

Kent Board of Finance
Nov. 17, 2020 Monthly Meeting Minutes

Present: Jim Blackketter, Ed Epstein, Tegan Gawel, Fran Goodsell, Nancy O'Dea-Wyrick, Rufus de Rham.

Public and Invited Guests: Alan Gawel, Debbie Devaux, Eric Epstein, Barbara Herbst, Gary Hock, Marty Lindenmayer, Mike Petrone, Caralee Rochovansky, Artie Romano, John Russell, Jean Speck, Matt Starr, Mary Ann VanValkenberg, Sandra Welwood.

Chairperson Nancy O'Dea-Wyrick called the meeting to order at 7:02 p.m. via Zoom.

The Pledge of Allegiance was recited.

Agenda: Mr. de Rham made a motion to accept the agenda. Mrs. Goodsell seconded the motion. Ms. O'Dea-Wyrick asked to add item E. Budget Calendar under New Business. Mrs. Goodsell made a motion to approve the agenda as modified. Mr. de Rham seconded the motion, and the motion was approved unanimously.

Minutes of October 20, 2020 Meeting: Ms. Gawel noted her first name is spelled with one "e." Ms. Gawel made a motion to approve the minutes of the Oct. 20, 2020 meeting. Mrs. Goodsell seconded the motion, and the motion was approved unanimously.

Correspondence: There was no correspondence.

Reports: Tax Collector: Ms. Devaux provided a written report (attached) and said the tax collection rate seems to be on track from last year. The tax assessor and collector are using a new hosting server which is safer. The last tax sale is off the books and currently there are no eligible properties for a tax sale.

Board of Education: Mr. Lindenmayer reported the school has submitted to the Board of Selectmen a capital plan request to redo the boilers. Kent Center School has had its first case of COVID-19. Mr. Lindenmayer said he still is working with the first selectman on how to have a Town meeting so the school board can move forward with its Entryway Project.

First Selectman: Ms. Speck reported:

- She participated in 47 Zoom meetings in the last month and conducted a lot of pistol permit interviews.
- There has been an up-tick in active Covid-19 cases with 7 new cases active since November 1. Ms. Speck said the next eight to 10 to 12 weeks are going to be tough, and said it makes sense to stay home for Thanksgiving and not travel.
- A drive-thru COVID testing is scheduled for November 23 at Town Hall.
- The Siting Council is expected Thursday to issue its first draft on the cell tower applications.
- The speed monitors on all four Town roads show an increase in speeding between 4 a.m. and 7:30-8 a.m. while the rest of the day follows what you would expect.
- The plan for the Annual Town Meeting is not to have to change the date.

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BY D. DeRham
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Treasurer: Mrs. Herbst said she does not have a written report as she has been in meetings the past six days for the CBDG grant for the Kent Affordable Housing.

New Business: The board agreed by consensus to move the audit report before the EMS staffing update.

Fiscal Year 2020 Audit: Sandra Welwood shared an overview of the audit report (attached). Ms. Welwood said the unassigned fund balance is \$2,547,040. Ms. Welwood noted one area to consider tightening would be the accounting of the federal grant monies that the Town receives and passes onto the regional school district.

KVFD EMS Staffing Update: Kent Volunteer Fire Department Emergency Medical Services Staffing Subcommittee shared a power point presentation that documents the need to move to the hiring of some paid EMS staff to supplement the volunteer ambulance as was first mentioned to the Finance Board last April (attached). The fire department is seeking an appropriation of \$52,272 from the Town to contract with a private company to hire staff to cover up to 48 six-hour shifts a month from January to June 2021. The fire department would submit an invoice for reimbursement to the Town on a monthly basis for the contracted prior month. The department's contract with the private company would be for three years, and the department would be billed only for the actual service it uses. The subcommittee noted it would be returning at budget time to talk with the Town about continued funding. Mr. Edward Epstein voiced support for the request and asked if there is a way to allocate the money without going to Town Meeting. Mr. Edward Epstein added that he feels this should not create a controversy in Town, and the board should just pass the money to the department in the simplest way possible. Mrs. Goodsell said she supports the request however the board can. Mrs. Gawel said she thinks there is an immediate need for the funding. Mr. de Rham said he is in agreement, noting this has been a topic of every COG (Council of Governments) meeting for two years. Ms. O'Dea-Wyrick asked the first selectman to put this on the Board of Selectmen's December meeting agenda. Mrs. Herbst asked for time to look at the statutes to make sure the boards are doing things in the right order. Ms. O'Dea-Wyrick said the finance board would revisit this request at its December meeting.

