

Board of Finance
Minutes Special Meeting
April 13, 2020 via Zoom

RECEIVED FOR RECORD
KENT TOWN CLERK

2020 APR 15 A 9:13

BY

TOWN CLERK

Present: Ed Epstein, Rufus de Rham, Fran Goodsell, Nancy O'Dea-Wyrick, Mark Sebetic

Public and Invited Guests: Darlene Brady, Melissa Cherniske, Debbie Devaux, Donna Hayes, Barbara Herbst, Joyce Kearns, Martin Lindenmayer, Lynn Mellis Worthington, Michelle Mott, Rick Osborne, Dana Slaughter, Jean Speck, Scott Trabucco and other members of the public.

Board chairman Mark Sebetic called the meeting to order at 7:02 p.m.

Fiscal Year 2019-2020 Budget: Mr. Sebetic reiterated his suggestion to postpone for a year the Board of Education's request to allocate \$140,000 in its anticipated surplus in the current budget for the Kent Center School Entryway Security Project (attached). Mr. Sebetic said whatever amount the school returns to the Town this year would help the Town maintain the balance in the unassigned general fund. Mr. Epstein said he agrees. Mr. Lindenmayer said the school has postponed some smaller projects to be able to get this project done, adding he has heard from the project architect that the project might be able to be done below cost given the current slow downs in construction. Mr. Lindenmayer reiterated that the school board would be coming to the Town next year for a one-time allocation for this project. Ms. O'Dea-Wyrick said she recognizes the importance of the project and feels the Finance Board also has to be mindful of the community. Mr. de Rham said he feels the project is a safety issue that needs to get done. Mr. Epstein made a motion to instruct the Kent Board of Education to postpone the Kent Center School Entryway Security Project for a year, and the Board of Finance would make sure that every penny needed for the project next year would get spent. Ms. O'Dea-Wyrick seconded the motion. Mr. Epstein, Mrs. Goodsell, Ms. O'Dea-Wyrick and Mr. Sebetic voted yes; Mr. de Rham voted no. The motion was approved 4-1.

Fiscal Year 2020-2021 Budget: The board reviewed and discussed options for potential budget cuts and use of unassigned general fund balance to keep the mill rate unchanged (attached). The board consensus is that it is really important not to raise taxes this year. Treasurer Barbara Herbst said the Selectmen's budget increase over current spending is \$62,373 of which \$19,000 is contractual increases, and the Board of Education operating budget increase is \$76,817. Mr. Lindenmayer said most of this increase is contractual. Mrs. Herbst said she anticipates \$514,314 would be returned from the current budget. Mr. Epstein commented that the Town always gives back more than anticipated. Mrs. Herbst added that there would be \$939,000 available in the unassigned general fund, which would include the Board of Education's \$140,000. Mr. Sebetic proposed using \$795,000 from the unassigned and removing the proposed \$150,000 for Schaghticoke Legal along with the already approved requested cuts to the Five-Year Capital Plan to maintain the mill rate. Mr. Sebetic said he never likes to use that much undesignated funds but this is an "extraordinary year." Ms. O'Dea-Wyrick commented that this is the time to tap into the undesignated funds at this level if the board ever is going to do this. Mr. de Rham commented that "this is the ultimate rainy day we are facing." Ms. O'Dea-Wyrick made a motion to remove the \$150,000 Schaghticoke Legal line from the proposed Board of Selectmen 2020-2021 budget. Mrs. Goodsell seconded the motion, and the motion was approved unanimously.

Mr. Epstein expressed the board's condolences to board member Fran Goodsell on the recent passing of her husband, Bill.

Mr. Epstein made a motion to adjourn the meeting at 7:35 p.m.

Lesly Ferris
Board Clerk

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KENT CENTER SCHOOL

9 Judd Avenue, P. O. Box 219, Kent, CT 06757

Phone: 860.927.3537 Fax: 860.927.3925

The Kent Board of Education held a Special Meeting on Monday, March 9th, 2020
at 5:00pm in the Principal's Conference Room at Kent Center School.

- 1) Meeting was called to order at 5:00pm. Present were: Chairman Martin Lindenmayer, Vice Chairman Gonzalo Garcia-Pedroso, Melisa Roth-Cherniske, Scott Trabuco, Dana Slaughter, Jenn Duncan, and Principal Michelle Mott.
- 2) Dana Slaughter made a motion to amend the motion made at the 04 March 2020 KCS Board of Education meeting to reflect "approval" of the 2020-2021 KCS Budget vice "recommend". Seconded by Melissa Roth-Cherniske. Motion carried unanimously. The 2020-2021 KCS Budget will now be forwarded to the Kent Board of Finance.
- 3) Discussion was held regarding a transfer of surplus funds from the 2019-2020 KCS budget to the non-lapsing account established by the Board of Finance for purposes of the KCS Security Upgrade/Entryway Project. Melissa Roth-Cherniske made a motion, seconded by Gonzalo Garcia-Pedroso that the KCS Board of Education approve a request to the Kent Board of Finance to consider and take the action of depositing into the existing non-lapsing account for the funding the KCS Entryway Security Project, funds totaling up to \$140,000 from the FY 2019- 2020 KCS budgeted appropriation for education for the town. This request is made contingent upon and pursuant to State of CT Statute 10-171, Section 10-248a which is printed below. Motion carried unanimously.
- 4) Meeting was adjourned at 5:10pm

Governing Statute: Section 10-248a of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2019): For the fiscal year ending June 30, [2011] 2020, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, the board of finance in each town having a board of finance, House Bill No. 7424 Public Act No. 19-117 397 of 580 the board of selectman in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided (1) such deposited amount does not exceed [one] two per cent of the total budgeted appropriation for education for such prior fiscal year, (2) each expenditure from such account shall be made only for educational purposes, and (3) each such expenditure shall be authorized by the local board of education for such town.

