

Date: November 11, 2016  
To: Members Lebanon Board of Finance  
From: David Scata, Chairman  
Subject: Regular Meeting

The Lebanon Board of Finance will hold a regular meeting on Tuesday, November 15, 2016 at 7:00 pm in the Town Hall.

**Agenda**

- A. Call to order.
- B. Correspondence –
  - 1. BOE Expenditure Report
  - 2. Email from the Assessor, dated 11/03/2016, subject: CL&P - Eversource
- C. Minutes – October 18, 2016 Regular Meeting
- D. Public Comments
- E. Financial Report: Town Monthly Reports for Fiscal Year 2016-2017 Expenditures, Revenues, TIP/SIP, Contingency Balance and Fund Balance
- F. New Business
  - a. Discuss and act on a request from the auditor to request a 30 day extension from the State for completion of the 2016 Audit. Extension form must be submitted to the State by November 30<sup>th</sup>.
  - b. Information for the BOF – Board of Finance letter on the FY 2017-2018 budget to departments/boards/commissions.
  - c. Discuss and act on finalizing the policy on the Town Improvement Plan (TIP).
- G. Other
- H. Adjourn

**Lebanon Board of Education - October 31, 2016**  
**Monthly Budget Status Report FY 2016-2017**

Account Object / Description	Revised Budget	October Expenses	October YTD Expenses	Encumb	Amount Remaining	Percent Remaining
109 CERT. STAFF	\$8,202,090	\$648,193	\$1,724,548	\$0	\$6,477,542	78.97%
110 SUBSTITUTE SAL	\$222,500	\$9,309	\$13,045	\$0	\$209,455	94.14%
111 OTHER CERT STAFF SAL	\$264,930	\$4,835	\$8,627	\$0	\$256,303	96.74%
112 NON-CERT. STAFF	\$1,705,690	\$139,080	\$427,793	\$0	\$1,277,897	74.92%
113 OTH NON CERT STAFF SAL	\$8,700	\$150	\$768	\$0	\$7,932	91.17%
<b>Total Salaries</b>	<b>\$10,403,910</b>	<b>\$801,567</b>	<b>\$2,174,780</b>	<b>\$0</b>	<b>\$8,229,130</b>	<b>79.10%</b>
200 SOCIAL SECURITY & MED.	\$273,719	\$21,204	\$59,263	\$0	\$214,456	78.35%
201 RETIREMENT	\$234,500	\$18,857	\$54,167	\$0	\$180,333	76.90%
202 GROUP HEALTH	\$2,436,939	\$189,352	\$722,839	\$0	\$1,714,100	70.34%
205 DISABILITY INS	\$2,000	\$0	\$0	\$0	\$2,000	100.00%
206 UNEMPLOYMENT	\$30,500	\$227	\$706	\$29,794	\$0	0.00%
207 TUITION REIMB	\$5,000	\$800	\$2,800	\$0	\$2,200	44.00%
208 WORKER'S COMP	\$150,500	\$0	\$66,225	\$66,227	\$18,048	11.99%
<b>Total Employee Benefits</b>	<b>\$3,133,158</b>	<b>\$230,439</b>	<b>\$906,001</b>	<b>\$96,021</b>	<b>\$2,131,137</b>	<b>68.02%</b>
322 IMPROVE OF INSTRUCTION	\$17,500	\$702	\$1,442	\$0	\$16,058	91.76%
323 PUPIL SERVICES	\$417,299	\$10,765	\$159,068	\$30,283	\$227,948	54.62%
324 FIELD TRIPS	\$2,950	\$0	\$179	\$1,406	\$1,365	46.27%
330 OTHER PROF TECH SERVICES	\$157,231	\$9,690	\$38,113	\$42,919	\$76,199	48.46%
340 LEGAL SERVICES	\$64,000	\$1,000	\$19,344	\$0	\$44,657	69.78%
<b>Total Purchased Services</b>	<b>\$658,980</b>	<b>\$22,157</b>	<b>\$218,145</b>	<b>\$74,608</b>	<b>\$366,227</b>	<b>55.57%</b>
411 RUBBISH REMOVAL	\$25,500	\$2,115	\$10,406	\$15,094	\$0	0.00%
420 REPAIR & MAINTAIN EQUIP	\$42,115	\$1,867	\$3,986	\$7,195	\$30,934	73.45%
430 REPAIR & MAINTAIN BLDG.	\$474,666	\$38,214	\$180,012	\$283,166	\$11,488	2.42%
440 RENTALS & COPIER LEASES	\$57,700	\$3,501	\$17,305	\$31,311	\$9,084	15.74%
<b>Total Maint &amp; Operations</b>	<b>\$599,981</b>	<b>\$45,696</b>	<b>\$211,709</b>	<b>\$336,766</b>	<b>\$51,506</b>	<b>8.58%</b>
510 PUPIL TRANSPORTATION	\$1,422,808	\$102,575	\$590,370	\$784,178	\$48,260	3.39%
511 TRANSPORTATION FUEL	\$48,100	\$0	\$741	\$0	\$47,359	98.46%
520 PROPERTY/LIABILITY INS	\$122,000	(\$1,845)	\$56,497	\$59,850	\$5,653	4.63%
521 STUDENT INSURANCE	\$10,500	\$0	\$10,077	\$0	\$423	4.03%
530 TELEPHONE	\$49,700	\$3,470	\$13,861	\$35,723	\$116	0.23%
531 POSTAGE	\$19,499	\$4,965	\$5,390	\$3,420	\$10,689	54.82%
540 ADVERTISING	\$1,700	\$0	\$1,133	\$168	\$399	23.49%
550 PRINTING & BINDING	\$19,402	\$1,980	\$5,004	\$660	\$13,738	70.81%
560 SCHOOL TUITION	\$1,984,650	\$117,608	\$263,247	\$1,018,508	\$702,895	35.42%
561 EXCESS COST REIMBURSEMENT	(\$659,687)	\$0	\$0	\$0	(\$659,687)	100.00%
580 STAFF TRANSPORTATION	\$18,278	\$841	\$3,317	\$23	\$14,937	81.72%
581 STUDENT TRANSPORTATION	\$96,626	\$10,464	\$11,698	\$30,187	\$54,741	56.65%
<b>Total Other Purchased Services</b>	<b>\$3,133,576</b>	<b>\$240,058</b>	<b>\$961,334</b>	<b>\$1,932,717</b>	<b>\$239,525</b>	<b>7.64%</b>

