

Kent Board of Education 2022-2023 Budget

Revised Budget - Board Approved

April 18, 2022

Kent Board of Education Members

Scott Trabucco, Chairman
Gonzalo Garcia-Pedroso, Vice Chairman
Jenn Duncan, Secretary
Bethany Keck
Naomi Joseph
John Grant

Lisa Carter
Superintendent of Schools

Michelle Mott
Principal

CERTIFIED PERSONNEL

- 1) 25 Teachers/ 24.4 Positions. Contracted salaries for classroom teachers and Title I teacher.
- 2) Administration: Principal's salary. Reflects 5% wage increase over 2021-2022 contract.
- 3) Substitute teachers are paid \$110 per day. Ed. Paras Substitutes are paid \$85 per day.
- 4) 6 Coaches, Asst. Principal, After School Foreign Language Teacher, Yearbook Advisor, Testing Coordinator, Jazz Band, Website Coordinator, AV Coordinator, Regional Band & Chorus, Director of 3rd & 4th grade play, Graduation Coordinator, Academic Study, Field Day Coordinator, Quiz Bowl Advisor, Student Council Advisor, PTO Teacher Representative, drivers for small bus.

PROFESSIONAL NON-CERTIFIED PERSONNEL

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

NON-CERTIFIED PERSONNEL

- 7) Reflects 5% wage increase.
- 8) Cafeteria Teacher Duty. Athletic Referees.
- 9) Reflects 5% wage increase.
- 10) Reflects 5% wage increase and funds for substitute.
- 11) Office Staff at 5% wage increase, switch to paid lunch, and funds for substitutes.
- 12) Custodians at 5% wage increase.
- 13) Facilities Manager at 5% increase.
- 14) Salary for crossing guard.

EMPLOYEE BENEFITS

- 15) Teachers will pay 19.5% towards health insurance; 21.5% towards dental insurance.
- 16) Group term life insurance for full-time staff.
- 17) Contributions for eligible staff.
- 18) For full-time non-certified staff; 7% paid by the Board.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	INCREASE/ (DECREASE)	%
	CODE	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET		+/-
1)	111 1001	Teachers	\$1,858,028	\$1,849,980	\$1,923,600	\$1,909,738	\$1,875,900	(\$47,700)	-2.48%
2)	111 2410	Principal	\$118,450	\$122,360	\$126,031	\$126,031	\$132,333	\$6,302	5.00%
3)	120 1102	Substitutes	\$26,615	\$36,472	\$36,700	\$36,700	\$38,535	\$1,835	5.00%
4)	130 1001	Teachers, Extra Duty	\$22,188	\$60,639	\$31,740	\$31,740	\$32,695	\$955	3.01%
Total Certified Personnel			\$2,025,281	\$2,069,451	\$2,118,071	\$2,104,209	\$2,079,463	(\$38,608)	-1.82%
5)	112 2113	School Counselor	\$51,627	\$54,221	\$53,347	\$53,347	\$56,014	\$2,667	5.00%
6)	112 2134	Nurse	\$46,988	\$50,158	\$51,693	\$51,693	\$54,278	\$2,585	5.00%
Total Professional Non-Certified			\$98,615	\$104,379	\$105,040	\$105,040	\$110,292	\$5,252	5.00%
7)	112 2101	Education Paraprofessionals	\$145,838	\$126,524	\$138,405	\$138,405	\$148,950	\$10,545	7.62%
8)	112 2199	Cafeteria Duty/Athletic Officials	\$3,738	\$2,600	\$9,695	\$9,695	\$9,695	\$0	0.00%
9)	112 2225	Network Administrator	\$69,906	\$72,003	\$76,100	\$76,100	\$79,905	\$3,805	5.00%
10)	112 2312	Bookkeeper	\$29,159	\$30,034	\$31,545	\$31,545	\$33,122	\$1,577	5.00%
11)	112 2410	Office Staff	\$85,153	\$90,794	\$94,265	\$94,265	\$105,204	\$10,939	11.60%
12)	112 2620	Custodians	\$141,205	\$162,104	\$181,390	\$181,390	\$190,460	\$9,070	5.00%
13)	112 2620	Facilities Manager	\$69,141	\$70,771	\$76,780	\$76,780	\$80,619	\$3,839	5.00%
14)	112 2730	Crossing Guard	\$2,408	\$3,474	\$3,882	\$3,882	\$4,076	\$194	5.00%
Total Non-Certified Personnel			\$546,548	\$558,304	\$612,062	\$612,062	\$652,031	\$39,969	6.53%
TOTAL SALARIES			\$2,670,443	\$2,732,134	\$2,835,173	\$2,821,311	\$2,841,786	\$6,613	0.23%
15)	210 1001	Health/Dental Insurance	\$711,337	\$701,177	\$726,650	\$708,370	\$799,650	\$73,000	10.05%
16)	211 1001	Life Insurance	\$5,319	\$4,665	\$5,500	\$5,500	\$5,500	\$0	0.00%
17)	220 1001	Social Security/Medicare	\$75,165	\$83,952	\$86,960	\$86,759	\$89,800	\$2,840	3.27%
18)	230 2410	Pension Plan	\$28,078	\$43,380	\$45,195	\$45,195	\$49,632	\$4,437	9.82%

