

**REVISED 2/9/15**  
**TOLLAND BOARD OF EDUCATION**  
Tolland High School  
Library  
Tolland, CT 06084

**REGULAR MEETING**

**7:30 – 10:00 P.M.**

**AGENDA**  
**February 11, 2015**

**VISION STATEMENT**

*To represent education at its best, preparing each student for an ever-changing society, and becoming a full community of learning where excellence is achieved through each individual's success.*

**A. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

**B. APPROVAL OF MINUTES**

- Regular Meeting – January 28, 2015
- Special Meeting - January 29, 2015
- Special Meeting – February 4, 2015

**C. PUBLIC PARTICIPATION (2 minute limit)**

*The members of the Tolland Board of Education welcome members of the public to share their thoughts and ideas at this time. When appropriate to do so, members of the Board and the administration may respond to comments during "Points of Information". However, in consideration of those in attendance and in an effort to proceed in a timely manner, follow-up discussion may need to take place outside of the meeting setting.*

**D. POINTS OF INFORMATION**

**E. STUDENT REPRESENTATIVES REPORT – Charles Perosino and Sarah Welch**

**F. SUPERINTENDENT'S REPORT**

- F.1 2015/2015 School Calendar – Adjustment Recommendation**
- F.2 Monthly Financial Report**
- F.3 Adoption of the FY 2015 – 2016 Budget**

**G. COMMITTEE & LIAISON REPORTS**

**H. CHAIRPERSON'S REPORT**

**I. BOARD ACTION**

- I.1 District Technology Upgrades to Support Transition to the New Standards 2014-2015 Grant Application**

J. PUBLIC PARTICIPATION (2 minute limit)  
*Comments must be limited to items on this agenda.*

K. POINTS OF INFORMATION

L. CORRESPONDENCE  
• Town Council Meeting – January 29, 2015

M. FUTURE AGENDA ITEMS

N. ADJOURNMENT

**TO: Members of the Board of Education**

**FROM: Walter Willett, Ph.D.**

**DATE: February 11, 2015**

**RE: 2014/2015 School Calendar - Adjustment Recommendation**

The approved school calendar for the 2014/2015 year established the last day of school as Monday, June 15, 2015. At this time, there has been five (5) school cancellations due to inclement weather resulting in the last day of school tentatively set for Monday, June 22, 2015.

In order to preclude entering the final full week of June or disrupting the April vacation due to possible additional school cancellations, the Administration recommends that the Board authorize the Superintendent to shorten the current school calendar by up to three (3) school days depending on additional school cancellations, if any.

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## TOLLAND PUBLIC SCHOOLS

51 TOLLAND GREEN  
TOLLAND, CONNECTICUT 06084

OFFICE OF THE  
SUPERINTENDENT OF SCHOOLS  
860-870-6850  
FAX: 860-870-7737

Walter Willett, Ph.D.  
Superintendent

F.2

**TO:** Board of Education

**FROM:** Frank B. Connolly, Interim Business Manager

**RE:** Monthly Financial Report-January, 2015

**Date:** February 11, 2015

**CC:** Walter Willett, Ph.D. Superintendent of Schools

As noted last month, it is important that the BOE receive a monthly financial report so the Board and the Superintendent are up to date on the financial condition of the BOE FY 2014-15 budget, and thereby help avoid surprises in June. I am attaching the financial report for the month of January, the 7<sup>th</sup> month of our fiscal year. It is however, our half way point in our school year. The report is printed at the beginning of the following month, thereby capturing a snapshot of the financial condition at the end of each preceding month. This method allows for a good comparison each year for the same monthly time period.

The attachment is provided in an object format to clearly show the adopted budget and the expenditures against the budget. The object line items show all of the Board's expenses such as salaries, health insurance, utilities, textbooks, etc.

Tolland uses an encumbrance system of accounting. When expenditures are known, the money is encumbered or "reserved" so it is not double spent. In the attached reports, the first column shows the adopted budget, the second column shows the "Range to Date", or the expenditures for the month. The YTD shows the actual year to date expenditures from July 1 to the date of the report itself. The next column shows what has been encumbered or reserved through June 30, the end of the fiscal year. Most items are encumbered by a purchase order, although some accounts are not encumbered since the expenditure will not be known until it actually happens (substitute pay, overtime, etc.).

The attached January financial report shows that the deficit has increased from \$386,823.08 at the end of December to \$718,752.70 on January 31, 2015. The deficit increase of \$331,930 is primarily in Special Education. For example, Line 560, Special Education tuition, by itself, increased the deficit by \$158,532.



As noted last month, the second item affecting the negative balance were the payments to the Town in July of the entire energy accounts, (Lines 620 & 621) of \$1,246,000. Since this was not a monthly drawdown based on billing, it adversely affected the financial report for this reporting period (no unspent balances in those line items to offset the deficit figure).

Tolland's Special Education Director filed on December 1 for Special Education Excess Cost reimbursement of \$1,661,767. At the anticipated rate of 77% reimbursement rate, we had expected to receive back \$1,279,561. Going on the State's web site, we have found that the Excess Cost reimbursement for Tolland will be 84%, which could result in a reimbursement of an additional \$112,627 for the year, or a total of \$1,392,180. However, a February 2, 2015 memo from the State includes the following cautionary note:

Since this a capped entitlement grant, your district's entitlement is affected by what other districts file. Final entitlements will be available in April. **Please note that statewide, districts' December 1 filing for the Excess Cost grant are lower than expected.**

In other words, our reimbursement is higher than we had anticipated because other towns are lower. We must be very careful that this higher reimbursement number will not hold. The final numbers in April will determine this actual Excess Cost reimbursement.

The first check of 75% will be applied to our financials in February, thereby putting the budget back in the black. The exact number will not be known until the checks are received. The State provides the reimbursement in two payments, 75% and 25%. This procedure was reviewed during our budget workshops.

When the money (75% of the 84%) is received this month, it will be applied against the expenditures (Lines 510 and 560), thus eliminating the budget's bottom line deficit number. In March, the Special Education Director will refile with the latest student data, and this will affect the final Excess Costs reimbursement. Thus the BOE budget is very volatile due to the Special Education component, and until the April entitlement is known, it is impossible to project a specific end of the year financial status. The actual reimbursement will be applied in the month of May.

These Excess Cost reimbursements are totally different than the ECS (Educational Cost Sharing) grants that go directly to the Town to help pay for local educational costs. The State's web site shows the town receiving \$10,879,949 this fiscal year.

As the fiscal year progresses, each account will be scrutinized. These are numerous unknown variables that will affect the expenditures through June, such as teachers on leave, substitutes needed, maintenance expenditures, snow clearing expenses, unanticipated maintenance costs, new special education costs, and changes in health care coverage. Also, at the end of the last fiscal year (FY2013-14), there was an unanticipated expenditure of \$128,438 for additional funding to the Utility Internal Service Fund (UISF). We do not know if this will be requested again this fiscal year.

At this time, barring unforeseen circumstances, we should end the fiscal year in the black. However, this current fiscal is certainly tighter than last fiscal year.

Please advise if any questions. Thank you.