2019-2020 Annual Report Progress: The board clerk reported the report should be finished by the board's December meeting.

2021 Meeting Dates/Times: Ms. O'Dea-Wyrick suggesting keeping the 2021 meeting date in the same week of the month (third week) and move it to Wednesday night at 6 p.m. if that works for board members. Mr. de Rham made a motion to set the 2021 meeting dates on the third Wednesday of the month at 6 p.m. Mrs. Goodsell seconded the motion, and the motion was approved unanimously.

Budget Calendar: The Board of Selectmen hasn't put out a budget calendar yet. Mrs. Herbst said the budget process pretty much follows the same calendar each year. Ms. O'Dea-Wyrick asked to have the finalized calendar sent to the board.

Old Business: There was no discussion.

Public and Invited Guests: There were no comments from the public and invited guests.

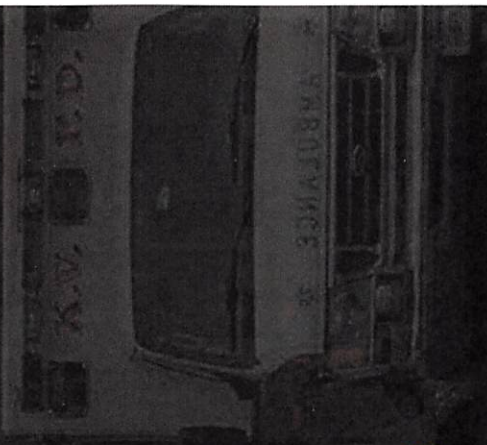
Mr. Epstein made a motion to adjourn the meeting at 8:45 p.m.

Lesly Ferris
Board Clerk

*Minutes are not considered final until approved. Refer to minutes of ensuing meeting
for any changes/corrections.*