EMPLOYEE BENEFITS (cont.)

- 19) Tuition reimbursement as per contract.
- 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, landscaping, and technical support for computer network.
- 37) Lease and maintenance of copiers.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	INCREASE/	%
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>±/±</u>
19)	240 1001	Tuition Reimbursement	\$2,058	\$2,100	\$4,500	\$4,500	\$4,500	\$0	0.00%
20)	250 2310	Unemployment Compensation	\$186	\$99	\$1,000	\$800	\$1,000	\$0	0.00%
21)	260 1001	Worker's Compensation	\$20,352	\$21,659	\$22,855	\$22,190	\$22,855	\$0	0.00%
TOTAL EMPLOYEE BENEFITS			\$842,494	\$857,033	\$892,660	\$873,314	\$968,437	\$75,777	8.49%
22)	321 1100	Assembly Programs	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%
23)	322-2100	In Service/Non-Cert. Personnel	\$615	\$1,035	\$3,000	\$2,850	\$6,300	\$3,300	110.00%
24)	322 2210	In Service & Testing Costs	\$4,146	\$2,697	\$11,500	\$10,750	\$9,000	(\$2,500)	-21.74%
25)	330 2132	Physicians Services/Students	\$700	\$1,250	\$600	\$1,250	\$850	\$250	41.67%
26)	330-2310	Legal & Investigative Services	\$4,367	\$1,150	\$2,000	\$2,000	\$2,000	\$0	0.00%
27)	330 2590	Enumeration	\$0	\$0	\$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			\$9,827	\$6,132	\$19,000	\$18,750	\$20,050	\$1,050	5.53%
29)	411 2600	Water/Sewer/Trash	\$11,242	\$11,546	\$12,135	\$12,135	\$12,500	\$365	3.01%
30)	430 1001	Inst. Equip. Repair	\$900	\$1,161	\$2,100	\$2,100	\$1,500	(\$600)	-28.57%
31)	430 1002	Information Technology Equip. Repair	\$2,599	\$3,305	\$3,450	\$3,450	\$3,450	\$0	0.00%
32)	430 2410	Office Equip. Repair	\$0	\$0	\$250	\$250	\$250	\$0	0.00%
33)	430 2600	Building Maintenance & Repairs	\$43,549	\$90,037	\$45,000	\$45,000	\$45,000	\$0	0.00%
34)	430 2605	Building Security	\$1,000	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.00%
35)	430 2610	Scheduled Maint. & Bldg. Improvements	\$17,005	\$19,000	\$19,000	\$19,000	\$19,000	\$0	0.00%
36)	430 2640	Service Contracts	\$28,211	\$29,496	\$32,375	\$33,705	\$34,715	\$2,340	7.23%
37)	442 1100	Lease of Instr./Office Equipment	\$12,595	\$12,574	\$12,595	\$12,595	\$12,595	\$0	0.00%
TOTAL PURCHASED PROPERTY SERVICES			\$117,101	\$169,620	\$129,405	\$130,735	\$131,510	\$2,105	1.63%

OTHER PURCHASED SERVICES

- 38) Bus contract for transportation of elementary and high school students. Increase per 5-year contract.
- 39) Liability insurance for Board of Education.
- 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 and supplies.
- 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, field trips and regional activities.

