

Board of Finance
Minutes Monthly Meeting
June 19, 2018

RECEIVED FOR RECORD
KENT TOWN CLERK

2018 JUN 21 A 8:58

BY *M. Brady*
TOWN CLERK

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

Public and Invited Guests: Bruce Adams, Debbie Devaux, Barbara Herbst, Peter Jensen, Martin Lindemayer.

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

Approval of Minutes: Mr. Blackketter made a motion to approve the minutes of the April 18, 2018 monthly meeting. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Mr. Blackketter made a motion to approve the minutes of the May 4, 2018 special meeting. Mr. Epstein seconded the motion, and the motion was approved unanimously.

Mr. Blackketter made a motion to approve the minutes of the May 18, 2018 special meeting. Mr. Epstein seconded the motion. Kent resident Peter Jensen said he is trying to find the results of the Town budget votes. Mr. Sebetic said the Town Clerk takes those minutes and presently the board is talking only about the minutes of the special meeting of the Board of Finance. Mr. Sebetic added he is not taking time of this board for something that is not this board's responsibility. The motion was approved unanimously.

Correspondence: There was no correspondence.

Reports: Tax Collector: Tax Collector Debbie Devaux shared a Grand Ratebook Balance Sheet Report, dated June 19, 2018 (attached). She noted 25 liens have been filed on 2016 real estate, leaving \$82,745 in uncollected real estate. Ms. Devaux said the current fiscal year's tax collection rate is 99.33%, the highest collection rate ever to which the board offered its collective "congratulations."

Ms. Devaux shared with the board that she has spoken with the auditor after being taken to task by the Board of Selectmen for contacting a bank before depositing a taxpayer's check. She proposes after speaking with the auditor and treasurer keeping \$2,500 in the Tax Collector checking account. Mrs. Herbst noted the Tax Collector's checking account does not have overdraft protection. Mr. Adams recounted the situation, noting this taxpayer's account was sent to collection after the Tax Collector learned from the bank that there weren't sufficient funds in the bank to cover the check. The taxpayer was sent to collection and was not notified. Mr. Sebetic said he disagrees with having a reserve in the account and would prefer the Tax Collector continue to call the bank. Mr. Adams commented he feels the taxpayer should have been the first phone call. Mr. Blackketter said he agrees with Mr. Sebetic. Mr. McWhinney commented he feels the taxpayer should have been notified. Mr. Sebetic added the Tax Collector should have

called the taxpayer before sending her account to collection. Ms. Devaux added that people who have bounced checks in the past will be required to pay in cash in the future.

Board of Education: Board chairman Martin Lindenmayer had no report.

Board of Selectmen: First Selectman Bruce Adams reported the following:

KVFD: I recently applied for a grant through First Light to purchase a flat bottomed boat for the KVFD. I received word last week that we were granted \$10,000 and First Light offered to work with a local marina to get one that will meet KVFD's needs.

Streetscape: The Committee has been meeting. \$500K grant in hand + 100K in capital plan. The Committee plans to report to BOS in July with a plan which will hopefully be sent by the BOS to a town meeting.
The work being done now is DOT work and could save us \$80,000

Union Contract: We are in negotiations at present. We hope to settle this week so we can get a reduced health insurance cost in place. Can't share details right now.

Management Review: We have met with Lee Palmer of Randi Frank Consulting. We hope to have the review started by July 1.
\$5,000 in budget, which RFC says will cover what we are seeking.

Mr. Adams also reported the Town is buying four "your speed is" programmable signs, using some Town Aid Road monies. He said the signs are solar operated and movable.

Mr. McWhinney asked if it would be possible for the road crew foreman to come up with a color coded map of the Town's bridges to show which bridges have been upgraded; which need to be done in the next 10 years and the rest of the bridges.

Treasurer: Treasurer Barbara Herbst presented the Town of Kent Actual vs. Budget report for July 2017 through June 19, 2018 (attached). Mrs. Herbst reported the Town this week received the balance of the Town Aid Road money and the \$20,000 from Marvelwood toward the cost of the Resident State Trooper. Mrs. Herbst said the preliminary audit field work is done. She also reported OPM found a typo in the audit for FY2017 in a sewer schedule, which the auditor has corrected and filed.

Mrs. Herbst also presented budget transfers which were approved by the Board of Selectmen (attached). Mr. McWhinney made a motion to approve the budget transfers, dated May 1, 2018. Mr. Blacketter seconded the motion, and the motion was approved unanimously.

The treasurer reported the Town's worker's comp premium through CIRMA is going down by 3% for the new fiscal year, saving the Town \$3,000. She also noted the land use officer has let the treasurer know a lawsuit has been filed against ZBA.

