

Board of Finance
Minutes Monthly Meeting
Tuesday, July 18, 2017

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

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

Chairman Nancy O'Dea-Wyrick called the meeting to order at 7:00 p.m.

The Pledge of Allegiance was recited.

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

Minutes: Mr. McWhinney noted the minutes of April 18, 2017 should read "minutes of March 21" under "Minutes." Mr. Blackketter made a motion to approve the minutes of the April 18, 2017 monthly meeting as corrected. Mrs. Brady seconded the motion, and the motion was approved unanimously. Mr. Epstein made a motion to approve the minutes of the May 5, 2017 budget hearing. Mr. Blackketter seconded the motion, and the motion was approved unanimously. Mrs. Brady made a motion to approve the minutes of the May 5, 2017 special meeting. Mr. Blackketter seconded the motion, and the motion was approved unanimously. Mr. Blackketter made a motion to approve the minutes of the May 19, 2017 meeting. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Correspondence: Mrs. O'Dea-Wyrick prior to the meeting shared with the board via email an email correspondence from Maryam Muessel (attached) regarding the education budget. Ms. Odea-Wyrick said she would respond to Ms. Muessel and provide her with the board's meeting dates and note that there is always public comment at meetings.

Reports: Tax Collector: Debbie Devaux provided a Grand Rate Balance Sheet Report (attached) and noted the collection rate for the 2016-17 Fiscal Year was 99.1%.

Board of Education: Ms. O'Dea-Wyrick reported Board of Education chairman Allan Prialux had let her know there isn't a report this month and that he would not be at the meeting.

Board of Selectmen: First Selectman Bruce Adams reported:

- **Welcome Center Update:**

The building was given a CO by the building inspector.

We had a grand opening July 6.

The committee will meet Friday to discuss use of the remaining funds. Mr. Adams noted some \$13,000 remains, and he anticipates a donation of \$3,000 from the Garden Club. He said landscaping would be a topic of discussion for use of these funds. Ms. O'Dea-Wyrick asked if a roof over the outdoor shower would be considered?

- **Carter Road Project Update:**

Road is open. Awaiting final State inspection.

Leftover fill will be used on Kenico Road with Mt. Osborne at the town garage.
Leftover screened topsoil used to finish town hall parking lot which was repaved last week.

- **Lake Waramaug dam:**

We have been asked to contribute toward the replacement of the dam that holds Lake Waramaug. It is in Washington, but they are asking for help from Warren and Kent. As a member of the Lake Waramaug Interlocal Commission we are annually assessed 7% of the budget. 7% of the estimated dam cost is \$8,400. Mr. Adams said he would get a written cost proposal for the board's next meeting.

- **Politics:**

I met recently with our State Rep. Brian Ohler and state Senator Craig Miner. It was a good meeting. Based on the meeting and other info, I think we are safe in not including the TRB money. The changes of the Resident Trooper cost being increased to 100% are more likely.

- **Grants:**

We are sitting on a \$500K grant for sidewalks. Not yet bonded so??
I plan to submit a \$400K Community Connectivity grant for the same use.

- **Kent Hollow bridge:**

The small bridge near Straight Road is being replaced. It has been removed and is being prepped for the box culvert. Must be done before school starts. Work is progressing at a good pace.

Mr. Adams also reported on the potential conversion of the former site of The Kent to a drug and alcohol treatment facility. This proposal was an agenda item at the July 13, 2017 Planning and Zoning Commission meeting which over 150 people attended. The hearing was continued to a future date in August, to be announced, Mr. Adams said.

Mr. McWhinney asked about level of activity at the electric car charging station? Mr. Adams said there has been more activity but not a lot. This topic has been on the Selectmen's meeting agenda, he added, saying the Town has not seen a big jump in the Town Hall electric bill as a result of the installation of the charging station.

Treasurer: Mrs. Herbst provided an Actual vs. Budget for July 2016 through June 2017, dated July 18, 2017 (attached). She noted the surplus budgeted is not slated to be used. Mrs. Herbst said the auditors are scheduled to return the second week in August.

Business: There was no other business discussed.

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

Mr. Blackketter made a motion to adjourn the meeting at 7:42 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.



Lesly Ferris <leslyferris@gmail.com>

Fwd: Kent Education Budget - for discussion with Board of Finance and Board of Education

1 message

Nancy O'Dea-Wyrick <nodeawyrick@gmail.com>

Thu, Jul 13, 2017 at 7:59 PM

To: "James L. Blackketter (E-mail)" <jim@blackketter.com>, Maureen Brady <mogobrad@charter.net>, Ed Epstein <kcsepstein@aol.com>, Mark Sebetic <marksebetic@gmail.com>, Mark McWhinney <mcwhinney@snet.net>, Mark McWhinney <mmcwhinney@att.net>
Cc: Lesly Ferris <leslyferris@gmail.com>

Attached is the Muessel email for your review.
See you Tuesday,
NancyO

----- Forwarded message -----

From: **maryam muessel** <mmuessel@gmail.com>

Date: Tue, Jun 6, 2017 at 11:17 AM

Subject: Kent Education Budget - for discussion with Board of Finance and Board of Education

To: Allan82@live.com, nodeawyrick@gmail.com

Cc: firstselectman@townofkentct.org, Gordon Muessel <GMuessel@libertasgroup.com>

Mr. Priaulx

Chairman of the Board of Education, Town of Kent, CT

Ms. O'Dea-Wyrick

Chairwoman of the Board of Finance, Town of Kent, CT

Dear Sir/Madam

I want to take the opportunity to present some of my concerns related to the Board of Education budget. We have been a Kent, CT property taxpayer since 2000 and have been alarmed by the unabated and unchecked rise in our property taxes for the last several years. A trend that is not sustainable if continued.

As such, i have taken the time to study the Kent budget closely and the associated Education budget which is a major component of the Kent budget and have some serious concerns that deserve addressing. I attach for your review the result of my analysis.

I do not believe the session of June 8th is the best venue to address the points I raise in the attached memo. We need to have a conscious, deliberate and effective format to dialogue/debate and engage the

community and school outside of our routine "rubber-stamp" budget approval sessions where the attendance is primarily dominated by representatives whom are conflicted in the outcome of the decisions.

Please provide me some dates that we can sit down and discuss the points I raise. If we can have a meeting next week it will be great. I will try to accommodate your schedule. It is important that we open this dialogue to the larger community and I will be looking at ways to do just that but first wanted to have your input and advice on the best constructive format for such a discussion.

