	CURRENT BUDGET 2022-2023	Approved BUDGET 2023-2024	% CHANGE	Variance FY '23 v.s. FY '24
EXPENSES				
Board of Selectmen Operating Budget	4,573,675	4,865,068	6.37%	$291,394
Transfer to Capital Fund (last page of packet)	1,078,408	1,354,115	25.57%	$275,707
Transfer to Dog Fund	7,500	7,500		$0
Appropriation - Schaghticoke Legal	30,000	20,000		-$10,000
Adjustment				$0
Subtotal	**5,689,583**	**6,246,683**	**9.79%**	$557,101
Debt Service	-	-		$0
	-	-		$0
Maple Street Extension	38,906	38,906		
Appropriations for Current Capital Projects	806,000	1,067,235	32.41%	$261,235
Subtotal	**844,906**	**1,106,141**	**30.92%**	
Board of Education Operating Budget	4,782,410	4,954,047	3.59%	$171,637
Board of Education Adjustment		-		
Region 1 Budget	2,459,300	2,293,953	-6.72%	-$165,347
Subtotal	**7,241,710**	**7,248,000**	**0.09%**	$6,290
TOTAL EXPENSES	**13,776,199**	**14,600,824**	**5.99%**	$824,626
REVENUES				
Federal, State, and Local	1,051,087	1,210,628	15.18%	$159,541
Transfer from Capital Fund (last page of packet)	806,000	1,067,235	32.41%	$261,235
	-			
Transfer from Unassigned General Fund	627,500	700,000	11.55%	$72,500
Net Property Taxes after Abatements	11,291,612	11,622,961	2.93%	$331,349
TOTAL REVENUES	**13,776,199**	**14,600,824**	**5.99%**	$824,625
Grand List	601,965,734	629,800,595	4.62%	$27,834,861
Tax Collection Rate	99.0%	99.0%	0.00%	$0
CURRENT AND ANTICIPATED MILL RATE	**18.57**	**18.76**	**1.04%**	0.19

	June 30, 2022 AUDITED	JUNE 30, 2023 ESTIMATED		
Restricted Capital Fund	$ 4,317,027	$ 5,100,000	18.14%	$782,973
Committed Capital Fund	$ -	$ -		$0
Nonspendable General Fund	$ 101,444	$ 100,000		-$1,444
Committed General Fund	$ 547,467	$ 750,854	37.15%	$203,387
Unassigned General Fund	$ 3,139,218	$ 3,002,854	-4.34%	-$136,364
	$ 8,105,156	**$ 8,953,708**	**10.47%**	$848,552
		$2,255,598	two month reserve	
		$1,447,256	delta between projected unassigned and two month reserve	
Amount above recommended reserve after Transfer to balance budget		$747,256		

TOWN OF KENT Summary of Proposed Budget Fiscal Year 2023 - 2024

	Jul '20 Jun '21	Jul '21 Jun '22	Current Fiscal Year Jul '22 Jun '23		Jul '23 Jun '24		Change from FY '23 Budget to Proposed FY '24	% of Total Budget
	Actuals	Actuals	Anticipated	**Budget**	**Proposed**	% of increase		
A · General Government	1,329,985	1,365,617	1,587,838	1,604,964	1,803,303	12.36%		12.4%
B · Public Safety	277,708	400,606	515,036	514,236	520,469	1.21%		3.6%
C · Public Works	1,432,403	1,627,583	1,754,089	1,856,172	1,878,620	1.21%		12.9%
D · Health and Welfare	119,051	117,826	168,890	178,842	198,510	11.00%		1.4%
E · Recreation	162,274	151,756	259,704	271,529	304,815	12.26%		2.1%
F · Sanitation	149,824	127,394	133,630	147,932	159,351	7.72%		1.1%
Total Bos Budget	3,471,245	3,790,782	4,419,187	4,573,675	4,865,068	6.37%	$291,394	33.3%
G · Board of Education	7,076,743	6,999,684	7,144,205	7,241,710	7,248,000	0.09%	$6,290	49.6%
H · Debt Service	432,569	38,906	38,906	38,906	38,906	0.00%	$0	0.3%
I · Transfer to Capital	1,092,847	1,001,341	1,078,408	1,078,408	1,354,115	25.57%	$275,707	9.3%
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	30,000	20,000			
Total Tax Budget	12,080,903	11,868,214	12,718,206	12,970,199	13,533,589	4.34%	$563,391	92.7%
K · CY Capital Projects	945,000	936,000	806,000	806,000	1,067,235	32.41%	$261,235	7.3%
All Totals	13,025,903	12,804,214	13,524,206	13,776,199	14,600,824	5.99%	$824,626	

"A" consists of:		Ln #	**"B" consists of:**		Ln #
	Board of Selectmen	40		Fire Marshal	247
	Probate	57		Resident Trooper	257
	Elections	58		EMS Staffing	258
	Board of Finance	72		Litchfield Cnty Dispatch	259
	Treasurer	79		Emergency Managemer	260
	Tax Assessor	87	**"C" consists of**		
	Tax Collector	105		Town Garage Building	261
	Bd of Assessment Appeals	122		Highway Department	270
	Conservation	131		Roads	299
	Town Clerk	137	**"D" consists of**		
	Planning and Zoning	153		Social Services	303
	ZBA	173		Senior Center	314
	Inland Wetlands	182		Public Restrooms	322
	Building Inspector	197		Dir of Health/Hlt Dist.	323
	Town Hall	203	**"E' consists of**		
	Attorney Fees	216		Park and Recreation	324
	Grants	221		Community House	340
	Associations	234		Swift House	348
	Historic District Comm	244		KCS Ballfield Maintenan	355
	Insurance	245			
	Contingency	246	**"F' consists of**		
				Transfer Station	356

