

**Board of Finance, Board of Selectman and Board of Education**  
**Special Meeting**  
**Wednesday, December 7, 2016**  
**7:00 p.m.**  
**Community Center - Conference Room F**

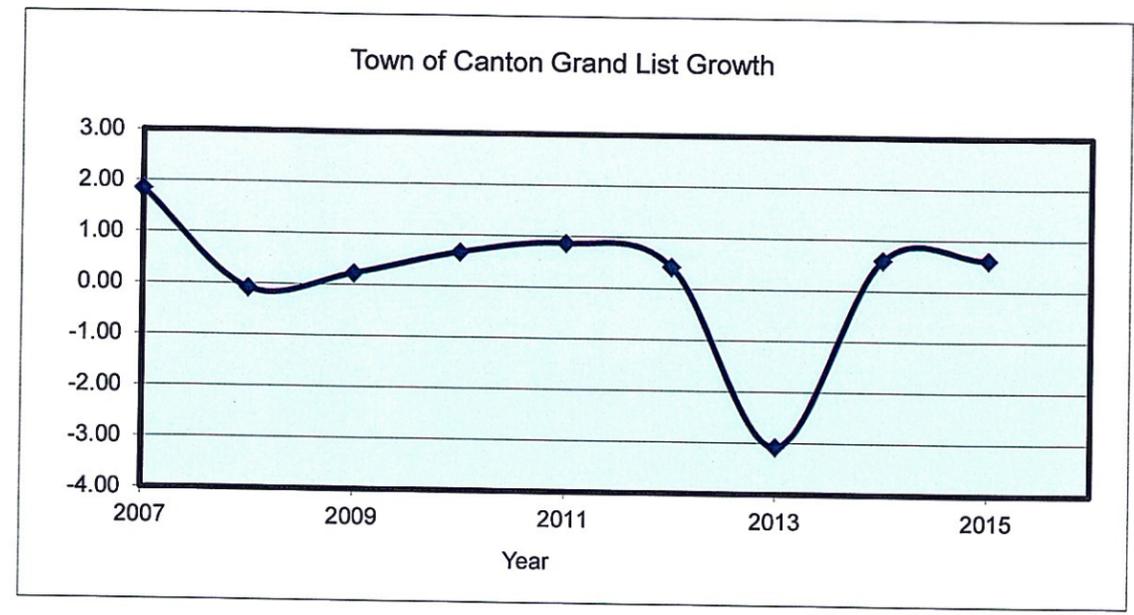
**Agenda**

1. Call to order by Chairman of BOF, First Selectman and Chair of BOE.
2. Public forum.
3. Presentation and discussion by Interim Assessor on grand list growth: past and anticipated. (Exhibit)
4. Medical Insurance Update and Outlook
  - a. Review Exhibits – Current Year; Past 3 years actual vs expected (Exhibits)
  - b. Update from CAO on HSA Participation Rates for Town & BOE employees – annual figures since HSA Option introduced including historical deductible amount and employer contribution levels to covering cost of deductibles
5. Pension Annual Required Contribution FY 2017-2018 – BOE and BOS (Exhibits)
6. GASB 43/45 Annual Required Contribution FY 2017-2018 - BOE (Exhibits)
7. Review of Financial Condition
  - a. Estimate of undesignated general fund balance (Exhibits)
  - b. Review of debt service schedule and borrowing capacity (Exhibit)
  - c. Review of preliminary revenue estimates for FY 2016-17 (Exhibit)
  - d. Review of updated long-range planning spreadsheet (Exhibit)
8. Review of the Capital Improvement Plans- BOE and BOS
  - a. Summary from CAO on publics requested input on Capital Expenditures
  - b. Update on CHS Window/AC Project
  - c. Updated view of CIP – timing of any expected close-outs and surplus amounts? (Exhibit)
  - d. Confirm working group approach between Boards to prioritize large CIP items
9. Review and discussion of Board of Education immediate and long-range budget issues and impacts
  - a. Contract negotiations and current contract status – estimated percentage and \$ impact (Exhibit)
  - b. Review and discuss status and potential impact of current and future grants (Exhibit)
  - c. Discuss any expected changes in accounting practices, fees/revenue, etc.
  - d. Discussion of any plans for newly created positions or position consolidations, changes to classroom size targets, approach to Open Choice, etc.
10. Review and discussion of Board of Selectmen immediate and long-range budget issues and impacts
  - a. Contract negotiations and current contract status – estimated percentage and \$ impact (Exhibit)
  - b. Review and discuss status and potential impact of current and future grants
  - c. Discuss any expected changes in accounting practices, fees/revenue, etc.
  - d. Discussion of any plans for newly created positions or position consolidations
11. Review and discussion of Board of Finance budget considerations
12. Review of Board roles and authorities under Town Charter in establishing the annual budget

13. Budget Preparation Key Dates  
2-6-17 BOS Budget Meeting @ 6pm – Gen Gov't, Finance & Public Safety  
2-7-17 BOS Budget Meeting @ 6pm – Public Works & Community Services  
2-7-17 Superintendent Budget Presentation to BOE @ 7pm  
2-8-17 BOS Budget Meeting @ 6pm – Community Planning & Development, Ins, EE Benefits, CIP, WPCA  
& General Fund Revenues  
2-22-17 BOE Budget Public Hearing @ 7pm  
3-7-17 BOE Adopts Budget  
3-20-17 BOS Budget Presentation to BOF @ 6pm  
3-22-17 BOE Budget Presentation to BOF @ 6pm  
3-27-17 BOF Budget Public Hearing @ 7pm  
4-3-17 BOF Budget Workshop @ 6pm  
5-8-17 Annual Budget Meeting @ 7pm

14. Adjourn

Town of Canton - Board of Finance  
Grand List Growth Analysis



2004	Grand List Growth	+ \$68 million	
2005	Grand List Growth	+ \$62 million	
2006	Grand List Growth	+ \$25 million	
2007	Grand List Growth	+ \$17 million	
2008	Grand List Growth	- \$ 660,000	Revaluation
2009	Grand List Growth	+ \$2.6 million	
2010	Grand List Growth	+ \$7.6 million	
2011	Grand List Growth	+ \$9.8 million	
2012	Grand List Growth	+ \$4.8 million	
2013	Grand List Growth	- \$41.8 million	Revaluation
2014	Grand List Growth	+ \$ 6.7 million	
2015	Grand List Growth	+ \$ 6.8 million	

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**Canton Town and Board of Education**

**Insurance and Retention Analysis**

Anthem Blue Cross Blue Shield of CT

Administrative Services Only

Plan Year	July-12	July-13	July-14	July-15	July-16	Percent Change
# of Contracts	304	297	293	286	275	-3.8%
Specific Premium	<i>\$150K</i> \$69.24	<i>\$150K</i> \$78.59	<i>\$150K</i> \$87.60	<i>\$150K</i> \$94.59	<i>\$150K</i> \$103.06	9.0%
Aggregate Premium	<i>125%</i> \$21.06	<i>125%</i> \$17.25	<i>125%</i> \$18.20	<i>125%</i> \$18.65	<i>125%</i> \$18.65	0.0%
Program Fee	\$32.14	\$27.14	\$27.68	\$28.32	\$28.69	1.3%
Monthly Rolling Cap	\$0.00	\$0.51	\$0.51	\$0.51	\$0.51	0.0%
Managed Benefits	\$3.92	\$3.99	\$4.07	\$4.15	\$4.15	0.0%
Network Access Fee (20%)	\$32.76	\$28.26	\$28.83	\$29.41	\$31.77	8.0%
Total Retention Plus NAF-PCPM	\$159.12	\$155.74	\$166.89	\$175.63	\$186.83	6.4%
PPACA Fee	--	\$13.51	\$11.49	\$7.70	\$5.80	-24.7%
Total Retention Plus NAF and PPACA	\$580,470	\$579,132	\$627,184	\$629,189	\$635,679	1.0%

100% Expected Claims	\$4,327,464	\$4,709,028	\$4,332,540	\$4,146,408	\$3,500,388	-15.6%
Aggregate Claims	<i>125%</i> \$5,409,330	<i>125%</i> \$5,886,285	<i>125%</i> \$5,415,675	<i>125%</i> \$5,183,010	<i>125%</i> \$4,375,485	-15.6%
Dental Claims Expected	\$280,500	\$284,724	\$268,416	\$263,568	\$272,064	3.2%
Expected 100% Plan Cost	\$5,188,434	\$5,572,884	\$5,228,140	\$5,039,165	\$4,408,131	-12.52%
Employer HSA Deposits						
Year Over Year Change		7.41%	-6.19%	-3.61%	-12.52%	
Total Maximum Plan Cost	\$6,270,300	\$6,750,141	\$6,311,275	\$6,075,767	\$5,283,228	-13.0%
Incurred But Not Reported	\$311,207	\$261,025	\$339,111	\$309,891		

Settlement Plan Cost	\$5,192,393	\$4,681,514	\$5,198,765	\$4,605,178	
Settlement vs. Expected Cost	100.08%	84.01%	99.44%	91.39%	
Annualized Cost Per Contract	\$17,080	\$15,763	\$17,743	\$16,102	

Revised 11.30.16

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**ANTHEM BLUE CROSS BLUE SHIELD  
SELF-INSURANCE PROGRAM SETTLEMENT  
CANTON: TOWN & BOARD OF EDUCATION  
CONTRACT PERIOD: JULY 1, 2015 THROUGH JUNE 30, 2016**

<b>1. PAID CLAIM LIABILITY</b>	<b>\$</b>	<b>4,008,471.32</b>
<b>2. RETENTION (Including Network Access Fee)</b>	<b>\$</b>	<b>571,681.28</b>
<b>3. ACA Reinsurance Fee</b>	<b>\$</b>	<b>25,025.12</b>
<b>4. TOTAL LIABILITY</b>	<b>\$</b>	<b>4,605,177.72</b>

Anthem Blue Cross and Blue Shield  
108 Leigus Road  
Wallingford, CT 06492  
Tel 203-677-4000

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September 30, 2016

Amy O'Toole  
Finance Director  
Town of Canton  
4 Market Street  
Collinsville, CT 06022

Dear Amy,

Attached you will find the Self Insurance Program Settlement and Retention Settlement for the Town and Public Schools of Canton for the contract period July 1, 2015 through June 30, 2016.

During the contract period, reported paid claims, excluding Dental, amounted to \$3,825,702.55. Claims subject to the maximum liability equaled \$3,751,186.12, which is less than the Maximum Claim Liability at 125% (\$4,012,330.81). There were two members that exceeded the \$150,000 Individual Stop-Loss attachment point across Century Preferred & CDHP which amounted to \$74,516.43. During the contract period, \$74,561.66 was credited to the group. Total claims reimbursed by the group, excluding Dental, amounted to \$3,751,140.89. Dental claims paid and reimbursed amount to \$257,285.20. Therefore, with regard to claims, Anthem is due \$45.23 for excess claims.

Anthem has been billing actual contracts each month during the contract period for retention charges. Therefore, a retention settlement is no longer necessary.

I have taken the necessary steps with our finance team to debit \$45.23 from the Canton Town & Board of Education account. This amount represents the excess claims due Anthem.

The IBNR as of June 30, 2016 is estimated to be \$309,891. The IBNR figure is an estimate only, based on the above settlement period's claims and includes 5% margin.

After you have reviewed, please let me know if you have any questions, I would be happy to discuss in further detail. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Elizabeth Gilbert".

Elizabeth Gilbert  
Account Manager  
Anthem Blue Cross and Blue Shield

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**ANTHEM BLUE CROSS BLUE SHIELD  
SELF-INSURANCE PROGRAM SETTLEMENT  
CANTON: TOWN & BOARD OF EDUCATION  
CONTRACT PERIOD: JULY 1, 2014 THROUGH JUNE 30, 2015**

1. PAID CLAIM LIABILITY	\$	4,584,160.56
2. RETENTION (Including Network Access Fee)	\$	575,057.63
3. ACA Reinsurance Fee	\$	39,546.56
4. TOTAL LIABILITY	\$	5,198,764.75

September 17, 2015

Anthem Blue Cross and Blue Shield  
108 Leigus Road  
Wallingford, CT 06492  
Tel 203-677-4000

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September 30, 2015

Amy O'Toole  
Finance Director  
Town of Canton  
4 Market Street  
Collinsville, CT 06022

Dear Amy,

Attached you will find the Self Insurance Program Settlement and Retention Settlement for the Town and Public Schools of Canton for the contract period July 1, 2014 through June 30, 2015.

