

Board of Finance
Minutes Special Meeting
Tuesday, April 24, 2018

RECEIVED FOR RECORD
KENT TOWN CLERK
2018 APR 26 P 3:58
BY *M. Brady*
TOWN CLERK

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

Public and Invited Guests: Bruce Adams, Debbie Devaux, Donna Hayes, Rob Hayes, Barbara Herbst, Peter Jensen, Marty Lindenmayer, Rick Osborne.

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

Approval of Minutes 3/20/2018: Mr. Blackketter made a motion to approve the minutes of the March 20, 2018 monthly meeting. Mrs. Brady seconded the motion, and the motion was approved unanimously.

Approval of Minutes 4/3/2018: Mr. Blackketter made a motion to approve the minutes of the April 3, 2018 special meeting. Mr. Epstein seconded the motion. Mrs. Brady said on Page 2 it should be corrected to reflect that she voted no to reduce the school budget. The motion as corrected was approved unanimously.

Approval of Minutes 4/10/2018: Mr. Epstein made a motion to approve the minutes of the April 10, 2018 special meeting. Mr. Blackketter seconded the motion, and the motion was approved unanimously.

Correspondence: Mr. Sebetic shared correspondence from Land Use Administrator Donna Hayes, dated April 16, 2018, that the Planning and Zoning Commission unanimously approved the proposed Town of Kent Five-Year Capital Plan (attached).

Reports: Tax Collector: Debbie Devaux presented the Suspense Report for Motor Vehicle and Motor Vehicle Supplemental, Personal Property and Real Estate, dated April 24, 2018 (attached). She noted those listed are either deceased or are unable to locate and asked if anyone knows anyone on the lists to let her know. Mr. McWhinney noted Roberta Reed lives in Brookwoods. Mr. Adams noted Michael McDougall lives on Chase Hill Road. Mr. McWhinney made a motion to accept the Suspense Report for Motor Vehicle and Motor Vehicle Supplemental, excluding Roberta Reed and Michael McDougall. Mr. Blackketter seconded the motion, and the motion was approved unanimously. Mr. Blackketter made a motion to accept the Suspense Report for Real Estate. Mrs. Brady seconded the motion, and the motion was approved unanimously. Mr. Blackketter made a motion to accept the Suspense Report for Personal Property. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Ms. Devaux presented the Grand Ratebook Balance Sheet Report, dated April 24, 2018 (attached). Ms. Devaux said refunds are higher this year. She anticipates making the 99% collection rate, saying she is unsure how much over that would be collected.

Board of Education: Chairman Marty Lindenmayer said the Kent Education Association has agreed to switch health insurance plans, effective July 1. He added the school board won't know the exact savings until the plan is offered to the teachers, but it should be enough to meet the \$25,000 cut to the FY2018-19 spending plan the Board of Finance had requested.

Board of Selectmen: Mr. Adams said he does not have a written report. He said the selectmen still are looking at health insurance options and likely there would be some savings in health insurance. Mr. McWhinney questioned if the private schools have a signed contract for their contribution to the resident trooper program, asking why the Town is letting Marvelwood School off the hook for its \$20,000 contribution. Mr. Adams said Marvelwood is in serious financial difficulties and last May did sign a two-year contract as did the other two private schools. He said Marvelwood said it is not able to pay this year and next year. Mr. McWhinney questioned if the Town should ask Marvelwood for \$10,000. Mr. Epstein asked if board members know the number of Kent students who attend Marvelwood on scholarships. Ms. Devaux asked if this needs to go to a Town Meeting, asking if the Town could get a legal opinion. Mr. Adams commented that if the school doesn't have the money, it doesn't have the money. Mrs. Herbst said she could find out what the legal standpoint is. Mr. Sebetic said he isn't of the mind to kick a person when he is down. Mr. Blackketter questioned what is the obligation to the Town?

Treasurer: Mrs. Herbst shared a memo entitled "Budget Bill Changes to the Elderly/Disabled Circuit Breaker Program" (attached), saying the state no longer is subsidizing this program. The Town may be obligated on the expense side for renter's rebate, she added.

Business: Five-Year Capital Plan: There was no discussion and no action was taken.

FY2019 Budget: Mrs. Herbst provided updated FY2018-19 budget packets, noting they contain updated revenue projections (attached). Mr. Sebetic noted the Boards of Education and Selectmen had complied with the Finance Board's requests to cut their respective proposed spending plans. He suggested the mill rate could remain flat or it could be raised just a little to provide a cushion if the state doesn't come through with projected revenues. Mr. Blackketter, Mr. Epstein and Mrs. Goodsell said they each are looking for a flat budget. Mr. Sebetic said the board would make motions regarding the budget at a special meeting after the budget hearing. Mr. Blackketter made a motion to take the proposed FY 2018-19 expenditures of \$12,869,312 to the May 4, 2018 Budget Hearing. Mrs. Brady seconded the motion. The motion passed 5-1 with Mr. McWhinney voting no, saying he feels the resident state trooper is a luxury that the board shouldn't ask resident to pay for.

Unassigned general fund proposed transfer: There was no action taken.

Proposed transfer to Capital Fund: There was no action taken.

Proposed Net Grand List: There was no action taken.

Proposed Tax Collection Rate: There was no action taken.

Proposed Tax Collectors' assumption of net-based collections: There was no action taken.

Proposed Revenue Projection: There was no action taken.

Proposed Mill Rate Projection: Mr. Sebetic said he would like to have an anticipated mill rate to bring to the budget hearing. Mr. Epstein made a motion to bring to the Budget Hearing that if the proposed FY2018-19 budget passes, the board is not planning to raise the mill rate. Mr. Blackketter seconded the

motion. Ms. Devaux commented next year is a reval year, and the board doesn't know what numbers are going to be for FY2019-20. Mr. Sebetic said he feels that even with changes from reval – some properties might go up and some down – it all comes out in the wash. Mrs. Brady noted the board would be using less than is available from undesignated to balance the budget. Mr. Sebetic added he doesn't feel the board is doing anything dangerous. The motion was approved unanimously.

