

Board of Finance
Minutes Regular Monthly Meeting
Tuesday, Feb. 20, 2018

RECEIVED FOR RECORD
KENT TOWN CLERK
2018 FEB 22 A 9:25
BY *D. Brady*
TOWN CLERK

Present: Jim Blackketter, Maureen Brady, Ed Epstein, Fran Goodsell, Mark McWhinney, Mark Sebetic.

Public and Invited Guests: Bruce Adams, Debbie Devaux, Bonnie Donzella, Alan Gawel, Barbara Herbst, Joyce Kearns, Martin Lindenmayer, Lynn Mellis Worthington, Rick Osborne, Elyse Sadtler.

Chairman Mark Sebetic called the meeting to order at 7:00 p.m.

Agenda: Mr. Blackketter made a motion to accept the agenda as presented. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Approval of Minutes: Mr. Blackketter made a motion to approve the minutes of the Jan. 16, 2018 monthly meeting. Mrs. Brady seconded the motion, and the motion was approved unanimously.

Correspondence: Mr. Sebetic shared with the board via email a correspondence regarding the Grand List (attached).

Reports: Tax Collector: Debbie Devaux provided a Grand Ratebook Balance Sheet Report, dated Feb. 20, 2018 (attached). She reported she needs to collect \$132,364 to meet the budgeted collection rate. Ms. Devaux noted 15 past-due accounts are going March 1, 2018 to a collection agency.

Mr. Epstein told the tax collector he does not want to hear her identify delinquent taxpayers by name at Board of Finance meetings like Ms. Devaux did at a recent Board of Selectmen's meeting. Ms. Devaux stated she has to use names to do her job and asked if she has the Finance Board's backing to do her job. Ms. Devaux added she doesn't want to be criticized for doing her job. Mr. Sebetic said his personal preference would be to leave out names and that he supports the tax collector's efforts to raise funds due the Town. Mr. Sebetic added he feels Ms. Devaux should not read Mr. Epstein's comments to say she doesn't have the backing of the Finance Board.

Board of Education: Treasurer Barbara Herbst provided the board prior to the meeting the Kent Center School Budget Comparison Report July 2017 through January 2018, dated Feb. 13, 2018, and the Kent Center School Cash Journal for January 2018, dated Feb. 13, 2018 (attached). Board chairman Martin Lindenmayer said he has been researching the funding for the KCS window project. Ms. Herbst noted there are funds left in two capital projects: KCS security in the amount of \$24,000; KCS roof in the amount of \$96,000. These funds are available to use for the window project, she said, noting the monies would have to be reappropriated to the window project at a Town Meeting, which could be done in May. The remainder of the money for the project is in the capital plan. Mr. Lindenmayer reported the school board is working on its budget. Mr. Sebetic asked that the school board email its budget proposal to the Board of Finance prior to the Finance Board's March meeting. Mr. Lindenmayer also reported Mike VanValkenburg has rejoined the KCS Building Committee.

Board of Selectmen: First Selectman Bruce Adams provided the following report:

State Budget: The approved budget looks pretty good. Details follow

All State grants to Kent

ECS

FY 2017 = \$382,425

We now get only \$25,634

FY 2018 = \$423,595

FY 2018 = \$24,352

FY 2019 = \$389,760

This was my last report to you in December

See the latest on back of this page (attached)

Streetscape: The Committee has been meeting. \$500K grant in hand + \$100K in capital plan.

The committee plans to report to BOS in March and ask for some of the Capital funds for planning. Also planning a future Town Meeting to adopt a plan and possibly to vote on funding.

Funding is available from USDA. Details to follow

Resident Trooper cost

Latest cost (in our budget) is \$185,050

Prep schools and High Watch pledge \$20K each toward the program

High Watch increased their pledge for FY 18-19 to \$50K

Total pledge FY 18-19 = \$110K

FY 2018-19 Budget

BOS has met 3 times. All depts have kept budget increases flat or with very low increases.

Numerous requests for salary increases. BOS has not discussed yet. We will begin that on Thursday.

Mr. Adams said he would email the board the Selectmen's proposed budget before the March meeting.

Treasurer: Barbara Herbst provided the board with Revenue Actual vs. Budget, July 1 through February 20, 2018 (attached) and a Building Inspector Report, dated Feb. 2, 2018 (attached). Ms. Herbst shared that the Town would have to fund the Circuit Breaker Program, a state-mandated program which reimburses qualified elderly tax payers, starting in FY 2018-19. She also recommended not budgeting anything for Town Aid Road next year, adding the Town would not be getting this year the second half of what the state had told the Town.

Business: Five-Year Capital Plan: Mr. Adams said the Board of Selectmen has not taken any further action on the plan since it accepted it and since the Annual Town Meeting.

Kent Volunteer Fire Department: Chief Alan Gawel and President Bonnie Donzella attended the meeting to answer questions about the department's capital request. Mr. Gawel explained the department is proposing replacement of Rescue Truck #8 with funding starting in FY 2023. He added this truck is the fourth truck out for calls, but the first truck out for rescue, motor vehicle accident and traffic calls. The fire department chief added the department would be working after the budget season on looking at the department's equipment needs for today's technology and strategies. He added the hope is to look at the three pieces of fire equipment that are on the capital list to determine if they could be consolidated into two pieces of equipment. Mr. Sebetic questioned if it is too soon to put Truck #8 in the capital plan until this conversation takes place and there is a better idea of its total cost. He

suggested the fire department give the Board of Selectmen the total price of the truck and let the selectmen decide how to break up the funding.

