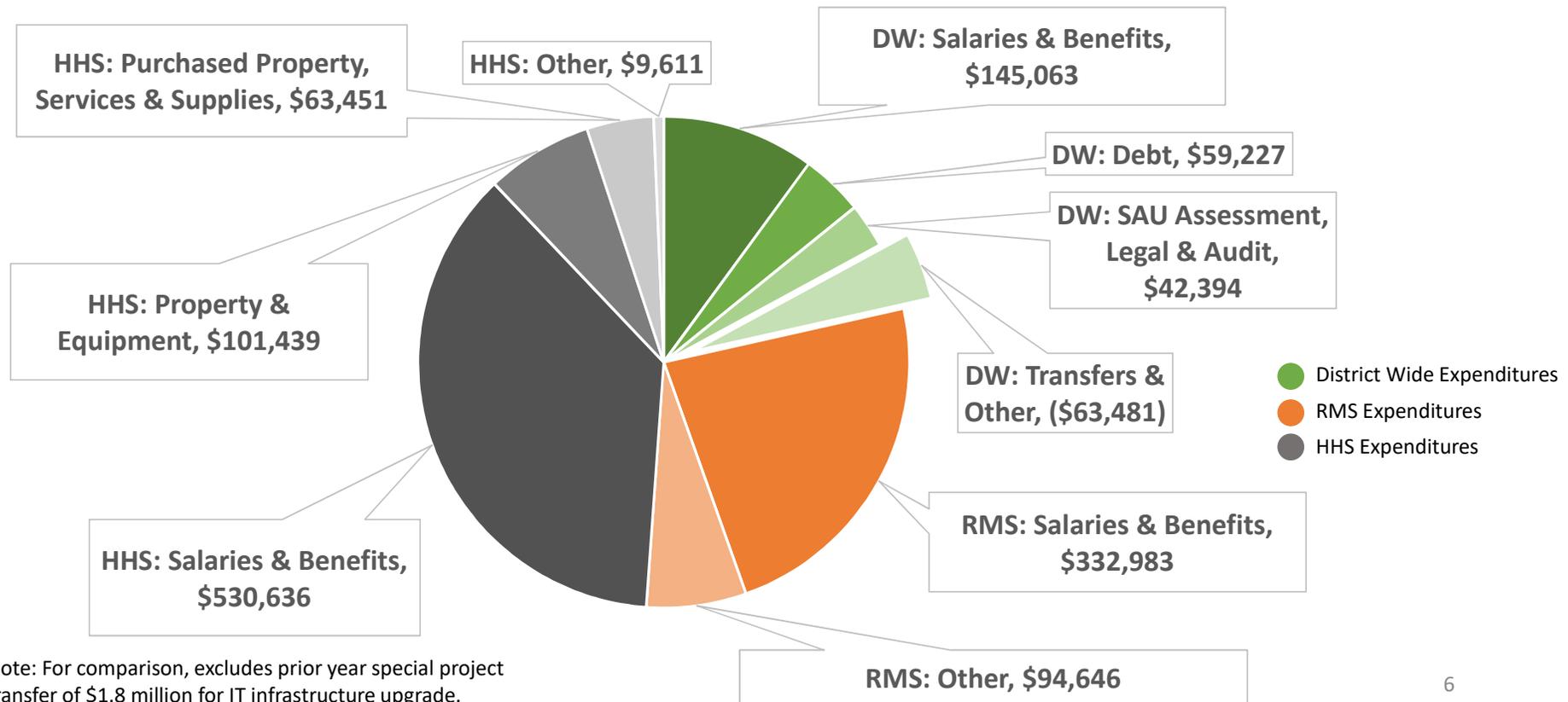
Dresden FY24 budget is proposed to increase 4.42% or \$1.3M



Note: Budget includes warrant articles 2 and 4, and excludes expenditures associated with Service Staff negotiations (warrant article 3).
Figures are rounded.

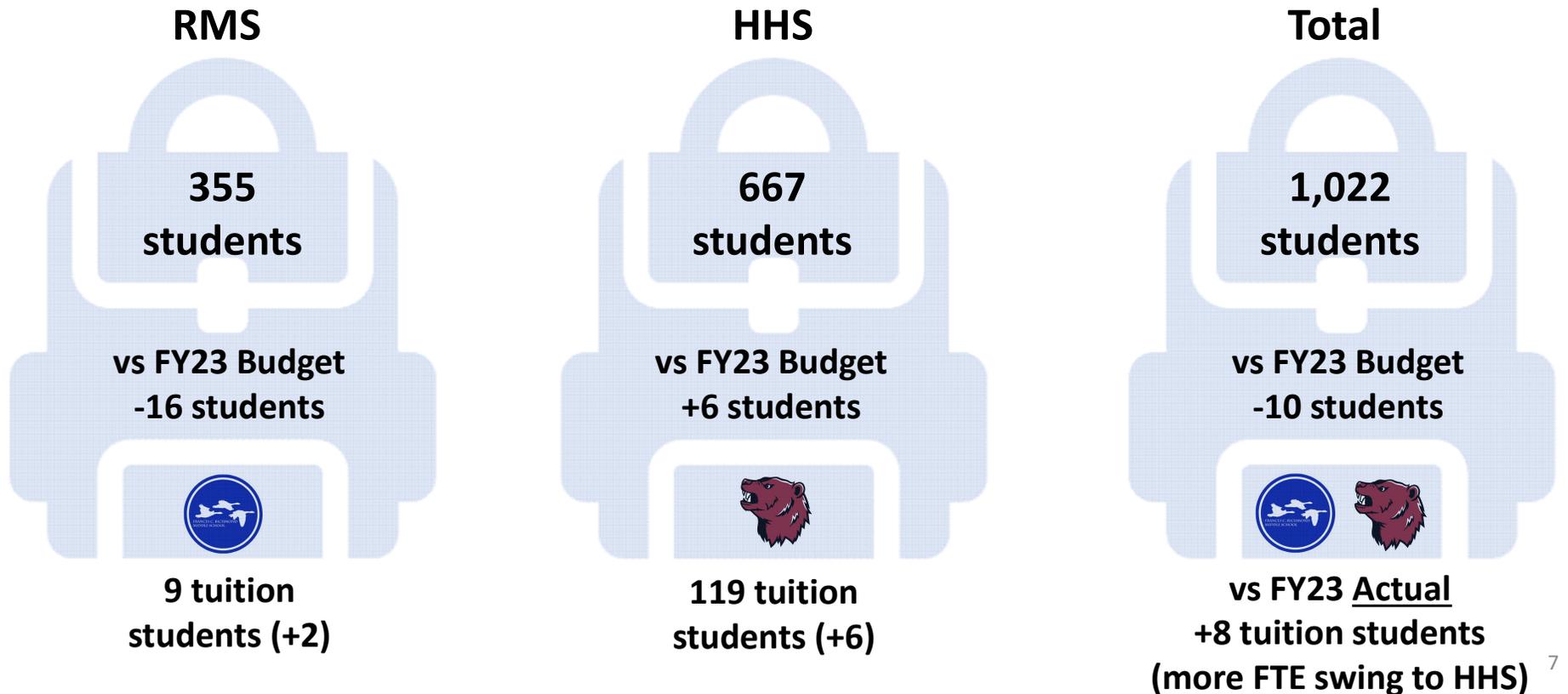
Most of increase is due to inflationary pressure or previously contracted district agreements

