



Town of Simsbury

933 HOPMEADOW STREET

SIMSBURY, CONNECTICUT 06070

August 21, 2018

Ericka Butler
Town Clerk
Simsbury, CT 06070

Dear Ms. Butler:

A **Regular Meeting** of the Board of Finance will be held at **5:45 PM** on **Tuesday, August 21, 2018**, in the Main Meeting Room of Simsbury Town Hall, 933 Hopmeadow Street, Simsbury, Connecticut.

The Agenda is as follows:

1. Call to Order
2. Pledge of Allegiance
3. Approval of Minutes:
 - July 17, 2018
4. Purchasing Ordinance and Purchasing Policy Review
5. Audit Services Request for Proposal
6. Communications
 - Budget Process Outreach
 - GFOA Award Letter
 - FY17 Annual Report
7. Adjourn

Yours Truly,

Robert Pomeroy
Chairman



TOWN OF SIMSBURY

BOARD OF FINANCE AGENDA SUBMISSION FORM

1. **Title of Submission:** Purchasing Ordinance Review and Purchasing Policy
2. **Date of Board Meeting:** August 21, 2018
3. **Individual or Entity Making the Submission:**
Amy Meriwether, Finance Director
4. **Action Requested of the Board of Finance:**
This evening, staff is seeking feedback from the Board of Finance regarding the draft revisions to the Purchasing Ordinance and the proposed Purchasing Policy. Consultation with the Town Attorney and leadership team are also needed. Once the Board of Finance reaches consensus on revisions to the Ordinance, the draft amendments will need to be forwarded to the Board of Selectmen.
5. **Summary of Submission:**
Policy review on a regular basis ensures the Town's policies remain effective and in compliance with best practice. The Board of Finance has requested review of the Town's current financial policies for possible update and implementation.

The Purchasing Ordinance was last adopted by the Town on March 23, 1992. The Board of Selectmen identified updating the Purchasing Ordinance as a goal for the Town Manager. Staff has begun to prepare draft revisions to the Purchasing Ordinance, which is attached. This evening, staff is seeking feedback from the Board of Finance regarding the proposed revisions to the Ordinance and the Purchasing Policy. Consultation with the Town Attorney and the Town's leadership team is also warranted.

Ultimately, proposed revisions to the Purchasing Ordinance will need to be referred by the Board of Finance to the Board of Selectmen. Section 404 of the Town Charter sets forth the requirements for a public hearing on and publication of an ordinance. The Board of Selectmen is required to have at least one public hearing on a new or amended ordinance. We are required to give at least 7 days' notice in a newspaper having general circulation in the town. The Town Clerk also posts the notice in a public place, and copies of the ordinance must be available at the Town Clerk's Office. We also post the ordinance on the Town's webpage. A second hearing must be held if substantive changes are made to the Ordinance (as determined by Town Counsel).

Once the Ordinance is passed, it must be filed with the Town Clerk and posted in its entirety or in summary form within 10 days after final passage. The Board of Selectmen would have to approve use of a summary. The Ordinance would become effective on the twenty-first day after final publication.

6. Financial Impact:

None

7. Description of Documents Included with Submission:

- Revised draft of Purchasing Ordinance
- Proposed Purchasing Policy

Close
Print
Resize:

Town of Simsbury, CT

Sunday, August 12, 2018

Chapter A161. Purchasing

[HISTORY: Adopted by the Board of Selectmen of the Town of Simsbury 3-23-1992. [\[1\]](#) Amendments noted where applicable.]

GENERAL REFERENCES

First Selectman duties — See Charter Section 602.

Expenditures and accounting — See Charter Section 912.

[\[1\]](#)

Editor's Note: This resolution also repealed former Ch. A161, Purchasing, adopted 5-30-1990.

§ A161-1. Purpose; objectives.

A. Be it resolved by the Board of Selectmen of the Town of Simsbury that in order to amplify Sections ~~602 and 912~~ 812 of the Town Charter and to provide a systematic and uniform standard of purchasing policies, the Board hereby adopts the following procedures which are incorporated into this chapter.

B. Purchasing objectives:

(1) To procure materials, supplies, equipment, public improvements, and services at the lowest cost while obtaining the highest quality products and services possible. consistent with the quality and service rendered.

(2) To conduct purchasing without regard to political affiliation, race, color, creed, sex, age, religion, national origin, marital status, sexual orientation, genetic makeup, gender identity, military service and veteran's status, disability, or any other protected class, family relationship or business associations of vendors, contractors or consultants.

§ A161-2. Purchase orders required.

All proposed purchases shall be supported by a purchase order ~~issued prior to purchase~~, signed by the issuing department head and the Finance Director or his/her agent. Oral approval may be given in emergencies but shall be followed immediately by a written purchase order.

§ A161-3. Annual orders.

Annual orders of items used on a volume basis, which exceed, in the aggregate, ~~\$10,000~~ \$2,000, shall follow the procedures outlined below. ~~No scheduled purchase on the annual order shall exceed \$100 unless authorized by a purchase order.~~

§ A161-4. Verbal and written quotes.

Purchases in ~~excess of \$7,500 amounts from \$500 to \$2,000 but less than \$10,000~~ shall have documented verbal or written quotes, whenever possible, from at least ~~two~~ three vendors. ~~Purchases in amounts from \$2,000 to \$7,500 shall have written quotes, whenever possible, from at least three vendors.~~

§ A161-5. Bids; contracts required.

Purchases or contracts expected to exceed ~~\$10,000~~ \$7,500 shall require formal sealed bids and the execution of a written contract between the ~~lowest responsible~~, qualified bidder and the Town. Such sealed bids shall ~~be~~ opened in public at the time and place designated in the specifications. The Town may accept substitutes that meet the same criteria as outlined in the specifications. Requests for formal sealed bids shall be issued by the issuing department head, received by the date due and turned in to the Finance Director.

~~A. Bids expected to be between \$7,500 and \$25,000 shall be solicited from at least three vendors from a list of interested vendors. The vendor list shall be maintained, updated, and distributed by the Finance Director or his agent. A notice shall be published in a newspaper having a general circulation in the Hartford area, during the first week of May and the first week of June each year, inviting all interested vendors and contractors to submit their names and area of interest to the Finance Director. Vendors may be added to the list at any time, or at the initiative of the Finance Director. Every attempt shall be made to retain a list containing no fewer than three vendors. In case of exception, approval of the Board of Selectmen shall be required.~~

B. Purchases or contracts expected to exceed \$25,000 shall be advertised at least 10 days prior to the bid opening in a newspaper having a general circulation in the Hartford area or on a website such as but not limited to the CT Department of Administrative Services website or the Town's official website as a ~~by~~ means of a formal "invitation to bid."

C. An appropriate fee may be charged for a copy of plans and specifications, said fee, or portion thereof, to be refunded upon return of the plans and specifications within the designated period.

D. A bid bond equal to 5% of the bid, a 100% performance bond and a 100% labor and materials or payment bond shall be posted for all contracts in excess of ~~\$100,000~~ \$45,000, other than commodities, in a manner acceptable to the Director of Finance.

§ A161-6. Awarding of contract.

The Finance Director or his/her designee or Town Manager or his/her designee ~~the First Selectman~~ is authorized to award contracts, ~~with the following exception, which shall be awarded by action of the Board of Selectmen: any bid other than the lowest responsible bid when the contract or purchase is in excess of \$5,000.~~

§ A161-7. Signing of purchase orders or contract.

A. The Finance Director or his/her designee and/or Town Manager or his/her designee ~~First Selectman~~ is authorized to sign all purchase orders. The ~~Finance Director or his/her designee, and/or Town Manager or his/her designee~~ First Selectman is authorized to sign all formal contracts approved under the appropriate procedure as stipulated herein.

B. Under an existing contract, any change order which increases the contract amount shall be subject to prior budgetary approval by the Finance Director and approved by the Town Manager or his/her designee, ~~First Selectman~~ for any change in the scope of the project.

§ A161-8. Rejection of bids.

The board, person or agent having the authority to award may reject any or all bids, part of all bids or all bids for any one or more supplies or contractual services included in the proposed contract, or waive defects in same when the public interest will be served best thereby.

