

**HANOVER SCHOOL DISTRICT
HANOVER, NEW HAMPSHIRE**

Proposed Budget

For the year

July 1, 2019 - June 30, 2020

Hanover School Board

Carey Callaghan
Bruce Duncan
Rick Johnson
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Administration

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Lauren Amrhein, Principal, Bernice A. Ray Elementary School
Lisa Marie Arroyo, Student Services Coordinator, Bernice A. Ray Elementary School
Jamie Teague, Business Administrator
Rhett Darak, Special Education Director
Anthony Daigle, Director of Plant
Adam Reitsma, Systems Analyst

December 31, 2018/Revised Jan. 13, 2019
Revised Jan. 16, 2019

HANOVER SCHOOL DISTRICT
Proposed Budget for 2019-20
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HANOVER SCHOOL DISTRICT

Proposed Budget

For the year

July 1, 2019 – June 30, 2020

OVERVIEW

This document comprises the proposed budget for the Hanover School District for the year July 1, 2019 to June 30, 2020. The Hanover School District operates one school building--the Bernice A. Ray School--for students in grades kindergarten through fifth grade. The Hanover District is also responsible for the cost of educating Hanover students in grade six by way of tuitioning these students to the Richmond Middle School, which is operated by the Dresden School District. The Hanover District is also responsible for transportation of students to and from their homes, not only for students in grades K-5 attending the Ray School, but also for transportation of students in grades 6-12 to and from the Dresden District's Richmond Middle and Hanover High Schools. Finally, the Hanover District is responsible for the tuition cost incurred by students in Grades 7-12 to special programs out of the district, and for the cost of special education individual aides for Hanover students in grade 6 attending Richmond Middle School when their educational programs require them.

The Dresden School District is a separate legal entity from the Hanover School District. The Dresden District is composed of the towns of Hanover, New Hampshire and Norwich, Vermont, and governed by the combined school boards of the two communities. 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 is intended to forecast and provide budget authority for the operation of the schools for the 2019-20 School year, July 1, 2019 through June 30, 2020. The budget has been developed based upon input received from school personnel, the Ray School administration, the Director of Plant, and by SAU #70 central office administrators.

BUDGET SUMMARY

The total Hanover School District Budget is proposed here to increase from \$14,305,655 to \$14,490,340 an increase of \$184,685 or 1.29%; which includes 3 separately voted warrant articles including sending money to the 6th Grade Tuition Reserve Fund (\$89,516), Board and Treasurer stipends (\$7,079), and Bridgman Funds (\$40,000; which also has an offsetting revenue). This does not include 2 additional Special Warrant Articles for the Teacher and Support Staff Union Settlements for Hanover School District of \$66,215 and \$5,652 respectively, which would bring the total Hanover District Budget to \$14,562,207 or 1.79% a total increase of \$256,552.

The general fund budget increase is attributable to several significant factors, to be discussed in some detail below. The normally volatile tuition for the district's sixth graders is actually

decreasing this year by (\$357,091). This is due to an unusually small sixth grade class of 61 students. The enrollment at the Ray School itself, grades K-5, is expected to increase from the current level of 462 (Oct. 1: 457 + Jan. 2: 5) to 478. The cost of the program offered to students in grades K-5 at the Ray School itself is proposed here to increase by \$450,005 or 4.08%.

While it is always hazardous to estimate the impact of the budget on the tax rate, our current estimates indicate that the Hanover tax rate—including both the Ray School and the Hanover general fund assessments to Dresden—will increase from \$11.59 to \$11.93 based on updated town valuations and state rate, or an increase of 2.93%. If we include all of the Special Articles for Contract Settlements (4), the total rate would be \$12.00 or an increase of 3.56%

Expenditure Budget Summary				
Expenditures	2018-19	2019-20	\$ Change	% Change
<i>Ray School Operating Expense Pre-K to 5</i>	\$11,021,543	\$11,471,548	\$450,005	4.08%
<i>Special Ed Tuition Expense</i>	\$844,200	\$820,900	-23,300	-2.76%
Tuition--In State K-6	\$0	\$0		
Tuition--In State 7-8	\$0	\$0		
Tuition--In State 9-12	\$0	\$0		
Tuition--Private Pre School	\$27,000	\$27,000		
Tuition--Private K-6	\$46,000	\$0		
Tuition--Private 7-8	\$0	\$0		
Tuition--Private 9-12	\$654,000	\$577,500		
Tuition--ESY	\$1,600	\$1,600		
Tuition--Out of State 6-8	\$0	\$80,000		
Tuition--Out of State 9-12	\$115,600	\$134,800		
<i>Capital Expense (Site & Building Improvements)</i>	\$57,500	\$83,000	25,500	44.35%
<i>Debt Service</i>	\$392,029	\$392,084	55	0.01%
<i>Interfund Transfers Out</i>	\$55,000	\$144,516	89,516	162.76%
to Special Education Reserve Fund	\$0	\$0	0	n/a
to 6th Grade Tuition Reserve Fund	\$0	\$89,516	89,516	n/a
to Bridgman Spec Projects Fund	\$40,000	\$40,000	0	0.00%
to Food Service Fund	\$15,000	\$15,000	0	0.00%
<i>6th Gr Regular Ed Tuition Expense</i>	\$1,935,383	\$1,578,292	-357,091	-18.45%
Total District Budget (includes spec articles)	\$14,305,655	\$14,490,340	\$184,685	1.29%

BUDGET ASSUMPTIONS

The budget presented here increases spending (without additional warrant articles for Union agreements) by 1.29%; with additional warrant articles it is 1.79%. The Consumer Price Index in October was running at 2.3%. Health insurance rates have been projected with a 6% increase for the current provider, the NH Retirement System Teacher's rate increased 2.57% and there are increases in learning specialist FTE's (1.20) as well as special education aide FTE's (3.0) from the 18-19 year which have been carried forward.

ENROLLMENTS

Early on in the budget process, the administration develops estimates of enrollment to guide resource allocation decisions. The budget proposal is based on actual enrollments known today along with historical 5-year average increases/decreases figured in. Actual enrollment in grades K-5 for the current year as of October is 457 students with 5 additional students enrolled for January bringing the total to 462. For next year we are anticipating a 16-student increase to 478 based on the actual projection forward. Please see additional Exhibit 8.1 for updated information.

Based on Oct. 1	<u>2018-19</u>	<u>2018-19 Actual*</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Kind (5 yr avg)</u>	69	66	69	69	69	69	69
<u>Grade 1</u>	78	77	74	77	77	77	77
<u>Grade 2</u>	86	88	80	77	80	80	80
<u>Grade 3</u>	74	76	87	79	76	79	79
<u>Grade 4</u>	90	89	77	88	80	77	80
<u>Grade 5</u>	60	61	91	79	90	82	79
TOTAL	<u>457</u>	<u>457</u>	<u>478</u>	<u>469</u>	<u>472</u>	<u>471</u>	<u>464</u>
Please keep in mind any special programming offerings at Dartmouth College may impact elementary enrollment numbers.							
*Note: We are expecting 5 more students to join us in January of 19.							

STAFFING

We have included as Exhibit 8 (V2) a summary of proposed district staffing. This sheet shows total budgeted staffing for 2019-20 of 110.29 FTE's, an increase of 6.86 FTE's when compared to prior years approved FTE's of 103.43. As mentioned before, the School Board approved additional FTE's for the Special Education department early in the 18-19 school year of 1.2 Learning Specialists and 3.0 Special Education Aides. Due to growing class sizes, we have budgeted for 2.0 additional teaching FTE's in order to accommodate 2 more sections along with additional .20 FTE's for Specials totaling .80. There is also an increase in educational assistants of 2.0 offset by a decrease of 2.0 FTEs in ABA Technicians. We will be increasing the English as a Second Language Teaching FTE's by .20 due to an increase foreign speaking population. We have small decreases in other areas representing a change in hours.

SIGNIFICANT CHANGES BETWEEN THE 2018-19 BUDGET AND THE 2019-20 BUDGET

In an attempt to highlight the areas of the budget that are either increasing or decreasing we are submitting as Exhibit 1 a listing of "significant changes" in the Hanover School District

budget between the current year and next. We are listing twenty-three items which together account for nearly all the changes up and down.

The first group is "**Regular Operations**". This is the portion of the budget that should change both due to enrollment changes and to the general increase in the cost of goods and services. This includes salary [#1: \$201,616; #2(\$27,174)] and benefit changes [#3: \$167,024] for the new proposed regular education staff of 2.80 FTEs along with the additional benefits and rate increases. We are cutting 1 Tutor position and funding it through available grant monies. Technology will be upgrading computer equipment and a lab budgeting a small increase over last year [#4: \$21,921]. Included in the budget is an increase for expanded ESL services of .20 FTE [#5: \$14,726] to meet expanded needs of students along with the associated payroll taxes & benefits [#6: \$24,062]. The Administration/Principals office made changes in the 18-19 school year to include a Student Services Coordinator in place of an Assistant Principal along with adjustments for support personnel of 2% budgeting a small increase [#7: \$8,054]. The Administration payroll & tax benefit lines are showing a decrease due to changes in elections and HRA set asides [#8: (\$40,063)]. Lastly, we will be experiencing savings in the purchased property services lines due to changing vendors [#9: (\$16,000)]. This group of expenditures is increasing by \$375,712, or 2.63% over last year's budget.

The second section lists "**Special Education Operations**" expenses. Special education expenses are subject to variations that result from services required by special education students based on the student's individual education plans (IEP's). These costs are not related to either enrollment increases or the general rate of inflation. As mentioned in the "Staffing" narrative, we have added 1.20 Learning Specialist FTE's as well as a total of 5.0 Educational Assistants over the 2 budget years [#12; \$232,484] which are offset by a decrease in ABA Techs [#11: (\$192,787)]. Along with these FTE increases, there are associated increases in payroll taxes and benefits [#13: \$149,054]. There are some savings projected in professional and technical services [#14: (\$69,600)] as well as tuition costs [#15: (\$50,300) net of #16: \$27,000]. Generally we are able to accommodate special transportation needs with our present STA contract, but on occasion we have to contract another services as is the case for one of our out of district students [#17: \$18,100]. The special education group of accounts is increasing \$114,134, or .80% over last year's budget.

The next category represents the cost of "**Capital Expenses**", including debt service with a very small increase [#20: \$55]; the schedule can be viewed in Exhibit 6. We are budgeting significant increases in site and building improvements [#19: \$25,500]. Site improvement work will include playground maintenance, parking lot and walkway maintenance/repairs, storm water drainage repairs and tree removal/pruning. Building improvement work will include carpet/tile replacement, asbestos removal, painting, siding repairs and roofing repairs. The budget for this group of accounts is increasing by \$25,555.

After that is a grouping of "**Other District Expenditures**" including Tuition, School Board & Contingency, Superintendent Services and Student Transportation for K-12.

