

BOF SPECIAL MEETING
Thu, Aug 11, 2022 7:00 PM - 9:00 PM (EDT)

Please join my meeting from your computer, tablet or smartphone.

<https://meet.goto.com/179720901>

You can also dial in using your phone.
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Access Code: 179-720-901

**TOWN OF HEBRON
BOARD OF FINANCE
SPECIAL MEETING**

Thursday, August 11th, 2022

7:00 P.M.

AGENDA

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENT

- a. This section of the agenda is reserved for persons in attendance who wish to briefly address the Board of Finance. The Board requests that the comments be limited to three minutes or less. Persons wishing to address the Board regarding agenda items should request clarification from the Chair as to whether they should speak during the public comment portion of the meeting or at the time the agenda item is considered. Persons wishing to comment should type "comment" and your name in the chat box and you will be recognized.

4. CONSENT AGENDA: Minutes Approval – April 19th, 2022, May 26th, 2022, June 23rd, 2022

5. New Business:

- a. Unassigned Fund Balance Update
- b. BOE Supplemental Appropriation Action
- c. ARPA Listing Update

6. LIAISON REPORTS

7. ADJOURNMENT

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2022 AUG -5 A 8:33
Carol A. Pomper
HEBRON TOWN CLERK

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- 7. ADJOURNMENT**

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TOWN OF HEBRON
BOARD OF FINANCE
Regular Meeting

2022 MAY 26 AM 11:45
[Signature]
HEBRON TOWN CLERK
7:00 p.m.

Tuesday April 19, 2022

MINUTES

Board of Finance Present: D.Del Rosso, D.Veschi, M.Leichter, M.McCormack, J.Fodaski

Board of Finance NOT Present:

Board of Selectmen Present: T.Thiele, G.Richmond, Peter Kasper

Staff Present: E.Griffin, D.Lanza, D.Wolf, A.Tierney

Guests: Sloan, Annie Scibek, Kaitlyn O'Leary, Joe Margattis, Heather Petit, Ann and Frank Zitkus, Lilli Rhodes, Terry McManus, Cathy, Thomas Baird, Karen Sanstrom, Alex Crawford, Anthony, Althea Carr

1. **CALL TO ORDER** -- The regular meeting began at 8:23pm.
2. **PLEDGE OF ALLEGIANCE**
3. **PUBLIC COMMENT**
4. **OLD BUSINESS**

A. Final Proposed 2022-2023 Budget Deliberations

T.Baird and members of BOF discussed projected enrollment numbers and relevant trends. Historical numbers of students and teachers were also discussed. There was discussion about special education funding, and that there are laws in place regarding special education regulations. The BOF noted that if the board needs additional funding for unforeseen issues or costs, these would be supported. The non-lapsing fund was discussed.

D.DelRosso proposed reducing the cut to \$175k. There was discussion about the supplemental appropriation process, including the amount the BOF is able to approve without going to referendum. There was discussion about the challenges of presenting a budget that will pass. There was also discussion that the amount being cut is cutting programs, however it is a cut to the increase that the BOE would be receiving. The topic of shared sacrifice was also discussed as part of the challenges to creating a budget. There was further discussion about enrollment numbers and projections. E.Griffin reminded members in attendance that there is no crystal ball, and the future cannot be predicted with certainty, and it is for this reason that supplemental appropriations are possible.

B. Motion to Move budget to referendum

M.Leichter made the following motion:

The Hebron Board of Finance in accordance with Section 920F of the Hebron Town Charter hereby moves the 2022-2023 budget in the amount of \$37,016,920

to Referendum scheduled for May 3rd, 2022 to be held at Hebron Elementary School from 6:00am to 8:00pm. The motion was seconded by M.McCormack.

There was brief discussion about the OSLAC budget, and it was determined to leave the current numbers as they are.

The motion passed with all in favor.

M.McCormack made the following motion:

The Hebron Board of Finance in accordance with Section 920F of the Hebron Town Charter hereby moves the 2022-2023 CIP budget in the amount of \$675,088 to Referendum scheduled for May 3rd, 2022 to be held at Hebron Elementary School from 6:00am to 8:00pm. D.DelRosso seconded the motion.

The motion passed with all in favor.