~~§ A161-9. Determination of equal bids.~~

~~In the case of equal bids involving a local and outside vendor, the local vendor shall be given preference, providing that both are equally qualified to perform the service. If two equally qualified outside (local) bidders submit equal bids, the winner shall be selected by drawing lots or the flip of a coin.~~

~~§ A161-9.1. Local vendor preference; Town-based business.~~

~~[Added 10-26-2009]~~

~~A. "Town-based business" defined. "Town-based business" shall mean a business with a principle place of business located within the Town of Simsbury. A business shall be considered to be a Town-based business by establishing through competent evidence that the business has a bona fide principle place of business in Simsbury. Such evidence shall include proof of fee ownership or a long-term lease of the real estate for the building where the principal place of business is operated. A documented Town-based business shall maintain such status throughout the term of any contract with the Town of Simsbury. Failure to maintain such status or to keep current on all property tax obligations to the Town of Simsbury or the Simsbury Fire District shall be grounds for the Town to terminate the contract.~~

~~B. Local vendor preference. For the procurement of any goods advertised for bid pursuant to the Town's Purchasing Regulations, as amended, the lowest responsible bid shall be determined in the following order:~~

~~(1) Any Town-based business which has submitted a responsible, responsive bid for purchases exceeding \$2,500 but less than \$250,000, which is not more than 5% higher than the lowest qualified bid or quote, may be awarded the contract so long as such Town-based business meets the specification requirements and details and agrees to provide the supplies, materials, equipment, commodities and/or services which are the subject of such procurement at the same price and the same contract terms as the lowest qualified bid received. Notwithstanding the foregoing, to qualify~~

~~for the bid award, each Town-based business shall meet all other terms, conditions and requirements set forth in the purchasing regulations and the bid solicitation. This section shall not apply to bids for purchases in excess of \$250,000.~~

~~(2) In the event that more than one Town-based business submits a bid or quote not more than 5% higher than the lowest qualified bid or quote, the award shall be to that Town-based business originally submitting the lowest qualified bid or quote.~~

~~C. Implementation of local bidder preference. Any bidder claiming to meet the requirements of a Town-based business as defined in this section shall be required to submit a signed Town-based bidder affidavit form with the bid submittal. Such affidavit shall include a certification that the Town-based business is paid in full on all current property tax obligations owed to the Town of Simsbury and the Simsbury Fire District. Failure to submit the Town-approved affidavit form shall result in disqualification as a Town-based bidder and ineligibility for contract award unless such requirement is waived by the Town upon a finding by the Town that such waiver is in the Town's best interest. This section applies to bids submitted by vendors and contractors that will directly supply the Town's requirements and specifically excludes agents and/or subcontractors of general contractors.~~

~~D. Restrictions on use of local bidder preference. This section shall not apply to any bid solicitation where the preference created by this section would violate federal and state law or any existing contracts. This section shall not apply in bid solicitations where the bid requested involves a cooperative purchasing arrangement between the town and other municipalities, the State of Connecticut or the Capitol Region Council of Governments Purchasing Council.~~

~~E. Expiration. This section shall expire on November 1, 2013, unless it is reauthorized by the Board of Selectmen.~~

§ A161-10. Exemption from bids.

~~A. Purchases made through or on the basis of regional, or state, local government or cooperative agency bids shall be exempted from any bidding procedures.~~

~~B. A purchase may be made or contract awarded for a supply, service or construction item without a competitive bid when it is determined that there is only one source for the required supply, service or construction item. Such determination shall be made after appropriate advertisement in the newspaper, trade magazine, or similar medium of general circulation.~~

§ A161-11. Professional services contracts.

~~Contracts for professional services (legal, engineering, architectural, etc.) in excess of \$50,000 are required to go out for a request for qualifications (RFQ). Services under \$50,000 shall not be governed by these regulations, but every effort shall be made to secure well-qualified professionals at the best terms possible for the Town.~~

§ A161-12. Emergencies.

~~A. In case of emergency the Finance Director ~~First Selectman~~ may, or in the best interest of the Town, the Town Manager ~~Board of Selectmen~~ may, waive the procedures outlined herein, ~~and the Board of Selectmen may prescribe alternative procedures for specific situations.~~~~

B. Emergency situations shall be those in which the operation of a department would be seriously hampered; or in which life, limb or property may be endangered; or in which the health or welfare of the general public is seriously threatened; ~~or a natural or man-made disaster has occurred-~~

§ A161-13. When effective; revisions.

These bidding and purchasing regulations shall become effective as of March 23, 1992, and may be revised or amended from time to time by formal action of the Board of Selectmen.

§ A161-14. Board of Education transactions.

Separate procedures shall be established for Board of Education transactions.

§ A161-15. Conflict with Charter or state law.

In the event of any conflict between these procedures and the Charter of the Town of Simsbury or the Connecticut General Statutes, these procedures shall be construed to conform to the Charter or

statutes, as the case may be.

§ A161-16. Review and adoption.

The procedures outlined herein shall be reviewed, amended ~~if necessary~~, and adopted by the Board of Selectmen ~~as needed on an annual basis~~. These procedures shall remain in effect until amended.



Town of Simsbury

933 HOPMEADOW STREET ~ SIMSBURY, CONNECTICUT 06070

TOWN OF SIMSBURY PURCHASING POLICY

Adopted by the Board of Selectmen on [month] [day], [year]

I. Purpose

The purpose of this policy is to ensure that the Town of Simsbury obtains the highest quality of desired goods and services at the most competitive price. Further, this policy aims to streamline the procurement process while maintaining adequate internal controls.

II. Applicability

This policy applies to all staff, elected officials, and appointed officials involved in the procurement process.

III. Effective Date

This policy shall remain in effect until revised or rescinded. The Town reserves the right to amend this policy as necessary.

IV. Policy

A. Purchasing Agent

The Finance Director or his/her designee shall serve as the purchasing agent for the Town of Simsbury. He/she shall be responsible for the procurement of all goods and services as outlined in Chapter A161 of the Code of the Town of Simsbury. The Town Manager or his/her designee shall also be responsible for signing all contracts awarded to a vendor.

B. Competitive Quotes/Bid Thresholds

All purchases between \$7,500 - \$10,000 shall have quotes solicited from at least two (2) vendors. Vendor quotes can be written or verbal.

Bids shall be issued for purchases in excess of \$10,000 and require a formal written contract unless the Town can take advantage of a regional, state, local government or cooperative agency contract. This applies to annual orders (items purchased on volume basis) as well.

A bid bond equal to 5% of the bid, a 100% performance bond and 100% labor and materials or payment bond shall be posted for all contracts in excess of \$100,000, other than commodities, in a manner acceptable to the Finance Director.

A request for qualifications along with a request for proposal shall be issued for professional services (i.e. legal, engineering, architectural, etc.) contracts in excess of \$50,000 unless the Town can take advantage of a regional, State or cooperative agency contract.

C. Contracts and Credit Applications

All credit applications shall be completed and signed by only the Finance Director or his/her designee. All vendor contracts shall be completed and signed by the Town Manager or his/her designee.

It is the responsibility of the department head and Finance Director to ensure that contractors perform in accordance with the terms, conditions and specifications in their contracts or purchase orders.

D. Conflicts of Interest

A conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

Any conflict of interest must be disclosed in writing to the Finance Director. The conflict statement will be reviewed by the Finance Director as well as the Town Manager and a determination will be made as to whether to proceed with the respective vendor and formalized in writing.

If the conflict of interest resides with the Finance Director or Town Manager, the Deputy Town Manager will assist in the review and final determination as to whether to proceed with respective vendor.

Federal Grant Requirement: No employee, officer, or agent must participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest (as defined above).

E. Vendor Selection

The following considerations shall be evaluated during the process of vendor selection:

- The Town is encouraged to take advantage of the lowest possible price while obtaining the highest quality products and services.
- The Town shall ensure the selected vendor is able provide the products/services in a timely manner.
- The acquisition of unnecessary or duplicative items must be avoided. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

- The Town is encouraged to use refurbished, excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
- The Town is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions.
- Contracts shall only be awarded to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- *Federal Grant Requirement:* The Town may use time and material type contracts only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.

F. Grant Funded Purchases

All purchases utilizing grant funds shall follow the Town purchasing policies and procedures as established in this policy.

G. Emergency Purchases

An emergency exists when the operation of a department would be seriously hampered; or in which life, limb or property may be endangered; or in which the health or welfare of the general public is seriously threatened; or a natural or man-made disaster has occurred.

If an emergency determination is made by the Town Manager or Finance Director, it may be necessary to deviate from the formal purchasing process. Once the emergency situation has been rectified, all purchases made related to this emergency shall be formalized by the purchasing process as soon as possible.

If a contract is required as part of rectifying the emergency situation, consideration should be made to a short term contract with limited authority whenever possible.