This grouping includes the tuition cost of educating 6th grade students at the Richmond Middle School which is budgeting a large decrease [#21: (\$357,091)]. The Hanover School District makes a payment to the Dresden School District each year for the education of its 6th grade students who attend the Richmond Middle School. The amount to be paid is determined by dividing the proposed budget for the Richmond Middle School by the number of students expected to attend the middle school next year, then multiplying that number by the number of 6th graders expected at RMS next year. If the number of students who arrive at RMS in the

budget year varies from estimates, a “catch-up” payment (or refund) is made for the difference in the following year. In addition, the Hanover District makes a payment to Dresden to offset Dresden’s cost of providing physical space for the sixth grade. These procedures are as delineated in formal tuition agreements between the Dresden and Hanover Districts.

School Board services are projected with a reduction [#22: \$39,200] as we’ve redirected the contingency amount [\$35,000] into a separate warrant article located in the “Interfund Transfers Out” section [#25: \$89,516] to set aside monies to help fund the 6th grade tuition increase for the following fiscal year (1920/21).

The budget for SAU70 services including Superintendent services, Special Education services, Technology support services, Human Resource and Accounting services, Transportation management and Food service oversight is increasing by [#22: \$24,821]. Student transportation and supplies is projecting a decrease [#24: (\$48,762)] due to route consolidation during the 2018-19 school year. This group of expenditures is decreasing in total by (\$420,232).

REVENUES, NET ASSESSMENT, AND PROJECTED TAX RATE

Exhibits 2 and 3 include summary revenue and tax rate information. While Hanover District revenues are fairly consistent from year to year, we do show some changes for FY20.

Due to many additional unbudgeted special personnel needs, we are not projecting a large surplus at the end of this fiscal year; last year we carried forward \$325,649, for this budget we are speculating \$200,000, a decrease of (\$125,649). Budgetary surplus is subject to change. The projected payment from the Hanover Water Works is decreasing by (\$18,019) to \$157,076. We are budgeting catastrophic aid at \$308,911 an increase of \$37,158 over the current year’s revised budget. The level of catastrophic aid—a state grant designed to offset a district’s extraordinary special education expenses—is a function of a district’s expenditures for special education in the prior year. While the state’s support for the catastrophic aid program seems to be eroding, our cost pool for this reimbursement is not decreasing as fast. We will receive \$80,252 in Building Aide for the 6th grade portion of the Dresden District’s project.

Applying revenues of \$1,035,489 against the Hanover School District general fund budget of \$14,490,340 (which includes the additional warrant articles #2, 3 & 4) results in an amount to be raised by taxes of \$13,454,851. This represents an increase of \$429,010 from the current year's assessment or 3.29%.

In order to compute a total tax rate for Hanover taxpayers, we need to include the assessment that Hanover pays to the Dresden District for the operation of Richmond Middle and Hanover High Schools. Exhibit 3 shows the Dresden assessment as \$14,306,814 an increase of \$471,506 or 3.41% which is larger than the actual projected increase due to the Average Daily Membership appropriation percentage calculation again shifting between the two districts with the rate increasing 1.187% more towards Hanover from the prior year. Detail on the Dresden District budget and its assessment to the Hanover District can be found in the Dresden District budget document.

The estimated tax rate for the proposed FY20 Hanover and Dresden general fund budgets--local and state--is shown as \$11.93, an increase of thirty-four cents \$0.34 or 2.93% more than the current year.

As mentioned in the “Budget Summary” narrative, there are 4 other warrant articles, 2 for the Hanover School District and 2 for the Dresden School District which if passed will affect the total assessment for Hanover residents. The additional Hanover Special Warrant Articles are

Article 5 Teacher Contract Settlement in the amount of \$66,215 and Article 6 Support Staff Contract Settlement in the amount of \$5,652 for a total of \$71,867, which would increase the tax rate by \$0.03. The additional Dresden Special Warrant Articles affecting Hanover are Article 4 Teacher Contract Settlement in the amount of \$70,578 and Article 5 Support Staff Contract Settlement in the amount of \$16,097 for a total of \$86,675, which would increase the tax rate by \$0.04. If all Special Warrant Articles for contracts pass, the total tax rate is projected at \$12.00, an increase of \$0.41 or 3.56%. On the date this narrative was updated, the Dresden Special Warrant Article #3 for the Drainage Repair/Field Replacement project amount had not yet been voted on by the Dresden School Board. Any amount voted (\$500,000 or \$900,000) will not impact the 2019/20 budget as the payments have been structured to be budget neutral by utilizing a schedule when other debt are due to mature over the next 6 years.

All the above tax rate and assessment amounts are estimates. Actual revenue and assessment information will not be finalized until the state of New Hampshire Department of Revenue Administration finalizes assessment and tax rates for the district in October of 2019.

Exhibits 2, 3, 4 and 7 show detailed revenue and tax rate calculations.

● Ray School Internal Process

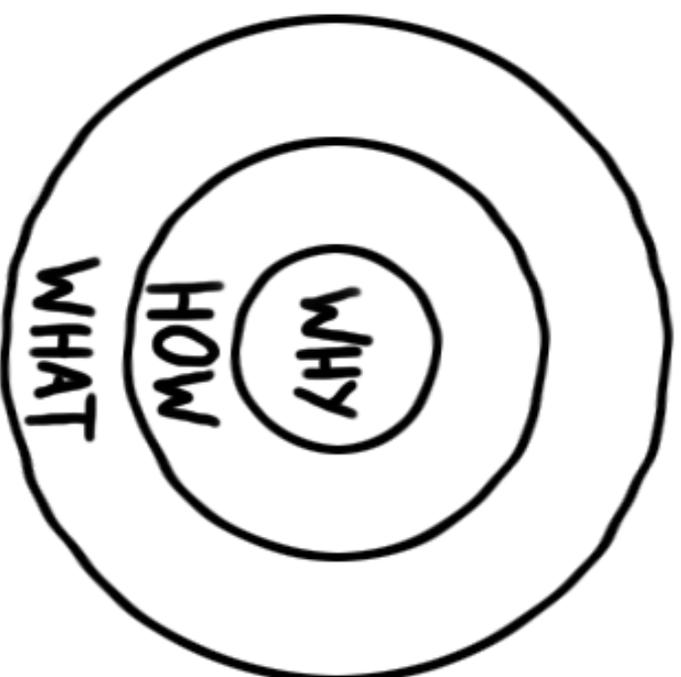
- Kickoff: Who are we? What is our brand?

Ray School Mission Statement

We are committed to maintaining a safe, healthy, and trusting environment for all children. The Ray School offers a balanced and challenging academic program and a supportive atmosphere for children of all abilities and backgrounds. To that end, we strive to provide a common vision of quality in a challenging academic learning environment which focuses on the individual student, fosters a motivation to learn, and promotes collaboration.

Ray School Internal Process

Golden Circle: Start with Why



Ray School Internal Process

Golden Circle: Start with Why

WHY

- What is your TEAM's purpose, cause, belief, or mission? If you're not there now, what is the WHY you are striving toward?
- What do you believe is our SCHOOL's purpose, cause, belief, or mission?
- WHO ARE WE?

HOW

- What is your team going to do? What specific teaching strategies, best practices, or actions will you take?
- Remember, you're going to need to deliver on this.

WHAT

- What resources will you need? Now or later?
- What resources do you want? Now or later?

Themes

After each team created their Golden Circle and shared with our internal committee, many themes emerged:

- Investment in Primary Grades
- Building Capacity in Programming K-5
- Time for collaboration
- Emphasis on Whole Child
- Fostering independence and confidence
- Experiences/Project learning
- Small group instruction and differentiation
- Professional development
- Focus on Social, Emotional in addition to Academic elements of child development

● Driving Forces

The administration consolidated these themes into driving forces:

Staffing that supports projected enrollment and challenges

- Mental health/Social Emotional Well-being
- Behavior
- ESOL
- Special Education
- 504 Accommodations
- Academic Support

Experiences, Innovation and technology

- Outdoor Classrooms
- Makers Spaces
- Field Trips
- Project Learning
- Guest Speakers

Facility that supports safety and learning

Proposal

PLEASE NOTE-ORIGINAL
NUMBERS FROM DECEMBER '18

- Current year's approved budget: \$14,305,655
 - Added 1.20 FTE Learning Specialists \$103,027
 - Added 3.0 Special Education Aides \$166,263
- 2019-20 proposed budget: \$14,502,113
 - Includes above Special Education Additions, plus 2.66 additional FTE's with 2.80 in Regular Ed Teaching
 - Health Insurance Increase-6%: \$90,272
 - NHRS Incr/T-2.5%, Dec/SS-1.8%: \$20,608
 - Custodial Salary Increases: \$ 2,621
- This is an increase of \$196,458, or 1.37%

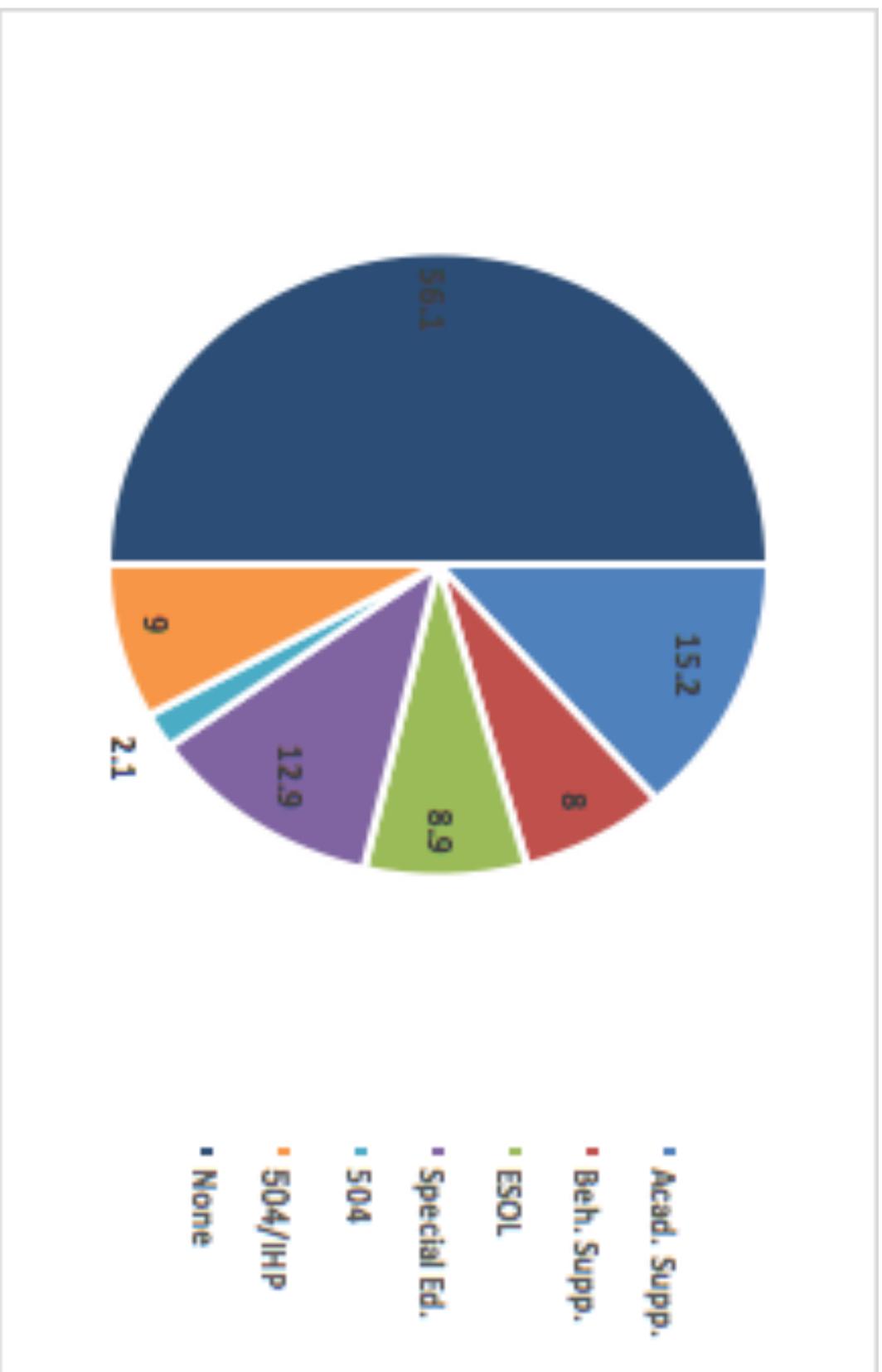
2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
\$ 13,673,715	\$ 13,656,281	\$ 13,829,986	\$ 14,305,655	\$ 14,502,113
	-0.13%	1.27%	2.90%	1.37%

