

Board of Finance
Minutes Monthly Meeting
Tuesday, Sept. 15, 2015

Present: 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. McWhinney made a motion to accept the agenda as presented. Mrs. Brady seconded the motion. Ms. O'Dea-Wyrick asked that 5b. Town Meeting be expanded to say "Recommend purchase of Manasse lot to Town Meeting. Mr. Epstein made a motion to amend the agenda to expand item 5b. to "recommend purchase of Manasse lot to Town Meeting." Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Minutes: Mr. Epstein made a motion to approve the minutes of the July 21, 2015 meeting. Mr. McWhinney seconded the motion, and the motion was approved unanimously.

Correspondence: Ms. O'Dea-Wyrick distributed CCM flyer on its Annual Conference.

Reports: Tax Collector: Debbie Devaux provided a written report (attached). The tax collection rate for the current fiscal year is .5% ahead of the prior fiscal year. Mr. Epstein asked how the 2014-15 fiscal year finished compared to the tax collector's estimate in May. Ms. Devaux said she did not hit 99% collection rate because she had to close her fiscal year on June 29, 2015 but did collect an additional \$33,000 thereafter which would have enabled her to reach the target collection rate.

Board of Education: No one was present and no reports were received. Mr. Adams voiced his disappointment that the Board of Finance doesn't have any reports from the school board, including a status report on the summer roof project. Mr. Epstein said he would like to know the cost of summer school, which was held in Kent this summer, and how it went and would like to know the costs of the new teacher hires. Mr. Epstein said the school board chairman doesn't have to come to meetings but should keep the Finance Board informed. Mr. McWhinney said he feels the school board chair or a surrogate should come to the October meeting to discuss these items. Ms. O'Dea-Wyrick said she will follow-up.

Board of Selectmen: Mr. Adams reported Household Hazardous Waste day is Sept. 19 in New Milford. It is free; no pre-registration. He also gave the following written report:

State Budget implications – reminder

The adopted State budget has towns paying 85% of the resident trooper cost, up from 70%. This will cost Kent an additional \$20,781.31. \$100,000 budgeted for FY 15-16 which includes OT. Considering reaching out to a few non tax paying entities in Town.

Mr. Adams said he is considering speaking with High Watch and MCCA for a possible contribution. Mr. McWhinney suggested speaking with the Chamber of Commerce. Ms. O'Dea-Wyrick said she thinks Mr. Adams should definitely ask these groups.

\$500,000 STEAP Grant

State has approved the resubmission of the grant for purchase of the Manasse lot and development of the lot.

Appraisal completed at \$215,000. Seller will sell for \$190,000.

P&Z unanimously approved the purchase at their August meeting

Hoping for BOF approval and a town meeting to follow

Streetscape

The streetscape committee continues to meet monthly.

They are at a standstill due to lack of funding

The Kent Closure

The Kent is scheduled to close in about 90 days.

Hearing on Oct. 2 at 10 a.m. @ The Kent-State requirement

IHZ Grant = \$20,000

Met a few weeks ago with the 2 firms hired by P&Z to do the studies

We were joined by 2 reps from Goman & York, the economic development firm hired to work with 8 towns using grant funds.

We walked the area of the IHZ and the Manasse lot

STEAP grants – no word yet

Word is that a third round of announcements is coming in July. Kent has applications submitted for the Community House, KML and Kent Historical Society.

Mr. Adams said the KentPresents proceeds would be distributed about a month after the event and does not know yet to whom the monies are being donated. He also reported the lawsuit with The Kent has been settled, and the town did prevail.

Treasurer: Mrs. Herbst provided the building inspector report, Maple Street Ext. Debt Services report, Capital Projects Balances report (attached). She noted the fire department contacted her and is reallocating funds in the capital plan to have monies to pay for needed repairs to the aerial truck. The Town received credit (\$3,200) for paving on the Tanguay Bridge project that was not done by the contractor. The Town did the paving.

Mrs. Herbst provided an Actual vs. Budget Summary for July through August 2015 (attached). She noted she has reviewed this document in detail with the Selectmen. She added she has no real concerns at this time and that all departments are within their budgets.

Business: 2015 Budget Transfers: No additional budget transfers need to be made.

Recommend purchase of Manasse lot to Town Meeting: There was discussion about whether to recommend appropriation of funding for the whole grant (\$500,000) or only \$190,000 for the purchase of the Manasse lot to Town Meeting. Ms. O'Dea-Wyrick suggested keeping it simple and take to Town Meeting only the purchase of the lot at this time. Mrs. Herbst noted the grant is reimbursable, and the Town won't get anything until it spends the money. Mr. McWhinney made a motion to approve taking to Town Meeting approval of an expenditure of \$190,000 plus associated closing costs of STEAP grant funds for the purchase of the William J. Manasse lot, 0 Railroad Street, Map 19, Block 42 Lot 14. Mrs. Brady seconded the motion, and the motion was approved unanimously.

Annual Report: Mrs. Ferris noted she has emailed requests to agencies and town departments for submissions and already has received several. Mr. McWhinney volunteered to help if needed.

FY2015 Audit: Mrs. Herbst reported the auditors have completed their field work and are preparing drafts.

Auditor RFP: Ms. O'Dea-Wyrick asked Mrs. Herbst to provide her with the template for the RFP for the auditor. The board needs to solicit bids for an auditor as the five-year contract with BlumShapiro is up.

Mrs. Brady made a motion to adjourn the meeting at 8:07 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.

RECEIVED FOR RECORD
KENT TOWN CLERK
2015 SEP 17 A 9 01
BY Dea-Wyrick
TOWN CLERK
ATC

GRAND LIST YEAR 2014

All

Cycle: 00 To 00.

Type: TOWN, Bill Type: 14 CODE T

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**GRAND RATEBOOK BALANCE SHEET REPORT
KENT**

GRAND LIST YEAR 2014

Year: 1999 To 2014, Pay Date: 09/15/2015, Time: 09/15/2015 03:56:59 pm

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

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) YR: 2007	76	12,844.70	0.00	0.00	12,844.70	0.00	0.00	0.00	0.00	0.00	0.00	12,844.70
TOTAL 2007	80	13,613.14	0.00	0.00	13,613.14	0.00	0.00	0.00	0.00	0.00	0.00	13,613.14
(S) REAL ESTAT	2	2,264.67	0.00	0.00	2,264.67	0.00	0.00	0.00	0.00	0.00	0.00	2,264.67
(A) PERS	3	280.66	0.00	0.00	280.66	0.00	0.00	0.00	0.00	0.00	0.00	280.66
(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	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	51	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	67	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	71	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
(A) REAL	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(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	4	1,645.39	0.00	0.00	1,645.39	0.00	0.00	0.00	0.00	0.00	0.00	1,645.39
(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	6	494.21	0.00	0.00	494.21	0.00	0.00	0.00	0.00	0.00	0.00	494.21
(S) MOTOR VEHI	46	2,976.67	0.00	0.00	2,976.67	0.00	0.00	0.00	0.00	0.00	0.00	2,976.67
(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	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	12	2,140.82	0.00	0.00	2,140.82	0.00	0.00	0.00	0.00	0.00	0.00	2,140.82
(S) YR: 2009	67	8,961.55	0.00	0.00	8,961.55	0.00	0.00	0.00	0.00	0.00	0.00	8,961.55
TOTAL 2009	79	11,102.37	0.00	0.00	11,102.37	0.00	0.00	0.00	0.00	0.00	0.00	11,102.37
(A) REAL	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(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	5	1,692.58	0.00	0.00	1,692.58	0.00	0.00	0.00	0.00	0.00	0.00	1,692.58
(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	10	604.20	0.00	0.00	604.20	0.00	0.00	0.00	0.00	0.00	0.00	604.20
(S) MOTOR VEHI	39	2,721.28	0.00	0.00	2,721.28	0.00	0.00	0.00	0.00	0.00	0.00	2,721.28
(A) MV SU	1	41.18	0.00	0.00	41.18	0.00	0.00	0.00	0.00	0.00	0.00	41.18
(S) MV SUPPLEM	8	159.96	0.00	0.00	159.96	0.00	0.00	0.00	0.00	0.00	0.00	159.96
(A) YR: 2010	17	2,337.96	0.00	0.00	2,337.96	0.00	0.00	0.00	0.00	0.00	0.00	2,337.96

