

Board of Finance  
Minutes Monthly Meeting  
Tuesday, Oct. 20, 2015

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

**Public and Invited Guests:** Bruce Adams, Barbara Herbst, John Mauer.

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:** Mrs. Brady made a motion to approve the minutes of the Sept. 15, 2015 meeting. Mr. Blackketter seconded the motion, and the motion was approved unanimously.

**Correspondence:** There was no correspondence.

**Reports:** Tax Collector: Debbie Devaux did not attend the meeting and did not provide a report.

**Board of Education:** A financial report, dated Oct. 1, 2015, was provided and emailed to board members before the meeting (attached).

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

*Resident Trooper funding:* I sent letters to KLT, Weantinogue, MCCA and High Watch seeking assistance with the additional cost. MCCA responded with interest. High Watch sent \$1,000. No response from others. I also contacted First Light which pays a lot of taxes but has been good to Kent. They have a grant program.

*\$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  
BOF approved a \$190k expenditure at your last meeting  
Town meeting approved the purchase by a 58-18 margin  
The closing is in the works and a committee is being created.  
Mr. Adams said he estimates the closing costs at about \$2,000.

*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  
I attended and spoke. Appears to be a done deal.

RECEIVED FOR RECORD  
KENT TOWN CLERK

2015 OCT 21 A 8:59

BY

TOWN CLERK

Mr. Adams added that the state today granted permission to close The Kent.

*The Covered Bridge:* Finally got ok to award the contract to our lone bidder. Way under what we have so it looks like we'll be able to do some needed painting under the bridge.

*STEAP grants* – The last round of funding was announced a few weeks ago. Kent was shut out for the Community House, KML and Kent Historical Society.

Mr. McWhinney asked if funding for the resident trooper program would be the same percentage next fiscal year. Mr. Adams said he doesn't know, adding it would be a conversation to have at budget time.

Mr. McWhinney asked if the fire department's aerial truck is in service. Mr. Adams said it is very close to being delivered and put into service.

**Treasurer:** Barbara Herbst provided a Capital Projects Report (attached), noting that no funds have been received for the KCS roof project. She provided a Building Inspector report (attached), noting the department might hit its projected revenue this fiscal year. She also provided a Town of Kent Actual v. Budget report for July 2015 through YTD, dated Oct. 16, 2015 (attached). The report highlights budget lines that are over. Mrs. Herbst noted all department budgets are within their bottom lines.

The treasurer shared concern about the litigation line and provided a report on Attorney Fees through Sept. 2015, dated Oct. 20, 2015 (attached). She asked the Board of Finance how it would like her to proceed with paying the most recent invoice for litigation fees, which would put that line over budget, noting the board last year expressed concern about bills paid that exceeded the budget line without the board's prior knowledge. Mrs. Herbst said she would be inclined to wait to do a budget transfer until the end of the fiscal year. Ms. O'Dea-Wyrick said she wouldn't be inclined to rush to do anything at this time. Mr. McWhinney thanked the treasurer for bringing this to the board's attention.

Mrs. Herbst also reported on cuts to the state budget and their potential impact on the town's budget, in particular the Pilot Grant program. The state budget cut to this program would mean a reduction of some \$20,000 in revenue to Kent.

**Business: Property purchase – next steps:** There was no additional report.

**Annual Report:** Mrs. Ferris noted she has received most of the reports from outside agencies. She will be emailing some town department to nudge them to submit their reports.

**FY2015 Audit:** There was no additional report.

**Auditor RFP:** Mrs. Herbst suggested a committee of two board members work with her on the RFP, opening of bids and recommendation to the board of an auditing firm. The treasurer noted this process was used last time and worked well. Mrs. Brady and Mr. McWhinney volunteered to work with Mrs. Herbst on this process.

**Comments from Public and Invited Guests:** John Mauer stated he hopes the board would keep in mind the state minimum budget requirement for Kent Center School this year before asking the school board to cut its budget.

Mr. Blackketter made a motion to adjourn the meeting at 7:47 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.*

# Attorney Fees

## Actual vs. Budget

July through September 2015

	<u>Jul - Sep 15</u>	<u>Budget</u>	<u>% of Budget</u>
<b>051-000 · ATTORNEY FEES</b>			
051-410 · Legal	906.50	7,500.00	12.09%
051-413 · Litigation	4,851.50	5,000.00	97.03%
051-414 · Legal - P&Z	0.00	2,000.00	0.0%
051-415 · Legal - ZBA	0.00	5,000.00	0.0%
051-416 · Legal - IWC	0.00	1,000.00	0.0%
051-000 · ATTORNEY FEES - Other	0.00	0.00	0.0%
<b>Total 051-000 · ATTORNEY FEES</b>	<u>5,758.00</u>	<u>20,500.00</u>	<u>28.09%</u>
 <b>Net Income</b>	 <u><u>-5,758.00</u></u>	 <u><u>-20,500.00</u></u>	 <u><u>28.09%</u></u>

051-413 · Litigation	6,261.00	5,000.00	125.22%	-1,261.00
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# CRAMER & ANDERSON LLP

Attorneys at Law

51 Main Street  
New Milford, CT 06776

T: 860.355.2631  
F: 860.355.9460

Client : 28289  
Matter : 27  
Date : 10/01/15  
Invoice : 112222  
Attorney: DRD

Current Fees \$1,409.50  
Current Costs 0.00  
Prior Account Balance 703.00  
Total Balance Due \$2,112.50

TOWN OF KENT  
41 KENT GREEN BOULEVARD  
P. O. BOX 678  
KENT, CT 06757

Attention: BRUCE ADAMS, FIRST SELECTMAN

10/19/15  
\$2,112.50

TOWN OF KENT  
Re: TAX APPEAL - KENT REALTY LLC

Date: 10/01/15  
Invoice: 112222

For Professional Services Rendered through 10/01/15

Date	Professional Services	Hours	Amount
09/01/15	JDT: CONFER WITH PATTY BRAISLIN; WEB RESEARCH RE: QUALITY AND PATIENT SURVEY ISSUES AT THE KENT; EXCHANGE EMAILS WITH PATTY B.; WORK ON SETTLEMENT ISSUES;	1.50	277.50
09/03/15	JDT: EXCHANGE EMAILS WITH ATTORNEY SCHIESEL, PARALEGAL AND PATTY BRAISLIN; CONFER WITH PARALEGAL RE: TASKS; EMAIL AND CALL TO LAURA CARDILLO; CONFER WITH PATTY B., LAURA C. AND PARALEGAL; WORK TO IMPLEMENT PARTIES' SETTLEMENT AGREEMENT; FOLLOW UP EMAILS TO LAURA C. AND PATTY B.;	2.40	444.00
09/03/15	KAS: REVIEW EMAILS EXCHANGED; CONFER WITH ATTORNEY TOWER RE: TASKS; ATTEND TO TASKS RE: KENT CLOSURE AND CALLS AND EMAILS WITH DSS PERSONNEL RE: PROCEDURES; REVIEW EMAILS EXCHANGED WITH PATTY BRAISLIN AND LAURA CARDILLO RE: FINALIZATION OF POTENTIAL SETTLEMENT AGREEMENT;	1.20	90.00
09/04/15	ATM: REVIEW STIPULATION FOR JUDGMENT;	0.20	35.00
09/04/15	JDT: CONFER WITH ATTORNEY MIRANDA; EMAIL SAME RE: DRAFT STIPULATED JUDGMENT; REVIEW AND EXECUTE STIPULATED JUDGMENT AND JOINT MOTION; EMAILS TO LAURA CARDILLO AND PATTY BRAISLIN; WORK TO IMPLEMENT SETTLEMENT AGREEMENT; CONFER WITH LIZ KIELTY OF LITCHFIELD JD; FOLLOW UP EMAILS TO LAURA C.	2.00	370.00

