

Part VI

Dresden School District

Dresden School District Officers

School Board

	Term Expires
Alisa Brisson	2014
Carey Callaghan	2013
Tom Candon	2013
Robin Carpenter	2013
Kevin Cotter	2014
Anne Day	2014
Erika Finlayson	2013
Christopher Kubik	2014
Neil Odell	2015
Lauren Morando Rhim (non-voting member)	2015
Gordon Spaeth	2015
Andrea Tarnowski	2015

District Officers

Michael B. Mayor, Moderator	2013
Deborah M. Carter, Clerk	2013
Cheryl A. Lindberg, Treasurer	2013
James Dwinell, Auditor	2013
Two auditor vacancies	

Administration

Franklyn G. Bass	Superintendent of Schools
John P. Aubin	Assistant Superintendent for Business
Joanne Roberts	Director of Curriculum, Instruction and Assessment
Rhett Darak	Director of Special Education
Justin Campbell	Principal, Hanover High School
Ian Smith	Dean of Students, Hanover High School
James Nourse	Principal, Frances C. Richmond Middle School
Michael Lepene	Associate Principal, Frances C. Richmond Middle School

**Warrant for 2013 Annual Meeting of the
Dresden School District
Hanover, New Hampshire • Norwich, Vermont**

Note: The following warrant articles apply to the operation of the Dresden School District, which includes the operation of the Frances C. Richmond School and Hanover High School, grades 7-12, and sixth grade students from Hanover who are tuitioned to the Frances C. Richmond School by the Hanover School District.

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

Discussion Phase: Thursday, February 28, 2013, at 7:00 P.M., at the Richmond Middle School Gymnasium, Hanover, New Hampshire.

Voting Phase: Tuesday, March 5, 2013, from 7:00 A.M. to 7:00 P.M. in the Hanover High School Gymnasium in Hanover, New Hampshire (for Hanover voters) and in Tracy Hall in Norwich, Vermont (for Norwich voters).

During the discussion phase, the voters shall have the opportunity to discuss the following Warrant Articles and to transact any non-substantive business that may legally be acted on during the discussion phase under Article 8.

All voting on Warrant Articles 1 through 7 shall be conducted by secret written ballot during the voting phase, as provided in the Dresden School District Procedures for Australian Ballot.

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

Article 2: *Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?*

Article 3: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,304; School District Clerk \$200; 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 One Hundred Four Dollars (\$11,104) to fund these salaries?*

Article 4: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Education Association, NEA-NH, which calls for the following increases in teacher salaries and benefits*

Year	Estimated Increase Over status quo budget
2013-2014	\$141,385
2014-2015	\$148,524
2015-2016	\$194,597

and further, shall the District raise and appropriate the sum of One Hundred Forty-One Thousand, Three Hundred Eighty-Five Dollars (\$141,385), such sum representing the estimated increase in teacher salaries and benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for teachers if this article is defeated is included in the operating budget in Article 7.

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

Article 5: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Support Staff, NEA-NH, which calls for the following increases in support-staff salaries and benefits:*

Year	Estimated Increase Over status quo budget
2013-2014	\$66,648
2014-2015	\$66,743
2015-2016	\$66,483

and further, shall the District raise and appropriate the sum of Sixty-Six Thousand, Six Hundred Forty-Eight Dollars (\$66,648), such sum representing the estimated increase in support staff salaries and benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for support staff if this article is defeated is included in the operating budget in Article 7.

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

Article 6: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Dresden and Hanover Service Employees, AFSCME, which calls for the following increases in salaries and benefits:*

Year	Estimated Increase Over status quo budget
2013-2014	\$20,185
2014-2015	\$23,394
2015-2016	\$23,746

and further, shall the District raise and appropriate the sum of Twenty Thousand, One Hundred Eighty-Five Dollars (\$20,185), such sum representing the estimated increase in service employee salaries and the benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for service employees if this article is defeated is included in the operating budget in Article 7.

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

Article 7: *Shall the District raise and appropriate the amount of Twenty-Three Million, One Hundred Seventy-Two Thousand, Six Hundred Ninety-Four Dollars (\$23,172,694), 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 2013-2014 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

Article 8: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Given under our hands and the seal of the District this 4th day of February 2013.

Alisa Brisson	Carey Callaghan, Chair
Tom Candon	Robin Carpenter
Kevin Cotter	Anne Day
Erika Finlayson, Vice Chair	Christopher Kubik
Neil Odell	Gordon Spaeth
Andrea Tarnowski	

Dresden School Board Dresden School District
Deborah M. Carter, Clerk

2013 Dresden School District Article Descriptions

Article 1: *To elect by written ballot for one-year terms a Moderator, a Clerk, a Treasurer; and three auditors for three-, two- and one-year terms respectively.*

The positions noted above are voted upon annually. Information on each position is available at the Superintendent's Office.

Article 2: *Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?*

A contingency fund can be used to cover unanticipated expenses in any part of the budget. If the funds are not used in a given year, they are not allowed to accumulate. Instead they are used to lessen the next year's tax burden. The contingency fund was not used in the 2011-12 fiscal year.

Article 3: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,304; School District Clerk \$200; 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, One Hundred Four Dollars (\$11,104) to fund these salaries?*

The Treasurer's salary is a \$34 (or 1.5%) decrease; the other salaries are unchanged.

Article 4: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Education Association, NEA-NH, which calls for the following increases in teacher salaries and benefits:*

Year	Estimated Increase Over status quo budget
2013-2014	\$141,385
2014-2015	\$148,524
2015-2016	\$194,597

and further, shall the District raise and appropriate the sum of One Hundred Forty-One Thousand, Three Hundred Eighty-Five Dollars (\$141,385), such sum representing the estimated increase in teacher salaries and benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for teachers if this article is defeated is included in the operating budget in Article 7.

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

The Board and the Dresden and Hanover Education Association, representing the district's certified staff, reached a three-year agreement for 2013-14, 2014-15 and 2015-16. This article raises the funds needed to implement this new agreement, which provides for base pay raises of 2.0% in each of the three years, plus annual "step increases" for staff with up to 13 years of service. The agreement calls for funds to match employees' retirement savings up to 3% of an employee's salary, down from 4% in the previous contract. Also, early retirement eligibility was moved to 20 years (from 15 currently), effective June 30, 2016.

The district will also provide annual staff-development funds of \$115,000 (vs. \$125,000 in the previous contract) and staff-enrichment funds of \$25,000 (down from \$50,000 previously). One sabbatical leave will be offered in the 2015-16 year. If passed, the appropriation for the first year of the contract would add 4.6¢ per \$1,000 of assessed property value to the tax rate in Hanover, and .8¢ per \$100 of assessed property in Norwich.

The \$141,385 required to fund the provisions in the first year of the contract represents a 0.88% increase over the 2012-13 total Dresden District budget.

Article 5: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Hanover School Board and the Hanover Support Staff, NEA-NH, which calls for the following increases in support-staff salaries and benefits:*

Year	Estimated Increase Over status quo budget
2013-2014	\$66,648
2014-2015	\$66,743
2015-2016	\$66,483

and further, shall the District raise and appropriate the sum of Sixty-Six Thousand, Six Hundred Forty-Eight Dollars (\$66,648), such sum representing the estimated increase in support staff salaries and benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

Note 1. The sum necessary to pay the so-called status quo salaries and benefits for support staff if this article is defeated is included in the operating budget in Article 11.

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

The Board and the Dresden and Hanover Support Staff-NEA New Hampshire, representing the district's Educational Assistants, reached a three-year agreement for 2013-14, 2014-15 and 2015-16. This article raises the funds needed to implement this new agreement, which provides for base pay raises of 2.5% in each of the three years, plus annual "step increases" for staff with at least 13 years of experience. The agreement calls for a 50% increase in pay for time spent substituting for an absent teacher. The agreement also calls for longevity payment increases of \$550 upon completion of 10-14 years, \$800 upon completion of 15-19 years, and \$1,050 upon completion of 20 or more years (previously \$500, \$750 and \$1,000). The agreement also calls for six paid holidays per year (previously four).

If passed, the appropriation for the first year of the contract would add 2.2¢ per \$1,000 of assessed property value to the tax rate in Hanover, and .4¢ per \$100 of assessed property in Norwich.

Article 6: *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Hanover School Board and the Dresden and Hanover Service Employees, AFSCME, which calls for the following increases in salaries and benefits:*

Year	Estimated Increase Over status quo budget
2013-2014	\$20,185
2014-2015	\$23,394
2015-2016	\$23,746

and further, shall the District raise and appropriate the sum of Twenty Thousand, One Hundred Eighty-Five Dollars (\$20,185), such sum representing the estimated increase in service employee salaries and the benefits for the 2013-2014 fiscal year brought about by this collective bargaining agreement?

Note 1: The sum necessary to pay the so-called status quo salaries and benefits for service employees if this article is defeated is included in the operating budget in Article 7.

Note 2: A favorable vote on this article shall be considered the approval of the cost items in all three years of the proposed collective bargaining agreement.

The Board and the Dresden and Hanover Service Employees, AFSCME, representing the district's service (custodial) employees, reached a three-year agreement for 2013-14, 2014-15 and 2015-16. This article raises the funds needed to implement this new agreement, which provides for base pay raises of 2.0% to 3.5% in each of the three years, based on the consumer price index for the Northeast urban region. The agreement also extends dental insurance to employees who work at least 30 hours a week, reduces from 20 hours per week to 15 hours the work week necessary to access leave benefits, allows vacation time to accrue from date of hire, allows 3 snow days per year, raises the differential paid for second or third shift work from 50¢ to 75¢, and pays employees not using health insurance \$750 per year.

If passed, the appropriation for the first year of the contract would add .7¢ per \$1,000 of assessed property value in Hanover, and .1¢ per \$100 of assessed property in Norwich.

Article 7: *Shall the District raise and appropriate the amount of Twenty-Three Million, One Hundred Seventy-Two Thousand, Six Hundred Ninety-Four Dollars (\$23,172,694), 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 2013-2014 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

The amounts in all the articles combined represent decrease of \$110,456 (or 0.5%) over the current budget. The total Hanover tax rate is expected to increase by a penny or 0.09%, and the Norwich rate is expected to increase by about a penny or 0.80%.

Article 8: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

**Minutes of the
Dresden School District Annual Meeting
Hanover High School Auditorium
March 1 and March 6, 2012**

Moderator Michael Mayor called the meeting to order at 7:01 p.m. on Thursday, March 1, 2012. Present were School Board members Linda Addante, Kari Asmus, Alisa Brisson, Carey Callaghan, Neil Castaldo, Anne Day, John Chamberlin, Kevin Cotter, Neil Odell, Gordon Spaeth; Administrators Frank Bass, John Aubin, Deborah Gillespie, Ian Smith, Jim Nourse and Jonathan Brush; Council Representative Rachel Finlayson; School District Attorney Laura Beliveau; and 13 members of the public.

