

EAST LYME BOARD OF SELECTMEN  
REGULAR MEETING MINUTES  
MARCH 5, 2025

IN ATTENDANCE: Dan Cunningham, Ann Cicchiello, Rose Ann Hardy, Candice Carlson, Jason Deeble and Don MacKenzie

ALSO PRESENT: Finance Director Kevin Gervais, Assessor Diane Vitagliano, Superintendent Jeff Newton, BOE Finance Director Maryanna Stevens, Christian Lund, Fire Chief Bill Bundy, Deputy Fire Chief Erik Quinn, Public Works Director Joe Bragaw and Planning Director Gary Goeschel

Mr. Cunningham called the regular meeting of the East Lyme Board of Selectmen to order at 7:17 p.m. and stated that the Pledge of Allegiance was done at the Town Meeting.

1b. Additional Agenda & Consent Items

**MOTION (1)**

Ms. Cicchiello MOVED to add agenda item #2i to appoint Betsy Goetsch to the Historic Properties Commission.

Seconded by Ms. Carlson. Motion passed 6-0.

**MOTION (2)**

Mr. Deeble MOVED to add agenda item #2j budget deliberations.

Seconded by Ms. Carlson. Motion passed 6-0.

**MOTION (3)**

Ms. Cicchiello MOVED to move agenda item #2f up to #2a.

Seconded by Mr. Deeble. Motion passed 6-0.

1c. Delegations

Marjorie Meekhoff, Pollinator Pathways, presented the plans for this year's budget money, which is attached hereto as Exhibit #1.

1d. Approve Minutes

**MOTION (4)**

Ms. Cicchiello MOVED to approve the Regular Meeting Minutes of February 19, 2025, as submitted.

Seconded by Ms. Carlson. Motion passed 6-0.

**MOTION (5)**

Ms. Cicchiello MOVED to approve the Special Budget Meeting Minutes of February 3, 2025, as submitted.

Seconded by Ms. Hardy. Motion passed 6-0.

**MOTION (6)**

Ms. Cicchiello MOVED to approve the Special Budget Meeting Minutes of February 5, 2025, as submitted.

Seconded by Ms. Hardy. Motion passed 6-0.

**MOTION (7)**

Ms. Cicchiello MOVED to approve the Special Budget Meeting Minutes of February 10, 2025, as submitted.

Seconded by Ms. Hardy. Motion passed 6-0.

RECEIVED FOR RECORD  
EAST LYME CT  
2025 MAR 10 12:38  
Candice Carlson  
TOWN CLERK

**MOTION (8)**

Ms. Cicchiello MOVED to approve the Special Budget Meeting Minutes of February 24, 2025, as submitted.

Seconded by Ms. Carlson. Motion passed 6-0.

1e. Consent Calendar

**MOTION (9)**

Ms. Cicchiello MOVED to approve the Consent Calendar for March 5, 2025, in the amount of \$21,413.57.

Seconded by Ms. Carlson. Motion passed 6-0.

2a. Adopt new MV Depreciation Schedule

**MOTION (10)**

Ms. Cicchiello MOVED to adopt the modified motor vehicle depreciation schedule for the October 1, 2024, Grand List, as presented by the Assessor; attached hereto as Exhibit #2.

Seconded by Ms. Carlson. Motion passed 6-0.

2b. Twin Valley Subdivision

**MOTION (11)**

Ms. Cicchiello MOVED the following:

WHEREAS: said approval by the East Lyme Planning Commission included the dedication of approximately 67.839-Acres of Open Space and a conservation easement as more particularly described herein.

WHEREAS: The Planning Commission favorably recommends the Town accept as, more particularly described in a deed and related documents pertaining to the Open Space, two parcels of land the first piece or parcel of land, shown and designated as "Open Space 'A' Area = 895,566 S.F. (20.559 Acres) on a map entitled "Record Re-subdivision Map 'Twin Valley' 23-Lot COD Resubdivision, prepared for Real Estate Services of Connecticut, Inc., Green Valley Lake Road -Map 14.0, Lot 45, Easy Lyme, Connecticut date: March 31, 2017 Scale 1" = 40' Sheet 1 of 7 with revisions through September 11, 2024 prepared by Bennett & Smilas Associates, Inc., which map is on file in the East Lyme Town Clerk's office, to which map reference is hereby made and may be had for a more particular description and location of said premises.