5. ADJOURNMENT

D.DelRosso thanks everyone for their time, consideration and hard work over the last few months. M.McCormack moved to adjourn the meeting at 9:38pm, M.Leichter seconded the motion. The motion passed with all in favor.

Respectfully Submitted,
Kathryn Huntington

RECEIVED

2022 JUL 15 A 8:14
HEBRON TOWN CLERK

TOWN OF HEBRON
BOARD OF FINANCE
Regular Meeting

Tuesday May 26, 2022

7:00 p.m.

MINUTES

Board of Finance Present: D.Del Rosso, D.Veschi, M.Leichter, M.McCormack,
J.Fodaski

Board of Finance NOT Present:

Board of Selectmen Present: Peter Kasper

Staff Present: E.Griffin, K.Kelly

Guests: C.O'Brien, C.Hemberger, B.Gilmore

1. **CALL TO ORDER** – D.DelRosso called the meeting to order at 7:00pm.
2. **PLEDGE OF ALLEGIANCE** – was recited.
3. **PUBLIC COMMENT**
Item 8D will be discussed after Public Comment
4. **FINANCE DIRECTOR'S REPORT**
E.Griffin gave the Finance Director's Report.

A. 2021-2022 Budget Update

Below are the summarized highlights for the 2021-2022 budget update from the 2021-2022 FYE UPDATE Memo dated May 19, 2022:

The adjusted expenditure budget amount of 37,539,851 is at 91% expended or \$3,249,586 remaining. Postings for BOE expense for the months of May and June are still outstanding. Three supplemental appropriations have been granted and a debt management fund transfer in the amounts of \$1,135,372 during this fiscal year and are segregated accordingly on the GL report. The supplemental appropriations were for an all-season truck body replacement in the amount of \$32,800, car/body cameras for the police in the amount of \$17,572 and \$85,000 for the Douglas Library roof project. Please be advised that every auditing firm we have worked with has expressed that whether it is a transfer out or a supplemental appropriation that it is reflected as an expense to the general fund. Expected major account overages (listed in report) - at this time she does not anticipate needing a supplemental appropriation to cover the overages.

The revenue budget in the amount of \$36,404,479 is a 92.91% total collection or \$33,981,653 with \$2,422,827 outstanding collection. The final ECS distribution was received on April 29th in the amount of \$2,990,391 but has not yet been posted to the financial system. This is \$172,168 higher than our budgeted amount as the anticipated 5-year reduction originally forecasted by the State has not come to fruition. When this ECS payment is posted we will

have exceeded our revenue budget by \$568,105 with 6 weeks of collection remaining. Once again, back tax collection has exceeded our budget of \$370,000 by \$397,493 or a total of 767,493. Current tax collection is at 100.8% or \$28,619,041. State Grant revenue receipt is at its normal distribution except for the Municipal Revenue Sharing Grant in the amount of \$2,216. Sales tax is down with the State so this distribution will not be given.

Property Tax Sale Update: Of the ten properties initially disclosed for tax sale on June 15th, five have made full restitution on their outstanding tax balances. \$127,341 is inclusive in the above totals with \$187,359 anticipated by month end.

B. Finance Department Operations Update

The following is the Finance Office Operations Update from E.Griffin:

For the past four weeks, Sue Hushin and I have been working with one very knowledgeable individual with Tyler iVisions. She has been assisting us with some of the initial conversion/setup of our software and acknowledged that several setup components were done erroneously. While we have made some significant progress we still have some unresolved issues and due to her demand and scheduling, we will not be able to have her assistance again until August.

The Auditors will be in the office the week of June 20th to begin the 2022 preliminary audit process. They will present the 2021 FYE audit report at your monthly meeting on June 23".

I met briefly with Kaitlyn O'Leary to discuss some ledger posting consistency between our two offices for ease of audit reporting. We will meet again in June.

Sue Hushin, Financial Administrator is retiring. A definitive date is being ascertained and I am hoping it will be at the end of the calendar year for assistance with the 2022 audit.