Mr. McWhinney questioned if town governments can split the Town and local education budgets for voting. Mrs. Herbst said she doesn't have that answer. Mr. Epstein suggested talking to Falls Village. Mr. Lindenmayer said he would be a proponent of being able to vote separately. Mr. Jensen said he would like to see this too.

Five-Year Capital Plan: KCS Window Project Request: Mr. Lindenmayer said the State aid for this type of project makes it advantageous to apply. Mr. Lindenmayer said the architect is important for the paperwork, funding and oversight of the proposed project. Mr. Epstein made a motion that the Board of Finance approve the request by the Kent Board of Education to take the action of depositing into a non-lapsing account, for the specific purpose of funding the KCS Window Project, funds totaling up to \$60,000 from the FY2017-2018 KCS budgeted appropriation for education for the town, pursuant to State of Connecticut Statute 10-248a. Mr. Blackketter seconded the motion, and the motion was approved unanimously.

Mr. Epstein made a motion that the Board of Finance approve the request by the Kent Board of Education to appropriate \$100,000 from the Five-Year Capital Plan Reserve (GL #32000) to the Capital Project KCS Windows project (GL #316110), and subsequent funding for this project showing in FY 2021 in the Five-Year Capital Plan be assigned to replenish the Five-Year Capital Reserve (GL #32000). Mr. Blackketter seconded the motion, and the motion was approved unanimously.

FY2019 Budget: Ms. Devaux commented tax bills would be going out Monday.

Comments from Public and Invited Guests: Mr. Jensen urged the Board of Finance to voice a suggestion that the vote by hand at the Annual Budget Meeting be reported accurately in the minutes of that meeting.

Mr. Blackketter made a motion to adjourn the meeting at 8:07 p.m.

Lesly Ferris
Board Clerk

RECEIVED FOR RECORD
KENT TOWN CLERK
2018 JUN 21 A 8:58
BY *J. Devaux*
TOWN CLERK

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

GRAND LIST YEAR 2016

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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
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GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 06/19/2018, Time: 06/19/2018 02:50:40 pm All

Page: 6

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 CORRECTIONS INC. DEC. COLLECTABLE TAXES CURRENT SUSPENSE TAXES/BINT PAID INTEREST PAID L+FEES PAID TOTAL PAID OVER PAID UNCOLLECTED TAXES

(S)													
REAL ESTAT	2												
		2,290.34	0.00	0.00	2,290.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,290.34
(A)													
PERS	4												
		886.88	0.00	0.00	886.88	-129.50	0.00	0.00	0.00	0.00	0.00	0.00	757.38
(S)													
PERS PROPE	6												
		469.99	0.00	0.00	469.99	129.50	0.00	0.00	0.00	0.00	0.00	0.00	599.49
(A)													
MOTOR	11												
		6,655.16	0.00	0.00	6,655.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,655.16
(S)													
MOTOR VEHI	20												
		1,829.85	0.00	0.00	1,829.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,829.85
(A)													
MV SU	3												
		229.18	0.00	0.00	229.18	-39.11	0.00	0.00	0.00	0.00	0.00	0.00	190.07
(S)													
MV SUPPLEM	6												
		417.25	0.00	0.00	417.25	39.11	0.00	0.00	0.00	0.00	0.00	0.00	456.36
(A)													
YR: 2011	19												
		7,771.22	0.00	0.00	7,771.22	-168.61	0.00	0.00	0.00	0.00	0.00	0.00	7,602.61
(S)													
YR: 2011	34												
		5,007.43	0.00	0.00	5,007.43	168.61	0.00	0.00	0.00	0.00	0.00	0.00	5,176.04
TOTAL 2011	53												
		12,778.65	0.00	0.00	12,778.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,778.65
(A)													
REAL	1												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S)													
REAL ESTAT	1												
		8.67	0.00	0.00	8.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.67
(A)													
PERS	5												
		1,709.10	0.00	0.00	1,709.10	-226.00	342.18	236.10	0.00	578.28	0.00	0.00	1,140.92
(S)													
PERS PROPE	4												
		74.42	0.00	0.00	74.42	226.00	0.00	0.00	0.00	0.00	0.00	0.00	300.42
(A)													
MOTOR	8												
		3,837.03	0.00	0.00	3,837.03	-2.00	227.30	181.96	0.00	409.26	0.00	0.00	3,607.73

