

TOWN OF KENT BOARD OF FINANCE

RECEIVED

By Darlene Brady at 9:24 am, May 23, 2022

Minutes of the Special Meeting held on May 6th 2022
Meeting was hybrid, meeting ID 883 3102 5208

| | |
|---------|---|
| Present | <u>Regular Members</u> Y Nancy O'Dea-Wyrick Y James Blackketter on Zoom Y Rufus L. de Rham Y Tegan Gawel Y Fran Goodsell on Zoom Y Jason Wright |
|---------|---|

#1 Call to Order

7:01 p.m.

- | | |
|---------------------|---|
| a) Establish quorum | All members were present, quorum was established. |
| b) Pledge | The Pledge of Allegiance was recited. |

2 - NB

New Business

- a) Chairman Wyrick introduced and read the following resolution:
RESOLVED: That the resolution entitled: "RESOLUTION APPROPRIATING \$2,352,525 FOR TOWN OF KENT STREETScape IMPROVEMENTS PHASE II PROJECT AND AUTHORIZING THE ISSUE OF \$2,352,525 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE," is hereby approved and recommended for adoption by the Town.

Chairman Wyrick requested a motion to waive the reading of the entitled resolution and incorporate its full text into the Minutes of the meeting.

Motion

Jason Wright Moved to waive the reading of the entitled resolution and incorporate its full text into the Minutes of the meeting.

Rufus L. de Rham Seconded the motion.

In favor All six members voted in favor of the motion

Opposed No members voted in opposition to the motion

Motion passed unanimously

Chairman Wyrick requested a motion that the resolution be adopted.

Motion

Jason Wright Moved to adopt the resolution.

Rufus L. de Rham Seconded the motion.

In favor All six members voted in favor of the motion

Opposed No members voted in opposition to the motion

3 - Budget Hearing

Chairman Wyrick suspended the BoF meeting and opened the Annual Budget Hearing on the Proposed 2022-2023 budget.

4 - FY '23 Budget

First Selectman Jean Speck started the hearing by introducing some housekeeping rules and subsequently presented an overview of the Selectmen's portion of the proposed budget.

Upon completion of her presentation, the floor was opened to comments and questions related to the Selectmen's portion of the proposed budget.

Comments, questions and the responses from both the BoS and BoF were contemporaneous as the hearing progressed

BoS Public comments and questions covered the following topics.

- a) DPW capital expenditures and current capital balances available.
- b) Town Hall staff, accountability and posted hours of operation.
- c) KVFD capital funding vs DPW capital funding.
- d) EMS staffing funding and reinstatement of the original funding request for the FY '23 budget.
- e) Road drainage issues.

- f) Request for reprioritizing some DPW capital road projects.
- g) Request for an engineering assessment on Botsford road
- h) Request for an direct appropriation from the Undesignated GF to accommodate drainage work on Botsford road.

Scott Trabucco, Chairman of the Kent Board of Education, together with Jen Duncan, Secretary of the Kent Board of Education, presented an overview of the KCS/BoE portion of the proposed budget.

The BoE requested that the full original funding request be restored to the FY '23 budget proposal.

Comments, questions and the responses from both the BoE and BoF were contemporaneous as the hearing progressed

BoE

Public comments and questions covered the following topics.

- a) Staffing, total number of students, cost per student and the student/teacher ratio.
- b) Out of town student tuition rates.
- c) A recommendation to close a portion of the KCS building to reduce costs.
- d) A request that the BoE record all of their meetings and make the recordings available to the public.
- e) Multiple parents and KCS staff spoke in support of the BoE budget and in support of restoring the original funding request.

#5 - Close Hearing

8:28 PM

6 - Reconvene

The Budget Hearing concluded and the Board of Finance reconvened their Special Meeting.

7 - Discussion

Chairman Wyrick polled the members and requested any comments or discussion on item #7 on the agenda

- a) Proposed Five-Year Capital Plan
- b) Proposed FY 2023 Budget
- c) Proposed Unassigned General Fund Transfer
- d) Proposed Transfer to Capital Fund
- e) Proposed Tax Collection Rate
- f) Proposed Revenue Projection
- g) Proposed Mil Rate Projection

Members expressed that they are comfortable with the budget proposal as it stands.

6 - 5.11.22

Chairman Wyrick conveyed that the FY '23 budget proposal will go on to the town meeting which will be held two weeks from this date at 7:00 p.m.

Chairman Wyrick expressed that there is no business for the BoF that will require the 5.11.22 meeting.

8 - Adjournment

Jim Blackketter Made a motion to adjourn the meeting.

Rufus L. de Rham Seconded the motion

Asked for any discussion.

Motion

Motion passed unanimously

8:34 PM

Submitted:

Barbara E. Herbst, Board Clerk Pro Tempore

RESOLUTION APPROPRIATING \$2,352,525 FOR TOWN OF
KENT STREETSCAPE IMPROVEMENTS PHASE II PROJECT
AND AUTHORIZING THE ISSUE OF \$2,352,525 BONDS OF
THE TOWN TO MEET SAID APPROPRIATION AND
PENDING THE ISSUANCE THEREOF THE MAKING OF
TEMPORARY BORROWINGS FOR SUCH PURPOSE

Section 1. The sum of \$2,352,525 is appropriated for the planning, acquisition and construction of phase II of the streetscape improvements, including but not limited to: (1) Route 341 concrete sidewalk and granite curb on the north side of the street between Route 7 and Maple Street Extension, and concrete sidewalk and granite curb on the south side of the street between Route 7 and the Kent Volunteer Fire Department; (2) Maple Street Extension: continuation of the concrete sidewalk and granite curb on the north side of Route 341 along the north side of Maple Street Extension to No. 15 Maple Street Extension (Stuart Farm Affordable Housing) and installation of pedestrian crossing gates at the existing railroad crossing; (3) Route 7: concrete sidewalk and granite curb on the east and west sides of the street from Route 341 to South Commons Road; and (4) Lane Street: concrete sidewalk and granite curb on the south side of the street from Route 7 to No. 27 Lane Street (approximately 750 feet west of Route 7), where it connects to an existing sidewalk, with such scope changes as determined and implemented by the Board of Selectmen from time to time, and including sidewalk, curbing, and road repair, restoration and replacement, landscaping, ornamental lighting, utility relocation, debt administration, and for appurtenances, equipment and services related thereto, or so much thereof as may be accomplished within such appropriation, including administrative, advertising, printing, legal and financing costs to the extent paid therefrom (the "Project").

Section 2. It is hereby found and determined that the State of Connecticut Department of Transportation is expected to provide funding provided by the federal government through the Transportation Alternatives Program (TAP) in the approximate amount of \$1,882,020 funding for the Project and such funding (as well as any other federal and state grants received for the Project) to the extent received shall constitute a component of the appropriation and bond authorization herein. The Town, acting through its First Selectman, or such additional Town officials or agents as she shall determine, is authorized to provide such documentation, form of note, certifications, representations, legal or other consultant opinions, on behalf of the Town, and to apply for and receive federal and state grants, including such TAP funding, and to comply with the terms thereof. Of total estimated cost of the Project of \$2,352,525, \$1,882,020 is expected to be paid from TAP funding and \$470,505 to be financed by the issuance of bonds, notes or other obligations (hereinafter referred to as "bonds") authorized herein.

Section 3. To meet said appropriation up to \$2,352,525 bonds of the Town or so much thereof as shall be necessary for such purpose, shall be issued, maturing not later than the twentieth year after their date, or such later date as may be allowed by law. Said bonds may be issued in one or more series as determined by the First Selectman and Treasurer, and the amount of bonds of each series to be issued shall be fixed by the First Selectman and Treasurer, in the amount necessary to meet the Town's share of the cost of the Project determined after considering the estimated amount of federal and state grant funding for the Project, or the actual

amount thereof if this be ascertainable, and the anticipated times of the receipt of the proceeds thereof, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, printing and legal costs of issuing the bonds. The bonds shall be in the denomination of \$1,000 or a whole multiple thereof, or, be combined with other bonds of the Town and such combined issue shall be in the denomination per aggregate maturity of \$1,000 or a whole multiple thereof, be issued in bearer form or in fully registered form, be executed in the name and on behalf of the Town by the manual or facsimile signatures of the First Selectman and Treasurer bear, the Town seal or a facsimile thereof, be certified by a bank or trust company designated by the First Selectman and Treasurer, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company designated by the First Selectman and Treasurer, and be approved as to their legality by Pullman & Comley, LLC, Attorneys-at-law, Bond Counsel, of Hartford. They shall bear such rate or rates of interest as shall be determined by the First Selectman and Treasurer. The bonds shall be general obligations of the Town and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon. The aggregate principal amount of the bonds to be issued, the annual installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such bonds, shall be determined by the First Selectman and Treasurer, in accordance with the General Statutes of the State of Connecticut, as amended.

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

Section 5. The First Selectman and Treasurer are authorized to make temporary borrowings in anticipation of the receipt of the proceeds of said bonds. Notes evidencing such borrowings shall be executed in the name and on behalf of the Town by the manual or facsimile signatures of the First Selectman and Treasurer, bear the Town seal or a facsimile thereof, be payable at a bank or trust company designated by the First Selectman and Treasurer, be approved as to their legality by Bond Counsel, and be certified by a bank or trust company designated by the First Selectman and Treasurer, pursuant to Section 7-373 of the General Statutes of Connecticut, as amended. Such notes shall be issued with maturity dates which comply with the provisions of the General Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the Town and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with,

that such note is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, shall be included as a cost of the project. Upon the sale of said bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

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

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

Section 8. It is hereby found and determined that it is in the public interest to issue all, or a portion of, the bonds, notes or other obligations of the Town authorized to be issued herein as qualified private activity bonds, or with interest that is includable in gross income of the holders thereof for purposes of federal income taxation. The First Selectman and Treasurer are hereby authorized to issue and utilize without further approval any financing alternative available to municipal governments pursuant to federal law, including tax credit bonds or any other tax advantaged bonds.

PROPOSED
BUDGET
TOWN OF KENT

FY 2022 - 2023

Budget Hearing

5.6.2022

7:00 p.m.

