

Board of Finance
Minutes Special Meeting
Tuesday, April 3, 2018

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

Public and Invited Guests: Florence Budge, Chris Garrity, Donna Hayes, Barbara Herbst, Rita Limbos, Lynn Mellis Worthington, CiCi Nielsen, Rick Osborne, Jeff Parkin, Elyse Sadtler.

Chairman Mark Sebetic called the special meeting to order at 7:00 p.m.

Business: Discussion and possible action on Proposed Fiscal Year 2019 Budget: Mr. Sebetic asked the board what it would consider an acceptable increase, if any, in the projected mill rate. Mr. Epstein said the only acceptable mill rate for him would be the current mill rate, suggesting the board work backwards from there. Mrs. Herbst noted the revenue information changes every few days, adding she feels it is so early to make projections. Mr. Epstein suggested taking a lot out of the undesignated fund balance and advocated going under \$2 million in undesignated funds. Mr. Sebetic noted using \$300,000 from the undesignated fund would translate to about a 3.3% mill rate increase. Mr. Sebetic said he would be open to using a bit more from the undesignated fund.

Mr. Sebetic then asked the board what its tolerance would be for a tax increase. He suggested between a 1.5 and 1.7% increase, saying this is sort of where inflation is. Mr. Epstein said he knows there would be money left in the current Board of Education, Region One and Board of Selectmen budgets, as well as more revenue generated than currently is listed on paper. Mr. Epstein advocated removing Line 67, Management Review, from the proposed Board of Selectmen's budget. Mr. Epstein made a motion to eliminate line 67, Management Review, from the proposed Fiscal Year 2019 Board of Selectmen's budget. Mr. Blackketter seconded the motion. Mr. Sebetic noted it has been the board's habit not to isolate specifics in past years instead asking boards to cut a certain dollar amount. Mrs. Brady commented she doesn't have a problem with the proposed review, noting that First Selectman Bruce Adams had said he has a price of just over \$5,000 for the study. Mr. Blackketter commented he feels this is not the year for a new expense in our budget. Mr. Epstein voted yes; Mr. Blackketter, Mrs. Brady, Mrs. Goodsell, Mr. McWhinney and Mr. Sebetic noted no. The motion failed 1-5.

Mr. Blackketter questioned if either the school board or selectmen have looked at reducing the cost of health insurance as the Region One board did? Mr. Garrity commented other entities had forewarning about the proposed increase in health insurance and time to look at making a switch. Mrs. Nielsen said the school board had its budget finished before it was aware of options for health insurance. She said the faculty would be voting to see if they would re-open contract negotiations to consider a change in health insurance plan.

Mr. Sebetic noted the mill rate increase would be about 2.27% with the cuts passed this evening by the board. Mr. Blackketter recommended asking the selectmen to cut their budget. Mr. McWhinney said they could cut \$40,000 if the Town got a more junior resident trooper. Mr. Epstein commented "we should leave that area alone." Mr. Blackketter and Mrs. Brady agree. Mr. Epstein added the Town doesn't have a say in who the trooper is. Mr. McWhinney replied that if the Town is looking for places to cut, "that is staring you in the face." Mr. Blackketter made a motion to ask the Board of Selectmen to cut \$50,000 from its proposed FY2019 budget. Mr. McWhinney seconded the motion. The motion was approved unanimously.

Mr. Sebetic commented the school board said there could be some savings when a new Kent Center School Principal is hired. Mr. Epstein said he doesn't feel the board should plan on this. Mr. Epstein asked that when there is a new KCS principal that the school board and the principal control the school budget. He added he feels Kent should cut out all the curriculum work and that the money that comes in under state grants should go to the local school.

Mr. Epstein made a motion to ask the Kent Board of Education to cut \$50,000 from its proposed FY2019 budget. Mr. Sebetic seconded the motion. Mrs. Nielsen said she has to object to asking the school board to cut the same amount as the selectmen when the school board's proposed percentage of increase is much lower. Mr. Blackketter proposed reducing the proposed cut to the school board proportional to the selectmen's budget cut. The motion failed 0-6. Mr. Epstein made a motion to ask the Kent Board of Education to cut its proposed FY2019 budget by \$25,000. Mr. Blackketter seconded the motion. Mr. Blackketter, Mrs. Brady, Mr. Epstein, Mrs. Goodsell, Mr. Sebetic voted yes; Mr. McWhinney voted no. The motion passes 5-1.

Discussion and possible action on the Proposed Five-Year Capital Plan: Mr. Sebetic suggested a cut in the Five-Year Capital Plan, saying a \$200,000 cut would reduce the budget proposal by about \$40,000. Mr. Blackketter said his idea would be to move the highway truck and Fire Department's Rescue Truck 8 out of FY2023. Mr. Osborne recommended moving the bridge project and not the equipment. The board consensus is to let the Selectmen decide what to cut. Mr. Blackketter made a motion to ask the Board of Selectmen to cut \$300,000 from the proposed FY2023 Five-Year Capital Plan. Mr. Epstein seconded the motion. Mr. Blackketter, Mrs. Brady, Mr. Epstein, Mrs. Goodsell, Mr. Sebetic voted yes; Mr. McWhinney voted no. The motion passed 5-1.

Mrs. Hayes noted the proposed Five-Year Capital Plan is on the agenda of the Planning & Zoning Commission's April 12 meeting. She questioned how the requested cut in the plan would affect the commission's consideration of the previously provided plan? The board agreed to hold a special meeting April 10, 2018 at 7 p.m. to revisit the Five-Year Capital Plan and send a revised plan to the Planning & Zoning Commission. The special meeting assumes the Board of Selectmen makes the proposed reduction in the capital plan before April 10.

Mr. Sebetic said the total in proposed cuts would represent about a 1.5-1.6% increase in the mill rate. He added the board can revisit the figures when it meets later in the month and decide what it is going to do. Mrs. Brady commented the board still has time to adjust the budget following the budget hearing. Mr. Epstein said he still thinks the board won't have to raise the mill rate.

Discussion and possible action on Proposed FY2019 Revenue: There was no new discussion.

Proposed budget schedule update: There was no other new discussion.

Mr. Blackketter made a motion to adjourn the meeting at 7:44 p.m.

Lesly Ferris
Board Clerk

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

RECEIVED FOR RECORD
KENT TOWN CLERK
2018 APR -4 A 9:22
BY *S. Brady*
TOWN CLERK

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

3% Wage Increase

	Actuals	Actuals	Anticipated	Proposed	% of	Change from FY '18 Budget to Proposed FY '19	% of Total Budget
	Jul '15 Jun 16	Jul '16 Jun 17	Jul '17 Jun '18	Budget	Jul '18 Jun '19	increase	
A • General Government	1,159,994	1,103,616	1,161,508	1,208,705	1,276,476	5.6%	9.8%
B • Public Safety	169,883	193,631	236,307	238,952	250,816	5.0%	1.9%
C • Public Works	1,438,638	1,495,619	1,576,845	1,582,439	1,650,827	4.3%	12.7%
D • Health and Welfare	89,422	93,077	107,343	108,407	109,431	0.9%	0.8%
E • Recreation	196,705	187,041	196,102	199,387	193,333	-3.0%	1.5%
F • Sanitation	109,393	106,066	106,214	111,804	115,935	3.7%	0.9%
Total Bos Budget	3,164,035	3,179,049	3,384,319	3,449,694	3,596,818	4.3%	\$147,124 27.7%
G • Board of Education	6,880,550	7,089,370	7,216,069	7,263,948	7,319,308	0.8%	\$55,360 56.3%
H • Debt Service	693,194	669,987	646,825	646,825	625,486	-3.3%	-\$21,339 4.8%
I • Transfer to Capital	726,200	857,472	746,000	746,000	818,700	9.7%	\$72,700 6.3%
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		
Total Tax Budget	11,471,479	11,803,378	12,000,713	12,113,967	12,367,812	2.1%	\$253,845 95.1%
K • Current Year Capital Pro	900,000	872,000	692,500	692,500	636,500	-8.1%	-\$56,000 4.9%
All Totals	12,371,479	12,675,378	12,693,213	12,806,467	13,004,312	1.5%	\$197,845