1911 KENT VOLUNTEER FIRE DEPT INC 1911

EMS Staffing Committee



COMMITTEE MEMBERS

Ambulance Chief Mary Ann VanValkenburg

Alan Gawel

Eric Epstein

Mike Petrone

Artie Romano

TONIGHT WE WILL REVIEW

Timeline

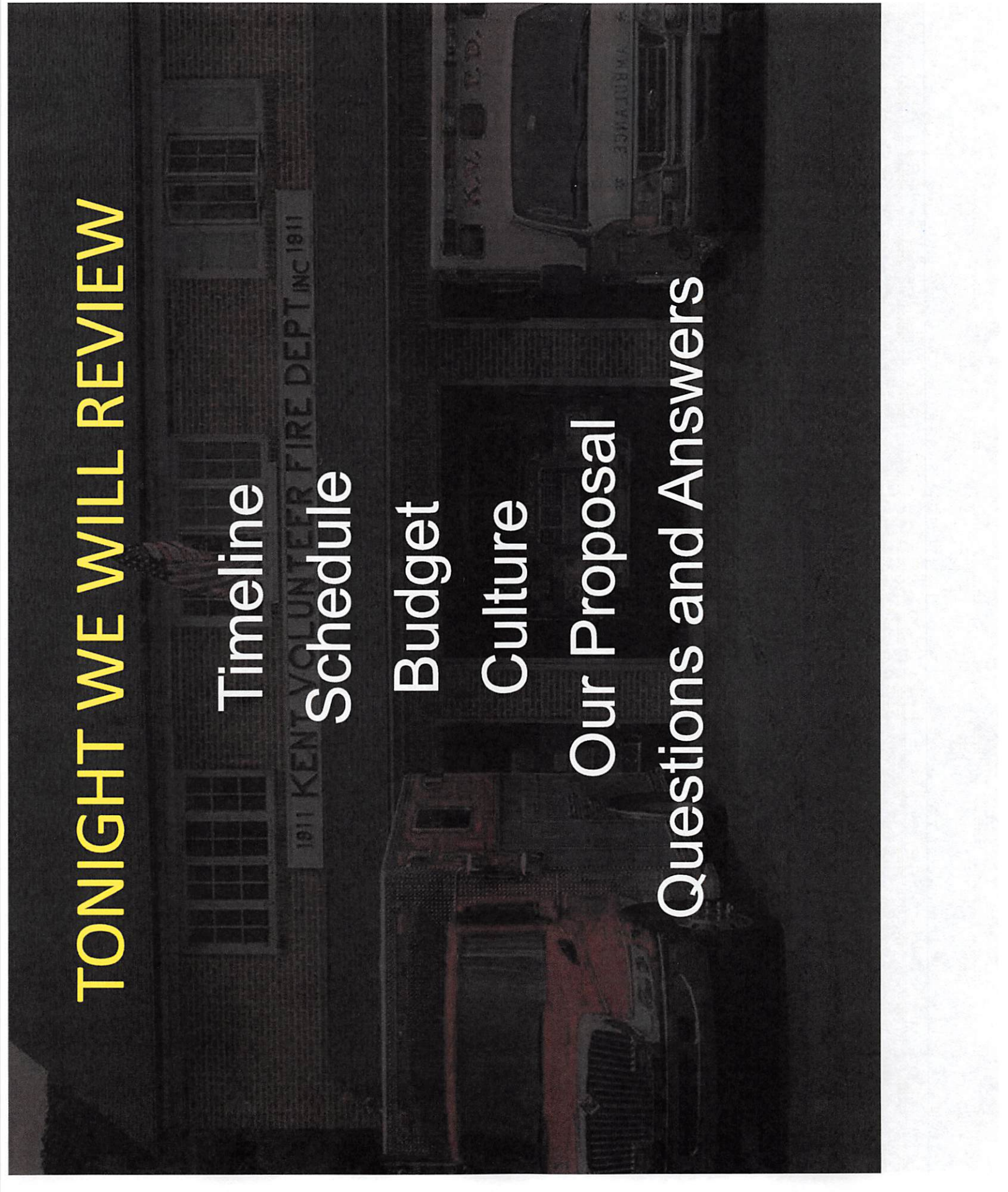
Schedule

Budget

Culture

Our Proposal

Questions and Answers



Timeline

Review of EMS service provided by KVFD

How we got here
Where we are going

1911 KENT VOLUNTEER FIRE DEPT INC 1911

Timeline

- 1911: KVFD was formed
- 1974: First provided ambulance service
- 1980's: Provided IV level of care
- 1990's: Joined a 7 town paramedic collaborative
- 2003: Tax abetment incentive offered
- 2009: Fuel card incentive
- 2010: Billing for service
- 2011: Stipend incentive offered

Timeline

<u>Year:</u>	<u>Total calls</u>
2013	645
2014	505
2015	495
2016	415
2017	398
2018	433
2019	431
2020 YTD	295

Timeline

- Largest call volume was when The Kent was operational
- We are concerned call volume could increase once the High Watch expansion and Birch Hill are online

Schedule

Several contributing factors to the current decline in staffing

- Less volunteers
- Larger time commitment
- Health/injury constraints
- COVID

Schedule

Our schedule is set up in 6 hour shift

with two (2) staff members needed to complete
a legal crew

- Eight (8) shifts a day
- Fifty-six (56) shifts a week
- Two-thousand nine hundred twenty (2,920) shifts a year

