

RECEIVED

By Darlene Brady at 8:23 am, Mar 26, 2021

Board of Finance
Special Meeting Minutes March 24, 2021

Present: Jim Blackketter, Rufus de Rham, Ed Epstein, Fran Goodsell, Tegan Gawel, Nancy O'Dea-Wyrick.

Public and Invited Guests: Joseph Agli, Lisa Carter, Suzanne Charity, Melissa Cherniske, Debbie Devaux, Jenn Duncan, John Grant, Lynn Harringtonn, Leila Hawken, Donna Hayes, Barbara Herbst, Sam Herrick, Alice Hicks, Bruce Hoheb, Joyce Kearns, Rita Limbos, Marty Lindenmayer, Lynn Mellis Worthington, Michelle Mott, Patricia Oris, Dana Slaughter, Jean Speck, Scott Trabucco, John Walker, Pam White.

Chairman Nancy O'Dea-Wyrick called the special meeting to order at 6 p.m. via Zoom. The Pledge of Allegiance was recited.

Approval of Agenda: Mr. de Rham made a motion to approve the agenda. Ms. Goodsell seconded the motion, and the motion was approved unanimously.

Approval of Minutes 3/17/2021: Mr. de Rham made a motion to approve the minutes of the March 17, 2021 month meeting. Mr. Epstein seconded the motion, and the motion was approved unanimously.

Correspondence: The Kent Memorial Library shared information as a follow-up to the last meeting (attached). Mr. de Rham said he still feels fairly strongly that the board can put the library's requested funding back into the proposed budget. Mrs. Herbst commented the American Recovery Act, which is a federal grant, can be given to non-profits affected by COVID. The treasurer said the selectmen would have to approve the funding. The grant is available for the next two years.

Reports: Board of Education FY2022 Budget: Region One Business Manager Sam Herrick presented highlights from the regional budgets
https://docs.google.com/spreadsheets/d/18TIHZa1wxmGghCznwIPycFYCfUIEc55_eJy_AtKPxlI/edit?usp=sharing

There is a net increase of 1.68%. He said one focus has been on maintenance at the high school, primarily safety issues, and upgrading older infrastructures through IT purchases. Kent's share of the high school budget is 13.77% of the budget, which is a decrease over current spending. Mr. Herrick said he anticipates there will be \$275 to \$300,000 returned from current budget as a result of COVID. There will be a zoom budget hearing on April 8, and there will be a budget referendum this year.

Kent Board of Education Chairman Marty Lindenmayer said board member Dana Slaughter, who heads the budget committee, will present the budget (attached). Mrs. Slaughter said enrollment at KCS on Oct. 1 was 193 and has increased to 203 students today. She highlighted the following:

- ♦ Extra cafeteria person was needed to help cover lunch periods due to COVID

- ♦ The network administrator added work days at his request
- ♦ Custodian line increase is due to COVID and need to hire part-time help.
- ♦ The facilities manager does do custodial work if needed. His position is salaried.

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- ♦ The KCS budget is up .28% while Kent's share of the regional expenses are down.
- ♦ The total education budget reflects a 1.14% decrease.

Mr. Blackketter commented that he is really pleased with the work the schools have done on the budgets this year.

Business: FY2022 Budget: Mr. Epstein asked if the board is going to revisit the fire department and library's funding requests. Mr. Epstein made a motion to change the budget figures to the original requests for the library and fire department. Mrs. Herbst said the board should wait until the Selectmen meet to consider the grant funding that could fund these increases. Mr. Epstein said he doesn't want to leave anything to the Board of Selectmen. Ms. O'Dea-Wyrick said the board should give the selectmen the opportunity to discuss this. Mr. Epstein withdrew his motion.

FY2022 Budget Calendar Update: The board consensus is not to have the April 7, 2021 budget workshop meeting that was proposed earlier.

Board Clerk Job Description: Ms. O'Dea-Wyrick shared the job description for the board clerk (attached). Ms. O'Dea-Wyrick said she hopes to get the job opening posted as soon as possible. She will be looking for volunteers for the search committee. Mr. Blackketter made a motion to approve the board clerk job description. Mr. Epstein seconded the motion, and the motion was approved unanimously.

Board Protocol: Ms. O'Dea Wyrick shared a few concerns:

- ♦ Having the board conduct its business in transparency; the sharing of emails could be construed as an illegal meeting. She asked board members to send any correspondence to the board clerk or the chair and ask to have it placed on the agenda.
- ♦ Regarding conflicts of interest, Ms. O'Dea-Wyrick said she feels Mr. Blackketter recusing himself from discussion on the library at the last meeting was absolutely the right thing to do.