Total expenditure increase: \$1.3M



Dresden enrollment is expected to be higher at HHS and lower at RMS, more tuition students compared to FY23 actual

Projected FY24 Dresden Enrollment

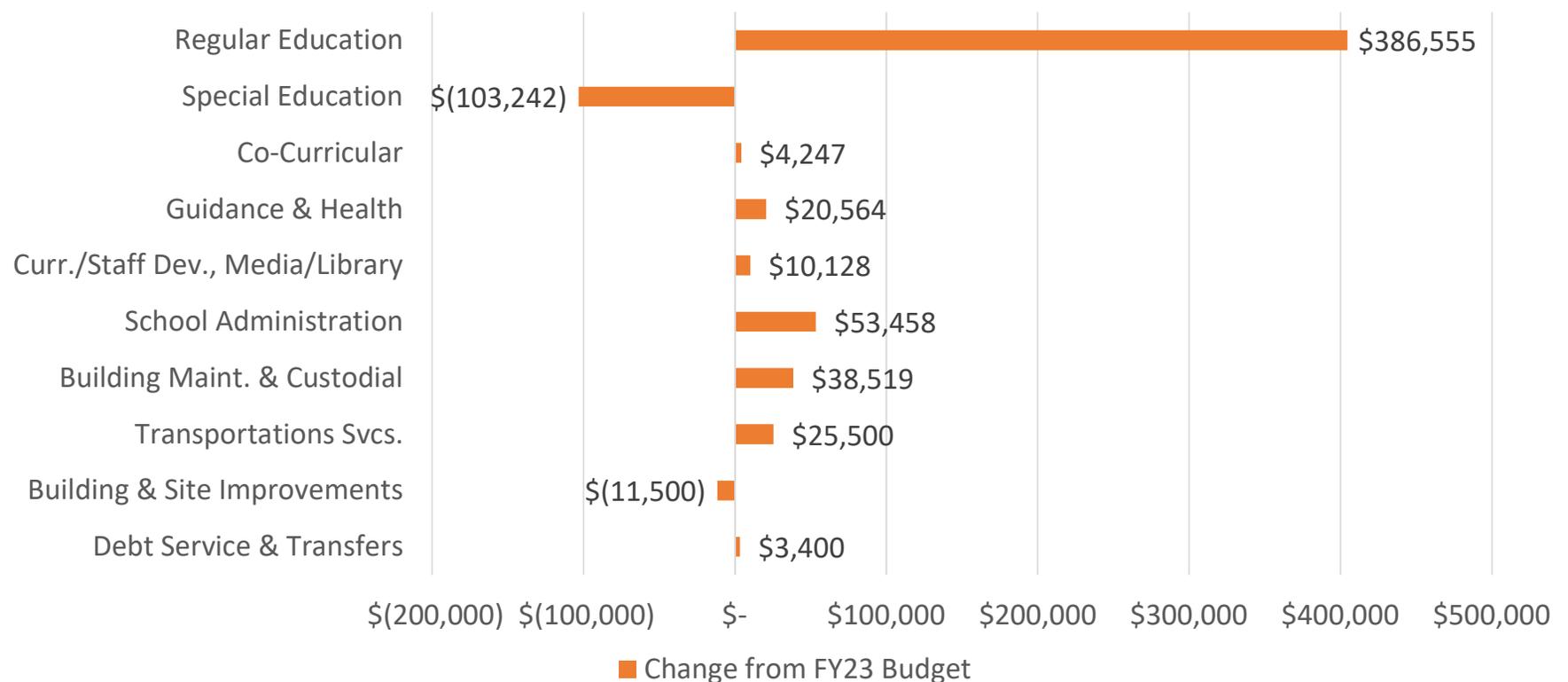




Richmond Middle School

RMS is projected to require fewer Special Education resources with attrition and restructuring, most changes due to salary & benefits

\$428K total increase in RMS expenditures



FY24 RMS Budget Total: \$8.92M +\$428K or +5.03% vs FY23

Health insurance rate increase of 13% is one of the most significant changes to RMS expenditures

Significant changes to RMS expenditures

Salaries: Contracted union wage increase, 2.5% COLA non-union base, (1.8) total FTE decrease	+\$153,621
Benefits: 13% health insurance rate increase and election changes, small NHRS rate decrease	+\$136,472
Retirees: Health insurance adjustments (election and rate)	+\$22,333
Reg Ed: Continuation of RMS best interest placement	+\$40,700
Reg Ed: Grade 8 Immersion field trips to NYC/Spanish or Montreal/French (rest paid by fees/donations)	+\$25,000
Building Maint./Custodial: Supplies and utilities inflation	+\$15,850
Technology: Equipment purchased in FY23	-\$11,293
Building & Site Improvements: Purchased property services	-\$11,500
Significant Changes (see above)	+\$372K
+ Other Changes: New English, Art, Math (IM) materials, “+” classes (Gr 7 & 8) and others	+\$56K
Total RMS Expenditure Change vs FY23 Budget	\$428K