Mr. Mayor reviewed the structure of the Dresden School District and District meeting process, explaining that this was the discussion phase of the meeting, and that the voting phase will take place Tuesday, March 6, from 7 a.m. until 7 p.m. in Tracy Hall in Norwich for Norwich voters, and Hanover High School Gymnasium in Hanover for Hanover voters.

Moderator Mayor then recognized Dresden School Board Chair Kari Asmus, who introduced the members of the Dresden School Board. Superintendent Frank Bass introduced the members of Administration and Legal Counsel.

After Mr. Mayor reviewed the guidelines for the meeting, he read the Warning and noted that the Warrant was duly posted in both New Hampshire and Vermont.

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

Moderator Mayor read the positions up for election and the names of the candidates running for these seats. He noted that no one is running for two vacant auditor positions.

No public comment was offered.

Article 2: *Shall the District raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?*

Gordon Spaeth presented this article. He noted that the contingency fund is used to cover expenses not anticipated in the budget. He stated that the contingency fund was not used this year, but the Board feels it is prudent to have the fund available.

No public comment was offered.

Article 3: *Shall the District determine and fix the salaries of School District officers as follows: School Board members \$700 per member; School District Treasurer \$2,338; School District Clerk \$200; 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, One Hundred Thirty-Eight Dollars (\$11,138) to fund these salaries?*

John Chamberlin presented this article. All proposed salaries are the same as last year, except for a modest increase for the Treasurer.

No public comment was offered.

Article 4. *Shall the District vote to approve the cost items in the three (3) year collective bargaining agreement reached between the Dresden School Board and the Hanover Education Association, NEA-NH, which calls for the following increases in teacher salaries and benefits:*

Year	Estimated Increase Over status quo budget
2012-2013	\$198,300
2013-2014	\$310,657
2014-2015	\$399,700

and further, shall the District raise and appropriate the sum of One Hundred Ninety-Eight

Thousand, Three Hundred Dollars (\$198,300), such sum representing the estimated increase in teacher salaries and benefits for the 2012-2013 fiscal year brought about by this collective bargaining agreement?

NOTE 1. The sum necessary to pay the so-called status quo salaries and benefits for teachers if this article is defeated is included in the operating budget in Article 5.

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

Neil Odell presented the article. He stated that the proposed contract calls for base increases of 2.62%, 2% and 2.35% in 2012-13, 2013-14 and 2014-15 respectively, plus teachers will receive the usual experience-based step increases. Those eligible for steps are about 35% of the teachers. Other items in the contract call for the 403(b) match to be reduced from 4% of salary to 3%; staff development reimbursement to be reduced by \$10,000; enrichment-grant monies to be reduced \$25,000; and alternative track credit to be defunded (a savings of \$25,000). In addition, the length of service was increased from 15 to 20 years for those teachers 62 years or older who can choose early retirement.

No public comment was offered.

Article 5: *Shall the District raise and appropriate the amount of Twenty-Three Million, One Hundred Eighty-Three Thousand, Five Hundred Sixty-Six Dollars (\$23,183,566) 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 2012-2013 fiscal year? This sum does not include the sums appropriated in any of the other articles.*

Carey Callaghan presented this article. In 2006, the cost per pupil at Richmond Middle School was number 1 in the state, and in 2011 was 11; the current cost per pupil is 33% above the state average. The High School was ranked 11th in cost-per-pupil spending in 2006, and is now ranked 21st, or 20.4% above the state average. The total budget is 3.96% above last year's budget. The net assessment is \$18,707,391, a 7.6% percent increase. For Hanover taxpayers this is a 2.74% increase, and for Norwich taxpayers, a 4.95% increase.

Expenses are up .86%, due mostly to a new position at the SAU for a Director of Special Education. Richmond Middle School will have 1.3 more FTEs, so it can hire a learning specialist and a computer technician, a position also created at the high school. Other increases in expenses are largely due to increases in health insurance costs and the fact that more employees are enrolling in health insurance. Enrollment projections show that 20 fewer students will attend Hanover High School, but it was determined that the program should remain the same.

Three members of the public offered comments.

The Dresden Finance Committee recommended that compensation for teachers be level funded to reduce the premium that Dresden teachers earn in our district. One member of the public claimed that because teachers retire and new, lower-paid teachers replace them, step increases for teachers do not increase expenditures. John Aubin, Assistant Superintendent for Business, agreed with this assertion.

Another speaker said that when stating Dresden's rank in cost-per-pupil spending, it would be helpful to know the total number of NH districts. He also requested a comparison between the High School's SAT scores and those of similar communities, such as Palo Alto.

Another member of the public said there are no data to correlate the budget to SAT scores and the colleges students attend. He suggested that teacher development focus on effectiveness of teachers instead of their courses toward a master's degree. The

Board and Superintendent noted that teacher evaluations have changed for the better, and they call for principals’ presence in classrooms and the use of mentor teachers.

Article 6: *To transact any non-substantive business that may legally come before the discussion phase of this meeting.*

Moderator Mayor asked if there was any other business to come before the meeting. Dresden Chair Kari Asmus thanked those who are reaching milestones. She thanked Principal Jim Nourse, who is completing his fifth year at the middle school, and Principal Deb Gillespie, who is retiring after 15 years at Hanover High School. She thanked Neil Castaldo for stepping in to fill a vacancy on the Board, and read a resolution thanking John Chamberlin for his 10 years of service on the Board and his attendance at some 355 night meetings.

There being no other business, the moderator declared the meeting adjourned at 8:22 p.m.

Results of Australian Balloting on March 6, 2012

Article 1 (Record of Election of Officers)

Moderator:	.....	Michael B. Mayor	(3,071)
Clerk:	.....	Deborah Carter	(1,861)
Treasurer:	.....	Cheryl Lindberg	(1,806)
District Auditor (three years):	.....	107 write-ins	
District Auditor (two years):	.....	59 write-ins	
District Auditor (one year):	.....	James Dwinell	(1,802)

Article 2 (Raise \$50,000 to establish a contingency fund)

Yes: 1,580	No: 667	Blank: 109
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Article 3 (Raise \$11,138 for salaries of School District Officers)

Yes: 1,735	No: 475	Blank: 146
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Article 4 (Approve 3-year collective-bargaining agreement for teacher)

Yes: 978	No: 1,313	Blank: 65
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Article 5 (Raise \$23,183,566 for the school budget)

Yes: 1,310	No: 982	Blank: 64
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I hereby certify this to be a true and accurate report of the proceedings of the meeting of March 1, 2012, and results of voting held on March 6, 2012.

Respectfully submitted, Deborah M. Carter, District Clerk

Dresden School Board Annual Report

This year has been an exceptionally busy one for the Dresden School District. In addition to the negotiation of three union contracts and the rollout of a technology initiative approved last year, there were a variety of educational and administrative programs that were begun or accelerated. We were also delighted to welcome Justin Campbell as the new Principal of Hanover High School. Justin brings a combination of enthusiasm, determination and thoughtfulness that will help HHS grow stronger still.

At the high school, much time and energy is going into the reaccreditation process from NEASC, the New England Association of Schools and Colleges – which should wrap up this spring. This process, conducted once every ten years, involves self-study across areas including instruction, curriculum, assessment, school and community resources for learning and, importantly, school culture, values and beliefs. This study affords the community a valuable opportunity to understand the school's strengths as well as areas for improvement.

The Richmond Middle School has continued to lead the District in the integration of technology, and hosted a forum in the fall to showcase its efforts. Additionally, RMS is developing a project-based learning approach that emphasizes interdisciplinary, real-life problems and situations. Examples of this approach will be presented this spring.

Your elected School Board has been an active participant in goal-setting and other duties. One of these has been a thorough review of all safety policies, protocols and procedures – using a broad definition of safety. In the wake of the Newtown tragedy, we have redoubled our efforts and are conducting an extensive review, together with local police, of ways we can improve physical safety and security. A number of actions will be taken.

The Board adopted a District expenditure budget of \$23,233,798, which is flat with the prior year, notwithstanding rising health care, retirement and inflationary pressures. Administrators worked hard to find more cost-effective approaches without reducing quality.

Board members also negotiated agreements with all three unions: the Hanover Education Association (teachers); the Hanover Support Staff (assistants); and the Service Employees (custodial). Each agreement is for 3 years, and represents the culmination of many hours of negotiating. The teachers contract comes after two years of no contract being in place, and hence no raises, and calls for 2.0%, 2.0% and 2.0% base increases for each of the next three years. Employer matches to 403(b) savings is being reduced by 1%; this together with other union concessions significantly reduces the contract cost to the District. Collectively, the three agreements, if approved, will increase the Dresden assessment from flat to a 1% increase year over year. The Board strongly encourages your positive consideration of these three warrant articles (Articles 4, 5 and 6).

Let me close by thanking all of you, the citizens of Hanover and Norwich, for your generous and ongoing support of our schools. You make possible an exemplary District, and one that takes seriously its commitment to continuously improve in its mission to educate our children.

