

TOWN OF KENT

Summary of Proposed Budget

Fiscal Year 2021 - 2022

BoF to set Mil Rate
In late May

	Actuals		Anticipated	Proposed		% of increase	Change from FY '21 Budget to Proposed FY '22	% of Total Budget
	Jul '18 Jun '19	Jul '19 Jun '20	Jul '20 Jun '21	Budget	Jul '21 Jun '22			
A · General Government	1,193,288	1,321,216	1,395,744	1,386,176	1,421,279	2.53%		10.7%
B · Public Safety	235,786	261,795	258,853	261,281	374,609	43.37%		2.8%
C · Public Works	1,582,734	1,620,348	1,771,069	1,779,817	1,817,081	2.09%		13.7%
D · Health and Welfare	106,035	117,908	117,668	117,297	117,180	-0.10%		0.9%
E · Recreation	177,446	180,932	196,637	217,290	214,391	-1.33%		1.6%
F · Sanitation	115,597	130,003	157,355	143,289	144,154	0.60%		1.1%
Total Bos Budget	3,410,886	3,632,202	3,897,326	3,905,150	4,088,696	4.70%	\$183,546	30.7%
G · Board of Education	7,124,768	6,941,989	7,291,214	7,292,037	7,199,242	-1.27%	-\$92,795	54.1%
H · Debt Service	625,486	450,469	432,569	432,569	38,906	-91.01%	-\$393,663	0.3%
I · Transfer to Capital	758,700	831,847	952,847	952,847	1,001,341	5.09%	\$48,494	7.5%
J · Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.00%	\$0	0.1%
L · Trnsf to Schaghticoke					30,000			
Total Tax Budget	11,927,339	11,864,007	12,581,456	12,590,103	12,365,684	-1.78%	-\$224,419	93.0%
K · Current Year Capital Pro	636,500	535,000	945,000	945,000	936,000	-0.95%	-\$9,000	7.0%
All Totals	12,563,839	12,399,007	13,526,456	13,535,103	13,301,684	-1.72%	-\$233,419	

"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 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021		FY 2021 - 2022	% of Increase over current year budget
2		Actual	Actual	Anticipated	Budget	Proposed	
45	A · General Government						
46	010-000 · Board of Selectmen						
48	010-101 · Salary - 3 Selectmen	80,083	80,359	81,966	81,966	83,606	2.00%
49	010-102 · Administrative Assistant	40,628	51,000	52,020	52,020	53,060	2.00%
50	010-101 (a) · HI OPT-OUT Stipend	17,272	15,000	15,000	15,000	15,000	0.00%
51	010-996 · Health	14,188	32,864	40,254	40,254	38,206	-5.09%
52	010-997 · Pension	2,031	2,550	8,654	8,654	8,827	2.00%
53	010-998 · Social Security	10,456	10,988	11,397	11,405	11,610	1.80%
54	Total Compensation	164,659	192,761	209,291	209,299	210,310	0.48%
55	Department Operations						
56	010-201 · Supplies	560	1,745	500	500	500	0.00%
57	010-202 · Postage	250	29	250	250	250	0.00%
58	010-203 · Notices	710	380	500	1,000	1,000	0.00%
59	010-204 · Mileage	858	1,161	800	1,000	1,000	0.00%
61	010-401 · Discretionary Expenditures	5,343	63	250	250	250	0.00%
62	010-405 · Newsletter	594	588	630	600	600	0.00%
63	010-501 · Telephone	3,370	-	-	-	600	
66	010-451 · Conferences	85	377	1,632	-	-	
67	010-452 · Management Review	-	-	-	-	-	
68	Total Professional Development		-				
	Total 010-000 · Board of Selectmen	176,429	197,104	213,853	212,899	214,510	0.76%
69							
70	012-511 · Litchfield Probate Court	4,495	4,456	4,431	4,500	4,500	0.00%
71	Total 012-000 · PROBATE				4,500	4,500	0.00%
72	013-000 · Registrar of Voters						
74	013-101 · Registrars & Deputies	15,507	11,087	20,528	15,984	16,304	2.00%
75	013-102 · Workers	5,783	2,186	4,000	4,029	4,110	2.01%
76	013-998 · Social Security	1,186	848	1,570	1,531	1,562	2.00%
77	Total Compensation	22,476	14,122	26,098	21,544	21,975	2.00%
79	013-201 · Supplies	5,108	6,326	6,225	6,225	6,000	-3.61%
80	013-202 · Postage	315	724	500	500	500	0.00%
81	013-203 · Notices	-	-	-	65	65	0.00%
82	013-204 · Mileage	347	122	250	600	600	0.00%
83	013-404 · Election Refreshments	931	186	550	500	500	0.00%
87	013-450 · Dues	130	140	140	150	200	33.33%
88	013-451 · Conferences	1,654	920	1,190	2,500	2,500	0.00%
89	013-452 · Training	780	316	-	-	1,500	
91	Total 013-000 · Registrar of Voters	32,138	22,856	34,953	32,084	33,840	5.47%
92	014-000 · Board of Finance						
93	Compensation						
94	014-102 · Clerk	1,239	1,274	1,500	2,393	2,400	0.29%
95	014-998 · Social Security	89	92	115	183	184	0.33%
96	Total Compensation	1,328	1,367	1,615	2,576	2,584	0.30%
98	014-201 · Supplies	66	-	-	50	50	0.00%
100	014-203 · Notices	111	-	-	115	115	0.00%
102	014-405 · Town Report	525	525	525	525	525	0.00%
103	050-000 · Auditors	18,920	19,040	20,500	22,000	22,000	0.00%
108	Total 014-000 · Board of Finance	20,950	20,932	22,640	25,266	25,274	0.03%
109	015-000 · Treasurer						
111	015-101 · Salary	30,218	34,860	35,557	35,557	36,268	2.00%
112	015-102 · Treasurer Clerk	9,422	9,955	12,438	12,438	12,687	2.00%
113	015-998 · Social Security	3,088	3,421	3,672	3,672	3,745	1.99%

