

# BOARD OF EDUCATION KENT COUNTY

## *APPROVED BUDGET*

### *FISCAL YEAR 2018-2019*



**GROWING A COMMUNITY OF LEADERS**

**Unrestricted Estimated  
Revenue Summary**

<b>REVENUE SOURCES( Estimates):</b>	<b>FY 2016 Approved</b>	<b>FY 2017 Approved</b>	<b>FY 2018 Approved</b>	<b>FY 2019 Approved</b>	<b>INCREASE/ (DECREASE)</b>	
<b>COUNTY:</b>						
Appropriation - Current Expense	16,405,352	17,042,378	16,966,263	17,194,263	228,000	1.3%
Supplemental-Non-Recurring Costs****	494,126	70,000	267,330	34,615	(232,715)	
Pension Appropriation*	532,542	-	-	-	-	
	<b>17,432,020</b>	<b>17,112,378</b>	<b>17,233,593</b>	<b>17,228,878</b>	<b>(4,715)</b>	0.0%
<b>STATE:</b>						
Foundation Program	2,540,183	2,452,775	2,519,392	2,511,519	(7,873)	
Transportation	1,552,591	1,566,737	1,578,034	1,594,029	15,995	
State Compensatory Education	2,589,737	2,691,590	2,592,922	2,703,218	110,296	
Limited English Proficient (ESL)	143,990	115,819	130,510	173,451	42,941	
Special Education	513,691	509,215	525,026	545,803	20,777	
Non-Public Placement Reimbursements***	288,038	288,038	288,038	-	(288,038)	
GCEI	-	-	132,737	131,833	(904)	
Supplemental Grant	1,003,414	1,003,414	1,003,414	1,003,414	-	
Net Taxable Income Adjustment	-	-	16,473	96,142	79,669	
2nd Supplemental Grant & Declining Enroll	-	-	214,715	240,862	26,147	
SB 534	125,890	64,973	-	-	-	
One Time Special Allocation from Governor	-	300,000	-	-	-	
	<b>8,757,534</b>	<b>8,992,561</b>	<b>9,001,261</b>	<b>9,000,271</b>	<b>(990)</b>	
<b>OTHER FUNDING:</b>						
Tuition-Out-of-County	35,000	35,000	35,000	35,000	-	
Other	117,989	117,989	115,000	155,000	40,000	
Infants Toddler Local Portion Spec Ed	-	-	-	-	-	
MABE Grant	20,000	20,000	20,000	20,000	-	
Aging Schools	-	-	38,292	53,297	15,005	
Park & Recreation	10,000	10,000	10,000	10,000	-	
Prior Year Assigned Projects	308,277	-	-	-	-	
Prior Year's Fund Balance**	934,295	1,129,065	804,148	695,000	(109,148)	
	<b>1,425,561</b>	<b>1,312,054</b>	<b>1,022,440</b>	<b>968,297</b>	<b>(54,143)</b>	
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>27,615,115</b>	<b>27,416,993</b>	<b>27,257,294</b>	<b>27,197,446</b>	<b>(59,848)</b>	
<b>FEDERAL SOURCES</b>						
Medicaid Part D	69,000	69,000	69,000	69,000	-	
QZAB	177,915	-	-	-	-	
	<b>246,915</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>	<b>-</b>	
<b>TOTAL OPERATING BUDGET REQUEST</b>	<b>27,862,030</b>	<b>27,485,993</b>	<b>27,326,294</b>	<b>27,266,446</b>	<b>(59,848)</b>	

<b>REVENUE SUMMARY:</b>					
County Funds	17,432,020	17,112,378	17,233,593	17,228,878	(4,715)
State Funds	8,757,534	8,992,561	9,001,261	9,000,271	(990)
Other Funds	1,425,561	1,312,054	1,022,440	968,297	(54,143)
Federal Funds	246,915	69,000	69,000	69,000	-
<b>TOTAL OPERATING BUDGET REQUEST</b>	<b>27,862,030</b>	<b>27,485,993</b>	<b>27,326,294</b>	<b>27,266,446</b>	<b>(59,848)</b>

\* Beginning in FY 17, Pension Appropriation is part of MOE 27,266,446  
\*\*Per letter dated May 12, 2016 from Mayer Hoffman, McCann, P.C. 0  
\*\*\*Per MA Audit-must be moved to restricted programs  
\*\*\*\*In Process of Solicitation of Quotes

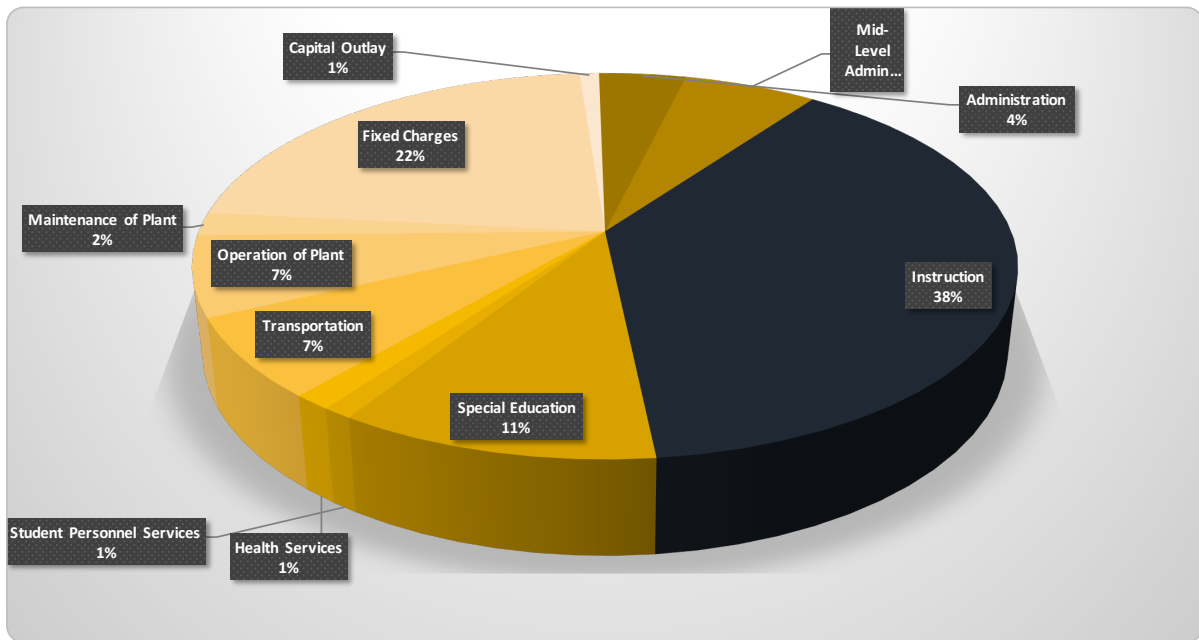
**Restricted Programs  
Federal, State and Other**

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019	Increase/ (Decrease)
<b>Federal Funds:</b>					
Title I	572,740	574,561	574,561	594,336	19,775
Title III: ESL	10,651	-	-	5,021	5,021
Special Education	449,646	454,159	449,646	463,851	14,205
21st Century Grants	175,403	164,649	164,649	88,912	(75,737)
MMSR	3,500	-	-	-	-
Career & Technology	28,459	28,442	28,442	27,169	(1,273)
Title IIA-Teacher Quality	123,523	123,523	123,523	90,705	(32,818)
Medical Assistance (MA)	238,775	238,775	242,000	240,316	(1,684)
Medical Assistance (MA)-Carryover***	-	-	-	258,582	258,582
Medical Assistance (IT)-Carryover***	-	-	-	19,923	19,923
<i>Total Federal Funds</i>	1,602,697	1,584,109	1,582,821	1,788,815	205,994
<b>State Funds:</b>					
Judy P Hoyer Early Child Care and Education Infants & Toddlers Program	323,333	323,333	323,333	323,333	-
Fine Art Initiatives	540	-	-	-	-
Maryland Model for School Readiness	3,822	3,822	3,822	3,822	-
STEM Grant	-	-	-	-	-
Other State Funds (ESL, QZAB, SIP)	60,000	-	-	-	-
<i>Total State Funds</i>	-	-	-	-	-
<i>Total State Funds</i>	387,695	327,155	327,155	327,155	-
<b>Total Restricted Funds (estimates)</b>	<b>1,990,392</b>	<b>1,911,264</b>	<b>1,909,976</b>	<b>2,115,970</b>	<b>205,994</b>

**Unrestricted Budget  
by Category**

**Approved FY 2018**

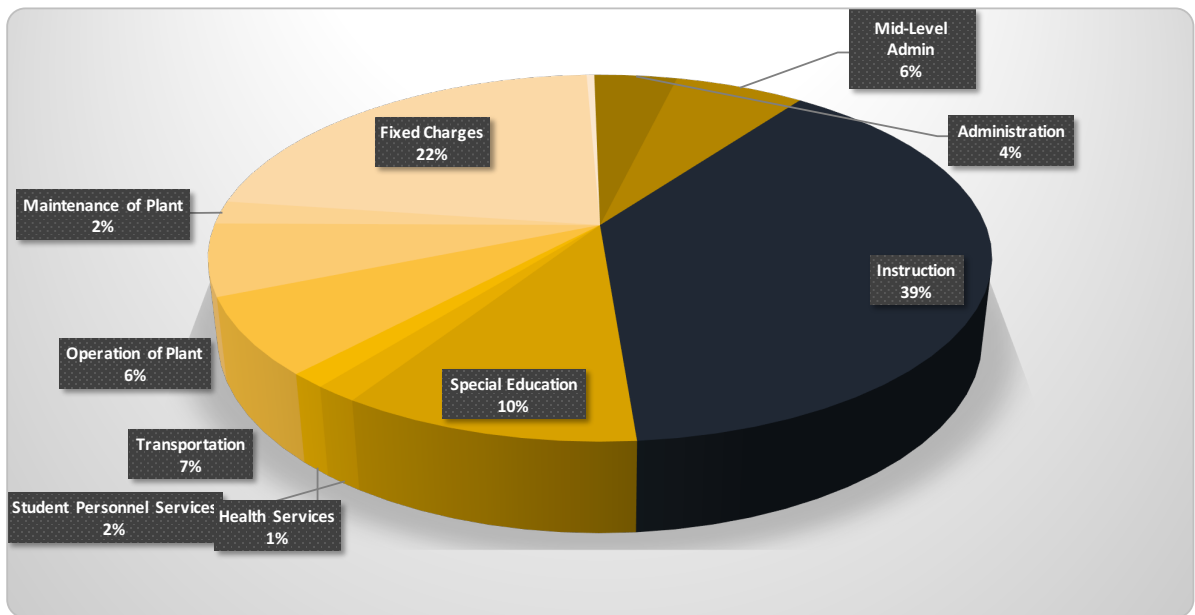
	SALARY	CONTRACTED SERVICES	SUPPLIES AND MATERIALS	OTHER CHARGES	EQUIPMENT	TRANSFERS	TOTAL UNRESTRICTED BUDGET	% of Budget
Administration	704,879	273,892	38,172	86,970	-	-	1,103,913	4.04%
Mid-Level Admin	1,522,324	62,516	34,033	77,000	-	-	1,695,873	6.21%
Instruction	9,458,069	507,350	199,154	51,108	270,092	-	10,485,773	38.37%
Special Education	2,184,659	201,492	11,904	12,100	-	495,000	2,905,155	10.63%
Student Personnel Services	269,601	-	900	4,100	-	-	274,601	1.00%
Health Services	-	349,500	2,500	-	-	-	352,000	1.29%
Transportation	106,891	1,676,566	6,250	38,700	-	-	1,828,407	6.69%
Operation of Plant	736,491	143,900	55,000	901,501	-	-	1,836,892	6.72%
Maintenance of Plant	210,082	162,746	133,864	3,650	20,000	-	530,342	1.94%
Fixed Charges	-	-	-	6,063,566	-	-	6,063,566	22.19%
Food Service Transfer	-	-	-	-	-	4,500	4,500	0.02%
Capital Outlay	-	245,272	-	-	-	-	245,272	0.90%
<b>Total Object</b>	<b>15,192,997</b>	<b>3,623,234</b>	<b>481,776</b>	<b>7,238,695</b>	<b>290,092</b>	<b>499,500</b>	<b>27,326,294</b>	<b>100.00%</b>