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

"B" consists of: Fire Marshal
 Resident Trooper
 Litchfield County Dispatch

"C" consists of Town Garage Building
 Highway Department
 Roads

"D" consists of Social Services
 Senior Center
 Public Restrooms
 Dir of Health/Hlt Dist

"E" consists of Park and Recreation
 Community House
 Swift House
 KCS Ballfield Maintenance

Reflects: Land Use Administrator and Social Service Director declining to accept their wage adjustments above the 3%
 reflects all other wage modifications approved at BoS meeting 3.5.18, Insurance Increase at 18.3%

5:09 PM
 3/28/2018

Proposed Budget Worksheet

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
3			Revenue						
4			130-310 • Property Taxes	10,592,703	10,902,939	11,053,000	11,021,099	10,914,456	
5			130-320 • Tax Refunds	-13,320	-8,203	-8,500			
6			130-330 • Property Taxes - Interest	62,590	65,247	45,000	40,000	40,000	
7			130-340 • Property Tax - Liens	586	557	423	500	500	
8			130-350 • Property tax relief	21,604	18,821	1,000			
9			130-360 • 490 Tax Penalty		9,266	0			
10			130-400 • Town Aid Roads CT Grant	282,751	284,619	142,669	284,619	285,338	
11			130-500 • Lien ST Property	29,220	35,287	33,784	73,239	0	
12			130-900 • Telecom Property	17,690	17,554	13,546	17,000	13,000	
13			131-000 • Educational Assistance	167,174	25,475	6,594	1,754	0	
14			131-100 • Transportation Education	2,690		0			
15			131-200 • LoCIP Bonded Funds	0		125,272			
16			131-450 • Pequot Funds	9,953	9,077	2,986	8,957	0	
17			131-500 • State of CT Misc	7,374	131,168	1,000	1,000	1,000	
18			131-900 • Community House	7,950	7,755	12,000	5,000	5,000	
19			131-920 • Swift House Rent	1,400	325	1,300	1,000	1,000	
20			132-000 • Interest on Investments	11,635	26,036	35,000	14,000	15,000	
21			132-100 • Miscellaneous Fees	89,709	95,868	73,728	98,500	108,500	
22			132-150 • Cell Tower Rent	49,272	88,027	59,447	45,199	46,419	
23			132-200 • Building Permits	32,119	30,360	35,000	35,000	35,000	
24			132-300 • Transfer Station Income	92,468	96,131	101,000	94,000	94,000	
25			132-310 • Bulky Waste	7,429	5,154	5,500	6,000	6,000	
26			132-330 • Raffle Permits	0	50	50	50	50	
27			132-340 • Pistol Permits	1,750	910	750	500	500	
28			132-400 • P & Z Fees / Road Inspection	17,162	17,919	14,800	12,000	12,000	
29			132-410 • Commission In/Wet	1,081	1,286	550	800	800	
30			132-420 • Commission of ZBA	784	448	200	500	500	
31			132-500 • Town Clerk Fees / Conveyance Ta	95,299	86,507	80,000	80,000	80,000	
32			132-600 • KCS tuition	0		0	0		
33			132-800 • Park & Recreation	250	250	250	250	250	
34			132-810 • Park & Rec Pass	2,695	3,575	3,600	3,500	3,000	
35			132-820 • Park & Rec Sports	3,380	2,430	2,500	4,000	3,500	
36			132-830 • Park & Rec Classes	783	757	700	500	500	
37			132-840 • Park & Rec Enrichment	17,933	18,070	11,000	11,000	11,000	
38			132-850 • Park & Rec Enrichment Camp	14,090	13,611	13,000	13,000	13,000	
39			132-860 • Bus Trips & Programs	1,040	810	1,000	1,000	1,000	
40			132-950 • Maple Street Extension	15,000	15,000	15,000	15,000	15,000	
41			132-900 • Surplus	0			225,000	661,500	
42			132-910 • Funds Capital & Nonrecurring	900,000	872,000	692,500	692,500	636,500	
43			Total Income	12,544,244	12,875,085	12,575,648	12,806,467	13,004,312	
44			Expense						
45			A • General Government						
46			010-000 • Board of Selectmen						
47			Compensation						
48			010-101 • Salary - 3 Selectmen	75,485.12	77,750	80,083	80,083	80,083	0.00%
49			010-102 • Administrative Assistant	37,181.04	38,296	39,445	39,445	40,628	3.00%
50			010-101 (a) • HI OPT-OUT Stipend	13,355	14,059	15,141	15,440	17,983	16.47%
51			010-996 • Health	14,032.34	15,243	16,172	16,172	18,598	15.00%
52			010-997 • Pension	1,859.07	1,915	1,972	1,972	2,031	3.01%
53			010-998 • Social Security	9,621.32	9,953	10,182	10,182	10,619	4.29%
54			Total Compensation	151,533	157,216	162,995	163,294	169,943	4.07%
55			Department Operations						
56			010-201 • Supplies	541.21	436	500	500	500	0.00%

