



Board of Finance
Minutes Regular Monthly Meeting
April 16, 2019

Present: Jim Blackketter, Ed Epstein, Fran Goodsell, Mark McWhinney, Nancy O'Dea-Wyrick, Mark Sebetic.

Public and Invited Guests: Bruce Adams, Melissa Cherniske, Debbie Devaux, Lynn Harrington, Barbara Herbst, Peter Jensen, Marty Lindenmayer, Lynn Mellis Worthington, Jeff Parkin.

Chairman Mark Sebetic called the meeting to order at 7 p.m. Mr. Sebetic said he is glad to have board member Nancy O'Dea-Wyrick back.

Agenda: Mr. Blackketter made a motion to approve the agenda. Ms. O'Dea-Wyrick seconded the motion, and the motion was approved unanimously.

Approval of Minutes: March 26, 2019: Mr. McWhinney made a motion to approve the minutes of the March 26, 2019 meeting as submitted. Ms. Goodsell seconded the motion, and the motion was approved unanimously.

April 2, 2019: Mr. McWhinney made a motion to approve the minutes of the April 2, 2019 special meeting as submitted. Mr. Blackketter seconded the motion, and the motion was approved unanimously.

Correspondence: Mr. Sebetic read a letter to the Board of Selectmen, copied to the Board of Finance, from the Kent Village Housing for the Elderly regarding the 2018 property tax assessment of Templeton Farms Apartments and the Barn (attached). Mr. Adams commented that he met today with the Town Attorney and Assessor, adding he thinks they made some very good progress, and hope it will satisfy the Kent Village Housing's concerns.

Reports: Tax Collector: Tax Collector Debbie Devaux provided a Suspense Report, dated April 3, 2019 (attached). Ms. Devaux noted these accounts go back to the Grand List of 2011. Mr. Blackketter made a motion to approve the Suspense Report, dated April 3, 2019, as provided in the amount of \$16,947.48 in cars and \$9.31 in real estate. Mr. Epstein seconded the motion, and the motion was approved unanimously.

Board of Education: Board of Education chairman Marty Lindenmayer reported bids are due for the window project at Kent Center School Friday at 5 p.m. Mr. Lindenmayer shared with the board prior to the meeting two motions the Board of Education approved April 10, 2019 (attached). Mr. Lindenmayer explained the school board proposes creating a new Capital Project account to be called KCS Building Maintenance with a \$25,000 budget transfer. This would require action by the Board of Finance and Town Meeting. He added that this account would be for unanticipated expenses in addition to the annual \$19,000 in the annual operating budget. Ms. O'Dea-Wyrick questioned what other vehicles could work, adding the proposal is for a capital account, but the expenses really are operating expenses. Mrs. Herbst commented the school

board has a large budget surplus this year and is looking to use some as seed money to put in capital to use for emergency repairs. Mr. Epstein said the school board can come to the Board of Finance if it ever needs money and “within a month you get it.” Mr. Sebetic said he understands the board wants flexibility to do less expensive projects, adding the finance board hasn’t refused to do projects and hasn’t historically withheld money.

Mr. McWhinney made a motion to accept Motion 2: KCS Entryway Security Project: That the KCS Board of Education approve the request to the Kent Board of Finance to consider and take the action of depositing into a non-lapsing account, for the specific purpose of funding the KCS Entryway Security Project, funds totaling up to \$472,943 from FY 2018-2019 KCS budgeted appropriation for education for the town. This request is made pursuant to State of CT Statute 10-108, provided such amount does not exceed one percent of the total budgeted appropriation for education for such year. Ms. O’Dea-Wyrick seconded the motion, and the motion was approved unanimously.

Mr. Epstein made a motion to approve Motion 1: KCS Building and Maintenance Fund: That the KCS Board of Education approve a Budget Transfer in the amount of \$25,000 from the KCS budgeted appropriation for education for the town, to Capital Projects. Said Budget Transfer will fund a new Capital Project to be called KCS Building Maintenance and Repair Fund, for the specific purpose of unforeseen emergency maintenance or repairs. This transfer is contingent upon approval of the Board of Finance and Town of Kent Taxpayers and at no time will the balance of the fund exceed \$100,000. Mr. McWhinney seconded the motion. Mr. Epstein, Mrs. Goodsell and Mr. McWhinney voted yes; Mr. Blacketter, Ms. O’Dea-Wyrick and Mr. Sebetic voted no. The motion did not carry.