## Unrestricted Budget by Category

### Requested FY 19

	SALARY	CONTRACTED SERVICES	SUPPLIES AND MATERIALS	OTHER CHARGES	EQUIPMENT	TRANSFERS	TOTAL UNRESTRICTED BUDGET	% of Budget
Administration	712,763	266,392	38,172	86,970	-	-	1,104,297	4.05%
Mid-Level Admin	1,558,682	62,516	34,033	73,000	-	-	1,728,231	6.34%
Instruction	9,577,233	436,292	199,154	51,108	270,092	-	10,533,879	38.63%
Special Education	2,172,758	201,492	13,115	12,100	-	445,000	2,844,465	10.43%
Student Personnel Services	410,942	-	900	4,100	-	-	415,942	1.53%
Health Services	-	349,500	2,500	-	-	-	352,000	1.29%
Transportation	413,054	1,198,145	51,825	198,900	-	-	1,861,924	6.83%
Operation of Plant	740,276	124,900	65,000	794,501	-	-	1,724,677	6.33%
Maintenance of Plant	230,796	162,746	133,864	3,650	20,000	-	551,056	2.02%
Fixed Charges	-	-	-	6,047,063	-	-	6,047,063	22.18%
Food Service Transfer	-	-	-	-	-	-	-	0.00%
Capital Outlay	-	102,912	-	-	-	-	102,912	0.38%
<b>Total Object</b>	<b>15,816,504</b>	<b>2,904,895</b>	<b>538,563</b>	<b>7,271,392</b>	<b>290,092</b>	<b>445,000</b>	<b>27,266,446</b>	<b>100.00%</b>



**Kent County Public Schools  
Actual Increase/(Decrease)  
Over FY 18**

	SALARY	CONTRACTED SERVICES	SUPPLIES AND MATERIALS	OTHER CHARGES	EQUIPMENT	TRANSFERS	TOTAL UNRESTRICTED BUDGET
Administration	7,884	(7,500)	-	-	-	-	384
Mid-Level Admin	36,358	-	-	(4,000)	-	-	32,358
Instruction	119,164	(71,058)	-	-	-	-	48,106
Special Education	(11,901)	-	1,211	-	-	(50,000)	(60,690)
Student Personnel Services	141,341	-	-	-	-	-	141,341
Health Services	-	-	-	-	-	-	-
Transportation	306,163	(478,421)	45,575	160,200	-	-	33,517
Operation of Plant	3,785	(19,000)	10,000	(107,000)	-	-	(112,215)
Maintenance of Plant	20,714	-	-	-	-	-	20,714
Fixed Charges	-	-	-	(16,503)	-	-	(16,503)
Food Service Transfer	-	-	-	-	-	(4,500)	(4,500)
Capital Outlay	-	(142,360)	-	-	-	-	(142,360)
Total Object	623,508	(718,339)	56,786	32,697	-	(54,500)	(59,848)

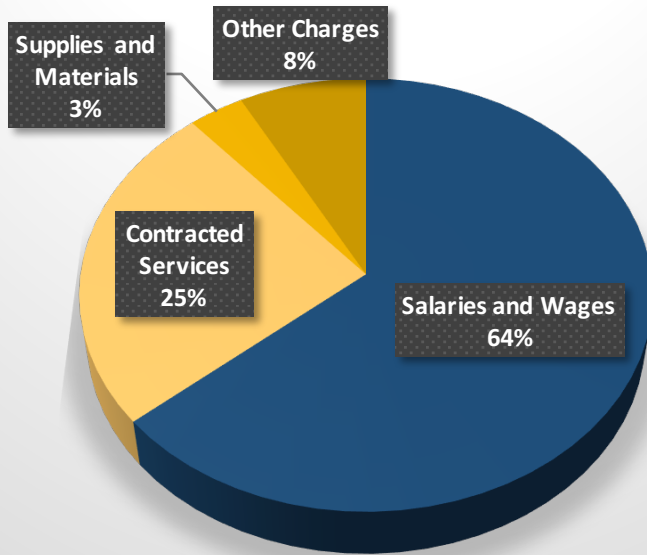
**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 01: ADMINISTRATION**

The Administration category includes expenditures for the centralized management and supervision of the school system to include Board of Education expenses, executive administration, business support services, and other centralized support services.

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>Salaries and Wages</b>	699,204	721,666	704,879	712,763	7,884
<b>Contracted Services</b>	280,470	255,470	273,892	266,392	(7,500)
<b>Supplies and Materials</b>	38,677	38,677	38,172	38,172	-
<b>Other Charges</b>	99,052	99,052	86,970	86,970	-
<b>Equipment</b>	12,536	2,250	-	-	-
<b>Transfers</b>	-	-	-	-	-
<b>TOTAL CATEGORY</b>	<u>1,129,939</u>	<u>1,117,115</u>	<u>1,103,913</u>	<u>1,104,297</u>	<u>384</u>

**Category 01: Administration**



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 01: ADMINISTRATION  
OBJECT 01.1: SALARIES & WAGES**

	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>Administrative &amp; Supervisory Personnel</b>	362,731	362,731	360,261	367,028	6,767
This request includes the salaries of the Superintendent, Supervisor of Human Resources, Supervisor of Finance (Positions-3)					
<b>Support Services Personnel</b>	336,473	336,473	344,618	345,735	1,117
This request includes the salaries of the support services personnel assigned to Administration-Coordinator of Accountability (Positions-7.1)					
Negotiated Agreement Increases		22,462	-		-
<b>TOTAL FOR SALARIES &amp; WAGES</b>	<b>699,204</b>	<b>721,666</b>	<b>704,879</b>	<b>712,763</b>	<b>7,884</b>

**CATEGORY 01: ADMINISTRATION  
OBJECT 01.2: CONTRACTED SERVICES**

	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>AUDITING</b>	41,500	41,500	44,000	44,000	-
This request reflects required annual audit					
<b>LEGAL SERVICES</b>	57,700	57,700	57,700	57,700	-
This provides for the Board's legal representation					
<b>Consolidation</b>	25,000		7,500		(7,500)
Consolidation Process/LT Planning Committee					
<b>SOFTWARE LICENSES AND TRAINING</b>	145,082	145,082	150,129	150,129	-
Computer service for Finance/HR/Time & attendance/Board Docs/Access Tech.					
<b>TESTING AND TEST SCORING</b>	11,188	11,188	14,563	14,563	-
This cost is for the purchase of standardized tests along with the scoring					
<b>TOTAL FOR CONTRACTED SERVICES</b>	<b>280,470</b>	<b>255,470</b>	<b>273,892</b>	<b>266,392</b>	<b>(7,500)</b>



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 01: ADMINISTRATION  
OBJECT 01.3: SUPPLIES AND MATERIALS**

	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b>OFFICE SUPPLIES &amp; POSTAGE</b> Paper items/other consumables	31,600	31,600	28,440	28,440	-
<b>TESTING SUPPLIES</b> Covers testing/scoring and testing supplies	5,077	5,077	8,532	8,532	-
<b>DATA PROCESSING SUPPLIES</b> Covers the purchase of preprinted forms	2,000	2,000	1,200	1,200	-
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	<b>38,677</b>	<b>38,677</b>	<b>38,172</b>	<b>38,172</b>	<b>-</b>

**CATEGORY 01: ADMINISTRATION  
OBJECT 01.4: Other Charges**

	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED. FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b>BOARD MEMBERS EXPENSES</b> Annual Dues for MABE along with Travel & Meeting expenses for BoardMembers	8,500	8,500	8,000	8,000	-
<b>EQUIPMENT RENTAL</b> Covers Copier rentals for Central Office	57,948	57,948	48,020	48,020	-
<b>MILEAGE &amp; TRAVEL</b> Reimbursements to staff for travel to schools/meetings at IRS Reimbursement Rate	18,804	18,804	16,000	16,000	-
<b>SUBSCRIPTIONS &amp; DUES</b> These costs are for professional publications and memberships.	1,250	1,250	2,200	2,200	-
<b>OTHER CHARGES</b> This cost is associated with community service activities/meetings	4,300	4,300	6,000	6,000	-
<b>RECRUITING</b> This request is for costs associated with college fairs,advertisiments /criminal background checks.	6,250	6,250	5,250	5,250	-
<b>PROFESSIONAL IMPROVEMENT SUPPORT</b> Support staff to attend seminars/trainings	2,000	2,000	1,500	1,500	-
<b>TOTAL FOR OTHER CHARGES</b>	<b>99,052</b>	<b>99,052</b>	<b>86,970</b>	<b>86,970</b>	<b>-</b>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 01: ADMINISTRATION  
OBJECT 01.5: Equipment & Transfers**

	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>COMPUTER EQUIPMENT</u></b>	-	-	-		-
Costs associated with maintaining the Central Call System, the fingerprinting equipment and software programs.					
<b><u>ADMINISTRATIVE OFFICE EQUIPMENT</u></b>	12,536	2,250	-	-	-
This request is for funds to update and replace computer equipment for HR					
<b>TOTAL FOR EQUIPMENT</b>	<u>12,536</u>	<u>2,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>TRANSFERS</u></b>					
<b>OTHER TRANSFERS</b>	-	-	-	-	-
<b>TOTAL FOR TRANSFERS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL CATEGORY</b>	<u>1,129,939</u>	<u>1,117,115</u>	<u>1,103,913</u>	<u>1,104,297</u>	<u>384</u>

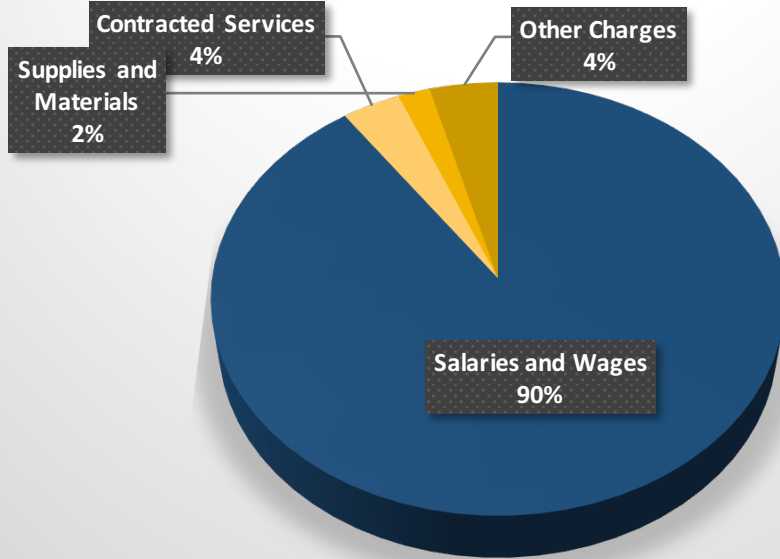
**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 02: MID-LEVEL ADMINISTRATION**

The school management and support category includes all costs associated with school level administration and administrative support including principals, assistant principals and school secretaries. Also budgeted in this category are all central office and school based instructional supervisory personnel.

