

MINUTES  
REGULAR MEETING  
BOARD OF FINANCE  
LISBON TOWN HALL  
WEDNESDAY, FEBRUARY 17, 2016  
7:00 P.M.

1. Call to Order

The regular meeting of the Board of Finance was called to order by Michael Zelazsky, Chairman, at 7:00 p.m.

MEMBERS PRESENT: Michael Zelasky, Thomas Wakely, Jim McCloud, Frank Burzycki, Dennis Duplice  
Miles LaFemina, Leo MacDonald (Alternates)

MEMBERS ABSENT: Robert Dufort

OTHERS PRESENT: Thomas Sparkman

Motion by F. Burzycki second T. Wakley to seat Miles LaFemina for Robert Dufort.

VOTE: UNANIMOUS, MOTION CARRIED

2. Reading of Previous Minutes

Motion by F. Burzycki second by T. Wakely to accept previous minutes of 1/20/2016 as presented.

VOTE: UNANIMOUS, MOTION CARRIED

3. Correspondence (not covered in an agenda item below) -

- a. Email, from Lynda St.Pierre, bookkeeper, to M. Zelasky re: incorrect line-item changes made.
- b. Notice, from CT Counsel of Municipalities re: Budget impact on Lisbon - \$59,000 increase for 2016/2017
- c. Email, from O'Connor Davies re: new partner
- d. Email, from Marcia Marion re: annual contribution
- e. Email, from M. LePine re: auditor's bill and line item transfer reminders
- f. Copy, Email, from M. Zelasky to Town Clerk re: additional appropriation form request and 2015/2016 budgets requested of Town Clerk.

4. Bills and action thereon

- a. O'Connor Davies, \$4435.00, inv#251793 dated 12/31/2015. \$880 in charges not budgeted for this fiscal year. A request to selectmen for additional appropriation or transfer will be made.

Motion by T. Wakely second D. Duplice to table.

VOTE: UNANIMOUS, MOTION CARRIED

5. Monthly Statements

- a. Treasurer's Report – Review (as of January 31, 2016)
- b. General Government – Review (July through January 2016)
- c. Board of Education – Review (January 2016)

6. Reports

- a. Chairman's Report – NONE

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7. Public Comment – NONE

8. Old Business

- a. BoE Additional Appropriation – Motion by T. Wakely second J. McCloud to add questions to BoE to the minutes (attached). VOTE: UNANIMOUS, MOTION CARRIED

Those present representing the BoE were as follows: Sally Keating, Superintendent of Schools; Ian Rogers, Chairman BoE; Diane Cormier, Business Manager. Motion to approve an additional appropriation to BoE in the amount of \$233,700.00 was made by D. Duplice second J. McCloud. VOTE: T. WAKELY, F. BURZYCKI, M. LAFEMINA, NAY; M. ZELASKY, D. DUPLICE, J. MCCLOUD, YES, MOTION FAILED

Motion to approve an additional appropriation to BoE in the amount of \$233,699.00 was made by D. Duplice second J. McCloud. VOTE: T. WAKELY, F. BURZYCKI, NAY; M. LAFEMINA, M. ZELASKY, D. DUPLICE, J. MCCLOUD, YES, MOTION PASSES 4-2.

Motion by D. Duplice second M. LaFemina to take brief recess.

VOTE: UNANIMOUS, MOTION CARRIED

Recess 8:07 PM / Return 8:13 PM

- b. Annual Report – Motion by M. LaFemina second D. Duplice to send a letter to the BoE requesting a list of teachers, faculty, graduating students, and total number of students in the school to include tuition of students outside of the school, for inclusion in the Annual Report.

