

Board of Finance
Minutes Special Meeting
Tuesday, April 10, 2018

RECEIVED FOR RECORD
KENT TOWN CLERK

2018 APR 11 A 9:35

BY *D. Brady*
TOWN CLERK

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

Public and Invited Guests: Bruce Adams, Debbie Devaux, Chris Garrity, Barbara Herbst, Maureen Lindenmayer, Lynn Mellis Worthington, Rick Osborne, Jeff Parkin.

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

Discussion and possible action on Proposed FY2019 Budget: Treasurer Barbara Herbst provided copies of the revised FY2019 Selectmen's Budget proposal, Five-Year Capital Plan and unassigned general fund balance information, dated April 10, 2018 (attached). First Selectman Bruce Adams explained the \$50,000 in requested cuts to the Selectmen's operating budget proposal:

Line	Description	Reduction	Remaining in Line
Line 67	Management Review	\$5,000	\$5,000
504	CH Grease trap	\$3,000	\$5,000
516	KCS Fields	\$2,000	\$4,000
465	Welcome Center	\$8,000	\$7,000
			plus \$5K Chamber
128/129	Assessor Assts	\$6,000	\$24,985
230/271/289	Copier	\$6,000	Varies
313	Litigation	\$20,000	\$15,000

Mr. Adams also noted the following regarding proposed revenue:

\$50,000 High Watch donation

BOS voted to designate \$30K of this directly to KVFD to close a budget shortfall
\$20K will come to Town toward Resident Trooper program.

\$20,000 Marvelwood Donation

Marvelwood is unable to make this payment in FY18 and probably in FY19

Will mean a \$20K shortfall in revenue for FY18

\$20K not included in FY19 so no effect.

Mr. Sebetic commented the selectmen have diluted the reduction the Finance Board asked them to make. Mr. Garrity said the fire department's operating budget has a hole, and he feels it is a smart move to create a relationship between High Watch and KVFD. He added that the Town could deal with a revenue deficit instead of a grant increase. Mr. Adams noted the biggest factor in the fire department's deficit is reduction in revenue from the ambulance due to decrease in call volume. Mr. Sebetic said he feels it is hard to argue with the fire department's numbers. He added he doesn't know that the board has to come in with a 0% increase in mill rate and that numbers should be a little clearer when the board meets in two weeks.

Mr. Adams said there still could be some savings in health insurance costs. Mr. Garrity thanked

everybody who pulled their weight to get the requested reduction in the budget proposals, saying it was a team effort to meet the Finance Board's needs.

Board of Education chairman Marty Lindenmayer provided copies of the school's updated budget (attached), noting the board took a \$25,000 reduction from the bottom line. He noted the Kent faculty association tentatively agreed to change health insurance plan to the state plan which would result in a reduction in health insurance costs which would be used to help meet the budget cut requested. Mr. Lindenmayer said another possible reduction in the school budget could be in the principal salary line. He reiterated the Kent Center School principal is retiring, and the proposed salary range for a new principal could result in some savings.

Discussion and Possible Action and Proposed Five-Year Capital Plan: Mr. Adams gave the following report regarding the requested reduction of \$300,000 in FY2023 of the Five-Year Capital Plan:

Move Bridge 05519 to FY2025 for reduction of \$250,000 Ok'ed by RO

Move \$50K from KCS roof to FY2025 for reduction of 50,000

Mr. Lindenmayer said he has no comment on the reduction for funding for KCS roof, saying he hopes the roof holds until that time, adding that he understands the cut.

Mr. McWhinney made a motion to accept the revised Five-Year Capital Plan as reduced by 300,000 and send it to the Planning and Zoning Commission. Mr. Blacketter seconded the motion, and the motion was approved unanimously.

Mr. Blacketter made a motion to adjourn the meeting at 7:34 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.

UGFB - UNASSIGNED GENERAL FUND BALANCE INFORMATION

Current Mil Rate	18.61	Projected One Mil = 598,123	Set by BoF - Tax Collection rate	99%
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Current Year	Anticipated	Budgeted	Revenue Variance	-5,819
Revenues	12,575,648	12,581,467	Expenditure Variance	113,254
Expenditures	12,693,213	12,806,467	Audited UGFB on 6/30 (Last FY)	2,251,484
Variance	-117,565	-225,000	Total Projected UGFB on 6/30 (this FY)	2,358,919
UGFB	225,000	225,000		
Unused portion of UGFB	107,435	0		
			Proposed Expenditure Budget	12,257,812
			GFOA recommended reserve	2,042,969
			Amount Available to Appropriate	315,950

		Mil +/- CY	% of Change
1) \$0 of the UFB will change the mil rate to	19.26	0.65	3.49%
2) \$225,000 of the UFB will change the mil rate to	18.88	0.27	1.45%
3) \$350,000 of the UFB will change the mil rate to	18.68	0.07	0.38%
4) \$375,000 of the UFB will change the mil rate to	18.63	0.02	0.11%
5) \$388,500 of the UFB will change the mil rate to	18.61	0.00	0.00%

Includes per BoF directive 4.3.18

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

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

3% Wage Increase

	Actuals	Actuals	Anticipated		Proposed	% of increase	Change from FY '18 Budget to Proposed FY '19	% of Total Budget
	Jul '15 Jun 16	Jul '16 Jun 17	Jul '17 Jun '18	Budget	Jul '18 Jun '19			
A • General Government	1,159,994	1,103,616	1,161,508	1,208,705	1,239,476	2.5%		9.6%
B • Public Safety	169,883	193,631	236,307	238,952	250,816	5.0%		1.9%
C • Public Works	1,438,638	1,495,619	1,576,845	1,582,439	1,650,827	4.3%		12.8%
D • Health and Welfare	89,422	93,077	107,343	108,407	101,431	-6.4%		0.8%
E • Recreation	196,705	187,041	196,102	199,387	188,333	-5.5%		1.5%
F • Sanitation	109,393	106,066	106,214	111,804	115,935	3.7%		0.9%
Total Bos Budget	3,164,035	3,179,049	3,384,319	3,449,694	3,546,818	2.8%	\$97,124	27.6%
G • Board of Education	6,880,550	7,089,370	7,216,069	7,263,948	7,294,308	0.4%	\$30,360	56.7%
H • Debt Service	693,194	669,987	646,825	646,825	625,486	-3.3%	-\$21,339	4.9%
I • Transfer to Capital	726,200	857,472	746,000	746,000	758,700	1.7%	\$12,700	5.9%
J • Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.0%	\$0	0.1%
L • State of CT - TRB					0			
Total Tax Budget	11,471,479	11,803,378	12,000,713	12,113,967	12,232,812	1.0%	\$118,845	95.1%
K • Current Year Capital Pro	900,000	872,000	692,500	692,500	636,500	-8.1%	-\$56,000	4.9%
All Totals	12,371,479	12,675,378	12,693,213	12,806,467	12,869,312	0.5%	\$62,845	

