

# Annual Reports

of the  
Town of Norwich, Vermont

Fiscal Year 2005  
July 1, 2004 - June 30, 2005

Part VI: Dresden School District

**DRESDEN SCHOOL DISTRICT**

<b>School Board</b>	<b>Term Expires</b>
John Chamberlin.....	2006
Deborah Kaplan (non-voting, Norwich).....	2006
Lawrence Pilchman.....	2006
Mary Sachsse.....	2006
Kari Asmus.....	2007
Robert Bruce.....	2007
Margaret Cheney, Chair.....	2007
Nancy A. Carter.....	2008
Ernest “Chip” Fleischer.....	2008
Linda Gray.....	2008
Matthew Slaughter.....	2008
Geoffrey Vitt.....	2008

**District Officers**

Deborah M. Carter, Clerk.....	2006
Joan C. Collison, Treasurer .....	2006
Thomas C. Csatari, Moderator.....	2006
Peter J. Murdza Jr., Auditor.....	2006
Mark Lindberg, Auditor.....	2007
Judson Pierson, Auditor.....	2008

**Administration**

Wayne F. Gersen.....	Superintendent of Schools
John P. Aubin.....	Assistant Superintendent/Business
Jane S. Weissmann.....	Assistant Superintendent/Special Services
Deborah W. Gillespie.....	Principal, Hanover High School
Ron Eberhardt.....	Dean of Students, Hanover High School
Susan B. Finer.....	Principal, Frances C. Richmond School

The 12-member Dresden School Board consists of five Norwich School Board members and seven Hanover School Board members. The fifth member from the Norwich board is a non-voting member of the Dresden board. The chair and vice-chair of the Dresden School Board must represent different communities.

The Dresden Finance Committee consists of 14 members. Norwich is represented by the three Norwich Finance Committee members, the three Norwich Auditors and the Norwich Town Treasurer. Hanover is represented by seven appointed Hanover Town Finance Committee members, including one member from the Hanover School Board and one member from the Hanover Board of Selectmen.

Annual Dresden School District financial requirements are proposed by the Dresden School Board to Norwich and Hanover voters at the Dresden School District Annual Meeting. Of the expenditures approved, Norwich contributes to the Dresden School District a proportionate amount relative to the number of Norwich students enrolled in the Dresden schools. The Norwich portion represents the Dresden school tax impact on taxpayers in Norwich.

**WARRANT FOR 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 to 12, and sixth-grade students from Hanover who are tuitioned to the Richmond School by the Hanover School District.

The legal voters of the Norwich (Vermont) 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, March 2, 2006, at 7:00 p.m. at the Francis C. Richmond School Gymnasium in Hanover, New Hampshire.

**Voting Phase:** Tuesday, March 7, 2006, from 7:00 a.m. to 7:00 p.m. in the Richard W. Black Community Center 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 7.

All voting on warrant Articles 1 through 6 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, and a Treasurer; and an auditor for a three-year term.

**Article 2.** Shall the District raise and appropriate the sum of \$25,000 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 \$2,200; School District Clerk \$150; and School District Moderator \$150 in accordance with Article V-A of the NH/VT Interstate School Compact, and further raise and appropriate the amount of Ten Thousand, Nine Hundred Dollars (\$10,900) to fund these salaries?

**Article 4.** Shall the District vote to approve the cost items in the three-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
2006-2007	\$370,152
2007-2008	\$626,254
2008-2009	\$641,685

and further, shall the District raise and appropriate the sum of Three Hundred Seventy Thousand, One Hundred Fifty-Two Dollars (\$370,152), such sum representing the estimated increase in teacher salaries and benefits for the 2006-07 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 6.

**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 four-year collective bargaining agreement reached between the Dresden School Board and Local #1348 of the American Federation of State, County, and Municipal Employees, Council 93, AFL-CIO, which calls for

the following increases in salaries and benefits for custodians and maintenance personnel:

Year	Estimated Increase
2006-2007	\$23,921
2007-2008	\$25,996
2008-2009	\$28,063
2009-2010	\$30,320

and further, shall the District raise and appropriate the sum of Twenty-Three Thousand, Nine Hundred Twenty-One Dollars (\$23,921), such sum representing the estimated increase in salaries and benefits for custodians and maintenance personnel for the 2006-07 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 custodians and maintenance personnel if this article is defeated is included in the operating budget in Article 6.

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

**Article 6.** Shall the District raise and appropriate the amount of Nineteen Million, One Hundred Fifty-Eight Thousand, Forty-Eight Dollars (\$19,158,048) 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 2006-2007 fiscal year? This sum does not include the sums appropriated in any of the preceding articles.

**Article 7.** 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 24th day of January 2006.  
 Dresden School Board: Margaret Cheney (Chair), Kari Asmus, Robert R. Bruce, Nancy A. Carter, John Chamberlin, Ernest Fleischer, Linda C. Gray, Lawrence D. Pilchman, Mary Sachsse, Geoffrey J. Vitt

Deborah M. Carter, Clerk  
 Dresden School District

**SCHOOL ADMINISTRATIVE UNIT #7#  
 REPORT OF ADMINISTRATIVE ASSESSMENTS**

District Assessments	2005-06		2006-07	
	Percent	Amount	Percent	Amount
Dresden	59.43%	567,249	60.64%	616,510
Hampden	25.81%	246,309	24.52%	249,335
Norwich	14.76%	140,919	14.84%	150,829
<b>Total</b>	<b>100.00%</b>	<b>954,477</b>	<b>100.00%</b>	<b>1,016,674</b>
Revenues from Other Sources		61,090		33,954
<b>SAU #7# Operating Budget</b>		<b>1,015,567</b>		<b>1,050,628</b>

**MINUTES OF THE DRESDEN SCHOOL DISTRICT ANNUAL MEETING  
HANOVER HIGH SCHOOL GYMNASIUM  
FEBRUARY 26 AND MARCH 1, 2005**

Moderator Thomas Csatari called the meeting to order at 1 p.m. on Saturday, February 26, 2005. Present were school board members Kari Asmus, Nancy Carter, John Cassidy, Margaret Cheney, John Chamberlin, Dennis Goodman, Linda Gray, Deb Kaplan, Mary Sachsse, Anne Segal and Geoffrey Vitt; administrators John Aubin, Jane Weissmann, Susan Finer and Jonathan Brush; school district attorney David Bradley; and approximately 45 members of the public.

Moderator Csatari read the Warning and noted that the Warrant was duly posted in both states, in New Hampshire and Vermont, and that the returns of service were duly notarized. He then recognized Dresden School Board Chair Margaret Cheney, who introduced the members of the Dresden School Board and administration and legal counsel.

Moderator Csatari reviewed the structure of the Dresden School District and district meeting process, explaining that this is the discussion phase of the meeting, and the voting phase will take place on Tuesday, March 1, from 7 a.m. until 7 p.m. in Tracy Hall in Norwich and Richmond Gymnasium in Hanover.

After Mr. Csatari reviewed the guidelines for the meeting, the business of the meeting then followed.

