

**TOWN OF KENSINGTON  
BUDGET DETAILS FY21**

| Proposed<br>Budget 2020-<br>21 | Adopted<br>Budget<br>2019-20 | Projected<br>6/30/2020 |
|--------------------------------|------------------------------|------------------------|
|--------------------------------|------------------------------|------------------------|

**REVENUE FUND**

GENERAL PROPERTY TAXES

|                                   | Rates  |                    |             |             |
|-----------------------------------|--------|--------------------|-------------|-------------|
| Real Property Tax                 | 0.1312 | <b>792,594</b>     | \$763,592   | \$763,592   |
| Personal Property Tax - Utilities | 5.0000 | <b>432,983</b>     | \$432,983   | \$432,983   |
| Personal Property Tax - Business  | 0.8000 | <b>120,084</b>     | \$93,580    | \$120,307   |
| <b>SUBTOTAL</b>                   |        | <b>\$1,345,661</b> | \$1,290,155 | \$1,316,882 |

OTHER TAXES

|                               |  |                  |           |           |
|-------------------------------|--|------------------|-----------|-----------|
| Income Taxes                  |  | <b>668,825</b>   | 618,345   | 784,428   |
| Admissions and Amusements Tax |  | <b>250</b>       | 250       | 250       |
| <b>SUBTOTAL</b>               |  | <b>\$669,075</b> | \$618,595 | \$784,678 |

LICENSES & PERMITS

|                                |  |                 |          |          |
|--------------------------------|--|-----------------|----------|----------|
| Town Building and Sign Permits |  | <b>12,000</b>   | 5,000    | 12,000   |
| Parking Permits                |  | <b>6,000</b>    | 5,270    | 8,000    |
| Cable Franchise Fees           |  | <b>27,558</b>   | 29,008   | 29,474   |
| Traders' Licenses              |  | <b>9,000</b>    | 9,000    | 9,000    |
| <b>SUBTOTAL</b>                |  | <b>\$54,558</b> | \$48,278 | \$58,474 |

INTERGOVERNMENTAL REVENUE

|                        |  |                  |           |           |
|------------------------|--|------------------|-----------|-----------|
| County Tax Duplication |  | <b>176,213</b>   | 156,806   | 156,809   |
| Highway User Funds     |  | <b>105,069</b>   | 102,453   | 103,029   |
| Bank Shares            |  | <b>4,226</b>     | 4,226     | 4,226     |
| <b>SUBTOTAL</b>        |  | <b>\$285,508</b> | \$263,485 | \$264,064 |

FINES AND FEES

|                                 |  |                |          |         |
|---------------------------------|--|----------------|----------|---------|
| SafeSpeed Camera Program        |  | <b>3,000</b>   | 18,327   | 3,554   |
| Parking & Municipal Infractions |  | <b>1,000</b>   | 1,000    | 1,328   |
| <b>SUBTOTAL</b>                 |  | <b>\$4,000</b> | \$19,327 | \$4,882 |

OTHER

|                   |  |               |        |        |
|-------------------|--|---------------|--------|--------|
| Town Hall Rentals |  | <b>30,000</b> | 30,000 | 30,000 |
| Park Rentals      |  | <b>2,500</b>  | 500    | 2,180  |
| Municipal Events  |  | <b>13,500</b> | 13,500 | 14,525 |

|               |                 |          |          |
|---------------|-----------------|----------|----------|
| Interest      | <b>30,000</b>   | 30,000   | 40,000   |
| Miscellaneous | <b>5,400</b>    | 7,900    | 8,431    |
| SUBTOTAL      | <b>\$81,400</b> | \$81,900 | \$95,136 |

GRANTS

|                                               |                    |             |             |
|-----------------------------------------------|--------------------|-------------|-------------|
|                                               | <b>\$0</b>         | \$0         | \$0         |
| TOTAL REVENUE                                 | <b>\$2,440,202</b> | \$2,321,740 | \$2,524,115 |
| UNAPPROPRIATED SURPLUS                        | <b>662,726</b>     | \$765,666   |             |
| TOTAL REVENUE INCLUDING UNAPPROPRIATED SURPLU | <b>\$3,102,928</b> | \$3,087,406 | \$2,524,115 |