**Lebanon Board of Education - October 31, 2016**  
**Monthly Budget Status Report FY 2016-2017**

Account Object / Description	Revised Budget	October Expenses	October YTD Expenses	Encumb	Amount Remaining	Percent Remaining
410 ELECTRICITY	\$275,750	\$24,151	\$90,713	\$185,037	(\$0)	(0.00%)
606 HEATING ENERGY	\$115,600	\$3,053	\$3,053	\$112,547	\$0	0.00%
<b>Total Utilities</b>	<b>\$391,350</b>	<b>\$27,204</b>	<b>\$93,766</b>	<b>\$297,584</b>	<b>(\$0)</b>	<b>(0.00%)</b>
601 A.V. SUPPLIES	\$2,875	\$739	\$1,459	\$185	\$1,231	42.80%
602 GAS & OIL SUPPLIES	\$1,050	\$0	\$565	\$0	\$485	46.22%
603 GRADUATION	\$18,300	\$0	\$0	\$0	\$18,300	100.00%
604 GREENHOUSE SUPPLIES	\$7,600	\$37	\$349	\$2,021	\$5,230	68.81%
605 HEALTH SUPPLIES	\$11,010	\$940	\$2,731	\$833	\$7,446	67.63%
607 HOME EC. SUPPLIES	\$5,500	\$279	\$343	\$1,657	\$3,500	63.64%
608 OFFICE SUPPLIES	\$11,541	\$566	\$3,005	\$715	\$7,821	67.76%
610 LAB SUPPLIES	\$19,962	\$2,043	\$4,513	\$7,744	\$7,705	38.60%
611 INSTRUCTIONAL SUPPLIES	\$99,710	\$11,119	\$29,410	\$8,269	\$62,031	62.21%
612 MUSIC-SUPPLIES	\$12,655	\$166	\$3,478	\$2,922	\$6,255	49.43%
613 CUSTODIAL SUPPLIES	\$82,000	\$3,483	\$17,544	\$15,460	\$48,996	59.75%
614 REPAIR & MAINT. SUPPLIES	\$47,788	\$5,505	\$14,303	\$7,212	\$26,273	54.98%
615 PHYS ED-SUPPLIES	\$15,710	\$6,802	\$6,802	\$7,710	\$1,198	7.63%
616 ATH SUPPLIES	\$26,500	\$6,603	\$6,603	\$5,905	\$13,992	52.80%
617 IA-SHOP SUPPLIES	\$23,005	\$5,016	\$7,448	\$4,070	\$11,487	49.93%
618 TESTING SUPPLIES	\$14,555	\$3,216	\$10,448	\$2,500	\$1,607	11.04%
619 ART-SUPPLIES	\$14,912	\$2,668	\$13,148	\$818	\$946	6.35%
620 COMPUTER S/W & SUPPLIES	\$15,320	\$0	\$4,715	\$26,121	(\$15,516)	(101.28%)
640 TEXTBOOKS	\$33,967	\$1,761	\$24,532	\$1,167	\$8,268	24.34%
641 WORKBOOKS	\$26,255	\$257	\$22,566	\$81	\$3,608	13.74%
642 LIBRARY BOOKS	\$19,800	\$2,226	\$2,226	\$1,922	\$15,652	79.05%
643 PERIODICALS	\$6,937	\$2,116	\$5,526	\$1,094	\$318	4.58%
690 OTHER SUPPLIES & MATL	\$2,000	\$0	\$0	\$0	\$2,000	100.00%
<b>Total Supplies</b>	<b>\$518,952</b>	<b>\$55,541</b>	<b>\$181,715</b>	<b>\$98,406</b>	<b>\$238,831</b>	<b>46.02%</b>
710 CAPITAL OUTLAY BUILDINGS	\$30,300	\$0	\$17,287	\$4,570	\$8,443	27.86%
720 CAPITAL OUTLAY GROUNDS	\$16,000	\$0	\$7,182	\$0	\$8,818	55.11%
730 INSTRUCTIONAL EQUIP	\$9,832	\$0	\$1,664	\$131	\$8,037	81.74%
731 REPLACE INST EQUIPMENT	\$5,325	\$0	\$0	\$1,490	\$3,835	72.02%
732 NON-INST EQUIPMENT	\$1,093	\$0	\$265	\$20	\$809	73.97%
733 FIXTURES AND FURNITURES	\$0	\$0	\$0	\$0	\$0	0.00%
734 TECHNOLOGY LICENSES	\$94,568	\$16,887	\$49,033	\$13,534	\$32,001	33.84%
735 TECHNOLOGY EQUIPMENT	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Capital/Equipment</b>	<b>\$157,118</b>	<b>\$16,887</b>	<b>\$75,431</b>	<b>\$19,745</b>	<b>\$61,942</b>	<b>39.42%</b>
810 DUES & FEES	\$56,912	\$3,041	\$31,366	\$1,728	\$23,818	41.85%
890 ADMINISTRATIVE SUPPORT SERVICES	\$0	\$803	\$803	\$0	(\$803)	0.00%
<b>001 GENERAL FUND</b>	<b>\$19,053,937</b>	<b>\$1,443,393</b>	<b>\$4,855,050</b>	<b>\$2,857,574</b>	<b>\$11,341,312</b>	<b>59.52%</b>

## FW: CL&amp;P - EVERSOURCE

Emma Sousa

Tue 11/8/2016 4:43 PM

To: Veronica Calvert <vcalvert@lebanonct.gov>;

Veronica,

I had sent an email to Betsy, who then forwarded it to the BOF. Here is the thread.

**Emma Sousa | Assessor**

Town of Lebanon

579 Exeter Road

Lebanon, CT 06249

P: (860) 642-6141 | F: (860) 642-2022

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**From:** Betsy Petrie

**Sent:** Thursday, November 03, 2016 1:06 PM

**To:** David Scata <dscata@charter.net>; lcharron802@earthlink.net

**Cc:** Emma Sousa <esousa@lebanonct.gov>

**Subject:** FW: CL&P - EVERSOURCE

David and Liz

Though this is very early in the process, Emma spoke with me this morning about this situation below. I feel it is important to share this now rather than later. I am sure you will be hearing about this in more detail when Emma presents her budget.

Betsy Petrie

First Selectman

Town of Lebanon

579 Exeter Road

Lebanon, CT 06249

(860) 642 6100 Phone

(860) 642 7716 Fax

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**From:** Emma Sousa

**Sent:** Thursday, November 03, 2016 12:23 PM

**To:** Betsy Petrie <[bpetrie@lebanonct.gov](mailto:bpetrie@lebanonct.gov)>

**Subject:** CL&P - EVERSOURCE

Betsy,

I have completed the input of CL&P's 2016 personal property declaration. There is an 11,898,280 drop in assessment from last year's reporting. On Monday, I spoke directly with the woman who files their paperwork.

To make a long story short, CL&P over reported last year. They found their error too late in in the year to make any corrections to the 2015GL.

This drop in assessment equates to \$343,860 in tax dollars for the upcoming fiscal year.

The 2016 grand list is nowhere near complete, but I figured you and the board of finance may want to know this ahead of time. If anyone on the BOF has questions, please let me know. My grand list will be complete by the end of January.