Focus Area: Staffing

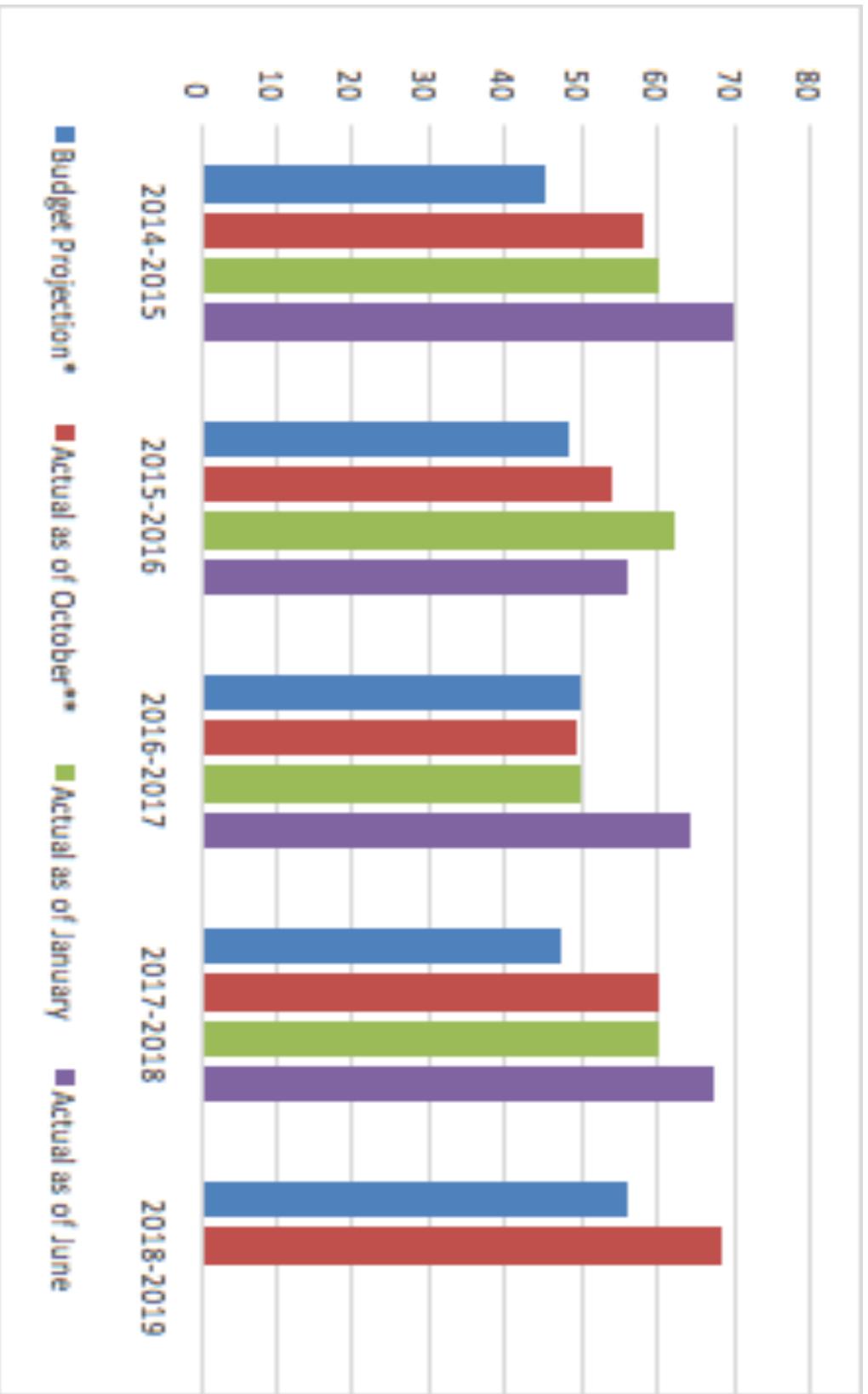
- Driving Force: Staffing that supports projected enrollment and challenges

- Mental Health/Social Emotional Health
- Behavior Support
- ESOL
- Special Education
- 504 Accommodations
- Academic Support

Student Services and Supports



Number of Students w/ IEPs across the school year



Focus Area: Staffing

Programmatic Vision

- **Lower School (K-2)**
 - Class size of 14-20 (lower end preferable)
 - Smaller classes in formative years
 - EA support throughout
- **Upper School (3-5)**
 - Class size of 17-22
 - Shared educational assistant support for all student needs

Focus Area: Staffing

RAY ELEMENTARY SCHOOL CLASS SIZE GUIDELINES

The Hanover School Board resolves to support class sizes that appropriately address the needs of Hanover children in grades K through 5. These guidelines are consistent with the guidelines set by New Hampshire Department of Education (Rule ED 306.17). The Hanover Board further recognizes its responsibility to ensure that class-size guidelines do not impose an unreasonable financial burden on the community and will therefore reevaluate its class-size guidelines yearly.

The School Board further recognizes that such guidelines must be flexible. In practice, the distribution of students among teachers rarely makes it possible to implement an exact numerical class size at any particular grade level.

The School Board will:

- a. Support the principle that students in primary grades (K-2) particularly benefit from small class sizes, within a targeted range of 14 to 20.
- b. Support the principle that in grades 3 through 5, the recommended class sizes can be somewhat larger, with a targeted range of 17 to 22.
- c. Support the school's incorporation of additional factors in making decisions about class size, which may include, but are not limited to, appropriate groupings of students, curricular structures, the physical plant, and levels of staff training.
- d. Recognize that conditions may arise that will cause class size to exceed the targeted range, but that these will be extraordinary circumstances that require ample justification.

Focus Area: Staffing

Enrollment Projections

Grade	2018-2019	2018-2019 Actual (as of Nov. 8)	2019-2020	2020-2021	2021-2022	2022-2023
Kind (5 yr avg)	69	68	69	69	69	69
Grade 1	78	77	74	77	77	77
Grade 2	86	89	80	77	80	80
Grade 3	74	77	87	79	76	79
Grade 4	90	89	77	88	80	77
Grade 5	60	63	91	79	90	82
TOTAL	457	463	478	469	472	471

In January of 2019 (this year), we have one kindergarten student, 2 second grade students, and 1 third grade student pre-registered and expected to begin attending the Ray School, which will increase our enrollment to 468 for the 2018-2019 school year.

Please keep in mind any special programming offerings at Dartmouth College may impact elementary enrollment numbers.

Focus Area: Staffing

2018-19 Enrollment

As of November 7, 2018

Grade	Projected # of students	Sections	Avg. per class
Grade K	67	4	17
1st	74	4	19
2nd	90	5	18
3rd	77	4	19
4th	89	5	18
5th	60	3	20

2018-19 Enrollment

Projected for January 2019

Grade	Projected # of students	Sections	Avg. per class
Grade K	68	4	17
1st	74	4	19
2nd	93	5	19
3rd	78	4	20
4th	89	5	18
5th	60	3	20

Focus Area: Staffing

2019-2020 Projected Enrollment					
SAU Projections					
Grade	Projected # of students	Option A: Sections	Avg. per class	Option B: Sections	Avg. per class
K	69	5	14	4	17
1st	74	4	19	5	15
2nd	80	4	20	4	20
3rd	87	5	17	5	17
4th	77	4	19	4	19
5th	91	5	18	5	18

Staffing Implications

- Sending a cohort of 3 sections to RMS, gaining a cohort of 4 sections in kindergarten

- Increase of 1 section

Proposing the addition of 1 section of K/1, grade level to be determined based on actual enrollment

- Increase of 1 section

Staffing Implications

Classrooms

- 27 sections (currently 25)
- Increase of 2.0 FTEs

Specials

- Increase of .2 FTEs in all Specials

Educational Assistants

- Increase of 2.0 FTEs (K/1, 2nd)

ESOL

- Increase of .2 FTEs

Special Education

- Approved 1.2 FTEs will carry

Summary

The budget reflects a story that's created by priorities, our driving forces.