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

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

"C" consists of Town Garage Building
 Highway Department
 Roads

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

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

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

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

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 4/10/2018

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
3			Revenue						
4			130-310 • Property Taxes	10,592,703	10,902,939	11,053,000	11,021,099	11,120,955	
5			130-320 • Tax Refunds	-13,320	-8,203	-8,500			
6			130-330 • Property Taxes - Interest	62,590	65,247	45,000	40,000	40,000	
7			130-340 • Property Tax - Liens	586	557	423	500	500	
8			130-350 • Property tax relief	21,604	18,821	1,000			
9			130-360 • 490 Tax Penalty		9,266	0			
10			130-400 • Town Aid Roads CT Grant	282,751	284,619	142,669	284,619	285,338	
11			130-500 • Lien ST Property	29,220	35,287	33,784	73,239	0	
12			130-900 • Telecom Property	17,690	17,554	13,546	17,000	13,000	
13			131-000 • Educational Assistance	167,174	25,475	6,594	1,754	0	
14			131-100 • Transportation Education	2,690		0			
15			131-200 • LoCIP Bonded Funds	0		125,272			
16			131-450 • Pequot Funds	9,953	9,077	2,986	8,957	0	
17			131-500 • State of CT Misc	7,374	131,168	1,000	1,000	1,000	
18			131-900 • Community House	7,950	7,755	12,000	5,000	5,000	
19			131-920 • Swift House Rent	1,400	325	1,300	1,000	1,000	
20			132-000 • Interest on Investments	11,635	26,036	35,000	14,000	15,000	
21			132-100 • Miscellaneous Fees	89,709	95,868	73,728	98,500	78,500	
22			132-150 • Cell Tower Rent	49,272	88,027	59,447	45,199	46,419	
23			132-200 • Building Permits	32,119	30,360	35,000	35,000	35,000	
24			132-300 • Transfer Station Income	92,468	96,131	101,000	94,000	94,000	
25			132-310 • Bulky Waste	7,429	5,154	5,500	6,000	6,000	
26			132-330 • Raffle Permits	0	50	50	50	50	
27			132-340 • Pistol Permits	1,750	910	750	500	500	
28			132-400 • P & Z Fees / Road Inspection	17,162	17,919	14,800	12,000	12,000	
29			132-410 • Commission In/Wet	1,081	1,286	550	800	800	
30			132-420 • Commission of ZBA	784	448	200	500	500	
31			132-500 • Town Clerk Fees / Conveyance Ta	95,299	86,507	80,000	80,000	80,000	
32			132-600 • KCS tuition	0		0	0		
33			132-800 • Park & Recreation	250	250	250	250	250	
34			132-810 • Park & Rec Pass	2,695	3,575	3,600	3,500	3,000	
35			132-820 • Park & Rec Sports	3,380	2,430	2,500	4,000	3,500	
36			132-830 • Park & Rec Classes	783	757	700	500	500	
37			132-840 • Park & Rec Enrichment	17,933	18,070	11,000	11,000	11,000	
38			132-850 • Park & Rec Enrichment Camp	14,090	13,611	13,000	13,000	13,000	
39			132-860 • Bus Trips & Programs	1,040	810	1,000	1,000	1,000	
40			132-950 • Maple Street Extension	15,000	15,000	15,000	15,000	15,000	
41			132-900 • Surplus	0			225,000	350,000	
42			132-910 • Funds Capital & Nonrecurring	900,000	872,000	692,500	692,500	636,500	
43			Total Income	12,544,244	12,875,085	12,575,648	12,806,467	12,869,312	
44			Expense						
45			A • General Government						
46			010-000 • Board of Selectmen						
47			Compensation						
48			010-101 • Salary - 3 Selectmen	75,485.12	77,750	80,083	80,083	80,083	0.00%
49			010-102 • Administrative Assistant	37,181.04	38,296	39,445	39,445	40,628	3.00%
50			010-101 (a) • HI OPT-OUT Stipend	13,355	14,059	15,141	15,440	17,983	16.47%
51			010-996 • Health	14,032.34	15,243	16,172	16,172	18,598	15.00%
52			010-997 • Pension	1,859.07	1,915	1,972	1,972	2,031	3.01%
53			010-998 • Social Security	9,621.32	9,953	10,182	10,182	10,619	4.29%
54			Total Compensation	151,533	157,216	162,995	163,294	169,943	4.07%
55			Department Operations						
56			010-201 • Supplies	541.21	436	500	500	500	0.00%

Insurance at 18.3%, Pension at 5%

4/10/2018

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Proposed Budget Worksheet

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
57		010-202 • Postage	317.57	282	300	300	250	-16.67%
58		010-203 • Notices	1,134.65	635	450	1,000	1,000	0.00%
59		010-204 • Mileage	1,269.51	850	800	1,000	1,000	0.00%
60		010-301 • Computer Services				0		
61		010-401 • Discretionary Expenditures	0.00	0		250	250	0.00%
62		010-405 • Newsletter	336.00	546	546	550	600	9.09%
63		010-501 • Telephone	1,779.09	2,030	2,050	2,100	2,100	0.00%
64		Total Department Operations	5,378	4,779	4,646	5,700	5,700	0.00%
65		Professional Development						
66		010-451 • Conferences	130	80	85	100	100	0.00%
67		010-452 • Management Review					5,000	
68		Total Professional Development	130	80	85	100	5,100	5000.00%
69		Total 010-000 • Board of Selectmen	157,041	162,075	167,726	169,094	180,743	6.89%
70		012-511 • Litchfield Probate Court	4,531	4,545	4,545	4,545	4,500	-0.99%
72		013-000 • Registrar of Voters						
73		Compensation						
74		013-101 • Registrars & Deputies	12,366	12,292	12,000	14,801	15,242	2.98%
75		013-102 • Workers	2,928	1,736	1,800	3,730	3,842	3.01%
76		013-998 • Social Security	946	945	1,262	1,418	1,460	2.96%
77		Total Compensation	16,239	14,973	15,062	19,949	20,545	2.99%
78		Department Operations						
79		013-201 • Supplies	3,646	5,139	4,000	4,000	4,000	0.00%
80		013-202 • Postage	120	533	1,500	500	500	0.00%
81		013-203 • Notices	0	0		65	65	0.00%
82		013-204 • Mileage	576	1,008	600	600	600	0.00%
83		013-404 • Election Refreshments	162	41	125	100	100	0.00%
84		013-501 • Telephone	715	660	450	500	500	0.00%
85		Total Department Operations	5,220	7,380	6,675	5,765	5,765	0.00%
86		Professional Development						
87		013-450 • Dues	130	130	130	130	130	0.00%
88		013-451 • Conferences	1,699	2,928	590	2,000	2,000	0.00%
89		013-452 • Training	1,296	1,651	800	1,500	1,500	0.00%
90		Total Professional Development	3,125	4,709	1,520	3,630	3,630	0.00%
91		Total 013-000 • Registrar of Voters	24,585	27,062	23,257	29,344	29,940	2.03%
92		014-000 • Board of Finance						
93		Compensation						
94		014-102 • Clerk	1,341	956	1,800	2,291	2,360	3.00%
95		014-998 • Social Security	87	70	138	175	181	3.15%
96		Total Compensation	1,427	1,026	1,938	2,466	2,540	3.01%
97		Department Operations						
98		014-201 • Supplies	75	87	50	50	50	0.00%
99		014-202 • Postage			10	15	15	0.00%
100		014-203 • Notices	107	109	100	100	100	0.00%
101		014-204 • Mileage						
102		014-405 • Town Report	525	525	525	525	525	0.00%
103		050-000 • Auditors	26,756	22,006	21,297	22,000	22,000	0.00%
104		Total Department Operations	27,463	22,727	21,982	22,690	22,690	0.00%
105		Professional Development						
106		014-451 • Conferences				0		
107		Total Professional Development				0	0	
108		Total 014-000 • Board of Finance	28,890	23,753	23,920	25,156	25,230	0.29%

