Board of Finance
Minutes Regular Monthly Meeting
Tuesday, Feb. 17, 2015

Present: Jim Blackketter, Maureen Brady, Ed Epstein, Mark McWhinney, Nancy O'Dea-Wyrick.

Public and Invited Guests: Bruce Adams, Darlene Brady, Debbie Devaux, Barbara Herbst, Dick Lindsey, Lynn Mellis Worthington.

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

The Pledge of Allegiance was recited.

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

Approval of Minutes: Mr. Epstein made a motion to accept the minutes of the Jan. 6, 2015 special meeting. Mr. Blackketter seconded the motion, and the motion was approved unanimously.

Correspondence: Ms. O'Dea-Wyrick shared a news clipping announcing Mrs. Ferris' election as chairman of the Northwest Corner Prevention Network.

Reports: Board of Education – Paul Cortese: Mr. Cortese was not in attendance but did forward via email a Board of Education report (attached). Mrs. Brady questioned if the unemployment is an ongoing expense, noting it could become significant. Ms. O'Dea-Wyrick will follow-up with the school board on this question.

Treasurer: Mrs. Herbst provided a Building Inspector's Report (attached), noting only 28% of the budgeted revenue has been collected to date. Mrs. Herbst shared a report on the Maple Street Extension Sewer Project (attached). She explained the town would receive 80% of the sewer use charges from the Maple Street Extension Project to help offset the debt service on the sewer expansion project. The treasurer reported she has created budget lines for the principal and interest on the project to add to the budget in the debt service line. Mr. Epstein suggested using street numbers and not names on future sewer project reports. The board will review the figures and discuss at the March meeting how much of the sewer usage fees to apply to offset the debt service.

Mrs. Herbst provided prior to the meeting a treasurer's report for the period end Jan. 31, 2015 (attached). She noted that two lines of the budget are over at this time: Litigation and Legal ZBA, both of which are related to legal cases. Mrs. Herbst said the funds will be transferred from either contingency or another department's budget to cover these overages at the end of the fiscal year.

The treasurer also reported Kent would be receiving an additional $1,833 from the State of Connecticut Education Cost Sharing Grant. Region One will be returning to Kent $32,792 from last year's budget.

Business: Approval of the 2016 Board of Finance Department Budget Submission: Ms. O'Dea-Wyrick shared a draft budget (attached). She noted the Annual Town Report money should be moved to the clerk salary line, thereby increasing the line by $525. Mrs. Ferris noted the current hourly salary listed for the clerk should be $110.12/meeting, and the clerk salary line should be adjusted to reflect this. Mrs. Brady made a motion to approve the 2016 Board of Finance Department Budget as adjusted. Mrs. Blackketter seconded the motion, and the motion was approved unanimously.

2016 Operating Budget: Ms. O'Dea-Wyrick reported the Board of Education will present its budget March 5 at 6 p.m. at Kent Center School during a working session. Board of Finance members are welcome to attend that meeting. Ms. O'Dea-Wyrick said she anticipates the Board of Education will attend the Finance Board's March 17 meeting.

Darlene Brady and Debbie Devaux arrived at the meeting.

Ms. O'Dea-Wyrick shared a budget schedule for FY 2016 (attached). The timetable sets April 21 as deadline to have work done on the budget. The town hearing is May 1 and the budget vote May 15. The board agreed to set May 5 as a special meeting if it needs to consider any changes to the budget following the budget hearing.

Tax Collector's Report: Ms. Devaux shared her monthly report (attached). She noted the current collection rate is at 95.4%, noting this is about the same collection rate at this time as previous years. She has collected $78,017 in back taxes.

Acceptance of the FY2016 Capital Plan: Ms. O'Dea-Wyrick noted the treasurer made a few changes to the plan to make it easier to read and understand, and it includes names of the bridges. Mr. Lindsey, the new chairman of the Streetscape Committee, gave an overview of that committee's work (attached). Mr. Lindsey noted the $100,000 in capital would be to repair the sidewalks in town. Mr. Blackketter noted the sidewalk work is largely safety-related. Maureen Brady questioned if the town should wait five years to fund the work if there is a safety issue? Mr. McWhinney agrees, saying he would like to know from the first selectman and road crew foreman how many sidewalks could be repaired for $100,000?

Mr. Adams arrived at the meeting.

Mr. Adams said he doesn't have a cost figure for sidewalk repairs. He confirmed the sidewalks are a safety and liability issue, saying if nothing else, they need safety work. The board did not make any changes to the proposed capital plan. Mr. Blackketter made a motion to accept the FY2016 Capital Plan. Mr. Epstein seconded the motion, and the motion was approved. Ms. O'Dea-Wyrick asked Mrs. Ferris to forward a copy of the accepted plan and a cover letter to John Johnson, chairman of the Planning & Zoning Commission.

Board of Selectmen: Mr. Adams provided a written report (attached). He noted the selectmen have been meeting with departments and grant recipients but have made no decisions yet on the budget proposals. He confirmed that it appears the Kent Children's Center and Kent Community Nursery

School will merge, and the program would be held at St. Andrew's. Mr. Adams said he asked if the Children's Center would consider reducing its grant request given the merger and was told it would consider this. Mr. Adams attended a meeting regarding the proposed reallocation of the school superintendent's salary. Kent would see a slight decrease in cost under the proposal, he noted.

Mr. Adams said he has been working on the two recommendations in the auditor's management letter regarding the town's computer system. Mr. Adams explained he has researched testing the town's disaster recovery system, but it is costly and there are concerns about testing the system because it has only one server. The Town Hall computer passwords now need to be changed every 90 days, and log-in attempts have been reduced to five times.

Mr. Adams reported on a proposed change in cost for the paramedic program from a population-based assessment to a call-based system, which would mean a $50,000 increase in cost to Kent. Mr. Adams said he would update the board on this as it develops.

Budget Meeting Summary Format: Ms. O'Dea-Wyrick shared last year's summary sheet (attached) and asked the board to review it to determine if any changes could be made to help make it easier to understand. There was discussion about changing the order of the expenses from greatest to least. The current presentation corresponds to the way the budget is set-up. Mr. McWhinney asked if there is a way to highlight the mill rate to provide a context to explain the way it is calculated. Mr. Blackketter said he feels so few people look at the numbers that he doesn't feel it is worth the work to change it. Mrs. Herbst suggested looking at the templates OPM has, saying she would email them to the board members. Ms. O'Dea-Wyrick asked the board to come to the next meeting with any ideas/suggestions.

Public and Invited Guests: There were no comments.

Maureen Brady made a motion to adjourn the meeting at 8:28 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.

01/08/15

Kent Center School
Budget Comparison
July through December 2014

	Jul - Dec '14	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
111-1001 Teachers, Regular	717,154.30	1,913,111.00	-1,195,956.70	37.5%
111-2410 Principal	56,145.96	113,837.00	-57,691.04	49.3%
112-2101 Teacher Assistants	41,920.87	108,032.00	-66,111.13	38.8%
112-2113 Home/School Liaison	16,417.83	43,380.00	-26,962.17	37.8%
112-2134 Nurse	14,514.28	42,035.00	-27,520.72	34.5%
112-2199 Caf. Duty/Athl. Off.	2,425.50	6,730.00	-4,304.50	36.0%
112-2225 Network Administrator	20,873.70	60,297.00	-39,423.30	34.6%
112-2312 Bookkeeper	12,575.94	25,652.00	-13,076.06	49.0%
112-2410 Office Staff	31,248.12	88,428.00	-57,179.88	35.3%
112-2620 Custodians	85,319.15	184,276.00	-98,956.85	46.3%
112-2730 Crossing Guard	1,209.57	3,156.00	-1,946.43	38.3%
120-1102 Substitute Teachers	11,524.40	28,500.00	-16,975.60	40.4%
130-1001 Teachers, Extra Duty	6,061.00	22,923.00	-16,862.00	26.4%
130-1002 Prof. Devel. Presenter	0.00	1,550.00	-1,550.00	0.0%
210-0001 Health/Dental Ins.	391,445.41	718,250.00	-326,804.59	54.5%
211-0001 Life Insurance	2,823.10	5,495.00	-2,671.90	51.4%
220-0001 Soc. Sec.	25,229.96	65,902.00	-40,672.04	38.3%
230-0001 Pension	11,602.88	27,634.00	-16,031.12	42.0%
240-1001 Tuition Reimbursement	0.00	4,500.00	-4,500.00	0.0%
250-2310 Unemployment Comp.	217.10	200.00	17.10	108.6%
260-0001 Workers Comp.	11,705.00	22,510.00	-10,805.00	52.0%
321-1100 Assembly Programs	0.00	1,000.00	-1,000.00	0.0%
322-2100 In Service/Non-Certs.	894.50	750.00	144.50	119.3%
322-2210 Curr./In-Serv/Testing	0.00	5,000.00	-5,000.00	0.0%
330-2132 Phys. Serv./Students	0.00	600.00	-600.00	0.0%
330-2310 Legal & Investig. Svs	0.00	7,500.00	-7,500.00	0.0%
330-2590 Enumeration	0.00	590.00	-590.00	0.0%
330-2835 Physicians Serv./Empl.	0.00	10.00	-10.00	0.0%
411-2600 Water/Sewer/Trash	4,057.98	10,050.00	-5,992.02	40.4%
430-1001 Repair/Instr. Equip.	600.00	1,000.00	-400.00	60.0%
430-1002 Repair/I.T. Equipment	300.00	3,500.00	-3,200.00	8.6%
430-2410 Repair/Office Equip.	0.00	250.00	-250.00	0.0%
430-2600 Bldg. Maint. & Repairs	9,072.25	45,000.00	-35,927.75	20.2%
430-2610 Sched Maint/Bldg Impro	0.00	19,000.00	-19,000.00	0.0%
430-2640 Service Contracts	12,212.33	32,000.00	-19,787.67	38.2%
442-1100 Lease/Instr.-Office Eq	5,250.02	9,500.00	-4,249.98	55.3%
510-2700 Pupil Transportation	102,600.00	257,668.00	-155,068.00	39.8%
520-2310 E&O/Liability Ins.	12,109.97	12,390.00	-280.03	97.7%
520-2620 Property/Flood/Auto In	37,543.00	37,215.00	328.00	100.9%
530-2410 Postage	1,021.60	1,175.00	-153.40	86.9%
531-2225 Internet/Network Secur	1,424.95	5,500.00	-4,075.05	25.9%
531-2410 Telephone/Fax	3,514.41	11,500.00	-7,985.59	30.6%
550-2540 Printing/Advertising	0.00	500.00	-500.00	0.0%
561-1200 Pupil Services	586,948.80	978,302.00	-391,353.20	60.0%
561-6110 H.V.R.H.S. Tuition	789,365.22	1,315,577.00	-526,211.78	60.0%
561-6112 Adm. Services	103,157.40	171,929.00	-68,771.60	60.0%
561-6113 Summer School	8,558.00	8,500.00	58.00	100.7%
580-1001 Staff Travel	184.80	1,000.00	-815.20	18.5%
580-2410 Princ. Workshop/Travel	277.98	850.00	-572.02	32.7%
580-2790 School Trips/Athletics	11,132.70	25,775.00	-14,642.30	43.2%
610-1001 Teaching Supplies	15,542.28	33,675.00	-18,132.72	46.2%
610-1002 I.T. Supplies	3,684.01	9,000.00	-5,315.99	40.9%