DEPT	Ln #	TTL DEPT Increase
Board of Selectmen	40	$ (1,298)
Probate	57	$ (36)
Registrar of Voters	58	$ 12,313
Board of Finance	72	$ (162)
Treasurer	79	$ 2,940
Tax Assessor	87	$ 15,382
Tax Collector	105	$ 1,398
Bd of Assessment Appeals	122	$ (1)
Conservation	131	$ -
Town Clerk	137	$ 3,301
Planning and Zoning	153	$ 18,905
ZBA	173	$ 1,124
Inland Wetlands	182	$ 5,614
Building Inspector	197	$ 25,949
Town Hall	203	$ 22,000
Attorney Fees	216	$ (25,000)
Grants	221	$ 35,500
Associations	234	$ 58,579
Historic District Comm	244	$ -
Insurance	245	$ 21,832
Contingency	246	$ -
Fire Marshal	247	$ 3,712
Resident Trooper	257	$ (24)
EMS Staffing	258	$ -
Litchfield Cnty Dispatch	259	$ 545
Emergency Management	260	$ 2,000
Town Garage Building	261	$ 4,800
Highway Department	270	$ 12,748
Roads	299	$ -
Town Utility - Lighting	300	$ 3,000
Trees	302	$ 1,900
Social Services	303	$ 11,358
Senior Center	314	$ 3,475
Public Restrooms	322	$ 5,000
Dir of Health/Hlt Dist	323	$ (165)
Park and Recreation	324	$ (12,214)
Community House	340	$ 19,200
Swift House	348	$ 21,300
KCS Ballfield Maintenance	355	$ 5,000
Transfer Station	356	$ 11,419
TTL		$ 291,394
		$ 0

		FY 2020-2021	FY 2021 - 2022	FY 2022 - 2023		FY 2023 - 2024	% over current year budget	
	Revenue	Actual	Actual	Anticipated	Budget	Approved		
1	**Property Taxes**	11,038,008	11,170,487	11,343,497	11,291,612	11,622,961		77,000 KVFD Tax Abatements
2	**Tax Refunds**	(8,798)	(8,220)	(15,000)	-	-		
3	**Property Taxes - Interest**	46,958	66,499	67,926	40,000	40,000		
4	**Property Tax - Liens**	1,005	594	833	500	500		
5	**Property tax relief**	905	817	856	-			
	Supplemental MV tax	-	-	86,852	70,000	70,000		
6	**490 Tax Penalty**	49,421	82,328	52,532	-	-		
7	**Town Aid Roads CT Grant**	291,531	292,151	294,420	292,151	292,151		
8	**Lien ST Property**	28,889	23,651	31,986	32,055	32,055		
9	**Telecom Property**	13,673	11,520	13,650	13,000	13,000		
10	**Educational Assistance**	27,594	29,919	32,638	32,149	32,149		
13	**Pequot Funds**	1,298	1,298	1,298	1,298	1,298		
14	**State of CT Misc.**	60,538	18,192	28,000	20,656	20,656		
15	**Community House Rent**	-	5,420	2,000	5,000	5,000		
16	**Swift House Rent**	-	100	-	1,200	1,200		
17	**Interest on Investments**	6,397	11,802	120,957	15,000	105,000		
18	**Miscellaneous Fees**	43,148	63,343	48,881	62,500	62,500		
19	**Cell Tower Rent**	91,936	98,827	107,928	107,928	110,369		
20	**Building Permits**	29,182	27,608	45,000	22,000	22,000		
21	**Transfer Station Income**	96,354	97,305	95,944	95,000	100,000		
22	**Bulky Waste**	11,516	7,448	8,700	10,000	10,000		
23	**Raffle Permits**	-	-	-	50	50		
24	**Pistol Permits**	2,520	1,330	840	400	400		
25	**P & Z Fees / Road Inspection**	24,471	23,546	36,000	20,000	20,000		
26	**Commission In/Wet**	1,726	890	1,554	800	800		
27	**Commission of ZBA**	170	224	215	400	400		
28	**Town Clerk Fees / Conveyance Ta**	209,632	170,448	80,000	80,000	100,000		
29	**KCS tuition**	29,125	72,375	78,750	78,750	78,750		
30	**Park & Recreation**	250	264	51	750	2,220		Donations and community programs
31	**Park & Rec Pass**	525	175	35	5,000	-		Emery Park, tennis, ice skating
32	**Park & Rec Sports**	-	2,865	20,000	2,500	20,300		Baseball/softball, soccer, basketball
33	**Park & Rec Classes**	273	13,627	3,000	7,000	2,330		Fee classes (10% revenue)
34	**Park & Rec Enrichment**	9,087	11,081	20,000	8,000	21,000		After School Program
35	**Park & Rec Enrichment Camp**	-	1,930	20,000	2,000	21,500		Summer Camp
37	**Maple Street Extension**	20,000	20,000	25,000	25,000	25,000		
38	**Surplus**			-	627,500	700,000	Jan '23 Addt'l 100K appropriation for EMR Staffing	
39	**Funds Capital & Nonrecurring**	945,000	936,000	806,000	806,000	1,067,235		
		13,072,334	13,255,846	13,460,343	13,776,199	14,600,824		

