



Town of Colchester, Connecticut

127 Norwich Avenue, Colchester, Connecticut 06415

Board of Finance Regular Meeting Minutes September 5, 2018

Members Present: R. Lepore, A. Bisbikos, R. Tarlov, A. Migliaccio, M. Egan and N. Negrón

Others Present: First Selectman A. Shilosky, BOS: J. Ford, R. Coyle, and D. Mizla, CFO M. Cosgrove, BOE Superintendent J. Burt and BOE Chair B. Bernier

1. **CALL TO ORDER** – Meeting called to order at 7:02 pm by Chairman Tarlov
2. **ADDITIONS TO THE AGENDA** - NONE
3. **APPROVAL OF MINUTES: August 15, Regular Meeting** - A Bisbikos asked if N Negrón could make a motion to approve minutes and then abstain. R Tarlov replied that this is acceptable. A Migliaccio motion to approve, M Egan seconded. Approved 6-0
4. **CITIZENS COMMENTS** - D Mizla congratulated N Negrón on her appointment to BOF
5. **CORRESPONDENCE** - None
6. **BOARD OF EDUCATION – Brad Bernier and Jeff Burt – 2017-2018 Year End Budget Summary** – J Burt and B Bernier presented the year end numbers (unaudited) showing how they covered the 825,000 spending reduction and explained these savings came from the hiring freeze on replacing the vacancies and deferral of other expenses. During the fiscal year, BOE had 3 different Superintendents and that all were conservative in other spending, concerned the Governor would repeat past actions and further reduce revenue. The unexpended funds for the year were \$172,876 (0.4%) which per Town policy will be held in Assigned Fund Balance/School Capital.

J Burt then reviewed the work currently being done to develop a 10 year Technology plan which will include both a catch up plan and then a 10 year replacement plan; a School Security Plan; and a 10 Year Capital Plan which will be similar to the Towns. The unexpended funds currently in Assigned Fund Balance will be used along with annual budget appropriations to fund the plans.

J Burt then commented on his initial experiences in Colchester and the unusual spirit of cooperation, communication and understanding he has seen between the boards and between the boards and administrations.
7. **TOWN – 2017/2018 Year End Budget Summary** - M Cosgrove presented the town year end budget summary. Because many revenue numbers came in higher than expected the \$1,800,000 state reduction was netted to \$700K minus. Our fund balance % last year was a little under 12%, based on 2017/2018 spending about 13% will show on the audit, however, that number is slightly inflated as we had a spending/hiring freeze. With a S&P rating soon, this is a very good result.
8. **DEPARTMENT REPORTS** – 2nd Meeting of the Month
 - a. Tax Collector
 - b. Finance

RECEIVED
COLCHESTER, CT
2018 SEP -7 AM 10:15
A. Shilosky

9. FIRST SELECTMAN

- a. **Transfer requests** - None
- b. **First Selectman's report** - A Shilosky reported we should receive a grant for Halls Hill Road reconstruction which will include sidewalks, bike path and crosswalks. Also grant applied for to replace the gazebo and bus stop shelter, walkway on town green, but getting resistance from Historic Commission. Also new traffic lights planned for next June/July for center of town.

10. OLD BUSINESS –

- a. **Opengov.com – implementation status update** - M Cosgrove reported that moving forward although slowly. Once she is able to sign off on the mapping of the Chart of Accounts she can better estimate a date for completion. R Tarlov reported that Opengov has offered to send a representative out to meet with the boards as we go live and that he had also suggest to them doing a late day meeting with department heads with an evening meeting with the Boards. A Bisbikos asked if a public introduction could be done too.
- b. **Paramedic Program** – No discussion
- c. **Police Overtime – status of review** - M Bylone has not had time to review year, but Art felt with the new admin person being a retired police officer, he might have ideas for managing it.

11. NEW BUSINESS

- a. **2019-2020 Budget** - R Tarlov asked A Shilosky if any department heads would want to meet with the Board this fall. The budget survey was discussed with the consensus to use the same survey as this year.

12. LIAISONS' REPORTS

- A Migliaccio reported on BOS and BOE meeting.
- M. Egan reported on Commission on Aging and upcoming 40th year celebration of 9/16.
- R Tarlov reported on Youth Services
- A Bisbikos stated that Economic Development meeting did not have a quorum.