VOTE: M. ZELASKY ABSTAINED, MOTION CARRIED

c. Policies/Procedures

1. Invoice Approval Procedure – Motion by D. Duplice second F. Burzycki to adopt the policy with corrections (see attached). VOTE: UNANIMOUS, MOTION CARRIED

2. Budget Line Item Policy – Motion by T. Wakely second D. Duplice to adopt Line Item Approval Policy (see attached). VOTE: UNANIMOUS, MOTION CARRIED

3. Target Fund Balance Policy – (see attached) Motion by T. Wakely second F. Burzycki to adopt (see attached). VOTE: D. DUPLICE NAY, MOTION CARRIED

d. BoF Suggestion Box – discussion

- e. Capitol Requests – Motion by D. Duplice second M. LaFemina to approve the following: Within the Capital & Nonrecurring account, delete the following items from the Committed Fund Balance – Expenditures Approved section and reassign the balance to the Assigned for Unspecified Purpose line item in the Assigned Fund Balance Section: 1. Town Hall Access Improvements; 2. Senior Center Boiler; 3. School Water Tank. Within the Capital & Nonrecurring account, delete the following line items from the Committed Fund Balance – Expenditures Approved section and reassign the balance to the line item in the Assigned Fund Balance section with the same name: 1. Lisbon Meadows Park Improvements; 2. Salt Shed Construction; 3. Public Safety Vehicles (see attached). VOTE: UNANIMOUS, MOTION CARRIED

February 10, 2016

To: Lisbon Board of Finance

From: Lisbon Board of Education Chairman - Ian Rogers

CC: Lisbon Board of Selectmen, File

Date: 10 February 2016

RE: Additional Appropriation to the FY15/16 Board of Education Budget

To Whom it May Concern;

On January 20<sup>th</sup>, the Lisbon Board of Education (BOE) provided your Board a request for an Additional Appropriation to the FY15/16 Board of Education Budget in the amount of \$233,700. On February 9<sup>th</sup>, 2016, our Board received a list of additional questions from Board of Finance members related to that request.

Please find our responses herein, if you have any additional questions feel free to contact me.

1. *What portion of the \$233,700 shortfall is for special education?*

There was significant budget movement in both Special Education Tuition and Transportation costs since the FY15/16 budget was approved in May 2015. The movement can be directly attributed to the addition of new students requiring special education program placement, a change of placement of an existing student, student(s) exiting special education programs, and all the associated transportation and related expenses. The new placements resulted in a net shortfall of \$113,538 in special education tuition costs and \$74,115 in associated transportation costs.

2. *For the special education student going to the CREC River Street Autism Program, which costs \$167K, why is Lisbon paying for the full amount if the state pays any amount over 4.5 times the regular tuition?*

Pursuant to CT General Statutes, Section 10-76g. State aid for special education; Lisbon is financially responsible for four and one-half times the average per pupil educational costs for each special education program placement. The State Board of Education is required to reimburse Lisbon any costs in excess of four and one-half times our average per pupil educational cost. In each fiscal year the LCS budget includes the total cost for each placement including equipment, materials, tuition, transportation, and related services. The budget also includes an excess cost projection which calculates those program costs in excess of the four and one half times average per pupil expenditure. This projection is calculated at 65% for budget purposes. The placement referenced in this particular question was not determined until after the FY15/16 budget was submitted and approved, therefore the district needs to pay the entire program and transportation costs and apply to the State for excess cost reimbursement. State excess cost reimbursements are

remitted to the Town at which time the town may keep the revenue in the General Fund if the original program costs were not netted or will provide it back to the Board of Education if the program costs were netted.

3. *At the January BoF meeting, you stated that only 60-70% of the special education money owed to Lisbon by state is coming back? Will the remaining money eventually come back to the town?*

Historically, the State does not reimburse the district 100% of the projected excess cost; that is why we budgeted "excess cost reimbursement" at 65%. Depending upon the State reimbursement rate, the Town may see some more reimbursement; however, the difference between the reimbursement rate and 100% will not be realized.

4. *What are the contributing factors to the shortfall of \$61,605 in the transportation budget, which represents approximately 10% of the transportation budget? Why was \$59,991 taken out of the transportation budget previously which is approximately equal to the current shortfall?*

There was significant budget movement in Transportation costs since the FY15/16 budget was approved in May 2015. Three new special education placements took place in the fall/winter contributing to the shortfall of \$61,605; including \$53,280 for daily transportation to/from the CREC Program in Hartford; \$20,210 for daily transportation to/from a LEARN placement; and \$8,025 daily transportation costs to/from a Thames Valley placement. We also no longer require daily transportation for a United Cerebral Palsy (UCP) placement, and we were able to save some transportation costs in the projected team sports transportation.