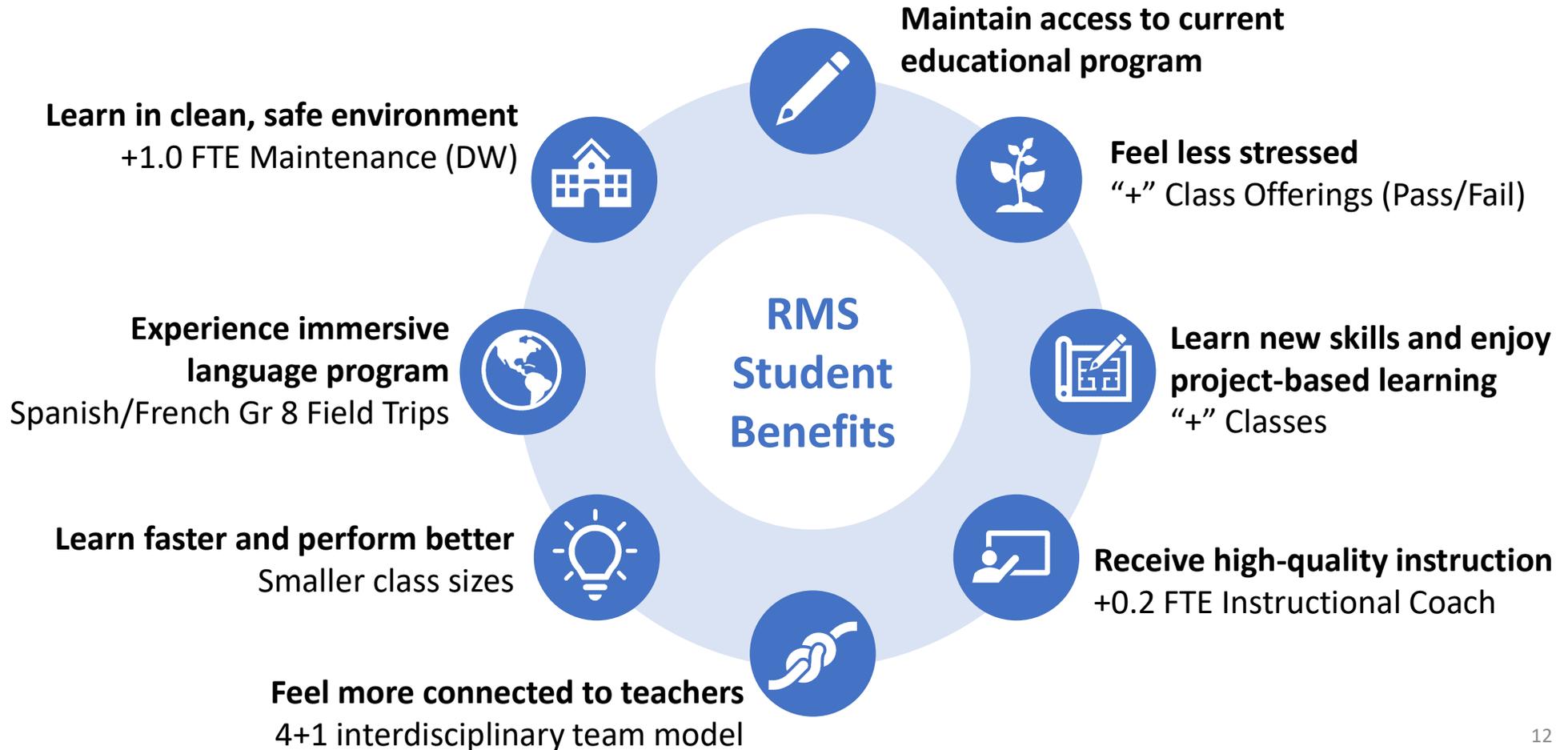
RMS plans a net 1.80 FTE staffing decrease for FY24

RMS Full-time equivalent (FTE) change vs FY23 Budget

	Increase	Decrease	Total FY24 Proposed Budget
 Certified Staff	+ 1.00 Reg Ed Teachers	None	46.70 FTEs + 1.00
 Other Staff	None	- 2.80 Special Ed. Aides	28.18 FTEs - 2.80
Total Staff			74.88 FTEs - 1.80

Note: 0.2 FTE Reg Ed Teachers to be funded with Title II grants for Instructional Coach

RMS budget proposal offers many educational benefits

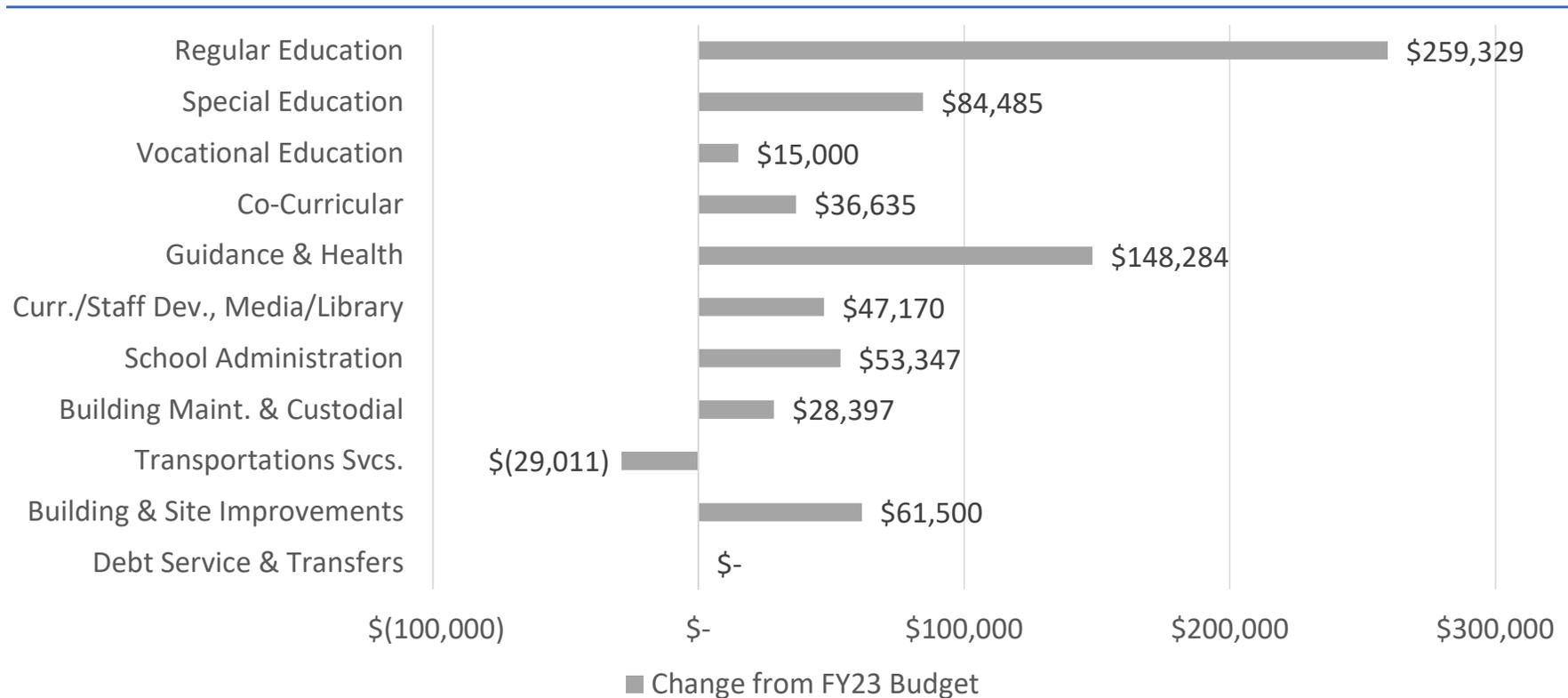




Hanover High School

With growing enrollment, HHS plans for a \$705K or 4.4% growth in budget expenditures, despite 1.0 FTE decrease

\$705K total increase in HHS expenditures



FY24 HHS Budget Total: \$16.58M +\$705K or +4.44% vs FY23

Aside from salary and benefits, HHS plans to replace classroom furniture and rebuild firebox in woodchip plant