## PRIVACY PROTECTION POLICY OF CRAMER & ANDERSON LLP

It is the policy of Cramer & Anderson LLP to protect the confidentiality of Social Security numbers, prohibit unlawful disclosure of Social Security numbers, and limit access to Social Security numbers. We make reasonable efforts to restrict access to Social Security numbers to those persons who need to know that information.

Federal I.D. 06-0632904



# CRAMER & ANDERSON<sup>LLP</sup>

Attorneys at Law

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New Milford, CT 06776

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TOWN OF KENT  
10/01/15  
Page 2

Client: 28289  
Matter: 27  
Invoice: 112222

Date	Professional Services	Hours	Amount
09/04/15	AND PATTY B.; KAS: REVIEW EMAILS EXCHANGED WITH PLAINTIFF'S COUNSEL RE: SETTLEMENT; REVIEW EMAIL FROM ATTORNEY SCHIESEL RE: NEWSPAPER ARTICLE RE: THE KENT CLOSING; CALENDAR FUTURE DATES RE: FILING OF JOINT MOTION AND SETTLEMENT STIPULATION AND FOLLOW UP WITH COURT RE: MARKING OFF OF TRIAL MANAGEMENT CONFERENCE AND TRIAL DATES;	0.20	0.00
09/08/15	JDT: EXCHANGE EMAILS WITH PLAINTIFF'S COUNSEL, PARALEGAL AND PATTY BRAISLIN; REVIEW CASE STATUS ON JUDICIAL WEBSITE AND PARTIES' JOINT STIPULATION FOR JUDGMENT; CONFER WITH PATTY B.; CALL TO LIZ KIELTY OF LITCHFIELD JD;	0.80	148.00
09/09/15	KAS: REVIEW AND EXCHANGE EMAILS RE: SETTLEMENT AND STATUS OF COURT'S ENTRY OF STIPULATION FOR JUDGMENT; MONITOR CASE DOCKET AND REVIEW COURT'S ORDER; CONFER WITH ATTORNEY TOWER; ATTEND TO TASKS;	0.60	45.00
09/10/15	JDT: REVIEW NEWS ARTICLE AND MODIFIED TAX BILLS; EMAILS TO PATTY BRAISLIN;	0.30	0.00
09/11/15	KAS: REVIEW AND ORGANIZE PLEADINGS AND FILE MATERIALS;	0.30	0.00
09/14/15	KAS: REVIEW COURT'S ORDER; EMAIL COPY OF ORDER TO PATTY BRAISLIN;	0.10	0.00
09/14/15	JDT: REVIEW LITCHFIELD SHORT CALENDAR AND DIRECTION TO PARALEGAL RE: SHORT CALENDAR MARKING; EMAIL TO PATTY BRAISLIN; REVIEW OF PATTY B. EMAIL TO TOM MORROW;	0.10	0.00
TOTAL Hours and Fees		9.70	\$1,409.50

Current Invoice Due \$1,409.50

Balance Forward as of 09/01/15 \$703.00

TOTAL Balance Due \$2,112.50

pd 10/7/15  
# 605416

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Federal I.D. 06-0632904

10/01/15

# Kent Center School

## Budget Comparison

July through September 2015

	Jul - Sep '15	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
111-1001 Teachers, Regular	184,893.50	1,923,760.00	-1,738,866.50	9.6%
111-2410 Principal	27,415.14	119,529.00	-92,113.86	22.9%
112-2101 Teacher Assistants	5,814.44	111,826.00	-106,011.56	5.2%
112-2113 Home/School Liaison	2,073.00	44,680.00	-42,607.00	4.6%
112-2134 Nurse	3,211.38	43,295.00	-40,083.62	7.4%
112-2199 Caf. Duty/Athl. Off.	0.00	6,932.00	-6,932.00	0.0%
112-2225 Network Administrator	4,777.76	62,103.00	-57,325.24	7.7%
112-2312 Bookkeeper	5,978.52	26,421.00	-20,442.48	22.6%
112-2410 Office Staff	8,974.84	91,080.00	-82,105.16	9.9%
112-2620 Custodians	39,255.75	193,533.00	-154,277.25	20.3%
112-2730 Crossing Guard	126.42	3,250.00	-3,123.58	3.9%
120-1102 Substitute Teachers	487.50	38,000.00	-37,512.50	1.3%
130-1001 Teachers, Extra Duty	0.00	24,131.00	-24,131.00	0.0%
130-1002 Prof. Devel. Presenter	0.00	1,550.00	-1,550.00	0.0%
210-0001 Health/Dental Ins.	229,327.99	730,000.00	-500,672.01	31.4%
211-0001 Life Insurance	1,308.00	5,700.00	-4,392.00	22.9%
220-0001 Soc. Sec.	7,318.95	72,360.00	-65,041.05	10.1%
230-0001 Pension	3,951.06	28,436.00	-24,484.94	13.9%
240-1001 Tuition Reimbursement	0.00	1,500.00	-1,500.00	0.0%
250-2310 Unemployment Comp.	0.00	200.00	-200.00	0.0%
260-0001 Workers Comp.	11,033.00	22,510.00	-11,477.00	49.0%
321-1100 Assembly Programs	0.00	1,000.00	-1,000.00	0.0%
322-2100 In Service/Non-Certs.	125.00	4,000.00	-3,875.00	3.1%
322-2210 Curr./In-Serv/Testing	2,115.00	5,000.00	-2,885.00	42.3%
330-2132 Phys. Serv./Students	0.00	600.00	-600.00	0.0%
330-2310 Legal & Investig. Svs	0.00	5,000.00	-5,000.00	0.0%
330-2590 Enumeration	0.00	590.00	-590.00	0.0%
330-2835 Physicians Serv./Empl.	0.00	10.00	-10.00	0.0%
411-2600 Water/Sewer/Trash	2,093.25	10,351.00	-8,257.75	20.2%
430-1001 Repair/Instr. Equip.	600.00	1,000.00	-400.00	60.0%
430-1002 Repair/I.T. Equipment	0.00	3,500.00	-3,500.00	0.0%
430-2410 Repair/Office Equip.	0.00	250.00	-250.00	0.0%
430-2600 Bldg. Maint. & Repairs	2,006.58	45,000.00	-42,993.42	4.5%
430-2610 Sched Maint/Bldg Impro	0.00	19,000.00	-19,000.00	0.0%
430-2640 Service Contracts	10,109.34	33,000.00	-22,890.66	30.6%
442-1100 Lease/Instr.-Office Eq	2,712.81	10,920.00	-8,207.19	24.8%
510-2700 Pupil Transportation	26,775.00	268,750.00	-241,975.00	10.0%
520-2310 E&O/Liability Ins.	12,027.00	12,765.00	-738.00	94.2%
520-2620 Property/Flood/Auto In	39,015.00	38,670.00	345.00	100.9%
530-2410 Postage	980.00	1,275.00	-295.00	76.9%
531-2225 Internet/Network Secur	1,685.81	5,500.00	-3,814.19	30.7%
531-2410 Telephone/Fax	1,691.56	10,500.00	-8,808.44	16.1%
550-2540 Printing/Advertising	0.00	500.00	-500.00	0.0%
561-1200 Pupil Services	305,601.00	1,018,670.00	-713,069.00	30.0%
561-6110 H.V.R.H.S. Tuition	405,999.90	1,353,333.00	-947,333.10	30.0%
561-6112 Adm. Services	51,422.10	171,407.00	-119,984.90	30.0%
561-6113 Summer School	8,203.81	8,500.00	-296.19	96.5%
580-1001 Staff Travel	69.00	1,000.00	-931.00	6.9%
580-2410 Princ. Workshop/Travel	0.00	925.00	-925.00	0.0%
580-2790 School Trips/Athletics	0.00	28,250.00	-28,250.00	0.0%
610-1001 Teaching Supplies	16,858.12	37,000.00	-20,141.88	45.6%
610-1002 I.T. Supplies	1,716.06	9,000.00	-7,283.94	19.1%

