

Board of Finance  
Minutes Regular Monthly Meeting  
March 26, 2019

RECEIVED FOR RECORD  
KENT TOWN CLERK

2019 MAR 27 A 11:49

BY *Debbie Devaux*  
TOWN CLERK

**Present:** Jim Blackketter, Ed Epstein, Fran Goodsell, Mark McWhinney, Mark Sebetic

**Public and Invited Guests:** Bruce Adams, Darlene Brady, Melissa Cherniske, Debbie Devaux, Chris Garrity, John Grant, Donna Hayes, Barbara Herbst, John Johnson, Rita Limbos, Martin Lindenmayer, Lynn Mellis Worthington, Michelle Mott, CiCi Nielsen Rick Osborne, Jeff Parkin.

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

**Agenda:** Mr. Blackketter made a motion to accept the agenda as submitted. Mrs. Goodsell seconded the motion, and the motion was approved unanimously.

**Acceptance of Minutes of February 19, 2019:** Mr. Epstein made a motion to approve the minutes of the February 19, 2019 minutes as submitted. Mr. Blackketter seconded the motion, and the motion was approved unanimously.

**Correspondence:** The board received correspondence from Sandra Welwood regarding Treasurer Barbara Herbst's job performance (attached).

**Reports: Tax Collector:** Tax Collector Debbie Devaux provided a written report (attached), noting the collection rate is pretty close to last year at this time.

**Board of Education:** Board of Education Chairman Marty Lindenmayer reported he attended a state conference where he learned the state reimbursement rate has changed (decreased) for the Kent Center School window project and will be 28.21% or about \$1,970 less reimbursement to the Town.

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

**Treasurer:** Treasurer Barbara Herbst provided written reports (attached).

**New Business: To consider and act upon a resolution entitled: RESOLUTION APPROPRIATING \$2,925,000 FOR TOWN OF KENT STREETScape IMPROVEMENTS AND AUTHORIZING THE ISSUE OF \$2,925,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSES:** Mr. McWhinney made a motion to approve the RESOLUTION APPROPRIATING \$2,925,000 FOR TOWN OF KENT STREETScape IMPROVEMENTS AND AUTHORIZING THE ISSUE OF \$2,925,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSES (attached). Mr. Epstein seconded the motion. Mrs. Herbst noted the Board of Selectmen passed the same resolution. The resolution now goes to Town Meeting which would adjourn

to a referendum. Mrs. Herbst said this resolution would approve the funding for a streetscape project. Mr. Adams commented that this would allow the Town to get a plan for the project. The board approved the motion unanimously.

**Board of Education FY 2019-2020 Budget Proposal:** Board member CiCi Nielsen presented her last budget (attached), noting the Kent Center School budget reflects a decrease of .38% over current expenditures. Mr. Lindenmayer said the board decided it needs to look at funding for small capital projects and, therefore, added a \$25,000 capitalization line. Ms. Nielsen said the board is trying to be pro-active. Mr. Blacketter asked if the school is looking at another decrease in population. KCS Principal Michelle Mott replied there are 20 youngsters registered for next year's kindergarten class, which is in line with where it has been. Mr. McWhinney questioned the bus transportation contract. Mr. Lindenmayer said the school board just renewed a three-year contract which reflects a 6% increase over those three years. Kent has reduced the number of buses from five to four.

Ms. Herbst explained the Board of Education is asking the Board of Finance to exercise the state statute transfer to capital wherein the school board can request up to 1% of the current year's surplus for a specific capital project. The school board is requesting a one-year transfer of \$72,943 for the proposed security project. Mr. Lindenmayer noted he discussed with the Board of Finance in the Fall how to fund the proposed entryway project. He said the total cost of the project would be \$125,000. The school board also would be returning some \$61,800 to the Town.

Mr. Epstein suggested adjusting salaries for the non-certified staff in light of discussion that would be taking place later in the meeting about other Town salaries. He noted the non-certifieds loose pay whenever there is a school delay or early dismissal. Mr. Epstein commented he doesn't think this is fair, adding the non-certifieds do a lot of important work.

**Board of Selectmen FY 2019-2020 Budget Proposal:** Mr. Adams presented the Board of Selectmen budget proposal (attached). He noted the board has been working on the budget since October, following the Management Review and included meetings with all employees and later all department heads to discuss their respective budget proposals. Mr. Adams said the selectmen feel the time is right for the proposed salary increases. The BOS budget proposal is up 4.78% or some \$264,000. Mr. Adams highlighted the major drivers (attached). Some \$200,000 of the increase is due to proposed increases in salary and benefits, including a new CDL position in the highway department, an assistant in the Social Services office, increased staffing at the Transfer Station. Mr. Adams said some of the increases are based on increase in scope of work and hours. He added the selectmen "very much feel the team at Town Hall are top notch people, top notch employees and deserve what we have in this budget." Mr. Sebetic asked the road crew foreman to explain the rationale for the proposed new person in the highway department. Mr. Osborne said each person's 15-mile snowplow route could be cut back. The department members are limited as to when they can take vacation which results in some weeks in the summer having very few people working. Mr. Osborne added he also is behind on a lot of repair work that

requires wetland's permits. The current staff is one working foreman, two non-CDL employees and three CDL employees.

Mr. Epstein commented that he cannot support the BOS proposed budget, adding it looks like Town employees have free range to come up with salary proposals. He added he doesn't think the Management Review did anything good for the Town. He said that he does not know what the answer is, but he feels the board would have to do something, perhaps spread out the salary increases over three years. Mr. Sebetic said he feels it would be a mistake to do all the salary increases in one year, noting these increases become permanent. Mr. Parkin commented the selectmen looked at changes in roles, functions and looked at similar jobs in similar Towns and think certain employees are underpaid. Mr. Sebetic noted there is a stable population in Town and questioned how much more work is being created when the population is stable. Mr. Parkin added he feels the selectmen undertook a reasoned analysis. Mr. Epstein commented he feels the Town Clerk and Tax Collector should be appointed positions when the employees currently in these positions leave Town employment. Mr. Sebetic said he doesn't think elected positions' salaries should be increased, adding these employees knew the compensation rate when they ran for office. Mr. Adams reiterated the selectmen looked at COG and state salaries and were not guided by a percentage increase.

Mr. Adams said he thinks the selectmen can decrease the proposed 18.3% increase in health insurance. Mr. McWhinney commented that the gap could be closed by eliminating police protection. Mr. Epstein commented, "no." Mr. Blackketter asked about the influence of the reduction in debt service. Mrs. Herbst provided a Summary of Proposed Budget, Fiscal Year 2019-2020 (attached). The last payment on the KCS project comes in FY2021, and the fire house debt is paid this fiscal year. Debt service for the proposed Streetscape Project could begin in FY2021-2022. Mr. Garrity cautioned the board chairman not to look at the future. Mrs. Herbst reminded the board that the grand list decreased by \$12 million (attached). Mr. Epstein requested a list of full-time Town employees, without names, and respective proposed salary increases, adding he can't approve the BOS budget as proposed. Mr. Sebetic reiterated that approval of these increases would impact future budgets every year. He asked the board if it wants to look at specific cuts or ask the Board of Selectmen to cut. Mr. Blackketter commented the board traditionally has not cut specific lines. Mr. Sebetic said he didn't think the Management Review was a good idea, but the Selectmen did it anyway, adding the Board of Finance may need to tell the Selectmen to cut specific lines. Mr. Johnson commended the Board of Selectmen for undertaking the task of reviewing wages. He noted there could be a new Board of Selectmen and Finance next year, and the increases should be adopted this year instead of putting them off a year.

Mr. Lindenmayer said the school board proposed 3% increases in wages to non-certified staff, who also receive two weeks paid vacation. Mr. McWhinney made a motion to accept the Kent Board of Education's proposed 2019-2020 budget, as submitted. Mrs. Goodsell seconded the motion, and the motion was approved unanimously.

Mr. Epstein made a motion to add \$20,000 to the Kent Memorial Library grant. Mrs. Goodsell seconded the motion. Mr. Epstein and Mrs. Goodsell voted yes; Mr. McWhinney voted no, saying he is against doing specific line items at this time. Mr. Blackketter and Mr. Sebetic abstained from voting. The motion carried.

The board agreed to hold a special meeting Tuesday, April 2 at 7 p.m. to discuss the proposed 2019-2020 Board of Selectmen budget.

**Old Business: Five-Year Capital Plan:** Mr. Adams noted the Board of Selectmen moved the Botsford Road project out one year after consulting with the Road Crew Foreman (attached). Mr. Blackketter made a motion to accept the Five-Year Capital Plan as presented and send it to the Planning and Zoning Commission. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

**Board Vacancy:** Mr. Sebetic noted board members received the letter from the Republican Town Committee which unanimously endorsed Nancy O'Dea-Wyrick to fill the board vacancy (attached). Mr. Sebetic said he called Ms. O'Dea-Wyrick, and she agrees to serve. Mr. McWhinney made a motion to appoint Nancy O'Dea-Wyrick to the Board of Finance to fill a vacancy until the November 2019 election. Mr. Blackketter seconded the motion, and the motion was approved. The board clerk will contact Ms. O'Dea-Wyrick.

**Fire Department Committee Meeting Follow-Up:** Mr. Sebetic reported the meetings have been productive, adding he feels the fire department financially is in a relatively good place right now. The department is dedicating itself to its rental income and is looking at some of its smaller needs, Mr. Sebetic said. He added the Board of Finance might want to consider putting funding for the ambulance in the Five-Year Capital Plan after the next ambulance is purchased by the department. Mr. Sebetic voiced concern about the department's future volunteer base, saying the Town might want to give the department some extra money each year that the department could use to offset the cost of new firefighters' equipment needs. Presently new members have to buy their own equipment, at a cost of about \$2,500. Mr. McWhinney noted they also pay the training costs. Mr. McWhinney said the committee recommended the department retire its debt for purchase of radios, and this is being done.

**Park and Recreation Parks' Master Plan Subcommittee follow-up:** Mrs. Goodsell reported the subcommittee's first is April 1.

**Public and Invited Guests:** There were no further comments.

Mr. Blackketter made a motion to adjourn the meeting at 8:32 p.m.

Lesly Ferris, Board Clerk

*Minutes are not considered final until approved. Refer to the minutes of the ensuing meeting for any changes/corrections.*



# *Sandra E. Welwood, LLC*

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Certified Public Accountants  
46 Main Street  
Danbury, CT 06810

February 27, 2019

Board of Selectmen  
Town of Kent, Connecticut  
P.O. Box 678  
Kent, CT 06757

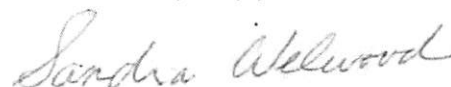
We wanted to communicate formally the exceptional job that Barbara Herbst consistently performs for the Town of Kent. Although the detailed tasks performed by Barbara as compared to others in a similar position are too numerous to list, below is a summary of the significant experience that Barbara has compared to most in a position similar to Barbara's. Note that the below does not include holding the office of Treasurer, which in itself, is a substantial difference to the "norm" for this position because it requires special knowledge, understanding, and duties.

- Advanced knowledge and experience with accrual and governmental accounting including the tasks and reconciliations needed to close the books at each year-end. This also includes the full understanding of what is needed to prepare the Town for the annual audit to be performed in accordance with Governmental Auditing Standards. (Major task performed in this area, not normally fully and appropriately prepared by others in Barbara's position, is the maintenance of the details of the Town's capital assets.)
- Full responsibility for the preparation of the Town's financial statements, including:
  - Management's Discussion, and Analysis;
  - Supplementary Information; and
  - other supplementary information, which is not required but included in the Town's financial statements.
- Skills required for the complete understanding of internal controls to make sure that the Town has minimized its risk that fraud, misappropriation of assets, and major errors could occur. This includes ensuring that all transactions are approved and executed appropriately.
- Exceptional knowledge regarding federal and state grant accounting, compliance, and reporting. This includes the preparation of the required annual Schedule of Expenditures of State Financial Assistance required by the *State Single Audit Act* and preparation of the required annual Schedule of Expenditures of Federal Financial Assistance required by the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As mentioned in the first paragraph all of the above responsibilities and tasks are well above the normal level of skill, knowledge, and experience for Barbara's position, which ultimately reduces the need for additional personnel, minimizes audit costs, ensures compliance with State and Federal statutes (within the accounting area) and reduces the Town's risk.