**Article 1.** *To elect by written ballot for one-year terms a moderator, a clerk and a treasurer; and an auditor for a three-year term.* Moderator Csatari read the names of the candidate for each position. No public comment was offered. (Elected: moderator, Thomas Csatari; clerk, Deborah Carter; treasurer, Joan Collison; district auditor, Judson Pierson)

**Article 2.** *Shall the District raise and appropriate \$25,000 to be placed in the expendable trust fund known as the School Building Maintenance Fund?* Nancy Carter reported the current balance in the Maintenance Fund of \$224,205. She said if this article passes, it will raise the balance in the fund to approximately \$250,000. Irv Thomae, a member of the Dresden Finance Committee, clarified that this amount of money was not included in the budget figure and therefore, if passed, would be added to the bottom line of the budget. He then changed his Finance Committee vote from for to against endorsing the budget. (Yes, 1,277; No, 527)

**Article 3.** *Shall the District raise and appropriate the sum of \$25,000 to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year?* Anne Segal said the purpose of this contingency fund is to meet any unexpected costs to the district that might occur during the year. She said that this \$25,000 was already included in the budget figures. No public comments were offered. (Yes, 1,199; No, 598)

**Article 4.** *Shall the District determine and fix the salaries of School District officers as follows: School Board members, \$700 per member; School District Treasurer, \$2,100; School District Clerk, \$150; and School District Moderator, \$150, in accordance with Article V-A of the NH/VT Interstate School Compact, and further to raise and appropriate the amount of Ten Thousand, One Hundred Dollars (\$10,100) to fund these salaries?* John Chamberlin discussed the process by which the salary figure for the board was reached and said that failure to pass this article would mean that a special meeting would need to be called in order to pay the school

district officers. No public comments were offered. (Yes, 1,230; No, 556)

**Article 5.** *Shall the District approve the transfer to the Town of Hanover of the title to a strip of land about 180 feet long and 18 feet wide (at its widest point) along Hovey Lane at the west end of the high school soccer field for right-of-way purposes and thereby allow the District to use the strip of land for parking without violating the prohibition in Section 210.1B.(2) of the Zoning Ordinance against parking in the front yard setback?* Kari Asmus explained that passage of this article is a Hanover Zoning Board condition of approval for the renovation project. Transfer of this strip of land would bring the district into compliance with the Town of Hanover's zoning ordinance. Several members of the public, most of them residents of the neighborhood abutting this strip of land, spoke against passage of the article, citing several concerns about the effects to the neighborhood. (Yes, 1,064; No, 722)

**Article 6.** *Shall the District vote to approve the cost items in the three-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:*

<i>Year</i>	<i>Estimated Increase</i>
2005-2006	\$80,033
2006-2007	\$103,227
2007-2008	\$111,527

*and further, shall the District raise and appropriate the sum of Eighty Thousand, Thirty-Three Dollars (\$80,033), such sum representing the estimated increase in support staff salaries and benefits for the 2005-06 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.*

Linda Gray presented the article by reviewing the proposed contract. She highlighted comparisons with other districts and stressed the need to hire and retain qualified staff. One member of the public asked a clarifying question. (Yes, 1,023; No, 712)

**Article 7.** *Shall the District raise and appropriate the amount of Eighteen Million, Five Hundred Seventy-Nine Thousand, Three Hundred Seventy-Five Dollars (\$18,579,375) 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 2005-2006 fiscal year? This sum does not include the sums appropriated in any of the preceding articles.* Mary Sachsse presented an overview of the budget, which included a review of the budget process, budget guidelines, expenditure summary, significant changes to the budget, revenue sources and the Norwich School District tax impact. Kari Asmus spoke to the Hanover School District tax impact. The total budget amount of \$18,694,508 represents a 6.82-percent increase. Athos Rassias, representing the Dresden Finance Committee, reported that the committee voted 7 to 4 to support the budget, subject to an evaluation of all parts of the budget, and urged the board to continue a discussion of the issues raised by this budget.

Several members of the public asked clarifying questions and expressed their concerns. (Yes, 1,065; No, 710)

**Article 8.** *Shall the name Hanover High School be changed, beginning with the 2006-07 academic year, to Dresden High School? (Submitted by petition article. The vote is non-binding.)* Alison May, author of the petitioned article, explained her reasons for bringing this petitioned article to the voters, saying that she believes it is a way to bring Hanover and Norwich together. Members of the public expressed concern that the name change would confuse many colleges, as Hanover High School has name recognition and that it might take several years to adapt to the name change. Others spoke in support of the proposed change. (Yes, 485; No, 1,294)

**Article 9.** *Shall the District direct the Dresden School Board, the members of the Vermont Legislature representing Norwich, the members of the New Hampshire Legislature representing Hanover, and the respective Congressional Representatives to promptly introduce legislation to amend the New Hampshire-Vermont Interstate School Compact to permit a 60-percent majority requirement for the passage of notes or bonds? (Submitted by petition article.)* The author of the petitioned article did not come forward to speak to the article; however, Dresden School Board member Linda Gray commented that the School Board was not taking a position on the article and briefly reviewed the process to amend the compact should the article pass. Three members of the public expressed their opinions on the article. (Yes, 979; No, 669)

**Article 10.** *To transact any other business that may legally come before this meeting.* Geoffrey Vitt thanked retiring board member Anne Segal for her many years of hard work and dedication to the Dresden and Hanover School Boards.

Moderator Csatari thanked everyone and declared the meeting adjourned at 3:30 p.m.

I hereby certify this to be a true and accurate report of the proceedings of the meeting of February 26, 2005, and results of voting held on March 1, 2005.

Respectfully submitted,  
Deborah M. Carter, District Clerk

### DRESDEN SCHOOL BOARD REPORT

A major development in the Dresden School District this year was the passage of a bond that will fund the construction of much-needed fields for high school athletes. Two previous bonds to fund the project had failed. On November 8, 2005, Norwich and Hanover voters passed this third, scaled-down plan by a 3-1 margin of 1,501 in favor and 513 opposed. The vote gave the district the authority to borrow up to \$2.58 million to construct and renovate fields and a track on the high school campus and on the district's Route 5 property in Norwich. Students should be able to play on the new artificial-turf field behind the high school in the fall of 2006, and on the grass fields on campus and in Norwich by the following fall season.

This was the final piece in the construction puzzle that has occupied the school district for more than a decade. Major deficiencies in the middle and high school buildings have finally been addressed by construction projects approved by district voters in the past two years. On August 30, 2005, the doors of a brand-new Richmond Middle School on Lyme Road in Hanover opened to middle school students from both towns. It is a bright, expansive building that the community can be proud of. It has also proven to be an environmental success: The new wood-chip boiler that was approved by voters in 2003 allows us to bypass the need for oil in the coldest months of winter, heating the building at a cost equivalent to 35 cents per gallon of oil. A similar system will heat the renovated Hanover High School, saving the district even more money.