Apologies in advance for the length of the memo but I needed to organize the facts to make sure I understood the situation and wanted to have the factual information presented in a format that would encourage discussion.

Much appreciate

Maryam Muessel

351 Kent Hollow Road

Kent CT 06757

Email: mmuessel@gmail.com

Mobile: 917 913 521

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kent ct - letter to board of finance -3.docx
163K

KENT PROPERTY TAXES ARE RISING UNCHECKED AND AT AN ALARMING PACE

We have been a Kent, CT homeowner and taxpayer since 2000. Over this time line we have noticed an alarming increase in our property taxes. The increasing trajectory of property taxes is worrisome not just for us but for many Kent residents given the age demographics of our community and the shift to fixed income as we move towards retirement. The burden of property taxes is borne mainly by our aging residents many of whom are already in retirement and on fixed income. The net effect is that our aging population (47% of total) is supporting the 26% young, income earning population (20-40s) who are the primary beneficiaries of the property taxes as the school system is a significant portion of our budget expenditures. I am sure many of us would not appreciate having to be forced out of our homes after working hard for 30+ years to pay off our mortgages only because we cannot afford the unabated increasing property taxes imposed on us by budgets that appear generous and undisciplined.

CENSUS STATISTICS – KENT IS SMALL, RURAL, AGING, SHRINKING POPULATION

Demographic statistics gathered by the Census bureau as of 2015 (link provided at the end of this memo) indicates that Kent has a small and shrinking population of only 2,917 (down 69 from 2010) with a median age of approximately 48. More specifically, 47% of our population are in the > 50 age category. Specifically of the total population 28% are > 60 years, 15% > 70+ years, 17% in the 30-40 age category and the remaining 25% in age categories not associated with home ownership hence not property taxpayers (9% in the 20s age category and 26% in < 20 year age grouping). It should also be noted that Kent does not have any statistics reflecting unwed mothers, or teenage mothers and does not have any statistics for unwed and on public assistance residents.

KENT HAS YET TO RECOVER FROM 2008 RECESSION, PROPERTY VALUES STILL DOWN, EMPLOYMENT DOWN, PEOPLE MOVING OUT

The increasing trend of property taxes in Kent has gone unchecked since the 'Great Recession' of 2008 – a recession that CT is still in the throws of if employment and property values are any sign. CT is one of a handful of States nationally that has yet to recover its property values and continues on a downward trajectory along with declining employment opportunities. Talk to anyone in Kent and they will tell you it is very hard to find a job in the area forcing many of our residents to move, as reflected in our declining population (a drop of 2% from 2010 to 2015) and our declining student enrollment in the school system especially the high school student body since 2000. Given the lack of employment options, the expectation is for the population to continue to exit from the area with the school enrollment likewise to reflect this decline. This trend is highly

alarming as the remaining residents will be burdened with an even a larger share of expenditures which means that discipline must be brought to bear across our local expenditures not just education. *The Kent budget expenditures will have no choice but to reflect the shrinking population. It will need to be reduced to reflect the reduced tax base and reduced support necessary for a declining and aging population.*

KENT BUDGET EXPENDITURE RISING UNCHECKED DESPITE NO INFLATION AND DECLINING POPULATION WITH REDUCED SERVICE NEEDS (E.G. EDUCATION)

To emphasize, the budget expenditures for Kent, CT are out of hand and most particularly *unchecked* with ever rising costs and expenses despite the non-existence of inflation. The Selectman's budget for example has an automatic 3% increase in salaries every year for the last several years even in the absence of inflation or corresponding rise in local, county, state wages (private/public).

The more disturbing pattern is the disproportionate rise in benefit expenditures – not sustainable with the shrinking tax base and unrealistic to maintain! Why should it be expected for an aging and retiring taxpayer base to support unrealistic and exceedingly generous retirement benefits for the local council – after all these positions are meant to be government civil servant positions! As an aside many of our taxpayers who are supporting such generous benefits for the local council through their property taxes are themselves not beneficiaries of similar plans. For that matter, the retirement benefits provided for in the budget are exceedingly generous on both an absolute and relative basis (far more generous than the private sector). Again, our shrinking taxpayer base cannot continue to afford this ever more rising cost. *The local council will need to move toward a defined contribution plan such as what is offered by the private sector - 401k etc or self fund their own IRA plan for their retirement. The defined benefit plans have been terminated by the private sector for a reason! Similar reasoning holds here! In any event, the rising benefit costs are alarming and the trend will need to come to a stop given our shrinking and aging population.*

BURDEN OF EDUCATION COST ON LOCAL BUDGET EXCEEDINGLY HIGH; RISING WITHOUT DISCIPLINE; NO FUNDING FROM STATE OR FEDERAL GOVERNMENT

The disconnect between our rising education costs and reduced enrollment combined with the ever increasing burden of rising property taxes on our aging demographics is and should be of worry to all.

The burden of Education cost on our local budget is exceedingly high. It constitute more than half of our local budget expenditures (60% to be exact) and is borne by property tax payers who are mostly in the >50 age category with little to NO support from the State or Federal Government. In big picture, Kent's total town budget for 2017 amounted to \$12, 755, 658. Kent's Education Budget constituted 60% of the town budget or \$7,658,219. KCS, in turn, constituted 65% of the total Education Budget or \$5,020,706 (operating budget of \$ 4,525,093 and a debt service budget of \$495,613). Kent's contribution to the Regional High School Budget was for \$2,637,513 in 2017. There is zero funding coming from the Federal Government and little to no support from the State – now and going forward.

More precisely CT State only contributed \$51,000 (or 0.3%) toward Kent 2017 School Budget of \$7,658,219 with the remaining 99.7% funded by local property taxes. The State's contribution has been declining steadily. In 2014, the State contributed 16% or \$1,100,000 towards the \$6,841,000 2014 Kent school budget. The amount of State support has fallen to almost nothing with 100% of the school budget being funded going forward with local property taxes – a huge burden on Kent property tax payers.

**LOCAL DEMOGRAPHICS, SMALL SCHOOL, AND SHRINKING ENROLLMENT DOES NOT JUSTIFY INCREASES
RATHER SUGGEST REDUCTIONS!!**

This high and ever rising trend in education cost borne at the local level is even more disturbing as the local demographics and student population attending the Kent school system not only does not justify such increases but even suggest reductions – a small student body with significantly declining enrollment and a student body that does not strain our teaching resources (homogenous, low learning disabled population, low non-English speaking students, little to no disciplinary problem, 88% of students entering KDG join from pre-K hence less strain on reading preparedness).