Insurance at 18.3%, Pension at 5%

4/10/2018

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1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
109			015-000 • Treasurer						
110			Compensation						
111			015-101 • Salary	26,127	26,911	27,718	27,718	30,218	9.02%
112			015-102 • Treasurer Clerk	9,165	8,391	9,212	9,212	9,491	3.03%
113			015-998 • Social Security	2,416	2,748	2,825	2,825	3,038	7.53%
114			Total Compensation	37,708	38,050	39,755	39,755	42,747	7.52%
115			Department Operations						
116			015-201 • Supplies	1,328	1,160	1,200	1,200	1,200	0.00%
117			015-202 • Postage	49	1,054	900	900	1,100	22.22%
118			015-204 • Mileage	0	133	130	130	130	0.00%
119			015-205 • Bank Fees	18	0				
120			015-301 • Computer Services	1,911	1,116	1,200	1,200	1,200	0.00%
121			015-452 • Professional Devel./CPA	268	420	430	500	500	0.00%
122			015-501 • Telephone	365	355	380	400	400	0.00%
123			Total Department Operations	3,939	4,239	4,240	4,330	4,530	4.62%
124			Total 015-000 • Treasurer	41,647	42,289	43,995	44,085	47,277	7.24%
125			016-000 • Tax Assessor						
126			Compensation						
127			016-101 • Salary - Assessor	34,249	35,276	36,334	36,334	37,424	3.00%
128			016-102 • Assessor Assistant #1	9,063	8,819	9,000	10,127	9,591	-5.29%
129			016-104 • Assistant Assessor #2	15,472	15,890	13,500	19,956	15,820	-20.73%
130			016-105 • Assessor Reval IH					0	
131			016-996 • Health					0	
132			016-996 • Pension					0	
133			016-998 • Social Security	4,499	4,587	5,081	5,081	4,807	-5.39%
134			Total Compensation	63,283	64,572	63,915	71,498	67,642	-5.39%
135			Department Operations						
136			016-201 • Supplies	1,176	1,435	1,000	1,000	1,000	0.00%
137			016-202 • Postage	550	760	900	900	900	0.00%
138			016-203 • Notices		53	55	100	100	0.00%
139			016-204 • Mileage	280	290	400	700	700	0.00%
140			016-302 • Data Processing	11,050	11,310	12,066	12,220	12,335	0.94%
141			016-423 • Tax Mapping	700	480	600	2,500	2,500	0.00%
142			016-501 • Telephone	534	546	560	600	600	0.00%
143			Total Department Operations	14,290	14,873	15,581	18,020	18,135	0.64%
144			Professional Development						
145			016-450 • Dues	15	15	15	60	60	0.00%
146			016-451 • Conferences	25	0	55	550	550	0.00%
147			Total Professional Development	40	15	70	610	610	0.00%
148			Total 016-000 • Tax Assessor	77,613	79,460	79,566	90,128	86,387	-4.15%
149									
150			017-000 • Tax Collector						
151			Compensation						
152			017-101 • Salary	35,213	36,269	37,357	37,357	38,478	3.00%
153			017-102 • Assistant	11,876	12,493	11,600	12,876	13,261	2.99%
154			017-996 • Health					0	
155			017-997 • Pension					0	
156			017-998 • Social Security	3,604	3,732	3,745	3,843	3,958	2.99%
157			Total Compensation	50,693	52,495	52,702	54,076	55,697	3.00%
158			Department Operations						
159			017-201 • Supplies	1,794	1,850	1,800	1,800	1,800	0.00%
160			017-202 • Postage	3,512	3,494	3,500	3,500	3,500	0.00%

Proposed Budget Worksheet

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

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
213		022-501 • Telephone	467	476	400	400	425	6.25%
214		Total Department Operations	18,693	12,653	13,520	13,525	13,550	0.18%
215		Professional Development						
216		022-450 • Dues	190	170	170	170	170	0.00%
217		022-451 • Conferences	375	844	600	600	750	25.00%
218		Total Professional Development	565	1,014	770	770	920	19.48%
219		Total 022-000 • Town Clerk	113,440	113,298	117,722	117,727	125,094	6.26%
220		024-000 • Planning and Zoning						
221		Compensation						
222		024-101 • Zoning Enforc. Officer	34,207	35,233	36,290	36,290	37,379	3.00%
223		024-102 • Clerk	6,304	1,270	6,323	7,015	7,225	3.00%
225		024-996 • Health	11,975	13,507	15,293	15,293	17,665	15.51%
226		024-997 • Pension	1,737	1,796	1,814	1,814	1,869	3.03%
227		024-998 • Social Security	2,954	2,696	3,260	3,313	3,412	2.99%
228		Total Compensation	57,177	54,500	62,980	63,725	67,550	6.00%
229		Department Operations						
230		024-201 • Supplies	233	270	400	400	233	-41.67%
231		024-202 • Postage	699	521	600	700	400	-42.86%
232		024-203 • Notices	2,257	2,531	1,500	1,500	1,500	0.00%
233		024-204 • Mileage	194	81	100	100	100	0.00%
234		024-409 • Printing & Mapping	666		1,800	2,000	2,000	0.00%
235		024-410 • Legal	1,103	2,070				
236		024-411 • Engineering		1,143	800	1,000	1,000	0.00%
237		024-412 • Planning			2,700	2,750	2,750	0.00%
238		024-501 • Telephone	572	585	600	600	600	0.00%
239		Total Department Operations	5,724	7,201	8,500	9,050	8,583	-5.16%
240		Professional Development						
241		024-450 • Dues	160	160	160	190	190	0.00%
242		024-451 • Conferences	60	52	75	75	100	33.33%
243		024-452 • Training		107		250	250	0.00%
244		Total Professional Development	220	319	235	515	540	4.85%
245		Total 024-000 • Planning and Zoning	63,121	62,020	71,715	73,290	76,673	4.62%
246		025-000 • Zoning Board of Appeals						
247		Compensation						
248		025-102 • Clerk	68	269	300	1,093	1,126	3.01%
249		025-998 • Social Security	5	0	38	84	86	2.54%
250		Total Compensation	73	269	338	1,177	1,212	2.98%
251		Department Operations						
252		025-201 • Supplies	25			100	75	-25.00%
253		025-202 • Postage	250	70		250	175	-30.00%
254		025-203 • Notices	838	452	500	1,000	750	-25.00%
256		Total Department Operations	1,113	522	500	1,350	1,000	-25.93%
257		Professional Development						
258		025-450 • Dues	110	110	110	110	110	0.00%
259		025-451 • Conferences				0		
260		Total Professional Development	110	110		110	110	0.00%
261		Total 025-000 • Zoning Board Of Appeals	1,296	901	838	2,637	2,322	-11.94%
262		026-000 • Inland/Wetlands						
263		Compensation						
264		026-101 • Enforce. Officer	17,634	18,163	18,708	18,708	19,269	3.00%
265		026-102 • Clerk	1,607	331	1,693	2,056	2,118	3.00%
266		026-996 • Health	7,868	7,289	7,532	7,532	8,700	15.51%

Proposed Budget Worksheet

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
267		026-997 • Pension	859	888	935	935	963	3.04%
268		026-998 • Social Security	1,360	1,316	1,561	1,588	1,636	3.03%
269		Total Compensation	29,328	27,987	30,429	30,819	32,687	6.06%
270		Department Operations						
271		026-201 • Supplies	225	384	300	300	133	-55.67%
272		026-202 • Postage	496	173	300	500	250	-50.00%
273		026-203 • Notices	842	900	700	1,000	1,000	0.00%
274		026-204 • Mileage	39	3	100	100	100	0.00%
275		026-409 • Printing & Mapping	0	0		100	100	0.00%
276		026-501 • Telephone	300	305	310	310	310	0.00%
277		Total Department Operations	1,902	1,764	1,710	2,310	1,893	-18.05%
278		Professional Development						
279		026-451 • Conferences	120		100	100	120	20.00%
280		026-452 • Training	60	60	0	150	150	0.00%
281		Total Professional Development	180	60	100	250	270	8.00%
282		Total 026-000 • Inland / Wetlands	31,410	29,811	32,239	33,379	34,850	4.41%
283		027-000 • BUILDING OFFICIAL						
284		Compensation						
285		027-102 • Secretary	7,163	1,511	7,100	7,861	8,097	3.01%
286		027-998 • Social Security	495	58	543	601	619	3.07%
287		Total Compensation	7,658	1,568	7,643	8,462	8,717	3.01%
288		Department Operations						
289		027-201 • Supplies	531	413	300	300	83	-72.22%
290		027-202 • Postage	288		200	300	300	0.00%
291		027-205 • State Education Fund	4,899	4,727	4,200	4,200	4,200	0.00%
292		027-501 • Telephone	482	472	490	500	500	0.00%
293		Total Department Operations	6,200	5,611	5,190	5,300	5,083	-4.09%
294		Professional Development						
295		027-450 • Dues	135	135	145	150	150	0.00%
296		Total Professional Development	135	135	145	150	150	0.00%
297		Total 027-000 • Building Official	13,993	7,315	12,978	13,912	13,950	0.27%
298		030-000 • TOWN HALL						
299		030-201 • Supplies	1,907	698	2,000	2,000	2,000	0.00%
300		030-301 • Computer Services	19,531	15,017	24,000	24,000	20,000	-16.67%
301		030-502 • Electric	8,920	9,532	10,000	10,000	10,000	0.00%
302		030-503 • Heating Fuel	4,909	3,841	6,000	6,000	6,000	0.00%
303		030-504 • Water/Sewer	1,007	1,073	1,010	1,000	1,000	0.00%
304		030-505 • Maintenance	10,787	5,468	6,500	7,500	7,500	0.00%
305		030-506 • Building Supplies	2,359	2,041	1,500	1,500	1,500	0.00%
306		030-507 • Repairs	8,844	5,178	12,334	7,000	7,000	0.00%
307		030-508 • Equipment	9,270	9,538	9,500	9,500	10,000	5.26%
308		030-509 • Custodian	14,700	12,200	8,000	12,000	12,000	0.00%
309		030-512 • Pension Administration Expense	1,475	1,000	1,000	1,500	1,500	0.00%
310		Total 030-000 • Town Hall	83,709	65,586	81,844	82,000	78,500	-4.27%
311		051-000 • ATTORNEY FEES						
312		051-410 • Legal	4,447	2,720	3,000	7,500	7,500	0.00%
313		051-413 • Litigation	34,192	8,473	3,000	5,000	15,000	200.00%
314		051-414 • Legal - P&Z	6,004	1,823	2,000	2,000	2,000	0.00%
315		051-415 • Legal - ZBA	0	0	125	750	750	0.00%
316		051-416 • Legal - IWC	0	0	0	750	750	0.00%

