

Board of Finance  
Minutes Regular Monthly Meeting  
Tuesday, Feb. 21, 2017

RECEIVED FOR RECORD  
KENT TOWN CLERK  
2017 FEB 23 P 1:34  
BY *J. Brady*  
TOWN CLERK

**Present:** Jim Blackketter, Ed Epstein, Mark McWhinney, Nancy O'Dea-Wyrick, Mark Seber

**Public and Invited Guests:** Bruce Adams, Debbie Devaux, Barbara Herbst, Sam Herrick, Martin Lindenmayer, Lynn Mellis Worthington, Jonathan Moore, Elyse Sadtler, Pamela Vogel.

Chairman Nancy O'Dea-Wyrick called the meeting to order at 7:02 p.m.

The Pledge of Allegiance was recited.

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

**Approval of Minutes:** Mr. Epstein made a motion to approve the minutes of the Jan. 3, 2017 monthly meeting. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

**Correspondence:** Mrs. O'Dea-Wyrick shared a January 24, 2017 letter from Torrington Area Health District, noting the per capita rate charge to the Town will not increase in FY 2017-18 (attached). She also shared an invoice from Quill for ink jet. Mr. Blackketter made a motion to approve payment of \$87.83 to Quill. Mr. Epstein seconded the motion, and the motion was approved unanimously. Ms. O'Dea-Wyrick shared with the board via email correspondence regarding the Grand List (attached).

**Reports: Tax Collector:** Debbie Devaux provided a written report, dated Feb. 21, 2017 (attached) that includes the Real Estate Delinquent Report. She noted the collection rate is behind last year's collection.

**Board of Education:** Treasurer Barbara Herbst provided the board prior to the meeting the Kent Center School Budget Comparison Report, dated Feb. 16, 2017 (attached). Board member Martin Lindenmayer reported the school board is working on its budget, adding he would let the finance board know when to expect receipt of the school board's budget proposal.

**Board of Selectmen:** First Selectman Bruce Adams provided the following report regarding state budget proposals, which he called "The Good, the bad, and the ugly."

**The Good**

- Town Aid road remains intact - \$284,619.
- Increase the thresholds for prevailing wage, something we have been fighting for for years.
- Suspend set aside requirements.
- Revise MRB – allow towns to reduce education budgets reflecting State aid cuts.
- Eliminate spending caps.
- Changes to binding arbitration.
- Maintains PILOT funding.
- Create new special ed grant funds - \$140,000 FY 2018 (taken out of ECS).

**The Bad**

- Probably no more grant money any time soon. Not likely to see the \$500K sidewalk grant.

- Reduces LOCIP – \$0 this year, \$76,788 FY18, \$48,858 FY19.

**The ugly, really ugly**

- Basically eliminates ECS – down to \$1,754!! Keep it.
- Towns to pick up 1/3 of the cost of teacher pensions = \$309,444 FY 2018
- Towns to pay 100% of Resident Trooper – this year \$134,000 is our 85% - 100% is \$158,000. Mr. Adams said he has contacted the three private schools about continuing their respective contributions of \$20,000 each toward the cost of the resident trooper; two will continue, and he is waiting to hear from the third. Ms. O'Dea-Wyrick asked if the selectmen have considered asking for increased contributions? Mr. Adams said they have not done that, but he is considering asking for a contributions from other entities in town that use the resident trooper but don't pay taxes.
- Numbers for FY18 not provided by State.

**The Bottom Line**

- We get \$488,078 this year, \$276,251 next year and \$238,274 in FY 2019.

Mr. Adams also noted that the town probably will vote on its budget before the state passes a budget.

**Treasurer:** Barbara Herbst provided the board with Building Inspector Report, dated Feb. 21, 2017 (attached). She also provided the board prior to the meeting the draft 2017-2018 budget (attached).

**Town Meeting:** Mr. Adams said he is a little disappointed with how little input there was on the proposed Five-Year Capital Plan, adding that he thinks it is still worthwhile to have on the agenda of the Annual Town Meeting.

**Business: Region One FY 2018 Budget:** Jonathan Moore gave an overview of the regional budget process, citing many factors the budget committee considered including staffing needs (retirements/resignations), increased cost of health insurance, declining enrollment, new block schedule, student achievement and English as a second language needs. Sam Herrick presented a 2017/2018 Preliminary Budget Summary and a Regional School District One Budget Summary (attached). Mr. Herrick noted about two-thirds of the budget increase is driven by increased health insurance costs, noting they are looking at options for health insurance plans. Pamela Vogel explained the shift in student learning and in how teachers teach as well as a shift in the schedule to accommodate mastery-based learning. Mr. Sebetic commented that he personally believes the local and regional school boards should be looking seriously at cutting their budgets given the declining enrollment numbers. Mr. Sebetic added that he has a problem with increasing school budgets with declining enrollments, saying he feels the schools have to begin to downsize. Mr. Herrick invited board members to attend the regional budget hearing to give their input to the regional school board.

**FY2018 Budget Calendar Updates:** There were no updates to the budget calendar.

**Acceptance of the FY2018 Capital Plan:** Mr. Adams said the selectmen discussed the capital plan and recommend splitting the proposed KCS roof project over three years instead of two or \$266,000 per year. Mr. Blackketter questioned the feasibility of pushing the project out that far, asking if that makes sense? Mr. Lindenmeyer said he thinks the roof would hold until then. Mr. Sebetic suggested the fire

department start looking at purchasing used trucks instead of new, commenting that he feels it doesn't make sense to spend the amount of money proposed for the amount of use a truck gets. Mr. Sebetic suggested the selectmen and school board look at proposed spending in 2022 to decrease the bottom line to around \$900,000. Mr. Sebetic suggested looking at changing funding for the school roof, playgrounds, Town Hall parking lot and fire trucks.

**Comments from Public and Invited Guests:** There were no comments.

Mr. Blackketter made a motion to adjourn the meeting at 9:04 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.*



# TORRINGTON AREA HEALTH DISTRICT

350 Main Street ♦ Suite A ♦ Torrington, Connecticut 06790  
Phone (860) 489-0436 ♦ Fax (860) 496-8243 ♦ E-mail info@tahd.org ♦ Web www.tahd.org

"Promoting Health & Preventing Disease Since 1967"

3

Borough of Bantam

January 25, 2017

Bethlehem

To: Board of Finance

Canaan

From: Robert Rubbo, Director of Health

Cornwall

Re: FY18 Per Capita Assessment for Town of Kent

Goshen

Your Per Capita Assessment for FY18 is shown below. It is a function of: 1) Your 2015 population as determined by the State Department of Public Health, 2) The per capita rate as set by the Board of Health, and 3) A population differential for members of the TAHD that joined after 1980 with populations less than 5000.

Harwinton

Year	Population	Per Capita Rate	Population Differential	Total Assessment
2016-2017	2910	\$5.48	\$3,462	\$19,408.80
2017-2018	2869	\$5.48	\$3,462	\$19,184.12

Kent

Borough of Litchfield

As you will note above the TAHD Board of Health has decided not to increase the per capita rate to our member towns for fiscal year 2017-2018. By not increasing our local per capita rate TAHD will actually see a reduction in the amount of funding received from its member towns due to a decrease in the population for a sixth straight year. In fiscal year 16 we experienced a 5% cut in state per capita funding and in fiscal year 17 we experienced an 11.24% cut in state per capita funding. TAHD has done a great job controlling expenditures thus making it possible to absorb these state cuts.

Litchfield

Middlebury

Morris

The State of CT is expected to have a deficit of approximately 1 – 1.5 Billion dollars this current fiscal year. This could result in deeper cuts than anticipated to our state per capita funding. By not increasing the Per Capita Rate we may have to draw on our unassigned reserves to cover any revenue minus expense shortfalls. This decision was made because we are very sensitive to the difficult financial climate that all of our member towns are faced with this coming fiscal year.

Norfolk

North Canaan

Factors that influence TAHD finances:

Plymouth

Salisbury

- The population of the cities, towns, and boroughs comprising the TAHD decreased as a whole in 2015 for the sixth straight year. Regulations specify TAHD use state 2015 census as the basis for the FY18 Per Capita payments. Thus, keeping the Per Capita the same will decrease TAHD revenue as population determines both the local and state assessments.
- We are drafting the FY18 budget anticipating that the state reimbursement will be cut by 11.24% from its already meager level of \$1.85 per capita. This is the amount that we were cut for FY17.

Thomaston

Torrington

Warren

Watertown

Winsted

The Torrington Area Health District is an equal opportunity provider, and employer.

To file a complaint of discrimination write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C., 20250-9410, or call (800) 795-3272 (voice), or (202) 720-6382 (TDD).



THE JOURNAL OF THE AMERICAN MEDICAL ASSOCIATION

PUBLISHED WEEKLY

Subscription price, \$5.00 per annum in advance. Single copies, 15 cents.

Published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill.

The Journal of the American Medical Association is a weekly publication of the American Medical Association. It is the only medical journal in the United States that is published by a national organization of physicians. The Journal is devoted to the publication of original research, clinical reports, and reviews of the literature of medicine. It is a valuable source of information for the physician and the student of medicine.

The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. The subscription price is \$5.00 per annum in advance. Single copies are 15 cents. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill.

The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. The subscription price is \$5.00 per annum in advance. Single copies are 15 cents. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill.

The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. The subscription price is \$5.00 per annum in advance. Single copies are 15 cents. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill.

The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. The subscription price is \$5.00 per annum in advance. Single copies are 15 cents. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill.

The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. The subscription price is \$5.00 per annum in advance. Single copies are 15 cents. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill.

The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill. The subscription price is \$5.00 per annum in advance. Single copies are 15 cents. The Journal is published by the American Medical Association, 535 North Dearborn Street, Chicago, Ill.

- The slowly improving economy is expected to increase the workload of the TAHD. The workload includes inspections of food operations, day care centers, wells and septic systems, building additions, family campgrounds, hair salons, and lead poisoning investigations. All of these inspections are required by current state regulations.

You will be billed for the Per Capita Assessment in June, and we ask again that you make the full payment on or before July 1 to help us with our cash flow and to give us a strong financial posture for the first part of our fiscal year.

Thank you for your continued support. If you have any questions or comments, or would like to schedule a meeting, please do not hesitate to contact me.

Respectfully,

A handwritten signature in black ink, appearing to read 'Robert Rubbo', written over a horizontal line.

Robert Rubbo; MPH, R.S.  
Director of Health

Date: January 24, 2017						
To: Bruce Adams, First Selectman						
Cc: Nancy Wyrick, Chairman Clerk Leslie Ferris						
Cc: Barbara Herbst, Treasurer						
From: Patty Braislin, Assessor						
SECTION	NET 2014 AFTER BAA	NET 2015 AFTER BAA	NET 2016 BEFORE BAA	DIFFERENCE 16GL OVER 15GL		
Real Estate - 1973 Accounts	554,536,310	555,566,655	558,573,295	3,006,640		
Personal Property - 358 Accts	14,628,871	14,851,224	16,097,387	1,246,163		
Motor Vehicle - 3117 Accts	25,251,420	25,565,300	26,199,535	634,235		
Exempt - 209 Accts	0	0	0	0		
<b>FINAL TOTAL</b>	<b>594,416,601</b>	<b>595,983,179</b>	<b>600,870,217</b>	<b>4,887,038</b>	<b>.82% Percentage Increase 2016GL</b>	
	2013 REAL ESTATE EXEMPT	2014 REAL ESTATE EXEMPT	2015 REAL ESTATE EXEMPT	2016 REAL ESTATE EXEMPT	TAX EXEMPT INCREASE FROM 2013 TO 2016 GRAND LIST	
Exempt Real Estate Accounts	124,315,100	125,290,300	125,943,100	126,418,300	2,103,200	
<b>2016 GROSS GRAND LIST BY CATEGORY</b>						
SECTION	2013 GL GROSS TAXABLE GRAND LIST	2014 GL GROSS TAXABLE GRAND LIST	2015 GL GROSS TAXABLE GRAND LIST	2016 GL GROSS TAXABLE GRAND LIST	2015 -2016 DIFFERENCE	2016 GL % OF TOTAL GROSS
Residential Real Estate	464,991,400	468,671,100	470,599,300	473,847,600	3,248,300	78.57%
Commercial Real Estate	36,656,135	36,633,435	36,261,735	36,163,435	-98,300	6.00%
Vacant Land	45,819,200	43,323,200	42,079,900	41,978,100	-101,800	6.96%
Use Assessment	5,006,300	4,491,000	4,607,700	4,534,500	-73,200	0.75%
Public Utility/Other	2,601,000	2,601,000	2,601,000	2,601,000	0	0.43%
Motor Vehicle*	24,909,030	25,306,710	25,735,430	26,347,235	611,805	4.37%
Personal Property	14,148,324	14,972,119	15,376,396	17,617,621	2,241,225	2.92%
<b>TOTAL</b>	<b>594,131,389</b>	<b>595,998,564</b>	<b>597,261,461</b>	<b>603,089,491</b>	<b>5,828,030</b>	<b>100%</b>
<b>PERCENTAGE INCREASE</b>		<b>0.31%</b>	<b>0.21%</b>	<b>0.98%</b>		