Health Insurance @ +3.05 % and payroll @ +4%

	010 · Board of Selectmen							
40	Salaries (3 Selectmen)	81,967	83,607	86,951	86,951	90,429	4.00%	1st = $78,999 - 2nd = $5,715 - 3rd = $5,715
41	Administrative Assistant	52,020	53,060	55,182	55,182	57,389	4.00%	asked for 13.08% ($5,011 + 4%) - not approved 3.13.23
42	HI Opt-Out Stipend	15,000	15,000	15,000	15,000	15,000	0.00%	
43	Health	38,367	37,418	30,000	41,018	33,233	-18.98%	reflects change in plan status for EE
44	Pension	3,641	8,827	16,211	9,180	9,547	4.00%	FY '23 Pension correction/ include all HI Opt-out payments per plan documents and Consultant
45	Social Security	11,055	11,241	12,029	12,029	12,463	3.61%	
46	Supplies	1,616	1,405	525	500	500	0.00%	
47	Postage	141	290	308	300	300	0.00%	
48	Notices	114	1,433	925	500	500	0.00%	
49	Mileage	-	-	170	500	500	0.00%	
51	Discretionary	317	100	250	250	250	0.00%	
52	Newsletter	627	-	539	650	650	0.00%	
53	Telephone	-	600	600	600	600	0.00%	
56	Conferences	1,682	229	460	250	250	0.00%	
	Total 010-000 · Board of Selectmen	206,547	213,211	219,150	222,910	221,612	-0.58%	BoS consensus 3.13.23
57	**012-511 · Litchfield Probate Court**	4,431	4,379	4,524	4,524	4,488	-0.80%	Contractual
	013 Registrar of Voters							
58	Registrars & Deputies	22,420	18,466	28,455	22,356	23,250	4.00%	Bos 3.13.23 mtng tm stamp 13:31:21
59	Workers	2,847	1,672	4,500	10,425	10,842	4.00%	
60	Social Security	1,565	1,364	2,521	2,506	2,608	4.07%	
61	Supplies	3,208	8,336	6,000	7,875	17,375	120.63%	added $9k for fireproof file, $600 for phone and $150 for door blinds
62	Postage	333	62	180	500	500	0.00%	
63	Notices	-	-	-	65	65	0.00%	
64	Mileage	87	115	250	600	800	33.33%	
65	Election Refreshments	548	380	720	600	800	33.33%	
69	Dues	300	-	160	200	200	0.00%	
70	Conferences	530	720	1,925	2,500	3,500	40.00%	
71	Training	1,420	1,705	850	2,000	2,000	0.00%	
	Total 013-000 · Registrar of Voters	33,257	32,820	45,561	49,627	61,940	24.81%	BoS consensus 3.13.23
	014 Board of Finance							
72	Compensation							
73	Clerk	827	1,950	2,700	2,400	2,250	-6.25%	decreased # of meetings to 15
74	Social Security	61	178	207	184	172	-6.45%	
75	Supplies	518	650	-	50	50	0.00%	
76	Notices	-	95	115	115	115	0.00%	
77	Town Report	525	525	525	525	525	0.00%	
78	Audit	23,700	23,650	20,000	22,000	22,000	0.00%	FY '23, 2K contributionof cost by WPCA
	Total 014-000 · Board of Finance	25,631	27,048	23,547	25,274	25,112	-0.64%	BoS consensus 3.7.23
	015-000 · Treasurer							
79	Salary	35,557	36,463	47,148	47,148	49,034	4.00%	

80	Treasurer Clerk	9,374	15,693	21,113	21,113	21,958	4.00%	
81	Social Security	3,323	4,003	5,222	5,222	5,431	4.00%	
82	Supplies	1,265	1,687	851	1,000	1,000	0.00%	
83	Postage	825	1,157	1,090	1,500	1,500	0.00%	
84	Mileage	-	-	-	150	150	0.00%	
85	Computer Services	4,123	5,175	6,630	2,500	2,500	0.00%	
86	Professional Devel./CPA	225	160	225	225	225	0.00%	
	Total 015-000 · Treasurer	**54,691**	**64,339**	**82,279**	**78,858**	**81,798**	**3.73%**	BoS consensus 3.13.23
	016-000 · Tax Assessor							
87	Salary - Assessor	36,851	40,026	47,172	47,172	49,059	4.00%	
88	Assessor Assistants	16,680	9,592	14,677	24,073	24,766	2.88%	new hire at beginner rate with educational steps
93	Social Security	4,077	3,796	4,731	5,450	7,576	39.00%	
94	Supplies	601	2,815	460	1,250	1,250	0.00%	
95	Postage	-	348	360	650	900	38.46%	suggest postage meter to be shared
96	Notices	101	69	198	110	250	127.27%	
97	Mileage	162	89	300	300	300	0.00%	
98	Data Processing	11,993	17,024	17,154	17,154	26,450	54.19%	postage and PP CAMA / 4.19.23 BoF added 6K
99	Tax Mapping	850	680	800	1,250	2,000	60.00%	possible help with maps/surveyor/title searches
103	Dues	-	15	85	60	100	66.67%	
104	Conferences	125	-	655	550	750	36.36%	education for assistant
	Total 016-000 · Tax Assessor	**71,439**	**74,452**	**86,592**	**98,019**	**113,401**	**15.69%**	BoS consensus 3.7.23
	017-000 · Tax Collector							
	Compensation							
105	Salary	40,346	41,153	42,799	42,799	44,511	4.00%	asked for 25% ($8,989+ 4%) - not approved 3.13.23
106	Assistant	7,024	9,086	11,444	20,271	18,203	-10.20%	reduced total annual hrs, caped rate at $26
109	Social Security	3,642	3,843	4,150	4,824	4,798	-0.55%	
110	Supplies	1,537	1,798	1,875	2,000	2,200	10.00%	10% increase was the *support statement* for these increases
111	Postage	3,457	3,663	3,398	3,500	3,900	11.43%	
112	Notices	473	485	370	500	500	0.00%	
113	Mileage	-	200	-	200	200	0.00%	
114	Data Processing	9,622	13,708	11,948	11,948	12,529	4.86%	Provided copy of vendor proposal for support
115	Fees for Delinquents	-	250	250	250	250	0.00%	
120	Dues	125	200	175	250	250	0.00%	
121	Conferences	145	1,277	1,221	2,000	2,600	30.00%	no support provided for this increase
	Total 017-000 · Tax Collector	**66,370**	**75,664**	**77,630**	**88,542**	**89,940**	**1.58%**	BoS consensus 3.13.23
	018-000 · Bd of Assmt Appeals							
122	Salary	-	-	-	1,500	1,500	0.00%	Keep line flat per RD
123	Clerk	-	-		400	400	0.00%	Keep line flat per RD
124	Social Security	-	-	-	146	145	-0.45%	
125	Postage	-	-	-	50	50	0.00%	
126	Notices	-	-	65	75	75	0.00%	
127	Mileage	-	-	-	150	150	0.00%	
130	Conferences	-	-	-	150	150	0.00%	
	Total 018-000 · B A	**-**	**-**	**65**	**2,471**	**2,470**	**-0.03%**	BoS consensus 3.13.23

