

Part VI
Dresden School District

Dresden School District Officers

School Board Members	Term Expires
Kari Asmus . . . . .	.2007
Robert Bruce . . . . .	.2007
Robin Carpenter . . . . .	.2008
Nancy A. Carter . . . . .	.2008
John Chamberlin . . . . .	.2009
Margaret Cheney, Chair (<i>resigned January 1, 2007</i>) . . . . .	.2007
Ernest (Chip) Fleischer . . . . .	.2008
Linda Gray . . . . .	.2008
Lawrence Pilchman . . . . .	.2009
Mary Sachsse . . . . .	.2009
Geoffrey Vitt . . . . .	.2008
Stanton Williams (<i>non-voting, Norwich</i>) . . . . .	.2008

District Officers

Thomas C. Csatari, Moderator . . . . .	.2007
Deborah M. Carter, Clerk . . . . .	.2007
Cheryl Lindberg, Treasurer . . . . .	.2007
Mark Lindberg, Auditor . . . . .	.2007
Judson Pierson, Auditor . . . . .	.2008
Stewart Yaguda, Auditor . . . . .	.2009

Administration

Wayne F. Gersen . . . . .	.Superintendent of Schools
John P. Aubin . . . . .	.Assistant Superintendent/Business
Joanne Roberts . . . . .	.Interim Assistant to the Superintendent
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 7-12, 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, March 1, 2007, at 7:00 P.M., at the Frances C. Richmond School Gymnasium, Hanover, New Hampshire.

VOTING PHASE: Tuesday, March 6, 2007, from 7:00 A.M. to 7:00 P.M. in the Frances C. Richmond 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 upon 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 Articles of Agreement between Hanover and Norwich for the Dresden School District be amended by adding the following new section L.(8) at the end thereof:

L.(8) The District Treasurer with the approval of the Dresden Board of School Directors may appoint a Deputy Treasurer. The Deputy shall be sworn, shall have the powers of the Treasurer, may be removed at the pleasure of the Treasurer, or the Board of School Directors, and shall, before entering upon the duties of such office, give the same bond as required of the Treasurer.

Article 5: Shall the District vote to approve the cost items in the two (2) 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
2006-2007	\$259,211
2007-2008	\$549,043

and further, shall the District raise and appropriate as a deficit appropriation the sum of Two Hundred Fifty Nine Thousand Two Hundred Eleven Dollars (\$259,211), such sum representing the estimated increase in teacher salaries and benefits for the 2006-2007 fiscal year brought about by this collective bargaining agreement,

and further, shall the District raise and appropriate the sum of Five Hundred Forty Nine Thousand Forty Three Dollars (\$549,043), such sum representing the estimated increase in teacher salaries and benefits for the 2007-2008 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 teacher if this article is defeated is included in the operating budget in Article 6 .

Article 6: Shall the District raise and appropriate the amount of Nineteen Million. Nine Hundred Sixty Nine Thousand. Eight Hundred Twelve Dollars (\$19,969,812). 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 2007-2008 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.

School Administrative Unit #70 Report of Administrative Assessments

District Assessments	2006-07		2007-08	
	Percent	Amount	Percent	Amount
Dresden	59.43%	\$594,374	59.43%	\$647,902
Hanover	25.81%	258,087	25.81%	281,329
Norwich	14.76%	147,656	14.76%	160,955
Total	100.00%	1,000,117	100.00%	1,090,186
Revenues from Other Sources		67,813		67,813
SAU #70 Operating Budget		\$1,067,930		\$1,157,999

Minutes of The Dresden School District Annual Meeting

Frances C. Richmond School Gymnasium • March 2 and 7, 2006

Moderator Thomas Csatari called the meeting to order at 7:07 p.m. on Thursday, March 2, 2006. Present were School Board members Kari Asmus, Robert Bruce, Nancy Carter, Margaret Cheney, John Chamberlin, Ernest (Chip) Fleischer, Linda Gray, Deb Kaplan, Larry Pilchman, Geoffrey Vitt; Administrators Wayne Gersen, John Aubin, Deborah Gillespie, Susan Finer, Ron Eberhardt, Jonathan Brush, Mike Jackson; School District Attorney Cathryn Nunlist; and approximately 60 members of the public.

Moderator Csatari read the Warning and noted that the Warrant was duly posted in both states, 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, 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 7, from 7:00 a.m. until 7:00 p.m. in Tracy Hall in Norwich and Richard Black Community Center in Hanover. He also briefly spoke about changes to the way the Hanover School District will conduct its annual meeting.

After Mr. Csatari reviewed the guidelines for the meeting, the business of the meeting 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 positions up for election. No public comment was offered. (Elected: Moderator: Thomas Csatari; Clerk: Deborah Carter; Treasurer: Joan Collison; District Auditor: Stewart Yaguda)

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?* Nancy Carter presented the rationale for this article. No public comment was offered. (Yes: 1,581; No: 559)

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?* Larry Pilchman explained that this is a housekeeping article. No public comment was offered. (Yes: 1,718; No: 405)

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 teacher 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.

John Chamberlin presented the article by reviewing the track and step system and the base increase. Deb Kaplan spoke to the other negotiated items, health insurance, study of the track and step pay system, and changes to the wording with regard to reduction in force.

Moderator Csatari recognized Athos Rassias, Chair of the Dresden Finance Committee, who reported that the Finance Committee voted 10 to 2, with 1 abstention, not to support the contract. John Hochreiter and Richard Podolec, members of the Dresden Finance Committee, then presented the dissenting view.

Members of the public asked questions, offered comments, and expressed concerns about the proposed contract. Several residents discussed the need for performance indicators as a means of measuring both teacher and student work. (Yes: 800; No: 1,382)

Article 5. Shall the District vote to approve the cost items in the four (4) 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 (4) years of the proposed collective bargaining agreement.

Larry Pilchman presented this article. Athos Rassias, Chair of the Dresden Finance Committee, reported that the Finance Committee believed the proposed contract to be fair and in line with other area employers. He said the Finance Committee voted unanimously to support the contract. One member of the public asked a clarifying question. (Yes: 1,489; No: 663)

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.*

Kari Asmus 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 Hanover School District tax impact. Linda Gray spoke to the Norwich School District tax impact. The total budget amount of \$19,157,148 represents a 4.6% increase.

Athos Rassias, Chair of the Dresden Finance Committee, reported that the Finance Committee voted 8 - 5 to support the proposed budget. He said that the majority felt that the increases, other than the teachers' contract, were in line with the budget guidelines. He said that significant concerns were raised by the Finance Committee minority voting against the proposed budget, however. Henry Scheier, Dresden Finance Committee member, speaking for the minority said there were two issues, first that budget projections place the per pupil costs at \$20,000 in just a few years, and that the minority felt that management was lacking to some degree in negotiations with the teachers, that the health insurance savings were not being passed on to tax payers, but were being spent in other places in the budget, not benefiting taxpayers.

No members of the public offered comments. (Yes: 1,339; No: 824)

Article 7: *To transact any other business that may legally come before this meeting.*

Moderator Csatari asked if there was any other business to come before the meeting. Hearing none, he thanked everyone and declared the meeting adjourned at 9:45 p.m.

Dresden School Board Report

When students arrived for their first day at Hanover High School last fall, they found a building in the final stages of renovation with a new gymnasium, atrium entry area, cafeteria, and library. Classrooms with improved technology and lab areas soon followed. The final piece will be completed in May 2007, when an auditorium will open in the space formerly occupied by the old gymnasium. The auditorium will be named in honor of Greg Hemberger, the architect in charge of the middle school and high school designs, who died in a tragic skiing accident last winter.