Date: January 24, 2017					
To: Bruce Adams, First Selectman					
Cc: Nancy Wyrick, Chairman Board of Finance					
Cc: Barbara Herbst, Treasurer					
From: Patty Braislin, Assessor					
SECTION	NET 2014 AFTER BAA	NET 2015 AFTER BAA	NET 2016 BEFORE BAA	DIFFERENCE 16GL OVER 15GL	
Real Estate - 1973 Accounts	554,536,310	555,566,655	558,573,295	3,006,640	
Personal Property - 358 Accts	14,628,871	14,851,224	16,097,387	1,246,163	
Motor Vehicle - 3117 Accts	25,251,420	25,565,300	26,199,535	634,235	
Exempt - 209 Accts	0	0	0	0	
<b>FINAL TOTAL</b>	<b>594,416,601</b>	<b>595,983,179</b>	<b>600,870,217</b>	<b>4,887,038</b>	<b>.82% Percentage Increase 2016GL</b>

**REAL ESTATE DELINQUENT REPORT      FEBRUARY 21, 2017**

<b>Name</b>	<b>Tax</b>	<b>Interest</b>	<b>Lien</b>	<b>Total</b>
<b>Harry Nicolas</b>	<b>\$12,719.60</b>	<b>\$2,455.96</b>	<b>\$48.00</b>	<b>\$15,223.56</b>
<b>Mari Cavalleiro</b>	<b>\$13,132.49</b>	<b>\$1,683.61</b>	<b>\$48.00</b>	<b>\$14,864.10</b>
<b>Michael Pettit</b>	<b>\$11,622.08</b>	<b>\$1,961.18</b>	<b>\$48.00</b>	<b>\$13,631.26</b>
<b>Roger Jackson</b>	<b>\$10,426.30</b>	<b>\$1,520.42</b>	<b>\$48.00</b>	<b>\$11,970.72</b>
<b>Patricia Rich Trustee</b>	<b>\$ 8,259.49</b>	<b>\$ 566.26</b>	<b>\$24.00</b>	<b>\$ 8,849.75</b>
<b>Ruth M Vincent</b>	<b>\$ 5,843.58</b>	<b>\$1,464.43</b>	<b>\$48.00</b>	<b>\$ 7,356.01</b>
<b>John Atwood</b>	<b>\$ 4,656.78</b>	<b>\$1,167.00</b>	<b>\$48.00</b>	<b>\$ 5,871.78</b>
<b>Daniel Seymour</b>	<b>\$ 4,512.90</b>	<b>\$ 739.36</b>	<b>\$24.00</b>	<b>\$ 5,276.26</b>
<b>James Carbone</b>	<b>\$ 3,200.77</b>	<b>\$ 108.85</b>	<b>\$24.00</b>	<b>\$ 3,783.59</b>
<b>Adele Casey</b>	<b>\$ 2,850.94</b>	<b>\$ 342.34</b>	<b>\$24.00</b>	<b>\$ 3,217.28</b>
<b>James Hennessey</b>	<b>\$ 2,110.70</b>	<b>\$ 154.62</b>	<b>\$24.00</b>	<b>\$ 2,265.54</b>

**GRAND RATEBOOK BALANCE SHEET REPORT**  
**KENT**  
**GRAND LIST YEAR 2015**

Year: 2000 To 2017, Pay Date: 02/21/2017, Time: 02/21/2017 04:06:49 pm

All

Page: 3

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: 2007	76	12,844.70	0.00	0.00	12,844.70	0.00	0.00	0.00	0.00	0.00	0.00	12,844.70
<b>TOTAL 2007</b>	<b>80</b>	<b>13,613.14</b>	<b>0.00</b>	<b>0.00</b>	<b>13,613.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,613.14</b>
(S) REAL ESTAT	2	2,264.67	0.00	0.00	2,264.67	0.00	0.00	0.00	0.00	0.00	0.00	2,264.67
(A) PERS	3	280.66	0.00	0.00	280.66	0.00	0.00	0.00	0.00	0.00	0.00	280.66
(S) PERS PROPE	10	4,598.37	0.00	0.00	4,598.37	0.00	0.00	0.00	0.00	0.00	0.00	4,598.37
(A) MOTOR	1	8.75	0.00	0.00	8.75	0.00	0.00	0.00	0.00	0.00	0.00	8.75
(S) MOTOR VEHI	50	4,255.35	0.00	0.00	4,255.35	0.00	0.00	0.00	0.00	0.00	0.00	4,255.35
(S) MV SUPPLEM	4	157.20	0.00	0.00	157.20	0.00	0.00	0.00	0.00	0.00	0.00	157.20
<b>(A) YR: 2008</b>	<b>4</b>	<b>289.41</b>	<b>0.00</b>	<b>0.00</b>	<b>289.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>289.41</b>
(S) YR: 2008	66	11,275.59	0.00	0.00	11,275.59	0.00	0.00	0.00	0.00	0.00	0.00	11,275.59
<b>TOTAL 2008</b>	<b>70</b>	<b>11,565.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,565.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,565.00</b>
(S) REAL ESTAT	2	2,250.21	0.00	0.00	2,250.21	0.00	0.00	0.00	0.00	0.00	0.00	2,250.21
(A) PERS	3	552.39	0.00	0.00	552.39	0.00	0.00	0.00	0.00	0.00	0.00	552.39
(S) PERS PROPE	10	3,137.24	0.00	0.00	3,137.24	0.00	0.00	0.00	0.00	0.00	0.00	3,137.24
(A) MOTOR	5	259.09	0.00	0.00	259.09	0.00	0.00	0.00	0.00	0.00	0.00	259.09
(S) MOTOR VEHI	46	2,976.67	0.00	0.00	2,976.67	0.00	62.39	68.92	0.00	131.31	0.00	2,914.28
(A) MV SU	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) MV SUPPLEM	8	597.43	0.00	0.00	597.43	0.00	0.00	0.00	0.00	0.00	0.00	597.43
<b>(A) YR: 2009</b>	<b>9</b>	<b>811.48</b>	<b>0.00</b>	<b>0.00</b>	<b>811.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>811.48</b>
(S) YR: 2009	66	8,961.55	0.00	0.00	8,961.55	0.00	62.39	68.92	0.00	131.31	0.00	8,899.16
<b>TOTAL 2009</b>	<b>75</b>	<b>9,773.03</b>	<b>0.00</b>	<b>0.00</b>	<b>9,773.03</b>	<b>0.00</b>	<b>62.39</b>	<b>68.92</b>	<b>0.00</b>	<b>131.31</b>	<b>0.00</b>	<b>9,710.64</b>
(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	4	1,692.58	0.00	0.00	1,692.58	0.00	1,112.50	967.88	0.00	2,080.38	0.00	580.08
(S) PERS PROPE	6	309.54	0.00	0.00	309.54	0.00	0.00	0.00	0.00	0.00	0.00	309.54
(A) MOTOR	9	389.71	0.00	0.00	389.71	0.00	81.48	78.98	0.00	160.46	0.00	308.23
(S) MOTOR VEHI	36	2,632.09	0.00	0.00	2,632.09	0.00	32.96	30.16	0.00	63.12	0.00	2,599.13
(S) MV SUPPLEM	8	141.65	0.00	0.00	141.65	0.00	0.00	0.00	0.00	0.00	0.00	141.65
<b>(A) YR: 2010</b>	<b>13</b>	<b>2,082.29</b>	<b>0.00</b>	<b>0.00</b>	<b>2,082.29</b>	<b>0.00</b>	<b>1,193.98</b>	<b>1,046.86</b>	<b>0.00</b>	<b>2,240.84</b>	<b>0.00</b>	<b>888.31</b>
(S) YR: 2010	52	5,373.62	0.00	0.00	5,373.62	0.00	32.96	30.16	0.00	63.12	0.00	5,340.66



**GRAND RATEBOOK BALANCE SHEET REPORT**  
**KENT**  
**GRAND LIST YEAR 2015**

Page: 4

Year: 2000 To 2017, Pay Date: 02/21/2017, Time: 02/21/2017 04:06:50 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	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
<b>TOTAL 2010</b>	<b>65</b>	<b>7,455.91</b>	<b>0.00</b>	<b>0.00</b>	<b>7,455.91</b>	<b>0.00</b>	<b>1,226.94</b>	<b>1,077.02</b>	<b>0.00</b>	<b>2,303.96</b>	<b>0.00</b>	<b>6,228.97</b>
(A) REAL	1	744.04	0.00	0.00	744.04	0.00	0.00	0.00	0.00	0.00	0.00	744.04
(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	8	2,347.00	0.00	0.00	2,347.00	0.00	0.00	0.00	0.00	0.00	0.00	2,347.00
(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	18	6,664.29	0.00	0.00	6,664.29	0.00	9.13	7.12	0.00	16.25	0.00	6,655.16
(S) MOTOR VEHI	23	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	9	241.81	0.00	0.00	241.81	0.00	0.00	0.00	0.00	0.00	0.00	241.81
(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
<b>(A) YR: 2011</b>	<b>36</b>	<b>9,997.14</b>	<b>0.00</b>	<b>0.00</b>	<b>9,997.14</b>	<b>0.00</b>	<b>9.13</b>	<b>7.12</b>	<b>0.00</b>	<b>16.25</b>	<b>0.00</b>	<b>9,988.01</b>
<b>(S) YR: 2011</b>	<b>35</b>	<b>5,007.43</b>	<b>0.00</b>	<b>0.00</b>	<b>5,007.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,007.43</b>
<b>TOTAL 2011</b>	<b>71</b>	<b>15,004.57</b>	<b>0.00</b>	<b>0.00</b>	<b>15,004.57</b>	<b>0.00</b>	<b>9.13</b>	<b>7.12</b>	<b>0.00</b>	<b>16.25</b>	<b>0.00</b>	<b>14,995.44</b>
(A) REAL	12	4,893.97	0.00	0.00	4,893.97	0.00	4,140.54	1,747.03	48.00	5,935.57	0.00	753.43
(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	9	1,709.10	0.00	0.00	1,709.10	0.00	0.00	0.00	0.00	0.00	0.00	1,709.10
(S) PERS PROPE	4	74.42	0.00	0.00	74.42	0.00	0.00	0.00	0.00	0.00	0.00	74.42
(A) MOTOR	41	3,905.18	0.00	0.00	3,905.18	0.00	1.10	0.07	0.00	1.17	0.00	3,904.08
(S) MOTOR VEHI	36	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	18	340.53	0.00	0.00	340.53	0.00	0.00	0.00	0.00	0.00	0.00	340.53
(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
<b>(A) YR: 2012</b>	<b>80</b>	<b>10,848.78</b>	<b>0.00</b>	<b>0.00</b>	<b>10,848.78</b>	<b>0.00</b>	<b>4,141.64</b>	<b>1,747.10</b>	<b>48.00</b>	<b>5,936.74</b>	<b>0.00</b>	<b>6,707.14</b>
<b>(S) YR: 2012</b>	<b>48</b>	<b>2,730.06</b>	<b>0.00</b>	<b>0.00</b>	<b>2,730.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,730.06</b>
<b>TOTAL 2012</b>	<b>128</b>	<b>13,578.84</b>	<b>0.00</b>	<b>0.00</b>	<b>13,578.84</b>	<b>0.00</b>	<b>4,141.64</b>	<b>1,747.10</b>	<b>48.00</b>	<b>5,936.74</b>	<b>0.00</b>	<b>9,437.20</b>
(A) REAL	1,301	20,888.98	0.00	0.00	20,888.98	0.00	6,694.50	3,266.55	48.00	10,009.05	0.00	14,194.48
(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	60	3,164.96	0.00	-44.28	3,120.68	0.00	-44.28	0.00	0.00	-44.28	0.00	3,164.96
(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	205	2,723.90	0.00	0.00	2,723.90	0.00	769.06	381.22	0.00	1,150.28	0.00	1,954.84
(S) MOTOR VEHI	19	1,549.40	0.00	0.00	1,549.40	0.00	162.98	63.56	0.00	226.54	0.00	1,386.42
(A) MV SU	459	505.27	0.00	0.00	505.27	0.00	139.52	48.03	0.00	187.55	0.00	365.75
(S) MV SUPPLEM	3	313.73	0.00	0.00	313.73	0.00	81.02	26.73	0.00	107.75	0.00	232.71
<b>(A) YR: 2013</b>	<b>2,025</b>	<b>27,283.11</b>	<b>0.00</b>	<b>-44.28</b>	<b>27,238.83</b>	<b>0.00</b>	<b>7,558.80</b>	<b>3,695.80</b>	<b>48.00</b>	<b>11,302.60</b>	<b>0.00</b>	<b>19,680.03</b>

