

Board of Finance
Minutes Special Meeting
Tuesday, March 24, 2015

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

Public and Invited Guests: Bruce Adams, Debbie Devaux, Donna Hayes, Rob Hayes, Barbara Herbst, Donna Miller, CiCi Nielsen, Rick Osborne, Lynn Mellis Worthington.

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

The Pledge of Allegiance was recited.

Minutes: Mr. Epstein made a motion to approve the minutes of the March 17, 2015 meeting. Mrs. Brady seconded the motion. Mr. Blackketter asked that his comment that he feels there is a need for the library to be included in the capital plan be inserted after Mr. Sebetic's comments about the library's grant request at the top of Page 4. The motion, as amended, was approved unanimously.

Correspondence: Ms. O'Dea-Wyrick shared a letter from Solomon Energy regarding buying back solar energy from farms in the area. Mr. Adams noted he had received the same letter, saying the Town already has a contract with Trans Canada.

Business: 2016 Operating Budget: Mr. Adams shared a copy of the Kent Volunteer Fire Department budget (attached). Mr. Adams said he has asked for but not received yet a figure for what is billed for ambulance service. He confirmed that the department received in 2014 \$230,000 income from the billing company that invoices insurance companies for KVFD ambulance calls. Mr. Epstein asked if the board should invite the fire department to a meeting and ask the department to bring a report on the ambulance billing. Mr. Blackketter said he thinks the board should invite the fire department to a meeting.

Mr. Osborne confirmed there are six men presently on the town crew and that collectively the crew's vacation, personal and sick time totals almost a work year. He confirmed the crew consisted of nine to ten members some years prior to his hire. Mr. Osborne said the Town already would have a truck for a new employee. Mr. McWhinney asked how available a seasonal CDL driver would be. Mr. Osborne said it would depend on the person's other employment. He said he would prefer a CDL driver for winter but summer could be a non-CDL driver. Mr. Adams provided a sheet that details the cost of seasonal CDL and non-CDL employee for varying number of days, up to a maximum of 120 calendar days as allowed by the union contract (attached). Mr. Adams said any one of these options might be a compromise to the proposed full-time hire. Mr. Epstein said he feels the board should not make any decisions until it knows how much revenue is projected.

Mr. Adams reported one increase to the Selectman's budget proposal, as approved today by the Board of Selectman: Line 070-856 Lake Waramaug Interlocal Com. - \$255 increase for Kent's

share of the cost, due to an increase in electricity cost. The line should total \$1,594. Ms. O'Dea-Wyrick noted the regional budget, shown on Page 10, should be changed to \$2,556,396, as reported to her by Jonathan Moore, Kent's representative to the Region One Board of Education. Ms. O'Dea-Wyrick said Mr. Moore and Region One Business Manager Sam Herrick would be attending the next Board of Finance meeting.

Mrs. Brady asked if the health insurance opt-out for the selectman's administrative assistant is considered salary and does the Town pay taxes on it. Mr. Adams confirmed this, adding that one member of the town crew also receives the opt-out and also confirmed that both employees provide proof of coverage by another health insurance plan. Mrs. Brady asked if the opt-out would get adjusted when the employees' dependents age out. Mr. Adams said that would be looked at when the time comes.

Mr. Adams shared that he hopes to have some "positive news" in the near future regarding the paramedic line. He reminded the board that part of the billing for ambulance service is for the calls that involve the paramedic.

Ms. O'Dea-Wyrick shared that she asked the school board today for some additional information about funding for replacements for the four retiring teachers. Mrs. Nielsen provided figures for the salary steps at which the replacements have been budgeted, which she said is decided by the school principal: Master's Step 12: \$77,557; Master's Step 11: \$73,339; Master's Step 1: \$45,244; Master's Step 2: \$47,220. Mrs. Nielsen said two of the teaching positions would be easier to fill than the other two. The four retirees are each at Master's Step 14 or \$84,159/year. There is an opportunity for the principal to review the certifications of the current staff to see if anyone wants to move within the building, Mrs. Nielsen said. Mr. McWhinney said it seems there may be some wiggle room in the salary line. The budget line for education paraprofessionals reflects an increase to bring these employees more in line with the rest of the region. Mrs. Nielsen said even with this increase these employees are at the bottom of the pay scale in the region. Kent Center School's current enrollment is 254 while enrollment at the end of the last school year was 272.

2016 Capital Plan: Mr. McWhinney said he feels it would be a great idea to include the library in the Town's capital plan. Mr. Adams said he feels it is an idea worth discussing. Mr. Epstein suggested giving the library small increases in its grant each year that the library could use for capital needs. Ms. Miller provided the board a graph that shows the percentage of its budget that the Town provides (attached). Ms. Miller said the library really needs help because of its aging building and related repairs.