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.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	INCREASE/	%
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>+/-</u>
38)	510 2700	Pupil Transportation	\$213,487	\$242,698	\$249,980	\$249,980	\$257,480	\$7,500	3.00%
39)	520 2310	Errors & Omissions/Liability Insurance	\$12,289	\$10,561	\$14,400	\$14,400	\$14,400	\$0	0.00%
40)	520 2620	Property/Flood/Auto Insurance	\$46,947	\$53,642	\$56,324	\$56,766	\$58,470	\$2,146	3.81%
41)	530 2410	Postage	\$2,238	\$26	\$1,380	\$1,380	\$1,380	\$0	0.00%
42)	531 2225	Internet Filtering/Network Security	\$11,265	\$7,655	\$12,683	\$12,683	\$13,445	\$762	6.01%
43)	531 2410	Telephone/Fax	\$4,786	\$5,089	\$6,500	\$6,250	\$6,500	\$0	0.00%
44)	550 2540	Printing/Advertising	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
45)	561 6113	Summer School	\$8,044	\$5,021	\$9,150	\$10,944	\$11,272	\$2,122	23.19%
46)	580 1001	Staff Travel	\$398	\$213	\$1,000	\$200	\$1,000	\$0	0.00%
47)	580 2410	Principal's Workshop/Travel	\$572	\$0	\$925	\$150	\$925	\$0	0.00%
48)	580 2790	School Trips, Athletics, and Regional Activities	\$20,003	\$785	\$52,600	\$52,600	\$41,210	(\$11,390)	-21.65%
TOTAL OTHER PURCHASED SERVICES			\$320,029	\$325,690	\$405,442	\$405,853	\$406,582	\$1,140	0.28%
49)	610 1001	Teaching Supplies	\$38,302	\$39,705	\$35,000	\$35,000	\$35,000	\$0	0.00%
50)	610 1002	Information Technology Supplies	\$8,882	\$8,852	\$9,000	\$9,000	\$9,000	\$0	0.00%
51)	610 1200	Pupil Services Supplies	\$335	\$468	\$1,000	\$1,000	\$1,000	\$0	0.00%
52)	610 2134	Health Office Supplies	\$1,198	\$1,731	\$3,420	\$3,420	\$3,420	\$0	0.00%
53)	610 2220	A.V. Materials	\$322	\$446	\$1,000	\$1,000	\$1,000	\$0	0.00%
54)	610 2410	Office Supplies	\$6,395	\$2,658	\$3,000	\$3,000	\$3,000	\$0	0.00%
55)	611 2490	Graduation Expenses	\$1,577	\$1,193	\$2,500	\$2,500	\$2,500	\$0	0.00%
56)	613 2600	Custodial Supplies	\$17,263	\$25,784	\$13,125	\$17,250	\$17,750	\$4,625	35.24%
57)	622 2601	Electricity	\$42,459	\$51,168	\$57,500	\$58,900	\$60,000	\$2,500	4.35%
58)	623 2620	Propane	\$2,683	\$3,686	\$3,500	\$3,860	\$3,975	\$475	13.57%

SUPPLIES (cont.)

- 59) Estimated cost to heat the building.
- 60) We pay for fuel per contract.
- 61) Texts and books to support curriculum.
- 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.

- 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, CAFE, audit fees, workshops, staff appreciation 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.