# Tolland Public Schools

## FC OBJ A Expenditure Report Summary (by OBJ - ???)

Fiscal Year: 2014-2015

From Date: 1/1/2015

To Date: 1/31/2015

☐ Subtotal by Collapse Mask

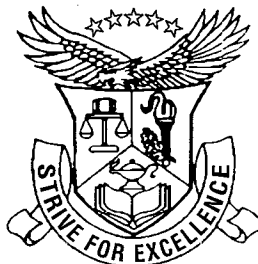
☒ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
0100.0000.110.00.000.1	Salaries	\$21,410,569.00	\$1,629,539.61	\$10,374,067.56	\$11,036,501.44	\$10,621,195.40	\$415,306.04	1.94%
0100.0000.120.00.000.1	Substitutes	\$465,099.00	\$19,640.15	\$168,162.23	\$296,936.77	\$0.00	\$296,936.77	63.84%
0100.0000.130.00.000.1	Overtime	\$84,889.00	\$5,264.71	\$75,518.97	\$9,370.03	\$118.32	\$9,251.71	10.90%
0100.0000.150.00.000.1	Stipends	\$329,888.00	\$16,853.39	\$174,156.29	\$155,731.71	\$294,299.62	(\$138,567.91)	-42.00%
0100.0000.190.00.000.1	Pension/Severance	(\$192,470.00)	\$0.00	\$219,142.22	(\$411,612.22)	\$287.00	(\$411,899.22)	214.01%
0100.0000.200.00.000.1	Employee Benefits	\$210,863.00	\$143,844.59	\$303,012.31	(\$92,149.31)	\$1,250.00	(\$93,399.31)	-44.29%
0100.0000.210.00.000.1	Health/Life/Disabl Ins	\$5,150,651.00	\$509,856.88	\$2,603,435.65	\$2,547,215.35	\$2,420,904.74	\$126,310.61	2.45%
0100.0000.220.00.000.1	FICA/MED/Soc Sec	\$542,290.00	\$38,693.67	\$280,622.42	\$261,667.58	\$249,861.12	\$11,806.46	2.18%
0100.0000.240.00.000.1	Retirement (ICMA)	\$189,568.00	\$14,145.03	\$120,696.22	\$68,871.78	\$84,892.74	(\$16,020.96)	-8.45%
0100.0000.250.00.000.1	Course Reimbursement-Degree Ch	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$20,000.00	\$15,000.00	42.86%
0100.0000.260.00.000.1	Unemployment Compensation	\$30,203.00	\$297.00	\$3,124.00	\$27,079.00	\$27,079.00	\$0.00	0.00%
0100.0000.270.00.000.1	Workers' Compensation	\$237,475.00	\$52,941.00	\$172,140.00	\$65,335.00	\$66,264.00	(\$929.00)	-0.39%
0100.0000.300.00.000.1	Purch Prof & Tech Svcs	\$20,680.00	\$135.00	\$14,222.91	\$6,457.09	\$7,399.80	(\$942.71)	-4.56%
0100.0000.310.00.000.1	Benefits Consultant Services	\$63,043.00	\$7,886.66	\$27,603.31	\$35,439.69	\$19,716.69	\$15,723.00	24.94%
0100.0000.320.00.000.1	Prof Educ Svcs	\$357,432.00	\$38,432.64	\$150,227.28	\$207,204.72	\$195,700.32	\$11,504.40	3.22%
0100.0000.330.00.000.1	Professional Tech Svcs	\$5,000.00	\$800.00	\$5,838.80	(\$838.80)	\$1,166.20	(\$2,005.00)	-40.10%
0100.0000.340.00.000.1	Legal/Audit/Consult Svcs	\$159,704.00	\$18,065.49	\$97,531.07	\$62,172.93	\$40,760.47	\$21,412.46	13.41%
0100.0000.350.00.000.1	Tech Services	\$345,628.00	\$8,976.54	\$206,748.72	\$138,879.28	\$23,776.40	\$115,102.88	33.30%
0100.0000.410.00.000.1	Sewer/Water	\$35,666.00	\$0.00	\$35,666.00	\$0.00	\$0.00	\$0.00	0.00%
0100.0000.420.00.000.1	Cleaning/Rubbish Services	\$104,975.00	\$6,245.54	\$39,835.83	\$65,139.17	\$35,978.06	\$29,161.11	27.78%
0100.0000.430.00.000.1	Repair and Maint Svcs (Facili	\$208,207.00	\$7,491.12	\$125,337.93	\$82,869.07	\$104,143.20	(\$21,274.13)	-10.22%
0100.0000.440.00.000.1	Rentals	\$128,396.00	\$9,852.41	\$59,816.43	\$68,579.57	\$65,262.14	\$3,317.43	2.58%
0100.0000.510.00.000.1	Student Transp Svcs	\$2,139,549.00	\$116,969.14	\$1,114,742.16	\$1,024,806.84	\$1,218,328.14	(\$193,521.30)	-9.04%
0100.0000.520.00.000.1	Property/Liability Insurance	\$175,801.00	\$40,114.00	\$137,414.28	\$38,386.72	\$40,114.00	(\$1,727.28)	-0.98%
0100.0000.530.00.000.1	Telephone/ Postage	\$43,192.00	\$563.55	\$23,009.72	\$20,182.28	\$18,568.43	\$1,613.85	3.74%
0100.0000.540.00.000.1	Advertising	\$2,865.00	\$665.00	\$2,167.00	\$698.00	\$0.00	\$698.00	24.36%
0100.0000.550.00.000.1	Printing and Binding	\$25,235.00	\$0.00	\$12,057.94	\$13,177.06	\$7,575.50	\$5,601.56	22.20%
0100.0000.560.00.000.1	Tuition Educ Agency	\$2,306,137.00	\$403,831.94	\$1,772,857.47	\$533,279.53	\$1,562,274.65	(\$1,028,995.12)	-44.62%
0100.0000.580.00.000.1	Travel and Conference	\$24,326.00	\$3,565.44	\$13,499.87	\$10,826.13	\$9,843.53	\$982.60	4.04%
0100.0000.590.00.000.1	Safety Officials / SRO	\$18,000.00	\$286.24	\$4,027.33	\$13,972.67	\$13,847.51	\$125.16	0.70%
0100.0000.600.00.000.1	General Supplies	\$131,273.00	\$5,787.84	\$132,597.69	(\$1,324.69)	\$36,495.71	(\$37,820.40)	-28.81%
0100.0000.610.00.000.1	Instr Supplies/Mat'ls	\$336,702.00	\$14,868.88	\$173,457.51	\$163,244.49	\$56,787.37	\$106,457.12	31.62%
0100.0000.620.00.000.1	Energy	\$1,615,258.00	\$26,361.89	\$1,466,251.11	\$149,006.89	\$146,026.89	\$2,980.00	0.18%
0100.0000.640.00.000.1	Textbooks	\$114,227.00	\$5,814.19	\$77,778.84	\$36,448.16	\$6,010.32	\$30,437.84	26.65%
0100.0000.650.00.000.1	Films and Videos Supl	\$1,650.00	\$0.00	\$0.00	\$1,650.00	\$0.00	\$1,650.00	100.00%
0100.0000.660.00.000.1	Computer Software	\$57,820.00	\$258.00	\$45,068.07	\$12,751.93	\$370.00	\$12,381.93	21.41%
0100.0000.690.00.000.1	Misc Supplies	\$51,913.00	\$1,566.64	\$30,380.33	\$21,532.67	\$14,906.33	\$6,626.34	12.76%
0100.0000.730.00.000.1	Equip Instruct - New	\$170,210.00	(\$8,769.71)	\$171,345.54	(\$1,135.54)	\$9,517.97	(\$10,653.51)	-6.26%
0100.0000.760.00.000.1	Equip - Spec Ed - Instr - New	\$1,200.00	\$0.00	\$1,247.13	(\$47.13)	\$0.00	(\$47.13)	-3.93%
0100.0000.810.00.000.1	Dues and Fees	\$51,467.00	\$1,387.00	\$49,134.00	\$2,333.00	\$3,319.99	(\$986.99)	-1.92%
0100.0000.890.00.000.1	Misc Expense	\$0.00	\$150.00	\$150.00	(\$150.00)	\$200.00	(\$350.00)	0.00%
<b>Grand Total:</b>		\$37,189,581.00	\$3,142,381.47	\$20,484,092.14	\$16,705,488.86	\$17,424,241.56	(\$718,752.70)	-1.93%

End of Report



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Walter Willett, Ph.D.  
Superintendent  
F.3

**TO:** Board of Education

**FROM:** Frank B. Connolly, Interim Business Manager

**RE:** FY 2015-16 Budget

**Date:** February 11, 2015

**CC:** Walter Willett, Ph.D. Superintendent of Schools

Attached please find a summary budget spreadsheet by object that incorporates all of the budget changes that the BOE has discussed in the budget workshops. A few minor mathematical adjustments were made. The spreadsheet shows the BOE proposed FY 2015-16 at the 3.49% increase.