Insurance @ -2 and payroll @ +2%

Pension @ 7%

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1			FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021		FY 2021 - 2022	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
114		Total Compensation	42,728	48,236	51,667	51,667	52,700	2.00%
116		015-201 · Supplies	1,203	859	1,200	1,200	1,200	0.00%
117		015-202 · Postage	750	941	1,300	1,300	1,300	0.00%
118		015-204 · Mileage	-	61	150	150	150	0.00%
120		015-301 · Computer Services	3,902	2,390	1,200	1,200	1,200	0.00%
121		015-452 · Professional Devel./CPA	225	225	225	500	500	0.00%
124		Total 015-000 · Treasurer	49,217	52,711	55,742	56,017	57,050	1.84%
125		016-000 · Tax Assessor						
127		016-101 · Salary - Assessor	37,424	38,472	39,241	39,241	40,026	2.00%
128		016-102 · Assessor Assistants	22,012	22,880	25,000	29,260	29,842	1.99%
133		016-998 · Social Security	4,552	4,696	4,914	5,241	5,345	1.98%
134		Total Compensation	63,988	66,048	69,155	73,742	75,213	1.99%
136		016-201 · Supplies	1,048	1,214	1,000	1,000	1,000	0.00%
137		016-202 · Postage	509	718	718	900	900	0.00%
138		016-203 · Notices	63	89	89	100	100	0.00%
139		016-204 · Mileage	98	232	232	600	600	0.00%
140		016-302 · Data Processing	11,685	12,142	15,000	16,990	16,990	0.00%
141		016-423 · Tax Mapping	320	1,420	-	1,000	1,000	0.00%
145		016-450 · Dues	-	-	60	60	60	0.00%
146		016-451 · Conferences	-	-	-	550	550	0.00%
148		Total 016-000 · Tax Assessor	78,316	81,863	86,254	94,942	96,413	1.55%
150		017-000 · Tax Collector						
152		017-101 · Salary	38,478	39,555	40,346	40,346	41,153	2.00%
153		017-102 · Assistant	11,392	11,147	13,902	13,902	14,178	1.98%
156		017-998 · Social Security	3,810	3,876	4,150	4,150	4,233	1.99%
157		Total Compensation	53,680	54,578	58,398	58,398	59,563	2.00%
159		017-201 · Supplies	2,264	1,103	1,400	2,000	2,000	0.00%
160		017-202 · Postage	2,894	-	2,500	3,500	3,500	0.00%
161		017-203 · Notices	446	607	330	450	450	0.00%
162		017-204 · Mileage	130	-	-	200	200	0.00%
163		017-302 · Data Processing	10,208	9,327	10,200	10,445	11,562	10.69%
164		017-453 · Fees for Delinquents	334	503	-	250	250	0.00%
165		017-459 · Tax Sales	-	-	-	-	-	-
169		017-450 · Dues	175	175	175	250	250	0.00%
170		017-451 · Conferences	1,040	-	-	1,000	1,500	50.00%
172		Total 017-000 · Tax Collector	71,754	66,292	73,003	76,493	79,275	3.64%
173		018-000 · Board of Assessment Appeals						
174		Compensation						
175		018-101 · Salary	107	-	-	1,719	1,754	2.03%
176		018-102 · Clerk	-	-	-	458	468	2.08%
177		018-998 · Social Security	8	-	-	167	170	1.76%
178		Total Compensation	115	-	-	2,344	2,391	2.02%
180		018-202 · Postage	-	-	-	50	50	0.00%
181		018-203 · Notices	-	-	-	75	75	0.00%
182		018-204 · Mileage	-	-	-	150	150	0.00%
183		Total Department Operations	-	-	-	275	275	0.00%
185		018-205 · Conferences	-	-	-	150	150	0.00%
187		Total 018-000 · B A A	115	-	-	2,769	2,816	1.71%
188		021-000 · Conservation						
190		021-201 · Supplies	403	4,500	330	330	330	0.00%