Annual Budget hearing: The hearing is May 4, 2018 at 7 p.m. The legal notice will appear April 27, 2108.

May special meetings' schedule: The board will hold special meetings following the May 4, 2018 budget hearing and the May 18, 2018 budget vote. The board agreed to determine the status of the May 15, 2018 monthly meeting at the May 4, 2018 special meeting.

Comments from Public and Invited Guests: Mr. Epstein said he will never vote for the regional school budget until the curriculum changes, adding he feels there is a very good chance the budget will be voted down and cuts would be made.

Resident Peter Jensen asked if the budget vote could be broken down into smaller blocks so people would know what's being voted on and so it would be easier to amend the amounts being voted on. Mr. Sebetic encouraged people to come to the budget hearing and bring any concerns about the budget proposals to the board. Mr. Sebetic said the Board of Finance meets following the hearing to consider what it heard at the hearing. Mr. Jensen suggested there needs to be better advertising so people know they should attend the hearing. Mr. Adams said he feels there has been ample opportunity to discuss the budget, noting the Board of Selectmen have worked on the budget proposal since December, and those meetings are live streamed. Mr. Sebetic said he agrees people should have more input into these processes.

Mr. Blackketter made a motion to adjourn the meeting at 7:55 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.



TOWN OF KENT LAND USE OFFICE

MEMORANDUM

To: Board of Selectmen
Board of Finance

Fr: Donna M. Hayes, Land Use Administrator

Re: April 12, 2018 Approval of the Town of Kent 5-Year Capital Plan

Date: April 16, 2018

Pursuant to Section 8-24 of the Connecticut General Statutes, the Planning and Zoning Commission at a regular meeting on April 12, 2018, voted to approve the proposed Town of Kent 5-Year Capital Plan via the following motion:

Mr. Weingarten made the motion to approve The Town of Kent 5-Year Capital Plan – FY '18 – '19 dated 4/10/18. Mr. Winter seconded and the motion carried unanimously.

The Commission determined by a vote of 7 aye, 0 nay, that the proposal meets the goals of the Kent Plan of Conservation and Development.

Ayes

Karen Casey
Darrell Cherniske
Alice Hicks
John Johnson
Marc Weingarten
Matt Winter
Wes Wyrick

Nays

Condition (s): Year: , Type: 88 - MV/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town	Due/SuspDist	Due/SuspSewer	Due/Susp	Total
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2008-03-0050092	ATWOOD JAMES K	DE	DECEASED	04/24/2018		8.75			8.75
MOTOR VEHICLE						8.75			
# Of Acct: 1									

YR : 2008	TOTAL : 1					8.75			
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2010-03-0051834	M AND S SIDING LLC	UL	UNABLE TO LOCATE	04/24/2018		45.95			45.95
MOTOR VEHICLE						45.95			
# Of Acct: 1									

YR : 2010	TOTAL : 1					45.95			
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2011-04-0080283	MCDUGALL MICHAEL K	UL	UNABLE TO LOCATE	04/24/2018		14.41			14.41
2011-04-0080398	SHANAHAN MARIAH LEE	UL	UNABLE TO LOCATE	05/16/2017		39.11			39.11
MV SUPPLEMENTAL						53.52			
# Of Acct: 2									

YR : 2011	TOTAL : 2					53.52			
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2012-03-0051884	MCDUGALL MICHAEL K	UL	UNABLE TO LOCATE	04/24/2018		36.70			36.70
2012-03-0053163	FOSS MARK OR	UL	UNABLE TO LOCATE	05/16/2017		2.00			2.00
MOTOR VEHICLE						38.70			
# Of Acct: 2									

2012-04-0080316	MCDUGALL MICHAEL K	UL	UNABLE TO LOCATE	04/24/2018		95.80			95.80
2012-04-0080522	WILLIAMS ZACHARY L	UL	UNABLE TO LOCATE	05/16/2017		16.44			16.44
MV SUPPLEMENTAL						112.24			
# Of Acct: 2									

YR : 2012	TOTAL : 4					150.94			
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2013-03-0050091	ATWOOD JOHN P	DE	DECEASED	04/24/2018		207.43			207.43
2013-03-0050816	FENYES RAYMOND M	UL	UNABLE TO LOCATE	05/16/2017		52.79			52.79
2013-03-0051033	GRASSO KATHRYN T OR	UL	UNABLE TO LOCATE	05/16/2017		50.75			50.75
2013-03-0051715	LOPEZ JESSICA L	UL	UNABLE TO LOCATE	05/16/2017		122.28			122.28
2013-03-0051860	MCDUGALL MICHAEL K	UL	UNABLE TO LOCATE	04/24/2018		108.82			108.82
2013-03-0052069	OHMEN JASON D	UL	UNABLE TO LOCATE	05/16/2017		272.65			272.65
2013-03-0052458	SANTANA LARRY	UL	UNABLE TO LOCATE	05/16/2017		105.76			105.76
MOTOR VEHICLE						920.48			
# Of Acct: 7									

