

Board of Finance
Minutes Regular Monthly Meeting
Tuesday, March 20, 2018

RECEIVED FOR REC
KENT TOWN CLEF
2018 MAR 21 P 9
BY Brady
TOWN CLI

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

Public and Invited Guests: Bruce Adams, Catherine Bachrach, Florence Budge, Barbara Herbst, Peter Jensen, John Johnson, Rita Limbos, Marty Lindenmayer, Lynn MellisWorthington, Jonathan Moore, CiCi Nielsen, Elyse Sadtler.

Chairman Mark Sebetic called the meeting to order at 7:03 p.m.

Agenda: Mr. Blackketter made a motion to accept the agenda as presented. Mr. McWhinney seconded the motion. Mrs. Ferris noted the Kent Board of Education budget transfer request should be added to the agenda. Mrs. Brady made a motion to add item D1. Kent Board of Education budget transfer request to the agenda. Mr. Blackketter seconded the motion, and the motion was approved unanimously. Mr. Blackketter made a motion to approve the agenda as amended. Mrs. Brady seconded the motion, and the motion was approved unanimously.

Approval of Minutes: . Mr. Blackketter made a motion to approve the minutes of the February 20, 2018 meeting. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Correspondence: There was no correspondence.

Reports: Tax Collector: Debbie Devaux did not attend the meeting and did not provide a report.

Board of Education: Board chairman Marty Lindenmayer said he has no report.

Board of Selectmen: First Selectman Bruce Adams said he has no report.

Treasurer: Treasurer Barbara Herbst had no report.

Kent Board of Education budget transfer request: Mrs. Herbst provided a worksheet regarding the school board's request to transfer capital funds remaining in two accounts to the KCS Window Project (attached). Mr. Epstein made a motion to approve the budget transfers from Capital – KCS Security Upgrades, \$24,049.37 to Capital - KCS Windows and Capital KCS Roof FY '15-'16, \$96,626.35 to Capital - KCS Windows and send the budget transfers to Town Meeting. Mr. Blackketter seconded the motion. Mr. Jensen asked if the amount of the transfer could be changed, what year were the taxpayers charged for these funds and why wasn't the surplus brought into the capital plan before? Mr. Sebetic suggested Mr. Jensen direct his questions to the Board of Education. The motion was approved unanimously.

Business: Five Year Capital Plan: Mr. Blackketter made a motion to send the proposed Five-Year Capital Plan to the Kent Planning and Zoning Commission (attached). Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Region One FY 2019 Budget: Jonathan Moore provided copies of the proposed regional school budget prior to the meeting and Budget Process 2018-19 sheet (attached), noting the budget reflects a 0% increase over current spending. Mr. Moore noted Kent's share of the regional school budget would be increased by about \$1,454.

Kent Center School FY 2019 Budget: The proposed Kent Center School FY 2019 budget was emailed to the board prior to the meeting (attached). Mr. Lindenmayer said the school board has asked the negotiator to contact the teacher association about reopening its contract for the purpose of discussion of health insurance. Mr. Lindenmayer said a reduction would be noticeable in health insurance if the teacher union agrees to make changes. He added there could be some savings in the principal salary line due to the retirement of the current principal and the hiring of a new principal. Principal Florence Budge said enrollment stands at 235, down from 250 seven years ago. Board member CiCi Nielsen said the school board is keeping its eye on student enrollment numbers. Mrs. Budge said "undoubtedly Kent has the best school in the region because of your support. Thank you all."

Board of Selectmen FY2019 Budget: Mr. Adams provided a copy of the proposed FY 2019 Board of Selectmen's budget via email prior to the meeting (attached). Mr. Adams provided a written overview of the proposed budget highlights (attached), noting the proposal represents a 3.9% increase in spending. Mr. Adams and Selectman Chris Garrity discussed the proposed \$10,000 expenditure for a management review of employee salaries. Mr. Adams said salaries have become a pretty big issue this budget season. Mr. Garrity said he personally doesn't feel an across-the-board increase is the best way to reward people for the work they have done, adding that there currently are no tangible procedures for evaluating employees. He added the proposed management review is an attempt to create a policy and procedure to be able to look at departments and for employees to get paid the way they should be paid. Mr. Sebetic said he feels the town employees have done considerably better since 2007 than the private sector with mostly across-the-board 3% annual increases. He added he does not see a reason to spend \$10,000 on such a study. Mr. Epstein said he feels such a review is "going to open an even bigger can of worms." Mr. Adams noted there is revenue offset for the resident trooper program that next year would include a \$50,000 contribution from High Watch while one of the private schools would not be in a position to make its \$20,000 donation. Mr. Jensen commented there is still a deficit for the resident trooper program, asking if the Town could ask the schools for more money? Mr. Garrity said that he feels the Town should be paying a portion of the cost of the trooper program. Mr. McWhinney asked the first selectman if he has heard the fire department has a budget deficit? Mr. Adams said yes but does not know a number. Mr. McWhinney said the Town is spending \$70,000 on public safety that it could spend on the fire department. Catherine Bachrach said she feels the resident trooper is an incredible asset to the Town. Mrs. Nielsen added that the resident trooper has a tremendous relationship with the KCS students. Mr. Adams said the Town is looking at the Connecticut Partnership Plan for health insurance which could save some money in health insurance costs.

Mr. Sebetic asked the board if it would like to see any changes in any of the proposed budgets. He commented the school budgets are very minimally increased and only the proposed \$10,000 management review in the selectmen's budget bothers him.

Mrs. Herbst presented a preliminary revenue budget and unassigned general fund balance information (attached) for discussion purposes.

FY2019 Budget Calendar Updates: No changes were made to the calendar.

Streetscape Plan: BOS Request: Mr. Adams gave an overview of the Streetscape Committee which is a subcommittee of the Board of Selectmen that has been working on a downtown revitalization plan. The Town has received a \$500,000 state grant which now has been funded and also has \$100,000 in the capital plan. Mr. Adams noted the subcommittee asked the Board of Selectmen for a \$10,000 expenditure from the capital plan to use for planning. The Board of Selectmen unanimously approved the request, and Mr. Adams said he is bringing the request to the Board of Finance. Mr. Adams noted that subsequently the Town received a private donation from a committee member in the amount of \$10,000. Mr. Adams said he still would like an appropriation from the capital plan in case the \$10,000 is not enough money. Mr. McWhinney made a motion to approve pre-funding the Streetscape Committee \$10,000 for planning from the Five-Year Capital Plan, Streetscape. Mrs. Brady seconded the motion. Mr. Garrity questioned if it would be appropriate for the Board of Selectmen to take more money when the Town already has a donation in the amount the subcommittee requested. Mr. Garrity said he feels the request is clear for \$10,000, and the subcommittee should have told the Selectmen if it thinks it needs more. Mrs. Herbst noted the donation could go directly to a program, saying the money has been deposited in the Capital Plan for Streetscape. Mr. McWhinney said he withdraws his motion. Mrs. Brady said she withdraws her second of the motion.

Comments from Public and Invited Guests: Mrs. Bachrach requested the Boards of Selectmen and Finance maximize publicity about the budget hearing. Ms. MellisWorthington asked why the Board of Selectmen is going with a 12% increase for health insurance when the school board is using an 18% increase. Mrs. Herbst said the figure came from the regional business manager.

Mr. Epstein made a motion to adjourn the meeting at 9:17 p.m.

Lesly Ferris
Board Clerk

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KENT TOWN CLERK
2018 MAR 21 P 9:42
BY J. Brady
TOWN CLERK

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

Budget Transfer

#	<u>From</u>	Amount	<u>To</u>	Amount
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One	Capital - KCS Security Upgrades	24,049.37	Capital - KCS Windows	24,049.37
Two	Capital - KCS Roof FY '15-'16	96,626.35	Capital - KCS Windows	96,626.35
Three				
Four				
Five				
Six				
Seven				
		120,675.72	120,675.72	

- 1 Unused balance of funds Appropriated pursuant to BoF minutes 4/18/13 and 7/16/13
(CGS 10-171-248a)
- 2 Balance of funds from zeroing and related work

The Budget Process 2018-19

On January 2, 2018, the Budget Committee (of which I am a member) began the budget process with a 2.72% increase.

Subtractions and additions to the budget resulted in approximately a net reduction of \$427,000. Despite those reductions and a 0% increase, Kent's overall budget will increase by \$1,454, due to a shift in enrollment.

The main drivers of the budget were the significant savings in health insurance from contract negotiations (I am a member of both negotiating teams). This savings offset a significant increase in debt service in the 2018-19 budget related to the recent construction at the high school (science wing, boiler, underground storage tank, locker rooms, fitness center, and roof). This increase will be \$200,000. Losing the savings from health insurance next year will make our ability to be at zero virtually impossible in the 2019-20 budget because of this debt service. This debt service should start to lessen in 3 years as debt starts to shrink as older debt approaches its end.

The Budget Committee and Board's rationale for wanting to achieve a 0% increase was the following:

- State budget putting pressure on local towns.
- State grant uncertainty on RSD1 and ECS funding.
- HVRHS enrollment is currently at 364 resident students.
- Enrollment projections show it being level next year with a projected decline over the next 5 years to 327.

Other Major Increases and Reductions.

- Business Ed. Program added, .2 FTE.
- Class sizes will be within reasonable limits with the proposed staffing plan.
- Reduction in English .4, World Language (German .6, which eliminates this program. The elimination is due to low numbers [9 in 1st year this year]),

PE/Health .7, Social Studies .4, and Special Education Teacher 1.0 FTE (retirement).