1			FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021		FY 2021 - 2022	% of Increase over current year budget
2			Actual	Actual	Anticipated	Budget	Proposed	
191		021-409 · Printing & Mapping	1,185	-	1,080	1,080	1,080	0.00%
192		021-451 · Conferences / Public Events	1,010	75	920	920	920	0.00%
195		021-450 · Dues	160	165	165	165	165	0.00%
197		Total 021-000 · Conservation	2,758	4,740	2,495	2,495	2,495	0.00%
198		022-000 · Town Clerk						
200		022-101 · Salary	50,958	56,000	57,120	57,120	58,262	2.00%
201		022-102 · Assistant	17,691	18,359	20,765	20,765	21,178	1.99%
202		022-996 · Health	34,610	37,576	40,254	40,254	36,725	-8.77%
203		022-997 · Pension	2,559	2,800	3,998	3,998	4,078	2.01%
204		022-998 · Social Security	5,003	5,405	5,958	5,959	6,077	1.98%
205		Total Compensation	110,821	120,140	128,095	128,096	126,321	-1.39%
207		022-201 · Supplies	106	496	200	200	200	0.00%
208		022-202 · Postage	327	194	195	200	200	0.00%
209		022-203 · Notices	189	403	200	300	300	0.00%
210		022-204 · Mileage	54	54	100	100	100	0.00%
211		022-402 · Record Maintenance	10,919	10,249	12,000	12,000	12,000	0.00%
213		022-501 · Telephone	519				600	
216		022-450 · Dues	150	170	170	170	170	0.00%
217		022-451 · Conferences	343	224	-	750	750	0.00%
219		Total 022-000 · Town Clerk	123,428	131,930	140,960	141,816	140,641	-0.83%
220		024-000 · Planning and Zoning						
222		024-101 · Zoning Enforc. Officer	37,379	40,950	43,518	43,518	44,388	2.00%
223		024-102 · Clerk	6,181	7,231	7,575	7,575	7,727	2.01%
225		024-996 · Health	17,031	16,821	19,285	19,285	17,662	-8.41%
226		024-997 · Pension	1,911	2,054	3,046	3,046	3,107	2.01%
227		024-998 · Social Security	3,251	3,546	3,909	3,908	3,987	2.02%
228		Total Compensation	65,754	70,602	77,333	77,332	76,872	-0.59%
229		Department Operations						
230		024-201 · Supplies	439	686	600	750	750	0.00%
231		024-202 · Postage	422	266	350	400	350	-12.50%
232		024-203 · Notices	3,022	2,374	2,600	2,000	2,000	0.00%
233		024-204 · Mileage	328	69	200	200	200	0.00%
234		024-409 · Printing & Mapping	2,356	-	-	2,000	2,500	25.00%
236		024-411 · Engineering	-	-	500	1,000	1,000	0.00%
237		024-412 · Planning	-	879	-	2,750	2,750	0.00%
241		024-450 · Dues	160	160	160	250	250	0.00%
242		024-451 · Conferences	115	-	40	125	125	0.00%
243		024-452 · Training	-	-	600	250	600	140.00%
245		Total 024-000 · Planning and Zoning	73,249	75,035	82,383	87,057	87,397	0.39%
246		025-000 · Zoning Board of Appeals						
248		025-102 · Clerk	182	188	500	1,180	1,204	2.04%
249		025-998 · Social Security	-	-	38	91	92	1.22%
250		Total Compensation	182	188	538	1,271	1,296	1.98%
252		025-201 · Supplies	805	178	85	100	100	0.00%
253		025-202 · Postage	422	266	180	150	200	33.33%
254		025-203 · Notices	401	206	125	700	500	-28.57%
258		025-450 · Dues	110	110	110	110	110	0.00%
261		Total 025-000 · Zoning Board Of Appeals	1,922	949	1,038	2,331	2,206	-5.36%
262		026-000 · Inland/Wetlands						
264		026-101 · Enforce. Officer	19,269	22,050	23,433	23,433	23,902	2.00%
265		026-102 · Clerk	1,857	1,892	2,220	2,220	2,265	2.02%
266		026-996 · Health	8,316	11,028	10,384	10,384	9,510	-8.41%
267		026-997 · Pension	941	1,106	1,172	1,640	1,673	2.02%

Insurance @ -2 and payroll @ +2%

Pension @ 7%

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2		Actual	Actual	Anticipated	Budget	Proposed	
268	026-998 · Social Security	1,500	1,751	1,962	1,963	2,002	1.97%
269	Total Compensation	31,884	37,826	39,171	39,640	39,352	-0.73%
271	026-201 · Supplies	81	520	450	600	600	0.00%
272	026-202 · Postage	423	266	250	300	300	0.00%
273	026-203 · Notices	633	619	680	750	750	0.00%
274	026-204 · Mileage	82	-	-	200	200	0.00%
275	026-409 · Printing & Mapping	500	-	-	150	150	0.00%
279	026-451 · Conferences	120	105	-	150	150	0.00%
280	026-452 · Training	65	65	65	150	300	100.00%
282	Total 026-000 · Inland / Wetlands	34,121	39,401	40,616	41,940	41,802	-0.33%
283	027-000 · BUILDING OFFICIAL						
285	027-102 · Secretary	6,840	8,269	8,489	8,489	8,660	2.02%
286	027-998 · Social Security	554	668	649	649	662	2.08%
287	Total Compensation	7,394	8,937	9,138	9,138	9,323	2.02%
289	027-201 · Supplies	1,179	248	220	250	250	0.00%
290	027-202 · Postage	422	266	225	400	350	-12.50%
291	027-205 · State Education Fund	3,320	9,443	9,500	4,200	4,000	-4.76%
295	027-450 · Dues	135	135	145	150	150	0.00%
297	Total 027-000 · Building Official	12,994	19,029	19,228	14,138	14,073	-0.46%
298	030-000 · TOWN HALL						
299	030-201 · Supplies	1,184	1,321	2,000	2,000	2,000	0.00%
300	030-301 · Computer Services	23,039	32,947	38,000	40,000	40,000	0.00%
301	030-502 · Electric	10,506	12,751	14,000	11,000	11,000	0.00%
302	030-503 · Heating Fuel	5,260	4,685	5,000	6,000	6,000	0.00%
	030-513 · Internet		4,137	5,352	5,000	15,000	200.00%
303	030-504 · Water/Sewer	1,139	1,257	1,180	1,200	1,200	0.00%
304	030-505 · Maintenance	8,700	4,765	6,500	7,500	6,000	-20.00%
305	030-506 · Building Supplies	1,687	2,147	1,500	1,500	3,000	100.00%
306	030-507 · Repairs	6,347	10,039	6,000	7,000	7,000	0.00%
	030-501 · Telephone		9,718	11,328	10,500	12,000	14.29%
307	030-508 · Equipment	9,629	8,943	12,500	12,500	12,500	0.00%
308	030-509 · Custodian	12,000	13,025	12,840	12,000	12,000	0.00%
309	030-512 · Pension Administration Expenses	1,000	1,000	1,500	1,500	1,500	0.00%
310	Total 030-000 · Town Hall	80,491	106,734	117,700	117,700	129,200	9.77%
311	051-000 · ATTORNEY FEES						
312	051-410 · Legal	5,196	14,844	8,500	10,000	10,000	0.00%
313	051-413 · Litigation	9,503	28,267	58,435	12,500	25,000	100.00%
314	051-414 · Legal - P&Z	3,015	3,690	2,500	5,000	5,000	0.00%
315	051-415 · Legal - ZBA	-	-	-	750	750	0.00%
316	051-416 · Legal - IWC	-	-	-	750	750	0.00%
317	Total 051-000 · Attorney Fees	17,714	46,801	69,435	29,000	41,500	43.10%
318	060-000 · Grants						
321	060-804 · NW Conservation District, Inc	900	900	1,000	1,000	1,000	0.00%
322	060-807 · Kent Community Nursery Sch	15,000	15,000	15,000	15,000	15,000	0.00%
324	060-808 · Susan B Anthony	1,500	1,500	1,500	1,500	1,500	0.00%
325	060-809 · Women's Support Services	3,000	1,500	1,500	1,500	1,500	0.00%
326	060-810 · Youth Service Bureau	7,000	7,086	7,000	7,000	7,000	0.00%
327	060-811 · Kent Library Association	100,500	140,500	110,000	110,000	100,000	-9.09%
328	060-812 · Fire Protection	84,000	86,500	86,500	86,500	100,000	15.61%
329	060-813 · Cemetery Association	36,000	36,000	37,000	37,000	37,000	0.00%
330	060-814 · NWC Chore Service	5,000	5,000	5,000	5,000	5,000	0.00%