Comments from Public and Invited Guests: Mr. de Rham reminded the chair to put Annual Town Report on the meeting agenda once the budget is finalized.

Mr. Blackketter made a motion to adjourn the meeting at 6:45 p.m.

Lesly Ferris
Board Clerk

Minutes are not considered final until approved. Please check minutes of ensuing meeting for any changes/corrections.

**TOWN OF KENT
CLERK TO THE BOARD OF FINANCE**

Position Summary:

Supports the Board of Finance performing all general administrative duties associated with the Board of Finance.

Reports to:

Chairman of the Board of Finance.

Hours of Work:

Part-time: Flat rate per meeting and for annual report compilation

Essential Job Functions:

The clerk performs administrative duties at the direction of the Board of Finance Chairman.

General Duties:

- Prepares agendas as needed for Regular and Special Board of Finance meetings with the materials provided by the chairman.
- Files agenda with the Town Clerk's Office, as stipulated by Connecticut State Statute.
- Compiles information as necessary for the meeting and provides to the members of The Board of Finance prior to the meeting.
- Attends all regular and special meetings and takes minutes
- Files minutes with all attachments to the Town Clerk's Office, as stipulated by Connecticut State Statute and emails to Board members.
- Prepares yearly meeting calendar for the Board of Finance to approve and file with the Town Clerk's Office in December.
- The Clerk shall assist the Board of Finance in the compilation of the Annual Town Report. This is to include collection of submitted reports, organization and production.
- Time sheets need to be approved by the Chairman or Vice-Chairman and submitted to the Treasurer.
- Performs other administrative duties as requested by the Chairman.

Job Qualifications:

- Trained or ability to be trained in tasks and procedures related to statutes, ordinances and principles to be followed by the Board of Finance.
- Strict confidentiality in performing duties.
- High level of honesty, trustworthiness and respectfulness.
- Flexibility and strong work ethics.
- Strong working knowledge of Microsoft Word, Excel and Outlook. Experience with Google Docs and Sheets a bonus.

Physical Conditions:

- Office environment.
- Repetitive motion (use of keyboard).
- Periodic need to carry boxes (no more than 50 lbs.), move tables and chairs, hang signs and other similar tasks that involve bending or reaching above one's head.
- May require standing for prolonged periods to do filing or sitting prolonged periods for computer work.