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 06/19/2018, Time: 06/19/2018 02:50:40 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
(S) MOTOR VEHI	31	2,388.30	0.00	0.00	2,388.30	2.00	0.00	0.00	0.00	0.00	0.00	2,390.30
(A) MV SU	4	308.60	0.00	0.00	308.60	-16.44	0.00	0.00	0.00	0.00	0.00	292.16
(S) MV SUPPLEM	8	258.67	0.00	0.00	258.67	16.44	0.00	0.00	0.00	0.00	0.00	275.11
(A) YR: 2012	18	5,854.73	0.00	0.00	5,854.73	-244.44	569.48	418.06	0.00	987.54	0.00	5,040.81
(S) YR: 2012	44	2,730.06	0.00	0.00	2,730.06	244.44	0.00	0.00	0.00	0.00	0.00	2,974.50
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	6	3,143.67	0.00	0.00	3,143.67	-385.23	1,069.32	673.68	0.00	1,743.00	0.00	1,689.12
(S) PERS PROPE	4	68.12	0.00	0.00	68.12	385.23	0.00	0.00	0.00	0.00	0.00	453.35
(A) MOTOR	18	1,824.00	273.84	0.00	2,097.84	-811.66	751.95	268.04	0.00	1,019.99	0.00	534.23
(S) MOTOR VEHI	23	1,341.12	0.00	0.00	1,341.12	811.66	0.00	0.00	0.00	0.00	0.00	2,152.78
(A) MV SU	4	109.62	0.00	0.00	109.62	-52.47	57.15	32.58	0.00	89.73	0.00	0.00
(S) MV SUPPLEM	2	232.71	0.00	0.00	232.71	52.47	0.00	0.00	0.00	0.00	0.00	285.18
(A) YR: 2013	35	10,637.61	273.84	0.00	10,911.45	-1,249.36	1,878.42	974.30	0.00	2,852.72	0.00	7,783.67

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

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Year: 2001 To 2018, Pay Date: 06/19/2018, Time: 06/19/2018 02:50:40 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 CORRECTIONS INC. DEC. COLLECTABLE TAXES CURRENT SUSPENSE TAXES/BINT PAID INTEREST PAID L+FEES PAID TOTAL PAID OVER PAID UNCOLLECTED TAXES

(S)												
YR: 2013	30	1,650.47	0.00	0.00	1,650.47	1,249.36	0.00	0.00	0.00	0.00	0.00	2,899.83
TOTAL 2013	65	12,288.08	273.84	0.00	12,561.92	0.00	1,878.42	974.30	0.00	2,852.72	0.00	10,683.50
(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	12	3,666.24	0.00	0.00	3,666.24	-272.40	979.26	440.67	0.00	1,419.93	0.00	2,414.58
(S)												
PERS PROPE	5	34.83	0.00	0.00	34.83	272.40	0.00	0.00	0.00	0.00	0.00	307.23
(A)												
MOTOR	40	2,431.71	269.15	0.00	2,700.86	-670.98	1,255.47	456.90	0.00	1,712.37	0.00	774.41
					REFUND		-10.57	0.00	0.00			
(S)												
MOTOR VEHI	18	951.75	0.00	0.00	951.75	670.98	0.00	0.00	0.00	0.00	0.00	1,622.73
(A)												
MV SU	24	809.71	0.00	0.00	809.71	-257.85	190.30	50.28	0.00	240.58	0.00	361.56
(S)												
MV SUPPLEM	10	96.44	0.00	0.00	96.44	257.85	0.00	0.00	0.00	0.00	0.00	354.29
(A)												
YR: 2014	92	19,440.15	269.15	-1,523.46	18,185.84	-1,201.23	7,612.76	1,608.65	72.00	9,293.41	-10.00	9,371.85
					REFUND		-851.33	0.00	0.00			
(S)												
YR: 2014	34	1,091.95	0.00	0.00	1,091.95	1,201.23	0.00	0.00	0.00	0.00	0.00	2,293.18
TOTAL 2014	126	20,532.10	269.15	-1,523.46	19,277.79	0.00	7,612.76	1,608.65	72.00	9,293.41	-10.00	11,665.03
					REFUND		-851.33	0.00	0.00			
(A)												
REAL	1,974	75,009.91	0.00	-1,563.54	73,446.37	-11.00	58,850.38	11,635.90	447.00	70,933.28	0.00	14,584.99