41 Kent Green Blvd, Kent CT 06757

Board of Selectmen

Jean C. Speck, First Selectman

Glenn Sanchez

Rufus P. de Rham

Board of Finance

Nancy O'Dea-Wyrick, Chairman

James Blacketter

Fran Goodsell

Rufus L. de Rham

Tegan Gawel

Jason Wright

TOWN OF KENT
Summary of Proposed Budget
Fiscal Year 2022 - 2023

*BoF to set Mil Rate
In late May*

| | Actuals | Actuals | Anticipated | | Proposed | % of increase | Change from FY '22 Budget to Proposed FY '23 | % of Total Budget |
|---------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|---------------|--|-------------------|
| | Jul '19 Jun '20 | Jul '20 Jun '21 | Jul '21 Jun '22 | Budget | Jul '22 Jun '23 | | | |
| A · General Government | 1,321,216 | 1,329,985 | 1,365,228 | 1,452,279 | 1,604,965 | 10.51% | | 11.7% |
| B · Public Safety | 261,795 | 277,708 | 391,195 | 374,610 | 414,236 | 10.58% | | 3.0% |
| C · Public Works | 1,620,348 | 1,432,403 | 1,711,715 | 1,823,611 | 1,856,172 | 1.79% | | 13.6% |
| D · Health and Welfare | 113,982 | 119,051 | 104,862 | 117,181 | 178,842 | 52.62% | | 1.3% |
| E · Recreation | 180,932 | 162,274 | 164,318 | 214,391 | 271,529 | 26.65% | | 2.0% |
| F · Sanitation | 130,003 | 149,824 | 126,301 | 144,154 | 147,932 | 2.62% | | 1.1% |
| Total Bos Budget | 3,628,276 | 3,471,245 | 3,863,618 | 4,126,226 | 4,473,675 | 8.42% | \$347,449 | 32.7% |
| G · Board of Education | 6,941,989 | 7,076,743 | 7,107,129 | 7,196,556 | 7,241,710 | 0.63% | \$45,154 | 53.0% |
| H · Debt Service | 450,469 | 432,569 | 38,906 | 38,906 | 38,906 | 0.00% | \$0 | 0.3% |
| I · Transfer to Capital | 831,847 | 1,092,847 | 1,001,341 | 1,001,341 | 1,078,408 | 7.70% | \$77,067 | 7.9% |
| J · Trnsf to Dog Fund | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 0.00% | \$0 | 0.1% |
| L · Trnsf to Schaghticoke | | | | 30,000 | 30,000 | | | |
| Total Tax Budget | 11,860,081 | 12,080,903 | 12,018,494 | 12,400,529 | 12,870,199 | 3.79% | \$469,670 | 94.1% |
| K · CY Capital Projects | 535,000 | 945,000 | 936,000 | 936,000 | 806,000 | -13.89% | -\$130,000 | 5.9% |
| All Totals | 12,395,081 | 13,025,903 | 12,954,494 | 13,336,529 | 13,676,199 | 2.55% | \$339,670 | |

"A" consists of:

| | Ln # |
|--------------------------|------|
| Board of Selectmen | 40 |
| Probate | 57 |
| Elections | 58 |
| Board of Finance | 72 |
| Treasurer | 79 |
| Tax Assessor | 87 |
| Tax Collector | 105 |
| Bd of Assessment Appeals | 122 |
| Conservation | 131 |
| Town Clerk | 137 |
| Planning and Zoning | 153 |
| ZBA | 173 |
| Inland Wetlands | 182 |
| Building Inspector | 197 |
| Town Hall | 203 |
| Attorney Fees | 216 |
| Grants | 221 |
| Associations | 234 |
| Historic District Comm | 244 |
| Insurance | 245 |
| Contingency | 246 |

"B" consists of:

| | Ln # |
|--------------------------|------|
| Fire Marshal | 247 |
| Resident Trooper | 257 |
| EMS Staffing | 258 |
| Litchfield Cnty Dispatch | 259 |
| Emergency Management | 260 |

"C" consists of

| | Ln # |
|----------------------|------|
| Town Garage Building | 261 |
| Highway Department | 270 |
| Roads | 289 |

"D" consists of

| | Ln # |
|-------------------------|------|
| Social Services | 303 |
| Senior Center | 314 |
| Public Restrooms | 321 |
| Dir of Health/Hlt Dist. | 322 |

"E" consists of

| | Ln # |
|---------------------------|------|
| Park and Recreation | 323 |
| Community House | 339 |
| Swift House | 347 |
| KCS Ballfield Maintenance | 354 |

"F" consists of

| | Ln # |
|------------------|------|
| Transfer Station | 355 |

| | CURRENT BUDGET | PROPOSED BUDGET | % | Difference between FY 2020-2021 and FY 2021-2022 |
|---|--------------------------|----------------------------|--|--|
| | 2021-2022 | 2022-2023 | CHANGE | |
| EXPENSES | | | | |
| Board of Selectmen Operating Budget | 4,126,226 | 4,473,675 | 8.42% | \$347,449 |
| Transfer to Capital Fund (last page of packet) | 1,001,341 | 1,078,408 | 7.70% | \$77,067 |
| Transfer to Dog Fund | 7,500 | 7,500 | | \$0 |
| Appropriation - Schaghticoke Legal Adjustment | 30,000 | 30,000 | | \$0 |
| Subtotal | 5,165,067 | 5,589,583 | 8.22% | \$424,516 |
| Debt Service | - | - | | \$0 |
| | - | - | | \$0 |
| Maple Street Extension | 38,906 | 38,906 | | |
| Appropriations for Current Capital Projects | 936,000 | 806,000 | -13.89% | -\$130,000 |
| Subtotal | 974,906 | 844,906 | -13.33% | |
| Board of Education Operating Budget | 4,686,813 | 4,782,410 | 2.04% | \$95,597 |
| Board of Education Adjustment | | - | | |
| Region 1 Budget | 2,509,743 | 2,459,300 | -2.01% | -\$50,443 |
| Subtotal | 7,196,556 | 7,241,710 | 0.63% | \$45,154 |
| TOTAL EXPENSES | 13,336,529 | 13,676,199 | 2.55% | \$339,670 |
| REVENUES | | | | |
| Federal, State, and Local | 892,767 | 1,051,087 | 17.73% | \$158,320 |
| Transfer from Capital Fund (last page of packet) | 936,000 | 806,000 | -13.89% | -\$130,000 |
| | - | | | |
| Transfer from Unassigned General Fund | 486,250 | 527,500 | 8.48% | \$41,250 |
| Net Property Taxes after Abatements | 11,021,512 | 11,291,612 | 2.45% | \$270,100 |
| TOTAL REVENUES | 13,336,529 | 13,676,199 | 2.55% | \$339,670 |
| Grand List | 601,965,734 | 616,514,278 | 2.42% | \$14,548,544 |
| Tax Collection Rate | 99.0% | 99.0% | 0.00% | \$0 |
| CURRENT AND ANTICIPATED MILL RATE | 18.57 | 18.57 | 0.00% | 0.00 |
| | June 30, 2021 AUDITED | JUNE 30, 2022 ESTIMATED | | |
| Restricted Capital Fund | \$ 3,311,443 | \$ 3,060,408 | -7.58% | -\$251,035 |
| Committed Capital Fund | \$ - | \$ - | | \$0 |
| Nonspendable General Fund | \$ 77,111 | \$ 61,379 | | -\$15,732 |
| Committed General Fund | \$ 532,875 | \$ 578,354 | 8.53% | \$45,479 |
| Unassigned General Fund | \$ 2,872,233 | \$ 3,099,864 | 7.93% | \$227,631 |
| | \$ 6,793,662 | \$ 6,800,005 | 0.09% | \$6,343 |
| | | \$2,145,033 | two month reserve | |
| | | \$1,482,331 | delta between projected unassigned and two month reserve | 2,461,716 |
| Amount above recommended reserve after Transfer to balance budget | | \$954,831 | | |

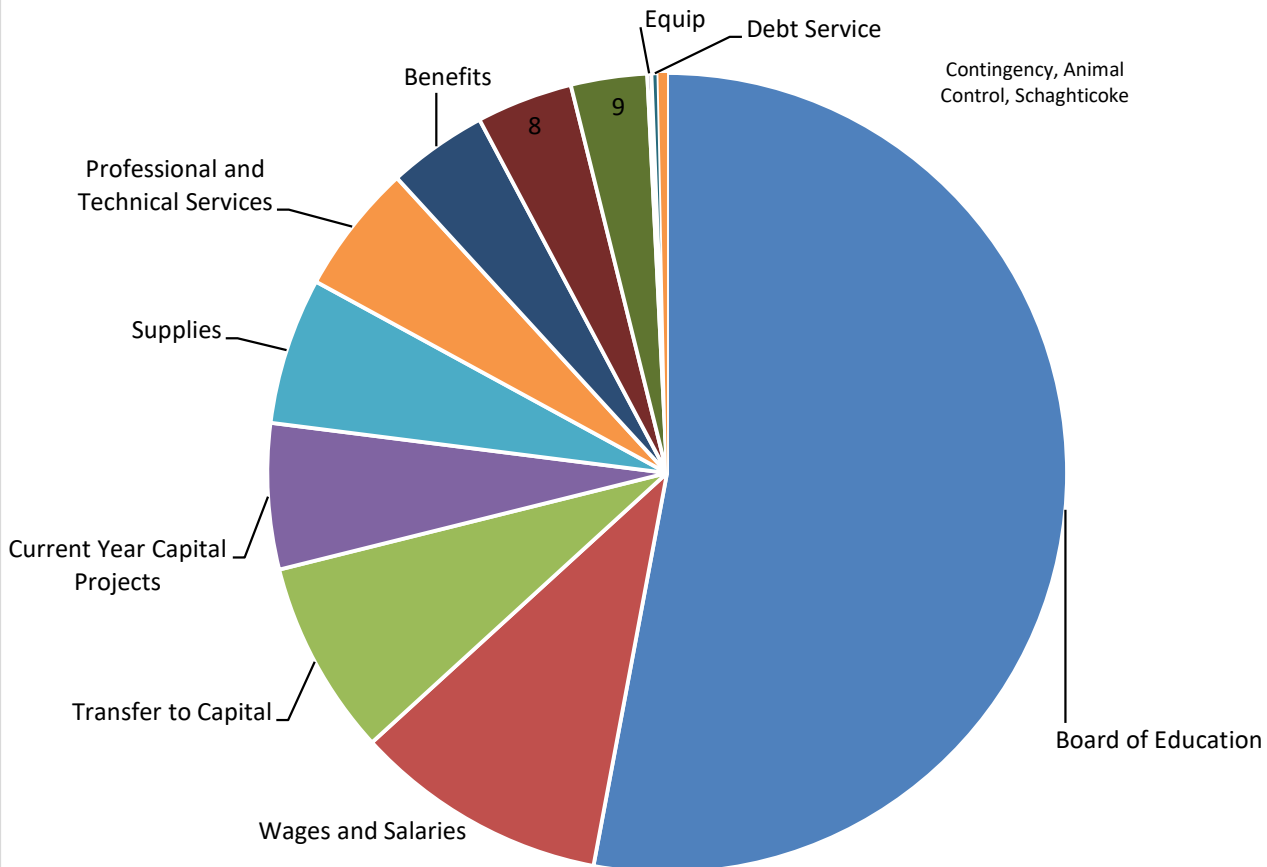
TOWN OF KENT

Summary of Proposed Budget

Fiscal Year 2022 - 2023

| | Proposed | % of Budget |
|--|--------------------|---------------|
| | Jul '22 Jun '23 | |
| Board of Education | 7,241,710 | 53.0% |
| Wages and Salaries | 1,404,662 | 10.3% |
| Transfer to Capital | 1,078,408 | 7.9% |
| Current Year Capital Projects | 806,000 | 5.9% |
| Supplies | 812,141 | 5.9% |
| Professional and Technical Svcs | 718,880 | 5.3% |
| Benefits | 550,943 | 4.0% |
| Purchased Property Services | 533,472 | 3.9% |
| Other Purchased Services | 421,076 | 3.1% |
| Equipment and Property | 22,500 | 0.2% |
| Debt service | 38,906 | 0.3% |
| Contingency,Animal Control, Schaghticoke | 47,500 | 0.3% |
| All Totals | 13,676,199 | 100.0% |