5. CORRESPONDENCE

A. Letter to BOE

D.DelRosso summarized the letter from the BOE from April 22, 2022. The BOE is looking for a supplemental appropriation to fund the Pre-K program, to be effective July 1, 2022. A.Tierney forwarded the request to the town attorney, who determined this is not a supplemental appropriation since it is a request to fund expenses ahead of the budget year. The BOE was asked if they wanted to withdraw their request The BOE declined to withdraw the request letter, which was required to be responded to within 30 days of the receipt. D.DelRosso wrote a letter in response to the BOE explaining the position of the town attorney, that this request may not be submitted as a supplemental appropriation. Also it was noted that any future supplemental appropriation requests from the BOE should be submitted to the Town Manager so that they are handled in the same manner as all other departmental requests, for consistency and transparency.

Issues related to this topic are still being looked into by the Town Attorney.

B. State of CT Motor Vehicle Tax Cap Letter

A letter from the state was received stating that Hebron will fall under the threshold for the revenue from CT Motor Tax.

6. CONSENT AGENDA

M.Leichter made the following motion: move that the Board of Finance approves the Minutes of March 1st, 8th, 15th, and April 12th, 2022 Consent Agenda as presented. J.Fodaski 2nd. The motion passed with all in favor.

7. OLD BUSINESS

A. Discussion of Hebron BOE Non-Lapsing Account Request

This request was received from the BOE and a partial approval was done on April 5th to approve \$118,335 (full amount: \$174,459). The remaining amount was not transferred at that time since more information was requested from Attorney Slater about whether the funds associated with the overpayment of FICA taxes should go to the town or BOE. Attorney Slater has said that these monies can go back to the BOE, and the remaining balance of \$56,124 is part of the closed and audited budget for the BOE.

M.Leichter brought up information from the State Department of Education attorney that indicates that under normal circumstances, no funds should be received as revenue by a Board of Education; that these funds should go through the town who would then decide to pass through. M.Leichter would like more information on how the determination was made by the Town Attorney.

M.Leichter made a motion to table this decision until the next meeting, D.Veschi 2nd. The motion passed with all in favor.

B. Update to BOS ARPA List Approval

The proposed list of Phase 1 ARPA projects (totaling \$1,522,000) was provided, and will be discussed at a Special Town Meeting on June 28th, 2022 at 7:00pm at the Douglas Library. The WPCA request will be part of Phase 2. M.Leichter inquired about the clean air project to update the HVAC in the schools to improve ventilation in the building. There may be a program for this initiative coming out of the Dept. of Administrative Services – the Building Committee will reach out to the DAS for more information, with the support of superintendent T.Baird. The BOE is also seeking additional information from CASBO (CT Association of School Business Officials).

C. Audit Presentation Update – June 23rd, 2022

This presentation will include findings from the last year and updates/plans for the next year.

8. NEW BUSINESS

A. Set 2022-2023 Mill Rate

M.Leichter made the following motion, J.Fodaski 2nd;

The Board of Finance in accordance with Section 903D of the Hebron Town Charter hereby sets the mill rate for fiscal year 2022-2023 at 31.70 mills.

The motion passed with all in favor.

B. Raymond Property Acquisition Approval

This was discussed and approved by first OSLAC and the BOS. This property abuts other property that the town already owns.

D.Veschi made the following resolution, J.Fodaski 2nd:

BE IT RESOLVED that the Hebron Board of Finance recommend the purchase of the Raymond Property, an approximately 8.5 acre parcel of land located on Millstream Road and refer to the Planning and Zoning Commission for an 8-24 review;

AND FURTHER, in accordance with Hebron Town Code Chapter 42, Section 8, approval of funding from the Land Acquisition Fund in the amount of \$16,000; and

BE IT FURTHER RESOLVED to refer the purchase for consideration to a Special Town Meeting to be scheduled for Tuesday, June 28, 2022, at 7:00 p.m. in the Community Room at the Douglas Library of Hebron, 22 Main Street, Hebron, Connecticut.

The motion passed with all in favor.

C. Roll Off Truck Lease & Replacement Notification

E.Griffin gave an overview of the history of the repairs on this truck, and efforts to find a replacement. A.Tierney found a truck for purchase from a leasing company in Ohio, which will ultimately cost \$284,050, which will result in a \$15k shortfall in next year's budget for this purchase (this is a CIP item). All BOF members are in support of the acquisition of this truck.