The opening of the auditorium will officially complete the work approved by Hanover and Norwich voters in 2003 – a new Richmond Middle School, finished in August 2005, and a renovated and enlarged Hanover High School. Although voters approved a total expenditure of \$44.8 million, the two projects may be completed for nearly \$1 million less than that. Any unexpended balance after completion of the project will be used to offset the tax levy for the district's annual operating budget.

Dresden voters approved a \$2.58 million bond in November 2005 to construct much-needed fields and a track on the high school campus and on Route 5 South in Norwich. The latest expectation is for the bleachers and artificial turf field behind the high school to be ready for use this spring. By fall of 2007, the six-lane track will be completed on the high school campus, and the natural grass fields at the high school and in Norwich by spring or fall of 2008.

Last March, voters defeated a proposed contract for the Dresden and Hanover school districts, which left teachers without a pay increase as they started the school year. Recent negotiations resulted in a new proposal, which voters will have a chance to approve on March 6. The new proposal is for a 1.5% raise in base salaries for the 2006-07 school year and a 3% increase in 2007-08. With step increases, this would result in a total salary and benefit increase of 3.57% and 2.76% in the two years, across the entire group. The proposal will be explained at the Dresden district meeting on March 1.

Members of the school board and administration can now turn more attention to educational issues. As a goal for 2006-07, the board voted to identify the academic skills that Dresden graduates will need to thrive in a global society. We hope to develop a plan for providing those skills in future curriculum offerings and to identify the support systems that students will need to acquire those skills while maintaining their overall well-being. Finally, we will work to find quality indicators with which to measure our effectiveness.

An ongoing challenge is to continue to deliver a high-quality education in the context of rising taxes, ongoing budget demands, and fluctuating enrollment region-wide. At the middle school we expect student numbers to drop from 429 this year to 411 next fall, then rise to 431 again in 2008 before hitting a low of 392 in 2011. High school numbers are expected to rise from this year's 729 to 742 in the fall of 2007 and sink to a low of 708 in 2008 before they start rising again. Current ratios at the high school are 659 resident students (61% Hanover, 39% Norwich) and 70 tuition students, for a total of 729.

This fall, the Dresden board accepted with regret the resignation of Richmond Middle School principal Susan Finer, who will retire in June after 20 years at the helm of one of the top middle schools in the country. She has set an example of educational and personal leadership over the years of her tenure. A search committee is screening replacement candidates and will make a recommendation to the board in March.

This also marks my last year as chair of the Dresden School Board. I have been privileged to serve the district for nine years and look forward to representing the best interests of children and taxpayers at the state level as I begin my first term as a state legislator in Montpelier. On behalf of the Dresden board, I'd like to express our annual indebtedness for the support of the citizens of Norwich and Hanover and for the many hours spent by our administrators and teachers on behalf of the district's children.

Margaret Cheney, Chair (649-3039)

Marion W. Cross School Comparative Yearly Enrollments

For October 1 of each year

	K	1	2	3	4	5	6	.....	Total
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	32	37	41	50	48	43	55	.....	306
2006	27	37	41	45	58	58	47	.....	313

Dresden School District Comparative Yearly Enrollments

For October 1 of each year

	7	8	9	10	11	12	.....	Total
1996	188	152	186	171	163	153	.....	1013
1997	170	188	191	172	162	156	.....	1039
1998	151	172	207	192	158	160	.....	1040
1999	175	162	207	196	190	160	.....	1090
2000	179	175	182	204	194	189	.....	1123
2001	170	180	191	191	189	190	.....	1111
2002	182	167	190	193	187	185	.....	1104
2003	166	189	186	190	184	189	.....	1110
2004	133	166	219	170	183	186	.....	1057
2005	155	137	181	211	174	187	.....	1045

Norwich Students in Dresden School District

October 1, 2005

	7	8	9	10	11	12	.....	Total
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

Frances C. Richmond School Principal's Report

As we settle into our second year in our beautiful new school and neighborhood, old traditions are continuing and new ones are being established. Two new murals decorate our walls. It has been an RMS tradition that an eighth grade community service project under the direction of Janet Rae select a site for a mural to be painted by the group each year. Last year, three designs were proposed and a herd of cows grazing on the curved wall outside the main office was the fantastic result. When this year's eighth grade graduates from Hanover High School in five years, that particular mural will be painted out. The plan is to have five murals in rotation all over the school.

We have become fast friends with many residents at Kendal, and our Kendal Connection has enriched our lives. Kendal volunteers tutor, judge our Sixth Grade Bridge Competition, are welcome to take electives, get tutored by our students and staff in technical and digital photography, and attend our plays and contests. We in turn bring students and staff there to share our work, perform Playback Theater and concerts, conduct interviews for research projects, discuss school programs and philosophy, and strengthen an intergenerational connection that enriches both neighbors. We continue to work on our landscape. The school bus loop surrounds our memorial garden, planted in honor of five staff members who died from 2000-04. The hallway between the auditorium and the music rooms has been dedicated as the Hemberger White Gallery of Art and Architecture in memory of Greg Hemberger and to honor him and Stu White, the architects of the Lyme Road Richmond School. Many local artists and architects who knew Greg Hemberger and the Richmond School have donated or loaned their work. This is to be a viewing gallery and a permanent teaching space for our students and community.

Last June we were chosen as a "Spotlight School" by the New England League of Middle Schools. They cited the strong relationships they observed between staff and students, the wonderful physical space, and the challenging and age-appropriate academic and full elective program in particular. The budget in this report is tight. It represents creative thinking about how to continue academic excellence and a strong fine and practical arts and music program; create the best learning community for 11-14 year olds; support the staff who work energetically and enthusiastically with them; and reflect the wishes of the parents and the Dresden Community.

This is my last annual report as I am retiring in June after 22 years as the Richmond School principal. By March 2007, the new principal will have been chosen. Thank you all for your support in creating a wonderful school for the students of the Hanover and Norwich communities.

Susan Finer, Principal

Hanover High School Principal's Report

Hanover High School continues its mission to engage students' minds, hearts, and voices so that they become educated, caring, and responsible adults. Happily, we are carrying out that mission in an almost completely renovated high school.

In June, 2006, 181 seniors graduated; approximately 92% will continue on to secondary education. We expected our enrollment to decline from 753 in the 2005-06 school year to 712 this year. Instead, 729 students arrived in September. We were happy to see the additional students and hope for a higher than expected enrollment again next year. We also look forward to even more tuition students.

It seems that we have been planning for and experiencing renovation for a long time. In fact, the construction began in the spring of 2005. We now have many brand new and newly renovated spaces, including fine arts and music areas, a new gym, a new cafeteria, and a wonderful new atrium. All of the academic wings except English have been renovated. By this spring the entire school will be either newly renovated or brand new.

Hanover High School strives to offer a program that meets the needs of our entire student body. We provide a broad range of offerings in all academic areas as well as in the fine and applied arts. This year we added several new courses including three science courses: Anatomy and Physiology, Earth Science, and Astronomy. The English department added a new elective called Rebel In Literature. These courses have been very popular. Although we do not teach Advanced Placement courses, our teachers who teach Environmental Science and Calculus BC have been recognized and encouraged by the College Board to apply for the prestigious Siemens AP Teacher Award.

If you would like to hear more about Hanover High School please visit our website at <www.hanoverhigh.org> or ask to be added to the principal's weekly e-mail by sending your address to <Cathy.Niboli@dresden.us>.

Deborah Gillespie, Principal

Dresden Finance Committee Reports on FY'07 Warrant Articles

Tentative Agreement:

The Dresden Finance Committee (DFC) met at a publicly warned meeting on December 18, 2006, and discussed the Tentative Agreement for the Teachers' Contract. A motion was made to support the Tentative Agreement and the DFC members present voted 10-2 in favor of the terms of the Agreement. The following are the majority and minority opinions.