Given the lack of publicly available information breaking out Kent's cost allocation and student enrollment (absolute and trend line) for the Regional high school, I kept the focus on Kent Center School. This is all the more relevant as Kent local taxes fully fund's KCS and KCS expenditures constitutes the lion share or 65% of Kent's total education budget. ***Anecdotally I understand that Kent's high school student enrollment dropped precipitously over the last couple of years making it difficult to justify a standalone high school in Kent- hence the consolidation with the 6 other towns for high school. The time may be arriving to conclude the same for the Pre-K through 8th.***

KENT CENTER SCHOOL

In order to better understand the situation I did a review of publicly available information on KCS and the finding is disturbing in that it does not support the level and rising trend of our education expenditures and submitted budgets. Below is a summary of some of my findings. The sources of the information are provided at the end of this memo.

Kent Center School, the only public school in the town of Kent, is a district of one school. Kent Center School is a Pre-K through 8th grade school with approximately 232 students and 27 teachers (per KCS category) based on the most recent website information for year 2016/2017. Due to its diminishing school enrollment, Kent has consolidated its high school students with 6 other six-town Region One School Districts. Upon graduation from KCS, students may continue their education at Housatonic Valley Regional High School in Falls Village, which is 20 miles north of Kent.

***KCS is a small school with a low student to teacher ratio
Lower than any region in Litchfield, CT State, Nationally***

Kent Center School offering Pk-8 is considered a small school with only 232 students as of 2016 and an 8.5 student to teacher ratio (7.5 if learning specialists were to be included in the professional teacher headcount). This is all the more disturbing when one observes that the student population in Kent has been on a declining trend since 2000 without a corresponding pullback or discipline on the teacher headcount. The student headcount has dropped by 89 from 2000 (or 35%) and by 22 (or 10%) in the past year (from 254 in 2015 to 232 in 2016); while its teacher headcount has held steady at 27 based on KCS's own categorization (32 if reading specialist, enrichment specialist, technology specialist, speech therapist were to be included in teaching staff).

The resulting effect of enrollment decline and steady teacher (rising if specialist included in headcount) is that KCS's student to teacher ratio is the lowest in Litchfield County, statewide in CT and nationally. More specifically, the student/teacher ratio at KCS has declined from 12.7 in 2000 to 8.7 in 2015 and dropped yet again in 2016 to 8.5 (7.5 if learning specialist included in teacher headcount). To place this in context, the average number of students for elementary schools in similar district as Kent in CT is 369 with a student/teacher ratio of 13.7. As a note the CT median student/teacher ratio is closer to 15 and the national average is 20:1. As an aside, highly rated college preparatory private schools in NYC such as Trinity have a student/teacher ratio of 16.

To provide even more contextual bearing the Kent Center School's student/teacher ratio of 8.5 is even lower than the best rate elementary schools in CT with similar ratings as KCS (rated 9) such as: Bugbee Elementary School (rating of 9 and student/teacher ratio of 15); Beecher Road School (rating of 9 and student/teacher ratio of 20); Woodstock Elementary School (rating of 9 and student/teacher ratio of 14); and Wakelee School (rating of 9 and student/teacher ratio of 12).

***Low Student/Teacher Ratio even More Glaring as Student Body Does Not Reflect Specialty Needs
Students are not a Strain on Teaching Resources***

The low student/teacher ratio at KCS (8.5 vs. 15 for CT and 20 nationwide) is all the more glaring as the student body at KCS does not reflect the specialty needs that place strain on teaching resources justifying lower than average student/teacher ratios. More specifically KCS has very small percentage of students with limited English proficiency (only 1% of all students), which is much lower than the median across all reported elementary schools in the US (8%). Further, KCS reflects lower percentage of students with learning disabilities (12% of all students at KCS are learning disabled) than the median across all reported elementary schools in CT (14%) resulting in less strain on the teaching resources. The homogeneity of the student body and other related factors results in a good behaving student body reducing the over-sight and cost associated with disciplinary actions. Specifically, the KCS exhibits a low to non-existent percentage of the student body receiving disciplinary actions (0% at KCS vs. 1% for the average elementary school in CT). Further, among students entering Kindergarten, 88% (as compared to 79% statewide) of them had preschool experience in 2012-2013, placing less strain on reading readiness instructors in KDG.

***School shows Little Discipline in cutting back on expenditures
Headcount rising, No of Teachers Constant Despite drop in Students – 112 since 2000***

However, despite all of the statistics that reflects lower than average strain on teaching resources at KCS, there appears to be little discipline in pulling back on the number of teachers or costs at KCS. Not only is the school not showing restraint in its student/teacher ratio and corresponding costs, it also appears to be incurring costs that are not supported by the local economy of Kent (income, demographics, employment outlook and population age).

The more disturbing pattern is that the heightened drop in student enrollment has not corresponded to any pull back in costs or teacher headcount. The number of teacher based on KCS own categorization has remained steady at 27 despite a drop of 112 students since 2000. KCS does not appear to adjust in any way to new operating approaches to reflect the new reality and

in fact continues to add headcount – just does not call them Teachers but uses different categories for the hires. In addition to the 27 teachers, KCS has an additional 2 Special Enrichment Teachers and another 3 specialist teachers (Speech, Technology and Reading)! So total teacher headcount is more like 32 for a student to teacher ratio of 7.25.

For a small school of 232 students with a large staff 39 (student to staff ratio of 6) there appears to be no discipline in reigning in costs. Staff break down shows KCS having a full time: Art Teacher, French Teacher, 2 Full time Music Teachers, 2 Special Enrichment Teachers, 1 full time PE teacher, 1 full time Technology specialist, 1 Reading Specialist, 1 Speech Therapist, 1 full time psychologist, 1 home school liaison, 1 full time nurse. Less than half of the country's public school systems employ a full time nurse, with 30% of the schools in the US having only a part time nurse and many having no nurse at all. A school with a student to staff ratio of 6 should be able to handle playground cuts and keep track of allergies and arrange for transport to the nearest hospital in case of more serious injuries. . There is little to justify a full time nurse for a small school such as KCS. The same logic applies to the other specialist – at the very least these specialists should be part time with costs shared with other schools in similar circumstance to Kent. Further, the school has 2 administrative support for a principal that has only 232 students and no State representatives to deal with as CT State support to the school is basically zero as of 2017 (CT supported KSC to the tune of \$51,265 in 2017 out of a \$7,658,000 budget.)