Mr. McWhinney asked if the fire department would be asking for Town funds to purchase a new ambulance. Mr. Gawel explained the department has a designated investment fund that is used to fund purchase of an ambulance. Town funds haven't been used to purchase an ambulance, he added.

Town Highway: Rick Osborne discussed Truck #7 which is proposed for replacement in FY 2023 in the capital plan. Mr. Osborne explained this is a Kubota tractor that was purchased in 2006 and is used primarily for the ballfields and sidewalks. Its replacement is based on age and the rotation. There was discussion about the town's bridges and having a schedule of bridge replacements to assist in capital planning. Mr. Sebetic said he feels it would be good for the Board of Finance to have an understanding of the inventory and status of the town's bridges and the anticipated capital needs for bridge replacements.

FY2018 Budget Calendar Updates: There were no updates to the budget calendar.

Region One FY 2019 Budget: Mr. Lindenmayer said he knows the regional school board is working on its budget and he will ask a representative to come to the Board of Finance's March meeting.

Comments from Public and Invited Guests: There were no comments.

Mr. Blacketter made a motion to adjourn the meeting at 8:37 p.m.

Lesly Ferris
Board Clerk

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

Date: January 24, 2018:						
To: Bruce Adams, First Selectman						
Cc: Mark Sebetic, Chairman						
Cc: Barbara Herbst, Treasurer						
From: Patty Braislin, Assessor						
SECTION	NET 2014 AFTER BAA	NET 2015 AFTER BAA	NET 2016 AFTER BAA	NET 2017 BEFORE BAA	DIFFERENCE 17GL OVER 16GL	
Real Estate - 1976 Accounts	554,536,310	555,566,655	558,505,895	561,932,035	3,426,140	
Personal Property - 359 Accts	14,628,871	14,851,224	16,097,387	16,295,681	198,294	
Motor Vehicle - 3157 Accts	25,251,420	25,565,300	26,199,535	25,937,110	-262,425	
Exempt - 206 Accts	0	0	0	0	0	
FINAL TOTAL	594,416,601	595,983,179	600,802,817	604,164,826	3,362,009	
		1,566,578	4,819,638	3,362,009	0	
		0.26%	0.81%		0.56%	% Inc over 16GL
Exempt Real Estate Accounts	2013 REAL ESTATE EXEMPT	2014 REAL ESTATE EXEMPT	2015 REAL ESTATE EXEMPT	2016 REAL ESTATE EXEMPT	2017 REAL ESTATE EXEMPT	REAL ESTATE EXEMPT CHANGE FROM 2013 TO 2017 GRAND LIST
Exempt Real Estate Accounts	124,315,100	125,290,300	125,943,100	126,418,300	128,062,400	3,747,300
ALL OTHER EXEMPTIONS						

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 02/20/2018, Time: 02/20/2018 04:00:48 pm All

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Conditions:	Recap By Year:	Yes	Recap By Dist:	No	Act/Susp:	Active & Suspense (Separated),	Cycle:	00 To 00,	Type:	TOWN,	Bill Type:	14 CODE T	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL CORRECTIONS INC.	DEC.	COLLECTABLE	TAXES CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID						
(S) REAL ESTAT	1	1,837.50	0.00	0.00	1,837.50	0.00	0.00	0.00	0.00				0.00	0.00	1,837.50
(S) PERS PROPE	4	860.07	0.00	0.00	860.07	0.00	0.00	0.00	0.00				0.00	0.00	860.07
(S) MOTOR VEHI	66	8,142.12	0.00	0.00	8,142.12	0.00	0.00	0.00	0.00				0.00	0.00	8,142.12
(S) MV SUPPLEM	18	1,627.66	0.00	0.00	1,627.66	0.00	0.00	0.00	0.00				0.00	0.00	1,627.66
(S) YR: 2002	89	12,467.35	0.00	0.00	12,467.35	0.00	0.00	0.00	0.00				0.00	0.00	12,467.35
TOTAL 2002	89	12,467.35	0.00	0.00	12,467.35	0.00	0.00	0.00	0.00				0.00	0.00	12,467.35
(S) REAL ESTAT	1	2,295.36	0.00	0.00	2,295.36	0.00	0.00	0.00	0.00				0.00	0.00	2,295.36
(S) PERS PROPE	5	686.40	0.00	0.00	686.40	0.00	0.00	0.00	0.00				0.00	0.00	686.40
(S) MOTOR VEHI	82	6,226.77	0.00	0.00	6,226.77	0.00	0.00	0.00	0.00				0.00	0.00	6,226.77
(S) MV SUPPLEM	19	1,087.77	0.00	0.00	1,087.77	0.00	0.00	0.00	0.00				0.00	0.00	1,087.77
(S) YR: 2003	107	10,296.30	0.00	0.00	10,296.30	0.00	0.00	0.00	0.00				0.00	0.00	10,296.30
TOTAL 2003	107	10,296.30	0.00	0.00	10,296.30	0.00	0.00	0.00	0.00				0.00	0.00	10,296.30
(S) REAL ESTAT	1	2,462.10	0.00	0.00	2,462.10	0.00	0.00	0.00	0.00				0.00	0.00	2,462.10
(S) PERS PROPE	3	748.65	0.00	0.00	748.65	0.00	0.00	0.00	0.00				0.00	0.00	748.65