Insurance at 18.3%, Pension at 5%

3/28/2018

5:12 PM

			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018			FY 2018 - 2019	Increase over current year budget
1			Actual	Actual	Anticipated	Budget	Proposed		
2									
57	010-202 • Postage		317.57	282	300	300	250	-16.67%	
58	010-203 • Notices		1,134.65	635	450	1,000	1,000	0.00%	
59	010-204 • Mileage		1,269.51	850	800	1,000	1,000	0.00%	
60	010-301 • Computer Services					0			
61	010-401 • Discretionary Expenditures		0.00	0		250	250	0.00%	
62	010-405 • Newsletter		336.00	546	546	550	600	9.09%	
63	010-501 • Telephone		1,779.09	2,030	2,050	2,100	2,100	0.00%	
64	Total Department Operations		5,378	4,779	4,646	5,700	5,700	0.00%	
65	Professional Development								
66	010-451 • Conferences		130	80	85	100	100	0.00%	
67	010-452 • Management Review						10,000		
68	Total Professional Development		130	80	85	100	10,100	10000.00%	
Total 010-000 • Board of Selectmen			157,041	162,075	167,726	169,094	185,743	9.85%	
69									
70	012-511 • Litchfield Probate Court		4,531	4,545	4,545	4,545	4,500	-0.99%	
72									
73	013-000 • Registrar of Voters								
Compensation									
74	013-101 • Registrars & Deputies		12,366	12,292	12,000	14,801	15,242	2.98%	
75	013-102 • Workers		2,928	1,736	1,800	3,790	3,842	3.01%	
76	013-998 • Social Security		946	945	1,262	1,418	1,460	2.96%	
77	Total Compensation		16,239	14,973	15,062	19,949	20,545	2.99%	
78	Department Operations								
79	013-201 • Supplies		3,646	5,139	4,000	4,000	4,000	0.00%	
80	013-202 • Postage		120	533	1,500	500	500	0.00%	
81	013-203 • Notices		0	0		65	65	0.00%	
82	013-204 • Mileage		576	1,008	600	600	600	0.00%	
83	013-404 • Election Refreshments		162	41	125	100	100	0.00%	
84	013-501 • Telephone		715	660	450	500	500	0.00%	
85	Total Department Operations		5,220	7,380	6,675	5,765	5,765	0.00%	
86	Professional Development								
87	013-450 • Dues		130	130	130	130	130	0.00%	
88	013-451 • Conferences		1,699	2,928	590	2,000	2,000	0.00%	
89	013-452 • Training		1,296	1,651	800	1,500	1,500	0.00%	
90	Total Professional Development		3,125	4,709	1,520	3,630	3,630	0.00%	
Total 013-000 • Registrar of Voters			24,585	27,062	23,257	29,344	29,940	2.03%	
92									
93	014-000 • Board of Finance								
Compensation									
94	014-102 • Clerk		1,341	956	1,800	2,291	2,360	3.00%	
95	014-998 • Social Security		87	70	138	175	181	3.15%	
96	Total Compensation		1,427	1,026	1,938	2,466	2,540	3.01%	
97	Department Operations								
98	014-201 • Supplies		75	87	50	50	50	0.00%	
99	014-202 • Postage				10	15	15	0.00%	
100	014-203 • Notices		107	109	100	100	100	0.00%	
101	014-204 • Mileage								
102	014-405 • Town Report		525	525	525	525	525	0.00%	
103	050-000 • Auditors		26,756	22,006	21,297	22,000	22,000	0.00%	
104	Total Department Operations		27,463	22,727	21,982	22,690	22,690	0.00%	
105	Professional Development								
106	014-451 • Conferences					0			
107	Total Professional Development					0	0		
Total 014-000 • Board of Finance			28,890	23,753	23,920	25,156	25,230	0.29%	

Proposed Budget Worksheet

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
109		015-000 • Treasurer						
110		Compensation						
111		015-101 • Salary	26,127	26,911	27,718	27,718	30,218	9.02%
112		015-102 • Treasurer Clerk	9,165	8,391	9,212	9,212	9,491	3.03%
113		015-998 • Social Security	2,416	2,748	2,825	2,825	3,038	7.53%
114		Total Compensation	37,708	38,050	39,755	39,755	42,747	7.52%
115		Department Operations						
116		015-201 • Supplies	1,328	1,160	1,200	1,200	1,200	0.00%
117		015-202 • Postage	49	1,054	900	900	1,100	22.22%
118		015-204 • Mileage	0	133	130	130	130	0.00%
119		015-205 • Bank Fees	18	0				
120		015-301 • Computer Services	1,911	1,116	1,200	1,200	1,200	0.00%
121		015-452 • Professional Devel./CPA	268	420	430	500	500	0.00%
122		015-501 • Telephone	365	355	380	400	400	0.00%
123		Total Department Operations	3,939	4,239	4,240	4,330	4,530	4.62%
124		Total 015-000 • Treasurer	41,647	42,289	43,995	44,085	47,277	7.24%
125		016-000 • Tax Assessor						
126		Compensation						
127		016-101 • Salary - Assessor	34,249	35,276	36,334	36,334	37,424	3.00%
128		016-102 • Assessor Assistant #1	9,063	8,819	9,000	10,127	10,431	3.00%
129		016-104 • Assistant Assessor #2	15,472	15,890	13,500	19,956	20,554	3.00%
130		016-105 • Assessor Reval IH					0	
131		016-996 • Health					0	
132		016-996 • Pension					0	
133		016-998 • Social Security	4,499	4,587	5,081	5,081	5,233	3.00%
134		Total Compensation	63,283	64,572	63,915	71,498	73,642	3.00%
135		Department Operations						
136		016-201 • Supplies	1,176	1,435	1,000	1,000	1,000	0.00%
137		016-202 • Postage	550	760	900	900	900	0.00%
138		016-203 • Notices		53	55	100	100	0.00%
139		016-204 • Mileage	280	290	400	700	700	0.00%
140		016-302 • Data Processing	11,050	11,310	12,066	12,220	12,335	0.94%
141		016-423 • Tax Mapping	700	480	600	2,500	2,500	0.00%
142		016-501 • Telephone	534	546	560	600	600	0.00%
143		Total Department Operations	14,290	14,873	15,581	18,020	18,135	0.64%
144		Professional Development						
145		016-450 • Dues	15	15	15	60	60	0.00%
146		016-451 • Conferences	25	0	55	550	550	0.00%
147		Total Professional Development	40	15	70	610	610	0.00%
148		Total 016-000 • Tax Assessor	77,613	79,460	79,566	90,128	92,387	2.51%
149								
150		017-000 • Tax Collector						
151		Compensation						
152		017-101 • Salary	35,213	36,269	37,357	37,357	38,478	3.00%
153		017-102 • Assistant	11,876	12,493	11,600	12,876	13,261	2.99%
154		017-996 • Health					0	
155		017-997 • Pension					0	
156		017-998 • Social Security	3,604	3,732	3,745	3,843	3,958	2.99%
157		Total Compensation	50,693	52,495	52,702	54,076	55,697	3.00%
158		Department Operations						
159		017-201 • Supplies	1,794	1,850	1,800	1,800	1,800	0.00%
160		017-202 • Postage	3,512	3,494	3,500	3,500	3,500	0.00%