Insurance @ -2 and payroll @ +2%

Pension @ 7%

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2		Actual	Actual	Anticipated	Budget	Proposed	
331	060-817 · NWCT Regional Housing Cou	100	100	100	100	100	0.00%
332	060-819 · Greenwoods	2,000	3,000	5,000	5,000	5,000	0.00%
334	060-820 · Literacy Volunteers	1,000	-	1,000	1,000	1,000	0.00%
335	060-821 · KVHE/Templeton Farms	5,000	5,000	5,000	5,000	5,000	0.00%
	Total 060-000 · Grants	261,310	302,086	275,600	275,600	279,100	1.27%
337	070-000 · Associations						
340	070-851 · Rural Transit	1,096	1,096	1,096	1,096	1,096	0.00%
341	070-852 · NW Council of Govt's	2,255	2,965	3,595	3,595	2,222	-38.20%
342	070-853 · Hous River Comm	350	350	350	350	400	14.29%
343	070-854 · CT Conf Mun	2,074	2,074	2,100	2,100	2,100	0.00%
344	070-855 · COST (Council of Small Town	725	-	725	725	725	0.00%
345	070-856 · Lake Waramaug Inter. Com	855	1,890	2,000	2,000	2,000	0.00%
346	070-857 · Lake Waramaug Auth	2,274	1,899	2,400	2,400	2,400	0.00%
347	070-858 · Paramedic	40,955	40,892	41,516	41,516	40,118	-3.37%
348	070-859 · LH-NW Elderly Nutrition Prgr	1,382	1,353	880	880	548	-37.73%
349	070-860 · Housatonic Valley Assoc	250	-	250	250	250	0.00%
350	Total 070-000 · Associations	52,216	52,520	54,912	54,912	51,859	-5.56%
351	074-000 · HISTORIC DISTRICT COMM	-	-	500	500	500	0.00%
352	075-000 · INSURANCE	99,671	95,777	100,000	103,717	106,829	3.00%
354	079-000 · CONTINGENCY	-	-	-	10,000	10,000	0.00%
355	Total A · GENERAL GOVERNMENT	1,193,288	1,321,216	1,395,744	1,386,176	1,421,279	2.53%
356	B · PUBLIC SAFETY						
357	028-000 · Fire Marshal						
359	028-101 · Fire Marshal	22,824	24,040	25,938	25,938	26,457	2.00%
360	028-102 · Clerical	570	480	250	600	600	0.00%
361	028-107 · Fire Inspections	1,835	245	1,200	3,000	3,000	0.00%
362	028-109 · Deputy Fire Marshal	-	75	-	100	100	0.00%
363	028-998 · Social Security	-	873	1,984		2,024	
364	Total Compensation	25,229	25,713	29,372	29,638	32,181	8.58%
365	Department Operations						
366	028-201 · Supplies	226	285	350	400	400	0.00%
367	028-202 · Postage	50	-	-	55	55	0.00%
368	028-204 · Mileage	2,488	2,145	2,800	2,873	2,873	0.00%
369	028-501 · Telephone	892	390	460	460	460	0.00%
372	028-452 · Training	1,715	1,250	1,350	1,350	1,350	0.00%
374	Total 028-000 Fire Marshal	30,601	29,781	32,348	34,776	37,319	7.31%
375	054-000 · Police Protection	169,867	184,371	190,000	190,000	196,000	3.16%
	054-500 · EMS Staffing					104,544	
376	055-000 · LITCHFIELD CNTY DISPATCH	32,165	32,284	31,555	31,555	31,797	0.77%
377	056-000 · CIVIL PREPAREDNESS	3,153	15,358	4,950	4,950	4,950	0.00%
378	Total B · PUBLIC SAFETY	235,786	261,795	258,853	261,281	374,609	43.37%
379	C · PUBLIC WORKS						
380	031-000 · Town Garage Building						
381	031-201 · Supplies	-	109	110	100	100	0.00%
382	031-202 · Postage	-	11	-	10	10	0.00%
383	031-501 · Telephone	2,733	300			600	
384	031-502 · Electricity	4,079	9,203	7,000	7,000	7,500	7.14%
385	031-503 · Heating Fuel	3,743	2,875	4,000	4,500	4,500	0.00%
386	031-504 · Water	564	606	598	500	500	0.00%
387	031-505 · Maintenance	4,488	2,284	3,700	3,700	3,700	0.00%
388	031-506 · Building Supplies	72	172	500	500	500	0.00%

