

**Dresden 18-19 Budget Proposal – Notes/Highlights**  
**December 19, 2017 ~~Norwich~~ School Board Meeting**  
*Dresden*

The present draft has been through many revisions after numerous meetings between the Administrators and School Board Budget Committee members. The first draft included increases as follows:

District Wide	Increase \$18,353 or 0.37%
Richmond Middle	Increase \$120,691 or 1.66%
Hanover High	Increase \$605,344 or 4.41%

Total Overall Increase      \$744,388 or 2.86%

Significant changes since:

- Cuts in Technology
- Adjustments in Purchased Services
- Adjustments in Personnel
- Adjustments in some Programming

Proposed area budgets as built for Dresden are as follows:

District Wide	Increase \$9,853 or 0.20%
Richmond Middle	Increase \$171,681 or 2.36%
Hanover High	Increase \$313,850 or 2.29%

The Total District Budget as proposed:

\$26,500,161 increased by \$495,384 or 1.90%

**DRES - District Wide Proposed 2018-19 Budget Totalled by Object**

<u>Object</u>	<u>Description</u>	<u>2017-2018 Budget Adopted</u>	<u>2018-2019 Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
1XX	Salaries - VC, SB & BM	\$381,325	\$386,053	\$4,728	1.24%
2XX	Payroll Tax & Benefits	\$130,309	\$132,326	\$2,017	1.55%
235	Retiree Wages	\$8,206	\$8,206	\$0	0.00%
240	Staff Development	\$1,500	\$1,500	\$0	0.00%
3XX	SAU, Legal & Auditor Svcs	\$884,749	\$938,262	\$53,513	6.05%
4XX	Purch Prof & Tech Svcs	\$21,688	\$16,835	(\$4,853)	-22.38%
5XX	Insurance/Communication	\$65,300	\$75,402	\$10,102	15.47%
6XX	Supplies	\$5,800	\$5,900	\$100	1.72%
730	Property/Equipment	\$11,000	\$16,000	\$5,000	45.45%
8XX	Dues/Fees/Debt	\$1,596,262	\$1,662,540	\$66,278	4.15%
9XX	Transfers - Capital/Food	\$1,904,796	\$1,777,764	(\$127,032)	-6.67%
	<b>Totals</b>	<b>\$5,010,935</b>	<b>\$5,020,788</b>	<b>\$9,853</b>	<b>0.20%</b>

**DRES - RMS Proposed 2018-19 Budget Totalled by Object**

<u>Object</u>	<u>Description</u>	<u>2017-2018 Budget Adopted</u>	<u>2018-2019 Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
110	Teacher Salaries	\$3,300,557.00	\$3,400,175.00	\$99,618.00	3.02%
1XX	Other Salaries	\$1,135,027.00	\$1,178,610.00	\$43,583.00	3.84%
2XX	Payroll Tax & Benefits	\$2,028,039.00	\$2,090,161.00	\$62,122.00	3.06%
23X	Retiree Wages/Benefits	\$24,433.00	\$14,974.00	(\$9,459.00)	-38.71%
240	Staff Development	\$72,384.00	\$72,584.00	\$200.00	0.28%
3XX	Purch Prof & Tech Svcs	\$83,802.00	\$82,664.00	(\$1,138.00)	-1.36%
4XX	Purch Prop Svcs	\$251,469.00	\$212,488.03	(\$38,980.97)	-15.50%
5XX	Other Purch Svcs	\$44,957.00	\$48,304.00	\$3,347.00	7.44%
6XX	Supplies	\$228,352.00	\$228,446.90	\$6,094.90	2.74%
730	Property/Equipment	\$84,722.00	\$90,816.17	\$6,094.17	7.19%
8XX	Dues/Fees/Debt	\$1,420.00	\$1,425.00	\$5.00	0.35%
9XX	Transfers - Capital/Food	\$25,000.00	\$25,000.00	\$0.00	0.00%
	<b>Totals</b>	<b>\$7,274,162.00</b>	<b>\$7,445,648.10</b>	<b>\$171,486.10</b>	<b>2.36%</b>