	021-000 · Conservation							
131	Supplies	53	211	20	330	330	0.00%	
132	Printing & Mapping	270	-	-	1,080	1,080	0.00%	
133	Conferences / Public Events	210	268	1,082	920	920	0.00%	
136	Dues	165	165	165	165	165	0.00%	
	Total 021-000 · Conservation	698	644	1,267	2,495	2,495	0.00%	BoS consensus 3.7.23
	022-000 · Town Clerk							
137	Salary	57,120	58,262	60,592	60,592	63,016	4.00%	asked for 9.15% ($3,120+ 4%) - not approved 3.13.23
138	Assistant	12,959	16,471	16,023	22,023	22,903	4.00%	
139	Health	37,406	36,790	39,537	39,537	39,112	-1.07%	
140	Pension	3,998	4,078	4,241	4,241	4,411	4.01%	
141	Social Security	5,118	5,378	5,861	6,321	6,573	3.98%	
142	Supplies	363	1,726	593	400	400	0.00%	
143	Postage	202	379	200	200	200	0.00%	
144	Notices	-	608	300	300	300	0.00%	
145	Mileage	-	-	107	100	100	0.00%	
146	Record Maintenance	10,230	14,098	10,920	12,000	12,000	0.00%	
148	Telephone	600	600	600	600	600	0.00%	
151	Dues	20	170	175	170	170	0.00%	
152	Conferences	-	-	420	375	375	0.00%	
	Total 022-000 · Town Clerk	128,017	138,561	138,969	146,859	150,160	2.25%	BoS consensus 3.13.23
	024-000 · Planning and Zoning							
153	Zoning Enforc. Officer	43,518	44,388	66,338	53,300	55,432	4.00%	requested 4.1% (COLA) - not approved 3.13.23
154	Clerk	6,062	-	5,470	8,038	10,235	27.33%	change in position rate as of 11.28.23
156	Health	16,697	16,260	26,582	18,947	25,245	33.24%	0.67%
157	Pension	3,055	3,107	2,007	3,731	3,303	-11.46%	8 months of pension for LUA / rehire of vested EE, still qualifies for pension benefits per plan documents
158	Social Security	3,660	3,268	5,493	4,693	5,024	7.04%	
159	Supplies	481	721	1,000	1,500	9,000	500.00%	Includes 25% of new permitting software including implementation costs, shared with P/Z
160	Postage	222	276	300	400	400	0.00%	
161	Notices	4,733	2,053	3,000	2,000	2,500	25.00%	increase to cover costs expended per application
162	Mileage	-	-	200	200	200	0.00%	
163	Printing & Mapping	-	-	2,000	3,000	3,000	0.00%	
165	Engineering	482	-	-	1,000	1,000	0.00%	
166	Planning	-	-	3,000	3,000	3,000	0.00%	
170	Dues	160	260	250	250	500	100.00%	2 Land Use staff members
171	Conferences	40	100	450	125	250	100.00%	same as above
172	Training	600	-	416	1,500	1,500	0.00%	training for all commissioners per CGS
	Total 024-000 · Planning and Zoning	79,709	70,433	116,506	101,684	120,589	18.59%	BoS consensus 3.13.23
	025-000 · Zoning Bd of Appeals							
173	Clerk	191	-	85	1,252	1,303	4.04%	
174	Social Security	-	-	7	96	100	3.80%	
175	Supplies	50	569	241	100	100	0.00%	
176	Postage	236	395	241	250	250	0.00%	
177	Notices	142	483	838	400	750	87.50%	3 notices @ 250 per notice

Health Insurance @ +3.05 % and payroll @ +4%

181	Dues	110	110	110	110	830	654.55%	training for all commissioners per CGS
	tal 025-000 · Zoning Board Of Appeals	**729**	**1,557**	**1,521**	**2,208**	**3,332**	**50.92%**	BoS consensus 3.13.23
	026-000 · Inland/Wetlands							
182	Enforce. Officer	23,433	23,902	29,754	28,700	29,848	4.00%	requested 4.1% (COLA) - not approved 3.13.23
183	Clerk	1,812	-	1,960	2,356	3,000	27.33%	change in position rate as of 11.28.23
184	Health	10,973	10,979	17,330	10,202	13,593	33.24%	
185	Pension	1,645	1,673	1,500	2,009	1,603	-20.21%	8 months of pension for LUA / rehire of vested EE, still qualifies for pension benefits per plan documents
186	Social Security	1,844	1,760	2,276	2,376	2,513	5.76%	
187	Supplies	263	632	280	600	600	0.00%	
188	Postage	221	276	250	350	350	0.00%	
189	Notices	1,011	508	1,543	750	1,000	33.33%	cover the costs expended per application
190	Mileage	-	-	100	200	200	0.00%	
191	Printing & Mapping	-	-	-	150	150	0.00%	
195	Conferences	50	-	-	150	300	100.00%	2 Land Use staff members
196	Training	65	40	-	300	600	100.00%	same as above
	Total 026-000 · Inland / Wetlands	**41,316**	**39,769**	**54,993**	**48,143**	**53,757**	**11.66%**	BoS consensus 3.13.23
	027-000 · Bldg. Official							
197	Secretary	6,971	-	5,788	9,012	12,273	36.19%	change in position rate as of 11.28.23 - hire
198	Social Security	566	-	443	690	877	27.17%	vested EE, qualifies for pension (inc in total)
199	Supplies	555	633	507	300	22,800	7500.00%	Includes 75% of new permitting software including
200	Postage	221	276	311	400	400	0.00%	implementation costs, shared with P/Z
201	State Education Fund	7,675	7,282	13,862	6,000	6,000	0.00%	
202	Dues	225	145	145	175	175	0.00%	
	Total 027-000 · Building Official	**16,213**	**8,336**	**21,056**	**16,577**	**42,526**	**156.53%**	BoS consensus 3.13.23
	030-000 · Town Hall							
203	Supplies	3,093	1,264	2,600	2,000	3,000	50.00%	
204	Computer Services	39,513	37,585	46,000	40,000	50,000	25.00%	computer replacements, software
205	Electric	13,421	12,122	14,156	12,000	15,000	25.00%	
206	Heating Fuel	3,917	6,958	8,591	5,000	6,000	20.00%	
207	Internet	4,460	5,018	7,605	10,000	10,000	0.00%	
208	Water/Sewer	1,165	923	1,021	1,200	1,200	0.00%	
209	Maintenance	5,646	6,388	3,500	6,000	6,000	0.00%	
210	Building Supplies	2,505	3,221	2,680	4,000	5,000	25.00%	
211	Repairs	1,881	18,931	35,000	10,000	10,000	0.00%	
212	Telephone	11,348	12,833	14,585	15,000	18,000	20.00%	FY '23 transition to VOIP phone system
213	Equipment	10,186	5,772	8,705	12,500	12,500	0.00%	
214	Custodian	12,420	16,755	11,400	12,000	15,000	25.00%	rate increase anticipated
215	Pension Administration	1,000	1,000	1,975	1,500	1,500	0.00%	
	Total 030-000 · Town Hall	**110,555**	**128,769**	**157,817**	**131,200**	**153,200**	**16.77%**	BoS consensus 3.13.23
	051-000 · Attorney Fees							
216	Legal Counsel	6,314	7,167	9,044	10,000	5,000	-50.00%	cut $5k on 1.13.23 per BoF request for reductions
217	Litigation	67,303	12,637	27,000	35,000	25,000	-28.57%	cut $10k on 1.13.23 per BoF request for reductions
218	Legal - P&Z	1,058	3,330	2,500	10,000	5,000	-50.00%	cut $5k on 1.13.23 per BoF request for reductions
219	Legal - ZBA	-	-	1,500	750	750	0.00%	