Schedule

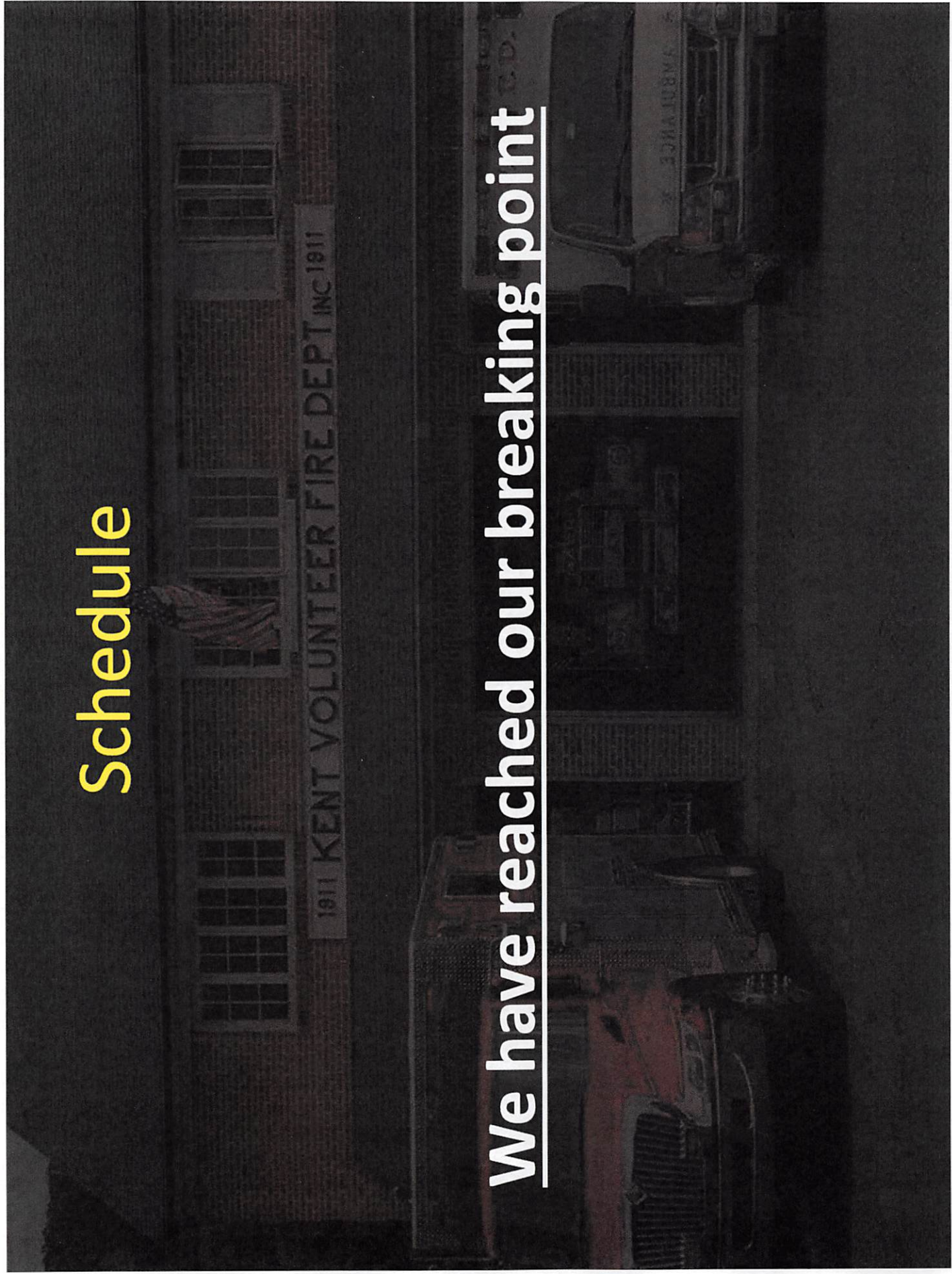
Ten (10) unassigned or what we call “scramble”

1911 K shifts per week RE DEPT INC 1911

Currently of the 56 shifts per week- 46 are covered by 7 EMT's and 3 EMR's- that's a total of 10 people

Schedule

We have reached our breaking point



Budget

KVFD annual budget is approximately \$400,000

Revenues: Town of Kent grant

Fundraising efforts

Ambulance billing

Expenses: Building and ground maintenance

Vehicle and equipment repair

Stipends

Budget

Fundraising efforts have been suspended this year

This has resulted in an approximate \$50,000 deficit with two months remaining in our fiscal year

Culture



Proposal

- Hiring one staff member
- 12- six hour shifts per week or
- 48 six hour shifts per month
- \$8,712 per month or
- \$104,544 per year

