

Board of Finance Regular Meeting  
Wednesday April 20, 2022 6:00 pm

**Present-** Nancy O'Dea-Wyrick, Fran Goodsell, Tegan Gawel, Jason Wright, Rufus deRham (in at 6:48)

**Zoom-** none

**Public and Invited Guests-** Jean Speck, Rufus deRham(in at 6:27), Glenn Sanchez(out at 6:44), Barbara Herbst, Donna Hayes, Debbie Deveau, Rick Osborne, Lynn Worthington, Scott Trabucco, John Grant

**Zoom-** Rita Limbos, Michelle Mott

Chairman Nancy O'Dea-Wyrick called the meeting to order at 6:00 pm.  
The Pledge of Allegiance was recited.

**Acceptance of Agenda-Motion by Mr Wight, seconded by Ms Goodsell to accept the agenda.** Motion approved unanimously.

**Approval of Minutes-Motion by Mr Wright, seconded by Ms Goodsell to accept the minutes of the April 13, 2022 Special Meeting.** Motion approved unanimously.

**Public Comment on agenda items-** none

**Correspondence-** none

**Reports:**

- a. Board of Education- adjusted budget was emailed to the board and Chairman Scott Trabucco was in attendance to answer any questions. No questions
- b. Tax Collector-attached
- c. Board of Selectman- adjusted budget was emailed to the board. First Selectman Speck was in attendance to answer any questions. She also announced that Club Getaway has committed to a \$5,000.00

contribution to the Resident Trooper program. Still no commitment from South Kent School or Marvelwood.

- d. Treasurer-attached. Was discussion on using supplemental MV as revenue. Lengthy discussion on Emery Park (Capital Plan) and the \$150,000.00 that has been sitting in the plan since 2016

**Motion by Ms O'Dea-Wyrick, seconded by Mr Wright to move the remainder of the Kenico Road Project funds (\$45,691.63) to the reserve.** Motion approved unanimously

## **OLD BUSINESS:**

### **FY2023 Budget Discussion and action-**

- a. Took a look at the Capital plan. No changes
- b. Treasurer added \$70,000 from MV Supplemental to revenue
- c. Current Mill Rate is 18.57. Without anything used from undesignated general fund Mill Rate would be 19.44 (increase of 4.66 % or .87 of a mill)
- d. \$225,000 needed from general fund for a ½ mill increase
- e. \$527,000 needed from general fund to keep Mill Rate at 18.57
- f. \$2,872,233.00 in general fund at fiscal end of 2021

Rufus deRham joined meeting at 6:48

**Motion by Mr Wright, seconded by Ms Goodsell to adopt a budget process that would result in the ability for us to not have an increase in the Mill Rate for this year-2023.** Motion approved unanimously

**Motion by Mr Wright, seconded by Ms Goodsell that the budget be taken to the town hearing at \$13,676,199.00** motion approved unanimously

**Public Comment-** none

**Motion to adjourn by Ms Gawel at 6:52**

Next meeting-Town hearing May 6, 2022

*Minutes are not considered final until approved. Please check the ensuing meeting minutes for corrections/changes.*

Bonnie Donzella  
Board Clerk

# Treasurer's Report

4/6/2022

BoS Meetings	BoF Meetings	Misc	
2/3/2022	2/16/2022	2/7/2022	KVFD for ARPA
3/11/2022	3/16/2022	2/10/2022	Streetscape
3/22/2022	3/23/2022	2/15/2022	KVFD for ARPA redo
		3/9/2022	ARPA
		3/10/2022	Streetscape
		3/23/2022	TAP / Streetscape
		3/23/2022	ARPA
		3/30/2022	ARPA

	February	March	
A/P Checks Issued	94	194,409	90 191,369
Payroll	113	114,449	145 122,308
BoE Transactions	81	628,301	72 624,810
Deposits	6	2,662,422	10 1,064,603
Net Income to Expense	294	1,725,263	317 126,116

