

# **Kent Board of Education 2024-2025 Budget**

Board Approved

March 6, 2024



# **Kent Board of Education Members**

Jenn Duncan, Chairman  
John Grant, Vice Chairman  
Kate Symonds, Secretary  
Naomi Joseph  
Heather Brand

Lisa Carter  
Superintendent of Schools

Michelle Mott  
Principal

## CERTIFIED PERSONNEL

- 1 ) 26 Teachers/ 25.4 Positions. Contracted salaries for classroom teachers and Title I teacher.
- 2 ) Administration: Principal's salary. Per contract.
- 3 ) Substitute teachers are paid \$130 per day. Ed. Paras Substitutes are paid \$105 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.
- 5 ) School Counselor. Salary per contract.

## PROFESSIONAL NON-CERTIFIED PERSONNEL

- 6 ) Reflects 5% wage increase and funds for substitute.

## NON-CERTIFIED PERSONNEL

- 7 ) Reflects 5% wage increase.
- 8 ) Cafeteria Teacher Duty. Athletic Referees.
- 9 ) Decrease due to retirement.
- 10 ) Reflects 5% wage increase and funds for substitute.
- 11 ) Office Staff at 5% wage increase; shared hours with Region One Central Office.
- 12 ) Custodians at 5% wage increase. Decrease due to a retirement.
- 13 ) Facilities Manager at 5% increase.
- 14 ) Salary for Armed Security Officer.
- 15 ) No Crossing Guard.

## EMPLOYEE BENEFITS

- 16 ) Teachers will pay 20.5% towards health insurance; 21.5 % towards dental insurance.
- 17 ) Group term life insurance for full-time staff.
- 18 ) Contributions for eligible staff.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
			2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	INCREASE/ (DECREASE)	%
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>		<u>±/±</u>
1)	111 1001	Teachers	\$1,903,764	\$1,772,204	\$1,963,330	\$1,967,849	\$2,049,130	\$85,800	4.37%
2)	111 2410	Principal	\$126,031	\$132,333	\$142,258	\$142,258	\$150,000	\$7,742	5.44%
3)	120 1102	Substitutes	\$28,765	\$38,390	\$38,535	\$41,880	\$45,369	\$6,834	17.73%
4)	130 1001	Teachers, Extra Duty	\$25,045	\$28,685	\$31,167	\$29,649	\$30,059	(\$1,108)	-3.56%
5)	112 2113	School Counselor	\$55,144	\$61,297	\$58,815	\$64,053	\$67,090	\$8,275	14.07%
<b>Total Certified Personnel</b>			<b>\$2,138,749</b>	<b>\$2,032,909</b>	<b>\$2,234,105</b>	<b>\$2,245,689</b>	<b>\$2,341,648</b>	<b>\$107,543</b>	<b>4.81%</b>
6)	112 2134	Nurse	\$50,318	\$53,446	\$56,990	\$56,990	\$59,840	\$2,850	5.00%
<b>Total Professional Non-Certified</b>			<b>\$50,318</b>	<b>\$53,446</b>	<b>\$56,990</b>	<b>\$56,990</b>	<b>\$59,840</b>	<b>\$2,850</b>	<b>5.00%</b>
7)	112 2101	Education Paraprofessionals	\$115,028	\$121,785	\$130,153	\$130,153	\$136,665	\$6,512	5.00%
8)	112 2199	Cafeteria Duty/Athletic Officials	\$4,270	\$4,803	\$9,695	\$9,695	\$9,695	\$0	0.00%
9)	112 2225	Network Administrator	\$76,100	\$79,905	\$60,000	\$0	\$0	(\$60,000)	-100.00%
10)	112 2312	Bookkeeper	\$30,935	\$32,482	\$34,778	\$34,778	\$36,516	\$1,738	5.00%
11)	112 2410	Office Staff	\$91,210	\$101,803	\$100,610	\$100,610	\$105,640	\$5,030	5.00%
12)	112 2620	Custodians	\$167,237	\$176,351	\$199,983	\$199,983	\$185,250	(\$14,733)	-7.37%
13)	112 2620	Facilities Manager	\$76,780	\$80,619	\$84,650	\$84,650	\$88,883	\$4,233	5.00%
14)	112 2660	ASO	\$0	\$0	\$0	\$0	\$60,000	\$60,000	100.00%
15)	112 2730	Crossing Guard	\$3,773	\$3,905	\$4,280	\$0	\$0	(\$4,280)	-100.00%
<b>Total Non-Certified Personnel</b>			<b>\$565,334</b>	<b>\$601,653</b>	<b>\$624,149</b>	<b>\$559,869</b>	<b>\$622,649</b>	<b>(\$1,500)</b>	<b>-0.24%</b>
<b>TOTAL SALARIES</b>			<b>\$2,754,401</b>	<b>\$2,688,008</b>	<b>\$2,915,244</b>	<b>\$2,862,548</b>	<b>\$3,024,137</b>	<b>\$108,893</b>	<b>3.74%</b>
16)	210 1001	Health/Dental Insurance	\$637,253	\$740,059	\$864,940	\$853,595	\$847,500	(\$17,440)	-2.02%
17)	211 1001	Life Insurance	\$4,742	\$4,019	\$5,525	\$5,525	\$5,525	\$0	0.00%
18)	220 1001	Social Security/Medicare	\$89,083	\$87,027	\$89,145	\$89,145	\$88,705	(\$440)	-0.49%