It is the policy of Regional School district one that no person shall be excluded from participation in, denied the benefits of, or otherwise discriminated against under any program, including employment, because of race, color, religious creed, sex, age, national origin, disability, or any other basis prohibited by Connecticut State and/or Federal non-discrimination laws. Inquiries regarding district non-discrimination policies should be directed to the director of Pupil Services, 236 Warren Turnpike Road, Falls Village, CT 06031, 860-824-5639, ext. 4

	Amount of Transfer From GF	Total Budget cuts	Mil Rate	Mil Rate increase	Reserve remaining above the recommended 2 months of operating expense
No changes in anything	0		20.34	1.73	939.921
No changes to budgets	1,017,000		18.61	-	-77,079
No change to Capital only	942,000	75,000	18.61	-	35,421
Capital modification to facilitate FY '25 bottom line 1,100,000 (366,235)	624,200	320,000	18.61	-	381.262
Capital modification of (366,235) Remove Schaghticoke (150,000)	515,000	279,000	18.61	-	508.621
Capital modification of (366,235) Remove Schaghticoke (150,000)	600,000	195,000	18.61	-	409.621
Capital modification of (366,235) Remove Schaghticoke (150,000)	675,000	120,000	18.61	-	322.121
Capital modification of (366,235) Remove Schaghticoke (150,000)	709,000	85,000	18.61	-	282.296

Town of Kent

BUDGET AND MIL RATE

10 year compilation 4/10/2020

FY	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Grand List Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Grand List	594,799,624	591,845,519	604,164,826	600,802,817	595,983,179	594,416,601	592,540,429	671,859,145	665,620,489	660,005,006
Tax Collection Rate	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%
One Mil	594,800	591,846	604,165	600,803	595,983	594,417	592,540	671,859	665,620	660,005
Budget Mil	588,852	585,927	598,123	594,795	590,023	588,472	586,615	665,141	658,964	653,405
Selectmen Expenses	3,907,651	3,845,278	3,554,318	3,457,194	3,318,865	3,301,591	3,153,985	2,968,799	2,826,671	2,743,752
BOE Exp	4,673,688	4,596,871	4,639,539	4,610,634	4,525,093	4,435,107	4,395,326	4,149,565	3,997,378	3,876,088
Region #1	2,636,773	2,610,567	2,654,769	2,653,314	2,637,513	2,543,409	2,465,808	2,339,081	2,587,951	2,570,853
L-T Debt	432,569	450,469	625,486	646,825	669,987	693,194	672,788	696,438	714,354	747,357
Transfer to Capital / nonrecurring	1,176,094	831,847	758,700	746,000	732,200	726,200	796,200	744,900	661,600	553,600
Current Year Capital Exp	945,000	535,000	636,500	692,500	872,000	900,000	895,000	375,000	311,000	323,000
Total Budget	13,771,775	12,870,032	12,869,312	12,806,467	12,755,658	12,599,501	12,379,107	11,273,783	11,098,954	10,814,650
Mil Rate		18.61	18.61	18.61	18.33	17.86	17.03	14.45	14.27	14.27
Budget Increase from Prior Year	901,743 7.01%	720 0.01%	62,845 0.49%	50,809 0.40%	156,157 1.24%	220,394 1.78%	1,105,324 9.80%	174,829 1.58%	284,304 2.63%	175,784 1.65%
Mil Rate Increase from Prior Year	-18.61 -100.00%	0.00 0.00%	0.00 0.00%	0.28 1.53%	0.47 2.63%	0.83 4.87%	2.58 17.85%	0.18 1.26%	0 0.00%	0.25 1.78%
Grand List Increase from Prior Year	2,954,105 0.50%	-12,319,307 -2.04%	3,362,009 0.56%	4,819,638 0.81%	1,566,578 0.26%	1,876,172 0.32%	-79,318,716 -11.81%	6,238,656 0.94%	5,615,483 0.85%	6,831,992 1.05%
Unassigned General Fund at Fiscal Year End		\$3,077,717	\$2,563,377	\$2,517,261	\$2,251,484	\$2,038,661	\$1,909,011	\$1,910,857	\$2,195,230	\$2,322,284
% of reserve		23.99%	20.78%	20.58%	18.59%	17.16%	16.32%	16.64%	19.47%	20.92%
Unassigned GF Bal appropriated to next FY budget			\$515,000	\$388,500	\$225,000	\$225,000	\$225,000	\$400,000	\$350,000	\$638,000
Total GF Balance		\$3,194,950	\$3,212,630	\$3,036,444	\$2,553,625	\$2,340,204	\$2,153,273	\$2,319,716	\$2,545,230	\$2,960,284
Change from PY		-\$17,680	\$176,186	\$482,819	\$213,421	\$186,931	-\$166,443	-\$225,514	-\$415,054	\$19,666
Green is proposed ~ Purple is estimated ~ total GF balance includes Schaghticoke Litigation Funds, Town Endowment & Maple Street Debt Service Fund										
GF Budget Surplus (Deficit)			172,616	485,656	199,708	142,765	-176,846	-231,326	-407,975	37,708

	CURRENT BUDGET	PROPOSED BUDGET	%	Difference between FY 2019-2020 and FY 2020-2021
	2019-2020	2020-2021	CHANGE	
EXPENSES				
Board of Selectmen Operating Budget	\$3,837,778	\$3,900,151	1.63%	\$62,373
Transfer to Capital Fund (last page of packet)	831,847	1,026,094	23.35%	\$194,247
Transfer to Dog Fund	7,500	7,500		\$0
Appropriation - Schaghticoke Legal Adjustment	0	150,000		\$0
Subtotal	4,677,125	5,083,745	8.69%	\$406,620
Debt Service	411,563	393,663	-4.35%	-\$17,901
Firehouse	0	0		\$0
Maple Street Extension	38,906	38,906		
Appropriations for Current Capital Projects	535,000	945,000	76.64%	\$410,000
Subtotal	985,469	1,377,569	39.79%	
Board of Education Operating Budget	4,596,871	4,673,688	1.67%	\$76,817
Board of Education Adjustment	-25,000			
Region 1 Budget	2,610,567	2,636,773	1.00%	\$26,206
Subtotal	7,207,438	7,310,461	1.43%	\$103,023
TOTAL EXPENSES	\$12,870,032	\$13,771,774	7.01%	\$901,742

REVENUES

Federal, State, and Local	\$920,946	\$893,969	-2.93%	-\$26,977
Transfer from Capital Fund (last page of packet)	535,000	945,000	76.64%	\$410,000
	0			
Transfer from Unassigned General Fund	515,000		-100.00%	-\$515,000
Net Property Taxes after Abatements	10,899,086	11,932,805	9.48%	\$1,033,719
TOTAL REVENUES	\$12,870,032	\$13,771,774	7.01%	\$901,742

Grand List	\$591,845,519	\$594,799,624	0.50%	\$2,954,105
Tax Collection Rate	99.0%	99.0%	0.00%	\$0

CURRENT AND ANTICIPATED MILL RATE	18.61	20.34	9.28%	1.73
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	June 30, 2019 AUDITED	JUNE 30, 2020 ESTIMATED		
Restricted Capital Fund	\$ 2,837,030	\$ 3,060,408	7.87%	\$223,378
Committed Capital Fund	\$ -	\$ -		\$0
Nonspendable General Fund	\$ 56,379	\$ 56,379		\$0
Committed General Fund	\$ 592,874	\$ 60,854	-89.74%	-\$532,020
Unassigned General Fund	\$ 2,563,377	\$ 3,077,717	20.06%	\$514,340
	\$ 6,049,660	\$ 6,255,358	3.40%	\$205,698