**Emma Sousa | Assessor**

Town of Lebanon

579 Exeter Road

Lebanon, CT 06249

P: (860) 642-6141 | F: (860) 642-2022

BOARD OF FINANCE  
REGULAR MEETING  
October 18, 2016 7:00 pm  
Town Hall  
MINUTES

**Members Present:** David Scata, Diane Malozzi, Elizabeth Charron, Kevin Cwikla, Stephen Salisbury (Alternate), Michael Ninteau (Alternate), Vin Shea (Alternate)

**Members Absent:** Meghan Bruce, Philip Johnson

**Also Present:** First Selectmen Betsy Petrie, Finance Director Veronica Calvert, Recording Secretary Laurie Bergeron

**A. Call to order.** D. Scata called the meeting to order at 7:00 pm. M. Ninteau will sit for M. Bruce and S. Salisbury will sit for P. Johnson

**B. Executive Session with BOS and Town Counsel to discuss legal issues regarding Lebanon Town Green:**

L. Charron **MOVED** to go into Executive Session at 7:03 pm. D. Malozzi **SECONDED**. All in Favor. **Motion passed.** Returned to regular session at 7:38pm.

**C. Correspondence – BOE Expenditure Report**

**D. Minutes – September 20, 2016 Regular Meeting –** D. Malozzi **MOVED** to accept the minutes of the September 20, 2016 Regular meeting. S. Salisbury **SECONDED**. L. Charron stated that she had some modifications:

On page 2 Paragraph b where it states “*L. Charron asked is the town building committee working on bringing a plan to the town meeting?*” Would like it to show that Betsy replied yes they were.

Also change: “*L. Charron motioned to authorize the \$40,000.00 from Fund Balance, to Fund 200, Capital account 220-00-430-2786-0030-0001 for the Public Works Garage Site Assessment.*” This motion to read: L. Charron **MOVED** to request the Board of Selectman to call a special town meeting for the purposes of authorizing the transfer of \$40,000.00 from Fund Balance, to Fund 200, Capital account 220-00-430-2786-0030-0001 for the Public Works Garage Site Assessment.

Page 3 paragraph f. – should state “*P. Johnson **MOVED** that a special request be sent accompanied by last year’s budget requests as a starting point and be distributed to all boards and commissions and ask to modify with any known additions and returned to the finance office by December 1, 2016 and the final list to be submitted with their budget proposal.*” Noting all changes, All in Favor of approving with amendments – **Motion passed**

**E. Public Comments**

Bob Angeli, Superintendent of Schools – response to letter from BOF to BOE regarding surplus in health insurance line item. BOF stated that the BOE will not be able to spend the \$200,000 positive variance in the health insurance line. A positive fund balance in the health insurance will not be used to add money to the non-lapsing account. Curious

as to why BOF has said that the surplus in health insurance line item will not be considered to be applied to the non-lapsing account. Request from BOF for BOE to supply monthly expenditures on the non-lapsing account. Also Bob Angeli commented on the request for a list of monthly expenditures for the non-lapsing account – funds will be used to resurface the high school track. There won't be any monthly expenditures just one large transaction at some time during the year. D. Scata commented that the BOF will try not to discuss any BOE issues without notice to them to attend and comment. L. Charron commented that the BOE created a budget to run the schools for the year. In this budget there is a couple hundred thousand dollars that will not be used for health insurance as planned. This is taxpayer dollars that you shouldn't need to have to spend. This should be returned to town as taxpayer dollars. Of course if any program expenses increase beyond their planned dollars, the monies would definitely be used for that. We would hope, however, that the BOE didn't just start spending these dollars at the end of the year for the sake of using them. D. Scata commented that if a situation arises where these funds are needed; there would be no argument to use these funds.

**F. Financial Report: Town Monthly Reports for Fiscal Year 2016-2017 Expenditures, Revenues, TIP/SIP, Contingency Balance and Fund Balance –** V. Calvert reported that no substantial changes. ZBA and Inland/Wetland are at 68% left for the year. Betsy commented that there will be legal bills associated with Inland/Wetland coming forth. Fund Balance - L. Charron noted to change wording on \$40,000 in fund balance to make sure that it is clear that it is going to Town Meeting to authorize the transfer.

**G. New Business**

**a. Discuss and act on requesting that the Board of Selectmen call a special town meeting to authorize the lease purchase of a CAT backhoe for the Public Works Department.** – L. Charron **MOVED** that the BOF make the following resolution: Consider and act upon approving a Resolution for the entrance by the Town into a lease-purchase agreement in a principal amount not to exceed one hundred five thousand dollars and no cents (\$105,000.00) to finance costs related to the acquisition of a 2016 CAT Backhoe, for use by the Town of Lebanon Public Works Department, to authorize the First Selectman to determine the lease-purchase financing provider, to accept and determine the amount, date, interest rate, term and other details of the finance under the lease-purchase agreement, and to take other actions as may be necessary or expedient in connection with the fulfillment of the provision of the lease-purchase agreement and related transaction; to make certain declarations and to authorize the First Selectman to bind the Town pursuant to such representations and covenants necessary or advisable in order to maintain the continue exemption from federal income taxation of the interest portion of payments under the lease-purchase agreement, including covenants to pay rebates of investment earnings to the United States in future years; and to authorize the First Selectman and other proper officers and officials of the Town to take all other action and to enter into any other agreements which are necessary or desirable to complete the project and to finance the project through the lease-purchase agreement. K. Cwikla

**SECONDED.** L. Charron asked if we know interest rate yet. Betsy replied that they are still working on that. All in favor – **motion passed**