**DRES - HHS - Proposed 2018-19 Budget Totalled by Object and Function**

<u>Object</u>	<u>Description</u>	<u>2017-2018 Budget Adopted</u>	<u>2018-2019 Proposed</u>	<u>Incr-Decr</u>	<u>Percent Diff</u>
110	Teacher Salaries	\$5,975,305	\$6,223,153	\$247,848	4.15%
1XX	Other Salaries	\$2,213,203	\$2,174,151	(\$39,052)	-1.76%
2XX	Payroll Tax & Benefits	\$3,318,326	\$3,327,516	\$9,190	0.28%
235	Retiree Wages/Benefits	\$113,621	\$119,506	\$5,885	5.18%
240	Staff Development	\$109,104	\$110,249	\$1,145	1.05%
29X	Public Relations	\$17,210	\$18,770	\$1,560	9.06%
3XX	Purch Prof & Tech Svcs	\$107,835	\$121,665	\$13,830	12.83%
4XX	Purch Prop Svcs	\$672,812	\$699,145	\$26,333	3.91%
5XX	Other Purch Svcs	\$287,568	\$310,151	\$22,583	7.85%
56X	Tuition	\$85,000	\$99,600	\$14,600	17.18%
6XX	Supplies	\$502,584	\$499,323	(\$3,261)	-0.65%
730	Property/Equipment	\$241,252	\$255,706	\$14,454	5.99%
8XX	Dues/Fees/Debt	\$38,060	\$36,795	(\$1,265)	-3.32%
9XX	Transfers - Capital/Food	\$37,800	\$37,800	\$0	0.00%
	<b>Totals</b>	<b>\$13,719,680</b>	<b>\$14,033,530</b>	<b>\$313,850</b>	<b>2.29%</b>

DRESDEN SCHOOL DISTRICT			2016-17	2016-17	2017-18	2017-18	2018-19	Budget	
2018-19	Original Rec	2016-17	2016-17	2017-18	2017-18	2018-19	Budget	Increase/	% Chg
Func	Obj	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	(Decrease)	
<b><u>DISTRICT WIDE</u></b>									
Coordinator of Volunteers									
1110	100	Salaries	17,335	15,938	17,509	17,500	18,000	491	2.8%
1110	200	Payroll Tax & Bnfts	1,654	1,330	1,635	1,488	1,517	(118)	-7.2%
1110	900	Prnts from Districts	(7,121)	(5,564)	(7,263)	(6,000)	(7,600)	(337)	4.6%
<b>Function Total</b>			<b>11,868</b>	<b>11,704</b>	<b>11,881</b>	<b>12,988</b>	<b>11,917</b>	<b>36</b>	<b>0.30%</b>
Computer Technician									
1120	400	Purch Prof & Tech Svcs	15,000	4,482	16,500	16,150	11,500	(5,000)	-30.3%
1120	600	Materials & Supplies	4,500	3,717	4,500	4,489	4,600	100	2.2%
1120	700	Equipment	10,000	9,976	10,000	9,876	15,000	5,000	50.0%
<b>Function Total</b>			<b>29,500</b>	<b>18,175</b>	<b>31,000</b>	<b>30,515</b>	<b>31,100</b>	<b>100</b>	<b>0.32%</b>
SCHOOL BOARD SERVICES									
2310	100	Salaries (Sep WA)	13,186	13,509	13,186	13,185	13,186	0	0.0%
2310	200	Payroll Tax & Benefit	1,060	1,081	1,060	1,059	1,096	36	3.4%
2310	300	Purch Prof & Tech Svcs	35,000	53,760	35,000	36,120	35,000	0	0.0%
2310	500	Other Purch Svcs	3,000	3,229	3,000	2,134	3,000	0	0.0%
2310	800	Other Objects	60,500	6,765	10,500	9,896	10,500	0	0.0%
<b>Function Total</b>			<b>112,746</b>	<b>78,344</b>	<b>62,746</b>	<b>62,394</b>	<b>62,782</b>	<b>36</b>	<b>0.06%</b>
SUPERINTENDENT SERVICES									
2320	300	Purch Prof & Tech Svcs	866,893	866,893	849,749	849,749	903,262	53,513	6.3%
<b>Function Total</b>			<b>866,893</b>	<b>866,893</b>	<b>849,749</b>	<b>849,749</b>	<b>903,262</b>	<b>53,513</b>	<b>6.30%</b>
SCHOOL ADMINISTRATION									
2410	452	Inter-School Delivery	1,944	2,374	1,988	2,774	2,335	347	17.5%
<b>Function Total</b>			<b>1,944</b>	<b>2,374</b>	<b>1,988</b>	<b>2,774</b>	<b>2,335</b>	<b>347</b>	<b>17.5%</b>
BUILDING MAINTENANCE									
2610	100	Salaries	346,699	330,327	350,630	328,864	354,867	4,237	1.2%
2610	200	P/R Tax and Benefits	168,987	116,529	137,320	140,800	139,419	2,099	1.5%
2610	500	Other Purch Svcs	63,300	67,861	65,500	75,032	75,402	9,902	15.1%
2610	600	Supplies	1,300	809	1,300	292	1,300	0	0.0%
2610	700	Equipment	2,000	599	1,000	85	1,000	0	0.0%
2610	900	Other Uses	(40,000)	(20,000)	(40,000)	(20,000)	(40,000)	0	0.0%
<b>Function Total</b>			<b>542,286</b>	<b>496,125</b>	<b>515,750</b>	<b>525,073</b>	<b>531,988</b>	<b>16,238</b>	<b>3.1%</b>
DEBT SERVICE									
5100	800	Interest	1,483,180	1,483,577	1,585,762	1,585,761	1,652,040	66,278	4.2%
5100	900	Principal	1,983,264	1,996,231	1,952,059	1,907,059	1,825,364	(126,695)	-6.5%
<b>Function Total</b>			<b>3,466,444</b>	<b>3,479,808</b>	<b>3,537,821</b>	<b>3,492,821</b>	<b>3,477,404</b>	<b>(60,417)</b>	<b>-1.7%</b>
INTERFUND TRANSFER OUT									
5200	0	Other Objects	0	230,608	0	0	0		
				230,608					
<b>DISTRICT WIDE TOTAL</b>			<b>5,031,681</b>	<b>5,184,031</b>	<b>5,010,935</b>	<b>4,976,313</b>	<b>5,020,788</b>	<b>9,853</b>	<b>0.20%</b>