During the contract period, reported paid claims, excluding Dental, amounted to \$4,657,494.61. Claims subject to the maximum liability equaled \$4,327,507.91, which is less than the Maximum Claim Liability at 125% (\$5,061,376.80). There were three members that exceeded the \$150,000 Individual Stop-Loss attachment point across Century Preferred & HSA which amounted to \$329,986.70. During the contract period, \$328,326.12 was credited to the group. Total claims reimbursed by the group, excluding Dental, amounted to \$4,329,168.49. Dental claims paid and reimbursed amount to \$256,652.65. Therefore, with regard to claims, the group is due \$1,660.58 for excess claims.

Anthem has been billing actual contracts each month during the contract period for retention charges. Therefore, a retention settlement is no longer necessary.

I have taken the necessary steps to refund \$1,660.58 to Canton Town & Board of Education. This amount represents the excess claims due the group.

The IBNR as of June 30, 2015 is estimated to be \$339,111. The IBNR figure is an estimate only, based on the above settlement period's claims and includes 5% margin.

After you have reviewed, please let me know if you have any questions, I would be happy to discuss in further detail. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Elizabeth Gilbert".

Elizabeth Gilbert  
Account Executive  
Anthem Blue Cross and BI

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**ANTHEM BLUE CROSS BLUE SHIELD  
SELF-INSURANCE PROGRAM SETTLEMENT  
CANTON: TOWN & BOARD OF EDUCATION  
CONTRACT PERIOD: JULY 1, 2013 THROUGH JUNE 30, 2014**

<b>1. PAID CLAIM LIABILITY</b>	<b>\$</b>	<b>4,099,303.25</b>
<b>2. RETENTION (Including Network Access Fee)</b>	<b>\$</b>	<b>558,527.40</b>
<b>3. ACA Reinsurance Fee</b>	<b>\$</b>	<b>23,683.03</b>
<b>4. TOTAL LIABILITY</b>	<b>\$</b>	<b>4,681,513.68</b>

Anthem Blue Cross and Blue Shield  
108 Leigus Road  
Wallingford, CT 06492  
Tel 203-677-4000

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October 6, 2014

Amy O'Toole  
Finance Director  
Town of Canton  
4 Market Street  
Collinsville, CT 06022

Dear Amy,

Attached you will find the Self Insurance Program Settlement and Retention Settlement for the Town and Public Schools of Canton for the contract period July 1, 2013 through June 30, 2014.

During the contract period, reported paid claims, excluding Dental, amounted to \$3,903,515.96. Claims subject to the maximum liability equaled \$3,851,112.84, which is less than the Maximum Claim Liability at 125% (\$5,680,397.43). There were two members that exceeded the \$150,000 Individual Stop-Loss attachment point across Century Preferred & HSA which amounted to \$52,403.12. During the contract period, \$52,403.12 was credited to the group. Total claims reimbursed by the group, excluding Dental, amounted to \$3,851,112.84. Dental claims paid and reimbursed amount to \$248,190.41. Therefore, with regard to claims, the contract period is considered closed.

Anthem has been billing actual contracts each month during the contract period for retention charges. Therefore, a retention settlement is no longer necessary.

The IBNR as of June 30, 2014 is estimated to be \$261,025. The IBNR figure is an estimate only, based on the above settlement period's claims and includes 5% margin.

After you have reviewed, please let me know if you have any questions, I would be happy to discuss in further detail. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Elizabeth Gilbert".

Elizabeth Gilbert  
Account Executive  
Anthem Blue Cross and BI



# TOWN OF CANTON

FOUR MARKET STREET  
P.O. BOX 168  
COLLINSVILLE, CONNECTICUT 06022-0168

OFFICE OF CHIEF ADMINISTRATIVE OFFICER

To : Board of Finance  
From : Robert Skinner, Chief Administrative Officer  
Date : December 7, 2016  
Re : **High Deductible Health Savings Account Participation**

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The three town unions had a high deductible health savings account health insurance plan incorporated into their Union contracts in fiscal year 2014/2015. The contracts allow for participation in the traditional PPO plan but the employee must "buy up" so that the cost of the PPO plan to the Town is the same as the high deductible health savings account plan. In fiscal year 2015/2016 all non-union town employees health insurance benefits were changed to the same options that the Union members have.

In fiscal year 2014/2015 only one employee out of 33 remained in the traditional PPO plan (97% participation rate). In fiscal year 2015/2016 only five out of 50 employees who are receiving primary health benefits remained in the PPO while all others are enrolled in the high deductible health savings account (90% participation rate). In the current fiscal year four out of 48 employees who are receiving primary health benefits remain in the PPO while all others are enrolled in the high deductible health savings account (92% participation rate).

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**CANTON PUBLIC SCHOOLS**

4 Market Street, Suite 100

Canton, CT 06019

Phone: 860.693.7704

Fax: 860.693.7706

*Opening Minds ~ Transforming Lives*

**Kevin D. Case**  
Superintendent of Schools

**Jordan E. Grossman, Ed.D.**  
Assistant Superintendent of Schools

**Perri S. Murdica, Ed.D.**  
Director of Pupil Personnel Services

The BOE has 210 employees electing Medical Insurance for the 2016-2017 plan year. Of the 210 employees electing Medical Insurance, 195 (93%) opted for the HSA, while 15 (7%) opted for the PPO. Fiscal year 16-17 is the first year that the custodial union (CILU) has the HSA as the only option. The paraeducator contract (CFEP), the administrator's contract (AAC) and the teacher's contract (CEA) all have an HSA only option in fiscal year 16-17. Contract for secretaries' union (AFSCME) is currently being negotiated for fiscal year 17-18.

Please find the data by labor group below:

Labor Group	# of HSA Participants	# of PPO Participants
Central Office Administrators	4	0
AAC-Administrators	6	0
AFSCME-Secretaries	2	8
CEA-Teachers	126	0
CFEP-Paraeducators	33	0
CILU-Custodial and Maintenance	14	0
Non Union Support-Follow AFSCME	7	7
Nurses-Follow CEA	3	0

**Town of Canton Retirement Plan for Full-Time Employees**

**January 1, 2016 Actuarial Valuation to Determine 2017-2018 Actuarially Determined Employer Contribution (ADEC)**

Participant Count	Town Government		Board of Education	Police	Terminated and Inactive		Retired	Total
	6	13	5	16	86	126		
1. Present Value Future Benefits (PVFB)	\$1,650,688	\$2,835,855	\$2,824,115	\$1,093,252	\$15,470,494	\$23,874,404		
2. Accrued Liability (Entry Age Normal %)	\$1,356,624	\$2,350,522	\$2,114,222	\$1,093,252	\$15,470,494	\$22,385,114		
3. Actuarial Value of Assets	(\$162,398.90)	(\$281,376.56)	(\$253,089.53)	\$1,093,252	\$15,470,494	\$15,866,881		
4. Unfunded Accrued Liability (2 - 3)	\$1,519,023	\$2,631,899	\$2,367,312	\$0	\$0	\$6,518,233		
5. Total Normal Cost	\$52,054	\$68,135	\$101,826	\$0	\$0	\$222,015		
6. Normal Cost Paid by Employee Contributions	\$20,873	\$22,292	\$36,257	\$0	\$0	\$79,422		
7. Expenses	\$5,862	\$7,672	\$11,466	\$0	\$0	\$25,000		
8. Town Normal Cost (BOY) (5 - 6 + 7)	\$37,043	\$53,515	\$77,035	\$0	\$0	\$167,593		
9. 10 Year Amortization (BOY)	\$198,407	\$343,765	\$309,206	\$0	\$0	\$851,378		
10. Contribution as of 7/1/2016 [(8 * 1.0325) + 9]	\$236,654	\$399,019	\$388,745	\$0	\$0	\$1,024,417		

11. Estimated Covered Payroll for valuation year	\$358,992	\$557,289	\$517,957	N/A	N/A	\$1,434,238
12. Town's Cost as % of Payroll (10 / 11)	65.92%	71.60%	75.05%	N/A	N/A	71.43%

13. Increase for Projection to ADEC year (2017-2018) [1.5 years of salary scale applied to the Normal Cost]

2017-2018 Actuarially Determined Employer

14. Contribution (ADEC) [10 + 13]

	\$2,171	\$3,137	\$4,515	N/A	N/A	\$9,824
	\$238,825	\$402,156	\$393,260	\$0	\$0	\$1,034,241
		BOE	Town			47,042
		Town				
		Town = 632,085				
		31,504				
		5.25%				
		78,546				
		16.34%				

10/20/2016

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**Town of Canton Volunteer Firefighters' and Volunteer Ambulance Personnel  
Pension Plan  
2016 Valuation**

	<b><u>6.50%</u></b>
1. Present Value Future Benefits (PVFB)	\$472,339
2. Accrued Liability (Entry Age Normal \$)	\$464,561
3. Valuation Assets	<u>\$285,932</u>
4. Unfunded Accrued Liability (UAL = 2 - 3)	<u>\$178,629</u>
<i>Funded Ratio</i>	<u>61.5%</u>
5. Total Normal Cost	\$1,763
6. Expenses	\$5,000
7. Town Normal Cost (BOY) (5 - 6 + 7)	<b>\$6,763</b>
8. Amortization of UAL	<u>\$23,332</u>
9. Recommended Contribution as of 7/1/2016 [(8*(1+int rate/2) + 8)	<u><b>\$30,314</b></u>

↑ 732  
2.47%

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**Town of Canton  
Fund Balance Analysis  
FY 2016-17**

2016 Ending Fund Balance - Audit	\$	6,024,855
FY 16-17 Budget Approp	\$	(150,000)
CBPS Add'l Approp - Roof	\$	(221,500)
Strret Light Purchase and Update to LED	\$	(102,000)
<b>Nov 2016 Available Fund Balance</b>	<u>\$</u>	<u>5,551,355</u>
FY 2016-17 Budget Expenditures	\$	37,549,199
Fund Balance as a % of Expenditures		14.78%

**Prospective View with \$700,000 allocated for CHS Windows/AC**

<b>Nov 2016 Available Fund Balance</b>	\$	5,551,355
Windows/Air Conditioning	\$	(700,000)
Esstimated Fund Balance	<u>\$</u>	<u>4,851,355</u>
FY 2016-17 Budget Expenditures	\$	37,549,199
Fund Balance as a % of Expenditures		12.92%