- b. Discuss and act on requesting that the Board of Selectmen call a special town meeting to re-commit the remaining balance of \$60,532.98 in the Lake Williams account 100-00-000-2269-0000-0000 for Lake Williams maintenance activities and eradication of milfoil.** – Veronica reported the Auditor recommended that the balance should be moved to fund balance at a special town meeting or re-committed to Lake Williams dam account, since we, as a town, have a liability to maintain the dam. These funds would come in handy for the use of the town to take care of the property. We have a liability to make sure the dam is secure. This money was paid from the property owners around the lake. This money should be used to take care of maintaining the property and the dam. L. Charron **MOVED** to request that the Board of Selectmen call a special town meeting to re-commit the remaining balance of \$60,532.98 in the Lake Williams account 100-00-000-2269-0000-0000 for Lake Williams maintenance activities and eradication of milfoil. S. Salisbury **SECONDED.** All in favor – **motion passed**
- c. Discuss and act on requesting that the Board of Selectmen call a special town meeting to transfer the remaining balance of \$31,361.93 plus accumulated interest from the WPCA Amston Lake construction account, 229-00-000-4399-0000 to the WPCA Amston Lake assessment account, 236-00-000-4399-0000.** – This is money that is left from construction. Construction has been completed. D. Malozzi **MOVED** to request that the Board of Selectmen call a special town meeting to transfer the remaining balance of \$31,361.93 plus accumulated interest from the WPCA Amston Lake construction account, 229-00-000-4399-0000 to the WPCA Amston Lake assessment account, 236-00-000-4399-0000. K. Cwikla **SECONDED.** L. Charron asked about the \$100,000 that is owed to the town – WPCA has been making payments toward this balance. **All in favor – motion passed**
- d. Discuss and act on authorizing the Board of Selectmen enter into an agreement between the Town of Lebanon and the State of Connecticut for the construction, inspection and maintenance required for the replacement of Bridge No. 070007, Goshen Hill Road over Exeter Brook thru a State of Connecticut Grant, Local Bridge Program, Fiscal Year 2017.** – V. Calvert stated that this is a grant from the state based upon the estimates that were given to the state by the town engineer. Estimated State grant funds are approximately \$412,000. This is part of roads and bridges project that was voted on at town meeting. L. Charron asked with the state involved, does it increase the costs due to state requirements. Betsy responded that yes it does but still saves us money overall. M. Nintean **MOVED** to authorize the Board of Selectmen enter into an agreement between the Town of Lebanon and the State of Connecticut for the construction, inspection and maintenance required for the replacement of Bridge No. 070007, Goshen Hill Road over Exeter Brook thru a State of Connecticut Grant, Local Bridge Program, Fiscal Year 2017. K. Cwikla **SECONDED.** All in Favor. **Motion Passed.**
- e. Discuss and act on a request from the Board of Selectmen to increase the Town Improvement Plan (TIP) threshold from \$5,000.00 to \$10,000.00**

**requiring Board of Finance approval.** S. Salisbury **MOVED** to increase the Town Improvement Plan (TIP) threshold from \$5,000.00 to \$10,000.00 requiring Board of Finance approval. M. Ninteanu **SECONDED**. D. Scata asked why the increase. Betsy commented that prices have been rising. Threshold needs to be increased so that BOS does not need to come to BOF. D. Scata asked what is the frequency that the BOS is faced with an expense over \$5,000? Betsy commented that this is the first time that this has come up. L. Charron commented that she believed that there wasn't a threshold for these expenses if it is an emergency. K. Cwikla asked do they need this increase. BOF meets every month. Is this a problem you see a lot? Betsy replied no. S. Salisbury agrees that an increase is needed, maybe not \$10,000. D. Malozzi feels that until TIP policy is in writing, we should leave as is. L. Charron stated that since we've been working on TIP for two years, maybe there is a stop gap – maybe there is a way to bring it up a little until TIP policy has been established. D. Scata would agree to push it to \$7,500.00 until we have a full policy. S. Salisbury withdrew **MOTION**. M. Ninteanu also withdrew **SECONDED**. S. Salisbury **MOVED** to increase to \$7,500. K. Cwikla **SECONDED**. **In Favor** – D. Scata, L. Charron, K. Cwikla, S. Salisbury. **Opposed:** M. Ninteanu, D. Malozzi. **Motion passed**

- f. **Discuss and act on the Board of Selectman's request to the Board of Finance to create a legal fund, with funds coming from fund balance, for purposes of resolving ownership and deed creation for the 3 current town properties (Library, Town Hall, and Public Works Garage).** – L. Charron **MOVED** to request the Board of Selectman to call a special Town meeting for purpose of establishing a legal fund, with funds coming from fund balance, for purposes of resolving ownership and deed creation for the 3 current town properties (Library, Town Hall, and Public Works Garage) in an amount of \$200,000, funds to come from fund balance. K. Cwikla **SECONDED**. Discussion ensued as to the amount and if this will be enough. D. Scata feels we need to resolve the issue of deeds regardless of other projects tied to this issue. Need to have resolutions in order to move forward. S. Salisbury is worried that \$200,000 will not be enough funding and slow process down. D. Malozzi commented that we don't have a solid number but don't want to go in with low figure. Maybe we should bump up the amount so that we don't have to keep going to Town meeting. V. Shea agrees that if we go higher and hope we come in on the low end and don't spend it all. M. Ninteanu asked if we stay status quo do we need it to run the buildings as they are now. Possibly. If any improvements are needed to any of these buildings, we could be in trouble. D. Scata doesn't feel it is wise to do nothing. We have been informed that there is an issue and we should rectify this. As a Board we are recommending that this goes to a Town meeting to see if the Town is willing to spend \$200,000 to bring resolution to Town deeds. Not sure of what the cost will be. K. Cwikla agrees that figure should be higher. Afraid if we go too high and town says no – D. Malozzi commented if we go in low and have to go back it may not pass a second time. L. Charron **withdrew MOTION**. K. Cwikla **withdrew SECOND**. Liz Charron **MOVED** to request the Board of Selectman to call a special Town meeting for purpose of establishing a legal fund, with funds coming from fund balance, for purposes of resolving ownership and deed creation for the 3 current town properties (Library, Town Hall, and Public Works Garage) in an

amount of 300,000 funds to come from fund balance. K. Cwikla **SECONDED. In Favor** S. Salisbury, K. Cwikla, L. Charron. **Opposed** D. Scata, M. Nintean, D. Malozzi. **Motion Failed.** D. Scata **MOVED** that the Board of Selectman to call a special Town meeting for purpose of establishing a legal fund, with funds coming from fund balance, for purposes of resolving ownership and deed creation for the 3 current town properties (Library, Town Hall, and Public Works Garage) in an amount of \$250,000, funds to come from fund balance. D. Malozzi **SECONDED.** All in Favor. **Motion Passed**

L. Charron **MOVED** to add to agenda under New Business to Discuss and act on a request to reimburse existing expenditures on this matter from the Legal Fund when/if created. L. Charron **MOVED** that if special legal fund is established by Town meeting, that we authorize the reimbursement to account 100-00-400-5310-0000 Town Legal for \$3,360 and reimburse Fund 243 Library Renovation for \$5,070 out of the new legal fund for expenditures to date for property ownership legal expenditures. K. Cwikla **SECONDED.** All in favor. **Motion passed**

**g. Discuss and act on the 2017-2018 budget calendar.** – L. Charron **MOVED** to accept the 2017-2018 budget calendar. D. Malozzi **SECONDED.** All in Favor. **Motion Passed**

**h. Discuss and act on finalizing the policies and procedures for the Board of Finance for Debt Service and Unassigned Fund Balance.** This item will be tabled until the next meeting.

**H. Other** – L. Charron commented that Betsy sent out email how to access the read ahead materials for BOF. Feels our approved policies and procedures should be out there also – can we make separate folders to under Board of Finance? Betsy will work on that.

