TOWN OF BROOKLYN

P.O. Box 356 - Route 6 and 169
BROOKLYN, CONNECTICUT 06234

OFFICE OF SELECTMAN
(860) 779-3411 Option 2

TOWN CLERK
(860) 779-3411 Option 4

TAX COLLECTOR
(860) 779-3411 Option 5

ASSESSOR
(860) 779-3411 Option 6

Board of Finance
Regular Meeting Minutes
Wednesday, September 20, 2017
7:00pm Clifford B. Green Memorial Center

Present: Jeff Otto, Drew Dionne, Ken Dykstra, Heather Allen, Sandy Brodeur and Melissa Bradley, Recording Secretary
Kim Conroy arrived at 7:30pm

Also Present: Rick Ives, Joe Voccio, Aimee Genna, Patricia Buell, Earl Starks, Aaron Kerouack, and David Fuss

1. **Call to Order:** Chairman Jeff Otto called the meeting to order at 7:03pm.

2. **Public Comment:** None

3. **Approve Previous Minutes:** S. Brodeur made a motion to approve the previous minutes of 6/7/17; 6/21/17 6:45pm meeting; and 6/21/17 8:05pm meeting as presented. D. Dionne seconded the motion. Motion passed 5-0.

4. **Old Business:** Remarks from the Auditors report in March still have some unanswered questions. J. Otto will request the needed information from the Board of Selectmen and Board of Education for the October meeting.

5. **New Business:** Financial reports from Mortlake and East Brooklyn Fire Departments were sent to members yesterday. J. Otto suggests discussing these at the next meeting to allow members time to review them. J. Otto will send the departments and board of fire commissioners a reminder to submit their quarterly reports within 45 days after quarter end and to submit them to the board of finance chairman.

   Selectman Report: The start of the audit is held up slightly with the lack of a finance director and balancing year end with the new accounting system. The reports are almost completed and will be sent to members. There is one more training date scheduled with the software company.

Mr. Ives discusses cash flow issues the Town has yearly but with no State budget and the current roof project at the school, the concern is high. Bills must be paid for the project and until the State pays the funds, the Town will have to front the funds. Mr. Ives suggests a 1-year BAN to cover the costs and pay off the BAN when the funds come in from the State. The roof project and bonding was previously approved at the Annual Town Meeting; therefore, a second town meeting is not necessary. Mr. Ives also considered a line of credit that could be used for these situations. There are no restrictions on the funds but would need Board of Finance and Town Meeting approval.

Kim Conroy joins the meeting 7:30pm.

D. Dionne made a motion to allow the First Selectman to bond the roof project as it was laid out at the Town Meeting. S. Brodeur seconded the motion. Motion passed 6-0.

S. Brodeur made a motion to authorize the Board of Selectmen to complete negotiations with the Savings Institute obtaining a line of credit subject to Town Meeting approval and Board of Finance approval for any spending plans. H. Allen seconded the motion. D. Dionne states bonding may be cheaper than the line of credit and this should be considered when the Town is reimbursed by the State. Motion passed 6-0.

Board of Education over-expenditure: The Board of Education budget was over expended by $69,766.40. Superintendent Patricia Buell discusses the shortage and the main reason was caused by special education costs. Special education is required by law and the number of students is often unknown until the first day of school, after the budget has been completed. Ms. Buell distributes a fact sheet to the board to help explain the process.

D. Dionne made a motion to recommend to Town Meeting a request for $69,766.40 be appropriated to cover the short fall in the 2016-17 school budget. K. Dykstra seconded the motion. J. Otto suggests waiting until the entire budget picture is known before going to Town Meeting. H. Allen feels there should be a deadline set for this and the line of credit in case a State budget is not passed any time soon. J. Otto will include this on the agenda for the next meeting and will move sooner if needed. Motion passed 6-0.

State Budget Status: J. Otto states there is still no budget in place.

490 Land Informational Meeting: An informational meeting will be held on September 27th at 6:30pm in room 1 at the Woodstock Town Hall about maintaining and transferring PA 490 farmland, forest land and open space. This is a free program and no registration is necessary.

Finance Director Update: 14 applications were received and the committee will meet this week to sort through them and then begin interviews. The committee consists of Rick Ives, Patricia Buell and Jeff Otto.

Status of BOE Budget: Report through 8/31 was given to members. The absence of a finance director has shown some but the superintendent is working closely with the board to stay on target.

Other: Quinebaug Solar Farm hearing with the Siting Council was held Tuesday evening. The next one will in October, Mr. Ives will clarify the date. The hearing was for Brooklyn and Canterbury and only three people were present to speak in public comment. S. Brodeur states she did not know about the hearing and questions where it was advertised. Mr. Ives states it was in the Bulletin, posted with the Town Clerk and on the Town website.

6. **Public Comment:** Aimee Genna states her understanding is that MER is not in effect but only because there is not a State budget.

   Aaron Kerouack states there is a 50-million-dollar base line for the solar project, he feels the Town is being conservative with the tax stabilization. Mr. Ives clarifies it is based on megawatts not dollars. No changes or upgrades can be done without the solar company reapplying to the Siting Council and then the Town would look at the tax stabilization again.

   Sandy Brodeur questions if the Chiefs of the Fire Departments should be present at the next meeting to answer questions? Mr. Otto will include the request of their presence in the letter he is drafting to them.

7. **Adjourn:** D. Dionne made a motion to adjourn the meeting. S. Brodeur seconded the motion. Meeting adjourned at 8:40pm.