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2014

Year: 1999 To 2014, Pay Date: 09/15/2015, Time: 09/15/2015 03:57:00 pm

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

YEAR/TYPER ACTS BEGINNING BALANCE LAWFUL INC. CORRECTIONS DEC. COLLECTABLE TAXES CURRENT SUSPENSE

Cycle: 00 To 00, Type: TOWN, Bill Type: 14 CODE T TAXES/BINT PAID INTEREST PAID L+FEES PAID TOTAL PAID

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OVER PAID UNCOLLECTED TAXES

(S) YR: 2010	55	5,481.12	0.00	0.00	5,481.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,481.12
TOTAL 2010	72	7,819.08	0.00	0.00	7,819.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,819.08
(A) REAL	5	744.04	0.00	0.00	744.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	744.04
(S) REAL ESTAT	2	2,290.34	0.00	0.00	2,290.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,290.34
(A) PERS	13	3,018.21	0.00	0.00	3,018.21	0.00	640.88	240.33	0.00	881.21	0.00	0.00	2,377.33
(S) PERS PROPE	4	452.15	0.00	0.00	452.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	452.15
(A) MOTOR	21	7,108.52	0.00	0.00	7,108.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,108.52
(S) MOTOR VEHI	24	1,744.23	0.00	0.00	1,744.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,744.23
(A) MV SU	16	578.98	0.00	0.00	578.98	0.00	128.62	63.67	0.00	192.29	0.00	0.00	450.36
(S) MV SUPPLEM	4	389.14	0.00	0.00	389.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389.14
(A) YR: 2011	55	11,449.75	0.00	0.00	11,449.75	0.00	769.50	304.00	0.00	1,073.50	0.00	0.00	10,680.25
(S) YR: 2011	34	4,875.86	0.00	0.00	4,875.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,875.86
TOTAL 2011	89	16,325.61	0.00	0.00	16,325.61	0.00	769.50	304.00	0.00	1,073.50	0.00	0.00	15,556.11
(A) REAL	1,316	26,205.28	0.00	0.00	26,205.28	0.00	4,901.72	1,263.78	24.00	6,189.50	0.00	0.00	21,303.56
(S) REAL ESTAT	1	8.67	0.00	0.00	8.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.67
(A) PERS	75	3,064.43	0.00	0.00	3,064.43	0.00	1,272.32	419.87	0.00	1,692.19	0.00	0.00	1,792.11
(S) PERS PROPE	3	66.44	0.00	0.00	66.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.44
(A) MOTOR	236	6,295.91	0.00	0.00	6,295.91	0.00	642.63	253.12	0.00	895.75	0.00	0.00	5,653.28
(S) MOTOR VEHI	29	1,858.27	0.00	0.00	1,858.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,858.27
(A) MV SU	381	662.93	0.00	0.00	662.93	0.00	165.60	48.94	0.00	214.54	0.00	0.00	497.33
(S) MV SUPPLEM	7	197.83	0.00	0.00	197.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197.83
(A) YR: 2012	2,008	36,228.55	0.00	0.00	36,228.55	0.00	6,982.27	1,985.71	24.00	8,991.98	0.00	0.00	29,246.28
(S) YR: 2012	40	2,131.21	0.00	0.00	2,131.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,131.21
TOTAL 2012	2,048	38,359.76	0.00	0.00	38,359.76	0.00	6,982.27	1,985.71	24.00	8,991.98	0.00	0.00	31,377.49
(A) REAL	1,975	98,632.10	0.00	-9,332.44	89,299.66	0.00	38,630.20	5,684.15	192.00	44,506.35	0.00	0.00	50,669.46
(S) REAL ESTAT	1	8.52	0.00	0.00	8.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.52
(A) PERS	327	5,732.70	0.00	0.00	5,732.70	0.00	2,356.78	356.91	0.00	2,713.69	0.00	0.00	3,375.92
(S) PERS PROPE	1	41.55	0.00	0.00	41.55	0.00	-144.99	0.00	0.00	0.00	0.00	0.00	41.55
(A) MOTOR	3,152	8,327.79	454.53	-88.18	8,694.14	0.00	1,700.00	345.34	0.00	2,045.34	0.00	0.00	6,994.14
(S) MOTOR VEHI	2	189.04	0.00	0.00	189.04	0.00	-46.80	0.00	0.00	0.00	0.00	0.00	189.04

GRAND RATEBOOK BALANCE SHEET REPORT
KENT
GRAND LIST YEAR 2014

Year: 1999 To 2014, Pay Date: 09/15/2015, Time: 09/15/2015 03:57:24 pm

All

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

Cycle: 00 To 00, Type: TOWN, Bill Type: 14 CODE T

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
(A) MV SU	505	3,360.64	0.00	0.00	3,360.64	0.00	447.57	51.92	0.00	499.49	0.00	2,913.07
(A) YR: 2013	5,959	116,053.23	454.53	-9,420.62	107,087.14	0.00	43,134.55	6,438.32	192.00	49,764.87	0.00	63,952.59
					REFUND		-191.79	0.00	0.00			
(S) YR: 2013	4	239.11	0.00	0.00	239.11	0.00	0.00	0.00	0.00	0.00	0.00	239.11
TOTAL 2013	5,963	116,292.34	454.53	-9,420.62	107,326.25	0.00	43,134.55	6,438.32	192.00	49,764.87	0.00	64,191.70
					REFUND		-191.79	0.00	0.00			
(A) Prior Total		169,363.78	454.53	-9,420.62	160,397.69	0.00	50,886.32	8,728.03	216.00	59,830.35	0.00	109,511.37
					REFUND		-191.79	0.00	0.00			
(S) Prior Total		121,151.23	0.00	0.00	121,151.23	0.00	0.00	0.00	0.00	0.00	0.00	121,151.23
Prior Year	9,003	290,515.01	454.53	-9,420.62	281,548.92	0.00	50,886.32	8,728.03	216.00	59,830.35	0.00	230,662.60
					REFUND		-191.79	0.00	0.00			
(A) REAL	1,977	9,835,988.77	977.04	-9,981.96	9,826,983.85	0.00	5,322,121.32	6,964.18	0.00	5,329,085.50	-0.20	4,504,862.53
					REFUND		-2,997.94	0.00	0.00			
(A) PERS	341	251,838.30	0.00	-138.29	251,700.01	0.00	140,432.46	164.01	0.00	140,596.47	0.00	111,267.55
(A) MOTOR	3,115	443,774.12	786.94	-7,571.70	436,989.36	0.00	390,041.32	1,319.36	0.00	391,360.68	-15.13	46,948.04
					REFUND		-790.24	0.00	0.00			
(A) YR: 2014	5,433	10,531,601.19	1,763.98	-17,691.95	10,515,673.22	0.00	5,852,595.10	8,447.55	0.00	5,861,042.65	-15.33	4,663,078.12
					REFUND		-3,788.18	0.00	0.00			
(A) Grand Total	13,495	10,700,964.97	2,218.51	-27,112.57	10,676,070.91	0.00	5,903,481.42	17,175.58	216.00	5,920,873.00	-15.33	4,772,589.49
					REFUND		-3,979.97	0.00	0.00			
(S) Grand Total	941	121,151.23	0.00	0.00	121,151.23	0.00	0.00	0.00	0.00	0.00	0.00	121,151.23
Grand Total	14,436	10,822,116.20	2,218.51	-27,112.57	10,797,222.14	0.00	5,903,481.42	17,175.58	216.00	5,920,873.00	-15.33	4,893,740.72
					REFUND		-3,979.97	0.00	0.00			