Staffing that supports projected enrollment and challenges

- Mental health/Social Emotional Well-being
- Behavior
- ESOL
- Special Education
- 504 Accommodations
- Academic Support

Experiences, Innovation and technology

- Outdoor Classrooms
- Makers Spaces
- Field Trips
- Project Learning
- Guest Speakers

Facility that supports safety and learning

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Part I Budget Overview

HANOVER SCHOOL DISTRICT
Significant Budget Changes
From 2018-19 Budget to 2019-20 Budget

		Chg Amount incr/(decr)	% Bgt to Bgt	% of Total	%Chg in Line
Regular Operations-PreK-5					
1	Salaries--Regular Ed Teachers	\$201,616	1.41%	109.2%	7.4%
2	Salaries--Other/Tutors	(\$27,174)	-0.19%	-14.7%	-15.2%
3	Payroll Tax & Benefits--Reg Ed	\$164,979	1.15%	89.3%	11.4%
4	Technology Equipment	\$21,921	0.15%	11.9%	41.0%
5	Salaries--English Speakers of Other Languages	\$14,726	0.10%	8.0%	7.0%
6	Payroll Tax & Benefits--ESOL	\$24,062	0.17%	13.0%	24.5%
7	Salaries--School Administration (all)	\$8,054	0.06%	4.4%	2.8%
8	Payroll Tax & Benefits--School Administration	(\$40,063)	-0.28%	-21.7%	-17.0%
9	Custodial/Building Purchased Property Services	(\$16,000)	-0.11%	-8.7%	-26.3%
10	Reg Ed Other Exp	\$23,591	0.16%	12.8%	1.2%
	Subtotal--Regular Operations	\$375,712	2.63%	203.4%	5.21%
Sp Ed Operations-PreK-5					
11	Salaries--Sp Ed ABA Technicians	(\$192,787)	-1.35%	-104.4%	-100.0%
12	Salaries--Sp Ed Assistants & Tutor	\$232,484	1.63%	125.9%	42.7%
13	Sp Ed Payroll Tax & Benefit	\$149,054	1.04%	80.7%	16.2%
14	Sp Ed Professional & Technical Services	(\$69,600)	-0.49%	-37.7%	-70.6%
15	Sp Ed Tuition--K-12	(\$50,300)	-0.35%	-27.2%	-6.0%
16	Sp Ed Tuition--Pre-Schools	\$27,000	0.19%	14.6%	n/a
17	Sp Ed Transportation	\$18,100	0.13%	9.8%	33.0%
18	Sp Ed Other Exp	\$183	0.00%	0.1%	0.0%
	Subtotal--Sp Ed Operations	\$114,134	0.80%	61.8%	3.17%
Recap--Ray School Subtotals					
	Subtotal--Regular Ops	\$375,712	2.63%	203.4%	5.21%
	Subtotal--Sp Ed	\$114,134	0.80%	61.8%	3.17%
	Itemized Operating Expense	\$489,846	3.42%	265.2%	4.53%
Capital Items					
19	Site & Bldg Improvements	\$25,500	0.18%	13.8%	44.3%
20	Debt Service	\$55	0.00%	0.0%	0.0%
	Subtotal--Capital Items	\$25,555	0.18%	13.8%	5.68%
	Total Ray Sch Expenditures	\$515,401	3.60%	279.1%	4.58%
Other District Expense					
21	6th Grade Tuition	(\$357,091)	-2.50%	-193.4%	-18.5%
22	School Board Services/Contingency	(\$39,200)	-0.27%	-21.2%	-36.4%
23	Superintendent Services	\$24,821	0.17%	13.4%	6.7%
24	Student Transportation & Supplies	(\$48,762)	-0.34%	-26.4%	-8.5%
	Total Other District Exp	(\$420,232)	-2.94%	-227.5%	-14.0%
	Total Other District Expense	\$95,169	0.67%	51.5%	0.7%
Interfund Transfers Out					
25	To 6th Grade Rsv Fund	\$89,516	0.63%	48.5%	100.0%
	Total Interfund Transactions	\$89,516	0.63%	48.5%	162.8%
	Total Proposed Changes	184,685	1.29%	100.0%	1.29%

**HANOVER SCHOOL DISTRICT
Proposed Budget
2019-2020**

EXHIBIT 2

Revenues & Net Assessment	As Voted 2018-19	Proposed 2019-20	\$ Change	% Change
Hanover Direct Budget (includes WA #4)	\$14,230,655	\$ 14,360,824	\$55,169	0.39%
Proposed Bridgman Fund Article; breakdown on Exhibit 3 (next page)		\$ 40,000		
Proposed 6th Grade Reserve Fund Article; breakdown on Exhibit 3 (next page)		\$ 89,516		
18-19 Warrant Articles included in current year assessment:				
Article 3 Bridgmand Fund	\$40,000			
Article 4 Contingency	\$35,000			
Budget Proposal	\$14,305,655	\$14,490,340	\$184,685	1.29%
Revenues				
(subtracted from expenditures to arrive at net assessment)				
Balance Carry Forward	\$325,649	\$200,000	(125,649)	
<i>Local Sources</i>				
From Hanover Water Works	\$175,095	\$157,076	(18,019)	
Tuition Income	\$6,000	\$6,000	-	
Interest on Investments	\$25,000	\$25,000	-	
Prior Year Refunds	\$20,000	\$20,000	-	
Rental of Property/Bldg Maint Offset	\$20,000	\$20,000	-	
Miscellaneous	\$250	\$250	-	
<i>State Sources</i>				
Kindergarten Aid	\$77,615	\$74,800		
Catastrophic Aid	\$271,753	\$308,911	37,158	
Building Aid	\$80,252	\$80,252	-	
Federal Sources (Medicaid & Agric Grant)	\$138,200	\$103,200	(35,000)	
<i>Other Financing Sources</i>				
From 6th Grade Tuition Reserve Fund	\$100,000	\$0	(100,000)	
From Special Education Reserve Fund	\$0	\$0	-	
From From Bridgman Reserve Fund (Revenue offsets potential WA)	\$40,000	\$40,000	-	
From Building Maintenance Reserve Fund	\$0	\$0	-	
Total Current Year Revenues	\$954,165	\$835,489	(118,676)	
Total Current Year Revenues and From Fund Balance	\$1,279,814	\$1,035,489	(244,325)	-19.09%
Net Assessment Actual - including all reoccurring warrant articles	\$13,025,841	\$13,454,851	429,010	3.29%

**HANOVER SCHOOL DISTRICT
Proposed Budget
2019-2020**

EXHIBIT 3

EXHIBIT 3	Tax Impact Data			
DISTRICT ASSESSMENTS:	2018-19	2019-20	\$ Chg	% Change
Hanover Assessment (18-19 Adjusted to Actual)	\$13,025,841	\$13,454,851	\$429,010	3.29%
Dresden Assessment (Hanover Share/18-19 Adjusted to Actual) **	\$13,835,308	\$14,306,814	\$471,506	3.41%
	\$26,861,149	\$27,761,665	\$900,516	3.35%
EXHIBIT 3 Section	Hanover Tax			
ESTIMATED TAX RATES:				
Local School Tax Rate	\$9.27	\$9.72	0.45	4.85%
State School Tax Rate	\$2.32	\$2.21	-0.11	-4.74%
Total School Tax Rate	\$11.59	\$11.93	0.34	2.93%
IMPACT OF HANOVER SPECIAL ARTICLES:		<u>Included in above rate estimate</u>	<u>Excluded from above rate estimate</u>	
Special Article 2 Bridgman Fund (included in above/revenue neutral)	\$40,000	\$0.02	n/a	
Special Article 3 6th Grade Tuition Reserve Fund (included in total above)	\$89,516	\$0.04	n/a	
Special Article 4 Officers Salaries (included in Direct Budget total above)	\$7,079	\$0.003	n/a	
Special Article 5 Teacher Contract Settlement (excluded in total above)	\$66,215	\$0.00	\$0.03	
Special Article 6 Support Staff Contract Settlement (excluded in total above)	\$5,652	\$0.00	\$0.002	
Total Estimated Tax Rate if Special Articles Approved	\$208,462	\$0.06	\$0.03	
**IMPACT OF DRESDEN SPECIAL ARTICLES:				
Special Article 3 Drainage/Field Project- \$900,000 [Hanover Portion: \$623,889] (\$0.00 Pymt Yr 1 -budget neutral in out years)	\$0		\$0.00	
Special Article 4 Teacher Contract Settlement (excluded in total above)	\$70,578		\$0.03	
Special Article 5 Support Staff Contract Settlement (excluded in total above)	\$16,097		\$0.01	
Total Estimated Tax Rate if Special Dresden Articles Approved	\$86,675		\$0.04	
		<u>Proposed 19-20</u>	<u>\$ Change</u>	
Total Hanover Assessment with All Union Articles		\$13,526,718	\$500,877	
Total Dresden Assessment with All Union Articles		\$14,393,489	558,181	
Total Net Assessment to Hanover - all articles		\$27,920,207	\$1,059,058	
Total School Tax Rate - If all Special Articles in both Districts pass		\$12.00	\$0.41	3.56%

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.

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.

