TOWN OF CANAAN
BOARD OF FINANCE, REGULAR MEETING MINUTES
MONDAY, SEPTEMBER 12, 2022 @ 6:30PM
TOWN HALL, 108 MAIN STREET, FALLS VILLAGE, CT
VIRTUAL MEETING AT:
https://us02web.zoom.us/j/87547424104?pwd=WHNySGNXN0h3ZU9UeC9OdnZwaDdGUT09

Attendees: Joel Jones, Steve Dean, Amy Wynn, Alternate David Wilburn, Eric Carlson, Corinna Fleming, Selectmen Henry Todd, Dave Barger and Greg Marlowe, and residents of the community.

Absent: Richard Heinz and Dan Silverman

Meeting was called to order @ 6:35PM By Joel Jones, Chair.

The Board of Finance held a moment of silence and reflection in honor and memory of John Allyn.

Seating of alternates and acceptance of resignation:

- **Motion was made by Joel Jones to temporarily seat alternate Eric Carlson for John Allyn, seconded by Steve Dean; Unanimous**

- **Motion was made by Amy Wynn to seat Eric Carlson in the permanent replacement position for John Allyn's term, seconded by Steve Dean; Unanimous**

- **Motion was made by Joel Jones to seat alternate Corinna Fleming for Richard Heinz, seconded by Amy Wynn; Unanimous**

- **Motion was made by Eric Carlson to accept with regret, the resignation of Richard Heinz from the Board of Finance, seconded by Amy Wynn; Unanimous**

- **Motion was made by Amy Wynn to seat Corinna Fleming in the permanent replacement position for Richard Heinz's term, seconded by Eric Carlson; Unanimous**

- **Motion was made by Steve Dean to seat alternate David Wilburn for Dan Silverman, seconded by Eric Carlson; Unanimous**

Public Comment – Daly Reville regarding Statute 1-227 and the opinion of members (see attachment)

Communications – Moved to Old Business

Reports

Secretary's Report –**Motion was made by Eric Carlson to receive the August 8, 2022 minutes, seconded by Steve Dean; unanimous.**

Treasurer's Report– **Motion was made by Corinna Fleming to receive the August 31, 2022 Treasurer's Report, seconded by Steve Dean; unanimous.**

Reports continued..

Tax Collector's Report - **Motion was made by Corinna Fleming to receive the Tax Collectors report, seconded by Eric Carlson; unanimous.**

Board of Education's Report - **Motion was made by Amy Wynn to receive the Board of Education's report, seconded by Steve Dean; unanimous.**

First Selectman's Report – Henry Todd presented the First Selectman's report (see Board of Selectmen minutes for details).

Old Business

1) **Board of Finance and Board of Education interactions:**
   Communications – Joel Jones received communications from the Board of Education and Dan Silverman's responses to that communication. The Board of Education invited the Board of Finance to participate in an alignment meeting. All agreed it would be a useful exercise to get together – all Board of Finance members are encouraged to participate. (see Invitation attachments)

   Joel Jones stated that such a meeting would be a good place to express the detailed expectations of the Board of Finance regarding the 2023-2024 budget presentations from the Board of Education.

2) **ARPA requests**. Henry asked that the ARPA process be finalized. Joel Jones noted it already had been at the last meeting. Amy asked Henry to read the minutes from the 8/8/22 meeting to understand the expectations of the Board of Finance.
   Henry reported that to date, $14,700 had been approved for the Historical Society's roof repair. $10,000 had been approved for the DM Hunt Library to assist with waterproofing the basement.

Suspense Items – None

New Business - None

Adjournment: **Motion was made by Steve Dean @ 7:28 PM to adjourn the meeting, seconded by Eric Carlson; unanimous.** Meeting was adjourned.

Respectfully submitted by recording Secretary Denise M Cohn

Attachments:
Treasurers Report
Tax Collectors Report
Board of Education Report
Daly Reville public comment
Communication from Board of Education and Board of Finance member, Dan Silverman (4)

Town of Canaan

TREASURER'S REPORT
August 2022

9/7/2022

General Fund Accounts:

Bank	Account	Type	Balance	
Nat'l. Iron	Main Account	Money Market	$ 1,330,105.94	Int Rate .02%
Nat'l. Iron	Regular Account	Checking	$ 2,767.49	
Salisbury B&T	Municipal Account	Savings	$ 816,401.22	Int Rate - .40%
Salisbury B & T	Board of Education	Checkings	$ 3,096.16	
Litchfield Bancorp	Savings	Cert. of Deposit	$ 198,197.60	Rate - 2.05% mat-2/3/2024
Salisbury Bank	Savings	Money Market	$ 132,199.71	0.30%
	General Fund Total		**$ 2,482,768.12**	
	Committed Funds:			
	GF commitment		**$ 235,379.00**	
	Total Designated Funds:		**$ 235,379.00**	
	Net General Funds Total:		**$ 2,247,389.12**	
	Cash Requirement for FY 22-23		**$ 1,882,423.80**	
	Kellogg Accounts Payable		**$ 221,055.64**	
	Projected General Fund - 6/30/23		**$ 586,020.96**	
	Capital Reserve Accounts:			
Torrington Savings		Savings,CDs, MM	$ 712,356.02	6/30/2022
Salisbury Bank		Cert. of Deposit	$ 141,169.61	6/30/2022
	Total Reserve Accounts:		**$ 853,525.63**	

