

As accepted and recommended by the Kent Board of Finance: Nancy O'Dea-Wyrick, Edward Epstein, Marc Sebetic, Mark McWhinney, Maureen Brady, and James Blackketter on April 22nd 2014. I certify that this is a true copy of the Budget and Estimated Revenues as passed by a majority of the electors and citizens at the Annual Town Meeting held on May 16th 2014.

Nancy O'Dea-Wyrick, Chairman of the Board of Finance

	CURRENT BUDGET	APPROVED BUDGET	%	Difference between FY 2013-2014 and FY 2014-2015
	<u>2013-2014</u>	<u>2014-2015</u>	<u>CHANGE</u>	
EXPENSES				
Board of Selectmen Operating Budget	\$3,075,900	\$3,116,485	1.32%	\$40,585
Transfer to Capital Fund (last page of packet)	744,900	796,200	6.89%	\$51,300
Transfer to Dog Fund	7,500	7,500		\$0
Appropriation - Scahgticoke Legal	30,000	30,000		
Adjustment	0	0		\$0
Subtotal	3,858,300	3,950,185	2.38%	\$91,885
Debt Service	549,563	529,663	-3.62%	-\$19,901
Firehouse	146,875	143,125		-\$3,750
Appropriations for Current Capital Projects	<u>375,000</u>	<u>895,000</u>	138.67%	\$520,000
Subtotal	1,071,438	1,567,788	46.33%	
Board of Education Operating Budget	4,149,565	4,395,326	5.92%	\$245,761
Board of Education Adjustment	0	0		
Region 1 Budget	<u>2,339,081</u>	<u>2,465,808</u>	5.42%	\$126,727
Subtotal	6,488,646	6,861,134	5.74%	\$372,488
TOTAL EXPENSES	<u>\$11,418,384</u>	<u>\$12,379,107</u>	<u>8.41%</u>	\$960,723
REVENUES				
Federal, State, and Local	\$985,122	\$1,142,793	16.01%	\$157,671
Transfer from Capital Fund (last page of packet)	375,000	895,000	138.67%	\$520,000
Transfer from Reserved General Fund	0	0		
Transfer from Unreserved General Fund	350,000	400,000	14.29%	\$50,000
Net Property Taxes after Abatements	<u>9,563,661</u>	<u>9,941,314</u>	3.95%	\$377,653
TOTAL REVENUES	<u>\$11,273,783</u>	<u>\$12,379,107</u>	<u>9.80%</u>	\$1,105,324
Grand List	\$671,859,145	\$592,540,429	-11.81%	-\$79,318,716
Tax Collection Rate	99.0%	99.0%	0.00%	\$0
CURRENT AND ANTICIPATED MILL RATE	<u>14.45</u>	<u>17.03</u>	<u>17.86%</u>	<u>2.58</u>
	June 30, 2013 AUDITED	JUNE 30, 2014 ESTIMATED		
Committed Capital Fund	\$656,750	\$270,995	-58.74%	-\$385,755
Unassigned Capital Fund	\$1,094,069	\$1,094,062	0.00%	-\$7
Reserved General Fund	\$0	\$0		\$0
Assigned General Fund	\$350,000	\$400,000	14.29%	\$50,000
Unassigned General Fund	<u>\$2,195,230</u>	<u>\$1,987,233</u>	-9.47%	-\$207,997
	<u>\$4,296,049</u>	<u>\$3,752,290</u>	<u>-12.66%</u>	-\$543,759
GFOA recommendation -two months of regular operating expenses	\$1,840,564	\$1,914,018		
Difference between GFOA recommended UDFB and acutal / estimated	\$354,666	\$73,215		