Interlibrary Loan	COVID-19				Program Income/Revenue							Income/Revenue			
Return to Title Page	Population of Service Area 2019	AENGLC Wealth Rank 2020	County	Principal Library Municipal or Assoc.?	Library Visits Per Capita	Circulation Per Capita	Children's Circulation Per Capita	Juv & YA Attendance Per Capita (Under 18 Population Only)	Total Program Attendance Per Capita Served	Library's Municipal Appropriation 2019-2020	Municipal Appro. as % of Library's Operating Income	INCOME FROM	NON-GOVT	SOURCES	Total Library Income
Connecticut's Public Libraries: a Statistical Profile, July 2019-June 2020 Municipal Data Municipalities with multiple												Gifts as % of Operating Income	Income From Endowment/ Investments	Investments as % of Operating Income	
STATEWIDE AVERAGE	21,608				3.7	5.4	1.83	1.26	0.50		86.0%	6.2%		3.6%	
MUNICIPAL MEDIAN	13,839	83		Mun:103	3.4	5.6	1.72	1.33	0.48	\$534,252	94.2%	2.7%	\$2,368	0.4%	\$664,904
STATEWIDE TOTAL	3,565,287			Assn:62						\$176,243,249			\$7,358,363		\$236,073,073
TOWN/CITY REPORTING	165	165		165	164	165	165	165	165	165	165	165	165	165	165
Use Sort & Filter Tool → →															
Norfolk	1,630	30	Litchfield	Association	21.7	11.0	1.67	2.47	3.89	\$2,500	1%	24.0%	\$353,527	73.8%	\$503,751
Torrington	34,044	155	Litchfield	Association	1.4	1.6	0.30	2.98	0.74	\$25,000	3%	10.7%	\$702,298	84.0%	\$836,560
Sharon	2,689	10	Litchfield	Association	2.9	3.6	0.68	1.21	0.68	\$85,000	17%	59.9%	\$45,000	9.2%	\$489,666
North Stonington	5,196	103	New London	Association	2.7	4.9	1.94	0.66	0.17	\$30,000	23%	74.7%	\$0	0.0%	\$131,356
Kent	2,777	29	Litchfield	Association	11.8	7.9	2.93	10.16	4.02	\$100,500	26%	70.4%	\$0	0.0%	\$421,719
Stonington	18,559	33	New London	Association	2.5	1.8	0.69	0.91	0.36	\$187,000	30%	34.6%	\$129,528	21.0%	\$1,024,981
Canaan	1,053	40	Litchfield	Association	7.1	8.4	3.64	5.14	3.47	\$48,750	32%	6.5%	\$22,500	14.7%	\$153,348
Washington	3,428	6	Litchfield	Association	9.0	9.1	3.21	7.04	2.13	\$178,500	32%	36.8%	\$87,985	15.9%	\$552,852
Cornwall	1,362	15	Litchfield	Association	17.5	11.3	2.97	2.85	3.99	\$55,000	33%	55.7%	\$1,636	1.0%	\$168,221
Salisbury	3,600	9	Litchfield	Association	9.8	11.1	2.50	6.60	2.31	\$181,953	34%	41.3%	\$125,000	23.7%	\$528,538
Old Lyme	7,306	22	New London	Association	4.1	7.4	1.08	1.00	0.31	\$345,000	39%	21.0%	\$240,176	27.3%	\$3,309,485
Litchfield	8,094	47	Litchfield	Association	6.6	11.7	2.51	2.09	0.93	\$368,769	42%	31.8%	\$97,970	11.2%	\$900,663
Warren	1,395	13	Litchfield	Association	1.1	3.7	1.89	1.13	1.44	\$29,000	51%	40.6%	\$4,750	8.4%	\$56,838
Sherman	3,630	14	Fairfield	Association	4.2	5.8	1.98	2.73	1.27	\$165,375	54%	26.7%	\$32,000	10.4%	\$309,108
Redding	9,116	16	Fairfield	Association	5.8	9.3	2.35	2.43	1.16	\$568,480	59%	37.3%	\$10,974	1.1%	\$957,312
Essex	6,668	26	Middlesex	Association	6.2	10.2	2.51	2.60	0.91	\$412,869	62%	23.9%	\$107,800	16.2%	\$664,904
Hampton	1,842	122	Windham	Association	2.0	2.3	0.52	1.38	0.73	\$34,680	63%	12.5%	\$13,257	24.1%	\$54,926
Montville	18,508	147	New London	Association	0.6	1.4	0.40	0.22	0.13	\$60,000	63%	12.2%	\$20,259	21.4%	\$94,509
Winchester	15,610	144	Litchfield	Association	1.0	2.7	0.74	0.64	0.22	\$275,664	64%	34.2%	\$0	0.0%	\$427,556
Griswold	15,754	151	New London	Association	1.2	1.3	0.44	0.39	0.11	\$109,500	66%	7.4%	\$22,777	13.7%	\$166,649
East Windsor	11,668	117	Hartford	Association	1.1	2.3	0.79	0.89	0.19	\$273,360	66%	2.7%	\$76,067	18.3%	\$415,426
Hartford	122,105	168	Hartford	Association	4.7	1.6	0.57	1.16	0.47	\$8,201,317	66%	3.8%	\$516,386	4.2%	\$12,385,103