2013-04-0080444	SYNOTT AMY LYNN	UL	UNABLE TO LOCATE	05/16/2017		52.47			52.47
MV SUPPLEMENTAL						52.47			
# Of Acct: 1									

YR : 2013	TOTAL : 8					972.95			
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2014-03-0050549	DAGOSTINO LORI L	UL	UNABLE TO LOCATE	05/16/2017		55.72			55.72
2014-03-0050965	GIBSON MARK E	UL	UNABLE TO LOCATE	05/16/2017		90.01			90.01
2014-03-0051016	GRASSO KATHRYN T OR	UL	UNABLE TO LOCATE	05/16/2017		45.72			45.72
2014-03-0051547	KOVATCH MICHELLE M	UL	UNABLE TO LOCATE	05/16/2017		141.27			141.27
2014-03-0052672	STONE SCOTT E	UL	UNABLE TO LOCATE	05/16/2017		238.43			238.43
2014-03-0052705	SYNOTT AMY LYNN	UL	UNABLE TO LOCATE	05/16/2017		53.22			53.22
2014-03-0052906	WALSH HEATHER A	UL	UNABLE TO LOCATE	05/16/2017		46.61			46.61
MOTOR VEHICLE						670.98			
# Of Acct: 7									

2014-04-0080025	AUGUSTA TUCKER JACKMAN	UL	UNABLE TO LOCATE	05/16/2017		11.61			11.61
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Process Suspense Report

KENT Date: 04/24/2018 Time: 12:35:57

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Condition (s): Year: , Type: 88 - MV/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist	Due/SuspSewer	Due/Susp	Total
2014-04-0080026	AUGUSTA TUCKER JACKMAN	UL	UNABLE TO LOCATE	05/16/2017	71.92			
2014-04-0080038	BEATTY NATHAN M	UL	UNABLE TO LOCATE	05/16/2017	10.41			
2014-04-0080114	DAGOSTINO LORI L	UL	UNABLE TO LOCATE	05/16/2017	28.93			
2014-04-0080171	FERRIS JAMES GLEN	UL	UNABLE TO LOCATE	05/16/2017	11.47			
2014-04-0080213	GREPPIN JAYNE	UL	UNABLE TO LOCATE	05/16/2017	35.42			
2014-04-0080407	R ESQUIVEL HANDYMAN LLC	UL	UNABLE TO LOCATE	05/16/2017	71.12			
2014-04-0080462	STONE SCOTT E	UL	UNABLE TO LOCATE	05/16/2017	16.97			
MV SUPPLEMENTAL	# Of Acct: 8				257.85			
YR : 2014	TOTAL : 15				928.83			
2015-03-0050052	ALFF ROBERT G	UL	UNABLE TO LOCATE	04/24/2018	42.71			
2015-03-0050257	BOYHEN GRACE M	UL	UNABLE TO LOCATE	04/24/2018	82.49			
2015-03-0050341	BUTTS ROBERT R	UL	UNABLE TO LOCATE	04/24/2018	136.01			
2015-03-0050563	DAGOSTINO LORI L	UL	UNABLE TO LOCATE	04/24/2018	70.57			
2015-03-0051234	HOFFMANN PATRICIA H	UL	UNABLE TO LOCATE	04/24/2018	222.71			
2015-03-0051235	HOFFMANN PATRICIA H	UL	UNABLE TO LOCATE	04/24/2018	110.71			
2015-03-0051642	LARSON ANTHONY R	UL	UNABLE TO LOCATE	04/24/2018	9.17			
2015-03-0051643	LARSON ANTHONY R	UL	UNABLE TO LOCATE	04/24/2018	62.23			
2015-03-0051674	LESTER JANET D	UL	UNABLE TO LOCATE	04/24/2018	41.98			
2015-03-0051726	LOOMIS DAVID C	DE	DECEASED	05/16/2017	99.72			
2015-03-0052264	R ESQUIVEL HANDYMAN LLC	UL	UNABLE TO LOCATE	04/24/2018	103.38			
2015-03-0052286	REED ROBERTA J			04/24/2018	336.54			
2015-03-0052634	SPOLOWICH JOHN E	UL	UNABLE TO LOCATE	04/24/2018	31.53			
2015-03-0052635	SPOLOWICH JOHN E	UL	UNABLE TO LOCATE	04/24/2018	34.28			
2015-03-0052664	STONE SCOTT E	UL	UNABLE TO LOCATE	04/24/2018	15.76			
2015-03-0052676	STRONG CALVIN W	DE	DECEASED	04/24/2018	70.94			
2015-03-0052693	SYNOTT AMY L	DE	DECEASED	04/24/2018	46.56			
2015-03-0052708	TAPIA-LEON JOSE A	UL	UNABLE TO LOCATE	04/24/2018	42.71			
MOTOR VEHICLE	# Of Acct: 18				1,560.00			
YR : 2015	TOTAL : 18				1,560.00			
2016-03-0050056	ALFF ROBERT G	UL	UNABLE TO LOCATE	04/24/2018	9.31			
2016-03-0050057	ALFF ROBERT G	UL	UNABLE TO LOCATE	04/24/2018	40.76			
2016-03-0050075	AMON ANTHONY A	UL	UNABLE TO LOCATE	04/24/2018	9.49			
2016-03-0050076	AMON ANTHONY A	UL	UNABLE TO LOCATE	04/24/2018	93.79			
2016-03-0050077	AMON ANTHONY A	UL	UNABLE TO LOCATE	04/24/2018	58.06			
2016-03-0050078	AMON ANTHONY A	UL	UNABLE TO LOCATE	04/24/2018	278.78			
2016-03-0050080	AMON NIKOLE V	UL	UNABLE TO LOCATE	04/24/2018	34.61			
2016-03-0050154	BEATTY NATHAN M	UL	UNABLE TO LOCATE	04/24/2018	10.61			
2016-03-0050457	CHOC CHO CLEANING LLC	UL	UNABLE TO LOCATE	04/24/2018	39.45			
2016-03-0050458	CHOC CHO CLEANING LLC	UL	UNABLE TO LOCATE	04/24/2018	40.76			
2016-03-0050542	CORNELIUS TYRELL C	UL	UNABLE TO LOCATE	04/24/2018	238.02			
2016-03-0050612	DANIEL MORALES CLEANING LLC	UL	UNABLE TO LOCATE	04/24/2018	59.92			
2016-03-0050654	DEMARIA AMANDA	UL	UNABLE TO LOCATE	04/24/2018	9.31			
2016-03-0051255	HOFFMANN EDWARD L	UL	UNABLE TO LOCATE	04/24/2018	9.31			
2016-03-0051256	HOFFMANN PATRICIA H	UL	UNABLE TO LOCATE	04/24/2018	102.54			
2016-03-0051257	HOFFMANN PATRICIA H	UL	UNABLE TO LOCATE	04/24/2018	203.59			
2016-03-0051260	HOIDAL MARY A	UL	UNABLE TO LOCATE	04/24/2018	354.71			
2016-03-0051570	KLEAMOVICH ROBERT A III	UL	UNABLE TO LOCATE	04/24/2018	105.52			