TOWN OF SIMSBURY

BOARD OF FINANCE AGENDA SUBMISSION FORM

1. **Title of Submission:** Audit Services Request for Qualifications (RFQ)
2. **Date of Board Meeting:** August 21, 2018
3. **Individual or Entity Making the Submission:**
Amy Meriwether, Finance Director
4. **Action Requested of the Board of Finance:**
No formal action is requested. However, management is asking for feedback on the proposed draft RFQ for audit services and a Board of Finance volunteer to assist with interviewing potential firms.
5. **Summary of Submission:**
The Town of Simsbury has been utilizing BlumShapiro as their auditors for the last 10+ years. Best practice per the CT Government Finance Officers Association states, "Governmental entities should undertake a full-scale competitive process for the selection of independent auditors at the end of the term of each audit contract, consistent with applicable legal requirements. Ideally, auditor independence would be enhanced by a policy requiring that the independent auditor be replaced at the end of the audit contract, as is often the case in the private sector. Unfortunately, the frequent lack of competition among audit firms fully qualified to perform public-sector audits could make a policy of mandatory auditor rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory." Therefore, in accordance with best practice, the Town of Simsbury will be conducting a request for proposal for audit services to be performed starting with the FY18/19 audit.
6. **Financial Impact:**
None
7. **Description of Documents Included with Submission:**
Audit Services Request for Proposal Draft

TOWN OF SIMSBURY

REQUEST FOR QUALIFICATIONS FOR AUDITING SERVICES

The Town of Simsbury (“Town”) is requesting proposals from qualified certified public accountant firms (“Proposers”) to audit its financial statements for three (3) fiscal years beginning with the fiscal year ending June 30, 2019, in addition to performing other financial audits and reviews as specified in the request for proposal.

The Request for Proposals (RFP) is available online at:

<http://www.simsbury-ct.gov/finance/pages/public-bids-and-rfp>

The Town of Simsbury reserves the right to accept or reject, without prejudice, any or all proposals or to waive any irregularities therein, or to accept the proposal deemed to be in the best interest of Town of Simsbury. Award of this project will be based on the best value to the Town and will consider qualifications, design, cost and any other factors deemed relevant.

Questions regarding this RFP should be directed to Amy Meriwether – Finance Director via email to ameriwether@simsbury-ct.gov.

Interested and qualified consultants are to submit electronic submissions to Amy Meriwether, Finance Director at ameriwether@simsbury-ct.gov by 1:00 P.M. on September 28, 2018. No hard copies will be accepted.

TOWN OF SIMSBURY



DEPARTMENT OF FINANCE
933 HOPMEADOW STREET
SIMSBURY, CONNECTICUT 06070

REQUEST FOR QUALIFICATIONS

AUDITING SERVICES

Submission Deadline:

Friday, September 28, 2018

Submission Contact Information:

Amy Meriwether
Finance Director

[Email: ameriwether@simsbury-ct.gov](mailto:ameriwether@simsbury-ct.gov)

REQUESTS FOR QUALIFICATIONS AUDITING SERVICES

I. INTRODUCTION

A. General Information

The Town of Simsbury is requesting proposals from qualified certified public accountant firms to audit its financial statements for three fiscal years beginning with the fiscal year ending June 30, 2019, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years, in addition to performing other financial audits and reviews as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in *Government Auditing Standards (2011)* issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of State and Local Governments and Non-Profit Organizations*, and the provisions of section 4-230 through 4-236 of the Connecticut General Statutes concerning State Single Audit Act.

There is no expressed or implied obligation for the Town of Simsbury to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, electronic submissions must be received by Amy Meriwether, Finance Director, at ameriwether@simsbury-ct.gov by **1:00 P.M. on September 28, 2018**. No hard copies will be accepted. The Town reserves the right to reject any or all proposals submitted.

During the evaluation process, the Town reserves the right, where it may serve the Town's best interest, to request additional information or clarification from proposers or to allow corrections of errors or omissions. At the discretion of the Town of Simsbury, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Town reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Town of Simsbury and the firm selected.

It is anticipated the selection of a firm will be completed by **late Fall 2018**. Following the notification of the selected firm, a contract will be prepared for review and approval by the Town Manager, on or before **December 31, 2018**. The Town reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

B. Term of Engagement

It is the intent of the Town to contract for the services presented herein for a term of three (3) years with an option to extend the term of this contract for two (2) additional years.

The proposal package shall present all-inclusive audit fees for each year of the contract term, plus the two additional years.

II. NATURE OF SERVICES REQUIRED

A. Scope of the Work to be Performed

The Town of Simsbury desires a Comprehensive Annual Financial Report (CAFR) to be prepared by the independent auditor for the fiscal year ended June 30, 2019 and each of the subsequent years, June 30, 2020 and 2021 of the audit firm's contract with the Town. The Town will be planning to submit the CAFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program.

The selected independent auditor will be required to perform the following tasks:

1. The audit firm will perform an audit of all funds of the Town of Simsbury. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller of the United States. **The Town's Comprehensive Annual Financial Reports (CAFR) will be prepared, word processed and bound by the audit firm.** The audit firm will render their auditors' report on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of each entity.
2. The audit firm will perform a single audit on the expenditures of federal and state grants in accordance with OMB Circular A-133 and the State of Connecticut Single Audit Act. The audit firm will render the appropriate audit reports on internal control over financial reporting based upon the audit of each entity's financial statements in accordance with *Government Auditing Standards* and the appropriate reports on compliance with requirements applicable to each major program and internal control over compliance. The single audit report will include appropriate schedules of expenditures of federal and state awards, footnotes, findings and questioned costs, including reportable conditions, material weaknesses and follow up on prior audit findings where required.
3. The audit firm shall provide audit review of the End of Year School Report ED-001 in conformance with the State of Connecticut Department of Education. The audit firm will complete and submit to the SDE the Local School District Audit Review Package for the ED001 Data and the October PSIS Data.
4. The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions for each entity as appropriate. Management letters shall be addressed to the Town Manager.

B. Auditing Standards to be followed

To meet the requirements of this Request for Qualifications, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accounts;
2. The standards applicable to financial audits contained in *Government Auditing Standards* (2011 Revision), issued by the Comptroller General of the United States;
3. The provisions of the Single Audit Act as amended in 1996;
4. The provisions of U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*, and
5. The Connecticut General Statutes concerning the State Single Audit Act. CGS Sections 4-230 through 4-236

C. Working Paper Retention

All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years, unless the firm is notified in writing by the Town of Simsbury of the need to extend the retention period. The auditor will be required to make working papers available to the Town of Simsbury or any government agencies included in the audit of federal or state grants. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

D. Irregularities and Illegal Acts

Auditors shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: Town Manager; Town Attorney and Finance Director.

III. DESCRIPTION OF THE GOVERNMENT

A. Town of Simsbury

The Town of Simsbury was incorporated as Connecticut's twenty-first Town in May 1670. It has a land area of approximately 34.5 square miles and a population of approximately 24,350. Centrally located in the heart of the New York - Boston corridor, Simsbury is an attractive and diverse suburban community. As a part of the beautiful Farmington Valley, Simsbury offers an unmatched quality of life with a traditional New England town atmosphere in a setting of rolling hills, the picturesque Farmington River and extensive trail system. Simsbury is conveniently

located 20 minutes northwest of Hartford and 20 minutes southwest of Bradley International Airport. Simsbury operates under a Town Manager-Board of Selectmen form of government with the Town Manager serving as the Chief Executive Officer responsible for overseeing the day-to-day operations of the Town.

The Town operates under the provisions of its Charter and the General Statutes of the State of Connecticut. Since 2017, when the Town established the Town Manager – Board of Selectmen form of government, the legislative power of the Town was vested in a six-member Board of Selectmen, with 5 members elected at large for terms of two years and the First Selectmen being the sixth member elected by vote of the people. The Town Manager, who is the Chief Executive Officer, manages the operations of the Town.

The Town of Simsbury provides a full range of services, including police; the construction and maintenance of highways, streets and other infrastructure; education from pre-kindergarten through high school; social services, a youth service bureau and a senior center; public health services through the Farmington Valley Health District; recreational services and adult education including the Simsbury Farms Recreation Complex and library services while also being served by a fire district and affordable housing through a Town housing authority.

B. Magnitude of Finance Operations

The Finance Department is headed by Amy Meriwether, Finance Director and consists of 6.5 employees. The principal functions performed and the number of employees assigned to each is as follows:

Function	Number of Employees
Assistant Finance Director	1
Accounts Payable and Payroll Administrator	1
Tax Collector	1.5
Assessor	3

C. Computer Systems

The Town's computer systems are run on a Local Area Network (LAN). The main accounting functions are computerized using Superions' FinancePlus software on a Windows server and application platform. The applications on this system include general ledger, accounts payable, purchasing, payroll, human resources, and budget. The system is support within production and HA environment for redundancy.