GFOA recommendation ~ 2 months of reg operating expense \$2,049,354 \$2,137,796

GFOA recommended UDFB vs Estimated (available to Transfer) \$514,023 \$939,921

Difference between LY and Estimated GF Balance -\$17,680

Amount above recommended reserve after Transfer to balance budget \$939,921

TOWN OF KENT
Summary of Proposed Budget
Fiscal Year 2020 - 2021

	Actuals	Actuals	Anticipated		Proposed	% of increase	Change from FY '20 Budget to Proposed FY '21	% of Total Budget
	Jul '17 Jun 18	Jul '18 Jun 19	Jul '19 Jun '20	Budget	Jul '20 Jun '21			
A · General Government	1,153,910	1,189,256	1,297,760	1,340,391	1,386,176	3.42%		10.1%
B · Public Safety	218,445	235,786	251,573	262,395	261,281	-0.42%		1.9%
C · Public Works	1,533,802	1,580,001	1,611,810	1,787,432	1,779,816	-0.43%		12.9%
D · Health and Welfare	98,001	105,525	115,626	118,709	117,296	-1.19%		0.9%
E · Recreation	196,874	176,666	187,824	192,156	212,289	10.48%		1.5%
F · Sanitation	106,563	115,069	112,747	136,695	143,292	4.83%		1.0%
Total Bos Budget	3,307,595	3,402,302	3,577,340	3,837,778	3,900,151	1.63%	\$62,373	28.3%
G · Board of Education	7,151,461	7,124,768	6,989,213	7,207,438	7,310,461	1.43%	\$103,023	53.1%
H · Debt Service	646,825	625,486	450,469	450,469	432,569	-3.97%	-\$17,901	3.1%
I · Transfer to Capital	746,000	758,700	831,847	831,847	1,026,094	23.35%	\$194,247	7.5%
J · Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.00%	\$0	0.1%
L · Trnsf to Schaghtocoke					150,000			
Total Tax Budget	11,859,381	11,918,756	11,856,369	12,335,032	12,826,774	3.99%	\$491,742	93.1%
K · Current Year Capital Pro	692,500	636,500	535,000	535,000	945,000	76.64%	\$410,000	6.9%
All Totals	12,551,881	12,555,256	12,391,369	12,870,032	13,771,774	7.01%	\$901,742	

"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

1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
44								
45		A · General Government						
46		010-000 · Board of Selectmen						
48		010-101 · Salary - 3 Selectmen	80,083	80,083	80,359	80,359	81,966	2.00%
49		010-102 · Administrative Assistant	39,445	40,628	51,000	51,000	52,020	2.00%
50		010-101 (a) · HI OPT-OUT Stipend	15,473	17,272	15,000	15,000	15,000	0.00%
51		010-996 · Health	16,748	14,188	32,197	15,412	40,254	161.19%
52		010-997 · Pension	1,972	2,031	4,845	2,550	8,654	239.37%
53		010-998 · Social Security	10,328	10,456	11,196	11,204	11,405	1.79%
54		Total Compensation	164,049	164,659	194,597	175,525	209,299	19.24%
56		010-201 · Supplies	381	560	1,000	500	500	0.00%
57		010-202 · Postage	317	250	200	250	250	0.00%
58		010-203 · Notices	1,512	710	600	1,000	1,000	0.00%
59		010-204 · Mileage	978	858	1,000	1,000	1,000	0.00%
61		010-401 · Discretionary Expenditures	167	356	250	250	250	0.00%
62		010-405 · Newsletter	588	594	588	600	600	0.00%
66		010-451 · Conferences	85	85	378	100		-100.00%
		Total 010-000 · Board of Selectmen	170,988	176,429	198,613	179,225	212,899	18.79%
69								
70		012-511 · Litchfield Probate Court	4,505	4,495	4,456	4,500	4,500	0.00%
72		013-000 · Registrar of Voters						
74		013-101 · Registrars & Deputies	11,396	15,507	13,000	15,671	15,984	2.00%
75		013-102 · Workers	2,066	5,783	3,000	3,949	4,029	2.03%
76		013-998 · Social Security	872	1,186	995	1,501	1,531	2.00%
77		Total Compensation	14,333	22,476	16,995	21,121	21,544	2.00%
79		013-201 · Supplies	3,581	5,108	4,200	3,500	6,225	77.86%
80		013-202 · Postage	1,379	315	724	500	500	0.00%
81		013-203 · Notices	-	-	-	65	65	0.00%
82		013-204 · Mileage	542	347	250	600	600	0.00%
83		013-404 · Election Refreshments	108	931	600	600	500	-16.67%
87		013-450 · Dues	130	130	140	130	150	15.38%
88		013-451 · Conferences	1,804	1,654	1,000	2,500	2,500	0.00%
89		013-452 · Training	960	780	200	750		-100.00%
91		Total 013-000 · Registrar of Voters	22,837	31,740	24,108	29,766	32,084	7.79%
92		014-000 · Board of Finance						
93		Compensation						
94		014-102 · Clerk	1,708	1,239	1,775	2,357	2,393	1.54%
95		014-998 · Social Security	47	89	136	180	183	1.72%
96		Total Compensation	1,755	1,328	1,911	2,537	2,576	1.55%
98		014-201 · Supplies	82	66	-	50	50	0.00%
100		014-203 · Notices	111	111	115	115	115	0.00%
102		014-405 · Town Report	525	525	525	525	525	0.00%
103		050-000 · Auditors	21,296	18,920	19,040	22,000	22,000	0.00%
108		Total 014-000 · Board of Finance	23,769	20,950	21,591	25,227	25,266	0.16%
109		015-000 · Treasurer						
111		015-101 · Salary	27,718	30,218	34,860	34,860	35,557	2.00%
112		015-102 · Treasurer Clerk	9,462	9,422	12,193	12,193	12,438	2.01%
113		015-998 · Social Security	2,845	3,088	3,600	3,600	3,672	1.99%
114		Total Compensation	40,025	42,728	50,653	50,653	51,667	2.00%
116		015-201 · Supplies	882	1,203	1,500	1,500	1,200	-20.00%
117		015-202 · Postage	833	750	1,300	1,300	1,300	0.00%