HANOVER SCHOOL DISTRICT		2017-18		2018-19		2018-19		2019-2020		Bgt to Bgt		Bgt to Bgt						
Revenue Budget		Revised		Actual		Original		Revised		Anticipated		Proposed		Chg--Rev		Chg--Orig		
2019-2020	School Year	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Year End	%	%	Chg	Chg	%	%	Chg	
Local Sources																		
1121	District Assessment	\$12,825,764	\$12,635,365	\$12,635,365	\$13,230,908	\$13,025,841	\$13,025,841	\$13,454,851	\$13,454,851	\$13,025,841	3.3%	3.3%	\$429,010	\$429,010	1.7%	1.7%	\$223,943	\$223,943
1200	From Hanover Water Works	172,769	172,769	172,769	175,095	175,095	175,095	\$157,076	\$157,076	175,095	-10.3%	-10.3%	(18,019)	(18,019)	-10.3%	-10.3%	(18,019)	(18,019)
1311	Tuition	-	-	-	-	-	-	-	-	-	n/a	n/a	-	-	n/a	n/a	-	-
1311	Tuition--NECC Program	2,500	9,180	9,180	6,000	6,000	6,000	6,000	6,000	9,350	0.0%	0.0%	-	-	0.0%	0.0%	-	-
1311	Tuition--Summer School	-	-	-	-	-	-	-	-	-	n/a	n/a	-	-	n/a	n/a	-	-
1315	Spec Ed Excess Cost Income	4,000	38,793	38,793	17,000	25,000	35,000	25,000	25,000	35,000	0.0%	0.0%	-	-	0.0%	0.0%	-	-
1510	Interest on Investments	14,000	10,476	10,476	20,000	20,000	15,790	20,000	20,000	15,790	0.0%	0.0%	-	-	0.0%	0.0%	-	-
1910	Rent	11,500	46,702	46,702	20,000	20,000	10,976	20,000	20,000	10,976	0.0%	0.0%	-	-	0.0%	0.0%	-	-
1980	Refund from Prior Year	250	4,192	4,192	250	250	160	250	250	160	0.0%	0.0%	-	-	0.0%	0.0%	-	-
1990	Miscellaneous	\$13,030,783	\$12,917,477	\$12,917,477	\$13,469,253	\$13,272,186	\$13,272,212	\$13,683,177	\$13,683,177	\$13,272,212	3.1%	3.1%	\$410,991	\$410,991	3.1%	3.1%	\$213,924	\$213,924
	subtotal																	
State Sources																		
3190	Other State Aid- Kindy	\$0	\$0	\$0	\$37,950	\$77,615	\$77,615	\$74,800	\$74,800	\$77,615	-3.6%	-3.6%	(\$2,815)	(\$2,815)	-100.0%	-100.0%	(\$74,800)	(\$74,800)
3211	Building Aid	\$87,000	\$82,742	\$82,742	\$80,252	\$82,742	\$82,742	\$80,252	\$80,252	\$82,742	0.0%	0.0%	\$0	\$0	0.0%	0.0%	\$0	\$0
3241	Catastrophic Aid	488,403	428,964	428,964	292,000	271,753	271,753	\$308,911	\$308,911	271,753	13.7%	13.7%	37,158	37,158	5.8%	5.8%	16,911	16,911
	subtotal	\$575,403	\$511,706	\$511,706	\$410,202	\$429,620	\$432,110	\$463,963	\$463,963	\$432,110	8.0%	8.0%	\$34,343	\$34,343	8.0%	8.0%	\$53,761	\$53,761
Federal Sources																		
4350	Medicaid Reimb	\$100,000	\$110,742	\$110,742	\$135,000	\$113,500	\$113,500	\$100,000	\$100,000	\$113,500	-25.9%	-25.9%	(\$35,000)	(\$35,000)	-25.9%	-25.9%	(\$35,000)	(\$35,000)
4710	Dept of Agric Grant	3,800	3,263	3,263	3,200	3,200	3,265	\$3,200	\$3,200	3,265	0.0%	0.0%	-	-	0.0%	0.0%	-	-
	subtotal	\$103,800	\$114,005	\$114,005	\$138,200	\$138,200	\$116,765	\$103,200	\$103,200	\$116,765	-25.3%	-25.3%	(\$35,000)	(\$35,000)	-25.3%	-25.3%	(\$35,000)	(\$35,000)
Other Financing Sources																		
5250	Transfer from Sp Ed Rsv Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	n/a	n/a	\$0	\$0	n/a	n/a	\$0	\$0
5250	Transfer from 6th Grade Rsv Fund	-	-	-	100,000	100,000	100,000	\$0	\$0	100,000	-100.0%	-100.0%	(\$100,000)	(\$100,000)	-100.0%	-100.0%	(100,000)	(100,000)
5255	Transfer from Bldgmn Fund	40,000	0	0	40,000	40,000	40,000	\$40,000	\$40,000	40,000	-	-	\$0	\$0	-	-	\$0	\$0
	subtotal	\$40,000	\$0	\$0	\$140,000	\$140,000	\$140,000	\$40,000	\$40,000	\$140,000	-71.4%	-71.4%	(\$100,000)	(\$100,000)	-71.4%	-71.4%	(\$100,000)	(\$100,000)
Current Year Revenue Total		\$13,749,986	\$13,543,188	\$13,543,188	\$14,157,655	\$13,980,006	\$13,961,087	\$14,290,340	\$14,290,340	\$13,961,087	2.2%	2.2%	\$310,334	\$310,334	0.9%	0.9%	\$132,685	\$132,685
From Beginning Year Fund Balance		\$265,755	\$0	\$0	\$148,000	\$325,649	\$325,649	\$200,000	\$200,000	\$325,649	-38.6%	-38.6%	(\$125,649)	(\$125,649)	35.1%	35.1%	\$52,000	\$52,000
Total Resources Available to Offset Approps		\$13,829,986	\$13,543,188	\$13,543,188	\$14,305,655	\$14,305,655	\$14,305,655	\$14,490,340	\$14,490,340	\$14,305,655	1.3%	1.3%	\$184,685	\$184,685	1.3%	1.3%	\$184,685	\$184,685
Summary		\$13,829,986	0 (Incl Def WA)	0 (Incl Def WA)	14,230,655	\$14,305,655	\$14,305,655	\$14,360,824	\$14,360,824	\$14,305,655	0.4%	0.4%	\$55,169	\$55,169	0.9%	0.9%	\$130,169	\$130,169
Separate Articles Budget Proposal		13,829,986			75,000	\$14,305,655	\$14,305,655	\$129,516	\$129,516	\$14,305,655	1.3%	1.3%	\$184,685	\$184,685	1.3%	1.3%	\$184,685	\$184,685
Sources of Funds:					148,000	\$325,649	\$325,649	\$200,000	\$200,000	\$325,649	-38.6%	-38.6%	(\$125,649)	(\$125,649)	35.1%	35.1%	\$52,000	\$52,000
0750	from Balance Carry-Forward	265,755	928,866	928,866	926,747	\$954,165	\$954,165	\$835,489	\$835,489	\$954,165	-12.4%	-12.4%	(\$118,676)	(\$118,676)	-9.8%	-9.8%	(\$91,258)	(\$91,258)
from Other Income																		
from District Assessment		\$12,635,365			\$13,230,908	\$13,025,841	\$13,025,841	\$13,454,851	\$13,454,851	\$13,025,841	3.29%	3.29%	\$429,010	\$429,010	1.69%	1.69%	\$223,943	\$223,943

Part III Appropriations

EXHIBIT 5: DETAILED APPROPRIATION REPORT

Exhibit 5 is an expenditure budget report for the District that details total proposed spending for next year. The appropriation budget printout shows last year's budget and actual spending, as well as this year's budget, and expenditures and encumbrances to date. In salary and benefit accounts, the expended and encumbrance to date represents a close estimate of year-end expenses. In material or supply accounts, the year to date expended plus encumbered may vary significantly from year-end totals. Finally, we have included the proposed budget for next year along with the dollar and percent differences between this year's budget and next year's proposed budget.

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

Functions include 4 numbers:

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

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

3000 Operation of Non-Instructional Services: 3100 Food Services

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

5000 Other Outlays: 5100 Debt Service, 5200 Fund Transfers

Objects include 3 numbers:

100 Personal Services: Salaries

200 Personal Services: Fringe Benefits

300 Purchased Services: Professional and Technical

400 Purchased Services: Property Maintenance and Repairs

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

600 Supplies: Consumables – general office/classroom, books

700 Property: Fixed Assets, Equipment and Improvements

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

EXHIBIT 5 V4

HANOVER SCHOOL DISTRICT		2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Budget		
Func	Obj	Consolidated Proposed Budget 2019-2020	Revised Budget	Actual Expenditures	Revised Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
REGULAR INSTRUCTION									
1100	110	Instructional Salaries	2,669,360	2,650,698	2,731,998	2,724,340	2,933,614	201,616	7.4%
1100	112	Ed Asst Salaries	198,476	162,340	207,233	185,135	202,887	-4,346	-2.1%
1100	100	Salaries-Other	159,063	221,597	179,259	173,319	152,085	-27,174	-15.2%
1100	200	Payroll Tax & Benefits	1,346,905	1,396,540	1,446,364	1,439,712	1,611,343	164,979	11.4%
1100	300	Purch Profi & Tech Svcs	17,800	7,494	11,785	11,269	12,450	665	5.6%
1100	400	Purch Prop Svcs	55,000	33,075	38,570	40,834	46,140	7,570	19.6%
1100	500	6th Grade Tuition	1,787,196	1,686,996	1,935,383	1,935,383	1,578,292	-357,091	-18.5%
1100	600	Supplies	94,845	69,071	97,222	95,332	92,490	-4,732	-4.9%
1100	700	Property	16,405	13,909	21,055	18,317	23,715	2,660	12.6%
		Function Total	6,345,050	6,241,720	6,668,869	6,623,641	6,653,016	-15,853	-0.2%
COORDINATOR OF VOLUNTEERS									
1110	300	Purch Profi & Tech Svcs	7,121	7,121	7,228	7,228	7,228	0	0.0%
		Function Total	7,121	7,121	7,228	7,228	7,228	0	0.0%
TECHNOLOGY									
1120	110	Salaries	151,462	152,760	151,434	149,240	152,287	853	0.6%
1120	200	Payroll Tax & Benefit	80,233	83,685	80,698	82,165	82,688	1,990	2.5%
1120	400	Purch Prop Svcs	11,900	5,056	6,390	8,139	15,300	8,910	139.4%
1120	600	Materials and Supplies	12,100	11,200	9,428	8,882	15,245	5,817	61.7%
1120	700	Equipment	66,700	71,444	53,414	53,039	75,335	21,921	41.0%
		Function Total	322,395	324,145	301,364	301,465	340,855	39,491	13.1%
SPECIAL EDUCATION									
1200	110	Instructional Salaries	755,793	780,605	827,125	841,195	834,936	7,811	0.9%
1200	111	SpEd ABA Technicians	0	0	192,787	108,041	0	-192,787	-100.0%
1200	112	Ed Asst & Tutor Salaries	590,872	484,380	544,249	588,593	776,733	232,484	42.7%
1200	200	Payroll Tax & Benefit	719,322	756,178	917,864	936,762	1,066,918	149,054	16.2%
1200	300	Purch Profi & Tech Svcs	18,500	6,219	98,600	31,922	29,000	-69,600	-70.6%
1200	400	Purch Prop Svcs	1,525	269	1,800	400	1,590	-210	-11.7%
1200	5xx	Other Purch Svcs	1,000	83	750	300	500	-250	-33.3%
1200	56x	Spec Ed Tuition	804,100	673,301	842,600	832,023	792,300	-50,300	-6.0%
1200	600	Supplies	16,255	6,942	18,540	15,630	15,550	-2,990	-16.1%
1200	700	Property	9,130	4,068	9,280	8,750	6,300	-2,980	-32.1%
1200	800	Other Objects	850	455	700	349	175	-525	-75.0%
		Function Total	2,917,347	2,712,500	3,454,295	3,363,965	3,524,002	69,707	2.0%
OUT-OF-BUILDING PRE-SCHOOLS									
1210	100	Salaries	37,590	7,674	11,236	7,858	12,803	1,567	13.9%
1210	200	Payroll Taxes & Benefits	22,866	16,139	2,263	648	2,312	49	2.2%
1210	56X	Tuition	0	0	0	0	27,000	27,000	0.0%
1210	600	Supplies	0	0	0	0	850	850	0.0%
1210	700	Property	0	0	0	0	300	300	0.0%
1210	800	Other Objects	0	0	0	0	480	480	0.0%
		Function Total	60,456	23,813	13,499	8,506	43,745	30,246	224.1%
NECC Program									
1220	100	Salaries	188,944	205,119	0	0	0	0	n/a
1220	200	Payroll Tax & Benefit	123,333	147,163	0	0	0	0	n/a
1220	300	Purch Profi & Tech Svcs	82,000	70,000	0	0	0	0	n/a
1220	500	Other Purch Svcs	350	0	0	0	0	0	n/a
1220	600	Supplies	2,800	1,220	0	0	0	0	n/a
1220	700	Equipment	1,800	0	0	0	0	0	n/a
		Function Total	399,227	423,502	0	0	0	0	n/a
EXTENDED SCHOOL YEAR PROGRAM									
1240	100	Salaries	51,000	59,617	51,000	60,998	51,000	0	0.0%
1240	200	Payroll Tax & Benefit	13,760	12,096	14,591	12,524	14,872	281	1.9%
1240	300	Purch Profi & Tech Svcs	10,000	2,086	12,900	4,974	11,800	-1,100	-8.5%
1240	500	Other Purch Svcs	1,600	700	3,500	700	400	-3,100	-88.6%
		Function Total	76,360	74,499	81,991	79,196	78,072	-3,919	-4.8%
ENGLISH AS A SECOND LANGUAGE									
1260	100	Salaries	103,549	137,553	210,605	205,319	225,331	14,726	7.0%
1260	200	Payroll Tax & Benefit	40,989	51,786	98,055	95,975	122,117	24,062	24.5%
1260	600	Supplies	1,050	825	1,150	378	930	-220	-19.1%
		Function Total	145,588	190,164	309,810	301,672	348,378	38,568	12.4%
GUIDANCE									
2120	100	Salaries	120,887	120,373	123,002	124,074	123,002	0	0.0%
2120	200	Payroll Tax & Benefit	65,109	66,168	67,364	68,922	71,542	4,178	6.2%
2120	600	Supplies	1,000	211	1,000	626	1,000	0	0.0%
		Function Total	186,996	186,752	191,366	193,622	195,544	4,178	2.2%

