

Town of Colchester, Connecticut

127 Norwich Ave, Colchester, Connecticut 06415

Board of Finance

Meeting Minutes

Wednesday, March 27, 2024 @7:00 pm

Hybrid: Town Hall- Meeting Room 1 and Via Zoom

RECEIVED
COLCHESTER, CT
2024 MAR 28 PM 3:02
Boyle Fumman
GAILE FUMMAN
TOWN CLERK

BOF Members Present: S. Chapman, K. Belding, T. Vaillancourt, M. Egan, M. Hayes, J. Thomas

Also Present: B. Dennler- First Selectman, Michelle Marceau-Acting Finance Director, Michele Wyatt-Tax Collector, Joe Leone-Facilities Director, and other citizens.

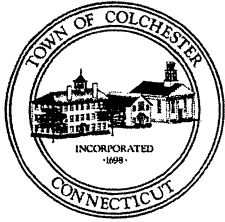
1. CALL TO ORDER- Chair, Scott Chapman called meeting to order at 7:00pm
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF MINUTES –3/13/24 Regular Meeting. Motion to approve minutes made by M. Egan. 2nd by T. Vaillancourt. **Motion Carried 6-0**
4. CITIZENS COMMENTS
 - a. D. Bouchard: Spoke about fund balance report and senior center building committee purchase order for office furniture.
 - b. S. Starks: Spoke about the underfunding of most town projects and making sure the public knows why large increases to budgets may be needed.
 - c. M. Dubreuil: Spoke about Board of Education capital reserve fund.
5. ADDITIONS TO THE AGENDA- None
6. DEPARTMENT REPORTS
 - a. FINANCE: IRS letters dated from March 2023-August 2023 found in the finance office regarding payroll tax being sent in by the bank filing rather than electronic filing. Discovered that on a few occasions the payroll was paid to the BOE federal ID number. BOE received letters indicating overpayment, and refund checks were sent back to town. IRS came out for a meeting to clarify numbers and penalties. Procedures are in place now so this does not happen again.
 - i. Discussion had regarding expenditure and revenue report structure and getting information to BOF members days before meetings for review.
 - b. TAX COLLECTOR: Collected total of \$991,834. Collection rate at 97.55%. Working on suspense list, will be ready for May BOF meeting for approval. 29 properties meet criteria for Tax Sale, first notices sent out in February, second notices will be sent out in August. 72 Intent to lien personal property letters sent out, UCC liens will be placed on 4/1/2024, last day to pay is 3/31/2024. 161 Real Estate intent to lien letters will be sent out, last day to pay is 4/30/2024, liens will be filed on 5/1/2024.
 - i. Discussion had regarding documentation requested from BOF chair and tax collector and making it available to the public.
7. FIRST SELECTMAN
 - a. TRANSFERS: Discussion had regarding the Honeywell payments and Heavy Resue Lease payments.
 - i. Motion for BOF to transfer \$51,598 from unassigned fund balance to debt service fund to finance the heavy rescue lease payment due in FY 22/23 made by K. Belding. 2nd by T. Vaillancourt. **Motion carried 6-0**