9-15. 2014 collections 55.290

9-16. 2015 collections 55.790

**Building Inspector
GL# 04-120-400
2015-2016**

	Receipts	Waived Fees	Payment	Town Share	Check Date	Check #	Check Amount	Construction Value
July	\$ 9,815.00	\$ 68.00	\$ 7,313.42	2,501.58	8/4/2015	3344	\$7,313.42	\$1,522,544
August	30,818.00	20.00	22,820.12	7,997.88	8/28/2015	1294	\$22,820.12	\$2,399,172
September			0.00	0.00				
October			0.00	0.00				
November			0.00	0.00				
December			0.00	0.00				
January			0.00	0.00				
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	\$ 40,633.00	\$ 88.00	\$ 30,133.54	\$ 10,499.46			\$30,133.54	\$3,921,716

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

09/15/15

Town of Kent Special Funds
Maple Street Extension - Debt Service Funds
July 1 through September 15, 2015

Type	Date	Name	Memo	Amount
Special Funds				
Maple Street Extension debt Sv				
General ...	07/01/2015		Roll Forward Balance	19,254.75
General ...	07/01/2015		Post appropriation to GF from Maple Street Ext...	-15,000.00
Deposit	09/09/2015	Kent Sewer Commi...	(two bedroo...	2,177.50
Total Maple Street Extension debt Sv				6,432.25
Total Special Funds				6,432.25
TOTAL				6,432.25

Capital Project	FYE 2015 Balance Fwd	Appropriations	State Grants	Interest Income	Expenditures	Transfers between projects	Projects to Close in FY 2015-2016	FYE 2016 Balance YTD	5 year reserve should have	variance
1 Reserve Fund (5 Year Plan)	1,259,117.98	546,200.00		225.45		-616,580.00		1,188,963.43	\$1,472,700	(283,736.57)
								0.00		
2 HWY Bridge Kent Hollow #18	230,540.51				988.25			229,552.26		
HWY Bridge Kent Hollow #16					10,376.47	20,000.00		9,623.53		
3 HWY Bridge Tanguay	2,603.82				-3,200.00			5,803.82		
4 HWY Fuel Oil Tanks	3,182.00							3,182.00		
5 HWY Carter Road #06153	222,374.23		26,101.20		8,390.00			240,085.43		
6 Kenico Road		25,000.00				100,000.00		125,000.00		
7 Fuller Mountain	60,000.00							60,000.00		
								0.00		
8 KCS Laptops	9,006.57							9,006.57		
9 KCS Security Upgrades	24,049.37							24,049.37		
10 KCS Roof		100,000.00			204,328.65	400,000.00		295,671.35		
11 KVFD Aerial Truck	95,406.50	25,000.00			8,704.22	-23,420.00		88,282.28		
								0.00		
12 LoCIP - Bos	4,796.31	141.00			800.00			4,137.31		
13 P/R - Tennis Courts	1,646.00							1,646.00		
14 Emery Park		30,000.00				120,000.00		150,000.00		
15 Revaluation	22,106.00							22,106.00		
								0.00		
16 Town Plan	5,000.00							5,000.00		
17 Zoning Regs	4,102.50							4,102.50		
								0.00		
								0.00		
Grants								0.00		
18 Bulls Bridge Roof	92,829.75				308.83			92,520.92		
19 Incentive Housing Zone Study	10,000.00							10,000.00		
								0.00		
								0.00		
	2,046,761.54	726,341.00	26,101.20	225.45	230,696.42	0.00	0.00	2,568,732.77		

NOTES

3 credit captured for paving not completed

TOWN OF KENT
Actual vs. Budget Summary
 July through August 2015

	<u>Jul - Aug 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Income	7,010,014.42	12,599,501.00	-5,589,486.58	55.64%
A · General Government	395,327.69	1,191,440.00	-796,112.31	33.18%
B · Public Safety	20,210.46	162,587.00	-142,376.54	12.43%
C · Public Works	255,602.49	1,513,164.00	-1,257,561.51	16.89%
D · Health and Welfare	31,327.37	88,690.00	-57,362.63	35.32%
E · Recreation	49,506.55	197,611.00	-148,104.45	25.05%
F · Sanitation	17,752.84	110,599.00	-92,846.16	16.05%
G · Board of Education	814,721.57	6,978,516.00	-6,163,794.43	11.68%
H · Debt Service	196,987.25	693,194.00	-496,206.75	28.42%
I · Transfer to Capital	726,200.00	726,200.00	0.00	100.0%
J · Transfer to Dog Fund	7,500.00	7,500.00	0.00	100.0%
K · Current Year Capital Projects	900,000.00	900,000.00	0.00	100.0%
L · Transfer to Schaghticoke Litiga	30,000.00	30,000.00	0.00	100.0%
Net Income and Expense	3,564,878.20	0.00	3,564,878.20	100.0%