01/08/15

Kent Center School
Budget Comparison
July through December 2014

	Jul - Dec '14	Budget	$ Over Budget	% of Budget
610-1200 Pupil Serv. Supplies	0.00	1,000.00	-1,000.00	0.0%
610-2134 Health Off. Supplies	680.01	3,200.00	-2,519.99	21.3%
610-2220 A.V. Materials	784.86	1,000.00	-215.14	78.5%
610-2410 Office Supplies	387.65	2,000.00	-1,612.35	19.4%
611-2490 Graduation Expenses	1,170.32	2,200.00	-1,029.68	53.2%
613-2600 Custodial Supplies	3,581.37	12,500.00	-8,918.63	28.7%
622-2601 Electricity	25,138.49	57,250.00	-32,111.51	43.9%
623-2620 Propane	741.53	3,350.00	-2,608.47	22.1%
624-2620 Heating Oil	63,098.00	81,225.00	-18,127.00	77.7%
627-2740 Fuel for Buses	0.00	43,750.00	-43,750.00	0.0%
641-1130 Textbooks	2,403.37	12,890.00	-10,486.63	18.6%
641-1140 Computer Software	12,905.60	28,105.00	-15,199.40	45.9%
642-2210 Professional Books	0.00	1,200.00	-1,200.00	0.0%
642-2222 Library Books/Subscr.	4,454.30	10,000.00	-5,545.70	44.5%
642-2223 Automated Library Soft	799.98	1,000.00	-200.02	80.0%
730-1130 Equip. - Info. Techn.	8,458.32	28,800.00	-20,341.68	29.4%
730-1150 Equip. - Misc. Instr.	0.00	1,000.00	-1,000.00	0.0%
730-2222 Equip. - Library	0.00	500.00	-500.00	0.0%
730-2600 Service Equipment	0.00	2,500.00	-2,500.00	0.0%
810-2519 Board Fees/Dues/Expens	7,795.53	9,165.00	-1,369.47	85.1%
930-3100 Cafeteria Subsidy	11,500.00	20,795.00	-9,295.00	55.3%
930-5600 Capital-End User Compu	0.00	25,000.00	-25,000.00	0.0%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Total Expense	3,313,765.60	6,861,134.00	-3,547,368.40	48.3%
Net Ordinary Income	-3,313,765.60	-6,861,134.00	3,547,368.40	48.3%
Net Income	-3,313,765.60	-6,861,134.00	3,547,368.40	48.3%

Building Inspector
GL# 04-120-400
2014-2015

	Receipts	Waived Fees	Payment	Town Share	Check Date	Check #	Check Amount	Construction Value
July	$ 2,977.00	$ 44.00	$ 2,235.54	741.46	8/12/2014	1250	$2,235.54	$377,402
August	6,489.00		4,801.86	1,687.14	9/2/2014	604304	$4,801.86	$938,618
September	12,987.00		9,610.38	3,376.62	10/3/2014	1251	$9,610.38	$1,977,857
October	7,288.00		5,393.12	1,894.88	11/7/2014	1256	$5,393.12	$1,025,164
November	3,536.00		2,616.64	919.36	12/2/2014	1257	$2,616.64	$482,236
December	2,856.00		2,113.44	742.56	1/9/2015	1260	$2,113.44	$373,987
January	1,844.00		1,364.56	479.44	2/4/2015	1262	$1,364.56	$237,564
February			0.00	0.00				
March			0.00	0.00				
April			0.00	0.00				
May			0.00	0.00				
June			0.00	0.00				
Total	**$ 37,977.00**	**$ 44.00**	**$ 28,135.54**	**$ 9,841.46**			$28,135.54	$5,412,827

The first $1,000 is a $20 fee

Building Permit Fees are calculated at $6 per 1,000 of the value of the project over 1,000

Note: Construction activity curtailed during the winter months

AT YEAR END
Record Town share as Income through 6/29
Journal Entry Bldg Inspector revenue out of income on 6/30 and book to Transfer In

TOWN OF KENT
TREASURER'S REPORTS
FOR THE PERIOD END JANUARY 31, 2015

1) Special Fund Balances
   - starting balances
   - revenues
   - expenditures
   - transfers
   - fund balances YTD

2) Capital Project Balances
   - starting balances
   - appropriations
   - grants
   - interest
   - expenditures
   - transfers
   - account balances YTD

3) General Actual vs. Budget

   All departments are within budget at this time

   Page #6 Litigation is over budget principally related to
   Tax Appeal - Kent Realty (approx 155 hrs)

   Legal ZBA is over budget principally related to
   Mauri appeal (sapprox 2.5 hrs)

Special Fund Balances

Town of Kent
FY 2014-2015

as of 2/13/2015

	Fund	FYE 2014 Balance Fwd	Revenue		Interest Income	Expenditures	Transfers between projects or Due to GF		YTD Balance
									-
1	Building Inspection	-	37,977.00			28,135.54	9,841.46		-
2	Food and Fuel Fund	2,926.42	8,052.59			5,562.14			5,416.87
3	Hopson Swift House Fund	37,112.50							37,112.50
4	Kenico Road Funds	43,722.00							43,722.00
5	Kuga Fund	7,065.99							7,065.99
6	Maple Street Extension DS		17,935.00						17,935.00
7	P/R Classes		4,370.00			3,933.00	437.00		0.00
8	Ramesh Mali Scholarship	516.91							516.91
9	Santa Fund	347.16	245.00			64.95			527.21
10	Schaghticoke Litigation	8,859.20	30,000.00			35,451.15			3,408.05
11	Selectmen's Fund	1,852.18	1,500.00						3,352.18
12	Tn Clerk Historic Preservation	4,317.83	648.00			4,556.47			409.36
13	ToK Endowment	71,121.58							71,121.58
14	Walter Skiff	1,032.66							1,032.66
15	Ward Recreation Fund	9,485.48							9,485.48
16	Ward Scholarship	2,298.46							2,298.46
									-
									-
17	Interest to be allocated at FYE				22.92				22.92
									-
									-
									-
									-
									-
									-
									-
									-
		190,658.37	100,727.59	-	22.92	77,703.25	10,278.46	-	203,427.17

Capital Project Balances

Town of Kent
FY 2014-2015

as of 2/13/2015

	Capital Project	FYE 2014 Balance Fwd	Appropriations	State Grants	Interest Income	Expenditures (accrued)	Transfers between projects	Projects to Close in FY 2014-2015	FYE 2015 Balance YTD	5 year reserve should have	vairance
1	Reserve Fund (5 Year Plan)	1,350,095 68	617,200 00		719.25		(709,420.00)		1,258,594 93	$1,640,500	(381,905 07)
									-		
2	HWY Bridges 17 - 20 & 22	(3,747 77)	50,000 00			10,114 66	200,000.00		236,137 57		
3	HWY Fuel Oil Tanks	3,182 00							3,182 00		
4	HWY Carter Road #06153	(39,936 66)	58,000.00	21,575.80		1,974 24	232,000 00		269,664.90		
5	HWY Trk #3		34,000 00				136,000.00		170,000 00		
6	Fuller Mountain		12,000.00				48,000.00		60,000.00		
									-		
									-		
7	KCS Laptops	54156 94							54,156 94		
8	KCS Security Upgrades	28,974 57				4,925 20			24,049.37		
									-		
9	KVFD Aerial Truck		25,000 00			148,013 50	218,420.00		95,406 50		
									-		
10	LoCIP - Bos	5,793 86	702 00			2,341 55			4,154 31		
11	P/R - Tennis Courts	1,646 00							1,646 00		
12	Revaluation	22,106 00							22,106.00		
									-		
13	Town Plan	5,000 00							5,000 00		
14	Zoning Regs	18,477 50				8,500.00			9,977 50		
									-		
									-		
	Grants								-		
15	Bulls Bridge Roof	95,182 70				1,989 45			93,193 25		
									-		
									-		
									-		
		1,540,930 82	796,902.00	21,575 80	719 25	177,858.60	125,000.00	-	2,307,269 27		

NOTES

2:04 PM
02/13/15
Accrual Basis

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
Total Income	9,630,037.14	12,379,107.00	-2,749,069.86	77.79%
Expense				
A · General Government				
010-000 · BOARD OF SELECTMEN				
Compensation				
010-101 · Salary - 3 Selectmen	43,573.88	73,286.00	-29,712.12	59.46%
010-102 · Administrative Assistant	28,000.42	36,098.00	-8,097.58	77.57%
010-996 · Health	14,490.41	36,403.00	-21,912.59	39.81%
010-997 · Pension	1,266.19	1,805.00	-538.81	70.15%
010-998 · Social Security	5,471.39	8,367.00	-2,895.61	65.39%
Total Compensation	92,802.29	155,959.00	-63,156.71	59.5%
Department Operations				
010-201 · Supplies	506.57	550.00	-43.43	92.1%
010-202 · Postage	310.95	315.00	-4.05	98.71%
010-203 · Notices	707.60	1,000.00	-292.40	70.76%
010-204 · Mileage	525.28	700.00	-174.72	75.04%
010-401 · Discretionary Expenditures	18.98	500.00	-481.02	3.8%
010-405 · Newsletter	0.00	360.00	-360.00	0.0%
010-501 · Telephone	737.11	1,800.00	-1,062.89	40.95%
Total Department Operations	2,806.49	5,225.00	-2,418.51	53.71%
Professional Development				
010-451 · Conferences	150.00	200.00	-50.00	75.0%
Total Professional Development	150.00	200.00	-50.00	75.0%
Total 010-000 · BOARD OF SELECTMEN	95,758.78	161,384.00	-65,625.22	59.34%
012-511 · Litchfield Probate Court	4,905.42	4,906.00	-0.58	99.99%
013-000 · REGISTRAR OF VOTERS				
Compensation				
013-101 · Registrars & Deputies	7,982.70	11,337.00	-3,354.30	70.41%
013-102 · Workers	1,363.50	3,024.00	-1,660.50	45.09%
013-998 · Social Security	587.47	1,098.00	-510.53	53.5%
Total Compensation	9,933.67	15,459.00	-5,525.33	64.26%
Department Operations				
013-201 · Supplies	2,789.91	4,000.00	-1,210.09	69.75%
013-202 · Postage	644.32	400.00	244.32	161.08%
013-203 · Notices	64.96			
013-204 · Mileage	106.39	300.00	-193.61	35.46%
013-404 · Election Refreshments	44.44	50.00	-5.56	88.88%
013-501 · Telephone	392.17	850.00	-457.83	46.14%
Total Department Operations	4,042.19	5,600.00	-1,557.81	72.18%
Professional Development				
013-450 · Dues	110.00	120.00	-10.00	91.67%
013-451 · Conferences	740.00	500.00	240.00	148.0%
013-452 · Training	30.00	150.00	-120.00	20.0%
Total Professional Development	880.00	770.00	110.00	114.29%
Total 013-000 · REGISTRAR OF VOTERS	14,855.86	21,829.00	-6,973.14	68.06%