Please note that the \$108,000 for the SRO is not in the FY 2015-16 base budget. The base budget does include \$16,000 for the SRO, the same amount that is in the FY-2014-15 budget. Thus, the net amount of \$92,000 is shown at the bottom of the page.

Based on input from the budget workshops, an additional \$20,000 is shown at the bottom to provide for social, emotional and behavioral support.

We will be ready at the Board meeting to make whatever adjustments the Board wishes to make at the meeting.

### **SUGGESTED BUDGET ADOPTION MOTION**

#### **RESOLVED:**

The Tolland Board of Education hereby adopts its FY 2015-16 budget in the amount of

\$\_\_\_\_\_, an increase of \_\_\_\_\_%, and recommends this budget to the

Town Council and Town Manager.

MOTION: \_\_\_\_\_

SECOND \_\_\_\_\_

VOTE: \_\_\_\_\_

# PROPOSED BOE FY 2015-16 BUDGET

FY2013-14 Actual	Obj #	Object Description	FY2014-15 Adopted	FY2015-16 Proposed	% Change	Dollar Change
17,212,675	111	Certified Salaries	18,218,061	17,568,069	-3.57%	(649,992)
1,561,052	112	Non-Certified Salaries	1,661,452	1,730,509	4.16%	69,057
977,540	113	Paraprofessional Salaries	980,577	994,914	1.46%	14,337
464,365	115	Certified Substitutes	365,227	352,624	-3.45%	(12,603)
711,005	118	Maintenance/Custodial Salaries	757,992	784,125	3.45%	26,133
192,390	122	Non-Certified Substitutes	153,098	167,876	9.65%	14,778
152,571	151	Stipends	154,038	150,095	-2.56%	(3,943)
21,469	195	Severance Pay	(192,470)	5,000		197,470
318,662	197	Pensions/OPEB	189,568	372,315	96.40%	182,747
4,862,528	202	Health Insurance	5,085,232	5,341,605	5.04%	256,373
199,594	209	HI - HSA Deductible	190,125	288,000	51.48%	97,875
76,989	211	Life Insurance	86,157	88,510	2.73%	2,353
548,278	221	Medicare/FICA	542,290	568,717	4.87%	26,427
19,703	250	Course Reimbursement-Degree Changes	35,000	25,000	-28.57%	(10,000)
61,387	260	Unemployment Compensation	30,203	40,203	33.11%	10,000
237,475	270	Workers' Compensation	237,475	251,123	5.75%	13,648
67,745	300	Purchased Professional & Technical Ser.	83,723	69,278	-17.25%	(14,445)
50,295	321	Tutors	25,850	25,325	-2.03%	(525)
265,183	325	Other Prof Educ Svcs	257,647	322,835	25.30%	65,188
67,825	327	Testing/Eval	89,500	90,205	0.79%	705
187,469	341	Audit & Legal Services	168,004	157,117	-6.48%	(10,887)
44,789	351	Athletic Officials	65,652	67,621	3.00%	1,969
126,969	355	Technical Services (Technology)	254,545	311,036	22.19%	56,491
312,748	430	Facilities Maintenance Services	311,760	376,224	20.68%	64,464
29,463	432	Technology Rep/Maintenance	37,088	41,146	10.94%	4,058
131,599	440	Rentals	128,396	128,322	-0.06%	(74)
2,046,853	510	Student Transp Svcs	2,087,303	2,209,938	5.88%	122,635
49,833	514	Field Trip/Othr Transp	52,246	65,077	24.56%	12,831
168,103	520	Property/Liability Insurance	175,801	175,661	-0.08%	(140)
25,131	530	Telephone & Internet Services	28,884	27,314	-5.44%	(1,570)
41,222	535	Postage/Advertising/Printing	41,843	46,237	10.50%	4,394
704,544	560	Tuition Educ Agency	1,473,374	1,628,006	10.50%	154,632
520,712	561	Tuition Schl Dist w/in State	459,983	452,880	-1.54%	(7,103)
778,334	564	Tuition Educ Agncy w/in State	372,780	583,881	56.63%	211,101
18,447	580	Travel and Conference	24,326	24,326	0.00%	-
10,692	591	Safety Officials	18,000	18,000	0.00%	-
185,237	605	Instr Supl/Mtls	216,547	268,330	23.91%	51,783
186,353	608	Operation/Maintenance Supplies	130,373	170,355	30.67%	39,982
74,037	612	Office Supl/Mtls	124,296	137,523	10.64%	13,227
1,125,825	620	Electricity CLP / TC	1,078,271	1,103,772	2.36%	25,501
285,610	624	Heating Oil & Gas	263,696	254,152	-3.62%	(9,544)
297,842	625	Diesel/Gasoline (Vehicles)	279,809	231,808	-17.15%	(48,001)
59,618	641	Textbooks	27,616	297,941	978.87%	270,325
13,791	642	Library & Professional Books	15,164	22,583	48.93%	7,419
38,656	645	Testing	68,819	62,837	-8.69%	(5,982)
-	650	Films and Videos Supl	1,650	1,458	-11.64%	(192)
78,415	660	Computer Software	57,820	57,668	-0.26%	(152)
43,609	690	Athletic Supplies	51,913	40,929	-21.16%	(10,984)
266,025	730	Equip Instruct - New	171,410	243,526	42.07%	72,116
63,378	810	Dues and Fees - Misc Expense	51,467	45,599	-11.40%	(5,868)
35,984,034		<b>TOTAL BASE</b>	37,189,581	38,487,595	3.49%	1,298,014
		<b>Social, Emotional &amp; Behavioral Support</b>		20,000	3.54%	20,000
		<b>Town Direction - SRO (Net)</b>		92,000		92,000
35,984,034		<b>GRAND TOTAL</b>	37,189,581	38,599,595	3.79%	1,410,014

**TOLLAND BOARD OF EDUCATION**  
Tolland High School  
Library  
Tolland, CT 06084

**REGULAR MEETING – January 28, 2015**

**Members Present:** Mr. Sam Adlerstein, Chair; Mr. Patrick Doyle, Vice Chair; Ms. Kathy Gorsky, Secretary; Ms. Karen Moran, Mr. Steve Clark, Ms. Colleen Yudichak, Mr. Tom Frattaroli, and Mr. Joe Sce.

**Administrators Present:** Dr. Walter Willett, Superintendent of Schools; Mr. Frank Connolly, Interim Business Manager; Mr. Jim Dineen, Principal, Tolland Intermediate School; Ms. Kathleen Raymond, Director, Pupil Services; Mr. Tom Swanson, Principal, Birch Grove; Ms. Dominique Fox, Principal, Tolland High School; Mr. Dan Uriano, Principal, Tolland Middle School; Ms. Patricia Hess, Assistant Principal, Birch Grove.

**A. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

The meeting was called to order at 7:30 P.M. The Pledge of Allegiance was recited.

**B. APPROVAL OF MINUTES**

- Regular Meeting –January 14, 2015

Mr. Clark motioned to approve the minutes of the January 14, 2015 meeting. Mr. Doyle seconded the motion. All were in favor. Motion carried

**C. PUBLIC PARTICIPATION**

Michele Harrold, 256 Mountain Spring Road, commented that the bus situation is problematic. A bus broke down with smoke and one child got sick. The students were ½ hour late getting home and this is not the first time. She expressed frustration as a parent and inquired if anything could be done.

**D. POINTS OF INFORMATION**

Dr. Willett spoke in regard to the buses. The business office is usually contacted if there is an issue. The office was contacted in regard to the incident mentioned. Mr. Connolly noted that all bus transportation complaints are logged but was not aware that issues were occurring with great frequency. He encouraged anyone to contact him if there is an issue.

**E. STUDENT REPRESENTATIVE REPORT – no report**

**F. SUPERINTENDENT'S REPORT**

**F.1. BlumShapiro Audit of Fiscal Year 2013-14**

Mr. Connolly explained that the Town received the annual report (available online). It includes the audit of the Town and an audit of federal and state grants received. He noted that the Town received an award for the document. The audit was good and there were no material findings. Mr. Adlerstein requested that the financial highlights be attached to the minutes. Mr. Doyle noted that the report has been attached to some previous Town Council minutes.