Expenditure Pie Chart



Town of Kent

BUDGET AND MIL RATE

10 year compilation 4/22/2022

| FY | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grand List Year | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
| Grand List | 616,514,278 | 601,965,734 | 594,799,624 | 591,845,519 | 604,164,826 | 600,802,817 | 595,983,179 | 594,416,601 | 592,540,429 | 671,859,145 |
| Tax Collection Rate | 99% | 99% | 99% | 99% | 99% | 99% | 99% | 99% | 99% | 99% |
| One Mil | 616,514 | 601,966 | 594,800 | 591,846 | 604,165 | 600,803 | 595,983 | 594,417 | 592,540 | 671,859 |
| Budget Mil | 610,349 | 595,946 | 588,852 | 585,927 | 598,123 | 594,795 | 590,023 | 588,472 | 586,615 | 665,141 |
| Selectmen Expenses | 4,511,175 | 4,163,726 | 3,967,650 | 3,845,278 | 3,554,318 | 3,457,194 | 3,318,865 | 3,301,591 | 3,153,985 | 2,968,799 |
| BOE Exp | 4,782,410 | 4,686,813 | 4,673,688 | 4,596,871 | 4,639,539 | 4,610,634 | 4,525,093 | 4,435,107 | 4,395,326 | 4,149,565 |
| Region #1 | 2,459,300 | 2,509,743 | 2,618,349 | 2,610,567 | 2,654,769 | 2,653,314 | 2,637,513 | 2,543,409 | 2,465,808 | 2,339,081 |
| L-T Debt | 38,906 | 38,906 | 432,569 | 450,469 | 625,486 | 646,825 | 669,987 | 693,194 | 672,788 | 696,438 |
| Transfer to Capital / nonrecurring | 1,078,408 | 1,001,341 | 1,092,847 | 831,847 | 758,700 | 746,000 | 732,200 | 726,200 | 796,200 | 744,900 |
| Current Year Capital Exp | 806,000 | 936,000 | 945,000 | 535,000 | 636,500 | 692,500 | 872,000 | 900,000 | 895,000 | 375,000 |
| Total Budget | 13,676,199 | 13,336,529 | 13,730,103 | 12,870,032 | 12,869,312 | 12,806,467 | 12,755,658 | 12,599,501 | 12,379,107 | 11,273,783 |
| Mil Rate | 18.57 | 18.57 | 18.61 | 18.61 | 18.61 | 18.61 | 18.33 | 17.86 | 17.03 | 14.45 |
| Budget Increase from Prior Year | 339,670 | -393,574 | 860,071 | 720 | 62,845 | 50,809 | 156,157 | 220,394 | 1,105,324 | 174,829 |
| | 2.55% | -2.87% | 6.68% | 0.01% | 0.49% | 0.40% | 1.24% | 1.78% | 9.80% | 1.58% |
| Mil Rate Increase from Prior Year | 0.00 | -0.04 | 0.00 | 0.00 | 0.00 | 0.28 | 0.47 | 0.83 | 2.58 | 0.18 |
| | 0.00% | -0.21% | 0.00% | 0.00% | 0.00% | 1.53% | 2.63% | 4.87% | 17.85% | 1.26% |
| Grand List Increase from Prior Year | 14,548,544 | 7,166,110 | 2,954,105 | -12,319,307 | 3,362,009 | 4,819,638 | 1,566,578 | 1,876,172 | -79,318,716 | 6,238,656 |
| | 2.42% | 1.20% | 0.50% | -2.04% | 0.56% | 0.81% | 0.26% | 0.32% | -11.81% | 0.94% |
| Unassigned General Fund at Fiscal Year End | | \$3,099,864 | \$2,872,233 | \$2,547,040 | \$2,563,377 | \$2,517,261 | \$2,251,484 | \$2,038,661 | \$1,909,011 | \$1,910,857 |
| % of reserve | | | 23.16% | 19.92% | 20.78% | 20.58% | 18.59% | 17.16% | 16.32% | 16.64% |
| Unassigned GF Bal. appropriated to next FY budget | | \$527,500 | \$486,250 | \$780,000 | \$515,000 | \$388,500 | \$225,000 | \$225,000 | \$225,000 | \$400,000 |
| Total GF Balance | | \$3,739,597 | \$3,482,219 | \$3,446,197 | \$3,212,630 | \$3,036,444 | \$2,553,625 | \$2,340,204 | \$2,153,273 | \$2,319,716 |
| Change from PY | | \$257,378 | \$36,022 | \$233,567 | \$176,186 | \$482,819 | \$213,421 | \$186,931 | -\$166,443 | -\$225,514 |
| Total GF balance includes Schaghticoke Litigation Funds, Town Endowment & Maple Street Debt Service Fund | | | | | | | | | | |
| GF Budget Surplus (Deficit) | | | 237,074 | 233,567 | 172,616 | 485,656 | 199,708 | 142,765 | -176,846 | -231,326 |

TOWN OF KENT
Budget Change by Department
Fiscal Year 2022 - 2023

*BoF to set Mil Rate
In late May*

| DEPT | Ln # | TTL DEPT Increase | Notes |
|---------------------------|------|----------------------|--|
| Board of Selectmen | 40 | \$ 8,401 | \$ 9,050 is salaries and benefits at 4% & 9%, reductions in notices and mileage |
| Probate | 57 | \$ 24 | per request, is calculated per capita |
| Registrar of Voters | 58 | \$ 15,786 | \$ 14,187 681 additional hours requested for ROV, deputies, and workers |
| Board of Finance | 72 | \$ (0) | |
| Treasurer | 79 | \$ 21,808 | \$ 20,783 additional hrs. 4/wk. Treasurer, 6 /wk. Clerk and \$1,300 for software |
| Tax Assessor | 87 | \$ 1,606 | \$ 7,146 additional hrs. -Assessor reduced hrs. for assistants |
| Tax Collector | 105 | \$ 9,266 | \$ 8,331 additional 5/wk. hrs. for assistant including step increases |
| Bd of Assessment Appeals | 122 | \$ (346) | |
| Conservation | 131 | \$ - | |
| Town Clerk | 137 | \$ 6,219 | \$ 6,393 is salaries and benefits at 4% & 9%, reductions in conferences |
| Planning and Zoning | 153 | \$ 14,288 | \$ 11,837 budgeted increase to attract suitable replacement |
| ZBA | 173 | \$ 2 | |
| Inland Wetlands | 182 | \$ 6,341 | \$ 6,291 budgeted increase to attract suitable replacement |
| Building Inspector | 197 | \$ 2,505 | increase in fees to State Education Fund |
| Town Hall | 203 | \$ 2,000 | supplies, telephone |
| Attorney Fees | 216 | \$ 20,250 | Pending litigation |
| Grants | 221 | \$ 1,000 | Greenwoods is opening harm reduction site in Kent |
| Associations | 234 | \$ 38,196 | \$ 36,181 is paramedic, \$1,815 is COST, Elderly Nutrition, HVA |
| Historic District Comm | 244 | \$ - | |
| Insurance | 245 | \$ 5,341 | Increase per notifications |
| Contingency | 246 | \$ - | |
| Fire Marshal | 247 | \$ 854 | |
| Resident Trooper | 257 | \$ 4,800 | |
| EMS Staffing | 258 | \$ 25,456 | |
| Litchfield Cnty Dispatch | 259 | \$ 3,466 | |
| Emergency Management | 260 | \$ 5,050 | only covers software costs |
| Town Garage Building | 261 | \$ - | |
| Highway Department | 270 | \$ 28,916 | change in status of one employee |
| Roads | 289 | \$ 620 | |
| Trees | 302 | \$ 3,025 | |
| Social Services | 303 | \$ 46,062 | Director position increase to FT w/benefits and added \$500 to Senior Program |
| Senior Center | 314 | \$ 1,800 | utilities and custodian |
| Public Restrooms | 321 | \$ 12,500 | |
| Dir of Health/Hlt Dist | 322 | \$ 1,299 | |
| Park and Recreation | 323 | \$ 45,883 | \$ 25,000 park maintenance for drainage, Director salary increase at hire |
| Community House | 339 | \$ 5 | |
| Swift House | 347 | \$ - | |
| KCS Ballfield Maintenance | 354 | \$ 11,250 | maintenance required |
| Transfer Station | 355 | \$ 3,778 | |
| | | \$ 347,449 | |
| | | \$ (0) | |

Proposed Budget

4/22/2022

5:05 PM

TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|------------------------------------|-------------------|-------------------|----------------|------------|-------------------|--|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| Revenue | | | | | | |
| 1 Property Taxes | 11,080,053 | 11,038,008 | 11,295,000 | 11,021,512 | 11,291,612 | 44,000 KVFD Tax Abatements |
| 2 Tax Refunds | (18,724) | (8,798) | (8,000) | - | - | |
| 3 Property Taxes - Interest | 62,236 | 46,958 | 62,000 | 40,000 | 40,000 | |
| 4 Property Tax - Liens | 969 | 1,005 | 600 | 500 | 500 | |
| 5 Property tax relief | - | 905 | 817 | - | - | |
| Supplemental MV tax | - | - | - | - | 70,000 | Per BoF action 4/20/22 |
| 6 490 Tax Penalty | - | 49,421 | 82,328 | - | - | |
| 7 Town Aid Roads CT Grant | 291,401 | 291,531 | 292,151 | 291,531 | 292,151 | ESFG 3.12.22 |
| 8 Lien ST Property | 28,889 | 28,889 | 23,651 | 28,889 | 32,055 | ESFG 3.12.22 |
| 9 Telecom Property | 13,034 | 13,673 | 11,474 | 13,000 | 13,000 | |
| 10 Educational Assistance | 26,947 | 27,594 | 27,594 | 27,594 | 32,149 | ESFG 3.12.22 |
| 13 Pequot Funds | 1,298 | 1,298 | 1,298 | 1,298 | 1,298 | ESFG 3.12.22 |
| 14 State of CT Misc. | 490 | 60,538 | 8,505 | 1,000 | 20,656 | ESFG 3.12.22 Municipal Revenue Sharing |
| 15 Community House Rent | 7,100 | - | 4,800 | 2,000 | 5,000 | |
| 16 Swift House Rent | 1,400 | - | 100 | 1,000 | 1,200 | Annual Rental - Chamber of Commerce |
| 17 Interest on Investments | 66,571 | 6,397 | 5,000 | 15,000 | 15,000 | |
| 18 Miscellaneous Fees | 105,397 | 43,148 | 34,860 | 57,500 | 62,500 | |
| 19 Cell Tower Rent | 85,962 | 91,936 | 105,255 | 105,255 | 107,928 | |
| 20 Building Permits | 34,299 | 29,182 | 25,000 | 18,000 | 22,000 | |
| 21 Transfer Station Income | 97,415 | 96,354 | 96,500 | 95,000 | 95,000 | |
| 22 Bulky Waste | 5,754 | 11,516 | 7,500 | 10,000 | 10,000 | |
| 23 Raffle Permits | - | - | - | 50 | 50 | |
| 24 Pistol Permits | 1,250 | 2,520 | 1,050 | 400 | 400 | |
| 25 P & Z Fees / Road Inspection | 54,797 | 24,471 | 25,000 | 20,000 | 20,000 | |
| 26 Commission In/Wet | 948 | 1,726 | 1,000 | 800 | 800 | |
| 27 Commission of ZBA | 336 | 170 | 224 | 450 | 400 | |
| 28 Town Clerk Fees / Conveyance Ta | 98,805 | 209,632 | 95,000 | 80,000 | 80,000 | 14 full tuition students 7 sibling tuition students |
| 29 KCS tuition | 20,250 | 29,125 | 72,375 | 51,750 | 78,750 | |
| 30 Park & Recreation | 845 | 250 | 264 | 750 | 750 | Donations and community programs |
| 31 Park & Rec Pass | 1,555 | 525 | 600 | 3,000 | 5,000 | Emery Park, tennis, ice skating |
| 32 Park & Rec Sports | 5,598 | - | 3,500 | - | 2,500 | Baseball/softball, soccer, basketball |
| 33 Park & Rec Classes | 1,196 | 273 | 12,000 | - | 7,000 | Fee classes (10% revenue) |
| 34 Park & Rec Enrichment | 12,380 | 9,087 | 8,000 | 8,000 | 8,000 | After School Program |
| 35 Park & Rec Enrichment Camp | 13,941 | - | 1,930 | - | 2,000 | Summer Camp |
| 37 Maple Street Extension | 20,000 | 20,000 | 20,000 | 20,000 | 25,000 | |
| 38 Surplus | | | | 486,250 | 527,500 | |
| 39 Funds Capital & Nonrecurring | 535,000 | 945,000 | 936,000 | 936,000 | 806,000 | |
| | 12,657,771 | 13,072,334 | 13,253,375 | 13,336,529 | 13,676,199 | (83,154) |

