

Kent Board of Finance
Annual Town Budget Hearing, May 4, 2018
Minutes

RECEIVED FOR REC
KENT TOWN CLERK
2018 MAY -9 A 10:1
BY *D. Neale*
TOWN CLERK

Present: Jim Blackketter, Maureen Brady, Ed Epstein, Fran Goodsell, Mark McWhinney, Mark Sebetic.

Public and Invited Guests: Some 27 people, including members of the Boards of Education and Selectmen.

Mr. Sebetic called the meeting to order at 7:00 p.m.

First Selectman Bruce Adams presented the proposed Fiscal Year 2018-19 Selectmen's Budget, summary of proposed budget and 2018-2019 BOS Budget handouts (attached). Mr. Adams explained the budget highlights.

Members of the public posed the following questions and/or made the following comments:

- ◆ It is very commendable of the selectmen not to take increase in salaries.
- ◆ Is there a co-pay for employees' health insurance? How does the health insurance opt-out work? And, how does the income fit in from ambulance billing?
- ◆ Does the fire department have income?
- ◆ I am afraid there isn't enough to cover the cost of legal fees. Will there be any more litigation with the Schaghticoke Indian tribe?

Board of Education Chairman Marty Lindenmayer presented the proposed Fiscal Year 2018-19 Education budget (attached) and highlighted areas of change in the budget.

Members of the public posed the following questions:

- ◆ How many students are enrolled at Kent Center School?
- ◆ How many students from Kent go to Housatonic Valley Regional High School?
- ◆ What are the enrollment trends?
- ◆ Do we see decreasing costs with decreasing enrollments?
- ◆ The town and school are showing small increases, did the state cuts impact the school budget?
- ◆ Did the Town budget get state cuts?

Mr. Sebetic presented the Five-Year Capital Plan, specifically the proposed costs for Fiscal Year 2023. He noted the Board of Selectmen cut 3000,000 from the proposed plan.

Members of the public asked the following questions and/or made the following comments:

- ◆ What amount do you arrive at to put something in capital?
- ◆ Confirming debt service for fire department and Kent Center School will be alleviated in three years?

- ◆ Can things still be added to the left of the black line?
- ◆ I would advocate for money being moved up for Park and Recreation playground at Kent Common. There is a dire need for children's playground there.
- ◆ Where is the transfer to capital number?
- ◆ The Streetscape money for sidewalks, isn't that cost going to be around \$3 million?

Ms. Mellis Worthington commented she thinks it is great the public has come out to the budget hearing and asked questions and the boards answered courteously.

Mr. Sebetic closed the public hearing at 8:06 p.m.

Lesly Ferris
Board Clerk

Minutes are not considered final until approved. Refer to the minutes from ensuing meeting for any changes and/or corrections.

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2018-19 BOS Budget

Total increase as of March 2 = \$191,911

One mil = \$590,000

Budget

Increases over \$1,000. Those we have no control over highlighted in yellow

1	Health Insurance 18% increase	\$41,648		
2	8% to Pension	\$8,750		5%
3	Land Use copier	6,000		Withdrawn
4	Litigation	\$30,000		\$10K
5	Paramedic	\$6,600		
6	Police	\$6,000		
7	LCD	\$1,554		
8	Civil Prep	\$1,210	OK	\$1,210
9	Highway equip. repair	\$10,000	OK	\$10,000
10	CH repairs	\$4,800		Withdrawn
11	Salary/hours requests	\$24,438		
12	Management review	\$10,000		\$5,000
		\$151,000		
		55,802		
		\$95,198	We can control	

February 20 BOF asked the BOS to reduce the Selectman's budget by \$50,000

Selectman Operating Budget reductions

Line	Description	Reduction		
313	Litigation	\$20,000		
67	Management Review	\$5,000		
30/271/28	Copier	\$6,000		
504	CH Grease trap	\$3,000		
128/129	Assessor Assts	\$6,000		
516	KCS Fields	\$2,000		
465	Welcome Center	\$8,000		
		\$50,000		

5 Year Capital Plan

BOF says:

Reduce FY 23 by \$300,000

Move Bridge 05519(Macedonia) to FY 2025

\$250,000

Ok'ed by RO

Move \$50K from KCS roof to FY 2025

\$50,000

\$300,000

Bottom Line

BOS budget is up 2.8% = 97,124 as of today

TOWN OF KENT
Summary of Proposed Budget
Fiscal Year 2018 - 2019

	Actuals	Actuals	Anticipated	Proposed	% of increase	Change from FY '18 Budget to Proposed FY '19	% of Total Budget
	Jul '15 Jun '16	Jul '16 Jun '17	Jul '17 Jun '18	Budget	Jul '18 Jun '19		
A · General Government	1,159,994	1,103,616	1,161,508	1,208,705	1,239,476	2.5%	9.6%
B · Public Safety	169,883	193,631	236,307	238,952	250,816	5.0%	1.9%
C · Public Works	1,438,638	1,495,619	1,576,845	1,582,439	1,650,827	4.3%	12.8%
D · Health and Welfare	89,422	93,077	107,343	108,407	101,431	-6.4%	0.8%
E · Recreation	196,705	187,041	196,102	199,387	188,333	-5.5%	1.5%
F · Sanitation	109,393	106,066	106,214	111,804	115,935	3.7%	0.9%
Total Bos Budget	3,164,035	3,179,049	3,384,319	3,449,694	3,546,818	2.8%	\$97,124 27.6%
G · Board of Education	6,880,550	7,089,370	7,216,069	7,263,948	7,294,308	0.8%	\$30,360 56.7%
H · Debt Service	693,194	669,987	646,825	646,825	625,486	-3.3%	-\$21,339 4.9%
I · Transfer to Capital	726,200	857,472	746,000	746,000	758,700	1.7%	\$12,700 5.9%
J · Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.0%	\$0 0.1%
L · State of CT - TRB					0		
Total Tax Budget	11,471,479	11,803,378	12,000,713	12,113,967	12,232,812	1.0%	\$118,845 95.1%
K · Current Year Capital Pro	900,000	872,000	692,500	692,500	636,500	-8.1%	-\$56,000 4.9%
All Totals	12,371,479	12,675,378	12,693,213	12,806,467	12,869,312	0.5%	\$62,845

"A" consists of:

- Board of Selectmen
- Probate
- Elections
- Board of Finance
- Treasurer
- Tax Assessor
- Tax Collector
- Board of Assessment Appeals
- Conservation
- Town Clerk
- Planning and Zoning
- ZBA
- Inland Wetlands
- Building Inspector
- Town Hall
- Attorney Fees
- Grants
- Associations
- Insurance
- Retiree Health
- Contingency

"B" consists of:

- Fire Marshal
- Resident Trooper
- Litchfield County Dispatch

"C" consists of

- Town Garage Building
- Highway Department
- Roads

"D" consists of

- Social Services
- Senior Center
- Public Restrooms
- Dir of Health/Hlt Dist

"E" consists of

- Park and Recreation
- Community House
- Swift House
- KCS Ballfield Maintenance

Reflects: Land Use Administrator and Social Service Director declining to accept their wage adjustments above the 3%
reflects all other wage modifications approved at BoS meeting 3.5.18, Insurance increase at 18.3%

Includes \$50K in BoS cuts, \$300,000 in Capital cuts and \$25,000 in BoE cuts per BoF directive 4.3.18
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4/27/2018

Major drivers of BoS Budget

-10,000	Kent Nursing
1,000	Cemetery Association
2,500	Fire Inspections
5,000	Management Review
6,000	Police Protection
6,600	Paramedic
10,000	HWY Equip Repair
10,000	Litigation
24,438	Wages
41,648	HI Insurance