TOWN OF KENT
Approved Budget
 July 2014 through June 2015

Jul '14 - Jun '15

Income

130-310 · Property Taxes	9,941,314.00
130-330 · Property Taxes - Interest	40,000.00
130-340 · Property Tax - Liens	500.00
130-400 · Town Aid Roads CT Grant	281,309.00
130-500 · Lein ST Property	50,792.00
130-900 · Telecom Property	15,000.00
131-000 · Educational Assistance	167,342.00
131-100 · Transportation Education	325.00
131-200 · LoCIP Bonded Funds	167,195.00
131-450 · Pequot Funds	8,228.00
131-500 · State of CT Misc	1,000.00
131-900 · Community House	7,500.00
131-920 · Swift House Rent	1,200.00
132-000 · Interest on Investments	7,500.00
132-100 · Miscellaneous Fees	60,000.00
132-150 · Cell Tower Rent	39,352.00
132-200 · Building Permits	35,000.00
132-300 · Transfer Station Income	93,000.00
132-310 · Bulky Waste	6,500.00
132-330 · Raffle Permits	50.00
132-340 · Pistol Permits	500.00
132-400 · P & Z Fees / Road Inspection	10,000.00
132-410 · Commission In/Wet	1,000.00
132-420 · Commission of ZBA	300.00
132-500 · Town Clerk Fees / Conveyance Ta	80,000.00
132-600 · KCS tuition	33,000.00
132-800 · Park & Recreation	1,000.00
132-810 · Park & Rec Pass	3,400.00
132-820 · Park & Rec Sports	4,500.00
132-830 · Park & Rec Classes	800.00
132-840 · Park & Rec Enrichment	11,000.00
132-850 · Park & Rec Enrichment Camp	14,000.00
132-860 · Bus Trips & Programs	1,500.00
132-900 · Surplus	400,000.00
132-910 · Funds Capital & Nonrecurring	895,000.00
132-950 · Maple Street Extension	

Total Income

12,379,107.00

Expense

A · General Government

010-000 · BOARD OF SELECTMEN

Compensation

010-101 · Salary - 3 Selectmen	73,286.00
010-102 · Administrative Assistant	36,098.00
010-996 · Health	36,403.00

TOWN OF KENT
Approved Budget
July 2014 through June 2015

	Jul '14 - Jun '15
010-997 · Pension	1,805.00
010-998 · Social Security	8,367.00
010-201 · Supplies	550.00
010-202 · Postage	315.00
010-203 · Notices	1,000.00
010-204 · Mileage	700.00
010-401 · Discretionary Expenditures	500.00
010-405 · Newsletter	360.00
010-501 · Telephone	1,800.00
010-451 · Conferences	200.00
Total 010-000 · BOARD OF SELECTMEN	161,384.00
012-000 · PROBATE	4,906.00
013-000 · REGISTRAR OF VOTERS	
013-101 · Registrars & Deputies	11,337.00
013-102 · Workers	3,024.00
013-998 · Social Security	1,098.00
013-201 · Supplies	4,000.00
013-202 · Postage	400.00
013-204 · Mileage	300.00
013-404 · Election Refreshments	50.00
013-501 · Telephone	850.00
013-450 · Dues	120.00
013-451 · Conferences	500.00
013-452 · Training	150.00
Total 013-000 · REGISTRAR OF VOTERS	21,829.00
014-000 · BOARD OF FINANCE	
014-102 · Clerk	1,602.00
014-998 · Social Security	122.00
014-201 · Supplies	50.00
014-202 · Postage	15.00
014-203 · Notices	100.00
014-405 · Town Report	525.00
014-406 · Auditors	28,000.00
Total 014-000 · BOARD OF FINANCE	30,414.00
015-000 · TREASURER	
015-101 · Salary	22,939.00
015-102 · Treasurer Clerk	8,428.00
015-998 · Social Security	2,400.00
015-201 · Supplies	1,200.00
015-202 · Postage	800.00
015-204 · Mileage	130.00
015-301 · Computer Services	1,200.00

TOWN OF KENT
Approved Budget
 July 2014 through June 2015

	Jul '14 - Jun '15
015-452 · Professional Devel./CPA	500.00
015-501 · Telephone	400.00
Total 015-000 · TREASURER	37,997.00
016-000 · TAX ASSESSOR	
016-101 · Salary - Assessor	33,251.00
016-102 · Assistant # 2	17,500.00
016-104 · Assistant # 1	11,569.00
016-998 · Social Security	4,767.00
016-201 · Supplies	1,000.00
016-202 · Postage	700.00
016-203 · Notices	150.00
016-204 · Mileage	600.00
016-302 · Data Processing	11,850.00
016-423 · Tax Mapping	2,000.00
016-501 · Telephone	600.00
016-450 · Dues	60.00
016-451 · Conferences	500.00
Total 016-000 · TAX ASSESSOR	84,547.00
017-000 · TAX COLLECTOR	
Compensation	
017-101 · Salary	34,187.00
017-102 · Assistant	11,783.00
017-998 · Social Security	3,517.00
017-201 · Supplies	900.00
017-202 · Postage	3,500.00
017-203 · Notices	375.00
017-204 · Mileage	200.00
017-302 · Data Processing	9,400.00
017-453 · Fees for Delinquents	706.00
017-501 · Telephone	675.00
017-450 · Dues	150.00
017-451 · Conferences	1,000.00
Total 017-000 · TAX COLLECTOR	66,393.00
018-000 · BOARD OF ASSESSMENT APPEALS	
018-101 · Salary	3,090.00
018-102 · Clerk	515.00
018-998 · Social Security	276.00
018-202 · Postage	50.00
018-203 · Notices	75.00
018-204 · Mileage	250.00
018-451 · Conferences	150.00
Total 018-000 · BOARD OF ASSESSMENT APPEALS	4,406.00