Process Suspense Report

Process Date: 04/24/2018 Time: 12:35:57
KENT Condition (s): Year: , Type: 88 - MV/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Suspdist Due/SuspSewer Due/Susp	Total
2016-03-0051829	MATSON DONALD R	DE	DECEASED	04/24/2018	90.82	
2016-03-0052023	MURPHY-SAUNDERS EAMON K	UL	UNABLE TO LOCATE	04/24/2018	6.29	
2016-03-0052323	REED ROBERTA J	UL	UNABLE TO LOCATE	04/24/2018	295.34	
2016-03-0052490	SCHNITZER ELIZA N	UL	UNABLE TO LOCATE	04/24/2018	9.31	
2016-03-0052509	SCOTT AMANDA B	UL	UNABLE TO LOCATE	04/24/2018	121.15	
2016-03-0052534	SERVICK EDWARD A	DE	DECEASED	04/24/2018	76.30	
2016-03-0052717	STRONG CALVIN W	DE	DECEASED	04/24/2018	63.27	
2016-03-0052750	TAPIA-LEON JOSE A	UL	UNABLE TO LOCATE	04/24/2018	40.01	
2016-03-0052863	VALENTINE KAYLA M	UL	UNABLE TO LOCATE	04/24/2018	46.53	
2016-03-0052866	VAN ZANTEN C	UL	UNABLE TO LOCATE	04/24/2018	41.69	
2016-03-0052927	WALSH ERIC R	UL	UNABLE TO LOCATE	04/24/2018	188.52	
2016-03-0052990	WILBUR ADRIENNE R	UL	UNABLE TO LOCATE	04/24/2018	10.98	
2016-03-0052991	WILBUR DIANE J	UL	UNABLE TO LOCATE	04/24/2018	49.50	
MOTOR VEHICLE					2,738.25	
2016-04-0080022	ATWOOD JOHN P	DE	DECEASED	04/24/2018	10.14	
2016-04-0080023	ATWOOD JOHN P	DE	DECEASED	04/24/2018	242.67	
2016-04-0080108	CUTBERTOS CLEANING LLC	UL	UNABLE TO LOCATE	04/24/2018	67.28	
2016-04-0080116	DELUCA JESSICA L	UL	UNABLE TO LOCATE	04/24/2018	175.86	
MV SUPPLEMENTAL					495.95	
IR : 2016					3,234.20	
Grand Total: 84					6,955.14	

MV and MVS

Process Suspense Report

KENT Date: 04/24/2018 Time: 10:24:19

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Condition (s): Year: , Type: 01 - REAL ESTATE, Order: Name, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2015-01-0000130		BAUM MARJORIE ADELINE	UL	UNABLE TO LOCATE	04/24/2017	9.17			
2016-01-0000135		BAUM MARJORIE ADELINE	DE	DECEASED	04/24/2018	9.31			
2015-01-0001835		UNKNOWN	UL	UNABLE TO LOCATE	04/24/2017	1.83			
# Of Acct: 3						1.83			
						20.31**			
Grand Total: 3						20.31			

Real Estate

Process Suspension Report

KENT Date: 04/18/2018 Time: 11:08:43

Condition (s): Year: , Type: 02 - PERS PROPERTY, Order: Bill Number, Total Only: No, Recap by Dist: No

Page: 1

Bill #	Dist Name	Code	Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2011-02-0040016	ATWOOD JOHN P			04/18/2018	129.50	
PERS PROPERTY	# Of Acct: 1				129.50	
YR : 2011	TOTAL : 1				129.50	
2012-02-0040017	ATWOOD JOHN P			04/18/2018	226.00	
PERS PROPERTY	# Of Acct: 1				226.00	
YR : 2012	TOTAL : 1				226.00	
2013-02-0040016	ATWOOD JOHN P			04/18/2018	343.68	
2013-02-0040105	FR PESANTES CARPENTRY	UL	UNABLE TO LOCATE	05/16/2017	41.55	
PERS PROPERTY	# Of Acct: 2				385.23	
YR : 2013	TOTAL : 2				385.23	
2014-02-0040016	ATWOOD JOHN P			04/18/2018	193.60	
2014-02-0040138	HILLIARD CARLY AMANDA	UL	UNABLE TO LOCATE	04/24/2017	2.00	
2014-02-0040303	TRAINNUTTERS LLC	UL	UNABLE TO LOCATE	04/24/2017	54.47	
2014-02-0040313	VIDAL JASON	UL	UNABLE TO LOCATE	04/24/2017	22.33	
PERS PROPERTY	# Of Acct: 4				272.40	
YR : 2014	TOTAL : 4				272.40	
2015-02-0040019	ATWOOD JOHN P			04/18/2018	259.92	
2015-02-0040041	BRENDEL STEIN LLC	UL	UNABLE TO LOCATE	05/16/2017	207.50	
2015-02-0040044	BURT WINNIE J & KENTON L	UL	UNABLE TO LOCATE	04/24/2017	549.90	
2015-02-0040096	EARTH LORE	UL	UNABLE TO LOCATE	04/24/2017	44.73	
2015-02-0040148	HILLIARD CARLY AMANDA	UL	UNABLE TO LOCATE	04/24/2017	28.59	
2015-02-0040321	TRAINNUTTERS LLC	UL	UNABLE TO LOCATE	04/24/2017	69.84	
2015-02-0040331	VIDAL JASON	UL	UNABLE TO LOCATE	04/24/2017	28.59	
PERS PROPERTY	# Of Acct: 7				1,189.07	
YR : 2015	TOTAL : 7				1,189.07	
2016-02-0040020	ATWOOD JOHN P			04/18/2018	329.78	
PERS PROPERTY	# Of Acct: 1				329.78	
YR : 2016	TOTAL : 1				329.78	
Grand Total: 16					2,531.98	