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

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TOWN OF KENT

| FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|-------------------|-------------------|----------------|--------|-------------------|-------------------------------------|
| Actual | Actual | Anticipated | Budget | Proposed | |

010 · Board of Selectmen

| | | | | | | | |
|---|--------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| 40 | Salaries (3 Selectmen) | 80,359 | 81,967 | 83,606 | 83,606 | 86,951 | 4.00% |
| 41 | Administrative Assistant | 51,000 | 52,020 | 53,060 | 53,060 | 55,182 | 4.00% |
| 42 | HI Opt-Out Stipend | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0.00% |
| 43 | Health | 32,864 | 38,367 | 38,566 | 38,206 | 41,018 | 7.36% |
| 44 | Pension | 2,550 | 3,641 | 8,827 | 8,827 | 9,180 | 4.00% |
| 45 | Social Security | 10,988 | 11,055 | 11,610 | 11,610 | 12,028 | 3.60% |
| 46 | Supplies | 1,745 | 1,616 | 500 | 500 | 500 | 0.00% |
| 47 | Postage | 29 | 141 | 290 | 250 | 300 | 20.00% |
| 48 | Notices | 380 | 114 | 1,000 | 1,000 | 500 | -50.00% |
| 49 | Mileage | 1,161 | - | 500 | 1,000 | 500 | -50.00% |
| 51 | Discretionary | 63 | 317 | 250 | 250 | 250 | 0.00% |
| 52 | Newsletter | 588 | 627 | 600 | 600 | 650 | 8.33% |
| 53 | Telephone | - | - | 600 | 600 | 600 | 0.00% |
| 56 | Conferences | 377 | 1,682 | 229 | - | 250 | |
| Total 010-000 · Board of Selectmen | | 197,104 | 206,547 | 214,638 | 214,509 | 222,910 | 3.92% |

1st = \$75,961
2nd = \$5,495
3rd = \$5,495

includes 4 mo of adobe subscription
@ 15.95 and annual Survey monkey

012-511 · Litchfield Probate Court

013 Registrar of Voters

| | | | | | | | |
|--|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 57 | Registrars & Deputies | 11,087 | 22,420 | 15,132 | 16,304 | 22,355 | 37.11% |
| 59 | Workers | 2,186 | 2,847 | 2,500 | 4,110 | 10,425 | 153.64% |
| 60 | Social Security | 848 | 1,565 | 1,200 | 1,562 | 2,508 | 60.54% |
| 61 | Supplies | 6,326 | 3,208 | 5,800 | 6,000 | 7,875 | 31.25% |
| 62 | Postage | 724 | 333 | 150 | 500 | 500 | 0.00% |
| 63 | Notices | - | - | - | 65 | 65 | 0.00% |
| 64 | Mileage | 122 | 87 | 120 | 600 | 600 | 0.00% |
| 65 | Election Refreshments | 186 | 548 | 450 | 500 | 600 | 20.00% |
| 69 | Dues | 140 | 300 | - | 200 | 200 | 0.00% |
| 70 | Conferences | 920 | 530 | 720 | 2,500 | 2,500 | 0.00% |
| 71 | Training | 316 | 1,420 | 860 | 1,500 | 2,000 | 33.33% |
| Total 013-000 · Registrar of Voters | | 22,856 | 33,257 | 26,932 | 33,841 | 49,627 | 46.65% |

two registrar's and two deputies
RoV requested 4 hrs. a week each plus 250
extra hours
reduced by BoS by 71.95 hrs. 4/14
pursuant to BoF request for \$140K in
reductions

was 198 hrs. in FY 22, ROV asked for 754 hrs.
~ reduced by BoS by 139.03 hrs. 4/14 ~
pursuant to BoF request for \$140K in
reductions

\$8,500 was reduced by BoS by \$625
on 4/14 ~ pursuant to BoF request for
\$140K in reductions

014 Board of Finance

| | | | | | | | |
|----|-----------------|-------|-----|-------|-------|-------|--------|
| 72 | Compensation | | | | | | |
| 73 | Clerk | 1,274 | 827 | 2,400 | 2,400 | 2,400 | 0.00% |
| 74 | Social Security | 92 | 61 | 184 | 184 | 184 | -0.22% |
| 75 | Supplies | - | 518 | - | 50 | 50 | 0.00% |

clerk rate \$150 per meeting, not pd
hourly

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

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TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|---|-------------------|-------------------|----------------|---------------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| 76 Notices | - | - | - | 115 | 115 | 0.00% |
| 77 Town Report | 525 | 525 | 525 | 525 | 525 | 0.00% |
| 78 Audit | 19,040 | 23,700 | 26,250 | 22,000 | 22,000 | 0.00% |
| Total 014-000 · Board of Finance | 20,932 | 25,631 | 29,359 | 25,274 | 25,274 | 0.00% |
| 015-000 · Treasurer | | | | | | |
| 79 Salary | 34,860 | 35,557 | 36,268 | 36,268 | 47,148 | 30.00% |
| 80 Treasurer Clerk | 9,955 | 9,374 | 18,187 | 12,687 | 21,113 | 66.41% |
| 81 Social Security | 3,421 | 3,323 | 4,166 | 3,745 | 5,222 | 39.44% |
| 82 Supplies | 859 | 1,265 | 1,605 | 1,200 | 1,000 | -16.67% |
| 83 Postage | 941 | 825 | 1,241 | 1,300 | 1,500 | 15.38% |
| 84 Mileage | 61 | - | - | 150 | 150 | 0.00% |
| 85 Computer Services | 2,390 | 4,123 | 5,391 | 1,200 | 2,500 | 108.33% |
| 86 Professional Devel./CPA | 225 | 225 | 160 | 500 | 225 | -55.00% |
| Total 015-000 · Treasurer | 52,711 | 54,691 | 67,018 | 57,050 | 78,858 | 38.23% |
| 016-000 · Tax Assessor | | | | | | |
| 87 Salary - Assessor | 38,472 | 36,851 | 40,026 | 40,026 | 47,172 | 17.85% |
| 88 Assessor Assistants | 22,880 | 16,680 | 12,726 | 29,842 | 24,073 | -19.33% |
| 93 Social Security | 4,696 | 4,077 | 4,036 | 5,345 | 5,450 | 1.97% |
| 94 Supplies | 1,214 | 601 | 2,364 | 1,000 | 1,250 | 25.00% |
| 95 Postage | 718 | - | 900 | 900 | 650 | -27.78% |
| 96 Notices | 89 | 101 | - | 100 | 110 | 10.00% |
| 97 Mileage | 232 | 162 | 65 | 600 | 300 | -50.00% |
| 98 Data Processing | 12,142 | 11,993 | 17,100 | 16,990 | 17,154 | 0.97% |
| 99 Tax Mapping | 1,420 | 850 | 700 | 1,000 | 1,250 | 25.00% |
| 103 Dues | - | - | 15 | 60 | 60 | 0.00% |
| 104 Conferences | - | 125 | - | 550 | 550 | 0.00% |
| Total 016-000 · Tax Assessor | 81,863 | 71,439 | 77,931 | 96,413 | 98,019 | 1.67% |
| 017-000 · Tax Collector | | | | | | |
| Compensation | | | | | | |
| 105 Salary | 39,555 | 40,346 | 41,153 | 41,153 | 42,799 | 4.00% |
| 106 Assistant | 11,147 | 7,024 | 8,220 | 14,178 | 20,271 | 42.97% |
| 109 Social Security | 3,876 | 3,642 | 3,777 | 4,233 | 4,825 | 13.98% |
| 110 Supplies | 1,103 | 1,537 | 2,000 | 2,000 | 2,000 | 0.00% |
| 111 Postage | - | 3,457 | 2,316 | 3,500 | 3,500 | 0.00% |
| 112 Notices | 607 | 473 | 550 | 450 | 500 | 11.11% |
| 113 Mileage | - | - | - | 200 | 200 | 0.00% |
| 114 Data Processing | 9,327 | 9,622 | 12,737 | 11,562 | 11,948 | 3.33% |
| 115 Fees for Delinquents | 503 | - | 250 | 250 | 250 | 0.00% |

increase to 20 hrs. a week

increase to 16 hrs. per week

Additional Software costs
\$1,250 ~ TSheets

requested 20% increase (47,900)
BoS only approved 4% increase on 3.11.22
modified again by BoS 3.15.22 to reflect
increase to 17 hrs. per week and 4%