D. Availability of Prior Reports and Work Papers

BlumShapiro conducted the Town's most recent audit. The work papers of the previous audits are the property of the previous auditor and can be reviewed by the successful proposer. The following financial statements or reports were prepared by and/or audited by BlumShapiro for the fiscal year ended June 30, 2018:

1. Town of Simsbury Comprehensive Annual Financial Report
2. Simsbury Board of Education ED-001 Report
3. Town of Simsbury State & Federal Single Audit

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to, and including, the date proposals are to be submitted:

<u>Date</u>	<u>Activity</u>
August 24, 2018	Request for Qualifications issued
September 28, 2018	Due date for proposals (due by 1:00 pm)
Late Fall 2018	Oral Interviews (conducted at Town's discretion)
Before December 31, 2018	Contract awarded by Town Manager

B. Date Audit May Commence

Audit planning and documentation of systems of internal control and compliance and transaction testing should be completed during the interim stage, which should be anticipated to occur during June or July. It is expected the Town will close its books and be ready for the final audit by the middle of September.

C. Date Reports Are Due

The auditor shall provide all drafts and recommendations for improvements to the Finance Director within a reasonable time period after the last day of fieldwork. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the completed CAFR(s), financial statements, single audit reports and other reports shall be delivered to the Finance Director. It is anticipated that this process will be completed and the final products to be delivered by December 10, 2019.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Statements and Schedules and other pertinent information to be prepared by the Town of Simsbury

The staff of the Town will prepare or provide the following statements and schedules for the auditor:

1. Adjusted trial balance for all funds.
2. Detailed schedules of revenues and expenditures, expenses, accounts payable and receivable, and encumbrances.
3. Detail of balance sheet and subsidiary account activity.
4. Check registers for all funds.
5. Bank reconciliations for all accounts.
6. Detail of capital projects revenues and expenditures on a project to life basis.
7. Analysis of accounts as requested.
8. Investment activity schedules.
9. Debt schedule.
10. Fixed assets schedule.
11. Payroll records.
12. Tax collection schedules.
13. Schedule of Compensated Absences.
14. Latest Actuarial Reports.
15. Completed ED-001 and supporting documents.

B. Work Area, Telephone, and Office Equipment

Office space will be provided in close proximity to the financial records. Telephones, facsimile machines and a copier will be made available to the auditor during the engagement. The auditor will be required to provide his/her own equipment and other office materials.

C. Finance Department and Clerical Assistance

The Finance Department staff will be available during the audit to assist the firm by providing information, documentation, and explanations. Amy Meriwether, Finance Director, will be the liaison between the audit firm and the accounting personnel.

D. Report Preparation

Report preparation, editing, printing and binding shall be the responsibility of the auditor as listed below:

1. *Comprehensive Annual Financial Report Town of Simsbury*
2. *Federal and/or State Single Audit Report Town of Simsbury*

VI. PROPOSAL REQUIREMENTS

A. General Requirements

Inquiries concerning the Request for Proposals and the subject of the Request for Proposals must be made to Amy Meriwether, Finance Director at ameriwether@simsbury-ct.gov

CONTACT WITH PERSONNEL OF THE TOWN OTHER THAN THE ABOVE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

Submission of Proposal: Electronic copies of the proposal shall be received by the Town's Finance Director via email **by 1:00 p.m. on September 28, 2018** for a proposal to be considered. The Proposal should address the items listed in the following sections B, C and D.

The proposal should be sent to ameriwether@simsbury-ct.gov.

B. Format for Technical Proposal

1. Title Page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person and the date of the proposal.
2. Table of Contents identifying the materials submitted by section and page number. Cross-referencing to section and page number in the RFP would be helpful.
3. Signed Transmittal Letter briefly stating the Proposer's understanding of the work to be done; the commitment to perform the work within the time period and the name(s) of the person(s) authorized to represent the Proposer, including title, address and telephone number.
4. Name the principal and other key personnel who will be fully responsible for the account. Provide a resume or brief statement of professional qualifications, related educational background and professional certifications of the personnel assigned to this account.
5. Detailed proposal following the order set forth in Section C below.

C. Contents of Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the Town in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than the form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all points outlined in the request for proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects must be included as they represent the criteria against which the proposal will be evaluated.

1. License to Practice in Connecticut

An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in Connecticut.

2. Independence

The firm should provide an affirmative statement that it is independent of the Town of Simsbury as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's *Government Auditing Standards*.

3. Firm Qualifications and Experience

To qualify, the firm must have extensive experience in audits of local governments as well as experience with preparation of Comprehensive Annual Financial Reports. The Proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. Staff consistency is an important consideration.

The Proposer should provide the range of activities performed by the local office, e.g., audit, accounting, tax service and/or management consulting services.

The Proposer must provide a list of all current municipal clients.

The Proposer is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements.

The Proposer shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with State regulatory bodies or professional organizations.

4. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Indicate

whether each such person is registered or licensed to practice as a certified public account in Connecticut. Provide information on the government auditing experience of each person.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

5. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last three (3) years that are similar to the engagement described in this request for proposals. Also, please indicate whether the audit was part of a Comprehensive Annual Financial Report prepared in conformance with the GASB requirements. Information should be provided regarding clients that the firm serves that have received the GFOA awards.

Please provide a list of not less than five client references for which services similar to those outlined in the RFP are currently being provided. For each reference listed, provide the name of the organization, dates for which the service(s) are being provided, type of service(s) being provided and the name, address and telephone number of the responsible person within the reference's organization. The Town reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required of this request for proposal. In developing the work plan, reference should be made to such sources of information as the Town's budget and related materials, organizational charts, manuals and programs and financial and other management information systems. Submitting firms will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement. **(No dollar amount should be included in the technical proposal)**
- c. Sample size and the extent to which statistical sampling is to be used in the engagement.
- d. Type and extent of analytical procedures to be used in the engagement.

- e. Approach to be taken to gain and document an understanding of the Town's internal control structure.
- f. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- g. Approach to be taken in drawing audit samples for purposes of tests of compliance.

7. Identification of Potential Audit Problems

The proposal should identify and describe any potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town.

D. Contents of Cost Proposal

1. Total All-Inclusive Maximum Price

The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The Town will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The cost proposal should be submitted in the format provided in Attachment A, "AUDIT WORK COST PROPOSAL FORM" and Attachment B, "ESTIMATE OF COST."

2. Manner of Payment

Progress payment will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month.

VII. EVALUATION PROCEDURES

A. Review of Proposals

Town and Board of Education officials, consisting at a minimum of the following, will evaluate submitted proposals:

Maria Capriola, Town Manager
Amy Meriwether, Finance Director
Burke LaClair, School Business Manager
One Board of Finance member

B. Evaluation Criteria

Proposals will be evaluated using the following criteria:

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Connecticut.
- b. The firm has no conflict of interest with regard to any of the work performed by the firm for the Town.
- c. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
- e. The firm's past experience and performance on comparable government engagements.
- f. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- g. Adequacy of proposed staffing plan for various segments of the engagement.
- h. Commitment to timeliness in the conduct of the audit.
- i. Maximum fees to conduct the audit.



Town of Simsbury

933 HOPMEADOW STREET ~ SIMSBURY, CONNECTICUT 06070

Maria E. Capriola - Town Manager

MEMORANDUM

To: Board of Finance Members
From: Maria Capriola, Town Manager
Melissa Appleby, Deputy Town Manager
Cc: Amy Meriwether, Finance Director
Board of Selectmen
Date: August 13, 2018
Subject: Budget Process Outreach

As requested, below is a summary of outreach conducted as part of the FY 18/19 budget process:

- Hard copies of the proposed FY 18/19 budget were made available at the following town locations for public viewing: Town Hall; Library; Eno Memorial Hall; Simsbury Farms
- The proposed FY 18/19 budget and related materials were available in a timely manner on the Town's website
- The Citizen's Budget Guide (attached) featuring the FY 18/19 proposed budget was prepared and made available online. Hard copies were made available at Town Hall, the Library, Eno Memorial Hall, and Simsbury Farms.
- FY 18/19 budget information was routinely featured on the homepage of the Town's website
- A tax calculator/tool was available on the Town's website
- All public hearing requirements pursuant to the Charter were met, such as the posting of legal notices in a local newspaper (we use the Hartford Courant)
- The Town's "News and Announcements" feature was routinely used to disseminate information regarding the budget
- The First Selectman and Town Manager routinely provided updates regarding the budget during Board of Selectmen meetings; both the First Selectman and Town Manager reports are made available online following the meeting they were provided
- The Town and the Board of Education issued a mailer (attached) to all properties in Simsbury regarding the BOF recommended FY 18/19 budget, also announcing the annual referendum date/location. Additional copies were made available at Town Hall, the Library, Eno Memorial Hall, Simsbury Farms, and the Housing Authority.
- Sandwich boards were located at the following locations announcing the annual referendum date/location: Henry James Memorial School; Simsbury High School; Town Hall; Tariffville (in the island of 315 and Winthrop St.); Simsbury Farms
- SCTV displayed a slide announcing the annual referendum date/location



Town of Simsbury

933 HOPMEADOW STREET ~ SIMSBURY, CONNECTICUT 06070

Maria E. Capriola - Town Manager

- The town used its various social media accounts (Facebook, Twitter) announcing the annual referendum date/location: Town of Simsbury Twitter; Police Department Twitter; Police Department Facebook; Culture, Parks and Recreation Facebook; Public Works Twitter
- The following town buildings displayed flyers announcing the annual referendum date/location: Town Hall; the Library, Eno Memorial Hall; Simsbury Farms; Housing Authority
- A sample ballot was posted on the Town's website and hard copies were made available at Town Hall, the Library, Eno Memorial Hall, Simsbury Farms, and the Housing Authority
- The Town continues to utilize the software system, "OpenGov", which is intended to promote transparency in the town's finances

Dear Neighbor,

On Tuesday, May 1st, you will have the opportunity to vote on the 2018-2019 Town and Education operating budgets; special revenue budgets, including capital; and the Henry James capital project. The information presented here is intended to help you make an informed choice. Voting will take place at Henry James Memorial School, located at 155 Firetown Road, from 6 a.m. to 8 p.m. Thank you for participating in this important process.