Significant changes to HHS expenditures

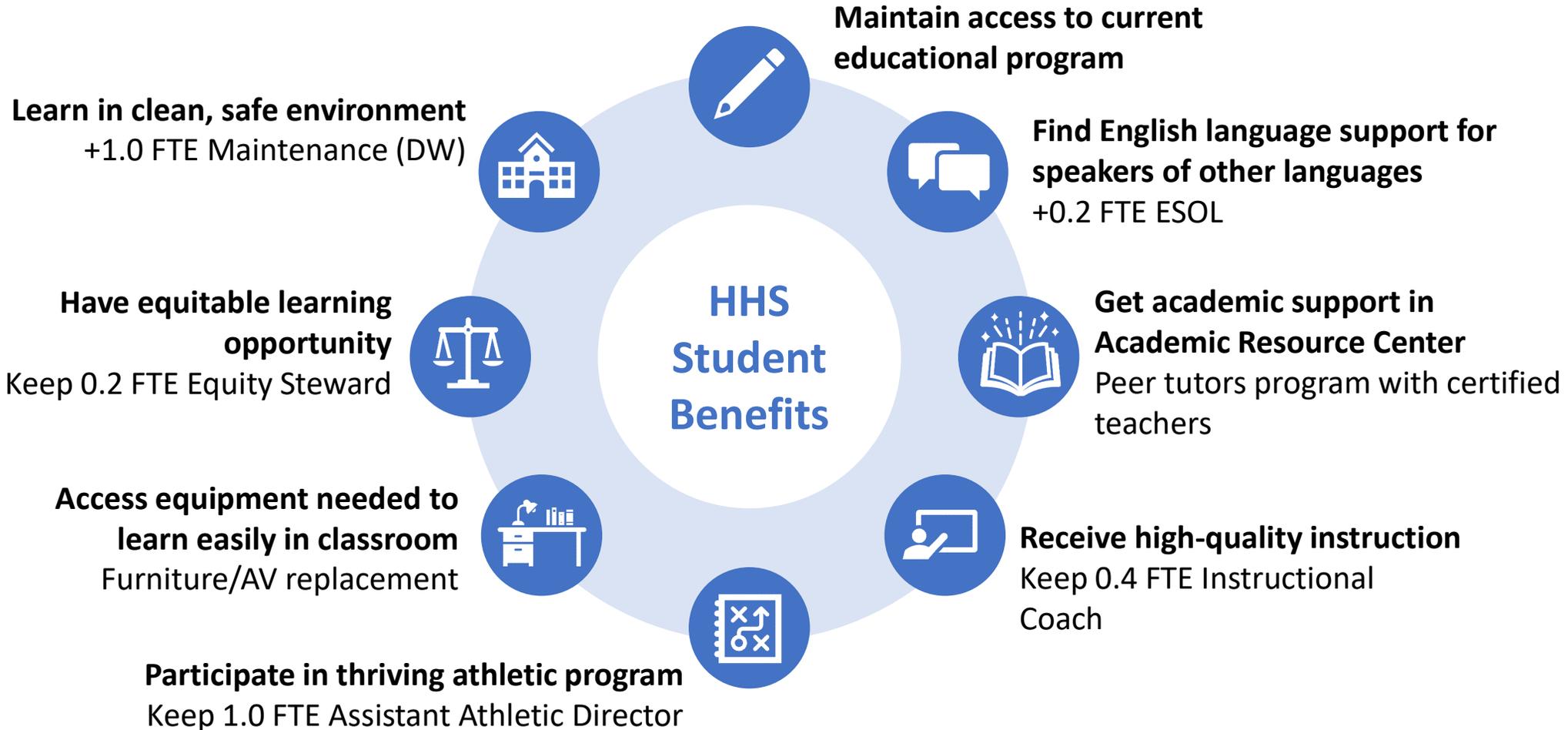
Salaries: Union wage increase, 2.5% COLA non-union base, (1.0) total FTE decrease	+\$310,086
Benefits: 13% health rate increase and election changes, small NHRS rate decrease	+\$196,261
Retirees: 1 additional retirement (salary and benefits)	+\$24,289
Reg Ed: Classroom furniture and ed. equipment to baseline standard, begin replacement cycle	+\$112,211
Building Improvements: Rebuild firebox in woodchip plant	+\$79,000
Building/Custodial: Supplies and utilities (propane, electricity, heating fuels) inflation	+\$29,675
Transportation: Reduced some athletic and sending school bus transportation	-\$29,011
Significant Changes (see above)	+\$722K
+ Other Changes	-\$17K
Total HHS Expenditure Change vs FY23 Budget	\$705K

Various FTE changes at HHS results in net 1 FTE loss in total staffing

HHS Full-time equivalent (FTE) change vs FY23 Budget

	Increase	Decrease	Total FY24 Proposed Budget
 Certified Staff	+ 0.10 Special Ed. Therapists		75.41 FTEs No change
	+ 0.20 ESOL	- 1.10 Reg Ed Teachers	
	+ 0.80 Guidance Counselors		
 Other Staff	+ 0.05 Reg Ed Assts	- 0.05 Media Assts	49.59 FTEs -1.00
		- 1.00 Special Ed Assts	
Total Staff			125.00 FTEs -1.00

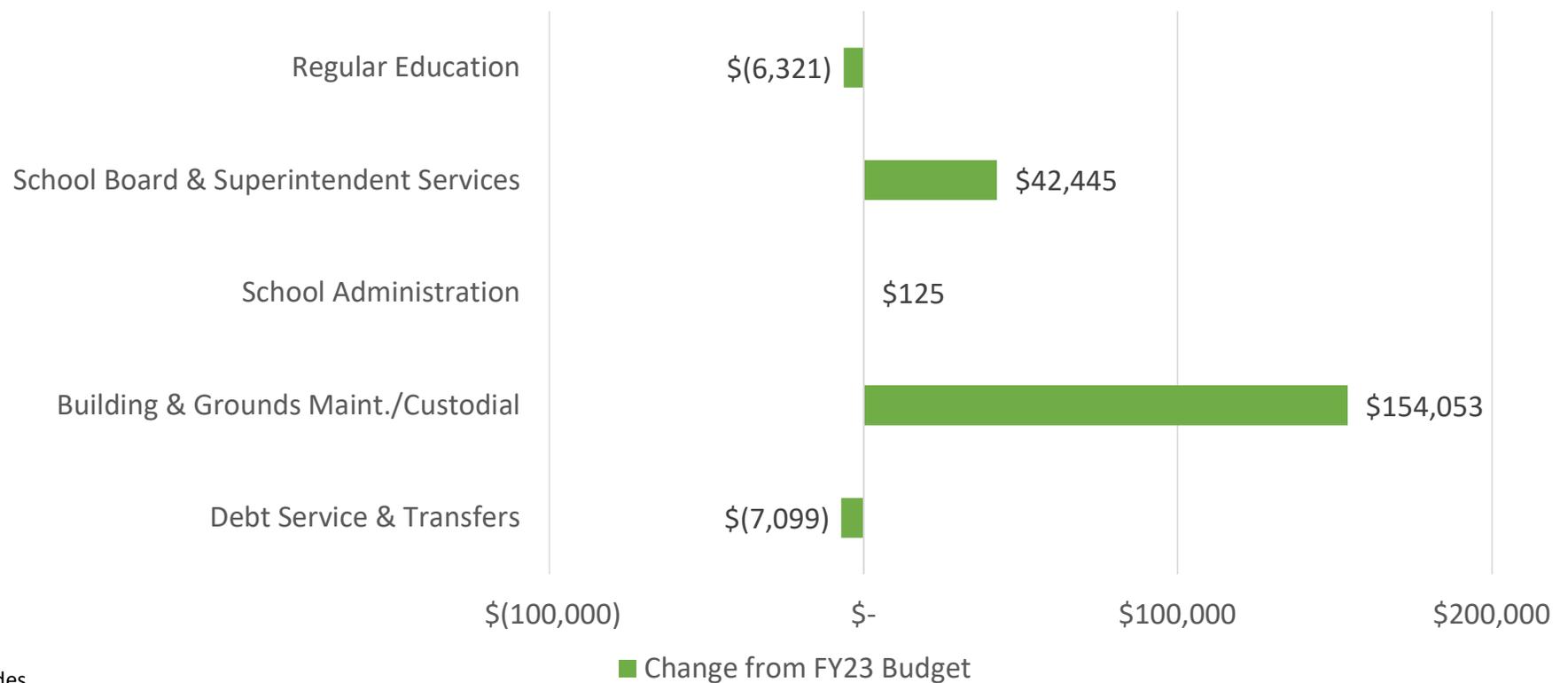
HHS budget proposal offers many educational benefits