1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
118		015-204 · Mileage	150	-	150	150	150	0.00%
120		015-301 · Computer Services	1,389	3,902	1,200	1,200	1,200	0.00%
121		015-452 · Professional Devel./CPA	225	225	300	500	500	0.00%
124		Total 015-000 · Treasurer	43,503	48,821	55,103	55,303	56,017	1.29%
125		016-000 · Tax Assessor						
127		016-101 · Salary - Assessor	36,334	37,424	38,472	38,472	39,241	2.00%
128		016-102 · Assessor Assistants	21,092	22,012	22,738	28,688	29,260	1.99%
133		016-998 · Social Security	4,227	4,552	4,683	5,138	5,240	1.99%
134		Total Compensation	61,653	63,988	65,893	72,298	73,742	2.00%
136		016-201 · Supplies	1,590	1,048	1,000	1,000	1,000	0.00%
137		016-202 · Postage	608	509	718	900	900	0.00%
138		016-203 · Notices	-	63	89	100	100	0.00%
139		016-204 · Mileage	379	98	232	700	600	-14.29%
140		016-302 · Data Processing	12,066	11,685	12,143	14,662	16,990	15.88%
141		016-423 · Tax Mapping	560	320	-	1,500	1,000	-33.33%
145		016-450 · Dues	15	-	60	60	60	0.00%
146		016-451 · Conferences	130	-	-	550	550	0.00%
148		Total 016-000 · Tax Assessor	77,001	77,711	80,134	91,770	94,942	3.46%
150		017-000 · Tax Collector						
152		017-101 · Salary	37,357	38,478	39,555	39,555	40,346	2.00%
153		017-102 · Assistant	10,962	11,392	11,025	13,632	13,902	1.98%
156		017-998 · Social Security	3,709	3,810	3,869	4,069	4,150	1.99%
157		Total Compensation	52,028	53,680	54,449	57,256	58,398	1.99%
159		017-201 · Supplies	1,740	2,264	1,000	1,800	2,000	11.11%
160		017-202 · Postage	3,869	2,894	3,000	3,500	3,500	0.00%
161		017-203 · Notices	473	446	330	400	450	12.50%
162		017-204 · Mileage	95	130	-	200	200	0.00%
163		017-302 · Data Processing	10,980	10,208	10,200	10,932	10,445	-4.45%
164		017-453 · Fees for Delinquents	250	334	503	250	250	0.00%
169		017-450 · Dues	175	175	175	250	250	0.00%
170		017-451 · Conferences	1,082	1,040	495	1,000	1,000	0.00%
172		Total 017-000 · Tax Collector	70,692	71,170	70,152	75,588	76,493	1.20%
173		018-000 · Board of Assessment Appeals						
174		Compensation						
175		018-101 · Salary	311	107	250	1,685	1,719	2.04%
176		018-102 · Clerk	-	-	-	449	458	2.08%
177		018-998 · Social Security	24	8	19	163	167	2.21%
178		Total Compensation	334	115	269	2,297	2,344	2.06%
180		018-202 · Postage	-	-	-	55	50	-9.09%
181		018-203 · Notices	67	-	70	75	75	0.00%
182		018-204 · Mileage	-	-	-	250	150	-40.00%
183		Total Department Operations	67	-	70	380	275	-27.63%
185		018-205 · Conferences	-	-	-	150	150	0.00%
187		Total 018-000 · B A A	402	115	339	2,827	2,769	-2.04%
188		021-000 · Conservation						
190		021-201 · Supplies	342	403	4,830	4,830	330	-93.17%
191		021-409 · Printing & Mapping	1,300	1,185	1,080	1,080	1,080	0.00%
192		021-451 · Conferences / Public Events	855	1,010	-	920	920	0.00%
195		021-450 · Dues	110	160	165	165	165	0.00%
197		Total 021-000 · Conservation	2,608	2,758	6,075	6,995	2,495	-64.33%

1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
198	022-000 · Town Clerk							
200	022-101 · Salary		49,474	50,958	56,000	56,000	57,120	2.00%
201	022-102 · Assistant		15,962	17,691	18,539	20,358	20,765	2.00%
202	022-996 · Health		31,011	34,610	38,080	40,224	40,254	0.08%
203	022-997 · Pension		2,474	2,559	2,800	2,800	3,998	42.80%
204	022-998 · Social Security		4,768	5,003	5,702	5,841	5,958	2.01%
205	Total Compensation		103,689	110,821	121,121	125,223	128,096	2.29%
207	022-201 · Supplies		226	106	500	200	200	0.00%
208	022-202 · Postage		198	327	195	200	200	0.00%
209	022-203 · Notices		240	189	325	200	300	50.00%
210	022-204 · Mileage		-	54	55	50	100	100.00%
211	022-402 · Record Maintenance		9,561	10,919	11,000	12,000	12,000	0.00%
216	022-450 · Dues		20	150	170	170	170	0.00%
217	022-451 · Conferences		385	343	350	750	750	0.00%
219	Total 022-000 · Town Clerk		114,318	122,909	133,716	138,818	141,816	2.16%
220	024-000 · Planning and Zoning							
222	024-101 · Zoning Enforc. Officer		36,290	37,379	40,950	40,950	43,518	6.27%
223	024-102 · Clerk		6,260	6,181	7,180	7,427	7,575	1.99%
225	024-996 · Health		15,208	17,031	16,934	19,034	19,285	1.32%
226	024-997 · Pension		1,849	1,911	2,048	2,048	3,046	48.74%
227	024-998 · Social Security		3,192	3,251	3,682	3,701	3,909	5.61%
228	Total Compensation		62,799	65,754	70,794	73,160	77,332	5.70%
229	Department Operations							
230	024-201 · Supplies		620	439	600	1,000	750	-25.00%
231	024-202 · Postage		358	422	350	500	400	-20.00%
232	024-203 · Notices		3,003	3,022	1,900	2,000	2,000	0.00%
233	024-204 · Mileage		112	328	200	200	200	0.00%
234	024-409 · Printing & Mapping		150	2,356	-	2,000	2,000	0.00%
236	024-411 · Engineering		381	-	-	1,000	1,000	0.00%
237	024-412 · Planning		2,750	-	-	2,750	2,750	0.00%
241	024-450 · Dues		270	160	160	270	250	-7.41%
242	024-451 · Conferences		30	115	-	150	125	-16.67%
243	024-452 · Training		-	-	-	250	250	0.00%
245	Total 024-000 · Planning and Zoning		70,474	72,597	74,004	83,280	87,057	4.54%
246	025-000 · Zoning Board of Appeals							
248	025-102 · Clerk		279	182	188	1,157	1,180	2.02%
249	025-998 · Social Security		6	-	-	89	90	1.46%
250	Total Compensation		285	182	188	1,246	1,271	1.98%
252	025-201 · Supplies		-	805	85	200	100	-50.00%
253	025-202 · Postage		181	422	133	200	150	-25.00%
254	025-203 · Notices		1,025	401	206	750	700	-6.67%
258	025-450 · Dues		-	110	110	110	110	0.00%
261	Total 025-000 · Zoning Board Of Appeals		1,491	1,922	722	2,506	2,331	-7.00%
262	026-000 · Inland/Wetlands							
264	026-101 · Enforce. Officer		18,708	19,269	22,050	22,050	23,433	6.27%
265	026-102 · Clerk		1,721	1,857	1,879	2,177	2,220	1.99%
266	026-996 · Health		7,616	8,316	11,103	10,249	10,384	1.32%
267	026-997 · Pension		914	941	1,103	1,103	1,640	48.71%
268	026-998 · Social Security		1,461	1,500	1,831	1,853	1,962	5.91%
269	Total Compensation		30,421	31,884	37,965	37,432	39,640	5.90%
271	026-201 · Supplies		200	81	450	700	600	-14.29%
272	026-202 · Postage		424	423	250	350	300	-14.29%
273	026-203 · Notices		949	633	525	1,000	750	-25.00%