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>Salaries and Wages</b>	1,744,218	1,819,929	1,522,324	1,558,682	36,357
<b>Contracted Services</b>	123,775	123,775	62,516	62,516	-
<b>Supplies and Materials</b>	37,150	37,150	34,033	34,033	-
<b>Other Charges</b>	84,256	92,160	77,000	73,000	(4,000)
<b>Equipment</b>	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-
<b>TOTAL CATEGORY</b>	<u>1,989,399</u>	<u>2,073,014</u>	<u>1,695,873</u>	<u>1,728,231</u>	<u>32,357</u>

**Category 02: Mid-Level Administration**



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 02: MID LEVEL ADMINISTRATION  
OBJECT 02.1: SALARIES & WAGES**

	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>CENTRAL OFFICE</b>					
Instructional Director-95% I/T Supervisor Supervisor and Grant Specialist 90% ( Positions-2.85)	308,000	308,000	312,153	306,230	(5,923)
<b>SECRETARIAL &amp; CLERICAL - CO</b>					
Secretarial staff assigned to instructional areas in the central office ( Positions-3.0)	118,798	118,798	128,033	131,879	3,846
<b>PRINCIPALS</b>					
Salaries of Principals ( Positions-5.0)	672,996	672,996	481,504	512,723	31,219
<b>ASSISTANT PRINCIPALS</b>					
Salaries of Assistant Principals ( Positions-3.0)	255,467	255,467	272,628	257,255	(15,373)
<b>SECRETARIAL/CLERICAL-SCH</b>					
Salaries for secretaries and clerical staff assigned to schools. ( Positions-9.0)	388,957	388,957	328,006	350,595	22,589
Negotiated Agreement Increases	-	75,711	-		-
<b>TOTAL FOR SALARIES &amp; WAGES</b>	1,744,218	1,819,929	1,522,324	1,558,682	36,357

**CATEGORY 02: MID LEVEL ADMINISTRATION  
OBJECT 02.2: CONTRACTED SERVICES  
OBJECT 2.3: SUPPLIES AND MATERIALS**

	APPROVED	APPROVED	APPROVED	APPROVED	REQUEST
<b>CONTRACT</b>					
Xerox Machine at each school	121,875	121,875	61,016	61,016	-
<b>PRINTING</b>					
The costs associated to forms/report cards	1,900	1,900	1,500	1,500	-
<b>TOTAL FOR CONTRACT SERVICES</b>	123,775	123,775	62,516	62,516	-
<b>SUPPLIES AND MATERIALS</b>					
<b>OFFICE SUPPLIES &amp; POSTAGE</b>					
The cost of paper items/postage/other consumables in central office/systemwide	9,630	9,630	9,265	9,265	-
<b>OFFICE SUPPLIES: SCHOOL BASED</b>					
This request is for costs for paper, postage at school level.	27,520	27,520	24,768	24,768	-
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	37,150	37,150	34,033	34,033	-

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 02: MID LEVEL ADMINISTRATION  
OBJECT 02.4: Other Charges  
OBJECT 02.5: Equipment**

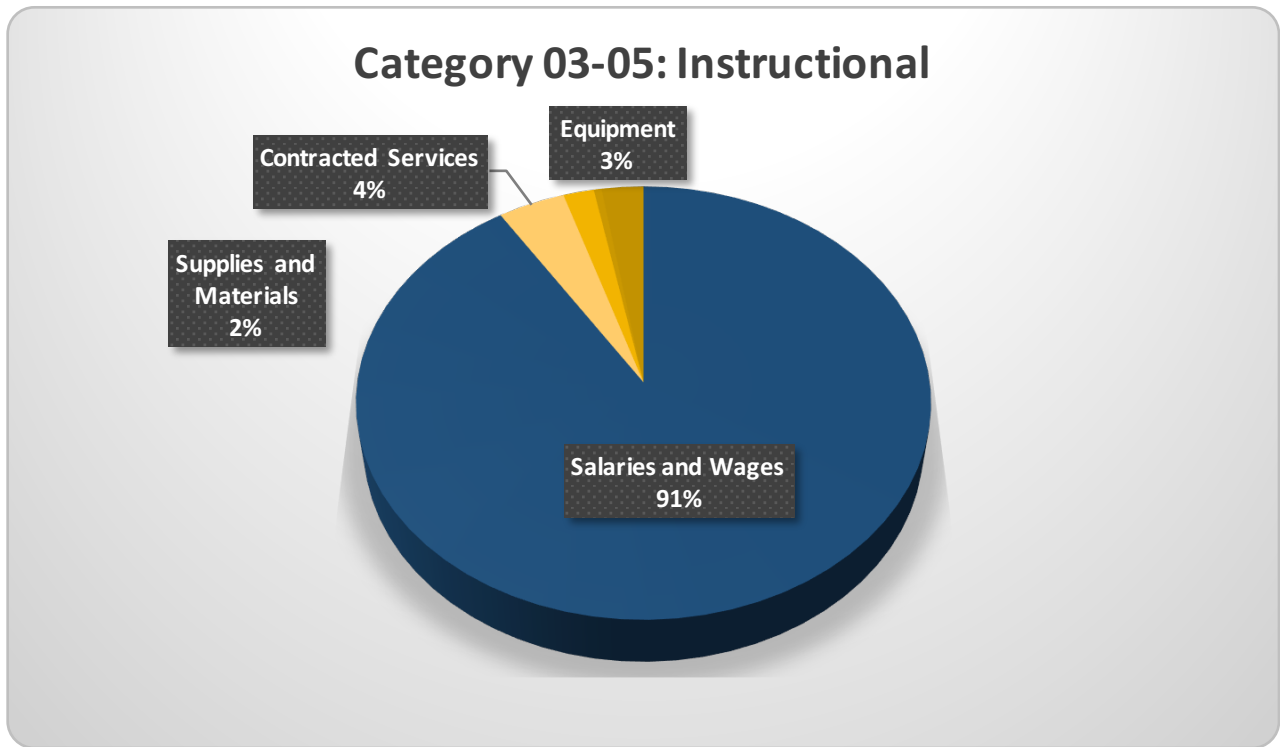
	APPROVED	APPROVED	APPROVED	APPROVED	REQUEST
<b>COMMUNICATIONS</b> Cost for telephone and internet expenses for the schools. These costs are reported here in accordance	59,656	67,560	52,000	48,000	(4,000)
<b>COMMENCEMENT EXPENSES</b> Costs associated with the high school graduation ceremonies, including diplomas, security, rental of	5,000	5,000	7,500	7,500	-
<b>MILEAGE &amp; TRAVEL</b> Reimbursements to staff for travel to schools, and local/state meetings. The	12,500	12,500	11,500	11,500	-
<b>SUBSCRIPTIONS &amp; DUES</b> Costs for professional publications and memberships to professional organizations.	7,100	7,100	6,000	6,000	-
<b>MEETINGS &amp; CONFERENCES</b> Costs associated with attendance at state/national	-	-	-	-	-
<b>TOTAL FOR OTHER CHARGES</b>	<b>84,256</b>	<b>92,160</b>	<b>77,000</b>	<b>73,000</b>	<b>(4,000)</b>
<b>EQUIPMENT</b>					
<b>EQUIPMENT</b> Costs to replace furniture	-	-	-	-	-
<b>TOTAL FOR EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CATEGORY</b>	<b>1,989,399</b>	<b>2,073,014</b>	<b>1,695,873</b>	<b>1,728,231</b>	<b>32,357</b>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 03: INSTRUCTIONAL SALARIES AND WAGES  
CATEGORY 04: INSTRUCTIONAL TEXTBOOKS & SUPPLIES  
CATEGORY 05: OTHER INSTRUCTIONAL COSTS**

Salary costs included in this category are for school level instructional services. Included is budgeting for teachers, counselors and media specialists. In addition expenditures in this category are in support of instructional programs delivered to students in each school.

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>Salaries and Wages</b>	8,855,850	9,392,004	9,458,069	9,577,233	119,164
<b>Contracted Services</b>	510,696	530,350	507,350	436,292	(71,058)
<b>Supplies and Materials</b>	274,038	207,515	199,154	199,154	-
<b>Other Charges</b>	50,108	50,108	51,108	51,108	-
<b>Equipment</b>	286,818	204,642	270,092	270,092	-
<b>Transfers</b>	-	-	-	-	-
<b>TOTAL CATEGORY</b>	<u>9,977,510</u>	<u>10,384,619</u>	<u>10,485,773</u>	<u>10,533,879</u>	<u>48,106</u>



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 03: INSTRUCTIONAL SALARIES AND WAGES  
OBJECT 03.1: SALARIES & WAGES**

<u>Object</u>		<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>	
<b>TEACHERS</b>		7,930,951	7,847,703	8,384,603	8,435,577	50,973	
Includes salaries for the following positions:							
<b>Elementary</b>							
Teachers - Pre-K	8.00	380,432	380,432	485,380	578,567	93,187	
Teachers - Kindergarten	6.00	509,971	509,971	479,959	372,000	(107,959)	
Teachers - Elementary 1-5	38.00	2,194,913	2,194,913	2,415,775	2,495,755	79,980	
<b>Middle</b>							
Teachers-Middle Grade 6	6.00	288,470	288,470	317,000	293,430	(23,570)	
Teachers-Middle Core Subjects	14.00	756,628	756,628	820,000	762,814	(57,186)	
<b>High School</b>							
Teachers-HS Core Subjects	25.67	1,235,856	1,235,856	1,407,626	1,324,154	(83,472)	
Teachers-HS Service Learning						-	
Teachers-HS Career & Tech	7.33	428,292	428,292	532,000	455,477	(76,523)	
<b>Other</b>							
Guidance Counselors	7.00	476,377	476,377	371,724	432,146	60,422	
Psychologists	2.00	127,947	127,947	64,000	127,721	63,721	
Media Specialists	1.00	65,808	65,808	73,500	73,012	(488)	
Instr Resource Teachers	0.00	78,422	78,422	80,000	-	(80,000)	
ESOL Teachers	3.00	237,814	205,505	242,000	180,631	(61,369)	
Art	4.83	304,402	304,402	344,925	327,350	(17,575)	
Drama	1.33			-	98,000	98,000	
Music	4.00	301,140	301,140	258,896	278,521	19,625	
Health	1.75	38,594	38,594	41,500	62,400	20,900	
Athletics/Phys Ed	6.83	505,888	454,946	450,318	543,599	93,280	
Helping Teachers-Mentors		-	-	-	30,000	30,000	
<b>INSTRUCTIONAL ASSISTANTS/TUTORS</b>		674,506	674,506	706,006	803,657	97,651	
Includes salaries for the following positions:							
Assistants (Pre-K, K + Reg F	12.00	322,695	322,695	336,006	433,730		
Media Assistants	6.00	159,558	159,558	168,500	190,927		
Instructional Technology	5.00	192,253	192,253	201,500	179,000		
<b>TEACHER - SUBSTITUTES</b>		116,303	116,303	189,460	185,000	(4,460)	
Substitutes are employed to replace teachers who are out of the classroom.							
<b>OTHER INSTRUCTIONAL POSITIONS</b>		134,090	134,090	153,000	153,000	-	
Includes salaries for the following positions:							
Support Personnel		5,000	5,000	20,000	20,000	-	
Extra Pay for Extra Duty		101,090	101,090	105,000	105,000	-	
Evening High School		28,000	28,000	28,000	28,000	-	
<b>STAFF DEVELOPMENT ACTIVITIES</b>		-	-	-	-	-	
Staff development to continue professional learning communities training and training with Negotiated Agreement							
		-	619,402	25,000	-	(25,000)	
<b>TOTAL FOR SALARIES &amp; WAGE</b>		159.74	8,855,850	9,392,004	9,458,069	9,577,233	119,164

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 04: INSTRUCTIONAL TEXTBOOK AND SUPPLIES  
OBJECT 04.3: SUPPLIES AND MATERIALS**

<u>Object</u>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>TEXTBOOKS</u></b>	-	-	-		-
Funds are used to replace lost, damaged or outdated textbooks and to continue to upgrade text series.					
<b><u>TESTING SUPPLIES</u></b>	7,675	7,675	7,675	7,675	-
<b><u>CENTRALIZED TEXTBOOK FUN</u></b>	103,848	37,325	37,325	37,325	-
Amount to be disbursed across all Schools					
<b><u>MATERIALS OF INSTRUCTION</u></b>	88,615	88,615	80,254	80,254	-
Funds are used for the purchase of general classroom supplies, school office supplies and all other consumables needed					
GALES	6,800	6,800	12,085	12,085	
HHGES	8,405	8,405	14,381	14,381	
MES	7,320	7,320	-	-	
RHES	7,225	7,225	10,763	10,763	
WES	11,615	11,615	-	-	
KCMS	23,360	23,360	21,024	21,024	
KCHS	23,890	23,890	22,001	22,001	
KAP	-	-			
<b><u>MEDIA CENTER SUPPLIES</u></b>	31,100	31,100	31,100	31,100	-
Funds to purchase supplies for the school media center, such as library books, magazines, periodicals, tapes, DVD's,					
GALES	4,000	4,000	6,450	6,450	
HHGES	5,000	5,000	7,800	7,800	
MES	3,000	3,000	-	-	
RHES	3,000	3,000	4,750	4,750	
WES	4,000	4,000	-	-	
KCMS	4,100	4,100	4,100	4,100	
KCHS	8,000	8,000	8,000	8,000	
<b><u>CAREER AND TECHNOLOGY</u></b>	16,300	16,300	16,300	16,300	-
Materials used to support career & technology					
<b><u>ATHLETICS/BAND</u></b>	26,500	26,500	26,500	26,500	-
Costs to athletics and					
Athletic Supplies	11,000	11,000	\$ 11,000	\$ 11,000	
Uniforms for Athletics	10,000	10,000	\$ 10,000	\$ 10,000	
Band	1,500	1,500	\$ 1,500	\$ 1,500	
Medical Supplies	3,000	3,000	\$ 3,000	\$ 3,000	
Band Uniforms	1,000	1,000	\$ 1,000	\$ 1,000	
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	<b>274,038</b>	<b>207,515</b>	<b>199,154</b>	<b>199,154</b>	<b>-</b>