Respectfully Submitted;

Melissa J. Bradley

Melissa J. Bradley
Recording Secretary

MORTLAKE FIRE COMPANY, INC. - FIRE SERVICE
2016-2017 BUDGET VS ACTUAL

	First Qtr.			Second Qtr.			Third Qtr.			Fourth Qtr.			Total Year		
Description	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget
Revenues:															
Fire Income - Town Funding	28,037.50	28,037.50	0.00	28,037.50	28,037.50	0.00	28,037.50	28,037.50	0.00	28,037.50	28,037.50	0.00	112,150.00	112,150.00	0.00
Total Revenues	28,037.50	28,037.50	0.00	28,037.50	28,037.50	0.00	28,037.50	28,037.50	0.00	28,037.50	28,037.50	0.00	112,150.00	112,150.00	0.00
Expenses:															
Building	4,363.99	5,000.00	(636.01)	828.36	5,000.00	(4,171.64)	1,713.57	5,000.00	(3,286.43)	5,518.38	5,000.00	518.38	12,424.30	20,000.00	(7,575.70)
Education	611.81	425.00	186.81	0.00	425.00	(425.00)	1,105.00	425.00	680.00	0.00	425.00	(425.00)	1,716.81	1,700.00	16.81
Equipment Expense	0.00	750.00	(750.00)	0.00	750.00	(750.00)	1,073.99	750.00	323.99	1,012.94	750.00	262.94	2,086.93	3,000.00	(913.07)
Equipment Mainenance	528.85	875.00	(346.15)	7,668.19	875.00	6,793.19	1,142.66	875.00	267.66	116.49	875.00	(758.51)	9,456.19	3,500.00	5,956.19
Haz Mat Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	6,713.85	6,500.00	213.85	6,713.85	6,500.00	213.85	6,713.85	6,500.00	213.85	6,713.85	6,500.00	213.85	26,855.40	26,000.00	855.40
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729.00	0.00	729.00	729.00	0.00	729.00
Licenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	610.00	0.00	610.00	610.00	0.00	610.00
Memberships	80.00	25.00	55.00	0.00	25.00	(25.00)	0.00	25.00	(25.00)	0.00	25.00	(25.00)	80.00	100.00	(20.00)
Miscellaneous	0.00	37.50	(37.50)	0.00	37.50	(37.50)	0.00	37.50	(37.50)	28.87	37.50	(8.63)	28.87	150.00	(121.13)
Office Expense	1,454.38	625.00	829.38	572.96	625.00	(52.04)	974.02	625.00	349.02	998.55	625.00	373.55	3,999.91	2,500.00	1,499.91
Physicals/Vaccinations	0.00	625.00	(625.00)	246.00	625.00	(379.00)	525.00	625.00	(100.00)	0.00	625.00	(625.00)	771.00	2,500.00	(1,729.00)
Postage	45.24	50.00	(4.76)	(8.22)	50.00	(58.22)	117.50	50.00	67.50	(2.00)	50.00	(52.00)	152.52	200.00	(47.48)
Professional Fees	2,533.46	1,250.00	1,283.46	533.46	1,250.00	(716.54)	533.46	1,250.00	(716.54)	3,783.46	1,250.00	2,533.46	7,383.84	5,000.00	2,383.84
Radios	4,382.40	1,750.00	2,632.40	752.00	1,750.00	(998.00)	1,468.00	1,750.00	(282.00)	1,780.00	1,750.00	30.00	8,382.40	7,000.00	1,382.40
Uniforms	0.00	625.00	(625.00)	0.00	625.00	(625.00)	0.00	625.00	(625.00)	1,539.86	625.00	914.86	1,539.86	2,500.00	(960.14)
Utilities-Electric	1,706.00	1,750.00	(44.00)	1,561.21	1,750.00	(188.79)	2,105.57	1,750.00	355.57	1,546.75	1,750.00	(203.25)	6,919.53	7,000.00	(80.47)
Utilities-Heating	213.90	2,125.00	(1,911.10)	1,505.99	2,125.00	(619.01)	2,857.65	2,125.00	732.65	439.97	2,125.00	(1,685.03)	5,017.51	8,500.00	(3,482.49)
Utilities-Telephone	469.30	625.00	(155.70)	466.30	625.00	(158.70)	465.52	625.00	(159.48)	463.27	625.00	(161.73)	1,864.39	2,500.00	(635.61)
Utilities-Water/Sewer	271.64	125.00	146.64	57.73	125.00	(67.27)	288.82	125.00	163.82	64.70	125.00	(60.30)	682.89	500.00	182.89
Vehicle Maintenance	6,629.91	4,375.00	2,254.91	12,776.61	4,375.00	8,401.61	2,302.54	4,375.00	(2,072.46)	366.66	4,375.00	(4,008.34)	22,075.72	17,500.00	4,575.72
Vehicle Fuel	704.12	500.00	204.12	499.49	500.00	(0.51)	140.23	500.00	(359.77)	360.47	500.00	(139.53)	1,704.31	2,000.00	(295.69)
Total Expenses	30,708.85	28,037.50	2,671.35	34,173.93	28,037.50	6,136.43	23,527.38	28,037.50	(4,510.12)	26,071.22	28,037.50	(1,966.28)	114,481.38	112,150.00	2,331.38
Exp Over (Under) Rev	2,671.35	0.00	2,671.35	6,136.43	0.00	6,136.43	(4,510.12)	0.00	(4,510.12)	(1,966.28)	0.00	(1,966.28)	2,331.38	0.00	2,331.38