1		FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021		FY 2021 - 2022	% of Increase over current year budget
2		Actual	Actual	Anticipated	Budget	Proposed	
389	031-507 · Repairs	2,073	9,552	3,750	4,500	4,500	0.00%
390	Total 031-000 · Town Garage Building	17,752	25,110	19,658	20,810	21,910	5.29%
391	040-000 · Highway Department						
393	040-100 · Foreman Salary	91,793	94,363	93,250	96,250	98,175	2.00%
394	040-101 · Staff Salaries	296,193	373,994	411,592	411,592	420,900	2.26%
395	040-105 · Snow Removal Salaries	35,436	29,334	53,723	53,723	54,938	2.26%
396	040-996 · Health	124,557	122,118	135,086	135,086	146,726	8.62%
397	040-997 · Pension	33,528	40,590	46,549	46,549	50,303	8.06%
398	040-998 · Social Security	32,841	38,893	42,730	45,132	45,953	1.82%
399	040-101 (a) · HI OPT-OUT Stipend	15,000	29,150	30,000	30,000	30,000	0.00%
	Total Compensation	629,348	728,441	812,930	818,332	846,996	3.50%
402	040-459 · Alcohol & Drug Test Program	400	601	400	500	500	0.00%
403	040-601 · Equipment Repair & Maintenan	102,546	67,563	70,000	70,000	70,000	0.00%
404	040-604 · Equipment Fuel	46,269	23,029	40,000	40,000	35,000	-12.50%
405	040-605 · Hired Equipment	6,269	16,225	15,000	15,000	15,000	0.00%
406	040-607 · New Equipment	6,464	1,835	4,000	4,000	4,000	0.00%
407	040-609 · Snow Related Equipment	5,000	7,293	6,000	6,000	6,000	0.00%
408	040-613 · Public Works	-	-	3,500	3,500	3,500	0.00%
409	040-614 · Uniforms	4,128	4,850	4,666	4,000	4,500	12.50%
410	040-615 · Tools	126	184	900	1,000	1,000	0.00%
414	040-450 · Dues	50	50	50	100	100	0.00%
415	040-451 · Conferences	240	200	-	500	500	0.00%
418	040-602 · Road Supplies	7,143	2,604	5,000	5,000	5,000	0.00%
419	040-603 · Materials	32,304	15,781	20,000	20,000	20,000	0.00%
420	040-608 · Salt/Sand	157,948	124,036	138,000	140,000	140,000	0.00%
421	040-610 · Stone	-	15,072	15,000	15,000	15,000	0.00%
422	040-611 · Oil	45,794	50,000	50,000	50,000	60,000	20.00%
423	040-612 · Sweeping	20,240	16,518	28,000	28,000	25,000	-10.71%
424	040-616 · Drainage	11,669	945	10,000	10,000	8,000	-20.00%
425	040-617 · Bridges	81,348	-	10,000	10,000	10,000	0.00%
426	040-618 · Unimproved Roads	1,906	16,649	15,000	15,000	15,000	0.00%
427	040-619 · Town Roads - Asphalt	49,721	147,627	150,000	150,000	150,000	0.00%
429	Total 040-000 · Highway Department	1,208,912	1,239,504	1,398,446	1,405,932	1,435,096	2.07%
430	041-000 · Town Aid Road	285,338	285,338	285,338	285,000	285,000	0.00%
431	042-502 · Lighting - Town Utility	7,407	6,736	9,627	10,000	9,000	-10.00%
432	042-504 · Water - Town Utility	36,557	37,658	35,000	35,000	39,000	11.43%
433	045-680 · Tree Work	26,768	26,003	23,000	23,075	27,075	17.33%
434	Total C · PUBLIC WORKS	1,582,734	1,620,348	1,771,069	1,779,817	1,817,081	2.09%
435	D · HEALTH AND WELFARE						
436	029-000 · Social Services						
438	029-101 · Administrator	41,915	43,185	43,951	43,951	44,824	1.99%
	029-101 · Assistant	-	9,641	13,374	13,374	13,641	
439	029-998 · Social Security	3,207	3,927	4,385	4,385	4,473	2.00%
440	Total Compensation	45,122	56,752	61,710	61,710	62,937	1.99%
442	029-201 · Supplies	639	325	800	800	800	0.00%
443	029-202 · Postage	1,200	1,457	1,700	1,700	1,700	0.00%
444	029-204 · Mileage	535	-	500	500	500	0.00%
445	029-417 · Assistance	9,247	9,320	10,000	10,000	10,000	0.00%
446	029-501 · Telephone	510	-	-	-	600	
447	029-510 · Senior Center Program	-	-	-	500	500	0.00%