17.75 hrs. per week (per submission request)
and 4% hourly wage increase per BoS
3.11.22 -
FY '22 had 21.1 hrs. per week budgeted for
this position - modified again on 3.15.22 per
Assr

tax collected requested an increase to 15
hrs. per week, currently working an average
of less than 10 ~ reduced by BoS 65 hrs.
on 4/14 ~ pursuant to BoF request for
\$140K in reductions

firm number - rec'd vendor quote

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

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TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|--------------------------------------|-------------------|-------------------|----------------|----------------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| 120 Dues | 175 | 125 | 200 | 250 | 250 | 0.00% |
| 121 Conferences | - | 145 | 1,277 | 1,500 | 2,000 | 33.33% |
| Total 017-000 · Tax Collector | 66,292 | 66,370 | 72,479 | 79,276 | 88,542 | 11.69% |
| 018-000 · Bd of Assmt Appeals | | | | | | |
| 122 Salary | - | - | - | 1,754 | 1,500 | -14.46% |
| 123 Clerk | - | - | - | 468 | 400 | -14.54% |
| 124 Social Security | - | - | - | 170 | 145 | -14.48% |
| 125 Postage | - | - | - | 50 | 50 | 0.00% |
| 126 Notices | - | - | - | 75 | 75 | 0.00% |
| 127 Mileage | - | - | - | 150 | 150 | 0.00% |
| 130 Conferences | - | - | - | 150 | 150 | 0.00% |
| Total 018-000 · B A | - | - | - | 2,817 | 2,471 | -12.29% |
| 021-000 · Conservation | | | | | | |
| 131 Supplies | 4,500 | 53 | 121 | 330 | 330 | 0.00% |
| 132 Printing & Mapping | - | 270 | - | 1,080 | 1,080 | 0.00% |
| 133 Conferences / Public Events | 75 | 210 | 30 | 920 | 920 | 0.00% |
| 136 Dues | 165 | 165 | 165 | 165 | 165 | 0.00% |
| Total 021-000 · Conservation | 4,740 | 698 | 316 | 2,495 | 2,495 | 0.00% |
| 022-000 · Town Clerk | | | | | | |
| 137 Salary | 56,000 | 57,120 | 58,262 | 58,262 | 60,592 | 4.00% |
| 138 Assistant | 18,359 | 12,959 | 13,527 | 21,178 | 22,023 | 3.99% |
| 139 Health | 37,576 | 37,406 | 36,725 | 36,725 | 39,537 | 7.66% |
| 140 Pension | 2,800 | 3,998 | 4,078 | 4,078 | 4,241 | 4.01% |
| 141 Social Security | 5,405 | 5,118 | 5,492 | 6,077 | 6,320 | 4.00% |
| 142 Supplies | 496 | 363 | 590 | 200 | 400 | 100.00% |
| 143 Postage | 194 | 202 | 379 | 200 | 200 | 0.00% |
| 144 Notices | 403 | - | 277 | 300 | 300 | 0.00% |
| 145 Mileage | 54 | - | - | 100 | 100 | 0.00% |
| 146 Record Maintenance | 10,249 | 10,230 | 12,650 | 12,000 | 12,000 | 0.00% |
| 148 Telephone | - | 600 | 600 | 600 | 600 | 0.00% |
| 151 Dues | 170 | 20 | 170 | 170 | 170 | 0.00% |
| 152 Conferences | 224 | - | - | 750 | 375 | -50.00% |
| Total 022-000 · Town Clerk | 131,930 | 128,017 | 132,150 | 140,640 | 146,859 | 4.42% |
| 024-000 · Planning and Zoning | | | | | | |
| 153 Zoning Enforc. Officer | 40,950 | 43,518 | 44,388 | 44,388 | 53,300 | 20.08% |
| 154 Clerk | 7,231 | 6,062 | - | 7,727 | 8,038 | 4.03% |
| 156 Health | 16,821 | 16,697 | 17,662 | 17,662 | 18,947 | 7.28% |
| 157 Pension | 2,054 | 3,055 | 3,107 | 3,107 | 3,731 | 20.08% |
| 158 Social Security | 3,546 | 3,660 | 3,396 | 3,987 | 4,692 | 17.69% |

reduced per Selectman de Rahm

Dept suggested salary increase to attract qualified candidates upon retirement of current LU Administrator - 3.15.22 BoS modified this position to be based on 40 hrs. a week and increased the combined salary with the I/W Admin to 82,000

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

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TOWN OF KENT

| | | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|---|----------------------|-------------------|-------------------|----------------|--------|-------------------|-------------------------------------|
| | | Actual | Actual | Anticipated | Budget | Proposed | |
| 159 | Supplies | 686 | 481 | 339 | 750 | 1,500 | 100.00% |
| 160 | Postage | 266 | 222 | 350 | 350 | 400 | 14.29% |
| 161 | Notices | 2,374 | 4,733 | 2,000 | 2,000 | 2,000 | 0.00% |
| 162 | Mileage | 69 | - | - | 200 | 200 | 0.00% |
| 163 | Printing & Mapping | - | - | 2,500 | 2,500 | 3,000 | 20.00% |
| 165 | Engineering | - | 482 | - | 1,000 | 1,000 | 0.00% |
| 166 | Planning | 879 | - | 2,750 | 2,750 | 3,000 | 9.09% |
| 170 | Dues | 160 | 160 | 260 | 250 | 250 | 0.00% |
| 171 | Conferences | - | 40 | 35 | 125 | 125 | 0.00% |
| 172 | Training | - | 600 | - | 600 | 1,500 | 150.00% |
| Total 024-000 · Planning and Zoning | | 75,035 | 79,709 | 76,787 | 87,396 | 101,684 | 16.35% |
| 025-000 · Zoning Bd of Appeals | | | | | | | |
| 173 | Clerk | 188 | 191 | - | 1,204 | 1,252 | 4.01% |
| 174 | Social Security | - | - | - | 92 | 96 | 4.13% |
| 175 | Supplies | 178 | 50 | 399 | 100 | 100 | 0.00% |
| 176 | Postage | 266 | 236 | 210 | 200 | 250 | 25.00% |
| 177 | Notices | 206 | 142 | 241 | 500 | 400 | -20.00% |
| 181 | Dues | 110 | 110 | 110 | 110 | 110 | 0.00% |
| Total 025-000 · Zoning Board Of Appeals | | 949 | 729 | 960 | 2,206 | 2,208 | 0.10% |
| 026-000 · Inland/Wetlands | | | | | | | |
| 182 | Enforce. Officer | 22,050 | 23,433 | 14,249 | 23,902 | 28,700 | 20.07% |
| 183 | Clerk | 1,892 | 1,812 | - | 2,265 | 2,356 | 4.02% |
| 184 | Health | 11,028 | 10,973 | 9,510 | 9,510 | 10,202 | 7.28% |
| 185 | Pension | 1,106 | 1,645 | 1,673 | 1,673 | 2,009 | 20.08% |
| 186 | Social Security | 1,751 | 1,844 | 1,090 | 2,002 | 2,376 | 18.67% |
| 187 | Supplies | 520 | 263 | 350 | 600 | 600 | 0.00% |
| 188 | Postage | 266 | 221 | 300 | 300 | 350 | 16.67% |
| 189 | Notices | 619 | 1,011 | 750 | 750 | 750 | 0.00% |
| 190 | Mileage | - | - | - | 200 | 200 | 0.00% |
| 191 | Printing & Mapping | - | - | 150 | 150 | 150 | 0.00% |
| 195 | Conferences | 105 | 50 | - | 150 | 150 | 0.00% |
| 196 | Training | 65 | 65 | 40 | 300 | 300 | 0.00% |
| Total 026-000 · Inland / Wetlands | | 39,401 | 41,316 | 28,112 | 41,802 | 48,143 | 15.17% |
| 027-000 · Bldg. Official | | | | | | | |
| 197 | Secretary | 8,269 | 6,971 | - | 8,660 | 9,012 | 4.07% |
| 198 | Social Security | 668 | 566 | - | 662 | 689 | 4.15% |
| 199 | Supplies | 248 | 555 | 563 | 250 | 300 | 20.00% |
| 200 | Postage | 266 | 221 | 210 | 350 | 400 | 14.29% |
| 201 | State Education Fund | 9,443 | 7,675 | 6,802 | 4,000 | 6,000 | 50.00% |

increased by \$500 by BoS 3.11.22

Dept suggested salary increase to attract qualified candidates upon retirement of current LU Administrator - 3.15.22 BoS modified this position to be based on 40 hrs. a week and increased the combined salary with the P/Z Admin to 82,000

Proposed Budget

4/22/2022

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TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|--|-------------------|-------------------|----------------|----------------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| 202 Dues | 135 | 225 | 145 | 150 | 175 | 16.67% |
| Total 027-000 · Building Official | 19,029 | 16,213 | 7,720 | 14,072 | 16,577 | 17.80% |
| 030-000 · Town Hall | | | | | | |
| 203 Supplies | 1,321 | 3,093 | 2,000 | 2,000 | 2,000 | 0.00% |
| 204 Computer Services | 32,947 | 39,513 | 40,000 | 40,000 | 40,000 | 0.00% |
| 205 Electric | 12,751 | 13,421 | 12,135 | 11,000 | 12,000 | 9.09% |
| 206 Heating Fuel | 4,685 | 3,917 | 7,000 | 6,000 | 5,000 | -16.67% |
| 207 Internet | 4,137 | 4,460 | 5,000 | 15,000 | 10,000 | -33.33% |
| 208 Water/Sewer | 1,257 | 1,165 | 1,200 | 1,200 | 1,200 | 0.00% |
| 209 Maintenance | 4,765 | 5,646 | 6,000 | 6,000 | 6,000 | 0.00% |
| 210 Building Supplies | 2,147 | 2,505 | 3,000 | 3,000 | 4,000 | 33.33% |
| 211 Repairs | 10,039 | 1,881 | 10,167 | 7,000 | 10,000 | 42.86% |
| 212 Telephone | 9,718 | 11,348 | 12,683 | 12,000 | 15,000 | 25.00% |
| 213 Equipment | 8,943 | 10,186 | 12,500 | 12,500 | 12,500 | 0.00% |
| 214 Custodian | 13,025 | 12,420 | 12,000 | 12,000 | 12,000 | 0.00% |
| 215 Pension Administration | 1,000 | 1,000 | 1,500 | 1,500 | 1,500 | 0.00% |
| Total 030-000 · Town Hall | 106,734 | 110,555 | 125,184 | 129,200 | 131,200 | 1.55% |
| 051-000 · Attorney Fees | | | | | | |
| 216 Legal Counsel | 14,844 | 6,314 | 6,000 | 10,000 | 10,000 | 0.00% |
| 217 Litigation | 28,267 | 67,303 | 12,000 | 25,000 | 35,000 | 40.00% |
| 218 Legal - P&Z | 3,690 | 1,058 | 3,000 | 5,000 | 10,000 | 100.00% |
| 219 Legal - ZBA | - | - | - | 750 | 750 | 0.00% |
| 220 Legal - IWC | - | - | - | 750 | 6,000 | 700.00% |
| Total 051-000 · Attorney Fees | 46,801 | 74,674 | 21,000 | 41,500 | 61,750 | 48.80% |
| 060-000 · Grants | | | | | | |
| 221 NW Conservation District, Inc | 900 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% |
| 222 Kent Community Nursery School | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0.00% |
| 223 Susan B Anthony | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% |
| 224 Women's Support Services | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% |
| 225 Youth Service Bureau | 7,086 | - | 7,000 | 7,000 | 7,000 | 0.00% |
| 226 Kent Library Association | 140,500 | 110,000 | 125,000 | 125,000 | 125,000 | 0.00% |
| 227 KVFD - Fire Protection | 86,500 | 86,500 | 106,000 | 106,000 | 106,000 | 0.00% |
| 228 Cemetery Association | 36,000 | 37,000 | 37,000 | 37,000 | 37,000 | 0.00% |
| 229 NWC Chore Service | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% |
| 230 NWCT Regional Housing Council | 100 | 200 | 100 | 100 | 100 | 0.00% |
| 231 Greenwoods | 3,000 | 5,000 | 5,000 | 5,000 | 6,000 | 20.00% |
| 232 Literacy Volunteers | - | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% |
| 233 KVHE/Templeton Farms | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% |

new phone system for Town Hall has been removed and employee phone stipends have been moved to respective departments