GRAND LIST YEAR 2016

All

Conditions: Recap By Year:Yes Recap By Dist:No Act/Susp: Active & Suspense (Separated), Cycle: 00 To 00,
YEAR/TYPE ACTS BEGINNING LAWFUL CORRECTIONS TAXES CURRENTLY

Type: TOWN, Bill Type: 14 CODE T

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL CORRECTIONS INC.	Susp: Active & Suspense (Separated), DEC. COLLECTABLE	TAXES CURRENT SUSPENSE	Taxes/Bint, PAID	Type: TOWN, INTEREST PAID	Bill Type: L+FEES PAID	14 CODE T	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(S) MOTOR VEHI	91	7,857.33	0.00	0.00	7,857.33	0.00	0.00	0.00		0.00	0.00	7,857.33
(S) MV SUPPLEM	15	913.79	0.00	0.00	913.79	0.00	0.00	0.00		0.00	0.00	913.79
(S) YR: 2004	110	11,981.87	0.00	0.00	11,981.87	0.00	0.00	0.00		0.00	0.00	11,981.87
TOTAL 2004	110	11,981.87	0.00	0.00	11,981.87	0.00	0.00	0.00		0.00	0.00	11,981.87
(S) REAL ESTAT	1	2,549.10	0.00	0.00	2,549.10	0.00	0.00	0.00		0.00	0.00	2,549.10
(A) PERS	1	43.95	0.00	0.00	43.95	0.00	0.00	0.00		0.00	0.00	43.95
(S) PERS PROPE	4	802.19	0.00	0.00	802.19	0.00	0.00	0.00		0.00	0.00	802.19
(S) MOTOR VEHI	69	5,831.32	0.00	0.00	5,831.32	0.00	0.00	0.00		0.00	0.00	5,831.32
(S) MV SUPPLEM	13	612.56	0.00	0.00	612.56	0.00	0.00	0.00		0.00	0.00	612.56
(A) YR: 2005	1	43.95	0.00	0.00	43.95	0.00	0.00	0.00		0.00	0.00	43.95
(S) YR: 2005	87	9,795.17	0.00	0.00	9,795.17	0.00	0.00	0.00		0.00	0.00	9,795.17
TOTAL 2005	88	9,839.12	0.00	0.00	9,839.12	0.00	0.00	0.00		0.00	0.00	9,839.12
(S) REAL ESTAT	1	2,724.56	0.00	0.00	2,724.56	0.00	0.00	0.00		0.00	0.00	2,724.56
(A) PERS	1	51.67	0.00	0.00	51.67	0.00	0.00	0.00		0.00	0.00	51.67

GRAND LIST YEAR 2016

All

Type: TOWN, Bill Type: 14 CODE T

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GRAND LIST YEAR 2016

All

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TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
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GRAND LIST YEAR 2016

A11

Type: TOWN, Bill Type: 14 CODE T

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GRAND LIST YEAR 2016

All

Type: TOWN, Bill Type: 14 CODE T

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GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 02/20/2018, Time: 02/20/2018 04:00:51 pm All

Conditions: Recap By Year:Yes Recap By Dist:No Act/Susp: Active & Suspense (Separated), Cycle: 00 To 00, Type: TOWN, Bill Type: 14 CODE T												
YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L-FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(S) MV SUPPLEM	7	258.67	0.00	0.00	258.67	0.00	0.00	0.00	0.00	0.00	0.00	258.67
(A) YR: 2012	21	5,854.73	0.00	0.00	5,854.73	0.00	569.48	418.06	0.00	987.54	0.00	5,285.25
(S) YR: 2012	41	2,730.06	0.00	0.00	2,730.06	0.00	0.00	0.00	0.00	0.00	0.00	2,730.06
TOTAL 2012	62	8,584.79	0.00	0.00	8,584.79	0.00	569.48	418.06	0.00	987.54	0.00	8,015.31
(A) REAL	7	5,560.32	0.00	0.00	5,560.32	0.00	0.00	0.00	0.00	0.00	0.00	5,560.32
(S) REAL ESTAT	1	8.52	0.00	0.00	8.52	0.00	0.00	0.00	0.00	0.00	0.00	8.52
(A) PERS	8	3,143.67	0.00	0.00	3,143.67	0.00	0.00	0.00	0.00	0.00	0.00	3,143.67
(S) PERS PROPE	2	68.12	0.00	0.00	68.12	0.00	0.00	0.00	0.00	0.00	0.00	68.12
(A) MOTOR	24	1,824.00	273.84	0.00	2,097.84	0.00	751.95	268.04	0.00	1,019.99	0.00	1,345.89
(S) MOTOR VEHI	17	1,341.12	0.00	0.00	1,341.12	0.00	0.00	0.00	0.00	0.00	0.00	1,341.12
(A) IV SU	5	109.62	0.00	0.00	109.62	0.00	57.15	32.58	0.00	89.73	0.00	52.47
(S) IV SUPPLEM	1	232.71	0.00	0.00	232.71	0.00	0.00	0.00	0.00	0.00	0.00	232.71
(A) R: 2013	44	10,637.61	273.84	0.00	10,911.45	0.00	809.10	300.62	0.00	1,109.72	0.00	10,102.35
(S) R: 2013	21	1,650.47	0.00	0.00	1,650.47	0.00	0.00	0.00	0.00	0.00	0.00	1,650.47
TOTAL 2013	65	12,288.08	273.84	0.00	12,561.92	0.00	809.10	300.62	0.00	1,109.72	0.00	11,752.82