BUDGET OVERVIEW

Board of Selectmen

Total Budget Request:

- \$21,020,727
- (7.01%) decrease
- \$(1,584,183) reduction in new dollars

Board of Education

Total Budget Request:

- \$69,149,552
- 1.5% increase
- \$1,024,382 in new dollars

TOWN OF SIMSBURY GENERAL FUND BUDGETS

	Adopted Budget FY2018	Proposed FY2019	Change	
			Dollar	Percentage
Board of Selectmen	\$22,604,910	\$21,020,727	\$(1,584,183)	-7.01%
Debt Retirement/Capital	5,329,825	5,804,600	474,775	8.91%
Board of Education	68,125,170	69,149,552	1,024,382	1.50%
Non-Public School	544,266	543,490	(776)	-0.14%
Total Appropriations	\$96,604,171	\$96,518,369	\$(85,802)	-0.09%

REFERENDUM QUESTIONS

When you walk into the voting booth on May 1st, the following is what you will be voting on:

Operating Budgets

- #1 Board of Selectmen Budget
- #2 Board of Education Budget

Special Revenue/Other Budgets

- #3 Sewer Fund, Residential Rental Properties, Simsbury Farms, Non Public Schools, Debt Retirement/Capital, and Capital Non-Recurring

Capital Project*

- #4 HJMS Phase 3 Renovation Proposed 18-19
\$23,965,620

*By Town Charter, this project will be voted on at the May 1st referendum because the cost of this project exceeds 2% of the annual Town Budget.



DID YOU KNOW THAT YOU CAN PAY YOUR TAX BILL ONLINE BY E-CHECK FOR NO ADDITIONAL COST?



You can also sign up for electronic reminders.

To view and/or pay your bill online, go to: www.simsbury-ct.gov/tax and click on "view or pay your bill."

PLUS... You can register and pay online for Simsbury Department of Continuing Education classes. Lots of offerings from PreK to senior citizens at www.simsbury.k12.ct.us/dce.

KEY FACTS ABOUT SIMSBURY PUBLIC SCHOOLS

ENROLLMENT HISTORY & PROJECTION AS OF OCT. 1

	2016	2017	2018*
Elementary Schools K-6	1,976	1,976	1,974
Middle School 7-8	690	658	614
High School 9-12	1,444	1,405	1,408
Total	4,110	4,039	3,996

*Projected

Benchmarking Per Pupil Expenditures 2016-17 Comparative Data

Simsbury \$16,618

- Per pupil spending is 94th out of 169 of all towns in Connecticut
- Per pupil spending is 9th out of 27 of all towns in the Hartford area
- Per pupil spending is 11th out of 21 of all Demographic Reference Group B towns

**Demographic Reference Group B
Average** \$16,872

State Average \$17,407

Source: CT State Department of Education - Bureau of Grants Management





Simsbury Board of Education
 Simsbury Board of Selectmen
 933 Hopmeadow Street
 Simsbury, CT 06070

Inside...

- Proposed Board of Selectmen & Board of Education Budgets
- Budget Highlights

Please don't forget to

VOTE

**Tuesday,
 May 1st**

MARK YOUR CALENDARS

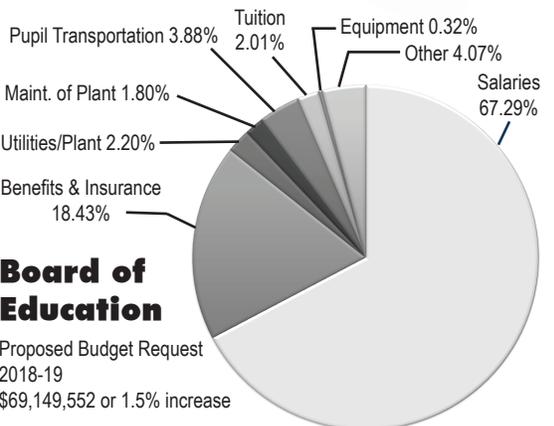
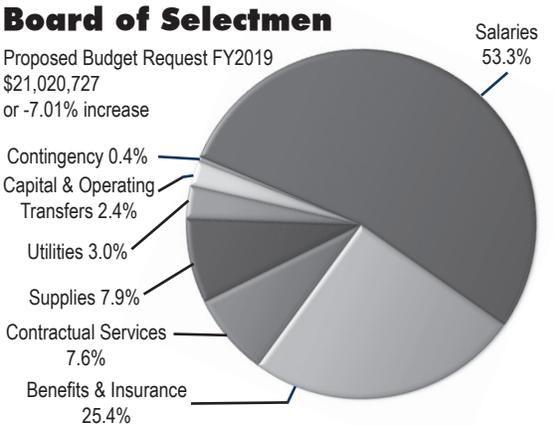
Referendum Vote is Tuesday, May 1st

TIME
 6 a.m. to 8 p.m.

LOCATION
 Henry James Memorial School
 155 Firetown Road
 Simsbury, CT

*Simsbury is YOUR town...
 ...so don't forget to vote!*

BUDGET PROPOSALS



Year-by-Year Budget Data

Item	14-15	15-16	16-17	17-18	18-19 proposed
BOS Operating Budget	1.98%	0.84%	3.30%	15.98%	-7.01%
BOE Operating Budget	1.05%	1.30%	1.51%	0.99%	1.50%
		10 Year Avg.		5 Year Avg.	
BOS Operating Budget		1.52%		3.02%	
BOE Operating Budget		1.41%		1.27%	

Have a Question About the Budget?

Board of Selectmen
 Eric Wellman, First Selectman
 tel. (860) 658-3231 or EWellman@simsbury-ct.gov
 Maria E. Capriola, Town Manager
 tel. (860) 658-3230 or townmanager@simsbury-ct.gov

Board of Education
 Tara Donohue Willerup, Chairman
 tel. (860) 651-7974 or TWillerup@simsbury.k12.ct.us
 Matthew T. Curtis, Superintendent
 tel. (860) 651-3362 or MCurtis@simsbury.k12.ct.us

Board of Finance
 Robert Pomeroy, Chairman, RPomeroy@simsbury-ct.gov

For a complete listing of Board members and itemized budget information, please go to:
www.simsbury-ct.gov (BOS and BOF members)
www.simsbury.k12.ct.us (BOE members)

Town of Simsbury

Citizen's Budget Guide



General Fund

The General Fund provides for general purpose government services. In other words, the General Fund finances the regular day-to-day operations of the Town. This is also referred to as the operating budget.

What types of activities does the General Fund provide for?

The General Fund provides services such as education, public safety, street maintenance, library services, senior services, and general administration.

Where does the money for the General Fund come from?

The money that funds the General Fund comes from a variety of sources. The primary source of revenue is local property taxes (91%). Other sources include intergovernmental revenue, such as state aid (6%); local revenue, such as inspection fees, fines, and permits (2%); and transfers, such as use of fund balance (1%).

Understanding Your Tax Bill

What is a mill rate?

The mill rate is used to calculate the amount of taxes a property owner pays to the Town of Simsbury. The Town established a mill rate of 38.76 mills for Fiscal Year 2017/2018 (excluding the Fire District). Under the Town Manager's proposed Fiscal Year 2018/2019 budget the mill rate would decrease to 36.56 mills for real estate, personal property, and motor vehicles. One mill produces one dollar for each \$1,000 of property value. In other words, under the proposed budget, a property owner would pay \$36.56 in property taxes for every \$1,000 of "assessed" value.

How are my taxes calculated?