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Debt Service Schedule Total P & I	Capital Projects 6/1/2015 \$5,600,000	Capital Projects 8/15/2013 \$6,855,000	Refi 9/25/2012 \$8,030,000	DPW Facility 12/15/2017 \$3,825,000	Total Debt Service
FY 2016/2017	\$ 440,231	\$ 542,000	\$ 963,394	\$	\$ 1,945,625
FY 2017/2018	\$ 426,531	\$ 526,600	\$ 938,794	\$ 62,156	\$ 1,954,081
FY 2018/2019	\$ 415,131	\$ 512,800	\$ 889,569	\$ 316,144	\$ 2,133,644
FY 2019/2020	\$ 403,731	\$ 502,450	\$ 855,869	\$ 309,807	\$ 2,071,857
FY 2020/2021	\$ 398,031	\$ 495,550	\$ 704,269	\$ 303,469	\$ 1,901,319
FY 2021/2022	\$ 392,331	\$ 487,788	\$ 571,344	\$ 297,131	\$ 1,748,594
FY 2022/2023	\$ 386,631	\$ 479,163	\$ 520,669	\$ 290,794	\$ 1,677,257
FY 2023/2024	\$ 375,231	\$ 465,600	\$ 181,125	\$ 279,538	\$ 1,301,494
FY 2024/2025	\$ 364,531	\$ 456,250	\$ 177,078	\$ 273,363	\$ 1,271,222
FY 2025/2026	\$ 353,581	\$ 446,050	\$	\$ 267,188	\$ 1,066,819
FY 2026/2027	\$ 347,050	\$ 435,425	\$	\$ 261,013	\$ 1,043,488
FY 2027/2028	\$ 340,175	\$ 423,950	\$	\$ 254,838	\$ 1,018,963
FY 2028/2029	\$ 332,956	\$ 411,625	\$	\$ 248,663	\$ 993,244
FY 2029/2030	\$ 325,394	\$ 398,875	\$	\$ 237,488	\$ 961,757
FY 2030/2031	\$ 317,488	\$ 386,125	\$	\$ 236,313	\$ 939,926
FY 2031/2032	\$ 309,238	\$ 373,375	\$	\$ 230,138	\$ 912,751
FY 2032/2033	\$ 300,988	\$ 360,200	\$	\$ 223,963	\$ 885,151
FY 2033/2034	\$ 292,463	\$ 341,700	\$	\$ 217,788	\$ 851,951
FY 2034/2035	\$ 283,800	\$	\$	\$ 211,613	\$ 495,413
FY 2035/2036	\$	\$	\$	\$ 205,438	\$ 205,438
FY 2036/2037	\$	\$	\$	\$ 199,263	\$ 199,263
FY 2037/2038	\$	\$	\$	\$ 198,080	\$ 198,080
TOTALS	\$ 6,805,513	\$ 8,045,526	\$ 5,802,109	\$ 5,124,188	\$ 25,777,336

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Debt Service Principal	Capital Projects 6/1/2015 \$5,600,000 2.54%	Capital Projects 8/15/2013 \$6,855,000 3.10%	Refi 9/25/2012 \$8,030,000 1.39%	DPW Facility 12/15/2017 \$3,825,000 3.25%	Total
Fiscal Year					
FY 2016/2017	\$ 290,000	\$ 350,000	\$ 820,000	\$	\$ 1,460,000
FY 2017/2018	\$ 285,000	\$ 345,000	\$ 820,000	\$	\$ 1,450,000
FY 2018/2019	\$ 285,000	\$ 345,000	\$ 795,000	\$ 195,000	\$ 1,620,000
FY 2019/2020	\$ 285,000	\$ 345,000	\$ 785,000	\$ 195,000	\$ 1,610,000
FY 2020/2021	\$ 285,000	\$ 345,000	\$ 655,000	\$ 195,000	\$ 1,480,000
FY 2021/2022	\$ 285,000	\$ 345,000	\$ 540,000	\$ 195,000	\$ 1,365,000
FY 2022/2023	\$ 285,000	\$ 345,000	\$ 505,000	\$ 195,000	\$ 1,330,000
FY 2023/2024	\$ 285,000	\$ 340,000	\$ 175,000	\$ 190,000	\$ 990,000
FY 2024/2025	\$ 280,000	\$ 340,000	\$ 175,000	\$ 190,000	\$ 985,000
FY 2025/2026	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2026/2027	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2027/2028	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2028/2029	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2029/2030	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2030/2031	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2031/2032	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2032/2033	\$ 275,000	\$ 340,000	\$	\$ 190,000	\$ 805,000
FY 2033/2034	\$ 275,000	\$ 335,000	\$	\$ 190,000	\$ 800,000
FY 2034/2035	\$ 275,000		\$	\$ 190,000	\$ 465,000
FY 2035/2036			\$	\$ 190,000	\$ 190,000
FY 2036/2037			\$	\$ 190,000	\$ 190,000
FY 2037/2038			\$	\$ 190,000	\$ 190,000
TOTALS	\$ 5,315,000	\$ 6,155,000	\$ 5,270,000	\$ 3,825,000	\$ 20,565,000

Debt Service Interest	Capital Projects 6/1/2015 \$5,600,000	Capital Projects 8/15/2013 \$6,855,000	Refi 9/25/2012 \$8,030,000 1.39%	DPW Facility 12/15/2017 \$3,825,000 3.25%	Total
Fiscal Year					
FY 2016/2017	\$ 150,231	\$192,000	\$ 143,394	\$	\$ 485,625
FY 2017/2018	\$ 141,531	\$181,600	\$ 118,794	\$ 62,156	\$ 504,081
FY 2018/2019	\$ 130,131	\$167,800	\$ 94,569	\$ 121,144	\$ 513,644
FY 2019/2020	\$ 118,731	\$157,450	\$ 70,869	\$ 114,807	\$ 461,857
FY 2020/2021	\$ 113,031	\$150,550	\$ 49,269	\$ 108,469	\$ 421,319
FY 2021/2022	\$ 107,331	\$142,788	\$ 31,344	\$ 102,131	\$ 383,594
FY 2022/2023	\$ 101,631	\$134,163	\$ 15,669	\$ 95,794	\$ 347,257
FY 2023/2024	\$ 90,231	\$125,600	\$ 6,125	\$ 89,538	\$ 311,494
FY 2024/2025	\$ 84,531	\$116,250	\$ 2,078	\$ 83,363	\$ 286,222
FY 2025/2026	\$ 78,581	\$106,050	\$	\$ 77,188	\$ 261,819
FY 2026/2027	\$ 72,050	\$95,425	\$	\$ 71,013	\$ 238,488
FY 2027/2028	\$ 65,175	\$83,950	\$	\$ 64,838	\$ 213,963
FY 2028/2029	\$ 57,956	\$71,625	\$	\$ 58,663	\$ 188,244
FY 2029/2030	\$ 50,394	\$58,875	\$	\$ 47,488	\$ 156,757
FY 2030/2031	\$ 42,488	\$46,125	\$	\$ 46,313	\$ 134,926
FY 2031/2032	\$ 34,238	\$33,375	\$	\$ 40,138	\$ 107,751
FY 2032/2033	\$ 25,988	\$20,200	\$	\$ 33,963	\$ 80,151
FY 2033/2034	\$ 17,463	\$6,700	\$	\$ 27,788	\$ 51,951
FY 2034/2035	\$ 8,800		\$	\$ 21,613	\$ 30,413
FY 2035/2036			\$	\$ 15,438	\$ 15,438
FY 2036/2037			\$	\$ 9,263	\$ 9,263
FY 2037/2038			\$	\$ 8,080	\$ 8,080
TOTALS	\$ 1,490,513	\$ 1,890,526	\$ 532,109	\$ 1,299,188	\$ 5,212,336

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FY 2016-17

FOR 2017 05

ACCOUNTS FOR:	ORIGINAL	REVISED	ACTUAL YTD	ACTUAL MTD	REMAINING	PCT
010 GENERAL FUND	ESTIM REV	EST REV	REVENUE	REVENUE	REVENUE	COLL
<b>30 TAX COLLECTIONS</b>						
1002080 31100 CURRENT YEAR TAX COL	32,289,326	32,289,326	17,884,244.43	204,535.02	14,405,081.57	55.4%
1002080 31101 CURRENT YR MOTOR VEC	250,000	250,000	.00	.00	250,000.00	.0%
1002080 31900 PRIOR YEAR TAX COLLE	140,000	140,000	122,014.37	6,772.56	17,985.63	87.2%
1002080 31901 PRIOR YEAR SUSPENSE	4,000	4,000	2,434.59	430.07	1,565.41	60.9%
1002080 31902 TAX INTEREST AND LIE	60,000	60,000	55,575.00	8,346.59	4,425.00	92.6%
<b>TOTAL TAX COLLECTIONS</b>	<b>32,743,326</b>	<b>32,743,326</b>	<b>18,064,268.39</b>	<b>220,084.24</b>	<b>14,679,057.61</b>	<b>55.2%</b>
<b>31 INVESTMENT INCOME</b>						
1002090 36100 INTEREST REV- STIF	4,000	4,000	6,209.27	.00	-2,209.27	155.2%
1002090 36101 INTEREST REV-PEOPLES	50,000	50,000	46,118.51	.00	3,881.49	92.2%
1002090 36106 INTEREST REV-WEBSTER	6,000	6,000	4,960.21	.00	1,039.79	82.7%
1002090 36108 INTEREST INC-SCHOOL	0	0	6.98	.00	-6.98	100.0%
<b>TOTAL INVESTMENT INCOME</b>	<b>60,000</b>	<b>60,000</b>	<b>57,294.97</b>	<b>.00</b>	<b>2,705.03</b>	<b>95.5%</b>
<b>32 PERMITS &amp; LICENSES</b>						
1000000 33120 TELECOMMUNICATION PR	27,000	27,000	.00	.00	27,000.00	.0%
1000009 36615 BOE TUITION - PRESCH	15,000	15,000	2,140.00	340.00	12,860.00	14.3%
1000009 36620 BOE TUITION - HARTFO	130,000	130,000	.00	.00	130,000.00	.0%
1001110 32240 HUNTING/FISHING LICE	100	100	18.00	2.00	82.00	18.0%
1001110 32250 MISC PERMITS & LICEN	10,000	10,000	4,400.95	1,255.95	5,599.05	44.0%
1001110 32260 DOG LICENSES	1,300	1,300	458.00	13.50	842.00	35.2%
1004440 32210 F/M PERMITS & FIRE R	600	600	210.00	25.00	390.00	35.0%
1007065 32210 BUILDING LICENSES &	138,000	138,000	77,459.39	11,066.00	60,540.61	56.1%
1007410 32000 LICENSES & PERMITS	1,200	1,200	465.00	.00	735.00	38.8%
1007430 32000 ZONING LICENSES & PE	2,000	2,000	1,090.00	.00	910.00	54.5%
1007430 34131 ZONING APPLICATIONS	5,500	5,500	350.00	.00	5,150.00	6.4%
1007430 34134 AQUIFER PROTECTION A	600	600	200.00	.00	400.00	33.3%
1007431 34130 PLANNING APPLICATION	1,000	1,000	100.00	.00	900.00	10.0%
1007432 34132 ZBA APPEAL FEE	600	600	75.00	.00	525.00	12.5%
1007570 34133 INLAND WETLANDS	1,500	1,500	400.00	.00	1,100.00	26.7%
<b>TOTAL PERMITS &amp; LICENSES</b>	<b>334,400</b>	<b>334,400</b>	<b>87,366.34</b>	<b>12,702.45</b>	<b>247,033.66</b>	<b>26.1%</b>
<b>34 DEPARTMENTAL REVENUE</b>						

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FY 2016-17

FOR 2017 05

ACCOUNTS FOR:	ORIGINAL	REVISED	ACTUAL YTD	ACTUAL MTD	REMAINING	PCT
010 GENERAL FUND	ESTIM REV	EST REV	REVENUE	REVENUE	REVENUE	COLL
1000000 34772 NEWSLETTER ADVERTISI	4,500	4,500	525.00	.00	3,975.00	11.7%
1001110 34120 TOWN CLERK CONVEYANC	205,000	205,000	94,841.52	20,988.97	110,158.48	46.3%
1001110 34140 TN CLERK & TAX DUPLI	10,000	10,000	4,537.55	1,054.00	5,462.45	45.4%
1002060 34140 ASSESSOR DEPT PRINTI	750	750	.00	.00	750.00	.0%
1002080 34125 TAX - C PACE ADMIN F	0	0	500.00	.00	-500.00	100.0%
1002090 35100 BAD CHECK FEES	150	150	340.00	37.00	-190.00	226.7%
1003170 34140 POLICE PRINTING & DU	900	900	441.00	54.00	459.00	49.0%
1003170 34210 PRIVATE DUTY-ADMINIS	54,325	54,325	45,559.68	-2,758.29	8,765.32	83.9%
1003170 34211 POLICE GUN PERMITS	5,000	5,000	2,030.00	350.00	2,970.00	40.6%
1003170 34212 POLICE RAFFLE TICKET	100	100	.00	.00	100.00	.0%
1003170 34213 ALARM REGISTRATION F	25	25	75.00	.00	-50.00	300.0%
1003170 34214 VENDOR PERMITS	200	200	50.00	50.00	150.00	25.0%
1003170 34215 TRAFFIC FINES	2,000	2,000	1,017.50	912.50	982.50	50.9%
1003170 34216 FALSE ALARM FINES	450	450	.00	.00	450.00	.0%
1003170 34217 MISCELLANEOUS POLICE	2,000	2,000	670.00	60.00	1,330.00	33.5%
1003175 34540 DOG LICENSES/SHELTER	11,280	11,280	4,170.00	124.00	7,110.00	37.0%
1003175 34542 DOG ADOPTION FEE	15	15	.00	.00	15.00	.0%
1005120 34450 INSURANCE REBATES	15,000	15,000	15,381.00	.00	-381.00	102.5%
1005120 36300 RENTAL TOWN PROPERTY	10,000	10,000	1,750.00	1,000.00	8,250.00	17.5%
1005120 36301 AT&T WIRELESS TOWER	20,700	20,700	8,625.00	1,725.00	12,075.00	41.7%
1005120 36600 BOS MISC REVENUE	1,000	1,000	1,038.91	233.30	-38.91	103.9%
1006380 34141 DIAL A RIDE TICKETS	1,850	1,850	2,715.00	255.00	-865.00	146.8%
1006450 34720 SWIMMING POOL FEES	32,000	32,000	2,782.50	.00	29,217.50	8.7%
1006450 34721 POOL DAILY ATTENDANC	9,000	9,000	8,364.00	.00	636.00	92.9%
1007065 34140 BLDG PRINTING & DUPL	0	0	5.00	.00	-5.00	100.0%
1007410 34140 LAND USE PRINTING &	100	100	41.00	.00	59.00	41.0%
1010320 34140 LIBRARY PRINTING & D	2,704	2,704	848.28	102.05	1,855.72	31.4%
1010320 34760 LIBRARY INCOME	11,380	11,380	3,980.42	785.13	7,399.58	35.0%
TOTAL DEPARTMENTAL REVENUE	400,429	400,429	200,288.36	24,972.66	200,140.64	50.0%