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 02/20/2018, Time: 02/20/2018 04:00:52 pm All

Conditions: Recap By Year: Yes Recap By Dist: No Act/Susp: Active & Suspense (Separated), Cycle: 00 To 00,

Type: TOWN, Bill Type: 14 CODE T

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YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(A) REAL	16	12,532.49	0.00	-1,523.46	11,009.03	0.00	5,187.73	660.80	72.00	5,920.53	-10.00	5,821.30
					REFUND		-840.76	0.00	0.00			
(S) REAL ESTAT	1	8.93	0.00	0.00	8.93	0.00	0.00	0.00	0.00	0.00	0.00	8.93
(A) PERS	16	3,666.24	0.00	0.00	3,666.24	0.00	0.00	0.00	0.00	0.00	0.00	3,666.24
(S) PERS PROPE	1	34.83	0.00	0.00	34.83	0.00	0.00	0.00	0.00	0.00	0.00	34.83
(A) MOTOR	47	2,431.71	269.15	0.00	2,700.86	0.00	1,135.09	415.24	0.00	1,550.33	0.00	1,565.77
					REFUND		-10.57	0.00	0.00			
(S) MOTOR VEHI	11	951.75	0.00	0.00	951.75	0.00	0.00	0.00	0.00	0.00	0.00	951.75
(A) MV SU	32	809.71	0.00	0.00	809.71	0.00	183.01	47.11	0.00	230.12	0.00	626.70
(S) MV SUPPLEM	2	96.44	0.00	0.00	96.44	0.00	0.00	0.00	0.00	0.00	0.00	96.44
(A) YR: 2014	111	19,440.15	269.15	-1,523.46	18,185.84	0.00	6,505.83	1,123.15	72.00	7,700.98	-10.00	11,680.01
					REFUND		-851.33	0.00	0.00			
(S) YR: 2014	15	1,091.95	0.00	0.00	1,091.95	0.00	0.00	0.00	0.00	0.00	0.00	1,091.95
TOTAL 2014	126	20,532.10	269.15	-1,523.46	19,277.79	0.00	6,505.83	1,123.15	72.00	7,700.98	-10.00	12,771.96
					REFUND		-851.33	0.00	0.00			
(A) REAL	1,977	75,009.91	0.00	-1,563.54	73,446.37	0.00	48,272.39	8,799.84	351.00	57,423.23	0.00	25,173.98
(A) PERS	360	7,156.95	0.00	-2,382.02	4,774.93	0.00	318.35	50.76	0.00	369.11	0.00	4,456.58
(A) MOTOR	3,154	9,106.80	442.86	-1,018.13	8,531.53	0.00	2,639.70	735.82	0.00	3,375.52	-2.30	5,891.83

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 02/20/2018, Time: 02/20/2018 04:01:05 pm All

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Conditions: Recap By Year: Yes Recap By Dist: No Act/Susp: Active & Suspense (Separated), Cycle: 00 To 00,

Type: TOWN, Bill Type: 14 CODE T

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
					REFUND		-738.41	0.00	0.00			
(A) MV SU	547	5,453.67	0.00	-61.73	5,391.94	0.00	2,717.32	399.78	0.00	3,117.10	0.00	2,674.62
					REFUND		-25.87	0.00	0.00			
(A) YR: 2015	6,038	96,727.33	442.86	-5,025.42	92,144.77	0.00	53,947.76	9,986.20	351.00	64,284.96	-2.30	38,197.01
					REFUND		-764.28	0.00	0.00			
(A) REAL	1,975	10,328,285.84	3,710.58	-7,782.68	10,324,213.74	0.00	10,108,245.61	17,872.49	0.00	10,126,118.10	-2,805.98	215,968.13
					REFUND		-62,382.79	0.00	0.00			
(A) PERS	359	296,502.28	54.90	-7,377.22	289,179.96	0.00	281,085.59	327.12	0.00	281,412.71	0.00	8,094.37
					REFUND		-9.00	0.00	0.00			
(A) MOTOR	3,155	481,213.49	2,469.02	-11,765.29	471,917.22	0.00	449,166.38	3,733.18	0.00	452,899.56	-15.92	22,750.84
					REFUND		-1,425.77	0.00	0.00			
(A) MV SU	494	63,453.41	586.60	-707.66	63,332.35	0.00	50,237.48	33.28	0.00	50,270.76	0.00	13,094.87
					REFUND		-8.58	0.00	0.00			
(A) YR: 2016	5,983	11,169,455.02	6,821.10	-27,632.85	11,148,643.27	0.00	10,888,735.06	21,966.07	0.00	10,910,701.13	-2,821.90	259,908.21
					REFUND		-63,826.14	0.00	0.00			
(A) Grand Total	12,234	11,312,739.32	7,806.95	-34,181.73	11,286,364.54	0.00	10,950,567.23	33,794.10	423.00	10,984,784.33	-2,834.20	335,797.31
					REFUND		-65,441.75	0.00	0.00			
(S) Grand Total	830	105,192.20	0.00	0.00	105,192.20	0.00	0.00	0.00	0.00	0.00	0.00	105,192.20
Grand Total	13,064	11,417,931.52	7,806.95	-34,181.73	11,391,556.74	0.00	10,950,567.23	33,794.10	423.00	10,984,784.33	-2,834.20	440,989.51
					REFUND		-65,441.75	0.00	0.00			