Please let us know if you have any questions.

Very truly yours,



Sandra Welwood  
Certified Public Accountant  
Sandra E. Welwood, L.L.C.

cc: Board of Finance

**GRAND RATEBOOK BALANCE SHEET REPORT**  
**KENT**  
**GRAND LIST YEAR 2017**

Year: 2002 To 2019, Pay Date: 03/26/2019, Time: 03/26/2019 03:23:17 pm All

Conditions: Recap By Year: Yes Recap By Dist: No Act/Susp: Active & Suspense (Separated), Cycle: 00 To 00, Type: TOWN, Bill Type: 14 CODE T

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YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(A) MV SU	8	361.56	0.00	0.00	361.56	0.00	18.82	9.32	0.00	28.14	0.00	342.74
(S) MV SUPPLEM	10	354.29	0.00	0.00	354.29	0.00	0.00	0.00	0.00	0.00	0.00	354.29
(A) YR: 2014	30	9,371.85	0.00	0.00	9,371.85	0.00	136.66	66.84	12.59	216.09	-10.00	9,235.19
(S) YR: 2014	34	2,293.18	0.00	0.00	2,293.18	0.00	2.00	1.02	0.00	3.02	0.00	2,291.18
<b>TOTAL 2014</b>	<b>64</b>	<b>11,665.03</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665.03</b>	<b>0.00</b>	<b>138.66</b>	<b>67.86</b>	<b>12.59</b>	<b>219.11</b>	<b>-10.00</b>	<b>11,526.37</b>
(A) REAL	13	13,805.49	0.00	0.00	13,805.49	0.00	4,990.58	1,089.87	72.00	6,152.45	0.00	8,814.91
(S) REAL ESTAT	2	11.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00
(A) PERS	11	1,002.57	0.00	0.00	1,002.57	0.00	0.00	0.00	0.00	0.00	0.00	1,002.57
(S) PERS PROPE	7	1,189.07	0.00	0.00	1,189.07	0.00	236.09	91.32	49.04	376.45	0.00	952.98
(A) MOTOR	50	3,927.20	0.00	0.00	3,927.20	0.00	547.15	240.04	0.00	787.19	0.00	3,380.05
(S) MOTOR VEHI	17	1,180.75	0.00	0.00	1,180.75	0.00	0.00	0.00	0.00	0.00	0.00	1,180.75
(A) MV SU	26	2,113.32	0.00	0.00	2,113.32	0.00	260.97	88.16	0.00	349.13	0.00	1,852.35
(A) YR: 2015	100	20,848.58	0.00	0.00	20,848.58	0.00	5,798.70	1,418.07	72.00	7,288.77	0.00	15,049.88
(S) YR: 2015	26	2,380.82	0.00	0.00	2,380.82	0.00	236.09	91.32	49.04	376.45	0.00	2,144.73

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**KENT**  
**GRAND LIST YEAR 2017**

Year: 2002 To 2019, Pay Date: 03/26/2019, Time: 03/26/2019 03:23:17 pm All

Conditions: Recap By Year: Yes Recap By Dist: No Act/Susp: Active & Suspense (Separated), Cycle: 00 To 00, Type: TOWN, Bill Type: 14 CODE T Page: 9

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
<b>TOTAL</b>	<b>2015</b>	<b>126</b>										
		23,229.40	0.00	0.00	23,229.40	0.00	6,034.79	1,509.39	121.04	7,665.22	0.00	17,194.61
(A) REAL	1,974	53,971.20	0.00	0.00	53,971.20	0.00	33,090.90	7,224.17	432.00	40,747.07	0.00	20,880.30
					***REFUND***		-4,847.91	0.00	0.00			
(S) REAL ESTAT	1	9.31	0.00	0.00	9.31	0.00	0.00	0.00	0.00	0.00	0.00	9.31
(A) PERS	358	2,108.89	0.00	-36.29	2,072.60	0.00	583.64	118.55	20.53	722.72	0.00	1,488.96
(S) PERS PROPE	1	329.78	0.00	0.00	329.78	0.00	0.00	0.00	0.00	0.00	0.00	329.78
(A) MOTOR	3,129	10,556.35	212.53	-1,108.51	9,660.37	0.00	3,115.69	901.33	0.00	4,017.02	-4.11	6,544.68
					***REFUND***		-347.92	0.00	0.00			
(S) MOTOR VEHI	30	2,402.90	0.00	-24.21	2,378.69	0.00	24.91	5.87	0.00	30.78	0.00	2,353.78
(A) MV SU	496	4,472.34	0.00	-85.12	4,387.22	0.00	2,501.84	370.10	0.00	2,871.94	0.00	1,885.38
					***REFUND***		-85.12	0.00	0.00			
(S) MV SUPPLEM	4	495.95	0.00	-37.05	458.90	0.00	206.09	43.37	0.00	249.46	0.00	252.81
(A) YR: 2016	5,957	71,108.78	212.53	-1,229.92	70,091.39	0.00	39,292.07	8,614.15	452.53	48,358.75	-4.11	30,799.32
					***REFUND***		-5,280.95	0.00	0.00			
(S) YR: 2016	36	3,237.94	0.00	-61.26	3,176.68	0.00	231.00	49.24	0.00	280.24	0.00	2,945.68
<b>TOTAL</b>	<b>2016</b>	<b>5,993</b>										
		74,346.72	212.53	-1,291.18	73,268.07	0.00	39,523.07	8,663.39	452.53	48,638.99	-4.11	33,745.00
					***REFUND***		-5,280.95	0.00	0.00			
(A) REAL	1,978	10,397,698.13	0.00	0.00	10,397,698.13	0.00	10,219,476.00	21,894.41	15.00	10,241,385.41	-35.11	178,222.13
					***REFUND***		-27,880.97	0.00	0.00			

**GRAND RATEBOOK BALANCE SHEET REPORT**  
**KENT**  
**GRAND LIST YEAR 2017**

Year: 2002 To 2019, Pay Date: 03/26/2019, Time: 03/26/2019 03:23:41 pm All

Conditions: Year/Type	Recap By Year: Acts	Recap By Dist: BEGINNING BALANCE	Act/Susp: Active & Suspense (Separated), INC.	Lawful Corrections DEC.	Taxes Collectable	Current Suspense	Taxes/Bint Paid	Interest Paid	Bill Type: 14 CODE T L+FEES PAID	Total Paid	Over Paid	Uncollected Taxes
(A) PERS	359	302,934.66	0.00	-284.55	302,650.11 ***REFUND***	0.00	298,285.16 -544.64	920.99 0.00	0.00 0.00	299,206.15	0.00	4,364.95
(A) MOTOR	3,178	475,576.85	798.02	-10,637.30	465,737.57 ***REFUND***	0.00	444,716.38 -2,236.98	3,379.99 0.00	0.00 0.00	448,096.37	-52.33	21,021.19
(A) MV SU	532	73,380.40	395.42	-2,000.03	71,775.79 ***REFUND***	0.00	60,336.12 -19.39	269.29 0.00	0.00 0.00	60,605.41	-2.28	11,439.67
(A) YR: 2017	6,047	11,249,590.04	1,193.44	-12,921.88	11,237,861.60 ***REFUND***	0.00	11,022,813.66 -30,681.98	26,464.68 0.00	15.00 0.00	11,049,293.34	-89.72	215,047.94
(A) Grand Total	12,194	11,374,144.90	1,405.97	-14,151.80	11,361,399.07 ***REFUND***	0.00	11,068,304.34 -35,962.93	36,832.04 0.00	559.94 0.00	11,105,696.32	-103.83	293,094.73
(S) Grand Total	837	101,209.44	0.00	-61.26	101,148.18	0.00	469.09	141.58	49.04	659.71	0.00	100,679.09
Grand Total	13,031	11,475,354.34	1,405.97	-14,213.06	11,462,547.25 ***REFUND***	0.00	11,068,773.43 -35,962.93	36,973.62 0.00	608.98 0.00	11,106,356.03	-103.83	393,773.82

GL 2016 3-28-2018

98.5%

Back Tax \$57,365 Interest \$39,523

GL 2017 3-26-2019

98.1%

\$39,523

\$36,974

## 1. Treasurer Office Activities this month:

- a. Prepared documents for presentation at 2/22/19 Public Hearing on Sidewalk Project.
- b. Prepared documents for presentation at 3/5/19 BoS meeting regarding Sidewalk Project.
- c. Issued **89 accounts payable** checks
- d. Issued **111 payroll and payroll liability** checks
- e. Recorded **61 transactions initiated by BoE**
- f. Updated, compiled and issued multiple drafts of **FY 2019-2020 Proposed Budget Worksheet** along with additional worksheets as requested.

## 2. Actual vs Budget

### Revenue

**Revenue** is strong, 92.6% of budgeted revenue has been received through 1.31.19

**Received \$1,099,004** in tax revenue in February

Rec'd notification that **Region 1** will be returning **\$52,134** of unexpended funds from the FYE 2018

### Expense

Expenses are at 67.34% of budgeted amounts

Overages are all within department lines and, for the most part, will be offset by other lines within the same department with the exception of the Treasurer Computer line which will need a budget transfer at the end of the FY.

- a. BoS: *Supplies* over by **\$60**
- b. BoS: *Discretionary Expenditures* over by **\$106**
- c. BoF: *Supplies* over by **\$16**
- d. Community House: *Fuel/Propane* over by **\$12**



**Treasurer Report for BoF meeting 3.26.19**

- e.
- f. Community House: *Maintenance* over by \$1,005
- g. DPW: *Equip Maintenance* over by \$6,391
- h. I/W: *Postage* over by \$2
- i. P/Z : *Mileage* over by \$150
- j. P/Z : *Notices* over by \$234
- k. P/Z : *Conferences* over by \$15
- l. RoV: *Election Workers* over by \$1,262
- m. RoV: *Supplies* over by \$569
- n. RoV: *Election Refreshments* over by \$669
- o. Senior Center: *Maintenance* over by \$481
- p. Tax Collection: *Fees for Delinquents* over by \$82
- q. Tax Collection: *Conferences* over by \$40
- r. Town Clerk: *Postage* over by \$127
- s. Town Clerk: *Legal Notices* over by \$64
- t. Treasurer: *computer services* over by \$2,703
- u. ZBA: *Postage* over by \$77
- v. Town Hall: *building supplies* over by \$123
- w. Town Garage: *maintenance* over by \$320
- x. Attorney Fees: *P/Z legal* over by \$340
- y. Grants: *Women Support Services* over by \$1,500 (due to clerical error of posting the FY '18 grant with a FY'19 date...too late to correct)

3. Attached is a summary actual vs budget through 2.28.19

**TOWN OF KENT**  
**FY '19 Actual vs. Budget**  
 July 2018 through February 2019

	<u>Jul '18 - Feb 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Revenue</b>	<u>11,922,509.62</u>	<u>12,869,312.00</u>	<u>-946,802.38</u>	<u>92.64%</u>
<b>Expense</b>				
A · General Government	924,950.03	1,239,476.00	-314,525.97	74.62%
B · Public Safety	54,554.46	250,816.00	-196,261.54	21.75%
C · Public Works	785,814.53	1,650,827.00	-865,012.47	47.6%
D · Health and Welfare	78,077.01	101,431.00	-23,353.99	76.98%
E · Recreation	111,388.12	188,333.00	-76,944.88	59.14%
F · Sanitation	74,397.92	115,935.00	-41,537.08	64.17%
G · Board of Education	4,609,186.57	7,294,308.00	-2,685,121.43	63.19%
H · Debt Service	625,486.00	625,486.00	0.00	100.0%
I · Transfer to Capital	758,700.00	758,700.00	0.00	100.0%
J · Transfer to Dog Fund	7,500.00	7,500.00	0.00	100.0%
K · Current Year Capital Projects	636,500.00	636,500.00	0.00	100.0%
<b>Total Expense</b>	<u>8,666,554.64</u>	<u>12,869,312.00</u>	<u>-4,202,757.36</u>	<u>67.34%</u>

RESOLUTION APPROPRIATING \$2,925,000 FOR TOWN OF  
KENT STREETScape IMPROVEMENTS AND  
AUTHORIZING THE ISSUE OF \$2,925,000 BONDS OF THE  
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THE ISSUANCE THEREOF THE MAKING OF TEMPORARY  
BORROWINGS FOR SUCH PURPOSE

Section 1. The sum of \$2,925,000 is appropriated for the planning, acquisition and construction of streetscape improvements along routes 7 and 341 in the Kent Village Center area, as approximately described in "Kent Streetscape Improvements Route 7 and Route 421 Rough Order of Magnitude Opinion of Probable Construction Costs", dated July 19, 2018, prepared by Milone & MacBroom, and the "Kent Village Center Street Scape Master Plan Improvements", as determined and implemented by the Board of Selectmen from time to time, and including sidewalk, curbing, and road repair, restoration and replacement, landscaping, ornamental lighting, utility relocation, debt administration, and for appurtenances, equipment and services related thereto, or so much thereof as may be accomplished within such appropriation, including administrative, advertising, printing, legal and financing costs to the extent paid therefrom (the "Project"). Said appropriation shall be in addition to \$900,000 grants received and inclusive of future grants.