EXHIBIT 5 V4

HANOVER SCHOOL DISTRICT			2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Budget	
Consolidated Proposed Budget			Revised	Actual	Revised	Exp'd	Proposed	Increase/	%
Func	Obj	2019-2020	Budget	Expenditures	Budget	& Enc'd	Budget	(Decrease)	Chg
HEALTH									
2134	100	Salaries	83,382	74,596	81,318	79,433	79,555	-1,763	-2.2%
2134	200	Payroll Tax & Benefit	56,488	58,484	47,610	46,953	50,307	2,697	5.7%
2134	300	Purch Prof & Tech Svcs	1,100	1,598	1,700	1,598	1,600	-100	-5.9%
2134	400	Purch Prop Svcs	1,575	564	1,600	564	0	-1,600	-100.0%
2134	600	Supplies	2,900	1,177	2,875	1,548	2,875	0	0.0%
2134	700	Property	400	0	400	100	400	0	0.0%
2134	800	Other Objects	280	150	200	150	200	0	0.0%
		Function Total	146,125	136,569	135,703	130,346	134,937	-766	-0.6%
CURRICULUM DEVELOPMENT									
2212	300	Purch Prof & Tech Svcs	19,900	16,208	20,500	18,283	12,995	-7,505	-36.6%
		Function Total	19,900	16,208	20,500	18,283	12,995	-7,505	-36.6%
STAFF DEVELOPMENT									
2213	100	Salaries	8,000	0	3,000	0	0	-3,000	-100.0%
2213	200	P/R Tax and Benefits	74,116	56,740	70,406	70,406	73,492	3,086	4.4%
		Function Total	82,116	56,740	73,406	70,406	73,492	86	0.1%
MEDIA (Library)									
2221	100	Salaries	99,610	97,189	99,646	100,000	99,999	353	0.4%
2221	200	Payroll Tax & Benefit	57,385	57,899	58,325	58,182	61,692	3,367	5.8%
2221	300	Purch Prof & Tech Svcs	1,500	2,000	1,800	1,200	2,000	200	11.1%
2221	400	Purch Prop Svcs	5,450	3,714	6,880	5,805	8,100	1,220	17.7%
2221	600	Supplies	16,900	15,698	16,900	16,268	17,900	1,000	5.9%
2221	700	Property	8,000	5,379	8,000	6,500	8,000	0	0.0%
		Function Total	188,845	181,879	191,551	187,955	197,691	6,140	3.2%
SCHOOL BOARD SERVICES									
2310	100	Salaries-Included (Voted by Separate WA)	7,865	8,107	7,597	7,549	7,597	0	0.0%
2310	200	Payroll Tax & Benefit	611	641	613	609	613	0	0.0%
2310	300	Purch Prof & Tech Svcs	43,000	24,311	48,000	44,616	47,000	-1,000	-2.1%
2310	500	Other Purch Svcs	6,000	5,451	6,000	5,500	5,000	-1,000	-16.7%
2310	800	Other Objects	6,900	6,150	10,400	7,480	8,200	-2,200	-21.2%
		Function Total	64,376	44,660	72,610	65,754	68,410	-4,200	-5.8%
SUPERINTENDENT SERVICES									
2320	300	Purch Prof & Tech Svcs	365,065	365,065	372,642	372,642	397,463	24,821	6.7%
		Function Total	365,065	365,065	372,642	372,642	397,463	24,821	6.7%
CONTINGENCY									
2390	800	Other Objects- Not Incl (Voted by Sep WA)	35,000	0	35,000	0	0	-35,000	-100.0%
		Function Total	35,000	0	35,000	0	0	-35,000	-100.0%
SCHOOL ADMINISTRATION									
2410	110	Salary--Principal	100,000	167,798	105,820	99,000	101,500	-4,320	-4.1%
2410	111	Salary--Support	97,068	97,460	99,177	101,555	100,071	894	0.9%
2410	115	Salary--Asst Principal	80,000	89,778	81,400	87,623	92,880	11,480	14.1%
2410	200	Payroll Tax & Benefit	313,888	312,691	235,231	235,680	195,168	-40,063	-17.0%
2410	300	Purch Prof & Tech Svcs	3,600	2,000	4,000	2,420	4,000	0	0.0%
2410	400	Purch Prop Svcs	16,944	12,952	16,257	15,501	17,109	852	5.2%
2410	500	Other Purch Svcs	16,400	10,737	13,325	12,020	15,400	2,075	15.6%
2410	600	Supplies	17,050	14,086	17,050	14,175	17,100	50	0.3%
2410	700	Property	3,000	1,054	3,000	2,278	3,000	0	0.0%
2410	800	Other Objects	1,700	1,346	1,700	1,587	2,090	390	22.9%
		Function Total	649,650	709,902	576,960	571,839	548,318	-28,642	-5.0%
BUILDING MAINTENANCE									
2610	400	Purch Prop Svcs	66,400	57,711	49,100	48,151	57,600	8,500	17.3%
2610	500	Other Purch Svcs	800	811	1,050	860	1,150	100	9.5%
2610	600	Supplies	13,250	10,270	13,250	12,978	13,250	0	0.0%
		Function Total	80,450	68,792	63,400	61,989	72,000	8,600	13.6%
CUSTODIAL SERVICES									
2620	100	Salaries	221,480	215,715	224,586	206,042	227,207	2,621	1.2%
2620	200	P/R Tax and Benefits	91,958	104,497	101,897	84,818	108,278	6,381	6.3%
2620	400	Purch Prop Svcs	46,000	44,006	60,811	58,697	44,811	-16,000	-26.3%
2620	500	Other Purch Svcs	25,000	26,194	28,500	27,041	13,600	-14,900	-52.3%
2620	600	Supplies	114,000	84,788	116,000	112,097	117,000	1,000	0.9%
2620	700	Property	4,000	1,540	4,000	3,203	4,000	0	0.0%
		Function Total	502,438	476,740	535,794	491,898	514,896	-20,898	-3.9%

EXHIBIT 5 V4

HANOVER SCHOOL DISTRICT			2017-2018	2017-2018	2018-2019	2018-2019	2019-2020	Budget	
Consolidated Proposed Budget			Revised	Actual	Revised	Exp'd	Proposed	Increase/	%
Func	Obj	2019-2020	Budget	Expenditures	Budget	& Enc'd	Budget	(Decrease)	Chg
GROUNDS MAINTENANCE									
2630	400	Purch Prop Svcs	37,250	34,967	37,250	35,889	30,675	-6,575	-17.7%
2630	600	Supplies	250	262	400	227	500	100	25.0%
		Function Total	37,500	35,229	37,650	36,116	31,175	-6,475	-17.2%
STUDENT TRANSPORTATION									
2700	500	Other Purch Svcs	507,612	512,740	525,378	468,859	481,616	-43,762	-8.3%
2700	600	Supplies	21,500	54,167	50,000	45,274	45,000	-5,000	-10.0%
		Function Total	529,112	566,907	575,378	514,133	526,616	-48,762	-8.5%
SPECIAL EDUCATION TRANSPORTATION									
2722	500	Other Purch Svcs	70,200	56,095	54,800	74,042	72,900	18,100	33.0%
		Function Total	70,200	56,095	54,800	74,042	72,900	18,100	33.0%
FIELD TRIPS									
2725	500	Other Purch Svcs	29,850	9,099	27,310	24,706	29,007	1,697	6.2%
		Function Total	29,850	9,099	27,310	24,706	29,007	1,697	6.2%
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	17,500	22,515	27,500	27,433	49,500	22,000	80.0%
		Function Total	17,500	22,515	27,500	27,433	49,500	22,000	80.0%
BUILDING IMPROVEMENTS									
4600	400	Purch Prop Svcs	50,600	50,588	30,000	29,543	33,500	3,500	11.7%
		Function Total	50,600	50,588	30,000	29,543	33,500	3,500	11.7%
DEBT SERVICE									
5100	830	Debt Principal	190,000	190,000	195,000	195,000	205,000	10,000	5.1%
5100	840	Debt Interest	206,719	206,719	197,029	197,028	187,084	-9,945	-5.0%
		Function Total	396,719	396,719	392,029	392,028	392,084	55	0.0%
INTERFUND TRANSFERS OUT									
5200	900	To Spec Ed Reserve Fund	50,000	50,000	0	0	0	0	n/a
5200	900	To Bldg Maint Rsv Fund	0	0	0	0	0	0	n/a
5200	900	Transfer to 6th Grade Tuition Fund	0	100,000	0	0	0	0	n/a
5221	900	To Food Service Fund	14,000	13,645	15,000	12,063	15,000	0	0.0%
5221	900	To Bridgman Proj Fund-Not Incl (Sep WA)	40,000	0	40,000	40,000	0	-40,000	-100.0%
5221	900	Food Service - District Cost	0	24,698	0	0	0	0	n/a
5221	900	To Capital Projects Fund	0	0	0	0	0	0	n/a
		Function Total	104,000	188,343	55,000	52,063	15,000	-40,000	-72.7%
DISTRICT TOTAL			13,829,986	13,566,266	14,305,655	14,000,471	\$ 14,360,824	55,169	0.39%

Plus Potential Articles to be voted (same as 2017-18):
(not included in above)

Transfer to 6th	\$	89,516
Special Educ Reserve:	\$	-
Bridgman Fund:	\$	40,000

Total if Reoccurring Separate Articles Approved: \$ 14,490,340 \$ 184,685 1.29%

Additional Special Warrant Articles:

HEA-Teacher's Contract:	\$	66,215
Hanover Supp. Staff Contract:	\$	5,652

Total Budget with all Articles: \$ 14,562,207 \$ 256,552 1.79%

1. "Func" and "Obj" are federally required accounting designations which refer to "function and "object". A function might be "regular education" or "transportation". "Objects" designate the type of expense being reported, for example, wage expense, or equipment expense, relating to a particular function.
2. The "budget" columns represent the adopted budget for the particular line item or group of line items, as may have been changed by approved budget transfers. "Actual" represents the amount actually spent in the prior year. "Exp'd & Enc'd" represents, in salary and benefit accounts, the expected expenditure through year end; and in other accounts, the actual expenditure, plus amount for which the school has issued purchase orders or contracts for goods or services. It may represent an estimate of year end, but more likely not.
3. The "Bgt Chg" column represents the difference between the proposed budget and the current year's budget. The "% Chg" is computed based on the same columns.