Personal Property

GRAND LIST YEAR 2016

Conditions: Recap By Year:Yes Recap By Dist:No Act/Susp: Active & Suspense (Seps

YEAR/TYPER ACTS BEGINNING LAWFUL CORRECTIONS TAXES CURRENT TAXES/PAID

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[illegible]

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 04/24/2018, Time: 04/24/2018 02:55:53 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												
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
(S) REAL ESTAT	2	2,290.34	0.00	0.00	2,290.34	0.00	0.00	0.00	0.00	0.00	0.00	2,290.34
(A) PERS	5	886.88	0.00	0.00	886.88	0.00	0.00	0.00	0.00	0.00	0.00	886.88
(S) PERS PROPE	5	469.99	0.00	0.00	469.99	0.00	0.00	0.00	0.00	0.00	0.00	469.99
(A) MOTOR	11	6,655.16	0.00	0.00	6,655.16	0.00	0.00	0.00	0.00	0.00	0.00	6,655.16
(S) MOTOR VEHI	20	1,829.85	0.00	0.00	1,829.85	0.00	0.00	0.00	0.00	0.00	0.00	1,829.85
(A) MV SU	4	229.18	0.00	0.00	229.18	0.00	0.00	0.00	0.00	0.00	0.00	229.18
(S) MV SUPPLEM	5	417.25	0.00	0.00	417.25	0.00	0.00	0.00	0.00	0.00	0.00	417.25
(A) YR: 2011	21	7,771.22	0.00	0.00	7,771.22	0.00	0.00	0.00	0.00	0.00	0.00	7,771.22
(S) YR: 2011	32	5,007.43	0.00	0.00	5,007.43	0.00	0.00	0.00	0.00	0.00	0.00	5,007.43
TOTAL 2011	53	12,778.65	0.00	0.00	12,778.65	0.00	0.00	0.00	0.00	0.00	0.00	12,778.65
(A) REAL	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) REAL ESTAT	1	8.67	0.00	0.00	8.67	0.00	0.00	0.00	0.00	0.00	0.00	8.67
(A) PERS	6	1,709.10	0.00	0.00	1,709.10	0.00	342.18	236.10	0.00	578.28	0.00	1,366.92
(S) PERS PROPE	3	74.42	0.00	0.00	74.42	0.00	0.00	0.00	0.00	0.00	0.00	74.42
(A) MOTOR	9	3,837.03	0.00	0.00	3,837.03	0.00	227.30	181.96	0.00	409.26	0.00	3,609.73

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 04/24/2018, Time: 04/24/2018 02:55:53 pm

All

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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

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL CORRECTIONS INC.	DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(S) MOTOR VEHI	30	2,388.30	0.00	0.00	2,388.30	0.00	0.00	0.00	0.00	0.00	0.00	2,388.30
(A) MV SU	5	308.60	0.00	0.00	308.60	0.00	0.00	0.00	0.00	0.00	0.00	308.60
(S) MV SUPPLEM	7	258.67	0.00	0.00	258.67	0.00	0.00	0.00	0.00	0.00	0.00	258.67
(A) YR: 2012	21	5,854.73	0.00	0.00	5,854.73	0.00	569.48	418.06	0.00	987.54	0.00	5,285.25
(S) YR: 2012	41	2,730.06	0.00	0.00	2,730.06	0.00	0.00	0.00	0.00	0.00	0.00	2,730.06
TOTAL 2012	62	8,584.79	0.00	0.00	8,584.79	0.00	569.48	418.06	0.00	987.54	0.00	8,015.31
(A) REAL	7	5,560.32	0.00	0.00	5,560.32	0.00	0.00	0.00	0.00	0.00	0.00	5,560.32
(S) REAL ESTAT	1	8.52	0.00	0.00	8.52	0.00	0.00	0.00	0.00	0.00	0.00	8.52
(A) PERS	8	3,143.67	0.00	0.00	3,143.67	0.00	1,069.32	673.68	0.00	1,743.00	0.00	2,074.35
(S) PERS PROPE	2	68.12	0.00	0.00	68.12	0.00	0.00	0.00	0.00	0.00	0.00	68.12
(A) MOTOR	24	1,824.00	273.84	0.00	2,097.84	0.00	751.95	268.04	0.00	1,019.99	0.00	1,345.89
(S) MOTOR VEHI	17	1,341.12	0.00	0.00	1,341.12	0.00	0.00	0.00	0.00	0.00	0.00	1,341.12
(A) MV SU	5	109.62	0.00	0.00	109.62	0.00	57.15	32.58	0.00	89.73	0.00	52.47
(S) MV SUPPLEM	1	232.71	0.00	0.00	232.71	0.00	0.00	0.00	0.00	0.00	0.00	232.71
(A) YR: 2013	44	10,637.61	273.84	0.00	10,911.45	0.00	1,878.42	974.30	0.00	2,852.72	0.00	9,033.03

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 04/24/2018, Time: 04/24/2018 02:55:54 pm All

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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