D. WPCA Fund Transfer Approval

WPCA had a budget workshop on Monday evening, and E.Griffin was in attendance. Prior to last month, the WPCA fund balance was flush, however due to some unforeseen repairs the WPCA account is projected to be around \$20K at the end of the year. They are trying to balance their books and budget for next year, and are looking for a transfer from the sewer assessment fund \$75K to offset the budget.

K.Kelly was in attendance and gave a historical overview of the issue, including the EDU increase due to difficult financial conditions and increased flows due to COVID. K.Kelly explained that EDUs are the average of what a family uses per day in a household – state average is around 190 a day, and the Hebron rate is currently at 150. The flow situation with Colchester was also discussed, including anticipated capital costs being billed by Colchester. Anticipated additional increases are being planned to future years since these types of projects and flows will continue to be incurred each year. The

pending legal issue going on with Lebanon around the payment and billing calculation for the broken flow meter was also discussed. Discussion around the Lebanon dispute included: billing for previous (not current) pump system upgrades, discrepancy between EDUs being used in calculation between two towns. Once the court decides what the appropriate rate for billing and flows Hebron will bill for the past pump upgrades and current flows; the last rate increase was discussed, sewer assessment fund balance history, infiltration history and concerns. B.Gilmore gave some input on flows from area towns.

M.Leichter made the following motion:

Move that the Hebron Board of Finance approve a transfer of \$75,000 from the sewer assessment fund to the WPCA operating budget. J.Fodaski 2nd. The motion passed with all in favor.

M.Leichter inquired about learning more about financial operations for the WPCA, and K.Kelly noted that there will be a public hearing for the 2022-23 WPCA budget Tuesday, June 9th at 7:00pm.

E. Other New Business

D.DelRosso made the following request for discussion at the next meeting: Recommendation to transfer excess unassigned fund balance monies to the debt management fund for the budget year that ended 2021. Once a year, after audit finalized, make recommendation for this transfer to BOS. A.Tierney has noted that this could ideally happen in the fall.

M.Leichter brought up issues with the completed project of relacing heating system at the library – looking into funding corrective actions to fix issues. Additionally if the HVAC project for the schools is a potential project, the design for the project would need to be funded, at around \$50-60K.

9. Liaison Reports

- a. **Hebron BOE – J.Fodaski** – identified reductions for the \$250K that was removed from their budget. Currently 80 kids signed up, will not need additional teacher until the count is over 90. They will reach out if their count approaches this number. A 5th grade teacher was hired, and there were some retirements, and adjustments to the health insurance tiers. There was a \$16,000 grant for food service supply issues that was received from the Government. Teacher negotiations are underway. The issue of universal pre-k was discussed.
- b. **AHM – M.Leichter** – expanding counseling services – hired 1+FTE and other additional people. Rooms have been updated with soundproofing for counseling patients. There has been a large increase in the need for mental health services. The annual concert auction from the spring was rescheduled to June 18th. Also, Joel Rosenberg has decided to retire in the near future.
- c. **BOS – D.DelRosso** – moratorium on cannabis sale in town has been discussed, looking into extending the decision until the end of the year. This will be going to referendum in November. The Green Committee swap shack is open, Sundays 10-2 at the transfer station. A new police cruiser is being purchased, training and utilization of new technology

including license plate reader was discussed and MOA was executed to use the equipment.

ADJOURNMENT

M.McCormack moved to adjourn the meeting at 9:10pm, J.Fodaski seconded the motion. The motion passed with all in favor.

Respectfully Submitted,
Kathryn Huntington

**TOWN OF HEBRON
BOARD OF FINANCE
Regular Meeting**

Tuesday June 23, 2022

7:00 p.m.

MINUTES

Board of Finance Present: D.Del Rosso, D.Veschi, M.Leichter, M.McCormack,
J.Fodaski

Board of Finance NOT Present:

Board of Selectmen Present: Peter Kasper

Staff Present: E.Griffin

Guests:

RECEIVED

2022 JUL 12 A 10:34

J. Fodaski
HEBRON TOWN CLERK

1. **CALL TO ORDER** – D.DelRosso called the meeting to order at 7:01pm.
2. **PLEDGE OF ALLEGIANCE** – was recited.
3. **PUBLIC COMMENT**
4. **FINANCE DIRECTOR'S REPORT**
E.Griffin gave the Finance Director's Report.