Proposed Budget Worksheet

Fiscal Year 2018 - 2019

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
161		017-203 • Notices	408	311	500	400	400	0.00%
162		017-204 • Mileage	174	0	200	200	200	0.00%
163		017-302 • Data Processing	9,905	10,528	10,762	10,762	10,918	1.45%
164		017-453 • Fees for Delinquents	0	250	250	250	250	0.00%
165		017-459 • Tax Sales	0	0				
166		017-501 • Telephone	526	542	625	675	675	0.00%
167		Total Department Operations	16,319	16,974	17,637	17,587	17,743	0.89%
168		Professional Development						
169		017-450 • Dues	195	175	200	250	250	0.00%
170		017-451 • Conferences	732	596	1,000	1,000	1,000	0.00%
171		Total Professional Development	927	771	1,200	1,250	1,250	0.00%
172		Total 017-000 • Tax Collector	67,939	70,240	71,539	72,913	74,690	2.44%
173		018-000 • Board of Assessment Appeals						
174		Compensation						
175		018-101 • Salary				1,592	1,640	2.99%
176		018-102 • Clerk				424	437	3.09%
177		018-998 • Social Security				154	159	3.16%
178		Total Compensation	0	0	0	2,170	2,236	3.02%
179		Department Operations						
180		018-202 • Postage				50	50	0.00%
181		018-203 • Notices			0	75	75	0.00%
182		018-204 • Mileage				250	250	0.00%
183		Total Department Operations			0	375	375	0.00%
184		Professional Development						
185		018-205 • Conferences				150	150	0.00%
186		Total Professional Development				150	150	0.00%
187		Total 018-000 • Board of Assessment Appeals	0	0	0	2,695	2,761	2.43%
188		021-000 • Conservation						
189		Department Operations						
190		021-201 • Supplies	473	735	755	755	755	0.00%
191		021-409 • Printing & Mapping	1,060	850	800	800	800	0.00%
192		021-451 • Conferences / Public Events	1,124	1,029	1,060	1,060	1,060	0.00%
193		Total Department Operations	2,657	2,614	2,615	2,615	2,615	0.00%
194		Professional Development						
195		021-450 • Dues	110	150	160	160	160	0.00%
196		Total Professional Development	110	150	160	160	160	0.00%
197		Total 021-000 • Conservation	2,767	2,764	2,775	2,775	2,775	0.00%
198		022-000 • Town Clerk						
199		Compensation						
200		022-101 • Salary	46,634	48,033	49,474	49,474	50,958	3.00%
201		022-102 • Assistant	14,009	16,391	15,501	15,501	15,966	3.00%
202		022-996 • Health	26,774	28,128	31,012	31,012	36,032	16.19%
203		022-997 • Pension	2,332	2,402	2,474	2,474	2,548	2.99%
204		022-998 • Social Security	4,433	4,678	4,971	4,971	5,120	2.99%
205		Total Compensation	94,182	99,631	103,432	103,432	110,624	6.95%
206		Department Operations						
207		022-201 • Supplies	162	238	200	200	200	0.00%
208		022-202 • Postage	295	209	200	200	200	0.00%
209		022-203 • Notices	75	114	120	125	125	0.00%
210		022-204 • Mileage	0	118	50	50	50	0.00%
211		022-402 • Record Maintenance	17,694	11,498	12,500	12,500	12,500	0.00%
212		022-408 • Vital Statistics	0	0	50	50	50	0.00%

Insurance at 18.3%, Pension at 5%

3/28/2018

5:12 PM

Proposed Budget Worksheet

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
213		022-501 • Telephone	467	476	400	400	425	6.25%
214		Total Department Operations	18,693	12,653	13,520	13,525	13,550	0.18%
215		Professional Development						
216		022-450 • Dues	190	170	170	170	170	0.00%
217		022-451 • Conferences	375	844	600	600	750	25.00%
218		Total Professional Development	565	1,014	770	770	920	19.48%
219		Total 022-000 • Town Clerk	113,440	113,298	117,722	117,727	125,094	6.26%
220		024-000 • Planning and Zoning						
221		Compensation						
222		024-101 • Zoning Enforc. Officer	34,207	35,233	36,290	36,290	37,379	3.00%
223		024-102 • Clerk	6,304	1,270	6,323	7,015	7,225	3.00%
225		024-996 • Health	11,975	13,507	15,293	15,293	17,665	15.51%
226		024-997 • Pension	1,737	1,796	1,814	1,814	1,869	3.03%
227		024-998 • Social Security	2,954	2,696	3,260	3,313	3,412	2.99%
228		Total Compensation	57,177	54,500	62,980	63,725	67,550	6.00%
229		Department Operations						
230		024-201 • Supplies	233	270	400	400	2,233	458.33%
231		024-202 • Postage	699	521	600	700	400	-42.86%
232		024-203 • Notices	2,257	2,531	1,500	1,500	1,500	0.00%
233		024-204 • Mileage	194	81	100	100	100	0.00%
234		024-409 • Printing & Mapping	666		1,800	2,000	2,000	0.00%
235		024-410 • Legal	1,103	2,070				
236		024-411 • Engineering		1,143	800	1,000	1,000	0.00%
237		024-412 • Planning			2,700	2,750	2,750	0.00%
238		024-501 • Telephone	572	585	600	600	600	0.00%
239		Total Department Operations	5,724	7,201	8,500	9,050	10,583	16.94%
240		Professional Development						
241		024-450 • Dues	160	160	160	190	190	0.00%
242		024-451 • Conferences	60	52	75	75	100	33.33%
243		024-452 • Training		107		250	250	0.00%
244		Total Professional Development	220	319	235	515	540	4.85%
245		Total 024-000 • Planning and Zoning	63,121	62,020	71,715	73,290	78,673	7.34%
246		025-000 • Zoning Board of Appeals						
247		Compensation						
248		025-102 • Clerk	68	269	300	1,093	1,126	3.01%
249		025-998 • Social Security	5	0	38	84	86	2.54%
250		Total Compensation	73	269	338	1,177	1,212	2.98%
251		Department Operations						
252		025-201 • Supplies	25			100	75	-25.00%
253		025-202 • Postage	250	70		250	175	-30.00%
254		025-203 • Notices	838	452	500	1,000	750	-25.00%
256		Total Department Operations	1,113	522	500	1,350	1,000	-25.93%
257		Professional Development						
258		025-450 • Dues	110	110	110	110	110	0.00%
259		025-451 • Conferences				0		
260		Total Professional Development	110	110		110	110	0.00%
261		Total 025-000 • Zoning Board Of Appeals	1,296	901	838	2,637	2,322	-11.94%
262		026-000 • Inland/Wetlands						
263		Compensation						
264		026-101 • Enforce. Officer	17,634	18,163	18,708	18,708	19,269	3.00%
265		026-102 • Clerk	1,607	331	1,693	2,056	2,118	3.00%
266		026-996 • Health	7,868	7,289	7,532	7,532	8,700	15.51%

Proposed Budget Worksheet

Fiscal Year 2018 - 2019

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
267		026-997 • Pension	859	888	935	935	963	3.04%
268		026-998 • Social Security	1,360	1,316	1,561	1,588	1,636	3.03%
269		Total Compensation	29,328	27,987	30,429	30,819	32,687	6.06%
270		Department Operations						
271		026-201 • Supplies	225	384	300	300	2,133	611.11%
272		026-202 • Postage	496	173	300	500	250	-50.00%
273		026-203 • Notices	842	900	700	1,000	1,000	0.00%
274		026-204 • Mileage	39	3	100	100	100	0.00%
275		026-409 • Printing & Mapping	0	0		100	100	0.00%
276		026-501 • Telephone	300	305	310	310	310	0.00%
277		Total Department Operations	1,902	1,764	1,710	2,310	3,893	68.54%
278		Professional Development						
279		026-451 • Conferences	120		100	100	120	20.00%
280		026-452 • Training	60	60	0	150	150	0.00%
281		Total Professional Development	180	60	100	250	270	8.00%
282		Total 026-000 • Inland / Wetlands	31,410	29,811	32,239	33,379	36,850	10.40%
283		027-000 • BUILDING OFFICIAL						
284		Compensation						
285		027-102 • Secretary	7,163	1,511	7,100	7,861	8,097	3.01%
286		027-998 • Social Security	495	58	543	601	619	3.07%
287		Total Compensation	7,658	1,568	7,643	8,462	8,717	3.01%
288		Department Operations						
289		027-201 • Supplies	531	413	300	300	2,083	594.44%
290		027-202 • Postage	288		200	300	300	0.00%
291		027-205 • State Education Fund	4,899	4,727	4,200	4,200	4,200	0.00%
292		027-501 • Telephone	482	472	490	500	500	0.00%
293		Total Department Operations	6,200	5,611	5,190	5,300	7,083	33.65%
294		Professional Development						
295		027-450 • Dues	135	135	145	150	150	0.00%
296		Total Professional Development	135	135	145	150	150	0.00%
297		Total 027-000 • Building Official	13,993	7,315	12,978	13,912	15,950	14.65%
298		030-000 • TOWN HALL						
299		030-201 • Supplies	1,907	698	2,000	2,000	2,000	0.00%
300		030-301 • Computer Services	19,531	15,017	24,000	24,000	20,000	-16.67%
301		030-502 • Electric	8,920	9,532	10,000	10,000	10,000	0.00%
302		030-503 • Heating Fuel	4,909	3,841	6,000	6,000	6,000	0.00%
303		030-504 • Water/Sewer	1,007	1,073	1,010	1,000	1,000	0.00%
304		030-505 • Maintenance	10,787	5,468	6,500	7,500	7,500	0.00%
305		030-506 • Building Supplies	2,359	2,041	1,500	1,500	1,500	0.00%
306		030-507 • Repairs	8,844	5,178	12,334	7,000	7,000	0.00%
307		030-508 • Equipment	9,270	9,538	9,500	9,500	10,000	5.26%
308		030-509 • Custodian	14,700	12,200	8,000	12,000	12,000	0.00%
309		030-512 • Pension Administration Expense	1,475	1,000	1,000	1,500	1,500	0.00%
310		Total 030-000 • Town Hall	83,709	65,586	81,844	82,000	78,500	-4.27%
311		051-000 • ATTORNEY FEES						
312		051-410 • Legal	4,447	2,720	3,000	7,500	7,500	0.00%
313		051-413 • Litigation	34,192	8,473	3,000	5,000	35,000	600.00%
314		051-414 • Legal - P&Z	6,004	1,823	2,000	2,000	2,000	0.00%
315		051-415 • Legal - ZBA	0	0	125	750	750	0.00%
316		051-416 • Legal - IWC	0	0	0	750	750	0.00%