It is the opinion of the majority that the proposed increases in compensation for the teaching staff are appropriate. The cumulative effect of the smaller increase for each of the two years of the new agreement, as compared with the previously negotiated agreement, results in a reduction in the compensation differential paid by Dresden relative to the next highest districts in New Hampshire or Vermont. The majority feel the reduction in the differential will not impair the level or quality of education that the community expects. They note that health insurance costs to the Dresden School District will be uniform regardless of the plan selected, and each teacher will be responsible for at least 20% of their health insurance premium. Furthermore, the DFC majority supports the establishment of the two committees to review the compensation structure and the evaluation process for the teachers. This is a positive response to the community's concerns. The success of the negotiation in the context of the DFC's guidelines was key to the majority opinion.

It is the opinion of the minority that the focus on the base increase does not reflect the fact that nearly one-half of the teachers will also receive step and track increases greater than indicated by the base increase. They feel the language of the agreement is too weak because it does not provide assurance that the step and track system will likely be replaced with a performance-based evaluation system in the next contract negotiation. Because NH State law limits the Dresden School Board's ability to hold open negotiation discussions, there is concern that the two committees will not provide for sufficient public input and may not produce a change in the compensation system. Finally, the Tentative Agreement gives a retroactive pay increase, but loses the savings that switching the health insurance provider would have realized.

The DFC, as a whole, believes that there remains a need to monitor the progress of the commitments made within the agreement. The timeliness of the work of the Alternative Compensation and Teacher Evaluation committees is important in addressing the community's concerns.

Dresden School District Budget:

On January 25, 2007, the DFC met at a regular meeting to discuss and vote on the Dresden School District (DSD) budget. Members of the DFC have attended the meetings of the Dresden School Board (DSB) throughout the budget process and were cognizant of the budget guidelines approved by the DSB. Despite the final percentage increase that exceeds the guidelines, the majority of DFC members present voted 7-2 to support Article 6 on the DSD warrant. Those in support recognize that significant increases occurred in expenditures that the DSB did not have control over. Gross special education expenses, state and federal mandates and debt service are the main examples. However, special education revenue is also higher, making the net expense in line with the average annual increase. Because

salaries comprise the largest expenditure in the budget, an increase in the NH retirement contribution rate for employers added an additional \$126,111 to the list of significant budget changes for next year.

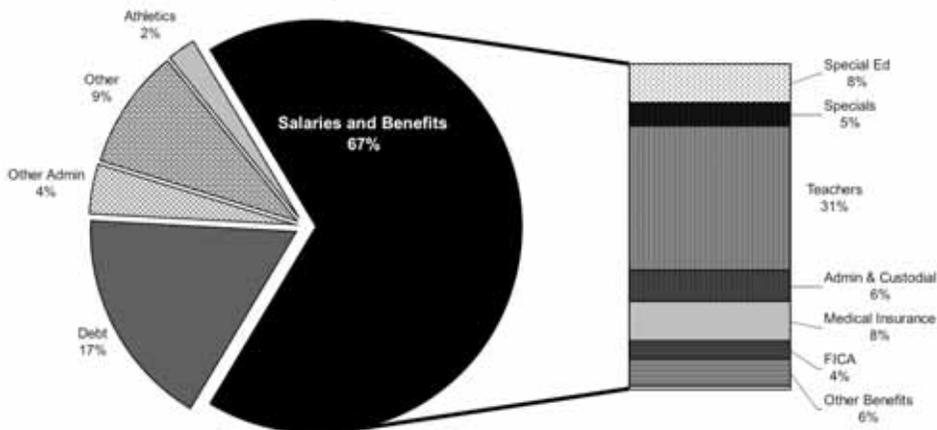
The DFC members in opposition felt that the DSB did not pay attention to the budget guidelines they adopted, nor did they challenge themselves with the question “Can we provide a quality education for less?” The minority feel the budget process needs to be changed so that the hard goals are set at the beginning, based upon what the DSB knows at that time.

SAU #70 Budget:

The DFC reviewed and voted on the Supervisory Administrative #70 Budget at their meeting on November 20, 2006. With the addition of a Technology position, the DFC voted unanimously to support the SAU #70 budget.

Cheryl A. Lindberg, Chair for the Dresden Finance Committee; Kari Asmus, Bill Bender, Tom Blinkhorn, Alvin Converse, Peter Christie, Bill Garrity, John Hochreiter, Karen Kayen, Dick Podolec, Athos Rassias, Henry Scheier, Irv Thomae, Paul Tierney

Proposed Dresden Budget
Prepared by Norwich Town Auditors



**Dresden School District
Special Education Expenditures**

	2005-06 Actual	2004-05 Actual
Total Expenditures	\$1,992,923	\$1,795,366
Less: Federal & State Special Education Revenues	\$157,924	\$128,578
Net District Cost for Special Education	\$1,835,000	\$1,666,788

**Dresden School District
Balances in Reserve Accounts**

Building Maintenance Reserve	\$226,723
(as of 6/30/06) to be added during 2006-07	\$25,000
Total Available	\$251,723

Dresden School District
Revenue Budget Report

	2005-06 Actual	2006-07 Revised	2006-07 Anticipated	2007-08 Proposed
LOCAL SOURCES				
District Assmt – Hanover	7,386,749	7,647,149	7,647,149	8,940,977
District Assmt – Norwich	5,556,971	5,514,689	5,514,689	5,699,712
Sub-Total	12,943,720	13,161,838	13,161,838	14,640,689
TUITION				
Parents	69,882	81,660	92,724	70,288
Sp Ed Excess Cost Recov	180,312	137,500	137,500	256,201
In-State LEA	882,315	721,967	819,790	764,708
Hanover 6th Gr Curr Yr	1,451,108	1,709,168	1,709,168	1,450,567
Hanover 6th Gr Prior Yr	(45,668)	(12,642)	(12,642)	(41,547)
Out-of-State LEA	178,407	188,659	214,221	339,619
Sub-Total	2,716,355	2,826,312	2,960,761	2,839,836
OTHER LOCAL SOURCES				
Interest Income	58,027	40,000	40,000	50,000
Gate Receipts	0	7,200	7,200	7,200
Rent	13,635	13,000	13,000	14,000
Insurance Refunds	856	900	900	900
Miscellaneous	6,956	5,000	5,000	5,000
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
Sub-Total	2,119,475	2,106,100	2,106,100	2,117,100
STATE SOURCES				
Building Aid – NH	760,418	723,470	723,470	732,880
Voc Tuition – NH	12,212	15,500	15,500	15,500
Voc Transportation – NH	519	650	650	650
Voc Transportation – VT	0	5,700	5,700	5,700
Sub-Total	773,149	745,320	745,320	754,730
FEDERAL SOURCES				
Agriculture Grant	3,379	2,400	2,400	2,400
Sub-Total	3,379	2,400	2,400	2,400
GEN. FUND REV. TOTAL	18,556,078	18,841,970	18,976,419	20,354,755
From Prior Year's Fund Balance	328,205	375,899	375,899	200,000
Total Revenues and from Fund Balance	18,884,283	19,217,869	19,352,318	20,554,755