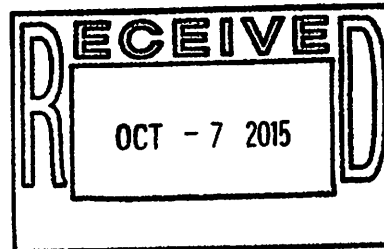
10/01/15

# Kent Center School

## Budget Comparison

### July through September 2015

	Jul - Sep '15	Budget	\$ Over Budget	% of Budget
610-1200 Pupil Serv. Supplies	222.93	1,000.00	-777.07	22.3%
610-2134 Health Off. Supplies	0.00	3,200.00	-3,200.00	0.0%
610-2220 A.V. Materials	0.00	1,075.00	-1,075.00	0.0%
610-2410 Office Supplies	570.77	2,000.00	-1,429.23	28.5%
611-2490 Graduation Expenses	0.00	2,200.00	-2,200.00	0.0%
613-2600 Custodial Supplies	4,068.03	12,500.00	-8,431.97	32.5%
622-2601 Electricity	8,477.89	62,405.00	-53,927.11	13.6%
623-2620 Propane	0.00	3,200.00	-3,200.00	0.0%
624-2620 Heating Oil	49,698.00	57,270.00	-7,572.00	86.8%
627-2740 Fuel for Buses	0.00	36,350.00	-36,350.00	0.0%
641-1130 Textbooks	7,731.06	11,000.00	-3,268.94	70.3%
641-1140 Computer Software	3,180.00	32,515.00	-29,335.00	9.8%
642-2210 Professional Books	0.00	1,200.00	-1,200.00	0.0%
642-2222 Library Books/Subscr.	1,175.72	10,000.00	-8,824.28	11.8%
642-2223 Automated Library Soft	0.00	1,000.00	-1,000.00	0.0%
730-1130 Equip. - Info. Techn.	0.00	29,200.00	-29,200.00	0.0%
730-1150 Equip. - Misc. Instr.	1,281.54	1,090.00	191.54	117.6%
730-2222 Equip. - Library	0.00	500.00	-500.00	0.0%
730-2600 Service Equipment	0.00	5,000.00	-5,000.00	0.0%
810-2519 Board Fees/Dues/Expens	868.64	9,750.00	-8,881.36	8.9%
930-3100 Cafeteria Subsidy	7,500.00	20,000.00	-12,500.00	37.5%
930-5600 Capital-End User Compu	0.00	25,000.00	-25,000.00	0.0%
Contingency	0.00	20,000.00	-20,000.00	0.0%
Undesignated Budget Reduction	0.00	-25,000.00	25,000.00	0.0%
<b>Total Expense</b>	<b>1,512,528.17</b>	<b>6,978,517.00</b>	<b>-5,465,988.83</b>	<b>21.7%</b>
<b>Net Ordinary Income</b>	<b>-1,512,528.17</b>	<b>-6,978,517.00</b>	<b>5,465,988.83</b>	<b>21.7%</b>
<b>Net Income</b>	<b>-1,512,528.17</b>	<b>-6,978,517.00</b>	<b>5,465,988.83</b>	<b>21.7%</b>





## Capital Project Balances

Town of Kent  
FY 2015-2016

as of 10/16/2015

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	vairance
1 Reserve Fund (5 Year Plan)	1,259,117.98	546,200.00		493.13		-616,580.00		1,189,231.11	\$1,472,700	(283,468.89)
								0.00		
2 HWY Bridge Kent Hollow #18	230,540.51				1,297.08			229,243.43		
HWY Bridge Kent Hollow #16					10,743.68	20,000.00		9,256.32		
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		35,765.40		8,390.00			249,749.63		
6 Kenico Road		25,000.00				100,000.00		125,000.00		
7 Fuller Mountain	60,000.00							60,000.00		
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	321.00			800.00			4,317.31		
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		
<b>Grants</b>								0.00		
18 Bulls Bridge Roof	92,829.75				308.83			92,520.92		
19 Incentive Housing Zone Study	10,000.00				3,500.00			6,500.00		
								0.00		
								0.00		
	2,046,761.54	726,521.00	35,765.40	493.13	234,872.46	0.00	0.00	2,574,668.61		

## NOTES

\* 3 credit captured for paving not completed

Building Inspector										GL# 04-120-400										2015-2016										Construction Value																																																											
Receipts										Waived Fees										Payment										Town Share										Check Date										Check #										Check Amount																													
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										15,988.00										92.00										11,899.20										4,088.80										10/6/2015										1296										\$11,899.20										\$2,470,988									
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										\$ 56,621.00										\$ 180.00										\$ 42,032.74										\$ 14,588.26										\$42,032.74										\$6,392,704																													
Amt Budgeted																																								35,000.00																																																	
% of Budgeted Amount Received to date																																								41.68%																																																	
Note:										Construction activity curtailed during the winter months																																																																															
										The first \$1,000 is a \$20 fee																																																																															
										Building Permit Fees are calculated at \$6 per 1,000 of the value of the project over 1,000																																																																															