Proposed Budget Worksheet

Fiscal Year 2018 - 2019

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
	Total 051-000 • Attorney Fees		44,643	13,015	8,125	16,000	46,000	187.50%
317								
318	060-000 • Grants							
319	060-701 • Economic & Community Development						500	
320	060-801 • Kent Nursing Association		10,000	10,000	10,000	10,000	0	-100.00%
321	060-802 • Northwest Mental Health		323	320	320	320	320	0.00%
322	060-804 • NW Conservation District, Inc		900	900	900	900	900	0.00%
323	060-805 • NWC EMS							
324	060-807 • Kent Community Nursery Scho		15,000	15,000	15,000	15,000	15,000	0.00%
325	060-808 • Susan B Anthony		1,000	1,000	1,000	1,000	1,500	50.00%
326	060-809 • Womens Support Services		1,500	1,500	1,500	1,500	1,500	0.00%
327	060-810 • Youth Service Bureau		6,749	6,749	6,749	6,749	7,000	3.72%
328	060-811 • Kent Library Association		88,000	100,500	100,500	100,500	100,500	0.00%
329	060-812 • Fire Protection		84,000	84,000	84,000	84,000	84,000	0.00%
330	060-813 • Cemetery Association		34,063	35,346	35,000	35,000	36,000	2.86%
331	060-814 • NWC Chore Service		5,000	5,000	5,000	5,000	5,000	0.00%
332	060-817 • NWCT Regional Housing Coun		100	100	100	100	100	0.00%
333	060-818 • Land Trust					0		
334	060-819 • Greenwoods		1,000	1,500	2,000	2,000	2,000	0.00%
335	060-820 • Literacy Volunteers		1,000	1,000	1,000	1,000	1,000	0.00%
336	060-821 • KVHE/Templeton Farms		5,000	5,000	5,000	5,000	5,000	0.00%
	Total 060-000 • Grants		253,635	267,915	268,069	268,069	260,320	-2.89%
337	070-000 • Associations							
338	070-821 • NW Regional Planning Collaborat							0.00%
339	070-822 • Chamber of Commerce		1,333					0.00%
340	070-851 • Rural Transit		1,096	1,096	1,096	1,096	1,096	0.00%
341	070-852 • Council of Gov'ts		2,351	2,328	2,295	2,295	2,256	-1.70%
342	070-853 • Hous River Comm		350	350	350	350	350	0.00%
343	070-854 • CT Conf Mun		2,074	2,074	2,100	2,100	2,100	0.00%
344	070-855 • COST (Council of Small Towns)		725	725	725	725	725	0.00%
345	070-856 • Lake Waramaug Inter. Com		1,594	1,594	1,600	1,600	1,600	0.00%
346	070-857 • Lake Waramaug Auth		2,754	2,422	2,250	2,250	2,400	6.67%
347	070-858 • Paramedic		39,479	22,140	34,315	34,315	40,995	19.47%
348	070-859 • LH-NW Elderly Nutrition Prgm		1,493	1,798	1,665	1,665	1,382	-17.00%
349	070-860 • Housatonic Valley Assoc		250	250	250	250	250	0.00%
350	Total 070-000 • Associations		53,499	34,778	46,646	46,646	53,154	13.95%
351	074-000 • HISTORIC DISTRICT COMM		57	35	200	500	500	0.00%
352	075-000 • INSURANCE		93,613	96,964	103,810	103,810	103,810	0.00%
353	077-000 • RETIREE HEALTH BENEFITS		2,565	-208				
354	079-000 • CONTINGENCY		0	0		10,000	10,000	0.00%
355	Total A • GENERAL GOVERNMENT		1,159,994	1,103,616	1,161,508	1,208,705	1,276,476	5.61%
356	B • PUBLIC SAFETY							
357	028-000 • Fire Marshal							
358	Compensation							
359	028-101 • Fire Marshal		21,239	21,936	22,000	23,738	24,450	3.00%
360	028-102 • Clerical		480	503	500	500	500	0.00%
361	028-107 • Fire Inspections		516	548	1,200	1,500	4,000	166.67%
362	028-109 • Deputy Fire Marshal					100	100	0.00%
363	028-998 • Social Security					0		
364	Total Compensation		22,235	22,987	23,700	25,838	29,050	12.43%
365	Department Operations							

