

**RECEIVED**

*By Darlene Brady at 10:19 am, Feb 17, 2022*

Board of Finance Regular Monthly Meeting  
Wednesday February 16, 2022 6:00 pm

**Present-** Nancy O'Dea-Wyrick, Tegan Gawel, Rufus deRham

**Zoom-** Jim Blackketter, Fran Goodsell, Jason Wright

**Public and Invited Guests-** Jean Speck, Barbara Herbst, Lynn Worthington, Glenn Sanchez, Alan Gawel, John Russell

**Zoom-** Debbie Deveau, Scott Trabucco

Chairman Nancy O'Dea-Wyrick called the meeting to order at 6:00 pm.  
The Pledge of Allegiance was recited.

**Approval of Agenda-** Motion by Mr Blackketter, seconded by Mr deRham to accept the agenda. Motion approved unanimously.

**Approval of Minutes-** Motion by Mr Blackketter, seconded by Ms Gawel to approve the minutes of the January 19, 2022 minutes.  
Motion approved unanimously

**Correspondence-** attached

**Public Comment on agenda items-**

KVFD Fire Chief Alan Gawel briefly spoke about the fire department's requests to the capital budget in regards to the Rescue Truck and Communication equipment (radios).

**REPORTS:**

**A. Tax Collector-** attached

**B. Board of Education-** Chairman Scott Trabucco sent a budget summary which is attached. Will send one every month

**C. Board of Selectman-** Ms Speck thanked Treasurer Barbara Herbst for all her hard work on the budget. Budget workshops are scheduled over the next 2 weeks. She reported on the IIJA (infrastructure investment job act) which has the potential to help with different projects (roads, bridges etc) with grant money which could help lower the capital budget

**D. Treasurer-** report attached.

**OLD BUSINESS:**

none

**NEW BUSINESS:**

**A. FY 2023 Capital Plan Presentation BOS-** Ms Speck, on behalf of the Board of Selectmen, presented the Capital Plan to the Board of Finance and explained some of the changes the Board had voted on at their last meeting in order to bring down some of the totals during year 2027 by spreading some projects out over 2 years (2027 and 2028). There was good discussion and questions about the possibility of using regional assets (sharing). The IIAP, which was mentioned earlier by Ms Speck, was brought up again as a way of possibly lowering the totals IF we received any of the grants from this.

Capital Plan submitted by Board of Selectmen was accepted and sent to P&Z

Capital Plan Attached

.

**PUBLIC AND INVITED GUESTS COMMENTS-**

none

Motion to adjourn by Mr Wright, Seconded by Ms Gawel at 6:59pm

Next meeting March 16, 2022 at 6pm

*Minutes are not considered final until approved. Please check the ensuing meeting minutes for corrections/changes.*