**F.2. Budget Presentation (no enclosure) – Superintendent and Business Manager**

Dr. Willett presented the proposed BOE budget which is also available online. The proposed budget is \$38,953,605, a 4.74% increase.

In order to get to 4.74% some tough decisions had to be made. The reduction in enrollment was one driver. Dr. Willett presented the assumptions and a list of positions which would need to be cut. The assumptions included: no retiree savings, 77% excess cost reimbursement, budget adjustments for all labor contracts, health insurance adjusted at 6% per the Town's direction( then reduced for RIF's), fuel and diesel rates estimated on current and future market conditions, grant impact, and special education placements.

Dr. Willett reviewed the District's priorities for the coming year: literacy, math, and curriculum development. This will take a commitment of time, energy, and resources and will require professional development, instructional supplies, technology, and materials.

Mr. Connolly presented a summary of the tabs in the budget document. The program budget (subjects) was cross indexed with the object line budget (health insurance, salaries, textbooks etc.). The actual expenditures, adopted budget, 2015/16 proposed budget and the change in percentage and dollars are included. Under grants, one can see the grants (federal, state, and private) which affect the budget. The ECS (Educational Cost Sharing) grant is not included since it goes directly to the Town's general fund. It is based on the relative wealth (the grand list, the demographics, the poverty level, and multiple other components) times the number of students in the community. Each school is represented by a tab in the document and this data is presented by program. It does not include the central office or special education. Other tabs include staffing, technology, special education, transportation, USIF (Utility Internal Service Fund), magnet schools, and object detail.

Mr. Connolly explained that once the Board approves the adopted budget, changes will be made to the document reprinted, and it will be presented to the Town Manager.

Mr. Connolly addressed excess cost – the largest portion of the budget of which the Board does not have much control is special education. The cost per pupil is multiplied by 4.5 to determine the base amount. The reimbursement rate is then examined. It is estimated to be 77% for 2014/15. In regard to the expenditures, the general assembly determines a flat amount. In CT, 169 municipalities compete for this money.

In terms of this year, the SEDAC filing was for \$1,661,767. The state will reimburse a portion of the excess expenditures (tuition and transportation) over \$57K per child. For example, if \$100K is spent, the difference between \$100K and \$57K (the excess cost) is reimbursed at the projected rate of 77%. The minimum threshold of \$57K must be reached in order for there to be reimbursement. The excess cost reimbursement in the SEDAC filing was \$1,279,561. When the check arrives Feb 1<sup>st</sup>, it is only for 75% (is estimated to be \$959,670.44) of the 77%. The state will make a second payment on May 2<sup>nd</sup> (estimated to be \$319,890.15) which may vary depending on how many applications are submitted by other BOE's for special education. In turn it is a best-estimate. Mr. Connolly explained that if you have 10 students at a cost of \$57K each, the district must

pay \$570K and there is no reimbursement (since there was no excess cost). Additionally, the state can come in and place a student out-of-district and present the bill to the town. This cost is based on \$13K rather than \$57K. It is estimated that next year that the \$57K base figure will be \$59K and the budget is calculated on this.

Mr. Connelly read off a list of outplacement student costs projected for next year (in dollars): 106K, 99K, 118K, 98K, 166K, 182K, 104K, 176K, 146K, 115K, 109K, 114K, 150K, 104K, 106K, 123K, and 173K. Ms. Raymond noted that 34 students are currently sent out of district for special education. She explained that they use all of their internal resources before considering outside placement. The decision is made by the placement and planning team. Dr. Willett reviewed the process of placing a student when the district cannot support him/her. Ms. Raymond added that at times, a student may return to the district. She added that if a student has special education needs at a magnet school, the district pays for the needed level of service.

Mr. Connolly addressed the issue of timing in regard to excess cost. If on March 2nd, a student is placed in special education, the reimbursement goes to the town, not the district and the BOE budget would have to absorb it since the reimbursement would fall in the next fiscal year and go to the town. Likewise, if on March 2nd, a special education student moves out, there could be a deficit. Any adjustments after March 1<sup>st</sup> are added to or subtracted from the BOE payment the town receives.

The budget reflects a reduction of 10 staff members in order to get to 4.74%. Dr. Willett highlighted that the proposed budget increase could be reduced by increasing the estimated number of magnet school students, increasing the estimated excess cost reimbursement, reducing the number of teaching days, and assuming 7 retirees with rehires at the MA3 level. This would bring the proposed budget increase to 3.96%. Two additional staff reductions would bring the proposed budget increase to 3.69%.

Tomorrow night there will be a meeting and a workshop. The Board and the Administration will be in attendance to assist in clarification. At that time, Dr. Willett will provide the projected enrollment figures. He emphasized that the budget proposed is needed so that the priorities initially listed could be addressed. February 4<sup>th</sup> is the final budget workshop and on February 11<sup>th</sup>, the Board will finalize what will be handed over to the Town.

The SRO position was briefly discussed. Dr. Willett noted that the program is very valuable and the high school has benefitted tremendously. It has had a significant impact. They are looking to increase the SRO's participation in all of the schools and at bringing back the DARE program. Ms. Fox added that the SRO helps individuals, supports the administration, and is a real asset. Mr. Doyle commented that he would like to see some data and asked that it come before the full Board. Mr. Clark explained that he would like to see it not in regard to the budget but would like to know how it is going and would like to see it on a future agenda.

Mr. Doyle, in regard to the budget, would like to see the impact that the staff reductions would have in order to assist people in participating in the discussion. Sometimes if a teacher is pulled back, a class size may go from 19.8 to 20.4 but in other cases it may

mean losing a program. He would like the principals to address the impact. Mr. Adlerstein agreed and added that the administration has worked very hard on the proposed budget.

**G. COMMITTEE AND LIAISON REPORTS**

**Finance and Facilities** – Mr. Doyle noted that the Committee is in support of the scheduled budget meetings. He would like an update on the SRO pilot program to see if it is doing what it was intended to do.

**Communications** – no report

**Website Task Force** – Ms. Moran noted that they met on the 19<sup>th</sup> and the Committee is working with Sharp School to set up a mock site.

**Town Council** – no report

**Policy** – no report

**Negotiation** – no report

**CABE** – no report

**H. CHAIRPERSON'S REPORT**

Mr. Adlerstein thanked Dr. Willett and Mr. Connolly for putting together the budget.

**I. BOARD ACTION**

**I.1 Approval of Proposed Policy Manual (no enclosure)**

Ms. Gorsky noted that the Policy Committee recommends the approval of the manual to the Board with the understanding that it is still subject to the review of the Policy Committee. There are policies which are state mandated which are not in the manual.

Ms. Gorsky motioned to approve the new proposed policy manual. Mr. Clark seconded the motion. Mr. Doyle thanked the Policy Committee, Dr. McDowell, and Dr. Willett for all of their work on this. All were in favor. Motion carried.

**J. PUBLIC PARTICIPATION**

Diane Clokey, 29 Tolland Farms Road, expressed concern regarding the cutting of the social worker position. When she was on the Board, the plea for the position was profound and she would like it further discussed at tomorrow's meeting along with the thought process behind it. She understands that there is now an SRO but she is not sure that it is the same thing.

Kate Vallo, 72 Tolland Green, thanked the administration for the work that was put into the budget. She expressed a high level of concern in regard to the reduction of the social worker position. The Board has been vested in the school climate. Ms. Vallo added that she believes that Birch Grove needs a guidance counselor. The Board needs to invest in students' hearts as well as their minds. She expressed concern regarding having an SRO in the position of a social worker.



K. POINTS OF INFORMATION

Dr. Willett noted that when looking at things such as cutting the social worker position, hard decisions have to be made in terms of costs and benefits. It was not intended that the SRO would take over the social worker's responsibilities but that other resources including the school psychologist, the guidance department, and the town's social service department do exist. While the district does not want to sustain the loss, it can still service students well.