With the relocation of middle school students, Hanover High School was able to start the first phase of its renovation project. In the newly vacated middle school building on Lebanon Street, a new high school media center, administrative offices and classrooms opened to students on January 3, 2006. As students fill those spaces and the portable classrooms next to the school, construction will proceed in the existing high school building. The new gymnasium is expected to be completed this spring. A new auditorium will be in use by the spring of 2007. Finally, we project that students will enjoy a completely renovated high school when they return to classes in the fall of 2007. We will invite the community to open houses as each phase of the project is finished. If all continues to go well, we hope to complete the project for less than the bond amounts approved by voters in 2003 and 2004.

As the school board and administration conclude these time-consuming projects, we look forward for the first time in years to holding substantive discussions on educational issues. However, we will continue to face the difficult challenge of keeping tax rates as low as possible while offering an excellent educational program. We thank Superintendent Wayne Gersen and Assistant Superintendent John Aubin for helping us do our best to achieve these goals. Special thanks this year go to the hard-working volunteers on the Athletic Fields Committee, who devoted 3,000 collective hours to the task of providing adequate facilities at the lowest possible cost to taxpayers. As always, we are indebted to the continued support of the citizens of Norwich and Hanover, and to the countless hours spent by principals Deborah Gillespie and Susan Finer and their staffs on behalf of the district's children.

Margaret Cheney, Chair (649-3039)

**COMPARATIVE YEARLY ENROLLMENTS**

For October 1 of each year

Year	Marion Cross School							Total
	K	1	2	3	4	5	6	
1996	60	70	63	69	70	59	71	462
1997	32	61	68	59	66	73	62	421
1998	35	39	62	67	61	66	69	393
1999	34	36	38	63	71	61	67	370
2000	30	43	37	39	60	71	62	342
2001	28	41	44	38	38	62	75	326
2002	41	39	44	50	36	42	63	315
2003	38	48	45	41	54	38	44	308
2004	30	41	49	46	45	53	41	305
2005	33	37	41	50	48	43	55	306

Year	Norwich Students in Dresden School District						Total
	7	8	9	10	11	12	
1996	89	54	61	55	52	53	364
1997	73	90	62	58	57	53	393
1998	68	73	88	63	53	53	398
1999	76	65	67	83	59	55	405
2000	75	75	74	67	87	60	438
2001	68	75	72	77	63	81	437
2002	73	66	70	71	75	57	412
2003	62	76	68	69	67	74	416
2004	47	62	79	61	65	69	383
2005	44	52	64	77	60	66	363

Year	All Dresden School District Students						Total
	7	8	9	10	11	12	
1995	151	150	177	171	159	152	960
1996	188	152	186	171	163	153	1,013
1997	170	188	191	172	162	156	1,039
1998	151	172	207	192	158	160	1,040
1999	175	162	207	196	190	160	1,090
2000	179	175	182	204	194	189	1,123
2001	170	180	191	191	189	190	1,111
2002	182	167	190	193	187	185	1,104
2003	166	189	186	190	184	189	1,110
2004	133	166	219	170	183	186	1,057

### **HANOVER HIGH SCHOOL PRINCIPAL'S REPORT**

It is the mission of Hanover High School to be an active learning community that provides broad academic and co-curricular programs. We engage students' minds, hearts and voices so that they become educated, caring and responsible adults.

**School Opening:** In June 2005, 184 students graduated from Hanover High School. Ninety-three percent of our graduating class have gone on to post-secondary education. We opened this year with 753 students, but we anticipate a much lower enrollment next year and look forward to welcoming additional tuition students to Hanover High School.

**Renovation:** Renovation began during the summer of 2005. The first phase is complete and we are very excited about our new media center, computer lab, art rooms and additional learning spaces. The new athletic facilities will open this spring and by the fall of 2006 more than half of the renovation will be completed. The entire project will be completed in the spring of 2007.

**HHS Council:** Hanover High School is dedicated to bringing students into the decision-making process at the school. The council is the governing body of Hanover High School. It includes students, staff and community members. Meetings are on Fridays and the community is welcome to attend.

**Recognitions:** We were very proud to have a finalist for the Treat Humanities Award for 2005. An HHS social studies teacher was recognized at a dinner this fall in Manchester, New Hampshire. Our drama program, Footlighters, was honored to be asked to take part in the Fringe Festival in Edinburgh, Scotland, in the summer of 2006. The students are hard at work preparing a production for the festival. We continue to be impressed with not just the state championships our athletes win, but also the many teams that are recognized for sportsmanship.

Hanover High School would like to thank the Friends of Hanover/Norwich Schools for the support they have given to our school. Our art, science and math departments, especially, have been able to offer exciting additions to their curriculum because of the Friends' generosity.

Deb Gillespie, Principal

### **FRANCES C. RICHMOND MIDDLE SCHOOL PRINCIPAL'S REPORT**

Richmond School students and staff have had a wonderful entry to our new building on 63 Lyme Road. Five open houses were held for the parents and community, and everyone was smiling when they left.

Every day we are learning more about how we want to use this fabulous new building in positive ways. We have already had four all-school assemblies in the new gym, four times more than last year. Our auditorium has been used for team assemblies and grade-level meetings, staff meetings, in-service days and class presentations in sixth-grade science. Our curriculum imaginations are energized by the possibilities the building offers.

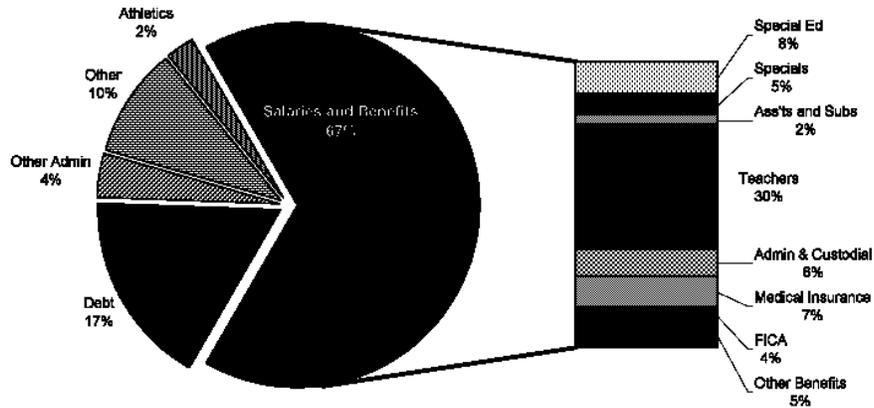
What seems particularly important is how well adapted and, therefore, how positive the new building is to middle school curriculum and middle school students. The colors, the curved halls, the wide passages, the technology, the elective areas, the cafeteria and the classrooms all contribute to our positive sense of place. Our school secretary even feels we have less absence!

We are working hard at building a strong community of learners at our new address, continuing what has worked so well in the past and expanding our vision for the current and future needs of middle school students.

We thank all Dresden taxpayers for their help and support, and encourage tours and visits! Just call.