Adjourn K. Cwikla **MOVED** to adjourn at 8:37 pm. L. Charron **SECONDED.** All in Favor. **Motion Passed**

Respectfully Submitted,  
Laurie J. Bergeron

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

Town of Lebanon FY 2017		Adopted Budget		Amendments		Reported Period		Amount		Percent		Notes	
Board of Finance		07/01/2016-		07/01/2016-		07/01/2016-		07/01/2016-		07/01/2015-			
Monthly Expenditure Report		06/30/2017		06/30/2017		10/31/2016		10/31/2016		10/31/2016			
As of 10/31/2016													
Account Number / Description													
400 LEGAL COUNSEL		\$25,500	\$0	\$7,651	\$17,849					70%			
401 SELECTMEN		\$134,493	\$0	\$45,499	\$88,994					66%			
402 ELECTIONS		\$43,459	\$0	\$7,923	\$35,536					82%			
403 PROBATE COURT		\$2,253	\$0	\$2,253	\$0					0%			
405 BOARD OF FINANCE		\$3,350	\$0	\$150	\$3,200					96%			
406 FINANCE OFFICE		\$151,725	\$0	\$36,917	\$114,808					76%			
407 TAX COLLECTOR		\$79,648	\$0	\$19,788	\$59,860					75%			
408 BD ASSESSMENT		\$1,000	\$0	\$209	\$791					79%			
409 TOWN CLERK		\$97,904	\$0	\$29,958	\$67,946					69%			
410 ASSESSOR		\$73,420	\$0	\$19,987	\$53,433					73%			
411 AUDITOR		\$23,000	\$0	\$0	\$23,000					100%			
412 TOWN REPORT		\$1,000	\$0	\$0	\$1,000					100%			
415 COMPUTER SERVICE		\$117,032	\$0	\$48,735	\$68,297					58%		Tax Collector Quality Data Service \$13,115; Microsoft on-line service \$5,357	
417 TOWN HALL		\$76,855	\$0	\$12,832	\$64,023					83%			
418 INSURANCE		\$167,215	\$0	\$71,879	\$95,336					57%		1st and 2nd quarters paid for CIRMA insurance	
420 POLICE SERVICES		\$231,524	\$0	\$17,531	\$213,993					92%			
422 VOLUNTEER FIRE DEPT		\$175,000	\$0	\$175,000	\$0					0%			

Town of Lebanon FY 2017		Adopted Budget		Amendments		Reported Period		Amount		Percent		Notes	
Board of Finance		07/01/2016-		07/01/2016-		07/01/2016-		07/01/2016-		07/01/2015-			
Monthly Expenditure Report		06/30/2017		06/30/2017		10/31/2016		10/31/2016		10/31/2016			
As of 10/31/2016													
Account Number / Description													
423	FIRE MARSHALL	\$19,139	\$0	\$4,210	\$14,929						78%		
424	BURNING OFFICIALS	\$3,250	\$0	\$0	\$3,250						100%		
425	BUILDING DEPT	\$34,612	\$0	\$9,263	\$25,349						73%		
426	FIRE SAFETY COMPLEX	\$23,136	\$0	\$2,656	\$20,480						89%		
429	TREE WARDEN	\$185	\$0	\$0	\$185						100%		
430	DEPT PUBLIC WORKS	\$745,767	\$0	\$193,542	\$552,225						74%		
431	BLDGS & GROUNDS	\$143,851	\$0	\$32,875	\$110,976						77%		
433	SNOW REMOVAL	\$217,150	\$0	\$0	\$217,150						100%		
434	STREETS LIGHTS	\$1,300	\$0	\$564	\$736						57%	Eversource and Bozrah Light & Power Jul-Sep	
436	SOLID WASTE	\$193,299	\$0	\$41,473	\$151,826						79%		
437	WATER POLLUTION CONTROL	\$6,370	\$0	\$191	\$6,179						97%		
439	CEMETERY COMMISSION	\$13,560	\$0	\$3,133	\$10,427						77%		
441	HEALTH DEPARTMENT	\$47,400	\$0	\$11,841	\$35,559						75%		
443	PUBLIC HEALTH NURSE	\$1,000	\$0	\$0	\$1,000						100%		
445	HUMAN SERVICES	\$19,550	\$0	\$5,485	\$14,065						72%		
446	WCMH PARAMEDIC PROGRAM	\$42,623	\$0	\$6,716	\$35,907						84%		
448	UNITED SERVICES	\$5,252	\$0	\$5,252	\$0						0%		

Town of Lebanon FY 2017		Adopted Budget		Amendments		Reported Period		Amount		Percent		Notes	
Board of Finance		07/01/2016-		07/01/2016-		07/01/2016-		Remaining		Remaining			
Monthly Expenditure Report		06/30/2017		06/30/2017		10/31/2016		07/01/2016-		10/31/2016			
As of 10/31/2016													
Account Number / Description													
449 SWITCHBOARD		\$19,300	\$0	\$19,300	\$0			\$0		0%			
455 SPECIAL EVENTS		\$1,000	\$0	\$0	\$0			\$1,000		100%			
458 SENIOR CENTER		\$80,951	\$0	\$0	\$0			\$58,039		72%			
461 PLANNING & ZONING		\$147,130	\$0	\$0	\$0			\$108,088		73%			
464 ZBA		\$5,060	\$0	\$0	\$0			\$3,429		68%		\$250.00 court reporter at public hearings; \$1,102.66 legal notices in newspaper	
465 ECONOMIC DEVELOPMENT		\$2,000	\$0	\$0	\$0			\$1,500		75%			
467 INLAND WETLANDS		\$2,000	\$0	\$0	\$0			\$869		43%		\$680.00 engineer services; \$396.46 legal notices in newspaper	
469 CONSERVATION COMMISSION		\$250	\$0	\$0	\$0			\$195		78%			
480 FRINGE BENEFITS		\$677,400	\$0	\$0	\$0			\$495,058		73%			
SUBTOTAL FOR TOWN		\$3,856,913	\$0	\$0	\$0			\$2,776,487					
490 TRANSFERS		\$21,469,531	\$67,749	\$67,749	\$7,086,276			\$14,451,004		67%		TM 11/01/2016: \$40,000 Garage Site Assessment; BOE V o Ag deficit \$27,749	
GRAND TOTAL		\$25,326,444	\$67,749	\$67,749	\$8,166,702			\$17,227,491		68%			