Carey Callaghan, Chair, Dresden School Board

**Marion W. Cross School
Comparative Yearly Enrollments**

For October 1 of each year

	K	1	2	3	4	5	6	Total
2003	38	48	45	41	54	38	44	.....308
2004	30	41	48	46	45	53	41	.....304
2005	32	37	41	50	48	43	55	.....306
2006	28	37	41	45	58	58	47	.....314
2007	26	30	35	43	45	60	60	.....299
2008	33	34	29	36	57	46	59	.....294
2009	39	30	36	32	39	61	45	.....282
2010	41	47	36	39	40	39	63	.....305
2011	50	44	45	42	41	40	39	.....301
2012	43	48	49	45	42	44	40	.....311

**Dresden School Districts
Comparative Yearly Enrollments**

For October 1 of each year

	7	8	9	10	11	12	Total
2003	166	189	186	190	184	189	....1104
2004	133	166	219	170	183	186	....1057
2005	155	137	181	211	174	187	....1045
2006	157	168	161	174	215	179	....1054
2007	153	155	197	162	174	213	....1054
2008	156	160	179	193	156	184	....1028
2009	185	153	203	184	197	156	....1078
2010	140	181	177	203	179	190	....1070
2011	168	138	208	179	197	176	....1066
2012	146	166	163	205	178	190	....1048

Norwich Students in Dresden School District

For October 1 of each year

	7	8	9	10	11	12	Total
2003	62	76	68	69	67	74	....416
2004	47	62	79	61	65	69	....383
2005	44	52	64	77	60	66	....363
2006	53	48	55	59	79	63	....357
2007	46	51	53	53	55	78	....336
2008	47	45	52	46	47	60	....297
2009	60	62	45	53	45	47	....312
2010	52	61	69	50	52	48	....332
2011	61	47	68	51	52	46	....325
2012	48	62	55	62	64	45	....336

**Dresden School District
Instructional Staff, 2012-2013**

*Date indicates first year of continuous employment by the District.
Also shown is the staff member's percentage of full-time employment.*

Frances C. Richmond School

Laura E. Abbene, Media Specialist	100%	2009
Brian Atkinson, Physical Education, Health Education	100%	2012
Elizabeth J. Auch, Learning Specialist	100%	2012
Carla E. Balch, Mathematics	100%	1994
Chad T. Behre, Math, Computer Literacy	100%	2011
David B. Callaway, Social Studies	100%	1987
Judith B. Csatari, French	100%	2003
Celeste R. Dakai, Social Studies	100%	1999
Stephanie J. Davis, Social Studies	100%	1996
Adina C. Desaulniers, Science	100%	2002
Patricia B. Dodds, Special Education	100%	1999
Kristen A. Downey, English	100%	2009
David M. Drazin, School Psychologist	60%	1989
Luke D. Eastman, Art	100%	2011
Linda J. Fellows, 504, ESL	100%	1993
Ellen G. Fisher, Social Studies	100%	2010
Elise J. Foxall, English, Reading Specialist	100%	2006
Sarah L. Glass, Art	60%	2011
Erik D. Goodling, English	100%	2000
Melinda P. H. Goodling, French	80%	1998
Claire M. Groby, Performing Arts	60%	2012
Mary L. Grondin, Learning Specialist	100%	2005
Jennifer R. Haines, English	100%	2009
Joshua D. Hall, Music	100%	1997
Clifford M. Harriman, Science	40%	1994
Michael W. Ivanoski, English	100%	2002
John R. Kitzmiller, Mathematics	100%	1993
John LaCrosse, Guidance Counselor	100%	2002
Patricia L. W. MacDonald, Learning Specialist	100%	2005
Erin L. R. Madory, Spanish	100%	2006
Elizabeth M. McBain, Guidance Counselor	100%	2012
Sarah L. Mills, French, Spanish	80%	2012
John Turner Mitchell, Math	60%	2011
Anissa S. Morrison, Consumer Science	100%	1993
Maryann B. Nugent, Social Studies	20%	2009
Christopher R. O'Brien, Science	100%	2004
Catherine A. Patch, Physical Education	100%	2010
Shannon Pogue, English	50%	2010
Jennifer P. Pratt, Mathematics	100%	2008
Deborah Schaner, Science	80%	2012
Richard L. Starr, Woodworking	100%	1972
Gregory Stott, Science	100%	2004
Suzanne T. Sylvester, English	100%	1995
Virginia L. Wallis, Science	Leave of Absence	1999
Klaran W. Warner, Speech and Language Pathologist	50%	1999
Martin Warren, Technology	100%	2002

Medical Staff

Abigale R. Pelletier, R.N.	100%	2005
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Hanover High School

Andrea V. Alsup, English, Senior Bridges	100%	1993
Lawrence Baio, Algebra II, Calculus	Leave of Absence	1995
Paul H. Barker, Spanish	100%	1997
Todd F. Bebeau, Physical Education	100%	1996
Timothy P. Berube, Social Studies, Dresden Plan	100%	2009
Harrison C. Bourne, English & Coordinator	100%	2000
Donald T. Buck, Latin	80%	2001
Margaret W. Caldwell, Social Studies	100%	1996
Lynn D. Ceplikas, English	100%	1996
Ellen F. Clattenburg, Special Education	80%	1999
Tanya K. Cluff, English	60%	2006
Thomas M. Cochran, French	100%	2002
Sharen T. Conner, Special Education	100%	1998
Marie T. D'Amato, English	100%	2002
Eric J. Dennison, Science, Technology, Math	100%	2009
John E. Donnelly, Advanced Math, Algebra I	100%	1998
Maureen W. Doyle, French, Spanish	100%	2010
Jessica C. Eakin, NEASC Coordinator	20%	2005
Eve-Lynn Ermer, Advanced Math, Algebra II	100%	2002
Daniel N. Falcone, Science & Coordinator	100%	2003
Anna T. Gado, English	100%	2004
John A. Galton, English	40%	1989
Thomas B. Gamble, School Psychologist	100%	1992
Julia R. Gartner, Physical Science	100%	2008
Cynthia M. Geilich, Reading Specialist	100%	1988
Brian P. Glenney, Latin, English, Foreign Language Coordinator ..	100%	2002
Amy C. Good, Learning Specialist, Footlighters	100%	2009
Uwe Goodall-Heising, German, ESL	100%	2007
Seth H. Goodwin, Social Studies	100%	2012
Stephanie B. Gordon, Art	60%	1993
Elizabeth A. Greene, Art	90%	1993
Diane Guarino, Health	100%	2005
Renate Gunderman, English	40%	2010
Stephen W. Hackman, English	100%	1990
Alan D. Haehnel, English	100%	2008
Sally R. Hair, Physics	100%	2002
Randi S. Hallarman, Special Education	100%	1997
Laurie F. Harrington, Guidance Counselor	80%	1998
Thomas W. Hermanson, Biology	100%	2006
David J. Holloway, Industrial Technology	60%	2007
Douglas H. Jenisch, Social Studies & Coordinator	100%	1969
Andrea E. Johnstone, Guidance Counselor	100%	1998
Elizabeth H. Keene, Guidance Counselor	80%	2001
Jeanine C. King, Mathematics & Coordinator	100%	2008
Amy E. Kono, Algebra I, Probability & Statistics	100%	2005
Jeannie M. Kornfeld, Chemistry, Environmental Science	100%	1996
Nancy E. Kress, Mathematics	40%	1999

Timothy D. Kurtz, Mathematics	100%	2012
Peter A. Lange, Art	100%	1978
Kevin A. Lavigne, Chemistry	100%	1997
Richard J. Lloyd, Dresden Plan Director	100%	1983
John W. McCracking, Director of Guidance	100%	2006
Kathleen A. Milender, Science, Dresden Plan Advisor	100%	1993
Pamala J. S. Miller, Social Studies	100%	1997
Greta S. Mills, Mathematics	100%	2000
Melissa S. Minsberg, Learning Specialist	100%	2012
Michael Morris, Mathematics	100%	2012
William N. Murphy, Social Studies	40%	1961
Elizabeth D. Murray, Social Studies	100%	2005
Karen A. O'Hern, Speech Pathologist	80%	2011
Mary Alice Osborne, Medial Specialist	100%	2012
Tammie T. Patten, Technology Specialist	100%	2005
John S. Phipps, Astronomy, Chemistry, Honor Methods	100%	2002
Eric A. Picconi, Spanish	100%	2008
Maryann V. Postans, Biology	100%	1996
Penelope J. K. Prendergast, Spanish	100%	1997
Matthew L. Prince, Social Studies	100%	2003
Andrew Puchalik, Learning Specialist	100%	2010
Jennifer L. Quevedo, Physical Education	80%	2005
Eric C. Richardson, 504 Service Provider	100%	1993
Cynthia M. Sanschagrin, Algebra II, Geometry, Dresden Plan Advisor	100%	1998
Christopher J. Seibel, Mental Health Counselor	100%	2005
Kathleen S. Shulman, Reading Specialist	50%	2008
Joseph L. Stallsmith, Guidance Counselor	100%	2002
Julie M. Stevenson, Social Studies & Coordinator	100%	1998
Jean L. Vigneault, French	100%	2000
Karen E. Wahrenberger, English, Dresden Plan	80%	2008
Jane M. Woods, Music	100%	1990

Medical Staff

Candace A. Nattie, R.N.	60%	1997
Margaret M. Meyer, R.N.	40%	2011

Shared Dresden Staff

Melissa Rodriguez, Physical Education	100%	1994
Alexander Spivakovsky, Instrumental Music	40%	2009
Norman W. Wolfe, Band Director	50%	2002

Frances C. Richmond School Principal's Report

The school said goodbye to five staff members in June. Pat Buchanan (learning specialist), Jody Horan (English), Donna Largent (guidance), and Kate Schaefer (theater) retired after a combined 88 years of service to the district. Jenn Quevedo (physical education/health) moved over to Hanover High School. We welcomed seven new staff members: Brian Atkinson (physical education/health), Elizabeth Auch (learning specialist), Claire Groby (theater arts), Elizabeth McBain (guidance), Sarah Mills (French/Spanish), Sam Rigby (tech support), and Shannon Pogue (English). Erin Madory returned from a leave of absence to teach Spanish, and Deborah Schaner (science) is filling in for Ginger Wallis who is on leave.

Our students continue to excel academically in many state and national arenas. In mathematics, we earned a School of Merit distinction on the AMC8 exam, with two students placing in the top 5% internationally. Our Robotics teams all qualified to compete at the state championship. Our French students continued their stellar showing on the national French exam, and our students performed extremely well on the New England Common Assessments, with 81% of the students scoring in the proficient or above categories on all tests for all grade levels.

Our commitment to the fine and performing arts continues to enrich the school and local community. Play Production class put on the original *The Rest is History*, an outrageously funny look at the history of the world and social-studies projects through middle-schoolers' eyes. The spring play was Shakespeare's *Much Ado About Nothing*, and we also hosted the Mayhem Poets. This year, 23 students were chosen to participate in the NHMEA Northern District Music Festival; two students were chosen to participate in NH Middle Level Honors Festival.

Community outreach plays an important role in shaping our school program as well. Our Student Council led successful drives to collect food items for The Upper Valley Haven in October and also took their annual teacher appreciation cookout to Lebanon High School to serve the staff there who had suffered a tragic loss in their community. Our service group, Children Helping Children, raised a significant amount of money to support projects benefiting students in Greenwood, Mississippi, Haiti and Lwala, Kenya. Visual and living arts students brought the Empty Bowls to RMS in June, hosting a fundraising dinner with beautiful bowls and fantastic food.

We continue to enjoy a close relationship with Kendal of Hanover as our students hosted teas, honed writing skills and made friends via a structured correspondence with residents of Kendal in biweekly journal exchanges. Our eighth grade science program continues its collaborative relationship with the scientists of CRREL, monitoring our own atmospheric "buoy" to record data from the Arctic. Our sustainability program continues to grow with a very successful composting program. We welcome all to come see us in action – it is truly a vibrant learning community!

Jim Nourse, Principal (603-643-6040)

Hanover High School Principal's Report

Hanover High School is a comprehensive high school serving the students of Hanover, New Hampshire and Norwich, Vermont. In 2011-12, approximately 13% of the 742 students who attended Hanover High School were public or private tuition students. US News and World Report has repeatedly selected Hanover High School as one of the top high schools in the nation.