35 INTERGOVERNMENTAL

1000000 33230 TOWN AID ROAD - IMPR	245,000	245,000	114,373.27	.00	130,626.73	46.7%
1000000 33231 TOWN AID ROADS - UNI	16,161	16,161	16,161.00	.00	.00	100.0%
1000000 33310 EQUALIZED COST-SHARI	3,461,000	3,461,000	867,763.00	.00	2,593,237.00	25.1%
1000000 33311 TRANSPORTATION	37,005	37,005	.00	.00	37,005.00	.0%
1000000 33410 MUNICIPAL REVENUE S	0	0	211,078.00	.00	-211,078.00	100.0%
1000000 33414 MASHANTUCKET PEQUOT	20,134	20,134	.00	.00	20,134.00	.0%
1000000 33601 STATE PILOT-ELDERLY	61,000	61,000	.00	.00	61,000.00	.0%
1000000 33602 STATE PILOT - DISABL	750	750	.00	.00	750.00	.0%

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FY 2016-17

FOR 2017 05

ACCOUNTS FOR:	ORIGINAL	REVISED	ACTUAL YTD	ACTUAL MTD	REMAINING	PCT
010 GENERAL FUND	ESTIM REV	EST REV	REVENUE	REVENUE	REVENUE	COLL
1000000 33603 STATE PILOT - VETERA	2,000	2,000	.00	.00	2,000.00	.0%
1000000 33605 STATE PILOT-MANUFACT	7,994	7,994	.00	.00	7,994.00	.0%
1000000 33606 PILOT - HOUSING AUTH	10,000	10,000	6,912.07	6,912.07	3,087.93	69.1%
TOTAL INTERGOVERNMENTAL	3,861,044	3,861,044	1,216,287.34	6,912.07	2,644,756.66	31.5%
36 OTHER FIN SOURCES						
1000000 39000 USE OF FUND BALANCE	150,000	371,500	.00	.00	371,500.00	.0%
TOTAL OTHER FIN SOURCES	150,000	371,500	.00	.00	371,500.00	.0%
TOTAL GENERAL FUND	37,549,199	37,770,699	19,625,505.40	264,671.42	18,145,193.60	52.0%
TOTAL REVENUES	37,549,199	37,770,699	19,625,505.40	264,671.42	18,145,193.60	

**Town of Canton  
Budget Projection  
Fifteen Years**  
( FOR DISCUSSION PURPOSES ONLY )

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	Growth Rate	FYE 6/30 2013 A	FYE 6/30 2014 A	FYE 6/30 2015 A	FYE 6/30 2016 A	FYE 6/30 2017 B	FYE 6/30 2018 P	FYE 6/30 2019 P	FYE 6/30 2020 P	FYE 6/30 2021 P	FYE 6/30 2022 P	FYE 6/30 2023 P	FYE 6/30 2024 P	FYE 6/30 2025 P	FYE 6/30 2026 P
<b>Expenditures:</b>															
<b>Town Budget:</b>															
Salaries	2.75%	3,997,981	4,077,769	4,296,032	4,377,130	4,621,128	4,748,209	4,878,785	5,012,951	5,150,808	5,292,455	5,437,997	5,587,542	5,741,200	5,899,083
Benefits	7.0%	1,884,541	1,929,220	1,959,147	1,891,642	1,970,239	2,108,156	2,255,727	2,413,627	2,582,581	2,763,362	2,956,797	3,163,773	3,385,237	3,622,204
Purchased Services	2.0%	1,021,729	1,058,159	1,098,415	1,026,479	1,176,376	1,199,904	1,223,902	1,248,380	1,273,347	1,298,814	1,324,790	1,351,286	1,378,312	1,405,878
Utilities	3.0%	435,802	432,827	415,167	414,674	433,474	446,478	459,873	473,669	487,879	502,515	517,591	533,118	549,112	565,585
Maintenance/Repairs	2.0%	594,645	721,076	702,162	648,869	659,739	672,934	686,392	700,120	714,123	728,405	742,973	757,833	772,989	788,449
Other	2.0%	334,709	311,110	350,639	360,042	376,808	384,344	392,031	399,872	407,869	416,026	424,347	432,834	441,491	450,320
Total BOS Operating Budget	2.5%	8,269,407	8,530,161	8,821,562	8,718,836	9,237,764	9,560,024	9,896,709	10,248,619	10,616,607	11,001,578	11,404,496	11,826,387	12,268,341	12,731,520
CIP	5.0%	1,539,750	1,111,747	910,353	1,326,086	1,099,300	1,154,265	1,211,978	1,272,577	1,336,206	1,403,016	1,473,167	1,546,825	1,624,167	1,705,375
<b>Total Town Expenditures</b>		<b>9,809,157</b>	<b>9,641,908</b>	<b>9,731,915</b>	<b>10,044,922</b>	<b>10,337,064</b>	<b>10,714,289</b>	<b>11,108,687</b>	<b>11,521,196</b>	<b>11,952,813</b>	<b>12,404,594</b>	<b>12,877,663</b>	<b>13,373,212</b>	<b>13,892,508</b>	<b>14,436,895</b>
		2.3%	-1.7%	0.9%	3.2%	2.9%	3.6%	3.7%	3.7%	3.7%	3.8%	3.8%	3.8%	3.9%	3.9%
<b>Board of Education:</b>															
Salaries	3.5%	14,751,153	14,807,697	14,761,387	15,218,669	16,474,303	17,050,904	17,647,685	18,265,354	18,904,642	19,566,304	20,251,125	20,959,914	21,693,511	
Benefits	3.5%	4,577,474	4,900,105	4,806,816	4,711,295	4,778,078	4,945,789	5,168,349	5,400,925	5,643,966	5,897,945	6,163,352	6,440,703	6,730,535	
Purchased Services	1.0%	2,496,433	2,503,070	2,740,762	2,926,490	2,885,546	2,943,257	3,031,555	3,122,501	3,216,176	3,312,662	3,412,041	3,514,403	3,619,835	
Utilities	3.0%	567,813	667,330	584,008	678,711	613,675	699,072	720,044	741,646	763,895	786,812	810,416	834,729	859,771	
Maintenance/Repairs	2.5%	276,288	294,565	477,553	300,500	405,936	418,114	432,748	447,894	463,571	479,796	496,588	513,969	531,958	
Other	1.9%	771,241	872,745	991,930	1,125,570	1,035,905	1,062,839	1,089,409	1,116,645	1,143,444	1,168,600	1,193,141	1,217,003	1,238,909	
Total BOE Operating Budget		23,440,402	24,045,510	24,362,456	24,513,680	24,896,199	26,258,479	27,119,974	28,089,791	29,094,965	30,135,694	31,212,118	32,326,664	33,480,721	34,674,519
CIP			103,000	973,677	264,500	270,500	525,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
<b>Total BOE Expenditures</b>		<b>23,440,402</b>	<b>24,148,510</b>	<b>25,336,133</b>	<b>24,778,180</b>	<b>25,166,699</b>	<b>26,783,479</b>	<b>27,719,974</b>	<b>28,689,791</b>	<b>29,694,965</b>	<b>30,735,694</b>	<b>31,812,118</b>	<b>32,926,664</b>	<b>34,080,721</b>	<b>35,274,519</b>
		3.6%	3.0%	4.9%	-2.2%	1.6%	6.4%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
<b>Board of Finance Budget:</b>															
Operating Budget	\$1K/Yr	39,665	39,639	41,351	40,344	42,500	43,500	44,500	45,500	46,500	47,500	48,500	49,500	50,500	51,500
Capital & Non-recurring		27,113		79,000	65,000	42,000	81,000	65,000	82,000	65,000	83,000	65,000	84,000	65,000	
Debt Service		1,728,168	1,363,444	1,316,369	1,741,150	1,960,936	1,891,925	1,817,500	1,762,050	1,597,850	1,451,463	1,386,463	1,021,956	997,859	799,631
New Debt PW Facility							62,156	316,144	309,807	303,469	297,131	290,794	279,538	273,363	267,188
<b>Total BOF Expenditures</b>		<b>1,794,946</b>	<b>1,403,083</b>	<b>1,436,720</b>	<b>1,846,494</b>	<b>2,045,436</b>	<b>1,997,581</b>	<b>2,259,144</b>	<b>2,182,357</b>	<b>2,029,819</b>	<b>1,796,094</b>	<b>1,808,757</b>	<b>1,415,994</b>	<b>1,405,722</b>	<b>1,118,319</b>
<b>Total Expenditures</b>		<b>35,044,505</b>	<b>35,193,501</b>	<b>36,504,768</b>	<b>36,669,596</b>	<b>37,549,199</b>	<b>39,495,349</b>	<b>41,087,805</b>	<b>42,393,344</b>	<b>43,677,597</b>	<b>44,936,382</b>	<b>46,498,538</b>	<b>47,715,870</b>	<b>49,378,951</b>	<b>50,829,733</b>
<b>Revenue:</b>															
Other Tax Revenue		732,862	339,000	975,283	762,695	204,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000
Investment Income	0.5%	15,633	14,050	11,895	32,673	60,000	60,300	60,602	60,905	61,209	61,515	61,823	62,132	62,442	62,755
Permits & Licensing	0.5% begins	311,092	291,263	388,124	290,063	334,400	336,072	337,752	339,441	341,138	342,844	344,558	346,281	348,012	349,752
Departmental Revenue	0.5% begins	454,733	318,350	433,762	419,367	400,429	400,629	400,830	401,030	401,230	401,431	401,632	401,833	402,034	402,235
Intergovernmental Revenues	0.5% begins	4,021,681	3,797,981	3,844,180	4,043,731	3,861,044	3,862,975	3,864,906	3,866,838	3,868,772	3,870,706	3,872,642	3,874,578	3,876,515	3,878,453
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Revenue</b>		<b>5,536,001</b>	<b>4,760,644</b>	<b>5,653,244</b>	<b>5,548,529</b>	<b>4,859,873</b>	<b>4,863,976</b>	<b>4,868,089</b>	<b>4,872,214</b>	<b>4,876,350</b>	<b>4,880,496</b>	<b>4,884,654</b>	<b>4,888,823</b>	<b>4,893,004</b>	<b>4,897,195</b>
<b>Transfers:</b>															
Fund Balance - IN		284,146	-	137,485	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - OUT		-	-	-	(371,500)	-	-	-	-	-	-	-	-	-	-
<b>Net Transfers</b>		<b>284,146</b>	<b>-</b>	<b>137,485</b>	<b>-</b>	<b>(371,500)</b>	<b>-</b>								
<b>Amount Required from Property Taxes</b>		<b>29,359,467</b>	<b>30,273,101</b>	<b>30,758,449</b>	<b>31,567,323</b>	<b>32,539,326</b>	<b>34,631,374</b>	<b>36,219,716</b>	<b>37,521,130</b>	<b>38,801,247</b>	<b>40,055,886</b>	<b>41,613,884</b>	<b>42,827,047</b>	<b>44,485,947</b>	<b>45,932,537</b>
Net Grand List	0.6%	1,131,092,090	1,135,977,980	1,094,121,660	1,100,809,523	1,107,414,380	1,114,058,866	1,120,743,220	1,127,467,679	1,134,232,485	1,141,037,880	1,147,884,107	1,154,771,412	1,161,700,040	1,168,670,241
Net Collectible Grand List	98.75%	1,116,953,439	1,121,778,255	1,080,445,139	1,087,049,404	1,093,571,700	1,100,133,131	1,106,733,929	1,113,374,333	1,120,054,579	1,126,774,906	1,133,535,556	1,140,336,769	1,147,178,790	1,154,061,863
<b>Mill Rate</b>		<b>26.42</b>	<b>26.91</b>	<b>28.56</b>	<b>29.19</b>	<b>29.76</b>	<b>31.48</b>	<b>32.73</b>	<b>33.70</b>	<b>34.64</b>	<b>35.55</b>	<b>36.71</b>	<b>37.56</b>	<b>38.78</b>	<b>39.80</b>
Annual % Mill Rate Increase/Decrease (Average 2013-2026)	3.02%	0.53%	1.85%	6.13%	2.21%	1.95%	5.78%	3.96%	2.98%	2.79%	2.62%	3.27%	2.30%	3.25%	2.64%
<b>Reserve Balances:</b>															
Undesignated Fund Balance'		5,376,622	5,601,459	5,579,884	5,579,884	5,208,384	5,300,762	5,396,362	5,495,329	5,597,815	5,703,981	5,813,997	5,928,042	6,046,306	6,168,989
Total Reserves as a % of Total Exp	0.6%	15.3%	15.9%	15.3%	15.2%	13.9%	13.4%	13.1%	13.0%	12.8%	12.7%	12.5%	12.4%	12.2%	12.1%
<b>Other Information:</b>															
Debt Service as a % of Total Exp		4.9%	3.9%	3.6%	4.7%	5.2%	4.9%	5.2%	4.9%	4.4%	3.9%	3.6%	2.7%	2.6%	2.1%
Taxes for Avg Assessed Value			6,808	6,821	6,972	7,108	7,518	7,816	8,049						
Tax Increase				13	150	136	411	298	233						
<b>Assessed Value</b>		<b>\$238,832</b>													

