

As accepted and recommended by the Kent Board of Finance: Christopher Garrity, Edward Epstein, Lynn Perry, Marc Sebetic, Tom Sides and Anthony Iovino on May 6th 2011. I certify that this is a true copy of the Budget and Estimated Revenues as passed by a majority of the electors and citizens at the Annual Town Meeting held on May 20, 2011.

Christopher Garrity, Chairman of the Board of Finance

5/25/11

TOWN MEETING

Friday, May 20, 2011

8:00 p.m.

Town Hall

TOWN OF KENT

2011-2012 BUDGET

CURRENT BUDGET	Approved BUDGET	%
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Difference between FY 2010-2011 and FY 2011-2012

2010-2011	2011-2012	CHANGE
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EXPENSES

Board of Selectmen Operating Budget	\$2,645,477	\$2,736,252	3.43%	\$90,775
Transfer to Capital Fund (last page of packet)	443,600	553,600	24.80%	\$110,000
Transfer to Dog Fund	7,500	7,500		\$0
Board of Selectman Adjustment		0		\$0
Subtotal	3,096,577	3,297,352	6.48%	\$200,775
Debt Service	609,450	593,450	-2.63%	-\$16,000
Firehouse	157,500	153,906		-\$3,594
Appropriations for Other Capital Projects	555,000	323,000	-41.80%	-\$232,000
Subtotal	1,321,950	1,070,356	-19.03%	
Board of Education Operating Budget	3,745,848	3,876,088	3.48%	\$130,240
Board of Education Adjustment		0		
Region 1 Budget	2,474,491	2,570,853	3.89%	\$96,362
Subtotal	6,220,339	6,446,941	3.64%	\$226,602
TOTAL EXPENSES	\$10,638,866	\$10,814,650	1.65%	\$175,784

REVENUES

Federal, State, and Local	\$845,590	\$831,566	-1.66%	-\$14,024
Transfer from Capital Fund (last page of packet)	555,000	323,000	-41.80%	-\$232,000
Transfer from Reserved General Fund	0			
Transfer from Unreserved General Fund	281,000	400,000	42.35%	\$119,000
Net Property Taxes after Abatements	8,957,276	9,260,084	3.38%	\$302,808
TOTAL REVENUES	\$10,638,866	\$10,814,650	1.65%	\$175,784

Grand List	\$653,173,014	\$660,005,006	1.05%	\$6,831,992
Tax Collection Rate	98.5%	99.0%	0.51%	\$0

CURRENT AND ANTICIPATED MILL RATE	14.02	14.27	1.79%	0.25
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	June 30, 2010 AUDITED	JUNE 30, 2011 ESTIMATED		
Designated Capital Fund	\$236,106	\$228,592	-3.18%	-\$7,514
Undesignated Capital Fund	\$486,262	\$376,869	-22.50%	-\$109,393
Reserved General Fund	\$0	\$0		\$0
Designated General Fund	\$281,000	\$400,000	42.35%	\$119,000
Undesignated General Fund	\$2,323,208	\$2,221,208	-4.39%	-\$102,000
	\$3,326,576	\$3,226,669	-3.00%	-\$99,907

GFOA recommendation -two months of regular operating expenses	\$1,663,770	\$1,748,608
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Difference between GFOA recommended UDFB and acutal / estimated	\$659,438	\$472,600
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TOWN OF KENT
Approved Budget
July 2011 through June 2012