Hanover High School is an active learning community that provides broad academic and co-curricular programs. Approximately 97% of our 2012 graduates are attending or plan to attend college. Hanover High School had fifteen National Merit Scholar Finalists during the 2011-12 school year.

As an active learning community, it is our mission to engage students' minds, hearts, and voices so that they become educated, caring, and responsible adults. We believe that students learn responsibility by being given the opportunity to exercise responsibility, that they learn decision-making by having the opportunity to make decisions, and that they make the strongest commitment to education when they are given real power. We are a democratic school where students, staff, and community members work together to make decisions governing our school.

If you would like to learn more about Hanover High School please visit our website at www.hanoverhigh.us or ask to be added to the Principal's weekly email by sending your email address to Cathy.Niboli@dresden.us.

Justin M. Campbell, Principal



Refreshments at the 6th grade Marion Cross School Concert

Dresden Finance Committee

Position Statement on the Proposed Dresden School District Budget for FY14 (2013-2014)

The Dresden Finance Committee (DFC), with 8 of 12 current members present, voted 6-2 to support the proposed Dresden teachers contract. The following reasons were cited for supporting the motion: (1) Due to the lack of a teachers contract for the last two years, base salaries have not increased. The proposed base salary increase of 2% results in base salary levels that (a) are more in line with our expectations regarding net increases and (b) may result in a reduction in the “Dresden premium” relative to other top-10 schools in the state of New Hampshire. (2) The proposed contract may result in cost savings in non-salary areas. During the last two budget seasons, the Committee asked the Dresden School Board to address “total compensation” when negotiating contracts, and it did. (3) Teacher evaluation may negate step pay increases, more closely tying pay to performance. (4) The proposed contract is estimated to cost an additional \$141,385 in the first year.

The minority think that while the cost of living increase is commensurate with the CPI, the step and track levels and some benefits are greater than is appropriate or necessary to attract, retain, and reward high-quality teachers, creating an unnecessary burden on the taxpayer. The contract adds to the cost of living increase of 2% annual step increases available for teachers in their first 13 years of employment of 3% to 4.5%, potential track increases for each 15 credits of advanced education of 3% to 5%, and a 3% annual annuity match, making the expected average annual compensation package approximately 6% to 7% per year or about 20% over the three-year term of the contract.

The 3% annuity match is in addition to the required retirement contributions of 6.2% to Social Security and 14.16% to the New Hampshire Retirement System or 8.45% into the Vermont State Teachers Retirement. Dresden offers health insurance covering teachers, spouses, and children with a 20% premium co-pay and with a fairly unique zero deductible.

The DFC voted 7-1 to support the proposed Dresden Support Staff/Educational Assistants three-year contract of a 2.5% annual increase plus steps, and unanimously supported the three-year Service Personnel contract of a 1.9% annual increase plus steps.

The DFC voted 7-1 to support the proposed 2013-14 Dresden School Budget. Absent the expected increased expenses that will occur if the teachers contract, support staff/educational assistants contract, and service personnel contract are passed by the voters, the proposed base budget is basically flat compared to the 2012-13 budget, meeting our recommendation that the budget should be held flat or modestly reduced due to the projected declines in enrollment at both schools.

The minority opposed the budget because it did not fall within the DFC guidelines if the separate Dresden articles are approved. Furthermore, the continuing decline in student population needs to be given greater consideration when developing the budget.

*James Dwinell, Chair, Kristi Fenner, Vice Chair, Peter Christie
Kevin Cotter, Michael Gerling, Heidi Postupack, Daryl Press, John Ruth
Joshua Durst, Mary Fowler, Cheryl Lindberg, and Nathan Stearns*