District Wide

Changes in SAU 70 assessment and hiring in Building & Grounds impact the District Wide expenditures

\$183K total increase in District Wide expenditures



Note: Excludes warrant article 3 (Service Staff negotiations).

FY24 District Wide Budget Total: \$5.61M +\$183K or +3.38% vs FY23

Adding one maintenance employee enables SAU 70 to provide service equal to one staff member per school building

Significant changes to District Wide expenditures

Salaries: Contracted union wage increase, 2.5% COLA non-union base, +1.0 Maintenance FTE	+\$70,857
Benefits: 13% health insurance rate increase and election changes, small NHRS rate decrease	+\$82,412
SAU 70: Dresden share of SAU 70 Services Assessment	+\$42,394
Building & Grounds: General insurance premium	+\$7,490
Debt: No changes to debt schedule	-\$7,099
Retirees: Final retiree payment completed in FY23 (salary/benefit)	-\$8,206

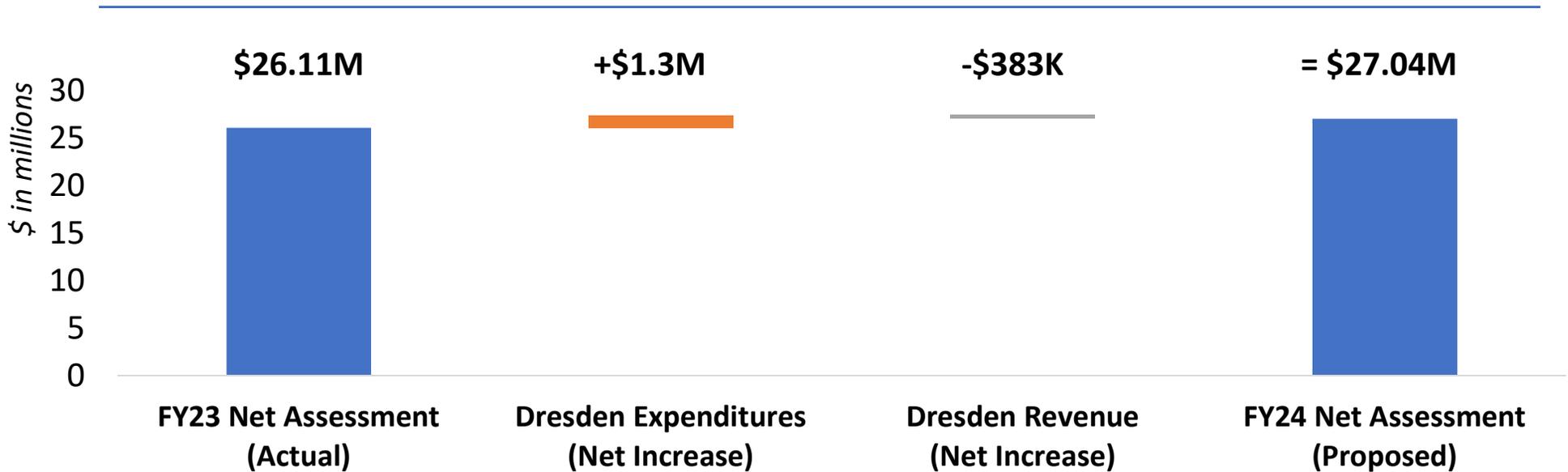
Significant Changes (see above)	+\$188K
+ Other Changes	-\$5K
Total District Wide Expenditure Change vs FY23 Budget	\$183K

Note: Excludes considerations for service staff negotiations.

Revenue & Net Assessment

With more revenue projected, Dresden FY24 net assessment is proposed to increase 3.54% or \$933K from FY23 actual