WHEREAS: The Planning Commission favorably recommends the Town accept as, more particularly described in a deed and related documents pertaining to the Open Space, two parcels of land the first piece or parcel of land, shown and designated as "Open Space 'B' Area= 2,059,432 S.F. (47.28 Acres) on a map entitled "Record Re-subdivision Map 'Twin Valley' 23-Lot COD Resubdivision, prepared for Real Estate Services of Connecticut, Inc., Green Valley Lake Road - Map 14.0, Lot 45, Easy Lyme, Connecticut date: March 31, 2017 Scale 1" = 40' Sheet 2 of 7 with revisions through September 11, 2024, prepared by Bennett & Smilas Associates, Inc., which map is on file in the East Lyme Town Clerk's office, to which map reference is hereby made and may be had for a more particular description and location of said premises.

WHEREAS: "Open Space Parcel B is conveyed subject together with an access easement over land to be conveyed to the Homeowners Association to be created as part of said Re-Subdivision approval, the location of which land is shown on Sheet 1 of 7 of said map. purposes valued at approx. \$35,000.

WHEREAS: The Planning Commission favorably recommends the Town accept, as more particularly described in an easement deed and related documents pertaining to the Conservation Easement, the conservation easement shown and designated as "25' Conservation Easement (TYP)" on a map entitled "Record ReSubdivision Map ' Twin Valley'

23- Lot COD ReSubdivision, prepared for Real Estate Service of Connecticut, Inc., Green Valley Lake Road - Map 14.0 Lot 45 East Lyme Connecticut date: March 31, 2017 1" = 40' Sheet 1 and 7 of 7 with revisions through September 11, 2024, prepared by Bennett & Smilas Associates, Inc.," which map is on file in the East Lyme Town Clerk's office, to which map reference is hereby made and may be had for a more particular description and location of said premises.

BE IT IS RESOLVED: The East Lyme Board of Selectmen hereby accepts the land designated as "Open Space 'A' approximately 20.559-Acres and Open Space 'B' approximately '47.28-Acres as shown on the approved subdivision plans referenced above upon conveyance of said land and appurtenances together with all necessary easements to the Town of East Lyme and also accepts the conservation easement identified as the "25' Conservation Easement" on the approved subdivision plans referenced above.

Seconded by Ms. Carlson. ABSTAINED; Ms. Hardy. Motion passed 5-1.

#### 2c. Schedule Public Hearing

##### **MOTION (12)**

Ms. Cicchiello MOVED the following:

TOWN OF EAST LYME BOARD OF SELECTMEN NOTICE OF PUBLIC HEARING REGARDING THE FOLLOWING ORDINANCES ENTITLED: "ORDINANCE ESTABLISHING A "YOUTH, FAMILY AND HUMAN SERVICES COMMISSION" (amend to clarify membership capped at 7 members), "ORDINANCE ESTABLISHING "FEES FOR BUILDING AND DEMOLITION PERMITS" (amend to revise building fees), "ORDINANCE ESTABLISHING ZONING FEES FOR GEOGRAPHIC INFORMATION SYSTEM (GIS)" (amend to add fee for certification).

NOTICE IS HEREBY GIVEN of a public hearing to be held by the East Lyme Board of Selectmen at 7:00 p.m. on Wednesday, March 19, 2025, at the East Lyme Town Hall, 108 Pennsylvania Avenue, Niantic, Connecticut to consider amendments to the following Ordinances entitled "ORDINANCE ESTABLISHING A YOUTH, FAMILY AND HUMAN SERVICES COMMISSION" ; "ORDINANCE ESTABLISHING FEES FOR BUILDING AND DEMOLITION PERMITS"; and "ORDINANCE ESTABLISHING ZONING FEES FOR GEOGRAPHIC INFORMATION SYSTEM (GIS)".