Summary of Budgets:

	Approved Budget	Amended Budget	Year to Date Activity	Unexpended/ Uncollected Balance	% Used
Revenue Receipts	$ 5,523,406.00	$ 5,523,406.00	$ 2,643,436.01	$ 2,879,969.99	47.86%
Municipal Budget	$ 2,137,244.00	$ 2,137,244.00	$ 602,867.60	$ 1,534,376.40	28.21%
Bd of Education	$ 3,621,541.00	$ 3,621,541.00	$ 393,523.61	$ 3,228,017.39	10.87%
Approved GF Approp.	$ 235,379.00	$ 235,379.00	$ -		

Cash Requirement for FY 21-22 **$ (1,882,423.80)**

	Amount Received	Expensed	Balance
ARPA/CRF Grant	209,369.51	$ 60,442.94	$ 148,926.57

Town of Canaan

Revenue Report - FY 2022-23

9/1/2022

		Approved 2022 - 23 Revenue Budget	Amended 2022 - 23 Revenue Budget	7/1/2022 - 8/31/2022	Revenue Uncollected	
1108-901	Current Property Tax	$ 4,913,722.00	$ 4,913,722.00	$ 2,555,318.82	$ 2,358,403.18	
1108-902	Prior Years Tax	$ -	$ -	$ 16,274.87		$ (16,274.87)
1108-103	Interest/Lien Fees	$ -	$ -	$ 2,744.48		$ (2,744.48)
2110-904	Conveyance Tax	$ 14,000.00	$ 14,000.00	$ 3,912.50	$ 10,087.50	
2111-912	Planning & Zoning	$ 1,500.00	$ 1,500.00	$ 170.00	$ 1,330.00	
2113-913	Building Permits	$ 20,000.00	$ 20,000.00	$ 1,558.00	$ 18,442.00	
2122-953	General Assistance	$ -	$ -	$ -	$ -	
2124-915	Inlands/Wetlands	$ 500.00	$ 500.00	$ -	$ 500.00	
2210-920	Town Clerk Fees	$ 8,450.00	$ 8,450.00	$ 6,794.00	$ 1,656.00	
2410-951	Rental Income	$ 23,400.00	$ 23,400.00	$ 3,750.00	$ 19,650.00	
2410-951	Copy/Fax Income	$ 1,700.00	$ 1,700.00	$ 124.00	$ 1,576.00	
2410-951	Other Town Revenue	$ 32,000.00	$ 32,000.00	$ 22,186.13	$ 9,813.87	
2410-951	Recreation Fees	$ 10,300.00	$ 10,300.00	$ 9,730.00	$ 570.00	
2420-952	Public Works	$ -	$ -	$ -	$ -	
2601-922	Transfer Station Fees	$ 43,500.00	$ 43,500.00	$ 19,729.46	$ 23,770.54	
3101-939	Town Aid Road Money	$ 169,392.00	$ 169,392.00	$ -	$ 169,392.00	
4110-950	Bank Dep/Investments	$ 4,000.00	$ 4,000.00	$ 98.75	$ 3,901.25	
5210-930	Pilot State Property	$ 77,153.00	$ 77,153.00	$ -	$ 77,153.00	
5215-931	Colleges/Hospitals	$ -	$ -	$ -	$ -	
5220-932	Mashnatucket Pequot Fund	$ 6,202.00	$ 6,202.00	$ -	$ 6,202.00	
5240-933	Elderly Relief	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	
5290-934	All Other State	$ 44,844.00	$ 44,844.00	$ 1,045.00	$ 43,799.00	
5291-935	Tel Access Line Tax	$ 6,000.00	$ 6,000.00	$ -	$ 6,000.00	
5292-936	Local Capital Improv(LOCIP)	$ 18,491.00	$ 18,491.00	$ -	$ 18,491.00	

Town of Canaan

Revenue Report - FY 2022-23

9/1/2022

		Approved 2022 - 23 Revenue Budget	Amended 2022 - 23 Revenue Budget	7/1/2022 - 8/31/2022	Revenue Uncollected
5410-937	Education Cost Sharing	$ 125,752.00	$ 125,752.00	$ -	$ 125,752.00
5420-938	Pupil Transportation	$ -	$ -	$ -	$ -
	Property Taxes	$ 4,913,722.00	$ 4,913,722.00	$ 2,574,338.17	$ 2,358,403.18
	State & Local Revenues	$ 609,684.00	$ 609,684.00	$ 69,097.84	$ 540,586.16
	Revenue Receivables	$ 5,523,406.00	$ 5,523,406.00	$ 2,643,436.01	$ 2,898,989.34
1400-954	Approp. From Gen Fund	$ 235,379.00	$ 235,379.00	$ -	$ 235,379.00
	Trans. from Reserve Accts				$ -
	Total Revenue Budget	$ 5,758,785.00	$ 5,758,785.00	$ 2,643,436.01	$ 3,134,368.34