	Jul '11 - Jun '12
Income	
130-310 · Property Taxes	9,260,084
130-330 · Property Taxes - Interest	40,000
130-340 · Property Tax - Liens	1,000
130-400 · Town Aid Roads CT Grant	133,675
130-500 · Lein ST Property	62,644
130-900 · Telecom Property	15,000
131-000 · Educational Assistance	167,342
131-100 · Transportation Education	324
131-200 · LoCIP Bonded Funds	41,895
131-450 · Pequot Funds	8,063
131-500 · State of CT Misc	600
131-900 · Community House	4,000
131-920 · Swift House Rent	1,000
132-000 · Interest on Investments	5,000
132-100 · Miscellaneous Fees	16,460
132-150 · Cell Tower Rent	34,963
132-200 · Building Permits	31,200
132-300 · Transfer Station Income	89,000
132-310 · Bulky Waste	4,000
132-330 · Raffle Permits	400
132-340 · Pistol Permits	100
132-400 · P & Z Fees / Road Inspection	12,000
132-410 · Commission In/Wet	1,500
132-420 · Commission of ZBA	1,000
132-500 · Town Clerk Fees / Conveyance Ta	85,000
132-600 · KCS tuition	38,000
132-800 · Park & Recreation	1,000
132-810 · Park & Rec Pass	2,900
132-820 · Park & Rec Sports	5,500
132-830 · Park & Rec Classes	1,000
132-840 · Park & Rec Enrichment	9,000
132-850 · Park & Rec Enrichment Camp	15,000
132-860 · Bus Trips & Programs	3,000
132-900 · Surplus	400,000
132-910 · Funds Capital & Nonrecurring	323,000
132-950 · Maple Street Extension	
Total Income	10,814,650
Expense	
A · General Government	
010-000 · BOARD OF SELECTMEN	
Compensation	
010-101 · Salary - 3 Selectmen	67,393
010-102 · Administrative Assistant	32,221
010-996 · Health	36,567

TOWN OF KENT
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	<u>Jul '11 - Jun '12</u>
010-997 · Pension	1,611
010-998 · Social Security	7,620
010-201 · Supplies	600
010-202 · Postage	300
010-203 · Notices	1,000
010-204 · Mileage	750
010-401 · Discretionary Expenditures	500
010-405 · Newsletter	310
010-501 · Telephone	2,000
010-451 · Conferences	200
Total 010-000 · BOARD OF SELECTMEN	151,072
 012-000 · PROBATE	 4,446
 013-000 · REGISTRAR OF VOTERS	
013-101 · Registrars & Deputies	9,050
013-102 · Workers	4,239
013-998 · Social Security	1,017
013-201 · Supplies	5,675
013-202 · Postage	300
013-203 · Notices	500
013-204 · Mileage	200
013-404 · Election Refreshments	50
013-501 · Telephone	850
013-450 · Dues	100
013-451 · Conferences	300
013-452 · Training	150
Total 013-000 · REGISTRAR OF VOTERS	22,430
 014-000 · BOARD OF FINANCE	
014-102 · Clerk	1,500
014-998 · Social Security	115
014-201 · Supplies	50
014-202 · Postage	15
014-203 · Notices	100
014-405 · Town Report	500
014-406 · Auditors	29,000
Total 014-000 · BOARD OF FINANCE	31,280
 015-000 · TREASURER	
015-101 · Salary	19,430
015-102 · Treasurer Clerk	7,750
015-998 · Social Security	2,079
015-201 · Supplies	1,500
015-202 · Postage	800
015-204 · Mileage	100

TOWN OF KENT
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 July 2011 through June 2012