New Hartford	6,656	92	Litchfield	Association	8.3	8.3	1.41	1.40	0.60	\$298,400	66%	14.5%	\$41,511	9.2%	\$449,226
Naugatuck	31,108	153	New Haven	Association	4.3	1.7	0.69	1.03	0.27	\$584,216	71%	1.2%	\$215,324	26.2%	\$835,824
Bridgewater	1,635	11	Litchfield	Association	6.7	7.0	2.80	5.07	1.82	\$120,000	73%	7.0%	\$23,309	14.2%	\$339,577
East Granby	5,140	64	Hartford	Association	6.5	6.0	2.52	2.36	0.82	\$209,000	74%	19.7%	\$11,406	4.0%	\$281,893
New Canaan	20,233	2	Fairfield	Association	7.2	13.2	4.89	2.02	1.53	\$2,702,035	75%	24.1%	\$0	0.0%	\$9,183,270
Darien	21,728	3	Fairfield	Association	10.6	21.7	9.85	2.77	1.51	\$3,820,120	77%	12.8%	\$400,000	8.0%	\$4,970,998
Westport	28,491	4	Fairfield	Association	11.7	10.4	3.48	2.57	2.01	\$4,698,829	77%	11.2%	\$244,239	4.0%	\$6,333,961
East Haven	28,569	134	New Haven	Association	3.2	2.0	0.79	1.49	0.64	\$763,503	78%	0.8%	\$53,376	5.4%	\$982,749
Killingworth	6,364	52	Middlesex	Association	2.5	4.4	0.74	0.57	0.29	\$263,500	78%	10.1%	\$18,944	5.6%	\$336,962
Woodstock	7,858	101	Windham	Association	1.2	2.9	1.31	1.74	0.44	\$64,570	80%	19.1%	\$883	1.1%	\$81,167
Wilton	18,343	8	Fairfield	Association	9.2	11.0	4.03	1.36	0.89	\$2,802,105	80%	17.6%	\$14,681	0.4%	\$3,510,246
Ridgefield	24,959	12	Fairfield	Association	7.2	8.3	3.42	1.93	1.06	\$2,058,506	80%	14.5%	\$76,323	3.0%	\$2,620,590
Madison	18,030	25	New Haven	Association	1.4	5.7	1.52	0.73	0.30	\$948,480	82%	13.7%	\$21,855	1.9%	\$10,597,729
Greenwich	62,840	1	Fairfield	Association	7.5	21.1	5.47	2.04	0.81	\$10,069,480	82%	7.5%	\$47,553	0.4%	\$17,300,092
Guilford	22,133	28	New Haven	Association	5.1	10.5	3.64	1.95	1.11	\$985,942	82%	8.3%	\$46,925	3.9%	\$1,212,384
Haddam	8,193	56	Middlesex	Association	3.3	6.3	1.55	1.23	0.39	\$345,156	83%	3.7%	\$51,676	12.4%	\$419,950
Newtown	27,891	44	Fairfield	Association	3.0	5.9	2.19	1.16	0.43	\$1,353,380	86%	8.4%	\$57,312	3.6%	\$1,710,836
Clinton	12,925	69	Middlesex	Association	9.6	9.9	2.90	5.46	1.65	\$749,820	86%	3.6%	\$65,800	7.6%	\$869,720
Norwich	38,768	160	New London	Association	1.9	1.7	0.51	0.38	0.15	\$995,000	86%	5.7%	\$72,276	6.3%	\$1,153,764
West Haven	54,620	162	New Haven	association	2.4	1.8	0.48	0.48	0.14	\$1,496,000	87%	1.0%	\$37,330	2.2%	\$1,748,857
Stamford	129,638	24	Fairfield	Association	3.5	4.0	1.71	1.45	0.40	\$8,630,000	87%	9.1%	\$57,500	0.6%	\$10,291,002
Branch	27,900	42	New Haven	Association	3.0	8.3	1.62	1.14	0.31	\$1,674,796	88%	9.6%	\$35,000	1.8%	\$3,273,489
Bethany	5,548	54	New Haven	Association	1.4	5.6	1.41	1.07	0.51	\$292,604	89%	10.7%	\$0	0.0%	\$390,549
Waterford	18,746	37	New London	Association	5.8	8.1	2.59	1.86	0.49	\$1,016,772	89%	4.4%	\$75,395	6.6%	\$1,136,703
New London	26,858	109	New London	Association	3.4	2.0	0.68	1.14	0.42	\$885,600	90%	3.5%	\$0	0.0%	\$1,052,679
Marlborough	6,335	83	Hartford	Association	4.6	12.1	3.79	0.95	0.34	\$342,168	90%	7.9%	\$742	0.2%	\$380,364
Wallingford	44,326	95	New Haven	Association	5.8	9.1	2.76	1.21	0.39	\$3,161,143	91%	5.1%	\$88,495	2.5%	\$3,488,124
Farmington	25,497	27	Hartford	Association	6.6	9.5	4.70	3.13	0.80	\$2,681,134	91%	1.6%	\$168,492	5.7%	\$2,952,731
Avon	18,276	23	Hartford	Association	7.0	11.9	4.95	3.78	1.66	\$1,720,491	93%	5.8%	\$5,937	0.3%	\$1,852,575
East Lyme	18,462	58	New London	Association	2.1	7.4	1.69	0.94	0.26	\$1,231,664	93%	2.6%	\$44,152	3.3%	\$1,325,885
Stratford	51,849	114	Fairfield	Association	2.9	5.2	1.48	1.70	0.79	\$3,115,651	94%	2.1%	\$56,275	1.7%	\$3,818,353
Columbia	5,379	94	Tolland	Association	2.9	7.5	2.01	4.54	1.21	\$399,265	94%	3.2%	\$973	0.2%	\$422,690