Bonnie Donzella  
Board Clerk



FIVE YEAR TOTALS	PROPOSED FIVE YEAR CAPITAL PLAN						INFORMATIONAL USE				
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	<b>BD OF EDUCATION</b>										
	KCS Roof	216,000	266,000	50,000							
	Sidewalk / Paving		136,235	136,235	136,235						
	Boilers					156,334	156,334	156,334			
1,097,039	<b>BOE SUBTOTAL</b>	216,000	402,235	186,235	136,235	156,334	156,334	156,334	-	-	-
	<b>DPW</b>										
	Bridges	-	-	196,883	183,117	300,000	800,000	700,000	600,000	-	-
	Buildings & Improvements	40,000	-	-	-	-	-	-	-	50,000	-
	Equipment	35,000	-	-	-	-	120,000	-	-	125,000	-
	Fleet	240,000	265,000	135,000	240,000	-	205,000	205,000	205,000	-	-
	Roads	-	-	511,883	433,117	250,000	-	-	-	-	-
2,829,999	<b>DPW SUBTOTAL</b>	315,000	265,000	843,765	856,234	550,000	1,125,000	905,000	805,000	175,000	-
	<b>KVFD</b>										
	Communications Upgrade	-	-		-	125,000	125,000				
	* Engine # 2						225,000	225,000	225,000	225,000	
	Rescue # 8	200,000	225,000		200,000	200,000					
950,000	<b>KVFD SUBTOTAL</b>	200,000	225,000	-	200,000	325,000	350,000	225,000	225,000	225,000	-
	<b>Land Use</b>										
	Zoning Regulations	-	-	-				15,000	30,000		
	POCD		-	-	-					45,000	5,000
0	<b>LU SUBTOTAL</b>	-	-	-	-	-	-	15,000	30,000	45,000	5,000
	<b>PARK AND REC</b>										
	Emery Park Playground	-	100,000		-	-					
	Kent Commons Playground	50,000					-	-	-	-	
	Kent Common Tennis Court	-	-	20,000	-	-					
	* Paving and Drainage					50,000	50,000				
	* Playing Fields and Ball Park	-	-	-	-	50,000	-	-	-	-	-
						-					
	* Master Plan	-	-	-	-	25,000					
295,000	<b>P &amp; R SUBTOTAL</b>	50,000	100,000	20,000	-	125,000	50,000	-	-	-	-
	<b>REVALUATION</b>										
	Reval	25,000	50,000	-			50,000	30,000	40,000		
75,000	<b>REVAL SUBTOTAL</b>	25,000	50,000	-	-	-	50,000	30,000	40,000	-	-
	<b>Tn Buildings</b>										
	* CH Exterior Paint/Repair								80,000		
	CH Flooring			-		150,000					
	* CH LL Flooring									50,000	
	CH Roof			50,000		-		-			
	CH Windows							150,000			
						-					
	Swift House HVAC				30,000						
	Tn Hall Roof	-	-	-	-	65,000	-	-	-	-	-
	* Tn Hall Sidewalks	-	-	-	-	-	-	50,000	-	-	-
	Tn Hall Windows	-	-	-	-	-	150,000	-	-	-	-
295,000	<b>TN BLDGS SUBTOTAL</b>	-	-	50,000	30,000	215,000	150,000	200,000	80,000	50,000	-
5 YR TOTAL		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
5,542,038	<b>TTL CAPITAL</b>	806,000	1,042,235	1,100,000	1,222,469	1,371,334	1,881,334	1,531,334	1,180,000	495,000	5,000
	1/5TH OF ANNUAL CAPITAL	161,200	208,447	220,000	244,494	274,267	376,267	306,267	236,000	99,000	1,000
	APPROPRIATION FY 2022-2023	1,108,408									
	APPROPRIATION FY 2023-2024		1,323,474								
	APPROPRIATION FY 2024-2025			1,421,294							
	APPROPRIATION FY 2025-2026				1,437,294						
	APPROPRIATION FY 2026-2027					1,291,800					
	APPROPRIATION FY 2027-2028						1,018,534				
	Accepted by the BoS	2.3.22									
	Received by the BoF										
	Approved by P/Z			Approved by BoF							
	Approved by BoS		Approved at Town Meeting								



Project Balance 12.14.21		DPW CAPITAL DETAIL (purple cells mark changes on additions)									
		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
60,000	Truck #1										
100,000	Truck #2										
	Truck #3										
	Truck #4										
	Truck #5	240,000									
5,539	Truck #6										
	Truck #8										
	Truck #9										
	Truck #12										
	Dump Truck Sander and Plow										
165,539	<b>TOTAL DPW FLEET</b>	240,000	265,000	135,000	240,000	-	205,000	205,000	205,000	-	-
40,000	Compactor										
15,000	Zero Turn Mower										
	Kubota	35,000									
35,000	Salt Brine Maker										
4,779	Mower										
6,738	Payloader										
	Tractor w/ boom mower						120,000				
	Roadside mower / tractor									125,000	
101,517	<b>TOTAL DPW EQUIPMENT</b>	35,000	-	-	-	-	120,000	-	-	125,000	-
	Anderson Road (rebuild)										
	Botsford Road										
46,592	Kenico Road										
	Spooner Hill Road										
200,000	Studio Hill										
246,592	<b>TOTAL ROADS</b>	-	-	511,883	433,117	250,000	-	-	-	-	-
266,595	Bulls Bridge / Fuller Mtn										
	Bridge #5						200,000				
	Bridge #9 (Fuller Mtn)						300,000				
171,172	Bridge #16 (Anderson Acres)										
	Bridge #17										
-1,054	Bridge #18 (Kent Hollow)										
	Bridge #05519 (Macedonia)										
	Bridge #22 (Geer Mtn)										
	Covered Bridge (paint/repairs)										
	Covered Bridge Barrier										
5,804	Tanguay										
442,517	<b>TOTAL BRIDGES</b>	-	-	196,883	183,117	300,000	800,000	700,000	600,000	-	-
	Salt Shed Cover										
24,000	Tn Garage Doors										
30,000	Tn Garage Parking Lot	40,000									
200,000	Tn Garage Siding										
25,000	Town Hall Oil Tank Removal										
279,000	<b>TTL BUILDINGS and SITE IMPROVEMENTS</b>	40,000	-	-	-	-	-	-	-	50,000	-
1,235,165	<b>Total DPW</b>	315,000	265,000	843,765	856,234	550,000	1,125,000	905,000	805,000	175,000	-
	1/5TH OF ANNUAL CAPITA	63,000	53,000	168,753	171,247	110,000	225,000	181,000	161,000	35,000	-
	APPROPRIATION FY 2022-2023	566,000									
	APPROPRIATION FY 2023-2024		728,000								
	APPROPRIATION FY 2024-2025			856,000							
	APPROPRIATION FY 2025-2026				848,247						
	APPROPRIATION FY 2026-2027					712,000					
	APPROPRIATION FY 2027-2028						602,000				