Health Insurance @ +3.05 % and payroll @ +4%

220	Legal - IWC	-	-	4,000	6,000	1,000	-83.33%	cut $5k on 1.13.23 per BoF request for reductions
	Total 051-000 · Attorney Fees	74,674	23,134	44,044	61,750	36,750	-40.49%	BoS consensus 3.7.23
	060-000 · Grants							
221	NW Conservation District, Inc	1,000	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%	rec'd ARPA of $15,000
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	0.00%	
225	Youth Service Bureau	-	7,000	7,000	7,000	10,000	42.86%	rec'd ARPA of $10,000
226	Kent Library Association	110,000	125,000	125,000	125,000	135,000	8.00%	rec'd ARPA of $14,981
227	KVFD - Fire Protection	86,500	106,000	106,000	106,000	120,000	13.21%	rec'd ARPA of $80,000 ~ **BoS cut $6,500 3.8.23**
228	Cemetery Association	37,000	37,000	38,000	37,000	44,000	18.92%	rec'd ARPA of $7,000
229	NWC Chore Service	5,000	5,000	5,000	5,000	6,000	20.00%	rec'd ARPA of $10,000 ~ **BoS cut $1,500 3.8.23**
230	NWCT Regional Housing Council	200	-	100	100	100	0.00%	
231	Greenwoods	5,000	5,000	6,000	6,000	6,000	0.00%	
232	Literacy Volunteers	1,000	1,000	1,000	1,000	1,500	50.00%	
233	KVHE/Templeton Farms	5,000	5,000	5,000	5,000	5,000	0.00%	rec'd ARPA of $15,000
	Total 060-000 · Grants	268,700	308,500	312,100	311,100	346,600	11.41%	BoS consensus 3.9.23
	070-000 · Associations							
234	Rural Transit	1,096	1,096	1,096	1,096	1,096	0.00%	Asked for $9,760 - rec'd ARPA of $15K
235	NW Council of Govt's	2,578	2,222	2,411	2,222	2,222	0.00%	
236	Hous River Comm	-	400	400	400	400	0.00%	
237	CT Conf Mun	2,074	2,074	2,075	2,100	2,100	0.00%	
238	COST (Council of Small Towns)	975	975	975	975	975	0.00%	
239	Lake Waramaug Inter. Com	1,953	1,953	2,000	2,000	2,363	18.15%	
240	Lake Waramaug Auth	2,066	12,264	2,400	2,400	2,400	0.00%	
241	Paramedic	40,892	39,731	76,498	76,499	135,380	76.97%	
242	LH-NW Elderly Nutrition Prgm	879	548	863	863	198	-77.10%	
243	Housatonic Valley Assoc	-	250	1,500	1,500	1,500	0.00%	rec'd ARPA of $5,000
	Total 070-000 · Associations	52,514	61,513	90,218	90,055	148,633	65.05%	BoS consensus 3.9.23
244	HISTORIC DISTRICT COMMISSION	-	-	-	500	500	0.00%	BoS consensus 3.7.23
245	INSURANCE	94,494	92,489	110,000	112,168	134,000	19.46%	BoS consensus 3.7.23
246	CONTINGENCY	-	-	-	10,000	10,000	0.00%	cut $15k on 1.13.23 per BoF request for reductions
	Total A · GENERAL GOVERNME	1,329,985	1,365,617	1,587,838	1,604,964	1,803,303	12.36%	
	B · PUBLIC SAFETY							
	028-000 · Fire Marshal							
247	Fire Marshal	21,875	26,884	21,662	27,250	25,204	-7.51%	
248	Clerical	37	159	160	600	-	-100.00%	combined with supplies
249	Fire Inspections	306	286	1,420	3,000	3,000	0.00%	Fire Marshal reduced hrs, Deputy to work 4 hrs wk
250	Deputy Fire Marshal	-	1,450	2,500	100	5,200	5100.00%	at $25 not to exceed 208 hrs a year
251	Social Security	1,730	2,262	1,957	2,085	2,326	11.55%	
252	Supplies	71	480	1,274	400	1,800	350.00%	computer code program, and clerical fees
253	Postage	-	-	-	55	55	0.00%	
254	Mileage	2,181	2,539	2,250	2,873	2,950	2.68%	
255	Telephone	354	390	356	460	-	-100.00%	