MORTLAKE FIRE COMPANY, INC. - AMBULANCE SERVICE
2016-2017 BUDGET VS. ACTUAL

	First Qtr.			Second Qtr.			Third Qtr.			Fourth Qtr.			Total Year		
Description	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget	Actual	Budget	Over(Under) Budget
Revenues:															
Income - Ambulance Revenue	91,429.26	95,067.50	(3,638.24)	94,324.18	95,067.50	(743.32)	96,455.94	95,067.50	1,388.44	109,126.46	95,067.50	14,058.96	391,335.84	380,270.00	11,065.84
Town Funding	5,237.50	5,237.50	0.00	5,237.44	5,237.50	(0.06)	5,237.49	5,237.50	(0.01)	5,237.57	5,237.50	0.07	20,950.00	20,950.00	0.00
Total Revenues	96,666.76	100,305.00	(3,638.24)	99,561.62	100,305.00	(743.38)	101,693.43	100,305.00	1,388.43	114,364.03	100,305.00	14,059.03	412,285.84	401,220.00	11,065.84
Expenses:															
Building	364.00	1,250.00	(886.00)	672.38	1,250.00	(577.62)	969.14	1,250.00	(280.86)	343.40	1,250.00	(906.60)	2,348.92	5,000.00	(2,651.08)
Education	0.00	700.00	(700.00)	0.00	700.00	(700.00)	0.00	700.00	(700.00)	0.00	700.00	(700.00)	0.00	2,800.00	(2,800.00)
Equipment	677.38	2,500.00	(1,822.62)	55.45	2,500.00	(2,444.55)	3,003.18	2,500.00	503.18	826.03	2,500.00	(1,673.97)	4,562.04	10,000.00	(5,437.96)
Fees-Ambulance Billing	7,992.57	7,250.00	742.57	7,371.67	7,250.00	121.67	7,536.31	7,250.00	286.31	8,625.85	7,250.00	1,375.85	31,526.40	29,000.00	2,526.40
Fees-ALS	5,073.32	3,125.00	1,948.32	3,482.65	3,125.00	357.65	3,208.20	3,125.00	83.20	6,132.26	3,125.00	3,007.26	17,896.43	12,500.00	5,396.43
Insurance	3,970.90	3,725.00	245.90	3,970.90	3,725.00	245.90	4,022.69	3,725.00	297.69	3,970.90	3,725.00	245.90	15,935.39	14,900.00	1,035.39
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oxygen Tank Lease	208.50	67.50	141.00	208.50	67.50	141.00	219.77	67.50	152.27	232.93	67.50	165.43	869.70	270.00	599.70
Licenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan-Principle	12,036.36	8,825.00	3,211.36	12,022.86	8,825.00	3,197.86	14,670.58	8,825.00	5,845.58	7,023.66	8,825.00	(1,801.34)	45,753.46	35,300.00	10,453.46
Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical Supplies	1,844.49	2,500.00	(655.51)	2,339.66	2,500.00	(160.34)	3,781.24	2,500.00	1,281.24	2,391.00	2,500.00	(109.00)	10,356.39	10,000.00	356.39
Memberships/Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous*	280.59	500.00	(219.41)	762.83	500.00	262.83	59.99	500.00	(440.01)	151.68	500.00	(348.32)	1,255.09	2,000.00	(744.91)
Office Expense	505.47	875.00	(369.53)	820.99	875.00	(54.01)	883.50	875.00	8.50	387.56	875.00	(487.44)	2,597.52	3,500.00	(902.48)
Pay Per Call	8,110.33	8,750.00	(639.67)	7,034.83	8,750.00	(1,715.17)	7,553.42	8,750.00	(1,196.58)	11,165.32	8,750.00	2,415.32	33,863.90	35,000.00	(1,136.10)
Physicals/Vaccinations	0.00	125.00	(125.00)	0.00	125.00	(125.00)	420.00	125.00	295.00	0.00	125.00	(125.00)	420.00	500.00	(80.00)
Postage	135.71	125.00	10.71	(7.23)	125.00	(132.23)	352.50	125.00	227.50	9.61	125.00	(115.39)	490.59	500.00	(9.41)
Professional Fees	2,285.51	1,850.00	435.51	1,035.51	1,850.00	(814.49)	1,184.51	1,850.00	(665.49)	4,172.51	1,850.00	2,322.51	8,678.04	7,400.00	1,278.04
Radios	0.00	125.00	(125.00)	0.00	125.00	(125.00)	0.00	125.00	(125.00)	0.00	125.00	(125.00)	0.00	500.00	(500.00)
Refunds	91.12	150.00	(58.88)	2,774.40	150.00	2,624.40	1,210.46	150.00	1,060.46	1,893.86	150.00	1,743.86	5,969.84	600.00	5,369.84
Uniforms	0.00	75.00	(75.00)	0.00	75.00	(75.00)	0.00	75.00	(75.00)	0.00	75.00	(75.00)	0.00	300.00	(300.00)
Utilities-Electric	219.74	675.00	(455.26)	157.32	675.00	(517.68)	124.81	675.00	(550.19)	137.37	675.00	(537.63)	639.24	2,700.00	(2,060.76)
Utilities-Heating	0.00	1,125.00	(1,125.00)	1,174.27	1,125.00	49.27	1,929.05	1,125.00	804.05	439.98	1,125.00	(685.02)	3,543.30	4,500.00	(956.70)
Utilities-Telephone	32.84	225.00	(192.16)	31.34	225.00	(193.66)	31.16	225.00	(193.84)	29.90	225.00	(195.10)	125.24	900.00	(774.76)
Utilities-Water/Sewer	71.64	112.50	(40.86)	57.74	112.50	(54.76)	88.83	112.50	(23.67)	64.71	112.50	(47.79)	282.92	450.00	(167.08)
Diesel Fuel - Vehicles	1,643.52	2,250.00	(606.48)	1,341.39	2,250.00	(908.61)	1,167.89	2,250.00	(1,082.11)	1,235.97	2,250.00	(1,014.03)	5,388.77	9,000.00	(3,611.23)
Vehicle Maintenance	1,680.50	1,000.00	680.50	43.16	1,000.00	(956.84)	1,599.37	1,000.00	599.37	1,326.18	1,000.00	326.18	4,649.21	4,000.00	649.21
Vintech-Staffing	51,021.97	49,750.00	1,271.97	53,265.61	49,750.00	3,515.61	50,252.20	49,750.00	502.20	50,615.35	49,750.00	865.35	205,155.13	199,000.00	6,155.13
Wages-Office	2,687.62	2,650.00	37.62	3,020.35	2,650.00	370.35	2,279.96	2,650.00	(370.04)	2,614.82	2,650.00	(35.18)	10,602.75	10,600.00	2.75
Total Expenses	100,934.08	100,305.00	629.08	101,636.58	100,305.00	1,331.58	106,548.76	100,305.00	6,243.76	103,790.85	100,305.00	3,485.85	412,910.27	401,220.00	11,690.27
Exp Over /(Under)Rev	4,267.32	0.00	4,267.32	2,074.96	0.00	2,074.96	4,855.33	0.00	4,855.33	(10,573.18)	0.00	(10,573.18)	624.43	0.00	624.43