Insurance @ -2 and payroll @ +2%

Pension @ 7%

3/12/2021

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1		FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021		FY 2021 - 2022	% of Increase over current year budget
2		Actual	Actual	Anticipated	Budget	Proposed	
450	029-450 · Dues	155	270	270	250	250	0.00%
454	Total 029-000 · Social Services	57,408	68,124	74,980	75,460	77,287	2.42%
455	033-000 · Senior Center						
456	033-502 · Electric	4,995	4,630	4,755	5,400	4,500	-16.67%
457	033-503 · Fuel/Propane	4,376	2,303	2,940	4,000	3,000	-25.00%
458	033-504 · Water/Sewer	218	233	220	225	225	0.00%
459	033-505 · Maintenance	4,769	2,383	2,100	3,000	3,000	0.00%
460	033-506 · Building Supplies	30	208	200	200	200	0.00%
461	033-507 · Repairs	2,050	6,838	3,500	3,500	3,500	0.00%
462	033-509 · Custodian	1,443	1,872	1,500	1,500	1,500	0.00%
463	033-510 · Rent	1,240	1,240	1,240	1,250	1,250	0.00%
464	Total 033-000 · Senior Center	19,119	19,706	16,455	19,075	17,175	-9.96%
465	050-501 · Welcome Center/Public Restroom	10,599	11,273	7,427	7,500	7,500	0.00%
466	052-000 · Dir of Health/Hlt Dist.	18,910	18,806	18,806	15,262	15,218	-0.29%
467		106,035	117,908	117,668	117,297	117,180	-0.10%
468	E · RECREATION						
469	023-000 · Park and Recreation Department						
471	023-101 · Salary Director	50,512	51,926	52,965	52,965	54,024	2.00%
472	023-102 · Hourly Employees	36,114	32,912	30,000	46,058	46,688	1.37%
474	023-996 · Health	13,930	15,200	16,189	16,189	14,798	-8.59%
475	023-997 · Pension	2,565	2,660	2,648	3,708	3,782	1.99%
476	023-998 · Social Security	6,502	6,411	6,347	7,575	7,704	1.71%
478	Total Compensation	109,623	109,110	108,149	126,495	126,996	0.40%
479	Department Operations						
480	023-201 · Supplies	403	668	400	400	400	0.00%
481	023-202 · Postage	300	336	375	385	385	0.00%
483	023-204 · Mileage	1,046	269	600	700	700	0.00%
484	023-419 · Park Maintenance	19,504	15,026	16,000	16,000	23,000	43.75%
485	023-422 · Fee Programs	11,913	11,061	13,000	14,000	14,000	0.00%
486	023-501 · Telephone	889	657	600	-	600	
487	023-502 · Electric	1,252	1,237	900	900	900	0.00%
488	023-504 · Water/Sewer	1,341	1,418	1,418	1,500	1,500	0.00%
491	023-450 · Dues	99	105	105	105	105	0.00%
492	023-451 · Conferences	455	420	-	550	550	0.00%
493	023-452 · Training	-	-	-	100	100	0.00%
495	Total 023-000 · Park & Rec Department	146,825	140,307	141,547	161,135	169,236	5.03%
496	032-000 · Community House						
497	032-202 · Postage	50	-	-	55	55	0.00%
499	032-502 · Electricity	7,363	8,180	7,140	7,500	7,500	0.00%
500	032-503 · Fuel/Propane	5,042	4,843	4,500	5,000	4,000	-20.00%
501	032-504 · Water/Sewer	1,317	1,281	1,350	1,500	1,500	0.00%
502	032-505 · Maintenance	4,662	2,869	2,500	2,500	2,500	0.00%
503	032-506 · Building Supplies	544	717	800	800	800	0.00%
504	032-507 · Repairs	1,733	10,425	5,000	5,000	5,000	0.00%
505	032-509 · Custodian	1,925	981	2,500	2,500	2,000	-20.00%
506	Total 032-000 · Community House	23,416	29,297	23,790	24,855	23,355	-6.04%
507	034-000 · Swift House						
508	034-502 · Electric	1,205	784	1,000	1,000	1,000	0.00%
509	034-503 · Heating Fuel	1,866	1,554	2,500	2,500	2,500	0.00%
510	034-504 · Water/Sewer	177	177	300	300	300	0.00%
511	034-505 · Maintenance	119	412	5,500	5,500	4,000	-27.27%
512	034-506 · Building Supplies	11	18	500	500	500	0.00%

Insurance @ -2 and payroll @ +2%

Pension @ 7%

3/12/2021

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1		FY 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021		FY 2021 - 2022	% of Increase over current year budget
2		Actual	Actual	Anticipated	Budget	Proposed	
513	034-507 · Repairs	332	551	750	750	4,000	433.33%
514	034-509 · Custodian	444	338	750	750	750	0.00%
515	Total 034-000 · Swift House	4,155	3,833	11,300	11,300	13,050	15.49%
516	046-000 · KCS Ballfield Maintenance	3,050	7,495	20,000	20,000	8,750	-56.25%
517	Total E · RECREATION	177,446	180,932	196,637	217,290	214,391	-1.33%
518	F · SANITATION						
519	043-000 · Transfer Station						
521	043-101 · Salary	34,234	41,591	65,262	51,641	52,675	2.00%
522	043-998 · Social Security	2,613	3,158	4,993	3,948	4,030	2.07%
523	Total Compensation	36,846	44,749	70,255	55,589	56,704	2.01%
525	043-201 · Supplies	1,959	2,902	2,000	2,000	2,000	0.00%
526	043-202 · Postage	951	498	1,000	1,000	1,000	0.00%
529	043-502 · Electric	1,851	2,236	1,800	2,000	2,000	0.00%
530	043-507 · Repairs	172	-	500	500	500	0.00%
531	043-660 · Solid Waste Removal	36,624	40,318	40,000	40,000	40,000	0.00%
532	043-661 · Bulky Waste Removal	7,258	6,814	10,000	10,000	10,000	0.00%
534	043-665 · Container Rent & Tran	23,082	25,230	24,000	24,000	24,000	0.00%
535	043-666 · Testing	120	1,818	500	500	500	0.00%
536	043-667 · Tipping Fees	1,497	1,772	2,000	2,000	2,000	0.00%
537	043-668 · Hazardous Materials	2,150	2,866	2,500	2,500	2,500	0.00%
538	043-669 · Permitting	800	800	800	950	950	0.00%
540	Total 043-000 · Transfer Station	113,839	130,003	155,355	141,289	142,154	0.61%
541	044-000 · Landfill Monitoring	1,758	-	2,000	2,000	2,000	0.00%
542	Total F · SANITATION	115,597	130,003	157,355	143,289	144,154	0.60%
544	300-000 · BOE Operating	1,079,100	853,471	952,865	952,865	958,980	0.64%
545	310-000 · BOE Payroll	3,442,602	3,517,205	3,720,000	3,720,823	3,727,833	0.19%
546	320-000 · BOE Regional Budget	2,603,066	2,571,313	2,618,349	2,618,349	2,512,429	-4.05%
547	Total G · BOARD OF EDUCATION	7,124,768	6,941,989	7,291,214	7,292,037	7,199,242	-1.27%
548	H · Debt Service						
549	080-000 · Interest						
550	080-708 · KCS Renovation/Refunding	24,393	16,563	8,663	8,663	-	-100.00%
553	080-810 · Maple Street Ext	26,990	26,990	26,203	26,203	25,790	-1.58%
554	Total 080-000 · Interest	53,570	43,553	34,866	34,866	25,790	-26.03%
555	081-000 · Principal						
556	081-708 · KCS Renovation (exp 6.30.21)	435,000	395,000	385,000	385,000	-	-100.00%
559	081-810 · Maple Street Ext (exp 2054)	11,916	11,916	12,703	12,703	13,116	3.25%
560	Total 081-000 · Principal	571,916	406,916	397,703	397,703	13,116	-96.70%
561		625,486	450,469	432,569	432,569	38,906	-91.01%
564	Transfer to Capital	758,700	831,847	952,847	952,847	1,001,341	5.09%
568	Transfer to Dog Fund	7,500	7,500	7,500	7,500	7,500	0.00%
569	Current Capital Projects	636,500	535,000	945,000	945,000	936,000	-0.95%
570	Transfer to Schaghticoke	-	-	-	-	30,000	
571		12,563,839	12,399,007	13,526,456	13,535,103	13,301,684	-1.72%
572	Net Revenue and Expense	182,431	258,764	(660,453)	-		

FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN						INFORMATIONAL USE				
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	BOE PLAN	Roof	Roof	Roof	Roof						
	KCS BLDG IMPROVEMENTS	266,000	216,000	266,000	50,000						
				Sidewalk / Pav	Sidewalk / Pa	Sidewalk / Pavin	Boilers	Boilers	Boilers		
				136,235	136,235	136,235	156,334	156,334	156,334		
1,206,705	BOE SUBTOTAL	266,000	216,000	402,235	186,235	136,235	156,334	156,334	156,334	0	0
	BOS PLAN										
		Truck #1 Compactor	HWY Trk # 5 and Kubota	HWY Trk # 9	HWY Trk # 4 / Cvrd Bridge Barrier	HWY Trk # 12	Tractor w/ boom mower	Truck #8	Truck #3	Dump Truck, Sander and Plow	Roadsde mower / tractor
	HIGHWAY TRUCKS	60,000	205,000	235,000	135,000	205,000	0	205,000	205,000	205,000	
	HIGHWAY EQUIPMENT				Covered Bridge Barrier						
		40,000	35,000	0	30,000		120,000				125,000
945,000	TOTAL TOWN FLEET	100,000	240,000	235,000	165,000	205,000	120,000	205,000	205,000	205,000	125,000
		Eng 1	Rescue 8	Rescue 8		Rescue 8					
	KVFD APPARATUS	150,000	200,000	225,000		200,000	200,000				
	Communications Upgrade					0	250,000				
775,000	TOTAL KVFD FLEET	150,000	200,000	225,000	0	200,000	200,000	0	0	0	0
	Anderson Road (rebuild)				166,883	183,117					
	BOTSFORD ROAD				345,000					0	0
	SPOONER HILL ROAD					250,000	250,000				
945,000	TOTAL ROADS	0	0	0	511,883	433,117	250,000	0	0	0	0
	Bridge # 9 (Fuller Mountain)						300,000				
	Bridge #15 (Carter Road)	250,000					Bridge 5	Bridge 5	Bridge 17	Bridge 17	
	BRIDGE #16 (Anderson Acres)				166,883	183,117	200,000	200,000	200,000	200,000	
	BRIDGE # 05519 (Macedonia)						300,000				
	BRIDGE #22 (Geer Mtn)									400,000	
600,000	TOTAL BRIDGES	250,000	0	0	166,883	183,117	800,000	200,000	200,000	600,000	0
0	TOTAL LAND	0	0	0	0	0	0	0	0	0	0
		Parking Lot	Parking Lot								
	TOWN GARAGE	30,000	40,000				0	0	0		
	Swift Hse (HVAC)					30,000					
	SENIOR CENTER						Flooring				
	COMMUNITY HOUSE				Roof		150,000				
		Carpet / Paint							CMH Windows		
	TOWN HALL	40,000					Tn Hall Roof	Tn Hall Window	150,000		
190,000	TOTAL BUILDINGS	70,000	40,000	0	50,000	30,000	65,000	150,000	150,000	0	0
	ZONING REG	50,000							0		
	REVALUATION		25,000	50,000						40,000	
		Kent Commons	Kent Commons	Emery Park	Tennis Court						
	P/R Playgrounds	50,000	50,000	100,000	20,000						
345,000	TOTAL NON RECURRING	100,000	75,000	150,000	20,000	0	0	0	0	40,000	0
3,799,999	BOS SUBTOTAL	670,000	555,000	610,000	913,765	1,051,234	1,585,000	555,000	555,000	845,000	125,000
FIVE YEAR TOTALS		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
5,006,704	BOE & BOS PROJECTED CAPITAL	936,000	771,000	1,012,235	1,100,000	1,187,469	1,741,334	711,334	711,334	845,000	125,000
	BOE & BOS CAPITAL SPEN	936,000	771,000	1,012,235	1,100,000	1,187,469	1,741,334	711,334	711,334	845,000	125,000
	1/5TH OF ANNUAL CAPITAL	187,200	154,200	202,447	220,000	237,494	348,267	142,267	142,267	169,000	25,000
	APPROPRIATION FY 2021-2022	1,001,341									
	APPROPRIATION FY 2022-2023		1,162,408								
	APPROPRIATION FY 2023-2024			1,150,474							
	APPROPRIATION FY 2024-2025				1,090,294						
	APPROPRIATION FY 2025-2026					1,039,294					
	APPROPRIATION FY 2026-2027						826,800				
	Accepted by the BoS										
	Received by the BoF										
	Approved by P/Z										
	Approved by BoS	2/9/21	Approved at Town Meeting								
	Approved by BoF										