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
DISTRICT WIDE				
SCHOOL BOARD SERVICES				
Salaries	\$1,478	\$2,000	\$563	\$2,650
Purch Profl & Tech Svcs	\$69,308	\$39,300	\$36,655	\$39,370
Other Purch Svcs	\$0	\$2,500	\$0	\$2,500
Other Objects	\$15,173	\$38,000	\$5,281	\$38,200
Function Total	\$85,959	\$81,800	\$42,499	\$82,720
SUPERINTENDENT SERVICES				
Purch Profl & Tech Svcs	\$567,249	\$616,510	\$616,510	\$623,690
Function Total	\$567,249	\$616,510	\$616,510	\$623,690
SCHOOL ADMINISTRATION				
Medical Insurance	\$42,377	\$40,500	\$46,994	\$50,252
Dental Insurance	\$1,425	\$1,665	\$1,713	\$1,665
Life Insurance	\$304	\$426	\$318	\$414
Workers Comp Ins	(\$466)	\$3,276	\$0	\$3,397
Disability Insurance	\$1,028	\$1,717	\$968	\$1,869
Flex Plan Fees	\$0	\$100	\$0	\$0
Annuities	\$3,906	\$4,008	\$4,051	\$3,967
Retirement	\$11,934	\$12,995	\$13,300	\$16,998
FICA	\$15,050	\$18,123	\$20,668	\$18,472
Unemployment Insur	\$154	\$182	\$0	\$182
Purch Prop Svcs	\$607	\$1,500	\$1,450	\$0
Function Total	\$76,319	\$84,492	\$89,462	\$97,216
BUILDING MAINTENANCE				
Salaries	\$199,071	\$240,902	\$233,524	\$241,469
P/R Tax and Benefits	\$1,648	\$2,000	\$139	\$2,000
Other Purch Svcs	\$38,262	\$39,300	\$49,678	\$51,700
Supplies	\$1,277	\$1,700	\$558	\$1,500
Other Uses	(\$36,000)	(\$32,000)	\$0	(\$36,000)
Function Total	\$204,258	\$251,902	\$283,898	\$260,669
DEBT SERVICE				
Other Objects	\$327,704	\$458,665	\$458,664	\$688,213
Other Uses	\$3,014,808	\$2,895,137	\$2,895,138	\$2,848,647
Function Total	\$3,342,512	\$3,353,802	\$3,353,802	\$3,536,860
INTERFUND TRANSFERS OUT				
Other Uses	\$25,000	\$0	\$0	\$0
Function Total	\$25,000	\$0	\$0	\$0
DISTRICT WIDE TOTAL	\$4,301,297	\$4,388,506	\$4,386,171	\$4,601,155

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
RICHMOND MIDDLE SCHOOL				
REGULAR INSTRUCTION				
Salaries	\$2,090,301	\$2,241,162	\$2,130,079	\$2,287,868
Purch Prof & Tech Svcs	\$695	\$2,450	\$6,342	\$2,622
Purch Prop Svcs	\$25,128	\$24,200	\$21,774	\$24,700
Supplies	\$91,512	\$91,615	\$47,159	\$95,446
Property	\$18,493	\$14,320	\$16,555	\$21,353
Other Objects	\$93	\$625	\$93	\$1,060
Other Uses	\$241	\$500	\$0	\$2,000
Function Total	\$2,226,463	\$2,374,872	\$2,222,002	\$2,435,049
COORDINATOR OF VOLUNTEERS				
Salaries	\$11,697	\$8,432	\$12,217	\$12,695
P/R Tax and Benefits	\$0	\$1,189	\$0	\$1,272
Purch Prop Svcs	\$0	\$300	\$0	\$300
Other Purch Svcs	\$0	\$550	\$0	\$350
Supplies	\$0	\$550	\$0	\$500
Other Objects	\$0	\$50	\$0	\$50
Other Uses	(\$4,387)	(\$4,828)	\$0	(\$5,238)
Function Total	\$7,310	\$6,243	\$12,217	\$9,929
TECHNOLOGY				
Purch Prop Svcs	\$9,122	\$13,272	\$8,064	\$9,900
Supplies	\$5,608	\$10,495	\$3,259	\$11,814
Property	\$34,028	\$30,547	\$31,577	\$37,600
Function Total	\$48,758	\$54,314	\$42,899	\$59,314
SPECIAL EDUCATION				
Salaries	\$669,100	\$710,376	\$778,188	\$728,664
Purch Prof & Tech Svcs	\$30,358	\$12,550	\$32,308	\$34,100
Purch Prop Svcs	\$547	\$950	\$363	\$1,100
Other Purch Svcs	\$1,131	\$4,800	\$920	\$400
Supplies	\$3,766	\$4,370	\$1,646	\$5,785
Property	\$5,031	\$1,490	\$34	\$1,062
Function Total	\$709,934	\$734,536	\$813,459	\$771,111
CO-CURRICULAR				
Salaries	\$14,405	\$19,188	\$5,860	\$20,497
Purch Prof & Tech Svcs	\$4,050	\$8,735	\$925	\$8,735
Function Total	\$18,456	\$27,923	\$6,784	\$29,232
GUIDANCE				
Salaries	\$167,902	\$181,033	\$171,313	\$196,362
Supplies	\$1,505	\$700	\$108	\$700
Function Total	\$169,408	\$181,733	\$171,421	\$197,062

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
HEALTH SERVICES				
Salaries	\$46,630	\$48,239	\$48,499	\$48,049
Purch Profl & Tech Svcs	\$0	\$500	\$0	\$500
Purch Prop Svcs	\$0	\$150	\$0	\$150
Supplies	\$3,276	\$3,525	\$1,570	\$2,850
Property	\$2,932	\$3,575	\$0	\$0
Function Total	\$52,837	\$55,989	\$50,069	\$51,549
PRE EMPLOYMENT COSTS				
Purch Profl & Tech Svcs	\$1,635	\$2,000	\$0	\$0
Function Total	\$1,635	\$2,000	\$0	\$0
CURRICULUM DEVELOPMENT				
Purch Profl & Tech Svcs	\$1,697	\$2,200	\$1,303	\$2,200
Function Total	\$1,697	\$2,200	\$1,303	\$2,200
STAFF DEVELOPMENT				
Salaries	\$1,340	\$6,000	\$1,205	\$1,500
P/R Tax and Benefits	\$61,854	\$78,100	\$35,576	\$77,400
Function Total	\$63,194	\$84,100	\$36,781	\$78,900
MEDIA (LIBRARY)				
Salaries	\$87,069	\$92,162	\$86,905	\$92,431
Purch Prop Svcs	\$1,110	\$1,995	\$1,635	\$1,995
Other Purch Svcs	\$1,982	\$3,100	\$1,400	\$3,100
Supplies	\$31,836	\$31,820	\$26,921	\$31,500
Property	\$7,593	\$3,995	\$540	\$4,280
Function Total	\$129,589	\$133,072	\$117,401	\$133,306
SCHOOL ADMINISTRATION				
Salaries	\$168,062	\$209,783	\$201,330	\$209,318
Purch Profl & Tech Svcs	\$4,859	\$4,250	\$2,996	\$8,000
Purch Prop Svcs	\$4,360	\$6,000	\$4,613	\$6,000
Other Purch Svcs	\$15,335	\$20,500	\$10,140	\$18,500
Supplies	\$5,673	\$5,800	\$1,347	\$7,000
Property	\$10,360	\$0	\$0	\$0
Other Objects	\$1,034	\$1,000	\$225	\$1,000
Function Total	\$209,683	\$247,333	\$220,650	\$249,818
PAYROLL TAX & BENEFITS				
Retiree Wages	\$30,103	\$24,590	\$24,590	\$29,749
Medical Insurance	\$603,720	\$623,862	\$668,433	\$667,103
Retiree Medical	\$45,935	\$61,500	\$19,799	\$49,700
Dental Insurance	\$27,384	\$35,468	\$32,092	\$35,497
Life Insurance	\$5,141	\$6,720	\$5,391	\$7,056
Workers Comp Insur	\$5,514	\$17,179	\$18,010	\$18,001
Disability Insur	\$15,500	\$16,969	\$13,731	\$17,668
Flex Plan Fees	\$1,856	\$2,000	\$0	\$2,000