The initial adjustment to the Transportation line item was due to the elimination of a bus (\$56,490) in response to the \$135,000 budget cut by the Board of Finance. The second adjustment of \$3,501 was a result of cutting the bus run for the Homework/Technology after school club.

5. *For the Other Benefits shortfall of \$20,253, what benefits are these?*

The shortfall for Other Benefits primarily constitutes one unplanned employee retirement, and the severance pay due that employee per contract. It also includes the resignation of an employee and the severance pay out due that employee per contract.

6. *In the December BoE Financial Report, the last line shows a balance of \$562K. Can that money be used for your request rather than seeking an additional appropriation? If not, please explain why?*

The balance of \$562,685.81 in the December BOE Financial Statement does not reflect all of the projected or encumbered expenses

7. *Can the BoE, use all their funds then come back to the BOF when the exact shortfall for the year is known?*

In order to meet all of our financial obligations, processes and deadlines, it would be necessary for us to approach the Board of Finance no later than March 2016.

8. *If the additional appropriation is not approved, what items will be cut from the budget?*

The Lisbon Board of Education submitted a FY15/16 budget request which represented a 0% increase over the FY14/15 budget. Despite significant documented increases to the FY15/16 projected expenditures subsequent to the BOE budget submission in February 2015 and before the ultimate approval of the budget in May 2015, the Board of Finance voted to cut \$135,000 from the requested budget, and suggested at that time that should the need arise for an additional appropriation, we were to return to the Board of Finance. The Administration and the Board of Education absorbed this cut primarily through the reduction of a school bus and by not filling two vacant positions. Making these cuts created a hardship for the district; therefore, we are not recommending any additional cuts to the budget as they would further impact the educational program of the district.

Further, per the guidance provided in State Statute and the Handbook for Connecticut Boards of Finance, the LCS Administration and Lisbon Board of Education deem this additional appropriation request as imperative to meet the educational needs and statutory obligations of the town with regard to the school district.

"Transfer of Appropriations and Additional Appropriations. The Board of Education has complete discretion in the expenditure of funds appropriated to it for operation of the schools. It may make transfers among appropriations without approval of the Board of Finance or town meeting (S.10-222). The Connecticut courts have reiterated this power of the Board of Education as to how and when it could expend, for operation of the public schools during the fiscal year, money appropriated for this purpose, and have stated further that the Board of Finance has no authority to refuse to transfer and transmit to the Board of Education amounts expended as long as these amounts do not exceed the total appropriation approved by the Town.

The Board of Education is obligated to endeavor to keep within appropriations made and not seek a further appropriation unless imperative need arises. However, should such need arise; the Board of Finance has no authority to refuse to recommend appropriation of an additional amount reasonably necessary to carry out the Board of Education's program."

## INVOICE APPROVAL PROCEDURE

1. Original Memo dated July 20, 1994
2. Revised Memo – Corrections/Additions in red.

TOWN OF LISBON

Elected Officials, Boards and Commissions

DM: Board of Finance

: Invoice Approval Procedure

RE: July 20, 1994

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en handling public funds, it is necessary to follow established  
ternal controls. These controls will clearly define segregation of  
ties and control expenditures. The following procedure will provide  
a long over due controls and is in effect as of July 20, 1994.

tached you will find a copy of your approved Budget Request Forms for  
94/95. The lower portion, approved by the Board of Finance contains  
a dollar amount authorized by the electors at our Annual Town Meeting  
May 10, 1994.

INVOICE APPROVAL PROCEDURE

As cost center managers, it will be your responsibility to approve  
all expenditures from each of the line items under your department.  
When approved by a Board or Commission, the approval must be  
documented in the minutes of your meeting before authorizing the  
payment of the invoice.