** General Fund Appropriations Amendments:

8/9/2021 BOF -#1400-954 for Fire Commission - $5,600
9/13/2021 BOF - #2210-GR-920 - $5,500 - State Library Grant Received
11/8/2021 BOF- #1400-954 for Health Insurance - $6,000.00
12/13/2021 BOF - #1400-954 for BOF - $1200.00
4/11/2022 BOF - 1001-501 for training - $535
5/9/2022 BOF - 1011-473 for P & Z consultant - $3500
1/26/2022 Town Meeting:
1400-954 - for health insurance $6,000
1400-954 - for IT - $2000

Transfers from Reserves:

Town of Canaan

Monthly Expenditure Report - August 2022

9/1/2022

ACCT#	ACCOUNT TITLE	ORIGINAL 2022 - 23 BUDGET	AMENDED 2022 - 23 BUDGET	7/1/2022 - 8/31/2022	Unexpended Balance	% Used
1001	Selectmen Expenses	$58,608.00	$58,608.00	$10,521.78	$48,086.22	18%
1002	Town Hall Expenses	$46,700.00	$46,700.00	$11,718.05	$34,981.95	25%
1003	Legal Expenses	$13,714.00	$13,714.00	$707.20	$13,006.80	5%
1005	Board of Assessors	$52,791.00	$52,791.00	$11,803.40	$40,987.60	22%
1006	Board of Tax Review	$1,500.00	$1,500.00	$0.00	$1,500.00	0%
1007	Board of Finance	$29,250.00	$29,250.00	$6,080.00	$23,170.00	21%
1008	Tax Collector	$33,011.00	$33,011.00	$11,611.65	$21,399.35	35%
1009	Treasurer	$41,136.00	$41,136.00	$7,699.88	$33,436.12	19%
1010	Town Clerk	$51,163.00	$51,163.00	$8,345.65	$42,817.35	16%
1011	Planning & Zoning	$37,010.00	$37,010.00	$2,286.40	$34,723.60	6%
1012	Zoning Board of Appeals	$500.00	$500.00	$0.00	$500.00	0%
1014	Registrar of Voters	$22,960.00	$22,960.00	$4,458.44	$18,501.56	19%
1015	Insurance	$44,356.00	$44,356.00	$14,024.65	$30,331.35	32%
1016	Benefits	$224,450.00	$224,450.00	$40,322.21	$184,127.79	18%
1017	Economic Development	$2,100.00	$2,100.00	$550.00	$1,550.00	26%
1018	Public Health	$18,188.00	$18,188.00	$10,423.88	$7,764.12	57%
1019	Social Services	$45,314.00	$45,314.00	$13,134.67	$32,179.33	29%
1020	Wm. Surdam Blding	$14,100.00	$14,100.00	$835.88	$13,264.12	6%
1021	Street Lights	$7,700.00	$7,700.00	$1,146.62	$6,553.38	15%
1022	General Assistance	$3,000.00	$3,000.00	$0.00	$3,000.00	0%
1023	Selectmen's Fund for Non-municipal Public Benefit Activities	$81,497.00	$81,497.00	$5,088.00	$76,409.00	6%
1024	Conservation Commission	$2,250.00	$2,250.00	$0.00	$2,250.00	0%
1025	Debt Service - Interest	$40,979.00	$40,979.00	$22,619.45	$18,359.55	55%
1026	Debt Service - Principal	$132,500.00	$132,500.00	$132,500.00	$0.00	100%
1027	General Public Safety	$63,698.00	$63,698.00	$9,339.96	$54,358.04	15%
1028	Non-Recur. Capital Accounts	$126,000.00	$126,000.00	$126,000.00	$0.00	100%
1202	107 Main St. Property	$26,200.00	$26,200.00	$2,880.58	$23,319.42	11%
1203	35 Railroad St Property	$4,450.00	$4,450.00	$792.04	$3,657.96	18%

Town of Canaan

Monthly Expenditure Report - August 2022

9/1/2022

ACCT#	ACCOUNT TITLE	ORIGINAL 2022 - 23 BUDGET	AMENDED 2022 - 23 BUDGET	7/1/2022 - 8/31/2022	Unexpended Balance	% Used
2001	Fire Commission	$105,000.00	$105,000.00	$28,430.38	$76,569.62	27%
3001	Road Maintanence	$549,180.00	$549,180.00	$43,787.45	$505,392.55	8%
3002	Town Garage	$27,575.00	$27,575.00	$1,695.40	$25,879.60	6%
4001	Recreation Commission	$72,271.00	$72,271.00	$59,268.43	$13,002.57	82%
6001	Waste Management	$158,093.00	$158,093.00	$14,795.55	$143,297.45	9%
	Total	**$2,137,244.00**	**$2,137,244.00**	**$602,867.60**	**$1,534,376.40**	28%

*** **17% thru fiscal year 2022-23**

Board of Finance/Town Mtg Approved:

BOF approved:

BOF Transfers between departments:

COLLECTION INFORMATION AS OF AUGUST 31, 2022
MEMO FROM TAX COLLECTOR'S OFFICE

2021 Grand List Collection Information

Beginning Tax Levy	4,889,589.13
Adjusted Tax Levy (as of month end)	4,887,714.80
Current Year Collections (as of month end)	2,856,817.47
Current year collection rate - collected vs. tax levy =	58.45%
Total collections (as of month end)	2,893,812.76
Refunds paid or due	6,383.62
Total collections less refunds	2,887,429.14