Dresden School District Proposed Revenue Report

DRESDEN SCHOOL DISTRICT		2011-12	2011-12	2012-13	2012-13	2013-14		
Proposed Revenue Budget		Revised	Year End	Revised	Anticipated	Proposed	\$	%
2013-14 School Year		Budget	Actual	Budget	Year End	Budget	Chg	Chg
Local Sources								
1121	District Assmt--Hanover	\$11,541,085	\$11,541,085	\$11,973,841	\$11,973,841	\$11,711,735	(\$262,106)	-2.2%
1122	District Assmt--Norwich	5,843,561	5,843,561	6,398,727	6,398,727	6,474,053	75,326	1.2%
	Sub-Total	\$17,384,646	\$17,384,646	\$18,372,568	\$18,372,568	\$18,185,788	(\$186,780)	-1.0%
Tuition								
1311	Parents	\$117,967	\$168,650	\$169,452	\$132,775	\$132,086	(\$37,366)	-22.1%
1311	International Tuitions (SEVIS)	52,500	0	0	0	0	0	n/a
1315	Sp Ed Excess Cost Recov	86,495	91,529	47,954	47,954	47,680	(274)	-0.6%
1321	In-State LEA	1,094,304	1,163,445	1,192,285	1,135,390	1,129,501	(62,784)	-5.3%
1321	Hanover 6th Gr Curr Yr	1,831,037	1,831,037	1,722,116	1,722,116	1,922,484	200,368	11.6%
1321	Hanover 6th Gr Prior Yr	32,870	32,870	(95,952)	(95,952)	(78,905)	17,047	-17.8%
1331	Out-of-State LEA	552,485	602,986	579,611	631,195	627,921	48,310	8.3%
	Sub-Total	\$3,767,658	\$3,890,516	\$3,615,466	\$3,573,478	\$3,780,767	\$165,301	4.6%
Other Local Sources								
1511	Interest Income	\$7,500	\$4,731	\$7,500	\$5,000	\$5,000	(\$2,500)	-33.3%
1710	Gate Receipts	7,000	16,989	7,000	17,000	17,000	10,000	142.9%
1740	Athletic User Fees	117,500	154,525	145,000	155,000	155,000	10,000	6.9%
1910	Rent	25,000	34,876	35,000	35,000	35,000	0	0.0%
1930	Sale of Dist Property	750	0	500	500	500	0	0.0%
1931	From Hanover Town	100,000	100,000	100,000	100,000	100,000	0	0.0%
1980	Refund of Prior Year Expense	1,750	7,705	1,500	5,000	5,000	3,500	233.3%
1990	Miscellaneous	2,000	12,263	5,000	7,500	7,500	2,500	50.0%
	Sub-Total	\$261,500	\$331,088	\$301,500	\$325,000	\$325,000	\$23,500	7.8%
State Sources								
3190	Other State Aid	\$0	\$8,562	\$0	\$0	\$0	\$0	n/a
3210	Building Aid--NH	570,182	570,182	543,525	545,697	518,893	(24,632)	-4.5%
3223	Voc Transportation--Vt	6,000	24,862	5,000	10,000	10,000	5,000	100.0%
3241	Voc Tuition--NH	9,000	9,892	15,000	10,000	10,000	(5,000)	-33.3%
3242	Voc Transportation--NH	250	346	250	350	350	100	40.0%
	Sub-Total	\$585,432	\$613,843	\$563,775	\$566,047	\$539,243	(\$24,532)	-4.4%
Federal Sources								
4xxx	Ed Jobs Fund Grant	\$50,263	\$50,262	\$0	\$0	\$0	\$0	n/a
4350	Medicaid	0	0	0	0	0	0	n/a
4710	Agriculture Grant	2,700	2,995	2,700	3,000	3,000	300	11.1%
	Sub-Total	\$52,963	\$53,258	\$2,700	\$3,000	\$3,000	\$300	11.1%
Interfund Transfers In								
5230	From Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	n/a
	Sub-Total	\$0	\$0	\$0	\$0	\$0	\$0	n/a
General Fund Revenue Total		\$22,052,199	\$22,273,351	\$22,856,009	\$22,840,093	\$22,833,798	(\$22,211)	-0.1%
from Prior Year's Fund Balance		\$638,852	\$638,852	\$388,695	\$388,695	\$400,000	\$11,305	2.9%
Total Revenues and from Fund Balance		\$22,691,051	\$22,912,203	\$23,244,704	\$23,228,788	\$23,233,798	(\$10,906)	-0.05%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2011-12	2011-12	2012-13	2012-13	2013-14	Budget	
2013-14	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
<u>DISTRICT WIDE</u>								
Coordinator of Volunteers								
1110	100	Salaries	13,414	13,615	8,765	14,024	14,024	5,259 60.0%
1110	200	Fringe Transfer in	0	1,315	864	1,417	1,464	600 69.4%
1110	400	Purch Prop Svcs	300	0	300	0	300	0 0.0%
1110	500	Purch Prof & Tech Svcs	200	0	200	0	200	0 0.0%
1110	600	Materials & Supplies	250	0	250	0	200	(50) -20.0%
1110	800	Dues	50	0	50	0	50	0 0.0%
1110	900	Pmts from Districts	(5,529)	(5,611)	0	0	(5,611)	(5,611) n/a
Function Total			8,685	9,319	10,429	15,441	10,627	198 1.9%
Computer Technician								
1120	400	Purch Prof & Tech Svcs	7,489	7,482	2,100	0	2,100	0 0.0%
1120	600	Materials & Supplies	13,345	13,338	5,000	500	5,000	0 0.0%
1120	700	Equipment	18,455	18,506	9,000	1,194	9,000	0 0.0%
Function Total			39,289	39,326	16,100	1,694	16,100	0 0.0%
SCHOOL BOARD SERVICES								
2310	100	Salaries	12,120	12,789	12,188	2,805	12,154	(34) -0.3%
2310	200	Payroll Tax & Benefit	931	970	985	215	982	(3) -0.3%
2310	300	Purch Prof & Tech Svcs	50,000	46,655	51,000	52,972	51,000	0 0.0%
2310	500	Other Purch Svcs	1,000	4,211	1,000	0	1,000	0 0.0%
2310	800	Other Objects	60,300	8,132	60,300	4,869	60,300	0 0.0%
Function Total			124,351	72,756	125,473	60,861	125,436	(37) 0.0%
SUPERINTENDENT SERVICES								
2320	300	Purch Prof & Tech Svcs	692,241	692,241	757,961	757,961	794,870	36,909 4.9%
Function Total			692,241	692,241	757,961	757,961	794,870	36,909 4.9%
BUILDING MAINTENANCE								
2610	100	Salaries	296,467	266,990	299,664	300,298	325,393	25,729 8.6%
2610	200	P/R Tax and Benefits	145,118	103,166	150,765	127,007	177,205	26,440 17.5%
2610	500	Other Purch Svcs	56,560	59,556	60,000	58,900	61,089	1,089 1.8%
2610	600	Supplies	1,045	484	1,000	406	800	(200) -20.0%
2610	700	Equipment	17,900	15,023	1,400	184	1,400	0 0.0%
2610	900	Other Uses	(37,000)	(37,000)	(37,000)	0	(40,000)	(3,000) 8.1%
Function Total			480,090	408,219	475,829	486,795	525,887	50,058 10.5%
DEBT SERVICE								
5100	800	Interest	1,018,616	1,018,616	1,124,713	1,124,713	1,222,889	98,176 8.7%
5100	900	Principal	2,459,844	2,459,844	2,354,211	2,354,211	2,247,521	(106,690) -4.5%
Function Total			3,478,460	3,478,460	3,478,924	3,478,924	3,470,410	(8,514) -0.2%
DISTRICT WIDE TOTAL			4,823,116	4,700,321	4,864,716	4,801,676	4,943,330	78,614 1.6%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2013-14	School Year	2011-12	2011-12	2012-13	2012-13	2013-14	Budget	
Func	Obj	Proposed Budget	Budget	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
<u>RICHMOND MIDDLE SCHOOL</u>								
REGULAR INSTRUCTION								
1100	110	Salaries Teacher	2,165,253	2,128,969	2,150,636	2,075,681	2,045,111	(105,525) -4.9%
1100	112	Salaries Ed Asst	80,738	71,348	80,200	77,320	76,500	(3,700) -4.6%
1100	114	Substitutes	30,000	37,644	30,000	3,874	30,000	0 0.0%
1100	115	Tutors & Sabbatical	16,398	9,113	32,374	0	19,976	(12,398) -38.3%
1100	200	Payroll Tax & Benefit	794,197	707,175	834,181	674,874	772,017	(62,164) -7.5%
1100	300	Purch Profi & Tech Svcs	4,100	3,555	8,515	140	4,515	(4,000) -47.0%
1100	400	Purch Prop Svcs	29,255	28,839	32,430	20,348	31,330	(1,100) -3.4%
1100	600	Supplies	62,036	54,787	64,383	24,278	70,102	5,719 8.9%
1100	700	Property	14,545	14,188	10,910	2,160	20,800	9,890 90.7%
1100	800	Other Objects	450	175	450	389	450	0 0.0%
1100	900	Other Uses	0	0	0	0	0	0 n/a
Function Total		3,196,972	3,055,792	3,244,079	2,879,064	3,070,801	(173,278)	-5.3%
TECHNOLOGY								
1120	100	Salaries	0	0	45,147	0	47,356	2,209 4.9%
1120	200	Payroll Tax & Benefit	0	0	34,853	0	15,517	(19,336) -55.5%
1120	400	Purch Prop Svcs	6,948	6,948	13,528	4,079	24,873	11,345 83.9%
1120	600	Supplies	6,625	6,587	11,800	6,837	14,400	2,600 22.0%
1120	700	Property	47,069	45,486	63,650	17,080	112,480	48,830 76.7%
Function Total		60,642	59,021	168,978	27,996	214,626	45,648	27.0%
SPECIAL EDUCATION								
1200	110	Salaries--Teacher	446,404	452,182	384,847	379,947	380,280	(4,567) -1.2%
1200	112	Salaries--Ed Asst	209,596	293,417	272,766	294,661	272,290	(476) -0.2%
1200	115	Tutors	1,000	0	1,000	0	1,000	0 0.0%
1200	200	Payroll Tax & Benefit	348,426	381,910	354,411	405,081	432,518	78,107 22.0%
1200	300	Purch Profi & Tech Svcs	44,530	41,101	30,200	53,844	51,500	21,300 70.5%
1200	400	Purch Prop Svcs	550	0	250	0	250	0 0.0%
1200	500	Other Purch Svcs	400	155	0	0	3,000	3,000 n/a
1200	600	Supplies	4,025	3,515	3,905	328	4,891	986 25.2%
1200	700	Property	2,025	1,356	1,500	1,068	1,975	475 31.7%
Function Total		1,056,956	1,173,636	1,048,879	1,134,929	1,147,704	98,825	9.4%
CO-CURRICULAR								
1420	100	Salaries	20,175	12,400	20,175	7,210	20,385	210 1.0%
1420	200	Payroll Tax & Benefit	1,543	1,206	1,705	653	1,722	17 1.0%
1420	300	Purch Profi & Tech Svcs	7,685	7,513	4,000	1,695	5,005	1,005 25.1%
Function Total		29,403	21,120	25,880	9,558	27,112	1,232	4.8%
GUIDANCE								
2120	100	Salaries	159,994	159,027	159,994	128,855	131,656	(28,338) -17.7%
2120	200	Payroll Tax & Benefit	56,106	60,831	63,771	48,092	54,809	(8,962) -14.1%
2120	600	Supplies	600	496	600	0	600	0 0.0%
Function Total		216,700	220,353	224,365	176,947	187,065	(37,300)	-16.6%
HEALTH SERVICES								
2134	100	Salaries	56,386	55,425	55,930	55,759	56,022	92 0.2%
2134	200	Payroll Tax & Benefit	11,691	31,380	33,396	32,795	36,025	2,629 7.9%
2134	300	Purch Profi & Tech Svcs	500	836	500	0	500	0 0.0%
2134	400	Purch Prop Svcs	180	186	180	0	105	(75) -41.7%
2134	600	Supplies/Prof Dues	2,175	2,075	2,175	1,000	2,480	305 14.0%
2134	700	Equipment	0	0	0	0	0	0 n/a
2134	800	Dues	125	0	125	100	125	0 0.0%
Function Total		71,057	89,902	92,306	89,654	95,257	2,951	3.2%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2011-12	2011-12	2012-13	2012-13	2013-14	Budget	
2013-14	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed	Increase/	% Chg
Func	Obj	Proposed Budget				Budget	(Decrease)	
CURRICULUM DEVELOPMENT								
2212	300	Purch Prof & Tech Svcs	14,305	10,840	5,000	1,654	5,000	0 0.0%
		<i>Function Total</i>	14,305	10,840	5,000	1,654	5,000	0 0.0%
STAFF DEVELOPMENT								
2213	100	Salaries	1,500	3,958	1,500	615	1,500	0 0.0%
2213	200	P/R Tax and Benefits	77,443	76,097	85,490	33,209	88,490	3,000 3.5%
		<i>Function Total</i>	78,943	80,055	86,990	33,824	89,990	3,000 3.4%
MEDIA (Library)								
2221	100	Salaries	80,092	79,132	80,652	79,072	81,145	493 0.6%
2221	200	Payroll Tax & Benefit	30,944	18,013	20,734	18,567	21,683	949 4.6%