Board of Selectmen: Mr. Adams said he has no formal report for the meeting. Mr. McWhinney asked when Birch Hill would start operating. Mr. Adams said the hope is to be operational sometime in 2020, noting the facility has to comply with 35 total conditions imposed by Planning and Zoning Commission and the State to be operational.

Treasurer: Treasurer Barbara Herbst said she has no monthly report. She did provide information regarding the budget and mill rate 10-year compilation and the unassigned general fund balance (attached). Mrs. Herbst added that the final Grand List reflects a little decrease; CIRMA’s insurance premiums will be down 3% for the next fiscal year. Mr. Adams said the Selectmen are hoping to have a decrease in health insurance. Mrs. Herbst said the education budget could be changed after the budget hearing to address the request for the building and maintenance funds. The board consensus is to anticipate using \$515,000 of undesignated funds to hold the mill rate at 18.61. Peter Jensen commented that as a taxpayer he would recommend the board use the \$815,689 that is available, asking why not go with a lower mill rate. Mr. Sebetic commented that he personally has never been in favor of spending down the entire amount, not knowing what might come up the next year. Ms. O’Dea-Wyrick said it isn’t good to have a mill rate that goes up and down, year-to-year.

New Business: Set Meeting date that follows the budget hearing: Mr. Sebetic said he intends to reopen the board's meeting following the budget hearing and make the appropriate motions before the Streetscape Meeting that is scheduled to follow the budget hearing. Mr. Blackketter, Mr. McWhinney and Mr. Sebetic said they are not available to attend the budget hearing. The board will determine if it needs to have a quorum to hold the budget hearing. A special meeting could be held the following Tuesday if the board doesn't have a quorum at the hearing.

Old Business: Five-Year Capital Plan: The Planning and Zoning Commission approved the proposed Five-Year Capital Plan, according to the commission minutes.

2019-2020 Budget Proposal/Budget Hearing: Mr. Epstein made a motion to take the proposed combined Board of Education and Board of Selectmen budgets, totaling \$12,875,032 to budget hearing May 3, 2019. Mr. Blackketter seconded the motion, and the motion was approved unanimously.

Park and Recreation Parks' Master Plan Subcommittee follow-up: Mrs. Goodsell, the board's representative to the subcommittee, reported the subcommittee has met twice and is discussing revitalizing Emery and Kent Common Parks.

Comments from the Public and Invited Guests: Mr. Jensen questioned the political make-up of the board, asking how one would go about greater representation other than the Democratic and Republican parties.

Mr. Lindenmayer commented the teacher contract negotiations would start next fall. Mr. Sebetic said one finance board member attends negotiations as an observer.

Mr. Blackketter made a motion to adjourn the meeting at 7:55 p.m.

Lesly Ferris
Board Clerk

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

The following motions were passed at the KCS Board of Education meeting held On 10 April 2019:

Motion 1: KCS Building and Maintenance Fund

That the KCS Board of Education approve a Budget Transfer in the amount of \$25,000 from the KCS budgeted appropriation for education for the town, to Capital Projects. Said Budget Transfer will fund a new Capital Project to be called KCS Building Maintenance and Repair Fund, for the specific purpose of unforeseen emergency maintenance or repairs. This transfer is contingent upon approval of the Board of Finance and Town of Kent Taxpayers and at no time will the balance of the fund exceed \$100,000

Motion 2: KCS Entryway Security Project

That the KCS Board of Education approve the request to the Kent Board of Finance to consider and take the action of depositing into a non-lapsing account, for the specific purpose of funding the KCS Entryway Security Project, funds totaling up to \$72,943 from the FY 2018 - 2019 KCS budgeted appropriation for education for the town. This request is made pursuant to State of CT Statute 10-108, provided such amount does not exceed one per cent of the total budgeted appropriation for education for such year.