Section 2. It is hereby found and determined that the United States Department of Agriculture Rural Development (hereafter "USDA") is expected to provide approximately \$2,925,000 loan funding for the Project and such USDA funding to the extent received shall constitute a component of the appropriation and bond authorization herein. The Town, acting through its First Selectman, or such additional Town officials or agents as he shall determine, is authorized to provide such documentation, form of note, certifications, representations, legal or other consultant opinions, on behalf of the Town, and to apply for and receive grant and loan funding from the USDA, and to comply with the terms thereof. "Bonds" as used herein means any bond, note or other obligation, including USDA or other government or non government loan. As a result the total estimated cost of the Project is \$3,925,000: \$900,000 is expected to be paid from grants, \$100,000 previously appropriated in the capital plan, and \$2,925,000 to be financed by bonds authorized herein.

Section 3. To meet said appropriation \$2,925,000 bonds of the Town or so much thereof as shall be necessary for such purpose, shall be issued, maturing not later than the twentieth year after their date, or such later date as may be allowed by law. Said bonds may be issued in one or more series as determined by the First Selectman and Treasurer, and the amount of bonds of each series to be issued shall be fixed by the First Selectman and Treasurer, in the amount necessary to meet the Town's share of the cost of the project determined after considering the estimated amount of the State and Federal grants-in-aid of the project, or the actual amount thereof if this be ascertainable, and the anticipated times of the receipt of the proceeds thereof, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the

proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, printing and legal costs of issuing the bonds. The bonds shall be in the denomination of \$1,000 or a whole multiple thereof, or, be combined with other bonds of the Town and such combined issue shall be in the denomination per aggregate maturity of \$1,000 or a whole multiple thereof, be issued in bearer form or in fully registered form, be executed in the name and on behalf of the Town by the manual or facsimile signatures of the First Selectman and Treasurer bear, the Town seal or a facsimile thereof, be certified by a bank or trust company designated by the First Selectman and Treasurer, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company designated by the First Selectman and Treasurer, and be approved as to their legality by Joseph Fasi LLC, Attorneys-at-law, Bond Counsel of Hartford. They shall bear such rate or rates of interest as shall be determined by the First Selectman and Treasurer. The bonds shall be general obligations of the Town and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon. The aggregate principal amount of the bonds to be issued, the annual installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such bonds, shall be determined by the First Selectman and Treasurer, in accordance with the General Statutes of the State of Connecticut, as amended.

Section 4. Said bonds shall be sold by the First Selectman and Treasurer in a competitive offering or by negotiation, in their discretion. If sold at competitive offering, the bonds shall be sold upon sealed proposals, auction, or similar competitive process at not less than par and accrued interest on the basis of the lowest net or true interest cost to the Town. A notice of sale or a summary thereof describing the bonds and setting forth the terms and conditions of the sale shall be published at least five days in advance of the sale in a recognized publication carrying municipal bond notices and devoted primarily to financial news and the subject of state and municipal bonds. If the bonds are sold by negotiation, except for loans from the USDA, the provisions of the purchase agreement shall be subject to approval of the Board of Selectmen.

Section 5. The First Selectman and Treasurer are authorized to make temporary borrowings in anticipation of the receipt of the proceeds of said bonds. Notes evidencing such borrowings shall be executed in the name and on behalf of the Town by the manual or facsimile signatures of the First Selectman and Treasurer, bear the Town seal or a facsimile thereof, be payable at a bank or trust company designated by the First Selectman and Treasurer, be approved as to their legality by Bond Counsel, and be certified by a bank or trust company designated by the First Selectman and Treasurer, pursuant to Section 7-373 of the General Statutes of Connecticut, as amended. They shall be issued with maturity dates which comply with the provisions of the General Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the Town and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds,

shall be included as a cost of the project. Upon the sale of said bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 6. Resolution of Official Intent to Reimburse Expenditures with Borrowings. The Town (the "Issuer") hereby expresses its official intent pursuant to §1.150-2 of the Federal Income Tax Regulations, Title 26 (the "Regulations"), to reimburse expenditures paid sixty days prior to and after the date of passage of this ordinance in the maximum amount and for the capital project defined in Section 1 with the proceeds of bonds, notes, or other obligations ("Bonds") authorized to be issued by the Issuer. The Bonds shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the project, or such later date the Regulations may authorize. The Issuer hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Finance Director or her designee is authorized to pay project expenses in accordance herewith pending the issuance of reimbursement bonds, and to amend this declaration.

Section 7. The First Selectman and Treasurer are hereby authorized, on behalf of the Town, to enter into agreements or otherwise covenant for the benefit of bondholders to provide information on an annual or other periodic basis to nationally recognized municipal securities information repositories or state based information repositories (the "Repositories") and to provide notices to the Repositories of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this resolution. Any agreements or representations to provide information to Repositories made prior hereto are hereby confirmed, ratified and approved.

Section 8. It is hereby found and determined that it is in public interest to issue all, or a portion of, the Bonds, Notes or other obligations of the Town as qualified private activity bonds, or with interest that is includable in gross income of the holders thereof for purposes of federal income taxation. The First Selectman and Treasurer, are hereby authorized to issue and utilize without further approval any financing alternative available to municipal governments pursuant to law, including but not limited to any "tax credit bond," or "Build America Bonds" including Direct Payment and Tax Credit Versions.



## Major drivers of BoS Budget

200,781 Salaries and Benefits

24,000 Grants

10,000 HWY Equip repair

9,930 Police Protection

5,000 Senior Center Repairs

4,500 Air Quality Monitor

3,125 Utility Costs

3,000 Litigation

2,400 IT and Software upgrades

1,500 Civil Prep

264,236

126,350 DPW position w/insurance, benefits & taxes

10,083 SS Asst position includes taxes

19,648 Trnsf Sta, increased staffing and pay rates

22,988 Wage corrections above the 2.8%

32,564 2.8% COLA on wages

-10,852 HI (not including new DPW position)

200,781

**TOWN OF KENT**  
**Summary of Proposed Budget**  
**Fiscal Year 2019 - 2020**

	Actuals	Actuals	YTD as of 2/1	Proposed	% of increase	Change from FY '19 Budget to Proposed FY '20	% of Total Budget
	Jul '16 Jun '17	Jul '17 Jun '18	Jul '18 Jun '19	Budget	Jul '19 Jun '20		
A • General Government	1,103,616	1,167,178	820,859	1,239,476	1,324,405	6.9%	10.3%
B • Public Safety	193,631	218,445	51,674	250,816	262,395	4.6%	2.0%
C • Public Works	1,495,619	1,536,284	637,882	1,650,827	1,787,433	8.3%	13.9%
D • Health and Welfare	93,077	98,420	72,782	101,431	118,709	17.0%	0.9%
E • Recreation	187,041	197,495	102,428	188,333	192,156	2.0%	1.5%
F • Sanitation	106,066	107,132	65,576	115,935	136,695	17.9%	1.1%
<b>Total Bos Budget</b>	<b>3,179,049</b>	<b>3,324,953</b>	<b>1,751,201</b>	<b>3,546,818</b>	<b>3,821,793</b>	<b>7.8%</b>	<b>\$274,975 29.7%</b>
G • Board of Education	7,089,370	7,151,461	4,271,679	7,294,308	7,232,438	-0.8%	\$-61,870 56.2%
H • Debt Service	669,987	646,825	625,486	625,486	450,469	-28.0%	-\$175,018 3.5%
I • Transfer to Capital	857,472	746,000	758,700	758,700	831,847	9.6%	\$73,147 6.5%
J • Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.0%	\$0 0.1%
L • State of CT - TRB					0		
<b>Total Tax Budget</b>	<b>11,803,378</b>	<b>11,876,739</b>	<b>7,414,565</b>	<b>12,232,812</b>	<b>12,344,046</b>	<b>0.9%</b>	<b>\$111,234 95.8%</b>
K • Current Year Capital Pro	872,000	692,500	636,500	636,500	535,000	-15.9%	-\$101,500 4.2%
<b>All Totals</b>	<b>12,675,378</b>	<b>12,569,239</b>	<b>8,051,065</b>	<b>12,869,312</b>	<b>12,879,046</b>	<b>0.1%</b>	<b>\$9,734</b>

**"A" consists of:**

- Board of Selectmen
- Probate
- Elections
- Board of Finance
- Treasurer
- Tax Assessor
- Tax Collector
- Board of Assessment Appeals
- Conservation
- Town Clerk
- Planning and Zoning
- ZBA
- Inland Wetlands
- Building Inspector
- Town Hall
- Attorney Fees
- Grants
- Associations
- Insurance
- Retiree Health
- Contingency

**"B" consists of:**

- Fire Marshal
- Resident Trooper
- Litchfield County Dispatch

**"C" consists of**

- Town Garage Building
- Highway Department
- Roads

**"D" consists of**

- Social Services
- Senior Center
- Public Restrooms
- Dir of Health/Hlt Dist

**"E" consists of**

- Park and Recreation
- Community House
- Swift House
- KCS Ballfield Maintenance

	CURRENT BUDGET	PROPOSED BUDGET	%		
	2018-2019	2019-2020	CHANGE	Difference between FY 2016-2017 and FY 2017-2018	
<b>EXPENSES</b>					
Board of Selectmen Operating Budget	\$3,546,818	\$3,821,793	7.75%	\$274,975	
Transfer to Capital Fund (last page of packet)	758,700	831,847	9.64%	\$73,147	
Transfer to Dog Fund	7,500	7,500		\$0	
Appropriation - Schaghticoke Legal Adjustment	0	0		\$0	
Subtotal	4,313,018	4,661,140	8.07%	\$348,122	
Debt Service	459,393	411,563	-10.41%	-\$47,831	
Firehouse	127,187	0		-\$127,187	
Maple Street Extension	38,906	38,906			
Appropriations for Current Capital Projects	636,500	535,000	-15.95%	-\$101,500	
Subtotal	1,261,986	985,469	-21.91%		
Board of Education Operating Budget	4,639,539	4,621,871	-0.38%	-\$17,668	
Board of Education Adjustment	-25,000				
Region 1 Budget	2,654,769	2,610,567	-1.67%	-\$44,202	
Subtotal	7,294,308	7,232,438	-0.85%	-\$61,870	
TOTAL EXPENSES	\$12,869,312	\$12,879,046	0.08%	\$9,734	
<b>REVENUES</b>					
Federal, State, and Local	\$761,857	\$814,961	6.97%	\$53,104	
Transfer from Capital Fund (last page of packet)	636,500	636,500	0.00%	\$0	
Transfer from Reserved General Fund	0				
Transfer from Unreserved General Fund	388,500	566,000	45.69%	\$177,500	
Net Property Taxes after Abatements	11,082,455	10,861,585	-1.99%	-\$220,870	
TOTAL REVENUES	\$12,869,312	\$12,879,046	0.08%	\$9,734	
Grand List	\$604,164,826	\$591,938,859	-2.02%	-\$12,225,967	16.39
Tax Collection Rate	99.0%	99.0%	0.00%	\$0	2.22
CURRENT AND ANTICIPATED MILL RATE	18.61	18.61	0.00%	0.00	13.54%
	June 30, 2018 AUDITED	JUNE 30, 2019 ESTIMATED			
Committed Capital Fund	\$2,569,468		-68.67%	-\$1,764,417	
Unassigned Capital Fund				\$808,148	
Reserved General Fund				\$0	
Committed General Fund	\$519,183		20.48%	\$106,335	
Unassigned General Fund	\$2,517,261		43.80%	\$1,102,558	
	\$5,605,912		4.51%	\$252,624	
GFOA recommendation -two months of regular operating expenses	\$2,032,318				
Difference between GFOA recommended UDFB and actual / estimated	\$484,943			2,318,228	
Difference between LY and Estimated GF Balance					

FOR TOWN BUDGET VOTE ON 05 - 17 -2019



## 10 year compilation

[illegible]



## 10 year compilation

[illegible]



Dear BOF Chairman Sebetic,

It is with great honor to report that the Kent Republican Town Committee (RTC) voted unanimously to submit Nancy O'Dea-Wyrick for the vacancy on the BOF created by the resignation of Maureen Brady. This submission is based upon a unanimous recommendation from the Nominating Committee of the Kent Republican Town Committee. It was the opinion of the Kent RTC that Nancy is extremely qualified to be appointed to the Kent Board of Finance. Nancy has served the Town of Kent well, as a member of the Kent Board of Selectman, and most recently as a member and Chair of the Kent BOF. Nancy currently holds an administrative position in the Town of Winchester, CT. Her knowledge of the fiscal and administrative operations in local governments, especially here in Kent is second to none.