Ms. Gorsky thanked Dr. Willett and Mr. Connolly for the work that went into the budget.

L. CORRESPONDENCE

- Town Council Meeting – January 13, 2015

M. FUTURE AGENDA ITEMS

- SRO discussion

N. NEW BUSINESS -none

O. ADJOURNMENT

Mr. Clark motioned to adjourn the meeting at 9:33PM. Mr. Doyle seconded the motion. All were in favor. Motion carried.

Respectfully submitted,



Lisa Pascuzzi  
Clerk

## **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2014**

As management of the Town of Tolland, we offer readers of the Town of Tolland's financial statements this narrative overview and analysis of the financial activities of the Town of Tolland for the fiscal year ended June 30, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal in the introductory section of this report, as well as the Town's basic financial statements.

### **Financial Highlights**

- On a government-wide basis, the assets of the Town of Tolland exceeded its liabilities at the close of the most recent year by \$106,211,802 (net position). Of this amount, \$14,937,758 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- On a government-wide basis, the government's total net position increased by \$607,803. Governmental and business-type activity expenses were \$62,306,113, while revenues were \$62,913,916.
- The total cost of all Town services for the fiscal year 2014 was \$62,306,113; of which \$61,492,884 was for governmental services and \$813,229 for business-type activities.
- At the close of the fiscal year, the Town's governmental funds reported, on a current resource basis, combined ending fund balances of \$15,972,290, an increase of \$1,936,789 from the prior fiscal year. Of the total fund balance as of June 30, 2014, \$7,049,517 represents the combined unassigned fund balance in the general fund, special revenue funds, capital projects funds and permanent funds.
- At the end of the current fiscal year, the total fund balance for the general fund alone was \$8,395,104, an increase of \$488,537 over the prior fiscal year. Unassigned fund balance for the general fund was \$7,053,690 or 12.4% of general fund expenditures and transfers out. Unrestricted fund balance (the total of the committed, assigned and unassigned components of fund balance) for the general fund was \$8,335,424 or 16.2% of general fund expenditures and transfers out. Total fund balance for the general fund was \$8,395,104 or 16.3% of general fund expenditures and transfers out.
- A new Utility Internal Service Fund (UISF) was created for the purpose of paying for all fees associated with utilities and ESCO Project Debt Service, associated consultant fees, future system improvements and repairs. The utilities include but are not limited to propane, electricity, heating fuel, water and sewer. Revenue to this fund shall include contributions from the Board of Education and Town, investment earnings, utility rebates and any other miscellaneous funds that relate to this fund. Expenditures from the UISF will include charges from the various utility companies, payments for debt service on any approved Energy Improvement project, consultant fees, system management fees and any other associated fees incurred on behalf of the Town and Board of Education. The fund balance at June 30, 2014 was \$218,886.
- The Artificial Turf Field Fund was established to account for the rental revenue of the field and be used towards the maintenance of the field. The fund balance at June 30, 2014 was \$11,767.
- The ECHIP Self Insurance Internal Service Fund was created to account for the costs associated with providing self-insured medical benefits to employees.

TOLLAND BOARD OF EDUCATION  
Tolland High School  
Library  
Tolland, CT 06084

SPECIAL MEETING – TOLLAND PUBLIC SCHOOLS BUDGET WORKSHOP – January 29, 2015

Members Present: Mr. Sam Adlerstein, Chair; Mr. Patrick Doyle, Vice Chair; Ms. Kathy Gorsky, Secretary; Ms. Karen Moran, Mr. Steve Clark, Ms. Colleen Yudichak, Mr. Tom Frattaroli, and Mr. Robert Pagoni.

Administrators Present: Dr. Walter Willett, Superintendent of Schools; Mr. Frank Connolly, Interim Business Manager; Mr. Jim Dineen, Principal, Tolland Intermediate School; Ms. Kathleen Raymond, Director, Pupil Services; Mr. Tom Swanson, Principal, Birch Grove; Ms. Dominique Fox, Principal, Tolland High School; Mr. Dan Uriano, Principal, Tolland Middle School; Ms. Patricia Hess, Assistant Principal, Birch Grove; Mr. Adam Sher, IT Director; Ms. Margot Martello Assistant Principal, Tolland High School; Ms. Carolyn Tyl, Director of Curriculum and Instruction; Ms. Corrine Lorenzet, Director of Guidance, Tolland High School; Jonathan Cop, Assistant Principal, Tolland Intermediate School.

A. Call to Order

The meeting was called to order at 7:40 P.M.

At the January 28<sup>th</sup> meeting, Dr. Willett presented a proposed 4.74% budget increase and a list of staff reductions. A handout was provided to the public this evening which listed this information as well as impact statements.

B. Potential Changes – 10 minutes

C. Part I: Topics: Identify a topic you hope is raised this evening – 5 minutes

D. Part II: Questions: Write down the questions you want answered both a) clarifying questions and b) probing questions (or any question will do) – 10 minutes

E. Part III: Report out on your TOPICS and your QUESTIONS – 15 minutes

Topics (taken from group sheets)

- Group 1, Impact on the music program, issue of paraprofessionals, technology, impact of language cuts on course offerings and scheduling at THS
- Group 2, Whose budget is the SRO going to be in? What would round 2 budget cut look like? Will curriculum continue to be a primary focus?
- Group 3, When does the cutting of budgets stop and what does it get us? How do we absorb the skill sets that we lose with the cuts? Why are we eliminating unique positions rather than taking from the bigger pool? Why are some schools taking larger hits than others?
- Group 4, What is the rationale in increasing PE? What is line 791? Help us make sense of lines 178 and 179.
- Group 5, If we have extra money through retirements etc., can we bring back lost opportunities/positions/needs?

- Group 6, How can we achieve the best outcome for schools through the political process? What is the process? What is changing to cause the decrease in certified substitutes? What is the credit in line 195? What is in the increase in line 430? Request to talk through proposed deductions.
- Group 7, What will the music program look like at TMS and then at THS? What will literacy instruction and intervention look like at Birch Grove and what staff is in place? Round 2 cuts at TIS and what is not in Round 1 – save higher impact positions. What is higher impact beyond loss of personnel?

Questions (taken from group sheets)

- Group 1: Why are we cutting paraprofessionals when they are relatively inexpensive? The focus is on math and literacy and paraprofessionals support that. Will the special education program cuts at Birch Grove impact programs in other school buildings?
- Group 2, elimination of social worker, when things leave the budget they don't come back, SRO – town vs. school
- Group 3, enrollment, larger/long term impact of cuts, adding programs to enhance Tolland Public School such as early language programs and a gifted and talented program, athletics vs. academic focus, appropriation of funds such as technology, cuts to music program
- Group 4, How are we going to get the budget passed? How get more people involved in voting? What is the typical budget increase in the state and comparable districts?
- Group 5, none
- Group 6, How dollars move – federal, state, town? How little is too little? Understand how we got 4.74% - budget priorities and impact; how will we look to the future and deal with declining enrollment and how are we thinking through such a decision?
- Group 7, social worker and how it may play into accreditation; ask about prepayment

F. Part IV: Identifying the essential questions for BOE deliberation

Enrollment: handout with the data was distributed and reviewed

What will music look like at TMS and what will the effect be at THS?

Mr. Uriano explained that there are currently 3 music teachers. The offerings will be limited but chorus, jazz band, and fundamentals will remain intact.

Why eliminate unique positions?

Why a unique position rather than one English teacher?

Dr. Willett explained via the example of the math program. To lose a math teacher would affect the ability to implement Singapore Math which will have a long term positive impact now and when the students enter college. The impact of some positions is greater than the impact of others. Mr. Pagoni commented that the social worker should not be on the list and explained his position. Dr. Willett responded that each of the administrators work at the schools every day and when they have to make decisions regarding impact, the decisions are made based on what is seen every day and what provides the greatest impact. Ms. Fox noted that this does not

diminish the value of a position but it may be able to be addressed via other means. A discussion of various positions including that of the SRO took place. Mr. Adlerstein explained that they could go back and have a level budget with everything in place but this year Dr. Willett has put forth a plan to move the district forward with curriculum. This was the task given to the Superintendent. Mr. Adlerstein added that there is still time and the actuals may well come in under the estimates.