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018, Pay Date: 06/19/2018, Time: 06/19/2018 02:50:47 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
(S) REAL ESTAT	2	0.00	0.00	0.00	0.00	11.00	0.00	0.00	0.00	0.00	0.00	11.00
(A) PERS	353	7,156.95	0.00	-2,528.94	4,628.01	-1,189.07	2,436.37	632.27	0.00	3,068.64	0.00	1,002.57
(S) PERS PROPE	7	0.00	0.00	0.00	0.00	1,189.07	0.00	0.00	0.00	0.00	0.00	1,189.07
(A) MOTOR	3,137	9,106.80	445.16	-1,018.13	8,533.83 ***REFUND***	-1,223.46	3,383.17 -738.41	975.56 0.00	0.00 0.00	4,358.73	0.00	3,927.20
(S) MOTOR VEHI	17	0.00	0.00	-42.71	-42.71	1,223.46	0.00	0.00	0.00	0.00	0.00	1,180.75
(A) MV SU	547	5,453.67	0.00	-183.62	5,270.05 ***REFUND***	0.00	3,156.73 -25.87	500.76 0.00	0.00 0.00	3,657.49	0.00	2,113.32
(A) YR: 2015	6,011	96,727.33	445.16	-5,294.23	91,878.26 ***REFUND***	-2,423.53	67,826.65 -764.28	13,744.49 0.00	447.00 0.00	82,018.14	0.00	21,628.08
(S) YR: 2015	26	0.00	0.00	-42.71	-42.71	2,423.53	0.00	0.00	0.00	0.00	0.00	2,380.82
TOTAL 2015	6,037	96,727.33	445.16	-5,336.94	91,835.55 ***REFUND***	0.00	67,826.65 -764.28	13,744.49 0.00	447.00 0.00	82,018.14	0.00	24,008.90
(A) REAL	1,974	10,328,285.84	3,719.47	-7,782.68	10,324,222.63 ***REFUND***	-9.31	10,270,242.12 -62,382.79	27,457.06 0.00	0.00 0.00	10,297,699.18	-2,797.09	53,971.20
(S) REAL ESTAT	1	0.00	0.00	0.00	0.00	9.31	0.00	0.00	0.00	0.00	0.00	9.31
(A) PERS	358	296,502.28	54.90	-7,563.60	288,993.58 ***REFUND***	-329.78	286,554.91 -9.00	730.67 0.00	173.96 0.00	287,459.54	0.00	2,108.89
(S) PERS PROPE	1	0.00	0.00	0.00	0.00	329.78	0.00	0.00	0.00	0.00	0.00	329.78

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

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Year: 2001 To 2018, Pay Date: 06/19/2018, Time: 06/19/2018 02:51:16 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 CORRECTIONS INC.	TAXES DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(A) MOTOR	3,126 481,213.49		2,725.38	-12,277.17	471,661.70 ***REFUND***	-2,442.91	458,660.31 -1,883.26	5,090.89 0.00	0.00 0.00	463,751.20	-4.11	10,558.48
(S) MOTOR VEHI	30 0.00		0.00	-40.01	-40.01	2,442.91	0.00	0.00	0.00	0.00	0.00	2,402.90
(A) MV SU	496 63,453.41		817.82	-984.71	63,286.52 ***REFUND***	-495.95	58,045.14 -8.58	417.05 0.00	0.00 0.00	58,462.19	0.00	4,745.43
(S) MV SUPPLEM	4 0.00		0.00	0.00	0.00	495.95	0.00	0.00	0.00	0.00	0.00	495.95
(A) YR: 2016	5,954 11,169,455.02		7,317.57	-28,608.16	11,148,164.43 ***REFUND***	-3,277.95	11,073,502.48 -64,283.63	33,695.67 0.00	173.96 0.00	11,107,372.11	-2,801.20	71,384.00
(S) YR: 2016	36 0.00		0.00	-40.01	-40.01	3,277.95	0.00	0.00	0.00	0.00	0.00	3,237.94
TOTAL 2016	5,990 11,169,455.02		7,317.57	-28,648.17	11,148,124.42 ***REFUND***	0.00	11,073,502.48 -64,283.63	33,695.67 0.00	173.96 0.00	11,107,372.11	-2,801.20	74,621.94
(A) REAL	1,978 10,397,698.13		0.00	0.00	10,397,698.13	0.00	0.00	0.00	0.00	0.00	0.00	10,397,698.13
(A) PERS	359 302,934.66		0.00	0.00	302,934.66	0.00	0.00	0.00	0.00	0.00	0.00	302,934.66
(A) MOTOR	3,169 476,213.45		59.87	-586.77	475,686.55	0.00	0.00	0.00	0.00	0.00	0.00	475,686.55
(A) YR: 2017	5,506 11,176,846.24		59.87	-586.77	11,176,319.34	0.00	0.00	0.00	0.00	0.00	0.00	11,176,319.34
(A) Grand Total	17,649 22,489,585.56		8,365.59	-36,012.62	22,461,938.53 ***REFUND***	-8,619.82	11,151,389.79 -65,899.24	50,441.17 0.00	692.96 0.00	11,202,523.92	-2,811.20	11,301,928.92
(S) Grand Total	927 105,192.20		0.00	-82.72	105,109.48	8,619.82	52.51	64.59	0.00	117.10	0.00	113,676.79