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 05: OTHER INSTRUCTIONAL COSTS  
OBJECT 05.2: CONTRACTED SERVICES**

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>CONTRACTED SERVICES</u></b>					
<b><u>CONTRACT: KAP</u></b>	250,000	250,000	250,000	200,000	(50,000)
Cost associated with providing services to Kent Alternative Program to Highroads					
<b><u>PRINTING</u></b>	2,300	2,300	2,000	2,000	-
<b><u>ECHO HILL</u></b>	-	-	-		-
Costs to provide 6th grade program					
<b><u>CARENGIE</u></b>	3,200	3,200	3,200	3,200	-
<b><u>ATHLETICS</u></b>	23,000	23,000	24,300	24,300	-
Costs associated with athletic officials, rental of equipment, Washington College Pool Security, printing, medical fees.					
<b><u>CAREER &amp; TECHNOLOGY</u></b>	9,850	9,850	9,850	9,850	-
Costs associated with wire services and engineering fees for WKHS.					
<b><u>DISCOVERY</u></b>	110,000	110,000	87,000	65,942	(21,058)
<b><u>SOFTWARE LICENSES AND TRAINING</u></b>	112,346	132,000	127,000	127,000	-
agreements for instructional software such as CADD, and Success for All.					
<b><u>TESTING AND TEST SCORING</u></b>	-	-	4,000	4,000	-
Cost for the purchase of standardized tests, the scoring associated with the state testing program and local testing initiatives.					
<b>TOTAL FOR CONTRACTED SERVICES</b>	510,696	530,350	507,350	436,292	(71,058)

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 05: OTHER INSTRUCTIONAL COSTS  
OBJECT 05.4: OTHER CHARGES**

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>OTHER CHARGES</u></b>					
<b><u>MILEAGE &amp; TRAVEL</u></b>	12,816	12,816	11,816	11,816	-
Reimbursements to staff for					
<b><u>MEETINGS &amp; CONFERENCES</u></b>	2,950	2,950	2,950	2,950	-
Costs associated with attendance at state/national meetings and conferences					
<b><u>SUBS/DUES: WKHS</u></b>	1,500	1,500	1,500	1,500	-
Costs associated with					
<b><u>REG PROGRAM DUES/SUBSCRIPTIONS</u></b>	21,642	21,642	22,642	22,642	-
Online Courses, Junior Achievement, Dual Enrollment & Middle School Program					
<b><u>EXTRACURRICULAR ACTIVITIES</u></b>	11,200	11,200	12,200	12,200	-
Travel/Entry Fees	1,500	1,500	2,500	2,500	
Dry Cleaning: Band	1,500	1,500	1,500	1,500	
Subscriptions & Dues	4,000	4,000	4,000	4,000	
Awards	4,200	4,200	4,200	4,200	
<b>TOTAL FOR OTHER CHARGES</b>	<b>50,108</b>	<b>50,108</b>	<b>51,108</b>	<b>51,108</b>	<b>-</b>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 05: OTHER INSTRUCTIONAL COSTS  
OBJECT 05.5 & 05.6: EQUIPMENT & TRANSFERS**

<u>Object</u>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>EQUIPMENT</u></b>					
<b><u>COMPUTER EQUIPMENT</u></b>	267,350	176,000	241,450	241,450	-
Costs associated with keeping computer equipment and software programs updated for the increasing demands of the academic program, includes lease payment. Year 3 of 4					
<b><u>WIRELESS ACCESS POINTS</u></b>	8,000	8,000	8,000	8,000	-
improving wireless access for both Teachers and Students in connection with the Kent Readiness					
<b><u>EQUIPMENT</u></b>	11,468	20,642	20,642	20,642	-
Classroom	8,468	8,468	8,468	8,468	
Furniture	-	9,174	9,174	9,174	
Band	3,000	3,000	3,000	3,000	
Career & Technology					
<b>TOTAL FOR EQUIPMENT</b>	<b>286,818</b>	<b>204,642</b>	<b>270,092</b>	<b>270,092</b>	<b>-</b>
<b><u>TRANSFERS</u></b>					
<b><u>TUITION - OUT OF COUNTY PLACEMENT</u></b>	-	-	-	-	-
Funds for the educational expenses paid to other school systems for students residing in foster care or informal kinship care arrangements.					
<b>TOTAL FOR TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CATEGORY</b>	<b>9,977,510</b>	<b>10,384,619</b>	<b>10,485,773</b>	<b>10,533,879</b>	<b>48,106</b>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

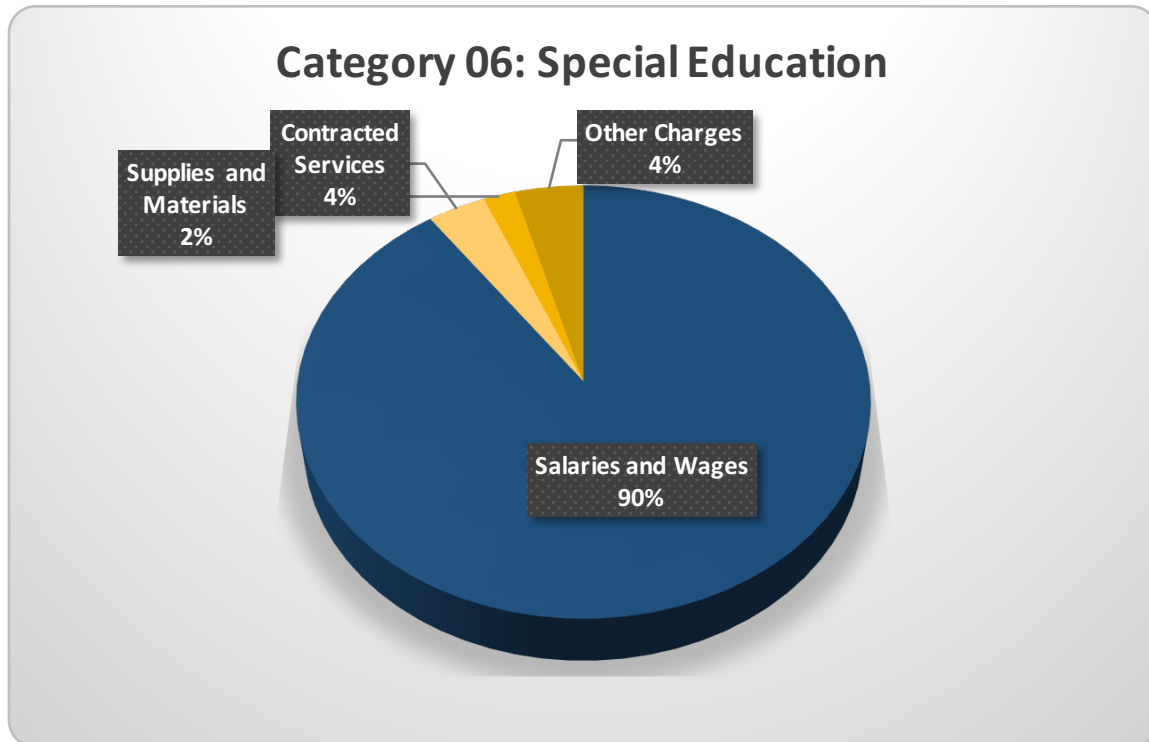
**CATEGORY 06: SPECIAL EDUCATION**

All costs associated with required programming for students with special education needs are budgeted in this category. Although these programs are required by state and federal law, there has never been adequate funding provided to meet these mandates. Consequently, more than half of the cost of special education programming is locally supported.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
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**SUMMARY**

Salaries and Wages		2,030,809	2,173,535	2,184,659	2,172,758	(11,901)
Contracted Services		267,777	188,825	201,492	201,492	-
Supplies and Materials		13,115	13,115	11,904	13,115	1,212
Other Charges		12,100	12,100	12,100	12,100	-
Equipment		-	-	-		-
Transfers		589,016	589,016	495,000	445,000	(50,000)
<b>TOTAL CATEGORY</b>		<u>2,912,817</u>	<u>2,976,591</u>	<u>2,905,155</u>	<u>2,844,465</u>	<u>(60,689)</u>



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 06: SPECIAL EDUCATION  
OBJECT 06.1: SALARIES & WAGES**

<u>Object</u> <b>SALARIES &amp; WAGES</b>		<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>CENTRAL OFFICE</u></b>						
<b><u>PROFESSIONAL</u></b>	1.50	104,644	104,644	111,597	120,144	8,547
This account includes the Special Ed Supervisor and Part Time Position						
<b><u>SECRETARIAL AND CLERICAL</u></b>	1.00	38,421	38,421	40,960	43,255	2,295
Salary for the secretary assigned to Special Education in the central						
<b><u>TEACHERS</u></b>		1,580,907	1,622,124	1,695,835	1,709,092	13,257
Includes salaries for the following positions:						
Classroom Teachers	24.00	1,286,952	1,275,361	1,371,566	1,456,632	
Substitute Teachers		25,373	25,373	29,160	29,160	
Speech Therapists	1.35	153,784	153,784	177,372	105,560	
Social Worker	1.00		52,808	-	-	
Occupational Therapist, Phy:	1.45	114,798	114,798	117,737	117,740	
<b><u>INSTRUCTIONAL ASSISTANTS</u></b>	9.00	274,570	274,570	315,000	279,000	(36,000)
Includes salaries for classroom assistants, those assigned to individual students.						
<b><u>INSTRUCTIONAL POSITIONS</u></b>	Hrly	32,267	32,267	21,267	21,267	-
Includes salaries for the following positions: Home and Hospital Instruction Extended School Year						
Negotiated Agreement Increases		-	101,509	-	-	-
<b>TOTAL FOR SALARIES &amp; WAGES</b>	<b>39.30</b>	<b>2,030,809</b>	<b>2,173,535</b>	<b>2,184,659</b>	<b>2,172,758</b>	<b>(11,901)</b>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 06: SPECIAL EDUCATION  
OBJECT 06.2: CONTRACTED SERVICES  
OBJECT 06.3: SUPPLIES AND MATERIALS**

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>CONTRACTED SERVICES</u></b>					
<b><u>CONSULTANTS/CONTRACT THERAPIS</u></b>	8,825	8,825	8,825	8,825	-
Cost to provide psychological examinations and speech therapy services for certain handicapped students. Also payment for other contracted services.					
<b><u>MEDICAL MANAGEMENT</u></b>	5,000	5,000	500	500	-
Cost of maintaining license agreements for software for special education to ensure legal compliance.					
<b><u>SPECIAL EDUCATION CONSORTIUM</u></b>	-	-	-	-	-
Costs of Kent County's share of the special education consortium.					
<b><u>Contract Services for KAP Program</u></b>	253,952	175,000	192,167	192,167	-
<b>TOTAL FOR CONTRACTED SERVICES</b>	<u>267,777</u>	<u>188,825</u>	<u>201,492</u>	<u>201,492</u>	<u>-</u>

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SUPPLIES AND MATERIALS</u></b>					
<b><u>SUPPLY</u></b>	1,000	1,000	1,000	1,000	-
Funds for Maryland School for Blind, Protocols and office supply.					
<b><u>MATERIALS OF INSTRUCTION</u></b>	12,115	12,115	10,904	12,115	1,212
Funds are used for the purchase of general classroom supplies, school office supplies and all other consumables needed at the school. Funds are allocated to the schools based on projected enrollment.					
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	<u>13,115</u>	<u>13,115</u>	<u>11,904</u>	<u>13,115</u>	<u>1,212</u>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 06: SPECIAL EDUCATION  
OBJECT 06.4: OTHER CHARGES  
OBJECT 06.5: EQUIPMENT  
OBJECT 06.6: TRANSFERS**