Proposal

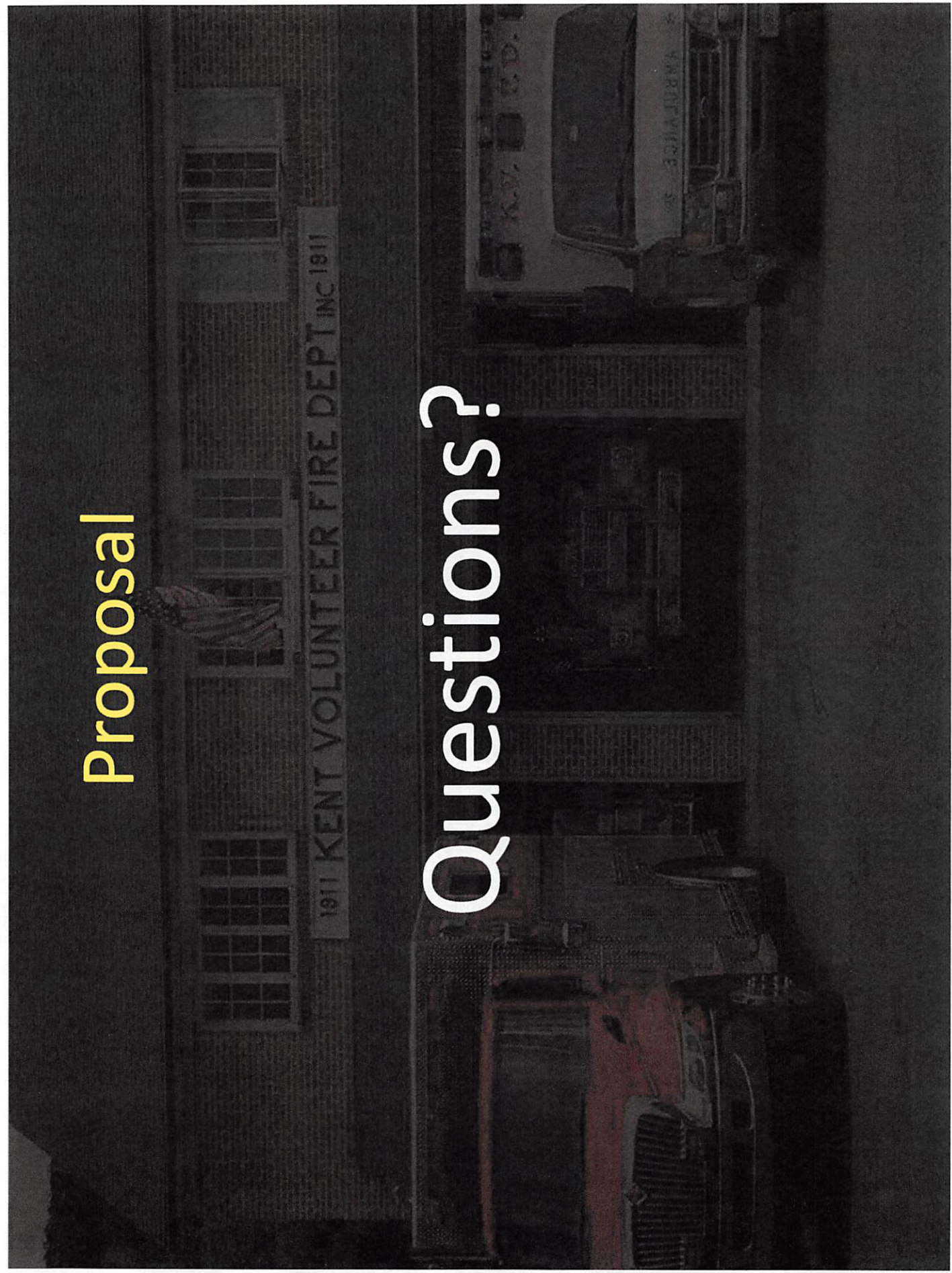
- Budgetary amount requested:
- January 1, 2021- June 30, 2021 is estimated at
\$52,272

Proposal

KVFD proposes submitting an invoice for reimbursement to the Town of Kent on a monthly basis for the contracted prior month

Proposal

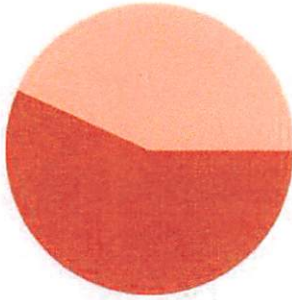
Questions?