East Brooklyn Fire Department

	July thru September			October thru December			January thru March			April thru June			Year to Date		
	Actual	25% of Budget	Variance Over (Under)	Actual	25% of Budget	Variance Over (Under)	Actual	25% of Budget	Variance Over (Under)	'Actual	25% of Budget	Variance Over (Under)	Actual Expenses Through 03/31/2017	75% of Budget	Variance Over (Under)
Town Funds Allocated	$25,812.27	$25,220.25	$392.02	$19,731.25	$25,220.25	($5,489.00)	$42,820.69	$25,220.25	$17,600.44	$0.00	$25,220.25	($25,220.25)	$88,164.21	$75,660.75	$12,503.46
Department Building Expenses:															
431 Capital	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
432 Building repairs & maintenance	$884.77	$1,525.00	($640.23)	$780.35	$1,525.00	($744.65)	$130.60	$1,525.00	($1,394.40)	$0.00	$1,525.00	($1,525.00)	$1,795.72	$4,575.00	($2,779.28)
433 Building improvements	$502.76	$1,900.00	($1,397.24)	$0.00	$1,900.00	($1,900.00)	$9,251.01	$1,900.00	$7,351.01	$0.00	$1,900.00	($1,900.00)	$9,753.77	$5,700.00	$4,053.77
434 Utilities	$4,091.86	$4,650.00	($558.14)	$2,947.36	$4,650.00	($1,702.64)	$6,618.76	$4,650.00	$1,968.76	$0.00	$4,650.00	($4,650.00)	$13,657.98	$13,950.00	($292.02)
435 Building miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$5,479.39	$8,075.00	($2,595.61)	$3,727.71	$8,075.00	($4,347.29)	$16,000.37	$8,075.00	$7,925.37	$0.00	$8,075.00	($8,075.00)	$25,207.47	$24,225.00	$982.47
Department Operating Expense:															
441 Insurance	$7,308.00	$3,175.00	$4,133.00	$3,573.25	$3,175.00	$398.25	$3,573.25	$3,175.00	$398.25	$0.00	$3,175.00	($3,175.00)	$14,454.50	$9,525.00	$4,929.50
442 Legal & professional	$35.00	$225.00	($190.00)	$0.00	$225.00	($225.00)	$80.00	$225.00	($145.00)	$0.00	$225.00	($225.00)	$115.00	$675.00	($560.00)
443 Office supplies	$889.97	$750.00	$139.97	$523.27	$750.00	($226.73)	$298.56	$750.00	($451.44)	$0.00	$750.00	($750.00)	$1,711.80	$2,250.00	($538.20)
444 Physicals & vaccination	$0.00	$537.50	($537.50)	$115.00	$537.50	($422.50)	$0.00	$537.50	($537.50)	$0.00	$537.50	($537.50)	$115.00	$1,612.50	($1,497.50)
445 Entertainment, travel & meetings	$0.00	$6.25	($6.25)	$0.00	$6.25	($6.25)	$0.00	$6.25	($6.25)	$0.00	$6.25	($6.25)	$0.00	$18.75	($18.75)
446 Chief's account	$0.00	$6.25	($6.25)	$0.00	$6.25	($6.25)	$0.00	$6.25	($6.25)	$0.00	$6.25	($6.25)	$0.00	$18.75	($18.75)
447 Department miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$8,232.97	$4,700.00	$3,532.97	$4,211.52	$4,700.00	($488.48)	$3,951.81	$4,700.00	($748.19)	$0.00	$4,700.00	($4,700.00)	$16,396.30	$14,100.00	$2,296.30
Department vehicles Expense:															
451 Vehicle cost	$0.00	$0.00	$0.00	$70.72	$0.00	$70.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$70.72	$0.00	$70.72
452 Vehicle fuel	$304.33	$600.00	($295.67)	$921.33	$600.00	$321.33	1,047.90	$600.00	$447.90	$0.00	$600.00	($600.00)	$2,273.56	$1,800.00	$473.56
453 Intentional blank	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
454 Vehicle repairs & maintenance	$243.21	$1,800.00	($1,556.79)	$7,612.82	$1,800.00	$5,812.82	$1,254.90	$1,800.00	($545.10)	$0.00	$1,800.00	($1,800.00)	$9,110.93	$5,400.00	$3,710.93
455 Vehicle inspection & permits	$0.00	$25.00	($25.00)	$0.00	$25.00	($25.00)	$0.00	$25.00	($25.00)	$0.00	$25.00	($25.00)	$0.00	$75.00	($75.00)
456 Vehicle miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$547.54	$2,425.00	($1,877.46)	$8,604.87	$2,425.00	$6,179.87	$2,302.80	$2,425.00	($122.20)	$0.00	$2,425.00	($2,425.00)	$11,455.21	$7,275.00	$4,180.21
Department Fire & EMS Service Expense:															
461 Capital fire equipment plan	$0.00	$4,067.50	($4,067.50)	$0.00	$4,067.50	($4,067.50)	$15,929.36	$4,067.50	$11,861.86	$0.00	$4,067.50	($4,067.50)	$15,929.36	$12,202.50	$3,726.86
462 Fire & EMS; tools & equipment	$7,416.00	$3,962.75	$3,453.25	$2,039.94	$3,962.75	($1,922.81)	$2,666.22	$3,962.75	($1,296.53)	$0.00	$3,962.75	($3,962.75)	$12,122.16	$11,888.25	$233.91
463 Fire & EMS; repairs & maintenance	$174.95	$325.00	($150.05)	$0.00	$325.00	($325.00)	$0.00	$325.00	($325.00)	$0.00	$325.00	($325.00)	$174.95	$975.00	($800.05)
464 Fire & EMS; inspection & testing	$2,060.00	$502.50	$1,557.50	$236.72	$502.50	($265.78)	175.50	$502.50	($327.00)	$0.00	$502.50	($502.50)	$2,472.22	$1,507.50	$964.72
465 Fire & EMS; training & certification	$1,701.42	$850.00	$851.42	$910.49	$850.00	$60.49	$633.75	$850.00	($216.25)	$0.00	$850.00	($850.00)	$3,245.66	$2,550.00	$695.66
466 Protective gear & uniforms	$0.00	$312.50	($312.50)	$0.00	$312.50	($312.50)	$1,160.88	$312.50	$848.38	$0.00	$312.50	($312.50)	$1,160.88	$937.50	$223.38
467 Fire & EMS miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	$11,352.37	$10,020.25	$1,332.12	$3,187.15	$10,020.25	($6,833.10)	$20,565.71	$10,020.25	$10,545.46	$0.00	$10,020.25	($10,020.25)	$35,105.23	$30,060.75	$5,044.48
Total Expenses	$25,612.27	$25,220.25	$392.02	$19,731.25	$25,220.25	($5,489.00)	$42,820.69	$25,220.25	$17,600.44	$0.00	$25,220.25	($25,220.25)	$88,164.21	$75,660.75	$12,503.46