2221	400	Purch Prop Svcs	855	640	600	395	600	0 0.0%
2221	500	Other Purch Svcs	1,900	1,820	2,000	615	2,000	0 0.0%
2221	600	Supplies	29,870	29,436	26,800	14,228	25,800	(1,000) -3.7%
2221	700	Property	2,850	3,032	5,750	2,624	5,750	0 0.0%
		<i>Function Total</i>	146,511	132,073	136,536	115,501	136,978	442 0.3%
SCHOOL ADMINISTRATION								
2410	100	Salaries	259,294	260,693	271,096	273,805	277,734	6,638 2.4%
2410	200	Payroll Tax & Benefit	297,042	324,444	311,517	336,707	271,793	(39,724) -12.8%
2410	300	Purch Prof & Tech Svcs	8,340	7,597	11,845	2,317	11,850	5 0.0%
2410	400	Purch Prop Svcs	1,000	131	1,000	0	1,000	0 0.0%
2410	500	Other Purch Svcs	17,895	13,391	20,500	7,796	20,500	0 0.0%
2410	600	Supplies	3,850	2,445	3,850	882	3,850	0 0.0%
2410	800	Other Objects	800	538	800	800	800	0 0.0%
		<i>Function Total</i>	588,221	609,238	620,608	622,307	587,527	(33,081) -5.3%
BUILDING MAINTENANCE								
2610	400	Purch Prop Svcs	33,040	29,477	38,950	36,742	45,850	6,900 17.7%
2610	600	Supplies	10,800	8,473	12,600	7,655	13,100	500 4.0%
2610	700	Property	1,000	285	1,000	546	2,000	1,000 100.0%
2610	800	Other Objects	10	0	50	0	0	(50) -100.0%
		<i>Function Total</i>	44,850	38,235	52,600	44,943	60,950	8,350 15.9%
CUSTODIAL SERVICES								
2620	100	Salaries	207,322	204,419	207,593	198,553	211,129	3,536 1.7%
2620	200	P/R Tax and Benefits	94,105	94,110	100,457	88,713	101,664	1,207 1.2%
2620	400	Purch Prop Svcs	10,700	8,621	10,700	7,494	9,100	(1,600) -15.0%
2620	500	Other Purch Svcs	0	0	0	0	0	0 n/a
2620	600	Supplies	110,985	83,146	106,700	78,365	93,600	(13,100) -12.3%
2620	700	Property	1,440	938	1,600	698	4,600	3,000 187.5%
		<i>Function Total</i>	424,552	391,234	427,050	373,823	420,093	(6,957) -1.6%
GROUNDS MAINTENANCE								
2630	400	Purch Prop Svcs	39,475	37,962	40,484	38,084	41,483	999 2.5%
2630	600	Supplies	500	235	500	0	500	0 0.0%
		<i>Function Total</i>	39,975	38,197	40,984	38,084	41,983	999 2.4%
STUDENT TRANSPORTATION								
2700	500	Other Purch Svcs	4,800	5,120	5,400	5,454	5,400	0 0.0%
		<i>Function Total</i>	4,800	5,120	5,400	5,454	5,400	0 0.0%
SPECIAL ED TRANSPORTATION								
2722	500	Other Purch Svcs	22,000	2,553	22,000	5,789	9,500	(12,500) -56.8%
		<i>Function Total</i>	22,000	2,553	22,000	5,789	9,500	(12,500) -56.8%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT				2012-13		2013-14	Budget		
2013-14		School Year	2011-12	2011-12	2012-13	Exp'd &	Proposed	Budget	
Func	Obj	Proposed Budget	Budget	Actual	Budget	Enc'd	Budget	Increase/ (Decrease)	% Chg
FIELD TRIPS									
2725	500	Other Purch Svcs	4,390	3,071	3,415	0	4,975	1,560	45.7%
Function Total			4,390	3,071	3,415	0	4,975	1,560	45.7%
SITE IMPROVEMENTS									
4200	400	Purch Prop Svcs	1,000	360	12,800	11,482	3,800	(9,000)	-70.3%
Function Total			1,000	360	12,800	11,482	3,800	(9,000)	-70.3%
BUILDING IMPROVEMENTS									
4600	400	Purch Prop Svcs	5,500	4,000	1,500	2,733	8,200	6,700	446.7%
Function Total			5,500	4,000	1,500	2,733	8,200	6,700	446.7%
INTERFUND TRANSFER OUT									
5221	0	Other Objects	10,000	14,235	15,000	18,900	15,000	0	0.0%
Function Total			10,000	14,235	15,000	18,900	15,000	0	0.0%
RICHMOND MIDDLE SCHOOL TOTAL			6,016,777	5,949,037	6,234,370	5,592,641	6,131,961	(102,409)	-1.6%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2011-12	2011-12	2012-13	2012-13	2013-14	Budget	
2013-14	School Year	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
<u>HANOVER HIGH SCHOOL</u>								
REGULAR INSTRUCTION								
1100	110	Salaries--Teacher	4,010,681	4,003,323	3,938,529	3,922,435	3,864,587	(73,942) -1.9%
1100	112	Salaries--Ed Assts	238,886	241,801	237,455	239,991	195,106	(42,349) -17.8%
1100	114	Substitutes	28,500	44,019	28,500	9,391	28,500	0 0.0%
1100	115	Tutors/Other	24,720	26,630	43,438	4,763	43,438	0 0.0%
1100	200	Payroll Tax & Benefit	1,294,557	1,401,864	1,499,936	1,403,387	1,565,742	65,806 4.4%
1100	300	Purch Profit & Tech Svcs	5,850	5,465	7,575	652	7,825	250 3.3%
1100	400	Purch Prop Svcs	54,637	35,640	53,640	35,717	65,242	11,602 21.6%
1100	500	Other Purch Svcs	1,550	1,508	1,550	0	1,550	0 0.0%
1100	600	Supplies	125,786	119,940	125,221	65,262	140,857	15,636 12.5%
1100	700	Property	31,612	30,651	18,515	11,331	32,885	14,370 77.6%
1100	800	Other Objects	4,870	5,571	14,255	1,729	14,355	100 0.7%
Function Total		5,821,649	5,916,412	5,968,614	5,694,659	5,960,087	(8,527)	-0.1%
TECHNOLOGY								
1120	100	Salaries	0	0	45,147	0	51,594	6,447 14.3%
1120	200	Payroll Tax & Benefit	0	0	37,353	0	26,394	(10,959) -29.3%
1120	400	Purch Prop Svcs	0	0	0	0	3,000	3,000 n/a
1120	700	Equipment	0	0	0	0	115,986	115,986 n/a
Function Total		0	0	82,500	0	196,974	114,474	138.8%
SPECIAL EDUCATION								
1200	100	Salaries--Teachers	580,275	584,144	579,556	544,708	545,627	(33,929) -5.9%
1200	100	Salaries--Ed Assts	357,744	334,777	352,706	306,137	288,071	(64,635) -18.3%
1200	200	Payroll Tax & Benefit	475,115	441,540	474,168	403,993	430,282	(43,886) -9.3%
1200	300	Purch Profit & Tech Svcs	89,758	93,529	97,090	83,028	79,700	(17,390) -17.9%
1200	400	Purch Prop Svcs	0	0	200	0	400	200 100.0%
1200	500	Other Purch Svcs	925	508	2,245	72	5,940	3,695 164.6%
1200	600	Supplies	9,820	5,474	11,545	7,139	10,290	(1,255) -10.9%
Function Total		1,513,637	1,459,973	1,517,510	1,345,077	1,360,310	(157,200)	-10.4%
ENGLISH AS A SECOND LANGUAGE								
1260	100	Salaries	11,790	11,790	11,790	11,790	11,790	0 0.0%
1260	200	Payroll Tax & Benefit	4,829	3,478	5,423	2,715	5,823	400 7.4%
Function Total		16,619	15,268	17,213	14,505	17,613	400	2.3%
VOCATIONAL PROGRAM								
1300	500	Other Purch Svcs	50,000	20,086	50,000	0	33,898	(16,102) -32.2%
Function Total		50,000	20,086	50,000	0	33,898	(16,102)	-32.2%
ATHLETICS								
1410	100	Salaries	313,553	324,512	331,054	211,310	353,182	22,128 6.7%
1410	200	P/R Tax and Benefits	79,604	91,669	83,710	83,653	90,479	6,769 8.1%
1410	300	Purch Profit & Tech Svcs	600	798	1,500	100	1,500	0 0.0%
1410	400	Purch Prop Svcs	139,184	144,928	136,692	127,862	154,821	18,129 13.3%
1410	500	Other Purch Svcs	2,000	2,300	2,700	2,647	3,000	300 11.1%
1410	600	Supplies	12,540	10,818	13,230	6,959	13,930	700 5.3%
1410	700	Property	23,375	28,202	25,710	7,455	33,761	8,051 31.3%
1410	800	Other Objects	4,175	4,124	4,450	3,775	4,980	530 11.9%
Function Total		575,031	607,352	599,046	443,762	655,653	56,607	9.4%
CO-CURRICULAR								
1420	100	Salaries	48,956	48,787	49,796	24,045	55,862	6,066 12.2%
1420	200	Payroll Tax & Benefit	3,600	3,778	4,103	2,262	4,592	489 11.9%
1420	300	Purch Profit & Tech Svcs	12,590	12,590	12,590	12,590	12,970	380 3.0%
Function Total		65,146	65,156	66,489	38,896	73,424	6,935	10.4%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT								
2013-14	School Year	2011-12	2011-12	2012-13	2012-13	2013-14	Budget	
Func	Obj Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
GUIDANCE								
2120	100 Salaries	527,571	532,323	549,254	533,976	534,695	(14,559)	-2.7%
2120	200 Payroll Tax & Benefit	209,626	211,627	224,938	234,118	266,083	41,145	18.3%
2120	300 Purch Profit & Tech Svcs	200	200	375	0	250	(125)	-33.3%
2120	400 Purch Prop Svcs	200	180	250	250	250	0	0.0%
2120	500 Other Purch Svcs	5,495	5,029	3,904	2,194	4,225	321	8.2%
2120	600 Supplies	5,525	5,047	6,035	2,229	6,470	435	7.2%
2120	800 Other Objects	25	25	370	25	280	(90)	-24.3%
	Function Total	748,642	754,432	785,126	772,792	812,253	27,127	3.5%
HEALTH SERVICES								
2134	100 Salaries	73,817	65,659	73,612	66,219	65,923	(7,689)	-10.4%
2134	200 Payroll Tax & Benefit	15,472	7,822	10,065	7,970	8,856	(1,209)	-12.0%
2134	300 Purch Profit & Tech Svcs	1,360	1,415	1,360	0	1,360	0	0.0%
2134	400 Purch Prop Svcs	150	0	100	60	175	75	75.0%
2134	600 Supplies	2,500	2,452	2,383	1,029	3,655	1,272	53.4%
2134	700 Property	0	0	0	0	0	0	n/a
2134	800 Other Objects	0	0	125	0	125	0	0.0%
	Function Total	93,299	77,347	87,645	75,277	80,094	(7,551)	-8.6%
CURRICULUM DEVELOPMENT								
2212	300 Purch Profit & Tech Svcs	3,000	0	3,000	0	3,000	0	0.0%
	Function Total	3,000	0	3,000	0	3,000	0	0.0%
STAFF DEVELOPMENT								
2213	100 Salaries	5,500	4,870	5,500	350	5,500	0	0.0%
2213	200 P/R Tax and Benefits	111,939	74,587	124,307	27,279	126,842	2,535	2.0%
	Function Total	117,439	79,457	129,807	27,629	132,342	2,535	2.0%
DRESDEN PLAN								
2214	100 Salaries	7,245	7,064	7,245	0	7,245	0	0.0%
2214	200 Payroll Tax & Benefit	0	0	0	0	0	0	n/a
	Function Total	7,245	7,064	7,245	0	7,245	0	0.0%
MEDIA (Library)								
2221	100 Salaries	131,692	128,201	128,854	131,944	129,882	1,028	0.8%
2221	200 Payroll Tax & Benefit	50,895	26,355	30,723	41,605	31,493	770	2.5%
2221	400 Purch Prop Svcs	9,710	9,607	5,500	2,343	5,000	(500)	-9.1%
2221	500 Other Purch Svcs	5,225	5,198	4,500	1,093	4,500	0	0.0%
2221	600 Supplies	51,278	50,815	50,020	28,664	49,700	(320)	-0.6%
2221	700 Property	98,351	98,797	117,766	136,636	27,250	(90,516)	-76.9%
2221	800 Other Objects	577	574	840	670	840	0	0.0%
	Function Total	347,728	319,547	338,203	342,955	248,665	(89,538)	-26.5%
SCHOOL ADMINISTRATION								
2410	100 Salaries	542,674	618,732	606,684	578,984	606,097	(587)	-0.1%
2410	200 Payroll Tax & Benefit	603,218	605,790	622,932	552,549	704,454	81,522	13.1%
2410	300 Purch Profit & Tech Svcs	9,855	4,863	23,855	10,438	3,980	(19,875)	-83.3%
2410	400 Purch Prop Svcs	6,450	6,438	6,200	1,246	6,200	0	0.0%
2410	500 Other Purch Svcs	45,779	41,901	49,730	33,341	49,730	0	0.0%
2410	600 Supplies	18,755	18,575	20,160	2,957	20,160	0	0.0%
2410	700 Equipment	2,080	1,772	0		0		
2410	800 Other Objects	2,900	1,689	4,050	3,504	4,050	0	0.0%
	Function Total	1,231,711	1,299,759	1,333,611	1,183,020	1,394,671	61,060	4.6%