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
(S)												
YR: 2013	21	1,650.47	0.00	0.00	1,650.47	0.00	0.00	0.00	0.00	0.00	0.00	1,650.47
TOTAL	2013	65										
		12,288.08	273.84	0.00	12,561.92	0.00	1,878.42	974.30	0.00	2,852.72	0.00	10,683.50
(A)												
REAL	16	12,532.49	0.00	-1,523.46	11,009.03	0.00	5,187.73	660.80	72.00	5,920.53	-10.00	5,821.30
					REFUND		-840.76	0.00	0.00			
(S)												
REAL ESTAT	1	8.93	0.00	0.00	8.93	0.00	0.00	0.00	0.00	0.00	0.00	8.93
(A)												
PERS	16	3,666.24	0.00	0.00	3,666.24	0.00	979.26	440.67	0.00	1,419.93	0.00	2,686.98
(S)												
PERS PROPE	1	34.83	0.00	0.00	34.83	0.00	0.00	0.00	0.00	0.00	0.00	34.83
(A)												
MOTOR	47	2,431.71	269.15	0.00	2,700.86	0.00	1,135.09	415.24	0.00	1,550.33	0.00	1,565.77
					REFUND		-10.57	0.00	0.00			
(S)												
MOTOR VEHI	11	951.75	0.00	0.00	951.75	0.00	0.00	0.00	0.00	0.00	0.00	951.75
(A)												
MV SU	32	809.71	0.00	0.00	809.71	0.00	183.01	47.11	0.00	230.12	0.00	626.70
(S)												
MV SUPPLEM	2	96.44	0.00	0.00	96.44	0.00	0.00	0.00	0.00	0.00	0.00	96.44
(A)												
YR: 2014	111	19,440.15	269.15	-1,523.46	18,185.84	0.00	7,485.09	1,563.82	72.00	9,120.91	-10.00	10,700.75
					REFUND		-851.33	0.00	0.00			
(S)												
YR: 2014	15	1,091.95	0.00	0.00	1,091.95	0.00	0.00	0.00	0.00	0.00	0.00	1,091.95
TOTAL	2014	126										
		20,532.10	269.15	-1,523.46	19,277.79	0.00	7,485.09	1,563.82	72.00	9,120.91	-10.00	11,792.70
					REFUND		-851.33	0.00	0.00			
(A)												
REAL	1,977	75,009.91	0.00	-1,563.54	73,446.37	0.00	51,742.40	9,509.15	399.00	61,650.55	0.00	21,703.97

**GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016**

Year: 2001 To 2018, Pay Date: 04/24/2018, Time: 04/24/2018 02:56:00 pm All

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) PERS	360	7,156.95	0.00	-2,528.94	4,628.01	0.00	1,793.19	448.97	0.00	2,242.16	0.00	2,834.82
(A) MOTOR	3,154	9,106.80	442.86	-1,018.13	8,531.53	0.00	3,371.62	971.58	0.00	4,343.20	-2.30	5,159.91
					REFUND		-738.41	0.00	0.00			
(A) MV SU	547	5,453.67	0.00	-61.73	5,391.94	0.00	3,156.73	500.76	0.00	3,657.49	0.00	2,235.21
					REFUND		-25.87	0.00	0.00			
(A) YR: 2015	6,038	96,727.33	442.86	-5,172.34	91,997.85	0.00	60,063.94	11,430.46	399.00	71,893.40	-2.30	31,933.91
					REFUND		-764.28	0.00	0.00			
(A) REAL	1,975	10,328,285.84	3,710.58	-7,782.68	10,324,213.74	0.00	10,210,262.01	23,068.53	0.00	10,233,330.54	-2,805.98	113,951.73
					REFUND		-62,382.79	0.00	0.00			
(A) PERS	359	296,502.28	54.90	-7,563.60	288,993.58	0.00	285,072.15	605.13	0.00	285,677.28	0.00	3,921.43
					REFUND		-9.00	0.00	0.00			
(A) MOTOR	3,156	481,213.49	2,709.46	-11,832.35	472,090.60	0.00	457,262.39	4,792.56	0.00	462,054.95	-15.92	14,828.21
					REFUND		-1,442.55	0.00	0.00			
(A) MV SU	494	63,453.41	586.60	-877.01	63,163.00	0.00	57,024.29	347.84	0.00	57,372.13	-0.01	6,138.71
					REFUND		-8.58	0.00	0.00			
(A) YR: 2016	5,984	11,169,455.02	7,061.54	-28,055.64	11,148,460.92	0.00	11,009,620.84	28,814.06	0.00	11,038,434.90	-2,821.91	138,840.08
					REFUND		-63,842.92	0.00	0.00			
(A) Grand Total	12,235	11,312,739.32	8,047.39	-34,751.44	11,286,035.27	0.00	11,079,617.77	43,200.70	471.00	11,123,289.47	-2,834.21	206,417.50
					REFUND		-65,458.53	0.00	0.00			
(S) Grand Total	830	105,192.20	0.00	0.00	105,192.20	0.00	52.51	64.59	0.00	117.10	0.00	105,139.69

MINUS REFUND 59 299.66

MINUS REFUND 10945777.92

98.18 %

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2016, Pay Date: 04/24/2018, Time: 04/24/2018 02:56:27 pm
 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
 YEAR/TYPE ACTS BEGINNING BALANCE INC. LAMFUL CORRECTIONS DEC. COLLECTABLE TAXES CURRENT TAXES/BINT PAID INTEREST PAID L+FEES PAID TOTAL PAID OVER UNCOLLECTED TAXES

Grand Total	13,065	11,417,931.52	8,047.39	-34,751.44	11,391,227.47	0.00	11,079,670.28	43,265.29	471.00	11,123,406.57	-2,834.21	311,557.19
					REFUND		-65,458.53	0.00	0.00			

MINUS REFUNDS
** 11014211.75*

Research Report

Budget Bill Changes to the Elderly/Disabled Circuit Breaker Program

By: Julia Singer Bansal, Associate Analyst
November 3, 2017 | 2017-R-0268

Inspector Sam

Issue

Summarize changes made by the budget bill to the Elderly/Disabled Circuit Breaker Program.
Provide the amounts that the state reimbursed each municipality in FY 17.