- **Special Olympics program added \$10,000.**
- **District Application Coordinator \$ reduced PowerSchool because position is being outsourced to EdAdvance.**
- **IT Support Specialist increased from part time position to full time, \$35,226.**
- **Maintenance Budget level funded.**
- **Transportation for Bridges Program \$13,904**
- **AP and PSAT testing included \$9,500 (\$7000 for one exam for each student [approx. 70] taking AP)**
- **SPED transportation reduced \$40,000**
- **SPED outplacement costs increased \$150,000**

FIVE YEAR TOTALS		FIVE YEAR CAPITAL PLAN					INFORMATIONAL USE				
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
BOE PLAN					Roof	Roof	Roof				
KCS BLDG IMPROVEMENTS				Windows	266,000	266,000	266,000				
		0		100,000			136,235	136,235	136,235		
632,000	BOE SUBTOTAL	0	0	100,000	266,000	266,000	402,235	136,235	136,235	0	0
BOS PLAN											
		hwy Trk #5	HWY Trk #2 and mower	Payloader Zero Turn Salt Brine Maker	Truck #1 Compactor	HWY Trk #7 and Kubota	HWY Trk #9	HWY Trk #4	HWY Trk #12	Tractor w/ boom mower	Truck #8
	HIGHWAY TRUCKS	185,000	100,000	0	60,000	190,000	230,000	130,000	200,000		200,000
				140,000							
	HIGHWAY EQUIPMENT			15,000							
			20,000	35,000	40,000	35,000		30,000		120,000	
820,000	TOTAL TOWN FLEET	185,000	120,000	190,000	100,000	225,000	230,000	160,000	200,000	120,000	200,000
		Eng 1	Eng 1	Eng 1	Eng 1	Rescue 8					
	KVFD APPARATUS	187,500	150,000	150,000	150,000	200,000					
837,500	TOTAL KVFD FLEET	187,500	150,000	150,000	150,000	200,000	0	0	0	0	0
	Anderson Road						350,000				
	BOTSFORD ROAD						345,000				0
	KENICO ROAD	85,000									
	STUDIO HILL ROAD			200,000			0				
285,000	TOTAL ROADS	85,000	0	200,000	0	0	345,000	350,000	0	0	0
	Bridge #9									300,000	
	BRIDGES 17-20 & 22				250,000						
	BRIDGE # 05519 (Macedonia)					250,000					
	BRIDGE #16 (Anderson Road)	100,000	100,000								
	BRIDGE # Carter Road			250,000							
950,000	TOTAL BRIDGES	100,000	100,000	250,000	250,000	250,000	0	0	0	300,000	0
0	TOTAL LAND	0	0	0	0	0	0	0	0	0	0
		Doors			Parking Lot	Parking Lot					
	TOWN GARAGE	24,000			30,000	40,000					
	STREETSCAPE (sidewalk replacement)		100,000								
				Appliances							
	SENIOR CENTER			25,000							
			Bathrooms					Roof			
	COMMUNITY HOUSE		25,000					50,000			
			Oil Tank Removal		Carpet / Paint					TN Hall Roof	Windows
	TOWN HALL		25,000		40,000					65,000	125,000
309,000	TOTAL BUILDINGS	24,000	150,000	25,000	70,000	40,000	0	50,000	0	65,000	125,000
	ZONING REG.				50,000				0		
	TOWN PLAN POCD	15,000	15,000	15,000							
	REVALUATION	40,000				25,000	40,000				
	P/R Playgrounds				50,000	50,000	100,000				
260,000	TOTAL NON RECURRING	55,000	15,000	15,000	100,000	75,000	140,000	0	0	0	0
3,461,500	BOS SUBTOTAL	636,500	535,000	830,000	670,000	790,000	715,000	560,000	200,000	485,000	325,000
FIVE YEAR TOTALS		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
4,093,500	BOE & BOS PROJECTED CAPITAL	636,500	535,000	930,000	936,000	1,056,000	1,117,235	696,235	336,235	485,000	325,000
	BOE & BOS CAPITAL SPEN	636,500	535,000	930,000	936,000	1,056,000	1,117,235	696,235	336,235	485,000	325,000
	1/5TH OF ANNUAL CAPITAL	127,300	107,000	186,000	187,200	211,200	223,447	139,247	67,247	97,000	65,000
	APPROPRIATION FY 2018-2019	818,700									
	APPROPRIATION FY 2019-2020		914,847								
	APPROPRIATION FY 2020-2021			947,094							
	APPROPRIATION FY 2021-2022				828,341						
	APPROPRIATION FY 2022-2023					738,141					
	APPROPRIATION FY 2023-2024						591,941				
	Accepted by the BoS	1/3/18									
	Approved by the BoS										
	Accepted by BoF										
	Approved by P/Z			Approved at Town Meeting							
	Modified by BoF										

TOWN OF KENT

REVENUE BUDGET

FY 2017 - 2018			FY 2018 - 2019	
	Anticipated	Budget	Variance	Proposed
Property Taxes	11,053,000	11,021,099	31,901	11,361,649
Tax Refunds	-8,500		-8,500	
Property Taxes - Interest	45,000	40,000	5,000	40,000
Property Tax - Liens	423	500	-77	500
Property tax relief	1,000		1,000	
490 Tax Penalty	0		0	
Town Aid Roads CT Grant	142,669	284,619	-141,950	285,338
Lien ST Property	33,784	73,239	-39,455	0
Telecom Property	13,546	17,000	-3,454	13,000
Educational Assistance	6,594	1,754	4,840	0
Transportation Education	0		0	
LoCIP Bonded Funds	125,272		125,272	
Pequot Funds	2,986	8,957	-5,971	0
State of CT Misc	1,000	1,000	0	1,000
Community House	12,000	5,000	7,000	5,000
Swift House Rent	1,300	1,000	300	1,000
Interest on Investments	35,000	14,000	21,000	15,000
Miscellaneous Fees	73,728	98,500	-24,772	108,500
Cell Tower Rent	55,000	45,199	9,801	46,419
Building Permits	35,000	35,000	0	35,000
Transfer Station Income	100,000	94,000	6,000	94,000
Bulky Waste	5,500	6,000	-500	6,000
Raffle Permits	50	50	0	50
Pistol Permits	750	500	250	500
P & Z Fees / Road Inspection	14,500	12,000	2,500	12,000
Commission In/Wet	550	800	-250	800
Commission of ZBA	200	500	-300	500
Town Clerk Fees / Conveyance	80,000	80,000	0	80,000
Park & Recreation	250	250	0	250
Park & Rec Pass	3,600	3,500	100	3,000
Park & Rec Sports	2,500	4,000	-1,500	3,500
Park & Rec Classes	700	500	200	500
Park & Rec Enrichment	11,000	11,000	0	11,000
Park & Rec Enrichment Camp	13,000	13,000	0	13,000
Bus Trips & Programs	1,000	1,000	0	1,000
Maple Street Extension	15,000	15,000	0	15,000
Surplus				200,000
Funds Capital & Nonrecurring	692,500	692,500	0	636,500
	<u>12,569,901</u>	<u>12,581,467</u>	-11,566	<u>12,990,006</u>

FY '19 Proposed Expenditures

BoS Budget increase	132,817
BoE Budget increase	55,360
Debt Service decrease	-21,339
Transfer to Capital increase	72,700
Total increased Tax Levy over FY '18	<u>239,538</u>

UGFB - UNASSIGNED GENERAL FUND BALANCE INFORMATION

Current Mil Rate	18.33	Projected One Mil = 598,123	Set by BoF - Tax Collection rate	99%
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Current Year	Anticipated	Budgeted	Revenue Variance	-11,566
Revenues	12,569,901	12,581,467	Expenditure Variance	94,996
Expenditures	12,711,471	12,806,467	Audited UGFB on 6/30 (Last FY)	2,251,484
Variance	-141,570	-225,000	Total Projected UGFB on 6/30 (this FY)	2,334,914
UGFB	225,000	225,000		
Unused portion of UGFB	83,430	0		

Proposed Expenditure Budget	12,353,505
GFOA recommended reserve	2,058,918

Amount Available to Appropriate	275,997
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		Mil +/- CY	% of Change
1) <u>\$200,000</u> of the UFB will change the mil rate to	<u>19.08</u>	0.75	4.09%
2) <u>\$300,000</u> of the UFB will change the mil rate to	<u>18.91</u>	0.58	3.16%
3) <u>\$400,000</u> of the UFB will change the mil rate to	<u>18.74</u>	0.41	2.24%
4) <u>\$500,000</u> of the UFB will change the mil rate to	<u>18.58</u>	0.25	1.36%
5) <u>\$646,750</u> of the UFB will change the mil rate to	<u>18.33</u>	0.00	0.00%

Kent Board of Education 2018-2019 Budget

Board Approved

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KENT TOWN CLERK

2018 MAR 19 A 1:20

March 12, 2018

BY

J. Brady
TOWN CLERK

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; replacing retiring custodian at lower pay rate.
- 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/ <u>(DECREASE)</u>	Column 7 % <u>+/-</u>
	<u>CODE</u>	<u>ACCOUNT TITLE</u>							
1)	111 1001	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	\$98,626	\$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 sytems, 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 INCREASE/ (DECREASE)	Column 7 % +/-
20)	<u>CODE</u>	<u>ACCOUNT TITLE</u>							
	250 2310	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.)

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

SUPPLIES

- 49) Classroom supplies.
- 50) Network parts, supplies, computer parts and printer supplies.
- 51) Supplies are subject for state reimbursement (approx. 20%).
- 52) Health-related service and Wellness program needs.
- 53) Laminating supplies, projector bulbs, and batteries.
- 54) Folders, binders, stationary, envelopes, etc.
- 55) Diplomas, graduation awards, eighth grade awards.
- 56) All consumable materials to maintain the building.
- 57) Estimated cost of electricity.
- 58) Propane for the kitchen.
- 59) Estimated cost to heat the building.
- 60) We pay for fuel per contract.
- 61) 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 % +/-
<u>CODE</u>	<u>ACCOUNT TITLE</u>								
40)	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%

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%
TOTAL KENT CENTER SCHOOL EXPENDITURES			\$4,371,716	\$4,507,975	\$4,610,634	\$4,572,044	\$4,664,539	\$53,905	1.17%
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	\$7,319,308	\$55,360	0.76%

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

3% Wage Increase

	Actuals	Actuals	Anticipated		Proposed	% of increase	% 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	1,173,849	1,208,705	1,271,691	5.2%	9.8%
B • Public Safety	169,883	193,631	237,009	238,952	250,816	5.0%	1.9%
C • Public Works	1,438,638	1,495,619	1,576,845	1,582,439	1,642,157	3.8%	12.6%
D • Health and Welfare	89,422	93,077	107,887	108,407	109,431	0.9%	0.8%
E • Recreation	196,705	187,041	196,102	199,387	192,481	-3.5%	1.5%
F • Sanitation	109,393	106,066	110,587	111,804	115,935	3.7%	0.9%
Total Bos Budget	3,164,035	3,179,049	3,402,279	3,449,694	3,582,511	3.9%	27.6%
G • Board of Education	6,880,550	7,089,370	7,216,069	7,263,948	7,319,308	0.8%	56.3%
H • Debt Service	693,194	669,987	646,825	646,825	625,486	-3.3%	4.8%
I • Transfer to Capital	726,200	857,472	846,000	746,000	818,700	9.7%	6.3%
J • Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.0%	0.1%
L • State of CT - TRB					0		
Total Tax Budget	11,471,479	11,803,378	12,118,673	12,113,967	12,353,505	2.0%	95.1%
K • Current Year Capital Pro	900,000	872,000	692,500	692,500	636,500	-8.1%	4.9%
All Totals	12,371,479	12,675,378	12,811,173	12,806,467	12,990,005	1.4%	