**GRAND RATEBOOK BALANCE SHEET REPORT**  
**KENT**  
**GRAND LIST YEAR 2015**

Year: 2000 To 2017, Pay Date: 02/21/2017, Time: 02/21/2017 04:06:54 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

Page: 5

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	LI FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(S) YR: 2013	25	1,939.77	0.00	0.00	1,939.77	0.00	244.00	90.29	0.00	334.29	0.00	1,695.77
<b>TOTAL 2013</b>	<b>2,050</b>	<b>29,222.88</b>	<b>0.00</b>	<b>-44.28</b>	<b>29,178.60</b>	<b>0.00</b>	<b>7,802.80</b>	<b>3,786.09</b>	<b>48.00</b>	<b>11,636.89</b>	<b>0.00</b>	<b>21,375.80</b>
(A) REAL	1,976	60,591.73	0.00	0.00	60,591.73	0.00	32,407.83	4,654.09	240.00	37,301.92	-10.00	28,183.90
(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	340	6,236.43	0.00	-61.62	6,174.81	0.00	2,480.71	495.80	0.00	2,976.51	0.00	3,694.10
(S) PERS PROPE	1	34.83	0.00	0.00	34.83	0.00	-45.91	0.00	0.00	0.00	0.00	34.83
(A) MOTOR	3,107	6,324.69	133.15	-244.44	6,213.40	0.00	2,067.85	581.91	0.00	2,649.76	0.00	4,145.55
(S) MOTOR VEHI	14	1,273.05	0.00	0.00	1,273.05	0.00	-226.88	0.00	0.00	395.56	0.00	951.75
(A) MV SU	535	3,665.78	0.00	-71.40	3,594.38	0.00	1,732.34	263.61	0.00	1,995.95	0.00	1,862.04
(S) MV SUPPLEM	2	96.44	0.00	0.00	96.44	0.00	-71.40	0.00	0.00	0.00	0.00	96.44
(A) YR: 2014	5,958	76,818.63	133.15	-377.46	76,574.32	0.00	38,688.73	5,995.41	240.00	44,924.14	-10.00	37,885.59
(S) YR: 2014	18	1,413.25	0.00	0.00	1,413.25	0.00	-344.19	0.00	0.00	395.56	0.00	1,091.95
<b>TOTAL 2014</b>	<b>5,976</b>	<b>78,231.88</b>	<b>133.15</b>	<b>-377.46</b>	<b>77,987.57</b>	<b>0.00</b>	<b>39,010.03</b>	<b>6,069.67</b>	<b>240.00</b>	<b>45,319.70</b>	<b>-10.00</b>	<b>38,977.54</b>
(A) REAL	1,977	10,115,657.86	1,166.00	-91.65	10,116,732.21	0.00	9,785,282.65	12,305.10	0.00	9,797,587.75	-2,548.99	331,449.56
(A) PERS	360	271,959.36	0.00	-217.39	271,741.97	0.00	254,530.65	421.32	0.00	254,951.97	-18.15	17,211.32
(A) MOTOR	3,150	456,285.18	4,509.19	-9,933.58	450,860.79	0.00	432,368.71	3,423.04	15.00	435,806.75	-262.69	18,492.08
(A) MV SU	538	69,165.27	1,024.81	-1,618.49	68,571.59	0.00	51,258.42	87.84	0.00	51,346.26	-0.71	17,313.17
(A) YR: 2015	6,025	10,913,067.67	6,700.00	-11,861.11	10,907,906.56	0.00	10,523,440.43	16,237.30	15.00	10,539,692.73	-2,830.54	384,466.13
(A) Grand Total	14,157	11,042,062.57	6,833.15	-12,282.85	11,036,612.87	0.00	10,575,032.71	28,729.59	351.00	10,604,113.30	-2,840.54	461,580.16
(S) Grand Total	982	124,888.06	0.00	0.00	124,888.06	0.00	-2,234.68	0.00	0.00	924.28	0.00	124,227.41
<b>Grand Total</b>	<b>15,139</b>	<b>11,166,950.63</b>	<b>6,833.15</b>	<b>-12,282.85</b>	<b>11,161,500.93</b>	<b>0.00</b>	<b>10,575,693.36</b>	<b>28,993.22</b>	<b>351.00</b>	<b>10,605,037.58</b>	<b>-2,840.54</b>	<b>585,807.57</b>

2-18-2016  
2-21-2017

97.28  
96.58

Back Tax  
\$ 59,020  
\$ 39,010

Interest Liens  
\$ 37,490 \$ 396.  
\$ 28,993 \$ 351



02/16/17

# Kent Center School

## Budget Comparison

July 2016 through January 2017

	Jul '16 - Jan '17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
111-1001 Teachers, Regular	865,796.48	1,942,563.00	-1,076,766.52	44.6%
111-2410 Principal	65,887.64	123,715.00	-57,827.36	53.3%
112-2101 Teacher Assistants	59,874.05	127,224.00	-67,349.95	47.1%
112-2113 Home/School Liaison	21,709.90	46,020.00	-24,310.10	47.2%
112-2134 Nurse	18,610.24	44,593.00	-25,982.76	41.7%
112-2199 Caf. Duty/Athl. Off.	2,479.44	7,140.00	-4,660.56	34.7%
112-2225 Network Administrator	27,065.83	63,966.00	-36,900.17	42.3%
112-2312 Bookkeeper	15,394.50	27,213.00	-11,818.50	56.6%
112-2410 Office Staff	42,658.75	93,812.00	-51,153.25	45.5%
112-2620 Custodians	107,514.75	199,339.00	-91,824.25	53.9%
112-2730 Crossing Guard	1,525.20	3,348.00	-1,822.80	45.6%
120-1102 Substitute Teachers	14,830.00	40,000.00	-25,170.00	37.1%
130-1001 Teachers, Extra Duty	8,938.00	24,536.00	-15,598.00	36.4%
130-1002 Prof. Devel. Presenter	0.00	1,550.00	-1,550.00	0.0%
210-0001 Health/Dental Ins.	407,150.63	698,026.00	-290,875.37	58.3%
211-0001 Life Insurance	3,204.60	5,700.00	-2,495.40	56.2%
220-0001 Soc. Sec.	33,941.63	78,256.00	-44,314.37	43.4%
230-0001 Pension	12,611.62	29,367.00	-16,755.38	42.9%
240-1001 Tuition Reimbursement	0.00	1,500.00	-1,500.00	0.0%
250-2310 Unemployment Comp.	0.00	200.00	-200.00	0.0%
260-0001 Workers Comp.	17,556.00	23,300.00	-5,744.00	75.3%
321-1100 Assembly Programs	0.00	1,500.00	-1,500.00	0.0%
322-2100 In Service/Non-Certs.	345.00	4,000.00	-3,655.00	8.6%
322-2210 Curr./In-Serv/Testing	5,747.70	13,000.00	-7,252.30	44.2%
330-2132 Phys. Serv./Students	0.00	600.00	-600.00	0.0%
330-2310 Legal & Investig. Svs	5,461.00	6,000.00	-539.00	91.0%
330-2590 Enumeration	0.00	590.00	-590.00	0.0%
330-2835 Physicians Serv./Empl.	0.00	10.00	-10.00	0.0%
411-2600 Water/Sewer/Trash	5,528.70	10,662.00	-5,133.30	51.9%
430-1001 Repair/Instr. Equip.	650.00	1,000.00	-350.00	65.0%
430-1002 Repair/I.T. Equipment	344.24	3,300.00	-2,955.76	10.4%
430-2410 Repair/Office Equip.	0.00	250.00	-250.00	0.0%
430-2600 Bldg. Maint. & Repairs	6,519.11	45,000.00	-38,480.89	14.5%
430-2610 Sched Maint/Bldg Impro	32,985.00	19,000.00	13,985.00	173.6%
430-2640 Service Contracts	15,659.44	33,000.00	-17,340.56	47.5%
442-1100 Lease/Instr.-Office Eq	6,678.17	10,920.00	-4,241.83	61.2%
510-2700 Pupil Transportation	137,025.00	275,200.00	-138,175.00	49.8%
520-2310 E&O/Liability Ins.	12,816.89	13,098.00	-281.11	97.9%
520-2620 Property/Flood/Auto In	41,975.00	40,380.00	1,595.00	103.9%
530-2410 Postage	940.00	1,275.00	-335.00	73.7%
531-2225 Internet/Network Secur	1,698.00	6,050.00	-4,352.00	28.1%
531-2410 Telephone/Fax	2,635.20	10,500.00	-7,864.80	25.1%
550-2540 Printing/Advertising	0.00	500.00	-500.00	0.0%
561-1200 Pupil Services	704,096.40	1,005,852.00	-301,755.60	70.0%
561-6110 H.V.R.H.S. Tuition	1,024,108.40	1,463,011.00	-438,902.60	70.0%
561-6112 Adm. Services	118,055.00	168,650.00	-50,595.00	70.0%
561-6113 Summer School	8,309.72	8,500.00	-190.28	97.8%
580-1001 Staff Travel	405.54	1,000.00	-594.46	40.6%
580-2410 Princ. Workshop/Travel	0.00	925.00	-925.00	0.0%
580-2790 School Trips/Athletics	17,594.00	29,500.00	-11,906.00	59.6%
610-1001 Teaching Supplies	23,795.49	37,000.00	-13,204.51	64.3%
610-1002 I.T. Supplies	4,803.53	9,000.00	-4,196.47	53.4%
610-1200 Pupil Serv. Supplies	0.00	1,000.00	-1,000.00	0.0%
610-2134 Health Off. Supplies	950.23	3,200.00	-2,249.77	29.7%

02/16/17

# Kent Center School

## Budget Comparison

July 2016 through January 2017

	Jul '16 - Jan '17	Budget	\$ Over Budget	% of Budget
610-2220 A.V. Materials	212.80	1,075.00	-862.20	19.8%
610-2410 Office Supplies	1,015.53	2,000.00	-984.47	50.8%
611-2490 Graduation Expenses	259.00	2,300.00	-2,041.00	11.3%
613-2600 Custodial Supplies	5,244.26	12,500.00	-7,255.74	42.0%
622-2601 Electricity	36,391.09	63,965.00	-27,573.91	56.9%
623-2620 Propane	2,142.28	3,200.00	-1,057.72	66.9%
624-2620 Heating Oil	45,413.47	55,625.00	-10,211.53	81.6%
627-2740 Fuel for Buses	6,553.93	34,850.00	-28,296.07	18.8%
641-1130 Texts	4,118.19	11,000.00	-6,881.81	37.4%
641-1140 Computer Software	18,240.09	35,450.00	-17,209.91	51.5%
642-2210 Professional Books	0.00	1,100.00	-1,100.00	0.0%
642-2222 Library Books/Subscr.	3,933.60	10,000.00	-6,066.40	39.3%
642-2223 Automated Library Soft	1,416.67	1,150.00	266.67	123.2%
730-1130 Equip. - Info. Techn.	7,533.63	29,200.00	-21,666.37	25.8%
730-1150 Equip. - Misc. Instr.	20,712.00	14,100.00	6,612.00	146.9%
730-2222 Equip. - Library	0.00	500.00	-500.00	0.0%
730-2600 Service Equipment	0.00	5,000.00	-5,000.00	0.0%
810-2519 Board Fees/Dues/Expens	3,554.00	9,750.00	-6,196.00	36.5%
930-3100 Cafeteria Subsidy	12,500.00	20,000.00	-7,500.00	62.5%
930-5600 Capital-End User Compu	0.00	25,000.00	-25,000.00	0.0%
Contingency	0.00	20,000.00	-20,000.00	0.0%
<b>Total Expense</b>	<b>4,075,116.56</b>	<b>7,162,606.00</b>	<b>-3,087,489.44</b>	<b>56.9%</b>
<b>Net Ordinary Income</b>	<b>-4,075,116.56</b>	<b>-7,162,606.00</b>	<b>3,087,489.44</b>	<b>56.9%</b>
<b>Net Income</b>	<b>-4,075,116.56</b>	<b>-7,162,606.00</b>	<b>3,087,489.44</b>	<b>56.9%</b>

# Kent

## DEMOGRAPHIC STATISTICS

Population	2,869	2017 Mill Rate	18
2016 Moody's Bond Rating	Aa2	2015 Equalized Mill Rate	12
Land Area (Sq. Miles)	48.55	2014 Net Grand List	594,416,601
Total General Fund Balance	2,153,273	2014 Equalized Net Grand List Per Capita	295,095
Total General Fund Expenditures	11,137,058	Tax Exempt Property as % of 2014 Grand List	17.40%
		Ratio of Debt (excl. Pensions) to ENGL (2013)	0.50%