The Brooklyn School

119 Gorman Road
Brooklyn, CT 06234
Phone: (860) 774-9153
Fax: (860) 774-6938

August 25, 2017

Mr. Jeffrey Otto, Chair, Board of Finance
Members, Board of Finance:
Kim Conroy, Andrew Dionne, Kenneth Dykstra, Heather Allen, Sandra Brodeur
Town of Brooklyn
4 Wolf Den Road
PO Box 356
Brooklyn, CT 06234

Dear Mr. Otto and Members of the Board of Finance,

This letter serves to notify you, under Connecticut General Statute 10-222, that additional funds, in addition to the funds appropriated by the Town of Brooklyn for the 2016/17 fiscal year, are needed by the Brooklyn Board of Education due to unanticipated special education expenses.

At its regular meeting, June 28, 2017, the Brooklyn Board of Education approved the submittal of a formal request for additional funds to alleviate the deficit in the 2016/17 Brooklyn Board of Education Estimate of Expenditures caused by unanticipated special education expenses. The Board's motion reads: **"that under Connecticut General Statute 10-222, the Brooklyn Board of Education submits a request for additional funds to cover the costs of unanticipated special education expenses in an amount of $69,766.40 correct for the year-end deficit caused by those expenses."** The Board is required to submit this request in the same manner as is provided for other Town of Brooklyn departments, boards, or agencies.

Thank you for your consideration of this request, the Board of Education will be available to respond to any questions you may have.

Sincerely,

Aimee Genna

Aimee Genna, Chair
Brooklyn Board of Education

PC: Richard Ives, First Selectman
Brooklyn Board of Education

IDEA: the Individuals with Disabilities Education Act (federal law 1982 and revised in 1997 and 2004)

Federal law that guides the responsibilities of the district to provide individualized instruction to meet the educational needs of children between the ages of 3-21. The district is required to offer a free and appropriate public education (FAPE): special education and relaetd services that are based on an evaluation, and documented through an individualized education plan (IEP) developed by a specific team and monitored annually. Education is provided at no cost to the student or family and must be delivered in the lease restrictive environment (LRE).

Disabilities: educational disabilities include: autism, deaf-blindness, hearing impairment, intellectual disability, multiple disabilities, orthopedic impairment, other health impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, and visual impairment

Excess Cost Share Grant (ECS): The special education excess cost share grant reimburses school districts for the reasonable costs of special education for a student who lives in the district that exceed 4.5 times the distric's average per pupil expenditures for the preceding year (CGS 10-76g(b)(2)(B) and 100% of the cost of special education for any student placed in the district by a state agency who has no identifiable home district in the state (10-76g(a)(2). Reasonable costs include those for special education instructional personnel, equipment and materials, tuition, transportation, rent of space or equipment, and consultation services, all as defined in 10-76f. The grant does not reimburse districts for regular education costs attributed to a special education student.

June 28, 2017 BOE Meeting: the BOE made an initial request for additional funds to cover unanticipated expenses incurred as a result of special education expenses. **In August**, once the budget was closed out for 2016-17 and the total deficit was **$69,766.40**. Under the Connecticut General Statute 10-222, The Brooklyn Board of Education is requesting additional funds in the amount of $69,766.40 to correct the year end deficit caused by the special education expenses during the 2016-17 school year.

How did this happen: Until the development of the 2017-18 budget, the Director of Special Education was not part of the budgeting process. The budget was created in isolation by the superintendent based on numbers of students who were out placed at the time. The IDEA Grant was also written without input from the special education director. None of the district administrators assisted or developed any portion of their budgets. They did not monitor them as they were not provided access to the accounting software or budget reports. During the 2016-17 school year, with an interim superintendent, there were many procedural and operational changes made and administrators began to develop a budget for 2017-18. The were given some training on the accounting software to monitor their budget. The tuition in previous years fluctuated and it was never a matter that needed to be addressed. This was not something that was watched closely.
What we will do about this: The current enrollment, out placements and budgets are being monitored by all departments. This means that the special education director has already calculated the costs associated with students in out of district placements. Building administrators also track all expenses associated with their budget location. You will see below that the current expenditures are estimated for the 2017-18 school year and we are planning for anticpated shortages in this area.