<u>Object</u> <b>OTHER CHARGES</b>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>MILEAGE &amp; TRAVEL</u></b>	11,200	11,200	11,200	11,200	-
Reimbursements to staff for travel to schools, and local/state meetings. The reimbursement rate parallels the rate established by the federal					
<b><u>PROFESSIONAL IMPROVEMENT</u></b>	900	900	900	900	-
Funds allocated for professional organizations					
<b>TOTAL FOR OTHER CHARGES</b>	<b>12,100</b>	<b>12,100</b>	<b>12,100</b>	<b>12,100</b>	<b>-</b>
<u>Object</u> <b>EQUIPMENT</b>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>EQUIPMENT</u></b>	-	-	-		-
Funds to purchase assistive technology for students with special needs. Also funds to add and replace furniture					
<b>TOTAL FOR EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b><u>TRANSFERS</u></b>					
<b><u>TUITION (NON-PUBLIC PLACEMENTS)</u></b>	569,016	569,016	475,000	425,000	(50,000)
Funds for the educational expenses paid to non-public institutions for					
<b><u>TRANSFER - OUT OF COUNTY</u></b>	20,000	20,000	20,000	20,000	-
Funds to students placed in other Maryland schools					
<b>TOTAL FOR TRANSFERS</b>	<b>589,016</b>	<b>589,016</b>	<b>495,000</b>	<b>445,000</b>	<b>(50,000)</b>
<b>TOTAL CATEGORY</b>	<b>2,912,817</b>	<b>2,976,591</b>	<b>2,905,155</b>	<b>2,844,465</b>	<b>(60,689)</b>

**Kent County Board of Education  
Expenditures-State/Local  
Unrestrticed**

**CATEGORY 07: PUPIL PERSONNEL SERVICES**

The pupil services provided by these funds are in accordance with Section 6-201 of the Education Code of Maryland and State Board By-Laws. Direct student services help identify, prevent and remediate problems of an emotional, physical or social nature.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>SUMMARY</b>					
<b>Salaries and Wages</b>	188,738	199,947	269,601	410,942	141,341
<b>Contracted Services</b>	-	-	-	-	-
<b>Supplies and Materials</b>	1,000	1,000	900	900	-
<b>Other Charges</b>	8,100	8,100	4,100	4,100	-
<b>Equipment</b>	-	-	-	-	-
<b>Transfers</b>	-	-	-	-	-
<b>TOTAL CATEGORY</b>	<u>197,838</u>	<u>209,047</u>	<u>274,601</u>	<u>415,942</u>	<u>141,341</u>



**Kent County Board of Education  
Expenditures-State/Local  
Unrestriced**

**CATEGORY 07: PUPIL PERSONNEL SERVICES  
OBJECT 07.1: SALARIES & WAGES  
OBJECT 07.2: CONTRACTED SERVICES  
OBJECT 07.3: SUPPLIES & MATERIALS**

<u>Object</u> <b>SALARIES &amp; WAGES</b>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>	
<b><u>CENTRAL OFFICE</u></b>						
<b><u>PROFESSIONAL</u></b>						
Salary for the Pupil Personnel Supervisor	1.00	88,177	88,177	96,609	112,213	15,604
<b><u>SECRETARIAL &amp; CLERICAL - CO</u></b>						
Salary for the Secretaries (1) assigned to Student Personnel Services in the central office.	1.00	40,787	40,787	40,960	42,615	1,654
<b><u>STUDENT PERSONNEL STAFF</u></b>						
Salaries for Social & Pupil Personnel Workers.	4.00	59,774	59,774	132,032	256,114	124,082
Negotiated Agreement Increases			11,209	-	-	
<b>TOTAL FOR SALARIES &amp; WAGES</b>	<b>6.00</b>	<b>188,738</b>	<b>199,947</b>	<b>269,601</b>	<b>410,942</b>	<b>141,341</b>
<b><u>CONTRACTED SERVICES</u></b>						
<b><u>CONTRACT</u></b>						
Xerox copier, printing/publishing		-	-	-	-	-
<b>TOTAL FOR CONTRACTED SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>SUPPLIES AND MATERIALS</u></b>						
<b><u>PUPIL SERVICES SUPPLIES</u></b>						
Funds to cover cost of general office supplies and other supplies used by student support services.		1,000	1,000	900	900	-
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>		<b>1,000</b>	<b>1,000</b>	<b>900</b>	<b>900</b>	<b>-</b>

**Kent County Board of Education  
Expenditures-State/Local  
Unrestriced**

**CATEGORY 07: PUPIL PERSONNEL SERVICES  
OBJECT 07.4: OTHER CHARGES  
OBJECT 07.5: EQUIPMENT**

<u>Object</u> <b>OTHER CHARGES</b>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>MILEAGE &amp; TRAVEL</u></b> Reimbursements to staff for travel to schools, and local/state meetings. The reimbursement rate parallels the rate established by the federal government.	2,200	2,200	2,200	2,200	-
<b><u>EQUIPMENT RENTAL</u></b>	5,000	5,000	1,000	1,000	-
<b><u>SUBSCRIPTIONS &amp; DUES</u></b> Costs for professional publications and memberships to professional organizations.	900	900	900	900	-
<b>TOTAL FOR OTHER CHARGES</b>	<b>8,100</b>	<b>8,100</b>	<b>4,100</b>	<b>4,100</b>	<b>-</b>
<b><u>EQUIPMENT</u></b>					
<b><u>EQUIPMENT</u></b> Funds to add and replace furniture and equipment.	-	-	-	-	-
<b>TOTAL FOR EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CATEGORY</b>	<b>197,838</b>	<b>209,047</b>	<b>274,601</b>	<b>415,942</b>	<b>141,341</b>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 08: HEALTH SERVICES**

The funds in this category are used to help support the services provided as it relates to school health.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
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**SUMMARY**

Salaries and Wages		-	-	-		-
Contracted Services		380,000	380,000	349,500	349,500	-
Supplies and Materials		2,500	2,500	2,500	2,500	-
Other Charges		-				-
Equipment		-				-
Transfers		-	-			-
<b>TOTAL CATEGORY</b>		<u>382,500</u>	<u>382,500</u>	<u>352,000</u>	<u>352,000</u>	<u>-</u>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 08: HEALTH SERVICES  
OBJECT 08.2: CONTRACT SERVICES  
OBJECT 08.3: SUPPLIES & MATERIALS**

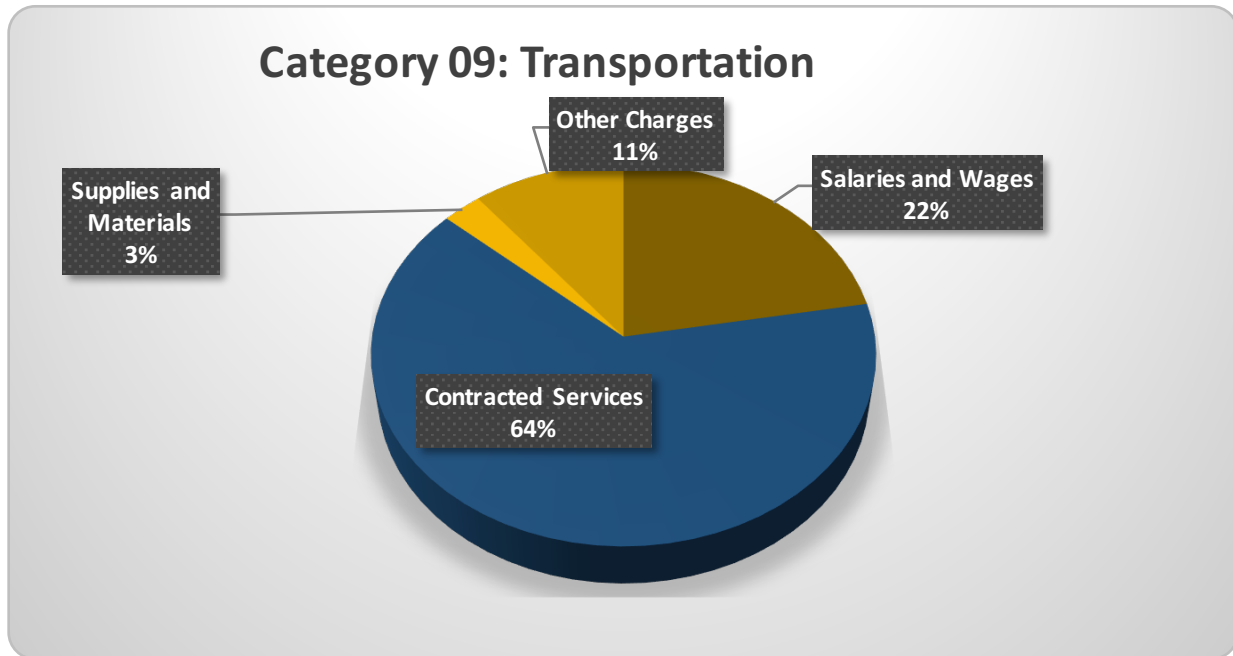
<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SALARIES &amp; WAGES</u></b>					
<b><u>SCHOOL NURSES</u></b>	-	-	-		-
Salaries for school nurses					
<b>TOTAL FOR SALARIES &amp; WAGES</b>	-	-	-		-
<b><u>CONTRACTED SERVICES</u></b>					
<b><u>CONTRACT HEALTH DEPT NURSES</u></b>	379,000	379,000	349,000	349,000	-
<b><u>MEDICAL EXAMS</u></b>	1,000	1,000	500	500	-
Cost for Hepatitis B vaccinations for certain employees.					
<b>TOTAL FOR CONTRACTED SERVICES</b>	380,000	380,000	349,500	349,500	-
<b><u>SUPPLIES AND MATERIALS</u></b>					
<b><u>HEALTH ROOM SUPPLIES</u></b>	2,500	2,500	2,500	2,500	-
Funds to provide general operating supplies for school health rooms and					
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	2,500	2,500	2,500	2,500	-
<b><u>OTHER CHARGES</u></b>					
<b><u>MILEAGE &amp; TRAVEL</u></b>	-	-			-
Reimbursements to staff for travel to schools, and local/state meetings.					
<b>TOTAL FOR OTHER CHARGES</b>	-	-	-		-
<b><u>EQUIPMENT</u></b>					
<b><u>EQUIPMENT</u></b>		-			-
Funds to add and replace furniture and equipment in school health rooms.					
<b>TOTAL FOR EQUIPMENT</b>		-	-		-
<b>TOTAL CATEGORY</b>	382,500	382,500	352,000	352,000	-

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 09: TRANSPORTATION**

This category includes expenditures for the management and operations of the transportation program. This are supports field trips, athletic programs and special education.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SUMMARY</u></b>					
Salaries and Wages	99,486	104,277	106,891	413,054	306,163
Contracted Services	2,087,853	1,776,566	1,676,566	1,198,145	(478,421)
Supplies and Materials	7,000	7,000	6,250	51,825	45,575
Other Charges	40,564	40,564	38,700	198,900	160,200
Equipment	-	-	-		-
Transfers	-	-			-
<b>TOTAL CATEGORY</b>	<b>2,234,903</b>	<b>1,928,407</b>	<b>1,828,407</b>	<b>1,861,924</b>	<b>33,517</b>



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 09: TRANSPORTATION  
OBJECT 09.1: SALARIES & WAGES**

		APPROVED	APPROVED	APPROVED	APPROVED	REQUEST
		FY 2016	FY 2017	FY 2018	FY 2019	INCREASE/ (DECREASE)
<b><u>SALARIES &amp; WAGES</u></b>						
<b>Central Office Transportation Staff</b>	1.75	99,486	99,486	106,891	111,554	4,663
This account includes salaries for the Supervisor of Transportation/Secretarial Staff						
<b>Support Staff</b>						
Bus Drivers	11.00				254,000	254,000
Bus Aids	2.00				27,500	27,500
Support Drivers	Hrly				20,000	20,000
Negotiated Agreement			4,791			-
<b>TOTAL FOR SALARIES &amp; WAGES</b>	14.75	99,486	104,277	106,891	413,054	306,163