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
014-000 · BOARD OF FINANCE				
Compensation				
014-102 · Clerk	600.60	1,602.00	-1,001.40	37.49%
014-998 · Social Security	38.27	122.00	-83.73	31.37%
Total Compensation	638.87	1,724.00	-1,085.13	37.06%
Department Operations				
014-201 · Supplies	17.58	50.00	-32.42	35.16%
014-202 · Postage	0.00	15 00	-15.00	0.0%
014-203 · Notices	0.00	100.00	-100.00	0.0%
014-405 · Town Report	500.00	525.00	-25.00	95.24%
050-000 · Auditors	23,768.00	28,000.00	-4,232.00	84.89%
Total Department Operations	24,285.58	28,690.00	-4,404.42	84.65%
Total 014-000 · BOARD OF FINANCE	24,924.45	30,414.00	-5,489.55	81.95%
015-000 · TREASURER				
Compensation				
015-101 · Salary	13,675.03	22,939.00	-9,263.97	59.62%
015-102 · Treasurer Clerk	3,418.00	8,428.00	-5,010.00	40.56%
015-998 · Social Security	1,307.63	2,400.00	-1,092.37	54.49%
Total Compensation	18,400.66	33,767.00	-15,366.34	54.49%
Department Operations				
015-201 · Supplies	389.59	1,200.00	-810.41	32.47%
015-202 · Postage	0.00	800.00	-800.00	0.0%
015-204 · Mileage	0.00	130.00	-130.00	0.0%
015-301 · Computer Services	449.00	1,200.00	-751.00	37.42%
015-452 · Professional Devel./CPA	225.00	500.00	-275.00	45.0%
015-501 · Telephone	203.41	400.00	-196.59	50.85%
Total Department Operations	1,267.00	4,230.00	-2,963.00	29.95%
Total 015-000 · TREASURER	19,667.66	37,997.00	-18,329.34	51.76%
016-000 · TAX ASSESSOR				
Compensation				
016-101 · Salary - Assessor	19,396.44	33,251.00	-13,854.56	58.33%
016-102 · Assessor Office Support	6,681.77	17,500.00	-10,818.23	38.18%
016-104 · Assistant Assessor	4,796.46	11,569.00	-6,772.54	41.46%
016-998 · Social Security	2,389.72	4,767.00	-2,377.28	50.13%
Total Compensation	33,264.39	67,087 00	-33,822 61	49.58%
Department Operations				
016-201 · Supplies	476.60	1,000.00	-523.40	47 66%
016-202 · Postage	490 00	700 00	-210 00	70.0%
016-203 · Notices	0.00	150 00	-150 00	0.0%
016-204 · Mileage	93.92	600.00	-506.08	15.65%
016-302 · Data Processing	11,150 00	11,850.00	-700 00	94 09%
016-423 · Tax Mapping	0.00	2,000.00	-2,000 00	0 0%
016-501 · Telephone	312.15	600.00	-287.85	52 03%
Total Department Operations	12,522 67	16,900.00	-4,377 33	74.1%
Professional Development				

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
016-450 · Dues	15 00	60.00	-45.00	25.0%
016-451 · Conferences	0.00	500.00	-500.00	0.0%
Total Professional Development	15.00	560.00	-545.00	2.68%
Total 016-000 · TAX ASSESSOR	45,802.06	84,547.00	-38,744.94	54.17%
017-000 · TAX COLLECTOR				
Compensation				
017-101 · Salary	20,380.64	34,187.00	-13,806.36	59.62%
017-102 · Assistant	6,237.17	11,783.00	-5,545.83	52.93%
017-998 · Social Security	2,008.45	3,517.00	-1,508.55	57.11%
Total Compensation	28,626.26	49,487.00	-20,860.74	57.85%
Department Operations				
017-201 · Supplies	304.71	900.00	-595.29	33.86%
017-202 · Postage	2,096.90	3,500.00	-1,403.10	59.91%
017-203 · Notices	169.95	375.00	-205.05	45.32%
017-204 · Mileage	0.00	200.00	-200.00	0.0%
017-302 · Data Processing	9,464.95	9,400.00	64.95	100.69%
017-453 · Fees for Delinquents	955.68	706.00	249.68	135.37%
017-501 · Telephone	305.84	675.00	-369.16	45.31%
Total Department Operations	13,298.03	15,756.00	-2,457.97	84.4%
Professional Development				
017-450 · Dues	125.00	150.00	-25.00	83.33%
017-451 · Conferences	873.00	1,000.00	-127.00	87.3%
Total Professional Development	998.00	1,150.00	-152.00	86.78%
Total 017-000 · TAX COLLECTOR	42,922.29	66,393.00	-23,470.71	64.65%
018-000 · BOARD OF ASSESSMENT APPEALS				
Compensation				
018-101 · Salary	37.88	3,090.00	-3,052.12	1.23%
018-102 · Clerk	0.00	515.00	-515.00	0.0%
018-998 · Social Security	0.00	276.00	-276.00	0.0%
Total Compensation	37.88	3,881.00	-3,843.12	0.98%
Department Operations				
018-202 · Postage	0.00	50.00	-50.00	0.0%
018-203 · Notices	0.00	75.00	-75.00	0.0%
018-204 · Mileage	0.00	250.00	-250.00	0.0%
Total Department Operations	0.00	375.00	-375.00	0.0%
Professional Development				
018-451 · Conferences	0.00	150.00	-150.00	0.0%
Total Professional Development	0.00	150.00	-150.00	0.0%
Total 018-000 · BOARD OF ASSESSMENT APPE	37.88	4,406.00	-4,368.12	0.86%
021-000 · CONSERVATION				
Department Operations				
021-201 · Supplies	0.00	250.00	-250.00	0.0%
021-409 · Printing & Mapping	0.00	700.00	-700.00	0.0%
021-451 · Conferences	199.53	650.00	-450.47	30.7%
Total Department Operations	199.53	1,600.00	-1,400.47	12.47%

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
Professional Development				
021-450 · Dues	0.00	100.00	-100.00	0.0%
Total Professional Development	0.00	100.00	-100.00	0.0%
Total 021-000 · CONSERVATION	199.53	1,700.00	-1,500.47	11.74%
022-000 · TOWN CLERK				
Compensation				
022-101 · Salary	26,411.00	45,276.00	-18,865.00	58.33%
022-102 · Assistant	12,162.39	21,744.00	-9,581.61	55.93%
022-996 · Health	16,409.41	25,987.00	-9,577.59	63.15%
022-997 · Pension	1,320.55	2,264.00	-943.45	58.33%
022-998 · Social Security	2,860.41	5,127.00	-2,266.59	55.79%
Total Compensation	59,163.76	100,398.00	-41,234.24	58.93%
Department Operations				
022-201 · Supplies	0.00	300.00	-300.00	0.0%
022-202 · Postage	119.00	275.00	-156.00	43.27%
022-203 · Notices	0.00	100.00	-100.00	0.0%
022-204 · Mileage	0.00	100.00	-100.00	0.0%
022-402 · Record Maintenance	9,004.87	16,490.00	-7,485.13	54.61%
022-408 · Vital Statistics	0.00	100.00	-100.00	0.0%
022-501 · Telephone	270.79	550.00	-279.21	49.24%
Total Department Operations	9,394.66	17,915.00	-8,520.34	52.44%
Professional Development				
022-450 · Dues	20.00	100.00	-80.00	20.0%
022-451 · Conferences	0.00	250.00	-250.00	0.0%
Total Professional Development	20.00	350.00	-330.00	5.71%
Total 022-000 · TOWN CLERK	68,578.42	118,663.00	-50,084.58	57.79%
024-000 · PLANNING AND ZONING				
Compensation				
024-101 · Zoning Enforc. Officer	19,798.77	33,211.00	-13,412.23	59.62%
024-102 · Clerk	3,442.17	6,093.00	-2,650.83	56.49%
024-996 · Health	7,697.90	12,924.00	-5,226.10	59.56%
024-997 · Pension	875.47	1,661.00	-785.53	52.71%
024-998 · Social Security	1,752.26	3,007.00	-1,254.74	58.27%
Total Compensation	33,566.57	56,896.00	-23,329.43	59.0%
Department Operations				
024-201 · Supplies	166.55	500.00	-333.45	33.31%
024-202 · Postage	202.00	800.00	-598.00	25.25%
024-203 · Notices	1,443.04	2,000.00	-556.96	72.15%
024-204 · Mileage	0.00	200.00	-200.00	0.0%
024-409 · Printing & Mapping	0.00	2,000.00	-2,000.00	0.0%
024-411 · Engineering	0.00	1,000.00	-1,000.00	0.0%
024-412 · Planning	0.00	2,750.00	-2,750.00	0.0%
024-501 · Telephone	336.47	600.00	-263.53	56.08%
Total Department Operations	2,148.06	9,850.00	-7,701.94	21.81%
Professional Development				
024-450 · Dues	50.00	190.00	-140.00	26.32%

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
024-451 · Conferences	0.00	100.00	-100.00	0.0%
024-452 · Training	0.00	500.00	-500.00	0.0%
Total Professional Development	50.00	790.00	-740.00	6.33%
Total 024-000 · PLANNING AND ZONING	35,764.63	67,536.00	-31,771.37	52.96%
025-000 · ZONING BOARD OF APPEALS				
Compensation				
025-102 · Clerk	0.00	1,000.00	-1,000.00	0.0%
025-998 · Social Security	0.00	76.00	-76.00	0.0%
Total Compensation	0.00	1,076.00	-1,076.00	0.0%
Department Operations				
025-201 · Supplies	8.09	100.00	-91.91	8.09%
025-202 · Postage	0.00	250.00	-250.00	0.0%
025-203 · Notices	443.12	1,000.00	-556.88	44.31%
Total Department Operations	451.21	1,350.00	-898.79	33.42%
Professional Development				
025-450 · Dues	0.00	100.00	-100.00	0.0%
Total Professional Development	0.00	100.00	-100.00	0.0%
Total 025-000 · ZONING BOARD OF APPEALS	451.21	2,526.00	-2,074.79	17.86%
026-000 · INLAND / WETLANDS				
Compensation				
026-101 · Enforce. Officer	10,206.13	17,120.00	-6,913.87	59.62%
026-102 · I/W Clerk	1,017.38	1,786.00	-768.62	56.96%
026-996 · Health	4,819.70	6,366.00	-1,546.30	75.71%
026-997 · Pension	431.20	856.00	-424.80	50.37%
026-998 · Social Security	824.92	1,446.00	-621.08	57.05%
Total Compensation	17,299.33	27,574.00	-10,274.67	62.74%
Department Operations				
026-201 · Supplies	189.56	400.00	-210.44	47.39%
026-202 · Postage	252.00	500.00	-248.00	50.4%
026-203 · Notices	649.60	1,000.00	-350.40	64.96%
026-204 · Mileage	0.00	150.00	-150.00	0.0%
026-409 · Printing & Mapping	0.00	150.00	-150.00	0.0%
026-501 · Telephone	175.42	310.00	-134.58	56.59%
Total Department Operations	1,266.58	2,510.00	-1,243.42	50.46%
Professional Development				
026-451 · Conferences	0.00	50.00	-50.00	0.0%
026-452 · Training	0.00	150.00	-150.00	0.0%
Total Professional Development	0.00	200.00	-200.00	0.0%
Total 026-000 · INLAND / WETLANDS	18,565.91	30,284.00	-11,718.09	61.31%
027-000 · BUILDING INSPECTOR				
Compensation				
027-102 · Secretary	4,184.37	6,831.00	-2,646.63	61.26%
027-998 · Social Security	44.71	523.00	-478.29	8.55%
Total Compensation	4,229.08	7,354.00	-3,124.92	57.51%
Department Operations				