Copies of the full text of the proposed Ordinances are on file for public inspection at the office of the East Lyme Town Clerk, 108 Pennsylvania Avenue, Niantic, Connecticut and at <http://www.eltownhall.com/> to which reference may be had. Interested persons are invited to attend and be heard. Dated at East Lyme, Connecticut, on this 5th day of March, 2025. Seconded by Mr. Deeble. Motion passed 6-0.

#### 2d. Bond Resolution for Town Hall Modifications (ADA)

##### **MOTION (13)**

Ms. Cicchiello MOVED the following: RESOLVED: That the resolution entitled "Resolution Making Appropriations Aggregating \$550,000 For The Planning, Design, Construction And Improvements To The Town Hall And Authorizing The Issuance Of \$550,000 Bonds Of The Town To Meet Said Appropriations And Pending The Issuance Thereof The Making Of Temporary Borrowings For Such Purpose", a copy of which is attached hereto, is hereby adopted and recommended for approval by the Board of Finance and the legal voters of the Town at Town Meeting.

Seconded by Ms. Carlson. Motion passed 6-0.

2e. Bond Resolution for ELHS Aquatic Center Roof

**MOTION (14)**

Ms. Cicchiello MOVED the following: RESOLVED: That the resolution entitled "Resolution Amending Various Resolutions Including: (I) Resolution Making Appropriations Aggregating \$7,285,000 For Various Board Of Education Capital Improvements And Authorizing The Issuance Of \$7,285,000 Bonds Of The Town To Meet Said Appropriations And Pending The Issuance Thereof The Making Of Temporary Borrowings For Such Purpose; (II) Resolution Making Appropriations Aggregating \$3,735,000 For Various Public Improvements And Authorizing The Issuance Of \$3,735,000 Bonds Of The Town To Meet Said Appropriations And Pending The Issuance Thereof The Making Of Temporary Borrowings For Such Purpose; (III) Resolution Making Appropriations Aggregating \$1,130,000 For Various Board Of Education Capital Improvements And Authorizing The Issuance Of \$1,130,000 Bonds Of The Town To Meet Said Appropriations And Pending The Issuance Thereof The Making Of Temporary Borrowings For Such Purpose; And (IV) Resolution Making Appropriations Aggregating \$1,180,000 For Various Board Of Education Capital Improvements And Authorizing The Issuance Of \$1,180,000 Bonds Of The Town To Meet Said Appropriations And Pending The Issuance Thereof The Making Of Temporary Borrowings For Such Purpose", a copy of which is attached hereto, is hereby adopted and recommended for approval by the Board of Finance and the legal voters of the Town at Town Meeting.

Seconded by Mr. Deeble. Motion passed 6-0.

2g. Capital Asset Policy

**MOTION (15)**

Ms. Cicchiello MOVED to approve the Town of East Lyme Capital Asset Policy, as presented by the Finance Director; attached hereto as Exhibit #3.

Seconded by Ms. Hardy. Motion passed 6-0.

2h. MOA EL Police Local #2852

**MOTION (16)**

Ms. Cicchiello MOVED the following: RESOLVED, that the First Selectman is hereby authorized to execute, in the name and on behalf of the Town, a Memorandum of Agreement between the Town of East Lyme and the East Lyme Police Local No. 2852, Council 4, AFSCME, AFL-CIO.

Seconded by Mr. Deeble. Motion passed 6-0.

2i. Appointment

**MOTION (17)**

Ms. Cicchiello MOVED to appoint Betsey Goetsch, 18 Hillwood Drive, East Lyme, as an Alternate Member of the Historic Properties Commission with a term to expire on January 3, 2028.

Seconded by Ms. Carlson. Motion passed 6-0.