EXPENDITURES

GENERAL GOVERNMENT

PERSONNEL SERVICES

|                                               |                  |           |           |
|-----------------------------------------------|------------------|-----------|-----------|
| Salaries & Wages                              | <b>501,132</b>   | 481,734   | 463,392   |
| Social Security, Medicare, Unemployment Taxes | <b>37,498</b>    | 36,980    | 35,856    |
| Workers Compensation Insurance                | <b>4,934</b>     | 9,292     | 9,292     |
| Health, Life, and Employee Benefits           | <b>61,201</b>    | 43,991    | 42,554    |
| Retirement - 401 (A) Money Purchase Plan      | <b>40,911</b>    | 40,273    | 42,457    |
| SUBTOTAL                                      | <b>\$645,675</b> | \$612,270 | \$593,551 |

OPERATING EXPENSES

ELECTED OFFICIALS

|                                                  |                 |          |          |
|--------------------------------------------------|-----------------|----------|----------|
| Mayor and Council Compensation                   | <b>24,000</b>   | 24,000   | 24,000   |
| Mayor and Council Legislative, Education, Travel | <b>15,200</b>   | 13,680   | 13,680   |
| SUBTOTAL                                         | <b>\$39,200</b> | \$37,680 | \$37,680 |

PROFESSIONAL SERVICES

|                             |                  |          |          |
|-----------------------------|------------------|----------|----------|
| Town Attorney               | <b>50,000</b>    | 40,000   | 50,000   |
| Audit                       | <b>10,700</b>    | 10,700   | 10,700   |
| Other Professional Services | <b>53,800</b>    | 40,865   | 30,865   |
| SUBTOTAL                    | <b>\$114,500</b> | \$91,565 | \$91,565 |

TOWN GOVERNMENT OPERATIONS

|                       |               |        |        |
|-----------------------|---------------|--------|--------|
| Town Hall Maintenance | <b>45,700</b> | 42,615 | 42,615 |
|-----------------------|---------------|--------|--------|

|                                                  |                 |                  |                  |
|--------------------------------------------------|-----------------|------------------|------------------|
| Town Hall Utilities                              | <b>41,000</b>   | 49,387           | 32,265           |
| Town Hall Equipment                              | <b>6,000</b>    | 8,000            | 8,000            |
| Economic Development & Commercial Revitalization | <b>120,000</b>  | 95,075           | 95,075           |
| Office Expenses                                  | <b>28,350</b>   | 27,874           | 31,660           |
| Office Equipment/Furniture                       | <b>2,000</b>    | 500              | 0                |
| Insurance                                        | <b>21,000</b>   | 21,000           | 15,409           |
| Municipal Dues, Memberships and Fees             | <b>10,485</b>   | 9,797            | 9,722            |
| Conferences, Training, & Travel                  | <b>6,500</b>    | 7,850            | 500              |
| Miscellaneous                                    | <b>3,000</b>    | 3,000            | 1,000            |
|                                                  | <b>SUBTOTAL</b> | <b>\$284,035</b> | <b>\$265,098</b> |
|                                                  |                 | <b>\$236,246</b> |                  |

**TOTAL GENERAL GOVERNMENT EXPENSES \$1,083,410 \$1,006,613 \$959,042**

EXPENDITURES

PUBLIC WORKS

PERSONNEL SERVICES

|                                               |                 |                  |                  |
|-----------------------------------------------|-----------------|------------------|------------------|
| Salaries & Wages                              | <b>341,878</b>  | 320,770          | 251,931          |
| Social Security, Medicare, Unemployment Taxes | <b>25,290</b>   | 24,406           | 19,373           |
| Workers Compensation Insurance                | <b>16,972</b>   | 23,256           | 23,526           |
| Health, Life, and Employee Benefits           | <b>68,989</b>   | 70,292           | 65,424           |
| Retirement - 401 (A) Money Purchase Plan      | <b>27,743</b>   | 24,490           | 24,629           |
|                                               | <b>SUBTOTAL</b> | <b>\$480,871</b> | <b>\$463,214</b> |
|                                               |                 | <b>\$384,883</b> |                  |