Difference between FY 17-18 budget and FY 18-19

\$183,538

"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 12%

3:18 PM
 3/16/2018

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	
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	17,149	11.07%
51		010-996 - Health	14,032.34	15,243	16,172	16,172	17,547	8.50%
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	10,555	3.66%
54		Total Compensation	151,533	157,216	162,995	163,294	167,994	2.88%
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		#DIV/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					10,000	#DIV/0!
68		Total Professional Development	130	80	85	100	10,100	10000.00%
		Total 010-000 - Board of Selectmen	157,041	162,075	167,726	169,094	183,794	8.69%
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	14,000	14,801	15,242	2.98%
75		013-102 - Workers	2,928	1,736	2,500	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	17,762	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	25,957	29,344	29,940	2.03%
92								
93		014-000 - Board of Finance						
94		Compensation						
94		014-102 - Clerk	1,341	956	1,200	2,291	2,360	3.00%
95		014-998 - Social Security	87	70	100	175	181	3.15%

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	
96		Total Compensation	1,427	1,026	1,300	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	22,000	22,000	22,000	0.00%
104		Total Department Operations	27,463	22,727	22,685	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	23,985	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	
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	10,127	10,127	10,431	3.00%
129		016-104 • Assistant Assessor #2	15,472	15,890	19,956	19,956	20,554	3.00%
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	5,233	
134		Total Compensation	63,283	64,572	71,498	71,498	73,642	3.00%
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	11,600	12,220	12,335	0.94%
141		016-423 • Tax Mapping	700	480	2,500	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	17,015	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	88,583	90,128	92,387	2.51%
Insurance at 12%, Pension at 5%						3/16/2018	3:18 PM	

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	
149								
150	017-000 • Tax Collector							
151	Compensation							
152	017-101 • Salary		35,213	36,269	36,269	37,357	38,478	3.00%
153	017-102 • Assistant		11,876	12,493	12,501	12,876	13,261	2.99%
154	017-996 • Health						0	#DIV/0!
155	017-997 • Pension						0	
156	017-998 • Social Security		3,604	3,732	3,731	3,843	3,958	
157	Total Compensation		50,693	52,495	52,501	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	375	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				#DIV/0!
166	017-501 • Telephone		526	542	625	675	675	0.00%
167	Total Department Operations		16,319	16,974	17,512	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	71,213	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	
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				64	75	75	0.00%
182	018-204 • Mileage					250	250	
183	Total Department Operations				64	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 Appeals		0	0	64	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 12%, Pension at 5%

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Insurance at 12%, 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	
307		030-508 • Equipment	9,270	9,538	9,500	9,500	10,000	5.26%
308		030-509 • Custodian	14,700	12,200	12,000	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	80,510	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	35,000	600.00%
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	46,000	187.50%
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						#DIV/0!
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		#DIV/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						#DIV/0!
339		070-822 • Chamber of Commerce	1,333					#DIV/0!
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 Prgn	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				#DIV/0!
354		079-000 • CONTINGENCY	0	0		10,000	10,000	0.00%
355		Total A • GENERAL GOVERNMENT	1,159,994	1,103,616	1,173,849	1,208,705	1,271,691	5.21%

Insurance at 12%, Pension at 5%

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		FY 2015 - 2016		FY 2016 - 2017		FY 2017 - 2018		FY 2018 - 2019		Increase over current year budget
		Actual		Actual		Anticipated	Budget	Proposed		
1										
2										
355	B · PUBLIC SAFETY									
357	028-000 · Fire Marshal									
358	Compensation									
359	028-101 · Fire Marshal	21,239		21,936		23,000	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		24,700	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		29,275	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		2,000	2,000	3,210	60.50%	
378	Total B · PUBLIC SAFETY	169,883		193,631		237,009	238,952	250,816	4.97%	
379										
380	C · PUBLIC WORKS									
381	031-000 · Town Garage Building									
382	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										
392	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	142,270	25.39%	
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	37,142	3.34%	
399	040-101 (a) · HI OPT-OUT Stipend	15,666		14,596		16,652	18,456	20,707	12.20%	
	Total Compensation	551,875		597,619		650,696	652,500	698,169	7.00%	
400	Department Operations									
401	040-204 · Mileage									#DIV/0!
402	040-459 · Alcohol & Drug Test Program	400		400		400	500	500	0.00%	
403	040-601 · Equipment Repair & Maintene	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 12%, 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	
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	1,250	1,250	1,250	0.00%
464		Total 033-000 • Senior Center	17,751	12,598	17,150	17,650	17,650	0.00%
465		050-501 • Welcome Center/Public Restrooms		7,453	15,000	15,000	15,000	0.00%
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	107,887	108,407	109,431	0.94%
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	15,890	-43.79%
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	119,989	-8.12%
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		#DIV/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	154,432	-6.31%
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	8,000	150.00%
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	25,749	15.73%
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 12%, Pension at 5%

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		FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
		Actual	Actual	Anticipated	Budget	Proposed	
1							
2							
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	6,000	0.00%
517	Total F • RECREATION	196,705	187,041	196,102	199,387	192,481	-3.46%
518	F • SANITATION						
519	043-000 • Transfer Station						
520	Compensation						
521	043-101 • Salary	26,604	27,370	26,788	27,593	31,431	13.91%
522	043-998 • Social Security	2,035	2,094	2,049	2,111	2,404	13.90%
523	Total Compensation	28,639	29,464	28,837	29,704	33,835	
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	
529	043-502 • Electric	1,982	2,417	1,600	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	32,000	32,000	32,000	0.00%
532	043-661 • Bulky Waste Removal	9,319	7,595	10,000	10,000	10,000	0.00%
533	043-664 • Publicity				0		#DIV/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	5,000	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	79,750	80,100	80,100	0.00%
540	Total 043-000 • Transfer Station	106,277	104,508	108,587	109,804	113,935	3.75%
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	110,587	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	2,644,025	2,653,314	2,654,769	0.05%
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	0.75%
548	H • Debt Service						
549	080-000 • Interest						
550	080-708 • KCS Renovation/Refunding	49,913	40,613	31,513	31,513	24,393	
552	080-710 • New Firehouse	14,375	10,469	6,406	6,406	2,187	
553	080-810 • Maple Street Ext	28,080	27,728	26,990	26,990	26,990	
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	
558	081-710 • New Firehouse (exp 6.30.19)	125,000	125,000	125,000	125,000	125,000	
559	081-810 • Maple Street Ext (exp 2054)	10,826	11,178	11,916	11,916	11,916	
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	846,000	746,000	818,700	9.75%
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	12,811,173	12,806,467	12,990,005	1.43%
572	Net Revenue and Expense	142,765	199,708	-401,435	0	0	

Insurance at 12%, Pension at 5%

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REGIONAL SCHOOL DISTRICT ONE

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BUDGET SUMMARY

	2015/2016 Budget	2016/2017 Budget	2017/2018 Budget	2017/2018 Estimated	2018/2019 Proposed	\$ Increase	% Increase
<i>HVRHS (excluding intra region allocation)*</i>							
Gross Expense	\$8,780,451	\$8,623,733	\$8,417,793	\$8,229,826	\$8,404,296	-\$13,497	-0.16%
Less:							
Revenue	\$551,430	\$621,598	\$539,474	\$599,012	\$539,402		
Net Expense Budget	\$8,229,021	\$8,002,135	\$7,878,319	\$7,630,814	\$7,864,894	-\$13,425	-0.17%
<i>Pupil Services</i>							
Gross Expense	\$6,547,200	\$6,711,580	\$6,722,554	\$6,777,770	\$6,856,305	\$133,751	1.99%
Less:							
Revenue	\$383,453	\$311,849	\$47,885	\$353,433	\$188,983		
Net Expense Budget	\$6,163,747	\$6,399,731	\$6,674,669	\$6,424,337	\$6,667,322	-\$7,347	-0.11%
<i>RSSC</i>							
Gross Expense	\$1,038,743	\$1,092,862	\$1,224,812	\$1,218,791	\$1,245,584	\$20,772	1.70%
Less:							
Revenue	\$1,598	\$492	\$492	\$492	\$492		
Net Expense Budget	\$1,037,145	\$1,092,370	\$1,224,320	\$1,218,299	\$1,245,092	\$20,772	1.70%
Total	\$15,429,913	\$15,494,236	\$15,777,308	\$15,273,450	\$15,777,308	\$0	0.00%
*Memo: Intra region allocation for assessment purposes.							
HVRHS Net Expense	\$8,229,021	\$8,002,135	\$7,878,319		\$7,864,894		
Pupil Services Allocation	\$1,567,796	\$1,751,858	\$1,803,965		\$1,684,181		
RSSC Allocation	\$263,806	\$271,237	\$304,720		\$291,334		
HVRHS Net Assessment Budget	\$10,060,623	\$10,025,230	\$9,987,004		\$9,840,410		

REGIONAL SCHOOL DISTRICT ONE

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REVENUES: Other Than Member Town Assessments

	2015-2016	2016-2017	2017-2018		2018-2019	% Increase
	Actual	Actual	Budget	Estimated	Estimated	
HVRHS						
Agriculture Education Grant	293,775	503,560	453,204	491,442	465,960	2.8%
Adult Education Grant	8,713	3,331	2,125	2,179	2,125	0.0%
Sale of Vehicle/Equipment/Material	1,000	0	0	0	0	0.0%
Tuition	39,960	79,920	71,028	95,216	61,200	-13.8%
Rental of Building	0	3,050	0	0	0	0.0%
Interest Income	4,617	4,609	4,617	4,617	4,617	0.0%
Office Use - Rental	5,500	5,500	8,500	5,500	5,500	-35.3%
Miscellaneous	1,695	296	0	58	0	0.0%
	355,260	600,266	539,474	599,012	539,402	0.0%
Pupil Services						
Tuition out of District	6,736	9,080	9,080	15,601	0	-100.0%
Interest Income	2,305	2,301	2,305	2,305	2,305	0.0%
Medicaid	12,621	11,306	10,000	15,288	15,288	52.8%
Special Ed. Placement and Excess Cost	211,028	260,911	0	297,698	148,849	100.0%
Preschool	38,071	22,764	28,500	22,541	22,541	-14.9%
Miscellaneous	0	0	0	0	0	0.0%
	270,761	306,362	47,885	353,433	188,983	294.7%
RSSC						
Interest Income/Misc. Inc	492	492	492	492	492	0.0%
	492	492	492	492	492	0.0%

REGIONAL SCHOOL DISTRICT ONE

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**REVENUES: Member Town Assessments
Housatonic Valley Regional High School**

Member Town	Enrollment *			Percentage			Assessment		
	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018	2016-2017	2017-2018	2018-2019
Canaan	36	36	28	8.6124%	9.0000%	7.6923%	863,417	898,830	756,955
Cornwall	37	42	45	8.8517%	10.5000%	12.3626%	887,401	1,048,635	1,216,534
Kent	61	57	53	14.5933%	14.2500%	14.5604%	1,463,012	1,423,148	1,432,807
North Canaan	127	120	105	30.3828%	30.0000%	28.8462%	3,045,943	2,996,101	2,638,580
Salisbury	79	74	70	18.8995%	18.5000%	19.2308%	1,894,721	1,847,596	1,892,388
Sharon	78	71	63	18.6603%	17.7500%	17.3077%	1,870,737	1,772,693	1,703,148
Total	418	400	364	100.0000%	100.0000%	100.0000%	\$10,025,230	\$9,987,004	\$9,840,410