Exhibit 5.1

HANOVER SCHOOL DISTRICT				
Proposed Budget for the 2019-20 School Year				
Expenditure Budget Summary				
Expenditures	2018-19	2019-20	\$ Change	% Change
<i>Ray School Operating Expense Pre-K to 5</i>	\$11,021,543	\$11,471,548	\$450,005	4.08%
<i>Special Ed Tuition Expense</i>	\$844,200	\$820,900	-23,300	-2.76%
Tuition--In State K-6	\$0	\$0		
Tuition--In State 7-8	\$0	\$0		
Tuition--In State 9-12	\$0	\$0		
Tuition--Private Pre School	\$27,000	\$27,000		
Tuition--Private K-6	\$46,000	\$0		
Tuition--Private 7-8	\$0	\$0		
Tuition--Private 9-12	\$654,000	\$577,500		
Tuition--ESY	\$1,600	\$1,600		
Tuition--Out of State 6-8	\$0	\$80,000		
Tuition--Out of State 9-12	\$115,600	\$134,800		
<i>Capital Expense</i> <i>(Site & Building Improvements)</i>	\$57,500	\$83,000	25,500	44.35%
<i>Debt Service</i>	\$392,029	\$392,084	55	0.01%
<i>Interfund Transfers Out</i>	\$55,000	\$144,516	89,516	162.76%
to Special Education Reserve Fund	\$0	\$0	0	n/a
to 6th Grade Tuition Reserve Fund	\$0	\$89,516	89,516	n/a
to Bridgman Spec Projects Fund	\$40,000	\$40,000	0	0.00%
to Food Service Fund	\$15,000	\$15,000	0	0.00%
<i>6th Gr Regular Ed Tuition Expense</i>	\$1,935,383	\$1,578,292	-357,091	-18.45%
Total District Budget (includes spec articles)	\$14,305,655	\$14,490,340	\$184,685	1.29%

EXHIBIT 6

HANOVER SCHOOL DISTRICT
2019-2020
Debt Service Schedule

2014 Addition/Renovation Bond

Year	Total	Prinicipal	Interest
2015/16	391,022	136,000	255,022
2016/17	395,899	180,000	215,899
2017/18	396,719	190,000	206,719
2018/19	392,029	195,000	197,029
2019/20	392,084	205,000	187,084
2020/21	391,629	215,000	176,629
2021/22	395,664	230,000	165,664
2022/23	393,934	240,000	153,934
2023/24	391,694	250,000	141,694
2024/25	393,944	265,000	128,944
2025/26	390,429	275,000	115,429
2026/27	391,404	290,000	101,404
2027/28	391,614	305,000	86,614
2028/29	392,159	315,000	77,159
2029/30	392,394	325,000	67,394
2030/31	392,319	335,000	57,319
2031/32	391,934	345,000	46,934
2032/34	391,239	355,000	36,239
2034/35	389,790	365,000	24,790
2035/36	387,563	375,000	12,563
TOTALS	7,845,458	5,391,000	2,454,458

Part IV Assessments and Tax Rate

EXHIBIT 7-V4

HANOVER SCHOOL DISTRICT	Fall 2019 Estimate (Supports FY2020 School Budget)	Fall 2018 Actual (Supports FY2019 School Budget)	Fall 2017 Actual (Supports FY2018 School Budget)	Fall 2016 Actual (Supports FY2017 School Budget)	Fall 2015 Actual (Supports FY2016 School Budget)	Fall 2014 Actual (Supports FY2015 School Budget)	Fall 2013 Actual (Supports FY2014 School Budget)	Fall 2012 Actual (Supports FY2013 School Budget)
Tax Rate Calculation History and Forecast								
Local School Portion								
Net Local School Budget (Ray)	\$13,454,851	\$13,025,841	\$12,635,365	\$12,800,307	\$12,771,365	\$11,519,744	\$10,870,161	\$10,424,584
plus/(minus) assessment budget changes	\$14,306,814	\$0	-	-	-	0	0	0
plus Regional School Appropriation (Dresden)	\$27,761,665	\$13,835,308	13,734,893	13,250,884	12,603,625	12,493,187	11,862,619	11,973,841
"School Tax Effort"		\$26,861,149	\$26,370,258	\$26,051,191	\$25,374,990	\$24,012,931	\$22,732,780	\$22,398,425
less Adequate Education Grant	0	0	-	-	-	0	0	0
less State Education Grant	-5,102,892	5,345,839	5,139,358	5,212,206	4,955,338	-4,920,294	-4,788,783	-4,637,682
equals Approved School Tax Effort	22,658,773	21,515,310	21,230,900	20,838,985	20,419,652	19,092,637	17,943,997	17,759,743
divide by Local Assessed Value with Utilities	2,330,401,418	2,320,401,418	2,014,097,700	2,003,222,200	1,983,688,001	1,964,944,600	1,946,809,400	1,992,020,500
equals Local School Tax Rate	9.72	9.27	10.54	10.40	10.29	9.72	9.22	8.920
State Education Taxes								
Equalized Valuation (no utilities)	2,477,131,893	2,475,094,793	2,285,146,431	2,222,689,303	2,047,660,331	1,983,989,632	1,966,645,866	1,940,452,854
times state school tax rate	2.06	2.17	2.26	2.35	2.42	2.48	2.435	2.390
equals State School Tax	5,102,892	5,345,839	5,139,358	5,212,206	4,955,338	4,920,294	4,788,783	4,637,682
divide by Local Assessed Valuation (no Utilities)	2,312,043,460	2,306,832,018	2,002,315,100	1,991,439,600	1,971,882,701	1,951,827,600	1,934,714,700	1,979,388,200
equals State School Rate	2.21	2.32	2.57	2.62	2.51	2.52	2.48	2.34
Total School Tax Rate	11.93	\$11.59	\$13.11	\$13.02	\$12.80	\$12.24	\$11.70	\$11.26
Year to Year Percent Change								
% Change in School Rate:	2.93%	-11.59%	0.69%	1.72%	4.58%	4.62%	3.91%	-0.53%

Part V Supporting Documentation

EXHIBIT 8 V2

HANOVER SCHOOL DISTRICT	Board Appr 2018-19 FTE's	18-19 Adjusted FTE's	2019-20 Proposed FTE's	Diff: B-2-B Orig Appr
Regular Ed Teachers				
<i>Total Account</i>	35.60		38.40	2.80
Regular Ed Aides				
<i>Total Account</i>	8.61		8.52	-0.09
Tutors				
<i>Total Account</i>	3.93		3.00	-0.93
Technology				
<i>Total Account (1 Teach; 1 Spec)</i>	2.00		2.00	
Spec Ed Teachers				
<i>Total Account</i>	8.00	1.20	9.20	0.00
Speech Lang Path				
<i>Total Account</i>	2.00		2.00	
Occupational Therapy				
<i>Total Account</i>	1.00		1.00	
Physical Therapy				
<i>Total Account</i>	0.63		0.55	-0.08
Spec Ed Assts				
<i>Total Account</i>	21.43	3.00	28.55	4.12
ABA Coverage				
<i>Total Account</i>	4.00		0.00	-4.00
Sp Ed Assistants in Area Pre Schools				
<i>Total Account</i>	0.50		0.49	-0.01
English as a Second Language				
<i>Total Account</i>	2.60		2.80	0.20
Guidance				
<i>Total Account</i>	1.30		1.30	
Health/Nurse				
<i>Total Account (1 Teach; .23 EA)</i>	1.33		1.23	-0.10
Library				
<i>Total Account (1 Teach; 1 EA)</i>	2.00		2.00	
School Admin				
<i>Total Account</i>	2.00		2.00	
School Admin-Support				
<i>Total Account</i>	2.00		2.00	
Op & Maint of Plant				
<i>Total Account</i>	4.50		4.50	
GRAND TOTAL	103.43	4.20	109.54	6.11

Original Projected Enrollments Based on October 1, 2018 Student Counts

Based on Oct. 1	<u>2018-19</u>	<u>2018-19</u> Actual*	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Kind (5 yr avg)</u>	69	66	69	69	69	69	69
<u>Grade 1</u>	78	77	74	77	77	77	77
<u>Grade 2</u>	86	88	80	77	80	80	80
<u>Grade 3</u>	74	76	87	79	76	79	79
<u>Grade 4</u>	90	89	77	88	80	77	80
<u>Grade 5</u>	60	61	91	79	90	82	79
TOTAL	<u>457</u>	<u>457</u>	<u>478</u>	<u>469</u>	<u>472</u>	<u>471</u>	<u>464</u>

Please keep in mind any special programming offerings at Dartmouth College may impact elementary enrollment numbers.

*Note: We are expecting 5 more students to join us in January of 19.

Updated Projected Enrollments Based on January 9, 2019 Student Counts

Based on Jan. 9, 2019	<u>2018-19</u>	<u>2018-19</u> Actual*	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Kind (5 yr avg)</u>	69	68	69	69	69	69	69
<u>Grade 1</u>	78	74	76	77	77	77	77
<u>Grade 2</u>	86	92	77	79	80	80	80
<u>Grade 3</u>	74	78	91	76	78	79	79
<u>Grade 4</u>	90	89	79	92	77	79	80
<u>Grade 5</u>	60	64	91	81	94	79	81
TOTAL	<u>457</u>	<u>465</u>	<u>483</u>	<u>473</u>	<u>474</u>	<u>462</u>	<u>464</u>

*Currently have an additional 3rd grader pending.

Enrollment and Staffing Requests shared at January 14th meeting; Opt B requested at January 16th meeting after SB restored 1 FTE cut.

Grade Levels	18-19 Actual Jan. 8, 2019			Projected for 2019-20				
	# of Students	# of Sections	Avg per Class	# of Students	OPT A:# of Sections	A: Avg per Class	OPT B:# of Sections	B: Avg per Class
<u>Kinder.</u>	68	4	17.0	68	5	13.6	4	17.0
<u>Grade 1</u>	74	4	18.5	76	4	19.0	5	15.2
<u>Grade 2</u>	92	5	18.4	77	4	19.3	4	19.3
<u>Grade 3</u>	78	4	19.5	91	5	18.2	5	18.2
<u>Grade 4</u>	89	5	17.8	79	4	19.8	4	19.8
<u>Grade 5</u>	<u>64</u>	<u>3</u>	21.3	<u>91</u>	<u>5</u>	18.2	<u>5</u>	18.2
TOTAL	465	25		483	27		27	

HANOVER SCHOOL DISTRICT
Proposed Budget
2019-2020

Facts & Figures

Change in Hanover budget of	\$100,000
is a percent change in Hanover Budget of	0.690%
Results in Tax Impact of	\$0.04 per \$1,000 of ass'd value
which is a tax rate impact of	0.36%
Changes tax paid on a \$400,000 property by	\$17.16
Est'd assessed Value Hanover /\$1000 2019-20	\$2,330,401
Assessed Value Hanover /\$1000 2018-19	\$2,320,401