256	Training	437	948	750	1,350	1,350	0.00%	
	Total 028-000 Fire Marshal	26,992	35,397	32,329	38,173	41,885	9.72%	BoS consensus 3.13.23
257	**Police Protection**	175,146	195,430	200,800	200,800	200,776	-0.01%	cut $16k on 1.13.23 per BoF request for reductions
258	**EMS Staffing**	39,207	130,156	236,644	230,000	230,000	0.00%	BoS consensus 3.13.23
259	**LITCHFIELD CNTY DISPATCH**	31,554	31,797	35,263	35,263	35,808	1.55%	BoS consensus 3.13.23
260	**EMERGENCY MANAGEMENT**	4,808	7,826	10,000	10,000	12,000	20.00%	BoS consensus 3.13.23
	031-000 · Town Garage BLDG							
261	Supplies	14	491	100	100	100	0.00%	
262	Postage	-	-	-	10	10	0.00%	
263	Telephone	600	600	600	600	600	0.00%	
264	Electricity	7,304	7,883	7,752	7,500	10,000	33.33%	
265	Heating Fuel	4,089	7,800	5,722	4,500	6,500	44.44%	
266	Water	552	436	494	500	500	0.00%	
267	Maintenance	4,606	2,164	3,700	3,700	4,000	8.11%	
268	Building Supplies	89	288	360	500	500	0.00%	
269	Repairs	-	2,145	5,400	4,500	4,500	0.00%	
	Total 031-000 · Town Garage Building	17,255	21,807	23,528	21,910	26,710	21.91%	BoS consensus 3.7.23
	040-000 · Highway Department							
270	Foreman Salary	96,250	98,175	102,102	102,102	106,186	4.00%	
271	Staff Salaries	341,915	352,483	353,441	410,324	420,631	2.51%	per union contract
272	Snow Removal Salaries	45,957	61,060	44,929	58,133	59,594	2.51%	
273	Health	120,014	114,056	109,279	156,111	120,167	-23.02%	
274	Pension	42,473	48,415	46,836	53,698	57,727	7.50%	
275	Social Security	41,147	40,983	38,286	45,543	47,754	4.86%	
276	HI OPT-OUT Stipend	29,187	28,956	42,000	30,000	45,000	50.00%	three employees now taking opt-out stipend
278	Alcohol & Drug Test Program	500	709	600	500	600	20.00%	
279	Equipment Repair & Maintenance	72,035	106,077	64,216	70,000	70,000	0.00%	
280	Equipment Fuel	25,455	45,580	56,778	35,000	45,000	28.57%	
281	Hired Equipment	5,713	14,931	18,582	15,000	15,000	0.00%	
282	New Equipment	917	10,854	9,291	4,000	4,000	0.00%	
283	Snow Related Equipment	5,733	4,013	5,000	6,000	6,000	0.00%	
284	Public Works	-	22,500	20,000	3,500	5,000	42.86%	
285	Uniforms	4,761	4,087	4,104	4,500	4,500	0.00%	
286	Tools	-	1,022	1,000	1,000	1,000	0.00%	
287	Dues	52	50	50	100	100	0.00%	
288	Conferences	-	440	280	500	500	0.00%	
289	Road Supplies	8,958	7,306	5,000	5,000	5,000	0.00%	
290	Materials	365	3,287	20,000	20,000	20,000	0.00%	
291	Salt/Sand	106,340	140,580	118,000	140,000	140,000	0.00%	
292	Stone	-	11,859	15,000	15,000	15,000	0.00%	
293	Oil	-	60,000	70,000	70,000	70,000	0.00%	
294	Sweeping	10,760	14,945	25,000	25,000	25,000	0.00%	
295	Drainage	-	5,880	7,795	8,000	8,000	0.00%	
296	Bridges	21,452	-	8,500	10,000	10,000	0.00%	

297	Unimproved Roads	-	15,623	15,000	15,000	15,000	0.00%	
298	Town Roads - Asphalt	85,517	39,187	160,000	160,000	160,000	0.00%	
	Total 040-000 · Highway Department	1,065,500	1,253,059	1,361,069	1,464,011	1,476,759	0.87%	BoS consensus 3.7.23
299	Town Aid Road	285,000	291,531	294,420	292,151	292,151	0.00%	mirrors state revenue
300	Lighting - Town Utility	6,388	8,124	8,102	9,000	12,000	33.33%	
301	Water - Town Utility	38,430	36,902	38,170	39,000	39,000	0.00%	
302	Tree Work	19,830	16,160	28,800	30,100	32,000	6.31%	
	Total C · PUBLIC WORKS	1,432,403	1,627,583	1,754,089	1,856,172	1,878,620	1.21%	BoS consensus 3.7.23
	029-000 · Social Services							
303	Administrator	43,951	42,212	50,415	50,415	56,106	11.29%	includes $3,671 in pension funding
304	Assistant	12,974	3,519	11,922	14,188	14,755	4.00%	
305	Health Insurance	-	8,645	39,537	39,537	39,112	-1.07%	full narrative submitted
306	Social Security	4,356	3,237	4,769	4,360	4,534	3.99%	with request
307	Supplies	899	826	1,600	800	800	0.00%	
308	Postage	1,650	-	945	1,700	1,700	0.00%	
309	Mileage	27	216	600	500	600	20.00%	
310	Assistance	10,076	9,694	10,000	10,000	10,000	0.00%	
311	Telephone	-	150	600	600	600	0.00%	
312	Senior Center Program	-	521	5,200	1,000	6,000	500.00%	weekly programming 4 days / 2 lunches monthly
313	Dues	-	-	-	250	500	100.00%	
	Total 029-000 · Social Services	69,578	69,019	120,219	123,350	134,708	9.21%	BoS consensus 3.13.23
	033-000 · Senior Center							
314	Electric	2,450	3,385	4,108	5,000	6,000	20.00%	
315	Fuel/Propane	1,356	1,576	4,576	3,000	4,000	33.33%	increases in this
316	Water/Sewer	181	155	172	225	500	122.22%	department reflect
317	Maintenance	4,104	4,528	2,978	3,000	4,200	40.00%	increased usage due
318	Building Supplies	-	146	100	500	1,000	100.00%	to programming
319	Repairs	2,563	3,849	1,500	3,500	3,000	-14.29%	
320	Custodian	2,340	2,280	2,480	2,500	2,500	0.00%	
321	Rent	1,240	1,240	1,240	1,250	1,250	0.00%	
	Total 033-000 · Senior Center	14,236	17,160	17,154	18,975	22,450	18.31%	BoS consensus 3.9.23
322	Welcome Center/Public Restrooms	19,976	16,430	15,000	20,000	25,000	25.00%	anticipated maint / repairs Bos consensus 3.9.23
323	Dir of Health/Hlt Dist.	15,262	15,218	16,517	16,517	16,352	-1.00%	Contractual
		119,051	117,826	168,890	178,842	198,510	11.00%	
	E · RECREATION							
324	Salary Director	59,233	32,954	61,200	61,200	63,648	4.00%	5.31.23 - Tn Meeting reduced line 325 by $41,600
325	Hourly Employees	13,388	18,437	35,817	55,496	19,200	-65.40%	inc FT position - BoS 3.13.23 mtng T/S 13:06:05
326	Health	12,975	6,984	15,906	15,906	31,481	97.92%	HI for new FT position
327	Pension	4,072	-	2,100	2,184	4,455	104.00%	new FT position would not qualify for pension until
328	Social Security	5,554	3,883	7,422	8,928	9,520	6.63%	one year mark
329	Supplies	512	1,008	3,200	550	750	36.36%	
330	Postage	385	-	-	400	200	-50.00%	
331	Mileage / PR Vehicle maint	-	169	950	700	1,000	42.86%	Bos cut $500 for mileage, added $500 for Vehicle maint
332	Park Maintenance	7,188	14,901	48,000	48,000	25,000	-47.92%	