FY '22 includes fiberlink into TH

\$2,135 = Roberti civil suit and tax appeal
\$62,436 = Cell tower intervention
\$2,732 = High Watch zoning appeal

anticipation of Land Use Litigation
3 active lawsuits
\$50,000 was reduced by BoS by \$15,000 on 4/14 ~ pursuant to BoF request for \$140K in reductions

includes funding for legal consults for new LU administrator
BoF reduced by 4K 4.13.22

one time addtl appropriation for asbestos remediation

\$40,000 request was reduced by BoS by \$3,000 on 4/14 ~ pursuant to BoF request for \$140K in reductions ~ Note ARPA funding may be available to cover the reduction

original request was for 10k, BoS reduced to 7,500 3.11.22
7,500 was further reduced by BoS by \$2,500 on 4/14 ~ pursuant to BoF request for \$140K in reductions
Note ARPA funding may be available to cover the reduction

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

5:05 PM

TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|-------------------------------------|-------------------|-------------------|----------------|---------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| Total 060-000 · Grants | 302,086 | 268,700 | 310,100 | 310,100 | 311,100 | 0.32% |
| 070-000 · Associations | | | | | | |
| 234 Rural Transit | 1,096 | 1,096 | 1,096 | 1,096 | 1,096 | 0.00% |
| 235 NW Council of Govt's | 2,965 | 2,578 | 2,222 | 2,222 | 2,222 | 0.00% |
| 236 Hous River Comm | 350 | - | 400 | 400 | 400 | 0.00% |
| 237 CT Conf Mun | 2,074 | 2,074 | 2,074 | 2,100 | 2,100 | 0.00% |
| 238 COST (Council of Small Towns) | - | 975 | 975 | 725 | 975 | 34.48% |
| 239 Lake Waramaug Inter. Com | 1,890 | 1,953 | 1,953 | 2,000 | 2,000 | 0.00% |
| 240 Lake Waramaug Auth | 1,899 | 2,066 | 10,915 | 2,400 | 2,400 | 0.00% |
| 241 Paramedic | 40,892 | 40,892 | 39,731 | 40,118 | 76,499 | 90.68% |
| 242 LH-NW Elderly Nutrition Prgm | 1,353 | 879 | 548 | 548 | 863 | 57.48% |
| 243 Housatonic Valley Assoc | - | - | 250 | 250 | 1,500 | 500.00% |
| Total 070-000 · Associations | 52,520 | 52,514 | 60,163 | 51,859 | 90,055 | 73.65% |
| 244 HISTORIC DISTRICT COMMISSION | - | - | - | 500 | 500 | 0.00% |
| 245 INSURANCE | 95,777 | 94,494 | 100,000 | 106,829 | 112,170 | 5.00% |
| 246 CONTINGENCY | - | - | 10,000 | 10,000 | 10,000 | 0.00% |
| 028-000 · Fire Marshal | | | | | | |
| 247 Fire Marshal | 24,040 | 21,875 | 26,525 | 26,457 | 27,250 | 3.00% |
| 248 Clerical | 480 | 37 | - | 600 | 600 | 0.00% |
| 249 Fire Inspections | 245 | 306 | 250 | 3,000 | 3,000 | 0.00% |
| 250 Deputy Fire Marshal | 75 | - | 1,130 | 100 | 100 | 0.00% |
| 251 Social Security | 873 | 1,730 | 2,135 | 2,024 | 2,085 | 3.00% |
| 252 Supplies | 285 | 71 | 393 | 400 | 400 | 0.00% |
| 253 Postage | - | - | - | 55 | 55 | 0.00% |
| 254 Mileage | 2,145 | 2,181 | 2,409 | 2,873 | 2,873 | 0.00% |
| 255 Telephone | 390 | 354 | 379 | 460 | 460 | 0.00% |
| 256 Training | 1,250 | 437 | 828 | 1,350 | 1,350 | 0.00% |
| Total 028-000 Fire Marshal | 29,781 | 26,992 | 34,049 | 37,319 | 38,173 | 2.29% |
| 257 Police Protection | 184,371 | 175,146 | 190,000 | 196,000 | 200,800 | 2.45% |
| 258 EMS Staffing | | 39,207 | 135,244 | 104,544 | 130,000 | 24.35% |
| 259 LITCHFIELD CNTY DISPATCH | 32,284 | 31,554 | 31,797 | 31,797 | 35,263 | 10.90% |
| 260 EMERGENCY MANAGEMENT | 15,358 | 4,808 | 104 | 4,950 | 10,000 | 102.02% |
| 031-000 · Town Garage BLDG | | | | | | |
| 261 Supplies | 109 | 14 | 130 | 100 | 100 | 0.00% |
| 262 Postage | 11 | - | - | 10 | 10 | 0.00% |
| 263 Telephone | 300 | 600 | | 600 | 600 | 0.00% |
| 264 Electricity | 9,203 | 7,304 | 7,410 | 7,500 | 7,500 | 0.00% |
| 265 Heating Fuel | 2,875 | 4,089 | 8,000 | 4,500 | 4,500 | 0.00% |

Cost Share of new Lake Waramaug Police Boat

prior year request was \$250 on 2.24.22 HVA requested \$1,500

original request was for 205,800 reduced by BoS by \$5,000 on 4/14 ~ pursuant to BoF request for \$140K in reductions funding to cover state estimate, phone and OT

original request was 492,500 Bos changed to 250,000 3.11.22 Modified again by BoS 3.15.22 by -25K \$225,000 was further reduced by BoS by \$95,000 on 4/14 ~ pursuant to BoF request for \$140K in reductions \$135,000 +/- is current projection of annual cost for FY '22

Original Request: \$72,785 \$37,185 annual costs + \$35,600 - one time costs for LEOP, office upgrades, COOP Plan and Cyber Plan Modified by BoS 3.11.22 to 30k further modified by BoS on 3.15.22 to 20K further modified by BoS by \$10,000 pursuant to BoF request for \$140K in reductions. current budget will only cover software (Everbridge and Veoci)

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

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TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|---|-------------------|-------------------|------------------|------------------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| 266 Water | 606 | 552 | 500 | 500 | 500 | 0.00% |
| 267 Maintenance | 2,284 | 4,606 | 3,700 | 3,700 | 3,700 | 0.00% |
| 268 Building Supplies | 172 | 89 | - | 500 | 500 | 0.00% |
| 269 Repairs | 9,552 | - | 4,500 | 4,500 | 4,500 | 0.00% |
| Total 031-000 · Town Garage Building | 25,110 | 17,255 | 24,240 | 21,910 | 21,910 | 0.00% |
| 040-000 · Highway Department | | | | | | |
| 270 Foreman Salary | 94,363 | 96,250 | 98,175 | 98,175 | 102,102 | 4.00% |
| 271 Staff Salaries | 373,994 | 341,915 | 352,840 | 420,900 | 410,324 | -2.51% |
| 272 Snow Removal Salaries | 29,334 | 45,957 | 60,486 | 54,938 | 58,133 | 5.82% |
| 273 Health | 122,118 | 120,014 | 113,253 | 146,726 | 156,111 | 6.40% |
| 274 Pension | 40,590 | 42,473 | 50,573 | 50,303 | 53,698 | 6.75% |
| 275 Social Security | 38,893 | 41,147 | 39,130 | 45,953 | 45,543 | -0.89% |
| 276 HI OPT-OUT Stipend | 29,150 | 29,187 | 28,956 | 30,000 | 30,000 | 0.00% |
| 278 Alcohol & Drug Test Program | 601 | 500 | 710 | 500 | 500 | 0.00% |
| 279 Equipment Repair & Maintenance | 67,563 | 72,035 | 70,000 | 70,000 | 70,000 | 0.00% |
| 280 Equipment Fuel | 23,029 | 25,455 | 35,000 | 35,000 | 35,000 | 0.00% |
| 281 Hired Equipment | 16,225 | 5,713 | 12,000 | 15,000 | 15,000 | 0.00% |
| 282 New Equipment | 1,835 | 917 | 3,000 | 4,000 | 4,000 | 0.00% |
| 283 Snow Related Equipment | 7,293 | 5,733 | 4,500 | 6,000 | 6,000 | 0.00% |
| 284 Public Works | - | - | 25,000 | 3,500 | 3,500 | 0.00% |
| 285 Uniforms | 4,850 | 4,761 | 3,156 | 4,500 | 4,500 | 0.00% |
| 286 Tools | 184 | - | 1,000 | 1,000 | 1,000 | 0.00% |
| 287 Dues | 50 | 52 | 50 | 100 | 100 | 0.00% |
| 288 Conferences | 200 | - | 240 | 500 | 500 | 0.00% |
| 289 Road Supplies | 2,604 | 8,958 | 5,000 | 5,000 | 5,000 | 0.00% |
| 290 Materials | 15,781 | 365 | 20,000 | 20,000 | 20,000 | 0.00% |
| 291 Salt/Sand | 124,036 | 106,340 | 123,852 | 140,000 | 140,000 | 0.00% |
| 292 Stone | 15,072 | - | 15,000 | 15,000 | 15,000 | 0.00% |
| 293 Oil | 50,000 | - | 60,000 | 60,000 | 70,000 | 16.67% |
| 294 Sweeping | 16,518 | 10,760 | 20,000 | 25,000 | 25,000 | 0.00% |
| 295 Drainage | 945 | - | 8,000 | 8,000 | 8,000 | 0.00% |
| 296 Bridges | - | 21,452 | 10,000 | 10,000 | 10,000 | 0.00% |
| 297 Unimproved Roads | 16,649 | - | 15,000 | 15,000 | 15,000 | 0.00% |
| 298 Town Roads - Asphalt | 147,627 | 85,517 | 150,000 | 150,000 | 160,000 | 6.67% |
| Total 040-000 · Highway Department | 1,239,504 | 1,065,500 | 1,324,921 | 1,435,095 | 1,464,011 | 2.01% |
| 299 Town Aid Road | 285,338 | 285,000 | 291,531 | 291,531 | 292,151 | 0.21% |
| 300 Lighting - Town Utility | 6,736 | 6,388 | 7,399 | 9,000 | 9,000 | 0.00% |
| 301 Water - Town Utility | 37,658 | 38,430 | 36,549 | 39,000 | 39,000 | 0.00% |
| 302 Tree Work | 26,003 | 19,830 | 27,075 | 27,075 | 30,100 | 11.17% |

Teamsters contractual increases 2.5% - one employee status change
1/14/22 BoS eliminated the budget for the 1/2 time position valued at \$33,952 pursuant to BoF request for \$140K in reductions