Source: OPM Municipal Fiscal Indicators

## EDUCATION STATISTICS

Enrollment 2011-12	Enrollment 2012-13	Enrollment 2013-14	Enrollment 2014-15	Enrollment 2015-16	Enrollment Change 2011-16	FTE				
278	271	272	258	237	-14.75%	54				
Instructional Staff and Services	Instructional Supplies and Equipment	Improvement of Instruct. Media Svcs	Student Support Services	Admin. and Supprt Services	Plant Operation and Maint.	Transport.	Students Tuitioned Out	Other	Total Expenditures	
\$3,554,169	\$157,149	\$120,486	\$280,631	\$578,683	\$542,920	\$410,550	\$0	\$30,547	\$5,675,135	

Source: SDE EdSight

\* Note that education figures do not include Regional School District 1

ESTIMATED STATUTORY FORMULA AID	FY 2017	FY 2018	FY 2019
PILOT: State-Owned Real Property	35,287	34,649	34,649
Mashantucket Pequot And Mohegan Fund	9,077	8,957	8,957
Town Aid Road Grant	284,619	284,619	284,619
Local Capital Improvement (LOCIP)	0	76,778	48,858
Education Cost Sharing	25,634	1,754	1,754
Special Education *	106,653	140,349	140,349
MRSF: Municipal Revenue Sharing Grant	26,808	38,590	38,590
TOTAL STATUTORY FORMULA AID	488,078	585,696	557,776
Reimbursement from Towns for Teachers' Retirement	0	-309,444	-319,501
CUMULATIVE TOTAL	488,078	276,251	238,274

\* For FY 2017, Special Education amount reflects the 5-year average of the Excess Cost Grant







# Summary of Proposed Budget

Fiscal Year 2017 - 2018

	Actuals	Actuals	YTD Actual		Proposed	% of increase
	Jul '14 Jun 15	Jul '15 Jun 16	Jul '16 Jun '17	Budget	Jul '17 Jun '18	
• General Government	1,134,921	1,159,994	791,355	1,162,852	1,136,218	-2.3%
• Public Safety	155,431	169,883	45,130	188,432	31,218	-83.4%
• Public Works	1,455,782	1,438,638	801,067	1,540,493	1,659,721	7.7%
• Health and Welfare	88,065	89,422	61,964	108,140	95,780	-11.4%
• Recreation	189,569	196,705	106,986	195,510	197,965	1.3%
• Sanitation	103,449	109,393	57,849	115,937	111,804	-3.6%
<b>total Bos Budget</b>	<b>3,127,218</b>	<b>3,164,035</b>	<b>1,864,352</b>	<b>3,311,364</b>	<b>3,232,706</b>	<b>-2.4%</b>
• Board of Education	6,810,524	6,880,550	4,150,525	7,162,606	0	-100.0%
• Debt Service	672,788	693,194	665,769	669,988	646,825	-3.5%
Transfer to Capital	796,200	726,200	732,200	732,200	800,600	9.3%
• Transfer to Dog Fund	7,500	7,500	0	7,500	7,500	0.0%
• Appr Schaghticoke			30,000	30,000	0	
<b>total Tax Budget</b>	<b>11,414,229</b>	<b>11,471,479</b>	<b>7,442,845</b>	<b>11,913,658</b>	<b>4,687,631</b>	<b>-60.7%</b>
• Current Year Capital Pro	895,000	900,000	872,000	872,000	692,500	-20.6%
<b>II Totals</b>	<b>12,309,229</b>	<b>12,371,479</b>	<b>8,314,845</b>	<b>12,785,658</b>	<b>5,380,131</b>	<b>-57.9%</b>

Difference between FY 16-17 budget and FY 17-18

-\$7,405,527

**"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

[illegible]



FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN						INFORMATIONAL USE				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	<b>BOE PLAN</b>					Roof	Roof				
	KCS BLDG IMPROVEMENTS					399,000	399,000				
	WINDOWS	100,000			100,000						
599,000	<b>BOE SUBTOTAL</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>399,000</b>	<b>399,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>BOS PLAN</b>										
		HWY Trk #6	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
	HIGHWAY TRUCKS	50,000	185,000	100,000	0	60,000	190,000	230,000	130,000	200,000	
	HIGHWAY EQUIPMENT				140,000						
					15,000						
				20,000	35,000	40,000	35,000				120,000
645,000	<b>TOTAL TOWN FLEET</b>	<b>50,000</b>	<b>185,000</b>	<b>120,000</b>	<b>190,000</b>	<b>100,000</b>	<b>225,000</b>	<b>230,000</b>	<b>130,000</b>	<b>200,000</b>	<b>120,000</b>
		Eng 1	Eng 1	Eng 1	Eng 1	Eng 1					
	KVFD APPARATUS	187,500	187,500	150,000	150,000	200,000	200,000				
875,000	<b>TOTAL KVFD FLEET</b>	<b>187,500</b>	<b>187,500</b>	<b>150,000</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Anderson Acres (rebuild)								350,000		
	BOTSFORD ROAD							345,000			0
	KENICO ROAD	190,000	85,000								
	STUDIO HILL ROAD				200,000			0			
475,000	<b>TOTAL ROADS</b>	<b>190,000</b>	<b>85,000</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>345,000</b>	<b>350,000</b>	<b>0</b>	<b>0</b>
	Bridge #9										300,000
	BRIDGES 17-20 & 22					250,000					
	BRIDGE # 05519 (Macedonia)						250,000				
	BRIDGE #16 (Anderson Acres)		100,000	100,000							
	BRIDGE # Carter Road				250,000						
700,000	<b>TOTAL BRIDGES</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>
0	<b>TOTAL LAND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		Siding	Doors			Parking Lot					
	TOWN GARAGE	75,000	24,000			70,000					
	STREETSCAPE (sidewalk replacement)			100,000							
					Appliances						
	SENIOR CENTER				25,000						
	COMMUNITY HOUSE			Bathrooms					Roof		
				25,000					50,000		
		Generator/Boller		Oil Tank Removal		Carpet / Paint					TN Hall Roof
	TOWN HALL	65,000		25,000		40,000					65,000
449,000	<b>TOTAL BUILDINGS</b>	<b>140,000</b>	<b>24,000</b>	<b>150,000</b>	<b>25,000</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>65,000</b>
	ZONING REG					50,000			0		
	TOWN PLAN POCD		15,000	15,000	15,000						
	REVALUATION	25,000	40,000				25,000	40,000			
	P/R Playgrounds					100,000		100,000			
260,000	<b>TOTAL NON RECURRING</b>	<b>25,000</b>	<b>55,000</b>	<b>15,000</b>	<b>15,000</b>	<b>150,000</b>	<b>25,000</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
3,404,000	<b>BOS SUBTOTAL</b>	<b>592,500</b>	<b>636,500</b>	<b>535,000</b>	<b>830,000</b>	<b>810,000</b>	<b>700,000</b>	<b>715,000</b>	<b>530,000</b>	<b>200,000</b>	<b>485,000</b>
FIVE YEAR TOTALS		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
4,003,000	<b>BOE &amp; BOS PROJECTED CAPITAL</b>	<b>692,500</b>	<b>636,500</b>	<b>535,000</b>	<b>930,000</b>	<b>1,209,000</b>	<b>1,099,000</b>	<b>715,000</b>	<b>530,000</b>	<b>200,000</b>	<b>485,000</b>
	<b>BOE &amp; BOS CAPITAL SPEN</b>	<b>692,500</b>	<b>636,500</b>	<b>535,000</b>	<b>930,000</b>	<b>1,209,000</b>	<b>1,099,000</b>	<b>715,000</b>	<b>530,000</b>	<b>200,000</b>	<b>485,000</b>
	<b>1/5TH OF ANNUAL CAPITAL</b>	<b>138,500</b>	<b>127,300</b>	<b>107,000</b>	<b>186,000</b>	<b>241,800</b>	<b>219,800</b>	<b>143,000</b>	<b>106,000</b>	<b>40,000</b>	<b>97,000</b>
	<b>APPROPRIATION FY 2016-2017</b>	<b>800,600</b>									
	<b>APPROPRIATION FY 2017-2018</b>		<b>881,900</b>								
	<b>APPROPRIATION FY 2018-2019</b>			<b>897,600</b>							
	<b>APPROPRIATION FY 2019-2020</b>				<b>896,600</b>						
	<b>APPROPRIATION FY 2020-2021</b>					<b>750,600</b>					
	<b>APPROPRIATION FY 2021-2022</b>						<b>605,800</b>				
	Approved by the BoS										
	Accepted by the BoF										
	Approved by P/Z										
	Modified by BoF			Approved at Town Meeting							
	Modified again by BoF										

Line #      NOTE

49	Admin Assistant line includes insurance opt-out stipend	
	Salary	39,445
	Insurance Stipend	<u>14,747 (estimated at this time)</u>
		54,191

- 88      ROV mandatory training continues
- 89      ROV mandatory training continues

				FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
				Actual	Actual	YTD 1.27.17	Budget	Proposed	
<b>Expense</b>									
<b>A • General Government</b>									
<b>010-000 • Board of Selectmen</b>									
<b>Compensation</b>									
010-101 • Salary - 3 Selectmen				73,286	75,485.12	45,461	77,750	80,083	3.00%
010-102 • Administrative Assistant				49,059	50,535.60	29,429	52,356	54,191	3.51%
010-103 • Additional Clerical							0		
010-996 • Health				24,626	14,032.34	15,221	15,223	15,263	0.26%
010-997 • Pension				1,810	1,859.07	975	1,915	1,972	2.99%
010-998 • Social Security				9,353	9,621.32	5,053	9,915	10,181	2.68%
<b>Total Compensation</b>				<b>158,134</b>	<b>151,533</b>	<b>96,140</b>	<b>157,159</b>	<b>161,690</b>	<b>2.88%</b>
<b>Department Operations</b>									
010-201 • Supplies				1,231	541.21	148	600	500	-16.67%
010-202 • Postage				318	317.57	282	315	300	-4.76%
010-203 • Notices				1,690	1,134.65	0	1,000	1,000	0.00%
010-204 • Mileage				1,068	1,269.51	374	1,000	1,000	0.00%
010-301 • Computer Services							0		#DIV/0!
010-401 • Discretionary Expenditures				19	0.00		500	250	-50.00%
010-405 • Newsletter				420	336.00	546	336	550	63.69%
010-501 • Telephone				1,572	1,779.09	761	1,800	2,100	16.67%
<b>Total Department Operations</b>				<b>6,317</b>	<b>5,378</b>	<b>2,111</b>	<b>5,551</b>	<b>5,700</b>	<b>2.68%</b>
<b>Professional Development</b>									
010-451 • Conferences				150	130	80	200	100	-50.00%
<b>Total Professional Development</b>				<b>150</b>	<b>130</b>	<b>80</b>	<b>200</b>	<b>100</b>	<b>-50.00%</b>
<b>Total 010-000 • Board of Selectmen</b>				<b>164,601</b>	<b>157,041</b>	<b>98,331</b>	<b>162,910</b>	<b>167,490</b>	<b>2.81%</b>
012-511 • Litchfield Probate Court				4,905	4,531	4,545	4,545	4,545	0.00%
<b>013-000 • Registrar of Voters</b>									
<b>Compensation</b>									
013-101 • Registrars & Deputies				11,130	12,366	7,175	14,372	14,801	2.98%
013-102 • Workers				1,364	2,928	1,736	3,621	3,730	3.01%
013-998 • Social Security				828	946	553	1,376	1,418	3.02%
<b>Total Compensation</b>				<b>13,322</b>	<b>16,239</b>	<b>9,465</b>	<b>19,369</b>	<b>19,948</b>	<b>2.99%</b>
<b>Department Operations</b>									
013-201 • Supplies				3,305	3,646	3,027	4,000	4,000	0.00%
013-202 • Postage				644	120	435	400	500	25.00%
013-203 • Notices				65	0		65	65	0.00%
013-204 • Mileage				510	576	280	350	600	71.43%
013-404 • Election Refreshments				44	162	41	100	100	0.00%
013-501 • Telephone				533	715	487	850	500	-41.18%
<b>Total Department Operations</b>				<b>5,102</b>	<b>5,220</b>	<b>4,270</b>	<b>5,765</b>	<b>5,765</b>	<b>0.00%</b>
<b>Professional Development</b>									
013-450 • Dues				110	130		130	130	0.00%
013-451 • Conferences				1,901	1,699	710	1,300	2,000	53.85%
013-452 • Training				195	1,296	1,096	1,000	1,500	50.00%
<b>Total Professional Development</b>				<b>2,206</b>	<b>3,125</b>	<b>1,806</b>	<b>2,430</b>	<b>3,630</b>	<b>49.38%</b>
<b>Total 013-000 • Registrar of Voters</b>				<b>20,630</b>	<b>24,585</b>	<b>15,540</b>	<b>27,564</b>	<b>29,343</b>	<b>6.45%</b>
<b>014-000 • Board of Finance</b>									
<b>Compensation</b>									
014-102 • Clerk				1,602	1,341	531	2,224	2,275	2.31%
014-998 • Social Security				71	87	29	170	174	2.39%
<b>Total Compensation</b>				<b>1,673</b>	<b>1,427</b>	<b>560</b>	<b>2,394</b>	<b>2,449</b>	<b>2.31%</b>



**Line #    NOTE**

98 - 100    carried current year figures over

103        Contract expires 6.30.2020

111        FY 2016 was awarded 1/2 of the requested increase to bring compensation in line with industry standards, level of expertise and experience and job performance as evidenced by audit results.  
Again, asking for the other 1/2 of the original request.