Less:

Pupil Services

1,751,858 1,803,965 1,684,181

RSSC

271,237 304,720 291,334

Net HVRHS (without allocations)

8,002,135 7,878,319 7,864,894

Total

10,025,230 9,987,004 9,840,410

Per Pupil

Net HVRHS Cost

(without allocations)

\$19,144 \$19,696 \$21,607

Pupil Services

4,191 4,510 4,627

RSSC

649 762 800

Net Cost Per Pupil

\$23,984 \$24,968 \$27,034

REGIONAL SCHOOL DISTRICT ONE

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REVENUES: Member Town Assessments
Pupil Services Center

Member Town	Enrollment *			Percentage			Assessment		
	2015-2016	2016-2017	2017-2018	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019
Canaan	76	74	73	4.9771%	5.0000%	5.0659%	318,520	333,733	337,762
Cornwall	92	74	73	6.0249%	5.0000%	5.0659%	385,576	333,733	337,762
Kent	240	231	223	15.7171%	15.6081%	15.4754%	1,005,852	1,041,790	1,031,782
North Canaan	260	277	277	17.0269%	18.7162%	19.2228%	1,089,673	1,249,245	1,281,643
Salisbury	277	281	298	18.1401%	18.9865%	20.6801%	1,160,920	1,267,285	1,378,808
Sharon	164	143	133	10.7400%	9.6622%	9.2297%	687,332	644,917	615,374
Total K-8 Schools	1109	1080	1077	72.6261%	72.9730%	74.7398%	4,647,873	4,870,704	4,983,140
HVRHS	418	400	364	27.3739%	27.0270%	25.2602%	1,751,858	1,803,985	1,684,181
Total Region	1527	1480	1441	100.0000%	100.0000%	100.0000%	\$6,399,731	\$6,674,669	\$8,667,322

Net Cost Per Pupil

\$4,191	\$4,510	\$4,627
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REGIONAL SCHOOL DISTRICT ONE

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REVENUES: Member Town Assessments
Regional School Services Center

Member Town	Enrollment *			Percentage			Assessment		
	2015-2016	2016-2017	2017-2018	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019
Canaan	76	74	73	4.9771%	5.0000%	5.0659%	74,132	80,294	82,549
Cornwall	92	74	73	6.0249%	5.0000%	5.0659%	83,353	80,294	82,549
Kent	240	231	223	15.7171%	15.6081%	15.4754%	168,650	188,376	190,170
North Canaan	260	277	277	17.0269%	18.7162%	19.2228%	180,177	220,044	228,914
Salisbury	277	281	298	18.1401%	18.9865%	20.6801%	189,974	222,797	243,981
Sharon	164	143	133	10.7400%	9.6622%	9.2297%	124,849	127,795	125,597
Total K-8 Schools	1109	1080	1077	72.6261%	72.9730%	74.7398%	821,135	919,600	953,760
HVRHS	418	400	364	27.3739%	27.0270%	25.2602%	271,237	304,720	291,334
Total Region	1527	1480	1441	100.0000%	100.0000%	100.0000%	\$1,092,372	\$1,224,320	\$1,245,094

Net Cost Per Pupil

\$649	\$762	\$800
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REGIONAL SCHOOL DISTRICT ONE

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APPENDIX 1
Summary of Proposed 2018-2019
Member Town Assessments

Member Town	HVRHS (before allocation)	HVRHS Pupil Services	HVRHS RSSC	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	604,992	129,552	22,410	\$756,955	337,762	82,549	\$1,177,265
Cornwall	972,308	208,209	36,017	\$1,216,534	337,762	82,549	\$1,636,845
Kent	1,145,163	245,224	42,420	\$1,432,807	1,031,792	190,170	\$2,654,769
North Canaan	2,268,720	485,821	84,039	\$2,838,580	1,281,643	228,914	\$4,349,137
Salisbury	1,512,480	323,881	56,026	\$1,892,386	1,378,808	243,981	\$3,515,175
Sharon	1,381,232	291,493	50,423	\$1,703,148	615,374	125,597	\$2,444,119
Total Assessments	\$7,864,894	\$1,684,181	\$291,334	\$9,840,410	\$4,983,140	\$953,760	\$15,777,310

**Net Expense Budgets
(excluding intra-region
transfers/allocations)**

HVRHS	\$7,864,894	\$ -	\$ -	\$7,864,894	\$ -	\$ -	\$7,864,894
Pupil Services	-	1,684,181	-	1,684,181	4,983,140	-	6,667,322
RSSC	-	-	291,334	291,334	-	953,760	1,245,094

Change from 2017/2018 Budget

Member Town

	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	-\$141,875	\$4,029	\$2,254	-\$135,593
Cornwall	\$167,899	\$4,029	\$2,254	\$174,182
Kent	\$9,659	-\$9,998	\$1,793	\$1,454
North Canaan	-\$157,521	\$32,397	\$8,870	-\$116,254
Salisbury	\$44,790	\$111,523	\$21,184	\$177,497
Sharon	-\$69,545	-\$29,543	-\$2,198	-\$101,286
Total Assessments	-\$146,593	\$112,436	\$34,157	\$0

REGIONAL SCHOOL DISTRICT ONE

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APPENDIX II

Scheduled Facility Maintenance /Repair Projects Included in 2018/2019 Operating Budget

Unanticipated Misc. Repairs	\$20,000
Gymnasium painting	\$25,000
Tennis Court Fencing, Backstop and Track gate Repair	\$22,395
Exterior painting and wood rot repair	\$20,000
Draining at the rear of the building	\$12,000
Greenhouse masonry repair and Front steps repointed	\$12,000
Gym floor	\$3,500
Soccer Shed	\$3,500
Ag-Ed Center Floor Replacement hallway and entry way	\$11,000
Window repairs throughout building	\$10,000
Central Office Carpeting	\$14,143
Exterior Door repairs (security)	\$7,800
TOTAL	\$161,338

REGIONAL SCHOOL DISTRICT ONE
BUDGET BY OBJECT FOR FISCAL YEAR 2018

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
FUND 0100 - HOUSATONIC VALLEY REGIONAL HIGH SCHOOL								
1	0100 1100 1110 01 343	Sal- Art	154,946	161,400	161,400	165,671	4,271	2.65%
2	0100 1100 1110 01 345	Business Ed.	-	-	-	18,746	18,746	100.00%
3	0100 1100 1110 01 351	Sal-Tech Ed	187,036	110,610	122,366	124,823	14,213	12.85%
4	0100 1100 1110 01 353	Sal-Music	67,500	69,510	69,510	76,104	6,594	9.49%
5	0100 1100 1110 01 355	Sal-Phys Ed/Health Ed	195,670	205,260	205,260	174,644	(30,616)	-14.92%
6	0100 1100 1110 01 357	Sal-Science	404,064	362,428	362,428	371,330	8,902	2.46%
7	0100 1100 1110 01 359	Sal-Math	444,016	369,810	353,886	361,879	(7,931)	-2.14%
8	0100 1100 1110 01 360	Sal-World Language	287,405	207,536	224,319	219,775	12,239	5.90%
9	0100 1100 1110 01 361	Sal-English	325,740	350,069	326,623	300,293	(49,776)	-14.22%
10	0100 1100 1110 01 363	Sal-Social Studies	319,314	320,514	314,150	300,293	(20,221)	-6.31%
11	0100 1100 1110 01 367	Sal-Student Assistance	51,769	54,050	54,050	55,942	1,892	3.50%
12	0100 1140 1110 01 340	Sal-Ag.Ed.	358,362	367,710	358,362	375,956	8,246	2.24%
13	0100 2120 1110 01 333	Sal-Guidance Counselors	208,408	218,955	218,955	225,240	6,285	2.87%
14	0100 2222 1110 01 329	Sal-Librarian	83,680	85,610	85,610	87,322	1,712	2.00%
15	0100 3200 1110 01 356	Sal-Athletics	58,713	61,391	61,391	61,391	-	0.00%
16	0100 3200 1120 01 356	Sal -Athletic Trainer	2,030	3,000	3,000	3,000	-	0.00%
		Sub-Total: Certified Salaries	3,148,655	2,947,853	2,921,310	2,922,409	(25,444)	-0.86%
17	0100 1100 1110 01 366	Sal- Director of Science Tech Center	18,965	19,534	18,965	20,071	537	2.60%
		Sub-Total: Director of Science Tech Center	18,965	19,534	18,965	20,071	537	2.75%
18	0100 2212 1110 01 399	Summer Curriculum Salaries	20,166	10,000	10,038	10,000	-	0.00%
19	0100 3200 1113 01 399	Sal-St Activities	40,693	48,042	48,042	53,042	5,000	10.41%
20	0100 1100 1114 01 399	Dept. Heads-Stipend	47,850	39,040	39,040	39,040	-	0.00%
21		SRBI Coordinator	0	-	-	18,746	18,746	100.00%
22	0100 2120 1117 01 333	Summer Guidance Salaries	6,783	8,011	7,174	3,735	(4,276)	-53.37%
23	0100 2222 1117 01 329	Summer Salary - Library	4,523	4,628	4,628	939	(3,689)	-79.71%
24	0100 1100 1118 01 399	Tutoring/ELL Services	17,195	17,500	8,415	8,415	(9,085)	-51.91%
25	0100 1100 1121 01 399	Salary-In-School Suspensions	715	2,116	2,116	2,116	-	0.00%
		Sub-Total: Extra Pay for Extra Duty	137,925	129,337	119,453	136,033	6,696	5.18%
26	0100 3200 1112 01 356	Coaches Salaries	130,102	133,455	134,579	137,135	3,680	2.76%
		Sub-Total: Coaches Salaries	130,102	133,455	134,579	137,135	3,680	2.76%