Municipal-2

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Municipal-3

Kent Board of Education 2021-2022 Budget

Board Approved

March 3, 2021

Kent Board of Education Members

Martin Lindenmayer, Chairman
Gonzalo Garcia-Pedroso, Vice Chairman
Dana Slaughter, Secretary
Jenn Duncan
Scott Trabucco
Bethany Keck

Lisa Carter
Superintendent of Schools

Michelle Mott
Principal

CERTIFIED PERSONNEL

- 1) 25 Teachers/ 24.4 Positions. Contracted salaries for classroom teachers and Title I teacher.
- 2) Administration: Principal's salary. Reflects 3% wage increase over 2020-2021 contract.
- 3) Substitute teachers are paid \$110 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, Academic Study, Field Day Coordinator, Quiz Bowl Advisor, Student Council Advisor, PTO Teacher Representative.

PROFESSIONAL NON-CERTIFIED PERSONNEL

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

NON-CERTIFIED PERSONNEL

- 7) Reflects 3% wage increase.
- 8) Cafeteria Teacher Duty. Increase due to added lunch periods due to COVID. Athletic Referees.
- 9) Reflects 3% wage increase and additional work days during summer.
- 10) Reflects 3% wage increase and funds for substitute.
- 11) Office Staff at 3% wage increase and funds for substitutes.
- 12) Custodians at 3% wage increase. Increase due to wage adjustment for 1 custodian and additional part time custodians due to COVID.
- 12a) Facilities Manager; change from hourly to salaried position.
- 13) Salary for crossing guard.

EMPLOYEE BENEFITS

- 14) Teachers will pay 19% towards health insurance; 21% towards dental insurance.
- 15) Group term life insurance for full-time staff.
- 16) Contributions for eligible staff.
- 17) For full-time non-certified staff; 7% paid by the Board.
- 18) Tuition reimbursement as per contract.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	INCREASE/ (DECREASE)	%
	CODE	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET		±/-
1)	111 1001	Teachers	\$1,852,154	\$1,858,028	\$1,921,200	\$1,898,134	\$1,923,600	\$2,400	0.12%
2)	111 2410	Principal	\$115,000	\$118,450	\$122,360	\$122,360	\$126,031	\$3,671	3.00%
3)	120 1102	Substitutes	\$31,343	\$26,615	\$36,700	\$41,700	\$36,700	\$0	0.00%
4)	130 1001	Teachers, Extra Duty	\$28,937	\$22,188	\$30,810	\$61,755	\$31,740	\$930	3.02%
Total Certified Personnel			\$2,027,433	\$2,025,281	\$2,111,070	\$2,123,949	\$2,118,071	\$7,001	0.33%
5)	112 2113	School Counselor	\$50,221	\$51,627	\$51,793	\$51,793	\$53,347	\$1,554	3.00%
6)	112 2134	Nurse	\$47,720	\$46,988	\$50,187	\$50,187	\$51,693	\$1,506	3.00%
Total Professional Non-Certified			\$97,941	\$98,615	\$101,980	\$101,980	\$105,040	\$3,060	3.00%
7)	112 2101	Education Paraprofessionals	\$140,476	\$145,838	\$158,568	\$134,373	\$138,405	(\$20,163)	-12.72%
8)	112 2199	Cafeteria Duty/Athletic Officials	\$4,385	\$3,738	\$7,549	\$9,469	\$9,695	\$2,146	28.43%
9)	112 2225	Network Administrator	\$67,870	\$69,906	\$71,997	\$72,003	\$76,100	\$4,103	5.70%
10)	112 2312	Bookkeeper	\$28,310	\$29,159	\$30,627	\$30,627	\$31,545	\$918	3.00%
11)	112 2410	Office Staff	\$96,401	\$85,153	\$91,519	\$91,519	\$94,265	\$2,746	3.00%
12)	112 2620	Custodians	\$129,829	\$141,205	\$149,370	\$174,789	\$181,390	\$32,020	21.44%
12a)	112 2620	Facilities Manager	\$68,311	\$69,141	\$71,650	\$71,650	\$76,780	\$5,130	7.16%
13)	112 2730	Crossing Guard	\$3,463	\$2,408	\$3,769	\$3,769	\$3,882	\$113	3.00%
Total Non-Certified Personnel			\$539,046	\$546,548	\$585,049	\$588,199	\$612,062	\$27,013	4.62%
TOTAL SALARIES			\$2,664,420	\$2,670,443	\$2,798,099	\$2,814,128	\$2,835,173	\$37,074	1.32%
14)	210 1001	Health/Dental Insurance	\$630,039	\$711,337	\$756,807	\$719,986	\$726,650	(\$30,157)	-3.98%
15)	211 1001	Life Insurance	\$5,374	\$5,319	\$5,500	\$5,500	\$5,500	\$0	0.00%
16)	220 1001	Social Security/Medicare	\$83,434	\$75,165	\$84,384	\$85,327	\$86,960	\$2,576	3.05%
17)	230 2410	Pension Plan	\$27,344	\$28,078	\$45,268	\$43,982	\$45,195	(\$73)	-0.16%
18)	240 1001	Tuition Reimbursement	\$1,962	\$2,058	\$6,500	\$6,500	\$4,500	(\$2,000)	-30.77%

EMPLOYEE BENEFITS (cont.)