UGFB - UNASSIGNED GENERAL FUND BALANCE INFORMATION

	Projected	Set by BoF -	
Current Mil Rate	18.61	One Mil = 585,927	Tax Collection rate 99%

Current Year	Anticipated	Budgeted		
Revenues	12,672,935	12,480,812	Revenue Variance	192,123
Expenditures	12,706,335	12,869,312	Expenditure Variance	162,977
Variance	-33,400	-388,500	Audited UGFB on 6/30 (Last FY)	2,517,261
UGFB	388,500	388,500	Total Projected UGFB on 6/30 (this FY)	2,872,361
Unused portion of UGFB	355,100	0		
			Proposed Expenditure Budget	12,340,032
			GFOA recommended reserve	2,056,672
			Amount Available to Appropriate	815,689

		Mil +/- CY	% of Change
1) <u> \$0 </u> of the UFB will change the mil rate to	<u>19.49</u>	0.88	4.73%
2) <u> \$225,000 </u> of the UFB will change the mil rate to	<u>19.11</u>	0.50	2.69%
3) <u> \$350,000 </u> of the UFB will change the mil rate to	<u>18.89</u>	0.28	1.50%
4) <u> \$375,000 </u> of the UFB will change the mil rate to	<u>18.85</u>	0.24	1.29%
5) <u> \$515,000 </u> of the UFB will change the mil rate to	<u>18.61</u>	0.00	0.00%

*Kent Village Housing
for the Elderly, Inc.*

P. O. Box 404, Kent, CT 06757

April 11, 2019

Kent Board of Selectmen
Town Hall
PO Box 678
Kent, CT 06757

Dear Board of Selectmen,

The Kent Village Housing for the Elderly, Inc. respectfully asks for a special meeting in executive session with the Board of Selectmen to discuss the 2018 property tax assessment of Templeton Farm Apartments and the Barn.

Our taxes have once again been doubled as a result of the new assessment by the town of Kent. We have appealed the assessment, which appeal was denied by the Board of Assessment Appeals on March 20, 2019.

You probably are aware that our taxes more than doubled two years ago, and we went through the process of appeal. When that was unsuccessful, we were compelled to file suit against the Town, which was then resolved by a negotiated settlement before trial. That negotiated settlement was unanimously approved by the Board of Selectmen. We are requesting the special meeting in executive session to discuss how we can all avoid a second lawsuit.

There are several avenues that we could pursue. KVHE would need financial assistance in order to pay the new tax bill. We would also like to explore a partial abatement of the taxes in the future.

We are on a timetable to resolve this before mid-May in accordance with state statute.

KVHE thanks you in advance for the opportunity to work with the selectmen to resolve this issue.

Sincerely,



Tegan Gawel
President
Kent Village Housing for the Elderly
Board of Directors

Cc: Board of Finance

Process Suspense Report

KENT Date: 04/03/2019 Time: 11:43:07

Condition (s): Year: , Type: 01 - REAL ESTATE, Order: Name, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2017-01-0000135	BAUM MARJORIE ADELINE	DE	DECEASED	04/03/2019	9.31	9.31
# Of Acct: 1					9.31	

Grand Total: 1

9.31

Modify Suspense

Date: 04/10/2019 Time: 11:07:02

Page: 1

Condition (s): Year: 2017, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Name	Prop Loc/MBL	Dist	AMT/SUSP	S	Year	Reason
2015-03-0050053	ALFF ROBERT G	PO BOX 134		0.00 9.17**	Y	0	UL - UNABLE TO LOCATE
2017-03-0050072	AMON ANTHONY A	136 KENT RD		0.00 251.05**	Y	0	UL - UNABLE TO LOCATE
2017-03-0050073	AMON ANTHONY A	136 KENT RD		0.00 79.65**	Y	0	UL - UNABLE TO LOCATE
2015-04-0080022	ASHTON KATHLEEN M	10 FULLER MTN		0.00 183.83**	Y	0	UL - UNABLE TO LOCATE
2016-03-0050104	ASHTON KATHLEEN M	10 FULLER MTN		0.00 196.71**	Y	0	UL - UNABLE TO LOCATE
2017-03-0050101	ATWOOD JOHN P	PO BOX 1390		0.00 18.24**	Y	0	DE - DECEASED
2017-03-0050102	ATWOOD JOHN P	PO BOX 1390		0.00 240.63**	Y	0	DE - DECEASED
2017-03-0050103	ATWOOD JOHN P	PO BOX 1390		0.00 9.31**	Y	0	DE - DECEASED
2015-03-0050140	BATOR BRIAN K	476 SKIFF MOUNTAIN RD		0.00 305.74**	Y	0	UL - UNABLE TO LOCATE
2017-03-0050179	BENNETT JAYDE A	PO BOX 2006		0.00 184.98**	Y	0	UL - UNABLE TO LOCATE
2017-04-0080058	BOYHEN FAITH A	337 KENT RD		0.00 63.27**	Y	0	UL - UNABLE TO LOCATE
2015-03-0050273	BRANSOM JOHN J	10 FULLER MTN		0.00 144.99**	Y	0	UL - UNABLE TO LOCATE
2017-03-0050285	BRENNAN JESSE R	PO BOX 14		0.00 228.34**	Y	0	UL - UNABLE TO LOCATE
2015-04-0080099	CLARY MAX A	11 PHEASANT RUN RD		0.00 107.18**	Y	0	UL - UNABLE TO LOCATE
2015-04-0080100	CLARY MAX A	11 PHEASANT RUN RD		0.00 190.63**	Y	0	UL - UNABLE TO LOCATE
2016-03-0050483	CLARY MAX A	11 PHEASANT RUN RD		0.00 174.19**	Y	0	UL - UNABLE TO LOCATE
2016-03-0050875	FERRARI HEATHER N	PO BOX 192		0.00 273.19**	Y	0	UL - UNABLE TO LOCATE
2016-04-0080156	FERRARI HEATHER N	PO BOX 192		0.00 51.05**	Y	0	UL - UNABLE TO LOCATE