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
	Total 051-000 • Attorney Fees			44,643	13,015	8,125	16,000	26,000	62.50%
317									
318	060-000 • Grants								
319	060-701 • Economic & Community Development							500	
320	060-801 • Kent Nursing Association			10,000	10,000	10,000	10,000	0	-100.00%
321	060-802 • Northwest Mental Health			323	320	320	320	320	0.00%
322	060-804 • NW Conservation District, Inc			900	900	900	900	900	0.00%
323	060-805 • NWC EMS								
324	060-807 • Kent Community Nursery Scho			15,000	15,000	15,000	15,000	15,000	0.00%
325	060-808 • Susan B Anthony			1,000	1,000	1,000	1,000	1,500	50.00%
326	060-809 • Womens Support Services			1,500	1,500	1,500	1,500	1,500	0.00%
327	060-810 • Youth Service Bureau			6,749	6,749	6,749	6,749	7,000	3.72%
328	060-811 • Kent Library Association			88,000	100,500	100,500	100,500	100,500	0.00%
329	060-812 • Fire Protection			84,000	84,000	84,000	84,000	84,000	0.00%
330	060-813 • Cemetery Association			34,063	35,346	35,000	35,000	36,000	2.86%
331	060-814 • NWC Chore Service			5,000	5,000	5,000	5,000	5,000	0.00%
332	060-817 • NWCT Regional Housing Coun			100	100	100	100	100	0.00%
333	060-818 • Land Trust						0		
334	060-819 • Greenwoods			1,000	1,500	2,000	2,000	2,000	0.00%
335	060-820 • Literacy Volunteers			1,000	1,000	1,000	1,000	1,000	0.00%
336	060-821 • KVHE/Templeton Farms			5,000	5,000	5,000	5,000	5,000	0.00%
	Total 060-000 • Grants			253,635	267,915	268,069	268,069	260,320	-2.89%
337	070-000 • Associations								
338	070-821 • NW Regional Planning Collaborat								0.00%
339	070-822 • Chamber of Commerce			1,333					0.00%
340	070-851 • Rural Transit			1,096	1,096	1,096	1,096	1,096	0.00%
341	070-852 • Council of Govt's			2,351	2,328	2,295	2,295	2,256	-1.70%
342	070-853 • Hous River Comm			350	350	350	350	350	0.00%
343	070-854 • CT Conf Mun			2,074	2,074	2,100	2,100	2,100	0.00%
344	070-855 • COST (Council of Small Towns)			725	725	725	725	725	0.00%
345	070-856 • Lake Waramaug Inter. Com			1,594	1,594	1,600	1,600	1,600	0.00%
346	070-857 • Lake Waramaug Auth			2,754	2,422	2,250	2,250	2,400	6.67%
347	070-858 • Paramedic			39,479	22,140	34,315	34,315	40,995	19.47%
348	070-859 • LH-NW Elderly Nutrition Prgm			1,493	1,798	1,665	1,665	1,382	-17.00%
349	070-860 • Housatonic Valley Assoc			250	250	250	250	250	0.00%
350	Total 070-000 • Associations			53,499	34,778	46,646	46,646	53,154	13.95%
351	074-000 • HISTORIC DISTRICT COMMIS			57	35	200	500	500	0.00%
352	075-000 • INSURANCE			93,613	96,964	103,810	103,810	103,810	0.00%
353	077-000 • RETIREE HEALTH BENEFITS			2,565	-208				
354	079-000 • CONTINGENCY			0	0		10,000	10,000	0.00%
355	Total A • GENERAL GOVERNMENT			1,159,994	1,103,616	1,161,508	1,208,705	1,239,476	2.55%
356	B • PUBLIC SAFETY								
357	028-000 • Fire Marshal								
358	Compensation								
359	028-101 • Fire Marshal			21,239	21,936	22,000	23,738	24,450	3.00%
360	028-102 • Clerical			480	503	500	500	500	0.00%
361	028-107 • Fire Inspections			516	548	1,200	1,500	4,000	166.67%
362	028-109 • Deputy Fire Marshal						100	100	0.00%
363	028-998 • Social Security						0		
364	Total Compensation			22,235	22,987	23,700	25,838	29,050	12.43%
365	Department Operations								

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

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
417		Roads							
418		040-602 • Road Supplies		7,132	9,446	4,000	4,000	5,000	25.00%
419		040-603 • Materials		14,331	24,324	20,000	20,000	20,000	0.00%
420		040-608 • Salt/Sand		135,256	138,264	140,000	140,000	140,000	0.00%
421		040-610 • Stone		8,723	15,000	15,000	15,000	15,000	0.00%
422		040-611 • Oil		40,000	58,069	50,000	50,000	50,000	0.00%
423		040-612 • Sweeping		17,757	11,910	28,000	28,000	28,000	0.00%
424		040-616 • Drainage		5,763	1,197	10,000	10,000	10,000	0.00%
425		040-617 • Bridges		8,265	0	1,500	1,500	1,500	0.00%
426		040-618 • Unimproved Roads		14,680	12,186	15,000	15,000	15,000	0.00%
427		040-619 • Town Roads - Asphalt		152,098	141,471	145,000	145,000	145,000	0.00%
428		Total Roads		404,005	411,868	428,500	428,500	429,500	0.23%
429		Total 040-000 • Highway Department		1,080,233	1,128,402	1,208,026	1,210,100	1,275,439	5.40%
430		041-000 • Town Aid Road		281,659	282,811	284,619	284,619	285,338	0.25%
431		042-502 • Lighting - Town Utility		10,270	9,213	11,000	12,000	12,000	0.00%
432		042-504 • Water - Town Utility		31,857	32,894	33,000	34,210	35,000	2.31%
433		045-680 • Tree Work		17,775	23,215	21,100	21,100	22,640	7.30%
434		Total C • PUBLIC WORKS		1,438,638	1,495,619	1,576,845	1,582,439	1,650,827	4.32%
435		D • HEALTH AND WELFARE							
436		029-000 • Social Services							
437		Compensation							
438		029-101 • Salary		38,355	39,508	40,694	40,694	41,915	3.00%
439		029-998 • Social Security		2,934	3,022	3,113	3,113	3,206	3.00%
440		Total Compensation		41,289	42,530	43,807	43,807	45,121	3.00%
441		Department Operations							
442		029-201 • Supplies		637	710	700	700	700	0.00%
443		029-202 • Postage		735	1,146	1,600	1,600	1,600	0.00%
444		029-204 • Mileage		351	603	500	700	700	0.00%
445		029-417 • Assistance		8,830	8,089	9,000	9,000	9,000	0.00%
446		029-501 • Telephone		438	440	470	500	500	0.00%
447		029-510 • Food Bank Coordination							
448		Total Department Operations		10,991	10,987	12,270	12,500	12,500	0.00%
449		Professional Development							
450		029-450 • Dues		0	100	250	250	250	0.00%
451		029-451 • Conferences		0	0				
452		029-452 • Training							
453		Total Professional Development		0	100	250	250	250	0.00%
454		Total 029-000 • Social Services		52,280	53,617	56,327	56,557	57,871	2.32%
455		033-000 • Senior Center							
456		033-502 • Electric / Phone		5,580	4,412	5,000	5,000	4,500	-10.00%
457		033-503 • Fuel/Propane		3,039	2,182	3,166	5,000	4,000	-20.00%
458		033-504 • Water/Sewer		197	274	200	200	200	0.00%
459		033-505 • Maintenance		1,895	2,202	2,800	2,000	2,500	25.00%
460		033-506 • Building Supplies		3,896	479	200	200	200	0.00%
461		033-507 • Repairs		516	366	2,500	2,500	3,500	40.00%
462		033-509 • Custodian		1,388	1,443	1,500	1,500	1,500	0.00%
463		033-510 • Rent		1,240	1,240	1,240	1,250	1,250	0.00%
464		Total 033-000 • Senior Center		17,751	12,598	16,606	17,650	17,650	0.00%
465		050-501 • Welcome Center/Public Restrooms			7,453	15,000	15,000	7,000	-53.33%
466		052-000 • Dir of Health/Hlt Dist.		19,391	19,409	19,410	19,200	18,910	-1.51%
467		Total D • HEALTH AND WELFARE		89,422	93,077	107,343	108,407	101,431	-6.43%
468		E • RECREATION							