129        Assessor requested an additional \$3.38 on top of the 3%  
Said increase will bring both assistants up to same rate per hr of        \$24.70  
"Both at \$24.70, equally qualified - equal responsibilities in line with Asst Assessors pay level"  
"There should not be any difference in hrly pay rate"

			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
			Actual	Actual	YTD 1.27.17	Budget	Proposed	
		<b>Department Operations</b>						
		014-201 • Supplies	44	75		50	50	0.00%
		014-202 • Postage				15	15	0.00%
0		014-203 • Notices	109	107		100	100	0.00%
1		014-204 • Mileage						
2		014-405 • Town Report	500	525	525	525	525	0.00%
3		050-000 • Auditors	23,768	26,756	22,006	22,000	22,000	0.00%
4		<b>Total Department Operations</b>	24,421	27,463	22,531	22,690	22,690	0.00%
5		<b>Professional Development</b>						
6		014-451 • Conferences				0		
7		<b>Total Professional Development</b>				0	0	
8		<b>Total 014-000 • Board of Finance</b>	26,094	28,890	23,091	25,084	25,139	0.22%
9		<b>015-000 • Treasurer</b>						
0		<b>Compensation</b>						
1		015-101 • Salary	22,939	26,127	15,740	26,911	30,218	12.29%
2		015-102 • Treasurer Clerk	6,050	9,165	3,810	8,942	9,212	3.02%
3		015-998 • Social Security	2,218	2,416	1,035	2,745	3,016	
4		<b>Total Compensation</b>	31,206	37,708	20,585	38,598	42,447	9.97%
5		<b>Department Operations</b>						
6		015-201 • Supplies	767	1,328	526	1,200	1,200	0.00%
7		015-202 • Postage	933	49	564	800	900	12.50%
8		015-204 • Mileage	130	0		130	130	0.00%
9		015-205 • Bank Fees		18				
0		015-301 • Computer Services	558	1,911	565	1,200	1,200	0.00%
1		015-452 • Professional Devel./CPA	305	268	295	500	500	0.00%
2		015-501 • Telephone	347	365	179	400	400	0.00%
3		<b>Total Department Operations</b>	3,041	3,939	2,129	4,230	4,330	2.36%
4		<b>Total 015-000 • Treasurer</b>	34,247	41,647	22,715	42,828	46,777	9.22%
5		<b>016-000 • Tax Assessor</b>						
6		<b>Compensation</b>						
7		016-101 • Salary - Assessor	33,251	34,249	20,578	35,276	36,334	3.00%
8		016-102 • Assessor Assistant #1	8,292	9,063	4,638	9,835	10,127	2.97%
9		016-104 • Assistant Assessor #2	11,768	15,472	9,036	19,378	23,120	19.31%
0		016-105 • Assessor Reval IH					0	
1		016-996 • Health					0	
2		016-996 • Pension					0	
3		016-998 • Social Security	4,083	4,499	2,266	4,933	5,323	
4		<b>Total Compensation</b>	57,394	63,283	36,518	69,422	74,904	7.90%
5		<b>Department Operations</b>						
6		016-201 • Supplies	2,344	1,176	1,093	1,000	1,000	0.00%
7		016-202 • Postage	718	550	753	1,000	900	-10.00%
8		016-203 • Notices			53	100	100	0.00%
9		016-204 • Mileage	360	280	208	700	700	0.00%
0		016-302 • Data Processing	11,275	11,050	11,310	11,685	12,220	4.58%
1		016-423 • Tax Mapping	1,262	700	480	2,500	2,500	0.00%
2		016-501 • Telephone	532	534	286	600	600	0.00%
3		<b>Total Department Operations</b>	16,491	14,290	14,184	17,585	18,020	2.47%
4		<b>Professional Development</b>						
5		016-450 • Dues	15	15	15	60	60	0.00%
6		016-451 • Conferences		25	0	550	550	0.00%
7		<b>Total Professional Development</b>	15	40	15	610	610	0.00%
8		<b>Total 016-000 • Tax Assessor</b>	73,900	77,613	50,717	87,617	93,534	6.75%

Line #    NOTE

173-186    Based on historical information, figures from current year were carried over to proposed  
                 as they seem more than substantial based on prior years.

				FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
				Actual	Actual	YTD 1.27.17	Budget	Proposed	
9									
0	017-000 • Tax Collector								
1	Compensation								
2	017-101 • Salary			34,187	35,213	21,214	36,269	37,357	3.00%
3	017-102 • Assistant			11,783	11,876	6,453	12,501	12,876	3.00%
4	017-996 • Health							0	#DIV/0!
5	017-997 • Pension							0	
6	017-998 • Social Security			3,512	3,604	1,843	3,731	3,843	
7	Total Compensation			49,482	50,693	29,511	52,501	54,076	3.00%
8	Department Operations								
9	017-201 • Supplies			724	1,794	899	1,800	1,800	0.00%
0	017-202 • Postage			3,539	3,512	1,619	3,500	3,500	0.00%
1	017-203 • Notices			336	408	122	375	400	6.67%
2	017-204 • Mileage			161	174		200	200	0.00%
3	017-302 • Data Processing			9,465	9,905	8,962	10,244	10,762	5.06%
4	017-453 • Fees for Delinquents			956	0	250	250	250	0.00%
5	017-459 • Tax Sales				0				#DIV/0!
6	017-501 • Telephone			524	526	283	675	675	0.00%
7	Total Department Operations			15,706	16,319	12,134	17,044	17,587	3.19%
8	Professional Development								
9	017-450 • Dues			175	195		250	250	0.00%
0	017-451 • Conferences			949	732	46	1,000	1,000	0.00%
1	Total Professional Development			1,124	927	46	1,250	1,250	0.00%
2	Total 017-000 • Tax Collector			66,312	67,939	41,691	70,795	72,913	2.99%
3	018-000 • Board of Assessment Appeals								
4	Compensation								
5	018-101 • Salary			38			1,545	1,592	3.05%
6	018-102 • Clerk						412	424	3.01%
7	018-998 • Social Security						150	154	
8	Total Compensation			38	0	0	2,107	2,171	3.02%
9	Department Operations								
10	018-202 • Postage						50	50	0.00%
11	018-203 • Notices					64	75	75	0.00%
12	018-204 • Mileage						250	250	
13	Total Department Operations					64	375	375	0.00%
14	Professional Development								
15	018-205 • Conferences						150	150	0.00%
16	Total Professional Development						150	150	0.00%
17	Total 018-000 • Board of Assessment Appeals			38	0	64	2,632	2,696	2.42%
18	021-000 • Conservation								
19	Department Operations								
20	021-201 • Supplies			45	473	47	755	755	0.00%
21	021-409 • Printing & Mapping			615	1,060		800	800	0.00%
22	021-451 • Conferences / Public Events			869	1,124		1,060	1,060	0.00%
23	Total Department Operations			1,529	2,657	47	2,615	2,615	0.00%
24	Professional Development								
25	021-450 • Dues			110	110	50	160	160	0.00%
26	Total Professional Development			110	110	50	160	160	0.00%
27	Total 021-000 • Conservation			1,639	2,767	97	2,775	2,775	0.00%
28	022-000 • Town Clerk								
29	Compensation								
30	022-101 • Salary			45,276	46,634	28,019	48,033	49,474	3.00%

**Line #    NOTE**

**201      Adjusted hourly rate to reflect current staffing**

			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
			Actual	Actual	YTD 1.27.17	Budget	Proposed	
1		022-102 • Assistant	21,743	14,009	8,448	16,194	15,708	-3.00%
2		022-996 • Health	25,988	26,774	20,086	28,184	29,624	5.11%
3		022-997 • Pension	2,264	2,332	1,201	2,402	2,474	2.98%
4		022-998 • Social Security	4,920	4,433	2,272	4,913	4,986	1.49%
5		<b>Total Compensation</b>	<b>100,191</b>	<b>94,182</b>	<b>60,026</b>	<b>99,726</b>	<b>102,266</b>	<b>2.55%</b>
6		<b>Department Operations</b>						
7		022-201 • Supplies	0	162	146	200	200	0.00%
8		022-202 • Postage	273	295	139	200	200	0.00%
9		022-203 • Notices	0	75	114	100	125	25.00%
0		022-204 • Mileage	0	0		50	50	0.00%
1		022-402 • Record Maintenance	13,865	17,694	5,337	12,500	12,500	0.00%
2		022-408 • Vital Statistics		0		50	50	0.00%
3		022-501 • Telephone	463	467	247	400	400	0.00%
4		<b>Total Department Operations</b>	<b>14,601</b>	<b>18,693</b>	<b>5,982</b>	<b>13,500</b>	<b>13,525</b>	<b>0.19%</b>
5		<b>Professional Development</b>						
6		022-450 • Dues	120	190	170	150	170	13.33%
7		022-451 • Conferences	100	375	445	400	600	50.00%
8		<b>Total Professional Development</b>	<b>220</b>	<b>565</b>	<b>615</b>	<b>550</b>	<b>770</b>	<b>40.00%</b>
9		<b>Total 022-000 • Town Clerk</b>	<b>115,011</b>	<b>113,440</b>	<b>66,624</b>	<b>113,776</b>	<b>116,561</b>	<b>2.45%</b>
0		<b>024-000 • Planning and Zoning</b>						
1		<b>Compensation</b>						
2		024-101 • Zoning Enforc. Officer	33,211	34,207	20,608	35,233	36,290	3.00%
3		024-102 • Clerk	3,775	6,304	549	6,810	7,015	3.01%
5		024-996 • Health	11,733	11,975	9,720	13,964	14,643	4.86%
6		024-997 • Pension	1,686	1,737	914	1,762	1,814	2.98%
7		024-998 • Social Security	3,566	2,954	1,352	3,216	3,313	3.01%
8		<b>Total Compensation</b>	<b>53,971</b>	<b>57,177</b>	<b>33,143</b>	<b>60,985</b>	<b>63,075</b>	<b>3.43%</b>
9		<b>Department Operations</b>						
0		024-201 • Supplies	293	233	208	400	400	0.00%
1		024-202 • Postage	604	699	521	700	700	0.00%
2		024-203 • Notices	3,095	2,257	1,285	1,500	1,500	0.00%
3		024-204 • Mileage	81	194	22	150	100	-33.33%
4		024-409 • Printing & Mapping	340	666		2,000	2,000	0.00%
5		024-410 • Legal		1,103				
6		024-411 • Engineering				1,000	1,000	0.00%
7		024-412 • Planning				2,750	2,750	0.00%
8		024-501 • Telephone	574	572	299	600	600	0.00%
9		<b>Total Department Operations</b>	<b>4,986</b>	<b>5,724</b>	<b>2,335</b>	<b>9,100</b>	<b>9,050</b>	<b>-0.55%</b>
0		<b>Professional Development</b>						
1		024-450 • Dues	140	160	50	190	190	0.00%
2		024-451 • Conferences		60		75	75	0.00%
3		024-452 • Training	30			500	250	-50.00%
4		<b>Total Professional Development</b>	<b>170</b>	<b>220</b>	<b>50</b>	<b>765</b>	<b>515</b>	<b>-32.68%</b>
5		<b>Total 024-000 • Planning and Zoning</b>	<b>59,127</b>	<b>63,121</b>	<b>35,529</b>	<b>70,850</b>	<b>72,640</b>	<b>2.53%</b>
6		<b>025-000 • Zoning Board of Appeals</b>						
7		<b>Compensation</b>						
8		025-102 • Clerk	0	68	156	1,061	1,093	3.00%
9		025-998 • Social Security	0	5	0	81	84	
0		<b>Total Compensation</b>	<b>0</b>	<b>73</b>	<b>156</b>	<b>1,142</b>	<b>1,176</b>	<b>3.02%</b>
1		<b>Department Operations</b>						
2		025-201 • Supplies	8	25		100	100	0.00%
3		025-202 • Postage		250		250	250	0.00%
4		025-203 • Notices	638	838	258	1,000	1,000	0.00%