13. CITIZENS COMMENTS - None

14. ADJOURNMENT – Motioned by A. Bisbikos, 2nd by A. Migliaccio to adjourn at 8:45. Approved 6-0

Respectfully Submitted,

Rob Tarlov, Chair

COLCHESTER PUBLIC SCHOOLS
YEAR TO DATE BUDGET REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (UNAUDITED)

| OBJECT | ACCOUNT DESCRIPTION | TOTAL BUDGET | BUDGET TRANSFERS | REVISED BUDGET | YTD EXPENDED | ENCUMBRANCES | UNEXPENDED/ UNENCUMBERED BALANCE | NOTES | PERCENT USED |
|--------|--|--------------|------------------|----------------|---------------|--------------|----------------------------------|-------|--------------|
| 40111 | CERTIFIED PERSONNEL SALARIES | 18,967,772 | (468,368) | 18,499,414 | 18,573,310.80 | | (73,896.80) | | 100.4 |
| 40111 | CERTIFIED DAILY SUBSTITUTES | 225,535 | | 225,535 | 184,470.00 | | 41,065.00 | | 81.8 |
| 40111 | STIPENDS | 349,847 | (4,974) | 344,873 | 315,412.33 | | 29,460.67 | | 91.5 |
| 40112 | CLASSIFIED PERSONNEL SALARIES | 5,375,745 | (136,638) | 5,239,107 | 5,050,746.71 | | 188,360.29 | | 96.4 |
| 40112 | CLASSIFIED DAILY SUBSTITUTES | 80,000 | | 80,000 | 81,267.19 | | (1,267.19) | | 101.6 |
| 40113 | ADDITIONAL STAFF HOURS | 38,231 | 18,031 | 56,262 | 42,537.42 | | 13,724.58 | | 75.6 |
| 40130 | EMPLOYEE RELATED OVERTIME | 34,500 | | 34,500 | 41,650.47 | | (7,150.47) | | 120.7 |
| 41210 | EMPLOYEE RELATED INSURANCE | 5,353,368 | | 5,353,368 | 5,350,979.06 | | (2,388.30) | | 100.1 |
| 41220 | SOCIAL SECURITY | 385,768 | | 385,768 | 371,160.41 | | 14,607.59 | | 96.2 |
| 41221 | MEDICARE | 362,060 | | 362,060 | 334,367.87 | | 27,692.13 | | 92.4 |
| 41230 | PENSION | 225,463 | | 225,463 | 213,021.49 | | 12,441.51 | | 94.5 |
| 41250 | UNEMPLOYMENT | 13,000 | | 13,000 | 24,058.20 | | (11,058.20) | | 185.1 |
| 41260 | WORKERS' COMPENSATION INSURANCE | 273,473 | | 273,473 | 247,016.01 | | 26,456.99 | | 90.3 |
| 41290 | OTHER EMPLOYEE BENEFITS | 62,917 | | 62,917 | 71,471.77 | | (8,554.77) | | 113.6 |
| 42323 | PROTECTIVE CLOTHING & SAFETY EQUIPMENT | 0 | | 0 | 0.00 | | 0.00 | | 0.0 |
| 42535 | POSTAGE | 18,450 | | 18,450 | 17,912.58 | | 537.42 | | 97.1 |
| 42611 | INSTRUCTIONAL SUPPLIES | 226,491 | (57,185) | 169,306 | 145,230.90 | 23,114.87 | 960.23 | | 99.4 |
| 42613 | MAINTENANCE SUPPLIES | 65,250 | | 65,250 | 39,045.31 | 17,498.61 | 8,706.08 | | 86.7 |
| 42614 | GROUNDS MAINTENANCE SUPPLIES | 26,664 | | 26,664 | 26,459.87 | | 204.13 | | 99.2 |
| 42641 | TEXTBOOKS | 105,096 | (10,235) | 94,861 | 82,755.89 | 1,612.72 | 10,492.39 | | 88.9 |
| 42642 | LIBRARY BOOKS | 29,955 | (11,444) | 18,511 | 17,350.84 | 435.64 | 724.52 | | 95.1 |
| 42643 | PERIODICALS | 5,294 | (485) | 4,809 | 3,461.19 | 229.74 | 1,118.07 | | 75.8 |
| 42690 | OTHER SUPPLIES/MATERIALS | 281,683 | (11,875) | 269,807 | 140,326.66 | 309,393.33 | (179,912.99) | | 166.7 |
| 43220 | PROFESSIONAL DEVELOPMENT | 43,545 | (10,287) | 33,258 | 18,900.72 | 4,431.79 | 9,925.49 | | 70.2 |
| 43222 | INSTRUCTIONAL PROGRAM IMPROVEMENTS | 30,400 | (10,795) | 19,604 | 14,882.54 | 0.00 | 4,721.36 | | 75.9 |
| 43223 | PUPIL SERVICES | 125,427 | (32,895) | 92,532 | 98,540.25 | 1,000.00 | (7,008.25) | | 107.6 |
| 43510 | PUPIL TRANSPORTATION - REGULAR EDUC | 1,160,440 | | 1,160,440 | 1,157,382.96 | | (3,057.04) | | 100.6 |
| 43510 | PUPIL TRANSPORTATION - SPECIAL EDUC | 901,531 | | 901,531 | 926,962.67 | | (25,431.67) | | 102.8 |
| 43511 | TECH TRANSPORTATION | 199,174 | | 199,174 | 190,784.54 | | 8,389.46 | | 95.8 |
| 43580 | TRAVEL | 43,777 | | 43,777 | 29,333.80 | | 14,443.20 | | 67.0 |
| 43810 | DUES AND FEES | 51,072 | (1,904) | 49,168 | 43,779.78 | | 5,388.22 | | 89.0 |
| 44203 | LEGAL | 85,000 | | 85,000 | 106,221.12 | | (21,221.12) | | 125.0 |
| 44330 | OTHER PROFESSIONAL TECHNICAL SERVICES | 202,016 | 16,826 | 218,842 | 213,839.86 | | 5,002.14 | | 97.7 |
| 44340 | FINANCIAL MANAGEMENT SERVICES | 49,195 | | 49,195 | 49,195.00 | | 0.00 | | 100.0 |
| 44520 | PROPERTY INSURANCE | 73,164 | | 73,164 | 87,682.34 | | (14,518.34) | | 119.8 |
| 44521 | LIABILITY INSURANCE GENERAL | 60,265 | | 60,265 | 55,062.84 | | 5,202.16 | | 91.4 |
| 44522 | LIABILITY INSURANCE TRANSPORTATION | 1,208 | | 1,208 | 848.00 | | 360.00 | | 70.2 |
| 44540 | ADVERTISING | 555 | | 555 | 550.00 | | 5.00 | | 99.1 |
| 44550 | PRINTING | 17,535 | (3,767) | 13,768 | 8,115.01 | 179.40 | 5,473.59 | | 60.2 |
| 44561 | TUITION - VO-AG | 156,929 | | 156,929 | 121,827.60 | | 35,101.40 | | 77.6 |
| 44561 | TUITION - PUBLIC | 1,235,969 | | 1,235,969 | 1,206,006.76 | 0.00 | 29,962.24 | | 97.6 |
| 44562 | TUITION - PRIVATE | 898,116 | | 898,116 | 872,673.17 | 21,137.20 | 4,305.63 | | 99.5 |
| 44563 | TUITION - SAP OTHER | 103,000 | | 103,000 | 111,836.20 | | (8,836.20) | | 108.6 |
| 44566 | TUITION - MAGNET SCHOOLS | 381,542 | | 381,542 | 326,565.00 | | 54,977.00 | | 85.6 |