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
Annuities	\$90,204	\$110,217	\$95,893	\$113,176
Retirement	\$89,631	\$96,178	\$101,490	\$145,128
FICA	\$256,192	\$282,923	\$265,828	\$294,052
Retiree FICA	\$576	\$1,882	\$0	\$2,216
Unemployment	\$5,266	\$2,991	\$4,011	\$3,037
Fringe Transfer Out	(\$447)	(\$1,189)	\$0	\$0
Function Total	\$1,176,574	\$1,281,290	\$1,249,268	\$1,384,383
BUILDING MAINTENANCE				
Salaries	(\$1,517)	\$0	\$0	\$0
Purch Prop Svcs	\$8,713	\$25,100	\$16,591	\$26,700
Supplies	\$6,704	\$11,300	\$7,396	\$14,200
Property	\$0	\$2,000	\$174	\$1,500
Other Objects	\$0	\$150	\$0	\$150
Function Total	\$13,901	\$38,550	\$24,161	\$42,550
CUSTODIAL SERVICES				
Salaries	\$213,420	\$199,245	\$230,618	\$216,535
P/R Tax and Benefits	\$1,517	\$2,200	\$2,124	\$2,300
Purch Prop Svcs	\$4,962	\$5,700	\$3,739	\$6,945
Other Purch Svcs	\$0	\$150	\$0	\$150
Supplies	\$85,935	\$126,500	\$71,980	\$104,900
Property	\$790	\$2,900	\$2,593	\$2,500
Function Total	\$306,623	\$336,695	\$311,054	\$333,330
GROUNDS MAINTENANCE				
Purch Prop Svcs	\$25,203	\$25,500	\$32,368	\$32,568
Supplies	\$644	\$3,400	\$68	\$1,200
Function Total	\$25,847	\$28,900	\$32,436	\$33,768
STUDENT TRANSPORTATION				
Other Purch Svcs	\$0	\$1,000	\$4,248	\$5,000
Function Total	\$0	\$1,000	\$4,248	\$5,000
SPECIAL ED TRANSPORTATION				
Other Purch Svcs	\$0	\$0	\$3,328	\$4,500
Function Total	\$0	\$0	\$3,328	\$4,500
FIELD TRIPS				
Other Purch Svcs	\$11,025	\$16,570	\$10,035	\$14,424
Function Total	\$11,025	\$16,570	\$10,035	\$14,424
SITE IMPROVEMENTS				
Purch Prop Svcs	\$393	\$5,000	\$1,738	\$2,000
Function Total	\$393	\$5,000	\$1,738	\$2,000

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
BUILDING IMPROVEMENTS				
Purch Prop Svcs	\$4,100	\$14,000	\$0	\$5,500
Function Total	\$4,100	\$14,000	\$0	\$5,500
INTERFUND TRANSFER OUT				
Other Objects	\$39,816	\$0	\$2,742	\$9,990
Function Total	\$39,816	\$0	\$2,742	\$9,990
RICHMOND M. S. TOTAL	\$5,217,242	\$5,626,320	\$5,333,996	\$5,852,915
HANOVER HIGH SCHOOL				
REGULAR INSTRUCTION				
Salaries	\$3,599,407	\$3,551,831	\$3,457,775	\$3,846,864
Purch Profl & Tech Svcs	\$0	\$51,603	\$35,634	\$0
Purch Profl & Tech Svcs	\$4,038	\$5,725	\$453	\$5,525
Purch Prop Svcs	\$66,261	\$62,130	\$51,710	\$78,530
Other Purch Svcs	\$751	\$1,510	\$44	\$1,500
Supplies	\$102,842	\$131,235	\$72,911	\$132,906
Property	\$8,977	\$19,822	\$8,447	\$15,940
Other Objects	\$1,961	\$5,865	\$4,012	\$5,405
Other Uses	\$0	\$750	\$0	\$0
Function Total	\$3,784,237	\$3,830,471	\$3,630,986	\$4,086,670
TECHNOLOGY				
Purch Prop Svcs	\$10,279	\$0	\$0	\$0
Supplies	\$1,980	\$0	\$0	\$0
Property	\$45,769	\$0	\$0	\$0
Function Total	\$58,029	\$0	\$0	\$0
SPECIAL EDUCATION				
Salaries	\$611,446	\$625,374	\$628,943	\$767,504
Purch Profl & Tech Svcs	\$83,316	\$145,350	\$91,146	\$142,388
Purch Prop Svcs	\$377	\$775	\$2,250	\$1,200
Other Purch Svcs	\$36,517	\$19,300	\$13,464	\$2,975
Supplies	\$9,116	\$9,690	\$2,433	\$18,152
Property	\$130	\$2,420	\$389	\$4,325
Function Total	\$740,902	\$802,909	\$738,625	\$936,544
ENGLISH AS A SECOND LANGUAGE				
Salaries	\$0	\$10,775	\$10,695	\$25,923
Function Total	\$0	\$10,775	\$10,695	\$25,923

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
VOCATIONAL PROGRAM				
Other Purch Svcs	\$52,409	\$40,000	\$40,421	\$50,000
Function Total	\$52,409	\$40,000	\$40,421	\$50,000
ATHLETICS				
Salaries	\$264,891	\$276,920	\$168,682	\$279,544
P/R Tax and Benefits	\$2,904	\$2,575	\$1,459	\$2,575
Purch Prof & Tech Svcs	\$59,102	\$68,534	\$57,150	\$75,124
Purch Prop Svcs	\$0	\$9,900	\$0	\$10,100
Other Purch Svcs	\$1,769	\$1,650	\$731	\$1,650
Supplies	\$5,678	\$8,770	\$8,489	\$9,395
Property	\$49,343	\$40,523	\$23,940	\$42,360
Other Objects	\$3,095	\$3,590	\$2,925	\$3,590
Function Total	\$386,782	\$412,462	\$263,376	\$424,338
CO-CURRICULAR				
Salaries	\$39,950	\$39,054	\$22,050	\$39,737
Purch Prof & Tech Svcs	\$9,800	\$10,700	\$9,800	\$12,280
Function Total	\$49,750	\$49,754	\$31,850	\$52,017
GUIDANCE				
Salaries	\$411,488	\$381,920	\$402,244	\$457,802
Purch Prof & Tech Svcs	\$1,853	\$2,050	\$1,000	\$2,400
Purch Prop Svcs	\$849	\$1,315	\$998	\$1,335
Other Purch Svcs	\$1,131	\$1,500	\$122	\$2,500
Supplies	\$3,904	\$5,875	\$2,666	\$6,080
Other Objects	\$65	\$65	\$25	\$75
Function Total	\$419,289	\$392,725	\$407,055	\$470,192
HEALTH SERVICES				
Salaries	\$48,701	\$50,471	\$50,722	\$52,123
Purch Prof & Tech Svcs	\$0	\$500	\$0	\$500
Purch Prop Svcs	\$0	\$150	\$0	\$150
Supplies	\$2,199	\$2,400	\$1,554	\$2,400
Property	\$0	\$330	\$0	\$0
Other Objects	\$0	\$0	\$0	\$125
Function Total	\$50,900	\$53,851	\$52,275	\$55,298
PRE-EMPLOYMENT COSTS				
Purch Prof & Tech Svcs	\$2,019	\$2,000	\$0	\$0
Function Total	\$2,019	\$2,000	\$0	\$0
CURRICULUM DEVELOPMENT				
Purch Prof & Tech Svcs	\$6,860	\$3,000	\$1,079	\$3,000
Function Total	\$6,860	\$3,000	\$1,079	\$3,000
STAFF DEVELOPMENT				
Salaries	\$3,660	\$5,500	\$1,895	\$6,000
P/R Tax and Benefits	\$84,493	\$103,775	\$56,448	\$110,600
Supplies	\$0	\$100	\$0	\$100
Function Total	\$88,153	\$109,375	\$58,343	\$116,700