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
44		Expense						
45		A · General Government						
46		010-000 · Board of Selectmen						
47		Compensation						
48		010-101 · Salary - 3 Selectmen	75,485.12	77,750	80,083	80,083	80,083	0.00%
49		010-102 · Administrative Assistant	37,181.04	38,296	39,445	39,445	40,628	3.00%
50		010-101 (a) · HI OPT-OUT Stipend	13,355	14,059	15,141	15,440	17,983	16.47%
51		010-996 · Health	14,032.34	15,243	16,172	16,172	18,598	15.00%
52		010-997 · Pension	1,859.07	1,915	1,972	1,972	2,031	3.01%
53		010-998 · Social Security	9,621.32	9,953	10,182	10,182	10,619	4.29%
54		Total Compensation	151,533	157,216	162,995	163,294	169,943	4.07%
55		Department Operations						
56		010-201 · Supplies	541.21	436	500	500	500	0.00%
57		010-202 · Postage	317.57	282	300	300	250	-16.67%
58		010-203 · Notices	1,134.65	635	450	1,000	1,000	0.00%
59		010-204 · Mileage	1,269.51	850	800	1,000	1,000	0.00%
60		010-301 · Computer Services				0		
61		010-401 · Discretionary Expenditures	0.00	0		250	250	0.00%
62		010-405 · Newsletter	336.00	546	546	550	600	9.09%
63		010-501 · Telephone	1,779.09	2,030	2,050	2,100	2,100	0.00%
64		Total Department Operations	5,378	4,779	4,646	5,700	5,700	0.00%
65		Professional Development						
66		010-451 · Conferences	130	80	85	100	100	0.00%
67		010-452 · Management Review					5,000	
68		Total Professional Development	130	80	85	100	5,100	5000.00%
		Total 010-000 · Board of Selectmen	157,041	162,075	167,726	169,094	180,743	6.89%
69								
70		012-511 · Litchfield Probate Court	4,531	4,545	4,545	4,545	4,500	-0.99%
72		013-000 · Registrar of Voters						
73		Compensation						
74		013-101 · Registrars & Deputies	12,366	12,292	12,000	14,801	15,242	2.98%
75		013-102 · Workers	2,928	1,736	1,800	3,730	3,842	3.01%
76		013-998 · Social Security	946	945	1,262	1,418	1,460	2.96%
77		Total Compensation	16,239	14,973	15,062	19,949	20,545	2.99%
78		Department Operations						
79		013-201 · Supplies	3,646	5,139	4,000	4,000	4,000	0.00%
80		013-202 · Postage	120	533	1,500	500	500	0.00%
81		013-203 · Notices	0	0		65	65	0.00%
82		013-204 · Mileage	576	1,008	600	600	600	0.00%
83		013-404 · Election Refreshments	162	41	125	100	100	0.00%
84		013-501 · Telephone	715	660	450	500	500	0.00%
85		Total Department Operations	5,220	7,380	6,675	5,765	5,765	0.00%
86		Professional Development						
87		013-450 · Dues	130	130	130	130	130	0.00%
88		013-451 · Conferences	1,699	2,928	590	2,000	2,000	0.00%
89		013-452 · Training	1,296	1,651	800	1,500	1,500	0.00%
90		Total Professional Development	3,125	4,709	1,520	3,630	3,630	0.00%
91		Total 013-000 · Registrar of Voters	24,585	27,062	23,257	29,344	29,940	2.03%
92								
93		014-000 · Board of Finance						
94		Compensation						
94		014-102 · Clerk	1,341	956	1,800	2,291	2,360	3.00%
95		014-998 · Social Security	87	70	138	175	181	3.15%

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
96		Total Compensation	1,427	1,026	1,938	2,466	2,540	3.01%
97		Department Operations						
98		014-201 · Supplies	75	87	50	50	50	0.00%
99		014-202 · Postage			10	15	15	0.00%
100		014-203 · Notices	107	109	100	100	100	0.00%
101		014-204 · Mileage						
102		014-405 · Town Report	525	525	525	525	525	0.00%
103		050-000 · Auditors	26,756	22,006	21,297	22,000	22,000	0.00%
104		Total Department Operations	27,463	22,727	21,982	22,690	22,690	0.00%
105		Professional Development						
106		014-451 · Conferences				0		
107		Total Professional Development				0	0	
108		Total 014-000 · Board of Finance	28,890	23,753	23,920	25,156	25,230	0.29%
109		015-000 · Treasurer						
110		Compensation						
111		015-101 · Salary	26,127	26,911	27,718	27,718	30,218	9.02%
112		015-102 · Treasurer Clerk	9,165	8,391	9,212	9,212	9,491	3.03%
113		015-998 · Social Security	2,416	2,748	2,825	2,825	3,038	7.53%
114		Total Compensation	37,708	38,050	39,755	39,755	42,747	7.52%
115		Department Operations						
116		015-201 · Supplies	1,328	1,160	1,200	1,200	1,200	0.00%
117		015-202 · Postage	49	1,054	900	900	1,100	22.22%
118		015-204 · Mileage	0	133	130	130	130	0.00%
119		015-205 · Bank Fees	18	0				
120		015-301 · Computer Services	1,911	1,116	1,200	1,200	1,200	0.00%
121		015-452 · Professional Devel./CPA	268	420	430	500	500	0.00%
122		015-501 · Telephone	365	355	380	400	400	0.00%
123		Total Department Operations	3,939	4,239	4,240	4,330	4,530	4.62%
124		Total 015-000 · Treasurer	41,647	42,289	43,995	44,085	47,277	7.24%
125		016-000 · Tax Assessor						
126		Compensation						
127		016-101 · Salary - Assessor	34,249	35,276	36,334	36,334	37,424	3.00%
128		016-102 · Assessor Assistant #1	9,063	8,819	9,000	10,127	9,591	-5.29%
129		016-104 · Assistant Assessor #2	15,472	15,890	13,500	19,956	15,820	-20.73%
130		016-105 · Assessor Reval IH					0	
131		016-996 · Health					0	
132		016-996 · Pension					0	
133		016-998 · Social Security	4,499	4,587	5,081	5,081	4,807	-5.39%
134		Total Compensation	63,283	64,572	63,915	71,498	67,642	-5.39%
135		Department Operations						
136		016-201 · Supplies	1,176	1,435	1,000	1,000	1,000	0.00%
137		016-202 · Postage	550	760	900	900	900	0.00%
138		016-203 · Notices		53	55	100	100	0.00%
139		016-204 · Mileage	280	290	400	700	700	0.00%
140		016-302 · Data Processing	11,050	11,310	12,066	12,220	12,335	0.94%
141		016-423 · Tax Mapping	700	480	600	2,500	2,500	0.00%
142		016-501 · Telephone	534	546	560	600	600	0.00%
143		Total Department Operations	14,290	14,873	15,581	18,020	18,135	0.64%
144		Professional Development						
145		016-450 · Dues	15	15	15	60	60	0.00%
146		016-451 · Conferences	25	0	55	550	550	0.00%
147		Total Professional Development	40	15	70	610	610	0.00%
148		Total 016-000 · Tax Assessor	77,613	79,460	79,566	90,128	86,387	-4.15%
		Insurance at 18.3%, Pension at 5%				4/27/2018 10:42 AM		

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
149								
150		017-000 · Tax Collector						
151		Compensation						
152		017-101 · Salary	35,213	36,269	37,357	37,357	38,478	3.00%
153		017-102 · Assistant	11,876	12,493	11,600	12,876	13,261	2.99%
154		017-996 · Health					0	
155		017-997 · Pension					0	
156		017-998 · Social Security	3,604	3,732	3,745	3,843	3,958	2.99%
157		Total Compensation	50,693	52,495	52,702	54,076	55,697	3.00%
158		Department Operations						
159		017-201 · Supplies	1,794	1,850	1,800	1,800	1,800	0.00%
160		017-202 · Postage	3,512	3,494	3,500	3,500	3,500	0.00%
161		017-203 · Notices	408	311	500	400	400	0.00%
162		017-204 · Mileage	174	0	200	200	200	0.00%
163		017-302 · Data Processing	9,905	10,528	10,762	10,762	10,918	1.45%
164		017-453 · Fees for Delinquents	0	250	250	250	250	0.00%
165		017-459 · Tax Sales	0	0				
166		017-501 · Telephone	526	542	625	675	675	0.00%
167		Total Department Operations	16,319	16,974	17,637	17,587	17,743	0.89%
168		Professional Development						
169		017-450 · Dues	195	175	200	250	250	0.00%
170		017-451 · Conferences	732	596	1,000	1,000	1,000	0.00%
171		Total Professional Development	927	771	1,200	1,250	1,250	0.00%
172		Total 017-000 · Tax Collector	67,939	70,240	71,539	72,913	74,690	2.44%
173		018-000 · Board of Assessment Appeals						
174		Compensation						
175		018-101 · Salary				1,592	1,640	2.99%
176		018-102 · Clerk				424	437	3.09%
177		018-998 · Social Security				154	159	3.16%
178		Total Compensation	0	0	0	2,170	2,236	3.02%
179		Department Operations						
180		018-202 · Postage				50	50	0.00%
181		018-203 · Notices			0	75	75	0.00%
182		018-204 · Mileage				250	250	0.00%
183		Total Department Operations			0	375	375	0.00%
184		Professional Development						
185		018-205 · Conferences				150	150	0.00%
186		Total Professional Development				150	150	0.00%
187		Total 018-000 · Board of Assessment Appea	0	0	0	2,695	2,761	2.43%
188		021-000 · Conservation						
189		Department Operations						
190		021-201 · Supplies	473	735	755	755	755	0.00%
191		021-409 · Printing & Mapping	1,060	850	800	800	800	0.00%
192		021-451 · Conferences / Public Events	1,124	1,029	1,060	1,060	1,060	0.00%
193		Total Department Operations	2,657	2,614	2,615	2,615	2,615	0.00%
194		Professional Development						
195		021-450 · Dues	110	150	160	160	160	0.00%
196		Total Professional Development	110	150	160	160	160	0.00%
197		Total 021-000 · Conservation	2,767	2,764	2,775	2,775	2,775	0.00%
198		022-000 · Town Clerk						
199		Compensation						
200		022-101 · Salary	46,634	48,033	49,474	49,474	50,958	3.00%