2j. Budget Deliberations

DISCUSSION: Finance Director Kevin Gervais reviewed the proposed policy for Services to the Community, attached hereto as Exhibit #4.

**MOTION (18)**

Ms. Cicchiello MOVED to amend the due date for the form to December 31<sup>st</sup>, and to adopt this as our policy.

Seconded by Ms. Carlson. OPPOSED; Ms. Hardy. Motion passed 5-1.

**MOTION (19)**

Ms. Cicchiello MOVED to allocate the services to community funds as follows:

Brian Dagle Foundation	\$ 750
Blue Door Foundation	\$2,500
Care and Share	\$2,500
Giving Garden	\$2,500
NLHHC	\$5,000
Niantic Main Street	\$2,500
EL Police Cadets	\$1,600
Pollinator Pathways	\$1,500
Safe Futures	\$1,000
SACCEC	\$ 650
Shoreline Soup Kitchens	\$ 500
EL Student Govt Scholarship	\$1,000
TVCCA	\$1,000
UCFS	\$2,000

Seconded by Ms. Carlson. Motion passed 6-0.

**MOTION (20)**

Ms. Cicchiello MOVED to increase the collection rate from 98.2 to 98.75.

Seconded by Ms. Carlson. Motion passed 6-0.

**MOTION (21)**

Ms. Cicchiello MOVED to approve the Fiscal Year 2026 Operating Budget in the amount of \$98,391,252 and forward to the Board of Finance.

Seconded by Ms. Carlson. Motion passed 6-0.

**MOTION (22)**

Ms. Cicchiello MOVED to approve the Fiscal Year 2026 Capital Projects in the amount of \$7,649,500 and forward to the Board of Finance.

Seconded by Mr. MacKenzie. Motion passed 6-0.

**MOTION (23)**

Ms. Cicchiello MOVED to approve the Fiscal Year 2025 10-Year CIP in the amount of \$109,257,565 and forward to the Board of Finance.

Seconded by Ms. Carlson. Motion passed 6-0.

3a. Departmental Transfers

**MOTION (24)**

Ms. Cicchiello MOVED to approve Intradepartmental transfers in the amount of \$66,448.

Seconded by Ms. Carlson. Motion passed 6-0.

**MOTION (25)**

Ms. Cicchiello MOVED to approve Interdepartmental transfers in the amount of \$113,300, and forward to the Board of Finance for approval.  
Seconded by Ms. Carlson. Motion passed 6-0.

4a. Ex-Officio Reports  
There were none.

4b. First Selectman's Report  
There was none.

5. Communications  
Letter dated February 14, 2025, from Old Lyme Town Band – Invite to April 26<sup>th</sup> Anniversary concert.

6. Public Comments  
There was none.

7. Selectman's Response  
There was none.

**MOTION (26)**

Ms. Cicchiello MOVED to adjourn the March 5, 2025, regular meeting of the Board of Selectmen at 9:23 p.m.  
Seconded by Ms. Cicchiello. Motion passed 6-0.

Respectfully Submitted,



Sandra Anderson  
Recording Secretary

Exhibit #1

# BRUSH CLEANING



12/19/2024 2:02:34 PM

Scale: 1"=100'

Scale is approximate

The information depicted on this map is for planning purposes only.



28,572.43 sq ft

Phase I = 9,524 sq ft

2025 ask for 3,000<sup>00</sup>

A. Area of the slope  
behind Sr Center

intended for jute erosion

Control mesh: 4519.68 sq. ft = ~~\$~~ 850<sup>00</sup>

B. Plant plugs - 3" pots ~~\$~~ 3.50 each Planted  
at 12" apart on center, = ~~\$~~ 16,000  
 $4520 \times 3.50 = 16,000$

~~\$~~ 16,850<sup>00</sup> total

Labor = free



Exhibit #2

Request for Board of Selectmen Action

20

**TO:** Board of Selectmen  
**FROM:** Diane Vitagliano, Assessor  
**CC:** Dan Cunningham-First Selectman  
Kevin Gervais-Director of Finance  
**DATE:** February 5, 2025