			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
			Actual	Actual	YTD 1.27.17	Budget	Proposed	
3		<b>Total Department Operations</b>	646	1,113	258	1,350	1,350	0.00%
7		<b>Professional Development</b>						
3		025-450 • Dues	90	110		110	110	0.00%
3		025-451 • Conferences				0		#DIV/0!
3		<b>Total Professional Development</b>	90	110		110	110	0.00%
1		<b>Total 025-000 • Zoning Board Of Appeals</b>	736	1,296	413	2,602	2,636	1.32%
2		<b>026-000 • Inland/Wetlands</b>						
3		<b>Compensation</b>						
4		026-101 • Enforce. Officer	17,120	17,634	10,624	18,163	18,708	3.00%
5		026-102 • Clerk	1,084	1,607	144	1,996	2,056	3.01%
6		026-996 • Health	7,557	7,868	5,366	6,878	7,212	4.86%
7		026-997 • Pension	830	859	454	908	935	
8		026-998 • Social Security	1,516	1,360	666	1,542	1,588	
9		<b>Total Compensation</b>	28,107	29,328	17,252	29,487	30,500	
0		<b>Department Operations</b>						
1		026-201 • Supplies	233	225		350	300	-14.29%
2		026-202 • Postage	354	496	173	500	500	0.00%
3		026-203 • Notices	933	842	415	1,000	1,000	0.00%
4		026-204 • Mileage	0	39	3	100	100	0.00%
5		026-409 • Printing & Mapping	0	0		100	100	0.00%
6		026-501 • Telephone	300	300	158	310	310	0.00%
7		<b>Total Department Operations</b>	1,818	1,902	748	2,360	2,310	-2.12%
8		<b>Professional Development</b>						
9		026-451 • Conferences	0	120		100	100	0.00%
0		026-452 • Training	0	60	60	150	150	0.00%
1		<b>Total Professional Development</b>	0	180	60	250	250	0.00%
2		<b>Total 026-000 • Inland / Wetlands</b>	29,925	31,410	18,061	32,097	33,060	3.00%
3		<b>027-000 • BUILDING INSPECTOR</b>						
4		<b>Compensation</b>						
5		027-102 • Secretary	4,279	7,163	693	7,632	7,861	3.00%
6		027-998 • Social Security	1,027	495		584	601	2.98%
7		<b>Total Compensation</b>	5,306	7,658	693	8,216	8,463	3.00%
8		<b>Department Operations</b>						
9		027-201 • Supplies	298	531	185	300	300	0.00%
0		027-202 • Postage	294	288		300	300	0.00%
1		027-205 • State Education Fund	2,176	4,899	2,661	4,200	4,200	0.00%
2		027-501 • Telephone	479	482	241	500	500	0.00%
3		<b>Total Department Operations</b>	3,248	6,200	3,087	5,300	5,300	
4		<b>Professional Development</b>						
5		027-450 • Dues	125	135	135	150	150	0.00%
6		<b>Total Professional Development</b>	125	135	135	150	150	0.00%
7		<b>Total 027-000 • Building Inspector</b>	8,679	13,993	3,915	13,666	13,913	1.80%
8		<b>030-000 • TOWN HALL</b>						
9		030-201 • Supplies	475	1,907	139	2,000	2,000	0.00%
0		030-301 • Computer Services	17,584	19,531	9,743	16,000	24,000	50.00%
1		030-502 • Electric	9,019	8,920	5,780	10,000	10,000	0.00%
2		030-503 • Heating Fuel	6,593	4,909	1,645	6,000	6,000	0.00%
3		030-504 • Water/Sewer	997	1,007	516	1,100	1,000	-9.09%
4		030-505 • Maintenance	3,653	10,787	4,097	7,500	7,500	0.00%
5		030-506 • Building Supplies	2,569	2,359	911	1,500	1,500	0.00%
6		030-507 • Repairs	15,719	8,844	3,703	7,000	7,000	0.00%



			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
			Actual	Actual	YTD 1.27.17	Budget	Proposed	
7		030-508 • Equipment	7,402	9,270	5,349	9,500	9,500	0.00%
8		030-509 • Custodian	9,325	14,700	4,200	12,000	12,000	0.00%
9		030-512 • Pension Administration Expense	1,000	1,475	750	1,000	1,500	50.00%
0		Total 030-000 • Town Hall	74,336	83,709	36,833	73,600	82,000	11.41%
1		051-000 • ATTORNEY FEES						
2		051-410 • Legal	10,396	4,447	1,277	7,500	7,500	0.00%
3		051-413 • Litigation	51,508	34,192	5,490	5,000	5,000	0.00%
4		051-414 • Legal - P&Z	3,240	6,004	1,215	1,500	2,000	33.33%
5		051-415 • Legal - ZBA	967	0		1,000	750	-25.00%
6		051-416 • Legal - IWC	4,851	0		1,000	750	-25.00%
		Total 051-000 • Attorney Fees	70,962	44,643	7,982	16,000	16,000	0.00%
7								
8		060-000 • Grants						
9		060-801 • Kent Nursing Association	21,000	10,000	10,000	10,000	10,000	0.00%
0		060-802 • Northwest Mental Health	325	323	320	320	320	0.00%
1		060-804 • NW Conservation District, Inc	900	900	900	900	900	0.00%
2		060-805 • NWC EMS						#DIV/0!
3		060-807 • Kent Childrens Center	15,000	15,000	15,000	15,000	15,000	0.00%
4		060-808 • Susan B Anthony	1,000	1,000	1,000	1,000	1,000	0.00%
5		060-809 • Womens Support Services	1,200	1,500		1,500	1,500	0.00%
6		060-810 • Youth Service Bureau	6,749	6,749	6,749	6,749	6,749	0.00%
7		060-811 • Kent Library Association	84,000	88,000	100,500	100,500	100,500	0.00%
8		060-812 • Fire Protection	77,500	84,000	84,000	84,000	84,000	0.00%
9		060-813 • Cemetery Association	33,665	34,063	35,346	35,000		-100.00%
10		060-814 • NWC Chore Service	2,500	5,000	5,000	5,000	5,000	0.00%
11		060-817 • NWCT Regional Housing Coun	100	100	100	100	100	0.00%
12		060-818 • Land Trust				0		#DIV/0!
13		060-819 • Greenwoods	1,000	1,000	1,500	1,500	2,000	33.33%
14		060-820 • Literacy Volunteers	1,000	1,000	1,000	1,000	1,000	0.00%
15		060-821 • KVHE/Templeton Farms	5,000	5,000		5,000	5,000	0.00%
16		Total 060-000 • Grants	250,939	253,635	261,415	267,569	233,069	-12.89%
17		070-000 • Associations						
18		070-821 • NW Regional Planning Collabor	2,000				0	#DIV/0!
19		070-822 • Chamber of Commerce	1,145	1,333	391		0	#DIV/0!
10		070-851 • Rural Transit	1,064	1,096	1,096	1,096	1,096	0.00%
11		070-852 • Council of Govt's	2,361	2,351	2,328	2,351	2,295	-2.37%
12		070-853 • Hous River Comm	350	350	350	350	350	0.00%
13		070-854 • CT Conf Mun	2,074	2,074	2,074	2,100	2,100	0.00%
14		070-855 • COST (Council of Small Towns)	725	725	725	725	725	0.00%
15		070-856 • Lake Waramaug Inter. Com	1,339	1,594	1,594	1,594		-100.00%
16		070-857 • Lake Waramaug Auth	1,631	2,754	400	2,250		-100.00%
17		070-858 • Paramedic	19,955	39,479	22,140	22,140		-100.00%
18		070-859 • LH-NW Elderly Nutrition Prgrm	1,218	1,493	1,798	1,800		-100.00%
19		070-860 • Housatonic Valley Assoc	250	250	250	250	250	0.00%
20		Total 070-000 • Associations	34,112	53,499	33,146	34,656	6,816	-80.33%
31		074-000 • HISTORIC DISTRICT COMMIS	75	57	35	500	500	0.00%
32		075-000 • INSURANCE	95,468	93,613	70,820	100,786	103,810	3.00%
33		077-000 • RETIREE HEALTH BENEFITS	3,184	2,565	-208		0	#DIV/0!
34		079-000 • CONTINGENCY	0	0		10,000	10,000	0.00%
35		Total A • GENERAL GOVERNMENT	1,134,921	1,159,994	791,355	1,162,852	1,136,218	-2.29%
36		B • PUBLIC SAFETY						

393      Increased PT seasonal employee to FT

393	Salaries line includes one insurance opt-out stipend	
	Salary	61,683 (includes 25 hrs of regular OT)
	Insurance Stipend	<u>17,521</u>
		79,204

395      Increased PT seasonal employee to FT

396      Contractural increase (Union Contract)

         Increased PT seasonal employee to FT



				FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
				Actual	Actual	YTD 1.27.17	Budget	Proposed	
7	028-000 • Fire Marshal								
8	Compensation								
9	028-101 • Fire Marshal			21,971	21,239	10,389	23,047	23,738	3.00%
0	028-102 • Clerical			540	480	278	500	500	0.00%
1	028-107 • Fire Inspections			1,004	516	224	1,500	1,500	0.00%
2	028-109 • Deputy Fire Marshal						100	100	0.00%
3	028-998 • Social Security						0		
4	Total Compensation			23,515	22,235	10,891	25,147	25,838	2.75%
5	Department Operations								
6	028-201 • Supplies			463	342	219	400	400	0.00%
7	028-202 • Postage				7		50	50	0.00%
8	028-204 • Mileage			2,722	2,712	1,073	2,700	2,700	0.00%
9	028-501 • Telephone			829	830	418	880	880	0.00%
0	Total Department Operations			4,013	3,891	1,711	4,030	4,030	0.00%
1	Professional Development								
2	028-452 • Training			1,874	1,539	382	1,350	1,350	0.00%
3	Total Professional Development			1,874	1,539	382	1,350	1,350	0.00%
4	Total 028-000 Fire Marshal			29,403	27,665	12,984	30,527	31,218	2.26%
5	054-000 • Police Protection			95,046	110,133	853	125,000		-100.00%
6	055-000 • LITCHFIELD CNTY DISPATCH			28,890	30,242	30,904	30,905		-100.00%
7	056-000 • CIVIL PREPAREDNESS			2,093	1,843	389	2,000		-100.00%
8	Total B • PUBLIC SAFETY			155,431	169,883	45,130	188,432	31,218	-83.43%
9	C • PUBLIC WORKS								
0	031-000 • Town Garage Building								
1	031-201 • Supplies			15	136		200	200	0.00%
2	031-202 • Postage				6		30	10	-66.67%
3	031-501 • Telephone			977	981	1,012	800	2,000	150.00%
4	031-502 • Electricity			4,345	3,791	1,468	4,000	4,000	0.00%
5	031-503 • Heating Fuel			6,547	3,319	836	5,400	5,000	-7.41%
6	031-504 • Water			583	602	273	500	500	0.00%
7	031-505 • Maintenance			3,563	4,662	1,771	3,700	3,700	0.00%
8	031-506 • Building Supplies			394	212	18	500	500	0.00%
9	031-507 • Repairs			2,682	3,135	383	4,790	4,500	-6.05%
10	Total 031-000 • Town Garage Building			19,106	16,844	5,760	19,920	20,410	2.46%
11	040-000 • Highway Department								
12	Compensation								
13	040-101 • Salaries			360,267	377,888	216,590	419,619	461,278	9.93%
14	040-105 • Snow Removal Salaries			56,535	20,209	19,257	41,293	50,244	21.68%
15	040-996 • Health			101,200	96,668	76,088	102,230	143,096	39.97%
16	040-997 • Pension			25,398	27,202	14,372	28,662	36,030	25.71%
17	040-998 • Social Security			31,949	29,908	14,921	35,208	39,134	11.15%
18	040-999 • Unemployment						0	0	
19	Total Compensation			575,348	551,875	341,228	627,012	729,782	16.39%
20	Department Operations								
21	040-204 • Mileage								#DIV/0!
22	040-459 • Alcohol & Drug Test Program			400	400	200	500	500	0.00%
23	040-601 • Equipment Repair & Maintenance			62,588	54,549	30,005	50,000	50,000	0.00%
24	040-604 • Equipment Fuel			50,405	32,574	12,403	40,000	40,000	0.00%
25	040-605 • Hired Equipment			9,845	13,300		15,000	15,000	0.00%
26	040-607 • New Equipment			11,131	9,834	3,830	4,000	4,000	0.00%
27	040-609 • Snow Related Equipment			3,025	8,516		7,000	7,000	0.00%
28	040-613 • Public Works			7,050	247		7,000	7,000	0.00%

Line #    NOTE

430      appropriation usually contingent upon State Aid to Municipalities

438      requested an additional \$1.57 per hr above the 3% increase  
"would align the hourly rate for Kent's Social Services Director with current rate for the same  
position in the Town of Sherman"      letter submitted with proposed worksheet