Modify Suspense

Date: 04/10/2019 Time: 11:07:02

Page: 2

Condition (s): Year: 2017, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Name	Prop Loc/MBL	Dist	AMT/SUSP	S	Year	Reason
2017-03-0050865 50865	FERRARI HEATHER N	PO BOX 192		0.00 380.76**	Y	0	UL - UNABLE TO LOCATE
2015-03-0050844 50844	FERRIS JAMES G	11 PHEASANT RUN RD		0.00 27.31**	Y	0	UL - UNABLE TO LOCATE
2015-03-0051066 51066	GREPPIN JAYNE	4 EBER RD		0.00 35.93**	Y	0	UL - UNABLE TO LOCATE
2016-03-0051096 51112	GREPPIN JAYNE	4 EBER RD		0.00 33.50**	Y	0	UL - UNABLE TO LOCATE
2016-03-0052106 52187	ONEILL BRIAN J	22 SOUTH COMMONS		0.00 73.70**	Y	0	UL - UNABLE TO LOCATE
2016-03-0052107 52188	ONEILL BRIAN J	22 SOUTH COMMONS		0.00 118.17**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052241 50231100	POLER CRAIG W	400 STUART ST		0.00 4.89**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052242 50231200	POLER CRAIG W	400 STUART ST		0.00 2.47**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052243 50231300	POLER CRAIG W	400 STUART ST		0.00 10.49**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052244 50231400	POLER CRAIG W	400 STUART ST		0.00 34.22**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052245 50231500	POLER CRAIG W	400 STUART ST		0.00 11.99**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052246 50231600	POLER CRAIG W	400 STUART ST		0.00 32.04**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052247 50231700	POLER CRAIG W	400 STUART ST		0.00 1,876.22**	Y	0	UL - UNABLE TO LOCATE
2011-04-0080346 80351	POLER CRAIG W	400 STUART ST		0.00 175.66**	Y	0	UL - UNABLE TO LOCATE
2012-03-0052271 52308	POLER CRAIG W	400 STUART ST		0.00 2,140.33**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052248 50231800	POLER CRAIG W.	400 STUART ST		0.00 1,512.33**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052249 50231900	POLER CRAIG W.	400 STUART ST		0.00 1,102.79**	Y	0	UL - UNABLE TO LOCATE
2011-03-0052250 50232000	POLER CRAIG W.	400 STUART ST		0.00 1,194.68**	Y	0	UL - UNABLE TO LOCATE