The proper method to approve all invoices will consist of writing  
on the invoice the following information:

- a. Name of Board/Commission or Department
- b. Date of approval
- c. Line Item Number to be charged against
- d. Authorized signature

When this information is written on each invoice it has significant  
meaning. This meaning includes the following:

- a. You are authorized to approve the invoice
- b. Goods or services have been properly ordered and  
received
- c. Pricing and extensions are agreed to
- d. Charge is proper and genuine
- e. Funds are available in the line item
- f. No tax has been charged
- g. Terms are agreed to

NOTE:

In the interest of time, Boards and Commissions may authorize the Chairman or designee by vote of the Board or Commission. This person must be a member of the Board or Commission. This action must be documented in your minutes and both the Board of Finance and the Board of Selectmen must be notified in writing. The Bookkeeper, under the direction of the Board of Selectmen, is not authorized to pay any bill without the required signature of the cost center manager.

When a Board or Commission authorizes one individual to approve invoices, the approved invoices must be entered into the minutes of the next regularly scheduled meeting. This will ensure that all members of the Board or Commission are fully aware of the expenditures and balances in their line items.

RECOMMENDATIONS

We also recommend that you use the attached sheets to record dates and amounts approved for payment from each individual line item. This is not a directive, but rather a suggestion which will provide you with an accurate and up to date status of funds unexpended.

It is further recommended that periodically you request a detail print out of paid invoices from the Selectmen's Office of each of your line items expenditures and balances for comparison. In order to assist in your interpretation of this print out, we have attached a current list of active vendors and their index codes.

Any problems that you identify, please notify the Board of Finance as well as the Board of Selectmen, so that we can monitor the resolutions.

As soon as we have had the opportunity to review the Purchase Order system, including the purchase order form, any revision to this procedure will be communicated to you from the Board of Finance.

If you have any questions, please contact the Board of Finance.



**Line Item \$**\_\_\_\_\_

[illegible]

## TOWN OF LISBON BOARD OF FINANCE

When handling public funds, it is necessary to follow established internal controls. These controls will clearly define segregation of duties and control expenditures. The following procedure will provide ~~the long overdue controls~~ and is ~~in~~ effective as of July 20, 1994.

Attached you will find a sample copy of the Budget Request Form. The lower portion, with the amount approved by the Board of Finance, contains the dollar amount authorized by the electors at the town's Annual Town Meeting on the first Monday in May.

### INVOICE APPROVAL PROCEDURE

1. As cost center managers, it will be your responsibility to approve all expenditures from each of the line items under your department. When approved by a Board or Commission, the approval must be documented in the minutes of your meeting before authorizing the payment of the invoice.

The proper method to approve all invoices will consist of writing on the invoice the following information:

- a. Name of Board/Commission, Committee or Department
- b. Date of approval
- c. Line Item Number to be charged against
- d. Authorized signature

When this information is written on each invoice it has significant meaning. This meaning includes the following:

- a. You are authorized to approve the invoice
- b. Goods or services have been properly ordered and received
- c. Pricing and extensions are agreed to
- d. Charge is proper and genuine
- e. Funds are available in the line item
- f. No tax has been charged
- g. Terms are agreed to

#### NOTE:

In the interest of time, Boards and Commissions may authorize the Chairman or designee, by vote of the Board or Commission. This person must be a member of the Board or Commission. This action must be documented in your minutes and both the Board of Finance and the Board of Selectmen must be notified in writing. The Bookkeeper, under the direction of the Board of the

Selectmen, is not authorized to pay any bill without the required signature of the cost center manager and the determination that the line item contains enough funds to cover the expenditure.

When a Board or Commission authorizes one individual to approve invoices, the approved invoices must be entered into the minutes of the next regularly scheduled meeting. This will ensure that all members of the Board or Commission are fully aware of the expenditures and balances in their line items.