Notes: Changes in projections, such as higher or lower State Grants will impact projected mill rate increases. Actual results will vary. The figures presented in this spreadsheet do not consider the impact on future re-evaluations.

A - Actual Results  
B - Budget Amounts  
P - Projections

## FY 2017-2018 Town of Canton Resident Suggestions

Hello Bob,

Now that the DPW facility has entered a new phase it may be appropriate to revisit the launching ramp. I believe I have mentioned the new ramp in Stockbridge MA on the Housatonic. It is a site similar to Collinsville with a bank 8-10 feet off the water in a watercourse that is subject to seasonal changes in level. This facility was created for around \$45,000 and is in ADA compliance. I was the leader of their initial canoe trip launched from this ramp. From a previous muddy launch (up to my mid-thighs) to a perfectly dry roller ramp was an incredible change. I will send, as separate emails) newspaper clippings, and the formal plans that were used. I will send some pictures as well. It is really a great workable project. As always I will be available to answer questions or assist with this

**David Sinish, Realtor**

Mobile 860-922-6170

Home 860-693-0073

RealtyWorks Group of William Raveis Real Estate

200 West Main Street, Avon, CT 860-677-4661

Licensed in Connecticut

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Dear Mr. Skinner:

We would like to recommend a project for the capital improvement expenditures budget. The installation of permanent lights at the Canton High/Middle School would be a tremendous asset to the entire Canton community.

Listed below are a few of the many reasons to install permanent lights on the turf field/track:

- Eliminate the financial burden and labor necessary to provide temporary lighting for the few evening events during the year.
- Permit school and recreational athletic teams to host evening games which will allow greater attendance and support from students, parents, and the Canton community.
- Eliminate scheduling conflicts due to limited access to the field for school and recreational athletic teams.
- Extend the use of the field/track during the evening for all community residents.
- Potential fundraising options for school clubs, athletic teams, recreational groups and other community organizations.

The turf field/track is already a beneficial asset and the installation of permanent lights will further enhance that benefit and further establish a sense of pride for the community. Thank you for your consideration.

Laurie & Vince Columbia / 860-352-8398

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8 a2j

Good evening Mr. Skinner

My name is Dawn Siana and I have been a resident of Canton for the past 12 1/2 years. I have 3 very active boys, ages 12,11 & 7. They all participate in the town's sport programs to include; CYSA travel U13, 14 & MLS, Canton Little League and the town basketball program. I recently became aware that you had requested input from the residents to specify to you their suggestions for capital expenditures outside of the money already spent on the town roads repaving projects, maintenance, and town equipment.

So my suggestions would be as follows;

1. Permanent lighting at CMS/CHS ( to lighten the burden of fundraising expectations.)
2. Developing the Lawton Road property into town athletic fields.

I understand that the STEAP grant was denied for the Lawton Rd. development but perhaps we can investigate other potential grants to partially fund the project or other avenues to pursue.

Thank you Mr. Skinner, I appreciate you reaching out to the residents for their suggestions.

Thanks again for your time and considerations!

Dawn Siana  
CYSA Co- Registrar  
37 Hoffmann Rd.

Permanent lights for the track at the Canton High School.

Thank you,  
Brenda Stiegman

Permanent lights

Submitted by Gail Lau

Here are my suggestions for possible improvements in town. Thank you for your consideration.

- Library - front entrance concrete is deteriorating
- Mills Pond Park - not necessarily capital improvement, but in need of more garbage cans
- Public River Access for canoes and kayaks
- High School Track & Field - permanent lights, permanent bathroom, permanent concession stand with electricity and water.

Michelle Winkler  
47 Indian Hill Rd

2017

Hi Robert  
Sending a note in support of the permanent lights for CMS/CHS track.

Thank you

Marianne Vacca

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Hi Robert,

I hope that all is going well. I had emailed you earlier about some capital improvements that I wanted to see on the list. I would also like to add the following:

- Paving Sextons Hollow Road
- Youth Athletic Playing/Practice Fields
- The permanent lights at the CHS track and field as one of my suggested items for the Capital Projects per the email request from the Town of Canton.

Thank you for all you do, we are greatly appreciative.

Best regards,

Amanda Mainville

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Permanent Lights at CHS Track and Field' as a suggested project for the town to consider.

Sheralyn Marsh

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Mr. Skinner - thank you for the reply and for your diligence in considering the community input.

As the town reviews the permanent lights project from a financial standpoint, I would ask that the Boards consider the fundraising fatigue our athletic community is experiencing. The HS football parents are continuing to fundraise to fully fund that program at a cost of \$44,000 per year. The lax parents are also asked to partially fund that HS program. In 2012, there was an Athletic Study commissioned by the BOE to have our athletic program evaluated by the state (CIAC). The CIAC strongly recommended elimination of the self-funding of those sports but unfortunately the parents continue to carry that burden.

In addition, a Town of Canton Field Study was done several years ago that concluded that we needed *many more* fields in order to serve our town's athletic and recreational needs. In the time since, those needed fields have not materialized. The families of Canton Youth Soccer must continue to rent field space from the Collinsville Fire Department at an annual cost of

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\$16,500. These fields are in horrible condition, are unhealthy and unsafe, and are an embarrassment to the town and the program. I was so disappointed to learn that the Lawton Road grant application was denied. The prospect of adding any additional fields in the near future now seems dim and the hopes of improving the field situation in town seems once-again out of reach.

So the athletic community is already asked to give substantial amounts of time and money in order to support the athletic programs in our town. If the town can help minimize the fundraising necessary for the lights by including the project on its STEAP grant application (or by other means that it may have), it would be especially appreciated. In addition, with the denial of the Lawton Road grant, I would ask that the town re-evaluate other means to move forward with that project or consider other alternative sites for additional field space.

Thank you again for taking the time to review and consider the input of the Canton residents.

Christina Mitchell

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Dear Mr. Skinner,  
Per the towns request for CIP priorities I would like to see permanent lights at the CHS/CMS track and field. Thank you for your consideration.

Elizabeth Webb

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Mr. Skinner,

I would like to put forth the lighting project of the astro-turf sports field at Canton Middle/High school as a beneficial and needed capital expenditure for the town. As a nearly lifelong resident of Canton [on and off since 1967], I feel the plan to install lights at the field as an important improvement for the town.

Not only does it allow night sporting events to be held without the cost of renting lights, it also opens up a variety of additional events for the town. Band concerts "under the lights", evening fund raising events [such as runs for funds or other fundraising projects could now be envisioned], as well as, any Parks and Rec events requiring evening lighting.

Please strongly consider this expenditure. It could really add a quality of professionalism for the town that I believe has been the goal of the Canton Athletics Department for some time.

Thank you for your consideration towards this project.

Sincerely, Clark R. Klinkert

895

Hi Bob,

Hope you are well. Just a note to lend my endorsement for constructing lights on the community turf field. People have already stated a great case for the project, and I wholly support the idea.

Thanks for the consideration.

Best Amy

Hi Mr. Skinner,

I understand that there is potentially STEAP monies that are available to help Canton to get funding for permanent lights for the Track / Field.

I think that this would be an excellent use of those funds for the Town of Canton.

The ability to have the field use stretched by the use of the lights would be fantastic, and even the ability to have a few "safety lights" on at night to illuminate the field would seem to make good sense.

Thank you for your consideration

Joe Pelehach  
38 Thompson Hill Rd.  
Canton, CT 06019

Permanent Lights at CHS Track and Field' as a suggested project for the town to consider.

Ginny Thibodeau

Suggested project: Permanent Lights at CHS Track and Field

[vankirks@comcast.net](mailto:vankirks@comcast.net)

Permanent lights would keep the kids safe during evening games.

[jean\\_jeanpmix@hotmail.com](mailto:jean_jeanpmix@hotmail.com)

Please consider adding permanent lighting to the High School Track and Field. This would be so great for the school and its athletes as well as the fans in the stands not to have the noisy generated lights that emit gas. Thank you! Stephanie Simmons

Mr. Skinner -- my suggestions for Capital Expenditures would be the following:

- 1. Permanent Lighting at the CHS Track/Field
- 2. Lawton Road fields

Thank you for considering the input from residents.

Christina Mitchell, 14 Noja Trail

Hi Bob,

I hope all is well and the votes will be in favor of the new town garage where it currently is.

As you know I sat with you on the CIP Committee years ago and identified items that were needed and appropriate for the town to seek bonding for. Out of that process came a much needed Track and Multi-Purpose Field at CMS/CHS. Although we left out the funding for the lights to make it more palatable for the tax payers, it is time to finish this project. Our town has experienced so much community pride around this awesome facility that it deserves completion. I acknowledge that there was a promise to the community to complete the scoreboard, bleachers and lights without using tax payer dollars. With two out of three of those items done, finishing the project as soon as possible should be a priority. As such, please note that I request that lights be a top priority on the CIP list and that a STEAP grant request be submitted to assist with the funding.

Thank you very much for all you do to make Canton a great place to raise our family.

Jon Webb, 26 Sunrise Dr.

Hello Mr. Skinner,

I would like to see permanent lights at the CMS/CHS Track, a public bathroom in downtown Collinsville, and another set of those snazzy crossing lights at the trail crossing on Canton Springs Road.

World peace and a puppy would be nice, too.