## FY 2021 -2022

	Actual	Budget	% of Budget	Approved Increases
<b>Income</b>	<b>\$ 12,764,547</b>	<b>\$ 13,336,529</b>	<b>95.71%</b>	
<b>A • General Government</b>	<b>\$ 1,112,798</b>	<b>\$ 1,452,279</b>	<b>76.62%</b>	
<b>B • Public Safety</b>	<b>\$ 157,955</b>	<b>\$ 374,610</b>	<b>42.17%</b>	
<b>C • Public Works</b>	<b>\$ 926,446</b>	<b>\$ 1,823,612</b>	<b>50.8%</b>	
<b>D • Health and Welfare</b>	<b>\$ 77,661</b>	<b>\$ 117,180</b>	<b>66.27%</b>	
<b>E • Recreation</b>	<b>\$ 75,560</b>	<b>\$ 214,391</b>	<b>35.24%</b>	
<b>F • Sanitation</b>	<b>\$ 89,403</b>	<b>\$ 144,154</b>	<b>62.02%</b>	
<b>G • Board of Education</b>	<b>\$ 5,319,025</b>	<b>\$ 7,196,556</b>	<b>73.91%</b>	
<b>H • Debt Service</b>	<b>\$ 38,906</b>	<b>\$ 38,906</b>	<b>100.0%</b>	
<b>I • Transfer to Capital</b>	<b>\$ 1,001,341</b>	<b>\$ 1,001,341</b>	<b>100.0%</b>	
<b>J • Transfer to Dog Fund</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>100.0%</b>	
<b>L • Transfer to Schaghticoke</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>100.0%</b>	
<b>K • Current Year Capital Projects</b>	<b>\$ 936,000</b>	<b>\$ 936,000</b>	<b>100.0%</b>	
<b>Total Expense</b>	<b>\$ 9,772,595</b>	<b>\$ 13,336,529</b>	<b>73.28%</b>	<b>\$ -</b>

## Highlights

\$ 80,680	<b>RSD 1 Final Undesignated Fund Balance for Fiscal Year 2020-2021 to be refunded</b>
\$ -	
\$ -	
\$ 10,915	Cost Share Lake Waramaug Police Boat - not budgeted, will use up contingency
\$ 10,000	Estimated amount that Treasurer's Department will exceed budgeted amounts due
\$ -	to staffing needs and software costs.
\$ 50,000	Estimated amount that EMS staffing costs will exceed budgeted amounts per
	the KVFD calculation - currently, \$15,364 left in original appropriation
\$ 7,400	Expected final variance for Welcome Center, currently over appropriation by \$3,711
\$ 46,750	SPECIAL FUNDS - Estimated additional costs for SIT per Counsel in this FY

12:14 PM

04/06/22

Accrual Basis

**Town of Kent Special Funds**  
**Schaghticoke Litigation fund**  
July 1, 2021 through April 6, 2022

Date	Name	Memo	Amount
<b>Special Funds</b>			
<b>Schaghticoke Litigation</b>			
07/01/2021		FY '22 Appropriation for Schaghticoke Litigation Fund	30,000.00
11/23/2021	Allingham & Readyo...	Schaghticoke: 7/29 - 11/10 (5 hrs) conference calls, correspondences	-950.00
Total Schaghticoke Litigation			29,050.00
Total Special Funds			29,050.00
<b>TOTAL</b>			<b>29,050.00</b>