hash line signifies partial or all prefunding of appropriation

NOTES TO CAPITAL PLAN

KCS BLDG IMPROVEMENTS	FY '23	4.9.18	BoS moved \$50,000 out to FY '25 to facilitate Capital reduction as directed by BoF 4.3.18
KVFD	FY '25 FY '27		\$100,000 for Rescue Truck and 100,000 for PPE in FY '25 was denied by the BoS 1/2/20 250,000 for a new Ambulance in FY '27 was denied by the BoS 1/2/20 all three requests were received after the submission deadline and extension
Turn Out Gear (PPE) FY '22			submitted 12.4.20 for \$64,000 - BoS removed 12.8.20
Turn Out Gear (PPE) FY '23			submitted 12.4.20 for \$64,000 - BoS removed 12.8.20
Turn Out Gear (PPE) FY '24			submitted 12.4.20 for \$64,000 - BoS removed 12.8.20
Rescue 8 FY '26			Submitted 12.4.20 - BoS split in 1/2 and moved \$200,000 to FY '27 (2/9/21)
Communications Upgrade FY '26			Submitted 12.4.20 for 250,000 - BoS moved out to FY '27 (2/9/21)
HWY ROADS	FY '25		\$350,000 for Anderson Road (rebuild) was split and 52.4% (183,117) was moved out to FY '26 to facilitate BoF directive that FY '25 total \$1,100,000
BOTSFORD ROAD	FY '24		moved \$345,000 out one year to FY '25 per BoS meeting 3.11.19
SPOONER HILL ROAD	FY '26		original request was \$500,000 in FY '26, BoS split in 1/2 on 2/9/21
BRIDGE #16 (Anderson Acres)	FY '25		\$350,000 for Anderson Acres was split and 52.4% (183,117) was moved out to FY '26 to facilitate BoF directive that FY '25 total \$1,100,000
BRIDGE # 05519 (Macedonia)	FY '23	4.9.18	BoS moved \$250,000 out to FY '25 to facilitate Capital reduction as directed by BoF 4.3.18
			Per Tn Meeting 5/20/16: \$250,000 was prefunded to Carter Road Bridge - encumbering the appropriation of 7/1/2020 to repay 5 year reserve
BRIDGES 17-20 & 22			Renamed to Bridge #15 (Carter Road) per BoF October 2018 and Tn Meeting 5/17/19

**Proposed Budget
FY 2021 - 2022 Town of Kent**

*BoF to set Mil Rate
in May*



	CURRENT BUDGET	PROPOSED BUDGET	%	
	<u>2020-2021</u>	<u>2021-2022</u>	<u>CHANGE</u>	Difference between FY 2020-2021 and FY 2021-2022
<u>EXPENSES</u>				
Board of Selectmen Operating Budget	\$3,905,150	\$4,088,696	4.70%	\$183,546
Transfer to Capital Fund (last page of packet)	952,847	1,001,341	5.09%	\$48,494
Transfer to Dog Fund	7,500	7,500		\$0
Appropriation - Schaghticoke Legal Adjustment	0	30,000		\$0
Subtotal	4,865,497	5,127,536	5.39%	\$262,039
Debt Service	393,663	0	-100.00%	-\$393,663
Firehouse	0	0		\$0
Maple Street Extension	38,906	38,906		
Appropriations for Current Capital Projects	<u>945,000</u>	<u>936,000</u>	-0.95%	-\$9,000
Subtotal	1,377,569	974,906	-29.23%	
Board of Education Operating Budget	4,673,688	4,686,813	0.28%	\$13,125
Board of Education Adjustment				
Region 1 Budget	<u>2,618,349</u>	<u>2,512,429</u>	-4.05%	-\$105,920
Subtotal	7,292,037	7,199,242	-1.27%	-\$92,795
TOTAL EXPENSES	<u>\$13,535,103</u>	<u>\$13,301,684</u>	<u>-1.72%</u>	-\$233,419
<u>REVENUES</u>				
Federal, State, and Local	\$893,969	\$898,919	0.55%	\$4,950
Transfer from Capital Fund (last page of packet)	945,000	936,000	-0.95%	-\$9,000
	0			
Transfer from Unassigned General Fund	780,000	418,846	-46.30%	-\$361,154
Net Property Taxes after Abatements	<u>10,916,134</u>	<u>11,047,920</u>	1.21%	\$131,786
TOTAL REVENUES	<u>\$13,535,103</u>	<u>\$13,301,684</u>	<u>-1.72%</u>	-\$233,419
Grand List	\$594,799,624	\$601,965,734	1.20%	\$7,166,110
Tax Collection Rate	99.0%	99.0%	0.00%	\$0
<u>CURRENT AND ANTICIPATED MILL RATE</u>	18.61	18.61	0.00%	0.00

	June 30, 2020 AUDITED		
Restricted Capital Fund	\$ 3,027,853		
Committed Capital Fund	\$ -		
Nonspendable General Fund	\$ 66,480		
Committed General Fund	\$ 832,677		
Unassigned General Fund	<u>\$ 2,547,040</u>		
	<u>\$ 6,474,050</u>		

Amount above recommended reserve after Transfer to balance budget \$186,734