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 9: TRANSPORTATION  
OBJECT 9.2: CONTRACT SERVICES**

<b>CONTRACTED SERVICES</b>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>BUS CONTRACTORS: Regular</u></b>	1,552,639	1,363,366	1,288,366	875,000	(413,366)
Funds the transportation of students to & from school.					
<b><u>BUS CONTRACTORS: Special Education</u></b>	366,940	296,000	271,000	185,200	(85,800)
Funds to pay for transportation of special					
<b><u>BUS INSPECTION</u></b>	6,255	6,255	6,255	7,500	1,245
Funds to pay for all buses to be inspected in accordance with state law.					
<b><u>BUS CONTRACTS: Field Trips, Athletics</u></b>	96,074	45,000	54,745	54,745	-
Funds to provide for field trips, athletics, outdoor education, Band.					
<b><u>COMPUTER SYSTEM MAINTENANCE</u></b>	39,427	39,427	31,200	23,700	(7,500)
Annual licensing and maintenance contract on the computerized bus routing system.					
<b><u>PRINTING/PUBLISHING</u></b>	2,018	2,018	2,000	2,000	-
Funds to provide for forms, etc.					
<b><u>VEHICLE REPAIRS</u></b>	12,000	12,000	10,500	25,000	14,500
Costs to repair and maintain all county vehicles.					
<b><u>CONTRACT SERVICES</u></b>	12,500	12,500	12,500	25,000	12,500
Consultant costs, Medical Mgt fees, Engineering Fees	-				
<b>TOTAL FOR CONTRACTED SERVICES</b>	2,087,853	1,776,566	1,676,566	1,198,145	(478,421)

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 9: TRANSPORTATION  
OBJECT 9.3: SUPPLIES & MATERIALS  
OBJECT 9.4: OTHER CHARGES**

	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SUPPLIES AND MATERIALS</u></b>					
<b><u>OPERATION</u></b>	4,000	4,000	4,000	4,000	-
Operational costs including video tapes.					
Bus Fuel				45,575	45,575
<b><u>SUPPLIES &amp; MATERIALS</u></b>	3,000	3,000	2,250	2,250	-
Funds to purchase general office supplies.					
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	7,000	7,000	6,250	51,825	45,575
<b><u>OTHER CHARGES</u></b>					
<b><u>INSURANCE - BUSES</u></b>	27,000	27,000	27,000	27,000	-
Provides liability insurance for all buses through the Maryland Association of Board of Education(MABE)					
<b><u>LEASING OF EQUIPMENT</u></b>					
Bus Leasing Agreement-13 buses				155,000	155,000
<b><u>MILEAGE &amp; TRAVEL</u></b>	2,500	2,500	2,000	2,500	500
travel to schools, and local/state meetings. Maintenance of staff vehicle.					
<b><u>DRUG TESTING, TRAINING EXPENSE</u></b>	9,114	9,114	8,000	13,000	5,000
Funds to provide mandatory random drug testing of all drivers and of any drivers involved in an accident. Funds for mandatory safety training.					
<b><u>DUES &amp; SUBSCRIPTIONS:</u></b>	450	450	200	200	-
Costs for professional publications and memberships to professional organizations.					
<b><u>RENTAL OF EQUIPMENT</u></b>	1,500	1,500	1,500	1,200	(300)
<b>TOTAL FOR OTHER CHARGES</b>	40,564	40,564	38,700	198,900	160,200



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 9: TRANSPORTATION  
OBJECT 9.5: EQUIPMENT**

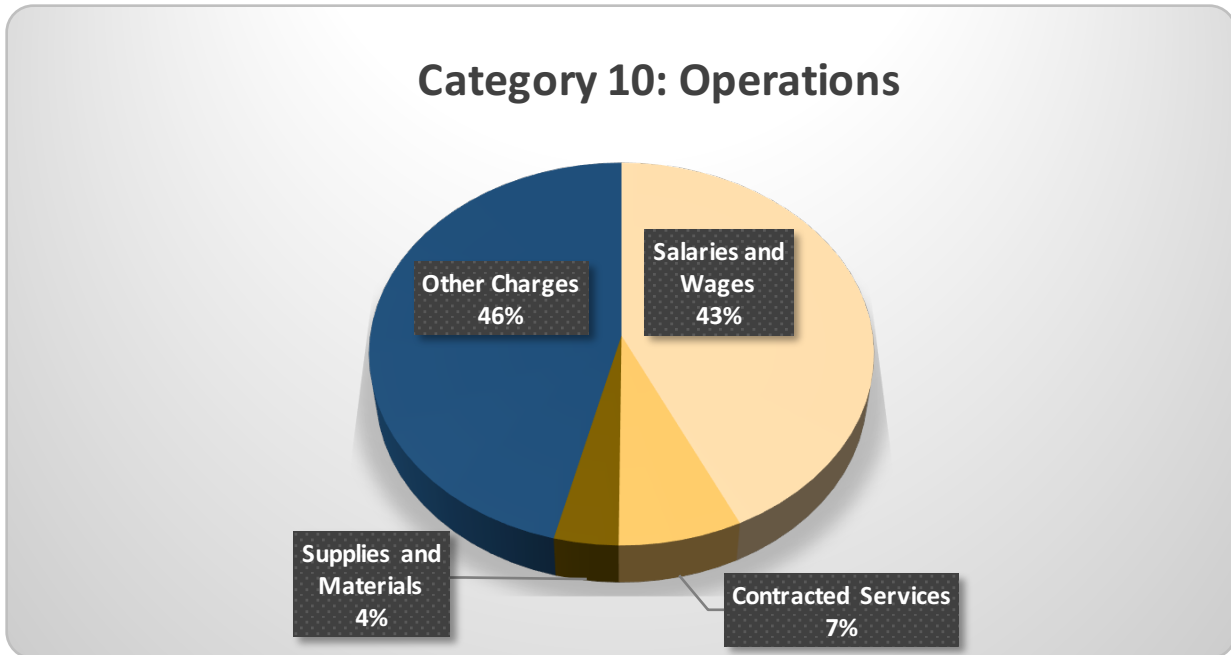
<b>EQUIPMENT</b>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b>REPLACEMENT VEHICLES</b> Costs associated with the purchase of new vehicles.	-	-	-		-
<b>EQUIPMENT AND SUPPLIES</b> Funds to replace or maintain equipment for buses, i.e. security cameras, strobe lights, crossing arms, etc. provided by MABE.	-	-	-		-
<b>TOTAL FOR EQUIPMENT</b>	-	-	-		-
<b>TOTAL CATEGORY</b>	2,234,903	1,928,407	1,828,407	1,861,924	33,517

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 10: OPERATION OF PLANT AND EQUIPMENT**

This category includes expenditures for custodial services and supplies needed for regular care of school facilities. The expenditures also includes utilities, such as water, sewer, electricity and fuel oil.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>SUMMARY</b>					
Salaries and Wages	719,148	785,491	736,491	740,276	3,785
Contracted Services	338,743	338,743	143,900	124,900	(19,000)
Supplies and Materials	1,000	1,000	55,000	65,000	10,000
Other Charges	898,858	898,858	901,501	794,501	(107,000)
Equipment	-	-	-	-	-
Transfers	-	-	-	-	-
<b>TOTAL CATEGORY</b>	<u>1,957,749</u>	<u>2,024,092</u>	<u>1,836,892</u>	<u>1,724,677</u>	<u>(112,215)</u>



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 10: OPERATION OF PLANT & EQUIPMENT  
OBJECT 10.1: SALARIES & WAGES  
OBJECT 10.2: CONTRACTED SERVICES**

		APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SALARIES &amp; WAGES</u></b>						
<b><u>CENTRAL OFFICE STAFF</u></b>	0.70	16,341	16,341	18,011	39,846	21,835
Salary for Operations Supervisor Includes salary for the secretary						
<b><u>CUSTODIAL SALARIES</u></b>	19.00	693,565	723,052	713,480	695,430	(18,050)
Includes salaries for all custodians including (0.5) Substitute.						
<b><u>CENTRALIZED SUPPORT STAFF</u></b>	Hrly	9,242	9,242	5,000	5,000	-
Includes salaries for summer workers to assist with building upkeep and grass-						
Negotiated Agreement						
		-	36,856			-
<b>TOTAL FOR SALARIES &amp; WAGES</b>	19.70	719,148	785,491	736,491	740,276	3,785
<b><u>CONTRACTED SERVICES</u></b>						
<b><u>REPAIRS TO EQUIPMENT</u></b>		-	-	-		-
Covers the cost of inspections.						
<b><u>MANAGEMENT CONTRACT</u></b>		236,537	241,268	41,400	41,400	-
Education, Inc. and Aramark Management/Waste Removal						
<b><u>EQUIPMENT REPAIRS: Athletics</u></b>		7,500	7,500	7,500	7,500	-
Covers the cost of repairs for athletic equipment.						
<b><u>CONTRACTS UPKEEP OF GROUNDS</u></b>		91,706	86,975	92,000	73,000	(19,000)
Contracts with local contractors to assist with snow removal at various school parking lots, services to maintain grounds-including athletic fields, minor repairs to grounds and parking lots.						
<b><u>REPAIRS TO EQUIPMENT: C&amp;T</u></b>		3,000	3,000	3,000	3,000	-
Repair costs for career and technology program.						
<b>TOTAL FOR CONTRACTED SERVICES</b>		338,743	338,743	143,900	124,900	(19,000)

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 10: OPERATION OF PLANT & EQUIPMENT  
OBJECT 10.3: SUPPLIES & MATERIALS**

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SUPPLIES AND MATERIALS</u></b>					
<b><u>SUPPLIES</u></b>	500	500	500	500	-
Covers the cost of repair parts bldgs and grounds					
<b><u>SUPPLIES</u></b>	-	-	54,000	64,000	10,000
Covers the cost of cleaning/paper supplies					
<b><u>SUPPLY</u></b>	500	500	500	500	-
Covers the cost of office supply, vehicle supply, workshop supply					
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	<b>1,000</b>	<b>1,000</b>	<b>55,000</b>	<b>65,000</b>	<b>10,000</b>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 10: OPERATION OF PLANT & EQUIPMENT  
OBJECT 10.4: OTHER CHARGES**

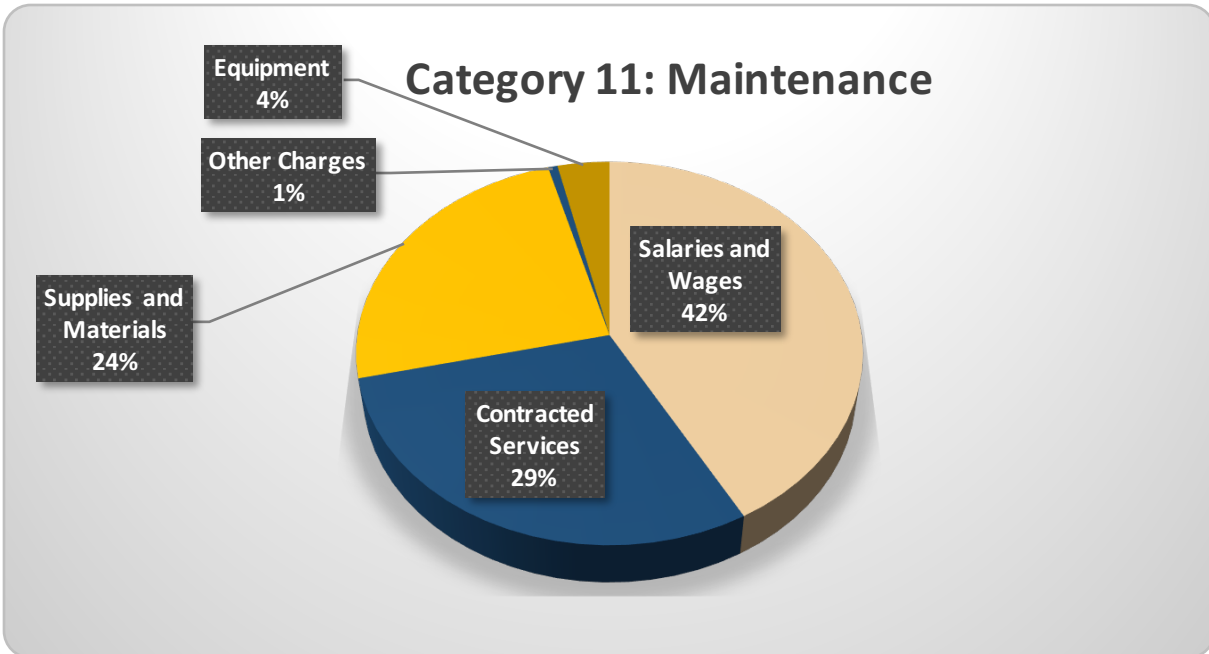
<u>Object</u> <b>OTHER CHARGES</b>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>MILEAGE &amp; TRAVEL</u></b>	700	700	500	500	-
Reimbursements to staff for travel to schools, and local/state meetings.					
<b><u>INSURANCE - PROPERTY / VEHICLES</u></b>	49,000	49,000	58,789	58,789	-
Insurance purchased through MABE Insurance Pool for property and vehicle insurance.					
<b><u>UTILITIES - ELECTRICITY/HEAT/PROPANE</u></b>	715,862	715,862	715,862	610,862	(105,000)
Funds allocated to pay for heat, electricity, and propane for all Board operated buildings.					
<b><u>COMMUNICATIONS</u></b>	82,296	82,296	75,350	75,350	-
Cost for telephone and internet expenses for all buildings that are not initiated at the school. These costs are reported here in accordance with MSDE's Financial Reporting Manual. Includes WKHS					
<b><u>WATER AND SEWER</u></b>	51,000	51,000	51,000	49,000	(2,000)
Funds are APPROVED to pay municipal fees for water and sewerage.					
<b>TOTAL FOR OTHER CHARGES</b>	898,858	898,858	901,501	794,501	(107,000)
<b><u>EQUIPMENT</u></b>					
<b><u>CUSTODIAL EQUIPMENT</u></b>	-	-	-	-	-
To provide equipment to the custodial staff not included in management contract, i.e., snowblowers, lawnmowers and rentals.					
<b>TOTAL FOR EQUIPMENT</b>	-	-	-	-	-
<b>TOTAL CATEGORY</b>	1,957,749	2,024,092	1,836,892	1,724,677	(112,215)