Susan Finer, Principal

### Proposed Dresden Budget



Prepared by Norwich Town Auditors

### DRESDEN FINANCE COMMITTEE REPORT ON FY'06 WARRANT ITEMS

**Proposed Teachers' Contract:** At a public meeting held on January 25, 2006, the Dresden Finance Committee (DFC) voted 10 to 2, with one abstention, to not support the proposed negotiated contract with the district's teachers. This is as presented in Article 4 on the warrant items.

The majority on the DFC does not support the negotiated contract, as it does not sufficiently address issues regarding the level and structure of compensation recommended by the DFC. Specific recommendations with regards to long-term goals were expressed to the school board prior to the negotiation process. A central concern of the DFC is that it is inappropriate to have a salary structure where the base pay rate increases at the rate of the consumer price index (CPI) plus 1 percent. It should be noted that there is a linkage to health care costs provided for in the contract. Should health care costs increase greater than 10 percent per year, then the salary increase is reduced by 0.5 percent. However, the increase will remain within a negotiated range of 4 to 5.25 percent.

The majority of the DFC feels that the teachers in the district are compensated at rates that are out of proportion to districts with which we compete for quality teachers. While the DFC recognizes the concept of appropriate compensation to attract and retain quality teachers, the "premiums" that were felt necessary in the past to remain competitive with other regional school systems are no longer acceptable, nor sustainable. In this new environment, appropriate compensation needs to be defined in a wider perspective that includes the total community/social milieu. With this approach, Dresden can and should remain competitive.

It must be noted that the DFC strongly supports several aspects of the negotiated contract. In particular, the change in health insurance providers has allowed the rate of increase in total compensation (defined as salary plus benefits) paid by the district to increase at a rate slightly less than the CPI. Current projections, however,

demonstrate that this positive effect is likely to be offset in future years of the contract. In addition, the planned study of the current salary structure —known as the track and step pay system — is welcomed. The DFC firmly hopes that this analysis will support an environment where increased productivity is rewarded.

The minority on the DFC felt that the proposed negotiated contract is in line with expectations that the DFC set out with regards to taking a long-term approach to overall compensation rates. The view is that this contract is an incremental change in the appropriate direction, and indeed enacts many important changes.

**Proposed Service Employees' Contract:** At a public meeting held on January 25, 2006, the DFC voted unanimously to support the proposed negotiated contract with the service staff. This is as presented in warrant Article 5.

The DFC believes that the contract is appropriate and fair. Furthermore, it appears to be in line with other large comparable employers in the region with whom we compete for employees.

**Proposed 2006-7 Budget:** At a public meeting held on January 25, 2006, the DFC voted 8 to 5 in support of the proposed Dresden School District budget for the school year 2006-7. This is as presented in Article 6 of the warrant items.

The budget-to-budget expenditures increase from 2005-6 to 2006-7 by 4.64 percent, which is only marginally greater than the increase in the CPI for our region (currently 4.44 percent). As revenue sources did not increase at the same rate, this translates to an increase of 5.78 percent district wide. For the town of Hanover, the increase is 5.78 percent, and for Norwich it is 3.42 percent.

The majority on the DFC felt that these increases are in line with responsible fiscal management given the constraints that the district experiences. In recent years, the DFC has cautioned that the budget process should not increase the taxpayers' assessment at rates that are significantly greater than CPI.

Despite voting to support the proposed budget, significant concerns were expressed by the DFC. The main concern relates to the potential impact of compensation to district employees on the overall budget. As there is potential for compensation to increase greater than CPI, then it is possible for the budget to continue to increase in a similar fashion. The taxpayers of the district must be reminded of the fact that compensation to its employees makes up a great part of the budget. This overall compensation rate is determined by negotiation and is hence beyond direct control of the district.

The minority on the DFC holds the belief that the budget must be more strongly scrutinized from the standpoint of maintaining increases to the level of changes in cost-of-living indices. The DFC created guidelines for the Dresden School Board with regards to budget management. The minority of the DFC believes that these guidelines were ignored.

Importantly, the minority on the DFC is strongly concerned that the per-pupil cost is increasing at an unacceptable rate. For Vermont taxpayers, this is an important factor in the calculation of education property taxes.

Respectfully submitted,

Kari Asmus, Bill Bender, Thomas Blinkhorn, Peter Christie, Deborah Hall, John Hochreiter, Karen Kayen, Cheryl Lindberg, Dick Podolec, Athos Rassias, Paul Sansone, Henry Scheier, Irv Thomae, Paul Tierney



**PLODZIK & SANDERSON**

*Professional Association of Accountants & Auditors*

185 North Main Street • Concord • New Hampshire • 03301 • 603 • 225 • 6496 • FAX 225 • 1288

**INDEPENDENT AUDITOR'S REPORT**

To the Members of the School Board  
Dresden School District  
Dresden, 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, which collectively comprise the School District's basic financial statements as of June 30, 2005, as listed in the table of contents. These financial statements are the responsibility of the 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 opinion.

The government-wide statement of net assets does not include any of the School District's capital assets nor the accumulated depreciation on those assets, and the government-wide statement of activities does not include a depreciation expense related to those assets. These amounts have not been determined. Therefore, in our opinion, the financial statements referred to above do not present fairly the respect or financial position of the governmental activities of the Dresden School District at June 30, 2005, and the respective changed financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Dresden School District, as of June 30, 2005, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, as of July 1, 2004, the School District has implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*.

The budgetary comparison information is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Dresden School District has not prosecuted management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary in supplement, although not required to be part of, the basic financial statements.

**EXHIBIT 4-1**  
**DORRISDEN SCHOOL DISTRICT**  
 Balance Sheet  
 Governmental Funds  
 June 30, 2005

	General	Building Construction and Improvements	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 442,937	\$ 2,354,447	\$ 234,823	\$ 2,832,207
Prepaid taxes	541	25,205,600		25,206,141
Receivables:				
Interest		5,2132		611,732
Intergovernmental	5,603		52,708	67,611
Inherited non-usable	43,949			43,949
Prepaid utilities	2,036		854	12,862
Total assets	<u>\$ 516,975</u>	<u>\$ 28,158,779</u>	<u>\$ 352,685</u>	<u>\$ 29,228,439</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 132,770	\$ 31,348	\$ 7,655	\$ 201,773
Accounts salaries and benefits	25,467			25,467
Contracts payable		1,175,494		1,175,494
Insurance payable		475,974		475,974
Interest payable			75,989	75,989
Total liabilities	<u>197,577</u>	<u>1,632,816</u>	<u>83,644</u>	<u>1,914,037</u>
Fund balances:				
Reserved for capital projects		22,249,646		22,249,646
Reserved for special purposes	25,000			25,000
Unreserved, unassigned, unexpended:				
General fund	295,401			295,401
Capital projects fund		4,305,717		4,305,717
Special revenue funds			535,040	535,040
Total fund balances	<u>319,401</u>	<u>26,555,363</u>	<u>535,040</u>	<u>27,409,804</u>
Total liabilities and fund balances	<u>\$ 516,978</u>	<u>\$ 28,158,179</u>	<u>\$ 587,884</u>	<u>\$ 29,228,042</u>