Insurance at 18.3%, Pension at 5%

3/28/2018

5:12 PM

Proposed Budget Worksheet

Fiscal Year 2018 - 2019

			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
			Actual	Actual	Anticipated	Budget	Proposed	
366	028-201 • Supplies		342	224	350	400	400	0.00%
367	028-202 • Postage		7	0	20	50	50	0.00%
368	028-204 • Mileage		2,712	2,736	2,000	2,700	2,700	0.00%
369	028-501 • Telephone		830	833	855	880	880	0.00%
370	Total Department Operations		3,891	3,794	3,225	4,030	4,030	0.00%
371	Professional Development							
372	028-452 • Training		1,539	1,764	1,350	1,350	1,350	0.00%
373	Total Professional Development		1,539	1,764	1,350	1,350	1,350	0.00%
374	Total 028-000 Fire Marshal		27,665	28,544	28,275	31,218	34,430	10.29%
375	054-000 • Police Protection		110,133	132,690	174,662	174,662	180,550	3.37%
376	055-000 • LITCHFIELD CNTY DISPATCH		30,242	30,904	31,072	31,072	32,626	5.00%
377	056-000 • CIVIL PREPAREDNESS		1,843	1,492	2,298	2,000	3,210	60.50%
378	Total B • PUBLIC SAFETY		169,883	193,631	236,307	238,952	250,816	4.97%
379	C • PUBLIC WORKS							
380	031-000 • Town Garage Building							
381	031-201 • Supplies		136	120	200	200	100	-50.00%
382	031-202 • Postage		6	0	0	10	10	0.00%
383	031-501 • Telephone		981	2,051	2,000	2,000	2,100	5.00%
384	031-502 • Electricity		3,791	4,100	4,100	4,000	4,500	12.50%
385	031-503 • Heating Fuel		3,319	2,492	3,600	5,000	4,500	-10.00%
386	031-504 • Water		602	677	500	500	500	0.00%
387	031-505 • Maintenance		4,662	3,166	3,700	3,700	3,700	0.00%
388	031-506 • Building Supplies		212	97	500	500	500	0.00%
389	031-507 • Repairs		3,135	6,383	4,500	4,500	4,500	0.00%
390	Total 031-000 • Town Garage Building		16,844	19,085	19,100	20,410	20,410	0.00%
391	040-000 • Highway Department							
392	Compensation							
393	040-100 • Foreman Salary		84,003	86,523	89,119	89,119	91,793	3.00%
394	040-101 • Staff Salaries		278,219	284,177	323,251	323,251	330,524	2.25%
395	040-105 • Snow Removal Salaries		20,209	39,945	41,505	41,505	42,439	2.25%
396	040-996 • Health		96,668	111,852	113,461	113,461	149,737	31.97%
397	040-997 • Pension		27,202	28,662	30,768	30,768	33,294	8.21%
398	040-998 • Social Security		29,908	31,863	35,940	35,940	37,228	3.58%
399	040-101 (a) • HI OPT-OUT Stipend		15,666	14,596	16,652	18,456	21,824	18.25%
	Total Compensation		551,875	597,619	650,696	652,500	706,839	8.33%
400	Department Operations							
401	040-204 • Mileage							
402	040-459 • Alcohol & Drug Test Program		400	400	400	500	500	0.00%
403	040-601 • Equipment Repair & Maintenance		54,549	71,624	53,000	50,000	60,000	20.00%
404	040-604 • Equipment Fuel		32,574	19,808	38,000	40,000	40,000	0.00%
405	040-605 • Hired Equipment		13,300	2,960	14,000	15,000	15,000	0.00%
406	040-607 • New Equipment		9,834	4,230	4,000	4,000	4,000	0.00%
407	040-609 • Snow Related Equipment		8,516	9,136	7,000	7,000	7,000	0.00%
408	040-613 • Public Works		247	6,923	7,000	7,000	7,000	0.00%
409	040-614 • Uniforms		3,767	3,497	4,000	4,000	4,000	0.00%
410	040-615 • Tools		836	7	1,000	1,000	1,000	0.00%
411	040-620 • Sidewalks							
412	Total Department Operations		124,023	118,585	128,400	128,500	138,500	7.78%
413	Professional Development							
414	040-450 • Dues		50	50	50	100	100	0.00%
415	040-451 • Conferences		280	280	380	500	500	0.00%
416	Total Professional Development		330	330	430	600	600	0.00%

Insurance at 18.3%, Pension at 5%

3/28/2018

5:12 PM

Proposed Budget Worksheet

Fiscal Year 2018 - 2019

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
417		Roads						
418		040-602 • Road Supplies	7,132	9,446	4,000	4,000	5,000	25.00%
419		040-603 • Materials	14,331	24,324	20,000	20,000	20,000	0.00%
420		040-608 • Salt/Sand	135,256	138,264	140,000	140,000	140,000	0.00%
421		040-610 • Stone	8,723	15,000	15,000	15,000	15,000	0.00%
422		040-611 • Oil	40,000	58,069	50,000	50,000	50,000	0.00%
423		040-612 • Sweeping	17,757	11,910	28,000	28,000	28,000	0.00%
424		040-616 • Drainage	5,763	1,197	10,000	10,000	10,000	0.00%
425		040-617 • Bridges	8,265	0	1,500	1,500	1,500	0.00%
426		040-618 • Unimproved Roads	14,680	12,186	15,000	15,000	15,000	0.00%
427		040-619 • Town Roads - Asphalt	152,098	141,471	145,000	145,000	145,000	0.00%
428		Total Roads	404,005	411,868	428,500	428,500	429,500	0.23%
429		Total 040-000 • Highway Department	1,080,233	1,128,402	1,208,026	1,210,100	1,275,439	5.40%
430		041-000 • Town Aid Road	281,659	282,811	284,619	284,619	285,338	0.25%
431		042-502 • Lighting - Town Utility	10,270	9,213	11,000	12,000	12,000	0.00%
432		042-504 • Water - Town Utility	31,857	32,894	33,000	34,210	35,000	2.31%
433		045-680 • Tree Work	17,775	23,215	21,100	21,100	22,640	7.30%
434		Total C • PUBLIC WORKS	1,438,638	1,495,619	1,576,845	1,582,439	1,650,827	4.32%
435		D • HEALTH AND WELFARE						
436		029-000 • Social Services						
437		Compensation						
438		029-101 • Salary	38,355	39,508	40,694	40,694	41,915	3.00%
439		029-998 • Social Security	2,934	3,022	3,113	3,113	3,206	3.00%
440		Total Compensation	41,289	42,530	43,807	43,807	45,121	3.00%
441		Department Operations						
442		029-201 • Supplies	637	710	700	700	700	0.00%
443		029-202 • Postage	735	1,146	1,600	1,600	1,600	0.00%
444		029-204 • Mileage	351	603	500	700	700	0.00%
445		029-417 • Assistance	8,830	8,089	9,000	9,000	9,000	0.00%
446		029-501 • Telephone	438	440	470	500	500	0.00%
447		029-510 • Food Bank Coordination						
448		Total Department Operations	10,991	10,987	12,270	12,500	12,500	0.00%
449		Professional Development						
450		029-450 • Dues	0	100	250	250	250	0.00%
451		029-451 • Conferences	0	0				
452		029-452 • Training						
453		Total Professional Development	0	100	250	250	250	0.00%
454		Total 029-000 • Social Services	52,280	53,617	56,327	56,557	57,871	2.32%
455		033-000 • Senior Center						
456		033-502 • Electric / Phone	5,580	4,412	5,000	5,000	4,500	-10.00%
457		033-503 • Fuel/Propane	3,039	2,182	3,166	5,000	4,000	-20.00%
458		033-504 • Water/Sewer	197	274	200	200	200	0.00%
459		033-505 • Maintenance	1,895	2,202	2,800	2,000	2,500	25.00%
460		033-506 • Building Supplies	3,896	479	200	200	200	0.00%
461		033-507 • Repairs	516	366	2,500	2,500	3,500	40.00%
462		033-509 • Custodian	1,388	1,443	1,500	1,500	1,500	0.00%
463		033-510 • Rent	1,240	1,240	1,240	1,250	1,250	0.00%
464		Total 033-000 • Senior Center	17,751	12,598	16,606	17,650	17,650	0.00%
465		050-501 • Welcome Center/Public Restrooms		7,453	15,000	15,000	15,000	0.00%
466		052-000 • Dir of Health/Hlt Dist.	19,391	19,409	19,410	19,200	18,910	-1.51%
467		Total D • HEALTH AND WELFARE	89,422	93,077	107,343	108,407	109,431	0.94%
468		E • RECREATION						