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
DRESDEN PLAN				
Salaries	\$0	\$6,200	\$5,941	\$6,200
Purch Profl & Tech Svcs	\$4,891	\$0	\$0	\$0
Function Total	\$4,891	\$6,200	\$5,941	\$6,200
MEDIA (LIBRARY)				
Salaries	\$105,487	\$110,515	\$108,580	\$120,310
Purch Prop Svcs	\$2,130	\$12,980	\$11,582	\$16,850
Other Purch Svcs	\$4,768	\$7,190	\$2,789	\$7,410
Supplies	\$43,461	\$51,320	\$25,270	\$51,775
Property	\$11,578	\$49,250	\$44,854	\$63,420
Other Objects	\$240	\$640	\$240	\$640
Function Total	\$167,663	\$231,895	\$193,315	\$260,405
SCHOOL ADMINISTRATION				
Salaries	\$551,806	\$578,716	\$577,553	\$602,951
Purch Profl & Tech Svcs	\$1,571	\$2,150	\$1,140	\$5,855
Purch Prop Svcs	\$1,338	\$8,110	\$734	\$2,510
Other Purch Svcs	\$40,660	\$46,450	\$25,039	\$47,475
Supplies	\$12,328	\$13,850	\$4,058	\$16,060
Property	\$19,903	\$0	\$0	\$0
Other Objects	\$3,749	\$1,700	\$1,449	\$2,500
Function Total	\$631,354	\$650,976	\$609,973	\$677,351
PAYROLL TAX & BENEFITS				
Retiree Wages	\$70,418	\$71,505	\$71,674	\$72,862
Medical Insurance	\$805,721	\$802,921	\$869,586	\$954,226
Retiree Medical	\$93,194	\$102,500	\$60,406	\$75,000
Dental Insurance	\$41,844	\$46,556	\$43,806	\$50,993
Life Insurance	\$8,299	\$9,379	\$7,962	\$9,408
Workers Comp Insur	\$12,282	\$26,859	\$27,012	\$28,471
Disability Insur	\$26,548	\$26,394	\$21,787	\$28,766
Flex Plan Fees	\$2,784	\$2,400	\$0	\$2,400
Annuities	\$159,040	\$182,709	\$165,276	\$197,400
Retirement	\$136,365	\$155,820	\$137,527	\$232,981
FICA	\$443,008	\$457,021	\$423,596	\$483,983
Retiree FICA	\$1,347	\$5,469	\$0	\$5,574
Unemployment	\$7,573	\$3,598	\$5,318	\$4,237
Function Total	\$1,808,422	\$1,893,131	\$1,833,950	\$2,146,301
BUILDING MAINTENANCE				
Salaries	\$22,874	\$0	\$0	\$0
Purch Prop Svcs	\$19,420	\$25,650	\$11,605	\$29,000
Supplies	\$18,186	\$17,600	\$9,497	\$19,100
Property	\$0	\$2,300	\$190	\$1,300
Other Objects	\$0	\$150	\$0	\$150
Function Total	\$60,479	\$45,700	\$21,291	\$49,550

Dresden School District
Expenditure Budget Report

	2005-06 Actual	2006-07 Revised Budget	2006-07 Expended & Encumbered	2007-08 Proposed Budget
CUSTODIAL SERVICES				
Salaries	\$218,099	\$268,580	\$224,296	\$285,609
P/R Tax and Benefits	\$3,552	\$4,900	\$3,027	\$4,900
Purch Prop Svcs	\$15,036	\$13,200	\$9,905	\$18,672
Other Purch Svcs	\$348	\$400	\$295	\$400
Supplies	\$199,204	\$188,050	\$186,494	\$178,900
Property	\$1,981	\$4,500	\$715	\$3,000
Function Total	\$438,220	\$479,630	\$424,732	\$491,481
GROUNDS MAINTENANCE				
Purch Prop Svcs	\$97,839	\$76,500	\$106,370	\$108,370
Supplies	\$1,489	\$2,300	\$491	\$2,700
Property	\$0	\$100	\$0	\$200
Function Total	\$99,328	\$78,900	\$106,862	\$111,270
SPECIAL ED TRANSPORTATION				
Other Purch Svcs	\$0	\$0	\$8,133	\$20,300
Function Total	\$0	\$0	\$8,133	\$20,300
VOCATIONAL TRANSPORTATION				
Other Purch Svcs	\$8,519	\$10,000	\$10,000	\$10,000
Function Total	\$8,519	\$10,000	\$10,000	\$10,000
ATHLETIC TRANSPORTATION				
Other Purch Svcs	\$86,403	\$70,319	\$38,044	\$78,340
Function Total	\$86,403	\$70,319	\$38,044	\$78,340
FIELD TRIPS				
Other Purch Svcs	\$8,172	\$14,470	\$4,269	\$17,085
Function Total	\$8,172	\$14,470	\$4,269	\$17,085
SITE IMPROVEMENTS				
Purch Prop Svcs	\$10,155	\$6,500	\$0	\$6,500
Function Total	\$10,155	\$6,500	\$0	\$6,500
BUILDING IMPROVEMENTS				
Purch Prop Svcs	\$0	\$8,000	\$0	\$3,000
Function Total	\$0	\$8,000	\$0	\$3,000
INTERFUND TRANSFER OUT				
Other Objects	\$30,000	\$0	\$0	\$2,220
Function Total	\$30,000	\$0	\$0	\$2,220
HIGH SCHOOL TOTAL	\$8,992,937	\$9,203,043	\$8,491,216	\$10,100,685
DISTRICT TOTAL	\$18,511,476	\$19,217,869	\$18,211,384	\$20,554,755

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

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, 2006, which collectively comprise the Dresden School District's basic financial statements 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 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, 2006, 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.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally 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.

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 schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements. They have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

November 13, 2006

Plodzik & Sanderson
Professional Association

EXHIBIT C-1
DRESDEN SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2006

	General	Building Construction & Improvements	Fields	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 250,577	\$ 842,350	\$ 2,568,879	\$ 258,999	\$ 3,920,805
Investments	666	11,000,000	-	-	11,000,666
Receivables:					
Interest	-	164,779	-	-	164,779
Accounts	45,174	-	-	-	45,174
Intergovernmental	-	10,610	-	157,791	168,401
Interfund receivable	165,288	-	-	-	165,288
Prepaid items	19,348	-	-	-	19,348
Total assets	<u>\$ 481,053</u>	<u>\$ 12,017,739</u>	<u>\$ 2,568,879</u>	<u>\$ 416,790</u>	<u>\$ 15,484,461</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 24,127	\$ 42,500	\$ 4,000	\$ 1,236	\$ 71,863
Accrued salaries and benefits	47,615	-	-	-	47,615
Contracts payable	-	1,175,513	100,060	-	1,275,573
Intergovernmental payable	-	-	-	1,293	1,293
Interfund payable	-	-	-	165,288	165,288
Accrued interest payable	-	-	12,078	-	12,078
Retainage payable	-	576,656	55,600	-	632,256
Bond anticipation note payable	-	-	2,578,120	-	2,578,120
Total liabilities	<u>71,742</u>	<u>1,794,669</u>	<u>2,749,858</u>	<u>167,817</u>	<u>4,784,086</u>
Fund balances:					
Reserved for encumbrances	51,717	7,619,715	2,352,325	-	10,023,757
Unreserved, undesignated, reported in:					
General fund	357,594	-	-	-	357,594
Capital projects funds	-	2,603,355	(2,533,304)	-	70,051
Special revenue funds	-	-	-	248,973	248,973
Total fund balances	<u>409,311</u>	<u>10,223,070</u>	<u>(180,979)</u>	<u>248,973</u>	<u>10,700,375</u>
Total liabilities and fund balances	<u>\$ 481,053</u>	<u>\$ 12,017,739</u>	<u>\$ 2,568,879</u>	<u>\$ 416,790</u>	<u>\$ 15,484,461</u>