DRESDEN SCHOOL DISTRICT		2016-17	2016-17	2017-18	2017-18	2018-19	Budget		
2018-19	Original Rec	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg	
Func	Obj	Proposed Budget							
<b><u>RICHMOND MIDDLE SCHOOL</u></b>									
<b>REGULAR INSTRUCTION</b>									
1100	110	Salaries Teacher	2,384,975	2,318,050	2,444,520	2,381,600	2,515,105	70,585	2.9%
1100	112	Salaries Ed Asst	111,700	85,801	110,336	86,845	88,386	(21,950)	-19.9%
1100	114	Substitutes	30,000	34,360	30,000	9,082	30,000	0	0.0%
1100	115	Tutors & Sabbatical	2,000	0	1,000	10,236	9,957	8,957	895.7%
1100	200	Payroll Tax & Benefit	893,516	793,084	969,993	853,909	967,941	(2,052)	-0.2%
1100	300	Purch Prof & Tech Svcs	3,687	1,497	3,937	3,600	4,374	437	11.1%
1100	400	Purch Prop Svcs	25,945	24,512	28,745	26,745	19,207	(9,538)	-33.2%
1100	600	Supplies	73,854	75,132	75,572	69,758	78,242	2,670	3.5%
1100	700	Property	24,605	25,735	24,900	23,420	30,200	5,300	21.3%
1100	800	Other Objects	450	450	495	295	500	5	1.0%
<b>Function Total</b>			<b>3,550,732</b>	<b>3,358,621</b>	<b>3,689,498</b>	<b>3,465,491</b>	<b>3,743,912</b>	<b>54,414</b>	<b>1.47%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	55,670	55,457	56,292	56,077	57,274	982	1.7%
1120	200	Payroll Tax & Benefit	24,556	25,676	25,939	22,062	26,013	74	0.3%
1120	400	Purch Prop Svcs	40,414	28,498	43,794	41,340	41,431	(2,363)	-5.4%
1120	600	Supplies	13,500	13,011	14,500	13,986	13,050	(1,450)	-10.0%
1120	700	Property	56,000	66,403	55,492	54,212	54,481	(1,011)	-1.8%
<b>Function Total</b>			<b>190,140</b>	<b>189,045</b>	<b>196,017</b>	<b>187,676</b>	<b>192,249</b>	<b>(3,768)</b>	<b>-1.92%</b>
<b>SPECIAL EDUCATION</b>									
1200	110	Salaries—Teacher	523,219	521,747	563,950	558,532	577,825	13,875	2.5%
1200	112	Salaries—Ed Asst	487,420	394,700	322,725	359,965	374,256	51,531	16.0%
1200	115	Tutors	1,000	0	1,000	0	1,000	0	0.0%
1200	200	Payroll Tax & Benefit	620,765	514,086	560,405	554,726	568,566	8,161	1.5%
1200	300	Purch Prof & Tech Svcs	69,900	20,973	60,200	55,423	58,700	(1,500)	-2.5%
1200	400	Purch Prop Svcs	135	135	135	135	135	0	0.0%
1200	600	Supplies	5,735	3,828	5,080	4,568	5,255	175	3.4%
1200	700	Property	1,420	899	730	580	135	(595)	-81.5%
<b>Function Total</b>			<b>1,709,594</b>	<b>1,456,368</b>	<b>1,514,225</b>	<b>1,533,929</b>	<b>1,585,872</b>	<b>71,647</b>	<b>4.73%</b>
<b>CO-CURRICULAR</b>									
1420	100	Salaries	29,200	27,322	29,200	28,906	31,150	1,950	6.7%
1420	200	Payroll Tax & Benefit	2,420	3,400	2,420	2,398	2,575	155	6.4%
1420	300	Purch Prof & Tech Svcs	5,750	4,925	5,925	4,756	5,825	(100)	-1.7%
<b>Function Total</b>			<b>37,370</b>	<b>35,647</b>	<b>37,545</b>	<b>36,060</b>	<b>39,550</b>	<b>2,005</b>	<b>5.34%</b>
<b>GUIDANCE</b>									
2120	100	Salaries	152,402	158,487	157,340	155,543	167,256	9,916	6.3%
2120	200	Payroll Tax & Benefit	59,019	67,304	72,300	75,265	80,061	7,761	10.7%
2120	600	Supplies	600	325	600	586	600	0	0.0%
<b>Function Total</b>			<b>212,021</b>	<b>226,116</b>	<b>230,240</b>	<b>231,393</b>	<b>247,917</b>	<b>17,677</b>	<b>7.68%</b>
<b>HEALTH SERVICES</b>									
2134	100	Salaries	64,442	64,762	65,119	65,131	66,264	1,145	1.8%
2134	200	Payroll Tax & Benefit	39,559	38,648	42,343	40,651	42,558	215	0.5%
2134	300	Purch Prof & Tech Svcs	500	1,385	500	1,385	500	0	0.0%
2134	400	Purch Prop Svcs	0	0	445	400	400	(45)	-10.1%
2134	600	Supplies/Prof Dues	2,160	2,154	2,600	2,325	2,600	0	0.0%
2134	700	Equipment	765	714	0	0	0	0	n/a
2134	800	Dues	105	105	125	120	125	0	0.0%
<b>Function Total</b>			<b>107,531</b>	<b>107,768</b>	<b>111,132</b>	<b>110,012</b>	<b>112,447</b>	<b>1,315</b>	<b>1.18%</b>