Percent Collection as of 11/17/2020

REAL ESTATE

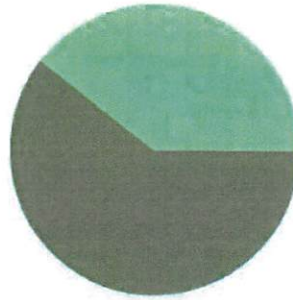
Uncollected - 43.30%
Collected - 56.70%



Total Due = \$4,408,179.57
Total Paid = \$5,772,523.60

PERSONAL PROPERTY

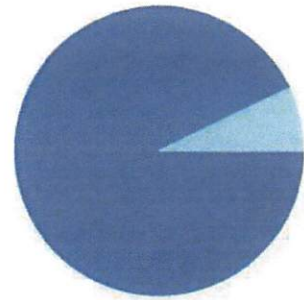
Uncollected - 39.44%
Collected - 60.56%



Total Due = \$129,388.86
Total Paid = \$198,714.19

MV REGULAR

Uncollected - 7.11%
Collected - 92.89%



Total Due = \$34,083.67
Total Paid = \$445,213.75

Type	Total Billed	Total Paid	Total Due	Percent Collected
REAL ESTATE	10,180,703.17	5,772,523.60	4,408,179.57	56.70
PERS PROPERT	328,103.05	198,714.19	129,388.86	60.56
MOTOR VEHICL	479,297.42	445,213.75	34,083.67	92.89

**Town of Kent, Connecticut
Board of Finance Meeting
Discussion - For Year Ended June 30, 2020
OVERVIEW**

A. General Results of the Audit

- Audit went smoothly with all information requested provided to us
- Consistent with past years, no significant deficiencies or material weaknesses in internal controls were found - there continues to be several opportunities to enhance internal controls and efficiencies - always room for improvements

B. Items of Interest

- > Special COVID related disclosures throughout the footnotes and in MD&A
- New to come over the next several years - delayed implementation because of COVID
 - > Fiduciary funds Effective July 1, 2020
 - > Lease accounting Effective July 1, 2021
- Financial highlights attached

C. Opportunities for Consideration

- Government grant processes - could be stronger and more formalized
This includes tracking, monitoring, and administering the grants timely during the year

Board of Education grants - Also includes year end process to ensure amounts per financial records agree to the reports submitted to CSDE and ensuring proper documentation and communication from the Region to the Town regarding actual expenditures

Town of Kent, Connecticut
Board of Finance Meeting
FINANCIAL SUMMARY - For Year Ended June 30, 2020

1. Government-Wide Financial Information (derived from pages 6 and 7)

	2020	2019	Change
Revenues	\$ 13,671,566	\$ 13,147,973	\$ 523,593
Expenses	13,313,125	12,220,070	1,093,055
Change in net position	358,441	927,903	(569,462)
Beginning net position	23,677,864	22,749,961	927,903
Ending net position	\$ 24,036,305	\$ 23,677,864	\$ 358,441

Net position changed as follows:

	2020	2019	Change
Invested in capital assets	\$ 16,738,986	\$ 16,733,760	\$ 5,226
Restricted	57,448	58,272	(824)
Unrestricted	7,239,871	6,885,832	354,039
Total net position	\$ 24,036,305	\$ 23,677,864	\$ 358,441

2. Debt Levels (derived from pages 35 and 36)

- Very little Debt!!!!
- Small amount related to your portion of Region #1 debt - \$827,335
- Bonds and loans payable as follows:

	2020	2019	Change
General Obligation Bonds	\$ 385,000	\$ 780,000	\$ (395,000)
Clean Water Loan	1,331,781	1,354,287	(22,506)
	\$ 1,716,781	\$ 3,908,058	\$ (417,506)

3. General Fund Results - Budgetary Basis (derived from page 17)

	Final Budget	Actual	Better (Worse) Than Budget
Total revenues	\$ 12,870,032	\$ 12,657,771	\$ (212,261)
Total expenditures	(11,495,685)	(11,024,660)	471,025
Other financing sources (uses)	(1,374,347)	(1,374,347)	-
Net change in fund balance	\$ -	\$ 258,764	\$ 258,764

REVENUES - property taxes greater than budget by \$184,948 - COVID had no impact in the 2019-2020 year

EXPENDITURES - primarily Board of Education lower than budget by \$265,449 related to the COVID impact on the school systems and public works lower than budget by \$104,497 from reduced costs related to road maintenance

USE OF FUND BALANCE - Town budgeted for the use of \$515,000 - used zero and added \$258,764

4. General Fund Results - Unassigned fund balance (derived from page 13)

Balance at June 30, 2020 \$ 2,547,040 Represents 20.2% of 2021 budgeted appropriations

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BY *J. Brady*
TOWN CLERK