## Capital Project Balances

Town of Kent  
Fiscal Year 2021 -2022

as of 4/6/2022

	Capital Project	FYE 2021 Balance Fwd	Appropriation	State Grants / Donations	Interest Income	Expenditures	Transfers between projects	Projects to Close in FY 2021-2022	YTD 2022 Balance	5 year reserve should have
1	Reserve Fund (5 Year Plan)	1,680,662.79	814,141.00		1,257.77		-748,800.00		1,747,261.56	1 \$1,901,635
2	HWY Bridge Kent Hollow #18	-1,053.62							-1,053.62	2 HWY Bridge Kent Hollow #18
3	HWY Bridge Kent Hollow #16	171,171.98							171,171.98	3 HWY Bridge Kent Hollow #16
4	HWY Bridge Tanguay	5,803.82							5,803.82	4 HWY Bridge Tanguay
5	HWY Garage (roof, siding)	200,000.00							200,000.00	5 HWY Garage (roof, siding)
6	HWY Truck # 1		12,000.00				48,000.00		60,000.00	6 HWY Truck # 1
7	HWY Truck # 2	100,000.00							100,000.00	7 HWY Truck # 2
8	HWY Truck # 6	5,538.55							5,538.55	8 HWY Truck # 6
9	HWY Carter Road #06153	-7,398.60							-7,398.60	9 HWY Carter Road #06153
10	HWY Carter Road #067015	-423,876.57	50,000.00				200,000.00		-173,876.57	10 HWY Carter Road #067015
11	Kenico Road	46,591.63				900.00			45,691.63	11 Kenico Road
12	Bulls Bridge Rehab					597.48			-597.48	12 Bulls Bridge Rehab
13	Fuller Mountain	267,192.32				7,950.00			259,242.32	13 Fuller Mountain
14	Studio Hill	200,000.00							200,000.00	14 Studio Hill
15	HWY Garage (doors)	24,000.00							24,000.00	15 HWY Garage (doors)
16	HWY Mower	4,778.53							4,778.53	16 HWY Mower
17	HWY Payloader	6,737.75							6,737.75	17 HWY Payloader
18	HWY Salt Brine Maker	35,000.00							35,000.00	18 HWY Salt Brine Maker
19	HWY Zero Turn	15,000.00							15,000.00	19 HWY Zero Turn
20	HWY Compactor		8,000.00				32,000.00		40,000.00	20 HWY Compactor
21	HWY Parking Lot		6,000.00				24,000.00		30,000.00	21 HWY Parking Lot
21	KCS End Use Computing	37,953.57				16,283.00			21,670.57	21 KCS End Use Computing
22	KCS Entryway Security	32,401.89				1,654.00			30,747.89	22 KCS Entryway Security
23	KCS Roof	0.00	53,200.00				212,800.00		266,000.00	23 KCS Roof
24	KCS Windows	12,453.46							12,453.46	24 KCS Windows
25	KVFD Aerial Truck	2,606.78							2,606.78	25 KVFD Aerial Truck
26	KVFD Engine 1	675,000.00	30,000.00				120,000.00		825,000.00	26 KVFD Engine 1
27	LoCIP - Bos	3,199.72		774.00					3,973.72	27 LoCIP - Bos
28	P/R - Tennis Courts	975.05							975.05	28 P/R - Tennis Courts
29	P/R Emery (repair pool floor)	150,000.00							150,000.00	29 Emery Park
30	P/R Kent Commons Playground		10,000.00				40,000.00		50,000.00	30 P/R Kent Commons Playground
31	Community Hse (Bathrooms)	25,000.00							25,000.00	31 Community Hse (Bathrooms)
32	Senior Center Appliances	25,000.00							25,000.00	32 Senior Center Appliances
33	Revaluation	24,804.98							24,804.98	33 Revaluation
34	Streetscape Phase I	-158,347.23				6,809.80			-165,157.03	34 Streetscape Phase I
35	Streetscape Phase II	-458.28							-458.28	35 Streetscape Phase II
36	Town Hall (AC, pkgng lot, gen)	69,982.95							69,982.95	36 Town Hall (AC, pkgng lot, gen)
37	Town Hall (Carpet/Paint)	0.00	8,000.00				32,000.00		40,000.00	37 Town Hall (Carpet/Paint)
38	Town Plan	50,000.00				46,000.00	0.00		4,000.00	38 Town Plan
39	Zoning Regs	4,102.50	10,000.00				40,000.00		54,102.50	39 Zoning Regs
40	Tn Hall (Oil Tank)	25,000.00							25,000.00	40 Tn Hall (Oil Tank)
	KAH CDBG Grant	1,619.52							1,619.52	0
		3,311,443.49	1,001,341.00	774.00	1,257.77	80,194.28	0.00	0.00	4,234,621.98	0 4/6/2022.00