Ms. O'Dea-Wyrick asked the tax collector if a 99% collection rate would be a good assumption to work with, and Ms. Devaux said yes. Ms. O'Dea-Wyrick said the treasurer is working on revenue figures, adding that the Grand List increase is small. Mr. Epstein said it is a very different budget year from the past five.

Town Budget Meeting Summary Format: Ms. O'Dea-Wyrick shared three sample summary sheets for the board's consideration. The board agrees the summary should be simple and easy to understand for the public.

Public and Invited Guests: Ms. Miller said she feels the library is a very special place to a lot of people in town, noting recent programs brought three generations of families to the library. She said she hopes the board will remember how important the library is to the community. Mrs. Nielsen again urged the board to give as much as it can to the library.

Ms. Mellis Worthington said she is bothered that the board does not have supporting documentation that the Selectmen had when they met with the departments and that is included in the minutes of those meetings. Ms. Mellis Worthington said she feels like there is a gap in the Finance Board's knowledge.

Mr. Blacketter made a motion to adjourn the meeting at 8:32 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 MAR 25 A 9 49

BY *Lesly Ferris*
TOWN CLERK

Public Works - Seasonal Hours

All figures include wages and taxes

	Currently Budgeted (16.88 days or 135 hrs)	IF 120 Days (960 hrs)	If 65 days (520 hrs)	If 35 days (280 hrs)
CDL Maintainer @ 27.86	4,049	28,792	15,595	8,398
NON CDL Maintainer @ 24.37		25,185	13,642	7,346

Added to budget worksheet
for additional FT employee

101 -	58,994
105 -	8,359
996 -	32,543
997 -	4,514
998 -	5,153
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	\$109,563

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FY2014

FY2015

% Change

Grand List	\$ 671,859,145	\$ 592,540,429	-11.8%
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Tax Collection Rate	99%	99%	0.0%
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Revenues			
Property Taxes	\$ 9,563,661	\$ 9,941,314	3.9%
Federal, state and local + sewer	985,122	1,142,793	16.0%
Capital Fund transfer to appropriated projects	375,000	895,000	138.7%
Use of Fund Balance	350,000	400,000	14.3%
Total Revenues	\$ 11,273,783	\$ 12,379,107	9.8%

Expenditures			
Operating Education	\$ 6,488,646	\$ 6,861,134	5.7%
Operating Selectmen	3,858,300	3,950,185	2.4%
Appropriations for current Capital Projects	375,000	895,000	138.7%
Debt Service	696,438	672,788	-3.4%
Total Expenditures	\$ 11,418,384	\$ 12,379,107	8.4%

Current and Anticipated Mill Rate	14.45	17.03	17.9%
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	FY2014	Proposed FY2015	% Change
Expenditures			
Operating Education	\$ 6,488,646	\$ 6,861,134	5.7%
Operating Selectmen	3,858,300	3,950,185	2.4%
Capital Project Appropriations	375,000	895,000	138.7%
Debt Service	696,438	672,788	-3.4%
Total Expenditures	\$ 11,418,384	\$ 12,379,107	8.4%

Revenues			
Property Taxes at current Mill Rate 14.45	\$ 9,563,614	\$ 8,427,847	-11.9%
Federal, state and local + sewer	985,122	1,142,793	16.0%
Capital Fund Transfer to Appropriated Projects	375,000	895,000	138.7%
Use of Fund Balance	350,000	400,000	14.3%
Total Revenues	\$ 11,273,736	\$ 10,865,640	-3.6%

Resulting in a 2.58 mill change in property taxes \$ 1,513,467

Current and Proposed Mill Rate	14.45	17.03	17.9%
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Grand List	\$ 671,859,145	\$ 592,540,429	-11.8%
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Tax Collection Rate	99%	99%	0.0%
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FY2014 FY2015 % Change

Expenditures						
Operating Education	\$	6,488,646	\$	6,861,134	5.7%	
Operating Selectmen		3,858,300		3,950,185	2.4%	
Capital Project Appropriations		375,000		895,000	138.7%	
Debt Service		696,438		672,788	-3.4%	
Total Expenditures		\$	11,418,384	\$	12,379,107	8.4%

Revenues						
Property Taxes	\$	9,563,661	\$	9,941,314	3.9%	
Federal, state and local + sewer		985,122		1,142,793	16.0%	
Capital Fund Transfer to Appropriated Projects		375,000		895,000	138.7%	
Use of Fund Balance		350,000		400,000	14.3%	
Total Revenues		\$	11,273,783	\$	12,379,107	9.8%