Summary

Under the Elderly/Disabled Circuit Breaker Program, municipalities reduce property taxes owed by certain elderly or totally disabled homeowners and may be reimbursed for lost revenue by the Office of Policy and Management (OPM) (CGS § 12-170aa et seq.; Conn. Agencies Regs. § 12-170aa-1 et seq.). The 2017 budget bill (HB 1502 § 206), with specified exceptions, allows the OPM secretary to reduce reimbursements to municipalities by up to 100%. This provision went into effect on October 31, 2017. As under existing law, municipalities must continue to provide tax reductions to eligible homeowners, regardless of reimbursement levels. ←

The budget bill prohibits OPM from reducing reimbursements to a municipality that is (1) a distressed municipality, (2) a targeted investment community (i.e., contains an enterprise zone), or (3) part of an airport development zone. However, it is unclear whether these municipalities will receive reimbursements because:

1. the legislature did not appropriate any money for the Circuit Breaker Program in FYs 18 and 19 and
2. existing law, unchanged by the budget bill, requires OPM to proportionately reduce grants to municipalities if appropriations are insufficient to fully reimburse municipalities.

Table 1 (continued)

Municipality	FY 17 (Est.)	Municipality	FY 17 (Est.)
Bozrah	24,223	East Lyme	91,753
Branford	205,259	Easton	27,082
Bridgeport	679,900	East Windsor	73,338
Bridgewater	13,248	Ellington	68,171
Bristol	334,198	Enfield	291,349
Brookfield	86,276	Essex	32,135
Brooklyn	49,492	Fairfield	380,723
Burlington	35,506	Farmington	127,805
Canaan	13,858	Franklin	13,876
Canterbury	35,819	Glastonbury	134,896
Canton	59,102	Goshen	19,001
Chaplin	15,857	Granby	75,068
Cheshire	149,842	Greenwich	153,928
Chester	20,232	Griswold	41,760
Clinton	94,524	Groton	126,715
Colchester	41,718	Guilford	164,185
Colebrook	8,150	Haddam	39,728
Columbia	33,500	Hamden	362,186
Cornwall	13,135	Hampton	16,756
Coventry	65,766	Hartford	343,016
Cromwell	65,567	Hartland	13,105
Danbury	333,140	Harwinton	33,070
Darien	62,757	Hebron	29,534
Deep River	34,342	Kent	17,931
Derby	85,980	Killingly	158,083
Durham	35,322	Killingworth	37,353
Eastford	17,577	Lebanon	39,100
East Granby	20,081	Ledyard	67,621
East Haddam	60,765	Lisbon	24,635
East Hampton	45,458	Litchfield	61,415
East Hartford	359,992	Lyme	17,423
East Haven	312,416	Madison	83,274

UGFB - UNASSIGNED GENERAL FUND BALANCE INFORMATION

Current Mil Rate	18.61	Projected One Mil = 598,123	Set by BoF - Tax Collection rate	99%
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Current Year	Anticipated	Budgeted	
Revenues	12,691,738	12,581,467	Revenue Variance 110,271
Expenditures	12,693,213	12,806,467	Expenditure Variance 113,254
Variance	-1,475	-225,000	Audited UGFB on 6/30 (Last FY) 2,251,484
UGFB	225,000	225,000	Total Projected UGFB on 6/30 (this FY) 2,475,009
Unused portion of UGFB	223,525	0	

Proposed Expenditure Budget	12,232,812
GFOA recommended reserve	2,038,802

Amount Available to Appropriate	436,207
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		Mil +/- CY	% of Change
1) <u>\$0</u> of the UFB will change the mil rate to	<u>19.26</u>	0.65	3.49%
2) <u>\$225,000</u> of the UFB will change the mil rate to	<u>18.88</u>	0.27	1.45%
3) <u>\$350,000</u> of the UFB will change the mil rate to	<u>18.68</u>	0.07	0.35%
4) <u>\$375,000</u> of the UFB will change the mil rate to	<u>18.63</u>	0.02	0.11%
5) <u>\$388,500</u> of the UFB will change the mil rate to	<u>18.61</u>	0.00	0.00%

Includes **per BoF directive 4.3.18**

\$50K in BoS cuts
 \$300,000 in Capital modifications
 \$25,000 in BoE cuts

TOWN OF KENT

PROPOSED REVENUE BUDGET

FY 2017 - 2018			FY 2018 - 2019	
Anticipated	Budget	Variance	Proposed	
Property Taxes	11,180,000	11,021,099	158,901	11,245,955
Tax Refunds	-38,000	0	-38,000	0
Property Taxes - Interest	45,000	40,000	5,000	40,000
Property Tax - Liens	480	500	-20	500
Property tax relief	850	0	850	0
490 Tax Penalty	0	0	0	0
Town Aid Roads CT Grant	142,669	284,619	-141,950	285,338
Lien ST Property	33,784	73,239	-39,455	0
Telecom Property	13,546	17,000	-3,454	13,000
Educational Assistance	6,594	1,754	4,840	0
Transportation Education	0	0	0	0
LoCIP Bonded Funds	125,272	0	125,272	0
Pequot Funds	5,971	8,957	-2,986	0
State of CT Misc	1,000	1,000	0	1,000
Community House	12,000	5,000	7,000	5,000
Swift House Rent	1,300	1,000	300	1,000
Interest on Investments	39,000	14,000	25,000	15,000
Miscellaneous Fees	73,728	98,500	-24,772	78,500
Cell Tower Rent	69,294	45,199	24,095	46,419
Building Permits	35,000	35,000	0	35,000
Transfer Station Income	102,500	94,000	8,500	94,000
Bulky Waste	5,500	6,000	-500	6,000
Raffle Permits	50	50	0	50
Pistol Permits	800	500	300	500
P & Z Fees / Road Inspection	14,800	12,000	2,800	12,000
Commission In/Wet	550	800	-250	800
Commission of ZBA	200	500	-300	500
Town Clerk Fees / Conveyance	80,000	80,000	0	80,000
Park & Recreation	250	250	0	250
Park & Rec Pass	3,600	3,500	100	3,000
Park & Rec Sports	2,500	4,000	-1,500	3,500
Park & Rec Classes	1,000	500	500	500
Park & Rec Enrichment	11,000	11,000	0	11,000
Park & Rec Enrichment Camp	13,000	13,000	0	13,000
Bus Trips & Programs	1,000	1,000	0	1,000
Maple Street Extension	15,000	15,000	0	15,000
Surplus				225,000
Funds Capital & Nonrecurring	692,500	692,500	0	636,500
	12,691,738	12,581,467	110,271	12,869,312