Insurance at 18.3%, Pension at 5%

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1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
201		022-102 · Assistant	14,009	16,391	15,501	15,501	15,966	3.00%
202		022-996 · Health	26,774	28,128	31,012	31,012	36,032	16.19%
203		022-997 · Pension	2,332	2,402	2,474	2,474	2,548	2.99%
204		022-998 · Social Security	4,433	4,678	4,971	4,971	5,120	2.99%
205		Total Compensation	94,182	99,631	103,432	103,432	110,624	6.95%
206		Department Operations						
207		022-201 · Supplies	162	238	200	200	200	0.00%
208		022-202 · Postage	295	209	200	200	200	0.00%
209		022-203 · Notices	75	114	120	125	125	0.00%
210		022-204 · Mileage	0	118	50	50	50	0.00%
211		022-402 · Record Maintenance	17,694	11,498	12,500	12,500	12,500	0.00%
212		022-408 · Vital Statistics	0	0	50	50	50	0.00%
213		022-501 · Telephone	467	476	400	400	425	6.25%
214		Total Department Operations	18,693	12,653	13,520	13,525	13,550	0.18%
215		Professional Development						
216		022-450 · Dues	190	170	170	170	170	0.00%
217		022-451 · Conferences	375	844	600	600	750	25.00%
218		Total Professional Development	565	1,014	770	770	920	19.48%
219		Total 022-000 · Town Clerk	113,440	113,298	117,722	117,727	125,094	6.26%
220		024-000 · Planning and Zoning						
221		Compensation						
222		024-101 · Zoning Enforc. Officer	34,207	35,233	36,290	36,290	37,379	3.00%
223		024-102 · Clerk	6,304	1,270	6,323	7,015	7,225	3.00%
225		024-996 · Health	11,975	13,507	15,293	15,293	17,665	15.51%
226		024-997 · Pension	1,737	1,796	1,814	1,814	1,869	3.03%
227		024-998 · Social Security	2,954	2,696	3,260	3,313	3,412	2.99%
228		Total Compensation	57,177	54,500	62,980	63,725	67,550	6.00%
229		Department Operations						
230		024-201 · Supplies	233	270	400	400	233	-41.67%
231		024-202 · Postage	699	521	600	700	400	-42.86%
232		024-203 · Notices	2,257	2,531	1,500	1,500	1,500	0.00%
233		024-204 · Mileage	194	81	100	100	100	0.00%
234		024-409 · Printing & Mapping	666		1,800	2,000	2,000	0.00%
235		024-410 · Legal	1,103	2,070				
236		024-411 · Engineering		1,143	800	1,000	1,000	0.00%
237		024-412 · Planning			2,700	2,750	2,750	0.00%
238		024-501 · Telephone	572	585	600	600	600	0.00%
239		Total Department Operations	5,724	7,201	8,500	9,050	8,583	-5.16%
240		Professional Development						
241		024-450 · Dues	160	160	160	190	190	0.00%
242		024-451 · Conferences	60	52	75	75	100	33.33%
243		024-452 · Training		107		250	250	0.00%
244		Total Professional Development	220	319	235	515	540	4.85%
245		Total 024-000 · Planning and Zoning	63,121	62,020	71,715	73,290	76,673	4.62%
246		025-000 · Zoning Board of Appeals						
247		Compensation						
248		025-102 · Clerk	68	269	300	1,093	1,126	3.01%
249		025-998 · Social Security	5	0	38	84	86	2.54%
250		Total Compensation	73	269	338	1,177	1,212	2.98%
251		Department Operations						
252		025-201 · Supplies	25			100	75	-25.00%
253		025-202 · Postage	250	70		250	175	-30.00%
254		025-203 · Notices	838	452	500	1,000	750	-25.00%

Insurance at 18.3%, Pension at 5%

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1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
256		Total Department Operations	1,113	522	500	1,350	1,000	-25.93%
257		Professional Development						
258		025-450 · Dues	110	110	110	110	110	0.00%
259		025-451 · Conferences				0		
260		Total Professional Development	110	110		110	110	0.00%
261		Total 025-000 · Zoning Board Of Appeals	1,296	901	838	2,637	2,322	-11.94%
262		026-000 · Inland/Wetlands						
263		Compensation						
264		026-101 · Enforce. Officer	17,634	18,163	18,708	18,708	19,269	3.00%
265		026-102 · Clerk	1,607	331	1,693	2,056	2,118	3.00%
266		026-996 · Health	7,868	7,289	7,532	7,532	8,700	15.51%
267		026-997 · Pension	859	888	935	935	963	3.04%
268		026-998 · Social Security	1,360	1,316	1,561	1,588	1,636	3.03%
269		Total Compensation	29,328	27,987	30,429	30,819	32,687	6.06%
270		Department Operations						
271		026-201 · Supplies	225	384	300	300	133	-55.67%
272		026-202 · Postage	496	173	300	500	250	-50.00%
273		026-203 · Notices	842	900	700	1,000	1,000	0.00%
274		026-204 · Mileage	39	3	100	100	100	0.00%
275		026-409 · Printing & Mapping	0	0		100	100	0.00%
276		026-501 · Telephone	300	305	310	310	310	0.00%
277		Total Department Operations	1,902	1,764	1,710	2,310	1,893	-18.05%
278		Professional Development						
279		026-451 · Conferences	120		100	100	120	20.00%
280		026-452 · Training	60	60	0	150	150	0.00%
281		Total Professional Development	180	60	100	250	270	8.00%
282		Total 026-000 · Inland / Wetlands	31,410	29,811	32,239	33,379	34,850	4.41%
283		027-000 · BUILDING OFFICIAL						
284		Compensation						
285		027-102 · Secretary	7,163	1,511	7,100	7,861	8,097	3.01%
286		027-998 · Social Security	495	58	543	601	619	3.07%
287		Total Compensation	7,658	1,568	7,643	8,462	8,717	3.01%
288		Department Operations						
289		027-201 · Supplies	531	413	300	300	83	-72.22%
290		027-202 · Postage	288		200	300	300	0.00%
291		027-205 · State Education Fund	4,899	4,727	4,200	4,200	4,200	0.00%
292		027-501 · Telephone	482	472	490	500	500	0.00%
293		Total Department Operations	6,200	5,611	5,190	5,300	5,083	-4.09%
294		Professional Development						
295		027-450 · Dues	135	135	145	150	150	0.00%
296		Total Professional Development	135	135	145	150	150	0.00%
297		Total 027-000 · Building Official	13,993	7,315	12,978	13,912	13,950	0.27%
298		030-000 · TOWN HALL						
299		030-201 · Supplies	1,907	698	2,000	2,000	2,000	0.00%
300		030-301 · Computer Services	19,531	15,017	24,000	24,000	20,000	-16.67%
301		030-502 · Electric	8,920	9,532	10,000	10,000	10,000	0.00%
302		030-503 · Heating Fuel	4,909	3,841	6,000	6,000	6,000	0.00%
303		030-504 · Water/Sewer	1,007	1,073	1,010	1,000	1,000	0.00%
304		030-505 · Maintenance	10,787	5,468	6,500	7,500	7,500	0.00%
305		030-506 · Building Supplies	2,359	2,041	1,500	1,500	1,500	0.00%
306		030-507 · Repairs	8,844	5,178	12,334	7,000	7,000	0.00%

