

**Board of Selectmen
Special Meeting**

**March 21, 2017
10:00 A.M. Town Hall**

Present: Bruce Adams, Mike VanValkenburg and Jeff Parkin.

Also present: Darlene Brady, Jennifer Dubray, Donna Hayes and Rick Osborne.

Mr. Adams called the meeting to order at 10:00 a.m.

Mr. Adams stated that there is one item on the agenda:

- **Proposed 2017/2018 Operating Budget**

Proposed 2017/2018 Operating Budget:

Mr. Adams stated that at the last meeting the Board of Selectman agreed to adopt column nine (the last column) on the Town of Kent Summary of Proposed Budget form. He provided a completed copy of the budget that reflects the items adopted including Five-Year Capital and Board of Education. The total budget is up 0.3%. The Selectman's Operating Budget is up 4.2% = \$138,531, which is due mainly to the following increases:

- 1. 3% salary increases (Town Hall and Highway Foreman) = \$19,638**
- 2. 2.5% salary increase (Highway) = \$7,272**
- 3. 12% Health Insurance increase = \$26,712**
- 4. Resident Trooper = \$49,662. Budgeted at 100% per proposed State Budget**
- 5. Paramedic = \$12,175 due to increase call volume**
- 6. Total of above = \$115,459 out of \$138,531**
 - a. We really can't control #2,3,4,5. Trooper may be less but we have to budget for the worst scenario.**

Mr. Adams complimented the department heads for keeping the budget requests "lean", as they have done for the past several years. Mrs. Dubray asked why the highway department request for a full-time employee was included in the salary increase requests because the \$83,631.64 increase skews the other four requests that total \$8,692.21. She added that she feels that they are two different types of requests and should be separated. Mr. Adams stated that the Board of Selectmen feels that with so many unknowns that could impact the Town from the State level, this is not the year to provide salary increases other than the across the board increases. Mr. Parkin stated that he proposed lower than the 3% across the board salary increase. Mr. Parkin stated that he would like to see the budget presented to the Town's people in a manner that shows that the Board of Education budget is approximately 55% of the total budget. He suggested that an additional column be added to the budget sheet that shows the percentage of the total budget. Mr. Adams stated that he feels that all the salary increase requests were valid and well presented, but now is not the time. Mr. VanValkenburg stated that the across the board approach was fair, unless there is a major change to the job description. Mr. Parkin made a motion to present the budget package dated March 17, 2017 at 2:30 p.m., which includes the Five-Year Capital, Board of Education and Selectman's Operating Budget with an additional column to reflect total percentage of the budget, to the Board of Finance. Mr. VanValkenburg seconded the motion.

Mr. Adams stated that there is still a potential savings with the possibility of the changing of insurance plans. He added that the budget could be approved as submitted and any changes to the health insurance would reflect a reduction in the over

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BY *D. Brady*
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all budget that could be presented to the Board of Finance at a later date. Mr. Parkin stated he would like to leave the health insurance as is for now and continue to review and educate himself. Mr. Adams shared a spreadsheet that reflects the plans and percentage of deductible funded by the schools in Region One. He stated that the majority of schools fund the deductible at 50%, none at 100%. Mr. Adams suggested that perhaps the following three options could be offered:

- Option One: PPO Plan (remains as is)
Employee pays 10% of premium via payroll deduction
Town pays 90% of premium
- Option Two: H.S.A (\$1500/\$3000 deductible) (remains as is)
Employee pays 10% of premium via payroll deduction
Town pays 90% of premium
Town pays \$1500/\$3000 toward deductible (100%)
- Option Three: H.S.A. (\$3000/\$6000) (new)
Employee pays zero toward premium via payroll deduction
Town pays 100% of premium
Town pays \$1500/\$3000 toward deductible (50%)

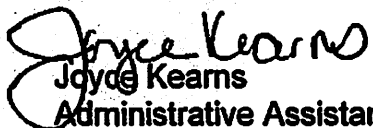
Mr. Parkin stated that he would like more time to gather the figures for any changes made to the insurance plan would have on the budget. Mr. Adams added that he would like to offer options to the employees and not mandate one plan. Mrs. Dubray asked what impact any changes made to the insurance plans would have on the Health Insurance Opt-Out policy. Mr. Adams said that any changes would not impact the Health Insurance Opt-Out plan for the two employees who currently participate in the program. Mr. Parkin stated that the Health Insurance Opt-Out plan is not part of the Policy and Procedure Manual. Mr. Parkin stated that he would add the policy to the manual.

Mr. Adams stated that the following motion was on the floor and seconded:

Mr. Parkin made a motion to present the budget package dated March 17, 2017 at 2:30 p.m., which includes the Five-Year Capital, Board of Education and Selectman's Operating Budget with an additional column to reflect total percentage of the budget to the Board of Finance. Mr. VanValkenburg seconded the motion.

Mr. Adams called for the vote. The motion passed unanimously.

Mr. VanValkenburg made a motion to adjourn the meeting at 10:34 a.m. Mr. Adams seconded the motion and the motion carried.


Joyce Kearns
Administrative Assistant

These are draft minutes and the Board of Selectmen at the subsequent meeting may make corrections. Please refer to subsequent meeting minutes for possible corrections and approval of these minutes.

TOWN OF KENT
Summary of Proposed Budget
Fiscal Year 2017 - 2018

3% Wage Increase

YTD actual
through
1/27/17

	Actuals	Actuals	YTD actual through 1/27/17	Budget	Proposed	% of increase
	Jul '14 Jun 15	Jul '15 Jun 16	Jul '16 Jun '17		Jul '17 Jun '18	
A • General Government	1,134,921	1,159,994	791,355	1,162,852	1,208,773	3.9%
B • Public Safety	155,431	169,883	45,130	188,432	238,952	26.8%
C • Public Works	1,455,782	1,438,638	801,067	1,540,493	1,582,548	2.7%
D • Health and Welfare	88,065	89,422	61,964	108,140	108,407	0.2%
E • Recreation	189,569	196,705	106,986	195,510	199,411	2.0%
F • Sanitation	103,449	109,393	57,849	115,937	111,804	-3.6%
Total Bos Budget	3,127,218	3,164,035	1,864,352	3,311,364	3,449,695	4.2%
G • Board of Education	6,810,524	6,880,550	4,150,525	7,162,606	7,248,324	1.2%
H • Debt Service	672,788	693,194	665,769	669,988	646,825	-3.5%
I • Transfer to Capital	788,200	728,200	732,200	782,200	746,000	1.9%
J • Transfer to Dog Fund	7,500	7,500	0	7,500	7,500	0.0%
L • State of CT - TRB					0	
Total Tax Budget	11,414,229	11,471,479	7,412,845	11,883,658	12,098,544	1.8%
K • Current Year Capital Pro	895,000	900,000	872,000	872,000	692,500	-20.6%
All Totals	12,309,229	12,371,479	8,284,845	12,755,658	12,791,044	0.3%