OPERATING EXPENSES

OPERATING SUPPLIES

|                                            |                 |                 |                 |
|--------------------------------------------|-----------------|-----------------|-----------------|
| Conferences, Training, and Travel          | <b>500</b>      | 500             | 0               |
| Drug Testing                               | <b>1,000</b>    | 1,000           | 250             |
| Uniforms, Gloves, Vests, Boots, and Shirts | <b>3,000</b>    | 2,000           | 2,000           |
| Small Equipment Purchases                  | <b>12,000</b>   | 7,500           | 7,500           |
| Vehicle Fuel Expenses                      | <b>8,000</b>    | 9,000           | 7,265           |
| Small Equipment Maintenance and Repairs    | <b>3,500</b>    | 5,000           | 5,000           |
| Vehicle Repairs                            | <b>20,000</b>   | 20,000          | 20,000          |
| Shop Supplies and Tools                    | <b>3,000</b>    | 3,000           | 3,000           |
| Miscellaneous                              | <b>1,000</b>    | 500             | 509             |
|                                            | <b>SUBTOTAL</b> | <b>\$52,000</b> | <b>\$48,500</b> |
|                                            |                 | <b>\$45,524</b> |                 |

TRASH, BRUSH, RECYCLING, AND LEAF COLLECTION

|                                         |                  |           |           |
|-----------------------------------------|------------------|-----------|-----------|
| Trash, Brush, and Recycling Collection  | <b>164,720</b>   | 167,401   | 154,708   |
| Leaf Collection and Other Disposal Fees | <b>18,000</b>    | 15,500    | 15,500    |
| SUBTOTAL                                | <b>\$182,720</b> | \$182,901 | \$170,208 |

INFRASTRUCTURE

|                                                   |                  |           |           |
|---------------------------------------------------|------------------|-----------|-----------|
| Street Sweeping                                   | <b>8,000</b>     | 8,000     | 4,000     |
| Street Maintenance                                | <b>24,000</b>    | 24,000    | 24,000    |
| Snow Removal                                      | <b>8,500</b>     | 8,500     | 8,500     |
| Sidewalk Repair                                   | <b>12,000</b>    | 20,000    | 20,000    |
| Storm Drain Maintenance                           | <b>6,000</b>     | 20,000    | 20,000    |
| Landscaping Vegetation Management                 | <b>25,000</b>    | 40,000    | 50,000    |
| Landscaping Street Trees Maintenance and Planting | <b>75,000</b>    | 40,000    | 50,000    |
| Garage Maintenance, Miscellaneous & Utilities     | <b>13,700</b>    | 8,422     | 8,422     |
| SUBTOTAL                                          | <b>\$172,200</b> | \$168,922 | \$184,922 |
| <b>TOTAL PUBLIC WORKS EXPENSES</b>                | <b>\$887,791</b> | \$863,537 | \$785,537 |

PUBLIC SAFETY

PERSONNEL SERVICES

|                                               |                  |           |           |
|-----------------------------------------------|------------------|-----------|-----------|
| Salaries & Wages                              | <b>152,307</b>   | 143,290   | 101,819   |
| Social Security, Medicare, Unemployment Taxes | <b>11,429</b>    | 11,013    | 7,912     |
| Workers Compensation Insurance                | <b>9,347</b>     | 10,389    | 10,389    |
| Health, Life, and Employee Benefits           | <b>10,053</b>    | 11,216    | 9,134     |
| Retirement - 401 (A) Money Purchase Plan      | <b>5,298</b>     | 5,263     | 4,978     |
| SUBTOTAL                                      | <b>\$188,434</b> | \$181,171 | \$134,232 |

OPERATING SUPPLIES & SERVICES

PUBLIC UTILITIES AND PROFESSIONAL SERVICES

|                                            |                  |           |           |
|--------------------------------------------|------------------|-----------|-----------|
| Building Inspector (Moved to Prof Serv)    |                  | \$4,200   | \$4,000   |
| Parking Lot Lighting (Metropolitan)        | <b>2,000</b>     | \$2,000   | \$2,000   |
| Public Street Lighting                     | <b>56,000</b>    | \$56,142  | \$50,929  |
| Traffic Enforcement MCP Contract (Deleted) |                  | \$0       | \$8,538   |
| Traffic Control & Engineering              | <b>12,000</b>    | \$12,000  | \$12,000  |
| Miscellaneous                              | <b>2,000</b>     | \$500     | \$500     |
| SUBTOTAL                                   | <b>\$72,000</b>  | \$74,842  | \$77,967  |
| <b>TOTAL PUBLIC SAFETY EXPENSES</b>        | <b>\$260,434</b> | \$256,013 | \$212,199 |