	Jul '11 - Jun '12
015-301 · Computer Services	1,200
015-452 · Professional Devel./CPA	500
015-501 · Telephone	420
Total 015-000 · TREASURER	33,780
 016-000 · TAX ASSESSOR	
016-101 · Salary - Assessor	30,578
016-104 · Assistant Assessor	21,218
016-998 · Social Security	3,962
016-201 · Supplies	1,000
016-202 · Postage	650
016-203 · Notices	100
016-204 · Mileage	550
016-302 · Data Processing	12,180
016-423 · Tax Mapping	3,500
016-501 · Telephone	500
016-450 · Dues	60
016-451 · Conferences	400
Total 016-000 · TAX ASSESSOR	74,698
 017-000 · TAX COLLECTOR	
Compensation	
017-101 · Salary	31,438
017-102 · Assistant	9,079
017-996 · Health	4,918
017-998 · Social Security	2,978
017-201 · Supplies	900
017-202 · Postage	4,000
017-203 · Notices	375
017-204 · Mileage	200
017-302 · Data Processing	7,670
017-453 · Fees for Delinquents	600
017-459 · Tax Sales	1,000
017-501 · Telephone	660
017-450 · Dues	105
017-451 · Conferences	700
Total 017-000 · TAX COLLECTOR	64,623
 018-000 · BOARD OF ASSESSMENT APPEALS	
018-101 · Salary	500
018-102 · Clerk	150
018-998 · Social Security	50
018-202 · Postage	50
018-204 · Mileage	75
018-451 · Conferences	150

TOWN OF KENT
Approved Budget
July 2011 through June 2012

	<u>Jul '11 - Jun '12</u>
Total 018-000 · BOARD OF ASSESSMENT APPEALS	975
021-000 · CONSERVATION	
021-201 · Supplies	100
021-409 · Printing & Mapping	519
021-451 · Conferences	350
021-450 · Dues	50
Total 021-000 · CONSERVATION	1,019
022-000 · TOWN CLERK	
022-101 · Salary	41,245
022-102 · Assistant	18,509
022-996 · Health	19,309
022-997 · Pension	1,949
022-998 · Social Security	4,398
022-201 · Supplies	300
022-202 · Postage	275
022-203 · Notices	150
022-204 · Mileage	100
022-402 · Record Maintenance	16,490
022-408 · Vital Statistics	100
022-501 · Telephone	660
022-450 · Dues	70
022-451 · Conferences	250
Total 022-000 · TOWN CLERK	103,804
024-000 · PLANNING AND ZONING	
024-101 · Zoning Enforc. Officer	34,289
024-102 · Clerk	12,969
024-996 · Health	14,087
024-997 · Pension	1,714
024-998 · Social Security	3,615
024-201 · Supplies	600
024-202 · Postage	800
024-203 · Notices	2,000
024-204 · Mileage	200
024-409 · Printing & Mapping	1,500
024-411 · Engineering	1,000
024-412 · Planning	1,250
024-501 · Telephone	600
024-450 · Dues	150
024-451 · Conferences	150
024-452 · Training	1,000

TOWN OF KENT
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 July 2011 through June 2012

	<u>Jul '11 - Jun '12</u>
Total 024-000 · PLANNING AND ZONING	75,926
 025-000 · ZONING BOARD OF APPEALS	
025-102 · Clerk	1,500
025-998 · Social Security	115
025-201 · Supplies	125
025-202 · Postage	250
025-203 · Notices	1,500
025-450 · Dues	100
025-451 · Conferences	100
Total 025-000 · ZONING BOARD OF APPEALS	3,690
 026-000 · INLAND / WETLANDS	
026-101 · Enforce. Officer	17,145
026-996 · Health	6,939
026-997 · Pension	857
026-998 · Social Security	1,312
026-201 · Supplies	600
026-202 · Postage	800
026-203 · Notices	1,100
026-204 · Mileage	200
026-409 · Printing & Mapping	200
026-501 · Telephone	310
026-451 · Conferences	50
026-452 · Training	300
Total 026-000 · INLAND / WETLANDS	29,812
 027-000 · BUILDING INSPECTOR	
027-102 · Secretary	13,832
027-998 · Social Security	964
027-201 · Supplies	500
027-202 · Postage	200
027-205 · State Education Fund	4,200
027-501 · Telephone	500
027-450 · Dues	125
Total 027-000 · BUILDING INSPECTOR	20,321
 030-000 · TOWN HALL	
030-201 · Supplies	2,000
030-301 · Computer Services	9,500
030-502 · Electric	12,000
030-503 · Heating Fuel	5,100
030-504 · Water/Sewer	750
030-505 · Maintenance	17,656
030-506 · Building Supplies	850