Why are we cutting paraprofessionals which are relatively inexpensive?

Mr. Swanson explained that when looking at staffing, through professional development, teachers will be able to absorb those students.

Technology

Money is available in the budget for technology as well as for materials and textbooks so that the schools can be more effective.

How are we going to get the budget passed?

Briefly, Dr. Willett explained that they need to be real and do as much as possible. Mr. Adlerstein explained that it will be tough to pass without a "Get Out to Vote" effort.

G. Part V: Planning the next steps

Another workshop is scheduled for February 4<sup>th</sup> at 7:30PM at the THS Library. Dr. Willett encouraged everyone to stay engaged.

Ms. Gorsky motioned to extend the meeting past 10:00 P.M. Ms. Moran seconded the motion. All were in favor. Motion carried.

H. ADJOURNMENT

Mr. Clark motioned to adjourn the meeting at 10:11PM. Mr. Doyle seconded the motion. All were in favor. Motion carried.

Respectfully submitted,



Lisa Pascuzzi  
Clerk

TOLLAND BOARD OF EDUCATION  
Tolland High School  
Library  
Tolland, CT 06084

SPECIAL MEETING – TOLLAND PUBLIC SCHOOLS BUDGET WORKSHOP – February 4, 2015

Members Present: Mr. Sam Adlerstein, Chair; Mr. Patrick Doyle, Vice Chair; Ms. Kathy Gorsky, Secretary; Ms. Karen Moran, Mr. Steve Clark, Ms. Colleen Yudichak, Mr. Bob Pagoni, and Mr. Tom Frattaroli.

Administrators Present: Dr. Walter Willett, Superintendent of Schools; Mr. Frank Connelly, Interim Business Manager; Mr. Jim Dineen, Principal, Tolland Intermediate School; Ms. Kathleen Raymond, Director, Pupil Services; Mr. Tom Swanson, Principal, Birch Grove; Ms. Dominique Fox, Principal, Tolland High School; Mr. Dan Uriano, Principal, Tolland Middle School; Ms. Patricia Hess, Assistant Principal, Birch Grove; Ms. Margot Martello Assistant Principal, Tolland High School; Ms. Corrine Lorenzet, Director of Guidance, Tolland High School; Jonathan Cop, Assistant Principal, Tolland Intermediate School.

A. Call to Order

The meeting was called to order at 7:35 P.M.

B. With a partner, please take 2-3 minutes to write down what you appreciate/like about the budget

Report & Record

The groups reported what they liked about the budget. These items included: clear communication of the budget; investment in books and materials, teachers, staff, and professional development; a process to end pre-purchasing; the plan for literacy and math instruction; committing to language arts and math; transparency, openness, and honesty in communicating the budget; the tone of the meetings and workshops; thoughtful decision-making; the explanation and articulation of what brings the district to a particular number; development of a common understanding and good communication; that it is a plan which makes hard choices and is made with effective leadership – it is detailed, realistic, and transparent; it provides a curriculum that supports teachers so students can achieve; attempts to remove bad habits; Dr. Willett's experience; welcoming input from the administration and the public; that information was provided early in the process; the budget has direction and is driven; clarity and ease of understanding; transparency; the opportunity for multiple perspectives from stakeholders; the clear plan of priorities; the excess cost presentation; the organization of the budget.

Dr. Willett noted that it is an excellent budget. It is difficult to make hard choices but given the fact that the curriculum needs to be aligned and focused, this budget has everything needed to achieve the critical priorities of math and literacy in the next few years. Additionally, the curriculum will be consistent and provide better support and professional development for teachers. In turn, the budget will give the community many of the things it has requested. In turn, the district has to end bad practices such as pre-purchases. The budget will allow the

district to spend money better and be better stewards. It will have a multi-year plan in place so it can make strategic improvements in literacy and math. Additional components will be able to be phased in later. Dr. Willett noted that taking staff hits is never good but the district has to look strategically.

C. Two Groups

- Tightening belts and moving forward (Mr. Doyle)
- Budget analysis (Mr. Adlerstein)

The workshop participants engaged in discussion in each respective workshop.

D. BOE Budget Q&A

A few final notes from the Superintendent

BOE members back to the committee "U" table.

- A. How close are you feeling to being able to go forward with this budget?
- B. If you aren't there, what do you need to be there?

Dr. Willett reviewed that the 4.74% budget increase is now 3.49% based on addressing 17 items. The assumptions approach the budget aggressively and do not include additional staff reductions.

Mr. Adlerstein summarized the Budget Analysis group's discussion in which Dr. Willett reviewed the numbers and discussed retirements, the political process, and the importance of the Town Council members having the details which were presented this evening. Mr. Connelly reviewed retirement information and special education. The SRO position was discussed as well.

Mr. Doyle summarized the Tightening Belts and Moving Forward group's discussion. He explained that there is a lot in the budget that represents a tightening of the belt including the cutting of the music teacher and social worker. There were discussions on other items, but these were the most significant and loudly expressed. The budget has purposefulness but includes sacrifices.

Dr. Willett explained that moving forward together is critical. The goal is to provide the best possible education to the students of Tolland and to serve their best interests.

Mr. Adlerstein explained that the next time the Board, with Dr. Willett's guidance, sits down, it will be to propose the budget (3.49%). He asked the Board members what they need in order to feel ready to vote on it.

Mr. Frattaroli is ready to support what Dr. Willett is proposing but would like to see a little more put back. Ms. Moran is on board with the plan and the investment it is making. A lot of hard work and choices have gone into it but it feels very different. Mr. Pagoni is ready to vote on the budget but asked that the Superintendent review the numbers to see if there is any way that the social worker can be retained. Mr. Doyle supports the plan and is excited about the next phases and the way the community came out to support the project at TMS. Budget aside, the District needs to continue to reach out to the community to support the schools. Ms. Yudichak

supports the 3.49% budget and noted that everyone has worked very hard but added that it is depressing to see great workers leaving. Mr. Adlerstein noted that he appreciates the work that the staff has done. The important thing is that it is enabling the District to do what it needs to do in order to build the foundation to move forward.

Dr. Willett expressed his appreciation and thanked everyone for coming out and spending their time at the sessions. Another BOE meeting will be held on February 11<sup>th</sup> before the budget is handed to the Town Manager on February 17<sup>th</sup>.

A member of the public commented that it is meaningful that the administration has been present at all of the budget meetings.

E. ADJOURNMENT

Ms. Moran motioned to adjourn the meeting at 9:46 PM. Ms. Yudichak seconded the motion. All were in favor. Motion carried.

Respectfully submitted,



Lisa Pascuzzi  
Clerk



## **SPECIAL MEETING MINUTES**

### **TOLLAND TOWN COUNCIL HICKS MEMORIAL MUNICIPAL CENTER 6<sup>th</sup> FLOOR COUNCIL ROOM JANUARY 29, 2015 – 7:00 P.M.**

**MEMBERS PRESENT:** Jack Scavone, Chairman; Richard Field; Paul Krasusky; Jan Rubino and Ben Stanford

**MEMBERS ABSENT:** George Baker, Vice-Chair and William Eccles

**OTHERS PRESENT:** Steven Werbner, Town Manager; Michael Wilkinson, Director of Administrative Services; Lisa Hancock, Director of Finance and Records; Doug Racicot, Asst. Director of Public Safety/Asst. Fire Chief; John Littell, Fire Chief/Director of Public Safety; Steve May, Milliman; Barry Bernabe, Phoenix Advisors

1. **CALL TO ORDER:** Jack Scavone called the meeting to order at 7:04 p.m.
2. **PLEDGE OF ALLEGIANCE:** Recited.
3. **MOMENT OF SILENCE:** Observed.
4. **PROCLAMATIONS:** None
5. **PUBLIC PETITIONS, COMMUNICATIONS, AND PUBLIC PARTICIPATION** *(on any subject within the jurisdiction of the Town Council) (2 minute limit):* None.
6. **PUBLIC HEARING ITEMS:**
  - 6.1 Consideration and action concerning a resolution to appropriate an additional \$10,126 from the Ambulance Replacement Reserve Account (20300072-755610-2036) to pay for unanticipated repairs on the 1990 Pierce Manufacturing Arrow 105 foot aerial ladder.