The Kent RTC was proud of the dedication and service that Maureen Brady gave to the BOF on behalf of Kent, our taxpayers and residents. Maureen will be serving the Town of Kent and State of Connecticut in another capacity as the Republican Deputy Registrar of Voters.

Respectfully submitted,

Scott R. Harvey  
Chairman, Kent RTC

# **Kent Board of Education 2019-2020 Budget**

Board Approved

March 18, 2019

## **Kent Board of Education Members**

Martin Lindenmayer, Chairman  
Gonzalo Garcia-Pedroso, Vice Chairman  
C.C. Nielsen, Secretary  
Dana Slaughter  
Melissa Cherniske  
Jenn Duncan

Pamela Vogel  
Superintendent of Schools

Michelle Mott  
Principal

#### **CERTIFIED PERSONNEL**

- 1 ) 25 Teachers/ 24.5 Positions. Contracted salaries for classroom teachers and Title I teacher.
- 2 ) Administration: Principal's salary. Reflects 3% wage increase over 2018-2019 contract.
- 3 ) Substitute teachers are paid \$100 per day. Ed. Paras Substitutes are paid \$85 per day.
- 4 ) 6 Coaches, Asst. Principal, After School Foreign Language Teacher, Yearbook Advisor, Testing Coordinator, Jazz Band, Website Coordinator, AV Coordinator, Regional Band & Chorus, Director of Third & Fourth grade play, Graduation Coordinator, Academic Study
- 5 ) Curriculum training for professional staff.

#### **PROFESSIONAL NON-CERTIFIED PERSONNEL**

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

#### **NON-CERTIFIED PERSONNEL**

- 8 ) Reflects 3% wage increase. Increase also due to addition of Math Intervention Paraprofessional position.
- 9 ) Cafeteria Supervisors and Athletic Referees.
- 10 ) Reflects 3% wage increase.
- 11 ) Reflects 3% wage wage increase and funds for substitute.
- 12 ) Office Staff at 3% increase and funds for substitutes. Decrease in budget due to personnel changes.
- 13 ) Custodians at 3% wage increase.
- 14 ) Salary for crossing guard.

#### **EMPLOYEE BENEFITS**

- 15 ) Teachers will pay 18% towards health insurance; 20% towards dental insurance.
- 16 ) Group term life insurance for full-time staff.
- 17 ) Contributions for eligible staff.
- 18 ) For full-time non-certified staff; 5% paid by the Board and 2.5% by the individual.
- 19 ) Tuition reimbursement as per contract.

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	INCREASE/ (DECREASE)	%
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>		<u>+/-</u>
1)	111 1001	Teachers	\$1,945,369	\$1,910,479	\$1,888,950	\$1,844,814	\$1,914,583	\$25,633	1.36%
2)	111 2410	Principal	\$122,363	\$126,034	\$129,815	\$115,000	\$118,450	(\$11,365)	-8.75%
3)	120 1102	Substitutes	\$34,035	\$38,858	\$35,000	\$35,000	\$35,000	\$0	0.00%
4)	130 1001	Teachers, Extra Duty	\$22,091	\$24,501	\$23,854	\$24,684	\$25,945	\$2,091	8.77%
5)	130 1002	Professional Development Presenters	\$0	\$0	\$1,550	\$0	\$0	(\$1,550)	0.00%
<b>Total Certified Personnel</b>			<b>\$2,123,858</b>	<b>\$2,099,872</b>	<b>\$2,079,169</b>	<b>\$2,019,498</b>	<b>\$2,093,978</b>	<b>\$14,809</b>	<b>0.71%</b>
6)	112 2113	Home/School Liaison	\$44,790	\$48,300	\$48,822	\$48,822	\$50,285	\$1,463	3.00%
7)	112 2134	Nurse	\$43,952	\$44,780	\$47,308	\$47,308	\$48,725	\$1,417	3.00%
<b>Total Professional Non-Certified</b>			<b>\$88,742</b>	<b>\$93,079</b>	<b>\$96,130</b>	<b>\$96,130</b>	<b>\$99,010</b>	<b>\$2,880</b>	<b>3.00%</b>
8)	112 2101	Education Paraprofessionals	\$123,128	\$132,480	\$134,971	\$134,971	\$153,950	\$18,979	14.06%
9)	112 2199	Cafeteria Duty/Athletic Officials	\$4,205	\$4,441	\$7,115	\$7,115	\$7,329	\$214	3.01%
10)	112 2225	Network Administrator	\$63,974	\$65,893	\$67,862	\$67,862	\$69,900	\$2,038	3.00%
11)	112 2312	Bookkeeper	\$26,684	\$27,485	\$28,870	\$28,870	\$29,735	\$865	3.00%
12)	112 2410	Office Staff	\$88,040	\$95,258	\$99,525	\$100,573	\$88,725	(\$10,800)	-10.85%
13)	112 2620	Custodians	\$195,919	\$198,885	\$206,988	\$206,988	\$213,195	\$6,207	3.00%
14)	112 2730	Crossing Guard	\$3,236	\$3,305	\$3,552	\$3,552	\$3,659	\$107	3.01%
<b>Total Non-Certified Personnel</b>			<b>\$505,187</b>	<b>\$527,747</b>	<b>\$548,883</b>	<b>\$549,931</b>	<b>\$566,493</b>	<b>\$17,610</b>	<b>3.21%</b>
<b>TOTAL SALARIES</b>			<b>\$2,717,787</b>	<b>\$2,720,698</b>	<b>\$2,724,182</b>	<b>\$2,665,559</b>	<b>\$2,759,481</b>	<b>\$35,299</b>	<b>1.30%</b>
15)	210 1001	Health/Dental Insurance	\$642,352	\$689,204	\$841,540	\$666,378	\$762,500	(\$79,040)	-9.39%
16)	211 1001	Life Insurance	\$5,603	\$5,646	\$5,700	\$5,700	\$5,700	\$0	0.00%
17)	220 1001	Social Security/Medicare	\$74,586	\$77,574	\$79,000	\$79,000	\$79,575	\$575	0.73%
18)	230 2410	Pension Plan	\$29,137	\$29,788	\$28,855	\$28,855	\$29,465	\$610	2.11%
19)	240 1001	Tuition Reimbursement	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%



#### EMPLOYEE BENEFITS (cont.)

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

#### PURCHASED PROF. & TECHN. SERVICES

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

#### PURCHASED PROPERTY SERVICES

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

#### OTHER PURCHASED SERVICES

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

			Column 1 2016-2017 <u>ACTUAL</u>	Column 2 2017-2018 <u>ACTUAL</u>	Column 3 2018-2019 <u>BUDGET</u>	Column 4 2018-2019 <u>EST. ACTUAL</u>	Column 5 2019-2020 <u>BUDGET</u>	Column 6 INCREASE/ (DECREASE)	Column 7 % +/-
20)	<u>CODE</u>	<u>ACCOUNT TITLE</u>							
	250 2310	Unemployment Compensation	\$0	\$1	\$200	\$200	\$200	\$0	0.00%
21)	260 1001	Worker's Compensation	\$23,582	\$23,577	\$24,822	\$24,822	\$25,575	\$753	3.03%
	<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$775,260</b>	<b>\$825,790</b>	<b>\$981,617</b>	<b>\$806,455</b>	<b>\$904,515</b>	<b>(\$77,102)</b>	<b>-7.85%</b>
22)	321 1100	Assembly Programs	\$636	\$808	\$1,500	\$1,500	\$1,500	\$0	0.00%
23)	322-2100	In Service/Non-Cert. Personnel	\$490	\$3,480	\$6,000	\$8,700	\$6,000	\$0	0.00%
24)	322 2210	Prof. Devel., In Service & Testing Costs	\$8,007	\$5,202	\$8,000	\$11,000	\$11,500	\$3,500	43.75%
25)	330 2132	Physicians & O. T. Services for Students	\$600	\$600	\$600	\$600	\$5,600	\$5,000	833.33%
26)	330-2310	Legal & Investigative Services	\$5,738	\$709	\$2,000	\$2,000	\$2,000	\$0	0.00%
27)	330 2590	Enumeration	\$390	\$390	\$390	\$390	\$390	\$0	0.00%
28)	330 2835	Physicians Services/Employees	\$0	\$0	\$10	\$10	\$10	\$0	0.00%
	<b>TOTAL PURCHASED PROF. &amp; TECHN. SERVICES</b>		<b>\$15,861</b>	<b>\$11,189</b>	<b>\$18,500</b>	<b>\$24,200</b>	<b>\$27,000</b>	<b>\$8,500</b>	<b>45.95%</b>
29)	411 2600	Water/Sewer/Trash	\$10,607	\$10,616	\$11,330	\$11,330	\$11,785	\$455	4.02%
30)	430 1001	Inst. Equip. Repair	\$650	\$650	\$1,950	\$2,000	\$2,100	\$150	7.69%
31)	430 1002	Information Technology Equip. Repair	\$3,509	\$2,097	\$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	\$68,940	\$47,963	\$45,000	\$55,000	\$45,000	\$0	0.00%
34)	430 2605	Building Security	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
35)	430 2610	Scheduled Maint. & Bldg. Improvements	\$34,220	\$9,548	\$19,000	\$19,000	\$19,000	\$0	0.00%
36)	430 2640	Service Contracts	\$32,687	\$24,232	\$32,375	\$32,375	\$32,375	\$0	0.00%
37)	442 1100	Lease of Instr./Office Equipment	\$11,200	\$12,065	\$11,000	\$11,000	\$11,000	\$0	0.00%
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>		<b>\$161,813</b>	<b>\$108,171</b>	<b>\$125,355</b>	<b>\$135,405</b>	<b>\$125,960</b>	<b>\$605</b>	<b>0.48%</b>
38)	510 2700	Pupil Transportation	\$274,050	\$280,350	\$286,700	\$229,320	\$235,630	(\$51,070)	-17.81%
39)	520 2310	Errors & Omissions/Liability Insurance	\$12,817	\$12,792	\$13,180	\$13,180	\$13,575	\$395	3.00%