**TOWN OF LEBANON**

**YEAR TO DATE REVENUES FOR FY 2017**

**AS OF 10/31/2016**

**TRIAL BALANCE**

Account Number / Description	FY 2017		FY 2017		FY 2017 Difference Budget vs Actuals	FY 2017 Percent Not Collected
	Approved Budget 07/01/2016- 06/30/2017	Budget Actuals 07/01/2016- 10/31/2016	Budget Actuals 07/01/2016- 10/31/2016	Budget Actuals 07/01/2016- 10/31/2016		
<b>100 GENERAL FUND</b>						
100-00-000-4300-0000-0000 EDUCATION COST SHARING (State)	\$5,307,204	\$1,362,939			(\$3,944,265)	74.3%
100-00-000-4301-0000-0000 ARRA ECS REVENUE	\$0	\$0			\$0	0.0%
<b>Subtotal</b>	<b>\$5,307,204</b>	<b>\$1,362,939</b>			<b>(\$3,944,265)</b>	<b>74.3%</b>
100-00-000-4304-0000-0000 TRANSPORTATION (State)	\$71,523	\$0			(\$71,523)	100.0%
100-00-000-4306-0000-0000 VOCATIONAL AGRICULTURAL (State)	\$281,963	\$0			(\$281,963)	100.0%
100-00-000-4308-0000-0000 CONSTRUCTION PRINCIPAL	\$0	\$0			\$0	0.0%
100-00-000-4310-0000-0000 CONSTRUCTION INTEREST	\$0	\$0			\$0	0.0%
100-00-000-4315-0000-0000 SPORTS LICENSE - TOWN	\$0	\$17			\$17	0.0%
100-00-000-4316-0000-0000 MARRIAGE LICENSE- TOWN	\$0	\$99			\$99	0.0%
100-00-000-4317-0000-0000 OTHER REVENUE- TOWN CLERK	\$0	\$74			\$74	0.0%
100-00-000-4317-0001-0000 MERS GENERAL- TOWN CLERK	\$0	\$3,709			\$3,709	0.0%
100-00-000-4317-0002-0000 MERS EXCEPTION- TOWN CLERK	\$0	\$672			\$672	0.0%
100-00-000-4318-0000-0000 CONVEYANCE TAX - TOWN	\$0	\$26,894			\$26,894	0.0%
100-00-000-4319-0000-0000 DOG LIC TOWN CLERK FEES	\$0	\$184			\$184	0.0%
100-00-000-4320-0000-0000 BOATS	\$0	\$0			\$0	0.0%
100-00-000-4321-0000-0000 BURIAL PERMITS - TOWN CLK	\$0	\$6			\$6	0.0%
100-00-000-4322-0000-0000 IN LIEU OF TAXES (State)	\$3,458	\$3,431			(\$27)	0.8%
100-00-000-4323-0000-0000 CERTIFIED COPY VITAL RECORDS	\$0	\$1,220			\$1,220	0.0%
100-00-000-4324-0000-0000 CIRCUIT BREAKER (State)	\$31,000	\$0			(\$31,000)	100.0%
100-00-000-4325-0000-0000 DOG LIC - TOWN PORTION ACO	\$0	\$0			\$0	0.0%
100-00-000-4327-0000-0000 CERTIFICATIONS - TOWN CLERK	\$0	\$12			\$12	0.0%
100-00-000-4328-0000-0000 ADD VETS EXEMPT (State)	\$3,200	\$0			(\$3,200)	100.0%
100-00-000-4329-0000-0000 MUNICIPAL REVENUE SHARING (State)	\$30,427	\$0			(\$30,427)	100.0%
100-00-000-4330-0000-0000 DISABLED (State)	\$700	\$0			(\$700)	100.0%
100-00-000-4340-0000-0000 TOWN AID ROADS (State)	\$279,859	\$120,712			(\$159,147)	56.9%
100-00-000-4342-0000-0000 MASH-PEQUOT (State)	\$33,161	\$0			(\$33,161)	100.0%
100-00-000-4350-0000-0000 MISC - STATE OF CONN. Sales Tax Share	\$0	\$149,163			\$149,163	0.0%
100-00-000-4331-0000-0000 NPU WATER STORAGE	\$35,300	\$8,843			(\$26,457)	74.9%
100-00-000-4360-0000-0000 UTILITIES DIRECT PILOT	\$30,000	\$10,305			(\$19,695)	65.7%
100-00-000-4361-0000-0000 INTEREST TAXES	\$125,000	\$59,324			(\$65,676)	52.5%
100-00-000-4362-0000-0000 LIEN FEES	\$11,800	\$3,829			(\$7,971)	67.6%

**TOWN OF LEBANON**  
**YEAR TO DATE REVENUES FOR FY 2017**  
**AS OF 10/31/2016**

TRIAL BALANCE									
Account Number / Description	FY 2017 Approved Budget	FY 2017 Budget Actuals	FY 2017 Difference Budget vs Actuals	FY 2017 Percent Not Collected					
	07/01/2016- 06/30/2017	07/01/2016- 10/31/2016	07/01/2016- 10/31/2016	10/31/2016					
100-00-000-4363-0000-0000 SUSPENSE BOOK	\$8,000	\$1,871	(\$6,129)	76.6%					
100-00-000-4365-0000-0000 MISC SELECTMAN	\$3,500	\$16,019	\$12,519	0.0%					
100-00-000-4366-0000-0000 TOWN CLERK FEES (Town Clerk)	\$6,300	\$0	(\$6,300)	100.0%					
100-00-000-4367-0000-0000 LAND RECORD FEES (Town Clerk)	\$70,000	\$8,342	(\$61,658)	88.1%					
100-00-000-4368-0000-0000 COPIES (Town Clerk)	\$7,000	\$2,976	(\$4,024)	57.5%					
100-00-000-4369-0000-0000 BOOKS AND ORDINANCES (Town Clerk)	\$0	\$0	\$0	0.0%					
100-00-000-4370-0000-0000 FILING MAPS (Town Clerk)	\$0	\$70	\$70	0.0%					
100-00-000-4371-0000-0000 ASSESSORS	\$550	\$164	(\$386)	70.2%					
100-00-000-4372-0000-0000 INSURANCE REIMBURSEMENTS	\$0	\$0	\$0	0.0%					
100-00-000-4373-0000-0000 POLICE	\$3,000	\$1,564	(\$1,436)	47.9%					
100-00-000-4374-0000-0000 FIRE MARSHAL	\$1,000	\$680	(\$320)	32.0%					
100-00-000-4375-0000-0000 BUILDING FEES	\$60,000	\$66,967	\$6,967	0.0%					
100-00-000-4376-0000-0000 FIRE SAFETY	\$1,000	\$150	(\$850)	85.0%					
100-00-000-4377-0000-0000 SOLID WASTE FACILITY	\$115,000	\$36,482	(\$78,518)	68.3%					
100-00-000-4378-0000-0000 SEXTON FEES	\$7,500	\$2,000	(\$5,500)	73.3%					
100-00-000-4380-0000-0000 PZC FEES	\$5,000	\$2,200	(\$2,800)	56.0%					
100-00-000-4381-0000-0000 ZBA FEES	\$2,500	\$400	(\$2,100)	84.0%					
100-00-000-4382-0000-0000 TWC FEES	\$1,500	\$388	(\$1,112)	74.1%					
100-00-000-4383-0000-0000 BOARD OF ED MISC REVENUE	\$0	\$175	\$175	0.0%					
100-00-000-4384-0000-0000 SCHOOL TUITION	\$692,015	\$115,991	(\$576,024)	83.2%					
100-00-000-4385-0000-0000 INVESTMENT INCOME	\$12,000	\$6,986	(\$5,015)	41.8%					
100-00-000-4389-0000-0000 TOWN MISC REVENUE	\$6,000	\$0	(\$6,000)	100.0%					
100-00-000-4410-0000-0000 PASSPORT PROCESSING	\$3,000	\$275	(\$2,725)	90.8%					
100-00-000-4390-0000-0000 SALE OF ASSETS	\$0	\$0	\$0	0.0%					
100-00-000-4391-0000-0000 TOWN DEPOSIT	\$0	\$0	\$0	0.0%					
100-00-000-4392-0000-0000 LOCAL SCHOOL	\$0	\$1	\$1	0.0%					
100-00-000-4393-0000-0000 SCHOOL PRIZES	\$0	\$0	\$0	0.0%					
100-00-000-4394-0000-0000 CARE CEMETERY	\$0	\$0	\$0	0.0%					
100-00-000-4395-0000-0000 LYMAN FUND	\$0	\$0	\$0	0.0%					
100-05-420-4350-0000-0000 MISC. STATE GRANTS	\$0	\$0	\$0	0.0%					
<b>TOTAL</b>	<b>\$7,249,460</b>	<b>\$2,015,134</b>	<b>(\$5,234,326)</b>	<b>72.2%</b>					