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	<u>Jul '11 - Jun '12</u>
030-507 · Repairs	7,000
030-508 · Equipment	7,100
030-509 · Custodian	5,620
Total 030-000 · TOWN HALL	67,576
 051-000 · ATTORNEY FEES	
051-410 · Legal	10,000
051-413 · Litigation	5,000
051-414 · Legal - P&Z	4,000
051-415 · Legal - ZBA	100
051-416 · Legal - IWC	100
Total 051-000 · ATTORNEY FEES	19,200
 060-000 · GRANTS	
060-801 · Kent Nursing Association	21,000
060-802 · Northwest Mental Health	326
060-804 · NW Conservation District, Inc	600
060-805 · NWC EMS	250
060-807 · Kent Childrens Center	14,000
060-808 · Susan B Anthony	850
060-809 · Womens Support Services	1,200
060-810 · Youth Service Bureau	6,749
060-811 · Kent Library Association	80,000
060-812 · Fire Protection	77,500
060-813 · Cemetery Association	31,800
060-814 · NWC Chore Service	1,250
060-817 · NWCT Regional Housing Council	100
060-819 · Greenwoods	750
060-820 · Literacy Volunteers	1,000
Total 060-000 · GRANTS	237,375
 070-000 · ASSOCIATIONS	
070-821 · NW Regional Planning Collaborative	2,000
070-822 · Chamber of Commerce	1,100
070-851 · Rural Transit	1,064
070-852 · Council of Govt's	6,364
070-853 · Hous River Comm	350
070-854 · CT Conf Mun	2,055
070-855 · COST (Council of Small Towns)	725
070-856 · Lake Waramaug Inter. Com	1,230
070-857 · Lake Waramaug Auth	2,288
070-858 · Paramedic	18,823
070-859 · LH-NW Elderly Nutrition Prgm	1,553
070-860 · Housatonic Valley Assoc	250
Total 070-000 · ASSOCIATIONS	37,802

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	Jul '11 - Jun '12
074-000 . HISTORIC DISTRICT COMMISSION	1,500
075-000 . INSURANCE	96,021
077-000 . RETIREE HEALTH BENEFITS	3,400
079-000 . CONTINGENCY	12,498
Total A . General Government	1,093,248
 B . Public Safety	
028-000 . FIRE MARSHAL	
028-101 . Fire Marshal	19,885
028-102 . Clerical	500
028-107 . Fire Inspections	981
028-109 . Deputy Fire Marshal	100
028-201 . Supplies	1,000
028-202 . Postage	50
028-204 . Mileage	2,289
028-501 . Telephone	860
028-452 . Training	1,100
Total 028-000 . FIRE MARSHAL	26,765
 054-000 . POLICE PROTECTION	1,000
055-000 . LITCHFIELD CNTY DISPATCH	28,120
056-000 . CIVIL PREPAREDNESS	3,000
Total B . Public Safety	58,885
 C . Public Works	
031-000 . TOWN GARAGE BUILDING	
031-201 . Supplies	200
031-202 . Postage	30
031-501 . Telephone	840
031-502 . Electricity	6,000
031-503 . Heating Fuel	5,000
031-504 . Water	400
031-505 . Maintenance	2,700
031-506 . Building Supplies	500
031-507 . Repairs	30,294
Total 031-000 . TOWN GARAGE BUILDING	45,964
 040-000 . HIGHWAY DEPARTMENT	
040-101 . Salaries	316,641

TOWN OF KENT
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July 2011 through June 2012