Variability: Each year as the budget is developed and presented to the BOE, BOF and Town of Brooklyn there are changes that occur. The costs associated with educating students with disabilities is significant. We can project the number of students that will require special education services but there are always unanticipated expenses. Once the budget is developed, there are times that students are placed in out of district placements that are not reflected in the next year's budget. The current budget has 9 students that were not budgetted for because they were not in specialized programs when the budget was developed. Programming can include hospitalizations and specialized programs. There are also times that students move into district and we have no idea the level of supports to budget for. For example: **2015-16: 16 new** students moved to Brooklyn over the summer with an IEP. **2016-17: 27 new** students moved to Brooklyn over the summer with an IEP. **2017-18: 16 new** students moved to Brooklyn over the summer with an IEP.

	2013-14		2014-15		2015-16		2016-17		2017-18	
	Budget	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	***Anticipated***
Transportation	$251,605	$243,555	$306,605	$227,539	$312,859	$345,250	$391,786	$424,892	$401,581	*$401,581*
Tuition-Private	$295,465	$341,734	$181,690	$716,091	$788,680	$823,097	$776,368	$374,468	$799,659	$1,045,732
Tuition-In State LEA	$764,070	$1,026,136	$974,190	$637,625	$736,130	$754,270	$171,357	$926,212	$176,498	$337,215
Tution-Private Out of State	$302,950	$167,000	$158,560	$186,574	$161,731	$105,175	$131,071	$175,914	$135,003	$265,218
TOTAL	$1,614,090	$1,778,425	$1,621,045	$1,767,829	$1,999,400	$2,027,792	$1,470,582	$1,901,486	$1,512,741	$2,049,746
DIFFERENCE	-$164,335		-$146,784		-$28,392		-$430,904		*-$537,005*	
Excess Cost Reimbursement:	$357,702		$343,704		$350,657		$401,159		TBD	
Excess Cost Reimbursement Rate	79.70%		80.20%		77.60%		75.20%			
PPE: 1X/4.5X ·					$13,786	$62,038	$14,467	$65,102	$14,483	$65,175
Budget Process	Budget Gross: ECS was not factored into the budget and went directly to the Town		Budget Gross: ECS was not factored into the budget and went directly to the Town		Budget Gross: ECS was not factored into the budget and went directly to the Town		Budget Net: ECS was factored into the budget. The budget was reduced by anticpated 100% reimburesement.			
	The BOE Surplus was: $152,198		The BOE surplus was: $300,659		e BOE surplus was: $134,330		The BOE ended the year ($69,766.40)			

The Board of Education is aware that the budget that was approved by the Town of Brooklyn is one that they must live within both last year and in the current year. The Board of Education became aware of the potential deficit in late spring. They immediately took measures to stop spending funds, except in areas that were vital to maintain the function of the schools. This year, given the anticipated shortfall, compounded by the potential state reductions, we have initiated very tight spending controls and approve only items that are necessary to perform our basic function of educating students. In addition, there are currently multiple unfilled positions in an attempt to ensure a balanced budget at the end of fiscal year 18'.

Thank you for your consideration of this request.

Submitted by: Patricia L. Buell, Superintendent grant funded positions by category