2020 Grand List Collection Information

Beginning Tax Levy	4,835,387.12
Adjusted Tax Levy (as of month end)	4,821,078.50
Current Year Collections (as of month end)	1,976,979.68
Current year collection rate - collected vs. tax levy =	41.01%

Prior Three Years Collection Rates

2019 GL Collection rate - year to date collection rate vs. tax levy =	53.23%
2018 GL Collection rate - year to date collection rate vs. tax levy =	52.86%
2017 GL Collection rate - year to date collection rate vs. tax levy =	53.13%

2022/2023
TOWN OF CANAAN
TAX COLLECTOR'S REPORT
FOR YEAR TO DATE

Grand List Year	Uncollected Taxes July 1, 2022	Current Levy	Lawful Corrections		Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes w/o Refunds	Refunds					
			Additions	Deductions			Taxes	Interest	Total	31-Aug-22	Prior F/Y's Refunds	Over-payments	Adjustment Generating	Credit Transfers Writeoffs	Paid	Refunds due Month end
2021		4,889,589.13	9,734.92	11,609.25	-	4,887,714.80	2,856,817.47	1,949.24	2,858,766.71	2,032,407.09	-	-	1,509.76	-	-	1,509.76
2020	46,958.88		-	384.86	-	46,574.02	13,505.49	1,805.36	15,310.85	33,016.16	4,291.82	-	-	52.37	-	4,239.45
2019	20,627.31		-	-	-	20,627.31	8,494.23	2,448.47	10,942.70	11,470.74	2,011.46	-	-	662.34	-	1,349.12
2018	12,479.77		-	-	-	12,479.77	5,707.12	1,507.66	7,214.78	6,772.65	-	-	-	-	-	-
2017	7,748.42		-	-	-	7,748.42	1,427.20	107.04	1,534.24	6,321.22	-	-	-	-	-	-
2016	5,034.54		-	-	-	5,034.54	-	-	-	5,034.54	-	-	-	-	-	-
2015	4,539.75		-	-	-	4,539.75	-	-	-	4,539.75	-	-	-	-	-	-
2014	3,606.08		-	-	-	3,606.08	-	-	-	3,606.08	-	-	-	-	-	-
2013	2,941.18		-	-	-	2,941.18	-	-	-	2,941.18	-	-	-	-	-	-
2012	2,062.68		-	-	-	2,062.68	-	-	-	2,062.68	-	-	-	-	-	-
2011	2,171.35		-	-	-	2,171.35	-	-	-	2,171.35	-	-	-	-	-	-
2010	2,171.35		-	-	-	2,171.35	-	-	-	2,171.35	-	-	-	-	-	-
2009	1,318.39		-	-	-	1,318.39	-	-	-	1,318.39	-	-	-	-	-	-
2008	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-		-	-	-	-	-	43.48	43.48	-	-	-	-	-	-	-
Total	111,659.70	4,889,589.13	9,734.92	11,994.11	-	4,998,989.64	2,885,951.51	7,861.25	2,893,812.76	2,113,833.18	6,303.28	-	1,509.76	714.71	-	7,098.33
COLLECTION FEES								-	-							
TRANSFER STATION								22,387.28	22,387.28							
DMV FEES			-	-				95.40	95.40							
LIEN FEES							-	168.00	168.00							
							2,885,951.51	22,650.68	2,916,463.44		-	-	-	-	-	
															0.00	7,098.33

Canaan Board of Education
Profit & Loss Budget vs. Actual 2022-23
July through August 2022

CBOE August Cash Report

	Jul - Aug 22	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
100 · Salaries				
Certified Salaries				
1111120 · Severance	0.00	7,023.00	-7,023.00	0.0%
1201101 · Substitutes Salary	0.00	15,000.00	-15,000.00	0.0%
1111105 · Title One Teacher	0.00	80,273.00	-80,273.00	0.0%
1111104 · Extra Pay/Extra Duty	162.00	10,981.00	-10,819.00	1.48%
1111100 · Teachers Salary	0.00	727,401.00	-727,401.00	0.0%
1112410 · Principal's Salary	18,316.68	119,000.00	-100,683.32	15.39%
Total Certified Salaries	18,478.68	959,678.00	-941,199.32	1.93%
Non Certified Salaries				
1122213 · Paraprofessional 2	0.00	11,643.00	-11,643.00	0.0%
1122223 · Library Manager	0.00	36,609.00	-36,609.00	0.0%
1122134 · Nurse Salary	0.00	47,768.00	-47,768.00	0.0%
1122630 · Summer Custodian	4,660.00	4,635.00	25.00	100.54%
1122112 · Paraprofessional 1	0.00	30,033.00	-30,033.00	0.0%
1122411 · Office Administrator	8,286.00	54,240.00	-45,954.00	15.28%
2400130 · Overtime Secretary	0.00			
1122312 · Board Clerk Salary	1,934.16	12,572.00	-10,637.84	15.39%
1122610 · Custodian Salary	8,938.17	57,178.00	-48,239.83	15.63%
1132610 · Overtime Custodian	0.00	4,793.00	-4,793.00	0.0%
1122620 · Evening Custodian	0.00	11,632.00	-11,632.00	0.0%
Total Non Certified Salaries	23,818.33	271,103.00	-247,284.67	8.79%
Total 100 · Salaries	42,297.01	1,230,781.00	-1,188,483.99	3.44%
200 · Benefits				
Health Benefits				
2102621 · Non-Certified Dental	303.24	6,478.00	-6,174.76	4.68%
2101102 · Certified Dental	2,463.08	13,414.00	-10,950.92	18.36%
2101101 · Health Insuranc Certified Staff	17,243.62	246,205.00	-228,961.38	7.0%
2102620 · Health Insurance Non-Certified	3,164.33	74,889.00	-71,724.67	4.23%
Total Health Benefits	23,174.27	340,986.00	-317,811.73	6.8%