	Jul '11 - Jun '12
040-105 · Snow Removal Salaries	23,816
040-996 · Health	89,789
040-997 · Pension	19,680
040-998 · Social Security	28,040
040-204 · Mileage	50
040-459 · Alcohol & Drug Test Program	500
040-601 · Equipment Repair & Maintenance	45,000
040-604 · Equipment Fuel	40,000
040-605 · Hired Equipment	15,000
040-607 · New Equipment	4,000
040-609 · Snow Related Equipment	7,000
040-613 · Public Works	7,000
040-614 · Uniforms	3,800
040-615 · Tools	1,000
040-450 · Dues	100
040-451 · Conferences	450
040-602 · Road Supplies	4,000
040-603 · Materials	20,000
040-608 · Salt/Sand	120,000
040-610 · Stone	15,000
040-611 · Oil	50,000
040-612 · Sweeping	10,000
040-616 · Drainage	10,000
040-617 · Bridges	1,500
040-618 · Unimproved Roads	15,000
040-619 · Town Roads - Asphalt	145,000
Total 040-000 · HIGHWAY DEPARTMENT	992,367
 041-000 · TOWN AID ROAD	 133,675
042-502 · Lighting - Town Utility	14,000
042-504 · Water - Town Utility	28,400
045-680 · Tree Work	10,000
Total C · Public Works	1,224,406
 D · Health and Welfare	
029-000 · SOCIAL SERVICES	
029-101 · Salary	24,160
029-998 · Social Security	1,848
029-201 · Supplies	525
029-202 · Postage	775
029-204 · Mileage	400
029-417 · Assistance	6,964
029-501 · Telephone	450
Total 029-000 · SOCIAL SERVICES	35,122

TOWN OF KENT
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Jul '11 - Jun '12

033-000 · SENIOR CENTER

033-502 · Electric / Phone	5,335
033-503 · Fuel/Propane	3,000
033-504 · Water/Sewer	200
033-505 · Maintenance	1,000
033-506 · Building Supplies	200
033-507 · Repairs	1,000
033-509 · Custodian	1,500
033-510 · Rent	1,250

Total 033-000 · SENIOR CENTER	13,485
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052-000 · Dir of Health/Hlt Dist.	17,581
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Total D · Health and Welfare

66,188

E · Recreation

023-000 · PARK & REC

023-101 · Salary Director	39,536
023-102 · Hourly Employees	38,316
023-996 · Health	21,026
023-997 · Pension	1,977
023-998 · Social Security	5,956
023-201 · Supplies	400
023-202 · Postage	308
023-203 · Notices	100
023-204 · Mileage	450
023-419 · Park Maintenance	16,322
023-422 · Fee Programs	18,000
023-501 · Telephone	650
023-502 · Electric	800
023-504 · Water/Sewer	1,350
023-450 · Dues	100
023-451 · Conferences	500
023-452 · Training	100

Total 023-000 · PARK & REC	145,890
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032-000 · Community House

032-202 · Postage	45
032-501 · Telephone	500
032-502 · Electricity	3,000
032-503 · Fuel/Propane	7,000
032-504 · Water/Sewer	1,000

TOWN OF KENT
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	<u>Jul '11 - Jun '12</u>
032-505 · Maintenance	2,081
032-506 · Building Supplies	1,000
032-507 · Repairs	2,800
032-509 · Custodian	5,000
Total 032-000 · Community House	<u>22,426</u>
034-000 · Swift House	
034-502 · Electric	1,225
034-503 · Heating Fuel	2,500
034-504 · Water/Sewer	300
034-505 · Maintenance	1,000
034-506 · Building Supplies	50
034-507 · Repairs	500
034-509 · Custodian	500
Total 034-000 · Swift House	<u>6,075</u>
046-000 · KCS Ballfield Maintenance	6,000
Total E · Recreation	180,391
F · Sanitation	
043-000 · TRANSFER STATION	
043-101 · Salary	20,167
043-998 · Social Security	1,543
043-201 · Supplies	600
043-202 · Postage	410
043-411 · Engineering	500
043-502 · Electric	1,800
043-507 · Repairs	1,500
043-660 · Solid Waste Removal	34,900
043-661 · Bulky Waste Removal	9,500
043-664 · Publicity	25
043-665 · Container Rent & Tran	28,000
043-666 · Testing	500
043-667 · Tipping Fees	9,690
043-668 · Hazardous Materials	1,500
043-669 · Permitting	1,000
Total 043-000 · TRANSFER STATION	<u>111,635</u>
044-000 · Landfill Monitoring	1,500
Total F · Sanitation	113,135
G · Board of Education	
300-000 · BOE Operating	3,876,088
320-000 · BOE Regional Budget	<u>2,570,853</u>