A. 2021-2022 Budget Update

The expenditure budget is at 94 expended, or \$2.66 million remaining. The BOE expenses for the month of June have not yet been posted, and as previously reported, there were three supplemental appropriations plus the transfer to the debt Management Fund totaling \$1,135,372.

The revenue budget amount of 36,404,000 is at 102% total collection, or \$37,184,000, with surplus collection of \$780,059. As previously disclosed ECS was \$172,000 higher, and back tax collection exceeded the budget of \$370,000 by \$627,501, for a total of \$997,501. Regarding the property tax sale, only three properties ended up going to sale and there were no bidders. There was \$331,000 that has been collected to date, and there is another \$183,000 anticipated by the month end. The next step will be the foreclosure process, which will take a year or so.

B. Finance Department Operations Update

Audit process has started for the current year, and a detailed timeline has been established. Trial balances were discussed. Staff are taking time off over the summer. Process for handling rollover of large encumbrances was discussed. APRA project list meeting has been modified – projects still are not finalized, so information will be presented to the town residents and amounts for approval are still being updated and the ultimate decision on funding the projects will be approved by BOS.

5. CONSENT AGENDA

Minutes approval – tabled until the next meeting.

6. OLD BUSINESS

A. Discussion of Hebron BOE Non-Lapsing Account Request

There was discussion about the overpayment by the BOE, including history and process. M.Leichter summarized information provided by Department of Education state's Attorney (T.Mooney) – overview of how monies can be received by BOEs, and that monies can typically be received outside of state and federal grants and town appropriations under normal conditions. Questions regarding future revenue payments should be directed to the town attorney – M.Leichter will draft questions .

D.DelRosso made the following motion: move that the Hebron BOE's request to fund their non-lapsing account with the remaining dollars that were set aside, \$56,124, be approved. The motion passed with 4 in favor (M.Leichter - no).

B. 2021 FYE Audit Presentation Update

Santo Carta, auditor, was in attendance and presented information on the 2021 FYE audit.

1. Audit Opinion – financial statements were fairly presented. Some agency funds included in financial statements were switched to non-major funds.
2. Letter for internal control over financial reporting – material weakness over GL maintenance – CIP expenditures
3. State legal Audit report – unmodified opinions on compliance over major programs – there was a LOCIP report that was filed late.

An overview of indications regarding governance was reviewed.

Financial Highlights –

Town Government Activities – increase of \$2.2 million
General Fund – increase of \$1.7million
Revenues – \$1.4 million over budget (due to tax collections)
Expenditures - \$0.5 million lower than budget for the year
Unassigned fund balance is 22.7% of total budgetary expenditures.

The management letter was discussed – only 4 items, including accrued payroll that is in the process of correction. Other corrections in process (OPEC) will come off the list next year.

There was discussion including the following topics: target percent for unassigned fund balance, ways to mitigate credit risk, general fund schedule of revenues – reflects changes through the year. E.Griffin will send proposed timeline and will provide an update at the October 27th BOF meeting.

4. New Business

None

5. Liaison Reports

- a. **Hebron BOE – J.Fodaski** – Teacher negotiations completed and went well. Balance as of meeting was \$98,500. Discussions about how to meet budgets next year, including class sizes and retirements. Additional information is being requested to get a better understanding what taxpayers are paying for for the pre-k program.

There was discussion about the process for supplemental appropriation requests – should be sent to A.Tierney. Responses should be made within 30 days of the request letter.

- b. **AHM – M.Leichter** – there was a concert with a Celtic band which was very well attended, and raised about \$12k. Annual golf tournament is scheduled for July 22 at Blackledge, and reservations are being taken for foursomes.
- c. **WCPA – M.McCormack** – Budget was set. Approved budget around \$713k revenue and expenses. The largest expense is the Colchester expense around \$440k. There was discussion about ADUs/apartments on properties and how this could affect burdens on current lines, pushing for right to bill additionally for these additional units. Town of Lebanon meter readings disputes – still ongoing, issues with accuracy of meter. Trial on this issue is going to be continued. There was discussion about the \$20k transfer typically used to offset costs for administration of sewer use bills will be used to assist in the shortage with operating expenditures.
- d. **BOS – D.DeiRosso** – ARPA project list to be discussed at public hearing, cannabis moratorium and next steps were discussed.