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

PURCHASED PROF. & TECHN. SERVICES

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

PURCHASED PROPERTY SERVICES

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

OTHER PURCHASED SERVICES

- 37) Bus contract for transportation of elementary and high school students. Increase per 5-year contract.
- 38) Liability insurance for Board of Education.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	INCREASE/ (DECREASE)	%
	CODE	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET		+/-
19)	250 2310	Unemployment Compensation	\$0	\$186	\$200	\$1,000	\$1,000	\$800	400.00%
20)	260 1001	Worker's Compensation	\$23,117	\$20,352	\$24,065	\$22,190	\$22,855	(\$1,210)	-5.03%
TOTAL EMPLOYEE BENEFITS			\$771,270	\$842,494	\$922,724	\$884,485	\$892,660	(\$30,064)	-3.26%
21)	321 1100	Assembly Programs	\$4,709	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%
22)	322-2100	In Service/Non-Cert. Personnel	\$8,281	\$615	\$6,000	\$4,000	\$3,000	(\$3,000)	-50.00%
23)	322 2210	In Service & Testing Costs	\$25,481	\$4,146	\$11,500	\$8,950	\$11,500	\$0	0.00%
24)	330 2132	Physicians Services/Students	\$600	\$700	\$600	\$600	\$600	\$0	0.00%
25)	330-2310	Legal & Investigative Services	\$335	\$4,367	\$5,000	\$4,000	\$2,000	(\$3,000)	-60.00%
26)	330 2590	Enumeration	\$0	\$0	\$390	\$390	\$390	\$0	0.00%
27)	330 2835	Physicians Services/Employees	\$0	\$0	\$10	\$10	\$10	\$0	0.00%
TOTAL PURCHASED PROF. & TECHN. SERVICES			\$39,406	\$9,827	\$25,000	\$19,450	\$19,000	(\$6,000)	-24.00%
28)	411 2600	Water/Sewer/Trash	\$10,467	\$11,242	\$11,785	\$11,785	\$12,135	\$350	2.97%
29)	430 1001	Inst. Equip. Repair	\$1,888	\$900	\$2,100	\$1,750	\$2,100	\$0	0.00%
30)	430 1002	Information Technology Equip. Repair	\$1,882	\$2,599	\$3,450	\$3,450	\$3,450	\$0	0.00%
31)	430 2410	Office Equip. Repair	\$0	\$0	\$250	\$250	\$250	\$0	0.00%
32)	430 2600	Building Maintenance & Repairs	\$47,521	\$43,549	\$45,000	\$45,000	\$45,000	\$0	0.00%
33)	430 2605	Building Security	\$0	\$1,000	\$2,500	\$2,500	\$2,500	\$0	0.00%
34)	430 2610	Scheduled Maint. & Bldg. Improvements	\$24,764	\$17,005	\$19,000	\$19,000	\$19,000	\$0	0.00%
35)	430 2640	Service Contracts	\$22,644	\$28,211	\$32,375	\$32,375	\$32,375	\$0	0.00%
36)	442 1100	Lease of Instr./Office Equipment	\$12,308	\$12,595	\$11,000	\$12,595	\$12,595	\$1,595	14.50%
TOTAL PURCHASED PROPERTY SERVICES			\$121,473	\$117,101	\$127,460	\$128,705	\$129,405	\$1,945	1.53%
37)	510 2700	Pupil Transportation	\$229,320	\$213,487	\$242,698	\$235,630	\$249,980	\$7,282	3.00%
38)	520 2310	Errors & Omissions/Liability Insurance	\$12,738	\$12,289	\$13,980	\$13,980	\$14,400	\$420	3.00%

OTHER PURCHASED SERVICES (cont.)

- 39) Insurance for property, flood and auto.
- 40) Mailing expenses.
- 41) Internet access and filtering, and network security.
- 42) Monthly charges and repairs.
- 43) Advertising and legal notices required by law.
- 44) Summer school staff.
- 45) Mileage reimbursement for workshops/training.
- 46) Mileage reimbursement for workshops/training.
- 47) Field trip & Nature's Classroom admissions, buses to regional music rehearsals, athletic events, field trips and regional activities.