**EXHIBIT A-3**  
**DRESDEN SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended June 30, 2005*

	<u>General</u>	<u>Building Construction and Improvements</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
School district - assessed	\$ 8,561,356	\$	\$	\$ 8,561,356
Other local	4,600,417	5,589,4	763,832	10,953,683
State	2,542,087		20,831	2,562,918
Federal			108,500	108,500
Total revenues	<u>15,706,441</u>	<u>5,589,4</u>	<u>784,333</u>	<u>17,080,158</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Instruction:	7,906,854		507,147	8,414,001
Support services:				
Salaries	607,709			607,709
Instructional staff	510,998			510,998
Classroom materials	78,200			78,200
Executive administration	329,214			329,214
School administration	2,614,359			2,614,359
Operation and maintenance of plant	926,132			926,132
Student transportation	95,050			95,050
Non-instructional services			761,104	761,104
Debt service:				
Principal	2,852,022			2,852,022
Interest	193,412			193,412
Facilities acquisition and construction	270,046	<u>13,270,465</u>	<u>31,083</u>	<u>13,571,594</u>
Total expenditures	<u>17,784,139</u>	<u>13,270,465</u>	<u>809,334</u>	<u>31,863,938</u>
Deficiency of revenues under expenditures	<u>(2,077,698)</u>	<u>(12,654,571)</u>	<u>(24,150)</u>	<u>(14,956,419)</u>
<b>Other financing sources and uses:</b>				
Bonds issued		4,000,000		4,000,000
Termination of capital lease	123,000			123,000
Transfer in			28,175	28,175
Transfer out	(28,175)			(28,175)
Total other financing sources and uses	<u>94,825</u>	<u>4,000,000</u>	<u>28,175</u>	<u>4,123,000</u>
Net change in fund balances	<u>(192,873)</u>	<u>(8,654,571)</u>	<u>(2,925)</u>	<u>(8,850,369)</u>
Fund balances, beginning	<u>423,714</u>	<u>35,209,934</u>	<u>349,025</u>	<u>36,382,673</u>
Fund balances, ending	<u>\$ 230,841</u>	<u>\$ 26,555,363</u>	<u>\$ 326,100</u>	<u>\$ 29,112,304</u>

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

**SCHEDULE E-1**  
**DRESDEN SCHOOL DISTRICT**  
 Mayor for Governmental Funds  
 Combining Balance Sheet  
 June 30, 2005

	Special Revenue Funds			
	Fund Service	Chants	Special Revenue Funds	Total
	Cash	Accounts Payable	Total	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,120	\$	\$ 6,120	\$ 6,120
Intergovernmental receivable	526	46,535	53,061	53,061
Prepaid items	854	-	854	854
<b>Total assets</b>	<b>\$ 7,500</b>	<b>\$ 46,535</b>	<b>\$ 54,035</b>	<b>\$ 54,035</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 7,500	\$ 580	\$ 8,080	\$ 8,080
Interfund payable	-	45,955	45,955	45,955
<b>Total liabilities</b>	<b>\$ 7,500</b>	<b>\$ 46,535</b>	<b>\$ 54,035</b>	<b>\$ 54,035</b>
<b>Fund balances:</b>				
Unreserved, unrestricted		116,723	116,723	116,723
Reported in special revenue items	307,217	-	307,217	307,217
<b>Total liabilities and fund balances</b>	<b>\$ 307,217</b>	<b>\$ 46,535</b>	<b>\$ 353,752</b>	<b>\$ 353,752</b>

**SCHEDULE B-3**  
**DREXDEN SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2005**

	Food Service	Details	Special Revenue Funds		Total
			Expendable	Other	
<b>REVENUES</b>					
Local	\$ 374,550	\$ 4,517	\$ 127,065	\$ 463,892	
State			20,991	20,991	
Federal	8,683	163,272		206,559	
Total revenues	172,013	163,272	158,056	624,798	
<b>EXPENDITURES</b>					
Current:		160,272	14,875	302,147	
Instruction	161,338			25,108	
Non-instructional services			3,685	51,653	
Facilities acquisition and reconstruction	361,108	160,272	173,553	694,938	
Total expenditures	(28,175)		(17,502)	(45,677)	
Excess (deficiency) of revenues over (under) expenditures	28,755			28,755	
Other financing sources:					
Transfers in					
Net change in fund balances			(15,502)	(15,985)	
Fund balances, beginning			322,810	567,825	
Fund balances, ending	\$ -0-	\$ -0-	\$ 307,308	\$ 554,340	

**DRESDEN SCHOOL DISTRICT**  
**Revenue Budget Report**

	2004-05 Actual	2005-06 Revised Budget	2005-06 Anticipated Actual	2006-07 Proposed Budget
<b>Local Sources</b>				
District Assmt—Hanover	5,564,546	7,386,749	7,386,749	7,944,625
District Assmt—Norwich	5,008,270	5,556,972	5,556,971	5,746,940
<b>Sub-Total</b>	<b>11,573,216</b>	<b>12,943,721</b>	<b>12,943,720</b>	<b>13,691,565</b>
<b>Tuition</b>				
Parents	92,086	66,010	41,017	65,671
In-State LEA	898,499	718,166	908,166	714,476
Out-of-State LEA	197,931	318,949	199,615	317,311
Hanover 6th Gr Curr Yr	1,512,395	1,451,108	1,451,108	1,709,168
Hanover 6th Gr Prior Yr	0	(45,668)	(45,668)	(12,642)
Sp Ed Excess Cost Recov	99,546	85,000	85,000	137,500
<b>Sub-Total</b>	<b>2,800,457</b>	<b>2,593,565</b>	<b>2,639,238</b>	<b>2,931,484</b>
<b>Other Local Sources</b>				
Interest Income	7,474	8,000	7,500	8,000
Gate Receipts	7,191	5,000	7,200	7,200
Rent	9,160	13,750	10,000	26,750
From Hanover Town	100,000	100,000	100,000	100,000
From Dartmouth College	1,940,000	1,940,000	1,940,000	1,940,000
Insurance Refunds	4,976	5,000	5,000	5,000
Miscellaneous	172	250	250	250
<b>Sub-Total</b>	<b>2,068,973</b>	<b>2,072,000</b>	<b>2,069,990</b>	<b>2,087,200</b>
<b>State Sources</b>				
Building Aid—NH	864,130	760,417	778,523	778,523
Voc Transportation—Vt	5,719	15,000	5,700	5,700
Voc Tuition—NH	15,401	5,000	15,500	15,500
Voc Transportation—NH	654	500	650	650
<b>Sub-Total</b>	<b>885,904</b>	<b>780,917</b>	<b>800,373</b>	<b>800,373</b>
<b>Federal Sources</b>				
Agriculture Grant	2,452	1,100	2,400	2,400
<b>Sub-Total</b>	<b>2,452</b>	<b>1,100</b>	<b>2,400</b>	<b>2,400</b>
<b>General Fund Revenue Total</b>	<b>17,331,002</b>	<b>18,391,303</b>	<b>18,455,681</b>	<b>19,513,021</b>
<b>from Prior Year's Fund Balance</b>	<b>302,266</b>	<b>328,205</b>	<b>328,205</b>	<b>75,000</b>
<b>Total Revenue and from Fund Balance</b>	<b>17,633,268</b>	<b>18,719,508</b>	<b>18,783,886</b>	<b>19,588,021</b>