ADJOURNMENT

M.McCormack moved to adjourn the meeting at 8:28pm, J.Fodaski seconded the motion. The motion passed with all in favor.

Respectfully Submitted,
Kathryn Huntington

**ESTIMATED FUND BALANCE
For Fiscal Years 2017 through 2023**

Audited Assigned Fund Balance - June 30, 2017	\$ 531,009	
Audited Unassigned Fund Balance - June 30, 2017	\$ 7,211,752	19.10%
Audited Unassigned Fund Balance - June 30, 2018	\$ 6,758,878	18.90%

Current Assigned Fund Balance - June 30, 2019	\$ 641,354	
Current Unassigned Fund Balance - June 30, 2019	\$ 6,554,970	
Fund Balance - June 30, 2019	\$ 7,196,324	19.19%

Current Assigned Fund Balance - June 30, 2020	\$ 546,219	
Current Unassigned Fund Balance - June 30, 2020	\$ 6,206,926	
Fund Balance - June 30, 2020	\$ 6,753,145	16.12%

Audited Assigned Fund Balance - June 30, 2021	\$ 450,036	
Audited Unassigned Fund Balance - June 30, 2021	\$ 8,009,795	19.70%

Unaudited 2021-2022 Final Revenue Budget	\$ 37,331,246	
Unaudited 2021-2022 Final Expenditure Budget	\$ (37,376,851)	

Projected Fund Balance - June 30, 2022	\$ 7,964,190	21.33%
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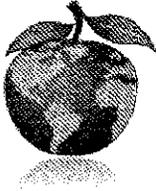
Proposed 2022-2023 Revenue Budget	\$ 37,016,920	
Proposed 2022-2023 Expenditure Budget	\$ (37,016,920)	

Projected Fund Balance - June 30, 2023	\$ 7,964,190	21.51%
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Estimated Fund Balance Policy - June 30, 2022 @ 1 & 1/2 month reserve	\$ 5,288,131	14.29%
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Funds available for utilization maintaining 1 & 1/2 month reserve	\$ 2,676,059	
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Please keep in mind that the Auditors report a percentage retention of 10% to 15% in the unassigned fund balance which is maintained with a reserve of 1 & 1/2 month of the 2021-2022 and proposed 2022-2023 budgets. This also provides compliance with our General Fund Policy.



Hebron Board of Education

580 Gilead Street, Hebron, CT 06248 ▪ BOE@Hebron.k12.ct.us



*emailed
7/19/22
@ 11:52*

Heather Petit, Chair Amanda Veneziano, Vice-Chair Allyson Schmeizl, Secretary
Alex Crawford Joseph Margaitis Nicole Matthews Diana Morales

July 18, 2022 - 30 days -

Mr. Andy Tierney, Town Manager
Town of Hebron
15 Gilead Street
Hebron, CT 064248

*BOE
threshold -
22,757,893 - \$22,757,9*

Dear Mr. Tierney,

Pursuant to Town Charter Section 905: Supplemental Appropriations, the Board of Education is requesting a supplemental appropriation in the amount of \$252,372. The purpose of this funding would be to accommodate our growing enrollment in preschool. As you know, our Kindergarten through grade six enrollment has grown by 10% over the past two years. The needs of our community for high quality preschool education is also growing. We currently have twenty students on our waiting list for preschool openings. It is our strong collective opinion that the Town has a responsibility to serve this need. Our preschool program is extremely popular in the community due to the high quality of programming that our dedicated, certified educators provide.

Preschool is an investment in the future of our students and our community. Benefits of a high-quality preschool experience are that it:

- Provides fundamental learning and supports student transition to Kindergarten
- Offers increased opportunities for socialization
- Emphasizes social emotional learning and growth of self-regulation skills
- Provides early intervention and support to students experiencing academic and developmental challenges
- Increases gains on achievement test scores
- Decreases occurrences of grade retention and identification for specialized services
- Increases high school graduation rates
- Decreases crime and delinquency rates
- Allows children who missed out on a year of quality preschool due to COVID including academic, behavioral and social experience, a successful start to school

We ask the Board of Finance members to think of the families who are anxiously awaiting word on their response to this request as they seek to secure a preschool education for their children. We respectfully request that this be placed on the next Board of Selectmen and Board of Finance meeting agendas and swiftly approved. We are seeking supplemental appropriations for this need as our nonlapsing account would not cover the full cost of this request. Further, the funds in our nonlapsing account are now earmarked to cover our additional special education costs not known at the time our original 2022-2023 school year budget was developed and to cover needed additional staff to serve our 10% growth in enrollment that was reduced by the Board of Finance by a quarter of a million dollars.