Teamsters contractual increase is 7.18% per employee - fixed contribution per employee not based on wages

two employees taking opt-out stipend

linked to state revenue estimate

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

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TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|--|-------------------|-------------------|------------------|------------------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| Total C · PUBLIC WORKS | 1,620,348 | 1,432,403 | 1,711,715 | 1,823,611 | 1,856,172 | 1.79% |
| 029-000 · Social Services | | | | | | |
| 303 Administrator | 43,185 | 43,951 | 37,042 | 44,824 | 50,415 | 12.47% |
| 304 Assistant | 9,641 | 12,974 | 833 | 13,641 | 14,188 | |
| 305 Health Insurance | - | - | 9,676 | - | 39,537 | |
| 306 Social Security | 3,927 | 4,356 | 2,897 | 4,473 | 4,360 | -2.54% |
| 307 Supplies | 325 | 899 | 500 | 800 | 800 | 0.00% |
| 308 Postage | 1,457 | 1,650 | 1,400 | 1,700 | 1,700 | 0.00% |
| 309 Mileage | - | 27 | 125 | 500 | 500 | 0.00% |
| 310 Assistance | 9,320 | 10,076 | 10,000 | 10,000 | 10,000 | 0.00% |
| 311 Telephone | - | - | 200 | 600 | 600 | 0.00% |
| 312 Senior Center Program | - | - | 100 | 500 | 1,000 | 100.00% |
| 313 Dues | 270 | - | 250 | 250 | 250 | 0.00% |
| Total 029-000 · Social Services | 64,197 | 69,578 | 59,926 | 77,288 | 123,350 | 59.60% |
| 033-000 · Senior Center | | | | | | |
| 314 Electric | 4,630 | 2,450 | 3,951 | 4,500 | 5,000 | 11.11% |
| 315 Fuel/Propane | 2,303 | 1,356 | 1,300 | 3,000 | 3,000 | 0.00% |
| 316 Water/Sewer | 233 | 181 | 230 | 225 | 225 | 0.00% |
| 317 Maintenance | 2,383 | 4,104 | 1,000 | 3,000 | 3,000 | 0.00% |
| 318 Building Supplies | 208 | - | 200 | 200 | 500 | 150.00% |
| 319 Repairs | 6,838 | 2,563 | 2,000 | 3,500 | 3,500 | 0.00% |
| 320 Custodian | 1,872 | 2,340 | 2,500 | 1,500 | 2,500 | 66.67% |
| 321 Rent | 1,240 | 1,240 | 1,240 | 1,250 | 1,250 | 0.00% |
| Total 033-000 · Senior Center | 19,706 | 14,236 | 12,421 | 17,175 | 18,975 | 10.48% |
| 322 Welcome Center/Public Restrooms | 11,273 | 19,976 | 17,297 | 7,500 | 20,000 | 166.67% |
| 323 Dir of Health/Hlt Dist. | 18,806 | 15,262 | 15,218 | 15,218 | 16,517 | 8.54% |
| | 113,982 | 119,051 | 104,862 | 117,181 | 178,842 | 52.62% |
| E · RECREATION | | | | | | |
| 324 Salary Director | 51,926 | 59,233 | 32,946 | 54,024 | 61,200 | 13.28% |
| 325 Hourly Employees | 32,912 | 13,388 | 32,000 | 46,688 | 55,496 | 18.87% |
| 326 Health | 15,200 | 12,975 | 8,141 | 14,798 | 15,906 | 7.49% |
| 327 Pension | 2,660 | 4,072 | - | 3,782 | 2,184 | -42.25% |
| 328 Social Security | 6,411 | 5,554 | 4,968 | 7,704 | 8,927 | 15.88% |
| 329 Supplies | 668 | 512 | 2,000 | 400 | 550 | 37.50% |
| 330 Postage | 336 | 385 | - | 385 | 400 | 3.90% |
| 331 Mileage | 269 | - | 200 | 700 | 700 | 0.00% |
| 332 Park Maintenance | 15,026 | 7,188 | 23,000 | 23,000 | 48,000 | 108.70% |
| 333 Fee Programs | 11,061 | 7,523 | 19,000 | 14,000 | 18,000 | 28.57% |
| 334 Telephone | 657 | 450 | 300 | 600 | 600 | 0.00% |

budgeted at \$30 per hr. for 32 hrs. a week per recommendation of Hiring Committee BoS approved 4% on 3.11.22 and then modified on 3.15.22 and agreed to provide 4% at the one year hire anniversary, the assumption is that anniversary will be 4.1.23

NEW for FY '23, position now FT Pension eligible on 1.1.24

increased by BoS 4/14/22

15,585 = L Ferris Separation Payout of 480 hrs. banked time and 132 hrs. of unused PTO

per BoS meeting 3.15.22, 4% raise for only 6 months Jan 2023- June

Eligible for pension benefits on 1/1/2023 - modified to reflect 6 mo

includes 7K for park maint contractor (new)

7K for park maint contractor \$25K for drainage / repairs

includes ASP supplies BoS added 3K for the fee program software on 3.11.22

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

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TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|--|-------------------|-------------------|----------------|----------------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| 335 Electric | 1,237 | 487 | 589 | 900 | 900 | 0.00% |
| 336 Water/Sewer | 1,418 | - | 500 | 1,500 | 1,500 | 0.00% |
| 337 Dues | 105 | 105 | 105 | 105 | 105 | 0.00% |
| 338 Conferences | 420 | - | - | 550 | 550 | 0.00% |
| 339 Training | - | - | - | 100 | 100 | 0.00% |
| Total 023-000 · Park & Rec Department | 140,307 | 111,872 | 123,749 | 169,236 | 215,119 | 27.11% |
| 032-000 · Community House | | | | | | |
| 340 Postage | - | - | 58 | 55 | 60 | 9.09% |
| 341 Electricity | 8,180 | 6,347 | 7,500 | 7,500 | 7,500 | 0.00% |
| 342 Fuel/Propane | 4,843 | 3,641 | 1,363 | 4,000 | 4,000 | 0.00% |
| 343 Water/Sewer | 1,281 | 1,147 | 659 | 1,500 | 1,500 | 0.00% |
| 344 Maintenance | 2,869 | 3,059 | 2,500 | 2,500 | 2,500 | 0.00% |
| 345 Building Supplies | 717 | 278 | 800 | 800 | 800 | 0.00% |
| 346 Repairs | 10,425 | 7,785 | 5,000 | 5,000 | 5,000 | 0.00% |
| 347 Custodian | 981 | 788 | 888 | 2,000 | 2,000 | 0.00% |
| Total 032-000 · Community House | 29,297 | 23,044 | 18,768 | 23,355 | 23,360 | 0.02% |
| 034-000 · Swift House | | | | | | |
| 348 Electric | 784 | 679 | 750 | 1,000 | 1,000 | 0.00% |
| 349 Heating Fuel | 1,554 | 1,863 | 2,500 | 2,500 | 2,500 | 0.00% |
| 350 Water/Sewer | 177 | 231 | 300 | 300 | 300 | 0.00% |
| 351 Maintenance | 412 | 10,401 | 4,000 | 4,000 | 4,000 | 0.00% |
| 352 Building Supplies | 18 | - | 500 | 500 | 500 | 0.00% |
| 353 Repairs | 551 | 295 | 4,000 | 4,000 | 4,000 | 0.00% |
| 354 Custodian | 338 | - | 1,000 | 750 | 750 | 0.00% |
| Total 034-000 · Swift House | 3,833 | 13,469 | 13,050 | 13,050 | 13,050 | 0.00% |
| 355 KCS Ballfield Maintenance | 7,495 | 13,890 | 8,750 | 8,750 | 20,000 | 128.57% |
| Total E · RECREATION | 180,932 | 162,274 | 164,318 | 214,391 | 271,529 | 26.65% |
| 043-000 · Transfer Station | | | | | | |
| 356 Salary | 41,591 | 56,421 | 45,098 | 52,675 | 54,790 | 4.02% |
| 357 Social Security | 3,158 | 1,903 | 3,450 | 4,029 | 4,191 | 4.03% |
| 358 Supplies | 2,902 | 2,426 | 2,500 | 2,000 | 3,000 | 50.00% |
| 359 Postage | 498 | - | 500 | 1,000 | 1,000 | 0.00% |
| 360 Electric | 2,236 | 2,303 | 2,449 | 2,000 | 2,000 | 0.00% |
| 361 Repairs | - | - | 500 | 500 | 500 | 0.00% |
| 362 Solid Waste Removal | 40,318 | 43,959 | 39,537 | 40,000 | 40,000 | 0.00% |
| 363 Bulky Waste Removal | 6,814 | 7,499 | 6,720 | 10,000 | 10,000 | 0.00% |
| 364 Container Rent & Tran | 25,230 | 27,401 | 21,617 | 24,000 | 24,000 | 0.00% |
| 365 Testing | 1,818 | - | 500 | 500 | 500 | 0.00% |
| 366 Tipping Fees | 1,772 | 2,339 | 1,085 | 2,000 | 2,000 | 0.00% |

original request was \$8,750 (3,850 + 4,900)
P/R requested an additional 30K, BoS
increased on 3.11.22
Bos subsequently modified on 3.15.22 to 20K

BoS only approved 4% increase
3.11.22 - no change in hrs.

Insurance @ +9% and payroll @ +4%

Proposed Budget

4/22/2022

5:05 PM

TOWN OF KENT

| | FY 2019 - 2020 | FY 2020 - 2021 | FY 2021 - 2022 | | FY 2022 - 2023 | % over current year budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------------|
| | Actual | Actual | Anticipated | Budget | Proposed | |
| 367 Hazardous Materials | 2,866 | 3,005 | 1,368 | 2,500 | 3,000 | 20.00% |
| 368 Permitting | 800 | 800 | 975 | 950 | 950 | 0.00% |
| Total 043-000 · Transfer Station | 130,003 | 148,055 | 126,301 | 142,154 | 145,932 | 2.66% |
| 369 Landfill Monitoring | - | 1,769 | - | 2,000 | 2,000 | 0.00% |
| 370 300-000 · BOE Operating | 853,471 | 940,015 | 983,441 | 958,980 | 3,810,223 | 297.32% |
| 371 310-000 · BOE Payroll | 3,517,205 | 3,554,067 | 3,694,625 | 3,727,833 | 972,187 | -73.92% |
| 372 320-000 · BOE Regional Budget | 2,571,313 | 2,582,661 | 2,429,063 | 2,509,743 | 2,459,300 | -2.01% |
| Total G · BOARD OF EDUCATION | 6,941,989 | 7,076,743 | 7,107,129 | 7,196,556 | 7,241,710 | 0.63% |
| H · Debt Service | | | | | | |
| 080-000 · Interest | | | | | | |
| 373 KCS Improvements | 16,563 | 8,663 | - | - | - | |
| 374 Maple Street Ext | 26,990 | 26,203 | 25,790 | 25,790 | 25,790 | 0.00% |
| Total 080-000 · Interest | 43,553 | 34,866 | 25,790 | 25,790 | 25,790 | 0.00% |
| 081-000 · Principal | | | | | | |
| 375 KCS Improvements | 395,000 | 385,000 | - | - | - | |
| 376 Maple Street Ext (exp 2054) | 11,916 | 12,703 | 13,116 | 13,116 | 13,116 | 0.00% |
| Total 081-000 · Principal | 406,916 | 397,703 | 13,116 | 13,116 | 13,116 | 0.00% |
| | 450,469 | 432,569 | 38,906 | 38,906 | 38,906 | 0.00% |
| 377 Transfer to Capital | 831,847 | 1,092,847 | 1,001,341 | 1,001,341 | 1,078,408 | 7.70% |
| 378 Transfer to Dog Fund | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 0.00% |
| 379 Current Capital Projects | 535,000 | 945,000 | 936,000 | 936,000 | 806,000 | -13.89% |
| 380 Transfer to Schaghticoke | - | - | 30,000 | 30,000 | 30,000 | 0.00% |
| | 12,395,081 | 13,025,903 | 12,984,494 | 13,336,529 | 13,676,199 | 2.55% |
| Net Revenue and Expense | 262,690 | 46,431 | 268,881 | 0 | | |