Town of Kent Special Funds  
**Maple Street Extension - Debt Service Funds**  
July 1 through October 16, 2015

<u>Date</u>	<u>Memo</u>	<u>Amount</u>
07/01/2015	Roll Forward Balance	19,254.75
07/01/2015	Post appropriation to GF from Maple Street Extension debt servi	-15,000.00
09/09/2015	connection fee	2,177.50
10/16/2015	connection fee	2,177.50
10/16/2015	80% of user fees for Q3	856.37
		<u>9,466.12</u>



**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Total Income	7,259,607.27	12,599,501.00	-5,339,893.73	57.62%
Expense				
A · General Government				
010-000 · BOARD OF SELECTMEN				
Compensation				
010-101 · Salary - 3 Selectmen	23,464.96	75,485.00	-52,020.04	31.09%
010-102 · Administrative Assistant	11,440.32	50,536.00	-39,095.68	22.64%
010-996 · Health	14,228.20	20,568.00	-6,339.80	69.18%
010-997 · Pension	0.00	1,859.00	-1,859.00	0.0%
010-998 · Social Security	2,153.81	9,656.00	-7,502.19	22.31%
Total Compensation	51,287.29	158,104.00	-106,816.71	32.44%
Department Operations				
010-201 · Supplies	125.90	600.00	-474.10	20.98%
010-202 · Postage	294.00	315.00	-21.00	93.33%
010-203 · Notices	141.52	1,000.00	-858.48	14.15%
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	380.29	1,800.00	-1,419.71	21.13%
Total Department Operations	941.71	5,575.00	-4,633.29	16.89%
Professional Development				
010-451 · Conferences	60.00	200.00	-140.00	30.0%
Total Professional Development	60.00	200.00	-140.00	30.0%
Total 010-000 · BOARD OF SELECTMEN	52,289.00	163,879.00	-111,590.00	31.91%
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				
Compensation				
013-101 · Registrars & Deputies	2,108.19	13,950.00	-11,841.81	15.11%
013-102 · Workers	0.00	3,515.00	-3,515.00	0.0%
013-998 · Social Security	112.69	1,336.00	-1,223.31	8.44%
Total Compensation	2,220.88	18,801.00	-16,580.12	11.81%
Department Operations				
013-201 · Supplies	600.00	4,000.00	-3,400.00	15.0%
013-202 · Postage	70.39	400.00	-329.61	17.6%
013-203 · Notices	0.00	65.00	-65.00	0.0%
013-204 · Mileage	162.15	300.00	-137.85	54.05%
013-404 · Election Refreshments	0.00	50.00	-50.00	0.0%
013-501 · Telephone	85.74	850.00	-764.26	10.09%
Total Department Operations	918.28	5,665.00	-4,746.72	16.21%
Professional Development				
013-450 · Dues	130.00	120.00	10.00	108.33%
013-451 · Conferences	740.00	960.00	-220.00	77.08%

**TOWN OF KENT**  
**Actual vs. Budget**  
July 2015 through YTD

	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
013-452 · Training	351.44	150.00	201.44	234.29%
Total Professional Development	1,221.44	1,230.00	-8.56	99.3%
Total 013-000 · REGISTRAR OF VOTERS	4,360.60	25,696.00	-21,335.40	16.97%
014-000 · BOARD OF FINANCE				
Compensation				
014-102 · Clerk	206.24	2,175.00	-1,968.76	9.48%
014-998 · Social Security	8.76	166.00	-157.24	5.28%
Total Compensation	215.00	2,341.00	-2,126.00	9.18%
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	25,000.00	28,000.00	-3,000.00	89.29%
Total Department Operations	25,000.00	28,165.00	-3,165.00	88.76%
Total 014-000 · BOARD OF FINANCE	25,215.00	30,506.00	-5,291.00	82.66%
015-000 · TREASURER				
Compensation				
015-101 · Salary	8,039.04	26,127.00	-18,087.96	30.77%
015-102 · Treasurer Clerk	3,001.42	8,681.00	-5,679.58	34.58%
015-998 · Social Security	662.09	2,663.00	-2,000.91	24.86%
Total Compensation	11,702.55	37,471.00	-25,768.45	31.23%
Department Operations				
015-201 · Supplies	283.70	1,200.00	-916.30	23.64%
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	599.99	1,200.00	-600.01	50.0%
015-452 · Professional Devel./CPA	225.00	500.00	-275.00	45.0%
015-501 · Telephone	95.12	400.00	-304.88	23.78%
Total Department Operations	1,221.86	4,230.00	-3,008.14	28.89%
Total 015-000 · TREASURER	12,924.41	41,701.00	-28,776.59	30.99%
016-000 · TAX ASSESSOR				
Compensation				
016-101 · Salary - Assessor	11,416.32	34,249.00	-22,832.68	33.33%
016-102 · Assessor Office Support	3,055.22	18,810.00	-15,754.78	16.24%
016-104 · Assistant Assessor	2,291.18	9,553.00	-7,261.82	23.98%
016-998 · Social Security	974.81	4,790.00	-3,815.19	20.35%
Total Compensation	17,737.53	67,402.00	-49,664.47	26.32%
Department Operations				
016-201 · Supplies	171.81	1,000.00	-828.19	17.18%
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	74.64	600.00	-525.36	12.44%