REGIONAL SCHOOL DISTRICT ONE
BUDGET BY OBJECT FOR FISCAL YEAR 2018

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
27	0100 2400 1111 01 337	Administrative Salaries	282,751	277,832	277,832	287,079	9,247	3.33%
		Sub-Total: Administrative Salaries	282,751	277,832	277,832	287,079	9,247	3.33%
28	0100 1100 1116 01 399	Salary Homebound Tutors	-	5,000	5,000	5,000	-	0.00%
		Sub-Total: Homebound Tutor Salaries	-	5,000	5,000	5,000	-	0.00%
29	0100 2130 1120 01 332	Salary Nurse Classified	50,508	51,758	51,908	51,908	150	0.29%
		Sub-Total: Nurse Salary	50,508	51,758	51,908	51,908	150	0.29%
30	0100 2620 1121 01 335	Maint. Workers	336,185	355,590	341,423	353,573	(2,017)	-0.57%
31	0100 2620 1320 01 335	Cust. Overtime	4,352	7,000	7,000	6,000	(1,000)	-14.29%
		Sub-Total: Maint./Custodial Salaries	340,536	362,590	348,423	359,573	(3,017)	-0.83%
32	0100 1140 1122 01 340	Secretary -Ag.Ed.	37,445	38,248	38,398	38,398	150	0.39%
33	0100 2120 1122 01 333	Secretary-Guidance	40,132	43,160	43,160	43,160	-	0.00%
34	0100 2400 1122 01 337	Adm. Secretaries Salary	182,036	187,164	187,339	187,339	175	0.09%
		Sub-Total: Secretary Salaries	259,613	268,572	268,897	268,897	325	0.12%
35	0100 2120 1120 01 368	School to Career position	-	40,000	39,600	39,600	(400)	
36	0100 2222 1123 01 329	Library Asst. Salary	34,300	36,891	36,891	36,891	(0)	0.00%
37	0100 2223 1320 01 329	Extra Media Services Salary	96	270	270	270	-	0.00%
38	0100 1250 1121 01 381	Salary Ed. Para-Title 1	22,080	24,232	20,388	22,460	(1,772)	-7.31%
39	0100 2120 1121 01 368	Career Center Aide	28,635	29,526	30,026	30,026	500	1.69%
40	0100 2223 1121 01 329	Media Asst. Salary	23,222	24,780	24,780	24,780	0	0.00%
		Sub-Total: Ed. Para. Salaries	108,333	155,699	151,955	154,028	(1,671)	-5.62%
41	0100 2225 1123 01 339	HVRHS Network Admin	81,004	85,727	85,757	85,727	-	0.00%
42	0100 2225 1124 01 339	District Application Coordinator	23,027	30,139	22,000	17,224	(12,915)	-42.85%
43	0100 2225 1125 01 339	IT Support Specialist	47,505	35,307	49,440	70,533	35,226	99.77%
		Sub-Total: Information Technology Salaries	151,536	151,173	157,197	173,484	22,311	14.76%
44	0100 1100 1210 01 399	Substitute Teachers	80,400	70,000	80,000	80,000	10,000	14.29%
		Sub-Total: Substitute Teacher Salaries	80,400	70,000	80,000	80,000	10,000	14.29%

REGIONAL SCHOOL DISTRICT ONE
BUDGET BY OBJECT FOR FISCAL YEAR 2018

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
TOTAL SALARIES			4,709,324	4,572,803	4,535,520	4,595,617	22,814	0.50%
45	0100 1100 2100 01 300	Health Ins.	987,590	1,097,787	974,308	874,864	(222,923)	-20.31%
46	0100 1100 2200 01 300	FICA-HS	147,343	154,416	149,918	152,616	(1,800)	-1.17%
47	0100 1100 2300 01 300	Pension-HS	50,017	53,707	50,017	40,411	(13,296)	-24.76%
48	0100 1100 2400 01 399	Tuition Reimbursement	5,193	2,000	-	2,000	-	0.00%
49	0100 2310 2500 01 399	Unemployment Compensation	9,462	2,000	-	2,000	-	0.00%
50	0100 2310 2600 01 399	Workers Compensation	74,220	79,400	71,549	80,953	1,553	1.96%
51	0100 1100 2700 01 300	Life-HS	8,125	8,215	7,735	7,735	(480)	-5.85%
TOTAL BENEFITS			1,281,950	1,397,525	1,253,527	1,160,578	(236,947)	-16.95%
52	0100 2310 3100 01 338	Referendum Expense	7,907	7,000	7,000	7,000	-	0.00%
53	0100 2900 3202 01 399	American Field Service	2,200	2,200	2,200	2,200	-	0.00%
54	0100 2400 3009 01 399	NEAS&C Expenses	20,285	12,000	12,000	-	(12,000)	100.00%
55	0100 2900 3200 01 399	Partnership with HS and HYSB	30,000	30,000	30,000	30,000	-	0.00%
56	0100 1100 3203 01 353	Purch. Svcs.-Music	500	500	500	500	-	0.00%
57	0100 1100 3203 01 399	Assembly Programs	2,500	2,500	2,500	2,000	(500)	-20.00%
58	0100 1140 3203 01 340	Speakers Ag.Ed.	1,000	500	500	500	-	0.00%
59	0100 2120 3203 01 333	Speakers-Guidance	150	400	500	250	(150)	-37.50%
60	0100 1100 3203 01 355	Speakers-PE	2,400	2,500	2,500	2,500	-	100.00%
61	0100 2210 3203 01 399	Visiting Artists	1,400	2,000	2,000	2,625	625	31.25%
62	0100 1100 3206 01 399	Robotics Competition	5,998	6,000	6,000	6,120	120	2.00%
63	0100 1100 3250 01 399	Academic Bowl	1,000	1,000	1,000	1,000	-	0.00%
64	0100 1100 3251 01 399	Model UN/Debate Team Programs	1,650	1,650	1,650	1,650	-	0.00%
65	0100 1100 3252 01 399	Civic Life Project	8,000	10,000	10,000	10,000	-	0.00%
Subtotal: Purchased Services - Academic Prog.			74,883	69,050	69,150	57,145	(11,905)	-17.24%
66	0100 1100 3204 01 399	In-Service Training	82,002	18,500	18,500	19,425	925	5.00%
67	0100 2225 3204 01 339	In-Service Training-Technology	1,200	3,000	3,000	3,000	-	0.00%
68	0100 3300 3206 01 342	Adult Ed. Course-Ed. Conn.	22,595	22,595	22,595	22,595	-	0.00%
69	0100 3100 3207 01 399	Cafeteria Subsidy	10,000	10,000	10,000	15,000	5,000	50.00%

REGIONAL SCHOOL DISTRICT ONE
BUDGET BY OBJECT FOR FISCAL YEAR 2018

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
		AESOP/VeriTime/SchoolMessenger/Crisis						
70	0100 2400 3210 01 399	Mgr./Newsela/Star360/Panorama/Resource Mgr.	7,883	6,641	6,918	7,057	416	6.26%
71	0100 2310 3301 01 338	Legal Services	17,639	15,000	15,000	1,000	(14,000)	-93.33%
72	0100 2310 3303 01 338	Section 125 Services	570	810	810	810	-	0.00%
73	0100 2510 3305 01 336	Audit Services	13,227	13,492	13,492	13,762	270	2.00%
74	0100 3200 3307 01 356	Physical Exams-Athletics	-	-	-	-	-	0.00%
75	0100 2130 3308 01 332	Consulting Physician-Nurse	600	500	500	500	-	0.00%
76	0100 3200 3308 01 356	Consulting Physician-Athletics	-	500	500	500	-	0.00%
		Subtotal: Purchased Srvs - Consulting Physician	600	1,000	1,000	1,000	-	0.00%
77	0100 3200 3309 01 356	Athletic Trainer	34,940	37,900	37,900	38,658	758	2.00%
78	0100 1100 3311 01 366	Purchased Services-Science Tech Center	3,988	5,000	5,000	5,000	-	0.00%
79	0100 2225 3311 01 339	Techn. Subcontractors	7,453	6,000	6,000	2,000	(4,000)	-66.67%
80	0100 2310 3311 01 338	Board Programs	3,604	1,000	4,755	1,000	-	0.00%
81	0100 2823 3314 01 337	Public Relations	17,463	8,000	8,000	8,160	160	2.00%
82	0100 2120 3400 01 333	Software-Guidance	4,277	5,500	5,500	5,500	-	0.00%
83	0100 2510 3900 01 336	Software Maintenance-Business Services	7,728	7,998	7,998	8,158	160	2.00%
84	0100 2130 4210 01 332	Medical Waste Removal	-	300	250	300	-	0.00%
		Subtotal: Purchased Srvs - Med./Chemical Waste	-	300	250	300	-	0.00%
85	0100 1100 4300 01 343	Eq Repair-Art	-	1,600	1,600	1,600	-	0.00%
86	0100 1100 4300 01 345	Eq Repair-Business Ed	-	-	750	-	-	0.00%
87	0100 1100 4300 01 351	Eq Repair-Tech Ed	1,661	1,000	1,000	1,000	-	0.00%
88	0100 1100 4300 01 353	Eq Repair-Music	3,500	4,000	4,000	3,500	(500)	-12.50%
89	0100 1100 4300 01 355	Eq Repair-Phys Ed/Health Ed	534	1,000	1,000	1,600	600	60.00%
90	0100 1100 4300 01 357	Eq Repair-Science	-	-	-	1,200	1,200	1200.00%
91	0100 1100 4300 01 399	Eq Repair-Genl	480	2,500	1,800	1,800	(700)	-28.00%
92	0100 1140 4300 01 340	Eq Repair-Ag.Ed.	13,234	10,000	13,000	13,000	3,000	30.00%
93	0100 2120 4300 01 333	Eq Repair-Guidance	-	250	250	250	-	0.00%
94	0100 2223 4300 01 329	Eq Repair-Media	1,990	1,000	1,000	1,000	-	0.00%
95	0100 2225 4300 01 339	Eq Repair-Technology	6,808	6,000	6,000	5,000	(1,000)	-16.67%
96	0100 2400 4300 01 337	Eq Repair-Princ. Off.	-	-	-	450	450	450.00%

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
97	0100 2510 4300 01 336	Eq Repair-Business Svcs.	-	100	100	90	(10)	-10.00%
		Subtotal: Purchased Svcs - Eq. Repair Academic	28,206	27,450	30,500	30,490	3,040	11.07%
98	0100 1100 4210 01 357	OSHA - Chemical Removal	2,219	-	-	-	-	0.00%
99	0100 1100 4420 01 399	Lease of Copiers	13,837	14,565	14,565	11,238	(3,327)	-22.84%
100	0100 1140 4420 01 340	Lease of Copier-Ag.Ed.	4,901	4,758	4,758	4,758	-	0.00%
101	0100 2120 4420 01 333	Lease of Copier- Guidance	3,757	3,647	3,647	3,647	-	0.00%
102	0100 2400 4420 01 337	Lease of Copier- Principals Office	5,294	5,139	5,139	5,139	-	0.00%
		Subtotal: Purchased Svcs - Lease of Copiers	27,789	28,109	28,109	24,782	(3,327)	-11.84%
103	0100 2620 4210 01 335	Trash Removal	10,682	12,000	12,000	12,000	-	0.00%
104	0100 2630 4220 01 335	Snow Removal	14,000	14,000	14,000	14,000	-	0.00%
105	0100 2630 4240 01 335	Improvement of Grounds	14,408	10,000	12,338	10,000	-	0.00%
106	0100 2620 4300 01 335	Eq Repair-Bldg&Grounds	22,944	8,000	8,000	8,000	-	0.00%
107	0100 2620 4301 01 335	Project Reserve-Bldg&Grounds	12,000	12,000	12,000	12,000	-	0.00%
108	0100 2620 4302 01 335	Building Security	-	-	-	-	-	0.00%
109	0100 2620 4304 01 335	Plumbing Repair	2,596	8,000	9,000	8,000	-	0.00%
110	0100 2620 4305 01 335	Septic Tank	4,820	5,500	5,500	5,500	-	0.00%
111	0100 2620 4307 01 335	Maint. Repairs - General	210,566	162,600	162,600	161,338	(1,262)	-0.78%
112	0100 2621 4307 01 335	Water Testing	420	3,000	3,000	3,000	-	0.00%
113	0100 2620 4900 01 335	Contracted Serv.-Bldg&Grounds	35,260	45,250	40,000	40,000	(5,250)	-11.60%
114	0100 2620 5001 01 335	Cust. Services	20,827	26,000	26,000	26,000	-	0.00%
		Subtotal: Purchased Svcs - Buildings & Grounds	348,523	306,350	304,438	299,838	(6,512)	-2.13%
115	0100 2700 5100 01 330	Student Transportation	2,180	3,000	3,000	3,000	-	0.00%
116	0100 2700 5101 01 368	Fld Trp-Career Center	626	500	500	500	-	0.00%
117	0100 2700 5101 01 340	Fld Trp-Ag.Ed.	239	400	400	400	-	0.00%
118	0100 2700 5101 01 343	Fld Trp-Art	191	600	600	650	50	8.33%
119	0100 2700 5101 01 345	Fld Trp-Business Ed	-	350	-	-	(350)	0.00%
120	0100 2700 5101 01 353	Fld Trp-Music	3,551	4,200	4,200	4,200	-	0.00%
121	0100 2700 5101 01 357	Fld Trp-Science	3,509	4,400	4,400	6,200	1,800	40.91%
122	0100 2700 5101 01 360	Fld Trp-World Language	2,150	500	500	500	-	0.00%