Proposed Budget Worksheet

Fiscal Year 2018 - 2019

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
469	023-000 • Park and Recreation Department							
470	Compensation							
471	023-101 • Salary Director		46,226	47,613	49,041	49,041	50,512	3.00%
472	023-102 • Hourly Employees		41,023	39,877	43,736	43,736	43,843	0.24%
474	023-996 • Health		30,525	25,986	28,268	28,268	16,742	-40.77%
475	023-997 • Pension		2,378	2,428	2,452	2,452	2,526	3.00%
476	023-998 • Social Security		6,429	6,481	7,098	7,098	7,218	1.69%
477	023-999 • Unemployment							
478	Total Compensation		126,581	122,385	130,595	130,595	120,841	-7.47%
479	Department Operations							
480	023-201 • Supplies		253	426	400	400	400	0.00%
481	023-202 • Postage		388	329	343	343	343	0.00%
482	023-203 • Notices		0	0		0		
483	023-204 • Mileage		828	353	700	700	700	0.00%
484	023-419 • Park Maintenance		18,783	20,556	16,000	16,000	16,000	0.00%
485	023-422 • Fee Programs		11,871	13,301	13,000	13,000	13,000	0.00%
486	023-501 • Telephone		766	970	940	1,000	1,000	0.00%
487	023-502 • Electric		1,248	1,117	800	800	900	12.50%
488	023-504 • Water/Sewer		1,005	1,261	1,250	1,250	1,350	8.00%
489	Total Department Operations		35,142	38,314	33,433	33,493	33,693	0.60%
490	Professional Development							
491	023-450 • Dues		99	99	99	100	100	0.00%
492	023-451 • Conferences		545	445	445	550	550	0.00%
493	023-452 • Training					100	100	0.00%
494	Total Professional Development		644	544	544	750	750	0.00%
495	Total 023-000 • Park & Rec Department		162,367	161,243	164,572	164,838	155,284	-5.80%
496	032-000 • Community House							
497	032-202 • Postage		49	47	50	49	49	0.00%
498	032-501 • Telephone		672	678	650	700	700	0.00%
499	032-502 • Electricity		6,833	7,159	6,000	6,000	6,000	0.00%
500	032-503 • Fuel/Propane		2,264	2,704	4,500	5,000	4,000	-20.00%
501	032-504 • Water/Sewer		1,135	1,256	1,200	1,200	1,200	0.00%
502	032-505 • Maintenance		2,374	2,549	2,300	2,300	2,500	8.70%
503	032-506 • Building Supplies		2,643	2,244	800	800	800	0.00%
504	032-507 • Repairs		4,192	1,600	3,200	3,200	8,000	150.00%
505	032-509 • Custodian		1,400	1,113	3,000	3,000	2,500	-16.67%
506	Total 032-000 • Community House		21,562	19,349	21,700	22,249	25,749	15.73%
507	034-000 • Swift House							
508	034-502 • Electric		843	1,311	900	1,000	1,000	0.00%
509	034-503 • Heating Fuel		2,027	1,353	2,200	2,500	2,500	0.00%
510	034-504 • Water/Sewer		153	163	180	250	250	0.00%
511	034-505 • Maintenance		316	15	600	600	600	0.00%
512	034-506 • Building Supplies		5	0	500	500	500	0.00%
513	034-507 • Repairs		3,307	313	1,000	1,000	1,000	0.00%
514	034-509 • Custodian		370	444	450	450	450	0.00%
515	Total 034-000 • Swift House		7,021	3,598	5,830	6,300	6,300	0.00%
516	046-000 • KCS Ballfield Maintenance		5,755	2,850	4,000	6,000	6,000	0.00%
517	Total E • RECREATION		196,705	187,041	196,102	199,387	193,333	-3.04%
518	F • SANITATION							
519	043-000 • Transfer Station							
520	Compensation							
521	043-101 • Salary		26,604	27,370	29,140	27,593	31,431	13.91%
522	043-998 • Social Security		2,035	2,094	2,229	2,111	2,404	13.90%

Insurance at 18.3%, Pension at 5%

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Proposed Budget Worksheet

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
523		Total Compensation	28,639	29,464	31,369	29,704	33,835	13.91%
524		Department Operations						
525		043-201 • Supplies	645	1,338	900	1,000	1,000	0.00%
526		043-202 • Postage	500	245	500	500	500	0.00%
527		043-411 • Engineering				250	250	0.00%
528		043-501 • Telephone	421	354	400	400	400	0.00%
529		043-502 • Electric	1,982	2,417	2,900	1,600	2,600	62.50%
530		043-507 • Repairs	689	139	1,500	1,500	1,000	-33.33%
531		043-660 • Solid Waste Removal	33,280	33,133	32,465	32,000	32,000	0.00%
532		043-661 • Bulky Waste Removal	9,319	7,595	6,080	10,000	10,000	0.00%
533		043-664 • Publicity				0		
534		043-665 • Container Rent & Tran	25,966	24,534	23,700	23,700	23,700	0.00%
535		043-666 • Testing	440	390	1,200	1,200	1,200	0.00%
536		043-667 • Tipping Fees	1,876	2,233	250	5,000	4,500	-10.00%
537		043-668 • Hazardous Materials	1,720	1,866	2,000	2,000	2,000	0.00%
538		043-669 • Permitting	800	800	950	950	950	0.00%
539		Total Department Operations	77,638	75,043	72,845	80,100	80,100	0.00%
540		Total 043-000 • Transfer Station	106,277	104,508	104,214	109,804	113,935	3.76%
541		044-000 • Landfill Monitoring	3,116	1,558	2,000	2,000	2,000	0.00%
542		Total F • SANITATION	109,393	106,066	106,214	111,804	115,935	3.69%
544		300-000 • BOE Operating	1,024,423	1,050,732	4,572,044	4,610,634	4,664,539	1.17%
545		310-000 • BOE Payroll	3,347,293	3,457,243				
546		320-000 • BOE Regional Budget	2,508,834	2,581,395	2,644,025	2,653,314	2,654,769	0.05%
547		Total G • BOARD OF EDUCATION	6,880,550	7,089,370	7,216,069	7,263,948	7,319,308	0.76%
548		H • Debt Service						
549		080-000 • Interest						
550		080-708 • KCS Renovation/Refunding	49,913	40,613	31,513	31,513	24,393	-22.59%
552		080-710 • New Firehouse	14,375	10,469	6,406	6,406	2,187	-65.86%
553		080-810 • Maple Street Ext	28,080	27,728	26,990	26,990	26,990	0.00%
554		Total 080-000 • Interest	92,368	78,809	64,909	64,909	53,570	-17.47%
555		081-000 • Principal						
556		081-708 • KCS Renovation (exp 6.30.21)	465,000	455,000	445,000	445,000	435,000	-2.25%
558		081-710 • New Firehouse (exp 6.30.19)	125,000	125,000	125,000	125,000	125,000	0.00%
559		081-810 • Maple Street Ext (exp 2054)	10,826	11,178	11,916	11,916	11,916	0.00%
560		Total 081-000 • Principal	600,826	591,178	581,916	581,916	571,916	-1.72%
561		Total H • DEBT SERVICE	693,194	669,987	646,825	646,825	625,486	-3.30%
564		I • Transfer to Capital	726,200	857,472	746,000	746,000	818,700	9.75%
568		J • Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.00%
569		K • Current Year Capital Projects	900,000	872,000	692,500	692,500	636,500	-8.09%
570		L • Schaghticoke Litigation	30,000	0				
571		Total Expense	12,401,479	12,675,378	12,693,213	12,806,467	13,004,312	1.54%
572		Net Revenue and Expense	142,765	199,708	-117,565	0	0	