DRESDEN SCHOOL DISTRICT									
2018-19	Original Rec	2016-17	2016-17	2017-18	2017-18	2018-19	Budget		
Func	Obj	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
<b>CURRICULUM DEVELOPMENT</b>									
2212	300	Purch Prof & Tech Svcs	4,000	689	4,000	3,108	4,000	0	0.0%
		<i>Function Total</i>	4,000	689	4,000	3,108	4,000	0	0.0%
<b>STAFF DEVELOPMENT</b>									
2213	100	Salaries	1,500	2,723	1,500	1,326	0	(1,500)	-100.0%
2213	200	P/R Tax and Benefits	67,345	64,196	67,340	67,200	67,184	(156)	-0.2%
2213	300	Purch Prof & Tech Svcs	1,400	1,419	1,400	1,500	1,425	25	1.8%
		<i>Function Total</i>	70,245	68,338	70,240	70,026	68,609	(1,631)	-2.32%
<b>MEDIA (Library)</b>									
2221	100	Salaries	95,911	97,440	101,739	79,509	106,098	4,359	4.3%
2221	200	Payroll Tax & Benefit	34,783	49,612	55,320	32,133	63,491	8,171	14.8%
2221	400	Purch Prop Svcs	1,195	1,190	0	0	0	0	n/a
2221	500	Other Purch Svcs	625	624	500	560	500	0	0.0%
2221	600	Supplies	27,880	27,812	28,850	26,750	29,400	550	1.9%
2221	700	Property	4,500	4,491	2,600	2,340	3,000	400	15.4%
		<i>Function Total</i>	164,894	181,169	189,009	141,292	202,489	13,480	7.13%
<b>SCHOOL ADMINISTRATION</b>									
2410	100	Salaries	298,659	301,674	327,373	319,180	327,772	399	0.1%
2410	200	Payroll Tax & Benefit	219,356	183,900	234,737	194,248	264,929	30,192	12.9%
2410	300	Purch Prof & Tech Svcs	11,340	8,261	7,840	7,823	7,840	0	0.0%
2410	400	Purch Prop Svcs	1,000	1,811	1,000	985	1,500	500	50.0%
2410	500	Other Purch Svcs	20,000	13,668	18,500	16,542	18,500	0	0.0%
2410	600	Supplies	3,600	1,859	3,600	2,342	3,600	0	0.0%
2410	800	Other Objects	800	800	800	689	800	0	0.0%
		<i>Function Total</i>	554,755	511,973	593,850	541,809	624,941	31,091	5.24%
<b>BUILDING MAINTENANCE</b>									
2610	400	Purch Prop Svcs	47,100	46,188	47,250	47,112	53,580	6,330	13.4%
2610	600	Supplies	11,000	9,914	10,000	9,968	10,000	0	0.0%
		<i>Function Total</i>	59,500	56,102	57,250	57,080	63,580	6,330	11.06%
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	219,480	227,731	223,490	208,108	226,442	2,952	1.3%
2620	200	P/R Tax and Benefits	88,989	88,823	94,059	86,774	94,596	537	0.6%
2620	400	Purch Prop Svcs	34,600	9,055	34,600	9,500	9,600	(25,000)	-72.3%
2620	500	Other Purch Svcs	0	0	0	0	0	0	n/a
2620	600	Supplies	78,825	79,924	81,050	80,652	85,200	4,150	5.1%
2620	700	Property	1,500	1,296	1,000	986	3,000	2,000	200.0%
		<i>Function Total</i>	423,394	406,829	434,199	386,020	418,838	(15,361)	-3.54%
<b>GROUNDS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	42,900	40,309	44,750	42,358	44,750	0	0.0%
2630	600	Supplies	500	68	500	484	500	0	0.0%
		<i>Function Total</i>	43,400	40,377	45,250	42,842	45,250	0	0.0%
<b>STUDENT TRANSPORTATION</b>									
2700	500	Other Purch Svcs	5,750	8,106	8,700	9,185	9,200	500	5.7%
		<i>Function Total</i>	5,750	8,106	8,700	9,185	9,200	500	5.75%
<b>SPECIAL ED TRANSPORTATION</b>									
2722	500	Other Purch Svcs	1,000	752	1,000	0	1,000	0	0.0%
		<i>Function Total</i>	1,000	752	1,000	0	1,000	0	0.0%