**DRESDEN SCHOOL DISTRICT**  
**Expenditure Budget Report**

	2004-05 Actual	2005-06 Revised Budget	2005-06 Expended and Encumbered	2006-07 Proposed Budget
<b>DISTRICT WIDE</b>				
District Admin Expenses	78,200	69,000	83,886	56,800
Contingency	0	25,000	0	25,000
SAU Assessment	529,214	567,249	567,249	616,510
Operation & Maintenance of Plant	857	313,583	310,611	340,816
Site & Building Improvement	262,785	0	0	0
Debt Service	3,045,933	3,342,513	3,342,512	3,353,802
Other District Wide Expense	6,100	0	0	0
Transfer to Maint Expend Trust Fund	0	25,000	0	0
Transfer to Food Service Fund	28,175	0	0	0
<b>DISTRICT WIDE TOTAL</b>	<b>3,951,264</b>	<b>4,342,347</b>	<b>4,304,258</b>	<b>4,392,928</b>
<b>RICHMOND MIDDLE SCHOOL</b>				
<b>Regular Instruction</b>				
Teacher Salaries	2,024,802	1,961,525	1,908,762	2,151,611
Ed Asst Salaries	100,707	110,075	97,556	126,745
Substitutes	26,838	35,000	8,984	30,000
Tutors	22,125	24,200	9,010	24,200
Contract Service	4,777	7,150	2,445	6,650
Copier Expenses	20,768	20,000	20,329	20,000
Instructional Supplies	58,503	58,413	27,920	64,072
Textbooks	29,700	27,340	18,103	27,543
Instructional Equipment	9,622	13,700	6,201	14,320
Other Instructional Expense	861	1,125	93	1,125
<i>subtotal</i>	<b>2,298,703</b>	<b>2,258,528</b>	<b>2,099,404</b>	<b>2,466,265</b>
Coord of Volunteers/Comm Relations	7,998	10,311	11,697	6,243
Technology	37,129	42,770	42,641	54,314
<b>Special Education</b>				
Teacher/Psych Salaries	315,352	312,651	391,850	446,549
Ed Asst Salaries	253,795	257,385	300,090	282,905
Spec Ed Tutors	849	1,000	0	1,000
Contr Sp Ed Svcs	10,236	12,550	26,224	13,500
Spec Ed Transportation	3,961	4,500	0	4,500
Books, Supplies, Equipment	3,535	8,800	6,333	6,160
<i>subtotal</i>	<b>587,727</b>	<b>596,886</b>	<b>724,497</b>	<b>754,614</b>
<b>Co-Curricular Program</b>				
Co-curricular Salaries	10,287	19,188	5,590	18,495
Co-curricular Program Expenses	4,459	6,235	210	8,735
<i>subtotal</i>	<b>14,746</b>	<b>25,423</b>	<b>5,800</b>	<b>27,230</b>
<b>Guidance</b>				
Guidance Counselors	162,507	163,777	162,706	182,282
Ed Assis	2,370	6,500	617	6,500
Other Guidance Expenses	500	700	200	700
<i>subtotal</i>	<b>165,377</b>	<b>170,977</b>	<b>163,523</b>	<b>189,482</b>

**DRESDEN SCHOOL DISTRICT**  
**Expenditure Budget Report**

	2004-05 Actual	2005-06 Revised Budget	2005-06 Expended and Encumbered	2006-07 Proposed Budget
<b>RICHMOND CONT.</b>				
<b>Health Services Total</b>	<b>25,735</b>	<b>59,704</b>	<b>48,948</b>	<b>57,989</b>
<b>Staff &amp; Curriculum Development</b>				
Curriculum Development	1,908	2,200	1,285	2,200
Staff Development	60,226	81,600	30,815	84,100
<i>subtotal</i>	<b>62,134</b>	<b>83,800</b>	<b>32,100</b>	<b>86,300</b>
<b>Library</b>				
Librarian/Ed Assts	85,407	89,039	85,839	95,305
Eq Maint	1,725	2,065	1,110	1,995
Bks, Mag, & Software	25,202	29,350	18,847	22,555
Supplies, Repairs, Eq, etc	14,997	10,180	9,596	16,360
<i>subtotal</i>	<b>127,331</b>	<b>130,634</b>	<b>115,392</b>	<b>136,215</b>
<b>School Administration</b>				
Administrative Salaries	157,513	164,621	162,419	209,783
Telephones	5,992	6,500	6,001	6,500
Postage, Printing, Office Supplies	7,734	16,700	5,810	12,700
Graduation Expenses	590	2,000	0	4,000
Other School Admin. Expenses	5,035	11,850	6,488	14,350
<i>subtotal</i>	<b>176,863</b>	<b>201,671</b>	<b>180,697</b>	<b>247,333</b>
<b>Employee Benefits</b>				
Medical Insurance	595,398	629,508	590,935	620,107
Dental Insurance	26,775	30,770	25,772	35,468
Life & Disability Insur	21,329	29,574	20,089	24,264
Workers' Compensation	12,859	16,100	5,548	17,632
Amnities	92,244	100,071	88,444	114,856
Retirement	71,495	93,842	84,633	98,494
FICA	243,663	262,465	205,446	292,281
Retiree Benefits	62,482	82,638	55,939	87,972
Other Employee Benefits	2,804	3,721	6,948	3,803
<i>subtotal</i>	<b>1,129,050</b>	<b>1,248,689</b>	<b>1,083,753</b>	<b>1,294,877</b>
<b>Custodial Expense</b>				
Maintenance	15,640	22,066	9,251	38,550
Custodial Salaries	133,322	186,288	199,842	199,245
Water & Sewer	3,461	5,400	1,200	5,700
Property/Liability Insurance	12,803	1,000	0	0
Paper & Cleaning Supplies	9,300	11,500	9,655	14,500
Electricity	35,707	75,000	61,170	80,000
Heat	34,076	24,000	37,014	30,000
Other Custodial/Building Expense	6,500	8,950	2,128	7,250
<i>subtotal</i>	<b>250,809</b>	<b>334,204</b>	<b>320,260</b>	<b>375,245</b>