**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	<b>Jul '15 - Sep 16</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
016-302 · Data Processing	7,450.00	11,850.00	-4,400.00	62.87%
016-423 · Tax Mapping	0.00	4,500.00	-4,500.00	0.0%
016-501 · Telephone	132.47	600.00	-467.53	22.08%
<b>Total Department Operations</b>	<b>7,828.92</b>	<b>19,450.00</b>	<b>-11,621.08</b>	<b>40.25%</b>
<b>Professional Development</b>				
016-450 · Dues	0.00	60.00	-60.00	0.0%
016-451 · Conferences	25.00	550.00	-525.00	4.55%
<b>Total Professional Development</b>	<b>25.00</b>	<b>610.00</b>	<b>-585.00</b>	<b>4.1%</b>
<b>Total 016-000 · TAX ASSESSOR</b>	<b>25,591.45</b>	<b>87,462.00</b>	<b>-61,870.55</b>	<b>29.26%</b>
<b>017-000 · TAX COLLECTOR</b>				
<b>Compensation</b>				
017-101 · Salary	10,834.72	35,213.00	-24,378.28	30.77%
017-102 · Assistant	4,510.47	12,137.00	-7,626.53	37.16%
017-998 · Social Security	965.38	3,622.00	-2,656.62	26.65%
<b>Total Compensation</b>	<b>16,310.57</b>	<b>50,972.00</b>	<b>-34,661.43</b>	<b>32.0%</b>
<b>Department Operations</b>				
017-201 · Supplies	52.61	1,800.00	-1,747.39	2.92%
017-202 · Postage	245.00	3,500.00	-3,255.00	7.0%
017-203 · Notices	153.45	375.00	-221.55	40.92%
017-204 · Mileage	16.10	200.00	-183.90	8.05%
017-302 · Data Processing	9,682.31	10,044.00	-361.69	96.4%
017-453 · Fees for Delinquents	0.00	250.00	-250.00	0.0%
017-501 · Telephone	133.87	675.00	-541.13	19.83%
<b>Total Department Operations</b>	<b>10,283.34</b>	<b>16,844.00</b>	<b>-6,560.66</b>	<b>61.05%</b>
<b>Professional Development</b>				
017-450 · Dues	0.00	250.00	-250.00	0.0%
017-451 · Conferences	10.00	1,000.00	-990.00	1.0%
<b>Total Professional Development</b>	<b>10.00</b>	<b>1,250.00</b>	<b>-1,240.00</b>	<b>0.8%</b>
<b>Total 017-000 · TAX COLLECTOR</b>	<b>26,603.91</b>	<b>69,066.00</b>	<b>-42,462.09</b>	<b>38.52%</b>
<b>018-000 · BOARD OF ASSESSMENT APPEALS</b>				
<b>Compensation</b>				
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%
<b>Total Compensation</b>	<b>0.00</b>	<b>2,045.00</b>	<b>-2,045.00</b>	<b>0.0%</b>
<b>Department Operations</b>				
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%
<b>Total Department Operations</b>	<b>0.00</b>	<b>375.00</b>	<b>-375.00</b>	<b>0.0%</b>
<b>Professional Development</b>				
018-451 · Conferences	0.00	150.00	-150.00	0.0%
<b>Total Professional Development</b>	<b>0.00</b>	<b>150.00</b>	<b>-150.00</b>	<b>0.0%</b>

**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
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	15,544.68	46,634.00	-31,089.32	33.33%
022-102 · Assistant	6,398.40	22,396.00	-15,997.60	28.57%
022-996 · Health	11,144.25	26,775.00	-15,630.75	41.62%
022-997 · Pension	0.00	2,332.00	-2,332.00	0.0%
022-998 · Social Security	1,193.75	5,281.00	-4,087.25	22.61%
Total Compensation	34,281.08	103,418.00	-69,136.92	33.15%
Department Operations				
022-201 · Supplies	0.00	300.00	-300.00	0.0%
022-202 · Postage	0.00	275.00	-275.00	0.0%
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	11,360.65	16,490.00	-5,129.35	68.89%
022-408 · Vital Statistics	0.00	100.00	-100.00	0.0%
022-501 · Telephone	118.78	550.00	-431.22	21.6%
Total Department Operations	11,479.43	17,915.00	-6,435.57	64.08%
Professional Development				
022-450 · Dues	40.00	100.00	-60.00	40.0%
022-451 · Conferences	375.00	250.00	125.00	150.0%
Total Professional Development	415.00	350.00	65.00	118.57%
Total 022-000 · TOWN CLERK	46,175.51	121,683.00	-75,507.49	37.95%
024-000 · PLANNING AND ZONING				
Compensation				
024-101 · Zoning Enforc. Officer	10,525.28	34,207.00	-23,681.72	30.77%
024-102 · Clerk	2,007.66	6,610.00	-4,602.34	30.37%
024-996 · Health	5,428.91	13,295.00	-7,866.09	40.83%
024-997 · Pension	0.00	1,710.00	-1,710.00	0.0%
024-998 · Social Security	749.14	3,123.00	-2,373.86	23.99%
024-999 · Unemployment	480.00			
Total Compensation	19,190.99	58,945.00	-39,754.01	32.56%
Department Operations				



**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
024-201 · Supplies	22.08	400.00	-377.92	5.52%
024-202 · Postage	202.25	700.00	-497.75	28.89%
024-203 · Notices	498.80	2,000.00	-1,501.20	24.94%
024-204 · Mileage	57.50	200.00	-142.50	28.75%
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	141.94	600.00	-458.06	23.66%
<b>Total Department Operations</b>	<b>1,588.57</b>	<b>9,650.00</b>	<b>-8,061.43</b>	<b>16.46%</b>
<b>Professional Development</b>				
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%
<b>Total Professional Development</b>	<b>0.00</b>	<b>890.00</b>	<b>-890.00</b>	<b>0.0%</b>
<b>Total 024-000 · PLANNING AND ZONING</b>	<b>20,779.56</b>	<b>69,485.00</b>	<b>-48,705.44</b>	<b>29.91%</b>
<b>025-000 · ZONING BOARD OF APPEALS</b>				
<b>Compensation</b>				
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%
<b>Total Compensation</b>	<b>0.00</b>	<b>1,109.00</b>	<b>-1,109.00</b>	<b>0.0%</b>
<b>Department Operations</b>				
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	350.32	1,000.00	-649.68	35.03%
<b>Total Department Operations</b>	<b>350.32</b>	<b>1,350.00</b>	<b>-999.68</b>	<b>25.95%</b>
<b>Professional Development</b>				
025-450 · Dues	0.00	100.00	-100.00	0.0%
<b>Total Professional Development</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>	<b>0.0%</b>
<b>Total 025-000 · ZONING BOARD OF APPEALS</b>	<b>350.32</b>	<b>2,559.00</b>	<b>-2,208.68</b>	<b>13.69%</b>
<b>026-000 · INLAND / WETLANDS</b>				
<b>Compensation</b>				
026-101 · Enforce. Officer	5,425.92	17,634.00	-12,208.08	30.77%
026-102 · I/W Clerk	449.51	1,937.00	-1,487.49	23.21%
026-996 · Health	3,340.68	6,548.00	-3,207.32	51.02%
026-997 · Pension	0.00	882.00	-882.00	0.0%
026-998 · Social Security	340.41	1,497.00	-1,156.59	22.74%
026-999 · Unemployment	120.00			
<b>Total Compensation</b>	<b>9,676.52</b>	<b>28,498.00</b>	<b>-18,821.48</b>	<b>33.96%</b>
<b>Department Operations</b>				
026-201 · Supplies	0.00	350.00	-350.00	0.0%
026-202 · Postage	202.25	500.00	-297.75	40.45%
026-203 · Notices	199.52	1,000.00	-800.48	19.95%
026-204 · Mileage	39.10	150.00	-110.90	26.07%