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
027-201 · Supplies	252.37	500.00	-247.63	50.47%
027-202 · Postage	147.00	200.00	-53.00	73.5%
027-205 · State Education Fund	1,293.82	4,200.00	-2,906.18	30.81%
027-501 · Telephone	282.97	500.00	-217.03	56.59%
Total Department Operations	1,976.16	5,400.00	-3,423.84	36.6%
Professional Development				
027-450 · Dues	125.00	125.00	0.00	100.0%
Total Professional Development	125.00	125.00	0.00	100.0%
Total 027-000 · BUILDING INSPECTOR	6,330.24	12,879.00	-6,548.76	49.15%
030-000 · TOWN HALL				
030-201 · Supplies	347.02	2,000.00	-1,652.98	17.35%
030-301 · Computer Services	10,032.27	12,500.00	-2,467.73	80.26%
030-502 · Electric	5,631.78	12,500.00	-6,868.22	45.05%
030-503 · Heating Fuel	3,520.87	5,600.00	-2,079.13	62.87%
030-504 · Water/Sewer	638.79	1,000.00	-361.21	63.88%
030-505 · Maintenance	1,788.57	7,500.00	-5,711.43	23.85%
030-506 · Building Supplies	686.70	1,000.00	-313.30	68.67%
030-507 · Repairs	1,287.44	7,000.00	-5,712.56	18.39%
030-508 · Equipment	3,125.72	7,100.00	-3,974.28	44.02%
030-509 · Custodian	6,325.00	5,620.00	705.00	112.54%
030-512 · Pension Administration Expense	750.00	1,000.00	-250.00	75.0%
Total 030-000 · TOWN HALL	34,134.16	62,820.00	-28,685.84	54.34%
051-000 · ATTORNEY FEES				
051-410 · Legal	6,788.82	7,500.00	-711.18	90.52%
051-413 · Litigation	20,106.00	5,000.00	15,106.00	402.12%
051-414 · Legal - P&Z	1,305.00	2,000.00	-695.00	65.25%
051-415 · Legal - ZBA	562.00	100.00	462.00	562.0%
051-416 · Legal - IWC	55.50	100.00	-44.50	55.5%
Total 051-000 · ATTORNEY FEES	28,817.32	14,700.00	14,117.32	196.04%
060-000 · GRANTS				
060-801 · Kent Nursing Association	21,000.00	21,000.00	0.00	100.0%
060-802 · Northwest Mental Health	325.00	325.00	0.00	100.0%
060-804 · NW Conservation District, Inc	900.00	900.00	0.00	100.0%
060-805 · NWC EMS	0.00	250.00	-250.00	0.0%
060-807 · Kent Childrens Center	15,000.00	15,000.00	0.00	100.0%
060-808 · Susan B Anthony	1,000.00	1,000.00	0.00	100.0%
060-809 · Womens Support Services	1,200.00	1,200.00	0.00	100.0%
060-810 · Youth Service Bureau	6,749.00	6,749.00	0.00	100.0%
060-811 · Kent Library Association	84,000.00	84,000.00	0.00	100.0%
060-812 · Fire Protection	77,500.00	77,500.00	0.00	100.0%
060-813 · Cemetery Association	33,665.00	33,665.00	0.00	100.0%
060-814 · NWC Chore Service	2,500.00	2,500.00	0.00	100.0%
060-817 · NWCT Regional Housing Council	100.00	100.00	0.00	100.0%
060-819 · Greenwoods	1,000.00	1,000.00	0.00	100.0%
060-820 · Literacy Volunteers	1,000.00	1,000.00	0.00	100.0%
060-821 · Templeton Farms	0.00	5,000.00	-5,000.00	0.0%

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
Total 060-000 · GRANTS	245,939.00	251,189.00	-5,250.00	97.91%
070-000 · ASSOCIATIONS				
070-821 · NW Regional Planning Collaborat	2,000.00	4,000.00	-2,000.00	50.0%
070-822 · Chamber of Commerce	713.89	1,100.00	-386 11	64.9%
070-851 · Rural Transit	1,064.00	1,064.00	0.00	100.0%
070-852 · Council of Govt's	2,360.80	2,361.00	-0.20	99.99%
070-853 · Hous River Comm	350.00	350 00	0.00	100.0%
070-854 · CT Conf Mun	2,074.00	2,100.00	-26.00	98.76%
070-855 · COST (Council of Small Towns)	725.00	725.00	0.00	100.0%
070-856 · Lake Waramaug Inter. Com	1,339.00	1,339.00	0.00	100.0%
070-857 · Lake Waramaug Auth	250 00	2,250.00	-2,000.00	11 11%
070-858 · Paramedic	19,955.00	19,967.00	-12.00	99.94%
070-859 · LH-NW Elderly Nutrition Prgm	1,217.52	1,220.00	-2.48	99.8%
070-860 · Housatonic Valley Assoc	250.00	250.00	0.00	100.0%
Total 070-000 · ASSOCIATIONS	32,299.21	36,726.00	-4,426.79	87.95%
074-000 · HISTORIC DISTRICT COMMISSION	0.00	1,500.00	-1,500.00	0.0%
075-000 · INSURANCE	72,740.00	95,000.00	-22,260.00	76.57%
077-000 · RETIREE HEALTH BENEFITS	1,643.65	3,500.00	-1,856.35	46.96%
079-000 · CONTINGENCY	0.00	10,000.00	-10,000.00	0.0%
Total A · General Government	794,337.68	1,120,899.00	-326,561 32	70.87%
B · Public Safety				
028-000 · FIRE MARSHAL				
Compensation				
028-101 · Fire Marshal	11,511.06	21,725.00	-10,213.94	52.99%
028-102 · Clerical	315.00	500.00	-185.00	63.0%
028-107 · Fire Inspections	598.74	1,500.00	-901 26	39.92%
028-109 · Deputy Fire Marshal	0.00	100.00	-100.00	0.0%
Total Compensation	12,424.80	23,825.00	-11,400.20	52.15%
Department Operations				
028-201 · Supplies	221.69	400.00	-178.31	55.42%
028-202 · Postage	0.00	50.00	-50.00	0.0%
028-204 · Mileage	1,339.51	2,400.00	-1,060.49	55.81%
028-501 · Telephone	484.57	880.00	-395.43	55.07%
Total Department Operations	2,045.77	3,730.00	-1,684.23	54.85%
Professional Development				
028-452 · Training	812.46	1,200 00	-387.54	67.71%
Total Professional Development	812.46	1,200.00	-387.54	67.71%
Total 028-000 · FIRE MARSHAL	15,283.03	28,755.00	-13,471.97	53.15%
054-000 · POLICE PROTECTION	1,702.31	96,000.00	-94 297 69	1 77%
055-000 · LITCHFIELD CNTY DISPATCH	28,890 30	28,980.00	-89.70	99.69%
056-000 · CIVIL PREPAREDNESS	630.47	4,000 00	-3,369 53	15 76%
Total B · Public Safety	46,506.11	157,735.00	-111,228 89	29.48%
C · Public Works				
031-000 · TOWN GARAGE BUILDING				
031-201 · Supplies	15 29	200 00	-184 71	7.65%
031-202 · Postage	0 00	30 00	-30 00	0 0%

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Accrual Basis

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
031-501 · Telephone	396.21	800.00	-403.79	49.53%
031-502 · Electricity	1,952.29	4,000.00	-2,047.71	48.81%
031-503 · Heating Fuel	2,743.21	5,400.00	-2,656.79	50.8%
031-504 · Water	359.02	500.00	-140.98	71.8%
031-505 · Maintenance	1,564.88	3,700.00	-2,135.12	42.29%
031-506 · Building Supplies	6.99	500.00	-493.01	1.4%
031-507 · Repairs	793.54	4,790.00	-3,996.46	16.57%
Total 031-000 · TOWN GARAGE BUILDING	7,831.43	19,920.00	-12,088.57	39.31%
040-000 · HIGHWAY DEPARTMENT				
Compensation				
040-101 · Salaries	203,368.43	356,251.00	-152,882.57	57.09%
040-105 · Snow Removal Salaries	21,406.08	42,594.00	-21,187.92	50.26%
040-996 · Health	63,476.53	107,589.00	-44,112.47	59.0%
040-997 · Pension	14,827.32	25,398.00	-10,570.68	58.38%
040-998 · Social Security	17,469.59	30,512.00	-13,042.41	57.26%
Total Compensation	320,547.95	562,344.00	-241,796.05	57.0%
Department Operations				
040-459 · Alcohol & Drug Test Program	400.00	500.00	-100.00	80.0%
040-601 · Equipment Repair & Maintenance	27,830.42	45,000.00	-17,169.58	61.85%
040-604 · Equipment Fuel	29,020.49	40,000.00	-10,979.51	72.55%
040-605 · Hired Equipment	2,545.00	15,000.00	-12,455.00	16.97%
040-607 · New Equipment	0.00	4,000.00	-4,000.00	0.0%
040-609 · Snow Related Equipment	2,350.00	7,000.00	-4,650.00	33.57%
040-613 · Public Works	4,735.37	7,000.00	-2,264.63	67.65%
040-614 · Uniforms	1,533.95	4,000.00	-2,466.05	38.35%
040-615 · Tools	0.00	1,000.00	-1,000.00	0.0%
Total Department Operations	68,415.23	123,500.00	-55,084.77	55.4%
Professional Development				
040-450 · Dues	0.00	100.00	-100.00	0.0%
040-451 · Conferences	50.00	500.00	-450.00	10.0%
Total Professional Development	50.00	600.00	-550.00	8.33%
Roads				
040-602 · Road Supplies	5,255.86	4,000.00	1,255.86	131.4%
040-603 · Materials	13,797.35	20,000.00	-6,202.65	68.99%
040-608 · Salt/Sand	90,167.05	120,000.00	-29,832.95	75.14%
040-610 · Stone	15,000.00	15,000.00	0.00	100.0%
040-611 · Oil	50,000.00	50,000.00	0.00	100.0%
040-612 · Sweeping	7,905.00	10,000.00	-2,095.00	79.05%
040-616 · Drainage	4,470.66	10,000.00	-5,529.34	44.71%
040-617 · Bridges	0.00	1,500.00	-1,500.00	0.0%
040-618 · Unimproved Roads	0.00	15,000.00	-15,000.00	0.0%
040-619 · Town Roads - Asphalt	0.00	145,000.00	-145,000.00	0.0%
Total Roads	186,595.92	390,500.00	-203,904.08	47.78%
Total 040-000 · HIGHWAY DEPARTMENT	575,609.10	1,076,944.00	-501,334.90	53.45%
041-000 · TOWN AID ROAD	219,661.24	281,309.00	-61,647.76	78.09%
042-502 · Lighting - Town Utility	5,432.21	12,000.00	-6,567.79	45.27%