Canaan Board of Education

Profit & Loss Budget vs. Actual 2022-23

July through August 2022

CBOE August Cash Report

	Jul - Aug 22	Budget	$ Over Budget	% of Budget
Social Security				
2202100 · Social Sec. Other	1,510.35	18,106.00	-16,595.65	8.34%
Total Social Security	1,510.35	18,106.00	-16,595.65	8.34%
Medicare				
2211101 · Medicare Certified Staff	618.83	16,933.00	-16,314.17	3.66%
Total Medicare	618.83	16,933.00	-16,314.17	3.66%
Pension/Annuities				
2401101 · Reimbursement Graduate Credits	0.00	4,400.00	-4,400.00	0.0%
2302100 · Pension - Libraria	0.00	2,563.00	-2,563.00	0.0%
2302110 · Pension Paraprofessionals	0.00	901.00	-901.00	0.0%
2302120 · Pension Nurse	0.00	3,344.00	-3,344.00	0.0%
2302130 · Pension Office Adminstrator	0.00	3,797.00	-3,797.00	0.0%
2302140 · Pension Custodian	0.00	4,002.00	-4,002.00	0.0%
Total Pension/Annuities	0.00	19,007.00	-19,007.00	0.0%
Insurance				
2502310 · Unemployment Insurance	0.00	500.00	-500.00	0.0%
2602310 · Workers' Compensation Insurance	1,415.31	6,692.00	-5,276.69	21.15%
2701100 · Life Insurance	305.20	2,489.00	-2,183.80	12.26%
Total Insurance	1,720.51	9,681.00	-7,960.49	17.77%
Total 200 · Benefits	27,023.96	404,713.00	-377,689.04	6.68%
300 · Educational Services				
Educational Services				
3222283 · Inservice Learning	0.00	15,000.00	-15,000.00	0.0%
3231005 · Middle School Sports & Act.	0.00	13,825.00	-13,825.00	0.0%
3051100 · LHK Yearbook	0.00	600.00	-600.00	0.0%
3211102 · Outdoor Education	0.00	2,000.00	-2,000.00	0.0%
3211103 · Assembly Programs	0.00	2,000.00	-2,000.00	0.0%
3221100 · Staff Development	735.56	6,457.00	-5,721.44	11.39%
Total Educational Services	735.56	39,882.00	-39,146.44	1.84%
Professional & Tech. Services				
3402210 · Telecommunication/Internet	0.00	2,940.00	-2,940.00	0.0%
3092620 · Environmental Testing Services	0.00	1,000.00	-1,000.00	0.0%

Canaan Board of Education
Profit & Loss Budget vs. Actual 2022-23
July through August 2022

CBOE August Cash Report

	Jul - Aug 22	Budget	$ Over Budget	% of Budget
3222210 · Professional Services	0.00	8,000.00	-8,000.00	0.0%
3402211 · Technical Support Services	1,605.00	37,692.00	-36,087.00	4.26%
Total Professional & Tech. Services	1,605.00	49,632.00	-48,027.00	3.23%
Total 300 · Educational Services	2,340.56	89,514.00	-87,173.44	2.62%
400 · Property Services				
Utilities				
4112620 · Water	187.08	2,000.00	-1,812.92	9.35%
Total Utilities	187.08	2,000.00	-1,812.92	9.35%
Maintenance Services				
4302400 · Copier/Lease	855.35	4,867.00	-4,011.65	17.57%
4242630 · Lawn Care	0.00	5,400.00	-5,400.00	0.0%
4302620 · Equipment Maintenance	0.00	3,186.00	-3,186.00	0.0%
4302610 · Septic Tank Maintenance	0.00	880.00	-880.00	0.0%
4302640 · Facility Maintenance	635.25	14,334.00	-13,698.75	4.43%
4302630 · Building Improvements	0.00	9,000.00	-9,000.00	0.0%
Total Maintenance Services	1,490.60	37,667.00	-36,176.40	3.96%
Total 400 · Property Services	1,677.68	39,667.00	-37,989.32	4.23%
500 · Purchased Services				
Transportation Services				
5102700 · Transportation / Bus Contract	0.00	128,736.00	-128,736.00	0.0%
5102710 · Field Trips / Bus	0.00	5,682.00	-5,682.00	0.0%
Total Transportation Services	0.00	134,418.00	-134,418.00	0.0%
Insurance				
5213200 · Physicals-Students	0.00	150.00	-150.00	0.0%
5222620 · Cyber Insurance	0.00	5,250.00	-5,250.00	0.0%
5202620 · Property/Liability Insurance	8,191.25	17,379.00	-9,187.75	47.13%
5212620 · Student Insurance	0.00	250.00	-250.00	0.0%
Total Insurance	8,191.25	23,029.00	-14,837.75	35.57%
Communication				
5312400 · Telephone	568.35	3,240.00	-2,671.65	17.54%
5302410 · Postage	-294.45	1,400.00	-1,694.45	-21.03%
5502540 · Printing & Advertising	0.00	500.00	-500.00	0.0%