Thanks,  
Kimberly Marze  
75 Dartmouth Drive

8a.u

Good morning,

I'd like Canton capital improvements to include permanent lights on the CHS athletic field, as well as a permanent concessions building and patio. In order to help our youth form team bonds and grow athletically, as well as be prepared to compete at higher levels, we need to support them in tangible ways. The community support at the October 13-15 night games was PHENOMENAL. With permanent lights we can bring the community together more often.

Also, please add a public restroom in Collinsville. In addition to regular pedestrian visitors to town, the bike trail and farmers' market clientele deserve one!

Thank you for taking community suggestions.

Angela Tollis  
42 Crown Point, Canton

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Hello Mr. Skinner,

I'd like to suggest/propose that we add permanent lights for the field at Canton High School.

My daughter is in fourth grade at CIS and does Warriors cheerleading, so it'll be a while before she'll get extended use out of it, but this upgrade to our facilities will help numerous classes of our children both now and for years to come.

Thanks,

Kevin Maguire

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As a recent transplant to Canton, I'm excited about all the offerings of this small but dynamic town. One of the things lacking here that could make a broad impact on the community is having night lights on the high school field. So many organizations utilize the facility in addition to the school groups and having an extended time frame of the day to use the fields would greatly improve community opportunities as well.

Thanks for considering!  
Carol Coutant

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I would like the town to consider the repaving of Torrington Avenue and Collins Road in the town improvement plans. Torrington Avenue is in poor condition and Collins Road, though a short and narrow road, has only been patched on occasion. Even with the installation of fire hydrants on the road not to long ago, only patchwork was done on the sides with the hydrants. I can't understand why such a narrow road couldn't have been completely resurfaced. There is more traffic on this road than one might think with the cemetery at the end, which has frequent

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visitors. This is such a pretty road along the river, I would like to see the road itself in better shape.

Thank you for your consideration.

Carolyn Woodard

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Hi,

Though very expensive, a discussion of **dredging** the "upper pond" was initiated by Dick Barlow a few years back as a way to improve river health. As a resident on the river, I am very concerned about the health of our river due to ever increasing sediment. Even before the drought of this year, the river's health and appearance had deteriorated with increasing water plants and algae blooms from shallower and warmer water. When the river had more water (from less sediment and more water from the insertion of flashboards on the dam) we actually had a family of otters in the upper bay.

**Break away flash boards** on the dam would be another great idea.

Thank you,

Diana Hiza

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**Dear Mr. Skinner**

As a tax payer in Canton, I recommend that Capital Projects to be funded. Projects such as enhancements to recreational fields, accessibility to public buildings, improvements to educational facilities and street paving.

Thank you

Jennifer Bahre

**TOWN OF CANTON  
CAPITAL IMPROVEMENT PROJECTS (048)  
FY 2016-17**

Number	Date Established	6/30/16 Balance	07/01/16 Approps	Other Additions	Fiscal 17 Expendis	Closed & Reallocated	09/30/16 Balance
4800000- 10300	Gen'l Account: Balance at 6/30/16 Interest Income Bond Proceeds - Roof Project Difference Bond Issuance Cost	11,359.15 20,465.50 10,719.68		1,873.49		(20,465.50) (10,719.68)	11,359.15 1,873.49 -
	<b>Total-Unallocated CIP \$\$</b>	<b>42,544.33</b>	<b>-</b>	<b>1,873.49</b>	<b>-</b>	<b>(31,185.18)</b>	<b>13,232.64</b>
4800917- 59455	Police Vehicles	24,280.00	54,000.00				78,280.00
4800928- 59456	Fire/EMS Vehicles Replacement	424,066.74	150,000.00				574,066.74
4800928- 59455	Ambulance Replacement	147,786.38	67,500.00		(4,932.81)		215,286.38
59467	EMS - Paramedic Vehicle	6,622.00					1,689.19
4800968- 59455	Dial-A-Ride Van	14,718.00					14,718.00
4800934- 59455	MPP Pool Evaluation/Renovations	4,574.72					4,574.72
59465	Recreation Improvements	0.25					0.25
59468	STEAP Grant - MPP Tennis & BB Courts	(7,304.26)					(7,304.26)
59469	STEAP Grant - MPP Skate Park	(15,850.00)					(15,850.00)
59463	MPP Stage	1,885.40					1,885.40
4800929- 59456	Lawton Road Site Improvements	2,030.00					2,030.00
4800909- 59455	Farmington River Trail Island(Bridge St)		15,000.00				15,000.00
4800941- 59455	Hwy Truck #2 Replacement	690.00					690.00
4800962- 59455	Hwy Truck #7 Replacement		180,000.00				180,000.00
4800972- 59457	DPW - Garage Roof Replacement	15,000.00	26,000.00		(40,788.02)		201.98
59456	DPW - Garage Replacement/Engineering		25,000.00				25,000.00
4800975- 594XX	Hwy - Pavement Management	(20,583.93)	531,000.00		(288,970.13)		221,445.94
4800976- 59455	Bridge Improvement Program	17,355.00					17,355.00
4800963- 59460	Hwy/Parks Equipment	11,622.64					11,622.64
59465	Asphalt Hot Box - Regional Program	608.50					608.50
59463	Field Mower	11,223.17			(11,223.17)		(0.00)
	Radio System Upgrade		28,000.00		11,223.17		39,223.17
4800970- 59455	Grange Roof	(9,500.00)	10,800.00				1,300.00
4800952- 59455	Open Space Acquisitions	15,103.47					15,103.47
4800964- 59455	Regulations & Ordinances: Zoning Regulations	789.00					789.00
59458	Zoning Map	350.00					350.00
59457	Subdivision Regulation Update	6,075.00					6,075.00
59466	Design Regulations-RT 44 & Collinsville	1,200.00					1,200.00
59467	PED Xing Safety Beacons		12,000.00				12,000.00
4800969- 59455	Eng-DEP Stormwater Mgmt Plan	19,374.52					19,374.52
4800958- 59455	Fire/EMS Equipment: SCBA - Bottle Replacement	391.62					391.62
59466	Hose Replacement	19,119.15					19,119.15

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**TOWN OF CANTON  
CAPITAL IMPROVEMENT PROJECTS (048)  
FY 2016-17**

Number	Date Established	6/30/16 Balance	07/01/16 Approps	Other Additions	Fiscal 17 Expend	Closed & Reallocated	09/30/16 Balance
4800950- 59455	Collinsville Station Bathrooms	222.27					222.27
59456	Collinsville Station Facilities Study	22,000.00					
4800967- 59466	Police Dispatch Console	3,870.15					3,870.15
4800949- 59459	Town Hall Air Handlers	2,271.22					2,271.22
59464	Town Hall -Lead Abate Exterior Trim	213.85					213.85
4800961 59465	Community Center Improvements	4,743.46					4,743.46
<b>Totals</b>		<u>767,492.65</u>	<u>1,099,300.00</u>	<u>1,873.49</u>	<u>(334,700.96)</u>	<u>(31,186.18)</u>	<u>1,502,760.00</u>
<b>Board of Education</b>							
	Unallocated CIP - Interest Income	3,394.05		840.49			4,234.54
4800990- 10300	CT-01-0018-2021						
<b>CBPS - Building</b>							
4800992- 59457	CBPS - Toilet Room Renovation		17,500.00				17,500.00
59458	CBPS - Hazardous Mat'l Removal		15,000.00				15,000.00
59458	CBPS - Asbestos Removal		20,490.00				20,490.00
59460	CBPS - Classroom & Support Room Upgrades		20,000.00				
<b>CBPS - Equipment</b>							
4800993- CBPS - Repeater	1/26/2016	3,816.28					3,816.28
<b>CIS - Building</b>							
4800994- 59455	CIS - Slate Roof Repair						
59456	CIS Exterior Door & Ramp-Dyer Avenue	32,340.00					32,340.00
59470	CIS - Repair Chimney/Replace Liner	35,000.00					35,000.00
59458	CIS - ADA Compliance	13,200.00					13,200.00
59459	CIS - Asbestos Removal		12,500.00				12,500.00
59460	CIS - Lead Paint Testing & Removal		18,236.00				18,236.00
59466	CIS - Replace Main Doors		15,000.00				15,000.00
4800990- 4800997-	CIS - Equipment	0.38					0.38
<b>CHS - Building</b>							
4800996- 59457	CHS - Window Replacement						
59458	CHS ADA Compliance	645,704.37					645,704.37
59459	CHS -Asbestos Removal	-	30,693.00				30,693.00
59470	CHS- Storage, Alarms, Seating & Tables	-	35,914.00				35,914.00
4800990- 4800995-	CHS - Equipment						
59469	CHS - Tractor	(0.34)					(0.34)
<b>District Wide</b>							
4800990- 59455	CIP Building Projects	15,000.00					15,000.00
4800990- 59467	CORE Modular Network Switch	53,562.52					53,562.52
4800990- 59468	District wide Security Camera Project	47,463.63					47,463.63
<b>Athletic Field &amp; Track</b>							
4800990- 59459	Athletic Field - Turf & Track Replacement	243,000.00	74,000.00				317,000.00
59469	Athletic Field & Track-Field Groomer	6,000.00					6,000.00
59469	Athletic Field & Track-Camera	10,000.00					10,000.00

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TOWN OF CANTON  
 CAPITAL IMPROVEMENT PROJECTS (048)  
 FY 2016-17

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Number	BOE Capital Projects	Date Established	6/30/16 Balance	07/01/16 Approps	Other Additions	Fiscal 17 Expendts	Closed & Reallocated	09/30/16 Balance
<b>Bonded Proejcts</b>								
4800918-	594XX Track/Field-(including Bleachers)	Nov '12	1,950.92					1,950.92
4811705-	59457-9 CBPS Roof Pending State Reimbursement	Nov '12 245,269.99	(138,818.49)		221,500.00		31,185.18	113,866.69
4811715-	59457-9 CHS Roof Pending State Reimbursement	Nov '12 440,374.33	(440,374.33)					(440,374.33)
<b>Town Bridge</b>								
4800915-	59457 Federal Grant Proceeds STEAP Grant Proceeds Town Match	11/02/10 11/02/10	6,424,015.56					6,424,015.56
			1,108,480.89	270,500.00	840.49			1,359,821.38
			1,875,973.54		2,713.98			2,862,601.38

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CAPITAL EXPENDITURE	COST	FUNDING SOURCE	SAFETY	PRESERVE ASSET	OTHER FUNDING	SERVICE DELIVERY	FINANCIAL BENEFIT	CONSERVATION	LEGAL REQUIREMENT	FUTURE COSTS	Notes
<b>PRIORITY 1</b>											
Highway Garage	3,825,000	Bonding	X	X		X					Funding Approved
Cherry Brook Roof	543,400	Bonded Funds/State Reimb/Fund Bal.	X	X	X	X		X			
CIS ADA/Environmental Improvements	TBD	CIP	X	X		X			X		
North Canton Fire Station	540,000	Fund Balance or Operating	X	X		X					Partial Funding Possible from Assc.
High School Window Project	600,000	CIP	X	X				X	X		Funding Approved
<b>PRIORITY 2</b>											
Pavement Management	3 to 5 million	Bonding	X	X		X	X				
Central Air in High School and Middle School	TBD		X	X		X			X		Cost Estimate Through Energy Audit
Collinsville Fire Station	TBD	Bonding	X	X		X					Currently being Studied
Lawton Road Park	900,000	Grant / CIP			X	X					SIEAP Funding
Lights on Track Field	250,000		X		X	X					
Storage and Concessions at Field w/Restrooms	TBD					X	X				Need Cost Estimate
Collinsville Bathroom Facilities	120,000	Grant / CIP				X					
Intermediate School Roof	150,000-425,000	CIP / Bonding	X	X	X	X		X			Asphalt Shingle vs Slate Roofing
<b>NON-PRIORITIZED</b>											
H.S./M.S. ADA/Environmental Improvements	TBD	CIP	X	X		X			X		
Cherry Brook School ADA/Environmental Improvements	TBD	CIP	X	X		X			X		
High School Solar Panel	750,000	Performance Based Contracting			X		X	X			Performance Based Contracting
Intermediate School Solar Panels	600,000	Performance Based Contracting			X		X	X			Performance Based Contracting
Utility Expansion Route 44	2,000,000				X	X	X				Need Cost Estimate
River Access	340,000	Grant / Bonding				X					Possibly Part of Public Works Facility
Trail Extension to Simsbury and Improvements	1,300,000	Grant				X					Possible Grant Funding
Town Hall ADA	1,900,000	Bonding	X			X			X		
Generator at High School	150,000	Grant / CIP	X			X				X	Eversource - Demand Response
Swimming Pool Road and Bridge Improvements	250,000	Grant / CIP	X								
Mills Pond Fields	TBD		X	X		X					
Renovate CIS Fields	TBD		X	X		X					