333	Fee Programs	7,523	29,631	22,670	18,000	43,250	140.28%	new programs and increased participation detail
334	Telephone	450	-	600	600	600	0.00%	provided with request- **BoS cut $2,500 3.13.23**
335	Electric	487	575	646	900	1,080	20.00%	
336	Water/Sewer	-	-	1,154	1,500	1,800	20.00%	
337	Dues	105	105	110	105	120	14.29%	
338	Conferences	-	-	-	550	550	0.00%	
339	Training	-	250	37	100	250	150.00%	
	otal 023-000 · Park & Rec Department	**111,872**	**108,897**	**199,812**	**215,119**	**202,905**	**-5.68%**	**BoS consensus 3.13.23**
	032-000 · Community House							
340	Postage	-	58	60	60	60	0.00%	
341	Electricity	6,347	8,953	7,000	7,500	10,000	33.33%	
342	Fuel/Propane	3,641	5,815	4,200	4,000	5,000	25.00%	
343	Water/Sewer	1,147	1,265	1,320	1,500	1,500	0.00%	
344	Maintenance	3,059	4,094	4,564	2,500	3,000	20.00%	
345	Building Supplies	278	282	708	800	1,000	25.00%	
346	Repairs	7,785	2,218	6,740	5,000	20,000	300.00%	Bldg modifications to Food Bank Space / wall removal
347	Custodian	788	1,325	1,500	2,000	2,000	0.00%	
	Total 032-000 · Community House	**23,044**	**24,011**	**26,092**	**23,360**	**42,560**	**82.19%**	**BoS consensus 3.9.23**
	034-000 · Swift House							
348	Electric	679	766	849	1,000	1,200	20.00%	
349	Heating Fuel	1,863	2,174	2,736	2,500	2,500	0.00%	
350	Water/Sewer	231	219	370	300	400	33.33%	
351	Maintenance	10,401	7,667	4,570	4,000	19,000	375.00%	**4.19.23 BoF added 14K for needs assessment**
352	Building Supplies	-	29	-	500	500	0.00%	
353	Repairs	295	2,605	4,889	4,000	10,000	150.00%	to maintain exterior / porches
354	Custodian	-	60	-	750	750	0.00%	
	Total 034-000 · Swift House	**13,469**	**13,520**	**13,414**	**13,050**	**34,350**	**163.22%**	**BoS consensus 3.9.23**
355	KCS Ballfield Maintenance	13,890	5,327	20,386	20,000	25,000	25.00%	cut $5k on 1.13.23 per BoF request for reductions
	Total E · RECREATION	**162,274**	**151,756**	**259,704**	**271,529**	**304,815**	**12.26%**	
	043-000 · Transfer Station							**request was to increase Attendants to $21 per hr**
356	Salary, Wages and Pension	56,421	46,483	48,415	54,790	57,568	5.07%	includes $1,573 in pension funding / Mngr position
357	Social Security	1,903	3,227	3,704	4,192	4,284	2.19%	BoS only approved 4% wage increase 3.13.23
358	Supplies	2,426	2,962	2,986	3,000	3,000	0.00%	
359	Postage	-	-	600	1,000	1,000	0.00%	
360	Electric	2,303	2,166	1,866	2,000	3,000	50.00%	
361	Repairs	-	-	150	500	500	0.00%	
362	Solid Waste Removal	43,959	38,452	36,473	40,000	45,000	12.50%	
363	Bulky Waste Removal	7,499	6,882	9,994	10,000	12,000	20.00%	
364	Container Rent & Tran	27,401	21,076	23,106	24,000	24,000	0.00%	
365	Testing	-	60	120	500	500	0.00%	
366	Tipping Fees	2,339	1,047	982	2,000	2,000	0.00%	
367	Hazardous Materials	3,005	2,231	2,534	3,000	3,500	16.67%	
368	Permitting	800	875	800	950	1,000	5.26%	
	Total 043-000 · Transfer Station	**148,055**	**125,460**	**131,730**	**145,932**	**157,351**	**7.83%**	**BoS consensus 3.13.23**