Object Summary for Brooklyn Schools

Fiscal Year: 2017-2018 From Date: 7/1/2017 To Date: 8/31/2017

☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range
☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1010.00000.0000.000.51100	Salaries Administration	$714,813.00	$77,791.11	$77,791.11	$637,021.89	$628,230.62	$8,791.27	1.23%
1010.00000.0000.000.51103	Salaries- Substitute Teachers	$149,600.00	$120.00	$120.00	$149,480.00	$1,320.00	$148,160.00	99.04%
1010.00000.0000.000.51104	Salaries-Substitute Instructio	$70,000.00	$0.00	$0.00	$70,000.00	$31,089.07	$38,910.93	55.59%
1010.00000.0000.000.51110	Salaries-Support Staff	$841,386.98	$89,081.78	$89,081.78	$752,305.20	$861,915.73	($109,610.53)	-13.03%
1010.00000.0000.000.51111	Salaries-Teachers	$5,059,972.00	$5,529.41	$5,529.41	$5,054,442.59	$5,086,888.68	($32,446.09)	-0.64%
1010.00000.0000.000.51112	Salaries-Instructional Aides	$645,531.33	$13,546.20	$13,546.20	$631,985.13	$842,012.20	($210,027.07)	-32.54%
1010.00000.0000.000.51130	Salaries-Custodial O/T	$9,000.00	$0.00	$0.00	$9,000.00	$0.00	$9,000.00	100.00%
1010.00000.0000.000.51131	Salaries Cafe Overtime	$500.00	$2,524.63	$2,524.63	($2,024.63)	$0.00	($2,024.63)	-404.93%
1010.00000.0000.000.51151	Additional Compensation-Teache	$61,368.88	$3,108.21	$3,108.21	$58,260.67	$31,997.00	$26,263.67	42.80%
1010.00000.0000.000.52100	Health/Dental insurance	$1,700,774.00	$174,389.56	$174,389.56	$1,526,384.44	$1,536,384.44	($10,000.00)	-0.59%
1010.00000.0000.000.52200	Fica/Medicare Employer portion	$256,618.00	$10,162.11	$10,162.11	$246,455.89	$12,467.26	$233,988.63	91.18%
1010.00000.0000.000.52300	Pension/Retirement Expenses	$212,950.00	$1,250.00	$1,250.00	$211,700.00	$1,350.00	$210,350.00	98.78%
1010.00000.0000.000.52510	Tuition Reimbursement	$12,500.00	$0.00	$0.00	$12,500.00	$0.00	$12,500.00	100.00%
1010.00000.0000.000.52600	Unemployment	$3,000.00	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	100.00%
1010.00000.0000.000.52700	Workers Compensation	$79,671.00	$20,108.62	$20,108.62	$59,562.38	$60,325.86	($763.48)	-0.96%
1010.00000.0000.000.52800	Life Insurance	$20,800.00	$2,506.92	$2,506.92	$18,293.08	$18,293.08	$0.00	0.00%
1010.00000.0000.000.53020	Legal Services	$20,000.00	$0.00	$0.00	$20,000.00	$0.00	$20,000.00	100.00%
1010.00000.0000.000.53200	Professional Educational Servi	$87,670.00	$2,660.00	$2,660.00	$85,010.00	$46,320.14	$38,689.86	44.13%
1010.00000.0000.000.53230	Pupil Services	$40,000.00	$0.00	$0.00	$40,000.00	$0.00	$40,000.00	100.00%
1010.00000.0000.000.53400	Other Professional Services	$80,000.00	$0.00	$0.00	$80,000.00	$0.00	$80,000.00	100.00%
1010.00000.0000.000.53410	Audit	$8,030.00	$0.00	$0.00	$8,030.00	$0.00	$8,030.00	100.00%
1010.00000.0000.000.53500	Technical Services	$35,000.00	$1,500.00	$1,500.00	$33,500.00	$23,500.00	$10,000.00	28.57%
1010.00000.0000.000.53520	Other Technical Services	$38,400.00	$4,417.64	$4,417.64	$33,982.36	$10,634.25	$23,348.11	60.80%
1010.00000.0000.000.53540	Sports Officials	$4,704.00	$0.00	$0.00	$4,704.00	$0.00	$4,704.00	100.00%
1010.00000.0000.000.54101	Refuse Removal	$26,000.00	$0.00	$0.00	$26,000.00	$0.00	$26,000.00	100.00%
1010.00000.0000.000.54300	Equipment Repairs	$16,800.00	$799.25	$799.25	$16,000.75	$4,275.75	$11,725.00	69.79%
1010.00000.0000.000.54301	Building Maintenance	$40,000.00	$0.00	$0.00	$40,000.00	$0.00	$40,000.00	100.00%
1010.00000.0000.000.54302	Fire/Security Maintenance	$14,300.00	$0.00	$0.00	$14,300.00	$0.00	$14,300.00	100.00%
1010.00000.0000.000.54303	Grounds Maintenance	$15,000.00	$4,750.00	$4,750.00	$10,250.00	$2,316.00	$7,934.00	52.89%
1010.00000.0000.000.54320	Technology Related Repairs	$2,237.00	$0.00	$0.00	$2,237.00	$200.00	$2,037.00	91.06%
1010.00000.0000.000.54411	Water/Sewer	$22,000.00	$0.00	$0.00	$22,000.00	$0.00	$22,000.00	100.00%
1010.00000.0000.000.54430	Rental of Computer Related Equ	$30,000.00	$0.00	$0.00	$30,000.00	$0.00	$30,000.00	100.00%
1010.00000.0000.000.55100	Pupil Transportation-Local/Hig	$732,017.00	$0.00	$0.00	$732,017.00	$0.00	$732,017.00	100.00%
1010.00000.0000.000.55110	Student Transportation-Spec. E	$401,581.00	$0.00	$0.00	$401,581.00	$0.00	$401,581.00	100.00%
1010.00000.0000.000.55150	Transportation-Athletics/Field	$24,558.56	$0.00	$0.00	$24,558.56	$6,764.56	$17,794.00	72.46%
1010.00000.0000.000.55200	Property & Liability Insurance	$71,947.00	$18,322.69	$18,322.69	$53,624.31	$54,968.07	($1,343.76)	-1.87%
1010.00000.0000.000.55300	Communications	$9,195.00	$448.96	$448.96	$8,746.04	$882.20	$7,863.84	85.52%
1010.00000.0000.000.55301	Postage	$3,000.00	$454.01	$454.01	$2,545.99	$545.99	$2,000.00	66.67%
1010.00000.0000.000.55400	Advertising	$5,000.00	$200.00	$200.00	$4,800.00	$550.00	$4,250.00	85.00%
1010.00000.0000.000.55600	Tuition-High School	$4,031,599.00	$0.00	$0.00	$4,031,599.00	$0.00	$4,031,599.00	100.00%
1010.00000.0000.000.55610	Tuition-Vo Ag	$55,200.00	$0.00	$0.00	$55,200.00	$0.00	$55,200.00	100.00%
1010.00000.0000.000.55630	Tuition-Spec. Ed Private	$799,659.00	$0.00	$0.00	$799,659.00	$0.00	$799,659.00	100.00%
1010.00000.0000.000.55640	Tuition-Spec. Ed-In State LEA	$176,498.00	$0.00	$0.00	$176,498.00	$260,210.94	($83,712.94)	-47.43%
1010.00000.0000.000.55650	Tuition-Spec. Ed-Private Out o	$135,003.00	$0.00	$0.00	$135,003.00	$87,038.79	$47,964.21	35.53%
1010.00000.0000.000.55800	Travel Reimbursement	$11,500.00	$0.00	$0.00	$11,500.00	$2,000.00	$9,500.00	82.61%
1010.00000.0000.000.55910	Services Purchased From Anothe	$27,921.00	$0.00	$0.00	$27,921.00	$0.00	$27,921.00	100.00%
1010.00000.0000.000.56100	General Supplies	$103,117.00	$3,538.45	$3,538.45	$99,578.55	$57,471.70	$42,106.85	40.83%
1010.00000.0000.000.56110	Instructional Supplies	$81,023.32	$141.97	$141.97	$80,881.35	$46,976.08	$33,905.27	41.85%
1010.00000.0000.000.56120	Admin Supplies	$11,456.29	$2,111.94	$2,111.94	$9,344.35	$4,717.44	$4,626.91	40.39%
1010.00000.0000.000.56220	Electricity	$180,700.00	$14,541.10	$14,541.10	$166,158.90	$166,158.90	$0.00	0.00%