**TOWN OF KENT**  
**Actual vs. Budget**  
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	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
026-409 · Printing & Mapping	0.00	150.00	-150.00	0.0%
026-501 · Telephone	74.12	310.00	-235.88	23.91%
<b>Total Department Operations</b>	<b>514.99</b>	<b>2,460.00</b>	<b>-1,945.01</b>	<b>20.94%</b>
<b>Professional Development</b>				
026-451 · Conferences	40.00	150.00	-110.00	26.67%
026-452 · Training	60.00	150.00	-90.00	40.0%
<b>Total Professional Development</b>	<b>100.00</b>	<b>300.00</b>	<b>-200.00</b>	<b>33.33%</b>
<b>Total 026-000 · INLAND / WETLANDS</b>	<b>10,291.51</b>	<b>31,258.00</b>	<b>-20,966.49</b>	<b>32.92%</b>
<b>027-000 · BUILDING INSPECTOR</b>				
<b>Compensation</b>				
027-102 · Secretary	1,995.16	7,408.00	-5,412.84	26.93%
027-998 · Social Security	143.17	567.00	-423.83	25.25%
027-999 · Unemployment	600.00			
<b>Total Compensation</b>	<b>2,738.33</b>	<b>7,975.00</b>	<b>-5,236.67</b>	<b>34.34%</b>
<b>Department Operations</b>				
027-201 · Supplies	326.72	300.00	26.72	108.91%
027-202 · Postage	0.00	300.00	-300.00	0.0%
027-205 · State Education Fund	2,244.86	4,200.00	-1,955.14	53.45%
027-501 · Telephone	123.17	500.00	-376.83	24.63%
<b>Total Department Operations</b>	<b>2,694.75</b>	<b>5,300.00</b>	<b>-2,605.25</b>	<b>50.84%</b>
<b>Professional Development</b>				
027-450 · Dues	0.00	125.00	-125.00	0.0%
<b>Total Professional Development</b>	<b>0.00</b>	<b>125.00</b>	<b>-125.00</b>	<b>0.0%</b>
<b>Total 027-000 · BUILDING INSPECTOR</b>	<b>5,433.08</b>	<b>13,400.00</b>	<b>-7,966.92</b>	<b>40.55%</b>
<b>030-000 · TOWN HALL</b>				
030-201 · Supplies	61.98	2,000.00	-1,938.02	3.1%
030-301 · Computer Services	11,460.19	23,000.00	-11,539.81	49.83%
030-502 · Electric	2,431.00	10,000.00	-7,569.00	24.31%
030-503 · Heating Fuel	0.00	5,000.00	-5,000.00	0.0%
030-504 · Water/Sewer	241.24	1,100.00	-858.76	21.93%
030-505 · Maintenance	7,926.99	16,042.00	-8,115.01	49.41%
030-506 · Building Supplies	1,845.58	1,000.00	845.58	184.56%
030-507 · Repairs	1,858.53	7,000.00	-5,141.47	26.55%
030-508 · Equipment	2,949.92	7,100.00	-4,150.08	41.55%
030-509 · Custodian	5,000.00	12,000.00	-7,000.00	41.67%
030-512 · Pension Administration Expense	500.00	1,000.00	-500.00	50.0%
030-000 · TOWN HALL - Other	0.00	0.00	0.00	0.0%
<b>Total 030-000 · TOWN HALL</b>	<b>34,275.43</b>	<b>85,242.00</b>	<b>-50,966.57</b>	<b>40.21%</b>
<b>051-000 · ATTORNEY FEES</b>				
051-410 · Legal	1,196.50	7,500.00	-6,303.50	15.95%
051-413 · Litigation	4,851.50	5,000.00	-148.50	97.03%
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%

**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	<b>Jul '15 - Sep 16</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Total 051-000 · ATTORNEY FEES</b>	6,048.00	20,500.00	-14,452.00	29.5%
<b>060-000 · GRANTS</b>				
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	15,000.00	15,000.00	0.00	100.0%
060-808 · Susan B Anthony	1,000.00	1,000.00	0.00	100.0%
060-809 · Womens Support Services	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%
<b>Total 060-000 · GRANTS</b>	<b>204,737.00</b>	<b>253,487.00</b>	<b>-48,750.00</b>	<b>80.77%</b>
<b>070-000 · ASSOCIATIONS</b>				
070-822 · Chamber of Commerce	573.44	1,100.00	-526.56	52.13%
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	100.01%
070-853 · Hous River Comm	350.00	350.00	0.00	100.0%
070-854 · CT Conf Mun	2,074.00	2,100.00	-26.00	98.76%
070-855 · COST (Council of Small Towns)	725.00	725.00	0.00	100.0%
070-856 · Lake Waramaug Inter. Com	1,594.00	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	99.88%
070-860 · Housatonic Valley Assoc	0.00	250.00	-250.00	0.0%
<b>Total 070-000 · ASSOCIATIONS</b>	<b>29,996.36</b>	<b>52,790.00</b>	<b>-22,793.64</b>	<b>56.82%</b>
<b>074-000 · HISTORIC DISTRICT COMMISSION</b>	<b>58.00</b>	<b>1,500.00</b>	<b>-1,442.00</b>	<b>3.87%</b>
<b>075-000 · INSURANCE</b>	<b>44,519.00</b>	<b>97,850.00</b>	<b>-53,331.00</b>	<b>45.5%</b>
<b>077-000 · RETIREE HEALTH BENEFITS</b>	<b>1,063.00</b>	<b>3,500.00</b>	<b>-2,437.00</b>	<b>30.37%</b>
<b>079-000 · CONTINGENCY</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>
<b>Total A · General Government</b>	<b>552,976.58</b>	<b>1,191,440.00</b>	<b>-638,463.42</b>	<b>46.41%</b>
<b>B · Public Safety</b>				
<b>028-000 · FIRE MARSHAL</b>				
<b>Compensation</b>				
028-101 · Fire Marshal	5,605.26	22,376.00	-16,770.74	25.05%
028-102 · Clerical	135.00	500.00	-365.00	27.0%
028-107 · Fire Inspections	0.00	1,500.00	-1,500.00	0.0%