#### OTHER PURCHASED SERVICES (cont.)

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

#### SUPPLIES

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

			Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>INCREASE/</u>	<u>%</u>
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>+/-</u>
40)	520 2620	Property/Flood/Auto Insurance	\$41,975	\$43,615	\$44,925	\$46,280	\$47,775	\$2,850	6.34%
41)	530 2410	Postage	\$1,146	\$1,211	\$1,275	\$1,275	\$1,340	\$65	5.10%
42)	531 2225	Internet Filtering/Network Security	\$6,189	\$9,800	\$11,750	\$11,750	\$13,863	\$2,113	17.98%
43)	531 2410	Telephone/Fax/Cable	\$4,435	\$4,977	\$7,500	\$7,500	\$7,500	\$0	0.00%
44)	550 2540	Printing/Advertising	\$64	\$0	\$500	\$500	\$500	\$0	0.00%
45)	561 6113	Summer School	\$8,310	\$7,445	\$8,560	\$8,872	\$8,872	\$312	3.64%
46)	580 1001	Staff Travel	\$966	\$305	\$1,000	\$1,000	\$1,000	\$0	0.00%
47)	580 2410	Principal's Workshop/Travel	\$814	\$765	\$925	\$925	\$925	\$0	0.00%
48)	580 2790	School Trips & Athletics	\$26,471	\$30,182	\$32,715	\$32,715	\$33,600	\$885	2.71%
	<b>TOTAL OTHER PURCHASED SERVICES</b>		<b>\$377,237</b>	<b>\$391,443</b>	<b>\$409,030</b>	<b>\$353,317</b>	<b>\$364,580</b>	<b>(\$44,450)</b>	<b>-10.87%</b>
49)	610 1001	Teaching Supplies	\$38,352	\$43,410	\$37,000	\$37,000	\$37,000	\$0	0.00%
50)	610 1002	Information Technology Supplies	\$9,257	\$8,902	\$9,000	\$9,000	\$9,000	\$0	0.00%
51)	610 1200	Pupil Services Supplies	\$351	\$1,053	\$1,000	\$1,000	\$1,000	\$0	0.00%
52)	610 2134	Health Office Supplies	\$2,501	\$3,090	\$3,455	\$3,455	\$3,290	(\$165)	-4.78%
53)	610 2220	A.V. Materials	\$650	\$985	\$1,000	\$1,465	\$1,200	\$200	20.00%
54)	610 2410	Office Supplies	\$2,346	\$2,996	\$2,000	\$3,000	\$3,000	\$1,000	50.00%
55)	611 2490	Graduation Expenses	\$1,941	\$2,367	\$2,300	\$2,500	\$2,500	\$200	8.70%
56)	613 2600	Custodial Supplies	\$18,224	\$13,995	\$13,125	\$13,125	\$13,125	\$0	0.00%
57)	622 2601	Electricity	\$73,724	\$78,833	\$73,500	\$73,500	\$75,000	\$1,500	2.04%
58)	623 2620	Propane	\$2,847	\$3,864	\$3,200	\$3,500	\$3,500	\$300	9.38%
59)	624 2620	Heating Oil	\$45,413	\$40,962	\$57,070	\$57,070	\$48,760	(\$8,310)	-14.56%
60)	627 2740	Fuel for Buses	\$19,500	\$18,778	\$30,000	\$25,000	\$25,000	(\$5,000)	-16.67%
61)	641 1130	Texts	\$8,778	\$5,795	\$12,805	\$28,300	\$15,000	\$2,195	17.14%

#### **SUPPLIES (cont.)**

- 62) Schoolwide computer software needs.
- 63) Resource materials and subscriptions for staff.
- 64) Library books, subscriptions, and current event magazines.
- 65) Follet, Destiny software, and Title Peek.

#### **PROPERTY**

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

#### **DUES & FEES**

- 70) AESOP, Alert Now, CAFE, audit fees, workshops, and board expenses.

#### **TRANSFERS**

- 71) Cafeteria expenses not covered by revenues.
- 72a) Transfer to End-User Computing Fund; includes laptop program for seventh and eighth graders.
- 72b) Transfer to Building Maintenance & Repairs Fund.
- 72c) Transfer to Capital for Window Project and Front Entry.

#### **OTHER**

- 73) On advice of Board of Finance & Town Auditors, this line exists for unexpected expenses.  
During the 2018-2019 budget process the Board of Finance requested the Board of Education to reduce its budget by \$25,000.

#### **REGIONAL EXPENDITURES**

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

		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	<u>CODE</u>	<u>ACCOUNT TITLE</u>	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	INCREASE/ (DECREASE)
			<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST. ACTUAL</u>	<u>BUDGET</u>	<u>+/-</u>
62)	641 1140	Schoolwide Computer Software	\$37,228	\$35,996	\$39,100	\$46,800	\$51,660	\$12,560
63)	642 2210	Professional Books	\$0	\$0	\$1,100	\$1,100	\$1,100	\$0
64)	642 2222	Library Books & Subscriptions	\$9,978	\$9,326	\$10,000	\$10,000	\$10,000	\$0
65)	642 2223	Automated Library Software System	\$1,417	\$1,043	\$1,150	\$1,150	\$1,150	\$0
<b>TOTAL SUPPLIES</b>			<b>\$272,507</b>	<b>\$271,395</b>	<b>\$296,805</b>	<b>\$316,965</b>	<b>\$301,285</b>	<b>\$4,480</b>
66)	730 1130	Information Technology Equipment	\$57,414	\$34,628	\$27,000	\$42,000	\$27,000	\$0
67)	730 1150	Misc. Instructional Equipment	\$67,347	\$20,566	\$15,300	\$25,300	\$15,300	\$0
68)	730 2210	Service Equipment	\$8,099	\$5,480	\$5,000	\$65,500	\$5,000	\$0
69)	730 2222	Library Equipment	\$0	\$0	\$500	\$500	\$500	\$0
<b>TOTAL PROPERTY</b>			<b>\$132,860</b>	<b>\$60,674</b>	<b>\$47,800</b>	<b>\$133,300</b>	<b>\$47,800</b>	<b>\$0</b>
70)	810 2519	Board Fees, Dues & Expenses	\$4,651	\$8,075	\$8,750	\$8,750	\$13,750	\$5,000
<b>Total Dues and Fees</b>			<b>\$4,651</b>	<b>\$8,075</b>	<b>\$8,750</b>	<b>\$8,750</b>	<b>\$13,750</b>	<b>\$5,000</b>
71)	930 3100	Cafeteria Subsidy	\$25,000	\$25,000	\$25,000	\$35,000	\$25,000	\$0
72a)	930 5600	Transfer to End-User Computing Fund	\$25,000	\$25,000	\$12,500	\$12,500	\$12,500	\$0
72b)	930 5700	Transfer to Bldg. Maint. & Repairs Fund	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
72c)	930 2600	Transfer to Capital for Bldg. Projects	\$0	\$60,000	\$0	\$72,943	\$0	\$0
<b>Total Transfers</b>			<b>\$50,000</b>	<b>\$110,000</b>	<b>\$37,500</b>	<b>\$145,443</b>	<b>\$62,500</b>	<b>\$25,000</b>
<b>TOTAL OTHER</b>			<b>\$54,651</b>	<b>\$118,075</b>	<b>\$46,250</b>	<b>\$154,193</b>	<b>\$76,250</b>	<b>\$30,000</b>
73)	Contingency		\$0	\$0	\$15,000	\$0	\$15,000	\$0
	Undesignated Budget Reduction		\$0	\$0	-\$25,000	\$0	\$0	\$0
<b>TOTAL KENT CENTER SCHOOL EXPENDITURES</b>			<b>\$4,507,975</b>	<b>\$4,507,436</b>	<b>\$4,639,539</b>	<b>\$4,589,394</b>	<b>\$4,621,871</b>	<b>(\$17,668)</b>
74)	561 1200	Pupil Services	\$975,773	\$1,036,136	\$1,031,792	\$971,116	\$973,272	(\$58,520)
75)	561 6110	H.V.R.H.S. Tuition	\$1,436,992	\$1,410,061	\$1,432,807	\$1,441,359	\$1,422,435	(\$10,372)
76)	561 6112	Administrative Services	\$168,630	\$197,828	\$190,170	\$190,160	\$214,860	\$24,690
<b>TOTAL REGIONAL EXPENDITURES</b>			<b>\$2,581,395</b>	<b>\$2,644,025</b>	<b>\$2,654,769</b>	<b>\$2,602,635</b>	<b>\$2,610,567</b>	<b>(\$44,202)</b>
<b>TOTAL BOARD OF EDUCATION EXPENDITURES</b>			<b>\$7,089,370</b>	<b>\$7,151,461</b>	<b>\$7,294,308</b>	<b>\$7,192,029</b>	<b>\$7,232,438</b>	<b>(\$61,870)</b>



**TOWN OF KENT**  
**Summary of Proposed Budget**  
 Fiscal Year 2019 - 2020

*3.20.19*  
*Adopt for*  
*Submission to BPF*

	Actuals	Actuals	YTD as of 2/1		Proposed	% of increase	Change from FY '19 Budget to Proposed FY '20	% of Total Budget
	Jul '16 Jun 17	Jul '17 Jun 18	Jul '18 Jun '19	Budget	Jul '19 Jun '20			
A • General Government	1,103,616	1,167,178	820,859	1,239,476	1,324,405	6.9%		23.5%
B • Public Safety	193,631	218,445	51,674	250,816	262,395	4.6%		4.6%
C • Public Works	1,495,619	1,536,284	637,882	1,650,827	1,787,433	8.3%		31.7%
D • Health and Welfare	93,077	98,420	72,782	101,431	118,709	17.0%		2.1%
E • Recreation	187,041	197,495	102,428	188,333	192,156	2.0%		3.4%
F • Sanitation	106,066	107,132	65,576	115,935	136,695	17.9%		2.4%
<b>Total Bos Budget</b>	<b>3,179,049</b>	<b>3,324,953</b>	<b>1,751,201</b>	<b>3,546,818</b>	<b>3,821,793</b>	<b>7.8%</b>	<b>\$274,975</b>	<b>67.7%</b>
G • Board of Education	7,089,370	7,151,461	4,271,679	7,294,308	0	-100.0%	-\$7,294,308	0.0%
H • Debt Service	669,987	646,825	625,486	625,486	450,469	-28.0%	-\$175,018	8.0%
I • Transfer to Capital	857,472	746,000	758,700	758,700	831,847	9.6%	\$73,147	14.7%
J • Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.0%	\$0	0.1%
L • State of CT - TRB					0			
<b>Total Tax Budget</b>	<b>11,803,378</b>	<b>11,876,739</b>	<b>7,414,565</b>	<b>12,232,812</b>	<b>5,111,608</b>	<b>-58.2%</b>	<b>-\$7,121,204</b>	<b>90.5%</b>
K • Current Year Capital Pro	872,000	692,500	636,500	636,500	535,000	-15.9%	-\$101,500	9.5%
<b>All Totals</b>	<b>12,675,378</b>	<b>12,569,239</b>	<b>8,051,065</b>	<b>12,869,312</b>	<b>5,646,608</b>	<b>-56.1%</b>	<b>-\$7,222,704</b>	

**"A" consists of:**

- Board of Selectmen
- Probate
- Elections
- Board of Finance
- Treasurer
- Tax Assessor
- Tax Collector
- Board of Assessment Appeals
- Conservation
- Town Clerk
- Planning and Zoning
- ZBA
- Inland Wetlands
- Building Inspector
- Town Hall
- Attorney Fees
- Grants
- Associations
- Insurance
- Retiree Health
- Contingency

**"B" consists of:**

- Fire Marshal
- Resident Trooper
- Litchfield County Dispatch

**"C" consists of**

- Town Garage Building
- Highway Department
- Roads

**"D" consists of**

- Social Services
- Senior Center
- Public Restrooms
- Dir of Health/Hlt Dist

**"E" consists of**

- Park and Recreation
- Community House
- Swift House
- KCS Ballfield Maintenance