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
307	030-508 · Equipment		9,270	9,538	9,500	9,500	10,000	5.26%
308	030-509 · Custodian		14,700	12,200	8,000	12,000	12,000	0.00%
309	030-512 · Pension Administration Expense		1,475	1,000	1,000	1,500	1,500	0.00%
310	Total 030-000 · Town Hall		83,709	65,586	81,844	82,000	78,500	-4.27%
311	051-000 · ATTORNEY FEES							
312	051-410 · Legal		4,447	2,720	3,000	7,500	7,500	0.00%
313	051-413 · Litigation		34,192	8,473	3,000	5,000	15,000	200.00%
314	051-414 · Legal - P&Z		6,004	1,823	2,000	2,000	2,000	0.00%
315	051-415 · Legal - ZBA		0	0	125	750	750	0.00%
316	051-416 · Legal - IWC		0	0	0	750	750	0.00%
	Total 051-000 · Attorney Fees		44,643	13,015	8,125	16,000	26,000	62.50%
317								
318	060-000 · Grants							
319	060-701 · Economic & Community Development						500	
320	060-801 · Kent Nursing Association		10,000	10,000	10,000	10,000	0	-100.00%
321	060-802 · Northwest Mental Health		323	320	320	320	320	0.00%
322	060-804 · NW Conservation District, Inc		900	900	900	900	900	0.00%
323	060-805 · NWC EMS							
324	060-807 · Kent Community Nursery Scho		15,000	15,000	15,000	15,000	15,000	0.00%
325	060-808 · Susan B Anthony		1,000	1,000	1,000	1,000	1,500	50.00%
326	060-809 · Womens Support Services		1,500	1,500	1,500	1,500	1,500	0.00%
327	060-810 · Youth Service Bureau		6,749	6,749	6,749	6,749	7,000	3.72%
328	060-811 · Kent Library Association		88,000	100,500	100,500	100,500	100,500	0.00%
329	060-812 · Fire Protection		84,000	84,000	84,000	84,000	84,000	0.00%
330	060-813 · Cemetery Association		34,063	35,346	35,000	35,000	36,000	2.86%
331	060-814 · NWC Chore Service		5,000	5,000	5,000	5,000	5,000	0.00%
332	060-817 · NWCT Regional Housing Coun		100	100	100	100	100	0.00%
333	060-818 · Land Trust					0		
334	060-819 · Greenwoods		1,000	1,500	2,000	2,000	2,000	0.00%
335	060-820 · Literacy Volunteers		1,000	1,000	1,000	1,000	1,000	0.00%
336	060-821 · KVHE/Templeton Farms		5,000	5,000	5,000	5,000	5,000	0.00%
	Total 060-000 · Grants		253,635	267,915	268,069	268,069	260,320	-2.89%
337	070-000 · Associations							
338	070-821 · NW Regional Planning Collaborat							0.00%
339	070-822 · Chamber of Commerce		1,333					0.00%
340	070-851 · Rural Transit		1,096	1,096	1,096	1,096	1,096	0.00%
341	070-852 · Council of Govt's		2,351	2,328	2,295	2,295	2,256	-1.70%
342	070-853 · Hous River Comm		350	350	350	350	350	0.00%
343	070-854 · CT Conf Mun		2,074	2,074	2,100	2,100	2,100	0.00%
344	070-855 · COST (Council of Small Towns)		725	725	725	725	725	0.00%
345	070-856 · Lake Waramaug Inter. Com		1,594	1,594	1,600	1,600	1,600	0.00%
346	070-857 · Lake Waramaug Auth		2,754	2,422	2,250	2,250	2,400	6.67%
347	070-858 · Paramedic		39,479	22,140	34,315	34,315	40,995	19.47%
348	070-859 · LH-NW Elderly Nutrition Prgm		1,493	1,798	1,665	1,665	1,382	-17.00%
349	070-860 · Housatonic Valley Assoc		250	250	250	250	250	0.00%
350	Total 070-000 · Associations		53,499	34,778	46,646	46,646	53,154	13.95%
351	074-000 · HISTORIC DISTRICT COMMIS		57	35	200	500	500	0.00%
352	075-000 · INSURANCE		93,613	96,964	103,810	103,810	103,810	0.00%
353	077-000 · RETIREE HEALTH BENEFITS		2,565	-208				
354	079-000 · CONTINGENCY		0	0		10,000	10,000	0.00%
355	Total A · GENERAL GOVERNMENT		1,159,994	1,103,616	1,161,508	1,208,705	1,239,476	2.55%

Insurance at 18.3%, Pension at 5%

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Proposed Budget Worksheet

Fiscal Year 2018 - 2019

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
356	B · PUBLIC SAFETY							
357	028-000 · Fire Marshal							
358	Compensation							
359	028-101 · Fire Marshal		21,239	21,936	22,000	23,738	24,450	3.00%
360	028-102 · Clerical		480	503	500	500	500	0.00%
361	028-107 · Fire Inspections		516	548	1,200	1,500	4,000	166.67%
362	028-109 · Deputy Fire Marshal					100	100	0.00%
363	028-998 · Social Security					0		
364	Total Compensation		22,235	22,987	23,700	25,838	29,050	12.43%
365	Department Operations							
366	028-201 · Supplies		342	224	350	400	400	0.00%
367	028-202 · Postage		7	0	20	50	50	0.00%
368	028-204 · Mileage		2,712	2,736	2,000	2,700	2,700	0.00%
369	028-501 · Telephone		830	833	855	880	880	0.00%
370	Total Department Operations		3,891	3,794	3,225	4,030	4,030	0.00%
371	Professional Development							
372	028-452 · Training		1,539	1,764	1,350	1,350	1,350	0.00%
373	Total Professional Development		1,539	1,764	1,350	1,350	1,350	0.00%
374	Total 028-000 Fire Marshal		27,665	28,544	28,275	31,218	34,430	10.29%
375	054-000 · Police Protection		110,133	132,690	174,662	174,662	180,550	3.37%
376	055-000 · LITCHFIELD CNTY DISPATCH		30,242	30,904	31,072	31,072	32,626	5.00%
377	056-000 · CIVIL PREPAREDNESS		1,843	1,492	2,298	2,000	3,210	60.50%
378	Total B · PUBLIC SAFETY		169,883	193,631	236,307	238,952	250,816	4.97%
379	C · PUBLIC WORKS							
380	031-000 · Town Garage Building							
381	031-201 · Supplies		136	120	200	200	100	-50.00%
382	031-202 · Postage		6	0	0	10	10	0.00%
383	031-501 · Telephone		981	2,051	2,000	2,000	2,100	5.00%
384	031-502 · Electricity		3,791	4,100	4,100	4,000	4,500	12.50%
385	031-503 · Heating Fuel		3,319	2,492	3,600	5,000	4,500	-10.00%
386	031-504 · Water		602	677	500	500	500	0.00%
387	031-505 · Maintenance		4,662	3,166	3,700	3,700	3,700	0.00%
388	031-506 · Building Supplies		212	97	500	500	500	0.00%
389	031-507 · Repairs		3,135	6,383	4,500	4,500	4,500	0.00%
390	Total 031-000 · Town Garage Building		16,844	19,085	19,100	20,410	20,410	0.00%
391	040-000 · Highway Department							
392	Compensation							
393	040-100 · Foreman Salary		84,003	86,523	89,119	89,119	91,793	3.00%
394	040-101 · Staff Salaries		278,219	284,177	323,251	323,251	330,524	2.25%
395	040-105 · Snow Removal Salaries		20,209	39,945	41,505	41,505	42,439	2.25%
396	040-996 · Health		96,668	111,852	113,461	113,461	149,737	31.97%
397	040-997 · Pension		27,202	28,662	30,768	30,768	33,294	8.21%
398	040-998 · Social Security		29,908	31,863	35,940	35,940	37,228	3.58%
399	040-101 (a) · HI OPT-OUT Stipend		15,666	14,596	16,652	18,456	21,824	18.25%
	Total Compensation		551,875	597,619	650,696	652,500	706,839	8.33%
400	Department Operations							
401	040-204 · Mileage							
402	040-459 · Alcohol & Drug Test Program		400	400	400	500	500	0.00%
403	040-601 · Equipment Repair & Maintena		54,549	71,624	53,000	50,000	60,000	20.00%
404	040-604 · Equipment Fuel		32,574	19,808	38,000	40,000	40,000	0.00%
405	040-605 · Hired Equipment		13,300	2,960	14,000	15,000	15,000	0.00%
406	040-607 · New Equipment		9,834	4,230	4,000	4,000	4,000	0.00%