January 2022		Connecticut State Department of Education Bureau of Fiscal Services				
		2020-2021 Net Current Expenditures (NCE) per Pupil (NCEP) and 2021-2022 Special Education Excess Cost Grant Basic Contributions				
		(1)	(2)	(3)	(4)	(5)
			Average Daily Membership	NCEP 2020-2021 (Col 1 / Col 2)	State Agency Placement Basic Contribution (Col 3, Rounded)	Local Initiated Placement Basic Contribution (Col 3 x 4.5, Rounded)
District Code	District Name	NCE 2020-2021	(ADM) 2020-2021			
004	AVON	58,268,140	3,133.65	18,594	18,594	83,673
005	BARKHAMSTED	10,435,476	476.42	21,904	21,904	98,568
018	BROOKFIELD	45,851,441	2,601.50	17,625	17,625	79,313
021	CANAAN	3,463,336	99.10	34,948	34,948	157,266
023	CANTON	28,141,776	1,492.21	18,859	18,859	84,866
029	COLEBROOK	4,101,668	167.89	24,431	24,431	109,940
031	CORNWALL	3,894,382	120.90	32,212	32,212	144,954
034	DANBURY	172,406,030	11,704.88	14,729	14,729	66,281
037	DERBY	28,329,745	1,358.84	20,848	20,848	93,816
051	FAIRFIELD	196,204,017	9,441.06	20,782	20,782	93,519
052	FARMINGTON	74,837,562	4,040.75	18,521	18,521	83,345
056	GRANBY	31,984,123	1,694.85	18,871	18,871	84,920
065	HARTLAND	5,312,172	230.94	23,002	23,002	103,509
068	KENT	7,106,839	235.69	30,153	30,153	135,689
074	LITCHFIELD	19,257,528	823.43	23,387	23,387	105,242
085	MONROE	56,860,093	3,202.95	17,752	17,752	79,884
089	NEW BRITAIN	170,136,842	11,097.79	15,331	15,331	68,990
090	NEW CANAAN	93,054,099	4,249.40	21,898	21,898	98,541
091	NEW FAIRFIELD	41,510,607	2,053.78	20,212	20,212	90,954
092	NEW HARTFORD	18,632,693	882.86	21,105	21,105	94,973
096	NEW MILFORD	59,873,573	3,665.10	16,336	16,336	73,512
097	NEWTOWN	80,369,672	4,034.62	19,920	19,920	89,640
098	NORFOLK	4,062,599	152.95	26,562	26,562	119,529
100	NORTH CANAAN	9,222,215	352.41	26,169	26,169	117,761
107	ORANGE	44,701,296	2,310.44	19,348	19,348	87,066
111	PLYMOUTH	24,786,500	1,424.63	17,399	17,399	78,296
117	REDDING	33,132,348	1,228.08	26,979	26,979	121,406
118	RIDGEFIELD	98,575,786	4,545.18	21,688	21,688	97,596
122	SALISBURY	9,317,120	350.29	26,598	26,598	119,691
124	SEYMOUR	37,040,975	2,185.57	16,948	16,948	76,266
125	SHARON	6,384,468	147.22	43,367	43,367	195,152
126	SHELTON	76,331,244	4,571.28	16,698	16,698	75,141
127	SHERMAN	9,039,079	367.86	24,572	24,572	110,574
128	SIMSBURY	76,465,537	4,021.22	19,016	19,016	85,572
138	STRATFORD	126,124,921	6,957.09	18,129	18,129	81,581
140	THOMASTON	16,415,467	945.86	17,355	17,355	78,098
143	TORRINGTON	79,385,383	4,025.42	19,721	19,721	88,745
144	TRUMBULL	115,582,210	6,574.91	17,579	17,579	79,106
151	WATERBURY	302,177,301	17,985.49	16,801	16,801	75,605
153	WATERTOWN	51,173,271	2,687.30	19,043	19,043	85,694
157	WESTON	53,174,753	2,253.08	23,601	23,601	106,205
158	WESTPORT	123,168,784	5,275.25	23,348	23,348	105,066
161	WILTON	83,432,027	3,679.45	22,675	22,675	102,038
162	WINCHESTER	22,774,129	1,067.79	21,328	21,328	95,976
167	WOODBIDGE	29,583,531	1,535.25	19,270	19,270	86,715
201	DISTRICT NO. 1	11,153,364	315.00	35,408	35,408	159,336
206	DISTRICT NO. 6	16,967,749	669.44	25,346	25,346	114,057
207	DISTRICT NO. 7	20,156,932	890.00	22,648	22,648	101,916