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
042-504 · Water - Town Utility	16,900.90	33,241.00	-16,340.10	50.84%
045-680 · Tree Work	9,000.00	18,000.00	-9,000.00	50.0%
Total C · Public Works	834,434.88	1,441,414.00	-606,979.12	57.89%
D · Health and Welfare				
029-000 · SOCIAL SERVICES				
Compensation				
029-101 · Salary	22,199.72	37,238.00	-15,038.28	59.62%
029-998 · Social Security	1,698.28	2,849.00	-1,150.72	59.61%
Total Compensation	23,898.00	40,087.00	-16,189.00	59.62%
Department Operations				
029-201 · Supplies	131.04	500.00	-368.96	26.21%
029-202 · Postage	0.00	800.00	-800.00	0.0%
029-204 · Mileage	343.00	300.00	43.00	114.33%
029-417 · Assistance	5,474.09	9,000.00	-3,525.91	60.82%
029-501 · Telephone	273.85	800.00	-526.15	34.23%
Total Department Operations	6,221.98	11,400.00	-5,178.02	54.58%
Professional Development				
029-450 · Dues	25.00	200.00	-175.00	12.5%
Total Professional Development	25.00	200.00	-175.00	12.5%
Total 029-000 · SOCIAL SERVICES	30,144.98	51,687.00	-21,542.02	58.32%
033-000 · NUTRITION SITE				
033-502 · Electric	2,496.09	5,360.00	-2,863.91	46.57%
033-503 · Fuel/Propane	3,832.23	3,000.00	832.23	127.74%
033-504 · Water/Sewer	124.15	340.00	-215.85	36.52%
033-505 · Maintenance	1,193.65	2,000.00	-806.35	59.68%
033-506 · Building Supplies	64.18	200.00	-135.82	32.09%
033-507 · Repairs	2,377.93	1,000.00	1,377.93	237.79%
033-509 · Custodian	860.25	1,400.00	-539.75	61.45%
033-510 · Rent	1,240.00	1,250.00	-10.00	99.2%
Total 033-000 · NUTRITION SITE	12,188.48	14,550.00	-2,361.52	83.77%
052-000 · Dir of Health/Hlt Dist.	19,249.85	19,250.00	-0.15	100.0%
Total D · Health and Welfare	61,583.31	85,487.00	-23,903.69	72.04%
E · Recreation				
023-000 · PARK & REC				
Compensation				
023-101 · Salary Director	26,755.48	44,880.00	-18,124.52	59.62%
023-102 · Hourly Employees	30,787.03	42,621.00	-11,833.97	72.23%
023-996 · Health	17,327.24	29,777.00	-12,449.76	58.19%
023-997 · Pension	1,180.17	2,244.00	-1,063.83	52.59%
023-998 · Social Security	4,259.05	6,694.00	-2,434.95	63.63%
Total Compensation	80,308.97	126,216.00	-45,907.03	63.63%
Department Operations				
023-201 · Supplies	239.28	400.00	-160.72	59.82%
023-202 · Postage	196.00	343.00	-147.00	57.14%
023-203 · Notices	0.00	0.00	0.00	0.0%
023-204 · Mileage	235.20	800.00	-564.80	29.4%

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
023-419 · Park Maintenance	1,769.42	12,000.00	-10,230.58	14.75%
023-422 · Fee Programs	9,234.98	18,000.00	-8,765.02	51.31%
023-501 · Telephone	501.13	940.00	-438.87	53.31%
023-502 · Electric	541.09	800.00	-258.91	67.64%
023-504 · Water/Sewer	790.02	1,350.00	-559.98	58.52%
Total Department Operations	13,507.12	34,633.00	-21,125.88	39.0%
Professional Development				
023-450 · Dues	99.00	100.00	-1.00	99.0%
023-451 · Conferences	513.99	500.00	13.99	102.8%
023-452 · Training	0.00	100.00	-100.00	0.0%
Total Professional Development	612.99	700.00	-87.01	87.57%
Total 023-000 · PARK & REC	94,429.08	161,549.00	-67,119.92	58.45%
032-000 · Community House				
032-202 · Postage	49.00	49.00	0.00	100.0%
032-501 · Telephone	392.49	800.00	-407.51	49.06%
032-502 · Electricity	3,644.04	5,000.00	-1,355.96	72.88%
032-503 · Fuel/Propane	898.87	5,000.00	-4,101.13	17.98%
032-504 · Water/Sewer	741.76	1,200.00	-458.24	61.81%
032-505 · Maintenance	1,472.50	2,200.00	-727.50	66.93%
032-506 · Building Supplies	371.54	800.00	-428.46	46.44%
032-507 · Repairs	191.56	3,200.00	-3,008.44	5.99%
032-509 · Custodian	1,300.00	3,500.00	-2,200.00	37.14%
Total 032-000 · Community House	9,061.76	21,749.00	-12,687.24	41.67%
034-000 · Swift House				
034-502 · Electric	892.55	1,000.00	-107.45	89.26%
034-503 · Heating Fuel	1,235.15	2,200.00	-964.85	56.14%
034-504 · Water/Sewer	81.60	425.00	-343.40	19.2%
034-505 · Maintenance	155.00	1,200.00	-1,045.00	12.92%
034-506 · Building Supplies	27.47	100.00	-72.53	27.47%
034-507 · Repairs	495.00	500.00	-5.00	99.0%
034-509 · Custodian	259.00	450.00	-191.00	57.56%
Total 034-000 · Swift House	3,145.77	5,875.00	-2,729.23	53.55%
046-000 · KCS Ballfield Maintenance	2,360.00	6,000.00	-3,640.00	39.33%
Total E · Recreation	108,996.61	195,173.00	-86,176.39	55.85%
F · Sanitation				
043-000 · TRANSFER STATION				
Compensation				
043-101 · Salary	13,799.95	25,246.00	-11,446.05	54.66%
043-998 · Social Security	1,050.96	1,931.00	-880.04	54.43%
Total Compensation	14,850.91	27,177.00	-12,326.09	54.65%
Department Operations				
043-201 · Supplies	143.15	1,000.00	-856.85	14.32%
043-202 · Postage	490.00	500.00	-10.00	98.0%
043-411 · Engineering	0.00	250.00	-250.00	0.0%
043-501 · Telephone	230.55	600.00	-369.45	38.43%
043-502 · Electric	873.57	1,600.00	-726.43	54.6%

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02/13/15
Accrual Basis

TOWN OF KENT
Actual vs. Budget
July 2014 through January 2015

	Jul '14 - Jan 15	Budget	$ Over Budget	% of Budget
043-507 · Repairs	4.00	1,500.00	-1,496.00	0.27%
043-660 · Solid Waste Removal	19,352.05	35,000.00	-15,647.95	55.29%
043-661 · Bulky Waste Removal	4,996.95	10,000.00	-5,003.05	49.97%
043-665 · Container Rent & Tran	14,201.00	25,500.00	-11,299.00	55.69%
043-666 · Testing	0.00	1,200.00	-1,200.00	0.0%
043-667 · Tipping Fees	1,067.50	7,000.00	-5,932.50	15.25%
043-668 · Hazardous Materials	261.80	2,000.00	-1,738.20	13.09%
043-669 · Permitting	800.00	950.00	-150.00	84.21%
Total Department Operations	42,420.57	87,100.00	-44,679.43	48.7%
Total 043-000 · TRANSFER STATION	57,271.48	114,277.00	-57,005.52	50.12%
044-000 · Landfill Monitoring	0.00	1,500.00	-1,500.00	0.0%
Total F · Sanitation	57,271.48	115,777.00	-58,505.52	49.47%
G · Board of Education				
300-000 · BOE Operating	425,338.45	4,395,326.00	-3,969,987.55	9.68%
310-000 · BOE Payroll	1,723,906.90			
320-000 · BOE Regional Budget	1,726,049.99	2,465,808.00	-739,758.01	70.0%
Total G · Board of Education	3,875,295.34	6,861,134.00	-2,985,838.66	56.48%
H · Debt Service				
080-000 · Interest				
080-708 · KCS Renovation	54,662.50	54,663.00	-0.50	100.0%
080-710 · New Firehouse	10,000.00	18,125.00	-8,125.00	55.17%
Total 080-000 · Interest	64,662.50	72,788.00	-8,125.50	88.84%
081-000 · Principal				
081-708 · KCS Renovation	475,000.00	475,000.00	0.00	100.0%
081-709 · Emery Park Pool	0.00	0.00	0.00	0.0%
081-710 · New Firehouse	125,000.00	125,000.00	0.00	100.0%
Total 081-000 · Principal	600,000.00	600,000.00	0.00	100.0%
Total H · Debt Service	664,662.50	672,788.00	-8,125.50	98.79%
200-000 · Transfer to Cap & Nonre	796,200.00	796,200.00	0.00	100.0%
053-000 · Transfer to Dog Pound	7,500.00	7,500.00	0.00	100.0%
K · Current Year Capital Projects	895,000.00	895,000.00	0.00	100.0%
Total Expense	8,141,787.91	12,349,107.00	-4,207,319.09	65.93%
L · Transfer to Schaghticoke Litiga	30,000.00	30,000.00	0.00	100.0%
	1,458,249.23	0.00	1,458,249.23	100.0%

GRAND RATEBOOK BALANCE SHEET REPORT
TOWN OF KENT
GRAND LIST YEAR 2013

Year: 1998 To 2013, Pay Date: 02/17/2015, Time: 02/17/2015 03:57:11 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) 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	67	8,243.55	0.00	0.00	8,243.55	0.00	101.43	205.40	0.00	306.83	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	**90**	**12,568.78**	**0.00**	**0.00**	**12,568.78**	**0.00**	**101.43**	**205.40**	**0.00**	**306.83**	**0.00**	**12,467.35**
TOTAL 2002	**90**	**12,568.78**	**0.00**	**0.00**	**12,568.78**	**0.00**	**101.43**	**205.40**	**0.00**	**306.83**	**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
(S) MOTOR VEHI	91	7,857.33	0.00	0.00	7,857.33	0.00	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	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**	**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**	**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	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	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	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	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	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**	**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**	**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**	**0.00**	**9,839.12**