Insurance at 18.3%, Pension at 5%

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Proposed Budget Worksheet

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
407		040-609 · Snow Related Equipment		8,516	9,136	7,000	7,000	7,000	0.00%
408		040-613 · Public Works		247	6,923	7,000	7,000	7,000	0.00%
409		040-614 · Uniforms		3,767	3,497	4,000	4,000	4,000	0.00%
410		040-615 · Tools		836	7	1,000	1,000	1,000	0.00%
411		040-620 · Sidewalks							
412		Total Department Operations		124,023	118,585	128,400	128,500	138,500	7.78%
413		Professional Development							
414		040-450 · Dues		50	50	50	100	100	0.00%
415		040-451 · Conferences		280	280	380	500	500	0.00%
416		Total Professional Development		330	330	430	600	600	0.00%
417		Roads							
418		040-602 · Road Supplies		7,132	9,446	4,000	4,000	5,000	25.00%
419		040-603 · Materials		14,331	24,324	20,000	20,000	20,000	0.00%
420		040-608 · Salt/Sand		135,256	138,264	140,000	140,000	140,000	0.00%
421		040-610 · Stone		8,723	15,000	15,000	15,000	15,000	0.00%
422		040-611 · Oil		40,000	58,069	50,000	50,000	50,000	0.00%
423		040-612 · Sweeping		17,757	11,910	28,000	28,000	28,000	0.00%
424		040-616 · Drainage		5,763	1,197	10,000	10,000	10,000	0.00%
425		040-617 · Bridges		8,265	0	1,500	1,500	1,500	0.00%
426		040-618 · Unimproved Roads		14,680	12,186	15,000	15,000	15,000	0.00%
427		040-619 · Town Roads - Asphalt		152,098	141,471	145,000	145,000	145,000	0.00%
428		Total Roads		404,005	411,868	428,500	428,500	429,500	0.23%
429		Total 040-000 · Highway Department		1,080,233	1,128,402	1,208,026	1,210,100	1,275,439	5.40%
430		041-000 · Town Aid Road		281,659	282,811	284,619	284,619	285,338	0.25%
431		042-502 · Lighting - Town Utility		10,270	9,213	11,000	12,000	12,000	0.00%
432		042-504 · Water - Town Utility		31,857	32,894	33,000	34,210	35,000	2.31%
433		045-680 · Tree Work		17,775	23,215	21,100	21,100	22,640	7.30%
434		Total C · PUBLIC WORKS		1,438,638	1,495,619	1,576,845	1,582,439	1,650,827	4.32%
435		D · HEALTH AND WELFARE							
436		029-000 · Social Services							
437		Compensation							
438		029-101 · Salary		38,355	39,508	40,694	40,694	41,915	3.00%
439		029-998 · Social Security		2,934	3,022	3,113	3,113	3,206	3.00%
440		Total Compensation		41,289	42,530	43,807	43,807	45,121	3.00%
441		Department Operations							
442		029-201 · Supplies		637	710	700	700	700	0.00%
443		029-202 · Postage		735	1,146	1,600	1,600	1,600	0.00%
444		029-204 · Mileage		351	603	500	700	700	0.00%
445		029-417 · Assistance		8,830	8,089	9,000	9,000	9,000	0.00%
446		029-501 · Telephone		438	440	470	500	500	0.00%
447		029-510 · Food Bank Coordination							
448		Total Department Operations		10,991	10,987	12,270	12,500	12,500	0.00%
449		Professional Development							
450		029-450 · Dues		0	100	250	250	250	0.00%
451		029-451 · Conferences		0	0				
452		029-452 · Training							
453		Total Professional Development		0	100	250	250	250	0.00%
454		Total 029-000 · Social Services		52,280	53,617	56,327	56,557	57,871	2.32%
455		033-000 · Senior Center							
456		033-502 · Electric / Phone		5,580	4,412	5,000	5,000	4,500	-10.00%
457		033-503 · Fuel/Propane		3,039	2,182	3,166	5,000	4,000	-20.00%
458		033-504 · Water/Sewer		197	274	200	200	200	0.00%
459		033-505 · Maintenance		1,895	2,202	2,800	2,000	2,500	25.00%

Insurance at 18.3%, Pension at 5%

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1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
460		033-506 · Building Supplies	3,896	479	200	200	200	0.00%
461		033-507 · Repairs	516	366	2,500	2,500	3,500	40.00%
462		033-509 · Custodian	1,388	1,443	1,500	1,500	1,500	0.00%
463		033-510 · Rent	1,240	1,240	1,240	1,250	1,250	0.00%
464		Total 033-000 · Senior Center	17,751	12,598	16,606	17,650	17,650	0.00%
465		050-501 · Welcome Center/Public Restrooms		7,453	15,000	15,000	7,000	-53.33%
466		052-000 · Dir of Health/Hlt Dist.	19,391	19,409	19,410	19,200	18,910	-1.51%
467		Total D · HEALTH AND WELFARE	89,422	93,077	107,343	108,407	101,431	-6.43%
468		E · RECREATION						
469		023-000 · Park and Recreation Department						
470		Compensation						
471		023-101 · Salary Director	46,226	47,613	49,041	49,041	50,512	3.00%
472		023-102 · Hourly Employees	41,023	39,877	43,736	43,736	43,843	0.24%
474		023-996 · Health	30,525	25,986	28,268	28,268	16,742	-40.77%
475		023-997 · Pension	2,378	2,428	2,452	2,452	2,526	3.00%
476		023-998 · Social Security	6,429	6,481	7,098	7,098	7,218	1.69%
477		023-999 · Unemployment						
478		Total Compensation	126,581	122,385	130,595	130,595	120,841	-7.47%
479		Department Operations						
480		023-201 · Supplies	253	426	400	400	400	0.00%
481		023-202 · Postage	388	329	343	343	343	0.00%
482		023-203 · Notices	0	0		0		
483		023-204 · Mileage	828	353	700	700	700	0.00%
484		023-419 · Park Maintenance	18,783	20,556	16,000	16,000	16,000	0.00%
485		023-422 · Fee Programs	11,871	13,301	13,000	13,000	13,000	0.00%
486		023-501 · Telephone	766	970	940	1,000	1,000	0.00%
487		023-502 · Electric	1,248	1,117	800	800	900	12.50%
488		023-504 · Water/Sewer	1,005	1,261	1,250	1,250	1,350	8.00%
489		Total Department Operations	35,142	38,314	33,433	33,493	33,693	0.60%
490		Professional Development						
491		023-450 · Dues	99	99	99	100	100	0.00%
492		023-451 · Conferences	545	445	445	550	550	0.00%
493		023-452 · Training				100	100	0.00%
494		Total Professional Development	644	544	544	750	750	0.00%
495		Total 023-000 · Park & Rec Department	162,367	161,243	164,572	164,838	155,284	-5.80%
496		032-000 · Community House						
497		032-202 · Postage	49	47	50	49	49	0.00%
498		032-501 · Telephone	672	678	650	700	700	0.00%
499		032-502 · Electricity	6,833	7,159	6,000	6,000	6,000	0.00%
500		032-503 · Fuel/Propane	2,264	2,704	4,500	5,000	4,000	-20.00%
501		032-504 · Water/Sewer	1,135	1,256	1,200	1,200	1,200	0.00%
502		032-505 · Maintenance	2,374	2,549	2,300	2,300	2,500	8.70%
503		032-506 · Building Supplies	2,643	2,244	800	800	800	0.00%
504		032-507 · Repairs	4,192	1,600	3,200	3,200	5,000	56.25%
505		032-509 · Custodian	1,400	1,113	3,000	3,000	2,500	-16.67%
506		Total 032-000 · Community House	21,562	19,349	21,700	22,249	22,749	2.25%
507		034-000 · Swift House						
508		034-502 · Electric	843	1,311	900	1,000	1,000	0.00%
509		034-503 · Heating Fuel	2,027	1,353	2,200	2,500	2,500	0.00%
510		034-504 · Water/Sewer	153	163	180	250	250	0.00%
511		034-505 · Maintenance	316	15	600	600	600	0.00%
512		034-506 · Building Supplies	5	0	500	500	500	0.00%
513		034-507 · Repairs	3,307	313	1,000	1,000	1,000	0.00%