### **EMPLOYEE BENEFITS (cont.)**

- 19) For full-time non-certified staff; 7% paid by the Board.
- 20) Tuition reimbursement as per contract.
- 21) Unemployment.
- 22) Insurance for work related injury.

### **PURCHASED PROF. & TECHN. SERVICES**

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

### **PURCHASED PROPERTY SERVICES**

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

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	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>		<u>±/±</u>
19)	230 2410	Pension Plan	\$45,691	\$49,326	\$47,324	\$47,324	\$40,793	(\$6,531)	-13.80%
20)	240 1001	Tuition Reimbursement	\$2,142	\$8,922	\$5,250	\$9,327	\$5,250	\$0	0.00%
21)	250 2310	Unemployment Compensation	\$21	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
22)	260 1001	Worker's Compensation	\$19,818	\$19,227	\$23,540	\$22,096	\$24,700	\$1,160	4.93%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$798,749</b>	<b>\$908,579</b>	<b>\$1,036,724</b>	<b>\$1,028,012</b>	<b>\$1,013,473</b>	<b>(\$23,251)</b>	<b>-2.24%</b>
23)	321 1100	Assembly Programs	\$0	\$2,067	\$1,500	\$1,500	\$1,500	\$0	0.00%
24)	322-2100	In Service/Non-Cert. Personnel	\$125	\$6,054	\$1,000	\$1,000	\$1,000	\$0	0.00%
25)	322 2210	Curriculum In Service, Testing & Early K	\$3,514	\$2,042	\$7,500	\$7,500	\$17,500	\$10,000	133.33%
26)	330 2132	Physicians Services/Students	\$1,250	\$1,250	\$1,500	\$1,500	\$1,500	\$0	0.00%
27)	330-2225	I.T. Services	\$0	\$1,400	\$0	\$29,040	\$40,000	\$40,000	100.00%
28)	330-2310	Legal & Investigative Services	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
29)	330 2590	Enumeration	\$0	\$0	\$390	\$390	\$390	\$0	0.00%
30)	330 2835	Physicians Services/Employees	\$0	\$0	\$10	\$10	\$10	\$0	0.00%
<b>TOTAL PURCHASED PROF. &amp; TECHN. SERVICES</b>			<b>\$4,889</b>	<b>\$12,813</b>	<b>\$13,900</b>	<b>\$42,940</b>	<b>\$63,900</b>	<b>\$50,000</b>	<b>359.71%</b>
31)	411 2600	Water/Sewer/Trash	\$13,565	\$11,082	\$13,125	\$12,636	\$13,125	\$0	0.00%
32)	430 1001	Inst. Equip. Repair	\$930	\$652	\$1,500	\$1,500	\$1,000	(\$500)	-33.33%
33)	430 1002	Information Technology Equip. Repair	\$3,298	\$3,529	\$5,350	\$5,350	\$5,350	\$0	0.00%
34)	430 2410	Office Equip. Repair	\$0	\$0	\$250	\$250	\$250	\$0	0.00%
35)	430 2600	Building Maintenance & Repairs	\$75,998	\$55,643	\$45,000	\$45,000	\$45,000	\$0	0.00%
36)	430 2605	Building Security	\$0	\$994	\$2,500	\$2,500	\$2,500	\$0	0.00%
37)	430 2610	Scheduled Maint. & Bldg. Improvements	\$19,000	\$54,645	\$19,000	\$19,000	\$19,000	\$0	0.00%
38)	430 2640	Service Contracts	\$42,689	\$32,272	\$34,715	\$34,715	\$34,715	\$0	0.00%

## OTHER PURCHASED SERVICES

- 39) Lease and maintenance of copiers.
- 40) Bus contract for transportation of elementary and high school students. Increase per 5-year contract.
- 41) Liability insurance for Board of Education.
- 42) Insurance for property, flood and auto.
- 43) Mailing expenses.
- 44) Internet access and filtering, and network security.
- 45) Monthly charges and repairs.
- 46) Advertising and legal notices required by law.
- 47) Summer school staff and supplies.
- 48) Mileage reimbursement for workshops/training.
- 49) Mileage reimbursement for workshops/training.
- 50) Field trip & Nature's Classroom admissions, buses to regional music rehearsals, athletic events, field trips and regional activities.