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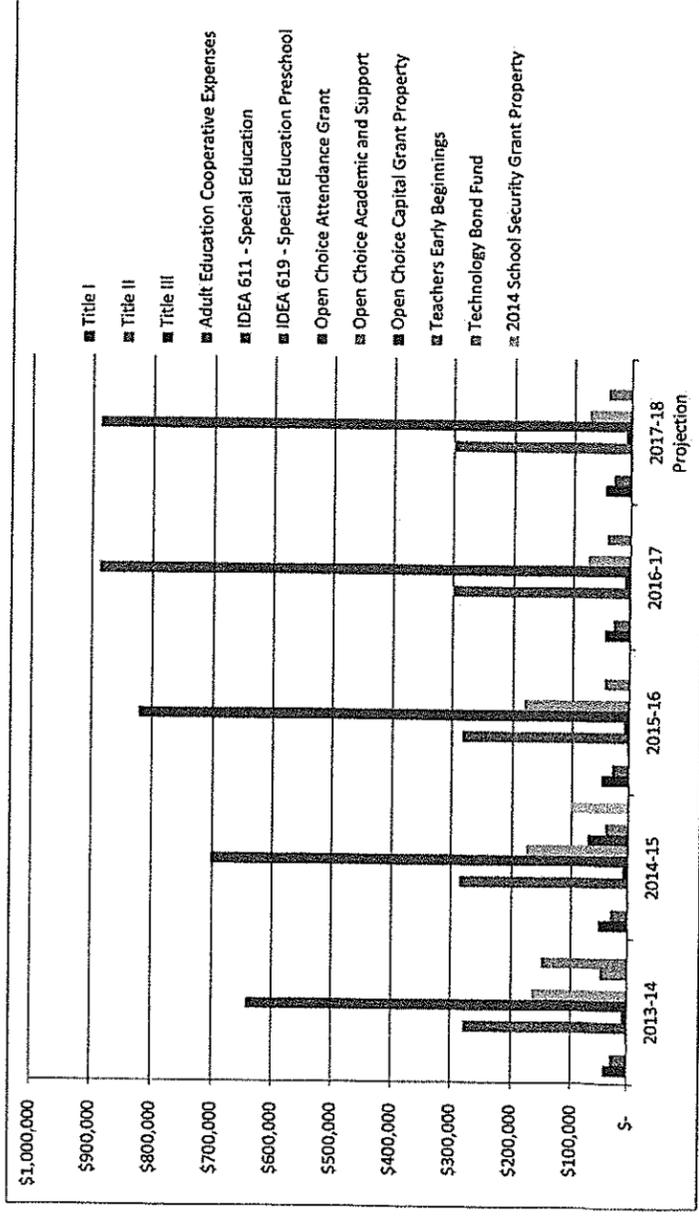
EXHIBIT 9a Current Contract Status - Estimated Contractual Increases

	Contractual Increase		Projected Budget Impact
	Step	GW	
Negotiated Union Contracts:			
Administrators	3.00%	3.29%	\$28,457
Teachers	Step Increase GW at Step 14	Step Increase GW at Step 14	\$478,180
Custodians		2.50%	(\$19,459.19)
Paraeducators	2.60%	2.60%	\$23,567
Current Negotiations All Non-Union and Secretaries			?%
Certified & Non Certified Sick Leave Pay Out	1 retiree		\$40,000
Total Budget Impact			<u>\$550,744</u>
Total Budget for 16-17			\$25,166,199
% Increase - Personnel			2.19%
% Increase - Without increase in Sick Leave Pay Out			2.03%

Canton Public Schools  
Grant Trends  
2013-2018

Exhibit 9b

Grant Title	2013-14	2014-15	2015-16	2016-17	2017-18 Projection
Title I	\$ 43,151	\$ 53,306	\$ 49,254	\$ 45,930	\$ 45,930
Title II	\$ 30,942	\$ 31,165	\$ 30,772	\$ 30,772	\$ 30,772
Title III	\$ -	\$ -	\$ -	\$ 1,989	\$ 1,989
Adult Education Cooperative Expenses	\$ 2,435	\$ 2,588	\$ 2,913	\$ 2,698	\$ 2,698
IDEA 611 - Special Education	\$ 280,169	\$ 287,582	\$ 285,162	\$ 300,651	\$ 300,651
IDEA 619 - Special Education Preschool	\$ 9,765	\$ 9,750	\$ 9,743	\$ 10,198	\$ 10,198
Open Choice Attendance Grant	\$ 644,597	\$ 704,000	\$ 824,000	\$ 888,000	\$ 888,000
Open Choice Academic and Support	\$ 166,925	\$ 175,575	\$ 181,650	\$ 77,550	\$ 77,550
Open Choice Capital Grant Property	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Teachers Early Beginnings	\$ 49,500	\$ 40,500	\$ 45,000	\$ 41,000	\$ 41,000
Technology Bond Fund	\$ 153,593	\$ -	\$ -	\$ -	\$ -
2014 School Security Grant Property	\$ -	\$ 103,398	\$ -	\$ -	\$ -
	<b>\$ 1,380,477</b>	<b>\$ 1,482,864</b>	<b>\$ 1,428,494</b>	<b>\$ 1,398,788</b>	<b>\$ 1,398,788</b>



9b

9d

REVISED BOARD OF EDUCATION POLICY  
November 1, 2016

**Instruction**

**Class Size**

Every effort shall be made to maintain the number of students per academic class as follows:

Kindergarten - 1	16-18	
Grades 2-4	18-20	-- Old Policy
Grades 5-6	20-22	
Grades 7-12	6-30	

Kindergarten	16-21	
Grades 1-6	18-26	
Grades 7-12	6-30	-- New Policy

It is recognized that some classes may be outside this range, either larger or smaller. No class size shall exceed the highest numbers stated above for each category without coming to the attention of the Board of Education.

Recognizing the social and academic needs of younger children, the Board will attempt to keep average class sizes for earlier grades close to the beginning of the range. The Superintendent will monitor current class sizes and anticipated changes in enrollment. Adjustments requiring additional expenditures must be approved by the Board of Education.

If class numbers are nearing the maximum numbers stated for a grade level, students from outside the district shall not be enrolled without the Superintendent's conferring with the Board of Education.

Policy adopted: February 27, 2003  
Policy revised October 14, 2004  
Policy revised November 1, 2016

CANTON PUBLIC SCHOOLS  
Canton, Connecticut

PERCENTAGE OF WAGE INCREASE

	2015-2016	FY 2016-17	FY 2017-2018	FY 2018-2019
Union				
Public Works	2.90%	2.90%	To Be Negotiated	To Be Negotiated
Police	3.00%	2.50%	2.50%	2.50%
Dispatchers	2.75%	2.50%	2.50%	2.50%

MEDICAL INSURANCE

	FY 2015-2016 Employee PPO%/Contribution/Deductibles	FY 2016-2017 Employee PPO%/Contribution/Deductibles	FY 2017-2018 Employee PPO%/Contribution/Deductibles	FY 2018-2019 Employee PPO%/Contribution/Deductibles
Union				
Public Works	PPO 21% / 16% - \$2,000/\$4,000	PPO 21% / 16.5% - \$2,000/\$4,000	To Be Negotiated	To Be Negotiated
Police	PPO 21% / 16% - \$2,000/\$4,000	PPO 21% / 16% - \$2,000/\$4,000	PPO 21% / 17% - \$2,000/\$4,000	PPO 21% / 18% - \$2,000/\$4,000
Dispatchers	PPO 21% / 16% - \$2,000/\$4,000	PPO 21% / 16% - \$2,000/\$4,000	PPO 21% / 17% - \$2,000/\$4,000	PPO 21% / 18% - \$2,000/\$4,000

In the first year of the health savings account 75% of deductible was paid by the Town, thereafter it is 50%

10a①

10a③

Town of Canton  
Union Salary Analysis  
FY 2016-17

Budget  
FY 2016-17

Police Union

1003171	51303	FULL TIME HOURLY PATROL	981,493
1003171	51310	HOLIDAY BENEFITS/AFSCME/PATROL	47,150
1003171	51400	OVERTIME/PATROL	61,500
1003172	51303	FULL TIME HOURLY AFSCME/DETECT	83,255
1003172	51310	HOLIDAY BENEFITS/AFSCME/DETECT	956
1003172	51400	OVERTIME/DETECTIVE	4,613

Total 1,178,967.00

FY 17-18 WAGE INCREASE of 2.5% 29,474.18

Dispatch Union

1003173	51302	FULL TIME HOURLY CILU/DISPATCH	226,846
1003173	51311	HOLIDAY BENEFITS/CILU/DISPATCH	11,116
1003173	51321	OVERTIME-DISPATCH	36,900

Total 274,862.00

FY 17-18 WAGE INCREASE of 2.5% 6,871.55

DPW Union

1005120	51304	FULL TIME HOURLY NAGE	151,439
1005120	51400	OVERTIME	12,000
1005200	51304	FULL TIME HOURLY NAGE	84,365
1005200	51400	OVERTIME	2,500
1005210	51304	FULL TIME HOURLY NAGE	442,940
1005210	51400	OVERTIME	85,000
1300290	51304	FULL TIME HOURLY NAGE	34,195
1300290	51400	OVERTIME	500
2400031	51304	FULL TIME HOURLY NAGE	114,234
2400031	51400	OVERTIME	12,767

Total 939,940.00

CONTRACT TO BE NEGOTIATED

<b>BUDGET PROCESS</b>		
BOS	BOE	BOF
<p><b>7.04(A). Preparation of Budget</b> - The Chief Administrative Officer shall prepare a preliminary Annual Budget request to include all estimated Town expenditures except the expenditures of the Board of Education. This preliminary Annual Budget request shall be forwarded to the Board of Selectmen <b>on or before the second (2<sup>nd</sup>) Monday in February</b> for its review and adjustment.</p>	<p>9.03(C)(1) <b>On or before the second (2<sup>nd</sup>) Monday in March</b>, the Board of Selectmen and the Board of Education shall present to the Board of Finance the proposed annual budgets for the ensuing fiscal year for Town administration and Board of Education operations, respectively.</p>	<p><b>9.03(A)(1). General Duties and Responsibilities</b> - The Board of Finance shall be the budget-making authority of the Town, and no less than annually, shall analyze and report on the long-range financial plan and debt management for the Town.</p>
<p><b>6.04(A). Proposed Budget</b> - The Board of Selectmen shall review a preliminary annual budget presented by the Chief Administrative Officer. It shall be the responsibility of the Board of Selectmen to make adjustments to the proposed budget for departments and Agencies under the Board of Selectmen's and forward to the Board of Finance a final recommended Board of Selectmen budget, including estimated income, <b>on or before the second (2<sup>nd</sup>) Monday in March</b>.</p>		<p><b>9.03(B) Annual Budget</b> - The annual budget shall have a Board of Selectmen section which shall include the Contingency Fund, the Reserve Fund for Capital and Non-Recurring Expenditures, Bonding and Borrowing (Principal, Interest and Sinking Fund payments) along with, all estimates and expenses of the Board of Finance. The Board of Finance section shall also include a Capital Improvement Fund which shall consist of recommendations for capital expenditures by both the Board of Selectmen and Board of Education. The Board of Finance shall have the power to increase or decrease the amount of funding for the Capital Improvement Fund but not the selection of the projects that have been recommended by the Board of Selectmen and the Board of Education for inclusion in the Capital Improvement Fund.</p>

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<p>9.03(C)(1) <b>On or before the second (2<sup>nd</sup>) Monday in March</b>, the Board of Selectmen and the Board of Education shall present to the Board of Finance the proposed annual budgets for the ensuing fiscal year for Town administration and Board of Education operations, respectively.</p>		<p>9.03(C)(1) The Board of Finance shall review the proposed budgets and shall make bottom line adjustments to either or both of such proposed annual budgets as the Board of Finance deems appropriate. (2) Not less than two (2) weeks prior to the Annual Budget Meeting, the Board of Finance shall hold a public hearing at which a proposed annual budget showing itemized estimates of the expenditures and be presented. (3) Subsequent to said public hearing, the Board of Finance shall prepare a budget (hereinafter called the "Recommended Budget") and shall submit this Recommended Budget for adoption by the Town at the Annual Budget Meeting. (5) On or before the tenth (10<sup>th</sup>) day prior to the date of the Annual Budget Meeting, the Board of Finance shall do a Town-wide mailing of a summary covering all parts of the Recommended Budget including Reserve Fund, Contingency Fund, Surplus Revenue, Grand List and projected mill rate information.</p>
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**FINANCIAL TERMS IN THE CHARTER**

**TOWN MEETING**

**SECTION 3.05 ANNUAL BUDGET MEETING**

**A. Date and Quorum Requirement** – An Annual Budget Meeting to vote on the Town budget recommended by the Board of Finance shall be held at a time and date during the month of May determined by the Board of Finance. The presence of **one hundred fifty (150) Voters** as determined by the Registrars of Voters immediately prior to taking the vote shall be required to constitute a quorum.