GRAND RATEBOOK BALANCE SHEET REPORT
TOWN OF KENT
GRAND LIST YEAR 2013

Year: 1998 To 2013, Pay Date: 02/17/2015, Time: 02/17/2015 03:57:13 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.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(S) REAL ESTAT	1	2,724.56	0.00	0.00	2,724.56	0.00	0.00	0.00	0.00	0.00	0.00	2,724.56
(A) PERS	2	268.69	0.00	0.00	268.69	0.00	0.00	0.00	0.00	0.00	0.00	268.69
(S) PERS PROPE	5	1,138.60	0.00	0.00	1,138.60	0.00	0.00	0.00	0.00	0.00	0.00	1,138.60
(S) MOTOR VEHI	71	7,366.16	0.00	0.00	7,366.16	0.00	0.00	0.00	0.00	0.00	0.00	7,366.16
(S) MV SUPPLEM	10	864.62	0.00	0.00	864.62	0.00	169.67	211.24	0.00	380.91	0.00	694.95
(A) YR: 2006	**2**	**268.69**	**0.00**	**0.00**	**268.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**268.69**
(S) YR: 2006	**87**	**12,093.94**	**0.00**	**0.00**	**12,093.94**	**0.00**	**169.67**	**211.24**	**0.00**	**380.91**	**0.00**	**11,924.27**
TOTAL 2006	**89**	**12,362.63**	**0.00**	**0.00**	**12,362.63**	**0.00**	**169.67**	**211.24**	**0.00**	**380.91**	**0.00**	**12,192.96**
(S) REAL ESTAT	1	2,724.56	0.00	0.00	2,724.56	0.00	0.00	0.00	0.00	0.00	0.00	2,724.56
(A) PERS	4	1,256.80	0.00	0.00	1,256.80	0.00	0.00	0.00	0.00	0.00	0.00	1,256.80
(S) PERS PROPE	8	2,896.50	0.00	0.00	2,896.50	0.00	0.00	0.00	0.00	0.00	0.00	2,896.50
(S) MOTOR VEHI	57	6,951.94	0.00	0.00	6,951.94	0.00	0.00	0.00	0.00	0.00	0.00	6,951.94
(S) MV SUPPLEM	10	1,467.54	0.00	0.00	1,467.54	0.00	0.00	0.00	0.00	0.00	0.00	1,467.54
(A) YR: 2007	**4**	**1,256.80**	**0.00**	**0.00**	**1,256.80**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,256.80**
(S) YR: 2007	**76**	**14,040.54**	**0.00**	**0.00**	**14,040.54**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**14,040.54**
TOTAL 2007	**80**	**15,297.34**	**0.00**	**0.00**	**15,297.34**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**15,297.34**
(A) REAL	1	8.47	0.00	0.00	8.47	0.00	0.00	0.00	0.00	0.00	0.00	8.47
(S) REAL ESTAT	1	2,256.20	0.00	0.00	2,256.20	0.00	0.00	0.00	0.00	0.00	0.00	2,256.20
(A) PERS	3	1,014.10	0.00	0.00	1,014.10	0.00	0.00	0.00	0.00	0.00	0.00	1,014.10
(S) PERS PROPE	10	4,598.37	0.00	0.00	4,598.37	0.00	0.00	0.00	0.00	0.00	0.00	4,598.37
(A) MOTOR	5	158.18	0.00	0.00	158.18	0.00	0.00	0.00	0.00	0.00	0.00	158.18
(S) MOTOR VEHI	47	4,577.62	0.00	0.00	4,577.62	0.00	251.29	250.06	0.00	501.35	0.00	4,326.33
(S) MV SUPPLEM	4	157.20	0.00	0.00	157.20	0.00	0.00	0.00	0.00	0.00	0.00	157.20
(A) YR: 2008	**9**	**1,180.75**	**0.00**	**0.00**	**1,180.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,180.75**
(S) YR: 2008	**62**	**11,589.39**	**0.00**	**0.00**	**11,589.39**	**0.00**	**251.29**	**250.06**	**0.00**	**501.35**	**0.00**	**11,338.10**
TOTAL 2008	**71**	**12,770.14**	**0.00**	**0.00**	**12,770.14**	**0.00**	**251.29**	**250.06**	**0.00**	**501.35**	**0.00**	**12,518.85**
(A) REAL	2	8,030.65	0.00	0.00	8,030.65	0.00	8,022.24	5,776.02	24.00	13,822.26	0.00	8.41
(S) REAL ESTAT	1	2,241.80	0.00	0.00	2,241.80	0.00	0.00	0.00	0.00	0.00	0.00	2,241.80
(A) PERS	4	1,750.55	0.00	-105.16	1,645.39	0.00	0.00	0.00	0.00	0.00	0.00	1,645.39

GRAND RATEBOOK BALANCE SHEET REPORT
TOWN OF KENT
GRAND LIST YEAR 2013

Year: 1998 To 2013, Pay Date: 02/17/2015, Time: 02/17/2015 03:57:13 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) PERS PROPE	10	3,137.24	0.00	0.00	3,137.24	0.00	0.00	0.00	0.00	0.00	0.00	3,137.24
(A) MOTOR	8	693.30	0.00	0.00	693.30	0.00	33.93	26.97	0.00	60.90	0.00	659.37
(S) MOTOR VEHI	44	2,983.60	0.00	-10.58	2,973.02	0.00	70.94	59.59	0.00	130.53	0.00	2,902.08
(A) MV SU	1	1.22	0.00	0.00	1.22	0.00	0.00	0.00	0.00	0.00	0.00	1.22
(S) MV SUPPLEM	9	700.99	0.00	0.00	700.99	0.00	64.35	43.44	0.00	107.79	0.00	636.64
(A) YR: 2009	**15**	**10,475.72**	**0.00**	**-105.16**	**10,370.56**	**0.00**	**8,056.17**	**5,802.99**	**24.00**	**13,883.16**	**0.00**	**2,314.39**
(S) YR: 2009	**64**	**9,063.63**	**0.00**	**-10.58**	**9,053.05**	**0.00**	**135.29**	**103.03**	**0.00**	**238.32**	**0.00**	**8,917.76**
TOTAL 2009	**79**	**19,539.35**	**0.00**	**-115.74**	**19,423.61**	**0.00**	**8,191.46**	**5,906.02**	**24.00**	**14,121.48**	**0.00**	**11,232.15**
(A) REAL	2	7,948.40	0.00	0.00	7,948.40	0.00	7,939.84	4,287.51	24.00	12,251.35	0.00	8.56
(S) REAL ESTAT	1	2,281.78	0.00	0.00	2,281.78	0.00	0.00	0.00	0.00	0.00	0.00	2,281.78
(A) PERS	6	1,835.30	0.00	-107.04	1,728.26	0.00	0.00	0.00	0.00	0.00	0.00	1,728.26
(S) PERS PROPE	5	273.86	0.00	0.00	273.86	0.00	0.00	0.00	0.00	0.00	0.00	273.86
(A) MOTOR	12	721.65	0.00	0.00	721.65	0.00	30.97	19.05	0.00	50.02	0.00	690.68
(S) MOTOR VEHI	37	3,093.45	0.00	-112.88	2,980.57	0.00	86.48	50.59	0.00	137.07	0.00	2,894.09
(A) MV SU	2	69.16	0.00	0.00	69.16	0.00	0.00	0.00	0.00	0.00	0.00	69.16
(S) MV SUPPLEM	7	215.66	0.00	0.00	215.66	0.00	83.68	42.68	0.00	126.36	0.00	131.98
(A) YR: 2010	**22**	**10,574.51**	**0.00**	**-107.04**	**10,467.47**	**0.00**	**7,970.81**	**4,306.56**	**24.00**	**12,301.37**	**0.00**	**2,496.66**
(S) YR: 2010	**50**	**5,864.75**	**0.00**	**-112.88**	**5,751.87**	**0.00**	**170.16**	**93.27**	**0.00**	**263.43**	**0.00**	**5,581.71**
OTAL 2010	**72**	**16,439.26**	**0.00**	**-219.92**	**16,219.34**	**0.00**	**8,140.97**	**4,399.83**	**24.00**	**12,564.80**	**0.00**	**8,078.37**
A) REAL	6	14,876.69	0.00	0.00	14,876.69	0.00	14,124.09	4,458.21	72.00	18,654.30	0.00	752.60
S) REAL ESTAT	1	2,281.78	0.00	0.00	2,281.78	0.00	0.00	0.00	0.00	0.00	0.00	2,281.78
A) PERS	14	3,775.52	0.00	-807.92	2,967.60	0.00	-72.87	169.56	0.00	96.69	0.00	3,040.47
					REFUND		-667.42	0.00	0.00			
S) PERS PROPE	3	429.89	0.00	0.00	429.89	0.00	0.00	0.00	0.00	0.00	0.00	429.89
A) MOTOR	24	7,569.30	0.00	0.00	7,569.30	0.00	191.08	74.52	0.00	265.60	0.00	7,378.22
S) MOTOR VEHI	21	1,828.43	0.00	0.00	1,828.43	0.00	121.73	50.51	0.00	172.24	0.00	1,706.70
A) MV SU	17	1,176.69	0.00	0.00	1,176.69	0.00	466.20	160.40	0.00	626.60	0.00	710.49
S) MV SUPPLEM	3	260.61	0.00	0.00	260.61	0.00	0.00	0.00	0.00	0.00	0.00	260.61
A) YR: 2011	**61**	**27,398.20**	**0.00**	**-807.92**	**26,590.28**	**0.00**	**14,708.50**	**4,862.69**	**72.00**	**19,643.19**	**0.00**	**11,881.78**
					*****REFUND*****		**-667.42**	**0.00**	**0.00**			
S) YR: 2011	**28**	**4,800.71**	**0.00**	**0.00**	**4,800.71**	**0.00**	**121.73**	**50.51**	**0.00**	**172.24**	**0.00**	**4,678.98**
OTAL 2011	**89**	**32,198.91**	**0.00**	**-807.92**	**31,390.99**	**0.00**	**14,830.23**	**4,913.20**	**72.00**	**19,815.43**	**0.00**	**16,560.76**