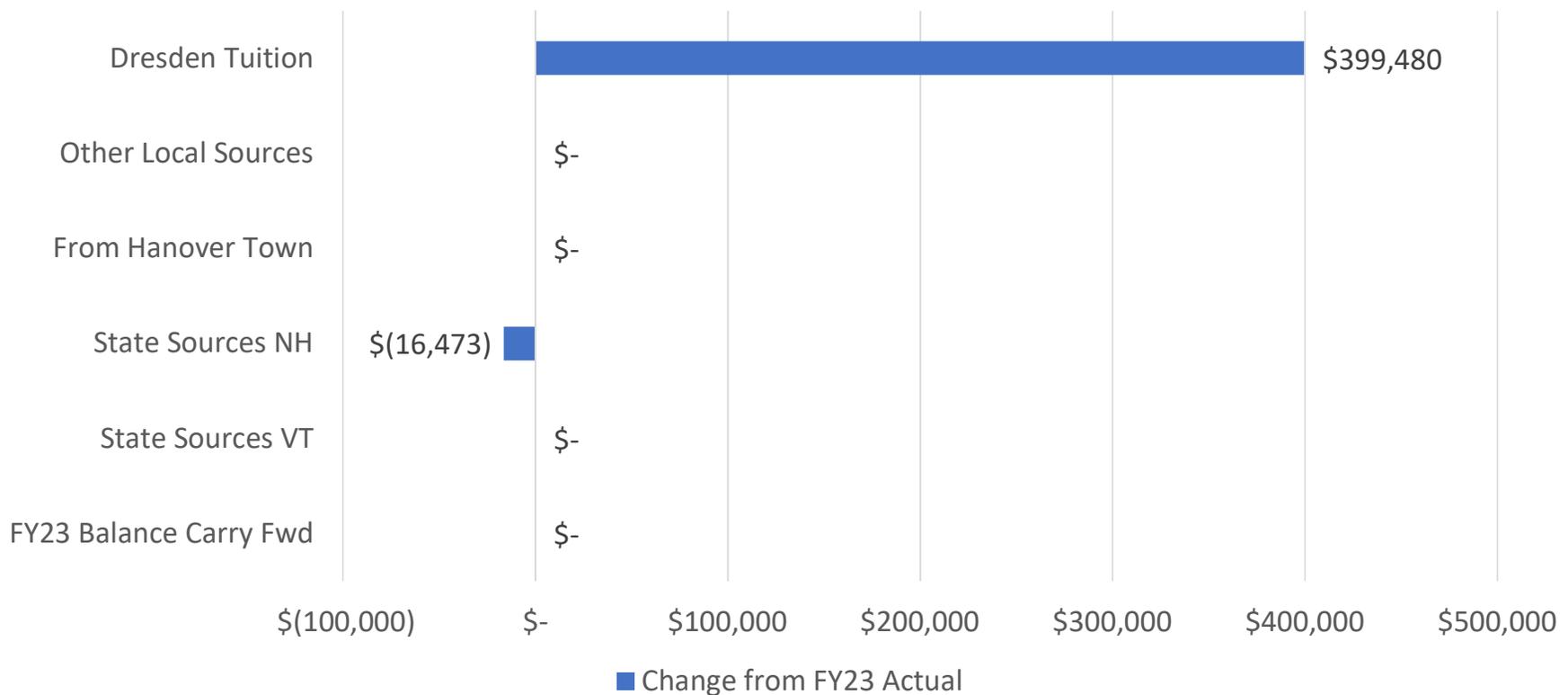
Total net assessment increase: \$933K



Note: Budget expenditure includes warrant article 2 (officer salaries) and 5 (general budget). Excludes warrant article 3 (service staff negotiations). Figures are rounded.