1			FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
469		023-000 • Park and Recreation Department						
470		Compensation						
471		023-101 • Salary Director	46,226	47,613	49,041	49,041	50,512	3.00%
472		023-102 • Hourly Employees	41,023	39,877	43,736	43,736	43,843	0.24%
474		023-996 • Health	30,525	25,986	28,268	28,268	16,742	-40.77%
475		023-997 • Pension	2,378	2,428	2,452	2,452	2,526	3.00%
476		023-998 • Social Security	6,429	6,481	7,098	7,098	7,218	1.69%
477		023-999 • Unemployment						
478		Total Compensation	126,581	122,385	130,595	130,595	120,841	-7.47%
479		Department Operations						
480		023-201 • Supplies	253	426	400	400	400	0.00%
481		023-202 • Postage	388	329	343	343	343	0.00%
482		023-203 • Notices	0	0		0		
483		023-204 • Mileage	828	353	700	700	700	0.00%
484		023-419 • Park Maintenance	18,783	20,556	16,000	16,000	16,000	0.00%
485		023-422 • Fee Programs	11,871	13,301	13,000	13,000	13,000	0.00%
486		023-501 • Telephone	766	970	940	1,000	1,000	0.00%
487		023-502 • Electric	1,248	1,117	800	800	900	12.50%
488		023-504 • Water/Sewer	1,005	1,261	1,250	1,250	1,350	8.00%
489		Total Department Operations	35,142	38,314	33,433	33,493	33,693	0.60%
490		Professional Development						
491		023-450 • Dues	99	99	99	100	100	0.00%
492		023-451 • Conferences	545	445	445	550	550	0.00%
493		023-452 • Training				100	100	0.00%
494		Total Professional Development	644	544	544	750	750	0.00%
495		Total 023-000 • Park & Rec Department	162,367	161,243	164,572	164,838	155,284	-5.80%
496		032-000 • Community House						
497		032-202 • Postage	49	47	50	49	49	0.00%
498		032-501 • Telephone	672	678	650	700	700	0.00%
499		032-502 • Electricity	6,833	7,159	6,000	6,000	6,000	0.00%
500		032-503 • Fuel/Propane	2,264	2,704	4,500	5,000	4,000	-20.00%
501		032-504 • Water/Sewer	1,135	1,256	1,200	1,200	1,200	0.00%
502		032-505 • Maintenance	2,374	2,549	2,300	2,300	2,500	8.70%
503		032-506 • Building Supplies	2,643	2,244	800	800	800	0.00%
504		032-507 • Repairs	4,192	1,600	3,200	3,200	5,000	56.25%
505		032-509 • Custodian	1,400	1,113	3,000	3,000	2,500	-16.67%
506		Total 032-000 • Community House	21,562	19,349	21,700	22,249	22,749	2.25%
507		034-000 • Swift House						
508		034-502 • Electric	843	1,311	900	1,000	1,000	0.00%
509		034-503 • Heating Fuel	2,027	1,353	2,200	2,500	2,500	0.00%
510		034-504 • Water/Sewer	153	163	180	250	250	0.00%
511		034-505 • Maintenance	316	15	600	600	600	0.00%
512		034-506 • Building Supplies	5	0	500	500	500	0.00%
513		034-507 • Repairs	3,307	313	1,000	1,000	1,000	0.00%
514		034-509 • Custodian	370	444	450	450	450	0.00%
515		Total 034-000 • Swift House	7,021	3,598	5,830	6,300	6,300	0.00%
516		046-000 • KCS Ballfield Maintenance	5,755	2,850	4,000	6,000	4,000	-33.33%
517		Total E • RECREATION	196,705	187,041	196,102	199,387	188,333	-5.54%
518		F • SANITATION						
519		043-000 • Transfer Station						
520		Compensation						
521		043-101 • Salary	26,604	27,370	29,140	27,593	31,431	13.91%
522		043-998 • Social Security	2,035	2,094	2,229	2,111	2,404	13.90%

1				FY 2015 - 2016	FY 2016 - 2017	FY 2017 - 2018		FY 2018 - 2019	Increase over current year budget
2				Actual	Actual	Anticipated	Budget	Proposed	
523		Total Compensation		28,639	29,464	31,369	29,704	33,835	13.91%
524		Department Operations							
525		043-201 • Supplies		645	1,338	900	1,000	1,000	0.00%
526		043-202 • Postage		500	245	500	500	500	0.00%
527		043-411 • Engineering					250	250	0.00%
528		043-501 • Telephone		421	354	400	400	400	0.00%
529		043-502 • Electric		1,982	2,417	2,900	1,600	2,600	62.50%
530		043-507 • Repairs		689	139	1,500	1,500	1,000	-33.33%
531		043-660 • Solid Waste Removal		33,280	33,133	32,465	32,000	32,000	0.00%
532		043-661 • Bulky Waste Removal		9,319	7,595	6,080	10,000	10,000	0.00%
533		043-664 • Publicity					0		
534		043-665 • Container Rent & Tran		25,966	24,534	23,700	23,700	23,700	0.00%
535		043-666 • Testing		440	390	1,200	1,200	1,200	0.00%
536		043-667 • Tipping Fees		1,876	2,233	250	5,000	4,500	-10.00%
537		043-668 • Hazardous Materials		1,720	1,866	2,000	2,000	2,000	0.00%
538		043-669 • Permitting		800	800	950	950	950	0.00%
539		Total Department Operations		77,638	75,043	72,845	80,100	80,100	0.00%
540		Total 043-000 • Transfer Station		106,277	104,508	104,214	109,804	113,935	3.76%
541		044-000 • Landfill Monitoring		3,116	1,558	2,000	2,000	2,000	0.00%
542		Total F • SANITATION		109,393	106,066	106,214	111,804	115,935	3.69%
544		300-000 • BOE Operating		1,024,423	1,050,732	4,572,044	4,610,634	4,639,539	0.63%
545		310-000 • BOE Payroll		3,347,293	3,457,243				
546		320-000 • BOE Regional Budget		2,508,834	2,581,395	2,644,025	2,653,314	2,654,769	0.05%
547		Total G • BOARD OF EDUCATION		6,880,550	7,089,370	7,216,069	7,263,948	7,294,308	0.42%
548		H • Debt Service							
549		080-000 • Interest							
550		080-708 • KCS Renovation/Refunding		49,913	40,613	31,513	31,513	24,393	-22.59%
552		080-710 • New Firehouse		14,375	10,469	6,406	6,406	2,187	-65.86%
553		080-810 • Maple Street Ext		28,080	27,728	26,990	26,990	26,990	0.00%
554		Total 080-000 • Interest		92,368	78,809	64,909	64,909	53,570	-17.47%
555		081-000 • Principal							
556		081-708 • KCS Renovation (exp 6.30.21)		465,000	455,000	445,000	445,000	435,000	-2.25%
558		081-710 • New Firehouse (exp 6.30.19)		125,000	125,000	125,000	125,000	125,000	0.00%
559		081-810 • Maple Street Ext (exp 2054)		10,826	11,178	11,916	11,916	11,916	0.00%
560		Total 081-000 • Principal		600,826	591,178	581,916	581,916	571,916	-1.72%
561		Total H • DEBT SERVICE		693,194	669,987	646,825	646,825	625,486	-3.30%
564		I • Transfer to Capital		726,200	857,472	746,000	746,000	758,700	1.70%
568		J • Transfer to Dog Fund		7,500	7,500	7,500	7,500	7,500	0.00%
569		K • Current Year Capital Projects		900,000	872,000	692,500	692,500	636,500	-8.09%
570		L • Schaghticoke Litigation		30,000	0				
571		Total Expense		12,401,479	12,675,378	12,693,213	12,806,467	12,869,312	0.49%
572		Net Revenue and Expense		142,765	199,708	-117,565	0	0	

FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN						INFORMATIONAL USE				
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	BOE PLAN				Roof	Roof	Roof				
	KCS BLDG IMPROVEMENTS				266,000	216,000	266,000	50,000			
	WINDOWS			100,000			136,235	136,235	136,235		
582,000	BOE SUBTOTAL	0	0	100,000	266,000	216,000	402,235	186,235	136,235	0	0
	BOS PLAN										
		hwy Trk #5	HWY Trk #2 and mower	Payloader Zero Turn Salt Brine Maker	Truck #1 Compactor	HWY Trk #7 and Kubota	HWY Trk #9	HWY Trk #4	HWY Trk #12	Tractor w/ boom mower	Truck #8
	HIGHWAY TRUCKS	185,000	100,000	0	60,000	190,000	230,000	130,000	200,000		200,000
	HIGHWAY EQUIPMENT			140,000							
				15,000							
			20,000	35,000	40,000	35,000		30,000		120,000	
820,000	TOTAL TOWN FLEET	185,000	120,000	190,000	100,000	225,000	230,000	160,000	200,000	120,000	200,000
	KVFD APPARATUS	Eng 1	Eng 1	Eng 1	Eng 1						
		187,500	150,000	150,000	150,000	200,000					
837,500	TOTAL KVFD FLEET	187,500	150,000	150,000	150,000	200,000	0	0	0	0	0
	Anderson Acres (rebuild)							350,000			
	BOTSFORD ROAD						345,000				0
	KENICO ROAD	85,000									
	STUDIO HILL ROAD			200,000				0			
285,000	TOTAL ROADS	85,000	0	200,000	0	0	345,000	350,000	0	0	0
	Bridge #9									300,000	
	BRIDGES 17-20 & 22				250,000						
	BRIDGE # 05519 (Macedonia)							250,000			
	BRIDGE #16 (Anderson Road)	100,000	100,000								
	BRIDGE # Carter Road			250,000							
700,000	TOTAL BRIDGES	100,000	100,000	250,000	250,000	0	0	250,000	0	300,000	0
0	TOTAL LAND	0	0	0	0	0	0	0	0	0	0
		Doors			Parking Lot	Parking Lot					
	TOWN GARAGE	24,000			30,000	40,000					
	STREETSCAPE (sidewalk replacement)		100,000								
				Appliances							
	SENIOR CENTER			25,000							
			Bathrooms					Roof			
	COMMUNITY HOUSE		25,000					50,000			
			Oil Tank Removal		Carpet / Paint					TN Hall Roof	Windows
	TOWN HALL		25,000		40,000					65,000	125,000
309,000	TOTAL BUILDINGS	24,000	150,000	25,000	70,000	40,000	0	50,000	0	65,000	125,000
	ZONING REG				50,000				0		
	TOWN PLAN POCD	15,000	15,000	15,000							
	REVALUATION	40,000				25,000	40,000				
	P/R Playgrounds				50,000	50,000	100,000				
260,000	TOTAL NON RECURRING	55,000	15,000	15,000	100,000	75,000	140,000	0	0	0	0
3,211,500	BOS SUBTOTAL	636,500	535,000	830,000	670,000	540,000	715,000	810,000	200,000	485,000	325,000
FIVE YEAR TOTALS		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
3,793,500	BOE & BOS PROJECTED CAPITAL	636,500	535,000	930,000	936,000	756,000	1,117,235	996,235	336,235	485,000	325,000
	BOE & BOS CAPITAL SPEN	636,500	535,000	930,000	936,000	756,000	1,117,235	996,235	336,235	485,000	325,000
	1/5TH OF ANNUAL CAPITAL	127,300	107,000	186,000	187,200	151,200	223,447	199,247	67,247	97,000	65,000
	APPROPRIATION FY 2018-2019	758,700									
	APPROPRIATION FY 2019-2020		854,847								
	APPROPRIATION FY 2020-2021			947,094							
	APPROPRIATION FY 2021-2022				828,341						
	APPROPRIATION FY 2022-2023					738,141					
	APPROPRIATION FY 2023-2024						651,941				
	Approved by the BoS	1/3/18									
	Accepted by the BoF	1/16/18									
	Approved by P/Z										
	Modified by BoS	4/9/2018	Approved at Town Meeting								

[illegible]

Kent Board of Education 2018-2019 Budget

Approved
For Board Approval

April 9, 2018

Kent Board of Education Members

Martin Lindenmayer, Chairman
Gonzalo Garcia-Pedroso, Vice Chairman
C.C. Nielsen, Secretary
Rob Ober
Dana Slaughter
Melissa Cherniske

Pamela Vogel
Superintendent of Schools

Florence Budge
Principal

CERTIFIED PERSONNEL

- 1) 26 Teachers/ 25.5 Positions. Contracted salaries for classroom teachers and Title I teacher. Not replacing retiring teacher.
- 2) Administration: Principal's salary. Reflects 3% wage increase over 2017-2018 contract.
- 3) Substitute teachers are paid \$100 per day. Ed. Paras Substitutes are paid \$85 per day.
- 4) 6 Coaches, Asst. Principal, After School Foreign Language Teacher, Yearbook Advisor, Testing Coordinator, Jazz Band, Website Coordinator, AV Coordinator, Regional Band & Chorus, Director of Third & Fourth grade play, Graduation Coordinator.
- 5) Curriculum training for professional staff.

PROFESSIONAL NON-CERTIFIED PERSONNEL

- 6) Home/School Liaison at 3% increase.
- 7) Reflects 3% wage increase.

NON-CERTIFIED PERSONNEL

- 8) Reflects 3% wage increase.
- 9) Cafeteria Supervisors and Athletic Referees.
- 10) Reflects 3% wage increase.
- 11) Reflects 3% wage increase and funds for substitute.
- 12) Office Staff at 3% increase and funds for substitutes.
- 13) Custodians at 3% wage increase.
- 14) Salary for crossing guard.

EMPLOYEE BENEFITS

- 15) Teachers will pay 17.5% towards health insurance; 19% towards dental insurance.
- 16) Group term life insurance for full-time staff.
- 17) Contributions for eligible staff.
- 18) For full time non-certified staff; 5% paid by the Board and 2.5% by the individual.
- 19) Tuition reimbursement as per contract.