Collection Rate

Back Tax

Interest

Penalty

EL 2015

96.04%

\$ 38,305.-

\$ 27,330

\$ 327.

97.67%

\$ 53,948

\$ 33,794

\$ 423

EL 2016

Needed To Collect EL 2016
Collected To Date EL 2016

\$ 11,021,099

10,888,735

\$ 132,364

02/13/18

Kent Center School
Budget Comparison
July 2017 through January 2018

	<u>Jul '17 – Jan '...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
111-1001 Teachers, Regular	857,492.47	1,953,320.00	-1,095,827.53	43.9%
111-2410 Principal	72,711.90	126,034.00	-53,322.10	57.7%
112-2101 Teacher Assistants	64,696.37	131,040.00	-66,343.63	49.4%
112-2113 Home/School Liaison	23,352.42	47,400.00	-24,047.58	49.3%
112-2134 Nurse	18,974.56	45,930.00	-26,955.44	41.3%
112-2199 Caf. Duty/Athl. Off.	2,493.43	6,908.00	-4,414.57	36.1%
112-2225 Network Administrator	27,876.53	65,885.00	-38,008.47	42.3%
112-2312 Bookkeeper	15,856.65	28,029.00	-12,172.35	56.6%
112-2410 Office Staff	39,599.42	96,626.00	-57,026.58	41.0%
112-2620 Custodians	109,019.21	205,320.00	-96,300.79	53.1%
112-2730 Crossing Guard	1,561.54	3,449.00	-1,887.46	45.3%
120-1102 Substitute Teachers	12,677.50	35,000.00	-22,322.50	36.2%
130-1001 Teachers, Extra Duty	7,912.00	24,402.00	-16,490.00	32.4%
130-1002 Prof. Devel. Presenter	0.00	1,550.00	-1,550.00	0.0%
210-0001 Health/Dental Ins.	453,878.10	747,370.00	-293,491.90	60.7%
211-0001 Life Insurance	3,302.70	5,700.00	-2,397.30	57.9%
220-0001 Soc. Sec.	35,010.79	80,130.00	-45,119.21	43.7%
230-0001 Pension	5,858.18	30,275.00	-24,416.82	19.3%
240-1001 Tuition Reimbursem...	0.00	1,500.00	-1,500.00	0.0%
250-2310 Unemployment Comp.	0.00	200.00	-200.00	0.0%
260-0001 Workers Comp.	17,430.00	24,240.00	-6,810.00	71.9%
321-1100 Assembly Programs	198.00	1,500.00	-1,302.00	13.2%
322-2100 In Service/Non-Certs.	586.44	1,500.00	-913.56	39.1%
322-2210 Curr./In-Serv/Testing	4,228.98	8,000.00	-3,771.02	52.9%
330-2132 Phys. Serv./Students	0.00	600.00	-600.00	0.0%
330-2310 Legal & Investig. Svs	0.00	2,000.00	-2,000.00	0.0%
330-2590 Enumeration	0.00	390.00	-390.00	0.0%
330-2835 Physicians Serv./Empl.	0.00	10.00	-10.00	0.0%
411-2600 Water/Sewer/Trash	6,036.44	11,000.00	-4,963.56	54.9%
430-1001 Repair/Instr. Equip.	650.00	1,025.00	-375.00	63.4%
430-1002 Repair/I.T. Equipment	1,487.15	3,300.00	-1,812.85	45.1%
430-2410 Repair/Office Equip.	0.00	250.00	-250.00	0.0%
430-2600 Bldg. Maint. & Repairs	39,244.65	45,000.00	-5,755.35	87.2%
430-2605 Building Security	0.00	1,000.00	-1,000.00	0.0%
430-2610 Sched Maint/Bldg Im...	210.00	19,000.00	-18,790.00	1.1%
430-2640 Service Contracts	10,739.41	33,000.00	-22,260.59	32.5%
442-1100 Lease/Instr.-Office Eq	6,639.19	10,920.00	-4,280.81	60.8%
510-2700 Pupil Transportation	140,175.00	282,250.00	-142,075.00	49.7%
520-2310 E&O/Liability Ins.	12,792.42	13,200.00	-407.58	96.9%
520-2620 Property/Flood/Auto...	43,615.00	43,234.00	381.00	100.9%
530-2410 Postage	980.00	1,275.00	-295.00	76.9%
531-2225 Internet/Network Se...	2,557.40	9,100.00	-6,542.60	28.1%