***KCS provides unnecessary – nice to have but not need to have programs without
State/Federal funding – 100% on the back of property tax payers***

KCS also offers programs not required or funded by the State or Federal government and many of the offerings and program being offered is unnecessary or egregiously generous when being funded by local taxes from a rural town with an aging demographic and shrinking population base. Some examples include their G& T program, French offering, more than generous computer accessibility, free pre-K tuition offering etc.

For example, while it is nice to offer a Gifted & Talented Program it is not a necessity for a public school system supported by a rural community with limited resources and little support from State/Federal, a reduced school enrollment trend and a shrinking and aging local population that is reaching retirement and is on fixed income. Gift & Talent Program is not required by CT State and correspondingly has zero funding from either the State or from Federal funds. Despite zero funding from State/Federal, ten percent (10%) of all KCS students are enrolled in the Gifted & Talented Program, which is much larger than the median across all reported elementary schools in CT (4%) and the median across all reported elementary schools in the US (5%). If the parent body wishes to have a Gifted & Talented Program that is not a requirement for CT public schools than they

should fund it with their own funds or raise third party funds through donations and grants or alternatively request a grant to have it funded by the State or Federal resources.

The same logic holds for foreign language. Having 1 full time French teacher (only foreign language option) is not a necessity for a school that does not have the student body that supports such a demand – if anything Spanish would have been more appropriate.

Another, unnecessary offering is KCS student computer access. KCS' student per computer ratio is 1.2 (i.e. 1 student to 1.2 computer) a much lower statistic (lower being better in this context) than other schools in CT and across the nation. More specifically, the KCS 1.2 students per computer compares to 3 students per computer for CT state wide elementary schools.

Further, KCS provides pre Kindergarten enrollment free of charge based on eligibility. Pre K free of charge is not offered at most school districts in CT or for that matter for most schools across the nation. Why are we providing this? Who is bearing the burden of these costs? Why are the **primary beneficiaries, the parents**, not bearing these costs? Why is the State not bearing these costs by passing on the costs to “working taxpayer” contributions where age demographics are more aligned with the beneficiaries (working parents who have not yet retired).

The education cost and its undisciplined rise is primarily being put on the back of local property taxpayers many of whom based on the aging demographics are moving towards retirement/fixed income making them the least equipped to be burdened with such expense put aside the fact that they are not even directly benefiting from the expense.

The costs and expensive line items do not appear fair or justifiable! Again these expenses though nice to have are not a “need to have” and more so are a burdensome cost on property tax payers. If the beneficiaries of these programs like to have the programs than they should self fund them or raise third party funding through grants/donations etc. It should not become an obligation of our seniors to fund such “nice to have” programs including 2 full time music teachers, 1 full time Art teacher, 1 full time French teacher, 1 full time psychologist and home school liaison, full time nurse, full time PE teacher, 2 administrative staff etc. As an aside, my niece is a part-time lower school Art Teacher teaching at 3 different schools in McLean, VA – an urban setting with a much higher student enrollment than KCS but still no one school can afford a full time Art Teacher, hence her cost is shared by 3 schools. Why is it that KCS can afford a full time Art Teacher for a school with only 232 students that is shrinking every year?

Exacerbating the Unnecessary line item costs are the Increasing and Alarming Trends to Salary AND BENEFIT INCREASES

Further exacerbating the unnecessary “nice to have” line item costs are the increasing and alarming trends relating to salary and benefits expenditures. More specifically the salary expenditures have been increasing since 2000 and even more so since 2008, despite a ‘Great Recession’ that wiped out many residents employment opportunities and an inflation rate that has been in a decline/flat state for the last 10 years. The salary expenditure in 2014 is 122% of the amount of the 14 years prior. In fact, as of the most recent report in 2014, the salary expenditures were at an all time high since 2000. Further benefit expenditures have more than doubled since 2000. The benefits expenditure in 2014 is 237% of the amount in 14 years prior and it was at an all time high since 2000. Below is a summary of the 2014 salary and benefit expenditures for KCS.

<u>SALARY TYPE</u>	<u>AMOUNT</u>
INSTRUCTION	\$2,438,000
REGULAR EDUCATION PROGRAM	\$1,702,000
SPECIAL EDUCATION PROGRAM	\$125,000
OTHER EDUCATION PROGRAM	\$132,000
PUPIL SUPPORT SERVICES	\$254,000
INSTRUCTIONAL STAFF (SUPPORT SVC)	\$59,000
GENERAL ADMINISTRATION	\$98,000
SCHOOL ADMINISTRATION	\$194,000
OPERATIONS & MAINTENANCE	\$175,000
STUDENT TRANSPORTATION	\$3,000
BUSINESS CENTRAL/OTHER	\$96,000
FOOD SERVICES	\$25,000
TOTAL SALARY EXPENDITURES	\$3,343,000

<u>BENEFIT TYPE</u>	<u>AMOUNT</u>
INSTRUCTION	\$1,194,000
PUPILS (SUPPORT SERVICES)	

	\$125,000
INSTRUCTIONAL SUPPORT SVCS	\$29,000
GENERAL ADMINISTRATION	\$48,000
SCHOOL ADMINISTRATION	\$95,000
OPERATIONS & MAINTENANCE	\$86,000
STUDENT TRANSPORTATION	\$2,000
FOOD SERVICES	\$14,000
	\$1,640,000

All of this expensive programs and add on costs results in KCS receiving more funding per student than average for Litchfield County or CT state wide schools. Even after adjusting for the concentration of students in the district, this school receives \$25,151 USD per student as of 2014 (and most likely even more as of 2016). This is more funding than the average school district in the County. For the same time period, Litchfield County spent \$20,058 USD per student while CT State spent more like \$20,172 USD per student. If KCS costs per student were more in line with Litchfield County, the school budget in 2015 would have been less by \$1,293,622 (KCS cost is approximately \$5,000 higher per student and the student body was 254 in 2015). In 2014, KCS had a surplus of \$533,000 USD when subtracting the annual expenditures from the annual revenue. No school in CT has had a surplus. In any event, a school in a rural district for which the taxpayer demographics are shifting towards retirement certainly should not have a surplus.