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

\$35,386

"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

1		FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2		Actual	Actual	YTD 12.17.17	Budget	Proposed	
44	Expense						
45	A • General Government						
46	010-000 • Board of Selectmen						
47	Compensation						
48	010-101 • Salary - 3 Selectmen	73,286	75,485.12	45,461	77,750	80,083	3.00%
49	010-102 • Administrative Assistant	49,059	50,535.60	29,429	52,356	54,897	4.85%
50	010-103 • Additional Clerical				0		
51	010-996 • Health	24,626	14,032.34	15,221	15,223	16,187	6.33%
52	010-997 • Pension	1,810	1,859.07	975	1,915	1,972	2.99%
53	010-998 • Social Security	9,353	9,621.32	5,053	9,915	10,181	2.68%
54	Total Compensation	158,134	151,533	96,140	157,159	163,320	3.92%
55	Department Operations						
56	010-201 • Supplies	1,231	541.21	148	600	500	-16.67%
57	010-202 • Postage	318	317.57	282	315	300	-4.76%
58	010-203 • Notices	1,690	1,134.65	0	1,000	1,000	0.00%
59	010-204 • Mileage	1,068	1,257.51	374	1,000	1,000	0.00%
60	010-301 • Computer Services				0		#DIV/0!
61	010-401 • Discretionary Expenditures	19	0.00		500	250	-50.00%
62	010-405 • Newsletter	420	336.00	546	336	550	63.69%
63	010-501 • Telephone	1,575	2,779.09	761	1,800	2,100	16.67%
64	Total Department Operations	6,317	5,378	2,111	5,551	5,700	2.68%
65	Professional Development						
66	010-451 • Conferences	150	130	80	200	100	-50.00%
67	Total Professional Development	150	130	80	200	100	-50.00%
68	Total 010-000 • Board of Selectmen	164,601	157,041	98,331	162,910	169,120	3.81%
69							
70	012-511 • Litchfield Probate Court	4,905	4,531	4,545	4,545	4,545	0.00%
72	013-000 • Registrar of Voters						
73	Compensation						
74	013-101 • Registrars & Deputies	11,130	12,366	7,175	14,372	14,801	2.98%
75	013-102 • Workers	1,364	2,928	1,736	3,621	3,730	3.01%
76	013-998 • Social Security	828	946	553	1,376	1,418	3.02%
77	Total Compensation	13,322	16,239	9,465	19,369	19,948	2.99%
78	Department Operations						
79	013-201 • Supplies	3,305	3,646	3,027	4,000	4,000	0.00%
80	013-202 • Postage	644	120	435	400	500	25.00%
81	013-203 • Notices	65	0		65	65	0.00%
82	013-204 • Mileage	510	576	280	350	600	71.43%
83	013-404 • Election Refreshments	44	162	41	100	100	0.00%
84	013-501 • Telephone	533	715	487	850	500	-41.18%
85	Total Department Operations	5,102	5,220	4,270	5,765	5,765	0.00%
86	Professional Development						
87	013-450 • Dues	110	130		130	130	0.00%
88	013-451 • Conferences	1,901	1,699	710	1,300	2,000	53.85%
89	013-452 • Training	195	1,296	1,096	1,000	1,500	50.00%
90	Total Professional Development	2,206	3,125	1,806	2,430	3,630	49.38%
91	Total 013-000 • Registrar of Voters	20,630	24,585	15,540	27,564	29,343	6.45%
92	014-000 • Board of Finance						
93	Compensation						
94	014-102 • Clerk	1,602	1,341	531	2,224	2,291	3.02%
95	014-998 • Social Security	71	87	29	170	175	3.10%
96	Total Compensation	1,673	1,427	560	2,394	2,466	3.02%

1			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2			Actual	Actual	YTD 1.27.17	Budget	Proposed	
97		Department Operations						
98		014-201 • Supplies	44	75		50	50	0.00%
99		014-202 • Postage				15	15	0.00%
100		014-203 • Notices	109	107		100	100	0.00%
101		014-204 • Mileage						
102		014-405 • Town Report	500	525	525	525	525	0.00%
103		050-000 • Auditors	23,768	26,756	22,006	22,000	22,000	0.00%
104		Total Department Operations	24,421	27,463	22,531	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	26,094	28,890	23,091	25,084	25,156	0.29%
109		015-000 • Treasurer						
110		Compensation						
111		015-101 • Salary	22,939	26,027	15,740	26,911	27,718	3.00%
112		015-102 • Treasurer Clerk	6,050	6,165	3,810	8,942	9,212	3.02%
113		015-998 • Social Security	2,218	2,706	1,035	2,745	2,825	
114		Total Compensation	31,206	37,708	20,585	38,598	39,756	3.00%
115		Department Operations						
116		015-201 • Supplies	767	1,328	526	1,200	1,200	0.00%
117		015-202 • Postage	933	49	564	800	900	12.50%
118		015-204 • Mileage	130	0		130	130	0.00%
119		015-205 • Bank Fees		18				
120		015-301 • Computer Services	38	1,911	565	1,200	1,200	0.00%
121		015-452 • Professional Devel./CPA	365	268	295	500	500	0.00%
122		015-501 • Telephone	347	365	179	400	400	0.00%
123		Total Department Operations	3,041	3,939	2,129	4,230	4,330	2.36%
124		Total 015-000 • Treasurer	34,247	41,647	22,715	42,828	44,086	2.94%
125		016-000 • Tax Assessor						
126		Compensation						
127		016-101 • Salary - Assessor	33,251	34,249	20,578	35,276	36,334	3.00%
128		016-102 • Assessor Assistant #1	8,292	9,063	4,638	9,835	10,127	2.97%
129		016-104 • Assistant Assessor #2	11,768	15,472	9,036	19,378	19,956	2.99%
130		016-105 • Assessor Reval IH					0	
131		016-996 • Health					0	
132		016-996 • Pension					0	
133		016-998 • Social Security	4,083	4,499	2,266	4,933	5,081	
134		Total Compensation	57,394	63,283	36,518	69,422	71,499	2.99%
135		Department Operations						
136		016-201 • Supplies	2,344	1,176	1,093	1,000	1,000	0.00%
137		016-202 • Postage	718	550	753	1,000	900	-10.00%
138		016-203 • Notices			53	100	100	0.00%
139		016-204 • Mileage	360	280	208	700	700	0.00%
140		016-302 • Data Processing	11,275	11,050	11,310	11,685	12,220	4.58%
141		016-423 • Tax Mapping	1,262	700	480	2,500	2,500	0.00%
142		016-501 • Telephone	532	534	286	600	600	0.00%
143		Total Department Operations	16,491	14,290	14,184	17,585	18,020	2.47%
144		Professional Development						
145		016-450 • Dues	15	15	15	60	60	0.00%
146		016-451 • Conferences		25	0	550	550	0.00%
147		Total Professional Development	15	40	15	610	610	0.00%
148		Total 016-000 • Tax Assessor	73,909	77,613	50,717	87,017	90,129	2.83%