Mr. Werbner said this is Fire Truck 240, which is a 1990 105 foot aerial ladder that was purchased used from the Town of Berlin in April of 2013 for \$65,000. In August 2014, this truck sustained damage to a multi-conductor electrical wiring cable that runs the entire length of the fully extended ladder. The only corrective action was to remove and replace the existing cable. The total cost for removing and replacing the cable was \$10,126. The Fire Department has requested that the money be taken from their reserve fund.

Ben Stanford moved to open the public hearing; Seconded by Rick Field. All in favor. None opposed.

A straw poll was conducted of all those in favor of this resolution: 2 in favor. 0 opposed.

Rick Field moved to close the public hearing; Seconded by Ben Stanford. All in favor. None opposed.

Rick Field motioned to accept the following resolution:

**BE IT RESOLVED** by the Tolland Town Council that it hereby approves the appropriation of \$10,126 from the Ambulance Replacement account to pay for the unanticipated repairs on the 1990 Pierce Manufacturing Arrow 105 foot aerial ladder.

Seconded by Ben Stanford. All in favor. None opposed.

6.2 Consideration and action concerning a resolution to establish a Debt Service Fund ordinance.

Mr. Werbner said this debt service fund has been recommended by the financial advisor, as well as the bond counsel, and prepared by the finance director. He explained that there are times when they get savings from a bond refunding to offset the cost of future debt. They don't always immediately know what year it would be best to use that debt. So, this type of fund would allow them to deposit that money into the fund and then be able to use it accordingly when the debt management plan indicates. The next item on the agenda will be the first deposit into this fund, assuming it is approved by the Counsel.

Rick Field moved to open the public hearing; Seconded by Ben Stanford. All in favor. None opposed.

A straw poll was conducted of all those in favor of this resolution: 2 in favor. 0 opposed.

Rick Field moved to close the public hearing; Seconded by Paul Krasusky. All in favor. None opposed.

Rick Field motioned to accept the following resolution:

**BE IT RESOLVED** by the Tolland Town Council that it hereby approves the following ordinance for the establishment of a Debt Service Fund:

**Debt Service Fund Ordinance # \_\_\_\_\_**

**Purpose**

There is hereby created a Debt Service Fund to provide funding resources to pay interest, principal, and other fees associated with short-term and long-term debt. These funds will be used as part of a financial plan to ensure that the Town maintains sufficient funds to handle the costs of debt over time.

**Contributions to the Fund**

Contributions to the fund shall be received from:

- A. Moneys received by the Town from bond and note premium receipts.
- B. Appropriations made in the Annual Budget, Special Appropriations and Emergency Appropriations consistent with the Town Charter.
- C. A general fund contribution of excess funds remaining within the debt budget after all annual debt payments have been covered including any savings within the budget resulting from a bond refunding. The Town Finance Director and Town Manager shall have the authority to transfer the funds from the associated debt accounts to the Debt Service Fund.
- D. Any other moneys appropriated to the Fund by the Town Council.

**Custody of Fund; Investments**

The Fund shall be in the custody of the Treasurer of the Town of Tolland and all or any part of the moneys in said Fund may, from time to time, be invested in any securities in which public funds may lawfully be invested. All income derived from such investments shall be paid into the Fund and become a part thereof. The moneys so invested shall at all times be subject to withdrawal for use as provided in this section.

**Use of Money from Fund**

- A. Money paid to the Debt Service Fund and interest earned thereon shall be used solely by the Town for payment of principal, interest and other fees associated with short-term and long-term debt provided that all such expenditures shall be approved by the Town Manager and Director of Finance & Records. Other fees may include items such as bond issuance costs, legal fees associated with debt, advisory fees and other debt associated fees.
- B. The use of the funds may be included for future use in the Town's Debt Management Plan to offset debt in future years.
- C. The Town Council may, from time to time, authorize a special appropriation to transfer funds from the Debt Service Fund to the General Fund or other funds by annual budget appropriation or special appropriation consistent with the Town Charter.
- D. The funds which remain at the close of each fiscal year within the Debt Service fund shall remain in the fund balance of said fund and shall not, therefore, be lapsed to the balance of the General Fund. The Town Treasurer and the Director of Finance & Records shall exercise control and administration of the Debt Service Fund in accordance with their duties under the Town Charter.

Seconded by Jan Rubino. All in favor. None opposed.

- 6.3 Consideration and action concerning a resolution to reallocate the appropriation of \$99,000 from the General Fund debt savings resulting from the 2014 bond refunding and to appropriate \$49,837.79 in bond premium from the 2014 bond anticipation note issue to offset debt service expenditures in future years in the Debt Service Fund.

Mr. Werbner said these appropriations are from debt savings that they had and are now being put into this fund for future debt service payments.

Jan Rubino moved to open the public hearing; Seconded by Paul Krasusky. All in favor. None opposed.

A straw poll was conducted of all those in favor of this resolution: 2 in favor. 0 opposed.

Paul Krasusky moved to close the public hearing; Seconded by Ben Stanford. All in favor. None opposed.

Rick Field motioned to accept the following resolution:

**BE IT RESOLVED** by the Tolland Town Council that it hereby approves the appropriation of \$148,837.49 for the payment of future debt service costs. The General Fund will reallocate \$99,000 of debt service savings from the 2014 Bond Refunding and the balance of \$49,837.79 of the

appropriation will come from the bond premium received from the 2014 Bond Anticipation Note Sale.

Seconded by Ben Stanford. All in favor. None opposed.

- 6.4 Consideration and action concerning a resolution making an appropriation of \$21,222 to the ESCO project in the Capital Improvement Budget and \$413,976.37 to the Utility Internal Service Fund financed by the use of unallocated Northeast Utilities Energy Rebate Funds received for the ESCO project.

Mr. Werbner commented that as part of the project they received a rebate from Northeast utilities, which was higher than they originally thought. They are suggesting that the overage, in terms of the rebate, be allocated to the energy reserve fund. Of that amount, they need \$21,222 to cover additional work that was required for internal hallway lighting and external lighting upgrades for the Tolland Intermediate School. This work was to correct some deficiencies that were found during the course of the project itself. They would like the balance of the excess rebate to be deposited within the Utility Internal Service Fund. They are suggesting that these dollars remain in that fund for the time being, until they have some experience in the actual savings resulting from the ESCO project. This will give them the ability to have a buffer in case something goes wrong.

Rick Field moved to open the public hearing; Seconded by Ben Stanford. All in favor. None opposed.

A straw poll was conducted of all those in favor of this resolution: 2 in favor. 0 opposed.

Rick Field moved to close the public hearing; Seconded by Jan Rubino. All in favor. None opposed.

Rick Field motioned to accept the following resolution:

**NOW, THEREFORE, BE IT RESOLVED** by the Tolland Town Council that it hereby approves an additional appropriation of \$21,222 to the Honeywell ESCO capital project and \$413,976.37 to the Utility Internal Service Fund to be funded by Northeast Utilities Rebate Proceeds.

Seconded by Paul Krasusky. All in favor. None opposed.

7a. **REPORTS OF BOARDS AND COMMITTEES RESPONSIBLE TO THE COUNCIL:** None.