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

EXHIBIT C-3
DRESDEN SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2006

	General	Building Construction & Improvements	Fields	Other Governmental Funds	Total Governmental Funds
Revenues:					
School district assessment	\$ 10,798,741	\$ -	\$ -	\$ -	\$ 10,798,741
Other local	4,834,384	652,273	69,614	564,214	6,120,485
State	2,985,885	-	-	-	2,985,885
Federal	-	-	-	183,671	183,671
Total revenues	18,619,010	652,273	69,614	747,885	20,088,782
Expenditures:					
Current:					
Instruction	8,152,904	-	-	316,754	8,469,658
Support services:					
Student	696,088	-	-	-	696,088
Instructional staff	460,090	-	-	-	460,090
General administration	87,261	-	-	-	87,261
Executive administration	567,249	-	-	-	567,249
School administration	3,910,270	-	-	-	3,910,270
Operation and maintenance of plant	1,148,858	-	-	-	1,148,858
Student transportation	114,120	-	-	-	114,120
Non-instructional services	-	-	-	446,608	446,608
Debt service:					
Principal	3,014,808	-	-	-	3,014,808
Interest	327,704	-	-	-	327,704
Facilities acquisition and construction	14,648	16,984,566	574,280	40,719	17,614,213
Total expenditures	18,494,000	16,984,566	574,280	804,081	36,856,927
Excess (deficiency) of revenues over (under) expenditures	125,010	(16,332,293)	(504,666)	(56,196)	(16,768,145)
Other financing sources (uses):					
Transfers in	-	-	323,687	94,816	418,503
Transfers out	(94,816)	-	-	(323,687)	(418,503)
Total other financing sources and uses	(94,816)	-	323,687	(228,871)	-
Net change in fund balances	30,194	(16,332,293)	(180,979)	(285,067)	(16,768,145)
Fund balances, beginning, as restated	379,117	26,555,363	-	534,040	27,468,520
Fund balances, ending	\$ 409,311	\$ 10,223,070	\$ (180,979)	\$ 248,973	\$ 10,700,375

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

SCHEDULE 4
DRESDEN SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2006

	Special Revenue Funds					
	Food Service High School	Food Service Richmond	Grants	Expendable Trust	Other	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 212,604	\$ 46,395	\$ 258,999
Intergovernmental receivable	-	-	157,791	-	-	157,791
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,791</u>	<u>\$ 212,604</u>	<u>\$ 46,395</u>	<u>\$ 416,790</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ 619	\$ 617	\$ -	\$ -	\$ 1,236
Interfund payable	7,707	407	157,174	-	-	165,288
Deferred revenue	-	1,293	-	-	-	1,293
Total liabilities	<u>7,707</u>	<u>2,319</u>	<u>157,791</u>	<u>-</u>	<u>-</u>	<u>167,817</u>
Fund balances:						
Unreserved, undesignated	(7,707)	(2,319)	-	212,604	46,395	248,973
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,791</u>	<u>\$ 212,604</u>	<u>\$ 46,395</u>	<u>\$ 416,790</u>

SCHEDULE 5
DRESDEN SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2006

	Special Revenue Funds						Total
	Food Service		Expendable Trust		Other		
	High School	Richmond	Grants	Trust	Other		
Revenues:							
Local	\$ 184,940	\$ 179,229	\$ -	\$ 1,600	\$ 198,445	\$ 564,214	
Federal	2,597	-	181,074	-	-	183,671	
Total revenues	187,537	179,229	181,074	1,600	198,445	747,885	
Expenditures:							
Current:							
Instruction	-	-	181,074	-	135,680	316,754	
Non-instructional services	225,244	221,364	-	-	-	446,608	
Facilities acquisition and construction	-	-	-	40,719	-	40,719	
Total expenditures	225,244	221,364	181,074	40,719	135,680	804,081	
Excess (deficiency) of revenues over (under) expenditures	(37,707)	(42,135)	-	(39,119)	62,765	(56,196)	
Other financing sources (uses):							
Transfers in	30,000	39,816	-	25,000	-	94,816	
Transfer out	-	-	-	-	(323,687)	(323,687)	
Total other financing sources and uses	30,000	39,816	-	25,000	(323,687)	(228,871)	
Net changes in fund balances	(7,707)	(2,319)	-	(14,119)	(260,922)	(285,067)	
Fund balances, beginning	-	-	-	226,723	307,317	534,040	
Fund balances, ending	\$ (7,707)	\$ (2,319)	\$ -	\$ 212,604	\$ 46,395	\$ 248,973	

Hanover High School
Class of 2006

- Addante, Raymond *
- Adler, Fiona
- Ahles, Samuel *
Alexander, James
- Ambros, Gregory
- Anderson, Tyler **
Appleton, Leah
- Arbogast, Phoebe **
Bartels, Coleman
- Baxter, Elise
- BelBruno, Joseph
- Bendett, Jenna
- Bent, Seth
- Blodgett, Ben
- Boghosian, Adam
- Bokum-Fauth, Harper
- Bokum-Fauth, Tobias
- Brannen, Conner **
Brentrup, Jennifer *
- Brewster, Emma
- Brown, Anna *
- Cannon, Nicholas
- Carroll, Teal
- Carter, Anne
- Caulo, Jeffrey
- Cheung, Hoiwan **
Chickering, Jeanette
- Ciambra, Rita
- Ciardelli, Lillian *
- Clancy, Dylan
- Collins, Michael **
- Colt, William
- Conarck, Benjamin
- Copeland, Sarah
- Crane, Sarah
- Creighton, Alexander **
Csatari, Thomas
- Cutler, Christianna
- Cyrus, Connor
- Dacey, Katherine *
- Dahlstrom, Kukas *
Daly, Jeremy
- Deaett, Andrew
- DeFrancis, Nicholas
- Desaulniers, Andrea
- Dmitrovsky, Tess
- Dodds, Chelsea **
- Dodds, Trevor
- Dodds, Tyler
- Donnelly, Evelyn
- Douglas, Nicholas
- Doyle, Helen **
Dubrovsky, Genia *
- Edwards, Joanna
- Ernstoff, Elizabeth
- Fadul, Estefania
- Fang, Alan
- Fawcett, Elizabeth
- Fitzgerald, Stefanie
- Foster, Harrison
- Frawley, Morgan
- Freihofer, Sarah **
- Fulton, Erik
- Gardner, Emma
- Gaylor, Alexander
- Gettinger, Aaron
- Ghezzi, Anna
- Gottesman, Rosetta
- Grantham, Grey
- Gray, Elizabeth *
Greenberg, Zachary
- Griggs, Benjamin
- Griggs, Darshana
- Grip, Phoebe
- Hampton, William
- Hansen, Martina *
- Harris, Keegan
- Heidenreich, Laura
- Henderson, Reid
- Hershenson, Meredith
- Hessberger, Rebecca
- Hoffman, Shoshannah
- Hoge, Robert
- Hogue, Andrew
- Hoh, Chelsey
- Honda, Masanori *
Hopkins, Daniel **
- Hou, Wang *
- Hough, Jonathan
- Houser, Jennifer
- Johns, Andrew
- Johnstone, Eleanor