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2016

Year: 2001 To 2018 , Pay Date: 06/19/2018 , Time: 06/19/2018 02:51:35 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 Page: 11												
YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL CORRECTIONS INC.	DEC.	COLLECTABLE TAXES	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
Grand Total	18,576	22,594,777.76	8,365.59	-36,095.34	22,567,048.01	0.00	11,151,442.30	50,505.76	692.96	11,202,641.02	-2,811.20	11,415,605.71
				REFUND			-65,899.24	0.00	0.00			

Filed 25 June on 2016 Real Estate
 Leaves \$82,745 in uncollected Real Estate - All years

Total 36 accounts uncollected

Grand List 2016 - 99.33% Collected

Jun 16th Munkers \$11021099 Target over \$52,403.
 Back Tax \$37,940

Jun 16th \$10,506 - over
 June \$96 - over
 \$130,343 -

	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Income	12,911,475.13	12,806,467.00	105,008.13
A · General Government			
010-000 · BOARD OF SELECTMEN	167,109.72	169,665.00	-2,555.28
012-000 · PROBATE	4,505.18	4,545.00	-39.82
013-000 · REGISTRAR OF VOTERS	21,718.07	29,344.00	-7,625.93
014-000 · BOARD OF FINANCE	23,651.21	25,156.00	-1,504.79
015-000 · TREASURER	42,230.14	44,085.00	-1,854.86
016-000 · TAX ASSESSOR	75,528.29	90,128.00	-14,599.71
017-000 · TAX COLLECTOR	63,734.88	72,913.00	-9,178.12
018-000 · BOARD OF ASSESSMENT APPEALS	401.60	2,695.00	-2,293.40
021-000 · CONSERVATION	2,497.61	2,775.00	-277.39
022-000 · TOWN CLERK	112,994.51	117,727.00	-4,732.49
024-000 · PLANNING AND ZONING	68,119.41	73,290.00	-5,170.59
025-000 · ZONING BOARD OF APPEALS	1,129.43	2,637.00	-1,507.57
026-000 · INLAND / WETLANDS	31,531.68	33,379.00	-1,847.32
027-000 · BUILDING INSPECTOR	11,888.40	13,912.00	-2,023.60
030-000 · TOWN HALL	82,340.52	84,984.00	-2,643.48
051-000 · ATTORNEY FEES	13,910.00	18,300.00	-4,390.00
060-000 · GRANTS	266,565.00	268,069.00	-1,504.00
070-000 · ASSOCIATIONS	45,417.80	47,191.00	-1,773.20
074-000 · HISTORIC DISTRICT COMMISSION	0.00	500.00	-500.00
075-000 · INSURANCE	99,725.00	103,810.00	-4,085.00
079-000 · CONTINGENCY	0.00	0.00	0.00
Total A · General Government	1,134,998.45	1,205,105.00	-70,106.55
B · Public Safety			
028-000 · FIRE MARSHAL	24,905.95	31,218.00	-6,312.05
054-000 · POLICE PROTECTION	155,132.06	174,662.00	-19,529.94
055-000 · LITCHFIELD CNTY DISPATCH	31,071.27	31,072.00	-0.73
056-000 · CIVIL PREPAREDNESS	2,525.91	2,000.00	525.91
Total B · Public Safety	213,635.19	238,952.00	-25,316.81
C · Public Works			
031-000 · TOWN GARAGE BUILDING	15,722.31	20,410.00	-4,687.69
040-000 · HIGHWAY DEPARTMENT	938,540.95	1,210,100.00	-271,559.05
041-000 · TOWN AID ROAD	0.00	284,619.00	-284,619.00
042-502 · Lighting - Town Utility	10,880.79	12,000.00	-1,119.21
042-504 · Water - Town Utility	29,048.09	34,210.00	-5,161.91
045-680 · Tree Work	13,772.50	21,100.00	-7,327.50
Total C · Public Works	1,007,964.64	1,582,439.00	-574,474.36
D · Health and Welfare			
029-000 · SOCIAL SERVICES	54,357.39	56,557.00	-2,199.61
033-000 · SENIOR CENTER	15,107.41	17,650.00	-2,542.59
050-501 · Welcome Center Public Restrooms	7,426.46	15,000.00	-7,573.54
052-000 · Dir of Health/Hlt Dist.	19,184.12	19,200.00	-15.88
Total D · Health and Welfare	96,075.38	108,407.00	-12,331.62