1			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2			Actual	Actual	YTD 1.27.17	Budget	Proposed	
149								
150	017-000 • Tax Collector							
151	Compensation							
152	017-101 • Salary		34,187	35,213	21,214	36,269	37,357	3.00%
153	017-102 • Assistant		11,783	11,876	6,453	12,501	12,876	3.00%
154	017-996 • Health						0	#DIV/0!
155	017-997 • Pension						0	
156	017-998 • Social Security		3,512	3,604	1,843	3,731	3,843	
157	Total Compensation		49,482	50,693	29,511	52,501	54,076	3.00%
158	Department Operations							
159	017-201 • Supplies		724	1,794	899	1,800	1,800	0.00%
160	017-202 • Postage		3,539	3,512	1,619	3,500	3,500	0.00%
161	017-203 • Notices		336	408	122	375	400	6.67%
162	017-204 • Mileage		161	174		200	200	0.00%
163	017-302 • Data Processing		9,465	9,005	8,962	10,244	10,762	5.06%
164	017-453 • Fees for Delinquents		956	0	250	250	250	0.00%
165	017-459 • Tax Sales			0				#DIV/0!
166	017-501 • Telephone		524	520	283	675	675	0.00%
167	Total Department Operations		15,706	16,319	12,134	17,044	17,587	3.19%
168	Professional Development							
169	017-450 • Dues		175	195		250	250	0.00%
170	017-451 • Conferences		949	732	46	1,000	1,000	0.00%
171	Total Professional Development		1,124	927	46	1,250	1,250	0.00%
172	Total 017-000 • Tax Collector		66,312	67,939	41,691	70,795	72,913	2.99%
173	018-000 • Board of Assessment Appeals							
174	Compensation							
175	018-101 • Salary		38			1,545	1,592	3.05%
176	018-102 • Clerk					412	424	3.01%
177	018-998 • Social Security					150	154	
178	Total Compensation		38	0	0	2,107	2,171	3.02%
179	Department Operations							
180	018-202 • Postage					50	50	0.00%
181	018-203 • Notices				64	75	75	0.00%
182	018-204 • Mileage					250	250	
183	Total Department Operations				64	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 Appeals		38	0	64	2,632	2,696	2.42%
188	021-000 • Conservation							
189	Department Operations							
190	021-201 • Supplies		45	473	47	755	755	0.00%
191	021-409 • Printing & Mapping		615	1,060		800	800	0.00%
192	021-451 • Conferences / Public Events		869	1,124		1,060	1,060	0.00%
193	Total Department Operations		1,529	2,657	47	2,615	2,615	0.00%
194	Professional Development							
195	021-450 • Dues		110	110	50	160	160	0.00%
196	Total Professional Development		110	110	50	160	160	0.00%
197	Total 021-000 • Conservation		1,639	2,767	97	2,775	2,775	0.00%
198	022-000 • Town Clerk							
199	Compensation							
200	022-101 • Salary		45,276	46,634	28,019	48,033	49,474	3.00%

1			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2			Actual	Actual	YTD 1.27.17	Budget	Proposed	
201		022-102 • Assistant	21,743	14,009	8,448	16,194	15,501	-4.28%
202		022-996 • Health	25,988	26,774	20,086	28,184	31,035	10.12%
203		022-997 • Pension	2,264	2,332	1,201	2,402	2,474	2.98%
204		022-998 • Social Security	4,920	4,433	2,272	4,913	4,971	1.17%
205		Total Compensation	100,191	94,182	60,026	99,726	103,455	3.74%
206		Department Operations						
207		022-201 • Supplies	0	162	146	200	200	0.00%
208		022-202 • Postage	273	295	139	200	200	0.00%
209		022-203 • Notices	0	75	114	100	125	25.00%
210		022-204 • Mileage	0	0		50	50	0.00%
211		022-402 • Record Maintenance	13,865	17,694	5,337	12,500	12,500	0.00%
212		022-408 • Vital Statistics		0		50	50	0.00%
213		022-501 • Telephone	463	467	247	400	400	0.00%
214		Total Department Operations	14,601	18,693	5,982	13,500	13,525	0.19%
215		Professional Development						
216		022-450 • Dues	120	190	170	150	170	13.33%
217		022-451 • Conferences	100	75	445	400	600	50.00%
218		Total Professional Development	220	56	615	550	770	40.00%
219		Total 022-000 • Town Clerk	115,011	113,440	66,624	113,776	117,750	3.49%
220		024-000 • Planning and Zoning						
221		Compensation						
222		024-101 • Zoning Enforc. Officer	34,217	34,207	20,608	35,233	36,290	3.00%
223		024-102 • Clerk	3,777	6,304	549	6,810	7,015	3.01%
225		024-996 • Health	11,113	11,975	9,720	13,964	15,304	9.60%
226		024-997 • Pension	1,643	1,737	914	1,762	1,814	2.98%
227		024-998 • Social Security	3,566	2,954	1,352	3,216	3,313	3.01%
228		Total Compensation	53,971	57,177	33,143	60,985	63,736	4.51%
229		Department Operations						
230		024-201 • Supplies	293	233	208	400	400	0.00%
231		024-202 • Postage	604	699	521	700	700	0.00%
232		024-203 • Notices	3,095	2,257	1,285	1,500	1,500	0.00%
233		024-204 • Mileage	81	194	22	150	100	-33.33%
234		024-409 • Printing & Mapping	340	666		2,000	2,000	0.00%
235		024-410 • Legal		1,103				
236		024-411 • Engineering				1,000	1,000	0.00%
237		024-412 • Planning				2,750	2,750	0.00%
238		024-501 • Telephone	574	572	299	600	600	0.00%
239		Total Department Operations	4,986	5,724	2,335	9,100	9,050	-0.55%
240		Professional Development						
241		024-450 • Dues	140	160	50	190	190	0.00%
242		024-451 • Conferences		60		75	75	0.00%
243		024-452 • Training	30			500	250	-50.00%
244		Total Professional Development	170	220	50	765	515	-32.68%
245		Total 024-000 • Planning and Zoning	59,127	63,121	35,529	70,850	73,301	3.46%
246		025-000 • Zoning Board of Appeals						
247		Compensation						
248		025-102 • Clerk	0	68	156	1,061	1,093	3.00%
249		025-998 • Social Security	0	5	0	81	84	
250		Total Compensation	0	73	156	1,142	1,176	3.02%
251		Department Operations						
252		025-201 • Supplies	8	25		100	100	0.00%
253		025-202 • Postage		250		250	250	0.00%
254		025-203 • Notices	638	838	258	1,000	1,000	0.00%