- Kahan, Joseph *
- Kermond, Alex
- Kilham, Elliot **
- Kilham, Ethan
- Kispert, Patrick
- Kono, Rachel *
- Kopper, Sarah
- Korc, Ashton
- Kraus, Luke
- Ladd, Will
- Latona, Nicole
- Layton, Frederick
- Lindner-Finlay, Hannah **
- Lindsay-Delfino, Fiona
- Little, Charles
- Lotko, Anna
- Lunt, Stephanie
- Lynch, Rachel
- Mackinnon, Ben
- Malsin, Mikaela
- Maue, Tyler
- Maurer, Jason
- McAllister, Elizabeth
- McHugo, Nicholas
- McNally, Catherine *
- Menge, Jennifer
- Mills, Austin
- Morganelli, Andrew
- Mullen, Mara
- Muratova, Ekaterina *
- Naples, Drake
- Niles, Robert Tobias
- Niles, Samuel
- Noseworthy, Meredith
- Officer, John
- Officer, Timothy
- Olsen, Meredith
- Parker, Laura
- Parsonnet, Nathan
- Pearce, Kevin
- Peiffer, John
- Perry, Lillian
- Phillips, Zachary
- Picard, Christopher
- Plaut, Jonathan
- Preble, Madeline
- Prendergast, Iain
- Pyke, Daniel *
- Quinton, Jared *
- Reibel, Jacob **
- Rhoads, Thomas
- Rice, Wesley
- Rimmer, Alyssa
- Ripley, Katherine
- Roberts, Clifford
- Rommayes, Kanokporn
- Russell, Kelsey
- Sawyer, Lauren
- Sawyer, Natalie
- Schults, Karl **
- Seaman, Sara
- Sharff, William **
- Shaughnessy, Ryan
- Sheldon, Claire
- Sherwin, Brittany
- Simons, Victoria
- Snyder, Christopher
- Spielberg, Jeffrey
- Starostina, Ekaterina
- Stein, William
- Swett, Stephanie
- Tierney, Adam
- Torrey, John **
- Traendly, Rachael
- Ulrich, Emily
- Usle, Emily
- Wallis, John
- Weir, Thomas
- West, Justin
- Wilkes, Ian
- Williams, Elizabeth **
- Williamson, Elyse **
- Winslow, Christopher
- Wybourne, Zoe *
- Xu, Lingfei
- Yeo, Xiang-ern **
- Zeng, Xue
- Norwich resident
- * Magna Cum Laude
- ** Maxima Cum Laude

Telephone Contacts

Emergency Only: Ambulance, Fire, Police .....	.911
Non-emergency	
Ambulance	(603) 643-3610
Fire .....	.649-1133
Police .....	.649-1460
Game Warden	(802) 234-9933
Town Garage .....	.649-2209
Recreation Council .....	.649-3040
Web Page	www.norwich.vt.us

Office Hours / Contacts

Finance Office, 8:30 a.m. to 4:30 p.m. weekdays .....	.649-0122
Fire District, 8:30 to 4:30 p.m. weekdays (appt. recommended) .....	.649-3474
Listers, 1 to 4 p.m. Tues. and Thurs, 8:30 to 11:30 a.m. Wed .....	.649-1116
Norwich Public Library .....	.649-1 184
1 to 8 p.m. Mon.; 10 a.m. to 5:30 p.m. Tues., Wed. and Fri.	
10 a.m. to 8 p.m. Thurs.; 10 a.m. to 3 p.m. Sat.	
Recreation Director, 8:30 a.m. to 4:30 p.m. weekdays .....	.649-3040
Town Clerk .....	.649-1419
8:30 a.m. to 4:30 p.m. Mon., Tues., Wed., Fri.; 8:30 a.m. to 7 p.m. Thurs.	
Town Manager/Selectboard .....	.649-0127
8:30 a.m. to 4:30 p.m. weekdays (appt. recommended)	
Town Treasurer, by appointment .....	.649-1678
Transfer Station & Recycling Center, 8 a.m. to 4:45 p.m. Wed. and Sat .....	.649-1192
Zoning Admin./Planning Coordinator, 8:30 a.m. to 4:30 p.m. weekdays .....	.649-1204

Meeting Schedules

(at Tracy Hall unless otherwise noted)

Affordable Housing <i>(at Norwich Public Library)</i> .....	.3rd Monday at 7 p.m.
Conservation Commission .....	.3rd Tuesday at 7 p.m.
Development Review Board .....	.1st and 3rd Thursday at 7 p.m.
Dresden School Board <i>(at Richmond Middle School Library)</i> .....	.4th Tuesday at 7:30 p.m.
Energy Committee .....	.3rd Thursday at 7 p.m.
Finance Committee .....	.3rd Tuesday at 8:15 a.m.
Fire Department Training <i>(at Fire Department)</i> .....	.2nd Monday at 6:30 p.m.
Drill Night .....	.3rd Monday at 6:30 p.m.
FAST Squad Training .....	.1st Monday at 6:30 p.m.
Norwich School Board <i>(at Marion Cross School Library)</i> .....	.1st Wednesday at 7 p.m.
Norwich Public Library Board of Trustees <i>(at Library)</i> .....	.4th Monday at 7 p.m.
Planning Commission .....	.2nd and 4th Thursday at 6:30 p.m.
Prudential Committee/Fire District <i>(at 316 Main St.)</i> .....	.3rd Monday at 5:30 p.m.
Recreation Council .....	.2nd Wednesday at 7 p.m.
Selectboard .....	.2nd and 4th Wednesday at 6:30 p.m.
Trails Committee <i>(at Norwich Historical Society)</i> .....	.1st Wednesday at 7 p.m.
Transportation Committee .....	.3rd Monday at 7:30 p.m.
Upper Valley Trails Alliance .....	.last Wednesday at 6 p.m.

General Information

Access from Highways: A written permit is required for any access from a property to state-aid roads and all town roads. If you wish to create a driveway or access to property from these roads, you must obtain a permit. 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 Norwich Town Clerk 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 permit issued by the Norwich Sewage Officer (Norwich Zoning Administrator) based on an approved design prior to construction of the system. Construction, modification or expansion of any structure requiring a new or expanded sewage disposal system may not commence until a sewage disposal permit has been issued. New or replacement sewage disposal systems must be inspected by the Norwich Sewage Officer or a qualified consultant during construction as specified in the ordinance and the permit. Repairs or modifications to existing sewage disposal systems may require a Minor Permit.

Solid Waste Disposal: Use of the Town Transfer Station and Recycling Center is limited to Norwich residents. A windshield sticker, which costs \$1, 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 per ticket purchased at the Transfer Station (by check only) and \$25 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 \$3.25 each, \$32.50 for a card of 10, and windshield stickers are \$15.

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 \$7 for a neutered male or spayed female, \$11 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 Auditors thank Virginia Close, Neil Fulton, Dennis Kaufman, Jean Lawe and Douglas Lufkin (Lufkin Graphic Designs) for their contributions to the preparations of this Town Report.

Town of Norwich
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Norwich, VT 05055

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Dresden District Meeting

7 p.m. Thursday, March 1, 2007
Frances C. Richmond School Gymnasium

Norwich Town Meeting

7 p.m. Monday, March 5, 2007
Tracy Hall

Voting Hours

7 a.m. to 7 p.m. Tuesday, March 6, 2007
Tracy Hall

Please bring this report with you to Town Meeting