TOWN OF KENT

Actual vs. Budget Detail

July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
130-310 · Property Taxes	5,798,638.24	10,460,551.00	-4,661,912.76	55.4%
130-320 · Tax Refunds	-81.25			
130-330 · Property Taxes - Interest	13,300.17	40,000.00	-26,699.83	33.3%
130-340 · Property Tax - Liens	216.00	500.00	-284.00	43.2%
130-400 · Town Aid Roads CT Grant	141,375.65	281,659.00	-140,283.35	50.2%
130-500 · Lein ST Property	0.00	52,038.00	-52,038.00	0.0%
130-900 · Telecom Property	0.00	17,000.00	-17,000.00	0.0%
131-000 · Educational Assistance	0.00	167,342.00	-167,342.00	0.0%
131-100 · Transportation Education	0.00	2,909.00	-2,909.00	0.0%
131-450 · Pequot Funds	0.00	9,473.00	-9,473.00	0.0%
131-500 · State of CT Misc	200.00	1,000.00	-800.00	20.0%
131-900 · Community House	1,300.00	10,000.00	-8,700.00	13.0%
131-920 · Swift House Rent	0.00	1,200.00	-1,200.00	0.0%
132-000 · Interest on Investments	1,047.61	8,000.00	-6,952.39	13.1%
132-100 · Miscellaneous Fees	3,027.54	93,297.00	-90,269.46	3.2%
132-150 · Cell Tower Rent	12,432.20	40,532.00	-28,099.80	30.7%
132-200 · Building Permits	10,499.46	35,000.00	-24,500.54	30.0%
132-300 · Transfer Station Income	82,314.10	93,000.00	-10,685.90	88.5%
132-310 · Bulky Waste	1,335.00	6,500.00	-5,165.00	20.5%
132-330 · Raffle Permits	0.00	100.00	-100.00	0.0%
132-340 · Pistol Permits	0.00	500.00	-500.00	0.0%
132-400 · P & Z Fees / Road Inspection	7,504.95	10,000.00	-2,495.05	75.0%
132-410 · Commission In/Wet	184.00	1,000.00	-816.00	18.4%
132-420 · Commission of ZBA	112.00	300.00	-188.00	37.3%
132-500 · Town Clerk Fees / Conveyance Ta	9,357.75	80,000.00	-70,642.25	11.7%
132-600 · KCS tuition	0.00	11,000.00	-11,000.00	0.0%
132-800 · Park & Recreation	0.00	800.00	-800.00	0.0%
132-810 · Park & Rec Pass	725.00	3,500.00	-2,775.00	20.7%
132-820 · Park & Rec Sports	0.00	4,500.00	-4,500.00	0.0%
132-830 · Park & Rec Classes	222.00	800.00	-578.00	27.8%
132-840 · Park & Rec Enrichment	44.00	11,000.00	-10,956.00	0.4%
132-850 · Park & Rec Enrichment Camp	10,835.00	14,500.00	-3,665.00	74.7%
132-860 · Bus Trips & Programs	425.00	1,500.00	-1,075.00	28.3%
132-900 · Surplus	0.00	225,000.00	-225,000.00	0.0%
132-910 · Funds Capital & Nonrecurring	0.00	900,000.00	-900,000.00	0.0%
132-950 · Maple Street Extension	15,000.00	15,000.00	0.00	100.0%
Total Income	6,110,014.42	12,599,501.00	-6,489,486.58	48.5%
Gross Profit	6,110,014.42	12,599,501.00	-6,489,486.58	48.5%
Expense				
Voided Checks	0.00			
66000 · Payroll Expenses	0.00			
A · General Government				
010-000 · BOARD OF SELECTMEN				
Compensation				
010-101 · Salary - 3 Selectmen	13,005.04	75,485.00	-62,479.96	17.2%
010-102 · Administrative Assistant	6,435.18	50,536.00	-44,100.82	12.7%
010-996 · Health	6,544.10	20,568.00	-14,023.90	31.8%
010-997 · Pension	0.00	1,859.00	-1,859.00	0.0%
010-998 · Social Security	1,482.95	9,656.00	-8,173.05	15.4%
Total Compensation	27,467.27	158,104.00	-130,636.73	17.4%
Department Operations				
010-201 · Supplies	125.90	600.00	-474.10	21.0%
010-202 · Postage	0.00	315.00	-315.00	0.0%
010-203 · Notices	141.52	1,000.00	-858.48	14.2%
010-204 · Mileage	0.00	1,000.00	-1,000.00	0.0%
010-401 · Discretionary Expenditures	0.00	500.00	-500.00	0.0%
010-405 · Newsletter	0.00	360.00	-360.00	0.0%
010-501 · Telephone	248.87	1,800.00	-1,551.13	13.8%
Total Department Operations	516.29	5,575.00	-5,058.71	9.3%
Professional Development				
010-451 · Conferences	0.00	200.00	-200.00	0.0%
Total Professional Development	0.00	200.00	-200.00	0.0%
010-000 · BOARD OF SELECTMEN - Other	0.00	0.00	0.00	0.0%
Total 010-000 · BOARD OF SELECTMEN	27,983.56	163,879.00	-135,895.44	17.1%
012-000 · PROBATE				
012-511 · Litchfield Probate Court	2,265.44	4,531.00	-2,265.56	50.0%
Total 012-000 · PROBATE	2,265.44	4,531.00	-2,265.56	50.0%
013-000 · REGISTRAR OF VOTERS				

09/15/15

TOWN OF KENT
Actual vs. Budget Detail
 July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
Compensation				
013-101 · Registrars & Deputies	716.80	13,950.00	-13,233.20	5.1%
013-102 · Workers	0.00	3,515.00	-3,515.00	0.0%
013-998 · Social Security	54.84	1,336.00	-1,281.16	4.1%
Total Compensation	771.64	18,801.00	-18,029.36	4.1%
Department Operations				
013-201 · Supplies	600.00	4,000.00	-3,400.00	15.0%
013-202 · Postage	50.00	400.00	-350.00	12.5%
013-203 · Notices	0.00	65.00	-65.00	0.0%
013-204 · Mileage	67.85	300.00	-232.15	22.6%
013-404 · Election Refreshments	0.00	50.00	-50.00	0.0%
013-501 · Telephone	56.83	850.00	-793.17	6.7%
Total Department Operations	774.68	5,665.00	-4,890.32	13.7%
Professional Development				
013-450 · Dues	130.00	120.00	10.00	108.3%
013-451 · Conferences	0.00	980.00	-980.00	0.0%
013-452 · Training	30.00	150.00	-120.00	20.0%
Total Professional Development	160.00	1,230.00	-1,070.00	13.0%
Total 013-000 · REGISTRAR OF VOTERS	1,706.32	25,696.00	-23,989.68	6.6%
014-000 · BOARD OF FINANCE				
Compensation				
014-102 · Clerk	103.12	2,175.00	-2,071.88	4.7%
014-998 · Social Security	0.97	166.00	-165.03	0.6%
Total Compensation	104.09	2,341.00	-2,236.91	4.4%
Department Operations				
014-201 · Supplies	0.00	50.00	-50.00	0.0%
014-202 · Postage	0.00	15.00	-15.00	0.0%
014-203 · Notices	0.00	100.00	-100.00	0.0%
050-000 · Auditors	10,000.00	28,000.00	-18,000.00	35.7%
Total Department Operations	10,000.00	28,165.00	-18,165.00	35.5%
014-000 · BOARD OF FINANCE - Other	0.00	0.00	0.00	0.0%
Total 014-000 · BOARD OF FINANCE	10,104.09	30,506.00	-20,401.91	33.1%
015-000 · TREASURER				
Compensation				
015-101 · Salary	4,521.96	26,127.00	-21,605.04	17.3%
015-102 · Treasurer Clerk	1,362.91	8,681.00	-7,318.09	15.7%
015-998 · Social Security	450.20	2,663.00	-2,212.80	16.9%
Total Compensation	6,335.07	37,471.00	-31,135.93	16.9%
Department Operations				
015-201 · Supplies	124.98	1,200.00	-1,075.02	10.4%
015-202 · Postage	0.00	800.00	-800.00	0.0%
015-204 · Mileage	0.00	130.00	-130.00	0.0%
015-205 · Bank Fees	18.05			
015-301 · Computer Services	0.00	1,200.00	-1,200.00	0.0%
015-452 · Professional Devel./CPA	65.00	500.00	-435.00	13.0%
015-501 · Telephone	66.15	400.00	-333.85	16.5%
Total Department Operations	274.18	4,230.00	-3,955.82	6.5%
015-000 · TREASURER - Other	0.00	0.00	0.00	0.0%
Total 015-000 · TREASURER	6,609.25	41,701.00	-35,091.75	15.8%
016-000 · TAX ASSESSOR				
Compensation				
016-101 · Salary - Assessor	5,706.16	34,249.00	-28,542.84	16.7%
016-102 · Assessor Office Support	1,185.91	18,810.00	-17,624.09	6.3%
016-104 · Assistant Assessor	1,398.01	9,553.00	-8,154.99	14.6%
016-998 · Social Security	634.22	4,790.00	-4,155.78	13.2%
Total Compensation	8,926.30	67,402.00	-58,475.70	13.2%
Department Operations				
016-201 · Supplies	171.81	1,000.00	-828.19	17.2%
016-202 · Postage	0.00	800.00	-800.00	0.0%
016-203 · Notices	0.00	100.00	-100.00	0.0%
016-204 · Mileage	0.00	600.00	-600.00	0.0%
016-302 · Data Processing	7,450.00	11,850.00	-4,400.00	62.9%
016-423 · Tax Mapping	0.00	4,500.00	-4,500.00	0.0%
016-501 · Telephone	88.40	600.00	-511.60	14.7%
Total Department Operations	7,710.21	19,450.00	-11,739.79	39.6%