RSD1 to refund FY '21 surplus of \$80,680 per SH letter 3.11.22

Approved Region 1 budget for FY '22 was 2,509,743 - Note that BoE document does not reflect the approved budget amount for Region 1

KCS Improvements Debt Service was fully paid on 6.30.21

140,000 KCS Entryway Security addtl appropriation as approved at January 2021 Town Meeting

see pg. 17 of 6.30.21 audited FS

| FIVE YEAR TOTALS | PROPOSED FIVE YEAR CAPITAL PLAN | | | | | | INFORMATIONAL USE | | | | |
|------------------|---------------------------------|----------------|------------------|------------------|------------------|------------------|-------------------|------------------|----------------|----------------|--------------|
| | | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 |
| | BD OF EDUCATION | | | | | | | | | | |
| | KCS Roof | 216,000 | 266,000 | 50,000 | | | | | | | |
| | Sidewalk / Paving | | 136,235 | 136,235 | 136,235 | | | | | | |
| | Boilers | | | | | 156,334 | 156,334 | 156,334 | | | |
| 1,097,039 | BOE SUBTOTAL | 216,000 | 402,235 | 186,235 | 136,235 | 156,334 | 156,334 | 156,334 | - | - | - |
| | DPW | | | | | | | | | | |
| | Bridges | - | - | 196,883 | 183,117 | 300,000 | 800,000 | 700,000 | 600,000 | - | - |
| | Buildings & Improvements | 40,000 | - | - | - | - | - | - | - | 50,000 | - |
| | Equipment | 35,000 | - | - | - | - | 120,000 | - | - | 125,000 | - |
| | Fleet | 240,000 | 265,000 | 135,000 | 240,000 | - | 205,000 | 205,000 | 205,000 | - | - |
| | Roads | - | - | 511,883 | 433,117 | 250,000 | - | - | - | - | - |
| 2,829,999 | DPW SUBTOTAL | 315,000 | 265,000 | 843,765 | 856,234 | 550,000 | 1,125,000 | 905,000 | 805,000 | 175,000 | - |
| | KVFD | | | | | | | | | | |
| | Communications Upgrade | - | - | | - | 125,000 | 125,000 | | | | |
| | * Engine # 2 | | | | | | 225,000 | 225,000 | 225,000 | 225,000 | |
| | Rescue # 8 | 200,000 | 225,000 | | 200,000 | 200,000 | | | | | |
| 950,000 | KVFD SUBTOTAL | 200,000 | 225,000 | - | 200,000 | 325,000 | 350,000 | 225,000 | 225,000 | 225,000 | - |
| | Land Use | | | | | | | | | | |
| | Zoning Regulations | - | - | - | | | | 15,000 | 30,000 | | |
| | POCD | | - | - | - | | | | | 45,000 | 5,000 |
| 0 | LU SUBTOTAL | - | - | - | - | - | - | 15,000 | 30,000 | 45,000 | 5,000 |
| | PARK AND REC | | | | | | | | | | |
| | Emery Park Playground | - | 100,000 | | - | - | | | | | |
| | Kent Commons Playground | 50,000 | | | | | - | - | - | - | |
| | Kent Common Tennis Court | - | - | 20,000 | - | - | | | | | |
| | * Paving and Drainage | | | | | 50,000 | 50,000 | | | | |
| | * Playing Fields and Ball Park | - | - | - | - | 50,000 | - | - | - | - | - |
| | | | | | | - | | | | | |
| | * Master Plan | - | - | - | - | 25,000 | | | | | |
| 295,000 | P & R SUBTOTAL | 50,000 | 100,000 | 20,000 | - | 125,000 | 50,000 | - | - | - | - |
| | REVALUATION | | | | | | | | | | |
| | Reval | 25,000 | 50,000 | - | | | 50,000 | 30,000 | 40,000 | | |
| 75,000 | REVAL SUBTOTAL | 25,000 | 50,000 | - | - | - | 50,000 | 30,000 | 40,000 | - | - |
| | Tn Buildings | | | | | | | | | | |
| | * CH Exterior Paint/Repair | | | | | | | | 80,000 | | |
| | CH Flooring | | | - | | - | | | | | |
| | * CH LL Flooring | | | | | | | | | 50,000 | |
| | CH Roof | | | 50,000 | | - | | - | | | |
| | CH Windows | | | | | | | 150,000 | | | |
| | | | | | | - | | | | | |
| | Swift House HVAC | | | | 30,000 | | | | | | |
| | Tn Hall Roof | - | - | - | - | 65,000 | - | - | - | - | |
| | * Tn Hall Sidewalks | - | - | - | - | - | - | 50,000 | - | - | - |
| | Tn Hall Windows | - | - | - | - | - | 150,000 | - | - | - | - |
| 145,000 | TN BLDGS SUBTOTAL | - | - | 50,000 | 30,000 | 65,000 | 150,000 | 200,000 | 80,000 | 50,000 | - |
| 5 YR TOTAL | | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 |
| 5,392,038 | TTL CAPITAL | 806,000 | 1,042,235 | 1,100,000 | 1,222,469 | 1,221,334 | 1,881,334 | 1,531,334 | ##### | 495,000 | 5,000 |
| | 1/5TH OF ANNUAL CAPITA | 161,200 | 208,447 | 220,000 | 244,494 | 244,267 | 376,267 | 306,267 | 236,000 | 99,000 | 1,000 |
| | APPROPRIATION FY 2022-2023 | 1,078,408 | | | | | | | | | |
| | APPROPRIATION FY 2023-2024 | | 1,293,474 | | | | | | | | |
| | APPROPRIATION FY 2024-2025 | | | 1,391,294 | | | | | | | |
| | APPROPRIATION FY 2025-2026 | | | | 1,407,294 | | | | | | |
| | APPROPRIATION FY 2026-2027 | | | | | 1,261,800 | | | | | |
| | APPROPRIATION FY 2027-2028 | | | | | | 1,018,534 | | | | |
| | Accepted by the BoS | 2.3.22 | | | | | | | | | |
| | Received by the BoF | 2.16.22 | | | | | | | | | |
| | Approved by P/Z | | Approved by BoF | | | | | | | | |

| Project Balance 12.14.21 | | DPW CAPITAL DETAIL (purple cells mark changes on additions) | | | | | | | | | |
|--------------------------|--|---|---------|---------|---------|---------|-----------|---------|---------|---------|---------|
| | | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 |
| 60,000 | Truck #1 | | | | | | | | | | |
| 100,000 | Truck #2 | | | | | | | | | | |
| | Truck #3 | | | | | | | | | | |
| | Truck #4 | | | | | | | | | | |
| | Truck #5 | 240,000 | | | | | | | | | |
| 5,539 | Truck #6 | | | | | | | | | | |
| | Truck #8 | | | | | | | | | | |
| | Truck #9 | | 265,000 | | | | | | | | |
| | Truck #12 | | | | | | | | | | |
| | Dump Truck Sander and Plow | | | | | | | | | | |
| 165,539 | TOTAL DPW FLEET | 240,000 | 265,000 | 135,000 | 240,000 | - | 205,000 | 205,000 | 205,000 | - | - |
| 40,000 | Compactor | | | | | | | | | | |
| 15,000 | Zero Turn Mower | | | | | | | | | | |
| | Kubota | 35,000 | | | | | | | | | |
| 35,000 | Salt Brine Maker | | | | | | | | | | |
| 4,779 | Mower | | | | | | | | | | |
| 6,738 | Payloader | | | | | | | | | | |
| | Tractor w/ boom mower | | | | | | 120,000 | | | | |
| | Roadside mower / tractor | | | | | | | | | 125,000 | |
| 101,517 | TOTAL DPW EQUIPMENT | 35,000 | - | - | - | - | 120,000 | - | - | 125,000 | - |
| | Anderson Road (rebuild) | | | | | | | | | | |
| | Botsford Road | | | | | | | | | | |
| 46,592 | Kenico Road | | | | | | | | | | |
| | | | | | | | | | | | |
| | Spooner Hill Road | | | | | | | | | | |
| 200,000 | Studio Hill | | | | | | | | | | |
| 246,592 | TOTAL ROADS | - | - | 511,883 | 433,117 | 250,000 | - | - | - | - | - |
| 266,595 | Bulls Bridge / Fuller Mtn | | | | | | | | | | |
| | Bridge #5 | | | | | | | | | | |
| | Bridge #9 (Fuller Mtn) | | | | | | | | | | |
| 171,172 | Bridge #16 (Anderson Acres) | | | | | | | | | | |
| | Bridge #17 | | | | | | | | | | |
| -1,054 | Bridge #18 (Kent Hollow) | | | | | | | | | | |
| | Bridge #05519 (Macedonia) | | | | | | | | | | |
| | Bridge #22 (Geer Mtn) | | | | | | | | | | |
| | Covered Bridge (paint/repairs) | | | | | | | | | | |
| | Covered Bridge Barrier | | | | | | | | | | |
| 5,804 | Tanguay | | | | | | | | | | |
| 442,517 | TOTAL BRIDGES | - | - | 196,883 | 183,117 | 200,000 | 200,000 | 300,000 | 400,000 | - | - |
| | Salt Shed Cover | | | | | | | | | | |
| 24,000 | Tn Garage Doors | | | | | | | | | | |
| 30,000 | Tn Garage Parking Lot | 40,000 | | | | | | | | | |
| 200,000 | Tn Garage Siding | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 25,000 | Town Hall Oil Tank Removal | | | | | | | | | | |
| | | | | | | | | | | | |
| 279,000 | TTL BUILDINGS and SITE IMPROVEMENTS | 40,000 | - | - | - | - | - | - | - | 50,000 | - |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 1,235,165 | Total DPW | 315,000 | 265,000 | 843,765 | 856,234 | 550,000 | 1,125,000 | 905,000 | 805,000 | 175,000 | - |
| | 1/5TH OF ANNUAL CAPITAL | 63,000 | 53,000 | 168,753 | 171,247 | 110,000 | 225,000 | 181,000 | 161,000 | 35,000 | - |
| | APPROPRIATION FY 2022-2023 | 566,000 | | | | | | | | | |
| | APPROPRIATION FY 2023-2024 | | 728,000 | | | | | | | | |
| | APPROPRIATION FY 2024-2025 | | | 856,000 | | | | | | | |
| | APPROPRIATION FY 2025-2026 | | | | 848,247 | | | | | | |
| | APPROPRIATION FY 2026-2027 | | | | | 712,000 | | | | | |
| | APPROPRIATION FY 2027-2028 | | | | | | 602,000 | | | | |
| | | | | | | | | | | | |
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