PARKS & RECREATION

FACILITIES AND PUBLIC UTILITIES

|                |                |         |         |
|----------------|----------------|---------|---------|
| Park Utilities | <b>1,750</b>   | 1,803   | 1,803   |
| SUBTOTAL       | <b>\$1,750</b> | \$1,803 | \$1,803 |

OPERATING SUPPLIES AND PROFESSIONAL SERVICES

|                                         |                 |          |          |
|-----------------------------------------|-----------------|----------|----------|
| Small Equipment Maintenance and Repairs | <b>5,000</b>    | 15,000   | 15,000   |
| Equipment Purchases                     | <b>10,000</b>   | 4,000    | 4,000    |
| Landscape Architecture Services         | <b>3,000</b>    | 0        | 750      |
| Miscellaneous                           | <b>1,000</b>    | 750      | 0        |
| SUBTOTAL                                | <b>\$19,000</b> | \$19,750 | \$19,750 |

LANDSCAPING

|                                       |                 |          |          |
|---------------------------------------|-----------------|----------|----------|
| Landscaping and Vegetation Management | <b>5,000</b>    | 0        | 0        |
| Parks and Town Hall Landscaping       | <b>25,000</b>   | 30,000   | 30,000   |
| SUBTOTAL                              | <b>\$30,000</b> | \$30,000 | \$30,000 |

TOWN MUNICIPAL EVENTS

|                                                  |                 |          |          |
|--------------------------------------------------|-----------------|----------|----------|
| Municipal Events - Labor Day Parade and Festival | <b>29,500</b>   | \$22,740 | \$20,870 |
| Municipal Events - Other Municipal Events        | <b>21,000</b>   | 16,290   | 16,290   |
| SUBTOTAL                                         | <b>\$50,500</b> | \$39,030 | \$37,160 |

|                                        |                  |          |          |
|----------------------------------------|------------------|----------|----------|
| <b>TOTAL PARKS RECREATION EXPENSES</b> | <b>\$101,250</b> | \$90,583 | \$88,713 |
|----------------------------------------|------------------|----------|----------|

NON DEPARTMENTAL

|                                        |                 |          |     |
|----------------------------------------|-----------------|----------|-----|
| Contingency                            | <b>10,000</b>   | 10,000   | 0   |
| <b>TOTAL NON DEPARTMENTAL EXPENSES</b> | <b>\$10,000</b> | \$10,000 | \$0 |

|                               |                    |             |             |
|-------------------------------|--------------------|-------------|-------------|
| <b>TOTAL OPERATING BUDGET</b> | <b>\$2,342,885</b> | \$2,226,746 | \$2,045,491 |
|-------------------------------|--------------------|-------------|-------------|

|                                     |                  |           |           |
|-------------------------------------|------------------|-----------|-----------|
| <b>CAPITAL IMPROVEMENTS PROGRAM</b> | <b>\$760,043</b> | \$860,659 | \$860,659 |
|-------------------------------------|------------------|-----------|-----------|

|                                        |                  |           |           |
|----------------------------------------|------------------|-----------|-----------|
| <b>TOTAL CIP BUDGET APPROPRIATIONS</b> | <b>\$760,043</b> | \$860,659 | \$860,659 |
|----------------------------------------|------------------|-----------|-----------|

|                                               |                    |             |             |
|-----------------------------------------------|--------------------|-------------|-------------|
| <b>TOTAL OPERATING &amp; CIP EXPENDITURES</b> | <b>\$3,102,928</b> | \$3,087,405 | \$2,906,150 |
|-----------------------------------------------|--------------------|-------------|-------------|

|                                                                          |                         |
|--------------------------------------------------------------------------|-------------------------|
| <b>Total Fund Balance 6/30/19</b>                                        | <b>3,062,693</b>        |
| <b>Reserved for Prepaid Expenses 6/30/19</b>                             | <b>(26,823)</b>         |
| <b>Non Lapsing Assigned &amp; Committed Fund Balance for CIP 6/30/19</b> | <b>(1,607,478)</b>      |
| <b>Use of Fund Balance for FY2020 Budget including addition to CIP</b>   | <b><u>(765,666)</u></b> |
| <b>Projected Unassigned Fund Balance 6/30/20</b>                         | <b>662,726</b>          |