TOWN OF KENT
Actual vs. Budget Detail
 July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
Professional Development				
016-450 · Dues	0.00	60.00	-60.00	0.0%
016-451 · Conferences	0.00	550.00	-550.00	0.0%
Total Professional Development	0.00	610.00	-610.00	0.0%
016-000 · TAX ASSESSOR - Other	0.00	0.00	0.00	0.0%
Total 016-000 · TAX ASSESSOR	16,636.51	87,462.00	-70,825.49	19.0%
017-000 · TAX COLLECTOR				
Compensation				
017-101 · Salary	6,094.53	35,213.00	-29,118.47	17.3%
017-102 · Assistant	2,742.46	12,137.00	-9,394.54	22.6%
017-998 · Social Security	676.15	3,622.00	-2,945.85	18.7%
Total Compensation	9,513.14	50,972.00	-41,458.86	18.7%
Department Operations				
017-201 · Supplies	52.61	1,800.00	-1,747.39	2.9%
017-202 · Postage	0.00	3,500.00	-3,500.00	0.0%
017-203 · Notices	153.45	375.00	-221.55	40.9%
017-204 · Mileage	0.00	200.00	-200.00	0.0%
017-302 · Data Processing	8,738.71	10,044.00	-1,305.29	87.0%
017-453 · Fees for Delinquents	0.00	250.00	-250.00	0.0%
017-501 · Telephone	90.25	675.00	-584.75	13.4%
Total Department Operations	9,035.02	16,844.00	-7,808.98	53.6%
Professional Development				
017-450 · Dues	0.00	250.00	-250.00	0.0%
017-451 · Conferences	0.00	1,000.00	-1,000.00	0.0%
Total Professional Development	0.00	1,250.00	-1,250.00	0.0%
Total 017-000 · TAX COLLECTOR	18,548.16	69,066.00	-50,517.84	26.9%
018-000 · BOARD OF ASSESSMENT APPEALS				
Compensation				
018-101 · Salary	0.00	1,500.00	-1,500.00	0.0%
018-102 · Clerk	0.00	400.00	-400.00	0.0%
018-998 · Social Security	0.00	145.00	-145.00	0.0%
Total Compensation	0.00	2,045.00	-2,045.00	0.0%
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%
018-000 · BOARD OF ASSESSMENT APPEALS - Other	0.00	0.00	0.00	0.0%
Total 018-000 · BOARD OF ASSESSMENT APPEALS	0.00	2,570.00	-2,570.00	0.0%
021-000 · CONSERVATION				
Department Operations				
021-201 · Supplies	0.00	755.00	-755.00	0.0%
021-409 · Printing & Mapping	0.00	800.00	-800.00	0.0%
021-451 · Conferences	0.00	1,060.00	-1,060.00	0.0%
Total Department Operations	0.00	2,615.00	-2,615.00	0.0%
Professional Development				
021-450 · Dues	0.00	160.00	-160.00	0.0%
Total Professional Development	0.00	160.00	-160.00	0.0%
Total 021-000 · CONSERVATION	0.00	2,775.00	-2,775.00	0.0%
022-000 · TOWN CLERK				
Compensation				
022-101 · Salary	7,772.34	46,634.00	-38,861.66	16.7%
022-102 · Assistant	3,145.43	22,396.00	-19,250.57	14.0%
022-996 · Health	6,962.34	26,775.00	-19,812.66	26.0%
022-997 · Pension	0.00	2,332.00	-2,332.00	0.0%
022-998 · Social Security	832.01	5,281.00	-4,448.99	15.8%
Total Compensation	18,712.12	103,418.00	-84,705.88	18.1%
Department Operations				
022-201 · Supplies	0.00	300.00	-300.00	0.0%
022-202 · Postage	0.00	275.00	-275.00	0.0%

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TOWN OF KENT

Actual vs. Budget Detail

July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
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	3,679.98	16,490.00	-12,810.02	22.3%
022-408 · Vital Statistics	0.00	100.00	-100.00	0.0%
022-501 · Telephone	80.53	550.00	-469.47	14.6%
Total Department Operations	3,760.51	17,915.00	-14,154.49	21.0%
Professional Development				
022-450 · Dues	40.00	100.00	-60.00	40.0%
022-451 · Conferences	0.00	250.00	-250.00	0.0%
Total Professional Development	40.00	350.00	-310.00	11.4%
022-000 · TOWN CLERK - Other	0.00	0.00	0.00	0.0%
Total 022-000 · TOWN CLERK	22,512.63	121,683.00	-99,170.37	18.5%
024-000 · PLANNING AND ZONING				
Compensation				
024-101 · Zoning Enforc. Officer	5,920.47	34,207.00	-28,286.53	17.3%
024-102 · Clerk	1,280.05	6,610.00	-5,329.95	19.4%
024-996 · Health	3,741.27	13,295.00	-9,553.73	28.1%
024-997 · Pension	0.00	1,710.00	-1,710.00	0.0%
024-998 · Social Security	431.74	3,123.00	-2,691.26	13.8%
024-999 · Unemployment	120.00			
Total Compensation	11,493.53	58,945.00	-47,451.47	19.5%
Department Operations				
024-201 · Supplies	22.08	400.00	-377.92	5.5%
024-202 · Postage	0.00	700.00	-700.00	0.0%
024-203 · Notices	445.44	2,000.00	-1,554.56	22.3%
024-204 · Mileage	0.00	200.00	-200.00	0.0%
024-409 · Printing & Mapping	666.00	2,000.00	-1,334.00	33.3%
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	94.94	600.00	-505.06	15.8%
Total Department Operations	1,228.46	9,650.00	-8,421.54	12.7%
Professional Development				
024-450 · Dues	0.00	190.00	-190.00	0.0%
024-451 · Conferences	0.00	100.00	-100.00	0.0%
024-452 · Training	0.00	600.00	-600.00	0.0%
Total Professional Development	0.00	890.00	-890.00	0.0%
024-000 · PLANNING AND ZONING - Other	-86.96	0.00	-86.96	100.0%
Total 024-000 · PLANNING AND ZONING	12,635.03	69,485.00	-56,849.97	18.2%
025-000 · ZONING BOARD OF APPEALS				
Compensation				
025-102 · Clerk	0.00	1,030.00	-1,030.00	0.0%
025-998 · Social Security	0.00	79.00	-79.00	0.0%
Total Compensation	0.00	1,109.00	-1,109.00	0.0%
Department Operations				
025-201 · Supplies	0.00	100.00	-100.00	0.0%
025-202 · Postage	0.00	250.00	-250.00	0.0%
025-203 · Notices	220.40	1,000.00	-779.60	22.0%
Total Department Operations	220.40	1,350.00	-1,129.60	16.3%
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	220.40	2,559.00	-2,338.60	8.6%
026-000 · INLAND / WETLANDS				
Compensation				
026-101 · Enforce. Officer	3,052.08	17,634.00	-14,581.92	17.3%
026-102 · I/W Clerk	226.36	1,937.00	-1,710.64	11.7%
026-996 · Health	2,140.88	6,548.00	-4,407.12	32.7%
026-997 · Pension	0.00	882.00	-882.00	0.0%
026-998 · Social Security	213.27	1,497.00	-1,283.73	14.2%
026-999 · Unemployment	30.00			
Total Compensation	5,662.57	28,498.00	-22,835.43	19.9%
Department Operations				
026-201 · Supplies	0.00	350.00	-350.00	0.0%
026-202 · Postage	0.00	500.00	-500.00	0.0%
026-203 · Notices	199.52	1,000.00	-800.48	20.0%