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
123	0100 2700 5101 01 361	Fld Trp-English	2,079	4,000	4,000	6,000	2,000	50.00%
124	0100 2700 5101 01 363	Fld Trp-Social Studies	2,351	5,150	5,150	4,050	(1,100)	-21.36%
		Subtotal: Purchased Svcs. - Field Trips	14,695	20,100	19,750	22,500	2,400	11.94%
125	0100 2700 5102 01 356	Transportation Athletics	61,909	57,909	58,200	59,936	2,027	3.50%
126		Transportation: Bridges Program	-	-	9,825	13,904	13,904	100.00%
127	0100 2700 5100 01 334	Late Buses	37,719	46,512	46,512	47,880	1,368	2.94%
		Subtotal: Purchased Svcs. - Athletics/Late Bus	99,628	104,421	114,537	121,720	17,299	16.57%
128	0100 2620 5201 01 335	Insurance-P&C	69,324	63,311	65,086	66,388	3,077	4.86%
129	0100 3200 5205 01 356	Athl. Insurance.	4,573	4,800	4,404	4,404	(396)	-8.25%
130	0100 2310 5207 01 338	Insurance-E&O	10,574	10,575	10,575	10,787	212	2.00%
		Subtotal: Purchased Svcs. - Insurance	84,471	78,686	80,065	81,578	2,892	3.68%
131	0100 2400 5301 01 399	Telephone	9,956	10,000	10,000	10,000	-	0.00%
132	0100 2225 5302 01 339	Internet Service	9,000	9,000	9,000	9,000	-	0.00%
133	0100 2120 5310 01 333	Postage & Mailings-Guidance	1,900	1,000	1,000	500	(500)	-50.00%
134	0100 2400 5310 01 337	Postage Principals Office	5,000	4,800	4,800	4,600	(200)	-4.17%
		Subtotal: Purchased Svcs. - Postage	15,900	14,800	14,800	14,100	(700)	-4.73%
135	0100 2310 5401 01 338	Adv. & Printed Announcements	415	500	500	500	-	0.00%
136	0100 1100 5501 01 355	Printing & Binding-Phys Ed/Health Ed	-	-	-	-	-	0.00%
137	0100 2120 5501 01 333	Printing & Binding-Guidance	-	500	500	200	(300)	-60.00%
138	0100 2400 5501 01 337	Printing & Binding-Principals Office	2,302	1,500	1,500	1,500	-	0.00%
		Subtotal: Purchased Svcs. - Printing & Binding	2,302	2,000	2,000	1,700	(300)	-15.00%
139	0100 1100 5620 01 399	Tuition Out-Of-District	35,553	25,000	26,371	29,784	4,784	19.14%
140	0100 1100 5801 01 343	Travel-Art	346	300	-	300	-	0.00%
141	0100 1100 5801 01 345	Travel-Business Ed	-	-	-	-	-	0.00%
142	0100 1100 5801 01 351	Travel-Tech Ed	118	-	-	100	100	100.00%
143	0100 1100 5801 01 353	Travel-Music	200	-	-	200	200	200.00%

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
144	0100 1100 5801 01 355	Travel-Phys Ed/Health Ed	-	-	-	300	300	300.00%
145	0100 1100 5801 01 357	Travel-Science	-	-	-	-	-	0.00%
146	0100 1100 5801 01 359	Travel-Math	-	-	-	500	500	500.00%
147	0100 1100 5801 01 360	Travel-World Language	-	-	-	-	-	0.00%
148	0100 1100 5801 01 361	Travel-English	-	-	-	-	-	0.00%
149	0100 1100 5801 01 363	Travel-Social Studies	3,352	-	-	3,335	3,335	3335.00%
150	0100 1100 5801 01 365	Travel-Work Study	-	-	-	1,000	1,000	1000.00%
151	0100 1140 5801 01 340	Travel-Ag.Ed.	6,104	6,500	6,500	6,500	-	0.00%
152	0100 2120 5801 01 333	Travel-Guidance	790	1,000	2,000	3,000	2,000	200.00%
153	0100 2222 5801 01 329	Travel-Library	209	250	250	250	-	0.00%
154	0100 2225 5801 01 339	Travel-Technology	1,031	1,000	1,000	1,000	-	0.00%
155	0100 2400 5801 01 337	Travel-Princ. Off.	340	500	500	500	-	0.00%
156	0100 3200 5801 01 356	Travel-Athletics	-	-	-	750	750	750.00%
		Subtotal: Purchased Svcs. - Travel	12,489	9,550	10,250	17,735	8,185	85.71%
		TOTAL PURCHASED SERVICES	1,004,484	870,952	889,388	876,497	5,545	0.64%
157	0100 2120 6100 01 333	Meeting Supplies-Guidance	-	200	200	200	-	0.00%
158	0100 2130 6100 01 332	Supplies-Nurse	1,584	1,900	1,900	1,900	-	0.00%
159	0100 3200 6100 01 356	Supplies-Athletics	-	400	400	400	-	0.00%
160	0100 2400 6101 01 337	Supplies-Princ. Off.	1,585	1,500	1,550	1,500	-	0.00%
161	0100 2510 6101 01 336	Office Supplies-Business Office	1,118	1,200	1,200	1,200	-	0.00%
		Subtotal: Supplies - Administraive	2,703	2,700	2,750	2,700	-	0.00%
162	0100 1100 6102 01 399	Publications-Literary Magazine	1,558	-	-	-	-	0.00%
163	0100 1140 6100 01 340	Supplies-Adult Ag.Ed.	-	-	-	-	-	0.00%
164	0100 2222 6100 01 329	Supplies-Library	1,186	1,200	1,200	1,200	-	0.00%
165	0100 2400 6100 01 337	Supplies-PBIS	1,500	-	-	-	-	0.00%
166	0100 2120 6101 01 333	Supplies-Guidance	949	1,500	1,500	11,000	9,500	633.33%
167	0100 2310 6101 01 338	Supplies-Graduation	5,161	5,495	5,495	5,495	-	0.00%
168	0100 1100 6102 01 330	General Instructional Supplies	17,214	10,000	9,500	9,500	(500)	-5.00%
169	0100 1100 6102 01 343	Supplies-Art	15,834	14,500	14,500	14,500	-	0.00%

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
170	0100 1100 6102 01 345	Supplies-Business Ed	-	-	-	-	-	0.00%
171	0100 1100 6102 01 351	Supplies-Tech Ed	17,981	14,000	9,250	9,250	(4,750)	-33.93%
172	0100 1100 6102 01 353	Supplies-Music	8,606	8,215	8,215	8,500	285	3.47%
173	0100 1100 6102 01 355	Supplies-Phys Ed/Health Ed	6,130	5,483	5,483	5,844	361	6.58%
174	0100 1100 6102 01 357	Supplies-Science	10,249	10,000	10,000	10,000	-	0.00%
175	0100 1100 6102 01 359	Supplies-Math	2,859	2,500	2,500	3,000	500	20.00%
176	0100 1100 6102 01 360	Supplies-World Language	2,727	4,000	4,000	4,000	-	0.00%
177	0100 1100 6102 01 361	Supplies-English	307	2,500	2,500	3,000	500	20.00%
178	0100 1100 6102 01 363	Supplies-Social Studies	2,493	2,653	2,653	3,465	812	30.61%
179	0100 1100 6102 01 366	Supplies-STC	1,155	1,500	1,500	1,500	-	0.00%
180	0100 1100 6102 01 381	Supplies-Title I	-	500	350	500	-	0.00%
181	0100 1140 6102 01 340	Supplies-Ag.Ed.	42,175	22,120	22,120	24,870	2,750	12.43%
182	0100 2120 6102 01 333	Instr. Supplies-Guidance	5,150	7,000	6,300	6,500	(500)	-7.14%
183	0100 2120 6102 01 368	Instr. Supplies-Career Center	1,398	1,500	1,500	1,500	-	0.00%
		Subtotal: Supplies - Instructional	144,634	114,666	108,566	123,624	8,958	7.81%
184	0100 2225 6102 01 339	Supplies-Technology	4,322	5,500	5,500	5,500	-	0.00%
185	0100 2225 6103 01 339	Software-Technology	41,215	51,441	45,941	70,098	18,657	36.27%
		Subtotal: Supplies - Software	41,215	51,441	45,941	70,098	18,657	36.27%
186	0100 2400 6103 01 337	Attend & Comp. Supplies	1,366	775	775	775	-	0.00%
187	0100 1140 6104 01 340	A.V.-Ag.Ed.	90	500	500	-	(500)	-100.00%
188	0100 2223 6104 01 329	Audio Visual Materials-Library	4,498	6,000	6,000	5,500	(500)	-8.33%
		Subtotal: Supplies - AV Materials	4,588	6,500	6,500	5,500	(1,000)	-15.38%
189	0100 1100 6106 01 355	Awards-Phys Ed/Health Ed	-	90	90	90	-	0.00%
190	0100 2400 6106 01 337	Awards-Princ. Off.	-	250	250	250	-	0.00%
191	0100 3200 6106 01 356	Awards-Athletics	2,842	3,010	3,010	3,210	200	6.64%
		Subtotal: Supplies - Awards	2,842	3,350	3,350	3,550	200	5.97%
192	0100 2620 6110 01 335	Cust. Supplies	23,835	20,000	20,000	20,000	-	0.00%
193	0100 2620 6111 01 335	Maint. Supplies	19,565	23,000	23,000	23,000	-	0.00%