# Town of Lebanon Trial Balance

Report # 32052

Account Groups: (First) - (Last)  
 Accounts: 220-00-490-2735-0050-0000 -  
 220-00-490-2755-0050-0000  
 Dates: 07/01/2016 - 10/31/2016  
 Book Type: Actual  
 Sort By: Account Number  
 Detail Option: Full Detail  
 Include Zero Activity Accounts: No  
 Subtotal First Account Segment: No  
 Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
220-00-490-2735-0050-0000	School Improvement Plan (SIP)	Liability	(96,609.65)	0.00	100,000.00	(100,000.00)	(196,609.65)
	Document Type Document # Doc. Code	Reference		Debit Amount Credit Amount	Credit Amount		
	General Journal 59709	Trf fr GF TM 05/02/16		0.00	100,000.00		
		Account 220-00-490-2735-0050-0000 Totals:		\$0.00	\$100,000.00		
220-00-490-2745-0050-0000	Technology	Liability	(62,021.72)	0.00	90,000.00	(90,000.00)	(152,021.72)
	Document Type Document # Doc. Code	Reference		Debit Amount Credit Amount	Credit Amount		
	General Journal 59709	Trf fr GF TM 05/02/16		0.00	90,000.00		
		Account 220-00-490-2745-0050-0000 Totals:		\$0.00	\$90,000.00		
220-00-490-2755-0050-0000	Athletic Facilities	Liability	(34,055.00)	3,690.00	30,000.00	(26,310.00)	(60,365.00)
	Document Type Document # Doc. Code	Reference		Debit Amount Credit Amount	Credit Amount		
	General Journal 59709	Trf fr GF TM 05/02/16		0.00	30,000.00		
	Voucher 280151256 LM4706	4706-STEELTECH BUILDING PRODUC		3,690.00	0.00		
		Account 220-00-490-2755-0050-0000 Totals:		\$3,690.00	\$30,000.00		
		Report Totals:	(\$192,686.37)	\$3,690.00	\$220,000.00	(\$216,310.00)	(\$408,996.37)

3 Accounts Listed.

CONTINGENCY AND FUND BALANCE  
FY 2016-2017

Approved BOF	Approved TM	Action Approved by Board & Town Meetings	Amount Authorized	FY 17 Impacts Contingency	FY 17 Impacts On Fund Balance
	FY 2017	Fiscal Year 2017			
		Fund Balance as of June 30, 2015, page 13 of 2015 Audit			\$ 3,870,010.00
		Contingency Balance July 1, 2016	\$	\$ 130,000.00	
06/21/2016		BOF authorized the establishment of non-lapsing special fund for Board of Education			
		Fiscal Year 2016 surplus funding. Finance Director will establish Fund 245 for the special fund.			
06/21/2016		BOF authorized a request to the Board of Selectmen to call a special town meeting for transferring from Fund Balance \$27,749.00 to close out the Board of Education			\$
		Vo Ag equipment deficit, account number 100-00-000-2289-0000.			
07/19/2016		BOF authorized the transfer up to \$186,586.00 of the BOE's operating surplus for Fiscal Year 2015-2016 to a newly established Fund 245, Non-Lapsing Fund for the BOE.			
08/16/2016		For Fiscal Year 2016: BOF rescinded the BOF motion made on 08/18/2015 to transfer from FY 2016 Contingency to Account 420 - Police Services, \$20,500.00 to cover deficit.			
		For Fiscal Year 2016: BOF authorized the transfer of \$1,300.00 from FY 2016 Contingency to Account 420 - Police Services for FY 15-16 to cover deficit.			
		For Fiscal Year 2016: BOF authorized the following FY 2016 budget amendments transfers from FY 2016 Contingency:			
		Department 415, Computer Services, \$3,828.00			
		Department 441, Health Department, \$58.00			
		Department 467, Inland/Wetlands, \$46.00			
		Department 411, Auditor, \$2,450.00			
		For Fiscal Year 2016: BOF authorized the following FY 2016 budget amendments transfers:			
		Department 400, Legal, \$27,713.00			
		Department 480, Fringe Benefits, -\$27,713.00			
09/20/2016		BOF authorized the Lebanon Volunteer Fire Department to apply for the AFG grant for up to a 10% cost share for a maximum of \$100,000.00			
09/20/2016		BOF authorized the transfer of \$40,000.00 from Fund Balance, to Fund 200, Capital account 220-00-430-2786-0030-0001 for the Public Works Garage Site Assessment.			
09/20/2016		BOF authorized the 2017 Schedule of Regular BOF meetings.			