TOWN OF KENT
Approved Budget
 July 2014 through June 2015

Jul '14 - Jun '15

021-000 · CONSERVATION	
021-201 · Supplies	250.00
021-409 · Printing & Mapping	700.00
021-451 · Conferences	650.00
021-450 · Dues	100.00
Total 021-000 · CONSERVATION	1,700.00
022-000 · TOWN CLERK	
022-101 · Salary	45,276.00
022-102 · Assistant	21,744.00
022-996 · Health	25,987.00
022-997 · Pension	2,264.00
022-998 · Social Security	5,127.00
022-201 · Supplies	300.00
022-202 · Postage	275.00
022-203 · Notices	100.00
022-204 · Mileage	100.00
022-402 · Record Maintenance	16,490.00
022-408 · Vital Statistics	100.00
022-501 · Telephone	550.00
022-450 · Dues	100.00
022-451 · Conferences	250.00
Total 022-000 · TOWN CLERK	118,663.00
024-000 · PLANNING AND ZONING	
024-101 · Zoning Enforc. Officer	33,211.00
024-102 · Clerk	6,093.00
024-996 · Health	12,924.00
024-997 · Pension	1,661.00
024-998 · Social Security	3,007.00
024-201 · Supplies	500.00
024-202 · Postage	800.00
024-203 · Notices	2,000.00
024-204 · Mileage	200.00
024-409 · Printing & Mapping	2,000.00
024-411 · Engineering	1,000.00
024-412 · Planning	2,750.00
024-501 · Telephone	600.00
024-450 · Dues	190.00
024-451 · Conferences	100.00
024-452 · Training	500.00
Total 024-000 · PLANNING AND ZONING	67,536.00

TOWN OF KENT
Approved Budget
July 2014 through June 2015

Jul '14 - Jun '15

025-000 · ZONING BOARD OF APPEALS

025-102 · Clerk	1,000.00
025-998 · Social Security	76.00
025-201 · Supplies	100.00
025-202 · Postage	250.00
025-203 · Notices	1,000.00
025-450 · Dues	100.00

Total 025-000 · ZONING BOARD OF APPEALS	2,526.00
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026-000 · INLAND / WETLANDS

026-101 · Enforce. Officer	17,120.00
026-102 · I/W Clerk	1,786.00
026-996 · Health	6,366.00
026-997 · Pension	856.00
026-998 · Social Security	1,446.00
026-201 · Supplies	400.00
026-202 · Postage	500.00
026-203 · Notices	1,000.00
026-204 · Mileage	150.00
026-409 · Printing & Mapping	150.00
026-501 · Telephone	310.00
026-451 · Conferences	50.00
026-452 · Training	150.00

Total 026-000 · INLAND / WETLANDS	30,284.00
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027-000 · BUILDING INSPECTOR

027-102 · Secretary	6,831.00
027-998 · Social Security	523.00
027-201 · Supplies	500.00
027-202 · Postage	200.00
027-205 · State Education Fund	4,200.00
027-501 · Telephone	500.00
027-450 · Dues	125.00

Total 027-000 · BUILDING INSPECTOR	12,879.00
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030-000 · TOWN HALL

030-201 · Supplies	2,000.00
030-301 · Computer Services	12,500.00
030-502 · Electric	12,500.00
030-503 · Heating Fuel	5,600.00
030-504 · Water/Sewer	1,000.00
030-505 · Maintenance	7,500.00
030-506 · Building Supplies	1,000.00
030-507 · Repairs	7,000.00