DRESDEN SCHOOL DISTRICT									
2018-19	Original Rec	2016-17	2016-17	2017-18	2017-18	2018-19	Budget		
Func	Obj	Proposed Budget	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
		<b>FIELD TRIPS</b>							
2725	500		12,489	12,003	14,257	14,000	17,104	2,847	20.0%
			<i>Function Total</i>	<i>12,003</i>	<i>14,257</i>	<i>14,000</i>	<i>17,104</i>	<i>2,847</i>	<i>19.97%</i>
			12,489	12,003	14,257	14,000	17,104	2,847	19.97%
		<b>SITE IMPROVEMENTS</b>							
4200	400		4,300	3,895	10,000	9,874	13,000	3,000	30.0%
			<i>Function Total</i>	<i>3,895</i>	<i>10,000</i>	<i>9,874</i>	<i>13,000</i>	<i>3,000</i>	<i>30.00%</i>
			4,300	3,895	10,000	9,874	13,000	3,000	30.00%
		<b>BUILDING IMPROVEMENTS</b>							
4600	400		47,250	41,588	42,750	42,600	30,885	(11,865)	-27.8%
			<i>Function Total</i>	<i>41,588</i>	<i>42,750</i>	<i>42,600</i>	<i>30,885</i>	<i>(11,865)</i>	<i>-27.75%</i>
			47,250	41,588	42,750	42,600	30,885	(11,865)	-27.75%
		<b>INTERFUND TRANSFER OUT</b>							
5221	0		22,000	19,570	25,000	19,447	25,000	0	0.0%
			<i>Function Total</i>	<i>19,570</i>	<i>25,000</i>	<i>19,447</i>	<i>25,000</i>	<i>0</i>	<i>0.0%</i>
			22,000	19,570	25,000	19,447	25,000	0	0.0%
<b>RICHMOND MIDDLE SCHOOL TOTAL</b>			<b>7,220,365</b>	<b>6,724,956</b>	<b>7,274,162</b>	<b>6,901,846</b>	<b>7,445,843</b>	<b>171,681</b>	<b>2.36%</b>