More tuition students push total Dresden revenue higher by 10.4%

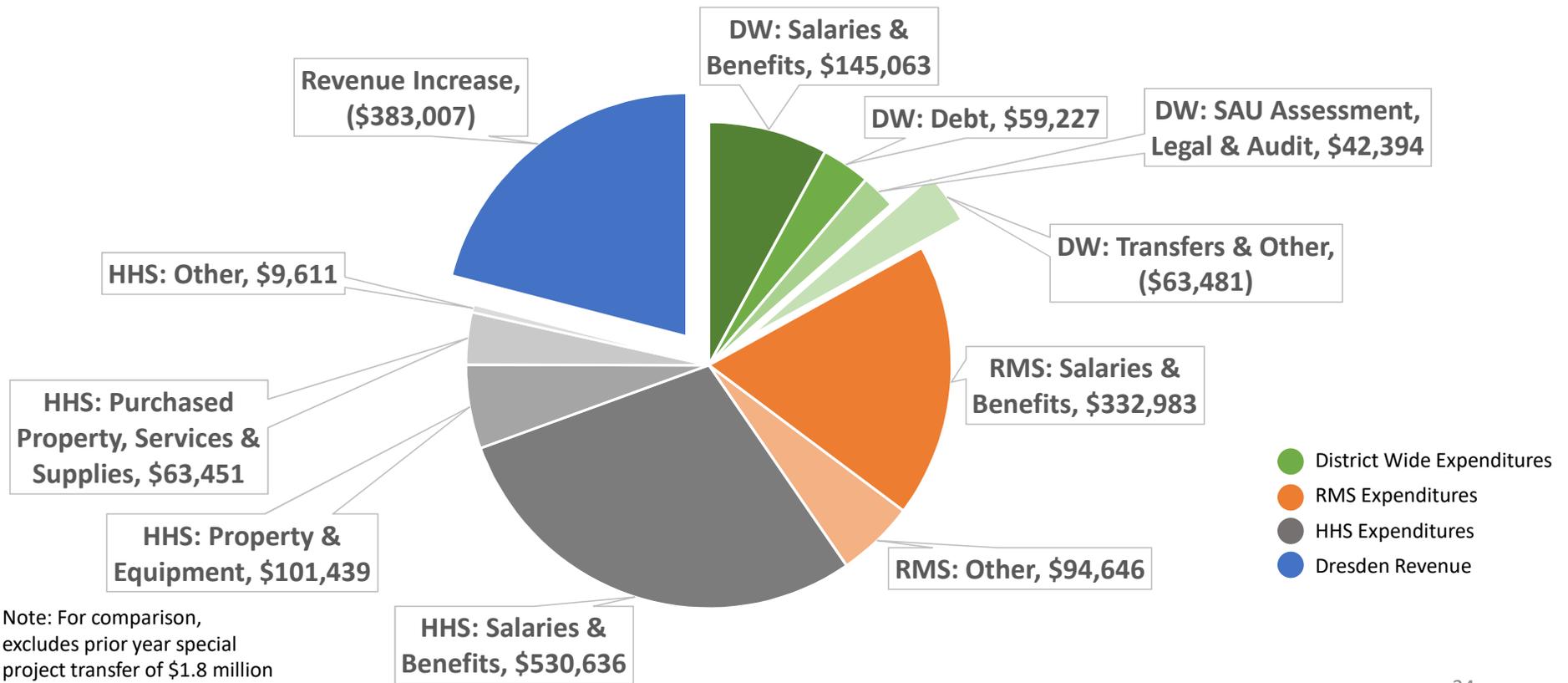
\$383K increase in Dresden revenue



FY24 Dresden Revenue Total: \$4.07M +\$383K or +10.4% vs FY23 Actual

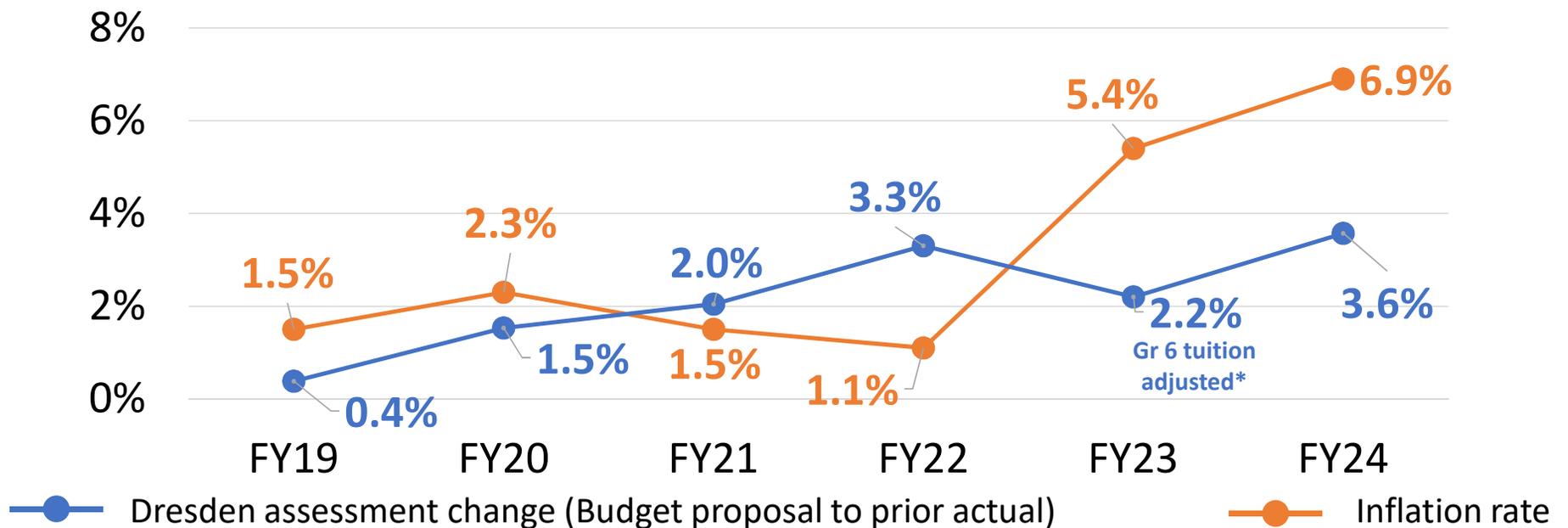
Increase in revenue reduces total Dresden assessment

Allocation of \$933K increase in FY24 Dresden net assessment



Dresden assessment growth has been near or below inflation

Dresden Net Assessment Growth vs Inflation



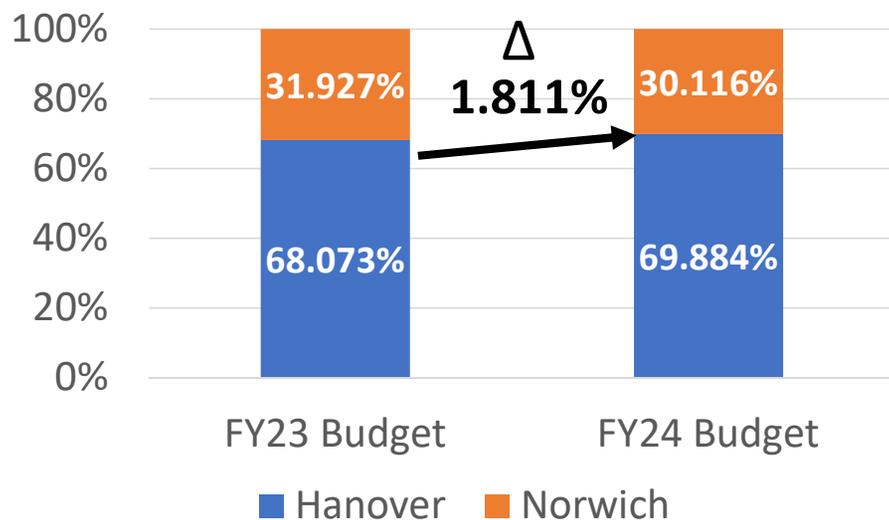
Note: Inflation is 12-month average CPI-Northeast as of October of budget building year.

*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 Hanover in FY24

Average Daily Membership (Grade 6-12)



FY24 Dresden Net Assessment \$27,039,570

Hanover	Norwich
x 69.884%	x 30.116%
+/- state/debt adjustments	+/- state/debt adjustments
=	=
Hanover Share	Norwich Share
\$1,135,956	(\$202,996)
+6.43%	-2.41%
vs FY23 Actual	vs FY23 Actual

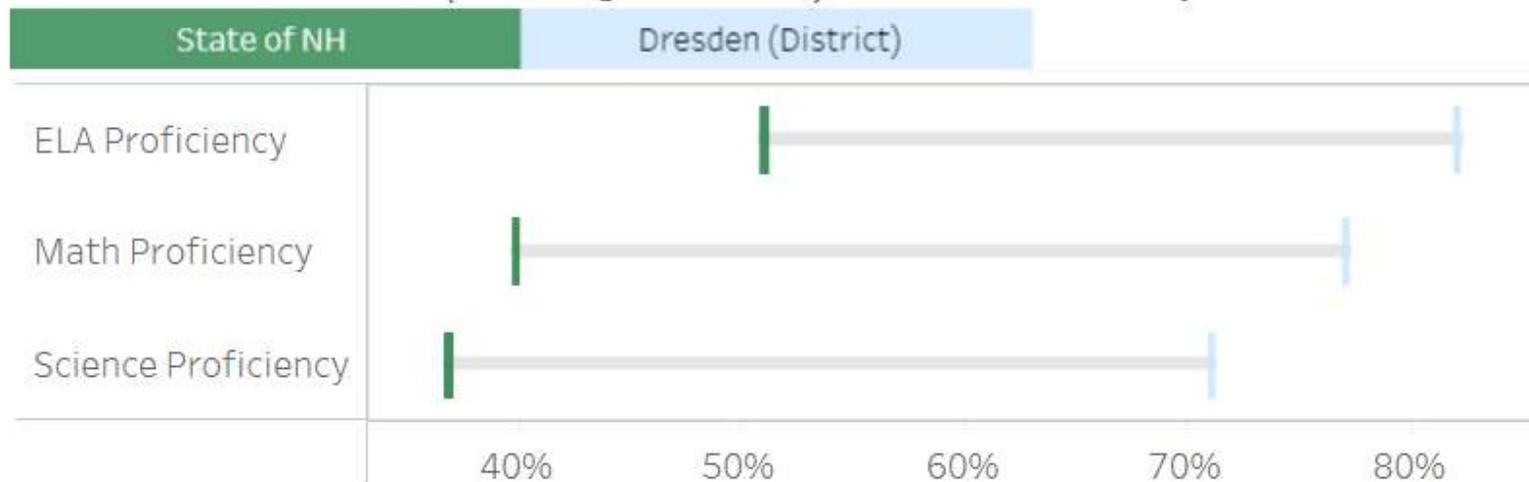
Note: Beginning in FY23 Budget, Hanover Grade 6 has been designated as Dresden ADM students.