		FY	FY	FY 2018 - 2019		FY	Increase over current year budget
		2016 - 2017	2017 - 2018	YTD 2/1/19	Budget	2019 - 2020 Proposed	
2	Expense	Actual	Actual				
44	A. General Government						
45	010-000 - Board of Selectmen						
46	010-101 - Salary - 3 Selectmen	77,750	80,083	47,615	80,083	80,359	0.35%
48	010-102 - Administrative Assistant	38,286	39,445	24,221	40,628	51,000	25.53%
49	010-101 (a) - HI OPT-OUT Stipend	14,059	15,473	8,636	17,983	15,000	-16.59%
50	010-996 - Health	15,243	16,748	10,948	18,598	15,412	-17.13%
51	010-997 - Pension	1,915	1,972	1,016	2,031	2,550	25.55%
52	010-998 - Social Security	9,953	10,328	5,232	10,619	11,204	5.51%
53	010-201 - Supplies	436	381	560	500	500	0.00%
56	010-202 - Postage	282	317	250	300	250	-16.67%
57	010-203 - Notices	635	1,512	-	1,000	1,000	0.00%
58	010-204 - Mileage	850	978	174	1,000	1,000	0.00%
59	010-401 - Discretionary Expenditures	-	167	356	250	250	0.00%
61	010-405 - Newsletter	546	588	594	550	600	9.09%
62	010-451 - Conferences	80	85	85	100	100	0.00%
66	Total 010-000 - Board of Selectmen	162,075	170,988	106,259	180,742	179,225	-0.84%
69	012-511 - Litchfield Probate Court	4,545	4,505	2,248	4,500	4,500	0.00%
70	013-000 - Registrar of Voters						
72	013-101 - Registrars & Deputies	12,292	11,396	10,331	15,242	15,671	2.81%
74	013-102 - Workers	1,736	2,066	4,833	3,845	3,949	2.72%
75	013-998 - Social Security	945	872	674	1,460	1,501	2.80%
76	013-201 - Supplies	5,139	3,581	4,569	4,000	3,500	-12.50%
79	013-202 - Postage	533	1,379	261	500	500	0.00%
80	013-203 - Notices	-	-	-	65	65	0.00%
81	013-204 - Mileage	1,008	542	247	600	600	0.00%
82	013-404 - Election Refreshments	41	108	769	100	600	500.00%
83	013-400 - Dues	130	130	130	130	130	0.00%
87	013-451 - Conferences	2,928	1,804	720	2,000	2,500	25.00%
88	013-452 - Training	1,651	960	460	1,500	750	-50.00%
89	Total 013-000 - Registrar of Voters	27,062	23,154	23,233	29,942	29,766	-0.59%
91	014-000 - Board of Finance						
92	Compensation						
93	014-102 - Clerk	956	1,708	597	2,360	2,357	-0.14%
94	014-998 - Social Security	70	47		181	180	-0.40%
95	014-201 - Supplies	87	82	66	50	50	0.00%
98	014-203 - Notices	109	111	-	100	115	15.00%
100	014-405 - Town Report	525	525	525	525	525	0.00%
102	050-000 - Auditors	22,006	21,296	18,920	22,000	22,000	0.00%
103	Total 014-000 - Board of Finance	23,753	23,769	20,108	25,231	25,227	-0.02%
109	015-000 - Treasurer						
111	015-101 - Salary	26,911	27,718	18,015	30,218	34,860	15.36%
112	015-102 - Treasurer Clerk	8,391	9,462	4,910	9,491	12,193	28.47%
113	015-998 - Social Security	2,748	2,845	1,541	3,038	3,600	18.49%
116	015-201 - Supplies	1,160	882	1,178	1,200	1,500	25.00%
117	015-202 - Postage	1,054	833	750	1,100	1,300	18.18%
11	015-204 - Mileage	133	150	-	130	150	15.38%
120	015-301 - Computer Services	1,116	1,389	3,103	1,200	1,200	0.00%
121	015-452 - Professional Devel./CPA	420	225	225	500	500	0.00%
124	Total 015-000 - Treasurer	42,289	43,827	29,959	47,277	55,303	16.98%

Insurance at 18.3%, Pension at 5%



		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019		FY 2019 - 2020	Increase over current year budget
		Actual	Actual	YTD 2/1/19	Budget	Proposed	
125	016-000 • Tax Assessor						
127	016-101 • Salary - Assessor	35,276	36,334	21,831	37,424	38,472	2.80%
128	016-102 • Assessor Assistant #1	8,819	8,662	7,875	9,591	9,855	2.76%
129	016-104 • Assistant Assessor #2	15,890	12,430	3,050	15,820	18,833	19.04%
133	016-998 • Social Security	4,587	4,227	2,138	4,807	5,138	6.88%
136	016-201 • Supplies	1,435	1,590	437	1,000	1,000	0.00%
137	016-202 • Postage	760	608	509	900	900	0.00%
138	016-203 • Notices	53	-	63	100	100	0.00%
139	016-204 • Mileage	290	379	98	700	700	0.00%
140	016-302 • Data Processing	11,310	12,066	11,685	12,335	14,662	18.87%
141	016-423 • Tax Mapping	480	560	-	2,500	1,500	-40.00%
145	016-450 • Dues	15	15	-	60	60	0.00%
146	016-451 • Conferences	-	130	-	550	550	0.00%
148	Total 016-000 • Tax Assessor	79,460	77,489	48,042	86,387	91,770	6.23%
150	017-000 • Tax Collector						
152	017-101 • Salary	36,269	37,357	22,939	38,478	39,555	2.80%
153	017-102 • Assistant	12,493	10,962	6,337	13,261	13,632	2.80%
156	017-998 • Social Security	3,732	3,709	1,910	3,958	4,069	2.80%
159	017-201 • Supplies	1,850	1,740	659	1,800	1,800	0.00%
160	017-202 • Postage	3,494	3,869	2,508	3,500	3,500	0.00%
161	017-203 • Notices	311	473	206	400	400	0.00%
16	017-204 • Mileage	-	95	-	200	200	0.00%
163	017-302 • Data Processing	10,528	10,980	7,529	10,918	10,932	0.13%
164	017-453 • Fees for Delinquents	250	250	332	250	250	0.00%
169	017-450 • Dues	175	175	125	250	250	0.00%
170	017-451 • Conferences	596	1,082	50	1,000	1,000	0.00%
172	Total 017-000 • Tax Collector	70,240	71,171	42,940	74,690	75,589	1.20%
173	018-000 • Board of Assessment Appeals						
175	018-101 • Salary	-	311	171	1,640	1,685	2.77%
176	018-102 • Clerk	-	-	8	437	449	2.81%
177	018-998 • Social Security	-	24	-	159	163	2.71%
180	018-202 • Postage	-	-	-	50	55	10.00%
181	018-203 • Notices	-	67	-	75	75	0.00%
182	018-204 • Mileage	-	-	-	250	250	0.00%
185	018-205 • Conferences	-	-	-	150	150	0.00%
187	Total 018-000 • Board of Assessment Appeal	-	402	179	2,761	2,828	2.43%
188	021-000 • Conservation						
190	021-201 • Supplies	735	342	370	755	4,830	539.74%
191	021-409 • Printing & Mapping	850	1,300	-	800	1,080	35.00%
192	021-451 • Conferences / Public Events	1,029	855	-	1,080	920	-13.21%
195	021-450 • Dues	150	110	160	160	165	3.13%
197	Total 021-000 • Conservation	2,764	2,608	530	2,775	6,995	152.07%
198	022-000 • Town Clerk						
200	022-101 • Salary	48,033	49,474	29,726	50,958	56,000	9.89%
201	022-102 • Assistant	16,391	15,962	8,464	15,966	20,358	27.51%
20	022-996 • Health	28,128	31,011	22,865	36,032	40,224	11.63%
203	022-997 • Pension	2,402	2,474	1,274	2,548	2,800	9.89%
204	022-998 • Social Security	4,678	4,768	2,415	5,120	5,841	14.09%
207	022-201 • Supplies	238	226	106	200	200	0.00%
208	022-202 • Postage	209	198	271	200	200	0.00%
209	022-203 • Notices	114	240	189	125	200	60.00%

1			FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019		FY 2019 - 2020	Increase over current year budget
			Actual	Actual	YTD 2/1/19	Budget	Proposed	
210		022-204 • Mileage	118	-	-	50	50	0.00%
211		022-402 • Record Maintenance	11,498	9,561	5,688	12,500	12,000	-4.00%
212		022-408 • Vital Statistics	-	-	-	50	25	-50.00%
216		022-450 • Dues	170	20	150	170	170	0.00%
217		022-451 • Conferences	844	385	83	750	750	0.00%
219		<b>Total 022-000 • Town Clerk</b>	<b>113,298</b>	<b>114,745</b>	<b>71,538</b>	<b>125,094</b>	<b>138,818</b>	<b>10.97%</b>
220		<b>024-000 • Planning and Zoning</b>						
222		024-101 • Zoning Enforc. Officer	35,233	36,290	22,284	37,379	40,950	9.55%
223		024-102 • Clerk	1,270	6,260	3,813	7,225	7,427	2.79%
225		024-996 • Health	13,507	15,208	9,952	17,665	19,034	7.75%
226		024-997 • Pension	1,796	1,849	952	1,869	2,048	9.55%
227		024-998 • Social Security	2,696	3,192	1,647	3,412	3,701	8.46%
230		024-201 • Supplies	270	620	142	233	1,000	329.18%
231		024-202 • Postage	521	358	307	400	500	25.00%
232		024-203 • Notices	2,531	3,003	1,734	1,500	2,000	33.33%
233		024-204 • Mileage	81	112	166	100	200	100.00%
234		024-409 • Printing & Mapping	-	150	356	2,000	2,000	0.00%
236		024-411 • Engineering	1,143	381	-	1,000	1,000	0.00%
237		024-412 • Planning	-	2,750	-	2,750	2,750	0.00%
241		024-450 • Dues	160	270	50	190	270	42.11%
242		024-451 • Conferences	52	30	85	100	150	50.00%
243		024-452 • Training	107	-	-	250	250	0.00%
245		<b>Total 024-000 • Planning and Zoning</b>	<b>62,020</b>	<b>71,001</b>	<b>41,877</b>	<b>76,673</b>	<b>83,280</b>	<b>8.62%</b>
247		<b>025-000 • Zoning Board of Appeals</b>						
248		025-102 • Clerk	269	279	91	1,126	1,157	2.77%
249		025-998 • Social Security	-	6	-	86	89	2.94%
252		025-201 • Supplies	-	-	-	75	200	166.67%
253		025-202 • Postage	70	181	307	175	200	14.29%
254		025-203 • Notices	452	1,025	51	750	750	0.00%
258		025-450 • Dues	110	-	-	110	110	0.00%
261		<b>Total 025-000 • Zoning Board Of Appeals</b>	<b>901</b>	<b>1,491</b>	<b>449</b>	<b>2,322</b>	<b>2,506</b>	<b>7.91%</b>
262		<b>026-000 • Inland/Wetlands</b>						
264		026-101 • Enforce. Officer	18,163	18,708	11,487	19,269	22,050	14.43%
265		026-102 • Clerk	331	1,721	1,084	2,118	2,177	2.78%
266		026-996 • Health	7,289	7,616	6,631	8,700	10,249	17.81%
267		026-997 • Pension	888	914	469	963	1,103	14.49%
268		026-998 • Social Security	1,316	1,461	746	1,636	1,853	13.29%
271		026-201 • Supplies	384	200	39	133	700	426.32%
272		026-202 • Postage	173	424	307	250	350	40.00%
273		026-203 • Notices	900	949	253	1,000	1,000	0.00%
274		026-204 • Mileage	3	64	82	100	200	100.00%
275		026-409 • Printing & Mapping	-	-	-	100	100	0.00%
279		026-451 • Conferences	-	120	120	120	150	25.00%
280		026-452 • Training	60	-	65	150	150	0.00%
282		<b>Total 026-000 • Inland / Wetlands</b>	<b>29,811</b>	<b>32,450</b>	<b>21,481</b>	<b>34,849</b>	<b>40,082</b>	<b>15.02%</b>
283		<b>027-000 • BUILDING OFFICIAL</b>						
285		027-102 • Secretary	1,511	6,835	4,051	8,097	8,323	2.79%
286		027-998 • Social Security	58	605	280	619	637	2.86%
287		027-201 • Supplies	413	182	82	83	300	261.45%
290		027-202 • Postage	-	424	307	300	400	33.33%
291		027-205 • State Education Fund	4,727	5,096	1,769	4,200	4,200	0.00%
295		027-450 • Dues	135	135	135	150	150	0.00%
297		<b>Total 027-000 • Building Official</b>	<b>7,315</b>	<b>13,709</b>	<b>6,945</b>	<b>13,949</b>	<b>14,010</b>	<b>0.44%</b>