GRAND RATEBOOK BALANCE SHEET REPORT
TOWN OF KENT
GRAND LIST YEAR 2013

Year: 1998 To 2013, Pay Date: 02/17/2015, Time: 02/17/2015 03:57:14 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/B:NT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
					REFUND		-667.42	0.00	0.00			
(A) REAL	1,981	68,370.74	0.00	0.00	68,370.74	0.00	40,042.21	7,347.34	528.00	47,917.55	0.00	28,328.53
(A) PERS	337	8,403.06	0.00	-3,327.22	5,075.84	0.00	477.11	673.42	0.00	1,150.53	0.00	4,598.73
					REFUND		-2,862.15	0.00	0.00			
(S) PERS PROPE	2	38.26	0.00	0.00	38.26	0.00	0.00	0.00	0.00	0.00	0.00	38.26
(A) MOTOR	3,157	11,160.85	155.77	-367.24	10,949.38	0.00	3,622.64	927.15	0.00	4,549.79	0.00	7,326.74
					REFUND		-109.38	0.00	0.00			
(S) MOTOR VEHI	24	1,766.23	0.00	0.00	1,766.23	0.00	7.23	2.00	0.00	9.23	0.00	1,759.00
(A) MV SU	535	3,213.18	0.00	-129.86	3,083.32	0.00	2,126.76	318.91	0.00	2,445.67	0.00	956.56
					REFUND		-9.68	0.00	0.00			
(S) MV SUPPLEM	7	253.62	0.00	0.00	253.62	0.00	55.79	7.99	0.00	63.78	0.00	197.83
(A) YR: 2012	**6,010**	**91,147.83**	**155.77**	**-3,824.32**	**87,479.28**	**0.00**	**46,268.72**	**9,266.82**	**528.00**	**56,063.54**	**0.00**	**41,210.56**
					REFUND		**-2,981.21**	**0.00**	**0.00**			
(S) YR: 2012	**33**	**2,058.11**	**0.00**	**0.00**	**2,058.11**	**0.00**	**63.02**	**9.99**	**0.00**	**73.01**	**0.00**	**1,995.09**
TOTAL 2012	**6,043**	**93,205.94**	**155.77**	**-3,824.32**	**89,537.39**	**0.00**	**46,331.74**	**9,276.81**	**528.00**	**56,136.55**	**0.00**	**43,205.65**
					REFUND		**-2,981.21**	**0.00**	**0.00**			
(A) Prior Total		**141,054.55**	**155.77**	**-4,844.44**	**136,365.88**	**0.00**	**77,004.20**	**24,239.06**	**648.00**	**101,891.26**	**-1,291.90**	**59,361.68**
					REFUND		**-3,648.63**	**0.00**	**0.00**			
(S) Prior Total		**139,232.99**	**0.00**	**-123.46**	**139,109.53**	**0.00**	**1,012.59**	**923.50**	**0.00**	**1,936.09**	**0.00**	**138,096.94**
Prior Year	**7,165**	**280,287.54**	**155.77**	**-4,967.90**	**275,475.41**	**0.00**	**78,016.79**	**25,162.56**	**648.00**	**103,827.35**	**-1,291.90**	**197,458.62**
					REFUND		**-3,648.63**	**0.00**	**0.00**			
(A) REAL	1,976	9,374,771.49	51.08	-7,662.05	9,367,160.52	0.00	8,944,365.40	13,621.40	0.00	8,957,986.80	-1,302.89	422,795.12
					REFUND		-18,015.37	0.00	0.00			
(A) PERS	328	235,610.64	0.00	-9,594.52	226,016.12	0.00	212,068.62	211.57	0.00	212,280.19	-2.00	13,947.50
					REFUND		-1,789.84	0.00	0.00			
(A) MOTOR	3,152	417,533.54	2,880.56	-9,299.93	411,114.17	0.00	394,920.15	3,118.50	0.00	398,038.65	-22.22	16,194.02
					REFUND		-1,596.05	0.00	0.00			
(A) MV SU	505	56,617.82	202.76	-384.48	56,436.10	0.00	41,863.54	30.72	0.00	41,894.26	-0.21	14,572.56
					REFUND		-6.47	0.00	0.00			
(A) YR: 2013	**5,961**	**10,084,533.49**	**3,134.40**	**-26,940.98**	**10,060,726.91**	**0.00**	**9,593,217.71**	**16,982.19**	**0.00**	**9,610,199.90**	**-1,327.32**	**467,509.20**
					REFUND		**-21,407.73**	**0.00**	**0.00**			
(A) Grand Total	**12,086**	**10,225,588.04**	**3,290.17**	**-31,785.42**	**10,197,092.79**	**0.00**	**9,670,221.91**	**41,221.25**	**648.00**	**9,712,091.16**	**-2,619.22**	**526,870.88**
					REFUND		**-25,056.36**	**0.00**	**0.00**			
(S) Grand Total	**1,040**	**139,232.99**	**0.00**	**-123.46**	**139,109.53**	**0.00**	**1,012.59**	**923.50**	**0.00**	**1,936.09**	**0.00**	**138,096.94**
Grand Total	**13,126**	**10,364,821.03**	**3,290.17**	**-31,908.88**	**10,336,202.32**	**0.00**	**9,671,234.50**	**42,144.75**	**648.00**	**9,714,027.25**	**-2,619.22**	**664,967.82**

GRAND RATEBOOK BALANCE SHEET REPORT
TOWN OF KENT
GRAND LIST YEAR 2013

Year: 1998 **To** 2013, **Pay Date:** 02/17/2015, **Time:** 02/17/2015 03:57:43 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.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
					REFUND		-25,056.36	0.00	0.00			

9941314
9593218
348,096 - To 60

Collection Rate 95.4

Interest 42,145
Needed 40,000
2,145

Fees 648.00
500.00
148.

Back Tax Collected $ 78,017

TOWN OF KENT
Board of Finance
41 Kent Green Boulevard, P.O. Box 678, Kent, CT 06757

Budget Schedule for FY2016

BOS recommended Capital Plan to BOF	December
Review Capital Plan at Annual Town Meeting	January 16, 2015
Assessor Grand List to BOF	January 29, 2015
Accept BOS Capital Plan at regular BOF meeting	February 17, 2015
Submit Capital Plan to P&Z for approval	February 18, 2015
BOS and BOE present recommended budgets at regular BOF meeting	March 17, 2015
Tentative Special BOF budget meeting	*March 24, 2015*
Tentative Special BOF budget meeting	*March 31, 2015*
Approve Proposed Town Budget to go to Town Hearing	April 21, 2015
Publish Proposed Town Budget	
Town Hearing	First week in May
Tentative Special BOF budget meeting	
Town Meeting Budget Vote	Third week in May

FIVE YEAR CAPITAL PLAN

INFORMATIONAL USE (FY 2021 – FY 2025)

FIVE YEAR TOTALS		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	BOE PLAN										
	KCS BLDG IMPROVEMENTS	500,000						850,000	300,000		
	WINDOWS			100,000							
600,000	**BOE SUBTOTAL**	500,000	0	100,000	0	0	0	850,000	300,000	0	0
	BOS PLAN										
			HWY Trk # 5	hwy Trk #6	HWY Trk #7	HWY Trk #2 & Mower	Payloader Turn Brine Maker / Zero Salt	Truck #1 Compactor	HWY Trk # 12 and Kubota	HWY Trk # 9	HWY Trk # 4
	HIGHWAY TRUCKS		180,000	50,000	180,000	100,000		60,000	180,000	225,000	125,000
							130,000				
	HIGHWAY EQUIPMENT						15,000				
						20,000	35,000	40,000	35,000		
530,000	**TOTAL TOWN FLEET**	0	180,000	50,000	180,000	120,000	180,000	100,000	215,000	225,000	125,000
		Aerial Trk		Eng 1	Eng 1	Eng 1	Eng 1				
	KVFD APPARATUS	125,000		187,500	187,500	150,000	150,000				
	Replace Utility 4										
650,000	**TOTAL KVFD FLEET**	125,000	0	187,500	187,500	150,000	150,000	0	0	0	0
	BOTSFORD ROAD									345,000	0
	FULLER MTN ROAD		290,000								
	KENICO ROAD	125,000	200,000	190,000	85,000						
	STUDIO HILL ROAD						200,000	0			
890,000	**TOTAL ROADS**	125,000	490,000	190,000	85,000	0	200,000	0	0	345,000	0
	BRIDGE 06153										
	BRIDGES 17-20 & 22							200,000			
	BRIDGE #16 (Anderson Acres)				100,000	100,000					
	BRIDGE # 05519 (Macedonia)					250,000					
450,000	**TOTAL BRIDGES**	0	0	0	100,000	350,000	0	200,000	0	0	0
	EMERY PARK	150,000									
150,000	**TOTAL LAND**	150,000	0	0	0	0	0	0	0	0	0
			Roof	Siding	Doors			Parking Lot			
	TOWN GARAGE		125,000	75,000	24,000			70,000			
	STREETSCAPE (sidewalk replacement)					100,000					
							Appliances				
	NUTRITION SITE						25,000				
						Bathrooms					Roof
	COMMUNITY HOUSE					25,000					50,000
			AC / Pkng Lot	Generator/Boiler		Oil Tank Removal		Carpet / Paint			
	TOWN HALL		77,000	65,000		25,000		40,000			
516,000	**TOTAL BUILDINGS**	0	202,000	140,000	24,000	150,000	25,000	110,000	0	0	50,000
	ZONING REG							25,000	0		
	TOWN PLAN POCD				15,000	15,000	15,000				
	REVALUATION			25,000	40,000						
95,000	**TOTAL NON RECURRING**	0	0	25,000	55,000	15,000	15,000	25,000	0	0	0
3,281,000	**BOS SUBTOTAL**	400,000	872,000	592,500	631,500	785,000	570,000	435,000	215,000	570,000	175,000

FIVE YEAR TOTALS		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
3,881,000	**BOE & BOS PROJECTED CAPITAL**	900,000	872,000	692,500	631,500	785,000	570,000	1,285,000	515,000	570,000	175,000
	BOE & BOS CAPITAL SPEN	900,000	872,000	692,500	631,500	785,000	570,000	1,285,000	515,000	570,000	175,000
	1/5TH OF ANNUAL CAPITA	180,000	174,400	138,500	126,300	157,000	114,000	257,000	103,000	114,000	35,000
APPROPRIATION FY 2015-2016		776,200									
APPROPRIATION FY 2016-2017			710,200								
APPROPRIATION FY 2017-2018				792,800							
APPROPRIATION FY 2018-2019					757,300						
APPROPRIATION FY 2019-2020						745,000					
APPROPRIATION FY 2020-2021							623,000				
	Approved by the BoS	12/16/14									
	Accepted by the BoF										
	Approved by P/Z										
	Modified and accepted by BoF		**Approved at Town Meeting**								

Streetscape Timeline

2010-2011 At one of the Focus Groups that met to discuss the Plan of Conservation and Development the subject of burying the overhead electrical wires was discussed.

2010-2011 Informal group of individuals met Saturday mornings to discuss burying wires and improving sidewalks.

2012 Plan of Conservation and Development is approved. Recommended that work of informal group be continued.

2012 September Streetscape Committee formalized and appointed by Board of Selectmen.

November 2, 2012 Committee members attend CT Main Streets/Complete Streets Workshop.