**Preliminary review Kent Center School Data as of 1/2/2022**

<b>Grade</b>	<b>Official 10/1/2021 Enrollment</b>	<b>Per website 1/2/2022 Classroom Teachers</b>	<b>Implied Class Size Student Teacher Ratio</b>	<b>Optimal Class Size per Union Contract</b>
PK	12	0		18-22
K	29	2	15	18-22
1	16	1	16	20-25
2	27	2	14	20-25
3	18	2	9	20-25
4	23	2	12	20-25
5	16	4	11	20-25
6	26			
7	21	4	11	20-25
8	24			
<b>Total</b>	<b>212</b>	<b>17</b>	<b>12</b>	

**Other Instructional Staff**

1	Art
1	Computer Science & Math Support
1	Counselor
1	Enrichment K-Gr3
1	French
1	Instrumental Music
1	Librarian
1	Math Resource
1	Music & Math Resource
1	Physical Ed
1	Reading Interventionist
1	Special Education
1	Speech & Language

**Data supplied by BOE**

<b><u>Tuition Students</u></b>	<b><u>Rate</u></b>
14	\$4,500
4	\$2,500
8	\$0

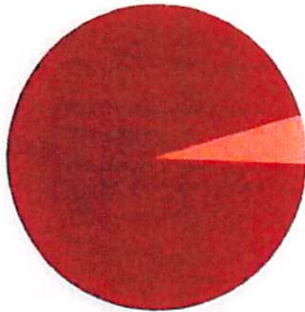
			BUDGET SUMMARY				
		BUDGET	ACTUAL		BUDGET	PERCENTAGE	
		2021-2022	CURRENT	YEAR TO DATE	BALANCE	SPENT	
<b>100 Personnel Salaries</b>		\$2,835,173.00	\$329,911.28	\$1,150,240.16	\$1,684,932.84	43.03%	
<b>200 Employee Benefits</b>		\$892,660.00	\$91,090.32	\$404,275.25	\$488,384.75	45.29%	
<b>300 Purchased Prof. &amp; Techn. Services</b>		\$19,000.00	\$202.04	\$1,016.15	\$17,983.85	5.35%	
<b>400 Purchased Property Services</b>		\$129,405.00	\$2,107.68	\$44,499.93	\$84,905.07	34.39%	
<b>500 Other Purchased Services</b>		\$405,442.00	\$26,995.96	\$191,666.67	\$213,775.33	47.27%	
<b>600 Supplies</b>		\$268,883.00	\$19,664.68	\$98,523.38	\$170,359.62	36.64%	
<b>700 Property</b>		\$38,500.00	\$2,690.91	\$27,056.76	\$11,443.24	70.28%	
<b>800 Dues and Fees</b>		\$12,750.00	\$821.67	\$6,583.36	\$6,166.64	51.63%	
<b>900 Other Uses of Funds</b>		\$45,000.00	\$15,000.00	\$15,000.00	\$30,000.00	33.33%	
Contingency		\$40,000.00	\$0.00	\$0.00	\$40,000.00	0.00%	
<b>TOTAL KENT CENTER SCHOOL EXPENDITURES</b>		<b>\$4,686,813.00</b>	<b>\$488,484.54</b>	<b>\$1,938,861.66</b>	<b>\$2,747,951.34</b>	<b>41.37%</b>	
<b>Regional Expenditures</b>		<b>\$2,522,083.00</b>	<b>\$250,974.30</b>	<b>\$1,505,845.80</b>	<b>\$1,016,237.20</b>	<b>\$0.60</b>	
<b>TOTAL BOARD OF EDUCATION EXPENDITURES</b>		<b>\$7,208,896.00</b>	<b>\$739,458.84</b>	<b>\$3,444,707.46</b>	<b>\$3,764,188.54</b>	<b>47.78%</b>	