			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
			Actual	Actual	YTD 1.27.17	Budget	Proposed	
9		040-614 • Uniforms	3,500	3,767	1,328	4,000	4,000	0.00%
0		040-615 • Tools	94	836	7	1,000	1,000	0.00%
1		040-620 • Sidewalks						
2		<b>Total Department Operations</b>	148,039	124,023	47,772	128,500	128,500	0.00%
3		<b>Professional Development</b>						
4		040-450 • Dues		50	50	100	100	0.00%
5		040-451 • Conferences	370	280		500	500	0.00%
6		<b>Total Professional Development</b>	370	330	50	600	600	0.00%
7		<b>Roads</b>						
8		040-602 • Road Supplies	9,632	7,132	4,494	4,000	4,000	0.00%
9		040-603 • Materials	24,474	14,331	4,124	20,000	20,000	0.00%
0		040-608 • Salt/Sand	183,851	135,256	66,602	140,000	140,000	0.00%
1		040-610 • Stone	15,000	8,723		15,000	15,000	0.00%
2		040-611 • Oil	50,000	40,000		50,000	50,000	0.00%
3		040-612 • Sweeping	11,025	17,757	4,210	15,000	28,000	86.67%
4		040-616 • Drainage	10,314	5,763	49	10,000	10,000	0.00%
5		040-617 • Bridges		8,265		1,500	1,500	0.00%
6		040-618 • Unimproved Roads	12,412	14,680	3,470	15,000	15,000	0.00%
7		040-619 • Town Roads - Asphalt	52,890	152,098	136,851	145,000	145,000	0.00%
8		<b>Total Roads</b>	369,598	404,005	219,801	415,500	428,500	3.13%
9		<b>Total 040-000 • Highway Department</b>	1,093,355	1,080,233	608,851	1,171,612	1,287,382	9.88%
0		041-000 • Town Aid Road	281,309	281,659	156,472	282,751	284,619	0.66%
1		042-502 • Lighting - Town Utility	10,988	10,270	5,500	12,000	12,000	0.00%
2		042-504 • Water - Town Utility	33,025	31,857	16,063	34,210	34,210	0.00%
3		045-680 • Tree Work	18,000	17,775	8,420	20,000	21,100	5.50%
4		<b>Total C • PUBLIC WORKS</b>	1,455,782	1,438,638	801,067	1,540,493	1,659,721	7.74%
5		<b>D • HEALTH AND WELFARE</b>						
6		<b>029-000 • Social Services</b>						
7		<b>Compensation</b>						
8		029-101 • Salary	37,238	38,355	23,108	39,508	42,898	8.58%
9		029-998 • Social Security	2,849	2,934	1,540	3,022	3,282	8.59%
0		<b>Total Compensation</b>	40,087	41,289	24,648	42,530	46,180	8.58%
1		<b>Department Operations</b>						
2		029-201 • Supplies	407	637	490	700	700	0.00%
3		029-202 • Postage	637	735	705	1,600	1,600	0.00%
4		029-204 • Mileage	343	351	207	700	700	0.00%
5		029-417 • Assistance	9,000	8,830	6,209	9,000	9,000	0.00%
6		029-501 • Telephone	459	438	224	500	500	0.00%
7		029-510 • Food Bank Coordination						#DIV/0!
8		<b>Total Department Operations</b>	10,846	10,991	7,835	12,500	12,500	0.00%
9		<b>Professional Development</b>						
0		029-450 • Dues	105	0	50	250	250	
1		029-451 • Conferences		0		150		
2		029-452 • Training						
3		<b>Total Professional Development</b>	105	0	50	400	250	
4		<b>Total 029-000 • Social Services</b>	51,038	52,280	32,533	55,430	58,930	6.31%
5		<b>033-000 • Senior Center</b>						
6		033-502 • Electric / Phone	4,477	5,580	2,855	5,000	5,000	0.00%
7		033-503 • Fuel/Propane	5,686	3,039	1,154	5,000	5,000	0.00%
8		033-504 • Water/Sewer	230	197	174	200	200	0.00%
9		033-505 • Maintenance	1,895	1,895	1,680	2,000	2,000	0.00%
0		033-506 • Building Supplies	135	3,896	7	200	200	0.00%
1		033-507 • Repairs	2,727	516	207	2,500	2,500	0.00%

				FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
				Actual	Actual	YTD 1.27.17	Budget	Proposed	
2		033-509 • Custodian		1,388	1,388	722	1,400	1,500	7.14%
3		033-510 • Rent		1,240	1,240	1,240	2,000	1,250	-37.50%
4		<b>Total 033-000 • Senior Center</b>		17,777	17,751	8,038	18,300	17,650	-3.55%
5		050-501 • Public Restrooms				1,984	15,000		-100.00%
5		052-000 • Dir of Health/Hlt Dist.		19,250	19,391	19,409	19,410	19,200	-1.08%
7		<b>Total D • HEALTH AND WELFARE</b>		88,065	89,422	61,964	108,140	95,780	-11.43%
8		<b>E • RECREATION</b>							
9		<b>023-000 • Park and Recreation Department</b>							
0		<b>Compensation</b>							
1		023-101 • Salary Director		44,880	46,226	27,849	47,613	49,041	3.00%
2		023-102 • Hourly Employees		38,687	41,023	28,799	43,712	43,736	0.06%
4		023-996 • Health		29,753	30,525	17,901	25,386	26,846	
5		023-997 • Pension		2,314	2,378	1,234	2,381	2,452	
6		023-998 • Social Security		6,092	6,429	3,872	6,986	7,097	
7		023-999 • Unemployment							
8		<b>Total Compensation</b>		121,726	126,581	79,656	126,078	129,173	2.45%
9		<b>Department Operations</b>							
0		023-201 • Supplies		374	253	347	400	400	0.00%
1		023-202 • Postage		343	388	329	343	343	0.00%
2		023-203 • Notices			0		0		#DIV/0!
3		023-204 • Mileage		385	828	329	700	700	0.00%
4		023-419 • Park Maintenance		15,684	18,783	2,046	12,000	16,000	33.33%
5		023-422 • Fee Programs		16,277	11,871	7,379	17,000	13,000	-23.53%
6		023-501 • Telephone		1,068	766	578	940	1,000	6.38%
7		023-502 • Electric		839	1,248	624	800	800	0.00%
8		023-504 • Water/Sewer		1,216	1,005	634	1,350	1,250	-7.41%
9		<b>Total Department Operations</b>		36,184	35,142	12,266	33,533	33,493	-0.12%
0		<b>Professional Development</b>							
1		023-450 • Dues		99	99	99	100	100	0.00%
2		023-451 • Conferences		514	545	445	550	550	0.00%
3		023-452 • Training					100	100	0.00%
4		<b>Total Professional Development</b>		613	644	544	750	750	0.00%
5		<b>Total 023-000 • Park &amp; Rec Department</b>		158,523	162,367	92,466	160,361	163,416	1.90%
6		<b>032-000 • Community House</b>							
7		032-202 • Postage		49	49	47	49	49	0.00%
8		032-501 • Telephone		669	672	342	700	700	0.00%
9		032-502 • Electricity		6,293	6,833	4,243	6,000	6,000	0.00%
0		032-503 • Fuel/Propane		3,959	2,264	1,770	5,000	5,000	0.00%
1		032-504 • Water/Sewer		1,290	1,135	665	1,200	1,200	0.00%
2		032-505 • Maintenance		1,738	2,374	2,208	2,300	2,300	0.00%
3		032-506 • Building Supplies		656	2,643	356	800	800	0.00%
4		032-507 • Repairs		2,415	4,192	1,148	3,200	3,200	0.00%
5		032-509 • Custodian		2,175	1,400	688	3,000	3,000	0.00%
6		<b>Total 032-000 • Community House</b>		19,243	21,562	11,466	22,249	22,249	0.00%
7		<b>034-000 • Swift House</b>							
8		034-502 • Electric		1,362	843	521	1,000	1,000	0.00%
9		034-503 • Heating Fuel		3,061	2,027	558	3,000	2,500	-16.67%
0		034-504 • Water/Sewer		159	153	83	250	250	0.00%
1		034-505 • Maintenance		328	316	15	1,000	600	-40.00%
2		034-506 • Building Supplies		152	5		200	500	150.00%
3		034-507 • Repairs		495	3,307		1,000	1,000	0.00%
4		034-509 • Custodian		444	370	222	450	450	0.00%
5		<b>Total 034-000 • Swift House</b>		6,001	7,021	1,399	6,900	6,300	-8.70%



			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
			Actual	Actual	YTD 1.27.17	Budget	Proposed	
6	046-000 • KCS Ballfield Maintenance		5,801	5,755	1,655	6,000	6,000	0.00%
7	Total E • RECREATION		189,569	196,705	106,986	195,510	197,965	1.26%
8	F • SANITATION							
9	043-000 • Transfer Station							
0	Compensation							
1	043-101 • Salary		23,993	26,604	15,325	26,788	27,593	3.01%
2	043-998 • Social Security		1,831	2,035	1,007	2,049	2,111	3.02%
3	Total Compensation		25,823	28,639	16,332	28,837	29,704	
4	Department Operations							
5	043-201 • Supplies		679	645	231	1,000	1,000	0.00%
6	043-202 • Postage		509	500		500	500	0.00%
7	043-411 • Engineering					250	250	0.00%
8	043-501 • Telephone		421	421	236	400	400	
9	043-502 • Electric		1,987	1,982	1,120	1,600	1,600	0.00%
0	043-507 • Repairs		1,937	689	139	1,500	1,500	0.00%
1	043-660 • Solid Waste Removal		34,000	33,280	18,488	32,000	32,000	0.00%
2	043-661 • Bulky Waste Removal		8,390	9,319	4,135	10,000	10,000	0.00%
3	043-664 • Publicity					0		#DIV/0!
4	043-665 • Container Rent & Tran		25,154	25,966	13,795	23,700	23,700	0.00%
5	043-666 • Testing		233	440	195	1,200	1,200	0.00%
6	043-667 • Tipping Fees		2,720	1,876	1,047	10,000	5,000	-50.00%
7	043-668 • Hazardous Materials		795	1,720	1,331	2,000	2,000	0.00%
8	043-669 • Permitting		800	800	800	950	950	0.00%
9	Total Department Operations		77,626	77,638	41,517	85,100	80,100	-5.88%
0	Total 043-000 • Transfer Station		103,449	106,277	57,849	113,937	109,804	-3.63%
1	044-000 • Landfill Monitoring		0	3,116	0	2,000	2,000	0.00%
2	Total F • SANITATION		103,449	109,393	57,849	115,937	111,804	-3.56%
4	300-000 • BOE Operating		848,742	1,024,423	487,618	4,525,093		
5	310-000 • BOE Payroll		3,528,788	3,347,293	1,552,896			
6	320-000 • BOE Regional Budget		2,432,994	2,508,834	2,110,011	2,637,513		
7	Total G • BOARD OF EDUCATION		6,810,524	6,880,550	4,150,525	7,162,606	0	-100.00%
8	H • Debt Service							
9	080-000 • Interest							
10	080-708 • KCS Renovation/Refunding		54,663	49,913	40,613	40,613	31,513	
12	080-710 • New Firehouse		18,125	14,375	6,250	10,469	6,406	
13	080-810 • Maple Street Ext			28,080	27,728	27,728	26,990	
14	Total 080-000 • Interest		72,788	92,368	74,591	78,810	64,909	-17.64%
15	081-000 • Principal							
16	081-708 • KCS Renovation (exp 6.30.21)		475,000	465,000	455,000	455,000	445,000	
18	081-710 • New Firehouse (exp 6.30.19)		125,000	125,000	125,000	125,000	125,000	
19	081-810 • Maple Street Ext (exp 2054)			10,826	11,178	11,178	11,916	
10	Total 081-000 • Principal		600,000	600,826	591,178	591,178	581,916	-1.57%
11	Total H • DEBT SERVICE		672,788	693,194	665,769	669,988	646,825	-3.46%
14	I • Transfer to Capital		796,200	726,200	732,200	732,200	800,600	9.34%
18	J • Transfer to Dog Fund		7,500	7,500		7,500	7,500	0.00%
19	K • Current Year Capital Projects		895,000	900,000	872,000	872,000	692,500	-20.58%
20	L • Appropriation Schaghticoke Legal		37,360	30,000			0	
21	Total Expense		12,346,589	12,401,479	8,284,845	12,755,658	5,380,131	-57.82%
22	Net Revenue and Expense		-176,846	142,765	1,646,013	0	0	

2017/2018 Preliminary Budget Summary  
Region One Board of Education February 6, 2017  
Budget Subcommittee Report

**\$15,960,767 - up \$466,531 - a 3.01% increase**

Expenses up \$344,601

Revenues down \$121,930

Expenditures increased 2.01%, however, because State grant revenues have decreased,

Status quo budget **3.98%**

Requests for new positions included the following:

1. Business Education Teacher (1.0 FTE)	\$94,241	
2. School to Career position (1.0 FTE- Non Cert.)	\$40,000	
3. Regional EL position (1.0 FTE)	\$95,000	
Total of New Positions to be added:	\$229,241	<b>1.50%</b>