RECOMMENDATIONS:

1. We also recommend that you use the attached sheets to record dates and amounts approved for payment from each individual line item. This is not a directive, but rather a suggestion, which will provide you with an accurate and up to date status of funds expended.
2. It is further recommended that periodically you request a detail print out of paid invoices from the Selectmen's Office of each of your line items expenditures and balances for comparison. ~~In order to assist in your interpretation of this print out, we have attached a current list of active vendors and their index codes.~~

Any problems that you identify, please notify the Board of Finance as well as the Board of Selectmen, so that ~~we can monitor the resolutions~~ it can be monitored and resolved.

~~As soon as we have had the opportunity to review the Purchase Order System, including the purchase order form, any revision to this procedure will be communicated to you from the Board of Finance.~~

Should you have any questions, please contact the Board of Finance.

7/20/94 Revised \_\_\_\_\_

## INVOICE TRACKING SHEET

**Line Item #**

**Line Item \$**

[illegible]

## LINE ITEM AUTHORIZATION MEMO AND AUTHORIZATIONS

1. Copy of Original dated July 21, 1994 w/LINE ITEM AUTHORIZATION REQUIREMENTS
2. Revised copy of Memo: Additions/Corrections in red. Revised copy of LINE ITEM AUTHORIZATION REQUIREMENTS (line items and responsible parties Corrections in red. Post 1994 line item additions highlighted.

JULY 21, 1994

TO: BOARD OF SELECTMEN  
FROM: BOARD OF FINANCE  
RE: LINE ITEM AUTHORIZATIONS

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Attached is a list of "Responsible Parties" and the corresponding Line Items (by number).

This list will show you who (by Department) is authorized to approve a bill to be paid against their approved line items. No bill can be paid without the appropriate written authorization as defined by this list.

If you have any questions please contact the Board of Finance.

Thank you for your cooperation in this matter.

# LINE ITEM AUTHORIZATION REQUIREMENTS

RESPONSIBLE PARTY

LINE ITEM #

BOARD OF SELECTMEN

51111-51114

51150

51151

52130

52150

52211

52611

52721-52725

52731-52734

52741-51744

52750-52751

52753-52754

52756-52759

52761-52766

52770-52773

55130

55311

55230

55316

60111

60130-60132

60141-60143

60150

65131-65134

85001

70260

90101-90102

90105

90107-90108

90201-90202

90205

90207-90208

TAR

## RESPONSIBLE PARTY

## LINE ITEM #

TOWN CLERK

51211  
51212  
51230  
51243  
51250  
51251

TAX COLLECTOR

51311  
51312  
51330  
51343  
51350  
51351

ASSESSOR

51411  
51412  
51431  
51443  
51450

TREASURER

51511  
51550  
51551

REGISTRAR OF VOTERS

52511  
52512  
52530  
52550

PUBLIC WORKS DIRECTOR

55351

COMMISSION ON AGING

70111  
70112  
70113  
70114  
70115  
70130  
70141  
70142  
70143  
70150  
70151

BOARD OF FINANCE

51630  
51650

WELFARE

65211  
65250  
65260

RECREATION COMMITTEE

70201  
70230  
70250



# RESPONSIBLE PARTY

# LINE ITEM #

PLANNING AND ZONING	51730
	51750
ZONING BOARD OF APPEALS	51850
CONSERVATION COMMISSION	52030
	52050
FIRE MARSHALL	55312
	55331
	55352
CANINE CONTROL OFFICER	55314
	55315
	55340
	55354
BOARD OF TAX REVIEW	51911
	51950
DIR. EMERGENCY MANAGEMENT	55313
	55353

TOWN OF LISBON  
BOARD OF FINANCE

TO: Board of Selectmen/Cost Center Managers  
FROM: Board of Finance  
DATE: July 21, 1994 Revised \_\_\_\_\_  
RE: Line Item Authorization Requirements

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Attached is a list of "Responsible Parties" and the corresponding Line Items (by number).

This list will show you who (by Department) is authorized to approve a bill to be paid against their approved line items. No bill can be paid without the appropriate written authorization, as defined by this list or from a line item that doesn't contain enough funds to cover the expenditure.

If you have any questions please contact the Board of Finance chairman.

Thank you for your cooperation in this matter.