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- ii. Motion for BOF to transfer \$38,698 from unassigned fund balance to debt service fund to finance the heavy rescue lease payment due in FY 23/24 made by K. Belding. 2nd by M. Hayes. **Motion carried 6-0**
- iii. Motion for BOF to transfer \$165,424 from the unassigned fund balance to debt service fund to finance the town share of the honeywell energy project lease payments due in FY 23/24 and FY 24/25 made by K. Belding. 2nd by M. Hayes. **Motion carried 6-0**
- iv. Motion for BOF to transfer \$424,672 from the unassigned fund balance to debt service fund to finance the Board of Education share of the Honeywell energy project lease payments due in FY 23/24 and FY 24/25 made by K. Belding. 2nd by M. Hayes. **Motion carried 6-0**
- b. FIRST SELECTMAN'S REPORT: Deep into budget development. Meeting with all department heads to discuss their initial requests. Having department heads work with each other to see if there are items in the budget they can reduce/eliminate to help requests from other departments.
- 8. CORRESPONDENCE: None
- 9. CAPITAL RESERVE REQUESTS
 - a. EV CHARGING STATION: Discussion had regarding invoice payment and insurance coverage.
Motion for BOF to approve the full \$19,250 from the equipment reserve account to pay the upcoming EV charging related invoice made by K. Belding. 2nd by M. Hayes. **Motion carried 4-2**
Motion to rescind the motion to pay \$9625.00 from the capital reserve account for the EV project invoice #1223 dated 1/22/2024 from the 3/13/24 meeting made by K. Belding. 2nd by M. Hayes **Motion carried 6-0**
 - b. FIRE ALARM PANEL REPLACEMENT: Discussion had regarding the price. **Tabled**
 - c. FALL 2023 YOUTH CENTER REPAIRS: Discussion had regarding the work performed at the youth center which was booked to the facilities operation budget and possible action to reclassify. Motion for BOF to approve the funding to reclassify \$54,604 from Obj. Code building repairs to capital reserve which is building, and ground maintenance account made by K. Belding. 2nd by M. Hayes. **Motion carried 6-0**
- 10. VEHICLE RESERVE FUND EXPENDITURE REQUEST: Patty Watts-Senior Center Director spoke about the need for passenger van. Will be applying for federal grant. If grant is awarded, it will cover \$66,744 (80%) and local town match will be \$16,686 (20%).
 - a. Motion for the BOF to authorize the expenditure of an amount not to exceed \$16,686 from the Vehicle Reserve Fund (FY 2026) for the local match requirement of the acquisition of wheelchair lift passenger van for Medical Transportation Services through Senior Services made by K. Belding. 2nd by T. Vaillancourt. **Motion Carried 6-0**
- 11. BUDGET PRESENTATIONS
 - a. Youth & Social Services: Val was unable to make it to meeting.
 - b. Public Works: Joe Leone-Facilities Director presented his budget presentation. Joe spoke about the decreases and increases, labor stats and underpayment of staff compared to surrounding towns, tangible impacts to the town due to low staffing, purchase of 550 truck not requiring CDL will allow the hiring of non CDL drivers. Discussion was had from board members regarding the presentation.
- 12. FY 23-24 LEGAL EXPENSE REVIEW: Bernie Dennler- First Selectman spoke regarding the responsibility of the First Selectman to keep the BOE and BOF updated on legal expenses that are over budget. Discussion was held regarding tracking of legal expenses and how it is presented to the board.
 - a. Motion that BOF gives approval that the First Selectman is allowed to continue to overspend all legal line item in this year's fiscal budget to properly cover the towns use of legal counsel made by K. Belding. 2nd by M. Hayes **Motion carried 6-0.**



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13. AUDITOR APPOINTMENT: Discussion regarding PKF audit.

- a. Motion that BOF moves to formally appoint PKF O'Connor Davis as the auditors for FY 2023 audit. 2nd by T. Vaillancourt. **Motion carried 6-0**

14. OLD BUSINESS: none

15. NEW Business: Budget Survey closes end of march

16. LIASON REPORTS: Scott Chapman will become the liaison for the Fire Department.

- a. M. Egan: BOE made motions to transfer money. Moved budget forward to present to BOF
- b. S. Chapman: Commission of Aging- Routine Business
- c. K. Belding: Park and Rec Commission is working on strategic deliverable.
- d. T. Vaillancourt: Senior Center Building Committee did not approve furniture purchase

17. CITIZEN COMMENTS:

- a. D. Bouchard: Spoke about motion for Fire Department, Board of Finance being an oversight board, acting finance director role, audit and fund balance, conflict with Liberty Landscape and Superintendent of school.
- b. J. LaChapelle: Spoke about unassigned fund balance, document requested by board member from BOF Chair and tax collector being made public, rec plex fields and legal bills responsibilities.

18. ADJOURNMENT: Motion to adjourn made by M. Hayes 2nd by T. Vaillancourt. **Motion carried 6-0**

ADJOURNMENT-Motion to adjourn by M. Egan 2nd by M. Hayes. **Motion carried 6-0.** Meeting adjourned at 9:56pm

Submitted By:

Kayla Fortier, Clerk

Town of Colchester
General Fund
Budget Transfer/Additional Appropriation

Department: Transfers

Reason for
Request:

Finance Heavy Rescue lease payments due in FY 22/23 - funding was not included in adopted FY 22/23 budget with understanding that appropriation from unassigned fund balance would be requested

Reason for
Available
Funds:

Unassigned fund balance

From:

Account Number	Account Name	Amount
18501-36250	Use of Unassigned Fund Balance	51,598

To:

18501-50700	Transfer to Debt Service Fund	51,598

3/7/24

Date Requested

Bernie Dennler

Department Director or Supervisor - Signature

Print Name

Bernie Dennler, First Selectman

3/11/24

Date Reviewed

Michele Marceau
Finance Director

3/11/24

Date Approved

Bernie Dennler
First Selectman

3/11/24

Date Approved

Cheryl Scott
Board of Selectmen Clerk

3/27/24

Date Approved

Kayla Latta
Board of Finance Clerk

Town of Colchester
General Fund
Budget Transfer/Additional Appropriation

Department: Transfers

Reason for Request: Finance Heavy Rescue lease payments due in FY 23/24 - funding was not included in adopted FY 23/24 budget

Reason for Available Funds: Unassigned fund balance

From:	Account Number	Account Name	Amount
	<u>18501-36250</u>	<u>Use of Unassigned Fund Balance</u>	<u>38,698</u>
	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>
To:	<u>18501-50700</u>	<u>Transfer to Debt Service Fund</u>	<u>38,698</u>
	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>

3/7/24
Date Requested

Bernie Dennler
Department Director or Supervisor - Signature

Print Name Bernie Dennler, First Selectman

3/11/24
Date Reviewed

Michelle Marrese
Finance Director

3/11/24
Date Approved

Bernie Dennler
First Selectman

3/11/24
Date Approved

Chapin Scott
Board of Selectmen Clerk

3/27/24
Date Approved

Kevin Borcia
Board of Finance Clerk

Town of Colchester
General Fund
Budget Transfer/Additional Appropriation

Department: Transfers

Reason for
Request:

Finance Town share of Energy project lease payments due in FY 23/24 and FY 24/25 - funding was not included in adopted FY 23/24 budget, and will not be included in FY 24/25 proposed budget with understanding that an appropriation from unassigned fund balance would be requested

Reason for
Available
Funds:

Unassigned fund balance

From:

Account Number	Account Name	Amount
18501-36250	Use of Unassigned Fund Balance	165,424

To:

18501-50700	Town - Transfer to Debt Service Fund	165,424

3/7/24
Date Requested

Bernie Dennler
Department Director or Supervisor - Signature

Print Name Bernie Dennler, First Selectman

3/11/24
Date Reviewed

Michelle Mancuso
Finance Director

3/11/24
Date Approved

Bernie Dennler
First Selectman

3/11/24
Date Approved

James Scott
Board of Selectmen Clerk

3/27/24
Date Approved

Kayla Scott
Board of Finance Clerk

Town of Colchester
General Fund
Budget Transfer/Additional Appropriation

Department: Transfers

Reason for Request: Finance BOE share of Energy project lease payments due in FY 23/24 and FY 24/25 - funding was not included in adopted FY 23/24 budget, and will not be included in FY 24/25 proposed budget with understanding that an appropriation from unassigned fund balance would be requested

Reason for Available Funds: Unassigned fund balance

From:	Account Number	Account Name	Amount
	<u>18501-36250</u>	<u>Use of Unassigned Fund Balance</u>	<u>424,672</u>
	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>

To:	Account Number	Account Name	Amount
	<u>251007-50700</u>	<u>BOE - Transfer to Debt Service Fund</u>	<u>424,672</u>
	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>

3/13/24
Date Requested

See attached
Department Director or Supervisor - Signature

Print Name Daniel Sullivan, Superintendent of Schools

3/13/24
Date Reviewed

Rachel J. Liukkila
~~Chief Financial Officer~~ Business Manager

Date Approved

N/A
First Selectman

Date Approved

N/A
Board of Selectmen Clerk

3/27/24
Date Approved

Kayla White
Board of Finance Clerk



Colchester Public Schools

127 Norwich Avenue, Suite 202
Colchester, CT 06415

Daniel P. Sullivan, III
Phone (860) 537-7208
Superintendent of Schools
dsullivan@colchesterct.org

Jessica L. Kuckel
Phone (860) 537-7268
Assistant Superintendent
jkuckel@colchesterct.org

Date: March 13, 2024

To: Colchester Board of Finance

From: Daniel Sullivan, Superintendent of Schools

Re: Honeywell Payment

During the budget process in spring 2023, the Board of Finance indicated their intention to remove the Honeywell Payment from the Board of Education budget and make payment with town funds. To follow up on that, I am writing on behalf of the Board of Education to formally request action by the Board of Finance to ensure that our obligation to Honeywell has been met.