CONTINGENCY AND FUND BALANCE  
FY 2016-2017

Approved BOF	Approved TM	Action Approved by Board & Town Meetings	Amount Authorized	FY 17 Impacts Contingency	FY 17 Impacts On Fund Balance
		BOF authorized a letter going out to the departments/boards/commissions for their preliminary capital requirements for the FY 2017-2018 budget due 12/01/2016.			
09/20/2016		BOF approved the Lease/Purchase Agreements for Capital Projects policies and procedures.			
09/20/2016		BOF approved the policies and procedures for the School Capital Funds.			
10/18/2016		BOF authorized BOS to call a special town meeting to authorize the lease purchase of a 2016 Backhoe.			
10/18/2016		BOF authorized BOS to call a special town meeting to authorize the re-commitment of \$60,532.08 in the Lake Williams account 100-00-000-2269-0000.			
10/18/2016		BOF authorized BOS to call a special town meeting to authorize the transfer of \$31,361.93 plus interest from Fund 229 to Fund 236.			
10/18/2016		BOF authorized BOS to enter into an agreement with the State for a grant, local bridge program for Goshen Hill Road over Exeter Brook.			
10/18/2016		BOF authorized the increase to the TIP threshold from \$5,000.00 to \$7,500.00 requiring BOF approval over \$7,500.00			
10/18/2016		BOF authorized BOS to call a special town meeting for the purpose of establishing a legal fund, with funds from Fund Balance, for purposes of resolving ownership and deed creation for the 3 current town properties (town hall, library, and public works garage, in the amount of \$250,000.			
10/18/2016		BOS approved the 2017-2018 budget calendar.			
11/01/2016		Special Town Meeting authorized the transfer of \$40,000.00 from Fund Balance to Fund 220, capital account 220-00-430-2786-0030-0001 for the Public Works Garage Site Assessment. FY 2016-2017 adjustment per auditor.			\$ (40,000.00)
11/01/2016		Special Town Meeting authorized the transfer of \$27,749.00 from Fund Balance to Town Vo Ag Equipment account 100-00-000-2289-0000 to close out the deficit of \$27,749.00 in the BOE Vo-Ag grant. FY 2016-2017 adjustment per auditor.			\$ (27,749.00)
11/01/2016		Special Town Meeting authorized the entrance by Town into a lease purchase agreement in a principal amount NTE \$105,000 to finance costs related to the purchase of a 2016 CAT Backhoe for DPW.			
11/01/2016		Special Town Meeting authorized the re-commitment of the remaining balance of \$60,532.98 in the Lake Williams account 100-00-000-2269-0000 for town related expenses associate with Lake Williams.			



Request for a 30 day Audit Extension:

A 30 day extension request is being requested by the auditor for the 2016 Audit to allow sufficient time to complete an accurate audit and assist in the preparation and submission of an accurate set of financial statements and state single audit reports for the Town of Lebanon, Connecticut for the fiscal year ended June 30, 2016.

The financial statements for the Town were prepared by another auditing firm for the prior fiscal year (2015). As part of current auditor's fiscal year auditing procedures, he needs to obtain a reasonable level of assurance that the ending balances contained in the prior fiscal year audited financial statement for 2015 are materially correct and that the financial statements provide a reasonable beginning balance for the current fiscal (2016) activity. Any individual major and non-major fund asset, liability, and equity balances for which a reasonable level of assurance cannot be obtained through limited auditing procedures will require expanded auditing procedures which may result in either current period adjusting entries (2016) or prior period adjusting entries (2015).

To accurately and correctly complete these required portions of the audit as well as to give the Town an adequate amount of time to review the financial statements when completed and to formulate the necessary management responses to any findings noted in the audit, the auditor is requesting an extension.



# TOWN OF LEBANON

579 EXETER ROAD  
LEBANON, CT 06249-1506  
Phone: 860.642.3572 ~ Fax: 860.642.7716

To: All Town Departments, Boards, and Commissions  
From: Board of Finance  
Date: November 14, 2016  
Subject: Budget Guidance for Fiscal Year 2017-2018

I am pleased to present to you the Budget Guidance for Fiscal Year 2017-2018. The Fiscal Year 2017-2018 budget process will include a schedule that includes several sessions on Saturdays from 8:30 am to 1:00 pm for reviewing each department, board, and commission's budget request with scheduled time slot. Meeting with all interested parties will enable us to talk to each other earlier in the process, allow plenty of time for discussion and to really look at the priorities of the town for both the operations and capital budgets. The Board of Finance has requested preliminary capital budgets from each department, board, and commission which are due by December 1, 2016 with final capital budgets due by January 27, 2017.

Our goal is to keep the mil rate at a reasonable level. All departments, boards, and commissions should continue to look for opportunities to improve program delivery and operational effectiveness and efficiency. In doing so, you should continue to identify savings that will enable you to focus limited resources on your department, board, and commission's highest priority programs.

As part of the 2017-2018 budget process, we encourage you to highlight the key aspects of your budget, to focus on programmatic and operational changes, and be ready to discuss your department, board, and commission priorities and budget decision-making process with the Board of Finance. By working together in partnership, we can bring together a reasonable budget that provides needed services but is not overly burdensome to the tax payers in town.

The Board of Finance's calendar of the meetings scheduled for the 2017-2018 budget development is attached. As in the past, during the January to April timeframe, the Board of Finance will meet with you, analyze your submission, balance the needs of all areas of the town and present a proposal at a public hearing on April 10th. Based on feedback at this hearing, we will then submit a final budget proposal at the annual Town Meeting on May 1st. The operating budget for Fiscal Year 2017-2018 will build on the success of prior year budgets, on our goal of fiscal stability for the town, and our desire for sustained services for our taxpayers.

Please deliver your operating budget and capital budget submission to Veronica Calvert in the Finance Office in Town Hall no later than January 27, 2017. She can be reached at (860) 642-3572 if you have any questions.

Thank you.

David Scata, Chair

**DRAFT**  
**TOWN IMPROVEMENT PLAN**

**Purpose**

Town Improvement Plan (TIP) shall providing funding for use within the Town for expenses that are not identified as funded through operational or capital budgets.

**Policy**

Furniture, office equipment, and items having a useful life of more than 1 year; improvement projects; emergency/non-routine repairs to existing municipal buildings and facilities (interior and exterior); building attachments and grounds that return them to their original condition or additions; and upgrades not identified as a capital expenditure.

Normal recurring expenses such as, but not limited to office supplies, computer supplies (i.e. toner), cleaning supplies, routine planned and cycled maintenance for town buildings, facilities, building attachments, grounds, and capital expenditures are not eligible for TIP funding.

**Approval Process**

Town departments may request TIP funding through the First Selectman's office.

The Board of Selectmen will oversee expenses under \$7,500.00 from the TIP fund.

Board of Finance authorization is needed for TIP expenses over \$7,500.00 and for expenses consisting of multiple like items or projects of less than \$7,500.00 but whose accumulated value is greater than \$7,500.00.

**Appropriations**

Appropriations shall be reported through the annual budget process. Unexpended funds shall carry over from year to year. The fund shall not exceed 3% of the current fiscal year Town budget.

**Reporting**

TIP fund will be accounted for in Fund 208. Reports will be received quarterly from the Finance Office summarizing expenditures, appropriations, and current balances of the TIP fund. The report will also include projects approved by the BOF, project expenditures, and project balances. Reports will be presented at a regular meeting of the Board of Finance.

All requests for additions, deletions, or changes to the TIP fund policy shall be presented at a meeting of the Board of Finance and approved by vote of the Board of Finance.