## SUPPLIES

- 51) Classroom supplies.
- 52) Network parts, supplies, computer parts and printer supplies.
- 53) Supplies are subject for state reimbursement (approx. 20%).
- 54) Health-related service and Wellness program needs.
- 55) Laminating supplies, projector bulbs, and batteries.
- 56) Folders, binders, stationary, envelopes, etc.
- 57) Diplomas, graduation awards, eighth grade awards.
- 58) All consumable materials to maintain the building.



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	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>		<u>±/-</u>
39)	442 1100	Lease of Instr./Office Equipment	\$12,098	\$12,098	\$12,595	\$10,993	\$12,595	\$0	0.00%
<b>TOTAL PURCHASED PROPERTY SERVICES</b>			<b>\$167,578</b>	<b>\$170,915</b>	<b>\$134,035</b>	<b>\$131,944</b>	<b>\$133,535</b>	<b>(\$500)</b>	<b>-0.37%</b>
40)	510 2700	Pupil Transportation	\$250,049	\$257,472	\$265,200	\$265,200	\$291,715	\$26,515	10.00%
41)	520 2310	Errors & Omissions/Liability Insurance	\$10,395	\$14,839	\$15,100	\$15,061	\$15,855	\$755	5.00%
42)	520 2620	Property/Flood/Auto Insurance	\$56,766	\$58,804	\$60,570	\$64,349	\$67,560	\$6,990	11.54%
43)	530 2410	Postage	\$1,160	\$1,197	\$1,500	\$1,500	\$1,500	\$0	0.00%
44)	531 2225	Internet Filtering/Network Security	\$10,978	\$12,005	\$13,445	\$13,445	\$13,445	\$0	0.00%
45)	531 2410	Telephone/Fax	\$5,132	\$5,374	\$6,500	\$6,500	\$6,500	\$0	0.00%
46)	550 2540	Printing/Advertising	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
47)	561 6113	Summer School	\$9,944	\$9,344	\$11,272	\$11,001	\$11,272	\$0	0.00%
48)	580 1001	Staff Travel	\$0	\$410	\$1,000	\$1,000	\$1,000	\$0	0.00%
49)	580 2410	Principal's Workshop/Travel	\$47	\$482	\$925	\$925	\$925	\$0	0.00%
50)	580 2790	School Trips, Athletics, and Regional Activities	\$28,117	\$26,754	\$46,750	\$46,750	\$46,665	(\$85)	-0.18%
<b>TOTAL OTHER PURCHASED SERVICES</b>			<b>\$372,587</b>	<b>\$386,682</b>	<b>\$422,762</b>	<b>\$426,231</b>	<b>\$456,937</b>	<b>\$34,175</b>	<b>8.08%</b>
51)	610 1001	Teaching Supplies	\$32,039	\$48,774	\$35,000	\$35,000	\$29,850	(\$5,150)	-14.71%
52)	610 1002	Information Technology Supplies	\$8,569	\$8,369	\$9,000	\$9,000	\$9,000	\$0	0.00%
53)	610 1200	Pupil Services Supplies	\$258	\$340	\$1,000	\$1,000	\$1,000	\$0	0.00%
54)	610 2134	Health Office Supplies	\$2,603	\$3,680	\$3,500	\$3,500	\$3,500	\$0	0.00%
55)	610 2220	A.V. Materials	\$244	\$979	\$1,000	\$1,000	\$1,000	\$0	0.00%
56)	610 2410	Office Supplies	\$1,713	\$2,948	\$3,000	\$3,000	\$3,000	\$0	0.00%
57)	611 2490	Graduation Expenses	\$1,823	\$762	\$2,500	\$2,500	\$2,500	\$0	0.00%
58)	613 2600	Custodial Supplies	\$22,931	\$18,715	\$17,750	\$17,750	\$17,750	\$0	0.00%

**SUPPLIES (cont.)**

- 59) Estimated cost of electricity.
- 60) Propane for the kitchen.
- 61) Estimated cost to heat the building.
- 62) We pay for fuel per contract.
- 63) Texts and books to support curriculum. Increase due to state mandated reading curriculum.
- 64) Schoolwide computer software needs.
- 65) Resource materials and subscriptions for staff.
- 66) Library books, subscriptions, and current event magazines.
- 67) Follet, Destiny software, and Title Peek.

**PROPERTY**

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

**DUES & FEES**

- 72) AESOP, Alert Now, CABE, audit fees, workshops, staff appreciation and board expenses.

**TRANSFERS**

- 73) Cafeteria expenses not covered by revenues.
- 74) Transfer to End-User Computing Fund.