Building Inspector									
GL# 04-120-400									
2021-2022									
			85%	15%				Construction Value	# of Permits
	Receipts	Waived Fees	Payment	Town Share	Check Date	Check #	Check Amount		
July	\$ 11,346.00		\$ 9,644.10	1,701.90	8/5/2021	ACH	\$9,644.10	\$1,765,166	38
August	20,376.00		\$ 17,319.60	3,056.40	9/7/2021	ACH	\$17,319.60	\$3,299,488	52
September	35,146.00	62.00	\$ 29,926.80	5,219.20	10/2/2021	ACH	\$29,926.80	\$5,718,069	47
October	19,110.00	0.00	\$ 16,243.50	2,866.50	11/10/2021	ACH	\$16,243.50	\$3,051,646	49
November	14,602.00	0.00	\$ 12,411.70	2,190.30	12/3/2021	ACH	\$12,411.70	\$2,304,863	63
December	6,405.00	0.00	\$ 5,444.25	960.75	1/5/2021	ACH	\$5,444.25	\$969,034	35
January	8,256.00		\$ 7,017.60	1,238.40	2/11/2022	ACH	\$7,017.60	\$1,291,267	34
February	9,466.00		\$ 8,046.10	1,419.90	3/11/2022	ACH	\$8,046.10	\$1,481,450	38
March	13,774.52		\$ 11,708.34	2,066.18	4/4/2022	ACH	\$2,066.18	\$2,127,160	61
April	0.00		\$ -	0.00					
May	0.00		\$ -	0.00					
June	0.00	0.00	\$ -	0.00					
<b>Total</b>	<b>\$ 138,481.52</b>	<b>\$ 62.00</b>	<b>\$ 117,761.99</b>	<b>\$ 20,719.53</b>			<b>\$108,119.83</b>	<b>\$22,008,144</b>	<b>417</b>
<b>Amt Budgeted</b>				<b>35,000.00</b>			<b>LFY TD</b>	<b>27,431,223</b>	<b>446</b>
<b>% of Budgeted Amount Received to date</b>				<b>59.20%</b>					
							<b>Variance</b>	<b>(5,423,079)</b>	<b>-29</b>
							<b>Change</b>	<b>-30.58%</b>	<b>-28.60%</b>
Note: Construction activity curtailed during the winter months									
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									
							<b>test</b>		
							<b>\$9,642.16</b>		



## 2022/2023 BUDGET REDUCTION PLAN WORKSHEET

LINE	DEPT	ACTION	REDUCTIONS	
			PROPOSED BY FS & TREAS.	BOS APPROVED
58	ROV	Reduce ROV hrs to Current budgeted # of hrs	\$ (7,164)	\$ (1,791)
59	ROV	Reduce ROV workers hrs to current budgeted # of hrs	\$ (8,090)	\$ (2,023)
61	ROV	Flat fund RoV supply line	\$ (2,500)	\$ (625)
106	TAX COLLECTOR	Assistant Tax Collector, keep hrs at 10 per week	\$ (7,371)	\$ (1,843)
217	ATTY FEES	Flat fund Litigation	\$ (25,000)	\$ (15,000)
228	GRANTS	Flat Fund Cemetery Assoc	\$ (3,000)	\$ (3,000)
229	GRANTS	Flat Fund Chore	\$ (2,500)	\$ (2,500)
257	PUBLIC SAFETY	Reduce Police Protection to State estimate plus OT and phone (DESPP est = \$186,672, OT = \$14,128, phone = \$1200)	\$ (5,000)	\$ (5,000)
258	PUBLIC SAFETY	EMS Staffing, reduce to current year projection	\$ (95,000)	\$ (95,000)
260	PUBLIC SAFETY	Reduce Emergency Management to only fund software (Everbridge, Veoci)	\$ (12,200)	\$ (10,000)
271	DPW	Remove 1/2 time position for DPW	\$ (33,952)	\$ (33,952)
322	WELCOME CTR	Reduce Welcome Center ( <i>Close in Winter</i> )	\$ (8,000)	\$ -
332	PARK & REC	Park Maintenance reduction (Kent Commons Park drainage project)	\$ (25,000)	\$ -
total reduction:			\$ (234,777)	\$ (170,734)