1		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019		FY 2019 - 2020	Increase over current year budget
2		Actual	Actual	YTD 2/1/19	Budget	Proposed	
298	030-000 • TOWN HALL						
299	030-201 • Supplies	698	1,719	102	2,000	2,000	0.00%
300	030-301 • Computer Services	15,017	23,956	17,676	20,000	20,000	0.00%
301	030-502 • Electric	9,532	10,126	6,405	10,000	11,000	10.00%
302	030-503 • Heating Fuel	3,841	5,041	2,260	6,000	6,000	0.00%
	030-513 • Internet					3,455	
303	030-504 • Water/Sewer	1,073	1,187	582	1,000	1,200	20.00%
304	030-505 • Maintenance	5,468	6,237	3,246	7,500	7,500	0.00%
305	030-506 • Building Supplies	2,041	1,527	1,593	1,500	1,500	0.00%
306	030-507 • Repairs	5,178	12,568	5,487	7,000	7,000	0.00%
	030-501 • Telephone					10,350	
307	030-508 • Equipment	9,538	11,095	5,904	10,000	10,000	0.00%
308	030-509 • Custodian	12,200	12,593	6,000	12,000	12,000	0.00%
309	030-512 • Pension Administration Expense	1,000	1,000	750	1,500	1,500	0.00%
310	Total 030-000 • Town Hall	65,586	87,048	50,006	78,500	93,505	19.11%
311	051-000 • ATTORNEY FEES						
312	051-410 • Legal	2,720	2,758	1,682	7,500	7,500	0.00%
313	051-413 • Litigation	8,473	7,284	7,505	15,000	15,000	0.00%
314	051-414 • Legal - P&Z	1,823	5,114	2,340	2,000	5,000	150.00%
315	051-415 • Legal - ZBA	-	37	-	750	750	0.00%
316	051-416 • Legal - IWC	-	-	-	750	750	0.00%
317	Total 051-000 • Attorney Fees	13,015	15,192	11,527	26,000	29,000	11.54%
318	060-000 • Grants						
319	060-701 • Economic & Community Development	-	-	-	500	-	-100.00%
321	060-802 • Northwest Mental Health	320	316	310	320	308	-3.75%
322	060-804 • NW Conservation District, Inc	900	900	900	900	900	0.00%
324	060-807 • Kent Community Nursery School	15,000	15,000	15,000	15,000	15,000	0.00%
325	060-808 • Susan B Anthony	1,000	1,000	1,500	1,500	1,500	0.00%
326	060-809 • Womens Support Services	1,500	-	3,000	1,500	1,500	0.00%
327	060-810 • Youth Service Bureau	6,749	6,749	7,000	7,000	7,086	1.23%
328	060-811 • Kent Library Association	100,500	100,500	100,500	100,500	120,500	19.90%
329	060-812 • Fire Protection	84,000	84,000	42,000	84,000	86,500	2.98%
330	060-813 • Cemetery Association	35,346	35,000	36,000	36,000	36,000	0.00%
331	060-814 • NWC Chore Service	5,000	5,000	5,000	5,000	5,000	0.00%
332	060-817 • NWCT Regional Housing Council	100	100	100	100	100	0.00%
334	060-819 • Greenwoods	1,500	2,000	2,000	2,000	3,000	50.00%
335	060-820 • Literacy Volunteers	1,000	1,000	1,000	1,000	1,000	0.00%
336	060-821 • KVHE/Templeton Farms	5,000	5,000	5,000	5,000	5,000	0.00%
	Total 060-000 • Grants	267,915	266,565	219,310	260,320	283,394	8.86%
337	070-000 • Associations						
340	070-851 • Rural Transit	1,096	1,096	1,096	1,096	1,096	0.00%
341	070-852 • Council of Govt's	2,328	2,295	2,255	2,256	2,240	-0.71%
342	070-853 • Hous River Comm	350	350	350	350	350	0.00%
343	070-854 • CT Conf Mun	2,074	2,074	2,074	2,100	2,100	0.00%
344	070-855 • COST (Council of Small Towns)	725	725	725	725	725	0.00%
345	070-856 • Lake Waramaug Inter. Com	1,594	1,703	855	1,600	1,600	0.00%
346	070-857 • Lake Waramaug Auth	2,422	1,833	1,255	2,400	2,400	0.00%
347	070-858 • Paramedic	22,140	34,860	40,955	40,995	40,995	0.00%
348	070-859 • LH-NW Elderly Nutrition Prgm	1,798	1,665	1,382	1,382	1,353	-2.07%
349	070-860 • Housatonic Valley Assoc	250	250	250	250	250	0.00%
350	Total 070-000 • Associations	34,778	46,850	51,197	53,154	53,109	-0.08%
351	074-000 • HISTORIC DISTRICT COMM	35	-	-	500	500	0.00%

Insurance at 18.3%, Pension at 5%

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		FY	FY	FY 2018 - 2019		FY	Increase over current year budget
		2016 - 2017	2017 - 2018	YTD		2019 - 2020	
		Actual	Actual	2/1/19	Budget	Proposed	
1							
2							
352	075-000 • INSURANCE						
354	079-000 • CONTINGENCY	96,964	100,213	73,030	103,810	105,000	1.15%
355	Total A • GENERAL GOVERNMENT	1,103,616	1,167,178	820,859	1,239,476	1,324,405	6.85%
356	B • PUBLIC SAFETY						
357	028-000 • Fire Marshal						
359	028-101 • Fire Marshal	21,936	22,273	12,156	24,450	25,183	3.00%
360	028-102 • Clerical	503	540	300	500	500	0.00%
361	028-107 • Fire Inspections	548	1,199	496	4,000	4,000	0.00%
362	028-109 • Deputy Fire Marshal	-	-	-	100	100	0.00%
366	028-201 • Supplies	224	392	157	400	400	0.00%
367	028-202 • Postage	-	-	50	50	55	10.00%
368	028-204 • Mileage	2,736	2,098	1,376	2,700	2,873	6.41%
369	028-501 • Telephone	833	764	493	880	460	-47.73%
372	028-452 • Training	1,764	1,291	1,041	1,350	1,350	0.00%
374	Total 028-000 Fire Marshal	28,544	28,557	16,069	34,430	34,921	1.43%
375	054-000 • Police Protection	132,690	156,064	1,084	180,550	190,480	5.50%
376	055-000 • LITCHFIELD CNTY DISPATCH	30,904	31,071	32,165	32,626	32,284	-1.05%
377	056-000 • CIVIL PREPAREDNESS	1,492	2,753	2,357	3,210	4,710	46.73%
378	Total B • PUBLIC SAFETY	193,631	218,445	51,674	250,816	262,395	4.62%
379	C • PUBLIC WORKS						
380	031-000 • Town Garage Building						
381	031-201 • Supplies	120	108	-	100	100	0.00%
387	031-202 • Postage	-	-	-	10	10	0.00%
384	031-502 • Electricity	4,100	4,239	2,221	4,500	4,500	0.00%
385	031-503 • Heating Fuel	2,492	3,884	1,266	4,500	4,500	0.00%
386	031-504 • Water	677	657	268	500	500	0.00%
387	031-505 • Maintenance	3,166	3,736	2,834	3,700	3,700	0.00%
388	031-506 • Building Supplies	97	664	72	500	500	0.00%
389	031-507 • Repairs	6,383	3,173	-	4,500	4,500	0.00%
390	Total 031-000 • Town Garage Building	19,085	18,942	7,847	20,410	18,310	-10.29%
391	040-000 • Highway Department						
393	040-100 • Foreman Salary	86,523	89,199	54,723	91,793	94,363	2.80%
394	040-101 • Staff Salaries	284,177	298,668	173,230	330,524	402,473	21.77%
395	040-105 • Snow Removal Salaries	39,945	46,507	15,760	42,439	52,533	23.78%
396	040-996 • Health	111,852	118,217	89,577	149,737	186,365	24.46%
397	040-997 • Pension	28,662	30,768	17,037	33,294	41,534	24.75%
398	040-998 • Social Security	31,863	33,109	15,140	37,228	43,176	15.98%
399	040-101 (a) • HI OPT-OUT Stipend	14,596	16,652	7,500	21,824	15,000	-31.27%
402	040-459 • Alcohol & Drug Test Program	400	400	400	500	500	0.00%
403	040-601 • Equipment Repair & Maintent	71,624	83,443	43,065	60,000	70,000	16.67%
404	040-604 • Equipment Fuel	19,808	33,539	26,126	40,000	40,000	0.00%
405	040-605 • Hired Equipment	2,960	9,464	1,992	15,000	15,000	0.00%
406	040-607 • New Equipment	4,230	2,865	2,375	4,000	4,000	0.00%
407	040-609 • Snow Related Equipment	9,136	4,324	-	7,000	7,000	0.00%
408	040-613 • Public Works	6,923	750	-	7,000	7,000	0.00%
409	040-614 • Uniforms	3,497	3,669	1,792	4,000	4,000	0.00%
410	040-615 • Tools	7	292	8	1,000	1,000	0.00%
411	040-450 • Dues	50	50	50	100	100	0.00%
415	040-451 • Conferences	280	280	-	500	500	0.00%
418	040-602 • Road Supplies	9,446	3,658	1,219	5,000	5,000	0.00%
419	040-603 • Materials	24,324	1,517	2,347	20,000	20,000	0.00%
420	040-608 • Salt/Sand	172,014	135,914	75,872	140,000	140,000	0.00%
421	040-610 • Stone	15,000	15,000	-	15,000	15,000	0.00%

Insurance at 18.3%, Pension at 5%



		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020	Increase over current year budget
		Actual	Actual	YTD 2/1/19	Budget	Proposed
2						
422	040-611 · Oil	58,069	54,000	-	50,000	50,000
423	040-612 · Sweeping	11,910	29,892	7,580	28,000	28,000
424	040-616 · Drainage	1,197	418	1,093	10,000	10,000
425	040-617 · Bridges	-	1,193	-	1,500	1,500
426	040-618 · Unimproved Roads	12,186	1,436	1,906	15,000	15,000
427	040-619 · Town Roads - Asphalt	141,471	157,573	4,797	145,000	145,000
429	Total 040-000 · Highway Department	1,162,152	1,172,796	543,650	1,275,439	1,414,045
430	041-000 · Town Aid Road	249,061	284,619	50,851	285,338	285,338
431	042-502 · Lighting - Town Utility	9,213	11,225	3,659	12,000	12,000
432	042-504 · Water - Town Utility	32,894	31,929	18,305	35,000	35,000
433	045-680 · Tree Work	23,215	16,773	13,570	22,640	22,740
434	Total C · PUBLIC WORKS	1,495,619	1,536,284	637,882	1,650,827	1,787,433
435	D · HEALTH AND WELFARE					
436	029-000 · Social Services					
438	029-101 · Administrator	39,508	40,694	24,988	41,915	43,089
439	029-101 · Assistant				9,366	9,366
439	029-998 · Social Security	3,022	3,113	1,603	3,206	4,013
442	029-201 · Supplies	710	735	163	700	800
443	029-202 · Postage	1,146	980	1,200	1,600	1,700
444	029-204 · Mileage	603	453	-	700	700
445	029-417 · Assistance	8,089	8,844	8,140	9,000	9,000
450	029-450 · Dues	100	225	-	250	250
451	029-451 · Conferences	-	-	-	-	250
45	Total 029-000 · Social Services	53,617	55,463	36,397	57,871	69,168
455	033-000 · Senior Center					
456	033-502 · Electric	4,412	5,113	3,181	4,500	5,400
457	033-503 · Fuel/Propane	2,182	2,953	2,505	4,000	4,000
458	033-504 · Water/Sewer	274	228	128	200	225
459	033-505 · Maintenance	2,202	2,787	2,642	2,500	2,160
460	033-506 · Building Supplies	479	32	-	200	200
461	033-507 · Repairs	366	1,901	1,972	3,500	8,500
462	033-509 · Custodian	1,443	1,443	851	1,500	1,500
463	033-510 · Rent	1,240	1,240	1,240	1,250	1,250
464	Total 033-000 · Senior Center	12,598	15,697	12,519	17,650	23,235
465	050-501 · Welcome Center/Public Restroom	7,453	8,076	4,956	7,000	7,500
466	052-000 · Dir of Health/HHC Dist.	19,409	19,184	18,910	18,910	18,806
467	Total D · HEALTH AND WELFARE	93,077	98,420	72,782	101,431	118,709
468	E · RECREATION					
469	023-000 · Park and Recreation Department					
471	023-101 · Salary Director	47,613	49,041	30,113	50,512	51,926
472	023-102 · Hourly Employees	39,877	38,628	27,080	43,843	45,454
474	023-996 · Health	25,986	28,268	9,087	16,742	16,090
475	023-997 · Pension	2,428	2,534	1,285	2,526	2,596
476	023-998 · Social Security	6,481	6,487	3,842	7,218	7,450
480	023-201 · Supplies	426	360	182	400	400
481	023-202 · Postage	329	294	300	343	385
483	023-204 · Mileage	353	596	298	700	700
484	023-419 · Park Maintenance	20,556	15,126	3,029	16,000	16,000
485	023-422 · Fee Programs	13,301	13,487	5,676	13,000	13,000
487	023-502 · Electric	1,117	1,216	765	900	900
488	023-504 · Water/Sewer	1,261	1,371	1,064	1,350	1,350
491	023-450 · Dues	99	99	99	100	100
492	023-451 · Conferences	445	410	410	550	550