1			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase
2			Actual	Actual	YTD 1,27.17	Budget	Proposed	over current year budget
256		Total Department Operations	646	1,113	258	1,350	1,350	0.00%
257		Professional Development						
258		025-450 • Dues	90	110		110	110	0.00%
259		025-451 • Conferences				0		#DIV/0!
260		Total Professional Development	90	110		110	110	0.00%
261		Total 025-000 • Zoning Board Of Appeals	736	1,296	413	2,602	2,636	1.32%
262		026-000 • Inland/Wetlands						
263		Compensation						
264		026-101 • Enforce. Officer	17,120	17,634	10,624	18,163	18,708	3.00%
265		026-102 • Clerk	1,084	1,607	144	1,996	2,056	3.01%
266		026-996 • Health	7,557	7,868	5,366	6,878	7,538	9.59%
267		026-997 • Pension	830	859	454	908	935	
268		026-998 • Social Security	1,516	1,360	666	1,542	1,588	
269		Total Compensation	28,107	29,328	17,252	29,487	30,825	
270		Department Operations						
271		026-201 • Supplies	233	225		350	300	-14.29%
272		026-202 • Postage	354	366	173	500	500	0.00%
273		026-203 • Notices	933	843	415	1,000	1,000	0.00%
274		026-204 • Mileage	0	39	3	100	100	0.00%
275		026-409 • Printing & Mapping	0	0		100	100	0.00%
276		026-501 • Telephone	300	300	158	310	310	0.00%
277		Total Department Operations	816	1,902	748	2,360	2,310	-2.12%
278		Professional Development						
279		026-451 • Conferences	0	120		100	100	0.00%
280		026-452 • Training	0	60	60	150	150	0.00%
281		Total Professional Development	0	180	60	250	250	0.00%
282		Total 026-000 • Inland / Wetlands	29,925	31,410	18,061	32,097	33,385	4.01%
283		027-000 • BUILDING INSPECTOR						
284		Compensation						
285		027-102 • Secretary	4,279	7,163	693	7,632	7,861	3.00%
286		027-998 • Social Security	1,027	495		584	601	2.98%
287		Total Compensation	5,306	7,658	693	8,216	8,463	3.00%
288		Department Operations						
289		027-201 • Supplies	298	531	185	300	300	0.00%
290		027-202 • Postage	294	288		300	300	0.00%
291		027-205 • State Education Fund	2,176	4,899	2,661	4,200	4,200	0.00%
292		027-501 • Telephone	479	482	241	500	500	0.00%
293		Total Department Operations	3,248	6,200	3,087	5,300	5,300	
294		Professional Development						
295		027-450 • Dues	125	135	135	150	150	0.00%
296		Total Professional Development	125	135	135	150	150	0.00%
297		Total 027-000 • Building Inspector	8,679	13,993	3,915	13,666	13,913	1.80%
298		030-000 • TOWN HALL						
299		030-201 • Supplies	475	1,907	139	2,000	2,000	0.00%
300		030-301 • Computer Services	17,584	19,531	9,743	16,000	24,000	50.00%
301		030-502 • Electric	9,019	8,920	5,780	10,000	10,000	0.00%
302		030-503 • Heating Fuel	6,593	4,909	1,645	6,000	6,000	0.00%
303		030-504 • Water/Sewer	997	1,007	516	1,100	1,000	-9.09%
304		030-505 • Maintenance	3,653	10,787	4,097	7,500	7,500	0.00%
305		030-506 • Building Supplies	2,569	2,359	911	1,500	1,500	0.00%
306		030-507 • Repairs	15,719	8,844	3,703	7,000	7,000	0.00%

1			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2			Actual	Actual	YTD 12.17	Budget	Proposed	
307		030-508 • Equipment	7,402	9,270	5,349	9,500	9,500	0.00%
308		030-509 • Custodian	9,325	14,700	4,200	12,000	12,000	0.00%
309		030-512 • Pension Administration Expense	1,000	1,475	750	1,000	1,500	50.00%
310		Total 030-000 • Town Hall	74,336	83,709	36,833	73,600	\$2,000	11.41%
311		051-000 • ATTORNEY FEES						
312		051-410 • Legal	10,396	4,447	1,277	7,500	7,500	0.00%
313		051-413 • Litigation	51,508	34,192	5,490	5,000	5,000	0.00%
314		051-414 • Legal - P&Z	3,240	6,004	1,215	1,500	2,000	33.33%
315		051-415 • Legal - ZBA	967	0		1,000	750	-25.00%
316		051-416 • Legal - IWC	4,851	0		1,000	750	-25.00%
		Total 051-000 • Attorney Fees	70,962	44,643	7,982	16,000	16,000	0.00%
317								
318		060-000 • Grants						
319		060-801 • Kent Nursing Association	21,000	8,000	10,000	10,000	10,000	0.00%
320		060-802 • Northwest Mental Health	325	323	320	320	320	0.00%
321		060-804 • NW Conservation District, Inc	900	900	900	900	900	0.00%
322		060-805 • NWC EMS						#DIV/0!
323		060-807 • Kent Childrens Center	15,000	15,000	15,000	15,000	15,000	0.00%
324		060-808 • Susan B Anthony	1,000	1,000	1,000	1,000	1,000	0.00%
325		060-809 • Womens Support Services	1,500	1,500	1,500	1,500	1,500	0.00%
326		060-810 • Youth Service Bureau	6,749	6,749	6,749	6,749	6,749	0.00%
327		060-811 • Kent Library Association	84,000	88,000	100,500	100,500	100,500	0.00%
328		060-812 • Fire Protection	77,500	84,000	84,000	84,000	84,000	0.00%
329		060-813 • Cemetery Association	33,665	34,063	35,346	35,000	35,000	0.00%
330		060-814 • NWC Chore Service	2,500	5,000	5,000	5,000	5,000	0.00%
331		060-817 • NWCT Regional Housing Co	100	100	100	100	100	0.00%
332		060-818 • Land Trust				0		#DIV/0!
333		060-819 • Greenwoods	1,000	1,000	1,500	1,500	2,000	33.33%
334		060-820 • Literacy Volunteers	1,000	1,000	1,000	1,000	1,000	0.00%
335		060-821 • KVHE/Templeton Farms	5,000	5,000		5,000	5,000	0.00%
336		Total 060-000 • Grants	250,939	253,635	261,415	267,569	268,069	0.19%
337		070-000 • Associations						
338		070-821 • NW Regional Planning Collabor	2,000				0	#DIV/0!
339		070-822 • Chamber of Commerce	1,145	1,333	391		0	#DIV/0!
340		070-851 • Rural Transit	1,064	1,096	1,096	1,096	1,096	0.00%
341		070-852 • Council of Govt's	2,361	2,351	2,328	2,351	2,295	-2.37%
342		070-853 • Hous River Comm	350	350	350	350	350	0.00%
343		070-854 • CT Conf Mun	2,074	2,074	2,074	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	1,339	1,594	1,594	1,594	1,600	0.38%
346		070-857 • Lake Waramaug Auth	1,631	2,754	400	2,250	2,250	0.00%
347		070-858 • Paramedic	19,955	39,479	22,140	22,140	34,315	54.99%
348		070-859 • LH-NW Elderly Nutrition Prgn	1,218	1,493	1,798	1,800	1,665	-7.50%
349		070-860 • Housatonic Valley Assoc	250	250	250	250	250	0.00%
350		Total 070-000 • Associations	34,112	53,499	33,146	34,656	46,646	34.60%
351		074-000 • HISTORIC DISTRICT COMM	75	57	35	500	500	0.00%
352		075-000 • INSURANCE	95,468	93,613	70,820	100,786	103,810	3.00%
353		077-000 • RETIREE HEALTH BENEFITS	3,184	2,565	-208		0	#DIV/0!
354		079-000 • CONTINGENCY	0	0		10,000	10,000	0.00%
355		Total A • GENERAL GOVERNMENT	1,134,921	1,159,994	791,355	1,162,852	1,208,773	3.95%
356		B • PUBLIC SAFETY						