Selectmen's Agenda Item No. 2F Date: 05Feb2025
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**SUBJECT: Adoption of new Motor Vehicle Depreciation Schedule**

**Summary of Agenda Item:** As a result of the new law passed that required us to price Motor Vehicles using the MSRP with a depreciation schedule, and made numerous trailers non-taxable, our Motor Vehicle Grand List declined by -11.57%, \$23,550,905 in assessment. House Bill 7067 enables municipalities to adopt a local option increasing the depreciation schedule by 5%, so that the first category begins at 90% depreciation, not 85% and so on. Please see attached depreciation schedule. Adopting this change will also impact any vehicles on the personal property list. Adopting the new depreciation schedule for the 10/1/24 Grand List will help offset some of the original loss.

**Action Needed:** Move to adopt the modified motor vehicle depreciation schedule for the 10/1/2024 Grand List, as presented by the Assessor.

**Attachments:**  
Depreciation Schedule

## **OPTIONAL MOTOR VEHICLE DEPRECIATION SCHEDULE**

Adoption of this local option allows municipalities to apply a modified depreciation schedule for the 10/1/24 grand list year, billable in July of 2025. To adopt the modified schedule, the Board of Selectmen must vote in favor of it and notify OPM within 14 days of adoption.

The law enables assessors to adjust the 2024 Grand List. Current law requires the Grand List to be filed by January 31, annually. The new local option authorizes any municipal assessor to adjust and republish the Grand List by April 15, 2025. If adopted, it would allow anyone aggrieved by the Assessor's actions to file an appeal by April 2, 2025, with hearings starting April 17<sup>th</sup>. Our final Grand List numbers would be filed with OPM on June 1, 2025.

Motor vehicle bills, which go out in July, are considered the assessment notice for Motor vehicles, apart from any motor vehicles on the Personal Property list. Board of Assessment appeals for Motor Vehicles are held in September for anyone aggrieved by the action of the Assessor. We currently have 75 vehicles on the Personal Property Grand List. These 75 accounts will receive an updated assessment notice with the information regarding their right to appeal, if adopted. As vehicle values are no longer based on market value, appeals based on condition or high mileage are no longer valid reasons for appeal. An appeal would have to be based on the use of an incorrect MSRP or an incorrect vehicle year.

<b>Vehicle Age (in years)</b>	<b>% of MSRP</b>	
	<b>Current Schedule</b>	<b>Modified Schedule</b>
Up to 1	85	90
2	80	85
3	75	80
4	70	75
5	65	70
6	60	65
7	55	60
8	50	55
9	45	50
10	40	45
11	35	40
12	30	35
13	25	30
14	20	25
15-19	15	20
20+	≥ \$500	≥ \$500

### Current Grand List

	2024	2023	NET	%
REAL ESTATE	\$2,547,376,508	\$2,529,856,699	\$17,519,809	.6925%
MOTOR VEHICLES	\$179,933,740	\$203,484,645	-\$23,550,905	-11.573%
PERSONAL PROPERTY	\$88,658,216	\$81,810,571	\$6,847,645	8.37%
<b>TOTAL</b>	<b>\$2,815,968,464</b>	<b>\$2,815,151,915</b>	<b>\$816,549</b>	<b>0.029%</b>

### Estimated Grand List with Modified Depreciation Schedule

	2024	2023	NET	%
REAL ESTATE	\$2,547,376,508	\$2,529,856,699	\$17,519,809	.6925%
MOTOR VEHICLES	\$198,384,600	\$203,484,645	-\$5,100,045	-2.51%
PERSONAL PROPERTY	\$88,718,332	\$81,810,571	6,907,761	8.44%
<b>TOTAL</b>	<b>\$2,834,479,440</b>	<b>\$2,815,151,915</b>	<b>\$19,327,525</b>	<b>0.687%</b>