Total Budget increase with new positions listed above **5.48%**

Reductions/Savings

Special Education Staffing (2 Non-cert and 1 Cert.)	\$156,369	
Tech Ed Position (1.0 FTE)	\$87,395	
ELL reduction (Change from 1.0- .8 - reduction of .2)	\$18,000	
Savings from retirements/other reductions	\$121,514	
Total of all Reductions	\$383,278	<b>2.47%</b>

**Budget Increase 3.01%**

**HVRHS**

Salaries	\$55,281.00 (Includes new positions)
Benefits	\$115,457.00 (includes benefits assoc. w/ new pr
Purchased Services	-\$29,831.00 (reduction in Building Maintenance
Supplies	-\$33,078.00 (heatling oil savings)
Equipment	-\$5,459.00 (Misc reductions)
Other	\$2,254.00
<b>TOTAL</b>	<b>\$104,624.00</b>

**PUPIL SERVICES**

Salaries	-\$36,939 (Reduction of 3 positions)
Benefits	\$143,726 (12% increase anticipated)
Purchased Services	\$3,711
Supplies	\$0
Property	\$0
<b>TOTAL</b>	<b>\$110,498</b>

**RSSC**

Salaries	\$116,516 (includes ELL position)
Benefits	\$19,940 (includes benefits assoc. with ELL
Purchased Services	-\$10,697 (reduction in legal expenses)
Supplies	-\$1,500
Property	\$0
<b>TOTAL</b>	<b>\$124,259</b>



## REGIONAL SCHOOL DISTRICT ONE

Page 1  
2/21/2017BUDGET SUMMARY

	2014/2015 Budget	2015/2016 Budget	2016/2017 Budget	2016/2017 Estimated	2017/2018 Proposed	\$ Increase	% Increase
<b><i>HVRHS (excluding intra region allocation)*</i></b>							
Gross Expense	\$8,697,946	\$8,780,451	\$8,623,733	\$8,454,733	<b>\$8,743,310</b>	\$119,577	1.39%
Less:							
Revenue	\$427,488	\$551,430	\$621,598	\$597,822	<b>\$589,830</b>		
Net Expense Budget	\$8,270,458	\$8,229,021	\$8,002,135	\$7,856,911	<b>\$8,153,480</b>	\$151,345	1.89%
<b><i>Pupil Services</i></b>							
Gross Expense	\$6,153,790	\$6,547,200	\$6,711,580	\$6,554,294	<b>\$6,814,655</b>	\$103,075	1.54%
Less:							
Revenue	\$302,285	\$383,453	\$311,849	\$292,687	<b>\$221,687</b>		
Net Expense Budget	\$5,851,505	\$6,163,747	\$6,399,731	\$6,261,607	<b>\$6,592,968</b>	\$193,237	3.02%
<b><i>RSSC</i></b>							
Gross Expense	\$1,028,906	\$1,038,743	\$1,092,862	\$1,102,133	<b>\$1,214,811</b>	\$121,949	11.16%
Less:							
Revenue	\$492	\$1,598	\$492	\$492	<b>\$492</b>		
Net Expense Budget	\$1,028,414	\$1,037,145	\$1,092,370	\$1,101,641	<b>\$1,214,319</b>	\$121,949	11.16%
Total	\$15,150,377	\$15,429,913	\$15,494,236	\$15,220,159	<b>\$15,960,767</b>	<b>\$466,531</b>	<b>3.01%</b>

\*Memo: Intra region allocation for assessment purposes.

HVRHS Net Expense	\$8,270,458	\$8,229,021	\$8,002,135	\$8,153,480
Pupil Services Allocation	\$1,510,530	\$1,567,796	\$1,751,858	\$1,781,883
RSSC Allocation	\$265,479	\$263,806	\$271,237	\$302,641
HVRHS Net Assessment Budget	\$10,046,467	\$10,060,623	\$10,025,230	\$10,238,004

**REVENUES: Other Than Member Town Assessments**

	2014-2015 Actual	2015-2016 Actual	2016-2017		2017-2018 Estimated	% Increase
			Budget	Estimated		
<b>HVRHS</b>						
Agriculture Education Grant	293,775	0	518,400	503,560	503,560	-2.9%
Adult Education Grant	8,713	0	2,169	2,125	2,125	100.0%
Sale of Vehicle/Equipment/Material	1,000	0	0	0	0	0.0%
Tuition	39,960	0	87,912	79,020	71,028	-19.2%
Rental of Building	0	0	0	0	0	0.0%
Interest Income	4,617	0	4,617	4,617	4,617	0.0%
Office Use - Rental	5,500	0	8,500	8,500	8,500	0.0%
Miscellaneous	1,695	0	0	0	0	0.0%
	<u>355,260</u>	<u>0</u>	<u>621,598</u>	<u>597,822</u>	<u>589,830</u>	-5.1%
<b>Pupil Services</b>						
Tuition out of District	6,736	0	20,736	9,080	9,080	-56.2%
Interest Income	2,305	0	2,305	2,305	2,305	0.0%
Medicaid	12,621	0	10,000	10,000	10,000	0.0%
Special Ed. Placement and Excess Cost	211,028	0	243,808	244,802	173,802	-28.7%
Preschool	38,071	0	35,000	26,500	26,500	
Miscellaneous	0	0	0	0	0	0.0%
	<u>270,761</u>	<u>0</u>	<u>311,849</u>	<u>292,687</u>	<u>221,687</u>	-28.9%
<b>RSSC</b>						
Interest Income/Misc. Inc	492	0	492	492	492	0.0%
	<u>492</u>	<u>0</u>	<u>492</u>	<u>492</u>	<u>492</u>	0.0%

**REVENUES: Member Town Assessments**  
**Housatonic Valley Regional High School**

<b>Member Town</b>	<b>Enrollment *</b>			<b>Percentage</b>			<b>Assessment</b>		
	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
Canaan	28	36	<b>36</b>	7.1066%	8.6124%	<b>9.0000%</b>	714,968	863,417	<b>921,420</b>
Cornwall	41	37	<b>42</b>	10.4061%	8.8517%	<b>10.5000%</b>	1,046,918	887,401	<b>1,074,990</b>
Kent	53	61	<b>57</b>	13.4518%	14.5933%	<b>14.2500%</b>	1,353,333	1,463,012	<b>1,458,916</b>
North Canaan	120	127	<b>120</b>	30.4569%	30.3828%	<b>30.0000%</b>	3,064,149	3,045,943	<b>3,071,401</b>
Salisbury	81	79	<b>74</b>	20.5584%	18.8995%	<b>18.5000%</b>	2,068,301	1,894,721	<b>1,894,031</b>
Sharon	71	78	<b>71</b>	18.0203%	18.6603%	<b>17.7500%</b>	1,812,955	1,870,737	<b>1,817,246</b>
Total	394	418	<b>400</b>	100.0000%	100.0000%	<b>100.0000%</b>	\$10,060,623	\$10,025,230	<b>\$10,238,004</b>

Less:			
Pupil Services	1567796	1751858	1,781,883
RSSC	263806	271237	302,641
Net HVRHS (without allocations)	8,229,021	8,002,135	8,153,480
Total	10,060,623	10,025,230	10,238,004

<b>Per Pupil</b>			
Net HVRHS Cost			
(without allocations)	\$20,886	\$19,144	\$20,384
Pupil Services	3,979	4,191	4,455
RSSC	670	649	757
Net Cost Per Pupil	<b>\$25,535</b>	<b>\$23,984</b>	<b>\$25,595</b>

**REVENUES: Member Town Assessments**  
**Pupil Services Center**

Member Town	Enrollment *			Percentage			Assessment		
	2014-2015	2015-2016	2016-2017	2015-2016	2016-2017	2017-2018	2015-2016	2016-2017	2017-2018
Canaan	78	76	74	5.0355%	4.9771%	5.0000%	310,376	318,520	329,648
Cornwall	91	92	74	5.8748%	6.0249%	5.0000%	362,105	385,576	329,648
Kent	256	240	231	16.5268%	15.7171%	15.6081%	1,018,670	1,005,852	1,029,038
North Canaan	280	260	277	18.0762%	17.0269%	18.7162%	1,114,170	1,089,673	1,233,954
Salisbury	273	277	281	17.6243%	18.1401%	18.9865%	1,086,316	1,160,920	1,251,773
Sharon	177	164	143	11.4267%	10.7400%	9.6622%	704,315	687,332	637,023
Total K-8 Schools	1155	1109	1080	74.5642%	72.6261%	72.9730%	4,595,951	4,647,873	4,811,085
HVRHS	394	418	400	25.4358%	27.3739%	27.0270%	1,567,796	1,751,858	1,781,883
Total Region	1549	1527	1480	100.0000%	100.0000%	100.0000%	\$6,163,747	\$6,399,731	\$6,592,968

Net Cost Per Pupil

\$3,979	\$4,191	\$4,455
---------	---------	---------

**REVENUES: Member Town Assessments**  
**Regional School Services Center**

<b>Member Town</b>	<b>Enrollment *</b>			<b>Percentage</b>			<b>Assessment</b>		
	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
Canaan	78	76	<b>74</b>	5.0355%	4.9771%	<b>5.0000%</b>	49,935	74,132	<b>79,910</b>
Cornwall	91	92	<b>74</b>	5.8748%	6.0249%	<b>5.0000%</b>	65,738	83,353	<b>79,910</b>
Kent	256	240	<b>231</b>	16.5268%	15.7171%	<b>15.6081%</b>	171,929	168,650	<b>187,176</b>
North Canaan	280	260	<b>277</b>	18.0762%	17.0269%	<b>18.7162%</b>	186,467	180,177	<b>218,604</b>
Salisbury	273	277	<b>281</b>	17.6243%	18.1401%	<b>18.9865%</b>	176,986	189,974	<b>221,337</b>
Sharon	177	164	<b>143</b>	11.4267%	10.7400%	<b>9.6622%</b>	111,880	124,849	<b>127,052</b>
Total K-8 Schools	1155	1109	<b>1080</b>	74.5642%	72.6261%	<b>72.9730%</b>	762,935	821,135	<b>913,988</b>
HVRHS	394	418	<b>400</b>	25.4358%	27.3739%	<b>27.0270%</b>	265,479	271,237	<b>302,641</b>
Total Region	1549	1527	<b>1480</b>	100.0000%	100.0000%	<b>100.0000%</b>	\$1,028,414	\$1,092,372	<b>\$1,216,629</b>

Net Cost Per Pupil

<b>\$674</b>	<b>\$649</b>	<b>\$757</b>
--------------	--------------	--------------



**APPENDIX 1**  
**Summary of Proposed 2017-2018**  
**Member Town Assessments**

Member Town	HVRHS (before allocation)	HVRHS Pupil Services	HVRHS RSSC	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	733,813	160,369	27,238	\$921,420	329,648	79,910	\$1,330,979
Cornwall	856,115	187,098	31,777	\$1,074,990	329,648	79,910	\$1,484,549
Kent	1,161,871	253,918	43,126	\$1,458,916	1,029,038	187,176	\$2,675,129
North Canaan	2,446,044	534,565	90,792	\$3,071,401	1,233,954	218,604	\$4,523,959
Salisbury	1,508,394	329,648	55,989	\$1,894,031	1,251,773	221,337	\$3,367,141
Sharon	1,447,243	316,284	53,719	\$1,817,246	637,023	127,052	\$2,581,321
<b>Total Assessments</b>	<b>\$8,153,480</b>	<b>\$1,781,883</b>	<b>\$302,641</b>	<b>\$10,238,004</b>	<b>\$4,811,085</b>	<b>\$913,988</b>	<b>\$15,963,077</b>

Net Expense Budgets  
(excluding intra-region  
transfers/allocations)

HVRHS	\$8,153,480	\$ -	\$ -	\$8,153,480	\$ -	\$ -	\$8,153,480
Pupil Services	-	1,781,883	-	1,781,883	4,811,085	-	6,592,968
RSSC	-	-	302,641	302,641	-	913,988	1,216,629

**Change from 2016/2017 Budget**

Member Town	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	\$58,003	\$11,128	\$5,778	\$74,910
Cornwall	\$187,589	-\$55,928	-\$3,443	\$128,219
Kent	-\$4,096	\$23,186	\$18,526	\$37,615
North Canaan	\$25,458	\$144,282	\$38,427	\$208,167
Salisbury	-\$690	\$90,853	\$31,363	\$121,526
Sharon	-\$53,491	-\$50,309	\$2,203	-\$101,597
<b>Total Assessments</b>	<b>\$212,773</b>	<b>\$163,213</b>	<b>\$92,854</b>	<b>\$468,839</b>

RECEIVED FOR RECORD  
KENT TOWN CLERK

2017 FEB 23 P 1:34

BY *D. Bradley*  
TOWN CLERK

Revised 4/14/2016