TOWN OF KENT
Actual vs. Budget Detail
 July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
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	49.56	310.00	-260.44	16.0%
Total Department Operations	249.08	2,460.00	-2,210.92	10.1%
Professional Development				
026-451 · Conferences	0.00	150.00	-150.00	0.0%
026-452 · Training	60.00	150.00	-90.00	40.0%
Total Professional Development	60.00	300.00	-240.00	20.0%
Total 026-000 · INLAND / WETLANDS	5,971.65	31,258.00	-25,286.35	19.1%
027-000 · BUILDING INSPECTOR				
Compensation				
027-102 · Secretary	1,202.09	7,408.00	-6,205.91	16.2%
027-998 · Social Security	-7.27	567.00	-574.27	-1.3%
027-999 · Unemployment	150.00			
Total Compensation	1,344.82	7,975.00	-6,630.18	16.9%
Department Operations				
027-201 · Supplies	326.72	300.00	26.72	108.9%
027-202 · Postage	0.00	300.00	-300.00	0.0%
027-205 · State Education Fund	0.00	4,200.00	-4,200.00	0.0%
027-501 · Telephone	81.47	500.00	-418.53	16.3%
Total Department Operations	408.19	5,300.00	-4,891.81	7.7%
Professional Development				
027-450 · Dues	0.00	125.00	-125.00	0.0%
Total Professional Development	0.00	125.00	-125.00	0.0%
027-000 · BUILDING INSPECTOR - Other	0.00	0.00	0.00	0.0%
Total 027-000 · BUILDING INSPECTOR	1,753.01	13,400.00	-11,646.99	13.1%
030-000 · TOWN HALL				
030-201 · Supplies	0.00	2,000.00	-2,000.00	0.0%
030-301 · Computer Services	8,952.69	23,000.00	-14,047.31	38.9%
030-502 · Electric	1,610.27	10,000.00	-8,389.73	16.1%
030-503 · Heating Fuel	0.00	5,000.00	-5,000.00	0.0%
030-504 · Water/Sewer	106.80	1,100.00	-993.20	9.7%
030-505 · Maintenance	7,926.99	16,042.00	-8,115.01	49.4%
030-506 · Building Supplies	1,820.58	1,000.00	820.58	182.1%
030-507 · Repairs	157.50	7,000.00	-6,842.50	2.3%
030-508 · Equipment	746.47	7,100.00	-6,353.53	10.5%
030-509 · Custodian	0.00	12,000.00	-12,000.00	0.0%
030-512 · Pension Administration Expense	250.00	1,000.00	-750.00	25.0%
030-000 · TOWN HALL - Other	0.00	0.00	0.00	0.0%
Total 030-000 · TOWN HALL	21,571.30	85,242.00	-63,670.70	25.3%
051-000 · ATTORNEY FEES				
051-410 · Legal	610.50	7,500.00	-6,889.50	8.1%
051-413 · Litigation	1,562.50	5,000.00	-3,437.50	31.3%
051-414 · Legal - P&Z	0.00	2,000.00	-2,000.00	0.0%
051-415 · Legal - ZBA	0.00	5,000.00	-5,000.00	0.0%
051-416 · Legal - IWC	0.00	1,000.00	-1,000.00	0.0%
051-000 · ATTORNEY FEES - Other	0.00	0.00	0.00	0.0%
Total 051-000 · ATTORNEY FEES	2,173.00	20,500.00	-18,327.00	10.6%
060-000 · GRANTS				
060-801 · Kent Nursing Association	10,000.00	10,000.00	0.00	100.0%
060-802 · Northwest Mental Health	323.00	323.00	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	0.00	15,000.00	-15,000.00	0.0%
060-808 · Susan B Anthony	1,000.00	1,000.00	0.00	100.0%
060-809 · Womens Support Services	0.00	1,500.00	-1,500.00	0.0%
060-810 · Youth Service Bureau	6,749.00	6,749.00	0.00	100.0%
060-811 · Kent Library Association	88,000.00	88,000.00	0.00	100.0%
060-812 · Fire Protection	42,000.00	84,000.00	-42,000.00	50.0%
060-813 · Cemetery Association	33,665.00	33,665.00	0.00	100.0%
060-814 · NWC Chore Service	5,000.00	5,000.00	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%
Total 060-000 · GRANTS	189,737.00	253,487.00	-63,750.00	74.9%
070-000 · ASSOCIATIONS				