Insurance @ +9% and payroll @ +2% Pension @ 7%

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1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
274	026-204 · Mileage		64	82	-	200	200	0.00%
275	026-409 · Printing & Mapping		-	500	-	100	150	50.00%
279	026-451 · Conferences		120	120	-	150	150	0.00%
280	026-452 · Training		-	65	65	150	150	0.00%
282	Total 026-000 · Inland / Wetlands		32,177	33,788	39,255	40,082	41,940	4.63%
283	027-000 · BUILDING OFFICIAL							
285	027-102 · Secretary		6,835	6,840	8,165	8,323	8,489	2.00%
286	027-998 · Social Security		605	554	625	637	649	1.95%
287	Total Compensation		7,440	7,394	8,790	8,960	9,138	1.99%
289	027-201 · Supplies		182	1,179	260	300	250	-16.67%
290	027-202 · Postage		424	422	225	400	400	0.00%
291	027-205 · State Education Fund		5,096	3,320	10,158	4,200	4,200	0.00%
295	027-450 · Dues		135	135	135	150	150	0.00%
297	Total 027-000 · Building Official		13,276	12,451	19,568	14,010	14,138	0.92%
298	030-000 · TOWN HALL							
299	030-201 · Supplies		1,719	1,184	2,000	2,000	2,000	0.00%
300	030-301 · Computer Services		23,956	23,039	30,778	20,000	40,000	100.00%
301	030-502 · Electric		10,126	10,506	12,971	11,000	11,000	0.00%
302	030-503 · Heating Fuel		5,041	5,260	5,000	6,000	6,000	0.00%
	030-513 · Internet				3,418	3,455	5,000	44.72%
303	030-504 · Water/Sewer		1,187	1,139	1,180	1,200	1,200	0.00%
304	030-505 · Maintenance		6,237	8,700	4,500	7,500	7,500	0.00%
305	030-506 · Building Supplies		1,527	1,687	1,902	1,500	1,500	0.00%
306	030-507 · Repairs		12,568	6,347	2,733	7,000	7,000	0.00%
	030-501 · Telephone				7,971	10,350	10,500	1.45%
307	030-508 · Equipment		11,095	9,629	7,500	10,000	12,500	25.00%
308	030-509 · Custodian		12,593	12,000	12,000	12,000	12,000	0.00%
309	030-512 · Pension Administration Expenses		1,000	1,000	1,500	1,500	1,500	0.00%
310	Total 030-000 · Town Hall		87,048	80,491	93,453	93,505	117,700	25.88%
311	051-000 · ATTORNEY FEES							
312	051-410 · Legal		2,758	5,196	6,500	7,500	10,000	33.33%
313	051-413 · Litigation		7,284	9,503	13,000	15,000	12,500	-16.67%
314	051-414 · Legal - P&Z		5,114	3,015	3,000	5,000	5,000	0.00%
315	051-415 · Legal - ZBA		37	-	-	750	750	0.00%
316	051-416 · Legal - IWC		-	-	-	750	750	0.00%
317	Total 051-000 · Attorney Fees		15,192	17,714	22,500	29,000	29,000	0.00%
318	060-000 · Grants							
320	060-802 · Northwest Mental Health		316	310	308	308		-100.00%
321	060-804 · NW Conservation District, Inc		900	900	900	900	1,000	11.11%
322	060-807 · Kent Community Nursery School		15,000	15,000	15,000	15,000	15,000	0.00%
324	060-808 · Susan B Anthony		1,000	1,500	1,500	1,500	1,500	0.00%
325	060-809 · Women's Support Services		-	3,000	1,500	1,500	1,500	0.00%
326	060-810 · Youth Service Bureau		6,749	7,000	8,076	7,086	7,000	-1.21%
327	060-811 · Kent Library Association		100,500	100,500	140,500	140,500	110,000	-21.71%
328	060-812 · Fire Protection		84,000	84,000	86,500	86,500	86,500	0.00%
329	060-813 · Cemetery Association		35,000	36,000	36,000	36,000	37,000	2.78%
330	060-814 · NWC Chore Service		5,000	5,000	5,000	5,000	5,000	0.00%
331	060-817 · NWCT Regional Housing Council		100	100	100	100	100	0.00%
332	060-819 · Greenwoods		2,000	2,000	3,000	3,000	5,000	66.67%
334	060-820 · Literacy Volunteers		1,000	1,000	1,000	1,000	1,000	0.00%
335	060-821 · KVHE/Templeton Farms		5,000	5,000	5,000	5,000	5,000	0.00%