Hebron Board of Education



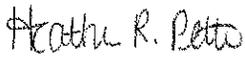
580 Gilead Street, Hebron, CT 06248 ■ BOE@Hebron.k12.ct.us

Heather Petit, Chair Amanda Veneziano, Vice-Chair Allyson Schmeizl, Secretary
Alex Crawford Joseph Margaitis Nicole Matthews Diana Morales

In the spirit of our continued supportive collaboration and desire to ensure equitable access to educational programming for all of Hebron's children that we write to you with this request. We were heartened to learn that the Board of Finance approved three separate supplemental appropriations for the Town last year. We are confident that they will grant this request as it will mean many more families who currently do not have a secured preschool program in place for their children will be able to access our high-quality program.

Thank you for considering our important request. Families are eagerly awaiting Board of Finance action.

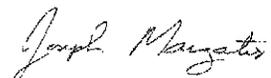
In collaboration,

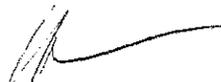

Heather Petit
Chair

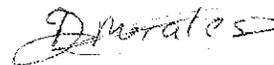

Amanda Veneziano
Vice-Chair


Allyson Schmeizl
Secretary


Alexander Crawford


Joseph Margaitis


Nicole Matthews


Diana Morales

cc: Diane DelRosso, Board of Finance Chairperson



Kenneth R. Slater, Jr.
860.297.4662
slater@halloransage.com

August 4, 2022

Via email (atierney@hebronct.com)

Andrew J. Tierney, Town Manager
Town of Hebron
Town Office Building
15 Gilead Street (Route 85)
Hebron, CT 06248

Re: Hebron Board of Education Supplemental Appropriation
Our File No.: 22454.0001

Dear Andy:

You have asked us to review the July 18, 2022 correspondence from the Hebron Board of Education requesting a \$252,372.00 supplemental appropriation, for the purposes of accommodating the growing enrollment experienced during the prior two years. The request was made pursuant to Section 905 of the Town Charter.

By way of background, the appropriation process for the Board involves three different provisions of the Town Charter. The first (and most important) is the annual budget. *See* Section 902. The second is the approval of supplemental appropriations for additional unbudgeted funds. *See* Section 905. The third addresses intradepartmental transfers when unexpended budgeted funds could be transferred to departments that are need of additional funds due to unexpected expenditures. *See* Section 906.

The budget process is the mechanism to plan for the funding necessary to operate both the General Town Government and the Board of Education in the upcoming fiscal year. As Town Manager, you are responsible for the preparation of the proposed budget after reviewing requests made by various departments, offices and agencies of the Town, including the Board of Education. The process for adopting the budget also includes showing revenues and expenditures from these departments, including the Board of Education. The budgeting process also includes the submittal of the proposed budget to the Board of Selectmen, which transmits it to the Board of Finance after the Board of Selectmen reviews the proposed budget and makes modifications authorized by the Town Charter. The Board of Finance then meets to review the proposed budget, including the recommended expenditure levels for General Government and Board of Education budgets. The Board of Finance is authorized to make changes to the proposed budget, which is ultimately submitted to a referendum, or potentially multiple referenda if prior budgets are rejected, to set the funding levels for both General Government and the Board of Education.

Section 905 provides:

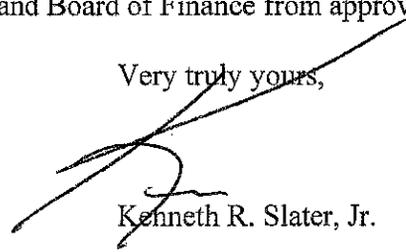
A. Duties of the Board of Selectmen. In the event that a department or Town agency shall require a supplemental appropriation, such requests shall be made in writing to the Town Manager. The Town Manager shall forward, with any comments or recommendations that he might have, said request to the Board of Selectmen. The Selectmen shall examine the request and shall, except for requests from the local Board of Education, have the power to approve or deny the request. If the Board of Selectmen shall approve the request, it shall submit said request to the Board of Finance with its recommendations. Any request from the local Board of Education shall be forwarded forthwith to the Board of Finance, except that the Board of Selectmen may comment on the request.