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 11: MAINTENANCE OF PLANT AND EQUIPMENT**

These expenditures are for the cost of maintaining our school facilities. This includes a regular maintenance staff to repair buildings.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>SUMMARY</b>					
Salaries and Wages	251,057	259,099	210,082	230,796	20,714
Contracted Services	300,149	300,149	162,746	162,746	-
Supplies and Materials	129,864	129,864	133,864	133,864	-
Other Charges	3,650	3,650	3,650	3,650	-
Equipment	41,361	20,000	20,000	20,000	-
Transfers		-			-
<b>TOTAL CATEGORY</b>	<b>726,081</b>	<b>712,762</b>	<b>530,342</b>	<b>551,056</b>	<b>20,714</b>



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 11: MAINTENANCE OF PLANT & EQUIPMENT  
OBJECT 11.1: SALARIES & WAGES  
OBJECT 11.2: CONTRACTED SERVICES**

		APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SALARIES &amp; WAGES</u></b>						
<b><u>CENTRAL OFFICE STAFF</u></b>	0.55	16,341	16,341	18,011	32,296	14,285
Includes part of the salary for the Supervisor of Maintenance Secretary & Part time summer workers						
<b><u>MAINTENANCE PERSONNEL</u></b>	4.00	234,716	234,716	192,071	198,500	6,429
Includes salaries for maintenance personnel.						
Negotiated Agreement						
		-	8,042	-		-
<b>TOTAL FOR SALARIES &amp; WAGES</b>	4.55	251,057	259,099	210,082	230,796	20,714
<b><u>CONTRACTED SERVICES</u></b>						
<b><u>REPAIRS TO BUILDINGS</u></b>		71,124	67,756	65,000	65,000	-
Covers the cost of repairs to buildings that require the services of outside contractors.						
<b><u>REPAIRS TO NON-INSTR EQUIPMENT</u></b>		2,860	2,860	2,500	2,500	-
Costs to repair non-instr equipment including vehicles.						
<b><u>MANAGEMENT SERVICES</u></b>		168,424	171,792	38,205	-	(38,205)
Fund to cover the cost of the cost of the pro-rata share of management control.						
<b><u>REPAIRS TO INSTRUCTIONAL EQUIPMENT</u></b>		7,500	7,500	7,500	7,500	-
<b><u>MAINTENANCE CONTRACTS</u></b>		39,055	39,055	39,055	77,260	38,205
companies to provide maintenance of equipment, i.e. boilers, PA systems, Fire alarm systems, HVAC systems						
<b><u>REPAIRS VEHICLES</u></b>		10,986	10,986	10,486	10,486	-
Costs related to vehicle repairs of fleet assigned to maintenance						
<b><u>PRINTING SERVICES</u></b>		200	200	-	-	-
<b>TOTAL FOR CONTRACTED SERVICES</b>		300,149	300,149	162,746	162,746	-

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**OBJECT 11.3: SUPPLIES & MATERIALS  
OBJECT 11.4: OTHER CHARGES  
OBJECT 11.5: EQUIPMENT**

<u>Object</u>	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SUPPLIES AND MATERIALS</u></b>					
<b><u>REPAIRS TO BUILDINGS</u></b>	81,164	81,164	75,164	75,164	-
Covers the cost of supplies used by Board employees to complete repairs to buildings.					
<b><u>REPAIR PARTS - TECHNOLOGY</u></b>	15,000	15,000	25,000	25,000	-
<b><u>SUPPLIES</u></b>					
Office paper and other consumables	700	700	700	2,900	2,200
<b><u>VEHICLE OPERATION/MEALS</u></b>	33,000	33,000	33,000	30,800	(2,200)
Operational costs for county and meals included in employee contract.					
<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	129,864	129,864	133,864	133,864	-
<b><u>OTHER CHARGES</u></b>					
<b><u>MILEAGE &amp; TRAVEL</u></b>	500	500	500	500	-
local/state meetings. The reimbursement to employees as provided in contract.					
<b><u>AUTO EXPENSE</u></b>	-	-	-	-	-
Maintenance and repairs to fleet vehicles.					
<b><u>MISCELLANEOUS</u></b>	3,150	3,150	3,150	3,150	-
<b>TOTAL FOR OTHER CHARGES</b>	3,650	3,650	3,650	3,650	-
<b><u>EQUIPMENT</u></b>					
<b><u>EQUIPMENT REPLACEMENT</u></b>	41,361	20,000	20,000	20,000	-
To replace equipment used by the maintenance staff and playgrounds.					
<b><u>VEHICLE REPLACEMENT</u></b>	-	-	-	-	-
Costs associated with the lease purchase or purchase of new vehicles for the maintenance staff.					
<b>TOTAL FOR EQUIPMENT</b>	41,361	20,000	20,000	20,000	-
<b>TOTAL CATEGORY</b>	726,081	712,762	530,342	551,056	20,714



**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 12: FIXED CHARGES**

In this category, fixed costs are required employer contributions for social security, retirement, worker's compensation, general liability and unemployment insurance along with health and life insurance premiums.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
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**SUMMARY**

<b>Salaries and Wages</b>		-	-	-	-
<b>Contracted Services</b>		-	-	-	-
<b>Supplies and Materials</b>		-	-	-	-
<b>Other Charges</b>		6,137,101	5,662,846	6,063,566	6,047,063
<b>Equipment</b>		-	-	-	-
<b>Transfers</b>		-	-	-	-
<b>TOTAL CATEGORY</b>		6,137,101	5,662,846	6,063,566	6,047,063
		(16,503)			(16,503)

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 12: FIXED CHARGES  
OBJECT 12.4: OTHER CHARGES**

<b>OTHER CHARGES</b>	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b>RETIREMENT COSTS</b>	867,539	743,445	913,472	865,000	(48,472)
Represents the local share for retirement costs associated with certain positions that do not qualify for state paid retirement contributions.					
<b>SOCIAL SECURITY/MEDICARE TAXES</b>	1,241,582	1,182,380	1,163,764	1,179,613	15,849
Covers the cost of the employer's share of social security and Medicare tax for all locally funded positions.					
<b>TUITION REIMBURSEMENT</b>	75,000	75,000	75,000	75,000	-
Funds to reimburse employees for work-related course costs.					
<b>HEALTH INSURANCE: RETIREES*</b>	666,389	595,490	578,836	681,450	102,614
Funds to cover employer costs of retiree health					
<b>HEALTH INSURANCE*</b>	2,973,091	2,753,031	3,018,994	2,960,000	(58,994)
Funds to cover employer share of health insurance premiums.					
<b>INSURANCE - LIABILITY/FIDELITY</b>	21,000	21,000	21,000	21,000	-
Includes the cost of general liability insurance as well as fidelity bonds purchased through MABE and disability insurance according to the administrator's contract.					
<b>INSURANCE - WORKERS COMP</b>	96,000	96,000	96,000	96,000	-
Funds to cover the cost of worker's compensation insurance purchased through MABE.					
<b>INSURANCE - LIFE</b>	41,000	41,000	41,000	41,000	-
Funds to cover the cost of life insurance for employees in accordance with the					

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	<b>APPROVED FY 2016</b>	<b>APPROVED FY 2017</b>	<b>APPROVED FY 2018</b>	<b>APPROVED FY 2019</b>	<b>REQUEST INCREASE/ (DECREASE)</b>
<b><u>INSURANCE - UNEMPLOYMENT</u></b>	40,000	40,000	40,000	30,000	(10,000)
<p>Cost of unemployment insurance including hearings, appeals, and administration of claims. Claims administration is handled by a third party administrator.</p>					
<b><u>COMPENSATED ABSENCES</u></b>	87,000	87,000	87,000	70,000	(17,000)
<p>Contribution to A&amp;S employees for 403(B)</p>					
<b><u>INSURANCE - VEHICLES</u></b>	13,000	13,000	13,000	12,500	(500)
<p>Cost for insurance of Board owned vehicles.</p>					
<b><u>FSA CONTRIBUTION</u></b>	3,500	3,500	3,500	3,500	
<b><u>EXTRA-CURRICULAR INSURANCE</u></b>	12,000	12,000	12,000	12,000	-
<p>Funds to purchase an excess policy for extra-curricular activities; includes athletics, band, p.e. and c&amp;t classes.</p>					
<b>TOTAL FOR OTHER CHARGES</b>	6,137,101	5,662,846	6,063,566	6,047,063	(16,503)

**Kent County Board of Education  
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**CATEGORY 14: FOOD SERVICES**

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b>SUMMARY</b>					
Salaries and Wages					
Contracted Services	-	-	4,500	-	(4,500)
Supplies and Materials	-	-	-		-
Other Charges	-	-	-		-
Equipment	-	-	-		-
Transfers	-	-	-		-
<b>TOTAL CATEGORY</b>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>(4,500)</u>

**CONTRACTS**

Software Upgrade	-	-	4,500	-	(4,500)
<b>TOTAL FOR CONTRACTS</b>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>(4,500)</u>

**Kent County Board of Education  
Current Expense Fund  
Unrestricted**

**CATEGORY 15: CAPITAL OUTLAY**

Expenditures budgeted here are for major building and grounds alternations.