Insurance @ +9% and payroll @ +2% Pension @ 7%

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1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
336	060-822 · Regional Hospice		-	-	-	-	-	
	Total 060-000 · Grants		256,565	261,310	304,076	303,394	275,600	-9.16%
337	070-000 · Associations							
340	070-851 · Rural Transit		1,096	1,096	1,096	1,096	1,096	0.00%
341	070-852 · NW Council of Govt's		2,295	2,255	2,965	2,240	3,595	60.49%
342	070-853 · Hous River Comm		350	350	350	350	350	0.00%
343	070-854 · CT Conf Mun		2,074	2,074	2,074	2,100	2,100	0.00%
344	070-855 · COST (Council of Small Town		725	725	725	725	725	0.00%
345	070-856 · Lake Waramaug Inter. Com		1,703	855	1,890	1,890	2,000	5.82%
346	070-857 · Lake Waramaug Auth		1,833	2,274	2,300	2,400	2,400	0.00%
347	070-858 · Paramedic		34,860	40,955	40,892	40,995	41,516	1.27%
348	070-859 · LH-NW Elderly Nutrition Prg		1,665	1,382	1,353	1,353	880	-34.96%
349	070-860 · Housatonic Valley Assoc		250	250	250	250	250	0.00%
350	Total 070-000 · Associations		46,850	52,216	53,895	53,399	54,912	2.83%
351	074-000 · HISTORIC DISTRICT COMM		-	-	-	500	500	0.00%
352	075-000 · INSURANCE		100,213	99,671	96,000	100,696	103,717	3.00%
354	079-000 · CONTINGENCY		-	-	-	10,000	10,000	0.00%
355	Total A · GENERAL GOVERNMENT		1,153,910	1,189,256	1,297,760	1,340,391	1,386,176	3.42%
356	B · PUBLIC SAFETY							
357	028-000 · Fire Marshal							
359	028-101 · Fire Marshal		22,273	22,824	19,880	25,183	25,938	3.00%
360	028-102 · Clerical		540	570	525	500	600	20.00%
361	028-107 · Fire Inspections		1,199	1,835	500	4,000	3,000	-25.00%
362	028-109 · Deputy Fire Marshal		-	-	-	100	100	0.00%
366	028-201 · Supplies		392	226	350	400	400	0.00%
367	028-202 · Postage		-	50	-	55	55	0.00%
368	028-204 · Mileage		2,098	2,488	1,524	2,873	2,873	0.00%
369	028-501 · Telephone		764	892	460	460	460	0.00%
372	028-452 · Training		1,291	1,715	1,350	1,350	1,350	0.00%
374	Total 028-000 Fire Marshal		28,557	30,601	24,589	34,921	34,776	-0.42%
375	054-000 · Police Protection		156,064	169,867	190,000	190,480	190,000	-0.25%
376	055-000 · LITCHFIELD CNTY DISPATCH		31,071	32,165	32,284	32,284	31,555	-2.26%
377	056-000 · CIVIL PREPAREDNESS		2,753	3,153	4,700	4,710	4,950	5.10%
378	Total B · PUBLIC SAFETY		218,445	235,786	251,573	262,395	261,281	-0.42%
379	C · PUBLIC WORKS							
380	031-000 · Town Garage Building							
381	031-201 · Supplies		108	-	110	100	100	0.00%
382	031-202 · Postage		-	-	-	10	10	0.00%
384	031-502 · Electricity		4,239	4,079	6,100	4,500	7,000	55.56%
385	031-503 · Heating Fuel		3,884	3,743	3,400	4,500	4,500	0.00%
386	031-504 · Water		657	564	560	500	500	0.00%
387	031-505 · Maintenance		3,736	4,488	3,700	3,700	3,700	0.00%
388	031-506 · Building Supplies		664	72	500	500	500	0.00%
389	031-507 · Repairs		3,173	2,073	3,750	4,500	4,500	0.00%
390	Total 031-000 · Town Garage Building		16,460	15,019	18,120	18,310	20,810	13.65%
391	040-000 · Highway Department							
393	040-100 · Foreman Salary		89,199	91,793	94,363	94,363	96,250	2.00%
394	040-101 · Staff Salaries		298,668	296,193	372,473	402,473	411,592	2.27%
395	040-105 · Snow Removal Salaries		46,507	35,436	30,000	52,533	53,723	2.27%
396	040-996 · Health		118,217	124,557	127,180	186,365	135,086	-27.52%

Insurance @ +9% and payroll @ +2% Pension @ 7%

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1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
397	040-997 · Pension		30,768	33,528	41,534	41,534	46,549	12.07%
398	040-998 · Social Security		33,109	32,841	38,008	43,176	45,132	4.53%
399	040-101 (a) · HI OPT-OUT Stipend		16,652	15,000	29,150	15,000	30,000	100.00%
	Total Compensation		633,120	629,348	732,708	835,444	818,331	-2.05%
401	040-204 · Mileage		-	-	60	-	-	
402	040-459 · Alcohol & Drug Test Program		400	400	601	500	500	0.00%
403	040-601 · Equipment Repair & Maintenan		83,443	102,546	66,705	70,000	70,000	0.00%
404	040-604 · Equipment Fuel		33,539	46,269	30,000	40,000	40,000	0.00%
405	040-605 · Hired Equipment		9,464	6,269	13,000	15,000	15,000	0.00%
406	040-607 · New Equipment		2,865	6,464	4,000	4,000	4,000	0.00%
407	040-609 · Snow Related Equipment		4,324	5,000	6,000	7,000	6,000	-14.29%
408	040-613 · Public Works		750	-	7,000	7,000	3,500	-50.00%
409	040-614 · Uniforms		3,669	4,128	4,130	4,000	4,000	0.00%
410	040-615 · Tools		292	126	900	1,000	1,000	0.00%
414	040-450 · Dues		50	50	50	100	100	0.00%
415	040-451 · Conferences		280	240	200	500	500	0.00%
418	040-602 · Road Supplies		3,658	7,143	5,000	5,000	5,000	0.00%
419	040-603 · Materials		1,517	32,304	20,000	20,000	20,000	0.00%
420	040-608 · Salt/Sand		135,914	157,948	95,000	140,000	140,000	0.00%
421	040-610 · Stone		15,000	-	15,000	15,000	15,000	0.00%
422	040-611 · Oil		54,000	45,794	46,000	50,000	50,000	0.00%
423	040-612 · Sweeping		29,892	20,240	25,000	28,000	28,000	0.00%
424	040-616 · Drainage		418	11,669	10,000	10,000	10,000	0.00%
425	040-617 · Bridges		1,193	81,348	1,500	1,500	10,000	566.67%
426	040-618 · Unimproved Roads		1,436	1,906	15,000	15,000	15,000	0.00%
427	040-619 · Town Roads - Asphalt		157,573	49,721	146,498	145,000	150,000	3.45%
429	Total 040-000 · Highway Department		1,172,796	1,208,912	1,244,352	1,414,044	1,405,931	-0.57%
430	041-000 · Town Aid Road		284,619	285,338	285,338	285,338	285,000	-0.12%
431	042-502 · Lighting - Town Utility		11,225	7,407	7,000	12,000	10,000	-16.67%
432	042-504 · Water - Town Utility		31,929	36,557	35,000	35,000	35,000	0.00%
433	045-680 · Tree Work		16,773	26,768	22,000	22,740	23,075	1.47%
434	Total C · PUBLIC WORKS		1,533,802	1,580,001	1,611,810	1,787,432	1,779,816	-0.43%
435	D · HEALTH AND WELFARE							
436	029-000 · Social Services							
438	029-101 · Administrator		40,694	41,915	43,089	43,089	43,951	2.00%
	029-101 · Assistant			-	9,366	9,366	13,374	
439	029-998 · Social Security		3,113	3,207	4,013	4,013	4,385	9.28%
440	Total Compensation		43,807	45,122	56,468	56,468	61,709	9.28%
442	029-201 · Supplies		735	639	700	800	800	0.00%
443	029-202 · Postage		980	1,200	1,200	1,700	1,700	0.00%
444	029-204 · Mileage		453	535	500	700	500	-28.57%
445	029-417 · Assistance		8,844	9,247	9,000	9,000	10,000	11.11%
447	029-510 · Senior Center Program		-	-	-	-	500	
450	029-450 · Dues		225	155	270	250	250	0.00%
451	029-451 · Conferences		-	-	-	250	-	-100.00%
454	Total 029-000 · Social Services		55,044	56,897	68,138	69,168	75,459	9.10%
455	033-000 · Senior Center							
456	033-502 · Electric		5,113	4,995	4,444	5,400	5,400	0.00%
457	033-503 · Fuel/Propane		2,953	4,376	3,051	4,000	4,000	0.00%
458	033-504 · Water/Sewer		228	218	220	225	225	0.00%
459	033-505 · Maintenance		2,787	4,769	2,100	2,160	3,000	38.89%
460	033-506 · Building Supplies		32	30	200	200	200	0.00%