In Connecticut, your property taxes are calculated based on 70% of your home's current market value, or its "assessed" value. For example, the median single-family home price in Simsbury is \$305,392. The assessed value of a \$305,392 home is \$213,775. Your tax bill is calculated as follows:

$$(\text{Assessed Value}/1000) \times \text{Mill Rate} = \text{Amount Due in Taxes}$$

Using the example of a home valued at the median single-family home price in Simsbury, a typical single family homeowner would

**View the proposed budget at:
www.simsbury-ct.gov/budget**

Residents can also view a hard copy of the budget at Town Hall, the Library, Eno Hall and Simsbury Farms during normal business hours.

Where does the money go?

FY 18/19 Proposed Operating Budget Expenditures

Education	\$69,858,042
Public Safety	\$4,886,637
General Government	\$2,446,598
Public Works	\$4,126,987
Community Services	\$2,996,653
Community Development	\$653,879
Benefits & Insurance	\$5,286,134
Capital, CNR & Debt Service	\$6,640,900
Contingency	\$89,673
Total:	\$96,985,503

pay the following property taxes next fiscal year (excluding the Fire District):

$$(\$213,775/1000) \times 36.56 = \$7,816$$

Property taxes are generally perceived as a less progressive means of taxation than an income tax. Due to statutory limitations, the Town has a nearly impossible task of diversifying its revenue base in such a way that would create a more progressive tax structure.

Fire District

Why isn't the Fire District included in the budget?

The Fire District is a separate and independent taxing district. While residents pay taxes to fund the Fire District, this budget is not approved by the Board of Selectmen and Board of Finance and residents do not vote on this budget at referendum. Instead, the Fire District passes their budget and sets the mill rate at their annual meeting held in May, which is open to the public. The Fire District established a mill rate of 1.23 mills for Fiscal Year 2017/2018.

The Grand List and Property Revaluation

What is the Grand List?

Simsbury's Grand List is the total assessed value of all taxable property within the Town. The Grand List includes residential and business properties, personal property (business equipment), and all motor vehicles. Per Connecticut state statutes, the revaluation of all real estate occurs every five years. Revaluation occurred in 2017, and will first affect property taxes for Fiscal Year 2018/2019. The Grand List increased by 6.4% (subject to change based on the outcome of assessment appeals); this growth will likely result in a mill rate decrease.

Property Tax Relief

I need help paying my taxes. Where do I go for help?

Simsbury offers a number of property tax abatement programs. Taxpayers that may be eligible for property tax relief include veterans, seniors, and disabled persons. Information about tax abatement programs, including eligibility requirements, can be obtained by contacting the Assessor's Office at 860-658-3251, or online at <http://www.simsbury-ct.gov/assessor>. The Community and Social Services Department also offers energy assistance, medical as-

sistance and various forms of financial assistance. For more information, call 860-658-3283 or visit <http://www.simsbury-ct.gov/social-services>.

Capital Improvement Program

What is a capital project?

Capital projects are those that help the Town maintain, improve, or expand our assets and infrastructure. These could be items such as building renovations, construction of new facilities, and large equipment purchases.

What is a capital improvement plan?

Annually, the Town prepares a six-year plan for all capital projects. The plan accounts for anticipated revenues and expenditures that will be used to fund capital projects. A variety of revenue sources are used to fund projects in the plan, including the General Fund, grants, and bond issues.

What is the Capital and Nonrecurring (CNR) Fund?

The CNR Fund is included in the General Fund budget and is typically used to fund capital projects under \$100,000 in value, special studies, and one-time expenditures.

What are some upcoming capital projects?

Examples of some upcoming capital projects include street paving, Greenway improvements, and purchase of a Public Works dump truck used in snow plow operations.

Why do we vote on some capital projects but not others?

Capital items greater than 1% of the total budget are presented as separate referendum questions for the voters. Capital items under 1% do not require a vote.

Debt Management

How do we pay for capital projects?

Just like citizens often borrow money for large purchases such as homes and vehicles, so do towns. The largest source of financing for capital projects is borrowing through the issuance of general obligation bonds in accordance with the Town Charter. Examples of projects that have been paid for by bonds are the renovations to the High School and to the facilities at the Simsbury Farms Recreational Complex.

What is debt service?

Debt service provides for the payment of debt related expenses. The Board of Finance has a policy specifying that the Town’s annual debt service (principal and interest payments) be between 5-7% of the total operating budget.

Why is it in the Town’s interest to have a favorable bond rating?

Better bond ratings mean that the Town’s bonds are considered to be a good investment. Good bond ratings are also evidence that the Town is financially healthy. A bond rating is the primary factor in determining the interest rate that the Town needs to pay on debt. The better the bond rating, the more likely it becomes that the Town will pay lower interest rates on debt. Simsbury currently has a AAA bond rating from Standard and Poor’s. This is the highest rating that a municipality can receive.

Special Revenue Funds

What are special revenue funds and why aren’t they in the General Fund budget?

Special revenue funds are funded by user fees for specific services rather than by general revenue. Therefore, these funds do not impact the mill rate and are not included in the General Fund. Examples of special revenue funds include Simsbury Farms and the Sewer Use Fund (Water Pollution Control). Voters approve the expenditures for the special revenue funds at the annual referendum.

Fund Balance

What is a fund balance?

A fund balance is the excess of revenues over expenditures for a fund. A fund balance protects the Town against catastrophic revenue losses and major emergency expenditures. Examples include severe economic downturns and extreme weather conditions such as hurricanes and other natural disasters.

How much needs to be in the General Fund balance for the Town to be considered financially healthy?

The Board of Finance has a policy specifying that the Town’s fund balance be between 10-12% of the General Fund budget. A healthy fund balance contributes to the Town’s favorable bond rating. Bond rating agencies have typically advised that fund balance be between 10-15%; however, since the state’s financial crisis has occurred, bond rating

agencies are now recommending that fund be between 15-17%. It is estimated that on June 30, 2019, fund balance will be at 13.8% of the operating budget.

Budget Approval

The Board of Finance holds at least one public hearing to gather citizen input on the budget. According to the Town Charter, this hearing must be held no later than April 10. The Board of Finance must approve a budget and file it with the Town Clerk, and the referendum must be held between 14-21 days After that. The referendum on the Fiscal Year 2018/2019 budget is tentatively scheduled for Tuesday, May 15, 2018. The Board of Finance meets immediately following the close of voting to set the mill rate.

Board of Education Budget Process

The Board of Education independently creates and manages the Education and Non-Public Schools portion of the budget. In February, the Superintendent submits his proposed budget to the Board of Education, which reviews and adopts the budget. This budget is then submitted to the Board of Finance for its consideration in March.

Budget Dates

Board of Education budget presentation to Board of Finance	March 13, 2018
Board of Selectmen budget presentation to Board of Finance	March 20, 2018
Public Hearing on the Budget	April 5, 2018
Board of Finance Hearing Continuation and Budget Approval	April 24, 2018
Budget Published	May 9, 2018
Automatic Referendum	May 15, 2018

*Dates & times subject to revision.
Check www.simsbury-ct.gov for updates & other meeting information.*



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806



August 8, 2018

Maria E. Capriola
Manager
Town of Simsbury
933 Hopmeadow Street
Simsbury, CT 06070-1822

Dear Ms. Capriola:

We are pleased to notify you that your comprehensive annual financial report (CAFR) for the fiscal year ended 2017 qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. This award has been sent to the submitter as designated on the application.

We hope that you will arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and that appropriate publicity will be given to this notable achievement. A sample news release is enclosed to assist with this effort.

We hope that your example will encourage other government officials in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

Sincerely,

Michele Mark Levine
Director, Technical Services Center



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

08/08/2018

For more information contact:
Michele Mark Levine, Director/TSC
Phone: (312) 977-9700
Fax: (312) 977-4806
E-mail: mlevine@gfoa.org

(Chicago, Illinois)--The Certificate of Achievement for Excellence in Financial Reporting has been awarded to **Town of Simsbury** by Government Finance Officers Association of the United States and Canada (GFOA) for its comprehensive annual financial report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

An Award of Financial Reporting Achievement has been awarded to the individual(s) or department designated by the government as primarily responsible for preparing the award-winning CAFR.

The CAFR has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the CAFR.

Government Finance Officers Association is a major professional association servicing the needs of nearly 19,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington, D.C.



Town of Simsbury
FY 2016-2017 Annual Report

Simsbury Public Library

The Simsbury Public Library educates and enriches the community by providing free and equal access to information, resources and experiences.



2016-2017 Initiatives and Accomplishments

- Opening of Innovators' Workshop Makerspace in September 2016. This project was funded with a bequest from Jewel Gutman and a generous gift from the Investor Angels of the Friends of the Simsbury Public Library.
- After many months of gathering community input, the Library's 2017-2021 Strategic Plan was completed and adopted by the Library Board of Trustees in November 2016.
- The Library, in partnership with Simsbury Main Street Partnership, hosted the 1st Annual Simsbury Mini Maker Faire on Saturday, April 1, 2017. Over 3,200 people of all ages engaged with over 40 makers at this event. The 2nd Annual Simsbury Mini Maker Faire will be held Saturday, May 5, 2018.
- Held an intergenerational Summer Reading Kick-off event in partnership with the Senior Center which over 600 people attended.