Dresden School District Expenditure Budget Report

DRESDEN SCHOOL DISTRICT		2011-12	2011-12	2012-13	2012-13	2013-14	Budget	
2013-14	School Year	Budget	Actual	Budget	Exp'd &	Proposed	Increase/	% Chg
Func	Obj	Proposed Budget		Budget	Enc'd	Budget	(Decrease)	
BUILDING MAINTENANCE								
2610	400	Purch Prop Svcs	44,615	44,531	53,640	43,115	47,500	(6,140) -11.4%
2610	600	Supplies	15,670	14,511	20,000	15,039	18,000	(2,000) -10.0%
2610	700	Property	675	445	1,000	994	2,800	1,800 180.0%
2610	800	Other Objects	0	0	0	0	0	n/a
Function Total		60,960	59,487	74,640	59,148	68,300	(6,340)	-8.5%
CUSTODIAL SERVICES								
2620	100	Salaries	366,730	357,528	363,139	364,929	364,166	1,027 0.3%
2620	200	P/R Tax and Benefits	159,211	158,296	169,337	147,546	169,119	(218) -0.1%
2620	400	Purch Prop Svcs	17,000	18,167	18,500	13,290	19,000	500 2.7%
2620	500	Other Purch Svcs	300	0	300	0	0	(300) -100.0%
2620	600	Supplies	183,748	183,694	185,960	166,099	186,800	840 0.5%
2620	700	Property	2,485	2,482	2,000	0	6,200	4,200 210.0%
Function Total		729,474	720,166	739,236	691,864	745,285	6,049	0.8%
GROUPS MAINTENANCE								
2630	400	Purch Prop Svcs	128,100	123,267	126,963	123,963	124,963	(2,000) -1.6%
2630	600	Supplies	1,420	1,098	1,600	0	1,200	(400) -25.0%
2630	700	Property	600	(798)	600	0	600	0 0.0%
Function Total		130,120	123,568	129,163	123,963	126,763	(2,400)	-1.9%
SPECIAL ED TRANSPORTATION								
2722	500	Other Purch Svcs	0	0	0	0	0	0 n/a
Function Total		0	0	0	0	0	0	n/a
VOCATIONAL TRANSPORTATION								
2723	500	Other Purch Svcs	19,000	18,362	19,000	20,083	19,000	0 0.0%
Function Total		19,000	18,362	19,000	20,083	19,000	0	0.0%
ATHLETIC TRANSPORTATION								
2724	500	Other Purch Svcs	104,183	120,692	117,820	41,534	141,780	23,960 20.3%
Function Total		104,183	120,692	117,820	41,534	141,780	23,960	20.3%
FIELD TRIPS								
2725	500	Other Purch Svcs	15,826	14,133	17,750	2,156	19,250	1,500 8.5%
Function Total		15,826	14,133	17,750	2,156	19,250	1,500	8.5%
SITE IMPROVEMENTS								
4200	400	Purch Prop Svcs	3,405	2,585	14,700	14,672	15,000	300 2.0%
Function Total		3,405	2,585	14,700	14,672	15,000	300	2.0%
BUILDING IMPROVEMENTS								
4600	400	Purch Prop Svcs	23,217	23,201	17,300	17,013	25,900	8,600 49.7%
Function Total		23,217	23,201	17,300	17,013	25,900	8,600	49.7%
INTERFUND TRANSFER OUT								
5221		Other Objects	33,500	20,662	30,000	40,005	21,000	(9,000) -30.0%
Function Total		33,500	20,662	30,000	40,005	21,000	(9,000)	-30.0%
HIGH SCHOOL TOTAL		11,710,831	11,724,709	12,145,618	10,949,009	12,158,507	(101,585)	-0.8%
DISTRICT TOTAL		22,550,724	22,374,066	23,244,704	21,343,326	23,233,798	(10,906)	0.0%

DRESDEN SCHOOL DISTRICT		2011-12	2011-12	2012-13	2012-13	2013-14	Budget	
2013-14	School Year	Budget	Actual	Budget	Exp'd &	Proposed	Increase/	% Chg
Func	Obj	Proposed Budget		Budget	Enc'd	Budget	(Decrease)	
Other Articles to be voted:								
(NOT included in above)								
Article 5: Teacher Contract:						\$ 141,385		
Article 6: Support Contract:						\$ 66,648		
Article 7: Service Contract:						\$ 20,185		
Total including all articles:						\$ 23,462,016		0.93%

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Dresden School District
Hanover, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Dresden School District as of and for the year ended June 30, 2012, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Dresden School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Dresden School District as of June 30, 2012 and the respective changes in financial position for the year then ended and the respective budgetary comparison for the general fund and the grants fund, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 2 through 8) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 33) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dresden School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

December 28, 2012

Plodzik & Sanderson
Professional Association

EXHIBIT C-1
DRESDEN SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2012

	General	Grants	Athletic Fields	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 283,561	\$ -	\$ -	\$ 92,192	\$ 375,753
Accounts receivable	36,157	-	-	17,875	54,032
Intergovernmental receivable	42,062	31,927	104,726	1,440	180,155
Interfund receivable	136,653	-	-	-	136,653
Prepaid items	18,094	-	-	-	18,094
Total assets	<u>\$ 516,527</u>	<u>\$ 31,927</u>	<u>\$ 104,726</u>	<u>\$ 111,507</u>	<u>\$ 764,687</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 33,933	\$ -	\$ -	\$ -	\$ 33,933
Accrued salaries and benefits	21,592	-	-	-	21,592
Interfund payable	-	31,927	104,726	-	136,653
Deferred revenue	-	-	-	9,558	9,558
Total liabilities	<u>55,525</u>	<u>31,927</u>	<u>104,726</u>	<u>9,558</u>	<u>201,736</u>
Fund balances:					
Nonspendable	18,094	-	-	-	18,094
Restricted	-	-	-	19,009	19,009
Committed	56,126	-	-	-	56,126
Assigned	10,209	-	-	82,940	93,149
Unassigned	376,573	-	-	-	376,573
Total fund balances	<u>461,002</u>	<u>-</u>	<u>-</u>	<u>101,949</u>	<u>562,951</u>
Total liabilities and fund balances	<u>\$ 516,527</u>	<u>\$ 31,927</u>	<u>\$ 104,726</u>	<u>\$ 111,507</u>	<u>\$ 764,687</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
DRESDEN SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2012

	General	Grants	Athletic Fields	Other Governmental Funds	Total Governmental Funds
Revenues:					
School district assessment	\$ 17,384,646	\$ -	\$ -	\$ -	\$ 17,384,646
Other local	4,221,604	-	-	700,401	4,922,005
State	613,844	-	104,726	2,485	721,055
Federal	53,257	220,831	-	1,524	275,612
Total revenues	<u>22,273,351</u>	<u>220,831</u>	<u>104,726</u>	<u>704,410</u>	<u>23,303,318</u>
Expenditures:					
Current:					
Instruction	12,459,580	212,083	-	176,456	12,848,119
Support services:					
Student	1,142,290	-	-	-	1,142,290
Instructional staff	629,249	-	-	-	629,249
General administration	72,756	-	-	-	72,756
Executive administration	692,241	-	-	-	692,241
School administration	1,911,706	-	-	-	1,911,706
Operation and maintenance of plant	1,776,432	-	-	-	1,776,432
Student transportation	163,932	-	-	-	163,932
Noninstructional services	-	-	-	540,173	540,173
Debt service:					
Principal	2,459,844	-	-	-	2,459,844
Interest	1,018,616	-	-	-	1,018,616
Facilities acquisition and construction	30,146	8,748	-	-	38,894
Total expenditures	<u>22,356,792</u>	<u>220,831</u>	<u>-</u>	<u>716,629</u>	<u>23,294,252</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(83,441)</u>	<u>-</u>	<u>104,726</u>	<u>(12,219)</u>	<u>9,066</u>
Other financing sources (uses):					
Transfers in	5,973	-	-	34,898	40,871
Transfers out	(34,898)	-	(5,973)	-	(40,871)
Total other financing sources and uses	<u>(28,925)</u>	<u>-</u>	<u>(5,973)</u>	<u>34,898</u>	<u>-</u>
Net change in fund balances	(112,366)	-	98,753	22,679	9,066
Fund balances, beginning	573,368	-	(98,753)	79,270	553,885
Fund balances, ending	<u>\$ 461,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,949</u>	<u>\$ 562,951</u>

The notes to the basic financial statements are an integral part of this statement.

SCHEDULE 1
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2012

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 17,384,646	\$ 17,384,646	\$ -
Other local sources:			
Tuition	3,767,658	3,890,516	122,858
Investment earnings	7,500	4,731	(2,769)
Student activities	124,500	171,514	47,014
Miscellaneous	129,500	154,843	25,343
Total from other local sources	<u>4,029,158</u>	<u>4,221,604</u>	<u>192,446</u>
State sources:			
School building aid	570,182	570,182	-
Vocational aid	15,250	35,100	19,850
Other state aid	-	8,562	8,562
Total from state sources	<u>585,432</u>	<u>613,844</u>	<u>28,412</u>
Federal sources:			
Federal forest reserve	2,700	2,995	295
Ed jobs	-	50,262	50,262
Total from federal sources	<u>2,700</u>	<u>53,257</u>	<u>50,557</u>
Other financing sources:			
Transfers in	-	5,973	5,973
Total revenues and other financing sources	22,001,936	<u>\$ 22,279,324</u>	<u>\$ 277,388</u>
Use of fund balance to reduce school district assessment	498,525		
Total revenues, other financing sources, and use of fund balance	<u>\$ 22,500,461</u>		

SCHEDULE 2
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2012

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 14,742	\$ 7,014,017	\$ 9,096,936	\$ 1,759	\$ (2,069,936)
Special programs	53	1,703,669	2,648,931	-	(945,209)
Vocational programs	-	50,000	20,086	-	29,914
Other	-	587,223	693,627	-	(106,404)
Total instruction	<u>14,795</u>	<u>9,354,909</u>	<u>12,459,580</u>	<u>1,759</u>	<u>(3,091,635)</u>
Support services:					
Student	150	835,488	1,142,290	-	(306,652)
Instructional staff	-	625,745	629,249	-	(3,504)
General administration	-	123,420	72,756	-	50,664
Executive administration	-	692,241	692,241	-	-
School administration	-	5,636,536	1,911,706	800	3,724,030
Operation and maintenance of plant	4,006	1,516,269	1,775,952	3,650	(259,327)
Student transportation	-	175,693	163,932	-	11,761
Total support services	<u>4,156</u>	<u>9,605,392</u>	<u>6,388,126</u>	<u>4,450</u>	<u>3,216,972</u>
Debt service:					
Principal of long-term debt	-	2,459,844	2,459,844	-	-
Interest on long-term debt	-	1,018,616	1,018,616	-	-
Total debt service	<u>-</u>	<u>3,478,460</u>	<u>3,478,460</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>4,000</u>	<u>18,200</u>	<u>30,146</u>	<u>4,000</u>	<u>(11,946)</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>43,500</u>	<u>34,898</u>	<u>-</u>	<u>8,602</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 22,951</u>	<u>\$ 22,500,461</u>	<u>\$ 22,391,210</u>	<u>\$ 10,209</u>	<u>\$ 121,993</u>

SCHEDULE 3
DRESDEN SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2012

Unassigned fund balance, beginning		\$ 452,360
Changes:		
Unassigned fund balance used to reduce school district assessment		(498,525)
2011-2012 Budget summary:		
Revenue surplus (Schedule 1)	\$ 277,388	
Unexpended balance of appropriations (Schedule 2)	<u>121,993</u>	
2011-2012 Budget surplus		399,381
Decrease in nonspendable fund balance		<u>23,357</u>
Unassigned fund balance, ending		<u><u>\$ 376,573</u></u>