ACCOUNT DESCRIPTION	APPROVED FY 2016	APPROVED FY 2017	APPROVED FY 2018	APPROVED FY 2019	REQUEST INCREASE/ (DECREASE)
<b><u>SUMMARY</u></b>					
Salaries and Wages					
Contracted Services	216,192	15,000	245,272	102,912	(142,360)
Supplies and Materials	-	-	-		-
Other Charges	-	-	-		-
Equipment	-	-	-		-
Transfers	-	-	-		-
<b>TOTAL CATEGORY</b>	<b>216,192</b>	<b>15,000</b>	<b>245,272</b>	<b>102,912</b>	<b>(142,360)</b>

**CONTRACTS**

Asbestos Inspections/Removal	15,000	15,000	15,000	15,000	-
QZAB Projects	201,192	-	-	-	-
Aging School	-	-	38,292	53,297	15,005
Architect Fees for Projects			-	-	-
Consolidation Expense			115,000	-	(115,000)
Equipment Installation			76,980	9,300	(67,680)
Trash Removal and Upkeep			-	-	-
Building Improvements				25,315	25,315
<b>TOTAL FOR CONTRACTS</b>	<b>216,192</b>	<b>15,000</b>	<b>245,272</b>	<b>102,912</b>	<b>(142,360)</b>

**SUPPLIES AND MATERIALS**

<b>TOTAL FOR SUPPLIES &amp; MATERIALS</b>	-	-	-		-
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**Equipment**

Replacement Equipment					-
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<b>TOTAL FOR OTHER CHARGES</b>	-	-	-		-
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<b>TOTAL CATEGORY</b>	<b>216,192</b>	<b>15,000</b>	<b>245,272</b>	<b>102,912</b>	<b>(142,360)</b>
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<b>Food Service Revenue</b>	<b>Approved FY 2016</b>	<b>Approved FY 2017</b>	<b>Approved FY 2018</b>	<b>Approved FY 2019</b>
Miscellaneous Receipts	\$18,500	\$18,500	\$18,100	\$15,900
School Cafeteria Receipts				
201 GES	\$21,024	\$21,024	\$30,750	\$ 32,000
201A Shore Up	\$23,531	\$23,531	\$22,250	\$0
202 Gales	\$25,760	\$25,760	\$25,925	\$ 38,020
204 MES	\$19,274	\$19,274	\$0	\$0
205 RHES	\$22,151	\$22,151	\$24,175	\$ 25,175
206 WES	\$28,760	\$28,760	\$0	\$0
331 KCHS	\$124,521	\$124,521	\$75,802	\$ 78,800
442 KCMS	\$58,170	\$58,170	\$31,459	\$ 31,450
Subtotal Cafe Receipts	\$323,191	\$323,191	\$210,360	\$ 205,445
Federal Reimbursements				
Section 4	\$450,207	\$456,678	\$495,000	\$ 475,000
Sn Break	\$239,000	\$239,000	\$317,000	\$ 317,000
AE Snacks	\$2,000	\$0	\$0	\$0
Regular Snacks	\$1,700	\$0	\$0	\$0
Subtotal Federal Reimbursements	\$692,907	\$695,678	\$812,000	\$ 792,000
State Reimbursements				
MMFA	\$77,013	\$77,013	\$69,555	\$ 69,555
State Aid-Bi Monthly	\$17,135	\$17,135	\$16,200	\$ 17,135
Subtotal State Reimbursements	\$94,148	\$94,148	\$85,755	\$86,690
Commodities	\$65,000	\$80,000	\$68,000	\$68,000
<b>Totals</b>	<b>\$1,193,746</b>	<b>\$1,211,517</b>	<b>\$1,194,215</b>	<b>\$1,168,035</b>

<b>Food Service Expenditures</b>	<b>Approved FY 2016</b>	<b>Approved FY 2017</b>	<b>Approved FY 2018</b>	<b>Approved FY 2019</b>
<b>Salaries</b>				
100 Reserve	\$0	\$55,114	\$0	\$0
106 Supervisor	\$0	\$0	\$0	\$0
129 Secretary	\$37,497	\$37,497	\$29,731	\$ 33,713
131 Administrative Assistant/Support Superv	\$53,280	\$53,280	\$57,462	\$ 59,393
132 Truck Driver	\$34,182	\$34,182	\$37,117	\$ 40,135
Subtotal other salaries	\$124,959	\$180,073	\$124,310	\$133,241
139 Café' Managers				
201 GES	\$27,003	\$27,003	\$28,097	\$ 28,712
202 GAL	\$0	\$0	\$22,314	\$ 25,082
204 MES	\$20,257	\$20,257	\$0	\$ -
205 RHES	\$25,842	\$25,842	\$21,509	\$ 22,482
206 WES	\$2,743	\$2,743	\$0	\$ -
331 KCHS	\$24,691	\$24,691	\$22,041	\$ 23,292
422 KCMS	\$19,317	\$19,317	\$22,314	\$ 23,452
Subtotal Café' Managers	\$119,853	\$119,853	\$116,275	\$ 123,019
143 Café' Workers				
201 GES	\$24,987	\$24,987	\$52,689	\$ 46,591
202 GAL	\$28,277	\$28,277	\$31,180	\$ 33,134
204 MES	\$12,121	\$12,121	\$0	\$ -
205 RHES	\$12,121	\$12,121	\$15,590	\$ 16,567
206 WES	\$37,175	\$37,175	\$0	\$ -
331 KCHS	\$49,487	\$49,487	\$62,360	\$ 63,011
422 KCMS	\$36,774	\$36,774	\$47,311	\$ 49,701
Subtotal Café' Workers	\$200,942	\$200,942	\$209,130	\$209,003
138 Café' Substitutes				
201 GES	\$1,000	\$1,000	\$2,800	\$ 2,800
202 GAL	\$2,000	\$2,000	\$2,450	\$ 2,450
204 MES	\$1,946	\$1,946	\$1,750	\$ -
205 RHES	\$2,000	\$2,000	\$0	\$ 2,000
206 WES	\$2,000	\$2,000	\$0	\$ -
331 KCHS	\$6,000	\$6,000	\$4,500	\$ 4,500
422 KCMS	\$2,000	\$2,000	\$3,500	\$ 3,500
Subtotal Café' Substitutes	\$16,946	\$16,946	\$15,000	\$15,250
<b>Total Salaries</b>	<b>\$462,700</b>	<b>\$517,814</b>	<b>\$464,715</b>	<b>\$480,512</b>

	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019
<b>Contract Services</b>				
201- Repairs & Maintenance to Vehicles	\$2,541	\$2,000	\$2,000	\$ 2,000
211-Exterminating	\$1,065	\$1,065	\$1,000	\$ 1,000
214- R & M to Non-Inst. Equipment				
100-District Wide	\$3,547	\$3,547	\$0	\$0
201 GES	\$1,100	\$1,100	\$4,000	\$ 3,800
202 GAL	\$4,000	\$4,000	\$3,500	\$ 3,500
204 MES	\$1,400	\$1,400	\$0	\$0
205 RHES	\$900	\$900	\$2,500	\$ 2,500
206 WES	\$1,300	\$1,300	\$0	\$0
331 KCHS	\$3,005	\$1,500	\$5,000	\$ 4,700
422 KCMS	\$4,957	\$2,000	\$5,000	\$ 4,700
Subtotal	\$20,209	\$15,747	\$20,000	\$ 19,200
240- Trash Removal				
201 GES	\$0	\$0	\$920	\$ 920
202 GAL	\$0	\$0	\$920	\$ 920
204 MES	\$0	\$0	\$0	\$0
205 RHES	\$0	\$0	\$920	\$ 920
206 WES	\$0	\$0	\$0	\$0
331 KCHS	\$0	\$0	\$920	\$ 920
422 KCMS	\$0	\$0	\$920	\$ 920
Subtotal Trash Removal	\$0	\$0	\$4,600	\$4,600
254-Auditing			\$5,000	\$5,000
256- Service Contracts				
100-District Wide	\$15,844	\$15,844	\$15,000	\$ 14,500
201 GES	\$3,654	\$3,654	\$5,800	\$ 5,600
202 GAL	\$2,566	\$2,566	\$5,075	\$ 4,875
204 MES	\$2,401	\$2,401	\$0	\$0
205 RHES	\$2,566	\$2,566	\$3,625	\$ 3,550
206 WES	\$2,566	\$2,566	\$0	\$0
331 KCHS	\$2,838	\$2,838	\$3,000	\$ 2,950
422 KCMS	\$2,565	\$2,565	\$2,500	\$ 2,450
Subtotal Service Contracts	\$35,000	\$35,000	\$35,000	\$33,925
<b>Total Contracted</b>	<b>\$58,815</b>	<b>\$53,812</b>	<b>\$67,600</b>	<b>\$65,725</b>



	Approved FY 2016	Approved FY 2017	Approved FY 2018	Approved FY 2019
<b>Supplies</b>				
305- Food				
100 District Wide	\$38,839	\$20,000	\$0	\$0
201 GES	\$57,000	\$57,000	\$114,000	\$ 95,484
202 GAL	\$37,250	\$29,000	\$99,750	\$ 92,884
204 MES	\$37,250	\$45,500	\$0	\$0
205 RHES	\$49,000	\$49,000	\$71,250	\$ 66,404
206 WES	\$65,000	\$65,000	\$0	\$0
331 KCHS	\$111,026	\$111,026	\$100,000	\$ 94,664
422 KCMS	\$97,266	\$97,266	\$95,000	\$ 89,202
Subtotal Food	\$492,631	\$473,792	\$480,000	\$438,638
309- Food Related				
100 District Wide	\$6,000	\$5,000	\$0	\$0
201 GES	\$4,000	\$3,000	\$6,000	\$ 6,000
202 GAL	\$4,000	\$3,000	\$5,250	\$ 5,250
204 MES	\$4,000	\$3,000	\$0	\$0
205 RHES	\$4,000	\$3,000	\$3,750	\$ 3,750
206 WES	\$4,000	\$3,000	\$0	\$0
331 KCHS	\$6,000	\$7,000	\$8,000	\$ 8,000
422 KCMS	\$4,000	\$3,000	\$7,000	\$ 7,000
Subtotal Food Related	\$36,000	\$30,000	\$30,000	\$30,000
303- Vehicle Supplies	\$9,000	\$8,000	\$5,000	\$ 4,500
361- Office Supplies	\$1,500	\$1,500	\$1,000	\$ 1,000
362- Postage	\$1,000	\$1,000	\$100	\$ 100
351- Non-Food Items				
100 District Wide	\$7,500	\$4,000	\$0	\$0
201 GES	\$1,000	\$1,000	\$4,200	\$ 4,200
202 GAL	\$1,000	\$1,000	\$3,675	\$ 3,675
204 MES	\$1,000	\$1,000	\$0	\$0
205 RHES	\$1,000	\$1,000	\$2,625	\$ 2,625
206 WES	\$2,000	\$2,000	\$0	\$0
331 KCHS	\$1,500	\$1,500	\$5,000	\$ 5,000
422 KCMS	\$2,500	\$2,500	\$4,500	\$ 4,500
Subtotal Non-Food Related	\$17,500	\$14,000	\$20,000	\$20,000
373- Commodities				
100 District Wide	\$0	\$0	\$0	\$0
201 GES	\$5,000	\$5,000	\$8,200	\$ 8,200
202 GAL	\$5,000	\$5,000	\$7,175	\$ 7,175
204 MES	\$5,600	\$5,600	\$0	\$0
205 RHES	\$8,000	\$8,000	\$5,125	\$ 5,125
206 WES	\$7,000	\$7,000	\$0	\$0
331 KCHS	\$8,500	\$8,500	\$22,500	\$ 22,500
422 KCMS	\$8,500	\$8,500	\$22,000	\$ 22,000
Subtotal Commodities	\$47,600	\$47,600	\$65,000	\$65,000
<b>Total Supplies</b>	<b>\$605,231</b>	<b>\$575,892</b>	<b>\$601,100</b>	<b>\$559,238</b>

<b>Other</b>	<b>Approved FY 2016</b>	<b>Approved FY 2017</b>	<b>Approved FY 2018</b>	<b>Approved FY 2019</b>
401- Travel				
100 District Wide	\$2,300	\$2,300	\$1,000	\$ 1,000
201 GES	\$200	\$200	\$200	\$ 200
202 GAL	\$200	\$200	\$200	\$ 200
204 MES	\$500	\$500	\$0	\$0
205 RHES	\$100	\$100	\$200	\$ 200
206 WES	\$100	\$100	\$0	\$0
331 KCHS	\$500	\$500	\$500	\$ 500
422 KCMS	\$100	\$100	\$500	\$ 500
Subtotal Travel	\$4,000	\$4,000	\$2,600	\$2,600
403- FICA	\$37,000	\$37,000	\$35,000	\$ 36,759
423-Electric	\$7,500	\$7,500	\$7,500	\$7,500
426 Cashless Schools Fees	\$3,700	\$3,700	\$6,000	\$6,000
427- Food Storage	\$10,500	\$10,500	\$7,500	\$7,500
443-Equipment Rental	\$2,100	\$2,100	\$500	\$500
451- Dues/ Subscriptions	\$200	\$200	\$200	\$200
452-Meeting /Conf	\$2,000	\$2,000	\$1,500	\$1,500
<b>Total Other</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$60,800</b>	<b>\$62,559</b>
<b>Equipment</b>	<b>Approved FY 2016</b>	<b>Approved FY 2017</b>	<b>Approved FY 2018</b>	<b>Approved FY 2019</b>
507- Equipment Replacement	\$0	\$0	\$0	\$0
508- Equipment Replacement	\$0	\$0	\$0	\$0
<b>Totals</b>	<b>\$1,193,746</b>	<b>\$1,214,518</b>	<b>\$1,194,215</b>	<b>\$1,168,035</b>