12(3)

**B. Approval by Town Meeting** – By vote at the Annual Budget Meeting, any appropriation or item in an appropriation may be decreased or deleted, but no appropriation or item in an appropriation may be increased or added. The vote on the budget shall be by secret ballot. In the event that the budget is not approved by vote of a majority of persons qualified to vote at an Annual Budget Meeting at which a quorum is present, then the budget shall be returned to the Board of Finance for review, adjustment and revision and the Annual Budget Meeting shall be adjourned to a date not later than twenty-one (21) days subsequent thereto, to be set by the Board of Finance. The Board of Finance shall then present the budget to the adjourned Annual Budget Meeting in accordance with this Section of the Charter and, if necessary, the process set forth in this Section shall be repeated until a budget is approved.

**C. Provision for Referendum** – In the event that a quorum shall not exist, the vote on the proposed budget shall be conducted by a referendum. **A referendum shall also be required in the event that a Petition to approve the budget by referendum vote is signed by one hundred fifty (150) Persons qualified to vote at Town Meetings and is filed with the Town Clerk not later than the close of business on the fifth (5<sup>th</sup>) day prior to the Annual Budget Meeting.** The date of the referendum shall be set by the Board of Selectmen so as to occur not less than seven (7) nor more than fourteen (14) days after the date of the Annual Budget Meeting. The referendum shall be held from 6:00 a.m. until 8:00 p.m. Any succeeding budget shall be submitted to referendum.

**D. Finality of Approval** – When the budget is approved either by secret ballot at the Annual Budget Meeting or by referendum, such action shall be final and may not be rescinded.

**E. Provision in the Absence of Budget Approval** – In the event that no budget has been adopted by the twentieth (20<sup>th</sup>) day of June next succeeding the date of the Annual Budget Meeting, the Board of Finance shall make a rate bill upon the Grand List last completed sufficient, in addition to the other estimated yearly income of the Town, to pay the next fiscal year’s estimated expenses and deficit of the Town at the end of the current fiscal year, and shall cause such amount to be collected as other taxes. The mill rate so established by the Board of Finance shall continue until such time as a new budget shall be approved.

**OTHER FINANCIAL TERMS**

<b>GIFTS</b>		
BOS	BOE	BOF
<p><b>6.05(D) Acceptance of Gifts on Behalf of the Town</b> - The Board of Selectmen may accept gifts on behalf of the Town upon the affirmative vote of three (3) Selectmen. Any gift not accepted by vote of the Board of Selectmen may be accepted by Town Meeting that includes the acceptance of such a gift on</p>	<p><b>6.05(D) Acceptance of Gifts on Behalf of the Town</b> The Town’s Board of Education, upon affirmative vote of five (5) members of the Town’s Board of Education, may accept gifts on behalf of the Town relating to matters that in accordance with the General Statutes are under the jurisdiction of the</p>	

the call of the Town Meeting.	Town's Board of Education.	
<b>DISPOSITION OF PROPERTY</b>		
BOS	BOE	BOF
<p><b>6.05 (E) Disposition of Town Property</b> - The Board of Selectmen and the Town's Board of Education, respectively, are empowered by this Charter to dispose of Town property under the jurisdiction of the Board of Selectmen and the Town's Board of Education, respectively, having a fair market value of up to \$25,000; disposition of property having a fair market value of more than \$25,000, but not exceeding \$50,000, shall require the approval of the Board of Finance. A disposition of Town property having a fair market value which exceeds \$50,000 shall require the approval of a Town Meeting. Such dispositions shall be accomplished consistent with the regulations that have been established for this purpose by the Board of Finance, and the proceeds of any such disposition shall be <b>deposited into the Town's general fund.</b></p>	<p><b>6.05(E) Disposition of Town Property</b> - The Board of Selectmen and the Town's Board of Education, respectively, are empowered by this Charter to dispose of Town property under the jurisdiction of the Board of Selectmen and the Town's Board of Education, respectively, having a fair market value of up to \$25,000; disposition of property having a fair market value of more than \$25,000, but not exceeding \$50,000, shall require the approval of the Board of Finance. A disposition of Town property having a fair market value which exceeds \$50,000 shall require the approval of a Town Meeting. Such dispositions shall be accomplished consistent with the regulations that have been established for this purpose by the Board of Finance, and the proceeds of any such disposition shall be <b>deposited into the Town's general fund.</b></p>	<p><b>6.05 (E) Disposition of Town Property</b> - The Board of Selectmen and the Town's Board of Education, respectively, are empowered by this Charter to dispose of Town property under the jurisdiction of the Board of Selectmen and the Town's Board of Education, respectively, having a fair market value of up to \$25,000; disposition of property having a fair market value of more than \$25,000, but not exceeding \$50,000, shall require the approval of the Board of Finance. A disposition of Town property having a fair market value which exceeds \$50,000 shall require the approval of a Town Meeting. Such dispositions shall be accomplished consistent with the regulations that have been established for this purpose by the Board of Finance, and the proceeds of any such disposition shall be <b>deposited into the Town's general fund.</b></p>
<b>GRANTS</b>		
BOS	BOE	BOF
<p><b>9.03 (I) Grants -</b> (1) Applications for grants of funds or materials from federal and state governmental sources or from other entities may be initiated, completed and filed <b>with notice thereof to the</b></p>	<p><b>9.03 (I) Grants -</b> (1) Applications for grants of funds or materials from federal and state governmental sources or from other entities may be initiated, completed and filed <b>with notice thereof to the</b></p>	<p><b>9.03 (I) Grants -</b> (2) Acceptance of grants shall require the approval of either the Board of Selectmen or the Board of Education, as the case may be, and the Board of Finance. If any acceptance</p>

12(5)

<p><b>Board of Finance</b> by either the Board of Selectmen or the Board of Education upon approval of said action by majority vote of the Board of Selectmen and of the Board of Education, respectively.</p> <p>(2) Acceptance of shall require the approval of either the Board of Selectmen or the Board of Education, as the case may be, and the Board of Finance. If any acceptance pertains to a grant of funds or other property in excess of \$100,000 or if any grant requires matching funds not already appropriated through the budget process or the hiring of additional personnel, then the approval of the Town Meeting shall be required.</p>	<p><b>Board of Finance</b> by either the Board of Selectmen or the Board of Education upon approval of said action by majority vote of the Board of Selectmen and of the Board of Education, respectively.</p> <p>(2) Acceptance of shall require the approval of either the Board of Selectmen or the Board of Education, as the case may be, and the Board of Finance. If any acceptance pertains to a grant of funds or other property in excess of \$100,000 or if any grant requires matching funds not already appropriated through the budget process or the hiring of additional personnel, then the approval of the Town Meeting shall be required.</p>	<p>pertains to a grant of funds or other property in excess of \$100,000 or if any grant requires matching funds not already appropriated through the budget process or the hiring of additional personnel, then the approval of the Town Meeting shall be required.</p>
	<p><b>SPECIAL APPROPRIATIONS</b></p>	
<p>BOS</p>	<p>BOE</p>	<p>BOF</p>
<p><b>9.03 (E) Approval of Special Appropriations</b> (1) The Board of Finance on request from the Board of Selectmen or on request from the Board of Education may in any fiscal year make special appropriations up to \$25,000 in the aggregate <b>from surplus or from the Contingency Fund</b>, provided an unusual condition has been found to exist by the Board of Selectmen or the Board of Education requiring such request to be made thereby to the Board of Finance.</p> <p>(2) In any fiscal year, upon affirmative vote of five (5) of its members, the Board of Finance</p>	<p><b>9.03 (E) Approval of Special Appropriations</b> (1) The Board of Finance on request from the Board of Selectmen or on request from the Board of Education may in any fiscal year make special appropriations up to \$25,000 in the aggregate <b>from surplus or from the Contingency Fund</b>, provided an unusual condition has been found to exist by the Board of Selectmen or the Board of Education requiring such request to be made thereby to the Board of Finance.</p> <p>(2) In any fiscal year, upon affirmative vote of five (5) of its members, the Board of Finance</p>	<p><b>9.03 (E) Approval of Special Appropriations</b> (1) The Board of Finance on request from the Board of Selectmen or on request from the Board of Education may in any fiscal year make special appropriations up to \$25,000 in the aggregate <b>from surplus or from the Contingency Fund</b>, provided an unusual condition has been found to exist by the Board of Selectmen or the Board of Education requiring such request to be made thereby to the Board of Finance.</p> <p>(2) In any fiscal year, upon affirmative vote of five (5) of its members, the Board of Finance</p>

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<p>may, without the need for approval by a Town Meeting, make special appropriations in excess of \$25,000 but not to exceed \$50,000, in the aggregate from surplus or from the Contingency Fund, provided an unusual condition has been found to exist by the Board of Selectmen or the Board of Education requiring such request to be made thereby to the Board of Finance. If five (5) members of the Board of Finance do not agree, a majority of those members of the Board of Finance present and voting may recommend the appropriation or transfer for Town Meeting approval.</p> <p>(3) No Town department or Agency or the Board of Education may receive over \$50,000, in the aggregate from special appropriations in any fiscal year without the approval of a Town Meeting.</p> <p>(4) Regardless of the sum involved, no new position in any Town department or Agency shall be without recommendation by the Board of Selectmen and the approval of a Town Meeting.</p>	<p>may, without the need for approval by a Town Meeting, make special appropriations in excess of \$25,000 but not to exceed \$50,000, in the aggregate from surplus or from the Contingency Fund, provided an unusual condition has been found to exist by the Board of Selectmen or the Board of Education requiring such request to be made thereby to the Board of Finance. If five (5) members of the Board of Finance do not agree, a majority of those members of the Board of Finance present and voting may recommend the appropriation or transfer for Town Meeting approval.</p> <p>(3) No Town department or Agency or the Board of Education may receive over \$50,000, in the aggregate from special appropriations in any fiscal year without the approval of a Town Meeting.</p>	<p>may, without the need for approval by a Town Meeting, make special appropriations in excess of \$25,000 but not to exceed \$50,000, in the aggregate from surplus or from the Contingency Fund, provided an unusual condition has been found to exist by the Board of Selectmen or the Board of Education requiring such request to be made thereby to the Board of Finance. If five (5) members of the Board of Finance do not agree, a majority of those members of the Board of Finance present and voting may recommend the appropriation or transfer for Town Meeting approval.</p> <p>(3) No Town department or Agency or the Board of Education may receive over \$50,000, in the aggregate from special appropriations in any fiscal year without the approval of a Town Meeting.</p> <p>(4) Regardless of the sum involved, no new position in any Town department or Agency shall be without recommendation by the Board of Selectmen and the approval of a Town Meeting.</p>
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