Insurance @ +9% and payroll @ +2% Pension @ 7%

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1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
461	033-507 · Repairs		1,901	2,050	8,500	8,500	3,500	-58.82%
462	033-509 · Custodian		1,443	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		15,697	19,119	21,255	23,235	19,075	-17.90%
465	050-501 · Welcome Center/Public Restroom		8,076	10,599	7,427	7,500	7,500	0.00%
466	052-000 · Dir of Health/Hlt Dist.		19,184	18,910	18,806	18,806	15,262	-18.85%
467			98,001	105,525	115,626	118,709	117,296	-1.19%
468	E · RECREATION							
469	023-000 · Park and Recreation Department							
471	023-101 · Salary Director		49,041	50,512	51,926	51,926	52,965	2.00%
472	023-102 · Hourly Employees		38,628	36,114	40,000	45,454	46,058	1.33%
474	023-996 · Health		28,268	13,930	16,025	16,090	16,189	0.62%
475	023-997 · Pension		2,534	2,565	2,596	2,596	3,708	42.82%
476	023-998 · Social Security		6,487	6,502	7,032	7,450	7,575	1.68%
478	Total Compensation		124,959	109,623	117,580	123,516	126,494	2.41%
479	Department Operations							
480	023-201 · Supplies		360	403	400	400	400	0.00%
481	023-202 · Postage		294	300	375	385	385	0.00%
483	023-204 · Mileage		596	1,046	600	700	700	0.00%
484	023-419 · Park Maintenance		15,126	19,504	16,000	16,000	16,000	0.00%
485	023-422 · Fee Programs		13,487	11,913	13,000	13,000	14,000	7.69%
487	023-502 · Electric		1,216	1,252	900	900	900	0.00%
488	023-504 · Water/Sewer		1,371	1,341	1,418	1,350	1,500	11.11%
491	023-450 · Dues		99	99	105	100	105	5.00%
492	023-451 · Conferences		410	455	420	550	550	0.00%
493	023-452 · Training		-	-	-	100	100	0.00%
495	Total 023-000 · Park & Rec Department		159,092	146,825	150,854	157,001	161,134	2.63%
496	032-000 · Community House							
497	032-202 · Postage		49	50	-	55	55	0.00%
499	032-502 · Electricity		7,838	7,363	7,845	7,500	7,500	0.00%
500	032-503 · Fuel/Propane		5,134	5,042	4,200	4,000	5,000	25.00%
501	032-504 · Water/Sewer		1,572	1,317	1,350	1,500	1,500	0.00%
502	032-505 · Maintenance		1,908	4,662	2,000	2,500	2,500	0.00%
503	032-506 · Building Supplies		622	544	800	800	800	0.00%
504	032-507 · Repairs		6,890	1,733	5,000	5,000	5,000	0.00%
505	032-509 · Custodian		2,563	1,925	2,500	2,500	2,500	0.00%
506	Total 032-000 · Community House		26,576	22,636	23,695	23,855	24,855	4.19%
507	034-000 · Swift House							
508	034-502 · Electric		873	1,205	800	1,000	1,000	0.00%
509	034-503 · Heating Fuel		2,071	1,866	2,000	2,500	2,500	0.00%
510	034-504 · Water/Sewer		259	177	225	250	300	20.00%
511	034-505 · Maintenance		299	119	600	600	500	-16.67%
512	034-506 · Building Supplies		142	11	300	500	500	0.00%
513	034-507 · Repairs		1,502	332	900	1,000	750	-25.00%
514	034-509 · Custodian		370	444	450	450	750	66.67%
515	Total 034-000 · Swift House		5,516	4,155	5,275	6,300	6,300	0.00%
516	046-000 · KCS Ballfield Maintenance		5,690	3,050	8,000	5,000	20,000	300.00%
517	Total E · RECREATION		196,874	176,666	187,824	192,156	212,289	10.48%
518	F · SANITATION							
519	043-000 · Transfer Station							
521	043-101 · Salary		29,668	34,234	39,600	50,622	51,641	2.01%
522	043-998 · Social Security		2,270	2,613	3,029	3,873	3,951	2.00%