TOWN OF KENT
Approved Budget
 July 2014 through June 2015

	Jul '14 - Jun '15
030-508 · Equipment	7,100.00
030-509 · Custodian	5,620.00
030-512 · Pension Administration Expense	1,000.00
Total 030-000 · TOWN HALL	62,820.00
051-000 · ATTORNEY FEES	
051-410 · Legal	7,500.00
051-413 · Litigation	5,000.00
051-414 · Legal - P&Z	2,000.00
051-415 · Legal - ZBA	100.00
051-416 · Legal - IWC	100.00
Total 051-000 · ATTORNEY FEES	14,700.00
060-000 · GRANTS	
060-801 · Kent Nursing Association	21,000.00
060-802 · Northwest Mental Health	325.00
060-804 · NW Conservation District, Inc	900.00
060-805 · NWC EMS	250.00
060-807 · Kent Childrens Center	15,000.00
060-808 · Susan B Anthony	1,000.00
060-809 · Womens Support Services	1,200.00
060-810 · Youth Service Bureau	6,749.00
060-811 · Kent Library Association	84,000.00
060-812 · Fire Protection	77,500.00
060-813 · Cemetery Association	33,665.00
060-814 · NWC Chore Service	2,500.00
060-817 · NWCT Regional Housing Council	100.00
060-819 · Greenwoods	1,000.00
060-820 · Literacy Volunteers	1,000.00
060-821 · Templeton Farms	5,000.00
Total 060-000 · GRANTS	251,189.00
070-000 · ASSOCIATIONS	
070-821 · NW Regional Planning Collaborative	4,000.00
070-822 · Chamber of Commerce	1,100.00
070-851 · Rural Transit	1,064.00
070-852 · Council of Govt's	2,361.00
070-853 · Hous River Comm	350.00
070-854 · CT Conf Mun	2,100.00
070-855 · COST (Council of Small Towns)	725.00
070-856 · Lake Waramaug Inter. Com	1,339.00
070-857 · Lake Waramaug Auth	2,250.00
070-858 · Paramedic	19,967.00
070-859 · LH-NW Elderly Nutrition Prgm	1,220.00
070-860 · Housatonic Valley Assoc	250.00
	250.00

TOWN OF KENT
Approved Budget
 July 2014 through June 2015

	Jul '14 - Jun '15
Total 070-000 · ASSOCIATIONS	36,726.00
074-000 · HISTORIC DISTRICT COMMISSION	1,500.00
075-000 · INSURANCE	95,000.00
077-000 · RETIREE HEALTH BENEFITS	3,500.00
079-000 · CONTINGENCY	10,000.00
Total A · General Government	1,120,899.00
B · Public Safety	
028-000 · FIRE MARSHAL	
028-101 · Fire Marshal	21,725.00
028-102 · Clerical	500.00
028-107 · Fire Inspections	1,500.00
028-109 · Deputy Fire Marshal	100.00
028-201 · Supplies	400.00
028-202 · Postage	50.00
028-204 · Mileage	2,400.00
028-501 · Telephone	880.00
028-452 · Training	1,200.00
	28,755.00
Total 028-000 · FIRE MARSHAL	28,755.00
054-000 · POLICE PROTECTION	96,000.00
055-000 · LITCHFIELD CNTY DISPATCH	28,980.00
056-000 · CIVIL PREPAREDNESS	4,000.00
Total B · Public Safety	157,735.00
C · Public Works	
031-000 · TOWN GARAGE BUILDING	
031-201 · Supplies	200.00
031-202 · Postage	30.00
031-501 · Telephone	800.00
031-502 · Electricity	4,000.00
031-503 · Heating Fuel	5,400.00
031-504 · Water	500.00
031-505 · Maintenance	3,700.00
031-506 · Building Supplies	500.00
031-507 · Repairs	4,790.00
	19,920.00
Total 031-000 · TOWN GARAGE BUILDING	19,920.00
040-000 · HIGHWAY DEPARTMENT	

TOWN OF KENT
Approved Budget
July 2014 through June 2015

	Jul '14 - Jun '15
040-101 · Salaries	356,251.00
040-105 · Snow Removal Salaries	42,594.00
040-996 · Health	107,589.00
040-997 · Pension	25,398.00
040-998 · Social Security	30,512.00
040-459 · Alcohol & Drug Test Program	500.00
040-601 · Equipment Repair & Maintenance	45,000.00
040-604 · Equipment Fuel	40,000.00
040-605 · Hired Equipment	15,000.00
040-607 · New Equipment	4,000.00
040-609 · Snow Related Equipment	7,000.00
040-613 · Public Works	7,000.00
040-614 · Uniforms	4,000.00
040-615 · Tools	1,000.00
040-450 · Dues	100.00
040-451 · Conferences	500.00
040-602 · Road Supplies	4,000.00
040-603 · Materials	20,000.00
040-608 · Salt/Sand	120,000.00
040-610 · Stone	15,000.00
040-611 · Oil	50,000.00
040-612 · Sweeping	10,000.00
040-616 · Drainage	10,000.00
040-617 · Bridges	1,500.00
040-618 · Unimproved Roads	15,000.00
040-619 · Town Roads - Asphalt	145,000.00
Total 040-000 · HIGHWAY DEPARTMENT	1,076,944.00
041-000 · TOWN AID ROAD	281,309.00
042-502 · Lighting - Town Utility	12,000.00
042-504 · Water - Town Utility	33,241.00
045-680 · Tree Work	18,000.00
Total C · Public Works	1,441,414.00
D · Health and Welfare	
029-000 · SOCIAL SERVICES	
Compensation	
029-101 · Salary	37,238.00
029-998 · Social Security	2,849.00
029-201 · Supplies	500.00
029-202 · Postage	800.00
029-204 · Mileage	300.00
029-417 · Assistance	9,000.00
029-501 · Telephone	800.00
029-450 · Dues	200.00