Budget: \$1,525,172

17.78 full-time equivalent employees

Town Clerk's Office

It is the mission of the Town Clerk's Office to serve as the liaison between the local government and the residents and patrons of Simsbury, making sure that information is easily accessible and reliably provided, all while delivering the highest quality of customer service.

2016-2017 Initiatives and Accomplishments

- On November 8, 2016, 83% of Simsbury voters turned out for the State Election, while at the June 13, 2017 referendum, 6.5% of electors voted and approved the Fiscal Year 2017-2018 operating budgets totaling \$103,194,907. The voters approved one capital project: \$950,000 to improve the pool at Simsbury Farms.
- With the help of a Connecticut State Library grant, COTT Systems scanned pages from volumes 272-292 of the Simsbury Land Records and attached the images to the Town's electronic land record index. Images dating back to December 30, 1983 are now available on the electronic index.

Budget: \$231,315

3 full-time equivalent employees

Registrars of Voters/Election Administration

The Registrars of Voters are jointly responsible for the administration of state election laws. They direct all local, state and federal elections and primaries, and the town's budget referendum, including hiring and training of poll staff, equipment testing and operation, absentee ballot counting, reporting of results, and records retention. Registrars supervise voter registration, maintain the list of qualified electors, and conduct the annual canvass of registered voters.

2016-2017 Initiatives and Accomplishments

- More than 2,400 residents were enrolled as new voters from July 1, 2016 to June 30, 2017. During the fiscal year, the Registrars of Voters administered the November 2016 Presidential election and the June 2017 budget referendum.
- In 2016, Simsbury implemented use of new voting equipment designed to allow visually impaired voters increased privacy at the polls.

Budget: \$116,812

1 full-time equivalent employee

Culture, Parks and Recreation

The Department is responsible for the maintenance of all parks, fields and trails, the Simsbury Farms Recreation Complex and Golf Course, and the Farmington Valley Greenway. The Department seeks to provide quality leisure opportunities which contribute to the environment, needs and interests of the community. The programs and services provided by the Department contribute to Simsbury's quality of life and are integral to the community's health, welfare, attractiveness and economic vitality.



2016-2017 Initiatives and Accomplishments

- Completed facility improvements at Simsbury Farms including tennis court reconstruction and completion of the new ice rink warming room.
- Began trail accessibility improvements at the former Ethel Walker Woods property.
- The Simsbury Farms Complex enjoyed record usage at the swimming pool (39,283 users), ice rink (30,600 users), and golf course (35,468 rounds played).
- Maintained over 2,400 acres of parks and open space, 40 athletic fields and facilities including the Performing Arts Center and Farmington Valley Greenway.

General Fund Budget: \$766,452
Special Revenue Fund Budget: \$1,920,700
17 full-time equivalent employees

Community and Social Services

The Mission of the Community and Social Services Department is to assist residents with their social, emotional and financial needs while welcoming the commonalities and diversities of all who walk through our doors.



2016-2017 Initiatives and Accomplishments

- Partnered with the Simsbury Library on programming and grants. Increased collaboration and funding resulting in fifteen new programs being offered to our community
- Added an additional meal program at the Senior Center on the first Monday of each month. We were among the first five senior centers statewide to participate and receive funds for the LGBT movable senior centers. Collaborated with the Simsbury Fire Department to host the annual Senior Pancake Breakfast.
- Served as an intake site for the Connecticut Energy Assistance Program facilitating \$97,860 in federal heating assistance. Collected over \$97,000 in donations to assist 910 local families in need through our food and financial assistance programs.
- Partnered with the Simsbury Police, Board of Education, and Community for Care to support programming on drug abuse prevention and mental health concerns. Worked closely with Community for Care to update the “Parents’ Guide for the Prevention of Alcohol, Tobacco and other Drugs.” Collaborated with multiple entities to distribute this widely throughout town.

Budget: \$481,740

4.71 full-time equivalent employees

Public Works

The mission of the Public Works Department is to manage and maintain the Town's infrastructure, including roads, public buildings, and the transfer station in a cost effective and efficient manner that will benefit the safety and comfort of our residents and employees.



2016-2017 Initiatives and Accomplishments

- Held three household hazardous waste collections with a total of 1,727 residents participating from the Farmington Valley towns, including 586 from Simsbury.
- Resurfaced 14 miles of roadway.
- Purchased 651 streetlights from Eversource and converted them to LED lighting. Benefits include an estimated savings of over \$100,000 per year and approximately 209,915 kWh/year in electricity. This is comparable to the energy used by 30 residential homes and will reduce the Town's carbon emissions by roughly 500,000 tCO_{2e} per year.
- Broadcast Paving and Snow Plow videos on SCTV to inform the public of what takes place during these projects.

Budget: \$3,700,000
41.5 full-time equivalent employees

Engineering

The mission of Engineering is to provide professional infrastructure and building design, project management, and planning services to effectively sustain and improve the current quality of life for Simsbury residents and businesses.

2016-2017 Initiatives and Accomplishments

- Completed design and construction of the Ice Rink Shelter at Simsbury Farms.
- Completed construction of the Simsbury Veterans Memorial Project.
- Completed a condition study and design for the rehabilitation of the Simsbury Farms Recreational Complex Pool Facility.
- Prepared and submitted a grant application for extending a multi-use trail from the Farmington Valley Greenway at Hopmeadow Street to Curtiss & Pattison Parks. This application has been short-listed under this grant solicitation and if the application is successful, it would provide \$305,000 of funding toward this important project.

Budget: \$219,405

2.85 full-time equivalent employees

Water Pollution Control

Simsbury Water Pollution Control (SWPC) is a customer-funded utility owned and operated by the Town of Simsbury. The towns of Avon and Granby are co-owners of the treatment facility. SWPC is responsible for the operation and maintenance of over 80 miles of collection system, five pumping stations and the treatment facility.

2016-2017 Initiatives and Accomplishments

- Completed riverbank stabilization project near Mathers Crossing to protect our 30-inch diameter transmission line.
- Upgraded oxidation ditch dissolved oxygen control system as part of our continuing effort to limit electrical consumption.

Budget: \$3,200,000

11 full-time equivalent employees

Police Department

The Simsbury Police Department is a national and state accredited police department that provides law enforcement and public safety services, including operation of the E-911 Communications Center. The Department provides a full range of services under a community policing philosophy.



2016-2017 Initiatives and Accomplishments

- Sworn personnel reversed three overdoses with the use of Naloxone. The Department has 36 members trained at the Emergency Medical Responder level and two trained at the Emergency Medical Technician level.
- Maintained both CALEA and State Accreditation standards and compliance, confirmed by an on-site inspection by CALEA assessors in March 2017. Animal Control completed the annual dog license survey. The Department conducted numerous traffic safety events for seatbelt, child safety seat and distracted driving compliance.
- Hosted annual events such as the Citizens' Police Academy, Junior Police Academy, Senior Picnic and Police Cadet Program. The Department also participated in Family Night, regular events at the Senior Center, CT Special Olympics fundraising events, Community for Care, and other community events.

Police Budget: \$4,530,861

Animal Control Budget: \$64,801

Civil Preparedness Budget: \$6,685

49.5 full-time equivalent employees

Planning and Community Development

The Department's primary mission is to engage the Town's residents and provide professional guidance and coordination in a manner which allows them to envision and plan for a highly desirable and livable town, and to implement and maintain that vision through the implementation of astute use of land in order to ensure a high quality of life for all generations.



2016-2017 Initiatives and Accomplishments

- Initiated update to 2007 Plan of Conservation and Development (POCD).
- Initiated phase I of comprehensive review and update of Town's Zoning Regulations.
- Issued 2,232 building permits, conducted 2,684 building permit inspections and processed 735 Zoning and Planning permits, inquiries, and applications.
- Provided oversight to the permitting and approval process for the redevelopment of the ITT Hartford (Silverman Group) – northern parcel, Master Site Development Plan and site plan approval for 275 residential units, 3,500 square feet of commercial space, and 120-bed assisted living facility.

Budget: \$592,259
7 full-time equivalent employees

Information Technology

The Information Technology department oversees technology systems and operations of municipal offices, including the Simsbury Police Department, Simsbury Public Library, Board of Education Central Office, Regional Probate Court and Water Pollution Control. The Department participates in monthly meetings with Simsbury's Technology Task Force and IT Steering Committee on technology activities, issues and recommendations.