Insurance at 18.3%, Pension at 5%

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## Proposed Budget Worksheet

Fiscal Year 2019 - 2020

1		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019		FY 2019 - 2020	Increase over current year budget
		Actual	Actual	YTD 2/1/19	Budget	Proposed	
493	023-452 • Training	-	-	-	100	100	0.00%
495	Total 023-000 • Park & Rec Department	161,243	159,092	83,802	155,284	157,001	1.11%
496	032-000 • Community House						
497	032-202 • Postage	47	49	50	49	55	12.24%
499	032-502 • Electricity	7,159	7,838	4,709	6,000	7,500	25.00%
500	032-503 • Fuel/Propane	2,704	5,134	2,787	4,000	4,000	0.00%
501	032-504 • Water/Sewer	1,256	1,572	687	1,200	1,500	25.00%
502	032-505 • Maintenance	2,549	1,908	3,272	2,500	2,500	0.00%
503	032-506 • Building Supplies	2,244	622	495	800	800	0.00%
504	032-507 • Repairs	1,600	6,890	1,644	5,000	5,000	0.00%
505	032-509 • Custodian	1,113	2,563	850	2,500	2,500	0.00%
506	Total 032-000 • Community House	19,349	27,197	14,961	22,749	23,855	4.86%
507	034-000 • Swift House						
508	034-502 • Electric	1,311	873	449	1,000	1,000	0.00%
509	034-503 • Heating Fuel	1,353	2,071	791	2,500	2,500	0.00%
510	034-504 • Water/Sewer	163	259	105	250	250	0.00%
511	034-505 • Maintenance	15	299	119	600	600	0.00%
512	034-506 • Building Supplies	-	142	11	500	500	0.00%
513	034-507 • Repairs	313	1,502	332	1,000	1,000	0.00%
514	034-509 • Custodian	444	370	259	450	450	0.00%
515	Total 034-000 • Swift House	3,598	5,516	2,066	6,300	6,300	0.00%
516	046-000 • KCS Ballfield Maintenance	2,850	5,690	1,600	4,000	5,000	25.00%
517	Total E • RECREATION	187,041	197,495	102,428	188,333	192,156	2.03%
518	F • SANITATION						
519	043-000 • Transfer Station						
521	043-101 • Salary	27,370	29,668	20,167	31,431	50,622	61.06%
522	043-998 • Social Security	2,094	2,270	1,270	2,404	3,873	61.09%
525	043-201 • Supplies	1,338	1,603	608	1,000	1,000	0.00%
526	043-202 • Postage	245	500	500	500	500	0.00%
527	043-411 • Engineering	-	-	-	250	250	0.00%
529	043-502 • Electric	2,417	2,797	1,074	2,600	1,800	-30.77%
530	043-507 • Repairs	139	20	116	1,000	500	-50.00%
531	043-660 • Solid Waste Removal	33,133	35,491	21,595	32,000	36,000	12.50%
532	043-661 • Bulky Waste Removal	7,595	6,565	3,851	10,000	10,000	0.00%
534	043-665 • Container Rent & Tran	24,534	22,985	12,856	23,700	23,000	-2.95%
535	043-666 • Testing	390	125	120	1,200	1,200	0.00%
536	043-667 • Recycle	2,233	273	928	4,500	3,000	-33.33%
537	043-668 • Hazardous Materials	1,866	1,709	1,406	2,000	2,000	0.00%
538	043-669 • Permitting	800	800	800	950	950	0.00%
540	Total 043-000 • Transfer Station	104,508	105,374	65,576	113,935	134,695	18.22%
541	044-000 • Landfill Monitoring	1,558	1,758	-	2,000	2,000	0.00%
542	Total F • SANITATION	106,066	107,132	65,576	115,935	136,695	17.91%
544	300-000 • BOE Operating	1,050,732	951,533	461,562	933,740	-	-100.00%
545	310-000 • BOE Payroll	3,457,243	3,555,902	1,685,956	3,705,799	-	-100.00%
546	320-000 • BOE Regional Budget	2,581,395	2,644,025	2,124,160	2,654,769	-	-100.00%
547	Total G • BOARD OF EDUCATION	7,089,370	7,151,461	4,271,679	7,294,308	-	-100.00%
548	H • Debt Service						
549	080-000 • Interest						
550	080-708 • KCS Renovation/Refunding	40,613	31,513	26,580	24,393	16,563	-32.10%
552	080-710 • New Firehouse (exp 6.30.19)	10,469	6,406	-	2,187	-	-100.00%
553	080-810 • Maple Street Ext	27,728	26,990	26,990	26,990	26,990	0.00%
554	Total 080-000 • Interest	78,809	64,909	53,570	53,570	43,553	-18.70%

Insurance at 18.3%, Pension at 5%

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## Proposed Budget Worksheet

Fiscal Year 2019 - 2020

		FY 2016 - 2017	FY 2017 - 2018	FY 2018 - 2019		FY 2019 - 2020	Increase over current year budget
		Actual	Actual	YTD 2/1/19	Budget	Proposed	
555	081-000 • Principal						
556	081-708 • KCS Renovation (exp 6.30.21)	455,000	445,000	435,000	435,000	395,000	-9.20%
558	081-710 • New Firehouse (exp 6.30.19)	125,000	125,000	125,000	125,000	-	-100.00%
559	081-810 • Maple Street Ext (exp 2054)	11,178	11,916	11,916	11,916	11,916	0.00%
560	Total 081-000 • Principal	591,178	581,916	571,916	571,916	406,916	-28.85%
561	Total H • DEBT SERVICE	669,987	646,825	625,486	625,486	450,469	-27.98%
564	I • Transfer to Capital	857,472	746,000	758,700	758,700	831,847	9.64%
568	J • Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.00%
569	K • Current Year Capital Projects	872,000	692,500	636,500	636,500	535,000	-15.95%
571	Total Expense	12,675,378	12,569,239	8,051,065	12,869,312	5,646,608	-56.12%
572	Net Revenue and Expense	199,708	485,655	1,116,760	(0)		



FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN						INFORMATIONAL USE				
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	BOE PLAN			Roof	Roof	Roof	Roof				
	KCS BLDG IMPROVEMENTS			266,000	216,000	266,000	50,000				
			Windows			Sidewalk / Pavin	Sidewalk / Pav	Sidewalk / Paving			
			100,000			136,235	136,235	136,235			
984,235	BOE SUBTOTAL	0	100,000	266,000	216,000	402,235	186,235	136,235	0	0	0
	BOS PLAN										
		HWY Trk #2 and mower	Payloader Zero Turn Salt Brine Maker	Truck #1 Compactor	HWY Trk # 7 and Kubota	HWY Trk # 9	HWY Trk # 4 / Cvrd Bridge Barrier	HWY Trk # 12	Tractor w/ boom mower	Truck #8	Truck #3
	HIGHWAY TRUCKS	100,000		60,000	195,000	230,000	130,000	200,000	0	200,000	200,000
	HIGHWAY EQUIPMENT		140,000								
			15,000				Covered Bridge Barrier				
		20,000	35,000	40,000	35,000	0	30,000		120,000		
870,000	TOTAL TOWN FLEET	120,000	190,000	100,000	230,000	230,000	160,000	200,000	120,000	200,000	200,000
		Eng 1	Eng 1	Eng 1	Rescue 8	Rescue 8	Rescue 8				
	KVFD APPARATUS	150,000	150,000	150,000	200,000	225,000	200,000				
875,000	TOTAL KVFD FLEET	150,000	150,000	150,000	200,000	225,000	200,000	0	0	0	0
	Anderson Acres (rebuild)						350,000				
	BOTSFORD ROAD						345,000				0
	SPOONER HILL ROAD							500,000			
	KENICO ROAD										
	STUDIO HILL ROAD		200,000					0			
200,000	TOTAL ROADS	0	200,000	0	0	0	345,000	500,000	0	0	0
	Bridge # 9 (Fuller Mountain)								300,000		
	Bridge #15 (Carter Road)			250,000						400,000	
	BRIDGE # 05519 (Macedonia)						250,000				
	BRIDGE #16 (Anderson Road)	160,000							400,000		
	BRIDGE # 06153 (Carter Road)		250,000								
600,000	TOTAL BRIDGES	100,000	250,000	250,000	0	0	250,000	0	700,000	400,000	0
0	TOTAL LAND	0	0	0	0	0	0	0	0	0	0
				Parking Lot	Parking Lot						
	TOWN GARAGE			30,000	40,000						
	STREETSCAPE (sidewalk replacement)	160,000									
			Appliances								
	SENIOR CENTER		25,000								
		Bathrooms					Roof		Flooring		
	COMMUNITY HOUSE	25,000					50,000		150,000		
		Oil Tank Removal		Carpet / Paint					TN Hall Roof	Windows	Windows
	TOWN HALL	25,000		40,000					65,000	125,000	150,000
285,000	TOTAL BUILDINGS	150,000	25,000	70,000	40,000	0	50,000	0	215,000	125,000	150,000
	ZONING REG			50,000					0		
	TOWN PLAN POCD	15,000	15,000								
	REVALUATION				25,000	40,000					40,000
				Kent Commons	Kent Commons	Emery Park					
	P/R Playgrounds			50,000	50,000	100,000					
345,000	TOTAL NON RECURRING	15,000	15,000	100,000	75,000	140,000	0	0	0	0	40,000
3,175,000	BOS SUBTOTAL	535,000	830,000	670,000	545,000	595,000	1,005,000	700,000	1,035,000	725,000	390,000
FIVE YEAR TOTALS		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
4,159,235	BOE & BOS PROJECTED CAPITAL	535,000	930,000	936,000	761,000	997,235	1,191,235	836,235	1,035,000	725,000	390,000
	BOE & BOS CAPITAL SPEN	535,000	930,000	936,000	761,000	997,235	1,191,235	836,235	1,035,000	725,000	390,000
	1/5TH OF ANNUAL CAPITAL	107,000	186,000	187,200	152,200	199,447	238,247	167,247	207,000	145,000	78,000
	APPROPRIATION FY 2019-2020	831,847									
	APPROPRIATION FY 2020-2021		963,094								
	APPROPRIATION FY 2021-2022			944,341							
	APPROPRIATION FY 2022-2023				964,141						
	APPROPRIATION FY 2023-2024					956,941					
	APPROPRIATION FY 2024-2025						835,494				
	Approved by the BoS	12.13.18									
	Accepted by the BoF	12.18.18									
	Approved by P/Z										
	Modified by BoS		Approved at Town Meeting								
	Approved by BoF										

hash line signifies partial or all prefunding of appropriation

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