

Town of Colchester, Connecticut

127 Norwich Avenue, Colchester, Connecticut 06415

REGULAR MEETING of BOARD OF FINANCE

AGENDA – August 2, 2017 – Town Hall – 7:00

REGULAR MEETING

1. CALL TO ORDER
2. ADDITIONS TO THE AGENDA
3. APPROVAL OF MINUTES: July 19 Regular Meeting
4. CITIZENS COMMENTS
5. CORRESPONDENCE
6. FIRE/EMS PRESENTATION
7. DEPARTMENT REPORTS
 - a. Tax Collector
 - b. Finance
8. FIRST SELECTMAN
 - a. Transfer requests
 - b. First Selectman's report
9. NEW BUSINESS
 - a. 2017/18 Budget Process Review
10. OLD BUSINESS
 - a. Budget Update – Discussion and Possible Action
 - b. Board of Finance Objectives and Initiatives – Review and Update
11. LIAISONS' REPORTS
12. CITIZENS COMMENTS
13. ADJOURNMENT

RECEIVED
COLCHESTER, CT
2017 JUL 28 PM 12:38
Gayle Furman
GAYLE FURMAN
TOWN CLERK

Prioritize		2017 - 2018 BOF Objectives and Initiatives - August 2, 2017	NEXT STEP	NEXT DATE	
(A, B, C)	(1, 2, 3)				
		<ul style="list-style-type: none"> • FIRE/AMBULANCE Department Strategic Plan Implementation <ul style="list-style-type: none"> ◦ Plans for Retention? <ul style="list-style-type: none"> ▪ ◦ Plans to Increase Call Response Toe? <ul style="list-style-type: none"> ▪ ◦ Plans to Increase Call Response Participation ? - Ambulance Incentive Plan was to increase this <ul style="list-style-type: none"> ▪ ◦ Training Issues ◦ Hybrid Department vs Full time ? 	Chief Cox to present, Ambulance Incentive Results, challenges in recruitment, training, and retention. Status of research on Paramedic Services	2-Aug	2017
		<ul style="list-style-type: none"> • AMBULANCE <ul style="list-style-type: none"> ◦ Review net costs of Services ◦ Review annual report for the Ambulance Incentive Program 			
A	1	<ul style="list-style-type: none"> • PROGRAM FUND - 5 year plan, budget vs fund expenses 	Cheryl to present FY report for last 24 months	16-Aug	2017
A	1	<ul style="list-style-type: none"> • HEALTH INSURANCE FUNDING – establish a new policy for calculating annual funding and reserve requirements. <ul style="list-style-type: none"> ◦ Revise formula to minimize year to year volatility ◦ Create policy - no official funding policy has been adopted in writing 	Meeting with Lockton scheduled	10-Aug	2017
A	1	<ul style="list-style-type: none"> • How the Town and BOE are using GRANTS 	Andreas presented information received from the FOI requests. On 6/21/2017. Suggested the Town and BOE should prepare an annual list of grants that were received in prior FY. Art was in agreement and Rob spoke with Ron about the same. Rob sent e-mail to Ron and Art on 7/28.	August	2017
A		<ul style="list-style-type: none"> • OPENGOV - implementation 	opengov.com in the 2017/2018 Budget, on hold until State Budget numbers known.	August	2017
		<ul style="list-style-type: none"> • POLICE Department - cost of state trooper program vs other alternatives • Police and 24/7 - Other alternatives - Resident Trooper Program - Rob and Stan met with the Police Commission (July 2015) and communicated that in these times of tight budgets, that the Town could not take on this type of expense without definitive data that would justify the cost. 	Waiting for a State Budget before other towns continue talks.	Sept	2017
A		<ul style="list-style-type: none"> • BY LAWS REVIEW 	last updated October, 2016	2017	Dec
		<p>Create a policy for funding from operating budget to maintain Unassigned/Undesignated fund balance %? At this point we create by</p> <ul style="list-style-type: none"> • luck and in the past there was some loose budgeting on some items. Current interest rates are of no help in having fund balance keep pace with budget increases. 			
		<ul style="list-style-type: none"> • Continued study of reorganization of Town Hall 			
		<ul style="list-style-type: none"> • ENERGY PROJECT - Using what we save above lease payments - absorb into operating budgets or capital projects? <ul style="list-style-type: none"> ▪ Create policy as to what lease payments will be used for when they expire in XX/XX/20XX. 	Will ask Jim to present annual audit in October or November	Nov	2017