### Estimated Grand List Comparison - Modified Depreciation Schedule vs. Current GL

	Modified	Current GL	NET	%
REAL ESTATE	\$2,547,376,508	\$2,547,376,508	0	0
MOTOR VEHICLES	\$198,384,600	\$179,933,740	\$18,450,860	10.25%
PERSONAL PROPERTY	\$88,718,332	\$88,658,216	\$60,116	.068%
<b>TOTAL</b>	<b>\$2,834,479,440</b>	<b>\$2,815,968,464</b>		

Exhibit #3

Board of  
Selectmen

MAR 05 25

Agenda Item  
# 26

## Town of East Lyme Capital Asset Policy

### 1. Purpose

The purpose of this policy is to establish guidelines for the identification, recording, management, and disposal of capital assets for the Town of East Lyme. This policy aims to ensure that assets are properly tracked and accounted for, in compliance with applicable regulations and to promote transparency and accountability in the management of public resources.

### 2. Scope

This policy applies to all capital assets acquired or held by the Town of East Lyme, including those owned or controlled by various departments. The policy covers all capital assets in excess of the established capitalization threshold and ensures accurate financial reporting.

### 3. Definition of Capital Assets

Capital assets are defined as assets that have an expected useful life of more than one year and meet the capitalization threshold Town activities and include the following:

- Land & Easements
- Buildings & Improvements
- Vehicles
- Machinery & Equipment
- Infrastructure (roads, bridges, etc.)
- Water Distribution Systems
- Sewer Distribution Systems

### 4. Capitalization Threshold

The capitalization threshold is the minimum cost at which an item is considered a capital asset. The threshold for the Town of East Lyme shall be set at \$5,000.

### 5. Asset Identification and Tracking

Each capital asset will be identified and tracked from the time of acquisition in the Town's fixed asset software from Sage Software Inc. Asset tracking shall include the following details:

- Asset description
- Acquisition date
- Acquisition cost
- Location
- Responsible department
- Expected useful life

A detailed inventory will be maintained, and periodic physical inventories will be conducted to ensure that all capital assets are accounted for accurately.

#### **6. Depreciation and Amortization**

Capital assets will be depreciated over their estimated useful lives, according to the useful life guidelines presented in the schedule at the end of this policy. The straight-line method of depreciation will be used, unless another method is deemed more appropriate for specific asset types.

#### **7. Maintenance and Repair of Assets**

Routine maintenance and repair costs for capital assets are not capitalized but will be recorded as expenditures. However, significant improvements or upgrades that extend the asset's useful life or enhance its value will be capitalized.

#### **8. Chip Sealing & Crack Sealing**

Chip sealing & crack sealing are generally considered maintenance rather than a capital asset. The Town may decide to capitalize based on the breakdown below:

1. If chip sealing or crack sealing is routine maintenance: the work is done to maintain an existing road and does not significantly extend its useful life, or improve its capacity, it will be considered a repair or maintenance expense rather than a capital asset.
2. If chip sealing or crack sealing are part of a major rehabilitation or upgrade: the work done substantially improves the road's condition, extends the useful life beyond the original expectancy or is part of a larger capital improvement project, it will be capitalized as an asset.

#### **8. Asset Disposal**

When capital assets are no longer needed, obsolete, or have reached the end of their useful life, the municipality will dispose of them in a manner that ensures transparency, fairness, and compliance with applicable laws and regulations. Disposal methods may include public to another government entity, donation, trade-in or scrapping/ recycling. A record of all disposals, including the asset description, disposal method, and proceeds (if any), will be maintained for audit purposes.

#### **9. Financial Reporting**

Capital assets shall be reported within the financial statements of the Town of East Lyme in accordance with generally accepted accounting principles (GAAP) and any applicable governmental accounting standards. An annual report will be provided to the auditors outlining the municipality's capital assets, acquisitions, disposals, and depreciation.

#### **10. Review and Updates**

This policy shall be reviewed annually by the Finance Department to ensure that it remains current with changes in applicable laws, standards, and best practices. The policy may be updated as needed to reflect changes in the municipality's operations or financial environment.