	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
E · Recreation			
023-000 · PARK & REC	146,371.35	164,838.00	-18,466.65
032-000 · Community House	24,742.31	25,849.00	-1,106.69
034-000 · Swift House	3,943.67	6,300.00	-2,356.33
046-000 · KCS Ballfield Maintenance	5,690.00	6,000.00	-310.00
Total E · Recreation	<u>180,747.33</u>	<u>202,987.00</u>	<u>-22,239.67</u>
F · Sanitation			
043-000 · TRANSFER STATION	98,570.05	109,804.00	-11,233.95
044-000 · Landfill Monitoring	0.00	2,000.00	-2,000.00
Total F · Sanitation	<u>98,570.05</u>	<u>111,804.00</u>	<u>-13,233.95</u>
G · Board of Education	6,832,633.07	7,263,948.00	-431,314.93
H · Debt Service	646,824.75	646,825.00	-0.25
I · Transfer to Capital	746,000.00	746,000.00	0.00
J · Transfer to Dog Fund	7,500.00	7,500.00	0.00
K · Current Year Capital Projects	692,500.00	692,500.00	0.00
Total Expense	<u>11,662,550.86</u>	<u>12,806,467.00</u>	<u>-1,143,916.14</u>
Variance: Income over Expense	1,248,924.27	0.00	1,248,924.27

Budget
Transfer

#	<u>From</u>	Amount	<u>To</u>	Amount
		<input type="text"/>		<input type="text"/>
		<input type="text"/>		<input type="text"/>
Three	Contingency (079-000)	<input type="text" value="545.00"/>	Paramedic (070-858)	<input type="text" value="545.00"/>
Four	Contingency (079-000)	<input type="text" value="3,600.00"/>	Community Hse Repairs (032-507)	<input type="text" value="3,600.00"/>
Five	Contingency (079-000)	<input type="text" value="2,300.00"/>	Legal P & Z (051-414)	<input type="text" value="2,300.00"/>
Six	Contingency (079-000)	<input type="text" value="571.00"/>	BoS Health (010-996)	<input type="text" value="571.00"/>
Seven	Contingency (079-000)	<input type="text" value="2,984.00"/>	TH Repairs (030-507)	<input type="text" value="2,984.00"/>
		10,000.00		10,000.00

- 3 Paramedic line was underbudgeted. Budgeted amount \$34,315, actual expense \$34,860
- 4 Community House Repairs detail attached. Budgeted amount \$3,200, actual expense \$6,890
- 5 Legal P & Z detail attached. Budgeted amount \$2,000, actual expense to date \$3,638
- 6 BoS HI is billed through BoE, budgeted with figures we were given.
Budgeted amount \$16,174, actual expense \$16,743
- 7 TH Repairs detail is attached. Budgeted amount \$7,000, actual expenses to date \$12,334

Approval

Board of Selectmen Board of Finance

TOWN OF KENT
Community House Repairs # 030-507 Detail Report
July 2017 through April 2018

Date	Name	Memo	Debit
08/18/2017	SimplexGrinnell	CH: inspection of fire extinguishers	195.00
08/21/2017	Home Depot Credit Services	CH : door closer	64.98
01/04/2018	SimplexGrinnell	CH: Kitchen hoods inspection	13.13
03/25/2018	Kearns, William T.	CH: demo, repair, painting	4,085.83
04/01/2018	WB Case, LLC	CH: repairs for heating	1,846.42
04/12/2018	BL Gleason & Son, Inc.	CH: basement, south wall & exterior motion sensor material = \$160.00; labor = \$525.00	685.00
			<u><u>6,890.36</u></u>

Budgeted	\$3,200
Expenses to Date	\$6,890
Variance	-\$3,690
Budget Transfer	\$3,600

TOWN OF KENT
Legal P & Z # 051-414 Detail Report
July 2017 through April 2018

Date	Name	Memo	Debit
08/30/2017	Murtha Cullina LLP	PZ/Litigation: 2.3 hours, PZ & general matters	360.00
09/28/2017	Murtha Cullina LLP	PZ: general matters 8/11,15,16,21,24/2017 2.6 hrs	585.00
10/19/2017	Murtha Cullina LLP	PZ: general matters through September 30, 2017 0.1 hrs	22.50
12/01/2017	Cramer & Anderson	LU: review Health Care PODS and town opt-out 11/8 (.3 hours)	185.00
12/27/2017	Murtha Cullina LLP	PZ: proposed "new use" correspondence (11/3/17 .3 hrs)	67.50
01/01/2018	Cramer & Anderson	Attorney Fees: 12/29/17 1.00 hrs	55.50
01/24/2018	Murtha Cullina LLP	PZ: 12/15 - 12/29 (1 hr) correspondence for auction violation and proposed uses	225.00
01/25/2018	Murtha Cullina LLP	PZ: General matters Oct 6, 9 2017 0.2 hrs	45.00
02/14/2018	Halloran & Sage LLP	Atty Fees: PZ general matters January '18; 1.20 hrs	270.00
03/22/2018	Halloran & Sage LLP	PZ: general matters 2/6-2/15/18 6.70 hrs	1,507.50
04/23/2018	Halloran & Sage LLP	PZ: legal 1.40 hrs for Pending Applications	315.00
			<u><u>3,638.00</u></u>