**OTHER**

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

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	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>		<u>±/±</u>
59)	622 2601	Electricity	\$56,575	\$52,862	\$63,920	\$61,070	\$63,920	\$0	0.00%
60)	623 2620	Propane	\$3,701	\$4,797	\$4,370	\$4,370	\$4,370	\$0	0.00%
61)	624 2620	Heating Oil	\$90,519	\$107,386	\$69,750	\$69,750	\$67,500	(\$2,250)	-3.23%
62)	627 2740	Fuel for Buses	\$23,283	\$21,767	\$26,235	\$26,235	\$26,235	\$0	0.00%
63)	641 1130	Texts	\$8,042	\$19,773	\$6,000	\$27,000	\$23,100	\$17,100	285.00%
64)	641 1140	Schoolwide Computer Software	\$34,186	\$33,474	\$44,887	\$44,887	\$38,750	(\$6,137)	-13.67%
65)	642 2210	Professional Books	\$0	\$96	\$1,300	\$1,300	\$1,300	\$0	0.00%
66)	642 2222	Library Books & Subscriptions	\$9,479	\$11,658	\$10,000	\$10,000	\$10,000	\$0	0.00%
67)	642 2223	Automated Library Software System	\$1,060	\$0	\$1,150	\$1,150	\$1,150	\$0	0.00%
<b>TOTAL SUPPLIES</b>			<b>\$297,026</b>	<b>\$336,380</b>	<b>\$300,362</b>	<b>\$318,512</b>	<b>\$303,925</b>	<b>\$3,563</b>	<b>1.19%</b>
68)	730 1130	Information Technology Equipment	\$48,279	\$23,048	\$24,000	\$24,000	\$24,000	\$0	0.00%
69)	730 1150	Misc. Instructional Equipment	\$57,750	\$22,666	\$7,770	\$7,770	\$2,000	(\$5,770)	-74.26%
70)	730 2210	Service Equipment/Office Equipment	\$12,159	\$3,145	\$5,000	\$5,000	\$5,000	\$0	0.00%
71)	730 2222	Library Equipment	\$0	\$499	\$500	\$500	\$500	\$0	0.00%
<b>TOTAL PROPERTY</b>			<b>\$118,188</b>	<b>\$49,359</b>	<b>\$37,270</b>	<b>\$37,270</b>	<b>\$31,500</b>	<b>(\$5,770)</b>	<b>-15.48%</b>
72)	810 2519	Board Fees, Dues & Expenses	\$12,204	\$10,441	\$10,250	\$10,250	\$10,250	\$0	0.00%
<b>Total Dues and Fees</b>			<b>\$12,204</b>	<b>\$10,441</b>	<b>\$10,250</b>	<b>\$10,250</b>	<b>\$10,250</b>	<b>\$0</b>	<b>0.00%</b>
73)	930 3100	Cafeteria Subsidy	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
74)	930 5600	Transfer to End-User Computing Fund	\$10,000	\$8,500	\$8,500	\$8,500	\$8,500	\$0	0.00%
<b>Total Transfers</b>			<b>\$45,000</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL OTHER</b>			<b>\$57,204</b>	<b>\$53,941</b>	<b>\$53,750</b>	<b>\$53,750</b>	<b>\$53,750</b>	<b>\$0</b>	<b>0.00%</b>
75)		Contingency	\$0	\$0	\$40,000	\$0	\$40,000	\$0	0.00%
<b>TOTAL KENT CENTER SCHOOL EXPENDITURES</b>			<b>\$4,570,621</b>	<b>\$4,606,677</b>	<b>\$4,954,047</b>	<b>\$4,901,207</b>	<b>\$5,121,157</b>	<b>\$167,110</b>	<b>3.37%</b>

## REGIONAL EXPENDITURES

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

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76)	561 1200	Pupil Services	\$886,947	\$947,280	\$878,111	\$878,111	\$898,714	\$20,603	2.35%
77)	561 6110	H.V.R.H.S. Tuition	\$1,335,455	\$1,291,730	\$1,197,396	\$1,197,396	\$1,414,170	\$216,774	18.10%
78)	561 6112	Administrative Services	\$206,661	\$220,290	\$218,446	\$218,446	\$225,995	\$7,549	3.46%
<b>TOTAL REGIONAL EXPENDITURES</b>			<b>\$2,429,063</b>	<b>\$2,459,300</b>	<b>\$2,293,953</b>	<b>\$2,293,953</b>	<b>\$2,538,879</b>	<b>\$244,926</b>	<b>10.68%</b>
<b>TOTAL BOARD OF EDUCATION EXPENDITURES</b>			<b>\$6,999,684</b>	<b>\$7,065,977</b>	<b>\$7,248,000</b>	<b>\$7,195,160</b>	<b>\$7,660,036</b>	<b>\$412,036</b>	<b>5.68%</b>