7b. **REPORTS OF TOWN COUNCIL LIAISONS:** Jan Rubino, BOE: They are having a meeting tonight, but last night they also had a meeting where their budget was presented. She said it was clearly the most understood budget that she has seen since she's been in town government. They have a lot of needs this year. Dr. Willett is doing a very good job of communicating his needs. His priorities are in curriculum. They are having workshop tonight and one next week, and all Council members are invited to attend. Paul Krasusky, BOE: he outlined the positions that were recently filled; the kitchen surplus equipment listing was erroneously given to the Council a couple of weeks ago; they want to know if the Council wants to renew or modify the working agreement; with regard to how the School Resource Officer came into effect and was presented to the BOE, they would hope for better communication processes going forward; and Dr. Willett is looking into some bad habits that he is hoping to change with the budget workshops: 1) pre-purchasing, 2) negative balance budgeting, 3) large severance, and 4) lack of outplacement options. Mr. Field, Celebrate 300<sup>th</sup> Committee: they are putting the final touches together for the monument on the Green and the planned Gala.

8. **NEW BUSINESS (ACTION/DISCUSSION ITEMS):**

8.1 Discuss the Status of the School Resource Officer Program.

Rick Filed motioned to table this item. Seconded by Ben Stanford. All in favor. None opposed.

8.2 Debt Management Plan Presentation by Barry Bernabe of Phoenix Advisors.

Mr. Bernabe provided a handout to the Council members entitled Proposed Debt Management Plan & Financial Indicators, and reviewed same with them. He began by saying the Capital Improvement Program is at \$19,985,000. They take the town's existing debt profile and they add on the proposed new debt service. The main goal is to add on the new debt to the existing profile so that there are no big spikes in debt service. Long term rates are near all-time lows (1.7%). The town has capitalized on the down turn of these interest rates. The Town of Tolland is rated AAA from Standard & Poor's.

He outlined what the major rating categories are that get Tolland its AAA rating:

- 1) Management Practices;
- 2) Economic & Demographic Characteristics;
- 3) Financial Performance
- 4) Debt Management; and
- 5) Long-term liabilities.

In Tolland's case, we seem to do everything right.

Existing Debt Service: The town's existing debt service peaks in FY 2014-15, and then decreases each year. That decrease will mitigate the impact of the new debt that will be issued for the Capital Improvement Program.

Mr. Bernabe reviewed his summary points:

- Short-term interest rates remain at historically very low levels (under 0.25%) and so do long-term rates which remain very close to all-time lows.
- In October 2014 the Town refinanced bonds and saved approximately \$550,000 (net of all issuance costs).
- The Town has above average bond ratings – S&P rates the Town AAA. This will allow the Town to borrow at the lowest possible rate
- Fitch rates the Town AA+ and Moody's Aa2
- Some factors mentioned in the recent S&P report that justifies the AAA rating include: Very Strong Management Practices, Strong Budget Flexibility and Liquidity and Limited Pension and OPEB liabilities.
- The Town has formalized policies for Fund Balance, Debt Service and CIP
- The Town's existing debt service amortizes aggressively
- This aggressive debt amortization will help mitigate the impact of the proposed new debt
- Structured appropriately - the Town's CIP totaling about \$19,985,000 will have minimal impact on the Town's annual debt requirements

A chart outlining the existing & proposed debt service was explained.

8.3 Health Insurance Update Presentation by Steve May of Milliman.

Mr. May said this year is the best starting point the town has ever been at. The town is part of EChip. This year's renewal overall has been favorable. The average rate increase for EChip this year is 2.7%. We weren't the lowest, but we were not the highest. They start with a 5.2% increase. This was driven by the fact the large claims are down. He mentioned that they are facing healthcare reform. This year, they are focusing on employer responsibility rules, which mainly affect the BOE. They have to offer benefits at least to 70% of employees, but next year that will bump up to 95%. The issue is that the government redefines who we believe to be eligible and a full-time employee. He has been working with the Board, by tracking those who are not getting benefits, and those who should be. They have some administrative changes

coming up with regard to reporting in 2016. They will be sending out a statement regarding benefits. It is like your W-2, but for benefits. It will be an annual report. Another big thing across the state regarding costs, which doesn't kick in until 2018, is the Cadillac tax. The change to the High Deductible Health Plan with an HSA has helped keep costs down in the town, and the last rate increase makes the town just underneath the Cadillac Tax amount for 2018. The BOE has had good enrollment into the HSA.

- 8.4 Consideration of a resolution for the Town Manager to execute a Master Municipal Agreement for Rights of Way Projects with the State.

Mr. Werbner said this is a document that that State has put together for any state road projects. This master agreement has been approved by the Office of the Attorney General "AGO". So, if there are any Rights of Way takings that are required, the agreement has already been preapproved by the AGO. Previously, every single agreement had to go to the AGO, and it used to take 4-6 months to get out of their office. Hopefully, state projects will move along much quicker by eliminating the need for individual project agreements to go to the AGO for review.

Rick Field motioned to accept the following resolution:

**BE IT RESOLVED** that Steven R. Werbner, Town Manager is hereby authorized to sign the Agreement entitled "Master Municipal Agreement for Rights of Way Projects".

Seconded by Jan Rubino. All in favor. None opposed.

- 8.5 Consideration of a resolution to declare various vehicles and equipment as surplus property within the Town.

Mr. Werbner said the listing below has been deemed as surplus. They would like the Council's approval to move forward with the advertising and selling of the equipment in order to gain some revenue for what they consider to be obsolete equipment.

Rick Field motioned to accept the following resolution:

**BE IT RESOLVED** that the following items are hereby declared surplus and may be disposed of in accordance with Policy A176-4, Policy Concerning Disposal of Surplus Personal Public Property:

<b>Make</b>	<b>Model</b>	<b>Serial #</b>
McCulloch Snow Blower	Mc621ES	090310H001519
McCulloch Snow Blower	Mc621ES	090310H001496
McMillen Post Hole Digger Skid		
Steer Attachment	X1950	24921
Smithco Scraper Blade Attachment	30581	90315
1999 580 Toro Mower 16 foot cut	580	T1919
Ball Field Liners (2)	silver	
Golf Cart Line Painter for Fields		
Scag 48" Walk Behind Mower	SWZ-14kh	1754
Jay Dee Ride On Field Painter	21b907000	
Honda Snow Blower	HS520	szbg-6052819
McCulloch Snow Blower	621es	090310h0032
Elgee Power Vac	634-Gh	9899-N
Challenger Car Lift	2000lb	

Pole Pounder Three Point Hitch	unknown	unknown
Misc. Furniture (Fire Dept.)		
Misc. Computer Equipment (Finance Dept.)		

Seconded by Ben Stanford. All in favor. None opposed.

8.6 Appointments to vacancies on various municipal boards/commissions.

Ben Stanford motioned to appoint **Deborah Wagner of 527 Old Post Road** to the Permanent Celebration Committee for the term of 11/07/12 – 11/04/15; Seconded by Jan Rubino. All in favor. None opposed.

9. **OLD BUSINESS (ACTION/DISCUSSION ITEMS):** None.

10. **REPORT OF THE TOWN MANAGER (A WRITTEN REPORT SHALL BE PROVIDED THE 1<sup>ST</sup> MEETING OF THE MONTH ONLY):** Mr. Werbner said the town is in a reevaluation year. The result is a decrease in the grand list of 3.51% based upon our current mill rate. That is a decrease in revenue of about \$1.4 million. This will factor into our budget deliberations. The challenge will be how to explain this to the public. The fact that there is a decrease in the grand list means an increase in the mill rate, but a decrease in the vast majority of people's assessments. Then, budgetary increases need to be factored in. That means that the mill rate increase can be caused by the reevaluation and the standard increases of service costs. They are also monitoring the property tax reform. The Governor has delayed his budget address by two weeks.

11. **ADOPTION OF MINUTES**

- 11.1 January 13, 2015 Regular Meeting Minutes: No quorum present. These minutes will be approved at the next meeting.

12. **CORRESPONDENCE TO COUNCIL:** None.

13. **COMMUNICATIONS AND PETITIONS FROM COUNCILPERSONS:** None.

14. **PUBLIC LISTED PARTICIPATION** (*on any subject within the jurisdiction of the Town Council*) (*3 minute limit*): None.

15. **ADJOURNMENT:** Rick Field moved to adjourn the meeting; Seconded by Ben Stanford at 8:10 p.m. All were in favor.

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Jack Scavone, Council Chair

**Michelle A. Finnegan**  
Town Council Clerk