			Column 1 2015-2016 <u>ACTUAL</u>	Column 2 2016-2017 <u>ACTUAL</u>	Column 3 2017-2018 <u>BUDGET</u>	Column 4 2017-2018 <u>EST. ACTUAL</u>	Column 5 2018-2019 <u>BUDGET</u>	Column 6 INCREASE/ (DECREASE)	Column 7 % +/-
	<u>CODE</u>	<u>ACCOUNT TITLE</u>							
1)	111 1001	Teachers	\$1,920,535	\$1,945,369	\$1,953,320	\$1,929,673	\$1,888,950	(\$64,370)	-3.30%
2)	111 2410	Principal	\$118,799	\$122,363	\$126,034	\$126,034	\$129,815	\$3,781	3.00%
3)	120 1102	Substitutes	\$25,373	\$34,035	\$35,000	\$35,000	\$35,000	\$0	0.00%
4)	130 1001	Teachers, Extra Duty	\$23,088	\$22,091	\$24,402	\$23,643	\$23,854	(\$548)	-2.25%
5)	130 1002	Professional Development Presenters	\$0	\$0	\$1,550	\$1,550	\$1,550	\$0	0.00%
Total Certified Personnel			\$2,087,795	\$2,123,858	\$2,140,306	\$2,115,900	\$2,079,169	(\$61,137)	-2.86%
6)	112 2113	Home/School Liaison	\$42,462	\$44,790	\$47,400	\$47,400	\$48,822	\$1,422	3.00%
7)	112 2134	Nurse	\$42,892	\$43,952	\$45,930	\$45,930	\$47,308	\$1,378	3.00%
Total Professional Non-Certified			\$85,354	\$88,742	\$93,330	\$93,330	\$96,130	\$2,800	3.00%
8)	112 2101	Education Paraprofessionals	\$110,532	\$123,128	\$131,040	\$131,040	\$134,971	\$3,931	3.00%
9)	112 2199	Cafeteria Duty/Athletic Officials	\$5,218	\$4,205	\$6,908	\$6,908	\$7,115	\$207	3.00%
10)	112 2225	Network Administrator	\$62,111	\$63,974	\$65,885	\$65,885	\$67,862	\$1,977	3.00%
11)	112 2312	Bookkeeper	\$25,907	\$26,684	\$28,029	\$28,029	\$28,870	\$841	3.00%
12)	112 2410	Office Staff	\$89,663	\$88,040	\$96,626	\$96,626	\$99,525	\$2,899	3.00%
13)	112 2620	Custodians	\$188,028	\$195,919	\$205,320	\$205,320	\$206,988	\$1,668	0.81%
14)	112 2730	Crossing Guard	\$3,197	\$3,236	\$3,449	\$3,449	\$3,552	\$103	3.00%
Total Non-Certified Personnel			\$484,656	\$505,187	\$537,257	\$537,257	\$548,883	\$11,626	2.16%
TOTAL SALARIES			\$2,657,805	\$2,717,787	\$2,770,893	\$2,746,487	\$2,724,182	(\$46,711)	-1.69%
15)	210 1001	Health/Dental Insurance	\$628,291	\$642,352	\$747,370	\$737,615	\$841,540	\$94,170	12.60%
16)	211 1001	Life Insurance	\$5,690	\$5,603	\$5,700	\$5,700	\$5,700	\$0	0.00%
17)	220 1001	Social Security/Medicare	\$71,734	\$74,586	\$80,130	\$80,130	\$79,000	(\$1,130)	-1.41%
18)	230 2410	Pension Plan	\$28,272	\$29,137	\$30,275	\$30,275	\$28,855	(\$1,420)	-4.69%
19)	240 1001	Tuition Reimbursement	\$2,348	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%

EMPLOYEE BENEFITS (cont.)

- 20) Unemployment.
- 21) Insurance for work related injury.

PURCHASED PROF. & TECHN. SERVICES

- 22) Student recognition programs and cultural programs.
- 23) Professional development requirements for non-certified personnel.
- 24) RTI materials, local and Region One professional development in-services.
- 25) Medical advisor fees.
- 26) Legal services.
- 27) Documentation of all Kent children from birth to 18.
- 28) Out-of-pocket expenses for physicals.

PURCHASED PROPERTY SERVICES

- 29) Fees for water usage, sewer, and refuse.
- 30) Repair of musical instruments, audio visual and library equipment.
- 31) Repair of computers and printers.
- 32) Repair of office computers, fax machine and telephones.
- 33) Maintenance of building and grounds.
- 34) Building security.
- 35) Ongoing projects decided by the Standing Building Committee.
- 36) Contracts on furnace controls, water treatment, furnaces, elevator, thermostats, fire alarm, stove hood, gym floor, security systems, and technical support for computer network.
- 37) Lease and maintenance of copiers.

OTHER PURCHASED SERVICES

- 38) Bus contract for transportation of elementary and high school students. Increase per contract.
- 39) Liability insurance for Board of Education.

			Column 1 2015-2016 ACTUAL	Column 2 2016-2017 ACTUAL	Column 3 2017-2018 BUDGET	Column 4 2017-2018 EST. ACTUAL	Column 5 2018-2019 BUDGET	Column 6 INCREASE/ (DECREASE)	Column 7 % +/-
20)	<u>CODE</u> 250 2310	<u>ACCOUNT TITLE</u> Unemployment Compensation	\$0	\$0	\$200	\$200	\$200	\$0	0.00%
21)	260 1001	Worker's Compensation	\$22,920	\$23,582	\$24,240	\$24,822	\$24,822	\$582	2.40%
TOTAL EMPLOYEE BENEFITS			\$759,255	\$775,260	\$889,415	\$880,242	\$981,617	\$92,202	10.37%
22)	321 1100	Assembly Programs	\$733	\$636	\$1,500	\$1,500	\$1,500	\$0	0.00%
23)	322-2100	In Service/Non-Cert. Personnel	\$948	\$490	\$1,500	\$1,500	\$6,000	\$4,500	300.00%
24)	322 2210	In Service & Testing Costs	\$5,259	\$8,007	\$8,000	\$8,000	\$8,000	\$0	0.00%
25)	330 2132	Physicians Services/Students	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
26)	330-2310	Legal & Investigative Services	\$0	\$5,738	\$2,000	\$2,000	\$2,000	\$0	0.00%
27)	330 2590	Enumeration	\$390	\$390	\$390	\$390	\$390	\$0	0.00%
28)	330 2835	Physicians Services/Employees	\$0	\$0	\$10	\$10	\$10	\$0	0.00%
TOTAL PURCHASED PROF. & TECHN. SERVICES			\$7,930	\$15,861	\$14,000	\$14,000	\$18,500	\$4,500	32.14%
29)	411 2600	Water/Sewer/Trash	\$9,927	\$10,607	\$11,000	\$11,000	\$11,330	\$330	3.00%
30)	430 1001	Inst. Equip. Repair	\$600	\$650	\$1,025	\$1,025	\$1,950	\$925	90.24%
31)	430 1002	Information Technology Equip. Repair	\$2,361	\$3,509	\$3,300	\$3,300	\$3,450	\$150	4.55%
32)	430 2410	Office Equip. Repair	\$170	\$0	\$250	\$250	\$250	\$0	0.00%
33)	430 2600	Building Maintenance & Repairs	\$60,709	\$68,940	\$45,000	\$45,000	\$45,000	\$0	0.00%
34)	430 2605	Building Security	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
35)	430 2610	Scheduled Maint. & Bldg. Improvements	\$20,000	\$34,220	\$19,000	\$19,000	\$19,000	\$0	0.00%
36)	430 2640	Service Contracts	\$30,560	\$32,687	\$33,000	\$33,000	\$32,375	(\$625)	-1.89%
37)	442 1100	Lease of Instr./Office Equipment	\$11,617	\$11,200	\$10,920	\$10,920	\$11,000	\$80	0.73%
TOTAL PURCHASED PROPERTY SERVICES			\$135,944	\$161,813	\$124,495	\$124,495	\$125,355	\$860	0.69%
38)	510 2700	Pupil Transportation	\$267,750	\$274,050	\$282,250	\$280,350	\$286,700	\$4,450	1.58%
39)	520 2310	Errors & Omissions/Liability Insurance	\$12,654	\$12,817	\$13,200	\$12,793	\$13,180	(\$20)	-0.15%

OTHER PURCHASED SERVICES (cont.)

- 40) Insurance for property, flood and auto.
- 41) Mailing expenses.
- 42) Internet access and filtering, and network security.
- 43) Monthly charges and repairs.
- 44) Advertising and legal notices required by law.
- 45) Summer school staff.
- 46) Mileage reimbursement for workshops/training.
- 47) Mileage reimbursement for workshops/training.
- 48) Field trip & Nature's Classroom admissions, buses to regional music rehearsals, athletic events and field trips.

SUPPLIES

- 49) Classroom supplies.
- 50) Network parts, supplies, computer parts and printer supplies.
- 51) Supplies are subject for state reimbursement (approx. 20%).
- 52) Health-related service and Wellness program needs.
- 53) Laminating supplies, projector bulbs, and batteries.
- 54) Folders, binders, stationary, envelopes, etc.
- 55) Diplomas, graduation awards, eighth grade awards.
- 56) All consumable materials to maintain the building.
- 57) Estimated cost of electricity.
- 58) Propane for the kitchen.
- 59) Estimated cost to heat the building.
- 60) We pay for fuel per contract.
- 61) Texts and books to support curriculum.