Health Insurance @ +3.05 % and payroll @ +4%

369	**Landfill Monitoring**	1,769	1,934	1,900	2,000	2,000	0.00%	
370	**300-000 · BOE Operating**	940,015	1,018,750	3,757,028	3,810,223	3,917,323	2.81%	updated 3.13.23
371	**310-000 · BOE Payroll**	3,554,067	3,551,871	927,877	972,187	1,036,724	6.64%	
372	**320-000 · BOE Regional Budget**	2,582,661	2,429,063	2,459,300	2,459,300	2,293,953	-6.72%	
	Total G · BOARD OF EDUCATION	7,076,743	6,999,684	7,144,205	7,241,710	7,248,000	0.09%	
	H · Debt Service							
	080-000 · Interest							
373	**KCS Improvements**	8,663	-	-	-	-		
374	**Maple Street Ext**	26,203	25,790	25,790	25,790	25,790	0.00%	
	Total 080-000 · Interest	34,866	25,790	25,790	25,790	25,790	0.00%	
	081-000 · Principal							
375	**KCS Improvements**	385,000	-	-	-	-		
376	**Maple Street Ext (exp 2054)**	12,703	13,116	13,116	13,116	13,116	0.00%	
	Total 081-000 · Principal	397,703	13,116	13,116	13,116	13,116	0.00%	
		432,569	38,906	38,906	38,906	38,906	0.00%	
377	**Transfer to Capital**	1,092,847	1,001,341	1,078,408	1,078,408	1,354,115	25.57%	
378	**Transfer to Dog Fund**	7,500	7,500	7,500	7,500	7,500	0.00%	
379	**Current Capital Projects**	945,000	936,000	806,000	806,000	1,067,235	32.41%	
380	**Transfer to Schaghticoke**	-	30,000	30,000	30,000	20,000	-33.33%	cut $10k on 1.13.23 per BoF request for reductions
		13,025,903	12,804,214	13,524,206	13,776,199	14,600,824	5.99%	
	Net Revenue and Expense	46,431	451,632	(63,863)	0			

Calculates from elsewhere

Health Insurance @ +3.05 % and payroll @ +4%

APPROVED FIVE YEAR CAPITAL PLAN

FIVE YEAR TOTALS		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
							INFORMATIONAL USE				
	BD OF EDUCATION										
	KCS Roof	402,235	186,235	136,235		393,202	393,202	393,202	393,202	393,202	393,202
	Sidewalk / Paving	0	0	0							
	Boilers				156,334	156,334	156,334	-			
1,430,575	**BOE SUBTOTAL**	**402,235**	**186,235**	**136,235**	**156,334**	**549,536**	**549,536**	**393,202**	**393,202**	**393,202**	**393,202**
	DPW										
	Bridges	-	196,883	183,117	300,000	650,000	850,000	600,000	-	100,000	100,000
	Buildings & Improvements	-	-	-	-	-	-	-	50,000	-	-
	Equipment	-	-	-	-	-	160,000	-	130,000	-	-
	Fleet	290,000	150,000	250,000	-	260,000	260,000	260,000	65,000	-	70,000
	Roads	-	511,883	433,117	250,000	-	-	-	600,000	-	-
3,475,000	**DPW SUBTOTAL**	**290,000**	**858,766**	**866,234**	**550,000**	**910,000**	**1,270,000**	**860,000**	**845,000**	**100,000**	**170,000**
	KVFD										
	Communications Upgrade	-		-	125,000	75,000	25,000				
	* Engine # 2					-	225,000	225,000	225,000	225,000	
	Rescue # 8	225,000		200,000	200,000	300,000					
1,125,000	**KVFD SUBTOTAL**	**225,000**	**-**	**200,000**	**325,000**	**375,000**	**250,000**	**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	100,000		-	25,000	-	60,000				
	Kent Commons (basketball)						100,000	-	-		
	Kent Commons (splash pad)	-	-	-	-	-	250,000				
	Kent Common (other)	-	20,000		25,000	25,000					
	Playing Fields and Ball Park	-	-	-	50,000	-	-	-	-	-	-
	Master Plan	-	-	-	25,000	-					
	Vehicle	-	-	-	-		35,000				
270,000	**P & R SUBTOTAL**	**100,000**	**20,000**	**-**	**125,000**	**25,000**	**445,000**	**-**	**-**	**-**	**-**
	REVALUATION										
	Reval	50,000	-	-		50,000	-		40,000		
100,000	**REVAL SUBTOTAL**	**50,000**	**-**	**-**	**-**	**50,000**	**-**	**-**	**40,000**	**-**	**-**
	Tn Buildings										
	* CH Exterior Paint/Repair							80,000			
	CH Flooring		-		-	150,000					
	* CH LL Flooring								50,000		
	CH Roof		50,000		-		-				
	CH Windows						150,000				
					-						
	Swift House			30,000		75,000	325,000	200,000			
	Tn Hall Roof	-		-	65,000	-	-	-	-		
	* Tn Hall Sidewalks	-	-	-	-	-	100,000	-	-	-	-
	Tn Hall Windows	-	-	-	-		150,000	-	-	-	-
370,000	**TN BLDGS SUBTOTAL**	**-**	**50,000**	**30,000**	**65,000**	**225,000**	**725,000**	**280,000**	**50,000**	**-**	**-**
5 YR TOTAL		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
6,770,575	**TTL CAPITAL**	**1,067,235**	**1,115,001**	**1,232,469**	**1,221,334**	**2,134,536**	**3,254,536**	**1,788,202**	**########**	**723,202**	**563,202**
	1/5TH OF ANNUAL CAPITA	**213,447**	**223,000**	**246,494**	**244,267**	**426,907**	**650,907**	**357,640**	**319,640**	**144,640**	**112,640**
APPROPRIATION FY 2023-2024		**1,354,115**									
APPROPRIATION FY 2043-2025			**1,791,575**								
APPROPRIATION FY 2025-2026				**1,926,215**							
APPROPRIATION FY 2026-2027					**1,999,362**						
APPROPRIATION FY 2027-2028						**1,899,736**					
APPROPRIATION FY 2028-2029							**1,585,469**				
	Modified and Approved by the BoS	**2.1.23**									
	Received by the BoF	**2.15.23**									
	Reduced by BoS per BoF	**4.13.23**		**Approved by P/Z**							
	Modified and Approved by BoF	**4.19.23**		**Approved at Town Meeting**	**5.31.23**						