Canaan Board of Education
Profit & Loss Budget vs. Actual 2022-23
July through August 2022

CBOE August Cash Report

	Jul - Aug 22	Budget	$ Over Budget	% of Budget
Total Communication	273.90	5,140.00	-4,866.10	5.33%
Tuitions				
5601401 · Summer School	0.00	7,000.00	-7,000.00	0.0%
Total Tuitions	0.00	7,000.00	-7,000.00	0.0%
Travel				
5801101 · Travel -Staff	58.75	1,200.00	-1,141.25	4.9%
5801102 · Travel- Principal	0.00	800.00	-800.00	0.0%
Total Travel	58.75	2,000.00	-1,941.25	2.94%
Total 500 · Purchased Services	8,523.90	171,587.00	-163,063.10	4.97%
600 · Supplies				
Supplies				
4012400 · Professional Publications	976.00	600.00	376.00	162.67%
6122410 · Graduation/Awards	0.00	1,700.00	-1,700.00	0.0%
6102310 · Accounting Services/Supplies	0.00	1,400.00	-1,400.00	0.0%
6101105 · Student Testing Services	0.00	500.00	-500.00	0.0%
6101106 · Science Supplies	18.30	3,100.00	-3,081.70	0.59%
6101104 · Athletic Supplies	0.00	1,600.00	-1,600.00	0.0%
6101103 · Music Supplies	134.71	1,300.00	-1,165.29	10.36%
6101102 · Art Supplies	0.00	1,250.00	-1,250.00	0.0%
6102223 · Library Software	0.00	1,890.00	-1,890.00	0.0%
6101100 · Board of Educ Office Supplies	0.00	250.00	-250.00	0.0%
6102134 · Nurse's Supplies	0.00	1,500.00	-1,500.00	0.0%
6102410 · Office Supplies	104.00	800.00	-696.00	13.0%
6101101 · Instructional Supplies	405.21	15,000.00	-14,594.79	2.7%
6102224 · Technology Applications	8,204.35	16,002.00	-7,797.65	51.27%
2223104 · Library Supplies	82.00	850.00	-768.00	9.65%
6102225 · Technology Supplies	0.00	997.00	-997.00	0.0%
6132620 · Custodial Supplies	489.41	13,000.00	-12,510.59	3.77%
Total Supplies	10,413.98	61,739.00	-51,325.02	16.87%
Energy				
6222620 · Electricity	1,326.43	23,588.00	-22,261.57	5.62%
6242622 · Propane Gas	0.00	32,000.00	-32,000.00	0.0%

Canaan Board of Education
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July through August 2022

CBOE August Cash Report

	Jul - Aug 22	Budget	$ Over Budget	% of Budget
6242620 · Fuel Oil	0.00	12,870.00	-12,870.00	0.0%
6242621 · Diesel Fuel	0.00	8,430.00	-8,430.00	0.0%
Total Energy	1,326.43	76,888.00	-75,561.57	1.73%
Books				
6401101 · Textbooks	-61.41	13,500.00	-13,561.41	-0.46%
6412222 · Library Periodicals	0.00	500.00	-500.00	0.0%
6402222 · Library Books	0.00	2,700.00	-2,700.00	0.0%
Total Books	-61.41	16,700.00	-16,761.41	-0.37%
Total 600 · Supplies	11,679.00	155,327.00	-143,648.00	7.52%
700 · Property Equipment				
Equipment				
5902540 · Technology Hardware	0.00	14,897.00	-14,897.00	0.0%
7302520 · Non-Instructional Equipment	299.10	1,200.00	-900.90	24.93%
7301101 · Instructional Equipment	31.20	0.00	31.20	100.0%
Total Equipment	330.30	16,097.00	-15,766.70	2.05%
Total 700 · Property Equipment	330.30	16,097.00	-15,766.70	2.05%
800 · Dues				
Dues & Fees				
2082213 · Ed Advance	0.00	300.00	-300.00	0.0%
1012310 · Dues & Fees	200.00	1,299.00	-1,099.00	15.4%
Total Dues & Fees	200.00	1,599.00	-1,399.00	12.51%
Total 800 · Dues	200.00	1,599.00	-1,399.00	12.51%
900 · Capital				
0015200 · Technology Capital Fund	0.00	5,000.00	-5,000.00	0.0%
0005200 · Building Capital Fund	0.00	10,000.00	-10,000.00	0.0%
Total 900 · Capital	0.00	15,000.00	-15,000.00	0.0%
950 · Region One Tuition Assessments				
Region One Tuition Assessments				
5605201 · HVRHS Tuition	206,676.80	1,033,384.00	-826,707.20	20.0%
5605202 · Pupil Services Tuition	72,075.60	360,378.00	-288,302.40	20.0%
5605203 · RSSC Tuition	20,698.80	103,494.00	-82,795.20	20.0%