Although the nature of supplemental requests is to address unanticipated expenses, the Town Charter does not contain any specific time limitations as to how soon after a budget is approved, such a request can be made. This stands to reason because some unforeseen need for an expenditure could arise immediately after a budget is approved.

Here, the request pertains to trends that have been ongoing for the last two years and were certainly something that should have been (and very likely was) taken into account when proposed funding levels were presented to you to be incorporated into the proposed budget.

In my experience representing many towns, I have not seen a request for this kind of supplemental appropriation in the immediate wake of the budget adoption absent an entirely unexpected expense or liability. However, while the request is unusual, and not consistent with the general nature of supplemental appropriations, there is nothing in the Town Charter that would bar the Board of Selectman and Board of Finance from approving the request.

Very truly yours,



Kenneth R. Slater, Jr.

American Rescue Plan
PROPOSED PROJECTS

FUND 034 -
DEPT- 6500 - 300 - 2301 - 2322

Priority			\$	
	TOTAL FUNDING ANTICIPATED		2,812,714	
1 ✓	Police Vehicle w/ MLPR	034- 2001. 210. 2055	97,125	*
2 ✓	Security Measures - Town Buildings		143,000	
3 ✓	CERT Vehicle Replacement (pre-owned)		115,000	
4 ✓	Fire Department Marine		23,000	
5 ✓	Battery Operated Rescue Tools		50,000	
6 ✓	Martin Road Construction Engineering		25,000	
7 ✓	Senior Center Generator Switch Gear/Connection	2309	14,000	
8 ✓	Pendleton Drive to Library Pedestrian Bridge	2310	101,886	
9	Skate Park Veteran's		145,000	
10	Pickle Ball Courts (2) Veteran's		65,000	
11 ✓	Playscape Veteran's	2311	150,000	
12 ✓	Gilead Hill School Playscape	2312	120,000	
13 ✓	HAMR Softball Field Veteran's	2313	20,000	
14 ✓	Construction Fire Co # 1 Ambulance Bay Expansion	STATE BID LIST 2307	100,000	
15	AHM HVAC System Upgrade (tri-town split)		55,000	**
16	Virtual Meeting Room Conference Equipment (Library & TOB)		66,000	
17	Vandal-Proof Surveillance Cameras - Veteran's		12,000	
18 ✓	EV Charging Stations (TOB, SC, BHP)	2308	33,000	
19	Peters House Accessibility - ADA Parking/Ramp		100,000	
20 ✓	Trail Repairs	2314	12,000	
21	Dog Park - Location TBD		50,000	
22 ✓	Green Committee Funding Special Projects	2315	25,940	

ROUND 1 GRAND TOTAL \$ 1,522,951

* Approved for purchase Board of Finance (4/5/22) and Board of Selectmen (anticipated 4/21/22) due to urgent need to replace vehicle and ability to secure a suitable vehicle in a timely manner.

**Hebron's share - funding anticipated to be shared by AHM Towns.
Alternately, may be funded by a Community Project Funding Grant.

Round 2 Projects:

Need Budget Estimates (Approved Town Attorney and BOS)

Old Town Hall Building Maintenance/Repairs	25,000
Additional EV Charging Stations - Locations TBD	TBD

Approved by Town Attorney Awaiting BOS Approval

Replace Emergency Generator for Stonecroft Housing	135,000
WPCA Sewer System Improvements	82,140
Cyber Threat Assessment and Security Measures	50,000
Support for Local Small Businesses	TBD
The Town Center Project (TTCP) Storage Shed	30,000
Peters House Renovation/Restoration	TBD
Hebron Interfaith Human Services (HIHS) Food Pantry Support	10,000
Wall Street Sidewalk Project	TBD
ACO Vehicle Regional Hebron/Columbia	TBD
CoDE Request: Implicit Bias Training Town Employees/Elected Officials	7,878