Object Summary for Brooklyn Schools

From Date: 7/1/2017 To Date: 8/31/2017

Fiscal Year: 2017-2018

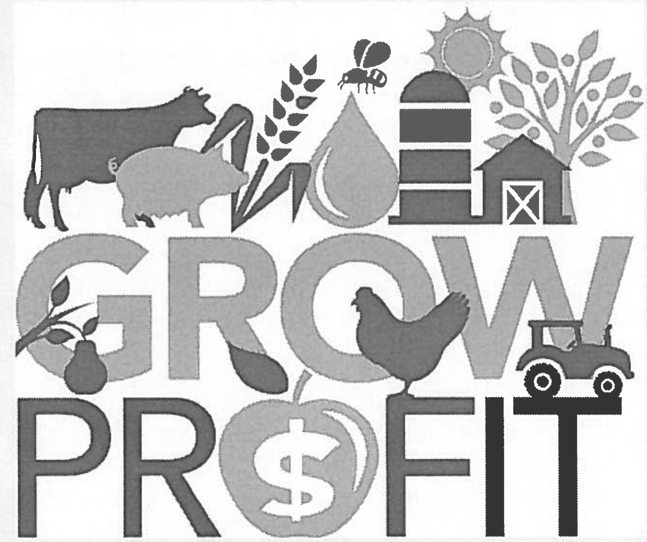
☐ Subtotal by Collapse Mask ☐ Include pre encumbrance ☐ Print accounts with zero balance ☑ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1010.00000.0000.000.56230	Propane Gas	$1,000.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	100.00%
1010.00000.0000.000.56240	Fuel Oil	$76,516.00	$548.94	$548.94	$75,967.06	$13,851.06	$62,116.00	81.18%
1010.00000.0000.000.56260	Gasoline/Diesel	$104,874.00	$0.00	$0.00	$104,874.00	$0.00	$104,874.00	100.00%
1010.00000.0000.000.56400	Books	$1,769.00	$0.00	$0.00	$1,769.00	$1,938.71	($169.71)	-9.59%
1010.00000.0000.000.56410	Textbooks	$36,242.46	$0.00	$0.00	$36,242.46	$16,586.02	$19,656.44	54.24%
1010.00000.0000.000.56420	Library Books	$9,950.00	$0.00	$0.00	$9,950.00	$4,184.28	$5,765.72	57.95%
1010.00000.0000.000.56430	Periodicals	$9,762.92	$1,769.71	$1,769.71	$7,993.21	$7,795.59	$197.62	2.02%
1010.00000.0000.000.56500	Supplies - Technology Related	$8,592.00	$0.00	$0.00	$8,592.00	$1,600.00	$6,992.00	81.38%
1010.00000.0000.000.56900	Other Supplies	$9,529.78	$0.00	$0.00	$9,529.78	$428.76	$9,101.02	95.50%
1010.00000.0000.000.57345	Instructional Equipment	$4,396.00	$0.00	$0.00	$4,396.00	$1,153.56	$3,242.44	73.76%
1010.00000.0000.000.57350	Technology Software	$46,453.48	$1,037.64	$1,037.64	$45,415.84	$4,062.50	$41,353.34	89.02%
1010.00000.0000.000.58100	Dues and Fees	$59,673.00	$7,408.50	$7,408.50	$52,264.50	$14,230.53	$38,033.97	63.74%
1010.00000.0000.000.59140	Contingency	$44,993.00	$0.00	$0.00	$44,993.00	$0.00	$44,993.00	100.00%
	Grand Total:	$17,593,353.00	$464,769.35	$464,769.35	$17,128,583.65	$9,953,635.76	$7,174,947.89	40.78%

End of Report

6M Trans + Tuition not encumbered.



- Do you own PA 490 farmland, forest land or open space land?
- Will you be transferring, inheriting or purchasing PA 490 land?
- Have questions about maintaining the classification?

PA 490 is Connecticut's current-use tax law for farmland, forestland and open space. This invaluable program will provide a brief overview of PA 490 and tips for maintaining and transferring this land.

Free 2015 CFBA PA 490 Guides will be available to all attendees.

Guest speaker:

Joan Nichols

Director of Member Relations and Community Outreach
Connecticut Farm Bureau Association

Joseph Bonelli, UConn Extension Educator, Will discuss Using Crop Insurance to Manage Farm Risk and a Risk Management Program Update

MAINTAINING AND TRANSFERRING PA 490 FARMLAND, FOREST LAND AND OPEN SPACE

WHEN

Wednesday September 27th, 2017
6:30 - 8:30 pm

WHERE

Woodstock Town Hall
Room 1
415 Route 169 Woodstock, CT

Free program. No registration required.
Additional info: Connecticut Farm Bureau Assoc.
www.cfba.org (860) 768-1100

Co-sponsored by the Woodstock Agriculture Commission

USDA

CONNECTICUT DEPARTMENT OF AGRICULTURE
CTGrown.gov

UCONN
COLLEGE OF AGRICULTURE, HEALTH AND NATURAL RESOURCES
EXTENSION

CONNECTICUT FARM BUREAU

This program is a cooperative effort of Connecticut Farm Bureau Association, UConn Extension, the Connecticut Department of Agriculture, and the Risk Management Agency/USDA.
These institutions are equal opportunity employers and program providers.