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Kent Center School
Budget Comparison
July 2017 through January 2018

	Jul '17 – Jan '...	Budget	\$ Over Budget	% of Budget
531-2410 Telephone/Fax	2,971.28	7,500.00	-4,528.72	39.6%
550-2540 Printing/Advertising	0.00	500.00	-500.00	0.0%
561-1200 Pupil Services	729,253.00	1,041,790.00	-312,537.00	70.0%
561-6110 H.V.R.H.S. Tuition	996,203.60	1,423,148.00	-426,944.40	70.0%
561-6112 Adm. Services	131,863.20	188,376.00	-56,512.80	70.0%
561-6113 Summer School	7,398.97	8,560.00	-1,161.03	86.4%
580-1001 Staff Travel	155.15	1,000.00	-844.85	15.5%
580-2410 Princ. Workshop/Tra...	0.00	925.00	-925.00	0.0%
580-2790 School Trips/Athletics	16,866.09	30,385.00	-13,518.91	55.5%
610-1001 Teaching Supplies	30,341.35	37,000.00	-6,658.65	82.0%
610-1002 I.T. Supplies	4,789.49	9,000.00	-4,210.51	53.2%
610-1200 Pupil Serv. Supplies	279.79	1,000.00	-720.21	28.0%
610-2134 Health Off. Supplies	1,166.85	3,200.00	-2,033.15	36.5%
610-2220 A.V. Materials	699.72	1,000.00	-300.28	70.0%
610-2410 Office Supplies	1,099.75	2,000.00	-900.25	55.0%
611-2490 Graduation Expenses	513.26	2,300.00	-1,786.74	22.3%
613-2600 Custodial Supplies	5,935.16	13,125.00	-7,189.84	45.2%
622-2601 Electricity	35,156.45	73,500.00	-38,343.55	47.8%
623-2620 Propane	1,992.10	3,200.00	-1,207.90	62.3%
624-2620 Heating Oil	40,961.77	52,403.00	-11,441.23	78.2%
627-2740 Fuel for Buses	8,461.29	33,924.00	-25,462.71	24.9%
641-1130 Texts	4,257.17	11,000.00	-6,742.83	38.7%
641-1140 Computer Software	16,427.71	35,450.00	-19,022.29	46.3%
642-2210 Professional Books	0.00	1,100.00	-1,100.00	0.0%
642-2222 Library Books/Subscr.	3,999.27	10,000.00	-6,000.73	40.0%
642-2223 Automated Library S...	1,042.50	1,150.00	-107.50	90.7%
730-1130 Equip. – Info. Techn.	11,546.44	29,000.00	-17,453.56	39.8%
730-1150 Equip. – Misc. Instr.	3,922.98	15,300.00	-11,377.02	25.6%
730-2222 Equip. – Library	0.00	500.00	-500.00	0.0%
730-2600 Service Equipment	0.00	5,000.00	-5,000.00	0.0%
810-2519 Board Fees/Dues/Ex...	4,488.54	8,750.00	-4,261.46	51.3%
930-3100 Cafeteria Subsidy	10,000.00	20,000.00	-10,000.00	50.0%
930-5600 Capital-End User Co...	25,000.00	25,000.00	0.00	100.0%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	4,136,636.73	7,263,948.00	-3,127,311.27	56.9%
Net Ordinary Income	-4,136,636.73	-7,263,948.00	3,127,311.27	56.9%
Net Income	-4,136,636.73	-7,263,948.00	3,127,311.27	56.9%