TOWN OF KENT
Approved Budget
July 2014 through June 2015

	Jul '14 - Jun '15
Total 029-000 · SOCIAL SERVICES	51,687.00
033-000 · SENIOR CENTER	
033-502 · Electric / Phone	5,360.00
033-503 · Fuel/Propane	3,000.00
033-504 · Water/Sewer	340.00
033-505 · Maintenance	2,000.00
033-506 · Building Supplies	200.00
033-507 · Repairs	1,000.00
033-509 · Custodian	1,400.00
033-510 · Rent	1,250.00
Total 033-000 · SENIOR CENTER	14,550.00
052-000 · Dir of Health/Hlt Dist.	19,250.00
Total D · Health and Welfare	85,487.00
E · Recreation	
023-000 · PARK & REC	
023-101 · Salary Director	44,880.00
023-102 · Hourly Employees	42,621.00
023-996 · Health	29,777.00
023-997 · Pension	2,244.00
023-998 · Social Security	6,694.00
023-201 · Supplies	400.00
023-202 · Postage	343.00
023-204 · Mileage	800.00
023-419 · Park Maintenance	12,000.00
023-422 · Fee Programs	18,000.00
023-501 · Telephone	940.00
023-502 · Electric	800.00
023-504 · Water/Sewer	1,350.00
023-450 · Dues	100.00
023-451 · Conferences	500.00
023-452 · Training	100.00
Total 023-000 · PARK & REC	161,549.00
032-000 · Community House	
032-202 · Postage	49.00
032-501 · Telephone	800.00
032-502 · Electricity	5,000.00
032-503 · Fuel/Propane	5,000.00
032-504 · Water/Sewer	1,200.00

TOWN OF KENT
Approved Budget
July 2014 through June 2015

	Jul '14 - Jun '15
032-505 · Maintenance	2,200.00
032-506 · Building Supplies	800.00
032-507 · Repairs	3,200.00
032-509 · Custodian	3,500.00
Total 032-000 · Community House	21,749.00
034-000 · Swift House	
034-502 · Electric	1,000.00
034-503 · Heating Fuel	2,200.00
034-504 · Water/Sewer	425.00
034-505 · Maintenance	1,200.00
034-506 · Building Supplies	100.00
034-507 · Repairs	500.00
034-509 · Custodian	450.00
Total 034-000 · Swift House	5,875.00
046-000 · KCS Ballfield Maintenance	6,000.00
Total E · Recreation	195,173.00
F · Sanitation	
043-000 · TRANSFER STATION	
043-101 · Salary	25,246.00
043-998 · Social Security	1,931.00
043-201 · Supplies	1,000.00
043-202 · Postage	500.00
043-411 · Engineering	250.00
043-501 · Telephone	600.00
043-502 · Electric	1,600.00
043-507 · Repairs	1,500.00
043-660 · Solid Waste Removal	35,000.00
043-661 · Bulky Waste Removal	10,000.00
043-665 · Container Rent & Tran	25,500.00
043-666 · Testing	1,200.00
043-667 · Tipping Fees	7,000.00
043-668 · Hazardous Materials	2,000.00
043-669 · Permitting	950.00
Total 043-000 · TRANSFER STATION	114,277.00
044-000 · Landfill Monitoring	1,500.00
Total F · Sanitation	115,777.00
G · Board of Education	
300-000 · BOE Operating	4,395,326.00
320-000 · BOE Regional Budget	2,465,808.00
	6,861,134.00

TOWN OF KENT
Approved Budget
July 2014 through June 2015

	Jul '14 - Jun '15
Total G · Board of Education	6,861,134.00
H · Debt Service	
080-000 · Interest	
080-708 · KCS Renovation	54,663.00
080-710 · New Firehouse	18,125.00
081-000 · Principal	
081-708 · KCS Renovation	475,000.00
081-710 · New Firehouse	125,000.00
Total H · Debt Service	672,788.00
I · Transfer to Capital	796,200.00
J · Transfer to Dog Fund	7,500.00
K · Current Year Capital Projects	895,000.00
Total Expense	12,349,107.00