**DRESDEN SCHOOL DISTRICT**  
**Expenditure Budget Report**

	2004-05 Actual	2005-06 Revised Budget	2005-06 Expended and Encumbered	2006-07 Proposed Budget
<b>RICHMOND CONT.</b>				
<b>Grounds and Vehicles</b>				
Trash Removal	8,421	4,500	5,357	5,500
Grounds Contract	8,411	9,200	9,116	20,000
Other Grounds Expense	491	1,000	479	3,400
<i>subtotal</i>	17,323	14,700	14,952	28,900
<b>Other Uses of Funds</b>				
Transportation/Field Trips	4,503	12,350	445	17,570
Site & Building Improvements	1,735	1,000	393	19,000
<i>subtotal</i>	6,238	13,350	837	36,570
<b>RICHMOND SCHOOL TOTAL</b>	<b>4,907,164</b>	<b>5,191,647</b>	<b>4,844,502</b>	<b>5,761,578</b>
<b>HANOVER HIGH SCHOOL</b>				
<b>Regular Instruction</b>				
Teacher Salaries - Instructional	3,241,093	3,401,906	3,364,092	3,470,952
Ed Assistants	129,971	160,987	150,042	175,789
Substitutes	35,483	28,500	13,686	28,500
Tutors	19,481	24,000	8,635	24,000
Teacher Salaries - Sabbatical	20,676	0	0	53,894
Contracted Services	15,683	18,850	16,809	19,925
Copier Expenses	39,078	43,830	40,620	47,930
Instructional Supplies	74,700	73,875	47,130	79,669
Textbooks	49,406	53,670	23,395	51,566
Instructional Equipment	50,839	18,945	8,829	19,822
Other Instructional Expense	6,688	5,580	1,303	8,125
<i>subtotal</i>	3,683,098	3,830,143	3,674,540	3,980,172
<b>Technology</b>	<b>58,446</b>	<b>58,040</b>	<b>48,153</b>	<b>0</b>
<b>Special Education</b>				
Teacher/Psych Salaries	408,578	403,129	377,077	403,607
Ed Asst Salaries - Spec Ed	157,398	201,628	178,823	189,068
Special Ed Tutors	33,151	26,824	41,070	51,449
Contracted Spec Ed Services	85,313	145,350	92,193	146,125
Tuition	0	0	0	0
Special Ed Transportation	21,742	17,000	39,420	17,000
Books, Supplies, Equipment	9,641	13,060	5,028	14,410
<i>subtotal</i>	715,822	806,991	733,613	821,659
<b>English as a Second Language</b>	<b>2,553</b>	<b>0</b>	<b>0</b>	<b>10,775</b>
<b>Vocational Education</b>				
Voc Ed Tuition	35,588	60,000	29,850	40,000

**DRESDEN SCHOOL DISTRICT**  
**Expenditure Budget Report**

	2004-05 Actual	2005-06 Revised Budget	2005-06 Expended and Encumbered	2006-07 Proposed Budget
<b>HANOVER HIGH CONT.</b>				
<b>Athletics</b>				
Coaches	149,528	157,320	56,100	164,305
Athletic Administration	95,026	103,353	104,766	112,615
Game Operating Costs	58,436	60,600	55,062	63,034
Facility Rental	0	1,400	0	9,900
Athletic Equipment	34,413	40,530	24,172	40,523
Other Athletic Expenses	23,369	17,310	8,318	22,085
Athletic Trips	72,811	107,780	25,540	95,319
from Athl User Fee Fund		(25,000)	0	(25,000)
<i>subtotal</i>	433,582	463,293	273,959	482,781
<b>Co-Curricular Program</b>				
Co-curricular Salaries	37,717	39,054	22,450	43,991
Co-curricular Program Expenses	12,400	9,800	9,800	10,700
<i>subtotal</i>	50,117	48,854	32,250	54,691
<b>Guidance</b>				
Guidance Counselors	318,890	357,840	365,963	348,178
Registrar, Ed Asst.	36,339	46,452	45,374	49,395
Other Guidance Expenses	27,195	10,430	5,969	10,805
<i>subtotal</i>	382,424	414,722	417,306	408,378
<b>Health Services Total</b>				
	33,573	52,625	51,002	55,851
<b>Staff &amp; Curriculum Development</b>				
Curriculum Development	8,676	3,000	4,532	3,000
Staff Development	90,666	109,375	54,177	109,375
Dresden Plan	5,408	6,200	4,891	6,200
<i>subtotal</i>	104,750	118,575	63,600	118,575
<b>Library</b>				
Librarian/Ed Assis	134,546	114,539	104,960	112,458
Library Equipment	13,979	6,700	5,375	49,250
Books & Magazines	39,768	47,490	23,404	41,340
Supplies, Repairs, etc.	14,776	9,150	6,508	30,790
<i>subtotal</i>	203,070	177,879	140,247	233,838
<b>School Administration</b>				
Salaries Administrative	401,188	400,791	397,251	426,263
Secretary/Ed Asst Salaries	145,244	161,334	153,509	162,306
Telephone	17,903	16,500	17,403	17,500
Postage, Printing, Office Supplies	21,631	29,700	24,562	26,450
Graduation Expenses	4,528	8,800	3	8,800
Equipment	8,077	0	0	0
NEASC Evaluation	500	400	0	400
Other Admin Expenses	6,875	14,260	8,260	19,110
<i>subtotal</i>	605,947	631,785	600,987	660,829

**DRESDEN SCHOOL DISTRICT**  
**Expenditure Budget Report**

	2004-05 Actual	2005-06 Revised Budget	2005-06 Expended and Encumbered	2006-07 Proposed Budget
<b>HANOVER HIGH CONT.</b>				
Employee Benefits				
Medical Insurance	732,932	863,637	776,333	794,807
Dental Insurance	39,308	45,914	40,866	46,081
Life & Disability	35,197	48,004	33,242	36,348
Workers' Compensation	17,875	25,763	12,335	27,386
Annuities	159,284	182,130	159,122	188,003
Retirement	99,754	152,093	132,323	157,546
Retiree Benefits	125,544	184,398	194,398	179,474
FICA	416,444	449,755	332,041	487,165
Other Employee Benefits	6,031	6,549	9,947	5,956
<i>subtotal</i>	1,632,368	1,960,243	1,690,609	1,922,766
<b>Operation &amp; Maintenance of Plant</b>				
Maintenance	39,661	63,104	50,402	45,700
Custodial Salaries	180,145	231,785	198,744	268,580
Water & Sewer	10,386	10,500	5,479	13,200
Property/Liability Insurance	11,646	3,000	158	0
Paper & Cleaning Supplies	15,050	19,200	10,611	21,200
Electricity	46,960	60,000	73,197	95,000
Heat	66,616	51,000	51,213	65,000
Other Custodial/Building Expense	12,667	15,525	9,239	16,650
<i>subtotal</i>	383,132	454,114	399,042	525,330
<b>Grounds &amp; Vehicles</b>				
Trash Removal	12,482	12,000	12,375	14,000
Grounds Contract	66,932	66,700	61,222	62,500
Other Grounds Expense	1,186	2,100	1,389	2,300
Vehicles, etc	0	100	18	100
<i>subtotal</i>	80,600	80,900	75,004	78,900
<b>Other Uses of Funds</b>				
Transportation-Voc Ed	8,563	10,000	0	10,000
Field Trips	9,153	10,850	4,659	14,470
Site & Building Improvements	23,729	6,500	10,155	14,500
<i>subtotal</i>	41,445	27,350	14,814	38,970
<b>HIGH SCHOOL TOTAL</b>	<b>8,446,635</b>	<b>9,185,514</b>	<b>8,241,176</b>	<b>9,433,515</b>
<b>DRESDEN TOTAL</b>	<b>17,305,063</b>	<b>18,719,508</b>	<b>17,389,937</b>	<b>19,588,021</b>