Prioritize		2017 - 2018 BOF Objectives and Initiatives - August 2, 2017	NEXT STEP		NEXT DATE	
(A, B, C)	(1, 2, 3)					
		<ul style="list-style-type: none"> · BUILDING REPAIR/MAINTENANCE/REPLACEMENT <ul style="list-style-type: none"> ▪ Update Funding Plan for the Schools and Town Buildings Plans ▪ Determine annual funding amounts over the <u>next 5 years</u> · Update Current Equipment Reserve Plan <ul style="list-style-type: none"> ▪ Heavy Apparatus - it was proposed we factor in as lease purchases (fire engines, ambulances, etc) 	11/18/2015 - Jim P and Ken Jackson presented updated plan	2017	Fall	
			Added to the Reserve Plan			
			Maggie presented updated plan on 1/20/2017	2017	Fall	
		<ul style="list-style-type: none"> ○ Communication during off budget season. - continue work done on communicating, Informing and Educating the Voter during the upcoming year. <ul style="list-style-type: none"> ▪ How do we want to communicate? <ul style="list-style-type: none"> ○ Informational Meetings? ○ Web Site ○ Facebook ○ TriBoard Discussions ○ ○ What do we want to communicate <ul style="list-style-type: none"> ▪ Declining Enrollment, per pupil spending, test results - Graphs forward to BOE <ul style="list-style-type: none"> ○ ▪ Fund Balance Policy and History <ul style="list-style-type: none"> ○ (We had a piece previously approved by Board - changes recommended by Maggie were approved) ▪ Budget and Tax Rate History <ul style="list-style-type: none"> ○ ▪ Revaluation <ul style="list-style-type: none"> ○ ▪ Unexpended BOE Fund Balances <ul style="list-style-type: none"> ○ Graph forwarded to BOE ▪ Department Fundraising <ul style="list-style-type: none"> ○ ▪ People Costs <ul style="list-style-type: none"> ○ Have official document explain benefits package in contracts ○ STEPS: what are they? ○ STEPS: a document stating # staff get contractual increases by increase range 1-2%, 3-5%, 6% and higher ○ ▪ List of grants that we have received <ul style="list-style-type: none"> ▪ 	Tom created communication pieces for revaluation, mil rates, grandlist, etc. Links on Art's Weekly Update to new budget communications.	Sept	2017	

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(A, B, C)	(1, 2, 3)				
		<ul style="list-style-type: none"> • Budget Facebook Page <ul style="list-style-type: none"> ◦ How do we want to use? <ul style="list-style-type: none"> ▪ Post information and/or Direct People to Web Site where information will be posted? ▪ Allow people to ask questions? <ul style="list-style-type: none"> ◦ Can questions be posted anonymously? ◦ Can questions be submitted through page, without posting, and then post questions and answers? 		Sept	2017
A	2	<ul style="list-style-type: none"> • Budget Season Communications <ul style="list-style-type: none"> ◦ Graphs and a Budget in Brief 			
		§ Review BOF graphs and new ones created on 6/24 by Town staff	On the web site: full budget, abbreviate budget with just the department total pages and Stan's presentation from 3/31 and tax impact chart.		
		§ Choose relevant graphs: how to best create relevant and objective graphs to be included in a "Budget in Brief"			
		§ Create Budgets in Brief that are similar for BOE and Town			
		§ Having Budget document showing headcount trends for Town and BoE.			
		· SURVEY	Stated at 4/1 Meeting, would like to see this chart in the budget in brief		
		· Budget Direction	Agreed for 17/18		
		<ul style="list-style-type: none"> ▪ Town budget - 2016 - 2017 process - repeat for 2017-2018? <ul style="list-style-type: none"> · Approach to budget - present the cost of those items that are ongoing items to determine the cost of maintaining current services. · Have departments prioritize new initiatives and and assign cost/benefit to each separate from the above. <ul style="list-style-type: none"> § Department Review to Begin Review with BOF in October · Connecting the continuing current services with a dollar amount and % increase. There was a lot of confusion what "maintaining" services actually meant. <ul style="list-style-type: none"> § New initiatives" calculated separately to see impact on the mil rate. This would also produce the impact on the mill rate if current services were continued (maintained) § Also if spending were the same as last year, what would mil rate be? 			