### BDF ask

starting	\$ 13,963,522
BoF / #220	\$ (4,000)
BoF / Capital	\$ (30,000)
BoE	\$ (80,000)
BoS	\$ (140,000)
<b>\$ 13,709,522</b>	

starting	\$ 13,963,522
BoF / #220	\$ (4,000)
BoF / Capital	\$ (30,000)
BoE	\$ (80,000)
BoS APPROVED	\$ (170,734)
BOS APPROVED SENIOR CTR INCREASE	\$ 500
ASS.SS/MED WAGE TAX REDUCTIONS	\$ (3,029)
<b>\$ 13,676,259</b>	

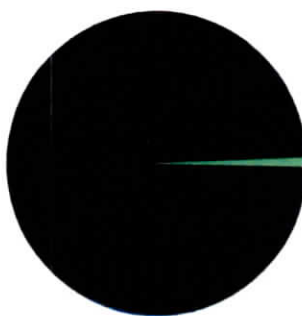
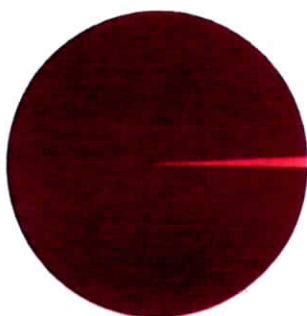


# Percent Collection as of 04/20/2022

**REAL ESTATE**  
Uncollected - 1.03%  
Collected - 98.97%

**PERSONAL PROPERTY**  
Uncollected - 0.98%  
Collected - 99.02%

**MV REGULAR**  
Uncollected - 3.88%  
Collected - 96.12%



Total Due = \$105,597.22  
Total Paid = \$10,122,919.43

Total Due = \$3,513.55  
Total Paid = \$355,788.60

Total Due = \$19,958.86  
Total Paid = \$494,100.05

Type	Total Billed	Total Paid	Total Due	Percent Collected
REAL ESTATE	10,228,516.65	10,122,919.43	105,597.22	98.97
PERS PROPERT	359,302.15	355,788.60	3,513.55	99.02
MOTOR VEICL	514,058.91	494,100.05	19,958.86	96.12
MV SUPPLEMEN	85,458.42	78,069.48	7,388.94	91.35

## BACK TAX COLLECTIONS JULY 1, 2021 --- APRIL 20, 2022

GL YEAR	TAX	INTEREST	LIEN/FEE	TOTAL
2006	\$ 51.67	134.08		\$ 185.75
2007	112.07	254.21		366.28
2008	275.30	590.52		865.82
2009	547.06	1074.98		1622.04
2010	556.82	993.92		1550.74
2011	730.84	1173.00		1903.84
2012	925.02	1318.15		2243.17
2013	1421.37	1759.91	6.00	3187.28
2014	1786.28	1902.39		3688.67
2015	275.33	247.87		523.20
2016	242.12	170.70		412.82
2017	779.50	425.88		1205.38
2018	3951.18	1114.65	87.00	5152.83
2019	44 710.69	8285.45	405.21	53401.35
TOTAL	\$56365.25	\$19445.71	\$498.21	\$76309.14

*Delores Deany*  
*April 20, 2022*