1			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2			Actual	Actual	YTD 1.27.17	Budget	Proposed	
357		028-000 • Fire Marshal						
358		Compensation						
359		028-101 • Fire Marshal	21,971	21,239	10,389	23,047	23,738	3.00%
360		028-102 • Clerical	540	480	278	500	500	0.00%
361		028-107 • Fire Inspections	1,004	516	224	1,500	1,500	0.00%
362		028-109 • Deputy Fire Marshal				100	100	0.00%
363		028-998 • Social Security				0		
364		Total Compensation	23,515	22,235	10,891	25,147	25,838	2.75%
365		Department Operations						
366		028-201 • Supplies	463	342	219	400	400	0.00%
367		028-202 • Postage		7		50	50	0.00%
368		028-204 • Mileage	2,722	2,712	1,073	2,700	2,700	0.00%
369		028-501 • Telephone	829	830	418	880	880	0.00%
370		Total Department Operations	4,013	3,891	1,711	4,030	4,030	0.00%
371		Professional Development						
372		028-452 • Training	1,874	1,539	382	1,350	1,350	0.00%
373		Total Professional Development	1,874	1,539	382	1,350	1,350	0.00%
374		Total 028-000 Fire Marshal	29,403	27,665	12,984	30,527	31,218	2.26%
375		054-000 • Police Protection	95,046	110,133	853	125,000	174,662	39.73%
376		055-000 • LITCHFIELD CNTY DISPATCH	28,890	30,242	30,904	30,905	31,072	0.54%
377		056-000 • CIVIL PREPAREDNESS	2,093	1,843	389	2,000	2,000	0.00%
378		Total B • PUBLIC SAFETY	155,431	169,883	45,130	188,432	238,952	26.81%
379		C • PUBLIC WORKS						
380		031-000 • Town Garage Building						
381		031-201 • Supplies	15	136		200	200	0.00%
382		031-202 • Postage		6		30	10	-66.67%
383		031-501 • Telephone	977	981	1,012	800	2,000	150.00%
384		031-502 • Electricity	4,345	3,791	1,468	4,000	4,000	0.00%
385		031-503 • Heating Fuel	6,547	3,319	836	5,400	5,000	-7.41%
386		031-504 • Water	583	602	273	500	500	0.00%
387		031-505 • Maintenance	3,563	4,662	1,771	3,700	3,700	0.00%
388		031-506 • Building Supplies	394	212	18	500	500	0.00%
389		031-507 • Repairs	2,682	3,135	383	4,790	4,500	-6.05%
390		Total 031-000 • Town Garage Building	19,106	16,844	5,760	19,920	20,410	2.46%
391		040-000 • Highway Department						
392		Compensation						
393		040-101 • Salaries	360,267	377,888	216,590	419,619	430,842	2.67%
394		040-105 • Snow Removal Salaries	56,535	20,209	19,257	41,293	41,505	0.51%
395		040-996 • Health	101,200	96,668	76,088	102,230	113,555	11.08%
396		040-997 • Pension	25,398	27,202	14,372	28,662	30,768	7.35%
397		040-998 • Social Security	31,949	29,908	14,921	35,208	35,939	2.08%
398		040-999 • Unemployment				0	0	
399		Total Compensation	575,348	551,875	341,228	627,012	652,609	4.08%
400		Department Operations						
401		040-204 • Mileage						#DIV/0!
402		040-459 • Alcohol & Drug Test Program	400	400	200	500	500	0.00%
403		040-601 • Equipment Repair & Maintenance	62,588	54,549	30,005	50,000	50,000	0.00%
404		040-604 • Equipment Fuel	50,405	32,574	12,403	40,000	40,000	0.00%
405		040-605 • Hired Equipment	9,845	13,300		15,000	15,000	0.00%
406		040-607 • New Equipment	11,131	9,834	3,830	4,000	4,000	0.00%
407		040-609 • Snow Related Equipment	3,025	8,516		7,000	7,000	0.00%
408		040-613 • Public Works	7,050	247		7,000	7,000	0.00%

1			FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2			Actual	Actual	YTD 12.7.17	Budget	Proposed	
409		040-614 • Uniforms	3,500	3,767	1,328	4,000	4,000	0.00%
410		040-615 • Tools	94	836	7	1,000	1,000	0.00%
411		040-620 • Sidewalks						
412		Total Department Operations	148,039	124,023	47,772	128,500	128,500	0.00%
413		Professional Development						
414		040-450 • Dues		50	50	100	100	0.00%
415		040-451 • Conferences	370	280		500	500	0.00%
416		Total Professional Development	370	330	50	600	600	0.00%
417		Roads						
418		040-602 • Road Supplies	9,632	7,132	4,494	4,000	4,000	0.00%
419		040-603 • Materials	24,474	14,331	4,124	20,000	20,000	0.00%
420		040-608 • Salt/Sand	183,851	135,256	66,602	140,000	140,000	0.00%
421		040-610 • Stone	15,000	8,723		15,000	15,000	0.00%
422		040-611 • Oil	50,000	40,000		50,000	50,000	0.00%
423		040-612 • Sweeping	11,025	17,757	4,210	15,000	28,000	86.67%
424		040-616 • Drainage	10,314	7,763	49	10,000	10,000	0.00%
425		040-617 • Bridges		265		1,500	1,500	0.00%
426		040-618 • Unimproved Roads	12,412	14,000	3,470	15,000	15,000	0.00%
427		040-619 • Town Roads - Asphalt	52,890	152,098	136,851	145,000	145,000	0.00%
428		Total Roads	369,598	404,005	219,801	415,500	428,500	3.13%
429		Total 040-000 • Highway Department	1,093,355	1,080,233	608,851	1,171,612	1,210,209	3.29%
430		041-000 • Town Aid Road	2,150	281,659	156,472	282,751	284,619	0.66%
431		042-502 • Lighting - Town Utility	1,988	10,270	5,500	12,000	12,000	0.00%
432		042-504 • Water - Town Utility	33,125	31,857	16,063	34,210	34,210	0.00%
433		045-680 • Tree Work	18,000	17,775	8,420	20,000	21,100	5.50%
434		Total C • PUBLIC WORKS	1,455,782	1,438,638	801,067	1,540,493	1,582,548	2.73%
435		D • HEALTH AND WELFARE						
436		029-000 • Social Services						
437		Compensation						
438		029-101 • Salary	37,238	38,355	23,108	39,508	40,694	3.00%
439		029-998 • Social Security	2,849	2,934	1,540	3,022	3,113	3.01%
440		Total Compensation	40,087	41,289	24,648	42,530	43,807	3.00%
441		Department Operations						
442		029-201 • Supplies	407	637	490	700	700	0.00%
443		029-202 • Postage	637	735	705	1,600	1,600	0.00%
444		029-204 • Mileage	343	351	207	700	700	0.00%
445		029-417 • Assistance	9,000	8,830	6,209	9,000	9,000	0.00%
446		029-501 • Telephone	459	438	224	500	500	0.00%
447		029-510 • Food Bank Coordination						#DIV/0!
448		Total Department Operations	10,846	10,991	7,835	12,500	12,500	0.00%
449		Professional Development						
450		029-450 • Dues	105	0	50	250	250	
451		029-451 • Conferences		0		150		
452		029-452 • Training						
453		Total Professional Development	105	0	50	400	250	
454		Total 029-000 • Social Services	51,038	52,280	32,533	55,430	56,557	2.03%
455		033-000 • Senior Center						
456		033-502 • Electric / Phone	4,477	5,580	2,855	5,000	5,000	0.00%
457		033-503 • Fuel/Propane	5,686	3,039	1,154	5,000	5,000	0.00%
458		033-504 • Water/Sewer	230	197	174	200	200	0.00%
459		033-505 • Maintenance	1,895	1,895	1,680	2,000	2,000	0.00%
460		033-506 • Building Supplies	135	3,896	7	200	200	0.00%
461		033-507 • Repairs	2,727	516	207	2,500	2,500	0.00%