SUPPLIES

- 48) Classroom supplies.
- 49) Network parts, supplies, computer parts and printer supplies.
- 50) Supplies are subject for state reimbursement (approx. 20%).
- 51) Health-related service and Wellness program needs.
- 52) Laminating supplies, projector bulbs, and batteries.
- 53) Folders, binders, stationary, envelopes, etc.
- 54) Diplomas, graduation awards, eighth grade awards.
- 55) All consumable materials to maintain the building.
- 56) Estimated cost of electricity.
- 57) Propane for the kitchen.
- 58) Estimated cost to heat the building.
- 59) We pay for fuel per contract.
- 60) Texts and books to support curriculum.

			Column 2	Column 3	Column 3	Column 4	Column 5	Column 6	Column 7
			2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	INCREASE/ (DECREASE)	%
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>		<u>+/-</u>
39)	520 2620	Property/Flood/Auto Insurance	\$44,825	\$46,947	\$49,200	\$53,642	\$56,324	\$7,124	14.48%
40)	530 2410	Postage	\$1,208	\$2,238	\$1,340	\$1,340	\$1,380	\$40	2.99%
41)	531 2225	Internet Filtering/Network Security	\$9,349	\$11,265	\$14,375	\$13,725	\$12,683	(\$1,692)	-11.77%
42)	531 2410	Telephone/Fax	\$5,439	\$4,786	\$7,500	\$6,250	\$6,500	(\$1,000)	-13.33%
43)	550 2540	Printing/Advertising	\$398	\$0	\$500	\$250	\$500	\$0	0.00%
44)	561 6113	Summer School	\$8,873	\$8,044	\$9,150	\$5,351	\$9,150	\$0	0.00%
45)	580 1001	Staff Travel	\$1,149	\$398	\$1,000	\$500	\$1,000	\$0	0.00%
46)	580 2410	Principal's Workshop/Travel	\$238	\$572	\$925	\$400	\$925	\$0	0.00%
47)	580 2790	School Trips, Athletics, and Regional Activities	\$29,656	\$20,003	\$38,005	\$28,603	\$52,600	\$14,595	38.40%
TOTAL OTHER PURCHASED SERVICES			\$343,193	\$320,029	\$378,673	\$359,671	\$405,442	\$26,769	7.07%
48)	610 1001	Teaching Supplies	\$43,890	\$38,302	\$37,000	\$34,500	\$35,000	(\$2,000)	-5.41%
49)	610 1002	Information Technology Supplies	\$8,024	\$8,882	\$9,000	\$9,000	\$9,000	\$0	0.00%
50)	610 1200	Pupil Services Supplies	\$1,522	\$335	\$1,000	\$1,000	\$1,000	\$0	0.00%
51)	610 2134	Health Office Supplies	\$2,503	\$1,198	\$3,420	\$3,420	\$3,420	\$0	0.00%
52)	610 2220	A.V. Materials	\$1,894	\$322	\$1,200	\$1,200	\$1,000	(\$200)	-16.67%
53)	610 2410	Office Supplies	\$3,912	\$6,395	\$3,000	\$3,000	\$3,000	\$0	0.00%
54)	611 2490	Graduation Expenses	\$2,020	\$1,577	\$2,500	\$2,500	\$2,500	\$0	0.00%
55)	613 2600	Custodial Supplies	\$13,925	\$17,263	\$13,125	\$13,125	\$13,125	\$0	0.00%
56)	622 2601	Electricity	\$80,975	\$42,459	\$60,000	\$55,460	\$57,500	(\$2,500)	-4.17%
57)	623 2620	Propane	\$3,995	\$2,683	\$3,500	\$3,500	\$3,500	\$0	0.00%
58)	624 2620	Heating Oil	\$58,234	\$44,255	\$46,808	\$46,808	\$46,808	\$0	0.00%
59)	627 2740	Fuel for Buses	\$19,587	\$11,772	\$22,500	\$14,680	\$22,500	\$0	0.00%
60)	641 1130	Texts	\$32,605	\$11,972	\$15,000	\$12,000	\$10,000	(\$5,000)	-33.33%

SUPPLIES (cont.)

- 6 1) Schoolwide computer software needs.
- 6 2) Resource materials and subscriptions for staff.
- 6 3) Library books, subscriptions, and current event magazines.
- 6 4) Follet, Destiny software, and Title Peek.