# Percent Collection as of 02/16/2022

## REAL ESTATE

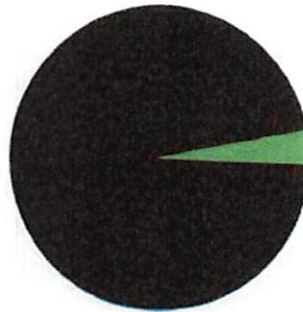
Uncollected - 5.05%  
Collected - 94.95%



Total Due = \$516,142.21  
Total Paid = \$9,712,374.44

## PERSONAL PROPERTY

Uncollected - 3.45%  
Collected - 96.55%



Total Due = \$12,409.86  
Total Paid = \$346,892.29

## MV REGULAR

Uncollected - 4.82%  
Collected - 95.18%



Total Due = \$24,791.84  
Total Paid = \$489,572.86

Type	Total Billed	Total Paid	Total Due	Percent Collected
REAL ESTATE	10,228,516.65	9,712,374.44	516,142.21	94.95
PERS PROPERT	359,302.15	346,892.29	12,409.86	96.55
MOTOR VEHICL	514,364.70	489,572.86	24,791.84	95.18
MV SUPPLEMEN	85,697.81	68,523.04	17,174.77	79.96

Deborah Dewaux  
Tax Collector

# Treasurer's Report

2/15/2022

	BoS Meetings	BoF Meetings	Misc	
		1.19.22 BoF	1.5.22 ARPA Committee	
			1.12.22 T.A.P Committee	
			1.12.22 ARPA Committee	
			1.13.22 Streetscape	
			1.19.22 T.A.P Committee	
			1.20.22 Kent Town Meeting	
			1.21.22 ARPA Committee	
			1.26.22 ARPA Committee	
	December		January	
A/P Checks Issued	100	205,365	76	162,429
Payroll	146	142,460	101	97,924
BoE Transactions	79	775,175	48	580,110
Deposits	16	75,515	20	3,655,528
Net Income to Expense	341	(1,047,486)	245	2,815,065

FY 2021 -2022

	Actual	Budget	% of Budget	Approved Increases
Income	\$ 11,690,644	\$ 13,336,529	87.66%	
A · General Government	\$ 959,203	\$ 1,452,279	66.05%	
B · Public Safety	\$ 117,153	\$ 374,610	31.27%	
C · Public Works	\$ 620,993	\$ 1,823,612	34.05%	
D · Health and Welfare	\$ 69,599	\$ 117,180	59.39%	
E · Recreation	\$ 48,179	\$ 214,391	22.47%	
F · Sanitation	\$ 68,832	\$ 144,154	47.75%	
G · Board of Education	\$ 4,068,974	\$ 7,196,556	56.54%	
H · Debt Service	\$ -	\$ 38,906	0.0%	
I · Transfer to Capital	\$ 1,001,341	\$ 1,001,341	100.0%	
J · Transfer to Dog Fund	\$ 7,500	\$ 7,500	100.0%	
L · Transfer to Schaghticoke	\$ 30,000	\$ 30,000	100.0%	
K · Current Year Capital Projects	\$ 936,000	\$ 936,000	100.0%	
Total Expense	\$ 7,927,775	\$ 13,336,529	59.44%	\$ -

## Highlights

\$ 507,500	22 ~ 1099 forms issued in January
\$ 1,122,343	54 ~ W2 forms issued in January
\$ 2,349	BoF Department of over budget due to upcharge from Audit of \$4,250
\$ 3,166	Tn Hall Repairs over Dept line however TTL department is still within budget
	<b><i>\$8,100 to weatherstrip windows, repair leaking cupola, repair soffits and trim on dormer windows repair springs in windows, paint and caulk as necessary</i></b>
\$ 10,915	Cost Share Lake Waramaug Police Boat - not budgeted, will use up contingency
\$ 1,508	Welcome Center has exceeded it's budget

Compiled and issued preliminary 5 year Capital Plan

Created FY122 proposed budget template, issued three iterations TD