**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
028-109 · Deputy Fire Marshal	0.00	100.00	-100.00	0.0%
Total Compensation	5,740.26	24,476.00	-18,735.74	23.45%
Department Operations				
028-201 · Supplies	224.88	400.00	-175.12	56.22%
028-202 · Postage	0.00	50.00	-50.00	0.0%
028-204 · Mileage	634.81	2,500.00	-1,865.19	25.39%
028-501 · Telephone	207.57	880.00	-672.43	23.59%
Total Department Operations	1,067.26	3,830.00	-2,762.74	27.87%
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%
Total 028-000 · FIRE MARSHAL	6,807.52	29,656.00	-22,848.48	22.96%
054-000 · POLICE PROTECTION	557.04	100,000.00	-99,442.96	0.56%
055-000 · LITCHFIELD CNTY DISPATCH	15,121.15	30,931.00	-15,809.85	48.89%
056-000 · CIVIL PREPAREDNESS	204.06	2,000.00	-1,795.94	10.2%
Total B · Public Safety	22,689.77	162,587.00	-139,897.23	13.96%
C · Public Works				
031-000 · TOWN GARAGE BUILDING				
031-201 · Supplies	50.36	200.00	-149.64	25.18%
031-202 · Postage	6.35	30.00	-23.65	21.17%
031-501 · Telephone	171.75	800.00	-628.25	21.47%
031-502 · Electricity	732.49	4,000.00	-3,267.51	18.31%
031-503 · Heating Fuel	0.00	5,400.00	-5,400.00	0.0%
031-504 · Water	142.71	500.00	-357.29	28.54%
031-505 · Maintenance	1,255.09	3,700.00	-2,444.91	33.92%
031-506 · Building Supplies	11.99	500.00	-488.01	2.4%
031-507 · Repairs	-896.56	4,790.00	-5,686.56	-18.72%
Total 031-000 · TOWN GARAGE BUILDING	1,474.18	19,920.00	-18,445.82	7.4%
040-000 · HIGHWAY DEPARTMENT				
Compensation				
040-101 · Salaries	103,067.36	409,892.00	-306,824.64	25.15%
040-105 · Snow Removal Salaries	0.00	40,090.00	-40,090.00	0.0%
040-996 · Health	34,840.37	96,687.00	-61,846.63	36.03%
040-997 · Pension	5,642.00	26,768.00	-21,126.00	21.08%
040-998 · Social Security	6,164.40	34,443.00	-28,278.60	17.9%
Total Compensation	149,714.13	607,880.00	-458,165.87	24.63%
Department Operations				
040-459 · Alcohol & Drug Test Program	200.00	500.00	-300.00	40.0%
040-601 · Equipment Repair & Maintenance	10,696.91	50,000.00	-39,303.09	21.39%
040-604 · Equipment Fuel	4,969.31	40,000.00	-35,030.69	12.42%
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	16.25%
040-609 · Snow Related Equipment	0.00	7,000.00	-7,000.00	0.0%

**TOWN OF KENT**  
**Actual vs. Budget**  
July 2015 through YTD

	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
040-613 · Public Works	247.06	7,000.00	-6,752.94	3.53%
040-614 · Uniforms	728.39	4,000.00	-3,271.61	18.21%
040-615 · Tools	0.00	1,000.00	-1,000.00	0.0%
<b>Total Department Operations</b>	<b>17,491.67</b>	<b>128,500.00</b>	<b>-111,008.33</b>	<b>13.61%</b>
<b>Professional Development</b>				
040-450 · Dues	50.00	100.00	-50.00	50.0%
040-451 · Conferences	0.00	500.00	-500.00	0.0%
<b>Total Professional Development</b>	<b>50.00</b>	<b>600.00</b>	<b>-550.00</b>	<b>8.33%</b>
<b>Roads</b>				
040-602 · Road Supplies	2,066.89	4,000.00	-1,933.11	51.67%
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	772.10	10,000.00	-9,227.90	7.72%
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%
<b>040-619 · Town Roads - Asphalt</b>	<b>146,652.43</b>	<b>145,000.00</b>	<b>1,652.43</b>	<b>101.14%</b>
<b>Total Roads</b>	<b>151,710.84</b>	<b>410,500.00</b>	<b>-258,789.16</b>	<b>36.96%</b>
<b>Total 040-000 · HIGHWAY DEPARTMENT</b>	<b>318,966.64</b>	<b>1,147,480.00</b>	<b>-828,513.36</b>	<b>27.8%</b>
041-000 · TOWN AID ROAD	15,934.52	281,659.00	-265,724.48	5.66%
042-502 · Lighting - Town Utility	2,349.14	12,000.00	-9,650.86	19.58%
042-504 · Water - Town Utility	7,885.38	34,105.00	-26,219.62	23.12%
045-680 · Tree Work	1,500.00	18,000.00	-16,500.00	8.33%
<b>Total C · Public Works</b>	<b>348,109.86</b>	<b>1,513,164.00</b>	<b>-1,165,054.14</b>	<b>23.01%</b>
<b>D · Health and Welfare</b>				
<b>029-000 · SOCIAL SERVICES</b>				
<b>Compensation</b>				
029-101 · Salary	11,801.60	38,355.00	-26,553.40	30.77%
029-998 · Social Security	733.54	2,934.00	-2,200.46	25.0%
<b>Total Compensation</b>	<b>12,535.14</b>	<b>41,289.00</b>	<b>-28,753.86</b>	<b>30.36%</b>
<b>Department Operations</b>				
029-201 · Supplies	250.80	500.00	-249.20	50.16%
029-202 · Postage	245.00	1,100.00	-855.00	22.27%
029-204 · Mileage	0.00	300.00	-300.00	0.0%
029-417 · Assistance	3,733.00	9,000.00	-5,267.00	41.48%
029-501 · Telephone	113.18	500.00	-386.82	22.64%
<b>Total Department Operations</b>	<b>4,341.98</b>	<b>11,400.00</b>	<b>-7,058.02</b>	<b>38.09%</b>
<b>Professional Development</b>				
029-450 · Dues	0.00	100.00	-100.00	0.0%
029-451 · Conferences	0.00	100.00	-100.00	0.0%
<b>Total Professional Development</b>	<b>0.00</b>	<b>200.00</b>	<b>-200.00</b>	<b>0.0%</b>



**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	<u>Jul '15 - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total 029-000 · SOCIAL SERVICES</b>	16,877.12	52,889.00	-36,011.88	31.91%
<b>033-000 · SENIOR CENTER</b>				
033-502 · Electric / Phone	1,192.29	5,360.00	-4,167.71	22.24%
033-503 · Fuel/Propane	218.19	3,500.00	-3,281.81	6.23%
033-504 · Water/Sewer	43.21	200.00	-156.79	21.61%
033-505 · Maintenance	921.73	2,000.00	-1,078.27	46.09%
033-506 · Building Supplies	68.97	200.00	-131.03	34.49%
033-507 · Repairs	245.87	2,500.00	-2,254.13	9.84%
033-509 · Custodian	333.00	1,400.00	-1,067.00	23.79%
033-510 · Rent	0.00	1,250.00	-1,250.00	0.0%
<b>Total 033-000 · SENIOR CENTER</b>	3,023.26	16,410.00	-13,386.74	18.42%
<b>052-000 · Dir of Health/Hlt Dist.</b>	19,391.38	19,391.00	0.38	100.0%
<b>Total D · Health and Welfare</b>	39,291.76	88,690.00	-49,398.24	44.3%
<b>E · Recreation</b>				
<b>023-000 · PARK &amp; REC</b>				
<b>Compensation</b>				
023-101 · Salary Director	14,223.36	46,226.00	-32,002.64	30.77%
023-102 · Hourly Employees	25,399.97	43,077.00	-17,677.03	58.96%
023-996 · Health	10,459.67	30,808.00	-20,348.33	33.95%
023-997 · Pension	0.00	2,311.00	-2,311.00	0.0%
023-998 · Social Security	2,705.25	6,832.00	-4,126.75	39.6%
<b>Total Compensation</b>	52,788.25	129,254.00	-76,465.75	40.84%
<b>Department Operations</b>				
023-201 · Supplies	118.76	400.00	-281.24	29.69%
023-202 · Postage	294.00	343.00	-49.00	85.71%
023-204 · Mileage	237.48	700.00	-462.52	33.93%
023-419 · Park Maintenance	1,282.94	12,000.00	-10,717.06	10.69%
023-422 · Fee Programs	2,745.77	17,000.00	-14,254.23	16.15%
023-501 · Telephone	147.42	940.00	-792.58	15.68%
023-502 · Electric	405.13	800.00	-394.87	50.64%
023-504 · Water/Sewer	470.82	1,350.00	-879.18	34.88%
<b>Total Department Operations</b>	5,702.32	33,533.00	-27,830.68	17.01%
<b>Professional Development</b>				
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%
<b>Total Professional Development</b>	544.00	700.00	-156.00	77.71%
<b>Total 023-000 · PARK &amp; REC</b>	59,034.57	163,487.00	-104,452.43	36.11%
<b>032-000 · Community House</b>				
032-202 · Postage	49.00	49.00	0.00	100.0%
032-501 · Telephone	168.06	700.00	-531.94	24.01%
032-502 · Electricity	1,991.42	5,000.00	-3,008.58	39.83%
032-503 · Fuel/Propane	0.00	5,000.00	-5,000.00	0.0%