COLCHESTER PUBLIC SCHOOLS
YEAR TO DATE BUDGET REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (UNAUDITED)

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|--------|-----------------------------------|-------------------|------------------|-------------------|----------------------|-------------------|--|-------|-----------------|
| 44590 | OTHER PURCHASED SERVICES | 38,985 | (27,000) | 38,985 | 35,279.36 | 0.00 | 3,705.64 | | 90.5 |
| 44610 | CURRICULUM IMPLEMENTATION | 27,000 | | 0 | 0.00 | | 0.00 | | 0.0 |
| 44815 | SOFTWARE LICENSING & SUPPORT | 189,762 | (46,032) | 143,730 | 139,311.32 | | 4,418.68 | | 96.9 |
| 45411 | WATER/SEWER | 51,600 | | 51,600 | 51,959.29 | | (359.29) | | 100.7 |
| 45530 | TELEPHONES | 40,428 | (400) | 40,028 | 36,203.37 | | 3,824.63 | | 90.4 |
| 45620 | HEAT ENERGY SUPPLIES | 281,385 | | 281,385 | 245,878.99 | | 35,506.01 | | 87.4 |
| 45622 | ELECTRICITY | 680,324 | | 680,324 | 755,053.89 | | (74,729.89) | | 111.0 |
| 45623 | PROPANE | 500 | | 500 | 0.00 | | 500.00 | | 0.0 |
| 45626 | GASOLINE - MAINTENANCE VEHICLES | 4,200 | | 4,200 | 1,553.94 | | 2,646.06 | | 37.0 |
| 45627 | TRANSPORTATION SUPPLIES | 109,395 | | 109,395 | 84,477.86 | | 24,917.14 | | 77.2 |
| 46410 | RECYCLING | 33,587 | | 33,587 | 26,189.20 | | 3,948.88 | | 88.2 |
| 46420 | CLEANING/REPAIRING MAINTENANCE | 126,107 | (10,550) | 115,557 | 90,426.32 | | 3,105.68 | | 97.3 |
| 46430 | EQUIPMENT CONTRACTS - OFFICE | 118,707 | 2,828 | 121,535 | 114,634.86 | | 6,900.14 | | 94.3 |
| 46430 | EQUIPMENT CONTRACTS - FACILITIES | 117,221 | (3,500) | 113,721 | 75,575.07 | | 1,515.26 | | 98.7 |
| 46431 | VEHICLE MAINTENANCE | 1,500 | | 1,500 | 96.52 | | 1,403.48 | | 6.4 |
| 48730 | INSTRUCTIONAL EQUIPMENT | 4,000 | (1,600) | 2,400 | 2,400.00 | | (1,079.00) | | 145.0 |
| 48731 | NON-INSTRUCTIONAL EQUIPMENT | 50,211 | (4,105) | 46,106 | 45,059.94 | | 1,046.06 | | 97.7 |
| 48733 | FURNITURE & FIXTURES | 7,000 | (6,000) | 1,000 | 0.00 | | 1,000.00 | | 0.0 |
| 48734 | OTHER CAPITAL OUTLAY | 215,735 | (37,654) | 178,081 | 170,081.00 | | 8,000.00 | | 100.0 |
| 50260 | TRANSFER TO EDUCATION GRANTS FUND | 0 | | 35,000 | 62,981.05 | | (27,981.05) | | 179.9 |
| 50280 | TRANSFER TO ADULT EDUCATION | 0 | | 0 | 3,810.16 | | (3,810.16) | | 100.0 |
| 50700 | TRANSFER TO DEBT SERVICE FUND | 212,336 | | 212,336 | 212,336.00 | | 0.00 | | 100.0 |
| 50900 | CONTINGENCY | 0 | | 825,000 | 0.00 | | 825,000.00 | | 0.0 |
| | TOTAL | 40,636,405 | 0 | 40,636,405 | 39,188,311.37 | 450,216.89 | 997,876.74 | | 97.5 |