January 2013 Estimated cost of burying overhead wires along Route 7 is $3 million with an upfront $300K design fee.

January 2013 Town receives grant from Main Streets/Preservation of Place for $10,000 to do a study of Kent sidewalks, lighting, crosswalks and safety issues.

June 2013 Firm of Milone & MacBroom is hired to put together plan.

July 2013 Preliminary plan for sidewalks is presented to a Special Town Meeting.

October 2013 Additional Special Meeting for Kent residents.

April 2014 Application for $500k grant to begin project was filed with Main Streets. Did not receive grant.

Committee continues to meet and hopes to file again for Main Streets grant in 2015.

TOWN OF KENT - Board of Finance

Worksheet for proposed FY '15 - '16 budget

014-000 · BOARD OF FINANCE	Actual Jul '12 - Jun 13	Budget	Actuals Jul '13 - Jun 14	Budget	FY 2015 Budget	FY2016 Proposed Budget	% Change
014-102 · Clerk	1,322	1,510	1,200	1,555	1,602	1,646	2.74%
014-998 · Social Security	94	115	92	119	123	126	2.36%
Sub Total Personnel	1,416	1,625	1,292	1,674	1,725	1,772	2.71%
014-201 · Supplies		50		50	50	50	0.00%
014-202 · Postage		15		15	15	15	0.00%
014-203 · Notices	179	100	125	100	100	100	0.00%
014-204 · Mileage			71				
014-405 · Town Report	500	500	500	500	525	525	0.00%
050-000 · Auditors	25,170	30,000	23,074	30,000	28,000	28,000	0.00%
Sub Total Department Operations	25,849	30,665	23,770	30,665	28,690	28,690	0.00%
Total 014-000 · BOARD OF FINANCE	**27,264**	**32,290**	**25,062**	**32,339**	**30,415**	**30,462**	0.15%

Salary or Hourly	FY 14 - 15 Rate	FY 15 - 16 Budget	FY 15 - 16 meeting rate	SS Tax	M/C Tax	Budgeted # of meetings	
H /S	100.12 99.87	1,646	~~102.87~~	102	24	16	meetings - flat rate per meeting
			3% increase				

103.12

Report to the Kent BOF covering January 7- February 16

Budget- To be discussed as part of meeting agenda

Have met with most departments

Met this afternoon with 4 of the 5 grant recipients over $10,000

Have not made any decisions. Just gathering information at present.

Capital Plan- To be discussed as part of meeting agenda

Town meeting had very little input

BOS approved the plan as is and are not suggesting changes

Education- I attended a Region 1 BOE meeting to discuss the proposed reallocation
of the superintendent's salary. Kent would see a reduction if this were to happen.

Audit- For the past few years the auditor's management letter has cited us for not testing
our disaster recovery system. Our IT guy recommended we consider a program from Total
Communications.

I participated in a webinar and it is a great product but $5,000 year? I am awaiting a call from
the auditor's IT guy.

We have addressed the issue of changing passwords.

Paramedic This program presently costs us about $20,000 per year. A new formula using call
volume is being proposed. This would increase our cost by about $50,000

Attended one meeting and will be attending another tomorrow.

MAPLE STREET EXTENSION AMORTAZATION SCHEDULE

Estimated			864,000	@3.25%	40 years	
Equal payments		Beginning	Principal	Interest	Total	
Kent		Balance	Payment	Payment	Payment	
	2015	864,000.00	10,826.00	28,080.00	38,906.00	0.0325
	2016	853,174.00	11,177.84	27,728.16	38,906.00	0.0325
	2017	841,996.16	11,541.12	27,364.88	38,906.00	0.0325
	2018	830,455.04	11,916.21	26,989.79	38,906.00	0.0325
	2019	818,538.83	12,303.49	26,602.51	38,906.00	0.0325
	2020	806,235.34	12,703.35	26,202.65	38,906.00	0.0325
	2021	793,531.99	13,116.21	25,789.79	38,906.00	0.0325
	2022	780,415.78	13,542.49	25,363.51	38,906.00	0.0325
	2023	766,873.29	13,982.62	24,923.38	38,906.00	0.0325
	2024	752,890.67	14,437.05	24,468.95	38,906.00	0.0325
	2025	738,453.62	14,906.26	23,999.74	38,906.00	0.0325
	2026	723,547.36	15,390.71	23,515.29	38,906.00	0.0325
	2027	708,156.65	15,890.91	23,015.09	38,906.00	0.0325
	2028	692,265.74	16,407.36	22,498.64	38,906.00	0.0325
	2029	675,858.38	16,940.60	21,965.40	38,906.00	0.0325
	2030	658,917.78	17,491.17	21,414.83	38,906.00	0.0325
	2031	641,426.61	18,059.64	20,846.36	38,906.00	0.0325
	2032	623,366.97	18,646.57	20,259.43	38,906.00	0.0325
	2033	604,720.40	19,252.59	19,653.41	38,906.00	0.0325
	2034	585,467.81	19,878.30	19,027.70	38,906.00	0.0325
	2035	565,589.51	20,524.34	18,381.66	38,906.00	0.0325
	2036	545,065.17	21,191.38	17,714.62	38,906.00	0.0325
	2037	523,873.79	21,880.10	17,025.90	38,906.00	0.0325
	2038	501,993.69	22,591.21	16,314.79	38,906.00	0.0325
	2039	479,402.48	23,325.42	15,580.58	38,906.00	0.0325
	2040	456,077.06	24,083.50	14,822.50	38,906.00	0.0325
	2041	431,993.56	24,866.21	14,039.79	38,906.00	0.0325
	2042	407,127.35	25,674.36	13,231.64	38,906.00	0.0325
	2043	381,452.99	26,508.78	12,397.22	38,906.00	0.0325
	2044	354,944.21	27,370.31	11,535.69	38,906.00	0.0325
	2045	327,573.90	28,259.85	10,646.15	38,906.00	0.0325
	2046	299,314.05	29,178.29	9,727.71	38,906.00	0.0325
	2047	270,135.76	30,126.59	8,779.41	38,906.00	0.0325
	2048	240,009.17	31,105.70	7,800.30	38,906.00	0.0325
	2049	208,903.47	32,116.64	6,789.36	38,906.00	0.0325
	2050	176,786.83	33,160.43	5,745.57	38,906.00	0.0325
	2051	143,626.40	34,238.14	4,667.86	38,906.00	0.0325
	2052	109,388.26	35,350.88	3,555.12	38,906.00	0.0325
	2053	74,037.38	36,499.79	2,406.21	38,906.00	0.0325
	2054	37,537.59	37,537.59	1,219.97	38,757.56	0.0325
			864,000.00		1,556,091.56	
				692,091.56		
					1,556,091.56	

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02/13/15

Accrual Basis

Town of Kent Special Funds
Maple Street Extension - Debt Service Funds
July 1, 2014 through February 13, 2015

Type	Date	Name	Memo	Amount
Special Funds				
Maple Street Extension debt Sv				
Deposit	01/23/2015	Kent Sewer Commi...	Dalla Riva, Chris	2,813.50
Deposit	01/23/2015		Altvater, Edith	2,177.50
Deposit	01/23/2015		Kent Affordable Housing	9,397.50
Deposit	01/23/2015		Altvater, Edith (taking advantage of incentive)	3,546.50
Deposit	02/13/2015	Kent Sewer Commi...	Altvater 80% of MSE user fees collected	33.20
Deposit	02/13/2015		Altvater 80% of MSE user fees collected	33.20
Deposit	02/13/2015		Dalla Riva 80% of MSE user fees collected	73.76
Deposit	02/13/2015		KAH 80% of MSE user fees collected	166.00
Total Maple Street Extension debt Sv				18,241.16
Total Special Funds				18,241.16
TOTAL				**18,241.16**

Town of Kent **Approved Budget**
FY 2014-2015

As accepted and recommended by the Kent Board of Finance: Nancy O'Dea-Wyrick, Edward Epstein, Marc Sebetic, Mark McWhinney, Maureen Brady, and James Blackketter on April 22nd 2014. I certify that this is a true copy of the Budget and Estimated Revenues as passed by a majority of the electors and citizens at the Annual Town Meeting held on May 16th 2014.

Nancy O'Dea-Wyrick, Chairman of the Board of Finance

	CURRENT BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% CHANGE	Difference between FY 2013-2014 and FY 2014-2015
EXPENSES				
Board of Selectmen Operating Budget	$3,075,900	$3,116,485	1.32%	$40,585
Transfer to Capital Fund (last page of packet)	744,900	796,200	6.89%	$51,300
Transfer to Dog Fund	7,500	7,500		$0
Appropriation - Scahgticoke Legal	30,000	30,000		
Adjustment	0	0		$0
Subtotal	**3,858,300**	**3,950,185**	**2.38%**	$91,885
Debt Service	549,563	529,663	-3.62%	-$19,901
Firehouse	146,875	143,125		-$3,750
Appropriations for Current Capital Projects	375,000	895,000	138.67%	$520,000
Subtotal	**1,071,438**	**1,567,788**	**46.33%**	
Board of Education Operating Budget	4,149,565	4,395,326	5.92%	$245,761
Board of Education Adjustment	0	0		
Region 1 Budget	2,339,081	2,465,808	5.42%	$126,727
Subtotal	**6,488,646**	**6,861,134**	**5.74%**	$372,488
TOTAL EXPENSES	**$11,418,384**	**$12,379,107**	**8.41%**	$960,723
REVENUES				
Federal, State, and Local	$985,122	$1,142,793	16.01%	$157,671
Transfer from Capital Fund (last page of packet)	375,000	895,000	138.67%	$520,000
Transfer from Reserved General Fund	0	0		
Transfer from Unreserved General Fund	350,000	400,000	14.29%	$50,000
Net Property Taxes after Abatements	9,563,661	9,941,314	3.95%	$377,653
TOTAL REVENUES	**$11,273,783**	**$12,379,107**	**9.80%**	$1,105,324
Grand List	$671,859,145	$592,540,429	-11.81%	-$79,318,716
Tax Collection Rate	99.0%	99.0%	0.00%	$0
CURRENT AND ANTICIPATED MILL RATE	**14.45**	**17.03**	**17.86%**	2.58
	June 30, 2013 AUDITED	**JUNE 30, 2014 ESTIMATED**		
Committed Capital Fund	$656,750	$270,995	-58.74%	-$385,755
Unassigned Capital Fund	$1,094,069	$1,094,062	0.00%	-$7
Reserved General Fund	$0	$0		$0
Assigned General Fund	$350,000	$400,000	14.29%	$50,000
Unassigned General Fund	$2,195,230	$1,987,233	-9.47%	-$207,997
	$4,296,049	**$3,752,290**	**-12.66%**	-$543,759
GFOA recommendation -two months of regular operating expenses	$1,840,564	$1,914,018		
Difference between GFOA recommended UDFB and acutal / estimated	$354,666	$73,215		