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
		Subtotal: Supplies - Cust./Maint. Supplies	43,400	43,000	43,000	43,000	-	0.00%
194	0100 2620 6220 01 335	Electricity	169,642	134,620	135,283	140,000	5,380	4.00%
195	0100 2620 6230 01 335	Propane Gas	10,000	11,000	10,000	10,000	(1,000)	-9.09%
196	0100 2620 6240 01 335	Heating Oil	144,418	130,020	116,216	138,600	8,580	6.60%
197	0100 1140 6260 01 340	Bus Fuel-Ag.Ed.	3,011	5,500	3,011	3,200	(2,300)	-41.82%
198	0100 2650 6260 01 335	Vehicle Supp.	1,354	750	1,354	1,354	604	80.53%
		Subtotal: Supplies - Vehicle	4,365	6,250	4,365	4,554	(1,696)	-27.14%
199	0100 2700 6260 01 334	Supplies-Student Transportation	1,210	3,200	3,200	3,200	-	0.00%
200	0100 1100 6400 01 345	Txtbks-Business Ed	-	500	500	-	(500)	-100.00%
201	0100 1100 6400 01 357	Txtbks-Science	2,932	-	-	-	-	0.00%
202	0100 1100 6400 01 359	Txtbks-Math	15,434	18,000	18,000	18,000	-	0.00%
203	0100 1100 6400 01 360	Txtbks-World Language	1,977	-	-	-	-	0.00%
204	0100 1100 6400 01 361	Txtbks-English	5,033	7,500	7,500	7,500	-	0.00%
205	0100 1100 6400 01 363	Txtbks-Social Studies	3,707	8,700	8,700	8,520	(180)	-2.07%
		Subtotal: Supplies - Textbooks	29,082	34,700	34,700	34,020	(680)	-1.96%
206	0100 2222 6401 01 329	Periodicals/Subscriptions-Library	10,234	9,764	9,764	9,764	-	0.00%
207	0100 2310 6401 01 338	Publications/Subscriptions-Board of Ed.	-	500	500	500	-	0.00%
		Subtotal: Supplies - Periodicals	10,234	10,264	10,264	10,264	-	0.00%
208	0100 2222 6402 01 329	Books-Library	11,963	13,500	13,500	13,500	-	0.00%
		TOTAL SUPPLIES	629,127	573,986	546,410	611,385	37,399	6.52%
209	0100 1140 7312 01 340	Equipment-Ag Ed.	80,000	-	-	-	-	0.00%
210	0100 1100 7312 01 330	Equipment-New General Instruction	1,985	4,650	4,650	4,650	-	0.00%
211	0100 1100 7312 01 343	Equipment-Art	-	6,320	6,320	-	(6,320)	-100.00%
212	0100 1100 7312 01 345	Equipment-Business Ed	-	600	600	-	(600)	-100.00%
213	0100 1100 7312 01 351	Equipment-Tech Ed	2,654	2,000	2,000	2,000	-	0.00%
214	0100 1100 7312 01 353	Equipment-Music	7,666	8,191	8,191	3,500	(4,691)	-57.27%
215	0100 1100 7312 01 355	Equipment-Phys Ed/Health Ed	3,573	-	-	-	-	0.00%

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216	0100 1100 7312 01 357	Equipment-Science	11,337	-	-	-	-	0.00%
217	0100 1100 7312 01 359	Equipment-Math	-	-	-	-	-	0.00%
218	0100 1100 7312 01 360	Equipment- World Language	-	-	-	-	-	0.00%
219	0100 1100 7312 01 361	Equipment-English	4,920	-	-	-	-	100.00%
220	0100 1100 7312 01 363	Equipment-Social Studies	1,452	1,196	1,196	3,785	2,589	216.47%
221	0100 1100 7312 01 366	Equipment-Science Tech Center	7,370	4,500	4,500	2,500	(2,000)	-44.44%
222	0100 1100 7312 01 399	Musical Theatre Production	4,405	3,711	3,711	3,711	-	0.00%
223	0100 2223 7312 01 329	Equipment-Media	4,914	4,500	4,500	5,000	500	11.11%
224	0100 1100 7311 01 359	Furniture-Math	-	-	-	-	-	0.00%
		Subtotal: Property - Equipment Academic	130,277	35,668	35,668	25,146	(10,522)	-29.50%
225	0100 2225 7312 01 339	Equipment-Technology	45,544	54,092	54,092	63,294	9,202	17.01%
226	0100 2120 7312 01 333	Equipment-Guidance	-	-	-	-	-	0.00%
227	0100 2310 7312 01 338	Equipment-Board of Education	-	250	250	-	(250)	-100.00%
228	0100 2400 7312 01 337	Equipment-Princ. Off.	1,421	500	500	500	-	0.00%
229	0100 2620 7312 01 335	Equipment-Bldg&Grounds	12,042	5,000	5,000	8,160	3,160	63.20%
230	0100 2510 7312 01 336	Equipment-Business Svcs.	1,000	1,000	1,000	1,000	-	0.00%
231	0100 3200 7312 01 356	Equipment-Athletics	2,061	17,040	17,040	5,000	(12,040)	-70.66%
		Subtotal: Property - Equip. Administrative	16,524	23,790	23,790	14,660	(9,130)	-38.38%
		TOTAL PROPERTY	192,345	113,550	113,550	103,100	(10,450)	-9.20%
232	0100 2400 8100 01 337	Dues-Princ. Off.	15,522	15,375	15,805	15,680	305	1.98%
233	0100 5100 8300 01 394	Interest on Principal	88,517	95,642	105,642	73,970	(21,672)	-22.66%
234	0100 5100 9100 01 394	Redemption of Principal	626,000	631,000	621,000	816,996	185,996	29.48%
235	0100 5200 9302 01 356	Transfers-Athletics	56,559	78,141	78,141	79,398	1,257	1.61%
236	0100 1250 9304 01 381	Transfer-Title 1	65,765	68,820	70,843	71,076	2,256	3.28%
		TOTAL OTHER	852,363	888,978	891,431	1,057,120	168,142	18.91%
		TOTAL HIGH SCHOOL	8,669,594	8,417,794	8,229,826	8,404,296	(13,498)	-0.16%

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FUND 0102: PUPIL SERVICES CENTER								
237	0102 1200 1110 02 076	Special Ed.&Pre K Teachers	1,534,320	1,543,012	1,540,152	1,535,511	(7,501)	-0.49%
238	0102 2140 1110 02 077	Psychologists	470,290	393,243	393,243	401,109	7,866	2.00%
239	0102 2150 1110 02 079	Speech Clinicians	360,110	378,430	378,430	387,823	9,393	2.48%
240	0102 2800 1111 02 074	Director of Pupil Services	138,943	143,097	143,097	148,376	5,279	3.69%
241	0102 2800 1111 02 076	Special Education Supervisor	113,687	117,086	117,086	121,587	4,501	3.84%
242	0102 1200 1116 02 076	Tutors Homebound	1,400	5,000	5,000	5,000	-	0.00%
243	0102 1200 1121 02 076	Ed. Paraprofessionals	684,756	647,200	652,200	693,784	46,584	7.20%
244	0102 2800 1122 02 074	Exec Secy/Admin Asst	107,319	108,160	107,706	105,532	(2,628)	-2.43%
245	0102 1200 1211 02 099	Substitute Teachers	16,425	20,000	20,000	20,000	-	0.00%
246	0102 1200 1311 02 099	Salary-Extended Services	68,792	90,000	90,000	90,000	-	0.00%
TOTAL SALARIES			3,496,042	3,445,228	3,446,914	3,508,722	63,494	1.84%
247	0102 1200 2100 02 022	Health-Sp Ed	1,282,239	1,353,363	1,383,694	1,347,136	(6,227)	-0.46%
248	0102 1200 2200 02 022	FICA-Sp Ed	104,044	111,174	110,183	114,204	3,030	2.73%
249	0102 1200 2300 02 022	Pension-Sp Ed	59,562	71,692	55,247	56,008	(15,684)	-21.88%
250	0102 1200 2400 02 099	Tuition Reimbursement-Sp Ed	3,462	2,500	2,500	1,000	(1,500)	-60.00%
251	0102 1200 2500 02 099	Unemployment Compensation-Sp Ed	-	15,000	-	-	(15,000)	-
252	0102 1200 2700 02 022	Life-Sp Ed	5,947	5,958	5,838	5,838	(120)	-2.01%
TOTAL BENEFITS			1,455,254	1,559,687	1,557,462	1,524,186	(35,501)	-2.28%
253	0102 2210 3204 02 099	Professional Development	26,265	19,000	19,000	18,000	(1,000)	-5.26%
254	0102 2213 3204 02 099	Pre K In Service	-	1,000	1,000	1,000	-	0.00%
255	0102 1200 3250 02 099	Work Study	100	3,500	3,500	1,000	(2,500)	100.00%
256	0102 2800 3306 02 099	Translation Services	1,422	2,000	2,000	2,000	-	100.00%
257	0102 2800 3301 02 074	Legal Services	24,432	18,000	15,000	18,000	-	0.00%
258	0102 2800 3303 02 074	Section 125 Services	1,248	1,000	1,139	1,139	139	13.90%
259	0102 2800 3305 02 074	Audit Services	4,012	4,093	4,093	4,093	-	0.00%
260	0102 1200 3307 02 099	Health Exams.	258	150	50	150	-	0.00%
261	0102 2800 3311 02 074	Consultation Services/Consulting Service	36,409	27,000	38,000	40,000	13,000	48.15%
262	0102 2139 1120 02 099	Physical/Occupl Therapy	184,548	191,546	191,474	197,065	5,519	2.88%
263	0102 2140 3316 02 077	Ed./Psychological Evals.	28,353	33,000	30,000	30,000	(3,000)	-9.09%
264	0102 2800 3900 02 074	Software Maintenance	3,143	3,098	3,098	3,098	-	0.00%
265	0102 1200 4300 02 076	Eq. Repair-Special Ed.	-	250	125	250	-	0.00%