Budgeted \$2,000
Expenses to Date \$3,638

Variance -\$1,638

Budget Transfer \$2,300

TOWN OF KENT
Town Hall Repairs # 030-507 Detail Report
July 2017 through April 2018

Date	Name	Memo	Debit
08/01/2017	Blue Line Builders LLC	TH: work on window tracks Town Hall	346.50
08/18/2017	SimplexGrinnell	TH: inspection of fire extinguishers	402.00
09/15/2017	Blue Line Builders LLC	TH: window repairs 8/5-9/15/17 Materials	1,204.32
09/15/2017	Blue Line Builders LLC	TH: window repairs 8/5-9/15/17 Labor	2,935.00
09/15/2017	Blue Line Builders LLC	TH: window repairs 8/5-9/15/17 Contractor fee	413.93
11/10/2017	Amazon	TH: Door mechanism	219.60
11/14/2017	Blue Line Builders LLC	TH: window repairs 9/16 - 11/13/17	4,120.58
12/02/2017	Blue Line Builders LLC	TH: window repairs 11/14 thru 12/2/17	1,377.75
12/05/2017	BL Gleason & Son, Inc.	Tn Hall: replace time clock for parking lot lights	440.00
01/16/2018	BL Gleason & Son, Inc.	TH: Entry light	80.00
01/16/2018	BL Gleason & Son, Inc.	TH: Treasurer Office	132.50
01/18/2018	Blue Line Builders LLC	TH: Access door under stairwell	661.49
			<u><u>12,333.67</u></u>

Budgeted	\$7,000
Expenses to Date	\$12,334
Variance	-\$5,344
Budget Transfer	\$2,984

**Window Replacement and Related Work
Kent Center School
9 Judd Avenue
Kent, CT**

April 26, 2018

CONCEPTUAL BUDGET COST ESTIMATE

Replace approximately 2,050 sq. ft. of existing windows with new thermal break aluminum frame units	\$256,250.00
Hazardous material remediation, asbestos caulking (Allowance)	\$ 10,000.00
Miscellaneous interior trim, blocking, sills, etc.	\$ <u>16,200.00</u>
Subtotal	\$282,450.00
Construction Cost Escalation to 2019	\$ <u>11,300.00</u>
Construction Subtotal	\$293,750.00
Project Contingency	\$ 44,060.00
Architectural / Engineering Fee	\$ 23,500.00
Industrial Hygienist Fee (Allowance)	\$ 9,600.00
Testing, Printing, Legal, Advertising, etc.	\$ <u>5,300.00</u>
Project Total	\$376,210.00
Projected State Reimbursement of 90% of Project Total at 29.64%	<u>(\$100,358.00)</u>
Total Cost to Town of Kent	\$275,852.00

Note:

1. This estimate is based on 2018 construction costs, escalated to 2019. The above estimate should be increased by approximately 4% per year compounded, for each year of deferral.
2. Bonding and financing costs are not included in this estimate.
3. The Architectural / Engineering Fee are for services provided by Jacunski Humes Architects, LLC.
4. The Industrial Hygienist Fee is an estimate only, and not a proposal for services by Jacunski Humes Architects, LLC.
5. Additional costs associated with possible PCB contaminated caulking are not included in the above estimate.
6. The Projected State Reimbursement is based on the Connecticut Department of Education 2017-18 Preliminary Reimbursement Percentage.

G.BUDGET02

First Motion for the KCS Board of Education regarding the Window Project:

I make a motion that the KCS Board of Education approve a 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 Window Project, funds totaling up to \$60,000 from the FY 2017 - 2018 KCS budgeted appropriation for education for the town. This request is made pursuant to State of CT Statute 10-248a.

CT Statute: Sec. 10-248a. Unexpended education funds account. For the fiscal year ending June 30, 2011, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, **the board of finance in each town having a board of finance**, the board of selectman in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided such amount does not exceed one per cent of the total budgeted appropriation for education for such prior fiscal year. (P.A. 10-108, S. 32.)