CONCLUSION

It is important and necessary that as a community and as taxpayers we have a dialogue on this and find an effective and constructive process to engage the larger community and deliberate on how we will come to grips with these important issues. Further it is important that we have a sit down with the Board of Education and with the School system to see how we can reign in these expenditures! This is especially important as the student population continues to decline! We need the School to make dramatic changes in the way it operates or consider other even more wide ranging options such as combining KCS with other schools in the area similar to how we have approached the high school. If the State and Federal government are not funding our school system we are not obligated to operate under their regulations (like elementary students can not travel more than 3 miles or whatever the figure is to their local school). All this goes out the door if funding is not being provided by the State. We need a holistic discussion away from budget meetings to discuss the structural shifts occurring in our local economy and demographics and the implications for the medium and LT of our local government operations and expenditures.

Sources:

NCES and Forecast (R Package).

[National Center for Education Statistics \(nces.ed.gov\)](https://nces.ed.gov)

"The National Center for Education Statistics (NCES) is the primary federal entity for collecting and analyzing data related to education in the U.S. NCES fulfills a Congressional mandate to collect, collate, and report complete statistics on the condition of American education; conduct and publish reports; and review and report on education activities internationally."

Data Sets:

[Common Core of Data \(nces.ed.gov\)](https://nces.ed.gov).

As of April 2016; refreshed annually.

"The Common Core of Data (CCD) is the Department of Education's primary database on public elementary and secondary education in the United States. CCD is a comprehensive, annual, national statistical database of all public elementary and secondary schools and school districts, which contains data that are designed to be comparable across all states."

[Forecast \(R Package\) \(github.com\)](https://github.com)

The R package forecast provides methods and tools for displaying and analyzing univariate time series forecasts including exponential smoothing via state space models and automatic ARIMA modeling.

INFORMATION FROM LINK BELOW:

<http://school-districts.startclass.com/l/2390/Kent-School-District#Teacher%20%26%20Staff%20Info&s=1RaK1F>

<https://projects.ctmirror.org/yourschool/school/68/1.html?table>

<http://www.towncharts.com/Connecticut/Demographics/Kent-town-CT-Demographics-data.html>

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2015

Year: 2000 To 2015, Pay Date: 06/30/2017, Time: 06/27/2017 02:32:24 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: 4
YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(A) MOTOR	1	8.75	0.00	0.00	8.75	0.00	0.00	0.00	0.00	0.00	0.00	8.75
(S) MOTOR VEHI	50	4,255.35	0.00	0.00	4,255.35	0.00	0.00	0.00	0.00	0.00	0.00	4,255.35
(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	4	289.41	0.00	0.00	289.41	0.00	0.00	0.00	0.00	0.00	0.00	289.41
(S) YR: 2008	66	11,275.59	0.00	0.00	11,275.59	0.00	0.00	0.00	0.00	0.00	0.00	11,275.59
TOTAL 2008	70	11,565.00	0.00	0.00	11,565.00	0.00	0.00	0.00	0.00	0.00	0.00	11,565.00
(S) REAL ESTAT	2	2,250.21	0.00	0.00	2,250.21	0.00	0.00	0.00	0.00	0.00	0.00	2,250.21
(A) PERS	3	552.39	0.00	0.00	552.39	0.00	0.00	0.00	0.00	0.00	0.00	552.39
(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	5	259.09	0.00	0.00	259.09	0.00	0.00	0.00	0.00	0.00	0.00	259.09
(S) MOTOR VEHI	46	2,976.67	0.00	0.00	2,976.67	0.00	62.39	68.92	0.00	131.31	0.00	2,914.28
(A) MV SU	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(S) MV SUPPLEM	8	597.43	0.00	0.00	597.43	0.00	0.00	0.00	0.00	0.00	0.00	597.43
(A) YR: 2009	9	811.48	0.00	0.00	811.48	0.00	0.00	0.00	0.00	0.00	0.00	811.48
(S) YR: 2009	66	8,961.55	0.00	0.00	8,961.55	0.00	62.39	68.92	0.00	131.31	0.00	8,899.16
TOTAL 2009	75	9,773.03	0.00	0.00	9,773.03	0.00	62.39	68.92	0.00	131.31	0.00	9,710.64
(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	2,290.34
(A) PERS	4	1,692.58	0.00	0.00	1,692.58	0.00	1,112.50	967.88	0.00	2,080.38	0.00	580.08
(S) PERS PROPE	6	309.54	0.00	0.00	309.54	0.00	0.00	0.00	0.00	0.00	0.00	309.54
(A) MOTOR	9	389.71	0.00	0.00	389.71	0.00	81.48	78.98	0.00	160.46	0.00	308.23

GRAND LIST YEAR 2015

All

Page: 5

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	Active & Suspense (Separated), TAXES COLLECTABLE	Cycle: 00 To 00, CURRENT SUSPENSE	Taxes/BINT PAID	INTEREST PAID	Bill Type: 14 L+FEES PAID	CODE T	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(S) MOTOR VEHI	36	2,632.09	0.00	0.00	2,632.09	0.00	32.96	30.16	0.00		63.12	0.00	2,599.13
(S) MV SUPPLEM	8	141.65	0.00	0.00	141.65	0.00	0.00	0.00	0.00		0.00	0.00	141.65
(A) YR: 2010	13	2,082.29	0.00	0.00	2,082.29	0.00	1,193.98	1,046.86	0.00		2,240.84	0.00	888.31
(S) YR: 2010	52	5,373.62	0.00	0.00	5,373.62	0.00	32.96	30.16	0.00		63.12	0.00	5,340.66
TOTAL 2010	65	7,455.91	0.00	0.00	7,455.91	0.00	1,226.94	1,077.02	0.00		2,303.96	0.00	6,228.97
(A) REAL	1	744.04	0.00	0.00	744.04	0.00	744.04	602.68	0.00		1,346.72	0.00	0.00
(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	2,290.34
(A) PERS	8	2,347.00	0.00	0.00	2,347.00	0.00	1,460.12	1,248.40	6.00		2,714.52	0.00	886.88
(S) PERS PROPE	5	469.99	0.00	0.00	469.99	0.00	0.00	0.00	0.00		0.00	0.00	469.99
(A) MOTOR	18	6,664.29	0.00	0.00	6,664.29	0.00	9.13	7.12	0.00		16.25	0.00	6,655.16
(S) MOTOR VEHI	23	1,829.85	0.00	0.00	1,829.85	0.00	0.00	0.00	0.00		0.00	0.00	1,829.85
(A) MV SU	9	241.81	0.00	0.00	241.81	0.00	12.63	10.04	0.00		22.67	0.00	229.18
(S) MV SUPPLEM	5	417.25	0.00	0.00	417.25	0.00	0.00	0.00	0.00		0.00	0.00	417.25
(A) YR: 2011	36	9,997.14	0.00	0.00	9,997.14	0.00	2,225.92	1,868.24	6.00		4,100.16	0.00	7,771.22
(S) YR: 2011	35	5,007.43	0.00	0.00	5,007.43	0.00	0.00	0.00	0.00		0.00	0.00	5,007.43
TOTAL 2011	71	15,004.57	0.00	0.00	15,004.57	0.00	2,225.92	1,868.24	6.00		4,100.16	0.00	12,778.65
(A) REAL	12	4,893.97	0.00	0.00	4,893.97	0.00	4,893.97	2,221.70	48.00		7,163.67	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	8.67
(A) PERS	9	1,709.10	0.00	0.00	1,709.10	0.00	0.00	20.00	0.00		20.00	0.00	1,709.10
(S) PERS PROPE	4	74.42	0.00	0.00	74.42	0.00	0.00	0.00	0.00		0.00	0.00	74.42