| School/Dept | Item | Amount | Explanation Summary | Impact of Reductions |
|----------------|---|----------------|---|---|
| | NON-PAYROLL ITEMS | | | |
| Curriculum | | 45,066 | Library books, Professional Dues, Curriculum | No funding this year for new library books at any school No participation in Regional Professional Development No materials for new curricula in art, tech ed, 6-8 world lang. |
| CEIS | | 33,553 | Instructional Supplies, Texts, Printing, Training | IMPACT FOR ALL SCHOOLS (PreK-Grade 12): Teachers/staff, parents, PTOs purchasing necessary supplies Severe limitations on use of consumables, paper Significant reductions in supplies for all courses/grade levels Enrichment programs and materials not purchased PreK-12 Teachers can't attend high quality prof. development Reduced funding for personalized learning projects Memberships in required Professional Organizations only |
| JJIS | | 28,800 | Instructional Supplies, Texts, Printing, Training | |
| WJIMS | | 16,000 | Instructional Supplies, Texts, Printing, Training | |
| BACON | | 32,554 | Instructional Supplies, Chromebooks | |
| BACON | | 97,000 | World Language lab funded by Revenue Generated from Norwich tuition students at Bacon Academy | No impact on WL Lab. Purchased with previous tuition funds |
| SPED | | 1,500 | Training, Dues & Fees | Limited ability to access professional training/expertise |
| Facilities | | 44,654 | Building Repairs, Planned Capital Projects | Delay by 1 year BA capital projects for painting, carpeting |
| Superintendent | | 1,750 | Professional Development | No attendance at paid workshops by Interim Superintendents |
| | Total Non-Payroll | 300,877 | | |
| | Total District Spending Reductions | 825,000 | | |

| UNFILLED POSITIONS | | | | |
|---|----------------|---|---|--|
| Certified Salary | 249,948 | 3 full-time teachers, 4 part-time teachers Part-time Interim Superintendent for 1 year | Only 56% of lowest CES readers receiving addt. invention (98/1/6) Larger classes in World Lang, Science, FCS at BA (at/above limit) Less course options for BA students (7 less FCS, 2 less science) Sign. changes to BA student schedules right before start of school Elimination of Bobcat Preschool Program run by FCS students No BA Library Specialist to support research/innovation projects CES & JHS Math and Literacy specialists unable to train teachers Budgeted student activities cancelled or started 5 months late BA Principal serving as Director of Guidance | |
| Classified Salary | 69,145 | 3 full-time positions (2 elem. intervention paras + 1 custodian) Held off hiring 2 TT Dept staff (50% of team) | Less students receiving small group support in reading at JHS 27 fewer students receiving small group in math at CES Inability to solve most IT issues throughout district in a timely manner, resulting in limited tech access by many staff & students | |
| STAFFING CHANGES (TRANSFERS/NEW HIRES) | | | | |
| Certified Salary | 204,693 | Staff replaced before freeze @ lower salaries | | |
| Classified Salary | 39,027 | Staff transferred or replaced @ lower salaries | | |
| OTHER PAYROLL ADJUSTMENTS | | | | |
| Salary | (38,690) | | | |
| Total Payroll | 524,123 | | | |