DRESDEN SCHOOL DISTRICT		2016-17	2016-17	2017-18	2017-18	2018-19	Budget		
2018-19	Original Rec	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg	
Func	Obj	Proposed Budget							
<b><u>HANOVER HIGH SCHOOL</u></b>									
<b>REGULAR INSTRUCTION</b>									
1100	110	Salaries—Teacher	4,279,701	4,529,774	4,320,337	4,390,518	4,551,322	230,985	5.3%
1100	112	Salaries—Ed Assts	259,865	232,915	254,604	246,117	189,863	(64,741)	-25.4%
1100	114	Substitutes	28,500	42,887	28,500	30,000	28,500	0	0.0%
1100	115	Tutors/Other	27,330	25,470	56,812	61,754	72,783	15,971	28.1%
1100	200	Payroll Tax & Benefit	1,642,050	1,593,334	1,750,580	1,795,236	1,825,035	74,455	4.3%
1100	300	Purch Prof & Tech Svcs	8,145	6,491	9,165	8,756	8,925	(240)	-2.6%
1100	400	Purch Prop Svcs	64,845	64,144	63,698	59,786	64,195	497	0.8%
1100	500	Other Purch Svcs	3,100	2,383	3,100	2,896	4,500	1,400	45.2%
1100	600	Supplies	146,055	135,948	134,885	132,875	141,937	7,052	5.2%
1100	700	Property	46,605	49,230	40,237	39,872	38,365	(1,872)	-4.7%
1100	800	Other Objects	16,460	4,094	17,297	3,937	17,690	393	2.3%
<b>Function Total</b>			<b>6,522,656</b>	<b>6,686,670</b>	<b>6,679,215</b>	<b>6,771,747</b>	<b>6,943,115</b>	<b>263,900</b>	<b>3.95%</b>
<b>TECHNOLOGY</b>									
1120	100	Salaries	55,670	52,270	56,292	56,576	57,054	762	1.4%
1120	200	Payroll Tax & Benefit	31,616	29,103	29,844	28,731	34,080	4,236	14.2%
1120	400	Purch Prop Svcs	4,600	4,901	5,200	4,901	38,695	33,495	644.1%
1120	700	Equipment	164,335	137,463	84,000	83,980	130,725	46,725	55.6%
<b>Function Total</b>			<b>256,221</b>	<b>223,737</b>	<b>175,336</b>	<b>174,189</b>	<b>260,554</b>	<b>85,218</b>	<b>48.60%</b>
<b>SPECIAL EDUCATION</b>									
1200	100	Salaries—Teachers	605,984	590,710	614,902	543,679	590,665	(24,237)	-3.9%
1200	100	Salaries—Ed Assts	353,041	315,389	368,565	323,700	349,722	(18,843)	-5.1%
1200	200	Payroll Tax & Benefit	434,639	397,756	442,759	404,814	384,027	(58,732)	-13.3%
1200	300	Purch Prof & Tech Svcs	72,400	51,605	68,300	56,824	73,700	5,400	7.9%
1200	400	Purch Prop Svcs	800	45	2,200	986	900	(1,300)	-59.1%
1200	500	Other Purch Svcs	1,550	1,561	1,750	1,689	3,400	1,650	94.3%
1200	600	Supplies	6,800	5,645	10,750	8,346	7,350	(3,400)	-31.6%
1200	700	Equipment	500	377	3,000	2,980	500	(2,500)	-83.3%
1200	800	Other Objects	1,000	600	2,500	2,280	1,500	(1,000)	-40.0%
<b>Function Total</b>			<b>1,476,714</b>	<b>1,363,688</b>	<b>1,514,726</b>	<b>1,345,298</b>	<b>1,411,764</b>	<b>(102,962)</b>	<b>-6.80%</b>
<b>ENGLISH AS A SECOND LANGUAGE</b>									
1260	100	Salaries	14,798	14,869	15,017	15,092	15,356	339	2.3%
1260	200	Payroll Tax & Benefit	7,172	4,832	7,710	7,369	8,696	986	12.8%
<b>Function Total</b>			<b>21,970</b>	<b>19,701</b>	<b>22,727</b>	<b>22,461</b>	<b>24,052</b>	<b>1,325</b>	<b>5.83%</b>
<b>VOCATIONAL PROGRAM</b>									
1300	500	Other Purch Svcs	80,000	53,335	85,000	55,980	99,600	14,600	17.2%
<b>Function Total</b>			<b>80,000</b>	<b>53,335</b>	<b>85,000</b>	<b>55,980</b>	<b>99,600</b>	<b>14,600</b>	<b>17.18%</b>
<b>ATHLETICS</b>									
1410	100	Salaries	376,854	381,945	384,506	383,000	393,237	8,731	2.3%
1410	200	P/R Tax and Benefits	99,288	108,474	133,287	119,870	120,567	(12,720)	-9.5%
1410	300	Purch Prof & Tech Svcs	1,500	860	1,500	1,156	1,500	0	0.0%
1410	400	Purch Prop Svcs	177,119	152,812	174,689	168,900	182,690	8,001	4.6%
1410	500	Other Purch Svcs	3,310	3,857	3,000	2,870	3,000	0	0.0%
1410	600	Supplies	10,595	10,114	10,430	10,245	12,595	2,165	20.8%
1410	700	Property	38,920	39,476	34,845	33,400	34,425	(420)	-1.2%
1410	800	Other Objects	7,315	6,051	10,500	9,876	10,500	0	0.0%
<b>Function Total</b>			<b>714,901</b>	<b>703,589</b>	<b>752,757</b>	<b>729,317</b>	<b>758,514</b>	<b>5,757</b>	<b>0.76%</b>
<b>CO-CURRICULAR</b>									
1420	100	Salaries	66,363	67,614	67,234	67,450	70,734	3,500	5.2%
1420	200	Payroll Tax & Benefit	5,398	6,621	5,706	6,448	5,745	39	0.7%
1420	300	Purch Prof & Tech Svcs	13,500	13,500	13,500	13,500	13,500	0	0.0%