TOWN OF KENT

Actual vs. Budget Detail

July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
070-822 · Chamber of Commerce	192.92	1,100.00	-907.08	17.5%
070-851 · Rural Transit	1,096.00	1,096.00	0.00	100.0%
070-852 · Council of Gov'ts	2,351.20	2,351.00	0.20	100.0%
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	98.8%
070-855 · COST (Council of Small Towns)	725.00	725.00	0.00	100.0%
070-856 · Lake Waramaug Inter. Com	1,594.00	1,594.00	0.00	100.0%
070-857 · Lake Waramaug Auth	0.00	2,250.00	-2,250.00	0.0%
070-858 · Paramedic	19,739.50	39,479.00	-19,739.50	50.0%
070-859 · LH-NW Elderly Nutrition Prgm	1,493.22	1,495.00	-1.78	99.9%
070-860 · Housatonic Valley Assoc	0.00	250.00	-250.00	0.0%
Total 070-000 · ASSOCIATIONS	29,615.84	52,790.00	-23,174.16	56.1%
074-000 · HISTORIC DISTRICT COMMISSION	0.00	1,500.00	-1,500.00	0.0%
075-000 · INSURANCE	24,753.00	97,850.00	-73,097.00	25.3%
077-000 · RETIREE HEALTH BENEFITS	531.50	3,500.00	-2,968.50	15.2%
079-000 · CONTINGENCY	0.00	10,000.00	-10,000.00	0.0%
Total A · General Government	395,327.69	1,191,440.00	-796,112.31	33.2%
B · Public Safety				
028-000 · FIRE MARSHAL				
Compensation				
028-101 · Fire Marshal	3,853.82	22,378.00	-18,512.18	17.3%
028-102 · Clerical	90.00	500.00	-410.00	18.0%
028-107 · Fire Inspections	0.00	1,500.00	-1,500.00	0.0%
028-109 · Deputy Fire Marshal	0.00	100.00	-100.00	0.0%
Total Compensation	3,953.82	24,478.00	-20,522.18	16.2%
Department Operations				
028-201 · Supplies	63.81	400.00	-336.19	16.0%
028-202 · Postage	0.00	50.00	-50.00	0.0%
028-204 · Mileage	428.96	2,500.00	-2,071.04	17.2%
028-501 · Telephone	138.49	880.00	-741.51	15.7%
Total Department Operations	631.26	3,830.00	-3,198.74	16.5%
Professional Development				
028-452 · Training	0.00	1,350.00	-1,350.00	0.0%
Total Professional Development	0.00	1,350.00	-1,350.00	0.0%
028-000 · FIRE MARSHAL · Other	0.00	0.00	0.00	0.0%
Total 028-000 · FIRE MARSHAL	4,585.08	29,656.00	-25,070.92	15.5%
054-000 · POLICE PROTECTION	368.18	100,000.00	-99,631.82	0.4%
055-000 · LITCHFIELD CNTY DISPATCH	15,121.15	30,931.00	-15,809.85	48.9%
056-000 · CIVIL PREPAREDNESS	136.05	2,000.00	-1,863.95	6.8%
Total B · Public Safety	20,210.46	162,587.00	-142,376.54	12.4%
C · Public Works				
031-000 · TOWN GARAGE BUILDING				
031-201 · Supplies	50.36	200.00	-149.64	25.2%
031-202 · Postage	6.35	30.00	-23.65	21.2%
031-501 · Telephone	114.88	800.00	-685.12	14.4%
031-502 · Electricity	497.09	4,000.00	-3,502.91	12.4%
031-503 · Heating Fuel	0.00	5,400.00	-5,400.00	0.0%
031-504 · Water	87.30	500.00	-412.70	17.5%
031-505 · Maintenance	1,108.81	3,700.00	-2,591.19	30.0%
031-506 · Building Supplies	11.99	500.00	-488.01	2.4%
031-507 · Repairs	-1,127.56	4,790.00	-5,917.56	-23.5%
Total 031-000 · TOWN GARAGE BUILDING	749.22	19,920.00	-19,170.78	3.8%
040-000 · HIGHWAY DEPARTMENT				
Compensation				
040-101 · Salaries	54,709.68	409,892.00	-355,182.32	13.3%
040-105 · Snow Removal Salaries	0.00	40,090.00	-40,090.00	0.0%
040-996 · Health	18,581.85	96,687.00	-78,105.15	19.2%
040-997 · Pension	3,690.00	26,768.00	-23,078.00	13.8%
040-998 · Social Security	4,091.99	34,443.00	-30,351.01	11.9%
Total Compensation	81,073.52	607,880.00	-526,806.48	13.3%
Department Operations				
040-459 · Alcohol & Drug Test Program	200.00	500.00	-300.00	40.0%
040-601 · Equipment Repair & Maintenance	4,992.15	50,000.00	-45,007.85	10.0%
040-604 · Equipment Fuel	1,091.39	40,000.00	-38,908.61	2.7%
040-605 · Hired Equipment	0.00	15,000.00	-15,000.00	0.0%
040-607 · New Equipment	650.00	4,000.00	-3,350.00	16.3%
040-609 · Snow Related Equipment	0.00	7,000.00	-7,000.00	0.0%
040-613 · Public Works	247.06	7,000.00	-6,752.94	3.5%

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TOWN OF KENT

Actual vs. Budget Detail

July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
040-614 · Uniforms	204.88	4,000.00	-3,795.14	5.1%
040-615 · Tools	0.00	1,000.00	-1,000.00	0.0%
Total Department Operations	7,385.46	128,500.00	-121,114.54	5.7%
Professional Development				
040-450 · Dues	50.00	100.00	-50.00	50.0%
040-451 · Conferences	0.00	500.00	-500.00	0.0%
Total Professional Development	50.00	600.00	-550.00	8.3%
Roads				
040-602 · Road Supplies	1,872.39	4,000.00	-2,127.61	46.8%
040-603 · Materials	479.42	20,000.00	-19,520.58	2.4%
040-608 · Salt/Sand	0.00	140,000.00	-140,000.00	0.0%
040-610 · Stone	0.00	15,000.00	-15,000.00	0.0%
040-611 · Oil	0.00	50,000.00	-50,000.00	0.0%
040-612 · Sweeping	1,740.00	10,000.00	-8,260.00	17.4%
040-616 · Drainage	0.00	10,000.00	-10,000.00	0.0%
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	145,548.67	145,000.00	548.67	100.4%
Total Roads	149,640.48	410,500.00	-260,859.52	36.5%
040-000 · HIGHWAY DEPARTMENT - Other	0.00	0.00	0.00	0.0%
Total 040-000 · HIGHWAY DEPARTMENT	238,149.46	1,147,480.00	-909,330.54	20.8%
041-000 · TOWN AID ROAD	15,934.52	281,659.00	-265,724.48	5.7%
042-502 · Lighting - Town Utility	769.29	12,000.00	-11,230.71	6.4%
042-504 · Water - Town Utility	0.00	34,105.00	-34,105.00	0.0%
045-680 · Tree Work	0.00	18,000.00	-18,000.00	0.0%
Total C · Public Works	255,602.49	1,513,164.00	-1,257,561.51	16.9%
D · Health and Welfare				
029-000 · SOCIAL SERVICES				
Compensation				
029-101 · Salary	6,638.40	38,355.00	-31,716.60	17.3%
029-998 · Social Security	507.84	2,934.00	-2,426.16	17.3%
Total Compensation	7,146.24	41,289.00	-34,142.76	17.3%
Department Operations				
029-201 · Supplies	250.80	500.00	-249.20	50.2%
029-202 · Postage	245.00	1,100.00	-855.00	22.3%
029-204 · Mileage	0.00	300.00	-300.00	0.0%
029-417 · Assistance	1,874.32	9,000.00	-7,125.68	20.8%
029-501 · Telephone	75.77	500.00	-424.23	15.2%
Total Department Operations	2,445.89	11,400.00	-8,954.11	21.5%
Professional Development				
029-450 · Dues	0.00	100.00	-100.00	0.0%
029-451 · Conferences	0.00	100.00	-100.00	0.0%
Total Professional Development	0.00	200.00	-200.00	0.0%
Total 029-000 · SOCIAL SERVICES	9,592.13	52,889.00	-43,296.87	18.1%
033-000 · SENIOR CENTER				
033-502 · Electric / Phone	778.45	5,360.00	-4,581.55	14.5%
033-503 · Fuel/Propane	218.19	3,500.00	-3,281.81	6.2%
033-504 · Water/Sewer	0.00	200.00	-200.00	0.0%
033-505 · Maintenance	893.63	2,000.00	-1,106.37	44.7%
033-506 · Building Supplies	68.97	200.00	-131.03	34.5%
033-507 · Repairs	245.87	2,500.00	-2,254.13	9.8%
033-509 · Custodian	138.75	1,400.00	-1,261.25	9.9%
033-510 · Rent	0.00	1,250.00	-1,250.00	0.0%
033-000 · SENIOR CENTER - Other	0.00	0.00	0.00	0.0%
Total 033-000 · SENIOR CENTER	2,343.86	16,410.00	-14,066.14	14.3%
052-000 · Dir of Health/Hlt Dist.	19,391.38	19,391.00	0.38	100.0%
Total D · Health and Welfare	31,327.37	88,690.00	-57,362.63	35.3%
E · Recreation				
023-000 · PARK & REC				
Compensation				
023-101 · Salary Director	8,000.64	46,226.00	-38,225.36	17.3%
023-102 · Hourly Employees	23,783.11	43,077.00	-19,293.89	55.2%
023-996 · Health	5,065.61	30,808.00	-25,742.39	16.4%
023-997 · Pension	0.00	2,311.00	-2,311.00	0.0%
023-998 · Social Security	2,393.14	6,832.00	-4,438.86	35.0%