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

3% Wage Increase

	Actuals	Actuals	Anticipated		Proposed	% of increase	Change from FY '18 Budget to Proposed FY '19	% of Total Budget
	Jul '15 Jun '16	Jul '16 Jun '17	Jul '17 Jun '18	Budget	Jul '18 Jun '19			
A • General Government	1,159,994	1,103,616	1,161,508	1,208,705	1,236,476	2.3%		9.6%
B • Public Safety	169,883	193,631	236,307	238,952	250,816	5.0%		1.9%
C • Public Works	1,438,638	1,495,619	1,576,845	1,582,439	1,650,827	4.3%		12.8%
D • Health and Welfare	89,422	93,077	107,343	108,407	99,431	-8.3%		0.8%
E • Recreation	196,705	187,041	196,102	199,387	193,333	-3.0%		1.5%
F • Sanitation	109,393	106,066	106,214	111,804	115,935	3.7%		0.9%
Total Bos Budget	3,164,035	3,178,049	3,384,319	3,449,694	3,546,818	2.8%	\$97,124	27.6%
G • Board of Education	6,880,550	7,089,370	7,216,069	7,263,948	7,294,308	0.4%	\$30,360	56.7%
H • Debt Service	693,194	669,987	646,825	646,825	625,486	-3.3%	-\$21,339	4.9%
I • Transfer to Capital	726,200	857,472	746,000	746,000	758,700	1.7%	\$12,700	5.9%
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			
Total Tax Budget	11,471,479	11,803,378	12,000,713	12,113,967	12,232,812	1.0%	\$118,845	95.1%
K • Current Year Capital Pro	900,000	872,000	692,500	692,500	636,500	-8.1%	-\$56,000	4.9%
All Totals	12,371,479	12,675,378	12,693,213	12,806,467	12,869,312	0.5%	\$62,845	

"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

UGFB - UNASSIGNED GENERAL FUND BALANCE INFORMATION

Current Mil Rate	18.33	Projected One Mil = 598,123	Set by BoF - Tax Collection rate	99%
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Current Year	Anticipated	Budgeted	Revenue Variance	-5,819
Revenues	12,575,648	12,581,467	Expenditure Variance	113,254
Expenditures	12,693,213	12,806,467	Audited UGFB on 6/30 (Last FY)	2,251,484
Variance	-117,565	-225,000	Total Projected UGFB on 6/30 (this FY)	2,358,919
UGFB	225,000	225,000		
Unused portion of UGFB	107,435	0		
			Proposed Expenditure Budget	12,367,812
			GFOA recommended reserve	2,061,302
			Amount Available to Appropriate	297,617

		Mil +/- CY	% of Change
1) \$0 of the UFB will change the mil rate to	19.44	1.11	6.06%
2) \$225,000 of the UFB will change the mil rate to	19.06	0.73	3.98%
3) \$297,617 of the UFB will change the mil rate to	18.94	0.61	3.33%
4) \$350,000 of the UFB will change the mil rate to	18.85	0.52	2.84%
5) \$661,500 of the UFB will change the mil rate to	18.33	0.00	0.00%

FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN					INFORMATIONAL USE				
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
BOE PLAN						Roof				
KCS BLDG IMPROVEMENTS			Windows	266,000	266,000	266,000				
	0		100,000			136,235	136,235	136,235		
632,000 BOE SUBTOTAL	0	0	100,000	266,000	266,000	402,235	136,235	136,235	0	0
BOS PLAN										
	HWY Trk #5	HWY Trk #2 and mower	Payloader Zero Turn Salt Brine Maker	Truck #1 Compactor	HWY Trk #7 and Kubota	HWY Trk #9	HWY Trk #4	HWY Trk #12	Tractor w/ boom mower	Truck #8
HIGHWAY TRUCKS	185,000	100,000	0	60,000	190,000	230,000	130,000	200,000		200,000
			140,000							
HIGHWAY EQUIPMENT			15,000							
		20,000	35,000	40,000	35,000		30,000		120,000	
820,000 TOTAL TOWN FLEET	185,000	120,000	190,000	100,000	225,000	230,000	160,000	200,000	120,000	200,000
	Eng 1	Eng 1	Eng 1	Eng 1	Rescue 8					
KVFD APPARATUS	187,500	150,000	150,000	150,000	200,000					
837,500 TOTAL KVFD FLEET	187,500	150,000	150,000	150,000	200,000	0	0	0	0	0
Anderson Road							350,000			
BOTSFORD ROAD						345,000				0
KENICO ROAD	85,000									
STUDIO HILL ROAD			200,000				0			
285,000 TOTAL ROADS	85,000	0	200,000	0	0	345,000	350,000	0	0	0
Bridge #9									300,000	
BRIDGES 17-20 & 22				250,000						
BRIDGE # 05519 (Macedonia)					250,000					
BRIDGE #16 (Anderson Road)	100,000	100,000								
BRIDGE # Carter Road			250,000							
950,000 TOTAL BRIDGES	100,000	100,000	250,000	250,000	250,000	0	0	0	300,000	0
0 TOTAL LAND	0	0	0	0	0	0	0	0	0	0
	Doors			Parking Lot	Parking Lot					
TOWN GARAGE	24,000			30,000	40,000					
STREETSCAPE (sidewalk replacement)		100,000								
			Appliances							
SENIOR CENTER			25,000							
		Bathrooms					Roof			
COMMUNITY HOUSE		25,000					50,000			
		Oil Tank Removal		Carpet / Paint					TN Hall Roof	Windows
TOWN HALL		25,000		40,000					65,000	125,000
309,000 TOTAL BUILDINGS	24,000	150,000	25,000	70,000	40,000	0	50,000	0	65,000	125,000
ZONING REG				50,000				0		
TOWN PLAN POCD	15,000	15,000	15,000							
REVALUATION	40,000				25,000	40,000				
P/R Playgrounds				50,000	50,000	100,000				
260,000 TOTAL NON RECURRING	55,000	15,000	15,000	100,000	75,000	140,000	0	0	0	0
3,451,500 BOS SUBTOTAL	636,500	535,000	830,000	670,000	790,000	715,000	560,000	200,000	485,000	325,000
FIVE YEAR TOTALS	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
4,093,500 BOE & BOS PROJECTED CAPITAL	636,500	535,000	930,000	936,000	1,056,000	1,117,235	696,235	336,235	485,000	325,000
BOE & BOS CAPITAL SPEN	636,500	535,000	930,000	936,000	1,056,000	1,117,235	696,235	336,235	485,000	325,000
1/5TH OF ANNUAL CAPITAL	127,300	107,000	186,000	187,200	211,200	223,447	139,247	67,247	97,000	65,000
APPROPRIATION FY 2018-2019	818,700									
APPROPRIATION FY 2019-2020		914,847								
APPROPRIATION FY 2020-2021			947,094							
APPROPRIATION FY 2021-2022				828,341						
APPROPRIATION FY 2022-2023					738,141					
APPROPRIATION FY 2023-2024						591,941				
Accepted by the BoS	1/3/18									
Approved by the BoS										
Accepted by BoF										
Approved by P/Z			Approved at Town Meeting							
Modified by BoF										