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Kent Center School

Cash Journal

January 2018

Type	Date	Num	Name	Debit	Credit	Balance
150-0000 Cash						
General Journal	01/01/18		Town of Kent	1,390.25		1,390.25
Check	01/05/18	805345	Advanced Benefit ...		1,021.02	369.23
Check	01/05/18	805346	Department of Re...		100.00	269.23
General Journal	01/05/18	1/5	Payroll		46.17	223.06
General Journal	01/05/18	1/5	Payroll		67,291.01	-67,067.95
General Journal	01/05/18	EFTPS	EFTPS		16,400.60	-83,468.55
General Journal	01/05/18	CT-WH	Commissioner of ...		3,979.08	-87,447.63
General Journal	01/05/18		Region One Asses...		265,331.40	-352,779.03
General Journal	01/05/18	H.S.A.	Salisbury Bank & ...		1,916.98	-354,696.01
General Journal	01/05/18	Credit...	First Bristol Fed'l ...		450.00	-355,146.01
General Journal	01/05/18	Credit...	Torrington Municip...		100.00	-355,246.01
General Journal	01/05/18	Credit...	Waterbury Teache...		1,400.00	-356,646.01
General Journal	01/06/18	Town ...	Town of Kent		250.00	-356,896.01
Check	01/10/18	805347	Aetna		49,591.82	-406,487.83
Check	01/10/18	805348	All American Wast...		394.30	-406,882.13
Check	01/10/18	805349	All-Star Transport...		308.40	-407,190.53
Check	01/10/18	805350	Aquarion Water C...		269.68	-407,460.21
Check	01/10/18	805351	Connecticut Busin...		834.96	-408,295.17
Check	01/10/18	805352	CIT		1,476.29	-409,771.46
Check	01/10/18	805353	Frontier		44.20	-409,815.66
Check	01/10/18	805354	Junior Library Guild		579.40	-410,395.06
Check	01/10/18	805355	Lindenmayer, Martin		236.01	-410,631.07
Check	01/10/18	805356	Mason, W.B.		957.28	-411,588.35
Check	01/10/18	805357	MetLife SBC		468.70	-412,057.05
Check	01/10/18	805358	MetLife SBC/Dental		3,986.33	-416,043.38
Check	01/10/18	805359	Pepper, J.W.		568.38	-416,611.76
Check	01/10/18	805360	State of Connecticut		240.00	-416,851.76
Check	01/10/18	805361	Superior Painting ...		9,800.00	-426,651.76
Check	01/10/18	805362	Werner, Dean		124.44	-426,776.20
Check	01/19/18	805363	Advanced Benefit ...		1,021.02	-427,797.22
Check	01/19/18	805364	Department of Re...		100.00	-427,897.22
General Journal	01/19/18	1/19	Payroll		554.10	-428,451.32
General Journal	01/19/18	1/19	Payroll		67,169.34	-495,620.66
General Journal	01/19/18	EFTPS	EFTPS		14,103.26	-509,723.92
General Journal	01/19/18	CT-WH	Commissioner of ...		3,935.04	-513,658.96
General Journal	01/19/18	H.S.A.	Salisbury Bank & ...		1,916.98	-515,575.94
General Journal	01/19/18	Credit...	First Bristol Fed'l ...		450.00	-516,025.94
General Journal	01/19/18	Credit...	Torrington Municip...		100.00	-516,125.94
General Journal	01/19/18	Credit...	Waterbury Teache...		1,400.00	-517,525.94
General Journal	01/23/18	TRB ...	CT Teachers' Retir...	1,650.00		-515,875.94
General Journal	01/23/18	Town ...	Town of Kent		1,795.45	-517,671.39
Check	01/24/18	805365	Ace Hardware of ...		277.71	-517,949.10
Check	01/24/18	805366	All-Star Transport...		400.92	-518,350.02
Check	01/24/18	805367	Aquarion Water C...		56.08	-518,406.10
Check	01/24/18	805368	Blick Art Materials		1,086.10	-519,492.20
Check	01/24/18	805369	CIRMA P/R Audit ...		231.00	-519,723.20
Check	01/24/18	805370	Follett School Sol...		446.78	-520,169.98
Check	01/24/18	805371	Frontier		323.62	-520,493.60
Check	01/24/18	805372	HazCompliance, L...		1,175.00	-521,668.60
Check	01/24/18	805373	Integrated System...		841.13	-522,509.73

02/13/18

Kent Center School

Cash Journal

January 2018

Type	Date	Num	Name	Debit	Credit	Balance
Check	01/24/18	805374	Mason, W.B.		639.00	-523,148.73
Check	01/24/18	805375	Northwest Alarm &...		336.00	-523,484.73
Check	01/24/18	805376	Morin, Deb		6.99	-523,491.72
Check	01/24/18	805377	Nature's Classroom		7,692.47	-531,184.19
Check	01/24/18	805378	Perotti, William & ...		589.87	-531,774.06
Check	01/24/18	805379	Reitano, James A.		124.44	-531,898.50
Check	01/24/18	805380	Region One Revol...		172.94	-532,071.44
Check	01/24/18	805381	Saxton, Kevin		800.00	-532,871.44
Check	01/24/18	805382	Treasurer, State of...		375.00	-533,246.44
Check	01/24/18	805383	Wonder Media, LLC		90.00	-533,336.44
Check	01/24/18	805384	Woodwind & Bras...		299.99	-533,636.43
Check	01/24/18	805385	All-Star Transport...		28,035.00	-561,671.43
General Journal	01/29/18	Voya	Voya		18.65	-561,690.08
General Journal	01/29/18	Vangu...	Vanguard		1,000.00	-562,690.08
Check	01/31/18	805386	Aetna Deductions		10,376.20	-573,066.28
Check	01/31/18	805387	Aetna TRB		1,650.00	-574,716.28
Check	01/31/18	805388	AXA Equitable		680.00	-575,396.28
Check	01/31/18	805389	MetLife TSA		1,500.00	-576,896.28
Check	01/31/18	805390	Oppenheimer		1,097.95	-577,994.23
Check	01/31/18	805391	Treasurer, K.E.A.		1,921.98	-579,916.21
Check	01/31/18	805392	United Way of We...		30.00	-579,946.21
General Journal	01/31/18	TRB	CT Teachers' Retir...		16,082.38	-596,028.59
Total 150-0000 Cash				3,040.25	599,068.84	-596,028.59
TOTAL				3,040.25	599,068.84	-596,028.59



Bruce Adams <firstselectman@townofkentct.org>

FY 17-FY 19 Municipal Aid Comparison

1 message

GEORGE RAFAEL <GRAFAEL@ccm-ct.org>

Thu, Feb 15, 2018 at 12:50 PM

To: "firstselectman@townofkentct.org" <firstselectman@townofkentct.org>



Government Finance & Research

February 15, 2018

FY 17-FY 19 Municipal Aid Comparison for Kent

Below is a comparison of grant estimates for Kent that we hope you find useful.