## LINE ITEM AUTHORIZATION REQUIREMENTS

### RESPONSIBLE PARTY

### LINE ITEM NUMBER

#### BOARD OF SELECTMEN

#### 51100 SELECTMEN'S OFFICE

- 51111 First Selectman's Salary
- 51112 ~~Second~~ Selectman's Salary
- 51113 ~~Third~~ Selectman's Salary
- 51114 Bookkeeper's Wages
- 51115 Administrative Assistant's Wages
- 51150 S/M Supplies & Expenses
- 51151 Office Supplies & Expenses

#### *52070 HISTORIC STUDY COMMISSION*

#### *52100 RECYCLING*

#### *52700 NON-ALLOCATED EXPENDITURES*

#### *52755 TOWN MEMBERSHIPS*

#### *55300 OTHER PROTECTION AND PREV.*

#### *60100 HIGHWAY AND STREETS*

#### *65100 HEALTH*

#### *85000 CAPITAL OUTLAY*

#### *90100 DEBT SERVICE – PRINCIPAL*

#### *90200 DEBT SERVICE – INTEREST*

#### *CAPITAL NONRECURRING*

#### *TAR*

#### TOWN CLERK

#### 51200 TOWN CLERK

- 51211 Town Clerk's Salary
- 51212 Asst. Town Clerk's Wages
- 51230 Records Mgmt. Services
- 51250 Supplies & Expenses
- 51251 Vital Statistics
- 51253 Historic Document Preserv. Escrow

#### TAX COLLECTOR

#### 51300 TAX COLLECTOR'S OFFICE

- 51311 Tax Collector's Salary
- 51312 Tax Clerk's Wages
- 51330 Contracted Services
- 51343 Computer Maintenance/Support
- 51344 On Line Bill Pay
- 51350 Supplies & Expenses
- 51351 Tax Refunds
- 51352 Delinquent Motor Vehicle Tax Fee

#### ASSESSOR

#### 51400 ASSESSOR'S OFFICE

- 51411 Assessor's Wages
- 51412 Assessor's Clerk's Wages
- 51431 Tax Mapping
- 51443 Computer Maintenance & Support

**TREASURER**

51450 Supplies & Expenses  
**51500 TREASURER'S OFFICE**  
51511 Treasurer's Salary  
51512 Deputy Treasurer's Salary  
51550 Supplies & Expenses  
51551 Bank Charges

**BOARD OF FINANCE**

**51600 BOARD OF FINANCE**  
51630 Auditor  
51650 Supplies & Expenses

**PLANNING AND ZONING**

**51700 PLANNING AND ZONING**  
51730 Purchased Services  
51750 Supplies & Expenses

**ZONING BOARD OF APPEALS**

**51800 ZONING BOARD OF APPEALS**  
51911 Salaries  
51950 Supplies & Expenses

**BOARD OF ASSESSMENT APPEALS**

**51900 BOARD OF ASSESSMENT APPEALS**  
51911 Salaries  
51950 Supplies & Expenses

**CONSERVATION COMMISSION**

**52000 CONSERVATION COMMISSION**  
52030 Enforcement Officer  
52050 Supplies & Expenses

**BOARD OF SELECTMEN**

**52070 HISTORIC STUDY COMMISSION**

**BOARD OF SELECTMEN**

**52100 RECYCLING**  
52130 Purchased Services  
52150 Supplies & Expenses

**REGISTRARS OF VOTERS**

**52500 RESISTRARS OF VOTERS**  
52511 Democratic Registrar's Salary  
52512 Republican Registrar's Salary  
52530 Purchased Services  
52550 Supplies & Expenses  
52551 Rep. Deputy Registrar Stipend  
52552 Dem. Deputy Registrar Stipend

**CLERK TO THE BOARDS**

**52600 CLERK TO THE BOARDS**  
52611 Clerk to the Boards Asst. Wages  
52650 Supplies & Expenses

**BOARD OF SELECTMEN**

**52700 NON-ALLOCATED EXPENDITURES**  
52721 Employee Insurance  
52722 Soc. Sec/Medicare-Town Share  
52723 Municipal Education  
52724 Unemployment Compensation  
52725 Union Related Contingency  
52726 Deferred Compensation  
52727 Town Share Retirement Compensa.  
52728 Employ. Ret. Accrued Liability  
52731 Town Counsel  
52732 Town Engineer  
52733 Insurance and Bonding