Insurance at 18.3%, Pension at 5%

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1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
514		034-509 · Custodian		370	444	450	450	450	0.00%
515		Total 034-000 · Swift House		7,021	3,598	5,830	6,300	6,300	0.00%
516		046-000 · KCS Ballfield Maintenance		5,755	2,850	4,000	6,000	4,000	-33.33%
517		Total E · RECREATION		196,705	187,041	196,102	199,387	188,333	-5.54%
518		F · SANITATION							
519		043-000 · Transfer Station							
520		Compensation							
521		043-101 · Salary		26,604	27,370	29,140	27,593	31,431	13.91%
522		043-998 · Social Security		2,035	2,094	2,229	2,111	2,404	13.90%
523		Total Compensation		28,639	29,464	31,369	29,704	33,835	13.91%
524		Department Operations							
525		043-201 · Supplies		645	1,338	900	1,000	1,000	0.00%
526		043-202 · Postage		500	245	500	500	500	0.00%
527		043-411 · Engineering					250	250	0.00%
528		043-501 · Telephone		421	354	400	400	400	0.00%
529		043-502 · Electric		1,982	2,417	2,900	1,600	2,600	62.50%
530		043-507 · Repairs		689	139	1,500	1,500	1,000	-33.33%
531		043-660 · Solid Waste Removal		33,280	33,133	32,465	32,000	32,000	0.00%
532		043-661 · Bulky Waste Removal		9,319	7,595	6,080	10,000	10,000	0.00%
533		043-664 · Publicity					0		
534		043-665 · Container Rent & Tran		25,966	24,534	23,700	23,700	23,700	0.00%
535		043-666 · Testing		440	390	1,200	1,200	1,200	0.00%
536		043-667 · Tipping Fees		1,876	2,233	250	5,000	4,500	-10.00%
537		043-668 · Hazardous Materials		1,720	1,866	2,000	2,000	2,000	0.00%
538		043-669 · Permitting		800	800	950	950	950	0.00%
539		Total Department Operations		77,638	75,043	72,845	80,100	80,100	0.00%
540		Total 043-000 · Transfer Station		106,277	104,508	104,214	109,804	113,935	3.76%
541		044-000 · Landfill Monitoring		3,116	1,558	2,000	2,000	2,000	0.00%
542		Total F · SANITATION		109,393	106,066	106,214	111,804	115,935	3.69%
544		300-000 · BOE Operating		1,024,423	1,050,732	4,572,044	4,610,634	4,664,539	1.17%
545		310-000 · BOE Payroll		3,347,293	3,457,243				
546		320-000 · BOE Regional Budget		2,508,834	2,581,395	2,644,025	2,653,314	2,654,769	0.05%
547		Total G · BOARD OF EDUCATION		6,880,550	7,089,370	7,216,069	7,263,948	7,319,308	0.76%
548		H · Debt Service							
549		080-000 · Interest							
550		080-708 · KCS Renovation/Refunding		49,913	40,613	31,513	31,513	24,393	-22.59%
552		080-710 · New Firehouse		14,375	10,469	6,406	6,406	2,187	-65.86%
553		080-810 · Maple Street Ext		28,080	27,728	26,990	26,990	26,990	0.00%
554		Total 080-000 · Interest		92,368	78,809	64,909	64,909	53,570	-17.47%
555		081-000 · Principal							
556		081-708 · KCS Renovation (exp 6.30.21)		465,000	455,000	445,000	445,000	435,000	-2.25%
558		081-710 · New Firehouse (exp 6.30.19)		125,000	125,000	125,000	125,000	125,000	0.00%
559		081-810 · Maple Street Ext (exp 2054)		10,826	11,178	11,916	11,916	11,916	0.00%
560		Total 081-000 · Principal		600,826	591,178	581,916	581,916	571,916	-1.72%
561		Total H · DEBT SERVICE		693,194	669,987	646,825	646,825	625,486	-3.30%
564		I · Transfer to Capital		726,200	857,472	746,000	746,000	758,700	1.70%
568		J · Transfer to Dog Fund		7,500	7,500	7,500	7,500	7,500	0.00%
569		K · Current Year Capital Projects		900,000	872,000	692,500	692,500	636,500	-8.09%
570		L · Schaghticoke Litigation		30,000	0				
571		Total Expense		12,401,479	12,675,378	12,693,213	12,806,467	12,894,312	0.69%
572		Net Revenue and Expense		142,765	199,708	-1,475	0		

Town of Kent

BUDGET AND MIL RATE

10 year compilation

[illegible]

Kent Board of Education 2018-2019 Budget

***Board Approved**

April 9, 2018

Kent Board of Education Members

Martin Lindenmayer, Chairman
Gonzalo Garcia-Pedroso, Vice Chairman
C.C. Nielsen, Secretary
Rob Ober
Dana Slaughter
Melissa Cherniske

Pamela Vogel
Superintendent of Schools

Florence Budge
Principal

CERTIFIED PERSONNEL

- 1) 26 Teachers/ 25.5 Positions. Contracted salaries for classroom teachers and Title I teacher. Not replacing retiring teacher.
- 2) Administration: Principal's salary. Reflects 3% wage increase over 2017-2018 contract.
- 3) Substitute teachers are paid \$100 per day. Ed. Paras Substitutes are paid \$85 per day.
- 4) 6 Coaches, Asst. Principal, After School Foreign Language Teacher, Yearbook Advisor, Testing Coordinator, Jazz Band, Website Coordinator, AV Coordinator, Regional Band & Chorus, Director of Third & Fourth grade play, Graduation Coordinator.
- 5) Curriculum training for professional staff.

PROFESSIONAL NON-CERTIFIED PERSONNEL

- 6) Home/School Liaison at 3% increase.
- 7) Reflects 3% wage increase.

NON-CERTIFIED PERSONNEL

- 8) Reflects 3% wage increase.
- 9) Cafeteria Supervisors and Athletic Referees.
- 10) Reflects 3% wage increase.
- 11) Reflects 3% wage increase and funds for substitute.
- 12) Office Staff at 3% increase and funds for substitutes.
- 13) Custodians at 3% wage increase.
- 14) Salary for crossing guard.

EMPLOYEE BENEFITS

- 15) Teachers will pay 17.5% towards health insurance; 19% towards dental insurance.
- 16) Group term life insurance for full-time staff.
- 17) Contributions for eligible staff.
- 18) For full time non-certified staff; 5% paid by the Board and 2.5% by the individual.
- 19) Tuition reimbursement as per contract.