FY 17: Actual amount as listed by OPM

FY 18 Adopted: Amount under the adopted biennial budget (adopted October 2017)

FY 18 Post-Holdback: Amount after the Governor's holdbacks and lapses (announced November 2017)

FY 19 Adopted: Amount under the adopted biennial budget (adopted October 2017)

FY 19 Governor's Adjustments: Amount under the Governor's proposed adjustments (proposed February 2018)

Grant	FY 17 Actual	FY 18 Adopted	FY 18 Post-Holdback	FY 19 Adopted	FY 19 Governor's Adjustments
Adult Education	0	0	0	0	0
ECS Grant	25,634	24,352	13,186	26,097	0
LoCIP	0	76,621	76,621	48,858	48,759
Pequot-Mohegan Grant	9,077	8,957	8,957	1,298	0
PILOT: Colleges & Hospitals	0	0	0	0	0
PILOT: State-Owned Property	35,287	28,889	26,442	28,889	0
Town Aid Road	284,619	284,619	284,619	284,619	285,338
Grants for Municipal Projects	0	0	0	0	0
Municipal Transition Grant (Car Tax)	0	0	0	0	0
Municipal Revenue Sharing	26,808	0	0	0	0
MRSF: Supplemental PILOT	0	0	0	0	0
Municipal Stabilization Grant	0	0	0	0	0
Total	381,425	423,438	409,825	389,760	334,097

If you have any questions, please contact George Rafael at grafael@ccm-ct.org or 203-498-3063.

TOWN OF KENT
Revenue Actual vs Budget
July 1, 2016 through February 20, 2018

	Jul 1, '17 - Feb 20, 18	Budget	% of Budget	
1 130-310 · Property Taxes	10,567,669	11,021,099	95.89%	-453,430
2 130-320 · Tax Refunds	-25,529			
3 130-330 · Property Taxes - Interest	27,704	40,000	69.26%	
4 130-340 · Property Tax - Liens	423	500	84.6%	
5 130-350 · Property tax relief	846			
6 130-360 · 490 Tax Penalty				
7 130-400 · Town Aid Roads CT Grant	142,669	284,619	50.13%	-141,950
8 130-500 · Lein ST Property	26,442	73,239	36.1%	
9 130-900 · Telecom Property	0	17,000	0.0%	
10 131-000 · Educational Assistance	6,594	1,754	375.94%	
11 131-100 · Transportation Education				
12 131-200 · LoCIP Bonded Funds				
13 131-450 · Pequot Funds	2,986	8,957	33.33%	
14 131-500 · State of CT Misc	700	1,000	70.0%	
15 131-900 · Community House	9,950	5,000	199.0%	
16 131-920 · Swift House Rent	100	1,000	10.0%	
17 132-000 · Interest on Investments	25,789	14,000	184.21%	11,789
18 132-100 · Miscellaneous Fees	11,251	98,500	11.42%	
19 132-135 · Public terminal fees	173			
20 132-137 · Public Restrooms	329			
21 132-150 · Cell Tower Rent	41,827	45,199	92.54%	
22 132-200 · Building Permits	21,541	35,000	61.55%	
23 132-300 · Transfer Station Income	99,095	94,000	105.42%	5,095
24 132-310 · Bulky Waste	4,320	6,000	72.0%	
25 132-330 · Raffle Permits	0	50	0.0%	
26 132-340 · Pistol Permits	690	500	138.0%	
27 132-400 · P & Z Fees / Road Inspection	13,262	12,000	110.51%	
28 132-410 · Commission In/Wet	411	800	51.38%	
29 132-420 · Commission of ZBA	112	500	22.4%	
30 132-500 · Town Clerk Fees / Conveyance Ta	52,016	80,000	65.02%	
31 132-600 · KCS tuition				
32 132-800 · Park & Recreation	250	250	100.0%	
33 132-810 · Park & Rec Pass	2,900	3,500	82.86%	
34 132-820 · Park & Rec Sports	1,303	4,000	32.58%	
35 132-830 · Park & Rec Classes	643	500	128.58%	
36 132-840 · Park & Rec Enrichment	5,091	11,000	46.28%	
37 132-850 · Park & Rec Enrichment Camp	11,462	13,000	88.17%	
38 132-860 · Bus Trips & Programs	270	1,000	27.0%	
39 132-870 · Sale of Town Equipment				
40 132-900 · Surplus	0	225,000	0.0%	
41 132-910 · Funds Capital & Nonrecurring	692,500	692,500	100.0%	
42 132-950 · Maple Street Extension	15,000	15,000	100.0%	
	11,760,788	12,806,467		-1,045,678.6