**HANOVER HIGH SCHOOL  
CLASS OF 2005**

- |                             |                               |
|-----------------------------|-------------------------------|
| Alvarenga, Timothy L.       | • Foltz, Tucker               |
| • Ames, Megan M.            | French, Elizabeth A.          |
| Andeweg, Derek S. *         | • Fryer, Travis J.            |
| • Appleby, Leigh R.         | Gamble, John A.               |
| • Ayres, Caitlin N.         | Gaudet, Joseph R. *           |
| Barker, Joshua T.           | Geason, Carolyn A.            |
| Bayliss, Peter J.           | Georgia, Kristen E.           |
| Beach, Hillary Joy **       | • Glasgo, Caitlin R.          |
| • Beck, Christopher Winslow | • Gortner, Whitney            |
| Bent, Peter H. *            | • Grant, Emily D. **          |
| • Berry, Emily C.           | • Greenfield, Nicholas B. *   |
| Besso, Alexandra            | Griesemer, Ida J. *           |
| • Blanchflower, Jennie G.M. | • Grossman, Theodore J.       |
| • Bowen, Thomas J.          | • Haghkerdar, Michael D. **   |
| Brannen, Grayson B.         | Harbaugh, Alaric W.           |
| Buckey, Alexandra W.        | Hardy-Johnson, Wesley         |
| • Burriss, Gregor W.        | Harper, Sean M.               |
| Bushueva, Kristina [1]      | Harris, Hannah J.             |
| Buskey, Caroline K.         | Harris, Lauren                |
| Caffry, William             | Henderson-Frost, Josephine ** |
| • Callaway, Sarah J.        | Hennessey, Elizabeth S.       |
| Celia, David M.             | Herr, Beverly D. **           |
| Chute, Noah                 | • Huessy, Elizabeth M.        |
| Ciardelli, Anthony S.       | Hughes, Kelly A.              |
| • Ciccotelli, Ethan J.      | Hull, Tracey                  |
| • Clinton-Novick, Michael   | Izenson, Amanda               |
| Cook, Aaron J.              | Jacobs, Alexander G.          |
| Corwin, Julie E.            | Jannoo, Amanda                |
| • Croteau, Johanna          | • Jantzen, Matthew *          |
| Culbert, William M.         | Johnson, William C.           |
| • Cullen, Jessie M.         | Kellen, Joelle E.             |
| Currie, Katharine H. **     | Kenton, Stephen M.            |
| • D'Aprile, Chelsea A. **   | Kermond, Patrick J.           |
| Dakoulas, Arthur James      | • Kerr, Tyler C.              |
| Danyluk, Casey M.           | • Kewer, Andrew W.            |
| • Dela Cruz, Fauve G.       | • Kewer, Martin D.            |
| • DeLucia, Elizabeth M. **  | • King, Elizabeth **          |
| Denisenkov, Dmitry P. **    | King, Katie L.                |
| • Dickson, Jaimie           | • Krawiec, Nicholas S.        |
| Dmitrovsky, Zoe             | Lahr-Pastor, Sonia **         |
| Donin, Margaret             | Lawless, Matthew M.           |
| Driscoll, Sarah C. *        | Leach, Ryan A.                |
| Fanning, Alison C. *        | Levine, Kara A.               |
| Felicetti, Daniel K.        | Levy, Morris J.               |
| • Fisher, Katharine S. *    | • Librot, David               |
| Flanagan, Ellen J. **       | • Liles, Honah Jaida **       |

- Lindberg, Melania J.
  - Little, Chelsea J. \*\*
  - Mahlab, Sarah J. \*
  - Mamourian, Ani E. \*
  - Marshall, Kathleen O. \*
  - Mayer, Jacon M.
  - McCabe, Ryan C.
  - McLaughry, Leah M.
  - Miller, Travis J.
  - Miraldi, Andrew
  - Mitrano, Peter
  - Mohandas, Anita
  - Morrow, Benjamin
  - Mudge, Christopher M.
  - Nelson, Alice H.
  - Ng, Nicole T.
  - O'Leary, Meghan G.
  - Officer, Daniel
  - Officer, Thomas F.
  - Olmstead, Jonathan H.
  - Ornvold, David Gabriel
  - Osheyack, Nathan C.
  - Pang, Cynthia C. \*
  - Pangburn, Aaron
  - Parker, Travis B.
  - Parsa, Arlen K.
  - Pearce, Adrian W.
  - Pearce, David C.
  - Peart, Tessa
  - Perrinez, Daniel C.
  - Peteraf, Sarah W.
  - Peterson, Emily E.
  - Piper, Graham C.
  - Pogrebinsky, Aya
  - Polidor, Laura
  - Pridgen, Jamison
  - Priestley, Aaron M.
  - Ptashnik, Maya
  - Quill, Kimberly A.
  - Ragonese, Ariana A.
  - Ramirez, Maria Margot
  - Randall, Christopher M.
  - Redpath, Wood B.
  - Rhodes IV, Charles Harker \*\*
  - Rich, Thomas C.
  - Rodriguez, Teresa A.
  - Rogalski, Alex R.
  - Rogalski, Devon K.
  - Ruttner, Benjamin M.
  - Salvatoriello, Vincent J.
  - Schickner, Lindsey B.
  - Schimke, Dedrick F.
  - Schimmel, Bethany \*
  - Schwartzman, Julia A.
  - Schwarz, Elisabeth \*
  - Severinghaus, Elena Y. \*\*
  - Shaughnessy, Geoffrey M.
  - Simon, Alexandra R.
  - Simpson, Adam H.
  - Sliwinski, Peter Z.
  - Sodeerquist, Ryan
  - Stallsmith, Jonathan T. \*
  - Stephens, Kathryn \*\*
  - Storrs, Colin B.
  - Streltsov, Erena A.
  - Sullivan, Kimberly A.
  - Swart, Scott P.
  - Swift, Jason R.
  - Switchenko, David M.
  - Talsky, Jared M.
  - Tausanovitch, Katerina
  - Tevah, Aviva R. \*\*
  - Thibault, Joshua A.
  - Tyrowicz-Cohen, Joshua D.
  - Vieten, Caroline J.
  - Villard, Timothy S.
  - Virginia, Emma \*
  - Wakeman, Lindsey H. \*
  - Wallace, Tanner \*\*
  - Whitman, Alec B.
  - Woglom, Ellen
  - Womack, Jackson K.
  - Woodward, Alexander
  - Worth, Lillian J.
  - Wright, Douglas S.
  - Yaguda, Rebecca E.
  - Yang, Chan-Mi \*
  - Ying, Alex
  - Zhang, Jie
  - Ziegler, David A.
- Norwich resident  
 \* magna cum laude  
 \*\* maxima cum laude  
 [1] international student