**Hanover High School
Class of 2012**

Alberta, Daniel A.	Connolly, Elias R.	• Gautier, Kathryn T.*
Alongi, Meredith Michael	• Copeland, Natalie E.	Geason, Matthew J.
Amdahl, Lola L.	Cyrus, Elijah M.	• Gladstone, Jaden I.
Ashton, Miriam C.**	D'Orsi, Katherine	Gofer, Sergey
Austin-Washburn, David	• Dade, Annie E.**	• Gordon, Connor S.
Avery, Christian Lee	Dai, Beichen*	• Gorham, Eleanor R.
Ballou, Nicholas B.	Daley, Lillian R.*	Gorman, Daniel E.*
• Bando-Hess, Charles J.*	• DeMara, Marielle	Gougelet, Jonathan G.
Barlowe, Anna T.*	Desaulniers, David G.	Graver, Nicolas R.
Behrens, Emma A.**	Dewhirst, Madison E.**	Grose, Hayley A.
Bentivoglio, Micaela C.	• Dinulos, Michael James	Gross, Lindsay B.
Bernold, Nicholas A.*	Donnelly, Shawna Ann	• Gurwitt, Sonya V.*
Best, Charlotte	• Donohue, Erin C.	• Haedrich, Caitlin E.*
Blatchford, Sara C.**	Dow, Matthew D.	• Hardy, Spencer P.
Borowy, Caroline M.	• Dufty, Elijah O.	Harris, Sydney L.
• Bozuwa, Alexandra	Dwyer, Kevin E.	Harvard, James A.
• Brigham, Ryan D.	Elliott, Carolyn Sarah	Harvey, Bridget E.
Brinck-Johnsen, Annelise	• Emerson, Shepard L.**	Harwick, Christopher K.
Brisson-Trezise, Gabriel	• Emerson, Suzanne B.**	• Helble, Michaela D.*
• Brown, Andrew S.	Evangelos, Jacob N.	Henry, Taylor C.
Brown, Krista K.	• Fariel, Isaiah Joseph	Hernandez, Daniel*
Burnham, Emma**	Fenner, Robert W.	• Herrmann-Stanzel, Roland
• Cadow, Charlotte N.	Finlayson, Rachel E.	Hill, Madison A.**
• Calloway, Catherine	Flickinger, Cole Hudson	Hill, Tessa J.
Candido, Luke Patrick	Forward, Megan	Hoh, Lauren E.**
Cantlin, Anthony M.	• Foster, Bethlehem E.	Holbrook, Eben Francis
Celaya, Pedro M.	Frawley, Taylor	Hunt, Kenyon R.
Churchill, Shawn L.	Friets, Meryl J.	Jarecki, Matthew Ian
Clerkin, Samantha Tate	• Frishtick, Jennie A.*	• Jiang, Amy
Collison, Caroline J.	Garfield, Allison	Johansen, Christian

Hanover High School **Class of 2012**

• Kaplan, Ella S.	Murdza, James A.	Stallmann, Benjamin
Kazal, Frances	• Muller, Emily Oaksford	Steesy, Dmitry Roderick
• Keats, Eleanor Sage	Murphy, Joshua B.	Stein, Hannah V.
• Kelliher, Kristen Mary	• Ness, Dylan B.**	• Stern, Beatrice Hattie
Ketcham, Suzanne M.	Nolan, Clancy V.	Stragnell, Gregory
Knights, Carly A.	Noordsy, John Paul Leo	Taenzer, Marlou S.
Kono, Julia Y.L.	• O'Donnell, Nicholas L.**	• Thadani, Michael C.
• Kornfeld, Jacob N.	O'Leary, Connor M.	Thomas, Reigan Marie
Krass, Alexander B.	Parker, Emma	Thompson, Luke W.
• Kunz, Kestrel A.	Patton, Grace	Tischbein, Carl R.
• LeBaron-Brien, Britt A.	Perez, Nicole E.	Umland, Charles B.
• Leighton, Jonathan R.	Pilchman, Kelsey E.**	Wallace, John F.
Lipfert, Clara L.	Piontek, Emma Lynn	• Wallis, Bryce S.
• Linehan, Lucia G.	Platts, John	Washington, James E.
Liu, Cynthia*	Polli, Christian Hale	• Waters, Emma C.*
Louis, Brandon S.	• Randall, Jake Hunter	Watkins, Forrest
• Lyons, Hannah B.**	Rebman III, Richard P.**	Watson, Caroline
Ma, Sun Ho	Rottersman, Alice R.*	Webb-Gordon, Annalisa
Mabey, Parker	• Sargent, Charlotte B.	• Whitfield, Mariah
Mackintosh, Adelaide C.	Schon, Connor D.	Whittington, Miriam L.
Madan, Eve	Schuchman, Hudson Y.	Winslow, Kamille A.**
Makarova, Anastasiya	Shapiro, Samuel	Wolter, Christian B.
• Margolis, Rachel J.*	Shubitidze, Tornike	Wood, Matthew T.
Marshall, Olivia Danielle	Shworak, Jocelyn E.	Woods, Alexander G.**
McCarthy, Alison M.*	Siegel, Ariel K.	
• McLaughry, Paige E.	Skinner, Lucy E.*	* <i>Magna cum Laude</i>
McPeck, Curtis L.	Slater, Lauren Beatrice	** <i>Maxima cum Laude</i>
Merguerian, Alexis N.**	• Smart, William Foster	• Norwich resident
• Mobilia, Allison H.	• Smith, Madeleine E.	
• Mobilia, John David	Smith, Robin**	



Eleanor Van Aalst's winning entry from the statewide fire safety poster contest that was held during Fire Prevention Month. It has been published as the January artwork in the 22nd Annual Vermont Fire Safety Calendar - 2013.

Telephone Contacts

Emergency Only: Ambulance, Fire, Police	911
Non-emergency	
Ambulance	(603) 643-4123
Fire	649-1133
Police	649-1460
Game Warden	(802) 234-9933
Town Garage	649-2209
Web Page	www.norwich.vt.us

Office Hours / Contacts

Finance Office, 8:30am to 4:30pm M-F	649-1419 ext. 105
Fire District, 8:30am to 4:00pm M-F (appt. recommended)	649-3474
Listers, 8-11am Mon.; 8:00am to 12pm Tues.-Friday.	649-1419 ext. 110
Norwich Public Library	649-1184
1 to 8pm Mon.; 10am to 5:30pm Tues., Wed. and Fri.	
10am to 8pm Thurs.; 10am to 3pm Sat.	
Public Works	649-2209
Recreation Director	649-1419 ext. 109
Town Clerk, 8:30am to 4:30pm M-F	649-1419 ext. 103
Town Manager	649-1419 ext. 102
Manager Assistant	649-1419 ext 101
8:30am to 4:30pm M-F	
Town Treasurer, by appointment	649-1678
Transfer Station & Recycling Center, 8am to 4:45pm Wed. and Sat.	649-1192
Planning Director/Zoning Admin., 8:30am to 4:30pm M-F	649-1419 ext. 107

Meeting Schedules

(at Tracy Hall unless otherwise noted. Please note that meeting dates and times may change.)

Conservation Commission	3rd Tuesday at 7:00pm
Development Review Board	1st and 3rd Thursday at 7:00pm
Dresden School Board (at Hanover High School Library) .	4th Tuesday at 7:00pm
Energy Committee	3rd Thursday at 7:00pm
Finance Committee	2nd Tuesday at 5:00pm
Fire Department Training (at Fire Department) ...	2nd Monday at 6:30pm
Drill Night	3rd Monday at 6:30pm
FAST Squad Training	1st Monday at 6:30pm
Land Management Council	3rd Wednesday at 6:30pm
Norwich School Board (at Marion Cross School Library) 1st	Wednesday at 7:00pm
Norwich Public Library Board of Trustees (at Library) 3rd	Thursday at 7:00pm
Planning Commission	2nd and 4th Thursday at 7:00pm
Prudential Committee/Fire District	3rd Monday at 5:30pm
Recreation Council	2nd Wednesday at 7:00pm
Selectboard	2nd and 4th Wednesday at 6:30pm
Trails Committee (at Norwich Historical Society) .	1st Wednesday at 7:00pm
Upper Valley Trails Alliance	last Wednesday at 6:00pm

General Information

Access from Highways: A written permit is required for any new or changed access from a property to a state- or Town road. A permit is also required if the use of a private road is changed, e.g., logging road changed to a residential driveway. Permit applications are available from the Town Clerk or Zoning office and should be submitted to the Norwich Zoning Administrator.

Zoning and Building Permits: No building construction or land development may commence, and no land or structure may be devoted to a new or changed use within the Town without a permit issued by the Norwich Zoning Administrator. Any business carried on within the home requires either a Home Occupation Permit or a conditional-use approval by the Development Review Board (DRB). All subdivisions require approval from the DRB.

On-site Sewage Disposal Systems: New or replacement sewage disposal systems require a wastewater permit issued by the Vermont Department of Environmental Conservation (802-885-8855). Construction, modification or expansion of any structure requiring a new or expanded sewage disposal system may not commence until a wastewater permit has been issued. Repairs or modifications to existing sewage disposal systems may also require a state permit.

Solid Waste Disposal: Use of the Town Transfer Station and Recycling Center is limited to Norwich residents. The annual windshield sticker, which costs \$15, may be obtained at the Town Clerk's office. You pay a per-bag fee for all trash that cannot be recycled. Fees are \$3.50 per ticket purchased at the Transfer Station and \$30 for a card of 10 purchased at the Town Clerk's office.

Permits for the landfill in Hartford, Vermont, are available at the Town Clerk's office, together with the rules and coupons necessary for payment. Coupons cost \$4 each, \$40 for a card of 10, and windshield stickers cost \$20.

Pet Licenses: All dogs and wolf hybrids must be licensed annually on or before April 1 of each year. A current rabies vaccination certificate must be presented before an animal can be licensed. Regular license fees are \$8 for a neutered male or spayed female, \$12 for others. A statutory fine of one-half of the license fee will be charged for dogs licensed after April 1.

Copies of all ordinances are available or on file at the Town Clerk's office.

The Norwich Town Manager and Selectboard thank John Aubin, Carol Edwards, Nancy Kramer, Jean Lawe, Douglas Lufkin, Bonnie Munday, and Roberta Robinson for their contributions to the preparation of this Town Report.

Town of Norwich
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Norwich, VT 05055

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Dresden District Meeting
7pm Thursday, February 28, 2013
Richmond Middle School Gymnasium

Norwich Town Meeting
7pm Monday, March 4, 2013
Tracy Hall

Voting Hours
7am to 7pm Tuesday, March 5, 2013
Tracy Hall

*Please bring this report with you to Town Meeting. You may recycle your report
at the Town Clerk's Office and at the Norwich Transfer Station*