REGIONAL SCHOOL DISTRICT ONE
BUDGET BY OBJECT FOR FISCAL YEAR 2018

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
266	0102 2800 4300 02 074	Eq. Repair-Pupil Services Admin.	-	500	200	500	-	0.00%
267	0102 2800 4420 02 074	Lease of Copier	2,169	2,204	2,105	2,105	(99)	-4.49%
268	0102 2800 4900 02 074	Office Use & Utilities	3,000	3,000	3,000	3,000	-	0.00%
269	0102 2700 5100 02 034	Transportation	457,312	468,351	418,351	426,360	(41,991)	-8.97%
270	0102 2800 5301 02 074	Telephone	2,069	2,600	2,100	2,100	(500)	-19.23%
271	0102 2800 5310 02 074	Postage	1,648	1,500	1,500	1,500	-	0.00%
272	0102 1200 5620 02 076	Tuition Outplacements	886,570	868,936	970,746	1,018,625	149,689	17.23%
273	0102 1200 5801 02 099	Travel Expense	13,573	17,512	17,512	17,512	-	0.00%
TOTAL PURCHASED SERVICES			1,676,530	1,668,240	1,723,994	1,787,497	119,256	7.15%
274	0102 1200 6100 02 076	Medical Supplies	173	250	250	250	-	0.00%
275	0102 2800 6101 02 074	Office Supplies	2,511	2,800	2,800	2,500	(300)	-10.71%
276	0102 1200 6102 02 076	Instructional Supplies	6,913	6,500	6,500	9,500	3,000	46.15%
277	0102 1250 6102 02 099	Supplies-Pre K	-	-	-	-	-	0.00%
278	0102 2150 6102 02 077	Supplies-Teach&Psych.	7,070	10,000	10,000	9,000	(1,000)	-10.00%
279	0102 2150 6102 02 079	Supplies-Speech & Lang.	3,638	3,600	3,600	3,400	(200)	-5.56%
280	0102 2700 6260 02 034	Supplies-Student Transport	1,046	4,000	4,000	4,000	-	0.00%
TOTAL SUPPLIES			21,350	27,150	27,150	28,650	1,500	5.52%
281	0102 2700 7312 02 034	Equipment-Transportation	-	250	250	250	-	0.00%
282	0102 1250 7312 02 099	Equipment-Pre K	-	-	-	-	-	0.00%
283	0102 2150 7312 02 076	Equipment-Sp Ed	24,755	20,000	20,000	5,000	(15,000)	-75.00%
284	0102 2800 7312 02 074	Equipment-P.S. Admin.	1,199	2,000	2,000	2,000	-	0.00%
TOTAL PROPERTY			25,954	22,250	22,250	7,250	(15,000)	-67.42%
TOTAL PUPIL SERVICES			6,675,130	6,722,555	6,777,770	6,856,305	133,749	1.99%

REGIONAL SCHOOL DISTRICT ONE
BUDGET BY OBJECT FOR FISCAL YEAR 2018

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
FUND 0103: REGIONAL SCHOOL SERVICES CENTER								
285	0103 2321 1111 03 071	Superintendent	163,802	175,000	175,000	180,250	5,250	3.00%
286	0103 2321 1115 03 071	Asst. Superintendent	144,200	154,500	154,000	154,500	-	0.00%
287	0103 2510 1111 03 036	Business Manager	124,048	127,769	127,769	131,602	3,833	3.00%
288	0103 3200 1114 03 026	Regional Athletic Director	11,400	11,912	11,912	12,240	328	2.75%
289	0103 2510 1120 03 036	Business Office Supervisor	73,413	76,794	76,794	76,794	0	0.00%
290	0103 2510 1121 03 036	Payroll & Benefits Specialist	54,706	57,034	57,034	57,034	(0)	0.00%
291	0103 2321 1122 03 071	Executive Secty-Superintendent	58,715	60,237	60,237	60,237	(0)	0.00%
292	0103 2321 1124 03 071	Admin Assistant	49,355	50,898	50,898	50,898	(0)	0.00%
293	0103 2510 1122 03 036	Executive Secty - Business Office	57,983	59,198	59,198	59,198	(0)	0.00%
294	0103 2321 1125 03 071	District Application Coordinator	16,085	20,093	10,775	10,775	(9,318)	-46.37%
295	0103 2321 1320 03 071	Board Clerk	4,292	4,075	4,075	4,075	(0)	-0.01%
296	0103 2210 1110 03 026	Regional English Language Learners Position	-	77,000	68,488	68,488	(8,512)	-11.05%
298		Estimated Salary Increases - Pending Negotiations				19,248	19,248	100.00%
TOTAL SALARIES			757,997	874,510	856,180	885,337	10,827	1.24%
299	0103 2321 2100 03 020	Health-RSSC	129,138	168,238	173,779	173,039	4,801	-2.85%
300	0103 2321 2200 03 020	FICA-RSSC	40,796	42,405	42,405	45,446	3,041	7.17%
301	0103 2321 2300 03 020	Pension-RSSC	19,806	19,052	19,465	19,440	388	2.04%
302	0103 2321 2311 03 071	Annuity-Superintendent	9,828	7,000	7,000	7,210	210	3.00%
303	0103 2321 2312 03 071	Annuity-Asst. Superintendent	-	-	-	-	-	0.00%
304	0103 2321 2900 03 071	Severance - Superintendent	24,570	-	-	-	-	100.00%
305	0103 2321 2400 03 071	Tuition Reimbursement-Superintendent	-	-	-	-	-	0.00%
306	0103 2321 2500 03 071	Unemployment-RSSC	-	-	-	-	-	0.00%
307	0103 2321 2700 03 020	Life Insurance-RSSC	2,402	2,381	2,358	2,358	(23)	-0.97%
TOTAL BENEFITS			226,540	239,076	245,007	247,492	8,416	3.52%
308	0103 1100 3200 03 026	Grade 4 Arts Day	1,000	1,000	1,000	1,000	-	0.00%
309	0103 2213 3204 03 071	In-Service Training	57,282	30,500	30,500	30,500	-	0.00%
310	0103 2212 3205 03 071	Curriculum Development	44,533	25,000	25,000	25,000	-	0.00%
311	0103 2321 3301 03 071	Legal Services-General	27,008	20,000	15,000	15,000	(5,000)	-25.00%
312	0103 2310 3303 03 071	Section 125 Services	-	-	219	219	219	0.00%
313	0103 2510 3305 03 036	Audit Services	3,000	3,060	3,060	3,060	0	0.01%

REGIONAL SCHOOL DISTRICT ONE
BUDGET BY OBJECT FOR FISCAL YEAR 2018

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LN #	Acct. Number	Account Description	2016-2017 Actuals	2017-2018 Budget	2017-2018 Est. Expend.	2018-2019 Budget	\$ Increase	% Increase
314	0103 2510 3900 03 071	Software Maintenance/On-Line Services	822	11,876	20,876	6,376	(5,500)	-46.31%
315	0103 2321 4300 03 071	Eq-Repair	1,840	100	708	708	608	608.00%
316	0103 2321 4420 03 071	Lease of Copier	4,457	4,327	4,327	4,327	-	0.00%
317	0103 2321 4900 03 071	Office Use and Utilities	2,500	2,500	2,500	2,500	-	0.00%
318	0103 2321 5301 03 071	Telephone	2,956	2,250	2,500	2,250	-	0.00%
319	0103 2321 5310 03 071	Postage	1,635	1,600	1,600	1,500	(100)	-6.25%
320	0103 2321 5400 03 071	Adv. & Printed Announcements	11,987	500	500	5,500	5,000	1000.00%
321	0103 2321 5801 03 071	Travel-Supt. Office	4,949	5,000	5,000	6,000	1,000	20.00%
322	0103 2510 5801 03 036	Travel-Business Svcs.	1,192	1,800	2,300	2,300	500	27.78%
323	0103 2321 5803 03 071	Prof. Development-Supt. Office	2,525	4,070	4,070	8,070	4,000	98.28%
324	0103 2510 5803 03 036	Prof. Development-Business Office	3,335	1,950	1,950	1,950	-	0.00%
TOTAL PURCHASED SERVICES			171,021	115,533	121,110	116,261	728	0.63%
325	0103 1100 6100 03 026	Regional Music/ELL./Athl. Supplies	1,006	1,150	1,150	1,150	-	0.00%
326	0103 2321 6100 03 071	Meeting Supplies	2,487	3,000	3,000	3,000	-	0.00%
327	0103 2321 6101 03 071	Office Supplies	3,798	3,000	3,350	3,350	350	11.67%
328	0103 2321 6103 03 071	Software	3,438					
329	0103 2321 6401 03 071	Subscrip.& Inform. Svcs.	1,847	1,850	2,300	2,300	450	24.32%
TOTAL SUPPLIES			12,576	9,000	9,800	9,800	800	8.89%
330	0103 2321 7312 03 071	Equipment-Supt. Office	1,842	2,000	2,000	2,000	-	0.00%
331	0103 2510 7312 03 036	Equipment-Business Services	1,499	500	500	500	-	0.00%
TOTAL EQUIPMENT			3,341	2,500	2,500	2,500	-	0.00%
332	0103 2321 8100 03 071	Dues-Supt. Office	6,352	5,250	5,250	5,250	-	0.00%
333	0103 2510 8100 03 036	Dues-Business Svcs.	950	944	944	944	-	0.00%
334	0103 1250 9300 03 071	Transfer-Grants	(22,000)	(22,000)	(22,000)	(22,000)	-	0.00%
TOTAL OTHER			(14,698)	(15,806)	(15,806)	(15,806)	-	0.00%
TOTAL RSSC			1,156,776	1,224,813	1,218,791	1,245,584	20,771	1.70%
GRAND TOTAL			16,501,500	16,365,162	16,226,387	16,506,185	141,023	0.86%

Kent Board of Education 2018-2019 Budget

Board Approved

March 12, 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; replacing retiring custodian at lower pay rate.
- 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>	<u>ACCOUNT TITLE</u>							
	111 1001	Teachers	\$1,920,535	\$1,945,389	\$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	\$23,843	\$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	\$88,626	\$88,626	\$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		\$484,658	\$505,187	\$537,257	\$537,257	\$548,883	\$11,626	2.16%
	TOTAL SALARIES		\$2,657,805	\$2,717,787	\$2,770,893	\$2,745,487	\$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 INCREASE/ (DECREASE)	Column 7 % +/-
	<u>CODE</u>	<u>ACCOUNT TITLE</u>							
20)	250 2310	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.)

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

SUPPLIES

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

3/12/18

CODE	ACCOUNT TITLE	Column 1 2015-2016 ACTUAL	Column 2 2016-2017 ACTUAL	Column 3 2017-2018 BUDGET	Column 4 2017-2018 EST. ACTUAL	Column 5 2018-2019 BUDGET	Column 6 2018-2019 INCREASE/ (DECREASE) %	Column 7 %
40)	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	\$8,189	\$9,100	\$9,100	\$11,760	\$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 Principals Workshops/Travel	\$924	\$814	\$925	\$925	\$925	\$0	0.00%
48)	580 2790 School Trips & Athletics	\$28,002	\$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	\$49,688	\$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	\$9,778	\$11,000	\$11,000	\$12,605	\$1,605	16.41%

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	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	CODE	ACCOUNT TITLE	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2017-2018 EST. ACTUAL	2018-2019 BUDGET	INCREASE/ (DECREASE)	% +/-
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%
TOTAL KENT CENTER SCHOOL EXPENDITURES			\$4,371,716	\$4,507,975	\$4,610,634	\$4,572,044	\$4,664,539	\$53,905	1.17%
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	\$7,319,308	\$55,360	0.76%

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