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		· BOE:	reviewed w/ Ron and Jeff at BOF meeting		
		▪ 3 - 5 year plan to adjust to declining enrollment reviewed at 8/19/2015 meeting - did not address			
		▪ Should the capital needs of the schools be removed from the BOE budget - discussed with BOE § The actual building projects are a Town expense, the ongoing maintenance is not. § The BOE when faced with a decision of capital vs operation has always deferred the capital and maintenance § BOE cannot do capital planning (funding) beyond the current year. § Having capital maintenance within the BOE budget removes BOF ability to plan and make these decisions § The Town has transfers and capital outside the operational budget, BOE does not.	BOE stated they will handle in their budget.		
		▪ BOE - do we want to communicate expectations of what we would like to see the budget accomplish?	done on November 18		
		· Create a policy for approving use of reserve accounts	DONE		
		· Health Insurance Funding – establish a new policy for calculating annual funding and reserve requirements.	DONE (2014)		
		· Finalize an agreement with BOS/First Selectman for approving expenditures that require line item transfers before the money is actually spent?	DONE		
		· Have Budget document for Town and BoE showing labor salaries and benefits as % of Budget	DONE		
		· How do we create parity for nonunion position pay increases with union	DONE		
		· Policy for elected officials pay	DONE		
		• BOF Web Page: what do we want to add? ○ centralized location to retrieve BOF policies and Town policies relating to BOF ▪ Fund Balance Policy DONE ▪ Budget Transfer Procedures - Use of Capital Reserve Fund DONE ▪ BOE Unexpended Funds Policy DONE ▪ Compensation Policy for Nonunion Employees and Elected Officials DONE	COMPLETED AUGUST 4, 2016		
		• Review Board of Finance and Board of Finance Members Purpose, Responsibilities, Limits of Authority, Meetings, FOI	Done, June 7, 2017	2017	June
		· SNOW REMOVAL budget plan: Jim P presented at 10/21 meeting -	New Policy Created February, 2016		
		· MISSION STATEMENT - expectations of public, web page	DONE		
		· Additional Items ▪ ▪ ▪ ▪ ▪ ▪ ▪ ▪ ▪			

FY 14/17

Town of Colchester
General Fund
Budget Transfer/Additional Appropriation

Department:

Reason for Request:

Reason for Available Funds:

From:	Account Number	Account Name	Amount
	<input type="text" value="13201-40101"/>	<input type="text" value="Highway- Regular Payroll"/>	<input type="text" value="27,000"/>
	<input type="text" value="13203-40101"/>	<input type="text" value="Grounds - Regular Payroll"/>	<input type="text" value="8,000"/>
	<input type="text" value="13205-40101"/>	<input type="text" value="Facilities - Regular Payroll"/>	<input type="text" value="6,000"/>
	<input type="text" value="13205-41230"/>	<input type="text" value="Facilities - FICA"/>	<input type="text" value="5,500"/>
	<input type="text" value="13205-44208"/>	<input type="text" value="Facilities - Professional Services"/>	<input type="text" value="10,000"/>
To:	<input type="text" value="18501-50500"/>	<input type="text" value="Transfer to Capital"/>	<input type="text" value="56,500"/>