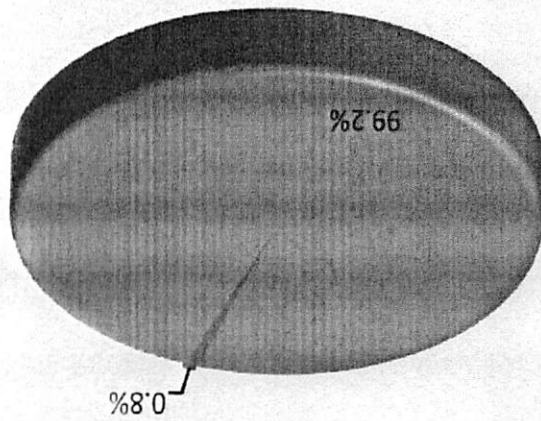
Grand List	\$	671,859,145	\$	592,540,429	-11.8%
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Tax Collection Rate	99%	99%	0.0%
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Current and Anticipated Mill Rate	14.45	17.03	17.9%
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Town Tax Dollars & Your Public Library

■ TOWN TAX DOLLARS GOING TO THE LIBRARY



Kent Memorial Library receives only 0.8% of town tax dollars, yet functions as the town's public library.

Charts by Tom Newnan, CT State Library Data Coordinator, Division of Library Development, 2015.

KENT VOLUNTEER FIRE DEPARTMENT INC.
2015 BUDGET

	2015 Budget	2014 ACTUAL	
REVENUES			
Ambulance Billing Collections	\$ 2,500.00	\$ 1,322.04	
Contributions	\$ 25,000.00	\$ 35,431.25	
Grants (Kent, State & Federal)	\$ 84,000.00	\$ 77,500.00	
Special Event Net Income	\$ 50,000.00	\$ 53,347.03	
Ambulance Services	\$ 222,800.00	\$ 230,334.77	
Other Income	\$ 2,000.00	\$ 152,490.48	
2014 Rollover from Checking Acct. & Paypal	\$ 76,441.45	\$ 285,594.63	2013 Capital Fund Rolled over and check book to 2014
TOTAL REVENUE	\$ 462,741.45	\$ 836,020.20	
OPERATING EXPENSES			
Fire Fighting Supplies	\$ 4,000.00	\$ 2,601.94	
Equipment & Vehicle Maintenance	\$ 60,000.00	\$ 67,692.77	
Members, Training & Education	\$ 10,000.00	\$ 18,829.86	
Members Stipend	\$ 96,000.00	\$ 106,868.70	
Members, recruitment & retention	\$ 9,000.00	\$ 18,679.10	
Radio & Pager Supplies & Maintenance	\$ 5,000.00	\$ 2,948.52	
Medical Supplies	\$ 12,000.00	\$ 11,128.74	
Insurance	\$ 45,000.00	\$ 43,447.00	
Building & Grounds Maintenance	\$ 16,000.00	\$ 15,751.15	
Utilities	\$ 50,841.45	\$ 52,758.04	
Office Expenses	\$ 4,000.00	\$ 3,488.56	
Computer Expenses	\$ 12,000.00	\$ 8,471.51	
Accounting & legal	\$ 12,000.00	\$ 11,542.75	
Ambulance billing & Medic expense	\$ 30,000.00	\$ 29,223.23	
Vehicle Fuel	\$ 9,000.00	\$ 8,511.18	

Other Expenses	\$ 2,000.00	\$ 1,475.56
Turnout Gear & PPE	\$ 6,000.00	
Repayment of Ambulance Loan	\$ 28,000.00	
Fire Equipment	\$ 4,500.00	\$ 3,423.10
CAPITAL EXPENSES		
Rescue Vehicle		\$ 59,090.52
Repayment of Ambulance Loan		\$ 27,625.51
Turnout Gear & PPE		\$ 61,644.70
Fire Equipment	\$ 18,900.00	\$ 8,275.00
Communications Equipment		\$ 9,034.14
Medical Vehicles		\$ 177,335.08
Medical Equipment	\$ 10,000.00	\$ 215.86
EMS Radio	\$ 5,500.00	
Ambulance Repair	\$ 10,000.00	
Utility Truck Modifications	\$ 3,000.00	
TOTAL EXPENSES	\$ 462,741.45	\$ 750,062.52
NET REVENUE LESS OPERATING EXPENSES	\$ -	\$ 85,957.68