## **BOARD OF SELECTMEN**

## **FIRE PROTECTION**

## **POLICE PROTECTION**

## **BOARD OF SELECTMEN**

- 52734 Payroll Services
- 52735 Consulting Fees/Contracted Serv.
- 52741 Town Hall Utilities
- 52742 Town Hall Maintenance
- 52743 Town Hall Equipment Maintenance
- 52744 Town Hall Computer
- 52745 Copier Maintenance
- 52746 Town Hall Postage
- 52750 Town Hall Town Hall Supplies & E.
- 52751 Advertising & Communications
- 52752 Walking Weekend
- (52748) 52775 Unbudgeted Donations
- (52749) 52776 Auditor's Contracted Services

## **52755 TOWN MEMBERSHIPS**

- 52753 Council of Governments
- 52754 Safe Futures (Women's Center)
- 52756 Slater Library
- 52757 Thames Valley Cncl. Comm. Action
- 52758 Council of Small Towns
- 52759 CT Conference of Municipalities
- 52761 Voluntary Action Cntr. of SE CT
- 52762 NL County Soil Conservation Serv.
- 52763 Literacy Volunteers
- 52764 Chamber of Commerce
- 52766 Southeastern CT Enterprise Reg.
- 52767 Probate Court
- 52770 Cemetery Expenses
- 52771 Bishop House Museum
- 52772 Lisbon Community Ctr. Committee
- 52773 Lisbon Historical Society
- 52774 Southeast Area Transit-SEAT
- 52777 United Comm & Family Services

## **55100 FIRE DEPARTMENT**

- 55130 Lisbon Volunteer Fire Dept.
- 55131 L.V.F.D. SCBA
- 55134 Hydrant Rental
- 55135 Recruitment/Retention

## **55200 POLICE PROTECTION**

- 55230 Resident Trooper Contract
- 55250 Supplies & Expenses
- 55251 Resident Trooper Grant Overtime
- 55252 Town Overtime

## **55300 OTHER PROTECTION AND PREV.**

- 55311 Building Inspector's Wages
- 55312 Fire Marshal's Wages
- 55313 Dept./Emer.Mgmt.Dir.Stipend
- 55314 Regional Animal Control Dist.
- 55316 Tree Warden's Stipend

**BOARD OF SELECTMEN**

**BOARD OF SELECTMEN**

**COMMISSION ON AGING**

**RECREATION COMMITTEE**

**BOARD OF SELECTMEN**

**BOARD OF SELECTMEN**

**BOARD OF SELECTMEN**

55317 Burning Official Stipend  
55318 Zoning Enforcement Wages  
55351 Bldg. Insp. Supplies & Expenses  
55352 Fire Marshal's Supplies & Exp.  
55353 Emer. Mgmt. Dir. Supplies & Exp.  
55355 Dog Damages  
55356 ZEO Supplies & Expenses

**60100 HIGHWAY AND STREETS**

60111 Highway Department Wages  
60130 Street Lighting  
60131 Contracted Services  
60132 Road Repairs & Maintenance  
60135 Road Repair  
60141 Town Garage Utilities  
60142 Town Garage Maintenance  
60143 Town Equipment and Trucks  
60150 Highway Dept Supplies & Expenses  
60151 Sanitation

**65100 HEALTH**

65131 Public Health Nursing  
65132 Health Department  
65134 Sewer Line Fees

**70100 SENIORS AND SENIOR CENTER**

70111 Senior Coordinator  
70112 Senior Van Driver's Wages  
70113 Nutrition Site Server's Wages  
70114 Senior Center Coverage Wages  
70130 Senior Citizen's Services  
70141 Senior Center Utilities  
70142 Senior Center Maintenance  
70143 Senior Van Maintenance  
70150 Senior Coord.'s Supplies & Exp.  
70151 Senior Center Supplies & Exp.  
70153 Senior Center Copier Expenses