Canaan Board of Education

Profit & Loss Budget vs. Actual 2022-23

July through August 2022

CBOE August Cash Report

	Jul - Aug 22	Budget	$ Over Budget	% of Budget
Total Region One Tuition Assessments	299,451.20	1,497,256.00	-1,197,804.80	20.0%
Total 950 · Region One Tuition Assessments	299,451.20	1,497,256.00	-1,197,804.80	20.0%
Total Expense	393,523.61	3,621,541.00	-3,228,017.39	10.87%
Net Ordinary Income	-393,523.61	-3,621,541.00	3,228,017.39	10.87%
Net Income	**-393,523.61**	**-3,621,541.00**	**3,228,017.39**	**10.87%**

Gmail

Denise Cohn <denisemcohn@gmail.com>

Communication

1 message

Daly Reville <daly.reville@gmail.com>
To: Denise Cohn <denisemcohn@gmail.com>, Joel Jones <joelwjones13@gmail.com>

Mon, Sep 12, 2022 at 6:45 PM

To whom it may concern, the Town of Canaan Falls Village is obligated to inform the scheduling of Special Meetings those who file **Sec. 1-227. (Formerly Sec. 1-21c) annually in December for the following year.**

Additionally it is important that Chairs and board members not interject their opinions when the public is exercising their democratic right to comment uninterrupted in public meetings.

Please include this with the public correspondence in the minutes of this meeting, for any member of the legislative body, the voting residents, should they wish to also be included in notice of Special Meetings.

Daly Reville
Cell: 917.204.3259

Sent from my iPad

MEMORANDUM

TO Members, Canaan Board of Finance

FROM: Members, Canaan Board of Education

RE: Respective Roles and Responsibilities

DATE: August 22, 2022

As a Board of Education, we have discussed the events of the last budget process, and we write to share our concerns with the hope that we will not have similar problems in the coming year. We understand that we all want what is best for the students in Canaan within the reasonable financial means of the Town, and we hope that we can agree on the following clarification of our respective roles in the Town's making the annual appropriation to the Board of Education to operate the Lee H. Kellogg School on behalf of the residents of Canaan.

Our concerns stem from the decision of the Canaan Board of Finance to cut $20,000 from the Board of Education budget, a reduction in resources for our students that we believe was not necessary and that was made for the wrong reason. Specifically, prior to the action by the Board of Finance, Board of Finance member Silverman asked our Chairperson Mechare for an immediate response to two questions: what would the Board cut from its budget if its budget were reduced by $20,000, and how would the Board spend an additional $20,000 if that amount were added to the budget. While Chairperson Mechare did engage in a discussion about what might be added to the Board of Education budget (as per earlier BOE discussions about that topic), the Board of Education believes that both questions were inappropriate, as explained below. Moreover, posing these questions to a single member of the Board of Education, albeit the Chair, and asking for an immediate answer was unreasonable, given that such decisions are for the Board of Education to make at a duly-called meeting.

We have conferred with our legal counsel, and we are advised that the decision of the Board of Finance to reduce the Board of Education budget by $20,000 was improper if the Board of Finance based its decision on the failure of the Board of Education, acting through the Chairperson or otherwise, to answer the questions posed. Conditioning an appropriation on the answers to such questions is inconsistent with the statutory budget process for towns and boards of education because the role of boards of finance (or other appropriating bodies) in Connecticut is to consider the budget request of the board of education in light of the financial condition of the town, not to consider whether the members of the board of finance agree or disagree with the budget priorities set by the board of education.

Many years ago, the Connecticut Supreme Court described the respective authorities of boards of education, on the one hand, and boards of finance on the other, and this allocation of responsibility holds true today:

> Where a town board of education includes in the estimates it submits to a board of finance expenditures for a purpose which is not within statutory provisions imposing a

> duty upon it nor within one which vests it with a discretion to be independently exercised, the board of finance may, if in its judgment, considering not only the educational purpose to be served but also the financial condition of the town, it finds that the expenditure is not justified, decline to recommend an appropriation for it; where, however, the estimate is for an expenditure for a purpose which the statutes make it the duty of the board of education to effectuate or they vest in the board of education a discretion to be independently exercised as to the carrying out of some purpose, ***the town board of finance*** has not the power to refuse to include any appropriation for it in the budget it submits and ***can reduce the estimate submitted by the board of education only when that estimate exceeds the amount reasonably necessary for the accomplishment of the purpose, taking into consideration along with the educational needs of the town, its financial condition and the other expenditures it must make. The board of finance in such a case must exercise its sound judgment in determining whether or to what extent the estimates of the board of education are larger than the sums reasonably necessary and if it properly exercises its discretion and the budget is approved by the town the board of education has no power to exceed the appropriations made.*** (Emphasis added).

Stamford Board of Education of the Town of Stamford v. Board of Finance of the Town of Stamford, 127 Conn. 345 (1940).