Budget and Tax Dynamic

Change in Hanover Budget	% Chg in Bgt	Hanover Tax Rate Impact	% Chg in Tax Rate	Additional Tax Paid on \$400,000 Property
\$10,000	0.07%	0.0043	0.036%	\$1.72
\$20,000	0.14%	0.0086	0.072%	\$3.43
\$30,000	0.21%	0.0129	0.108%	\$5.15
\$40,000	0.28%	0.0172	0.144%	\$6.87
\$50,000	0.35%	0.0215	0.180%	\$8.58
\$60,000	0.41%	0.0257	0.216%	\$10.30
\$70,000	0.48%	0.0300	0.252%	\$12.02
\$80,000	0.55%	0.0343	0.288%	\$13.73
\$90,000	0.62%	0.0386	0.324%	\$15.45
\$100,000	0.69%	0.0429	0.360%	\$17.16

Estimated For 2019-20

Local assessed value-no utility (for state tax) (\$1,000's)	\$2,312,043
Equalized valuation state tax- no utility (\$1,000's)	\$2,477,132
Equalized State tax	2.06
Amt \$2.06 raises on equalized val. (state ed tax)	\$5,103
Adequacy grant to Hanover	\$5,102,892
Local tax rate for equalized state assessment	\$2.21
Amount of net assessment Hanover & Dresden	\$27,761,665
Less amount of state grant	(\$5,102,892)
Net amount to be raised by local tax	\$22,658,773
Local tax rate to raise net amount	\$9.72
Total school tax rate	\$11.93

EXHIBIT 10

HANOVER SCHOOL DISTRICT
2019-2020
Supplemental Budget Data

Balances in Reserve Fund Accounts

Special Education Reserve, as of 6/30/18	\$213,927
Plus to be transferred to Reserve during 2018-19	0
Plus Interest	0
Less Amount Planned to Transfer to General Fund during 2018-19	0
Anticipated End of Year Balance 6/30/19	\$213,927
Building Maintenance Reserve, as of 6/30/18	\$152,700
Plus to be transferred to Reserve during 2018-19	0
Plus Interest	0
Less Amount Planned to Transfer to General Fund during 2018-19	0
Anticipated End of Year Balance 6/30/19	\$152,700
6th Grade Tuition Reserve, as of 6/30/18	\$101,667
Plus to be transferred to Reserve during 2018-19	0
Plus Interest	0
Less Amount Planned to Transfer to General Fund during 2018-19	-100,000
Anticipated End of Year Balance 6/30/19	\$1,667

Hanover School District Proposed 2019-20 Budget

Sorted & Totaled by Object

Object	Description	2018-19 Budget		2019-20	
		Adopted	Proposed Budget	Incr-Decr	Percent Diff
100	Teacher & Specialist Salaries	\$4,197,248	\$4,412,401	\$215,153	5.13%
1XX	Other Salaries	\$1,737,424	\$1,761,086	\$23,662	1.36%
2XX	Payroll Taxes & Benefits	\$2,981,294	\$3,315,971	\$334,677	11.23%
235	Retiree Wages & Taxes	\$78,497	\$58,579	-\$19,918	-25.37%
240	Staff Development	\$82,992	\$86,792	\$3,800	4.58%
3XX	Purchased Profess & Technical Services	\$571,653	\$525,536	-\$46,117	-8.07%
4XX	Purchased Property & Maint Services	\$279,958	\$304,325	\$24,367	8.70%
5XX	Transportation, Travel & Communication	\$657,113	\$619,173	-\$37,940	-5.77%
561	Tuition - 6th Grade to Dresden (RMS)	\$1,935,383	\$1,578,292	-\$357,091	-18.45%
56X	Tuition - Out of District	\$846,100	\$819,700	-\$26,400	-3.12%
6XX	Supplies, Books, Parts, Software, Utilities	\$343,815	\$339,690	-\$4,125	-1.20%
73X	Property & Equipment Purchases	\$99,149	\$121,050	\$21,901	22.09%
8XX	Dues, Fees, Contingency & Debt	\$440,029	\$403,229	-\$36,800	-8.36%
9XX	Transfers - Capital, Spec Projects, Food	\$55,000	\$144,516	\$89,516	162.76%
Totals		\$14,305,655	\$14,490,340	\$184,685	1.29%

Sorted & Totaled by Function

Function	Description	2018-19 Budget		2019-20	
		Adopted	Proposed Budget	Incr-Decr	Percent Diff
11XX	Regular Education	\$7,507,768	\$7,559,672	\$51,904	0.69%
12XX	Special Education	\$3,329,288	\$3,435,624	\$106,336	3.19%
21XX	Guidance & Health Services	\$327,069	\$330,481	\$3,412	1.04%
22XX	Curriculum/Staff Development, Media/Library	\$285,457	\$284,178	-\$1,279	-0.45%
23XX	School Board, SAU Services, Contingency	\$480,252	\$465,873	-\$14,379	-2.99%
24XX	School Administration/Principals Office	\$576,960	\$548,318	-\$28,642	-4.96%
26XX	Building Mainenance & Custodial	\$636,844	\$618,071	-\$18,773	-2.95%
27XX	Transportation Services	\$657,488	\$628,523	-\$28,965	-4.41%
4XXX	Building & Site Improvements	\$57,500	\$83,000	\$25,500	44.35%
5XXX	Debt Service & Transfers	\$447,029	\$536,600	\$89,571	20.04%
Totals		\$14,305,655	\$14,490,340	\$184,685	1.29%

NH DEPARTMENT OF EDUCATION
COST PER PUPIL BY DISTRICT, 2017-2018

The Cost per Pupil represents, with certain adjustments, current expenditures from all funding sources (local, state and federal) associated with the daily operation of schools. Payments to other school districts and private schools have been subtracted. Revenues from the sales of lunches have also been excluded.

Cost per Pupil is calculated by subtracting tuition and transportation from K-12 current operating expenditures, and then dividing by the average daily membership in attendance (ADM-A). The report "State Average Cost Per Pupil and Total Expenditures" identifies which expenditures have been included or excluded. The per pupil amount of all expenditures - operating, tuition, transportation, equipment, construction, interest and non-K-12 expenditures is \$18,991.10.

<u>School District</u>	<u>Elementary</u>	<u>Rank</u>	<u>Grades</u>	<u>Oct 1 Enr</u>	<u>Percentile</u>
State Average (1)	\$15,981.46				
Waterville Valley	42,810.02	1st	K-8	22	
Monroe	26,441.15	5th	PK-8	77	
Bartlett	24,476.38	10th	PK-8	198	
Grantham	23,472.82	14th	K-8	217	
Sunapee	23,385.55	15th	K-5	148	
Lebanon	23,048.38	18th	K-4 (2)	571	
Plainfield	22,206.00	23rd	K-8	208	
Lyme	22,102.77	24th	1-8	184	
Inter-Lakes Cooperative	21,731.40	27th	K-6	471	
Hanover	21,652.95	28th	K-5	458	18%
Pittsburg	21,601.38	29th	K-8	54	
Mascoma Valley Regional	18,981.32	48th	PK-4 (2)	460	
Oyster River Cooperative	18,420.86	61st	K-4 (2)	681	
Amherst (Souhegan)	17,210.56	77th	PK-4	637	
Claremont	16,846.32	84th	PK-5 (4)	825	
Mont Vernon (Souhegan)	16,123.86	98th	K-6	189	
Haverhill Cooperative	14,782.76	125th	PK-3	232	

	FY09		FY18	
Rank	32		28	
Next School Above	Oyster River	\$15,652	InterLakes	\$21,731
Ray School		\$15,593		\$21,653
Next School Below	Seabrook	15,520	Pittsburg	\$21,601
State Average		\$12,096		\$15,981
% Above State Avg	28.9%		35.5%	

Current population as of October '18 is 457 students; when the 17-18 budget was built it was 462.

The rankings and averages are based on information submitted by 154 elementary schools, Waterville Valley has the highest PPC at \$42,810.

We are in the top 19th percentile with the range in this group from \$21,601 to \$42,810 with the average being \$24,626.

Lebanon is ranked #18 with a PPC of \$23,048 and Lyme is ranked #24 with a PPC of \$22,103.

DRESDEN SCHOOL DISTRICT

Hanover 6th Grade Tuition to Dresden

1/14/19

Budget Year	Budget Year Calculations						Prior Year Calculations			Total Payment	
	Estimated number of students for budget year	Operating Expenses		Capital Exp		Total	actual students as of 10/1	Correction for Current Year, Due Next Year	Total Optg, Cap, & Corr for budget year		Increase/ (Decrease)
		Operating Tuition Rate	Operating Tuition	Capital Cost Component From 6th Gr Capital Sheet	Budget--Optg plus Capital						
2019-20	61	\$20,787	\$1,268,007	\$249,805	\$1,517,812	\$60,480	90	\$1,578,292	(\$357,091)	-18.45%	
2018-19	87	\$20,160	\$1,753,920	\$281,298	\$2,035,218	(\$99,835)	77	\$1,935,383	\$148,687	8.32%	
2017-18	82	\$19,967	\$1,637,294	\$295,082	\$1,932,376	(\$145,680)	90	\$1,786,696	(\$250,833)	-12.31%	
2016-17	98	\$18,210	\$1,784,580	\$252,949	\$2,037,529	\$0	104	\$2,037,529	(\$45,951)	-2.21%	
2015-16	104	\$16,810	\$1,748,240	\$299,600	\$2,047,840	\$35,640	86	\$2,083,480	\$284,485	15.81%	
2014-15	84	\$17,820	\$1,496,880	\$252,321	\$1,749,201	\$49,794	101	\$1,798,995	(\$19,738)	-1.09%	
2013-14	98	\$16,598	\$1,626,604	\$271,034	\$1,897,638	(\$78,905)	86	\$1,818,733	\$192,569	11.84%	
2012-13	91	\$15,781	\$1,436,071	\$286,045	\$1,722,116	(\$95,952)	94	\$1,626,164	(\$237,711)	-12.75%	
2011-12	100	\$15,992	\$1,599,200	\$231,805	\$1,831,005	\$32,870	106	\$1,863,875	(\$224,400)	-10.75%	
2010/11	104	16,435	1,709,240	321,099	2,030,339	57,936	85	2,088,275	572,644	37.78%	
2009/10	81	14,484	1,173,204	266,497	1,439,701	75,930	118	1,515,631	-349,341	-18.73%	
2008/09	113	15,186	1,716,018	202,898	1,918,916	-53,944	88	1,864,972	455,952	32.36%	
2007/08	92	13,486	1,240,712	209,855	1,450,567	-41,547	104	1,409,020	-287,506	-16.95%	
2006/07	107	13,849	1,481,843	227,325	1,709,168	-12,642	101	1,696,526	291,086	20.71%	
2005/06	102	12,642	1,289,484	161,624	1,451,108	-45,668	111	1,405,440	-106,955	-7.07%	
2004/05	115	11,417	1,312,955	156,092	1,469,047	43,348	85	1,512,395	630,744	71.54%	
2003/04	81	10,837	877,797	3,854	881,651	0	96	881,651	-158,213	-15.21%	
2002/03	96	10,096	969,216	3,000	972,216	67,648	104	1,039,864	149,121	16.74%	
2001/02	97	9,664	937,408		937,408	-46,665	92	890,743	-32,128	-3.48%	
2000/01	97	9,333	905,301		905,301	17,570		922,871	100,529	12.22%	