**Effective Date:** 2/25/25

**Approved By:** Kevin Gervais Jr, Finance Director

**Last Revised:** 2/25/25

**Capital Assets of Local Governments**  
**Suggested Useful Lives**

Asset Type	Examples	Depreciable Life in Years
Furniture & Office Equipment	Desks, Tables, Chairs	5
Computer Hardware	Monitors, CPU, Printers	5
Telephone Equipment		10
<u>Motor Vehicles:</u>		5
Cars & Light Trucks		5
Busses	School & City	8-10
Fire Trucks		15
Buildings - Temporary	T-Buildings, Portable items	25
<u>Buildings:</u>		40
HVAC Systems	A/Cs, Heating, Ventilation	20
Roofing		20
Carpet Replacements		7
Electrical/ Plumbing		30
Lighting		7
Kitchen Equipment	Appliances	12
Heavy Construction Equipment	Backhoes, Trucks, Dozers, Front-end loaders, Large tractors	5-10
Engineering/ Scientific Equipment	Lab Equipment	10
Firefighting Equipment	Ladders, Hoses, SCBA	10
Police Special Equipment		10
Medical Equipment		5
Traffic Control Equipment	Stop Lights	10
Radios & Communications Equipment	Mobile, Portable radios	10
Recreational & Athletic Equipment	Weight machines, Mats, Golf carts, Treadmills, Tackling sleds, Pitching machines, Rowing shells	10
Library Books	Collections	5-7
Artwork	Collections	5-7
Outdoor Equipment	Playgrounds, Scoreboards, Bleachers	20
Custodial Equipment	Floor scrubbers, Vacuums	12
Grounds Equipment	Mowers, Tractors, Attachments	15
Land Improvements - Structures	Parking lots, Sidewalks, Bus ramps, Fencing, Running track, Flagpoles	20
Land Improvements - Ground Work	Golf course, Ball field, Park landscaping	30
Landfill Disposal Systems		25
Land		Not Depreciable
Sewerage Treatment Plants		25
Easements		Not Depreciable
Drainage Systems		25
Water Systems		25
Sewerage Disposal Works Systems		25
Levees and Canals (Unlined)		Not Depreciable
Canal Lining		30
<u>Dams:</u>		
Concrete		50
Steel, Sheetpile		30
Earthen Embankment		Not Depreciable
<u>Roads:</u>		
Paved		20
Asphalt - Rural		20
Asphalt - Urban		15
Non-Paved		30

# Exhibit #4

## East Lyme Board of Selectman Policy / Procedure Regarding Allocations to Services to Community Applicants

The Town of East Lyme budget Section 115 provides for an annual amount to be allocated to various non-governmental entities that contribute services to and promote the well-being of the residents of East Lyme. In the interest of transparency and accountability, the Board of Selectmen adopts the following principles and procedures to be followed in the allocation of financial support to the subject entities.

- 1) Entities requesting a contribution from the Services to Community budget allocation must submit the Services to the Community Funding Request Form by ~~January 31st~~ December 31st each year for the upcoming budget deliberations and submission to the Board of Finance.
- 2) The Board of Selectmen members shall review the Community Funding Request Forms submitted by the various applicants.
- 3) The Board of Selectmen shall take up the applicants' requests during their budget deliberations meetings and deliberate first on whether an applicant should receive an allocation; and if so, the specific amount to be awarded to the individual applicant.
- 4) The Board of Selectmen may request a presentation by an applicant if a majority of the members of the Board believe it is necessary to make an informed assessment with respect to a particular applicant.
- 5) The Board of Selectmen may choose to utilize a scoring sheet to assist in its deliberations, however this is not mandatory.
- 6) The Board of Selectmen shall vote on a final schedule of allocations to the applicants that will be incorporated into the final Town budget for approval. The total contributions may not exceed the total for Section 115 as proposed by the Board of Selectmen.