DRESDEN SCHOOL DISTRICT		2016-17	2016-17	2017-18	2017-18	2018-19	Budget	
2018-19	Original Rec	Budget	Actual	Budget	Exp'd & Enc'd	Proposed Budget	Increase/ (Decrease)	% Chg
Func	Obj	Proposed Budget						
<b>Function Total</b>		85,261	87,735	86,440	87,398	89,979	3,539	4.09%
<b>GUIDANCE</b>								
2120	100	Salaries	583,727	603,936	663,498	656,210	661,916	(1,582) -0.2%
2120	200	Payroll Tax & Benefit	249,017	267,042	316,926	274,075	280,040	(36,886) -11.6%
2120	300	Purch Prof & Tech Svcs	4,000	556	5,500	4,562	15,500	10,000 181.8%
2120	400	Purch Prop Svcs	3,220	2,830	5,562	4,870	225	(5,337) -96.0%
2120	500	Other Purch Svcs	4,900	5,891	6,202	5,987	6,585	383 6.2%
2120	600	Supplies	6,600	3,587	2,250	2,134	2,250	0 0.0%
2120	800	Other Objects	600	410	590	210	670	80 13.6%
<b>Function Total</b>		852,064	884,252	1,000,528	948,048	967,186	(33,342) -3.33%	
<b>HEALTH SERVICES</b>								
2134	100	Salaries	77,211	67,825	80,243	80,065	106,392	26,149 32.6%
2134	200	Payroll Tax & Benefit	10,348	10,486	10,933	13,103	19,572	8,639 79.0%
2134	300	Purch Prof & Tech Svcs	1,360	2,344	1,360	2,344	1,530	170 12.5%
2134	400	Purch Prop Svcs	335	0	335	235	300	(35) -10.4%
2134	600	Supplies	5,950	3,282	6,200	5,345	6,300	100 1.6%
2134	700	Property	0	0	3,000	2,650	0	(3,000) -100.0%
2134	800	Other Objects	345	240	375	275	375	0 0.0%
<b>Function Total</b>		95,549	84,177	102,446	104,017	134,469	32,023 31.26%	
<b>CURRICULUM DEVELOPMENT</b>								
2212	300	Purch Prof & Tech Svcs	3,000	0	3,000	2,890	3,000	0 0.0%
<b>Function Total</b>		3,000	0	3,000	2,890	3,000	0 0.0%	
<b>STAFF DEVELOPMENT</b>								
2213	100	Salaries	5,500	3,053	5,500	4,800	0	(5,500) -100.0%
2213	200	P/R Tax and Benefits	97,234	103,922	95,217	95,000	89,774	(5,443) -5.7%
2213	300	Purch Prof & Tech Svcs	0	1,419	0	0	0	0 n/a
<b>Function Total</b>		102,734	108,394	100,717	99,800	89,774	(10,943) -10.87%	
<b>DRESDEN PLAN</b>								
2214	100	Salaries	8,250	8,087	8,250	8,310	8,250	0 0.0%
2214	200	Payroll Tax & Benefit	0	614	0	630	0	0 n/a
<b>Function Total</b>		8,250	8,701	8,250	8,940	8,250	0 0.0%	
<b>MEDIA (Library)</b>								
2221	100	Salaries	151,525	134,462	162,627	139,158	144,110	(18,517) -11.4%
2221	200	Payroll Tax & Benefit	57,723	43,785	72,670	55,961	49,685	(22,985) -31.6%
2221	400	Purch Prop Svcs	5,000	13,750	5,000	4,834	1,000	(4,000) -80.0%
2221	500	Other Purch Svcs	6,250	3,109	6,250	4,327	5,500	(750) -12.0%
2221	600	Supplies	58,345	61,866	78,510	78,000	75,416	(3,094) -3.9%
2221	700	Property	6,600	22,904	49,000	48,765	30,600	(18,400) -37.6%
2221	800	Other Objects	1,060	700	1,060	825	1,060	0 0.0%
<b>Function Total</b>		286,503	280,576	375,117	331,870	307,371	(67,746) -18.06%	
<b>SCHOOL ADMINISTRATION</b>								
2410	100	Salaries	639,300	661,244	750,935	772,884	796,554	45,619 6.1%
2410	200	Payroll Tax & Benefit	565,921	520,466	523,809	525,678	568,779	44,970 8.6%
2410	300	Purch Prof & Tech Svcs	4,010	3,542	5,510	5,437	4,010	(1,500) -27.2%
2410	400	Purch Prop Svcs	29,150	27,909	32,185	31,875	11,800	(20,385) -63.3%
2410	500	Other Purch Svcs	45,950	27,772	43,630	42,568	40,630	(3,000) -6.9%
2410	600	Supplies	22,500	20,380	22,175	21,680	22,175	0 0.0%
2410	700	Equipment	0	0	0	0	1,000	0 0.0%
2410	800	Other Objects	5,000	4,860	5,000	5,205	5,000	0 0.0%
<b>Function Total</b>		1,311,831	1,266,173	1,383,244	1,405,327	1,449,948	66,704 4.82%	