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

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	INCREASE/	%
	CODE	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	EST. ACTUAL	BUDGET	(DECREASE)	+/-
59)	624 2620	Heating Oil	\$44,255	\$55,872	\$46,808	\$57,550	\$64,350	\$17,542	37.48%
60)	627 2740	Fuel for Buses	\$11,772	\$8,989	\$22,500	\$22,500	\$23,850	\$1,350	6.00%
61)	641 1130	Texts	\$11,972	\$4,910	\$10,000	\$10,000	\$7,500	(\$2,500)	-25.00%
62)	641 1140	Schoolwide Computer Software	\$47,178	\$32,074	\$48,130	\$48,130	\$38,500	(\$9,630)	-20.01%
63)	642 2210	Professional Books	\$1,180	\$0	\$1,250	\$1,250	\$1,300	\$50	4.00%
64)	642 2222	Library Books & Subscriptions	\$9,915	\$11,553	\$10,000	\$10,000	\$10,000	\$0	0.00%
65)	642 2223	Automated Library Software System	\$1,043	\$1,043	\$1,150	\$1,150	\$1,150	\$0	0.00%
TOTAL SUPPLIES			\$246,731	\$250,131	\$268,883	\$285,510	\$283,295	\$14,412	5.36%
66)	730 1130	Information Technology Equipment	\$55,259	\$71,041	\$23,000	\$23,000	\$24,000	\$1,000	4.35%
67)	730 1150	Misc. Instructional Equipment	\$23,077	\$26,754	\$10,000	\$17,593	\$7,500	(\$2,500)	-25.00%
68)	730 2210	Service Equipment	\$15,175	\$4,589	\$5,000	\$5,000	\$5,000	\$0	0.00%
69)	730 2222	Library Equipment	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
TOTAL PROPERTY			\$93,511	\$102,384	\$38,500	\$46,093	\$37,000	(\$1,500)	-3.90%
70)	810 2519	Board Fees, Dues & Expenses	\$8,039	\$7,457	\$12,750	\$11,500	\$10,250	(\$2,500)	-19.61%
Total Dues and Fees			\$8,039	\$7,457	\$12,750	\$11,500	\$10,250	(\$2,500)	-19.61%
71)	930 3100	Cafeteria Subsidy	\$50,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
72)	930 5600	Transfer to End-User Computing Fund	\$12,500	\$8,500	\$10,000	\$10,000	\$8,500	(\$1,500)	-15.00%
Total Transfers			\$62,500	\$43,500	\$45,000	\$45,000	\$43,500	(\$1,500)	-3.33%
TOTAL OTHER			\$70,539	\$50,957	\$57,750	\$56,500	\$53,750	(\$4,000)	-6.93%
73)		Contingency	\$0	\$0	\$40,000	\$40,000	\$40,000	\$0	0.00%
TOTAL KENT CENTER SCHOOL EXPENDITURES			\$4,370,676	\$4,494,082	\$4,686,813	\$4,678,066	\$4,782,410	\$95,597	2.04%

REGIONAL EXPENDITURES

- 7 4) Expenditures for special education services.
- 7 5) Expenditures for the education of our high school students.
- 7 6) 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
			2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	INCREASE/	%
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>±/±</u>
74)	561 1200	Pupil Services	\$910,407	\$907,229	\$927,302	\$927,885	\$947,280	\$19,978	2.15%
75)	561 6110	H.V.R.H.S. Tuition	\$1,434,942	\$1,456,104	\$1,383,778	\$1,372,893	\$1,291,730	(\$92,048)	-6.65%
76)	561 6112	Administrative Services	\$225,964	\$219,328	\$211,003	\$208,965	\$220,290	\$9,287	4.40%
TOTAL REGIONAL EXPENDITURES			\$2,571,313	\$2,582,661	\$2,522,083	\$2,509,743	\$2,459,300	(\$62,783)	-2.49%
TOTAL BOARD OF EDUCATION EXPENDITURES			\$6,941,989	\$7,076,743	\$7,208,896	\$7,187,809	\$7,241,710	\$32,814	0.46%