	<u>CODE</u>	<u>ACCOUNT TITLE</u>	Column 1 2015-2016 <u>ACTUAL</u>	Column 2 2016-2017 <u>ACTUAL</u>	Column 3 2017-2018 <u>BUDGET</u>	Column 4 2017-2018 <u>EST. ACTUAL</u>	Column 5 2018-2019 <u>BUDGET</u>	Column 6 <u>INCREASE/ (DECREASE)</u>	Column 7 <u>% +/-</u>
40)	520 2620	Property/Flood/Auto Insurance	\$39,015	\$41,975	\$43,234	\$43,615	\$44,925	\$1,691	3.91%
41)	530 2410	Postage	\$1,201	\$1,146	\$1,275	\$1,275	\$1,275	\$0	0.00%
42)	531 2225	Internet Filtering/Network Security	\$9,933	\$6,189	\$9,100	\$9,100	\$11,750	\$2,650	29.12%
43)	531 2410	Telephone/Fax/Cable	\$8,213	\$4,435	\$7,500	\$7,500	\$7,500	\$0	0.00%
44)	550 2540	Printing/Advertising	\$129	\$64	\$500	\$500	\$500	\$0	0.00%
45)	561 6113	Summer School	\$8,204	\$8,310	\$8,560	\$7,399	\$8,560	\$0	0.00%
46)	580 1001	Staff Travel	\$202	\$966	\$1,000	\$1,000	\$1,000	\$0	0.00%
47)	580 2410	Principal's Workshop/Travel	\$924	\$814	\$925	\$925	\$925	\$0	0.00%
48)	580 2790	School Trips & Athletics	\$26,002	\$26,471	\$30,385	\$30,385	\$32,715	\$2,330	7.67%
TOTAL OTHER PURCHASED SERVICES			\$374,227	\$377,237	\$397,929	\$394,842	\$409,030	\$11,101	2.79%
49)	610 1001	Teaching Supplies	\$47,543	\$38,352	\$37,000	\$37,000	\$37,000	\$0	0.00%
50)	610 1002	Information Technology Supplies	\$8,323	\$9,257	\$9,000	\$9,000	\$9,000	\$0	0.00%
51)	610 1200	Pupil Services Supplies	\$1,018	\$351	\$1,000	\$1,000	\$1,000	\$0	0.00%
52)	610 2134	Health Office Supplies	\$2,216	\$2,501	\$3,200	\$3,200	\$3,455	\$255	7.97%
53)	610 2220	A.V. Materials	\$650	\$650	\$1,000	\$1,000	\$1,000	\$0	0.00%
54)	610 2410	Office Supplies	\$2,079	\$2,346	\$2,000	\$2,000	\$2,000	\$0	0.00%
55)	611 2490	Graduation Expenses	\$1,881	\$1,941	\$2,300	\$2,300	\$2,300	\$0	0.00%
56)	613 2600	Custodial Supplies	\$15,791	\$18,224	\$13,125	\$13,125	\$13,125	\$0	0.00%
57)	622 2601	Electricity	\$62,245	\$73,724	\$73,500	\$73,500	\$73,500	\$0	0.00%
58)	623 2620	Propane	\$1,394	\$2,847	\$3,200	\$3,200	\$3,200	\$0	0.00%
59)	624 2620	Heating Oil	\$49,698	\$45,413	\$52,403	\$52,403	\$57,070	\$4,667	8.91%
60)	627 2740	Fuel for Buses	\$26,423	\$19,500	\$33,924	\$30,000	\$30,000	(\$3,924)	-11.57%
61)	641 1130	Texts	\$20,839	\$8,778	\$11,000	\$11,000	\$12,805	\$1,805	16.41%

SUPPLIES (cont.)

- 6 2) Schoolwide computer software needs.
- 6 3) Resource materials and subscriptions for staff.
- 6 4) Library books, subscriptions, and current event magazines.
- 6 5) Follet, Destiny software, and Title Peek.

PROPERTY

- 6 6) Computers, printers, etc.
- 6 7) Equipment used in instructional practices.
- 6 8) Building, grounds and service equipment.
- 6 9) Miscellaneous library equipment.

DUES & FEES

- 7 0) AESOP, Alert Now, audit fees, workshops, and board expenses.

TRANSFERS

- 7 1) Cafeteria expenses not covered by revenues.
- 7 2) Transfer to End-User Computing Fund ; includes laptop program for seventh and eighth graders.

CONTINGENCY

- 7 3) On advice of Board of Finance & Town Auditors, this line exists for unexpected expenses.

REGIONAL EXPENDITURES

- 7 4) Expenditures for special education services.
- 7 5) Expenditures for the education of our high school students.
- 7 6) Expenditures for the services of the Superintendent, her staff, curriculum development, certification, school business and personnel.

			Column 1 2015-2016 <u>ACTUAL</u>	Column 2 2016-2017 <u>ACTUAL</u>	Column 3 2017-2018 <u>BUDGET</u>	Column 4 2017-2018 <u>EST. ACTUAL</u>	Column 5 2018-2019 <u>BUDGET</u>	Column 6 <u>INCREASE/ (DECREASE)</u>	Column 7 <u>% +/-</u>
	<u>CODE</u>	<u>ACCOUNT TITLE</u>							
62)	641 1140	Schoolwide Computer Software	\$32,341	\$37,228	\$35,450	\$35,450	\$39,100	\$3,650	10.30%
63)	642 2210	Professional Books	\$561	\$0	\$1,100	\$1,100	\$1,100	\$0	0.00%
64)	642 2222	Library Books & Subscriptions	\$9,895	\$9,978	\$10,000	\$10,000	\$10,000	\$0	0.00%
65)	642 2223	Automated Library Software System	\$989	\$1,417	\$1,150	\$1,150	\$1,150	\$0	0.00%
TOTAL SUPPLIES			\$283,886	\$272,507	\$290,352	\$286,428	\$296,805	\$6,453	2.22%
66)	730 1130	Information Technology Equipment	\$36,179	\$57,414	\$29,000	\$29,000	\$27,000	(\$2,000)	-6.90%
67)	730 1150	Misc. Instructional Equipment	\$24,317	\$67,347	\$15,300	\$15,300	\$15,300	\$0	0.00%
68)	730 2210	Service Equipment	\$36,051	\$8,099	\$5,000	\$7,000	\$5,000	\$0	0.00%
69)	730 2222	Library Equipment	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
TOTAL PROPERTY			\$96,547	\$132,860	\$49,800	\$51,800	\$47,800	(\$2,000)	-4.02%
70)	810 2519	Board Fees, Dues & Expenses	\$6,122	\$4,651	\$8,750	\$8,750	\$8,750	\$0	0.00%
Total Dues and Fees			\$6,122	\$4,651	\$8,750	\$8,750	\$8,750	\$0	0.00%
71)	930 3100	Cafeteria Subsidy	\$25,000	\$25,000	\$20,000	\$20,000	\$25,000	\$5,000	25.00%
72)	930 5600	Transfer to End-User Computing Fund	\$25,000	\$25,000	\$25,000	\$25,000	\$12,500	(\$12,500)	-50.00%
Total Transfers			\$50,000	\$50,000	\$45,000	\$45,000	\$37,500	(\$7,500)	-16.67%
TOTAL OTHER			\$56,122	\$54,651	\$53,750	\$53,750	\$46,250	(\$7,500)	-13.95%
73)		Contingency	\$0	\$0	\$20,000	\$20,000	\$15,000	(\$5,000)	-25.00%
		Undesignated Budget Reduction					-\$25,000		
TOTAL KENT CENTER SCHOOL EXPENDITURES			\$4,371,716	\$4,507,975	\$4,610,634	\$4,572,044	\$4,639,539	\$28,905	0.63%
74)	561 1200	Pupil Services	\$1,005,865	\$975,773	\$1,041,790	\$1,036,136	\$1,031,792	(\$9,998)	-0.96%
75)	561 6110	H.V.R.H.S. Tuition	\$1,330,789	\$1,436,992	\$1,423,148	\$1,410,061	\$1,432,807	\$9,659	0.68%
76)	561 6112	Administrative Services	\$172,180	\$168,630	\$188,376	\$197,828	\$190,170	\$1,794	0.95%
TOTAL REGIONAL EXPENDITURES			\$2,508,834	\$2,581,395	\$2,653,314	\$2,644,025	\$2,654,769	\$1,455	0.05%
TOTAL BOARD OF EDUCATION EXPENDITURES			\$6,880,550	\$7,089,370	\$7,263,948	\$7,216,069	\$7,294,308	\$30,360	0.42%