Second Motion for the KCS Board of Education regarding the Window Project:

I make a motion that the KCS Board of Education approve a request to the Kent Board of Finance, to appropriate \$100,000 (One Hundred Thousand dollars) from the Five-Year Capital Reserve (GL #32000) to the Capital Project KCS Windows project (GL # 316110). Upon approval of this appropriation, subsequent funding for this project showing in FY 2021 in the Five-Year Capital Plan will be assigned to replenish the Five-Year Capital Reserve (GL # 32000).

FIVE YEAR TOTALS	FIVE YEAR CAPITAL PLAN						INFORMATIONAL USE				
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	BOE PLAN				Roof	Roof	Roof				
	KCS BLDG IMPROVEMENTS				266,000	216,000	266,000	50,000			
	WINDOWS			100,000			136,235	136,235	136,235		
582,000	BOE SUBTOTAL	0	0	100,000	266,000	216,000	402,235	186,235	136,235	0	0
	BOS PLAN										
		hwy Trk #5	HWY Trk #2 and mower	Payloader Zero Turn Salt Brine Maker	Truck #1 Compactor	HWY Trk #7 and Kubota	HWY Trk #9	HWY Trk #4	HWY Trk #12	Tractor w/ boom mower	Truck #8
	HIGHWAY TRUCKS	185,000	100,000	0	60,000	190,000	230,000	130,000	200,000		200,000
	HIGHWAY EQUIPMENT			140,000							
				15,000							
			20,000	35,000	40,000	35,000		30,000		120,000	
820,000	TOTAL TOWN FLEET	185,000	120,000	190,000	100,000	225,000	230,000	160,000	200,000	120,000	200,000
		Eng 1	Eng 1	Eng 1	Eng 1						
	KVFD APPARATUS	187,500	150,000	150,000	150,000	200,000					
837,500	TOTAL KVFD FLEET	187,500	150,000	150,000	150,000	200,000	0	0	0	0	0
	Anderson Acres (rebuild)							350,000			
	BOTSFORD ROAD						345,000				0
	KENICO ROAD	85,000									
	STUDIO HILL ROAD			200,000				0			
285,000	TOTAL ROADS	85,000	0	200,000	0	0	345,000	350,000	0	0	0
	Bridge #9									300,000	
	BRIDGES 17-20 & 22				250,000						
	BRIDGE # 05519 (Macedonia)							250,000			
	BRIDGE #16 (Anderson Road)	100,000	100,000								
	BRIDGE # Carter Road			250,000							
700,000	TOTAL BRIDGES	100,000	100,000	250,000	250,000	0	0	250,000	0	300,000	0
0	TOTAL LAND	0	0	0	0	0	0	0	0	0	0
		Doors			Parking Lot	Parking Lot					
	TOWN GARAGE	24,000			30,000	40,000					
	STREETSCAPE (sidewalk replacement)		100,000								
				Appliances							
	SENIOR CENTER			25,000							
			Bathrooms					Roof			
	COMMUNITY HOUSE		25,000				50,000				
			Oil Tank Removal		Carpet / Paint					TN Hall Roof	Windows
	TOWN HALL		25,000		40,000					65,000	125,000
309,000	TOTAL BUILDINGS	24,000	150,000	25,000	70,000	40,000	0	50,000	0	65,000	125,000
	ZONING REG				50,000					0	
	TOWN PLAN POCD	15,000	15,000	15,000							
	REVALUATION	40,000				25,000	40,000				
	P/R Playgrounds				50,000	50,000	100,000				
260,000	TOTAL NON RECURRING	55,000	15,000	15,000	100,000	75,000	140,000	0	0	0	0
3,211,500	BOS SUBTOTAL	636,500	535,000	830,000	670,000	540,000	715,000	810,000	200,000	485,000	325,000
FIVE YEAR TOTALS		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
3,793,500	BOE & BOS PROJECTED CAPITAL	636,500	535,000	930,000	936,000	756,000	1,117,235	996,235	336,235	485,000	325,000
	BOE & BOS CAPITAL SPEN	636,500	535,000	930,000	936,000	756,000	1,117,235	996,235	336,235	485,000	325,000
	1/5TH OF ANNUAL CAPITAL	127,300	107,000	186,000	187,200	151,200	223,447	199,247	67,247	97,000	65,000
	APPROPRIATION FY 2018-2019	758,700									
	APPROPRIATION FY 2019-2020		854,847								
	APPROPRIATION FY 2020-2021			947,094							
	APPROPRIATION FY 2021-2022				828,341						
	APPROPRIATION FY 2022-2023					738,141					
	APPROPRIATION FY 2023-2024						651,941				
	Approved by the BoS	1/3/18									
	Accepted by the BoF	1/16/18									
	Approved by P/Z	4/12/18									
	Modified by BoS	4/9/18	Approved at Town Meeting		5/18/2018						
	Approved by BoF	5/4/18									