			Column 1 2015-2016 <u>ACTUAL</u>	Column 2 2016-2017 <u>ACTUAL</u>	Column 3 2017-2018 <u>BUDGET</u>	Column 4 2017-2018 <u>EST. ACTUAL</u>	Column 5 2018-2019 <u>BUDGET</u>	Column 6 INCREASE/ (DECREASE)	Column 7 % +/-
1)	<u>CODE</u> 111 1001	<u>ACCOUNT TITLE</u> Teachers	\$1,920,535	\$1,945,369	\$1,953,320	\$1,929,673	\$1,888,950	(\$64,370)	-3.30%
2)	111 2410	Principal	\$118,799	\$122,363	\$126,034	\$126,034	\$129,815	\$3,781	3.00%
3)	120 1102	Substitutes	\$25,373	\$34,035	\$35,000	\$35,000	\$35,000	\$0	0.00%
4)	130 1001	Teachers, Extra Duty	\$23,088	\$22,091	\$24,402	\$23,643	\$23,854	(\$548)	-2.25%
5)	130 1002	Professional Development Presenters	\$0	\$0	\$1,550	\$1,550	\$1,550	\$0	0.00%
Total Certified Personnel			\$2,087,795	\$2,123,858	\$2,140,306	\$2,115,900	\$2,079,169	(\$61,137)	-2.86%
6)	112 2113	Home/School Liaison	\$42,462	\$44,790	\$47,400	\$47,400	\$48,822	\$1,422	3.00%
7)	112 2134	Nurse	\$42,892	\$43,952	\$45,930	\$45,930	\$47,308	\$1,378	3.00%
Total Professional Non-Certified			\$85,354	\$88,742	\$93,330	\$93,330	\$96,130	\$2,800	3.00%
8)	112 2101	Education Paraprofessionals	\$110,532	\$123,128	\$131,040	\$131,040	\$134,971	\$3,931	3.00%
9)	112 2199	Cafeteria Duty/Athletic Officials	\$5,218	\$4,205	\$6,908	\$6,908	\$7,115	\$207	3.00%
10)	112 2225	Network Administrator	\$62,111	\$63,974	\$65,885	\$65,885	\$67,862	\$1,977	3.00%
11)	112 2312	Bookkeeper	\$25,907	\$26,684	\$28,029	\$28,029	\$28,870	\$841	3.00%
12)	112 2410	Office Staff	\$89,663	\$88,040	\$96,626	\$96,626	\$99,525	\$2,899	3.00%
13)	112 2620	Custodians	\$188,028	\$195,919	\$205,320	\$205,320	\$206,988	\$1,668	0.81%
14)	112 2730	Crossing Guard	\$3,197	\$3,236	\$3,449	\$3,449	\$3,552	\$103	3.00%
Total Non-Certified Personnel			\$484,656	\$505,187	\$537,257	\$537,257	\$548,883	\$11,626	2.16%
TOTAL SALARIES			\$2,657,805	\$2,717,787	\$2,770,893	\$2,746,487	\$2,724,182	(\$46,711)	-1.69%
15)	210 1001	Health/Dental Insurance	\$628,291	\$642,352	\$747,370	\$737,615	\$841,540	\$94,170	12.60%
16)	211 1001	Life Insurance	\$5,690	\$5,603	\$5,700	\$5,700	\$5,700	\$0	0.00%
17)	220 1001	Social Security/Medicare	\$71,734	\$74,586	\$80,130	\$80,130	\$79,000	(\$1,130)	-1.41%
18)	230 2410	Pension Plan	\$28,272	\$29,137	\$30,275	\$30,275	\$28,855	(\$1,420)	-4.69%
19)	240 1001	Tuition Reimbursement	\$2,348	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%

EMPLOYEE BENEFITS (cont.)

- 20) Unemployment.
- 21) Insurance for work related injury.

PURCHASED PROF. & TECHN. SERVICES

- 22) Student recognition programs and cultural programs.
- 23) Professional development requirements for non-certified personnel.
- 24) RTI materials, local and Region One professional development in-services.
- 25) Medical advisor fees.
- 26) Legal services.
- 27) Documentation of all Kent children from birth to 18.
- 28) Out-of-pocket expenses for physicals.

PURCHASED PROPERTY SERVICES

- 29) Fees for water usage, sewer, and refuse.
- 30) Repair of musical instruments, audio visual and library equipment.
- 31) Repair of computers and printers.
- 32) Repair of office computers, fax machine and telephones.
- 33) Maintenance of building and grounds.
- 34) Building security.
- 35) Ongoing projects decided by the Standing Building Committee.
- 36) Contracts on furnace controls, water treatment, furnaces, elevator, thermostats, fire alarm, stove hood, gym floor, security systems, and technical support for computer network.
- 37) Lease and maintenance of copiers.

OTHER PURCHASED SERVICES

- 38) Bus contract for transportation of elementary and high school students. Increase per contract.
- 39) Liability insurance for Board of Education.

			Column 1 2015-2016 <u>ACTUAL</u>	Column 2 2016-2017 <u>ACTUAL</u>	Column 3 2017-2018 <u>BUDGET</u>	Column 4 2017-2018 <u>EST. ACTUAL</u>	Column 5 2018-2019 <u>BUDGET</u>	Column 6 <u>INCREASE/ (DECREASE)</u>	Column 7 <u>% +/-</u>
20)	<u>CODE</u> 250 2310	<u>ACCOUNT TITLE</u> Unemployment Compensation	\$0	\$0	\$200	\$200	\$200	\$0	0.00%
21)	260 1001	Worker's Compensation	\$22,920	\$23,582	\$24,240	\$24,822	\$24,822	\$582	2.40%
	TOTAL EMPLOYEE BENEFITS		\$759,255	\$775,260	\$889,415	\$880,242	\$981,617	\$92,202	10.37%
22)	321 1100	Assembly Programs	\$733	\$636	\$1,500	\$1,500	\$1,500	\$0	0.00%
23)	322-2100	In Service/Non-Cert. Personnel	\$948	\$490	\$1,500	\$1,500	\$6,000	\$4,500	300.00%
24)	322 2210	In Service & Testing Costs	\$5,259	\$8,007	\$8,000	\$8,000	\$8,000	\$0	0.00%
25)	330 2132	Physicians Services/Students	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
26)	330-2310	Legal & Investigative Services	\$0	\$5,738	\$2,000	\$2,000	\$2,000	\$0	0.00%
27)	330 2590	Enumeration	\$390	\$390	\$390	\$390	\$390	\$0	0.00%
28)	330 2835	Physicians Services/Employees	\$0	\$0	\$10	\$10	\$10	\$0	0.00%
	TOTAL PURCHASED PROF. & TECHN. SERVICES		\$7,930	\$15,861	\$14,000	\$14,000	\$18,500	\$4,500	32.14%
29)	411 2600	Water/Sewer/Trash	\$9,927	\$10,607	\$11,000	\$11,000	\$11,330	\$330	3.00%
30)	430 1001	Inst. Equip. Repair	\$600	\$650	\$1,025	\$1,025	\$1,950	\$925	90.24%
31)	430 1002	Information Technology Equip. Repair	\$2,361	\$3,509	\$3,300	\$3,300	\$3,450	\$150	4.55%
32)	430 2410	Office Equip. Repair	\$170	\$0	\$250	\$250	\$250	\$0	0.00%
33)	430 2600	Building Maintenance & Repairs	\$60,709	\$68,940	\$45,000	\$45,000	\$45,000	\$0	0.00%
34)	430 2605	Building Security	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
35)	430 2610	Scheduled Maint. & Bldg. Improvements	\$20,000	\$34,220	\$19,000	\$19,000	\$19,000	\$0	0.00%
36)	430 2640	Service Contracts	\$30,560	\$32,687	\$33,000	\$33,000	\$32,375	(\$625)	-1.89%
37)	442 1100	Lease of Instr./Office Equipment	\$11,617	\$11,200	\$10,920	\$10,920	\$11,000	\$80	0.73%
	TOTAL PURCHASED PROPERTY SERVICES		\$135,944	\$161,813	\$124,495	\$124,495	\$125,355	\$860	0.69%
38)	510 2700	Pupil Transportation	\$267,750	\$274,050	\$282,250	\$280,350	\$286,700	\$4,450	1.58%
39)	520 2310	Errors & Omissions/Liability Insurance	\$12,654	\$12,817	\$13,200	\$12,793	\$13,180	(\$20)	-0.15%

OTHER PURCHASED SERVICES (cont.)

- 4 0) Insurance for property, flood and auto.
- 4 1) Mailing expenses.
- 4 2) Internet access and filtering, and network security.
- 4 3) Monthly charges and repairs.
- 4 4) Advertising and legal notices required by law.
- 4 5) Summer school staff.
- 4 6) Mileage reimbursement for workshops/training.
- 4 7) Mileage reimbursement for workshops/training.
- 4 8) Field trip & Nature's Classroom admissions, buses to regional music rehearsals, athletic events and field trips.

SUPPLIES

- 4 9) Classroom supplies.
- 5 0) Network parts, supplies, computer parts and printer supplies.
- 5 1) Supplies are subject for state reimbursement (approx. 20%).
- 5 2) Health-related service and Wellness program needs.
- 5 3) Laminating supplies, projector bulbs, and batteries.
- 5 4) Folders, binders, stationery, envelopes, etc.
- 5 5) Diplomas, graduation awards, eighth grade awards.
- 5 6) All consumable materials to maintain the building.
- 5 7) Estimated cost of electricity.
- 5 8) Propane for the kitchen.
- 5 9) Estimated cost to heat the building.
- 6 0) We pay for fuel per contract.
- 6 1) Texts and books to support curriculum.