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2015

Year: 2000 To 2015, Pay Date: 06/30/2017, Time: 06/27/2017 02:32:25 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: 6

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
(A) MOTOR (S) MOTOR VEHI	41 36	3,905.18 2,388.30	0.00 0.00	0.00 0.00	3,905.18 2,388.30	0.00 0.00	68.15 0.00	47.34 0.00	0.00 0.00	115.49 0.00	0.00 0.00	3,837.03 2,388.30
(A) MV SU (S) MV SUPPLEM	18 7	340.53 258.67	0.00 0.00	0.00 0.00	340.53 258.67	0.00 0.00	31.93 0.00	18.68 0.00	0.00 0.00	50.61 0.00	0.00 0.00	308.60 258.67
(A) YR: 2012 (S) YR: 2012	80 48	10,848.78 2,730.06	0.00 0.00	0.00 0.00	10,848.78 2,730.06	0.00 0.00	4,994.05 0.00	2,307.72 0.00	48.00 0.00	7,349.77 0.00	0.00 0.00	5,854.73 2,730.06
TOTAL 2012	128	13,578.84	0.00	0.00	13,578.84	0.00	4,994.05	2,307.72	48.00	7,349.77	0.00	8,584.79
(A) REAL (S) REAL ESTAT	1,301 1	20,888.98 8.52	0.00 0.00	0.00 0.00	20,888.98 8.52	0.00 0.00	15,328.66 0.00	5,305.92 0.00	144.00 0.00	20,778.58 0.00	0.00 0.00	5,560.32 8.52
(A) PERS (S) PERS PROPE	60 2	3,164.96 68.12	0.00 0.00	-65.57 0.00	3,099.39 68.12	0.00 0.00	-44.28 0.00	0.00 0.00	0.00 0.00	-44.28 0.00	0.00 0.00	3,143.67 68.12
(A) MOTOR (S) MOTOR VEHI	205 19	2,723.90 1,549.40	0.00 0.00	0.00 -45.30	2,723.90 1,504.10	0.00 0.00	899.90 162.98	552.98 63.56	0.00 0.00	1,452.88 226.54	0.00 0.00	1,824.00 1,386.42
(A) MV SU (S) MV SUPPLEM	459 3	505.27 313.73	0.00 0.00	0.00 0.00	505.27 313.73	0.00 0.00	395.65 81.02	152.33 26.73	0.00 0.00	547.98 107.75	0.00 0.00	109.62 232.71
(A) YR: 2013 (S) YR: 2013	2,025 25	27,283.11 1,939.77	0.00 0.00	-65.57 -45.30	27,217.54 1,894.47	0.00 0.00	16,579.93 244.00	6,011.23 90.29	144.00 0.00	22,735.16 334.29	0.00 0.00	10,637.61 1,695.77
TOTAL 2013	2,050	29,222.88	0.00	-110.87	29,112.01	0.00	16,823.93	6,101.52	144.00	23,069.45	0.00	12,333.38
(A) REAL (S) REAL ESTAT	1,976 1	60,591.73 8.93	0.00 0.00	0.00 0.00	60,591.73 8.93	0.00 0.00	48,059.24 0.00	10,432.27 0.00	384.00 0.00	58,875.51 0.00	-10.00 0.00	12,532.49 8.93
(A) PERS	340	6,236.43	0.00	-2,004.96	4,231.47	0.00	565.23	495.80	0.00	1,061.03	0.00	3,666.24

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2015

Year: 2000 To 2015, Pay Date: 06/30/2017, Time: 06/27/2017 02:32:34 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: 7	
YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES		
REFUND														
(S) PERS PROPE	1	34.83	0.00	0.00	34.83	0.00	-1,961.39	0.00	0.00					
(A) MOTOR	3,108	6,324.69	217.54	-244.44	6,297.79	0.00	0.00	0.00	0.00	0.00	0.00	34.83		
REFUND														
(S) MOTOR VEHI	14	1,273.05	0.00	0.00	1,273.05	0.00	3,866.08	1,097.28	0.00	4,963.36	0.00	2,431.71		
(A) MV SU	535	3,665.78	0.00	0.00	3,594.38	0.00	-226.88	0.00	0.00					
(S) MV SUPPLEM	2	96.44	0.00	0.00	96.44	0.00	321.30	74.26	0.00	395.56	0.00	951.75		
REFUND														
(A) YR: 2014	5,959	76,818.63	217.54	-2,320.80	74,715.37	0.00	2,784.67	500.08	0.00	3,284.75	0.00	809.71		
(S) YR: 2014	18	1,413.25	0.00	0.00	1,413.25	0.00	-71.40	0.00	0.00					
REFUND														
TOTAL 2014	5,977	78,231.88	217.54	-2,320.80	76,128.62	0.00	55,275.22	12,525.43	384.00	68,184.65	-10.00	19,440.15		
REFUND														
(A) Prior Total		128,994.90	217.54	-2,386.37	126,826.07	0.00	-2,259.67	0.00	0.00	68,580.21	-10.00	20,532.10		
(S) Prior Total		124,888.06	0.00	-45.30	124,842.76	0.00	80,269.10	23,759.48	582.00	104,610.58	-10.00	46,556.97		
Prior Year	9,115	253,882.96	217.54	-2,431.67	251,668.83	0.00	-2,259.67	0.00	0.00					
REFUND														
(A) REAL	1,977	10,115,657.86	1,169.87	-91.65	10,116,736.08	0.00	10,041,726.17	27,925.86	0.00	10,069,652.03	0.00	75,009.91		
(A) PERS	360	271,959.36	1.19	-2,849.57	269,110.98	0.00	-3,298.77	0.00	0.00					
(A) MOTOR	3,151	456,285.18	4,603.18	-10,537.11	450,351.25	0.00	261,954.03	1,010.38	0.00	262,964.41	0.00	7,156.95		
(A) V SU	547	69,165.27	2,212.60	-1,935.13	69,442.74	0.00	-1,038.39	0.00	0.00					
REFUND														
(A) YR: 2015	6,035	10,913,067.67	7,986.84	-15,413.46	10,905,641.05	0.00	441,244.45	4,822.80	15.00	446,082.25	-2.30	9,106.80		
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GRAND RATEBOOK BALANCE SHEET REPORT KENT GRAND LIST YEAR 2015