FY '19 Proposed Expenditures

BoS Budget increase	97,124
BoE Budget increase	30,360
Debt Service decrease	-21,339
Transfer to Capital increase	12,700
Total increase in Tax Levy over FY '18	118,845

Major drivers of BoS increase

-10,000	Kent Nursing
1,000	Cemetery Association
2,500	Fire Inspections
5,000	Management Review
6,000	Police Protection
6,600	Paramedic
10,000	HWY Equip Repair
10,000	Litigation
24,438	Wages
41,648	HI Insurance

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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	1,239,476	2.5%		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	101,431	-6.4%		0.8%
E • Recreation	196,705	187,041	196,102	199,387	188,333	-5.5%		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	3,546,818	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	0.8%	\$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

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%

Includes \$50K in BoS cuts, \$300,000 in Capital cuts and \$25,000 in BoE cuts per BoF directive 4.3.18
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4/24/2018

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
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%
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					5,000	
68			Total Professional Development	130	80	85	100	5,100	5000.00%
			Total 010-000 • Board of Selectmen	157,041	162,075	167,726	169,094	180,743	6.89%
69									
70			012-511 • Litchfield Probate Court	4,531	4,545	4,545	4,545	4,500	-0.99%
72			013-000 • Registrar of Voters						
73			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	3,730	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%
91			Total 013-000 • Registrar of Voters	24,585	27,062	23,257	29,344	29,940	2.03%
92			014-000 • Board of Finance						
93			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%

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	
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	
108		Total 014-000 • Board of Finance		28,890	23,753	23,920	25,156	25,230	0.29%
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	9,591	-5.29%
129		016-104 • Assistant Assessor #2		15,472	15,890	13,500	19,956	15,820	-20.73%
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	4,807	-5.39%
134		Total Compensation		63,283	64,572	63,915	71,498	67,642	-5.39%
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	86,387	-4.15%

Insurance at 18.3%, Pension at 5%

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1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
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%
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%

Insurance at 18.3%, Pension at 5%

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1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
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%
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	233	-41.67%
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	8,583	-5.16%
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	76,673	4.62%
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%

Insurance at 18.3%, Pension at 5%

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1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
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%
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	133	-55.67%
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	1,893	-18.05%
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	34,850	4.41%
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	83	-72.22%
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	5,083	-4.09%
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	13,950	0.27%
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%

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	
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	15,000	200.00%
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%
		Total 051-000 • Attorney Fees		44,643	13,015	8,125	16,000	26,000	62.50%
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 Govt's		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 COMMIS		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	1,239,476	2.55%

Insurance at 18.3%, Pension at 5%

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1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
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						
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%

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
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%
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%

Insurance at 18.3%, Pension at 5%

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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	
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	7,000	-53.33%
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	101,431	-6.43%
468		E • RECREATION							
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	5,000	56.25%
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	22,749	2.25%
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%

Insurance at 18.3%, Pension at 5%

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1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
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	4,000	-33.33%
517		Total E • RECREATION		196,705	187,041	196,102	199,387	188,333	-5.54%
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%
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	758,700	1.70%
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	12,894,312	0.69%
572		Net Revenue and Expense		142,765	199,708	-1,475	0	-25,000	

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	Roof	Roof				
	KCS BLDG IMPROVEMENTS				266,000	216,000	266,000	50,000			
	WINDOWS			100,000			136,235	136,235	136,235		
582,000	BOE SUBTOTAL	0	0	100,000	266,000	216,000	402,235	186,235	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
	HIGHWAY EQUIPMENT			140,000							
				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						
	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 Acres (rebuild)							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							
700,000	TOTAL BRIDGES	100,000	100,000	250,000	250,000	0	0	250,000	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
3,211,500	BOS SUBTOTAL	636,500	535,000	830,000	670,000	540,000	715,000	810,000	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
3,793,500	BOE & BOS PROJECTED CAPITAL	636,500	535,000	930,000	936,000	756,000	1,117,235	996,235	336,235	485,000	325,000
	BOE & BOS CAPITAL SPEN	636,500	535,000	930,000	936,000	756,000	1,117,235	996,235	336,235	485,000	325,000
	1/5TH OF ANNUAL CAPITA	127,300	107,000	186,000	187,200	151,200	223,447	199,247	67,247	97,000	65,000
	APPROPRIATION FY 2018-2019	758,700									
	APPROPRIATION FY 2019-2020		854,847								
	APPROPRIATION FY 2020-2021			947,094							
	APPROPRIATION FY 2021-2022				828,341						
	APPROPRIATION FY 2022-2023					738,141					
	APPROPRIATION FY 2023-2024						651,941				
	Approved by the BoS	1/3/18									
	Accepted by the BoF	1/16/18									
	Approved by P/Z										
	Modified by BoS	4/9/2018	Approved at Town Meeting								
	Approved by BoF	4/10/2018									