			Column 1 2015-2016 <u>ACTUAL</u>	Column 2 2016-2017 <u>ACTUAL</u>	Column 3 2017-2018 <u>BUDGET</u>	Column 4 2017-2018 <u>EST. ACTUAL</u>	Column 5 2018-2019 <u>BUDGET</u>	Column 6 INCREASE/ (DECREASE)	Column 7 % +/-
40)	<u>CODE</u>	<u>ACCOUNT TITLE</u>							
	520 2620	Property/Flood/Auto Insurance	\$39,015	\$41,975	\$43,234	\$43,615	\$44,925	\$1,691	3.91%
41)	530 2410	Postage	\$1,201	\$1,146	\$1,275	\$1,275	\$1,275	\$0	0.00%
42)	531 2225	Internet Filtering/Network Security	\$9,933	\$6,189	\$9,100	\$9,100	\$11,750	\$2,650	29.12%
43)	531 2410	Telephone/Fax/Cable	\$8,213	\$4,435	\$7,500	\$7,500	\$7,500	\$0	0.00%
44)	550 2540	Printing/Advertising	\$129	\$64	\$500	\$500	\$500	\$0	0.00%
45)	561 6113	Summer School	\$8,204	\$8,310	\$8,560	\$7,399	\$8,560	\$0	0.00%
46)	580 1001	Staff Travel	\$202	\$966	\$1,000	\$1,000	\$1,000	\$0	0.00%
47)	580 2410	Principal's Workshop/Travel	\$924	\$814	\$925	\$925	\$925	\$0	0.00%
48)	580 2790	School Trips & Athletics	\$26,002	\$26,471	\$30,385	\$30,385	\$32,715	\$2,330	7.67%
TOTAL OTHER PURCHASED SERVICES			\$374,227	\$377,237	\$397,929	\$394,842	\$409,030	\$11,101	2.79%
49)	610 1001	Teaching Supplies	\$47,543	\$38,352	\$37,000	\$37,000	\$37,000	\$0	0.00%
50)	610 1002	Information Technology Supplies	\$8,323	\$9,257	\$9,000	\$9,000	\$9,000	\$0	0.00%
51)	610 1200	Pupil Services Supplies	\$1,018	\$351	\$1,000	\$1,000	\$1,000	\$0	0.00%
52)	610 2134	Health Office Supplies	\$2,216	\$2,501	\$3,200	\$3,200	\$3,455	\$255	7.97%
53)	610 2220	A.V. Materials	\$650	\$650	\$1,000	\$1,000	\$1,000	\$0	0.00%
54)	610 2410	Office Supplies	\$2,079	\$2,346	\$2,000	\$2,000	\$2,000	\$0	0.00%
55)	611 2490	Graduation Expenses	\$1,881	\$1,941	\$2,300	\$2,300	\$2,300	\$0	0.00%
56)	613 2600	Custodial Supplies	\$15,791	\$18,224	\$13,125	\$13,125	\$13,125	\$0	0.00%
57)	622 2601	Electricity	\$62,245	\$73,724	\$73,500	\$73,500	\$73,500	\$0	0.00%
58)	623 2620	Propane	\$1,394	\$2,847	\$3,200	\$3,200	\$3,200	\$0	0.00%
59)	624 2620	Heating Oil	\$49,698	\$45,413	\$52,403	\$52,403	\$57,070	\$4,667	8.91%
60)	627 2740	Fuel for Buses	\$26,423	\$19,500	\$33,924	\$30,000	\$30,000	(\$3,924)	-11.57%
61)	641 1130	Texts	\$20,839	\$8,778	\$11,000	\$11,000	\$12,805	\$1,805	16.41%

*Board Approved

4/9/18

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SUPPLIES (cont.)

- 62) Schoolwide computer software needs.
- 63) Resource materials and subscriptions for staff.
- 64) Library books, subscriptions, and current event magazines.
- 65) Follet, Destiny software, and Title Peek.

PROPERTY

- 66) Computers, printers, etc.
- 67) Equipment used in instructional practices.
- 68) Building, grounds and service equipment.
- 69) Miscellaneous library equipment.

DUES & FEES

- 70) AESOP, Alert Now, audit fees, workshops, and board expenses.

TRANSFERS

- 71) Cafeteria expenses not covered by revenues.
- 72) Transfer to End-User Computing Fund ; includes laptop program for seventh and eighth graders.

CONTINGENCY

- 73) On advice of Board of Finance & Town Auditors, this line exists for unexpected expenses.

REGIONAL EXPENDITURES

- 74) Expenditures for special education services.
- 75) Expenditures for the education of our high school students.
- 76) Expenditures for the services of the Superintendent, her staff, curriculum development, certification, school business and personnel.

			Column 1 2015-2016 <u>ACTUAL</u>	Column 2 2016-2017 <u>ACTUAL</u>	Column 3 2017-2018 <u>BUDGET</u>	Column 4 2017-2018 <u>EST. ACTUAL</u>	Column 5 2018-2019 <u>BUDGET</u>	Column 6 INCREASE/ (DECREASE)	Column 7 % +/-
62)	641 1140	Schoolwide Computer Software	\$32,341	\$37,228	\$35,450	\$35,450	\$39,100	\$3,650	10.30%
63)	642 2210	Professional Books	\$561	\$0	\$1,100	\$1,100	\$1,100	\$0	0.00%
64)	642 2222	Library Books & Subscriptions	\$9,895	\$9,978	\$10,000	\$10,000	\$10,000	\$0	0.00%
65)	642 2223	Automated Library Software System	\$989	\$1,417	\$1,150	\$1,150	\$1,150	\$0	0.00%
TOTAL SUPPLIES			\$283,886	\$272,507	\$290,352	\$286,428	\$296,805	\$6,453	2.22%
66)	730 1130	Information Technology Equipment	\$36,179	\$57,414	\$29,000	\$29,000	\$27,000	(\$2,000)	-6.90%
67)	730 1150	Misc. Instructional Equipment	\$24,317	\$67,347	\$15,300	\$15,300	\$15,300	\$0	0.00%
68)	730 2210	Service Equipment	\$36,051	\$8,099	\$5,000	\$7,000	\$5,000	\$0	0.00%
69)	730 2222	Library Equipment	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
TOTAL PROPERTY			\$96,547	\$132,860	\$49,800	\$51,800	\$47,800	(\$2,000)	-4.02%
70)	810 2519	Board Fees, Dues & Expenses	\$6,122	\$4,651	\$8,750	\$8,750	\$8,750	\$0	0.00%
Total Dues and Fees			\$6,122	\$4,651	\$8,750	\$8,750	\$8,750	\$0	0.00%
71)	930 3100	Cafeteria Subsidy	\$25,000	\$25,000	\$20,000	\$20,000	\$25,000	\$5,000	25.00%
72)	930 5600	Transfer to End-User Computing Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$12,500	(\$12,500)	-50.00%
Total Transfers			\$50,000	\$50,000	\$45,000	\$45,000	\$37,500	(\$7,500)	-16.67%
TOTAL OTHER			\$56,122	\$54,651	\$53,750	\$53,750	\$46,250	(\$7,500)	-13.95%
73)		Contingency	\$0	\$0	\$20,000	\$20,000	\$15,000	(\$5,000)	-25.00%
		Undesignated Budget Reduction					-\$25,000		
TOTAL KENT CENTER SCHOOL EXPENDITURES			\$4,371,716	\$4,507,975	\$4,610,634	\$4,572,044	\$4,639,539	\$28,905	0.63%
74)	561 1200	Pupil Services	\$1,005,865	\$975,773	\$1,041,790	\$1,036,136	\$1,031,792	(\$9,998)	-0.96%
75)	561 6110	H.V.R.H.S. Tuition	\$1,330,789	\$1,436,992	\$1,423,148	\$1,410,061	\$1,432,807	\$9,659	0.68%
76)	561 6112	Administrative Services	\$172,180	\$168,630	\$188,376	\$197,828	\$190,170	\$1,794	0.95%
TOTAL REGIONAL EXPENDITURES			\$2,508,834	\$2,581,395	\$2,653,314	\$2,644,025	\$2,654,769	\$1,455	0.05%
TOTAL BOARD OF EDUCATION EXPENDITURES			\$6,880,550	\$7,089,370	\$7,263,948	\$7,216,069	\$7,294,308	\$30,360	0.42%

*Board Approved

4/9/18

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