Year: 2000 To 2015, Pay Date: 06/30/2017, Time: 06/27/2017 02:32:55 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 LAMFUL CORRECTIONS TAXES CURRENT TAXES/BINT INTEREST L+FEES TOTAL OVER UNCOLLECTED
BALANCE INC. DEC. COLLECTABLE SUSPENSE PAID PAID PAID PAID TAXES

	BALANCE	INC.	COLLECTABLE	TAXES	CURRENT	TAXES/INT	INTEREST	L+FEES	TOTAL	OVER	UNCOLLECTED	
			DEC.		SUSPENSE	PAID	PAID	PAID	PAID	PAID	TAXES	
(A)												
Grand Total	14,168	11,042,062.57	8,204.38	-17,799.83	11,032,467.12	0.00	10,889,182.82	58,232.78	597.00	10,948,012.60	-12.30	143,284.30
(S)												
Grand Total	982	124,888.06	0.00	-45.30	124,842.76	0.00	660.65	263.63	0.00	924.28	0.00	124,227.41
Grand Total	15,150	11,166,950.63	8,204.38	-17,845.13	11,157,309.88	0.00	10,889,843.47	58,496.41	597.00	10,948,936.88	-12.30	267,511.71
								</				

GL 2015 Collection Rate 99.1%

Back Tax \$ 78,670. - Minus Refunds

Interest
\$ 58,496 Collected \$ 18,496.
40,000 - Budget

18,496

\$ 10,800,568. Collected \$ 35,170. Minus Refunds
10,767,398 Budget

35,170

\$ 597. Less
500 Budget
97 \$ 97.

TOWN OF KENT
Actual vs. Budget
 July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Variance</u>
Revenue				
130-310 · Property Taxes	10,891,766.71	10,767,398.00	124,368.71	101.16%
130-320 · Tax Refunds	-8,202.75			
130-330 · Property Taxes - Interest	58,536.41	40,000.00	18,536.41	146.34%
130-340 · Property Tax - Liens	557.00	500.00	57.00	111.4%
130-350 · Property tax relief	18,821.07			
130-360 · 490 Tax Penalty	9,265.50			
130-400 · Town Aid Roads CT Grant	284,618.66	282,751.00	1,867.66	100.66%
130-500 · Lein ST Property	35,287.00	41,886.00	-6,599.00	84.25%
130-900 · Telecom Property	17,553.84	17,000.00	553.84	103.26%
131-000 · Educational Assistance	25,475.00	83,526.00	-58,051.00	30.5%
131-100 · Transportation Education	0.00	2,914.00	-2,914.00	0.0%
131-450 · Pequot Funds	9,077.00	9,101.00	-24.00	99.74%
131-500 · State of CT Misc (KCS Roof and MRS Grant)	131,167.50	1,000.00	130,167.50	13,116.75%
131-900 · Community House	7,755.00	5,000.00	2,755.00	155.1%
131-920 · Swift House Rent	325.00	1,000.00	-675.00	32.5%
132-000 · Interest on Investments	24,645.76	8,000.00	16,645.76	308.07%
132-100 · Miscellaneous Fees (Dotson loan repayment)	94,931.45	78,000.00	16,931.45	121.71%
132-135 · Public terminal fees	437.00			
132-150 · Cell Tower Rent (30K Signing bonus for new contrac	85,213.95	43,882.00	41,331.95	194.19%
132-200 · Building Permits	28,333.80	35,000.00	-6,666.20	80.95%
132-300 · Transfer Station Income	99,930.63	93,000.00	6,930.63	107.45%
132-310 · Bulky Waste	5,154.00	6,000.00	-846.00	85.9%
132-330 · Raffle Permits	50.00	100.00	-50.00	50.0%
132-340 · Pistol Permits	910.00	1,000.00	-90.00	91.0%
132-400 · P & Z Fees / Road Inspection	17,919.16	12,000.00	5,919.16	149.33%
132-410 · Commission In/Wet	1,286.00	800.00	486.00	160.75%
132-420 · Commission of ZBA	448.00	500.00	-52.00	89.6%
132-500 · Town Clerk Fees / Conveyance Ta	73,155.98	80,000.00	-6,844.02	91.45%
132-800 · Park & Recreation	250.00	800.00	-550.00	31.25%
132-810 · Park & Rec Pass	3,575.00	3,500.00	75.00	102.14%
132-820 · Park & Rec Sports	2,430.00	4,200.00	-1,770.00	57.86%
132-830 · Park & Rec Classes	756.80	800.00	-43.20	94.6%
132-840 · Park & Rec Enrichment	16,869.00	10,000.00	6,869.00	168.69%
132-850 · Park & Rec Enrichment Camp	13,611.30	13,000.00	611.30	104.7%
132-860 · Bus Trips & Programs	810.00	1,000.00	-190.00	81.0%
132-870 · Sale of Town Equipment	500.00			
132-900 · Surplus	0.00	225,000.00	-225,000.00	0.0%
132-910 · Funds Capital & Nonrecurring	872,000.00	872,000.00	0.00	100.0%
132-950 · Maple Street Extension	15,000.00	15,000.00	0.00	100.0%
Total Revenue	<u>12,840,220.77</u>	<u>12,755,658.00</u>	<u>84,562.77</u>	<u>100.66%</u>