2016-2017 Initiatives and Accomplishments

- Expanded municipal fiber optic deployment in order to connect remote locations.
- Implemented “hyper-convergent” technology, providing virtualization of technology equipment and development of off-site backup processes.
- Completed Voice Over Internet Protocol (VoIP) project at Simsbury Farms Complex.
- Completed security audit by Blum Shapiro.

Budget: \$204,697
2 full-time equivalent employees

Housing Authority

The Simsbury Housing Authority is dedicated to providing safe, affordable, housing for limited income seniors and individuals with disabilities.

Housing Authority Information

The Simsbury Housing Authority, located on 13 acres at 1600 Hopmeadow Street, is a non-profit organization responsible for operating the Dr. Owen L. Murphy Apartments and the Virginia Connolly Residence. The facilities provide subsidized housing for the elderly and persons over age 18 with disabilities meeting certain income limitations. The Housing Authority receives no funding from the Town of Simsbury; however there is a mutually cooperative working relationship between the Town and the Housing Authority. The Housing Authority Commissioners are: Ronald Zappile, Chairman; Rev. Woodrow Eddins, Vice Chairman; Oliver Dickins, Treasurer; Cheryl Cook, Commissioner; Kay Coffey, Resident Commissioner; and Edward J. LaMontagne, Executive Director. The Housing Authority is also fortunate and grateful to have a number of dedicated volunteers who provide programs and services throughout the year. The Housing Authority will continue to move forward with making infrastructure improvements while offering quality programs and services in order to provide comfortable, caring and affordable housing for our current residents and for those who may reside with us in the future.

Probate Court

The mission of the Simsbury Regional Probate Court is to assist individuals and families residing in the district who require the services of the court in an efficient and compassionate manner. The probate court strives to ease the process as much as possible knowing that during stressful times it is difficult to cope with the unknown.

2016-2017 Initiatives and Accomplishments

- 196 applications were accepted for probate of decedent's estates.
- 172 small estate affidavits and tax purposes only estates were filed.
- The Court processed 30 applications for Conservatorships, and several applications for Guardianships of the Estate and Person of minors, Guardianships of the Intellectually Disabled, Termination of Parental Rights, approval of Adoptions, Name Changes and inter-vivos trust matters.

Board of Education

The Simsbury Public Schools cultivate the mind, body, and character of each student. We engage students with a meaningful and rigorous academic foundation so that they can contribute to a global society with integrity, compassion, and resilience.



2016-2017 Initiatives and Accomplishments

- *U.S. News & World Report* ranked Simsbury High School in its list of “Top 10 Best High Schools in Connecticut.”
- CMT data showed that for 5th graders, the percentage of students at/above goal in Science was 80% (versus 61% statewide); for 8th graders, the percentage was 84% (versus 65% statewide).
- Adopted a new curriculum for students of K-8 mathematics, called Math in Focus (MIF). MIF has changed the paradigm of the math classroom. No longer are students sitting in rows of chairs facing a teacher; instead they are working with manipulatives, collaborating with peers, as well as practicing math independently.
- Continued the use of Chromebooks, which have been a cost-effective solution for providing students with access to vetted educational online resources and tools.
- Established the Simsbury Trojans Hall of Fame in order to recognize and honor those Simsbury High School athletes, coaches, administrators, and supporters who excelled in their respective sports or coaching/support roles and who helped to bring honor, recognition, distinction, and excellence to SHS by their conduct both on and off the field of competition.

Budget: \$67,454,569

653.83 full-time equivalent employees

Simsbury Fire District

To minimize injuries, and property loss from fire, hazardous conditions, rescue situations, and other disasters, by providing excellent state of the art, life and property conservation, emergency and educational services while recognizing our people as our most important resource and the key to our success!

2016-2017 Initiatives and Accomplishments

- Upgraded and replaced pagers and portable radio equipment.
- Upgraded Computer Aided Dispatch System which improved our ability to relay alarm information and mapping to our responders.
- Purchased additional turnout gear and added gear washers and dryers for increased safety and health of our firefighters.
- Awarded bids to begin construction of a new engine and rescue truck for the Tariffville station.
- The Simsbury Volunteer Fire Company responded to 678 callouts.

Budget: \$3,019,841
6 full-time equivalent employees

Simsbury Volunteer Ambulance Association

Simsbury Volunteer Ambulance Association has served the emergency medical needs of the community since 1957. In the past year SVAA's volunteer EMTs, augmented by our paid staff of Paramedics and EMTs, responded to approximately 1,940 emergency medical calls.

2016-2017 Initiatives and Accomplishments

- Simsbury received its re-designation as a HEARTsafe community by the Department of Public Health. Since receiving this designation, SVAA has trained 350 people in CPR.
- Retiring from active duty after 20 and 30 years of service, respectively, Terry Fogarty and Ann O'Donnell were named Member Emeritus. Both were extremely generous with their time and talent, serving on the Board of Directors, and both were named EMT of the Year.
- Donna Anderson received EMT of the Year for 2017. Members Cori Jodice, Matthew Nardoza, Dave Harriman and Russ Regenaar were recognized in the "100 Call Club" for having each responded to greater than 100 9-1-1 calls in 2017. Joshua Storm and Lisa Barfield were recognized in their retirement from the association with a distinguished service award.

Administrative Services/First Selectwoman's Office

The mission of the Department is to provide overall management, policy direction and human resources support to Town departments and agencies, address constituent concerns, and communicate to the public. The First Selectwoman is also responsible for representing the Town both in contract matters and in public affairs.



2016-2017 Initiatives and Accomplishments

- Implemented a number of economic development initiatives including: a business visitation program to support and retain existing businesses; meeting with over 80 local businesses over 150 times to discuss business development opportunities and available Town, state and federal services and resources; and establishing regular coordinating meetings between Simsbury Main Street Partnership, Simsbury Chamber of Commerce, Planning Department, and the Business Resource Coordinator.
- Coordinated grant application efforts including a \$305,000 grant for Farmington Valley Greenway multipurpose trail and a \$150,000 STEAP grant to help complete construction of the new Veterans Memorial; worked closely with the Housing Authority on the administration of a Small Cities grant in the amount of \$750,000 for improvements at Virginia Connelly Residences and the Owen L. Murphy Apartments.
- Worked with the Board of Selectmen to pass the Open Space Ordinance for the sale or disposition of open space.

Budget: \$516,281

4.5 full-time equivalent employees

Finance Department

The Finance Department includes financial administration, assessor's office and tax office. The Department's mission is to provide the highest level of fiscal integrity and department support through training, prudent policies and business practices within its procurement, payroll, accounts payable, accounting and reporting, tax collection and debt management.



2016-2017 Initiatives and Accomplishments

- Awarded the GFOA Award for Excellence in Financial Reporting for the 18th consecutive year.
- Instituted monthly budget updates for the First Selectwoman and department heads and reinstated quarterly budget updates for the Board of Selectmen and Board of Finance.
- Launched a fraud hotline in accordance with the recommendation of the town's auditor, Blum Shapiro & Co., enabling anonymous reporting of suspected fraud to further protect and safeguard the town's assets.
- Created a dynamic cash flow planning model for capital affordability considerations by the Boards of Selectmen and Finance and developed a robust long-range budget planning model to facilitate budget discussions.
- Increased the number of people paying taxes online by over 25%, and initiated a pay-by-text option.
- Worked with Municipal Valuation Services on conducting the initial field review for the 2017 revaluation.

Budget: \$812,113

8.5 full-time equivalent employees

FY16-17 Budget Information

Expenditures

	\$	% of Total
Education	67,402,936	72.6%
Debt Retirement	6,600,828	7.1%
General Government	1,172,121	1.3%
Planning and Development	523,257	0.6%
Public Safety	4,507,780	4.9%
Public Works	3,914,818	4.2%
Culture & Recreation	2,322,283	2.5%
Health & Welfare	607,609	0.7%
Insurance & Benefits	4,871,466	5.2%
Other	929,236	1.0%
Total	92,852,334	100.0%

Revenues

	\$	% of Total
Property Taxes	85,638,921	90.7%
Intergovernmental	7,313,470	7.7%
Investments	45,381	0.0%
Changes for Services	767,837	0.8%
Licenses / Permits	459,719	0.5%
Other	236,947	0.3%
Total	94,462,275	100.0%

Mill Rate History

	Town	Fire District	Total
FY12-13	31.37	1.03	32.40
FY13-14	37.29	1.22	38.51
FY14-15	37.14	1.19	38.33
FY15-16	37.12	1.19	38.31
FY16-17	37.12	1.23	38.35

Due to state legislation, the mill rate for motor vehicles was capped at 37 mills for FY16-17. The Town collected 36 mills on motor vehicles and the Fire district collected 1 mill.