Insurance @ +9% and payroll @ +2% Pension @ 7%

4/10/2020

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1			FY 2017 - 2018	FY 2018 - 2019	FY 2019 - 2020		FY 2020 - 2021	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
523		Total Compensation	31,937	36,846	42,629	54,495	55,592	2.01%
525		043-201 · Supplies	1,603	1,959	1,000	1,000	2,000	100.00%
526		043-202 · Postage	500	951	498	500	1,000	100.00%
527		043-411 · Engineering	-	-	-	250	250	0.00%
529		043-502 · Electric	2,797	1,851	1,800	1,800	2,000	11.11%
530		043-507 · Repairs	20	172	500	500	500	0.00%
531		043-660 · Solid Waste Removal	35,491	36,624	32,755	36,000	40,000	11.11%
532		043-661 · Bulky Waste Removal	6,565	7,258	6,015	10,000	10,000	0.00%
534		043-665 · Container Rent & Tran	22,985	23,082	20,000	23,000	24,000	4.35%
535		043-666 · Testing	125	120	1,200	1,200	500	-58.33%
536		043-667 · Tipping Fees	273	1,497	1,500	3,000	2,000	-33.33%
537		043-668 · Hazardous Materials	1,709	2,150	2,250	2,000	2,500	25.00%
538		043-669 · Permitting	800	800	800	950	950	0.00%
540		Total 043-000 · Transfer Station	104,805	113,311	110,947	134,695	141,292	4.90%
541		044-000 · Landfill Monitoring	1,758	1,758	1,800	2,000	2,000	0.00%
542		Total F · SANITATION	106,563	115,069	112,747	136,695	143,292	4.83%
544		300-000 · BOE Operating	951,533	1,079,100	842,728	932,875	952,865	2.14%
545		310-000 · BOE Payroll	3,555,902	3,442,602	3,575,172	3,663,996	3,720,823	1.55%
546		320-000 · BOE Regional Budget	2,644,025	2,603,066	2,571,313	2,610,567	2,636,773	1.00%
547		Total G · BOARD OF EDUCATION	7,151,461	7,124,768	6,989,213	7,207,438	7,310,461	1.43%
548		H · Debt Service						
549		080-000 · Interest						
550		080-708 · KCS Renovation/Refunding	31,513	24,393	16,563	16,563	8,663	-47.70%
553		080-810 · Maple Street Ext	26,990	26,990	26,990	26,990	26,203	-2.92%
554		Total 080-000 · Interest	64,909	53,570	43,553	43,553	34,865	-19.95%
555		081-000 · Principal						
556		081-708 · KCS Renovation (exp 6.30.21)	445,000	435,000	395,000	395,000	385,000	-2.53%
559		081-810 · Maple Street Ext (exp 2054)	11,916	11,916	11,916	11,916	12,703	6.61%
560		Total 081-000 · Principal	581,916	571,916	406,916	406,916	397,703	-2.26%
561			646,825	625,486	450,469	450,469	432,569	-3.97%
564		Transfer to Capital	746,000	758,700	831,847	831,847	1,026,094	23.35%
568		Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.00%
569		Current Capital Projects	692,500	636,500	535,000	535,000	945,000	76.64%
570		Transfer to Schaghticoke	-	-	-	-	150,000	
571			12,551,881	12,555,256	12,391,369	12,870,032	13,771,774	7.01%
572		Net Revenue and Expense	503,013	191,014	(659)	(0)		

FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN					INFORMATIONAL USE				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
BOE PLAN		Roof	Roof	Roof	Roof					
KCS BLDG IMPROVEMENTS		266,000	216,000	266,000	50,000					
	Windows			Sidewalk / Pa	Sidewalk / Pavin	Sidewalk / Paving				
	100,000			136,235	136,235	136,235				
1,170,470	BOE SUBTOTAL	100,000	266,000	216,000	402,235	186,235	136,235	0	0	0
BOS PLAN										
	Payloader Zero Turn Salt Brine Maker	Truck #1 Compactor	HWY Trk # 5 and Kubota	HWY Trk # 9	HWY Trk # 4 / Cvrd Bridge Barrier	HWY Trk # 12	Tractor w/ boom mower	Truck #8	Truck #3	Dump Truck, Sander and Plow
HIGHWAY TRUCKS		60,000	205,000	235,000	135,000	205,000	0	205,000	205,000	205,000
	155,000									
HIGHWAY EQUIPMENT	15,000				Covered Bridge Barr					
	35,000	40,000	35,000	0	30,000		120,000			
945,000	TOTAL TOWN FLEET	205,000	100,000	240,000	235,000	165,000	205,000	120,000	205,000	205,000
	Eng 1	Eng 1	Rescue 8	Rescue 8						
KVFD APPARATUS	150,000	150,000	200,000	225,000						
	Trun Out Gear									
725,000	TOTAL KVFD FLEET	150,000	150,000	200,000	225,000	0	0	0	0	0
	Anderson Road (rebuild)				350,000					
	BOTSFORD ROAD				345,000				0	0
	SPOONER HILL ROAD					500,000				
	KENICO ROAD									
	STUDIO HILL ROAD	200,000				0				
895,000	TOTAL ROADS	200,000	0	0	0	695,000	500,000	0	0	0
	Bridge # 9 (Fuller Mountain)						300,000			
	Bridge #15 (Carter Road)	250,000				Bridge 5		Bridge 17		
	BRIDGE #16 (Anderson Acres)				350,000	400,000		400,000		
	BRIDGE # 05519 (Macedonia)						300,000			
	BRIDGE #22 (Geer Mtn)									400,000
	BRIDGE # 06153 (Carter Road)	250,000								
850,000	TOTAL BRIDGES	250,000	250,000	0	0	350,000	400,000	600,000	400,000	0
0	TOTAL LAND	0	0	0	0	0	0	0	0	0
		Parking Lot	Parking Lot							
TOWN GARAGE		30,000	40,000			0	0	0	0	
STREETSCAPE (sidewalk replacement)	Appliances									
SENIOR CENTER	25,000						Flooring			
					Roof		150,000			
COMMUNITY HOUSE					50,000				CMH Windows	
	Carpet / Paint						Tn Hall Roof	Tn Hall Wind	150,000	
TOWN HALL	40,000						65,000	150,000		
185,000	TOTAL BUILDINGS	25,000	70,000	40,000	0	50,000	0	215,000	150,000	150,000
	ZONING REG		50,000					0		
TOWN PLAN POCD	15,000									
REVALUATION			25,000	50,000						40,000
	Kent Commons	Kent Commons	Emery Park	Tennis Court						
P/R Playgrounds	50,000	50,000	100,000	20,000						
360,000	TOTAL NON RECURRING	15,000	100,000	75,000	150,000	20,000	0	0	0	40,000
3,960,000	BOS SUBTOTAL	845,000	670,000	555,000	610,000	1,280,000	1,105,000	935,000	755,000	355,000
FIVE YEAR TOTALS	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
5,130,470	BOE & BOS PROJECTED CAPITAL	945,000	936,000	771,000	1,012,235	1,466,235	1,241,235	935,000	755,000	355,000
	BOE & BOS CAPITAL SPEN	945,000	936,000	771,000	1,012,235	1,466,235	1,241,235	935,000	755,000	355,000
	1/5TH OF ANNUAL CAPITAL	189,000	187,200	154,200	202,447	293,247	248,247	187,000	151,000	71,000
	APPROPRIATION FY 2020-2021	1,026,094								
	APPROPRIATION FY 2021-2022		1,085,341							
	APPROPRIATION FY 2022-2023			1,085,141						
	APPROPRIATION FY 2023-2024				1,081,941					
	APPROPRIATION FY 2024-2025					950,494				
	APPROPRIATION FY 2025-2026						786,247			
	Accepted by the BoS	1/2/20								
	Received by the BoF	1/7/20								
	Approved by P/Z	DRAFT				hash line signifies partial or all prefunding of appropriation				
	Approved by BoS	DRAFT	Approved at Town Meeting	DRAFT						
	Approved by BoF	DRAFT								