Dresden Progress Report

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

FY22 Dresden Student Achievement

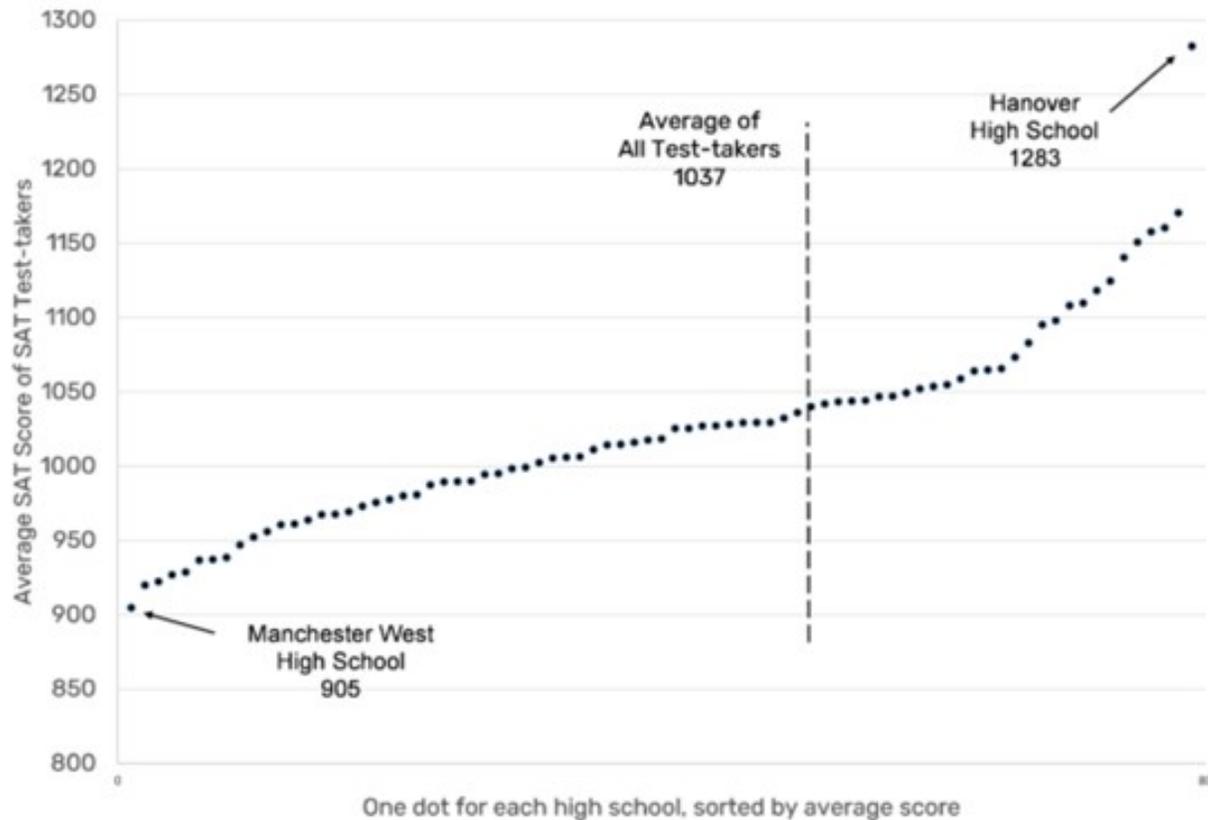
Proficiency as compared with the district (including all schools in the district) as well as the state of NH (including all schools) across all three subject areas.



Source: Department of Education

HHS students score highest average SAT scores in New Hampshire

2018-2020 Average SAT scores by NH public high school



Source: NH Department of Education

Hanover High School awarded 2022 National Blue Ribbon School, only high school in New Hampshire



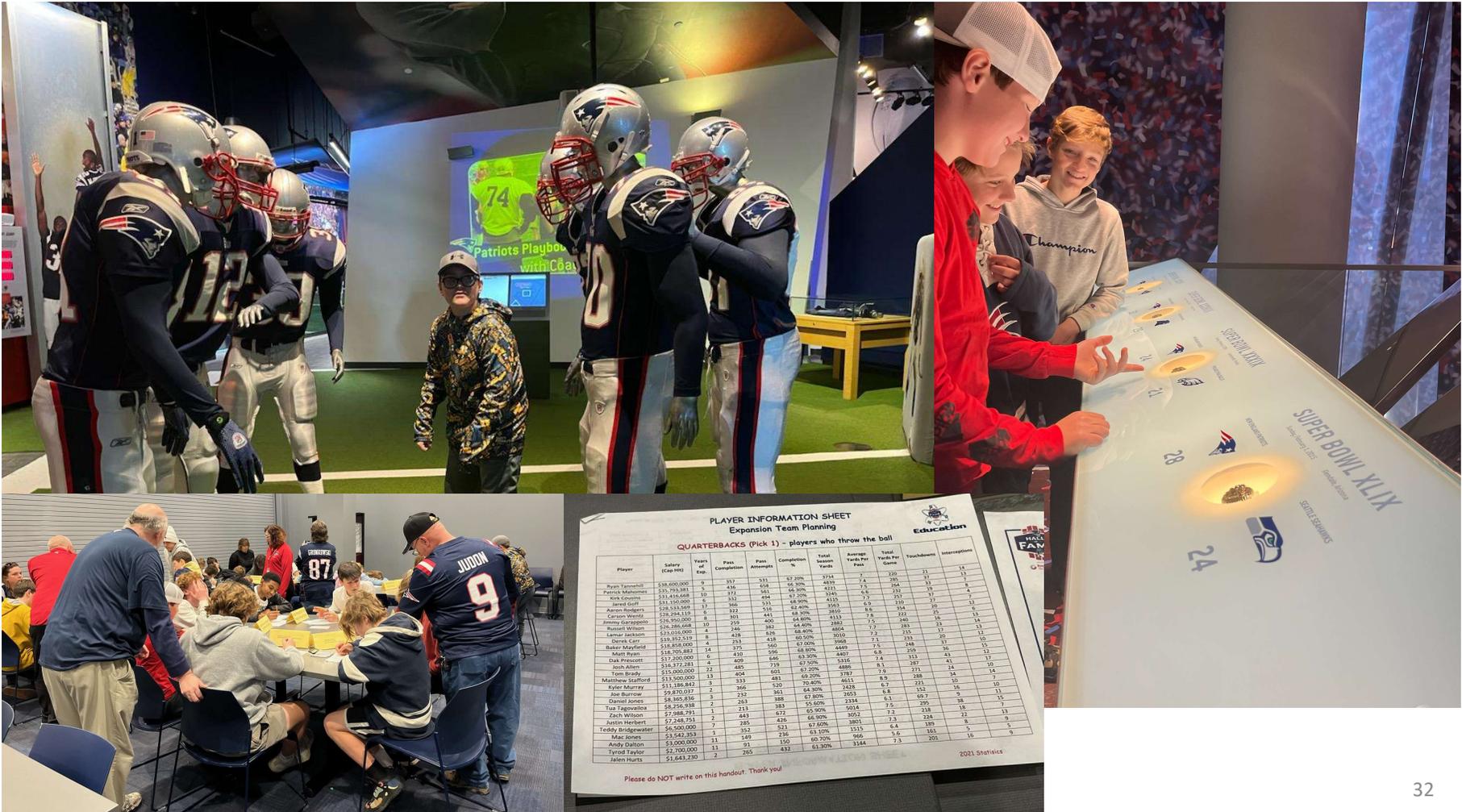
- Nominated as Exemplary High Performing Schools
- One of only 41 public and non-public high schools in country recognized, only high school in New Hampshire

Source: US Department of Education

RMS Grade 6 brain projects



RMS “real world” math at Foxborough





Thank you for supporting our students