Modify Suspense

Date: 04/10/2019 Time: 11:07:02

Page: 3

Condition (s): Year: 2017, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Name	Prop Loc/MBL	Dist	AMT/SUSP	S	Year	Reason
2011-03-0052251 50232100	POLER CRAIG W.	400 STUART ST		0.00 873.04**	Y	0	UL - UNABLE TO LOCATE
2012-03-0052272 52309	POLER CRAIG W.	400 STUART ST		0.00 1,408.88**	Y	0	UL - UNABLE TO LOCATE
2014-03-0052377 52442	ROSENBLATT ROBERT G	415 E 52ND ST APT 1GC		0.00 151.99**	Y	0	UL - UNABLE TO LOCATE
2015-03-0052376 52430	ROSENBLATT ROBERT G	415 E 52ND ST		0.00 133.44**	Y	0	UL - UNABLE TO LOCATE
2016-03-0052412 52493	ROSENBLATT ROBERT G	4 LEE CIR		0.00 124.69**	Y	0	UL - UNABLE TO LOCATE
2015-03-0052479 52534	SCOTT AMANDA B	40 BULLS BRIDGE RD		0.00 142.79**	Y	0	UL - UNABLE TO LOCATE
2014-04-0080436 80449	SCOTT JAMES H	46 MAPLE ST		0.00 19.43**	Y	0	UL - UNABLE TO LOCATE
2015-03-0052480 52535	SCOTT JAMES H	46 MAPLE ST		0.00 47.84**	Y	0	UL - UNABLE TO LOCATE
2016-03-0052513 52594	SCOTT JAMES H	46 MAPLE ST		0.00 48.57**	Y	0	UL - UNABLE TO LOCATE
2015-04-0080430 80471	SEYE PAPE M	PO BOX 2006		0.00 159.43**	Y	0	UL - UNABLE TO LOCATE
2016-03-0052541 52622	SEYE PAPE M	PO BOX 2006		0.00 201.92**	Y	0	UL - UNABLE TO LOCATE
2017-03-0052578 52578	SEYE PAPE M	PO BOX 2006		0.00 170.10**	Y	0	UL - UNABLE TO LOCATE
2013-03-0052551 52610	SHERBELL SHEPARD	PO BOX 4		0.00 30.99**	Y	0	UL - UNABLE TO LOCATE
2015-03-0052563 52618	SMITH MICHELLE L	861 MIDDLE ST STE 2		0.00 201.08**	Y	0	UL - UNABLE TO LOCATE
2016-03-0052598 52677	SMITH MICHELLE L	220A KENT HOLLOW RD		0.00 161.91**	Y	0	UL - UNABLE TO LOCATE
2014-04-0080447 80460	SMITH MICHELLE LYNN	861 MIDDLE ST STE 2		0.00 94.39**	Y	0	UL - UNABLE TO LOCATE
2016-03-0052729 52823	SUSCOVICH JOHN D	66 BOARDMAN RD		0.00 223.13**	Y	0	UL - UNABLE TO LOCATE
2017-03-0052770 52770	SUSCOVICH JOHN D	66 BOARDMAN RD		0.00 188.33**	Y	0	UL - UNABLE TO LOCATE

Bill #	Name	Prop Loc/MBL	Dist	AMT/SUSP	S	Year	Reason
2016-03-0052735	SZYDLOWSKI GORDON K	476 SKIFF MOUNTAIN RD		0.00	Y	0	UL - UNABLE TO LOCATE
52829							
2015-03-0052710	TARNOWICZ WILLIAM H	150 BULLS BRG		0.00	Y	0	UL - UNABLE TO LOCATE
52779							
2015-03-0052798	TREDWELL HELEN M	6350 WINTER PARK DR		0.00	Y	0	UL - UNABLE TO LOCATE
52873							
2016-03-0052890	VIDAL MICHELLE V	9 STONY CRK		0.00	Y	0	UL - UNABLE TO LOCATE
52997							
2012-03-0053026	WHITE TONYA LYNN	996 YALE AVE APT A12		0.00	Y	0	UL - UNABLE TO LOCATE
53084							
2013-03-0052990	WHITE TONYA LYNN	996 YALE AVE APT A12		0.00	Y	0	UL - UNABLE TO LOCATE
53074							
2015-03-0052959	WHITE WILLIAM C JR	175A FIELD POINT RD		0.00	Y	0	UL - UNABLE TO LOCATE
53035							
2016-03-0053054	WOODIN HEATHER	105 KENT HOLLOW RD		0.00	Y	0	UL - UNABLE TO LOCATE
53163							
2015-04-0080528	WRIGHT-DEMARIA TYGRE W	476 SKIFF MOUNTAIN RD		0.00	Y	0	UL - UNABLE TO LOCATE
80580							
2015-03-0053050	YETMAN MATTHEW T	33B CAMPS RD		0.00	Y	0	UL - UNABLE TO LOCATE
53126							
2015-04-0080530	YETMAN MATTHEW T	33B CAMPS RD		0.00	Y	0	UL - UNABLE TO LOCATE
80582							
2016-03-0053073	YETMAN MATTHEW T	33B CAMPS RD		0.00	Y	0	UL - UNABLE TO LOCATE
53182							
2017-03-0053145	YETMAN MATTHEW T	33B CAMPS RD		0.00	Y	0	UL - UNABLE TO LOCATE
53145							
TOTAL				0.00			
67							
				16,947.48**			