TOWN OF KENT

Actual vs. Budget Detail

July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
Total Compensation	39,242.50	129,254.00	-90,011.50	30.4%
Department Operations				
023-201 · Supplies	66.54	400.00	-333.46	16.6%
023-202 · Postage	0.00	343.00	-343.00	0.0%
023-204 · Mileage	0.00	700.00	-700.00	0.0%
023-419 · Park Maintenance	719.00	12,000.00	-11,281.00	6.0%
023-422 · Fee Programs	2,031.16	17,000.00	-14,968.84	11.9%
023-501 · Telephone	114.10	940.00	-825.90	12.1%
023-502 · Electric	300.01	800.00	-499.99	37.5%
023-504 · Water/Sewer	399.00	1,350.00	-951.00	29.6%
Total Department Operations	3,629.81	33,533.00	-29,903.19	10.8%
Professional Development				
023-450 · Dues	99.00	100.00	-1.00	99.0%
023-451 · Conferences	445.00	500.00	-55.00	89.0%
023-452 · Training	0.00	100.00	-100.00	0.0%
Total Professional Development	544.00	700.00	-156.00	77.7%
Total 023-000 · PARK & REC	43,416.31	163,487.00	-120,070.69	26.6%
032-000 · Community House				
032-202 · Postage	0.00	49.00	-49.00	0.0%
032-501 · Telephone	112.08	700.00	-587.94	16.0%
032-502 · Electricity	1,264.18	5,000.00	-3,735.82	25.3%
032-503 · Fuel/Propane	0.00	5,000.00	-5,000.00	0.0%
032-504 · Water/Sewer	79.50	1,200.00	-1,120.50	6.6%
032-505 · Maintenance	1,320.84	2,300.00	-979.16	57.4%
032-506 · Building Supplies	52.48	800.00	-747.52	6.6%
032-507 · Repairs	1,264.08	3,200.00	-1,935.92	39.5%
032-509 · Custodian	0.00	3,500.00	-3,500.00	0.0%
Total 032-000 · Community House	4,093.14	21,749.00	-17,655.86	18.8%
034-000 · Swift House				
034-502 · Electric	117.31	1,000.00	-882.69	11.7%
034-503 · Heating Fuel	0.00	2,200.00	-2,200.00	0.0%
034-504 · Water/Sewer	0.00	400.00	-400.00	0.0%
034-505 · Maintenance	303.00	1,225.00	-922.00	24.7%
034-506 · Building Supplies	4.79	100.00	-95.21	4.8%
034-507 · Repairs	0.00	1,000.00	-1,000.00	0.0%
034-509 · Custodian	37.00	450.00	-413.00	8.2%
034-000 · Swift House - Other	0.00	0.00	0.00	0.0%
Total 034-000 · Swift House	462.10	6,375.00	-5,912.90	7.2%
046-000 · KCS Ballfield Maintenance	1,535.00	6,000.00	-4,465.00	25.6%
Total E · Recreation	49,506.55	197,611.00	-148,104.45	25.1%
F · Sanitation				
043-000 · TRANSFER STATION				
Compensation				
043-101 · Salary	3,910.98	26,009.00	-22,098.02	15.0%
043-998 · Social Security	299.17	1,990.00	-1,690.83	15.0%
Total Compensation	4,210.15	27,999.00	-23,788.85	15.0%
Department Operations				
043-201 · Supplies	4.00	1,000.00	-996.00	0.4%
043-202 · Postage	0.00	500.00	-500.00	0.0%
043-411 · Engineering	0.00	250.00	-250.00	0.0%
043-501 · Telephone	97.27	600.00	-502.73	16.2%
043-502 · Electric	229.95	1,600.00	-1,370.05	14.4%
043-507 · Repairs	0.00	1,500.00	-1,500.00	0.0%
043-660 · Solid Waste Removal	4,868.27	32,000.00	-27,131.73	15.2%
043-661 · Bulky Waste Removal	1,919.00	10,000.00	-8,081.00	19.2%
043-666 · Container Rent & Tran	3,754.00	22,500.00	-18,746.00	16.7%
043-666 · Testing	0.00	1,200.00	-1,200.00	0.0%
043-667 · Tipping Fees	312.20	7,000.00	-6,687.80	4.5%
043-668 · Hazardous Materials	0.00	2,000.00	-2,000.00	0.0%
043-669 · Permitting	800.00	950.00	-150.00	84.2%
Total Department Operations	11,984.69	81,100.00	-69,115.31	14.8%
043-000 · TRANSFER STATION - Other	0.00	0.00	0.00	0.0%
Total 043-000 · TRANSFER STATION	16,194.84	109,099.00	-92,904.16	14.8%
044-000 · Landfill Monitoring	1,558.00	1,500.00	58.00	103.9%
Total F · Sanitation	17,752.84	110,599.00	-92,846.16	16.1%
G · Board of Education				

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TOWN OF KENT
Actual vs. Budget Detail
 July through August 2015

	Jul - Aug 15	Budget	\$ Over Budget	% of Budget
300-000 · BOE Operating	105,614.65	4,435,107.00	-4,329,492.35	2.4%
310-000 · BOE Payroll	200,424.92			
320-000 · BOE Regional Budget	508,682.00	2,543,409.00	-2,034,727.00	20.0%
G · Board of Education - Other	0.00	0.00	0.00	0.0%
Total G · Board of Education	814,721.57	6,978,516.00	-6,163,794.43	11.7%
H · Debt Service				
080-000 · Interest				
080-708 · KCS Renovation	33,081.25	49,913.00	-16,831.75	66.3%
080-710 · New Firehouse	0.00	14,375.00	-14,375.00	0.0%
080-810 · Maple Street Extension	28,080.00	28,080.00	0.00	100.0%
Total 080-000 · Interest	61,161.25	92,368.00	-31,206.75	66.2%
081-000 · Principal				
081-708 · KCS Renovation	125,000.00	485,000.00	-340,000.00	26.9%
081-710 · New Firehouse	0.00	125,000.00	-125,000.00	0.0%
081-810 · Maple Street Extension	10,826.00	10,826.00	0.00	100.0%
Total 081-000 · Principal	135,826.00	600,826.00	-465,000.00	22.6%
Total H · Debt Service	196,987.25	693,194.00	-496,206.75	28.4%
I · Transfer to Capital				
200-000 · Transfer to Cap & Nonre	726,200.00	726,200.00	0.00	100.0%
I · Transfer to Capital - Other	0.00	0.00	0.00	0.0%
Total I · Transfer to Capital	726,200.00	726,200.00	0.00	100.0%
J · Transfer to Dog Fund	0.00	7,500.00	-7,500.00	0.0%
K · Current Year Capital Projects	0.00	900,000.00	-900,000.00	0.0%
Total Expense	2,507,636.22	12,569,501.00	-10,061,864.78	20.0%
Net Ordinary Income	3,602,378.20	30,000.00	3,572,378.20	12,007.9%
Other Income/Expense				
Other Expense				
L · Transfer to Schaghticoke Litiga	0.00	30,000.00	-30,000.00	0.0%
Total Other Expense	0.00	30,000.00	-30,000.00	0.0%
Net Other Income	0.00	-30,000.00	30,000.00	0.0%
Net Income	3,602,378.20	0.00	3,602,378.20	100.0%