Date Requested

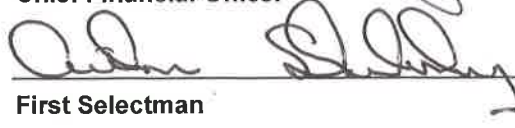

Department Director or Supervisor - Signature

Print Name

Date Reviewed


Chief Financial Officer

Date Approved


First Selectman

Date Approved

Board of Selectmen Clerk

Date Approved

Board of Finance Clerk

FY 16/17

Town of Colchester
General Fund
Budget Transfer/Additional Appropriation

Department:

Reason for Request:

Reason for Available Funds:

From:	Account Number	Account Name	Amount
	<input type="text" value="13204-40103"/>	<input type="text" value="Snow- Overtime"/>	<input type="text" value="8,218"/>
	<input type="text" value="13204-41230"/>	<input type="text" value="Snow - FICA"/>	<input type="text" value="1,042"/>
	<input type="text" value="13204-42333"/>	<input type="text" value="Snow- Sand, Salt and Gravel"/>	<input type="text" value="15,792"/>
	<input type="text" value="13204-42340"/>	<input type="text" value="Snow- Other Purchase Supplies"/>	<input type="text" value="36"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
To:	<input type="text" value="18501-50285"/>	<input type="text" value="Transfer to Snow Reserve Fund"/>	<input type="text" value="25,088"/>

Date Requested


Department Director or Supervisor - Signature

Print Name

Date Reviewed


Chief Financial Officer

Date Approved


First Selectman

Date Approved

Board of Selectmen Clerk

Date Approved

Board of Finance Clerk

FY 14/17

Town of Colchester
General Fund
Budget Transfer/Additional Appropriation

Department:

Reason for Request:

Reason for Available Funds:

From:

Account Number	Account Name	Amount
<input type="text" value="13204-42333"/>	<input type="text" value="Snow- Sand, Salt and Gravel"/>	<input type="text" value="50"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

To:

<input type="text" value="13204-44208"/>	<input type="text" value="Snow- Professional Services"/>	<input type="text" value="50"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Date Requested


Department Director or Supervisor - Signature

Print Name

Date Reviewed


Chief Financial Officer

Date Approved


First Selectman

Date Approved

Board of Selectmen Clerk

Date Approved

Board of Finance Clerk

	AIP	COLCHESTER FIRE & EMS		Fiscal Year 2016-20107				July 1 - June 30			
Pay Period	\$ Type	Month	Budget	AMBULANCE		INCENTIVE		PROGRAM			
				Participants	Payout \$	Calls	EMS				
#1	50/15	7/1-7/30	FY17	20	\$ 6,430.00	153	111				
										Narrative	
#2	50/15	7/31-8/27	FY17	20	\$ 5,055.00	181	126			\$50 = 6 hour shift	
										Flat Fee/ 0 Calls or All Calls	
#3	50/15	8/28-9/24	FY17	22	\$ 5,730.00	150	103			\$15 = < 6 hour shift + \$15 a Call	
										\$15 = single descretionary call	
#4	50/15	9/25-10/22	FY17	20	\$ 5,695.00	145	110				
										12202	40105
#5	50/15	10/23-11/19	FY17	22	\$ 5,685.00	123	79			\$72,000	annual
										\$6,000	per month
#6	50/15	11/20-12/17	FY17	21	\$ 5,450.00	168	127				
#7	50/15	12/18-01/04	FY17	23	\$ 6,695.00	194	144				
#8	50/15	01/05-02/11	FY17	19	\$ 5,355.00	162	125				
#9	50/15	02/12-03/11	FY17	19	\$ 5,275.00	185	133				
#10	50/15	03/12-04/08	FY17	19	\$ 4,815.00	140	105				
#11	50/15	04/09-05/06	FY17	19	\$ 5,115.00	172	128			Data provided by Chief Walt Cox	
										7/27/2017	
#12	50/15	05/07-06/03	FY17	19	\$ 5,310.00	147	103			For BOF Review	
						1920	1394	total		8/2/2017	
#13	50/15	06/04-06/30	FY17	20	\$ 4,945.00						
			total	263	\$ 71,555.00						
				av. 20 mo.	av. \$5504 mo.						
				18 vol. shifts (6 hour) per week = 72 shifts per month = 216 per quarter							
				864 shifts annual							