1		FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase over current year budget
2		Actual	Actual	YTD 1.27.17	Budget	Proposed	
462	033-509 • Custodian	1,388	1,388	722	1,400	1,500	7.14%
463	033-510 • Rent	1,240	1,240	1,240	2,000	1,250	-37.50%
464	Total 033-000 • Senior Center	17,777	17,751	8,038	18,300	17,650	-3.55%
465	050-501 • Public Restrooms			1,984	15,000	15,000	0.00%
466	052-000 • Dir of Health/Hlt Dist.	19,250	19,391	19,409	19,410	19,200	-1.08%
467	Total D • HEALTH AND WELFARE	88,065	89,422	61,964	108,140	108,407	0.25%
468	E • RECREATION						
469	023-000 • Park and Recreation Department						
470	Compensation						
471	023-101 • Salary Director	44,880	46,226	27,849	47,613	49,041	3.00%
472	023-102 • Hourly Employees	38,687	41,023	28,799	43,712	43,736	0.06%
474	023-996 • Health	29,753	30,525	17,901	25,386	28,292	
475	023-997 • Pension	2,314	2,378	1,234	2,381	2,452	
476	023-998 • Social Security	6,092	6,429	3,872	6,986	7,097	
477	023-999 • Unemployment						
478	Total Compensation	121,726	126,581	79,656	126,078	130,619	3.60%
479	Department Operations						
480	023-201 • Supplies	374	250	347	400	400	0.00%
481	023-202 • Postage	343	388	329	343	343	0.00%
482	023-203 • Notices		0		0		#DIV/0!
483	023-204 • Mileage	385	828	329	700	700	0.00%
484	023-419 • Park Maintenance	3,068	18,783	2,046	12,000	16,000	33.33%
485	023-422 • Fee Programs	11,277	11,871	7,379	17,000	13,000	-23.53%
486	023-501 • Telephone	1,158	766	578	940	1,000	6.38%
487	023-502 • Electric	800	1,248	624	800	800	0.00%
488	023-504 • Water/Sewer	1,216	1,005	634	1,350	1,250	-7.41%
489	Total Department Operations	36,184	35,142	12,266	33,533	33,493	-0.12%
490	Professional Development						
491	023-450 • Dues	99	99	99	100	100	0.00%
492	023-451 • Conferences	514	545	445	550	550	0.00%
493	023-452 • Training				100	100	0.00%
494	Total Professional Development	613	644	544	750	750	0.00%
495	Total 023-000 • Park & Rec Department	158,523	162,367	92,466	160,361	164,862	2.81%
496	032-000 • Community House						
497	032-202 • Postage	49	49	47	49	49	0.00%
498	032-501 • Telephone	669	672	342	700	700	0.00%
499	032-502 • Electricity	6,293	6,833	4,243	6,000	6,000	0.00%
500	032-503 • Fuel/Propane	3,959	2,264	1,770	5,000	5,000	0.00%
501	032-504 • Water/Sewer	1,290	1,135	665	1,200	1,200	0.00%
502	032-505 • Maintenance	1,738	2,374	2,208	2,300	2,300	0.00%
503	032-506 • Building Supplies	656	2,643	356	800	800	0.00%
504	032-507 • Repairs	2,415	4,192	1,148	3,200	3,200	0.00%
505	032-509 • Custodian	2,175	1,400	688	3,000	3,000	0.00%
506	Total 032-000 • Community House	19,243	21,562	11,466	22,249	22,249	0.00%
507	034-000 • Swift House						
508	034-502 • Electric	1,362	843	521	1,000	1,000	0.00%
509	034-503 • Heating Fuel	3,061	2,027	558	3,000	2,500	-16.67%
510	034-504 • Water/Sewer	159	153	83	250	250	0.00%
511	034-505 • Maintenance	328	316	15	1,000	600	-40.00%
512	034-506 • Building Supplies	152	5		200	500	150.00%
513	034-507 • Repairs	495	3,307		1,000	1,000	0.00%
514	034-509 • Custodian	444	370	222	450	450	0.00%
515	Total 034-000 • Swift House	6,001	7,021	1,399	6,900	6,300	-8.70%

1		FY 2014 - 2015	FY 2015 - 2016	FY 2016 - 2017		FY 2017 - 2018	% of Increase
2		Actual	Actual	YTD 12.7.17	Budget	Proposed	over current year budget
516	046-000 • KCS Ballfield Maintenance	5,801	5,755	1,655	6,000	6,000	0.00%
517	Total E • RECREATION	189,569	196,705	106,986	195,510	199,411	2.00%
518	F • SANITATION						
519	043-000 • Transfer Station						
520	Compensation						
521	043-101 • Salary	23,993	26,604	15,325	26,788	27,593	3.01%
522	043-998 • Social Security	1,831	2,035	1,007	2,049	2,111	3.02%
523	Total Compensation	25,823	28,639	16,332	28,837	29,704	
524	Department Operations						
525	043-201 • Supplies	679	645	231	1,000	1,000	0.00%
526	043-202 • Postage	509	500		500	500	0.00%
527	043-411 • Engineering				250	250	0.00%
528	043-501 • Telephone	421	421	236	400	400	
529	043-502 • Electric	1,987	1,982	1,120	1,600	1,600	0.00%
530	043-507 • Repairs	1,937	689	139	1,500	1,500	0.00%
531	043-660 • Solid Waste Removal	34,000	32,280	18,488	32,000	32,000	0.00%
532	043-661 • Bulky Waste Removal	8,390	8,119	4,135	10,000	10,000	0.00%
533	043-664 • Publicity				0		#DIV/0!
534	043-665 • Container Rent & Tran	25,154	25,966	13,795	23,700	23,700	0.00%
535	043-666 • Testing	235	440	195	1,200	1,200	0.00%
536	043-667 • Tipping Fees	2,720	1,876	1,047	10,000	5,000	-50.00%
537	043-668 • Hazardous Materials	800	1,720	1,331	2,000	2,000	0.00%
538	043-669 • Permitting	800	800	800	950	950	0.00%
539	Total Department Operations	77,256	77,638	41,517	85,100	80,100	-5.88%
540	Total 043-000 • Transfer Station	103,449	106,277	57,849	113,937	109,804	-3.63%
541	044-000 • Landfill Monitoring	0	3,116	0	2,000	2,000	0.00%
542	Total F • SANITATION	103,449	109,393	57,849	115,937	111,804	-3.56%
544	300-000 • BOE Operating	848,742	1,024,423	487,618	4,525,093	4,610,634	
545	310-000 • BOE Payroll	3,528,788	3,347,293	1,552,896			
546	320-000 • BOE Regional Budget	2,432,994	2,508,834	2,110,011	2,637,513	2,637,690	
547	Total G • BOARD OF EDUCATION	6,810,524	6,880,550	4,150,525	7,162,606	7,248,324	1.20%
548	H • Debt Service						
549	080-000 • Interest						
550	080-708 • KCS Renovation/Refunding	54,663	49,913	40,613	40,613	31,513	
552	080-710 • New Firehouse	18,125	14,375	6,250	10,469	6,406	
553	080-810 • Maple Street Ext		28,080	27,728	27,728	26,990	
554	Total 080-000 • Interest	72,788	92,368	74,591	78,810	64,909	-17.64%
555	081-000 • Principal						
556	081-708 • KCS Renovation (exp 6.30.21)	475,000	465,000	455,000	455,000	445,000	
558	081-710 • New Firehouse (exp 6.30.19)	125,000	125,000	125,000	125,000	125,000	
559	081-810 • Maple Street Ext (exp 2054)		10,826	11,178	11,178	11,916	
560	Total 081-000 • Principal	600,000	600,826	591,178	591,178	581,916	-1.57%
561	Total H • DEBT SERVICE	672,788	693,194	665,769	669,988	646,825	-3.46%
564	I • Transfer to Capital	796,200	726,200	732,200	732,200	746,000	1.88%
568	J • Transfer to Dog Fund	7,500	7,500		7,500	7,500	0.00%
569	K • Current Year Capital Projects	895,000	900,000	872,000	872,000	692,500	-20.58%
570	L • State of CT - TRB	37,360	30,000				
571	Total Expense	12,346,589	12,401,479	8,284,845	12,755,658	12,793,044	0.28%
572	Net Revenue and Expense	-176,846	142,765	1,646,013	0	0	

FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN						INFORMATIONAL USE				
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	BOE PLAN					Roof	Roof	Roof			
	KCS BLDG IMPROVEMENTS					266,000	266,000	266,000			
	WINDOWS	100,000			100,000						
466,000	BOE SUBTOTAL	100,000	0	0	100,000	266,000	266,000	266,000	0	0	0
	BOS PLAN										
		HWY Trk #8	HWY Trk #5	HWY Trk #2 and mower	Payloader Zero Turn Salt Brine Maker	Truck #1 Compactor	HWY Trk #7 and Kubota	HWY Trk #9	HWY Trk #4	HWY Trk #12	Tractor w/ boom mower
	HIGHWAY TRUCKS	50,000	185,000	100,000	0	60,000	190,000	230,000	130,000	200,000	
	HIGHWAY EQUIPMENT				140,000						
				20,000	35,000	40,000	35,000				120,000
643,000	TOTAL TOWN FLEET	50,000	185,000	120,000	190,000	100,000	225,000	230,000	130,000	200,000	120,000
	KVFD APPARATUS	Eng 1	Eng 1	Eng 1	Eng 1	Eng 1	200,000				
		187,500	187,500	150,000	150,000	150,000					
823,000	TOTAL KVFD FLEET	187,500	187,500	150,000	150,000	150,000	200,000	0	0	0	0
	Anderson Acres (rebuild)								350,000		
	BOTSFORD ROAD							345,000			0
	KENICO ROAD	190,000	85,000								
	STUDIO HILL ROAD				200,000			0			
473,000	TOTAL ROADS	190,000	85,000	0	200,000	0	0	345,000	350,000	0	0
	Bridge #9										300,000
	BRIDGES 17-20 & 22					250,000					
	BRIDGE # 05519 (Macedonia)						250,000				
	BRIDGE #16 (Anderson Acres)		100,000	100,000							
	BRIDGE # Carter Road				250,000						
700,000	TOTAL BRIDGES	0	100,000	100,000	250,000	250,000	250,000	0	0	0	300,000
	TOTAL LAND	0	0	0	0	0	0	0	0	0	0
		Siding	Doors			Parking Lot	Parking Lot				
	TOWN GARAGE	75,000	24,000			30,000	40,000				
	STREETSCAPE (sidewalk replacement)			10,000							
	SENIOR CENTER				Appliances						
					25,000						
	COMMUNITY HOUSE			Restrooms	25,000				Roof		
		Generator/Boiler		Oil Tank Removal		Carpet / Paint			50,000		TN Hall Roof
	TOWN HALL	65,000		25,000		40,000					65,000
409,000	TOTAL BUILDINGS	140,000	24,000	150,000	25,000	70,000	40,000	0	50,000	0	65,000
	ZONING REG					50,000			0		
	TOWN PLAN POCD		15,000	15,000	15,000						
	REVALUATION	25,000	40,000				25,000	40,000			
	P/R Playgrounds					50,000	50,000	100,000			
210,000	TOTAL NON RECURRING	25,000	65,000	15,000	15,000	100,000	75,000	140,000	0	0	0
3,264,000	BOS SUBTOTAL	592,500	636,500	535,000	830,000	670,000	790,000	715,000	530,000	200,000	485,000
FIVE YEAR TOTALS		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
3,730,000	BOE & BOS PROJECTED CAPITAL	692,500	636,500	535,000	830,000	936,000	1,056,000	881,000	530,000	200,000	485,000
	BOE & BOS CAPITAL SPEN	692,500	636,500	535,000	830,000	936,000	1,056,000	881,000	530,000	200,000	485,000
	1/5TH OF ANNUAL CAPITAL	138,500	127,300	107,000	166,000	187,200	211,200	176,200	106,000	40,000	97,000
	APPROPRIATION FY 2016-2017	748,000									
	APPROPRIATION FY 2017-2018		816,700								
	APPROPRIATION FY 2018-2019			687,600							
	APPROPRIATION FY 2019-2020				636,500						
	APPROPRIATION FY 2020-2021					740,500					
	APPROPRIATION FY 2021-2022						550,400				
	Approved by the BoS										
	Accepted by the BoF										
	Approved by P/Z										
	Modified by BoF		Approved at Town Meeting								
	Modified again by BoF										