**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	Jul '15 - Sep 16	Budget	\$ Over Budget	% of Budget
032-504 · Water/Sewer	283.90	1,200.00	-916.10	23.66%
032-505 · Maintenance	1,455.84	2,300.00	-844.16	63.3%
032-506 · Building Supplies	61.47	800.00	-738.53	7.68%
032-507 · Repairs	2,669.36	3,200.00	-530.64	83.42%
032-509 · Custodian	225.00	3,500.00	-3,275.00	6.43%
<b>Total 032-000 · Community House</b>	<b>6,904.05</b>	<b>21,749.00</b>	<b>-14,844.95</b>	<b>31.74%</b>
<b>034-000 · Swift House</b>				
034-502 · Electric	171.34	1,000.00	-828.66	17.13%
034-503 · Heating Fuel	0.00	2,200.00	-2,200.00	0.0%
034-504 · Water/Sewer	39.13	400.00	-360.87	9.78%
034-505 · Maintenance	303.00	1,225.00	-922.00	24.74%
034-506 · Building Supplies	4.79	100.00	-95.21	4.79%
034-507 · Repairs	0.00	1,000.00	-1,000.00	0.0%
034-509 · Custodian	74.00	450.00	-376.00	16.44%
<b>Total 034-000 · Swift House</b>	<b>592.26</b>	<b>6,375.00</b>	<b>-5,782.74</b>	<b>9.29%</b>
<b>046-000 · KCS Ballfield Maintenance</b>	<b>2,125.00</b>	<b>6,000.00</b>	<b>-3,875.00</b>	<b>35.42%</b>
<b>Total E · Recreation</b>	<b>68,655.88</b>	<b>197,611.00</b>	<b>-128,955.12</b>	<b>34.74%</b>
<b>F · Sanitation</b>				
<b>043-000 · TRANSFER STATION</b>				
<b>Compensation</b>				
043-101 · Salary	7,490.58	26,009.00	-18,518.42	28.8%
043-998 · Social Security	452.46	1,990.00	-1,537.54	22.74%
<b>Total Compensation</b>	<b>7,943.04</b>	<b>27,999.00</b>	<b>-20,055.96</b>	<b>28.37%</b>
<b>Department Operations</b>				
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	143.42	600.00	-456.58	23.9%
043-502 · Electric	344.77	1,600.00	-1,255.23	21.55%
043-507 · Repairs	0.00	1,500.00	-1,500.00	0.0%
043-660 · Solid Waste Removal	8,863.70	32,000.00	-23,136.30	27.7%
043-661 · Bulky Waste Removal	3,041.90	10,000.00	-6,958.10	30.42%
043-665 · Container Rent & Tran	6,593.00	22,500.00	-15,907.00	29.3%
043-666 · Testing	245.00	1,200.00	-955.00	20.42%
043-667 · Tipping Fees	530.50	7,000.00	-6,469.50	7.58%
043-668 · Hazardous Materials	0.00	2,000.00	-2,000.00	0.0%
043-669 · Permitting	800.00	950.00	-150.00	84.21%
<b>Total Department Operations</b>	<b>20,566.29</b>	<b>81,100.00</b>	<b>-60,533.71</b>	<b>25.36%</b>
<b>Total 043-000 · TRANSFER STATION</b>	<b>28,509.33</b>	<b>109,099.00</b>	<b>-80,589.67</b>	<b>26.13%</b>
<b>044-000 · Landfill Monitoring</b>	<b>1,558.00</b>	<b>1,500.00</b>	<b>58.00</b>	<b>103.87%</b>
<b>Total F · Sanitation</b>	<b>30,067.33</b>	<b>110,599.00</b>	<b>-80,531.67</b>	<b>27.19%</b>
<b>G · Board of Education</b>				
300-000 · BOE Operating	304,769.91	4,435,107.00	-4,130,337.09	6.87%
310-000 · BOE Payroll	633,314.81			

**TOWN OF KENT**  
**Actual vs. Budget**  
**July 2015 through YTD**

	<b>Jul '15 - Sep 16</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>320-000 · BOE Regional Budget</b>	763,023.00	2,543,409.00	-1,780,386.00	30.0%
<b>Total G · Board of Education</b>	1,701,107.72	6,978,516.00	-5,277,408.28	24.38%
<b>H · Debt Service</b>				
<b>080-000 · Interest</b>				
080-708 · KCS Renovation	33,081.25	49,913.00	-16,831.75	66.28%
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%
<b>Total 080-000 · Interest</b>	61,161.25	92,368.00	-31,206.75	66.22%
<b>081-000 · Principal</b>				
081-708 · KCS Renovation	125,000.00	465,000.00	-340,000.00	26.88%
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%
<b>Total 081-000 · Principal</b>	135,826.00	600,826.00	-465,000.00	22.61%
<b>Total H · Debt Service</b>	196,987.25	693,194.00	-496,206.75	28.42%
<b>I · Transfer to Capital</b>	726,200.00	726,200.00	0.00	100.0%
<b>J · Transfer to Dog Fund</b>	7,500.00	7,500.00	0.00	100.0%
<b>K · Current Year Capital Projects</b>	900,000.00	900,000.00	0.00	100.0%
<b>L · Transfer to Schaghticoke Litiga</b>	30,000.00	30,000.00	0.00	100.0%
<b>Net Income and Expense</b>	<b>2,631,471.89</b>	<b>0.00</b>	<b>2,631,471.89</b>	<b>100.0%</b>