PROPERTY

- 6 5) Computers, printers, etc.
- 6 6) Equipment used in instructional practices.
- 6 7) Building, grounds and service equipment.
- 6 8) Miscellaneous library equipment.

DUES & FEES

- 6 9) AESOP, Alert Now, CABA, audit fees, workshops, and board expenses.

TRANSFERS

- 7 0) Cafeteria expenses not covered by revenues.
- 7 1 a) Transfer to End-User Computing Fund; includes laptop program for seventh and eighth graders.
- 7 1 b) Transfer to Capital for Window Project and Front Entry in 2018-2019..

OTHER

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

REGIONAL EXPENDITURES

- 7 3) Expenditures for special education services.
- 7 4) Expenditures for the education of our high school students.
- 7 5) Expenditures for the services of the Superintendent, her staff, curriculum development, certification, school business and personnel.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2018-2019	2019-2020	2020-2021	2020-2021	2021-2022	INCREASE/	%
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>+/-</u>
61)	641 1140	Schoolwide Computer Software	\$37,567	\$47,178	\$46,379	\$51,660	\$48,130	\$1,751	3.78%
62)	642 2210	Professional Books	\$1,269	\$1,180	\$1,100	\$1,180	\$1,250	\$150	13.64%
63)	642 2222	Library Books & Subscriptions	\$9,625	\$9,915	\$10,000	\$10,000	\$10,000	\$0	0.00%
64)	642 2223	Automated Library Software System	\$1,043	\$1,043	\$1,150	\$1,150	\$1,150	\$0	0.00%
TOTAL SUPPLIES			\$322,587	\$246,731	\$276,682	\$264,183	\$268,883	(\$7,799)	-2.82%
65)	730 1130	Information Technology Equipment	\$43,767	\$55,259	\$27,000	\$36,750	\$23,000	(\$4,000)	-14.81%
66)	730 1150	Misc. Instructional Equipment	\$17,979	\$23,077	\$15,300	\$18,350	\$10,000	(\$5,300)	-34.64%
67)	730 2210	Service Equipment	\$60,351	\$15,175	\$5,000	\$10,703	\$5,000	\$0	0.00%
68)	730 2222	Library Equipment	\$190	\$0	\$500	\$500	\$500	\$0	0.00%
TOTAL PROPERTY			\$122,287	\$93,511	\$47,800	\$66,303	\$38,500	(\$9,300)	-19.46%
69)	810 2519	Board Fees, Dues & Expenses	\$6,625	\$8,039	\$13,750	\$12,750	\$12,750	(\$1,000)	-7.27%
Total Dues and Fees			\$6,625	\$8,039	\$13,750	\$12,750	\$12,750	(\$1,000)	-7.27%
70)	930 3100	Cafeteria Subsidy	\$45,000	\$50,000	\$35,000	\$45,000	\$35,000	\$0	0.00%
71a)	930 5600	Transfer to End-User Computing Fund	\$12,500	\$12,500	\$8,500	\$8,500	\$10,000	\$1,500	17.65%
71b)	930 2600	Transfer to Capital for Bldg. Projects	\$72,943						
Total Transfers			\$130,443	\$62,500	\$43,500	\$53,500	\$45,000	\$1,500	3.45%
TOTAL OTHER			\$137,068	\$70,539	\$57,250	\$66,250	\$57,750	\$500	0.87%
72)		Contingency	\$0	\$0	\$40,000	\$0	\$40,000	\$0	0.00%
TOTAL KENT CENTER SCHOOL EXPENDITURES			\$4,521,702	\$4,370,676	\$4,673,688	\$4,603,175	\$4,686,813	\$13,125	0.28%
73)	561 1200	Pupil Services	\$972,354	\$910,407	\$961,384	\$916,836	\$927,302	(\$34,082)	-3.55%
74)	561 6110	H.V.R.H.S. Tuition	\$1,440,332	\$1,434,942	\$1,436,914	\$1,464,624	\$1,383,778	(\$53,136)	-3.70%
75)	561 6112	Administrative Services	\$190,380	\$225,964	\$220,051	\$219,624	\$211,003	(\$9,048)	-4.11%
TOTAL REGIONAL EXPENDITURES			\$2,603,066	\$2,571,313	\$2,618,349	\$2,601,084	\$2,522,083	(\$96,266)	-3.68%
TOTAL BOARD OF EDUCATION EXPENDITURES			\$7,124,768	\$6,941,989	\$7,292,037	\$7,204,259	\$7,208,896	(\$83,141)	-1.14%