DISTRICT INSURANCE SUMMARY 2016/2017

			2016/17 HSA Rates									Plan Details	
												Year 1	
Organization	Contract Years	Division	Single	Two-Person	Family	Office Visit Co-Pay	ER/Specialist Co-Pay	In-Patient	Out-Patient	RX Co-Pay	RX Max.	In-Network Deductible	Out-of-Network Deductible
LHK Non-Cert	16-19	004				\$0	\$0	\$0	\$0	0	Unlimited	2,000/4,000	4,000/8,000
LHK Certified	16-18	035	9,529.20	17,077.56	24,360.72	\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	\$0	Unlimited	2,000/4,000	4,000/8,000
CCS Non-Cert *	16-19	032				\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	0	Unlimited	2,000/4,000	4,000/8,000
CCS Certified *	14-18	030	9,453.00	16,940.88	24,165.96	\$0	\$0	\$0	\$0	5/20/35 (once deductible met)	Unlimited	1,500/3,000	3,000/6,000
RE1 Non-Cert *	15-18	043	#####	18,422.40	26,279.16	\$0	\$0	\$0	\$0	5/20/35 (once deductible met)	Unlimited	1,500/3,000	3,000/6,000
RE1 Certified *	15-18	026	#####	18,275.04	26,068.92	\$0	\$0	\$0	\$0	5/20/35 w/2x mail, 100 day supply (once deductible met)	Unlimited	1,500/3,000	3,000/6,000
KCS Non-Cert *		039	9,226.08	16,534.32	23,585.88	\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	5/20/35 (once deductible met)		1,500/3,000	3,000/6,000
KCS Certified *	14-17	029	9,226.08	16,534.32	23,585.88	\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	5/20/35 (once deductible met)		1,500/3,000	3,000/6,000
NC Non-Cert	14-18	042	9,453.00	16,940.88	24,165.96	\$0	\$0	\$0	\$0	5/20/35 (once deductible met) ¹		2,000/4,000	4,000/8,000

DISTRICT INSURANCE SUMMARY 2016/2017

NC Certified	14-18	036	9,453.00	16,940.88	24,165.96	\$0	\$0	\$0	\$0	5/20/35 (once deductible met)	2,000/4,000	4,000/8,000
SAL Non-Cert *	16-18	041	9,300.60	16,667.76	23,776.08	\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	0	2,000/4,000	4,000/8,000
SAL Certified *	16-18	027	-9,300.60	16,667.76	23,776.08	\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	0	2,000/4,000	4,000/8,000
SHR Non-Cert *		040	9,300.60	16,667.76	23,776.08	\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	0 Unlimited	1,500/3,000	3,000/6,000
SHR Certified *	15-18	033	9,300.60	16,667.76	23,776.08	\$10 (once deductible met)	\$25 (once deductible met)	\$0	\$0	0 Unlimited	1,500/3,000	3,000/6,000

NOTES:

1. Applies to years 2-4 of the contract.
2. Teachers hired after 6/30/06 that work less than 1.0 FTE receive \$450 /\$900 (for 1,500/3,000 plan) and \$600/\$1,200 (for 2,000/4,000 plan).
3. Non-Certified staff working 8 hrs / 20 hrs./wk.
4. Teachers hired after 6/30/06 that work less than 1.0 FTE, but equal to or greater than .5 FTE, will pay a proportionate amount for the HDHP that is based on their FTE different
5. Teachers hired after 6/30/06 who work less than 1.0 FTE, but more than .5 FTE, shall receive a proportionate amount of the H.S.A. contribution.

DISTRICT INSURANCE SUMMARY 2016/2017

									HSA Cost Sharing Perce		
			Year 2		Year 3		Year 4				
Organization	Contract Years	Division	In-Network Deductible	Out-of-Network Deductible	In-Network Deductible	Out-of-Network Deductible	In-Network Deductible	Out-of-Network Deductible	Year 1	Year 2	Year 3
LHK Non-Cert	16-19	004	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000			11.0%	12.0%	13.0%
LHK Certified	16-18	035	2,000/4,000	4,000/8,000					16.0%	17.0%	
CCS Non-Cert *	16-19	032	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000			11%/20.5%	12%/21%	13%/21.5%
CCS Certified *	14-18	030	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000	14.5%	15.0%	16.0%
RE1 Non-Cert *	15-18	043	1,500/3,000	3,000/6,000	1,500/3,000	3,000/6,000			11.5%/15% ³	12.5%/16% ³	13.5%/17% ³
RE1 Certified *	15-18	026	1,500/3,000	3,000/6,000	TBD	TBD			12%(S/T), 13%(F)	13%(S/T), 14%(F)	13.5%(S/T), 14.5%(F)
KCS Non-Cert *		039	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000			13.5% ⁴	14.5% ⁴	16% ⁴
KCS Certified *	14-17	029	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000			13.5% ⁴	14.5% ⁴	16% ⁴
NC Non-Cert	14-18	042	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000	1,500/3,000	3,000/6,000	8.0%	8.5%	9.5%

DISTRICT INSURANCE SUMMARY 2016/2017

NC Certified	14-18	036	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000	13% ⁴	14% ⁴	15% ⁴
SAL Non-Cert *	16-18	041	2,250/4,500	4,500/9,000					9.0%	10.0%	
SAL Certified *	16-18	027	2,250/4,500	4,500/9,000					16.0%	17.0%	
SHR Non-Cert *		040	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000			0.0%	0.0%	0.0%
SHR Certified *	15-18	033	2,000/4,000	4,000/8,000	2,000/4,000	4,000/8,000			13% ⁴	14% ⁴	15% ⁴

NOTES:

1. Applies to years 2-4 of the contract
2. Teachers hired after 6/30/06 that
3. Non-Certified staff working 8 hrs
4. Teachers hired after 6/30/06 that are
5. Teachers hired after 6/30/06 who

DISTRICT INSURANCE SUMMARY 2016/2017

Intake					Dental Benefits					
							Cost Sharing			
Organization	Contract Years	Division	Year 4	Board Contribution	Covering	Cap	Year 1	Year 2	Year 3	Year 4
LHK Non-Cert	16-19	004		65/60/55%	100/80/50	1,500	11.0%	12.0%	13.0%	
LHK Certified	16-18	035		50%	100/80/50	1,000	20.0%	20.0%		
CCS Non-Cert *	16-19	032		60%	100/80/50	1,500	13%/21.5%	13.5%/22%	14%/22.5%	
CCS Certified *	14-18	030	17.0%	50% ²	100/80/50	1,500	19.0%	19.0%	19.0%	19.0%
RE1 Non-Cert *	15-18	043		50/55/50%	100/80/50	1,500	16.5%/27% ³	17.5%/28% ³	18.5%/29% ³	
RE1 Certified *	15-18	026		50%	100/80/50	1,500	18.0%	18.0%	18.0%	
KCS Non-Cert *		039		50%	100/80/50	1,500	17.0%	18.0%	19.0%	
KCS Certified *	14-17	029		50%	100/80/50	1,500	17.0%	18.0%	19.0%	
NC Non-Cert	14-18	042	10.0%	55%	100/80/50	1,500	10.0%	10.0%	11.0%	11.0%

DISTRICT INSURANCE SUMMARY 2016/2017

NC Certified	14-18	036	16% ⁴	50% ⁵	100/80/50	1,000	18.5%	18.5%	19.0%	19.5%
SAL Non-Cert *	16-18	041		60%	100/80/50	1,500	13.0%	13.5%		
SAL Certified *	16-18	027		50%	100/80/50	1,500	19.0%	19.0%		
SHR Non-Cert *		040		75%	100/80/50	1,500	0.0%	0.0%	0.0%	
SHR Certified *	15-18	033		50%	100/80/50	1,500	18.0%	18.0%	19.0%	

NOTES:

1. Applies to years 2-4 of the contri
2. Teachers hired after 6/30/06 tha
3. Non-Certified staff working 8 hrs
4. Teachers hired after 6/30/06 tha
5. Teachers hired after 6/30/06 wh

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2017 MAR 23 A 9 31

BY

J. Gray
TOWN CLERK