In brief, a board of finance must exercise "sound judgment" as to how much money is reasonably necessary to operate the schools, but it is not empowered to base its appropriation decision on whether it concurs on the budget priorities set by the board of education. By way of further example, the Connecticut Supreme Court subsequently considered the situation in which a board of finance allocated funds for the repair of a school roof, but would not release the funds to the board of education to spend for any other purpose. Citing the *Stamford* case, the court unanimously ruled that the funds should be released to the board of education because the board of finance had through its action determined that such funds were available for school purposes and that it did not have the authority to impose its budget priorities on the board of education. *Ellington Board of Education v. Town of Ellington*, 151 Conn. 1 (1963).

The Board of Education appreciates the work of the Board of Finance, and it wishes to work collaboratively with the Board of Finance in the coming and future years. The Board of Finance has a key role in the budget process: to consider the budget request of the Board of Education in light of the financial condition of the Town and recommend to the Town Meeting the appropriation for the Board of Education for the coming year. The $20,000 reduction in the appropriation this year, however, appears to have been based not on the Town's finances, but rather on the fact that the Board of Education did not answer questions about educational priorities that are within its sole purview.

The Board of Education hopes by sharing these concerns and its understanding of the law with the Board of Finance, both boards can avoid such disagreements in the future. Thank you.

To: Board of Finance
From Dan Silverman, Member
Re: Memo from Board of Education
August 23, 2022

As the Member of the BOF who initiated the discussion of the BOE budget for the current fiscal year, I feel it appropriate and necessary for me to respond the Memo it recently sent to the BOF.

First, the BOF request to the BOE was not meant to be answered solely by the Chairperson of the BOE but by the entire BOE. It was for that reason that the request was made well over a week for the BOF was to consider the BOE budgetary request and manifestly did not, as the BOE memo states, demand an immediate response of the Chairperson. The purpose of the advance notice, of course, was to provide a reasonable time for the BOE to consider the BOF response.

More importantly, the Memo misstates the purpose of the BOF request and the consequences of any action taken by the BOF. The purpose of the request was merely to determine what items in the requested budget were fixed by contract, law or otherwise and which items were discretionary. Only if the requested amounts in the discretionary areas were not reasonably necessary for the accomplishment of the BOE's educational mission, would any cut in the requested budget be authorized.

If the BOE responded to the inquiry and stated which items were discretionary and where any cuts to total $20,000 could have to be made, and where an additional $20,000 could have been added, the BOF would have the information necessary to carry out its statutory responsibility. If the budget was rejected, the BOE was free to make decisions it deemed appropriate to its budgetary request and was certainly not bound by the information it provided to the BOF on the

areas of potential reductions or additions to the discretionary areas. The BOF was not seeking to cut or add to any particular item but merely to understand the decisions made by the BOE.

I sincerely regret that the seems to be lack of communication between the action of the BOF, the purpose of the inquires and the consequences of any action taken by the BOF on the budgetary request. As noted, there was no attempt to dictate educational policy but solely to have information to enable the BOF to carry out its role as was aptly quoted in the decision of the Connecticut Supreme Court.

I certainly share the Board of Education's desire for a respectful and collaborative relationship between the BOF and the BOE as well as their conviction that we all want what is best for our students and our town.

CC: Board of Education

To: BOF
From: Dan
Re: BOE Budget
Date: September 12, 2022

I regret that I will not be able to attend the meeting on 9/12 (I will be out of the country) but I wanted to add a few thoughts to the memo I prepared on the role of the BOF that Joel will circulate.

Please be assured that my opinion on this issue has nothing to do with the personalities involved. Indeed, I have great respect for the Members of the BOE and from my dealings with the Members, it is obvious that they take their responsibilities to control costs very seriously. In fact, my casual review of their previous budget did not reveal to me any inappropriate budgetary requests. That is why I did not suggest merely an insight into which discretionary requests could be reduced but also asked which items could be increased.

My memo on the role of the BOF was meant to address solely its appropriate role in deciding whether the requested funds from various Town departments and Boards are appropriate. The position put forward by the BOE to the BOF that our only role in reviewing the BOE budget was to decide whether to Town can afford the request is inconsistent with the statutory responsibility of the BOF. The BOE budget request can always be afforded by raising taxes. The BOF must be able to ask how the figures in the budget were arrived at. Indeed, to accept the proffered opinion of the BOE would make unnecessary any review by the BOF and could be submitted directly to a Town meeting. It is not, of course, for the BOF to suggest that the curriculum be changed in any manner. We are to look solely to the amounts requested to make a determination that the requested money is reasonable to meet the BOE objective.

TO: Board of Finance Members and Alternates:

FROM: Board of Education Members: Adam, Theresa, Tanya, Maria and Pat

We are writing today to invite the Canaan Board of Finance to meet with the Canaan Board of Education in anticipation of the upcoming budget process. A meeting at this time would give us an opportunity to clarify and develop a mutual understanding of our respective roles. We believe that such a joint meeting would provide us with a good foundation for our work together later in this school year.

Thank you for considering this suggestion. Please let us know your thoughts about meeting. We will be happy to have Laurie Wadsworth, the Executive Secretary at Lee H. Kellogg School, assist us in arranging a mutually convenient time for us to meet should you agree to do so.

We look forward to hearing from you.