TOWN OF KENT
Approved Budget
July 2011 through June 2012

	Jul '11 - Jun '12
Total G · Board of Education	6,446,941
H · Debt Service	
080-000 · Interest	
080-708 · KCS Renovation	193,450
080-710 · New Firehouse	28,907
081-000 · Principal	
081-708 · KCS Renovation	400,000
081-710 · New Firehouse	125,000
Total H · Debt Service	747,357
I · Transfer to Capital	553,600
J · Transfer to Dog Fund	7,500
K · Current Year Capital Projects	323,000
Total Expense	10,814,650

FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN					
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	BOE PLAN					
	KCS BUILDING IMPROVEMENTS			0		625,000
	EDUCATIONAL Other					
625,000	BOE SUBTOTAL	0	0	0	0	625,000
	BOS PLAN					
		HWY Trk #4	HWY Trk #8	Backhoe	HWY Trk #3	
	HIGHWAY TRUCKS	110,000	140,000		140,000	
	HIGHWAY EQUIPMENT			110,000		
500,000	TOTAL TOWN FLEET	110,000	140,000	110,000	140,000	0
		Trk'50	Aerial Trk	Aerial Trk	Aerial Trk	Aerial Trk
	KVFD APPARATUS	125,000	125,000	125,000	125,000	125,000
625,000	TOTAL KVFD FLEET	125,000	125,000	125,000	125,000	125,000
	FULLER MTN ROAD				350,000	
	KENICO ROAD					
350,000	TOTAL ROADS	0	0	0	350,000	0
	BRIDGE 06153					
	BRIDGES 16-20 & 22	55,000			250,000	
	BRIDGE 12					
305,000	TOTAL BRIDGES	55,000	0	0	250,000	0
	KENT COM - TENNIS COURTS			100,000		
	EMERY PARK					150,000
250,000	TOTAL LAND	0	0	100,000	0	150,000
	TOWN GARAGE					
	FUEL OIL TANKS	18,000				
	TOWN HALL					
18,000	TOTAL BUILDINGS	18,000	0	0	0	0
	ZONING REG	15,000	15,000			
	TOWN PLAN POCD					
	REVALUATION		25,000	40,000		
95,000	TOTAL NON RECURRING	15,000	40,000	40,000	0	0
2,143,000	BOS SUBTOTAL	323,000	305,000	375,000	865,000	275,000
		FY 2011	FY 2013	FY 2014	FY 2015	FY 2016
2,768,000	BOE & BOS PROJECTED CAPITAL	323,000	305,000	375,000	865,000	900,000
	BOE & BOS CAPITAL SPENDING	323,000	305,000	375,000	865,000	900,000
	1/5TH OF ANNUAL CAPITAL	64,600	61,000	75,000	173,000	180,000
	APPROPRIATION FY 2011-2012	553,600				
	APPROPRIATION FY 2012-2013	732,400				
	APPROPRIATION FY 2013-2014	731,400				
	APPROPRIATION FY 2014-2015	724,200				
	APPROPRIATION FY 2015-2016	598,200				
	APPROPRIATION FY 2016-2017	479,200				
	Approved by the BoS	2/24/11				
	Approved by the BoF	4/26/11				
	Modified by BoF	4/12/11				
	Modified and accepted by BoF	5/6/2011	Approved at Town Meeting 5/20/11			