DRESDEN SCHOOL DISTRICT					2017-18	2017-18	2018-19	Budget	
2018-19	Original Rec		2016-17	2016-17	2017-18	Exp'd &	2018-19	Budget	Increase/
Func	Obj	Proposed Budget	Budget	Actual	Budget	Enc'd	Proposed Budget	(Decrease)	% Chg
<b>BUILDING MAINTENANCE</b>									
2610	400	Purch Prop Svcs	59,800	42,083	65,000	64,358	71,440	6,440	9.9%
2610	600	Supplies	23,000	22,428	27,500	25,780	23,500	(4,000)	-14.5%
2610	700	Property	1,100	1,382	1,500	1,426	1,500	0	0.0%
<i>Function Total</i>			83,900	65,893	94,000	91,564	96,440	2,440	2.60%
<b>CUSTODIAL SERVICES</b>									
2620	100	Salaries	341,128	337,785	356,186	307,299	366,346	10,160	2.9%
2620	200	P/R Tax and Benefits	161,239	153,813	166,495	168,970	186,541	20,046	12.0%
2620	400	Purch Prop Svcs	23,000	24,308	23,000	21,120	25,000	2,000	8.7%
2620	500	Other Purch Svcs	0	0	400	0	400	0	0.0%
2620	600	Supplies	197,300	179,498	212,100	211,346	204,300	(7,800)	-3.7%
2620	700	Property	13,000	12,564	6,500	6,438	6,500	0	0.0%
<i>Function Total</i>			735,667	707,968	764,681	715,173	789,087	24,406	3.19%
<b>GROUPS MAINTENANCE</b>									
2630	400	Purch Prop Svcs	132,220	130,095	138,000	136,622	138,000	0	0.0%
2630	600	Supplies	380	74	1,500	1,480	1,500	0	0.0%
2630	700	Property	0	0	600	587	600	0	0.0%
<i>Function Total</i>			132,600	130,169	140,100	138,689	140,100	0	0.0%
<b>PUPIL TRANSPORTATION</b>									
2700	500	Other Purch Svcs	42,000	31,216	42,000	39,875	42,000	0	0.0%
<i>Function Total</i>			42,000	31,216	42,000	39,875	42,000	0	0.0%
<b>SPECIAL ED TRANSPORTATION</b>									
2722	500	Other Purch Svcs	5,500	5,341	9,000	8,060	7,500	(1,500)	-16.7%
<i>Function Total</i>			5,500	5,341	9,000	8,060	7,500	(1,500)	-16.67%
<b>VOCATIONAL TRANSPORTATION</b>									
2723	500	Other Purch Svcs	26,932	40,695	43,500	43,137	44,558	1,058	2.4%
<i>Function Total</i>			26,932	40,695	43,500	43,137	44,558	1,058	2.43%
<b>ATHLETIC TRANSPORTATION</b>									
2724	500	Other Purch Svcs	159,065	97,989	165,243	134,680	182,834	17,591	10.6%
<i>Function Total</i>			159,065	97,989	165,243	134,680	182,834	17,591	10.65%
<b>FIELD TRIPS</b>									
2725	500	Other Purch Svcs	34,900	23,260	35,703	29,873	41,235	5,532	15.5%
<i>Function Total</i>			34,900	23,260	35,703	29,873	41,235	5,532	15.49%
<b>SITE IMPROVEMENTS</b>									
4200	400	Purch Prop Svcs	11,500	10,779	41,400	41,000	37,000	(4,400)	-10.6%
<i>Function Total</i>			11,500	10,779	41,400	41,000	37,000	(4,400)	-10.63%
<b>BUILDING IMPROVEMENTS</b>									
4600	400	Purch Prop Svcs	48,500	98,911	56,750	57,000	67,400	10,650	18.8%
<i>Function Total</i>			48,500	98,911	56,750	57,000	67,400	10,650	18.77%
<b>INTERFUND TRANSFER OUT</b>									
5221		Other Objects	25,000	36,204	37,800	39,900	37,800	0	0.0%
<i>Function Total</i>			25,000	36,204	37,800	39,900	37,800	0	0.0%
<b>HIGH SCHOOL TOTAL</b>			13,123,218	13,019,153	13,719,680	13,426,234	14,033,530	313,850	2.29%
<b>DISTRICT TOTAL</b>			25,375,264	24,928,140	26,004,777	25,304,393	26,500,161	495,384	1.90%