TOWN OF KENT
Actual vs. Budget
 July 2016 through June 2017

	Jul '16 - Jun 17	Budget	\$ Over Budget	Variance
Expense				
A - General Government				
Total 010-000 - BOARD OF SELECTMEN	162,074.69	162,910.00	-835.31	99.49%
Total 012-000 - PROBATE	4,544.80	4,545.00	-0.20	100.0%
Total 013-000 - REGISTRAR OF VOTERS	27,061.93	27,564.00	-502.07	98.18%
Total 014-000 - BOARD OF FINANCE	23,753.43	25,084.00	-1,330.57	94.7%
Total 015-000 - TREASURER	42,279.30	42,828.00	-548.70	98.72%
Total 016-000 - TAX ASSESSOR	79,460.49	87,617.00	-8,156.51	90.69%
Total 017-000 - TAX COLLECTOR	70,239.60	70,795.00	-555.40	99.22%
Total 018-000 - BOARD OF ASSESSMENT APPEALS	0.00	2,632.00	-2,632.00	0.0%
Total 021-000 - CONSERVATION	2,764.11	2,775.00	-10.89	99.61%
Total 022-000 - TOWN CLERK	113,297.80	113,776.00	-478.20	99.58%
Total 024-000 - PLANNING AND ZONING	62,020.12	70,850.00	-8,829.88	87.54%
Total 025-000 - ZONING BOARD OF APPEALS	900.82	2,602.00	-1,701.18	34.62%
Total 026-000 - INLAND / WETLANDS	29,811.42	32,097.00	-2,285.58	92.88%
Total 027-000 - BUILDING INSPECTOR	7,314.56	13,666.00	-6,351.44	53.52%
Total 030-000 - TOWN HALL	65,585.76	73,600.00	-8,014.24	89.11%
051-000 - ATTORNEY FEES				
051-410 - Legal	2,627.00	7,500.00	-4,873.00	35.03%
051-413 - Litigation	7,190.00	5,000.00	2,190.00	143.8%
051-414 - Legal - P&Z	1,822.50	1,500.00	322.50	121.5%
051-415 - Legal - ZBA	0.00	1,000.00	-1,000.00	0.0%
051-416 - Legal - IWC	0.00	1,000.00	-1,000.00	0.0%
Total 051-000 - ATTORNEY FEES	11,732.00	16,000.00	-4,268.00	73.33%
Total 060-000 - GRANTS	267,915.00	267,569.00	346.00	100.13%
Total 070-000 - ASSOCIATIONS	32,755.26	34,656.00	-1,900.74	94.52%
074-000 - HISTORIC DISTRICT COMMISSION	34.80	500.00	-465.20	6.96%
075-000 - INSURANCE	96,963.68	100,786.00	-3,822.32	96.21%
077-000 - RETIREE HEALTH BENEFITS	-208.08	0.00	-208.08	100.0%
079-000 - CONTINGENCY	0.00	10,000.00	-10,000.00	0.0%
Total A - General Government	1,100,301.49	1,162,852.00	-62,550.51	94.62%
B - Public Safety				
028-000 - FIRE MARSHAL	28,544.16	30,527.00	-1,982.84	93.51%
054-000 - POLICE PROTECTION	132,689.79	125,000.00	7,689.79	106.15%
055-000 - LITCHFIELD CNTY DISPATCH	30,904.20	30,905.00	-0.80	100.0%
056-000 - CIVIL PREPAREDNESS	1,492.41	2,000.00	-507.59	74.62%
Total B - Public Safety	193,630.56	188,432.00	5,198.56	102.76%
C - Public Works				
031-000 - TOWN GARAGE BUILDING	19,085.09	19,920.00	-834.91	95.81%
040-000 - HIGHWAY DEPARTMENT	1,127,978.94	1,171,612.00	-43,633.06	96.28%
041-000 - TOWN AID ROAD	282,811.02	282,751.00	60.02	100.02%
042-502 - Lighting - Town Utility	9,212.85	12,000.00	-2,787.15	76.77%

TOWN OF KENT
Actual vs. Budget
 July 2016 through June 2017

	Jul '16 - Jun 17	Budget	\$ Over Budget	Variance
042-504 · Water - Town Utility	32,893.60	34,210.00	-1,316.40	96.15%
045-680 · Tree Work	20,075.00	20,000.00	75.00	100.38%
045-681 · Tree Warden	140.00			
Total C · Public Works	1,492,196.50	1,540,493.00	-48,296.50	96.87%
D · Health and Welfare				
029-000 · SOCIAL SERVICES	53,617.46	55,430.00	-1,812.54	96.73%
033-000 · SENIOR CENTER	12,597.72	18,300.00	-5,702.28	68.84%
050-501 · Public Restrooms	7,452.91	15,000.00	-7,547.09	49.69%
052-000 · Dir of Health/Hlt Dist.	19,408.80	19,410.00	-1.20	99.99%
Total D · Health and Welfare	93,076.89	108,140.00	-15,063.11	86.07%
E · Recreation				
Total 023-000 · PARK & REC	161,243.02	160,361.00	882.02	100.55%
Total 032-000 · Community House	19,349.45	22,249.00	-2,899.55	86.97%
Total 034-000 · Swift House	3,598.04	6,900.00	-3,301.96	52.15%
046-000 · KCS Ballfield Maintenance	2,850.00	6,000.00	-3,150.00	47.5%
Total E · Recreation	187,040.51	195,510.00	-8,469.49	95.67%
Total F · Sanitation	106,065.54	115,937.00	-9,871.46	91.49%
G · Board of Education	6,992,143.95	7,162,606.00	-170,462.05	97.62%
H · Debt Service	669,987.25	669,988.00	-0.75	100.0%
I · Transfer to Capital	732,200.00	732,200.00	0.00	100.0%
J · Transfer to Dog Fund	7,500.00	7,500.00	0.00	100.0%
K · Current Year Capital Projects	872,000.00	872,000.00	0.00	100.0%
Total Expense	12,446,142.69	12,755,658.00	-309,515.31	97.57%
Other Expense				
N · Transfer Out - Appropriation for Bridge #18 - BoF meeting 4/1	125,272.00			
Net Revenue and Expense	268,806.08	0.00	268,806.08	100.0%

Grants	350	cemetery damage fence rail & labor
POLICE PROTECTION	7,700	Budgeted \$125,000, charged 85%
TOWN AID ROAD	61	Paving Invoices - not split
Tree Work	75	Invoices - not split
Tree Warden	140	Nothing budgeted for that expense
PARK & REC	883	Tree work and improvements to park
	9,209	