**70200 RECREATION COMMITTEE**

70201 Special Events  
70220 Mnt. Municipal Rec. Fields  
70230 Purchased Services  
70250 Supplies & Expenses  
70260 Lisbon Meadows Park

**85000 CAPITAL OUTLAY**

85001 Capital Improvements  
85301 Equipment, Furniture, Fixtures

**90100 DEBT SERVICE – PRINCIPAL**

90121 G.O. Bonds 2012 Refunding  
90123 Note-Hoydila Property Principal

**90200 DEBT SERVICE – INTEREST**

90214 Note-Hoydila Prop Purchase-Int.

**BOARD OF SELECTMEN  
BOARD OF SELECTMEN**

**90221 G.O. Bonds 2012 Refunding  
CAPITAL NONRECURRING  
TAR**

# **Lisbon Board of Finance**

## **Target Fund Balance Policy**

Motion – “Officially designate the Board of Finance policy to target 13% as the Unreserved Fund Balance”.

Date Approved – February 17, 2016

Motion carried by a vote of 5 to 1.

### Notes:

1. Thirteen percent is a “target” as stated in the motion. Therefore, it is not binding.
2. The percentage of unreserved fund balance is defined by the unreserved fund balance divided by the total revenues for the year.



## Motion

Within the Capital & Nonrecurring account, delete the following line items from the Committed Fund Balance – Expenditures Approved section and reassign the balance to the Assigned for Unspecified Purpose line item in the Assigned Fund Balance section.

1. Town Hall Access Improvements
2. Senior Center Boiler
3. School Water Tank

Within the Capital & Nonrecurring account, delete the following line items from the Committed Fund Balance – Expenditures Approved section and reassign the balance to the line item in the Assigned Fund Balance section with the same name.

1. Lisbon Meadow Park Improvements
2. Salt Shed Construction
3. Public and Safety Vehicles

MINUTES  
REGULAR MEETING  
BOARD OF FINANCE  
WEDNESDAY, FEBRUARY 17, 2016  
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9. New Business

- a. Lisbon Newsletter – discussion
- b. Selectman's Requests

1. Motion to approve a line item transfer in the amount of \$317.00 from Line Item #52721 (Employee Insurance) to Line Item #55134 (Hydrant Rental) by D. Duplice second F. Burzycki.

VOTE: UNANIMOUS, MOTION CARRIED

2. Motion to approve a line item transfer in the amount of \$1160.00 from Line Item #52721 (Employee Insurance) to Line Item #52733 (Insurance and Bonding) by D. Duplice second by M. LaFemina.

VOTE: UNANIMOUS, MOTION CARRIED

Motion by D. Duplice second by J. McCloud to add "Letter from Treasurer to BoS" to agenda.

VOTE: UNANIMOUS, MOTION CARRIED

10. Any other business which may properly come before the Board

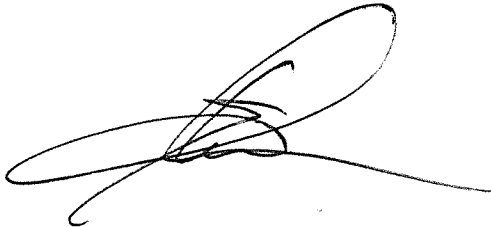
- a. Letter from Treasurer to BoS – Motion by M. LaFemina second D. Duplice to give positive feedback and support the Treasurer's decision to seek out another bank.

VOTE: UNANIMOUS, MOTION CARRIED

11. Public Comment – NONE

12. Adjournment – A motion was made by F. Burzycki second D. Duplice to adjourn at 8:48 p.m.

VOTE: UNANIMOUS, MOTION CARRIED



Elaine Joseph, clerk

APPROVED: \_\_\_\_\_

Michael Zelasky, Chairman

RECEIVED FOR FILING

02/24/2016 at 6:58 PM

TOWN CLERK'S OFFICE

LISBON, CT



TOWN CLERK