

City of Bristol
Regular Board of Finance Meeting Minutes
April 23, 2024

A regular meeting of the Board of Finance was held on Tuesday, April 23, 2024 at 5:30 p.m. in City Hall Council Chambers and via Zoom. The following were in attendance: Chairperson David Maikowski, Mayor Jeffrey Caggiano, Marie O'Brien, Commissioners Glenn Heiser, Ron Burns, Jon Mace, Mark Peterson, Mike Massarelli and Mark Whitford. Also present from the Comptroller's Office: Diane Waldron and Robin Manuele.

Agenda

1. **Call to order**
2. **Public Participation**
3. **Consent Agenda:**
 - a. **Approval of Minutes:**
 - a. **Regular Meeting- March 26, 2024**
 - b. **Budget Hearings - March 18, 20, 26, 2024**
 - b. **Purchasing: Quarterly Update on the Local Bidding Preference- March 31, 2024**
 - c. **Assessor: Transfer of \$300 within the BOAA operating budget**
 - d. **Library: Additional appropriation of \$1,442 within the Special Grants and Donations Fund**
 - e. **Building: Additional appropriation totaling \$8,245 within the Special Grants and Donations Fund**
 - f. **Fire Department:**
 - a. **Additional appropriation of \$1,000 within the Special Grants and Donations Fund**
 - b. **Transfers totaling \$20,005 within the Fire Department's operating budget**
 - g. **Public Works:**
 - a. **Transfer of \$38,000 within the Public Works operating budget**
 - b. **Transfers totaling \$72,244 within the Public Works operating budget**
 - c. **Transfer of \$1,100 within the Public Works operating budget**
 - d. **Additional appropriation of \$1,100 within the Public Works operating budget**
 - e. **Transfer of \$16,000 within the Public Works operating budget**
 - f. **Transfer of \$10,500 within the Road Improvements Fund**
 - g. **Additional appropriation of \$119,770 within the Special Grants and Donations Fund**
 - h. **Transfer of \$12,000 within the Capital Projects Fund**
 - h. **Aging:**
 - a. **Additional appropriation of \$146,000 within the Special Grants and Donations Fund**
 - i. **Comptroller's Office:**
 - a. **Transfers totaling \$7,145,340 within the Capital Projects - Schools Fund**
 - b. **Transfer of \$9,268 within the Capital Projects Fund**
4. **Tax Collector:**
 - a. **Transfer of \$2,384,469 of uncollectible taxes to the Municipal Suspense List**
5. **Board of Education:**
 - a. **Budget Update**

6. **Comptroller's Office:**
 - a. **To extend the contract with FutureComp to June 30, 2026**
7. **Committee Reports:**
 - a. **Banking & Audit Committee – March 28, 2024**
8. **Liaison Reports**
9. **Chairman's Report**
10. **New Business**
11. **Old Business**
12. **Any other matter to come before said meeting**
13. **Adjournment**

1. **Call to order**

Chairman Maikowski called the meeting to order at 5:30 p.m.

2. **Public Participation**

Tim Gamache, Bristol Veterans Council, requested a donation of \$8,000 from the City to purchase 6,000+ flags to place at Veterans grave sites. This is a one year request as this has become both fiscally and labor prohibitive. In the future, flags will be placed around Veterans garden in the cemeteries, instead of at every grave stone, and leave the responsibility of placing flags at the individual grave sites up to the families.

Mayor Caggiano made a motion to bring New Business to the floor seconded by Commissioner Burns. Motion approved.

Mayor Caggiano made a motion seconded by Commissioner Mace "To make the purchase of \$8,000 from the Miscellaneous account." Motion approved.

5. **Board of Education:**
 - a. **Budget Update**

Lynn Boisvert, gave the report of the Board of Education as of March 31, 2024. The available balance is (\$5,505,320.65). For perspective, at this time last year, the BOE was at (\$4,080,819.04) The current negative position is mainly due to increased tuition, transportation, and professional services expenses for the special needs student population. A historical review of tuition expenses shows a significant increase. When comparing expenses in the current year at 3-31 to last year at the same time, there is an increase of \$2,172,582 in district-placed SpEd tuition and an increase of \$416,212 in state-placed tuition. These increases total \$2,588,794 in additional Special Education expenses year over year.

In the original 2023-2024 budget request, the BOE asked for funds to reflect the anticipated FY2024 special education costs but were forced to cut back when funding was cut to a 2.1% increase. For this and other reasons, full excess cost reimbursement from the State is critical to Bristol's special education needs. As a reminder, the percentage received in February (72%) which was lower than last year (78.9%), increasing the deficit further.

As previously reported, special education expenses are unpredictable. The BOE continuously monitors and reconciles all related costs and anticipate additional volatility in these lines through year-end.

The BOE continues to identify areas to reduce encumbrances for non-urgent goods and services and maintaining a budget freeze and monitoring expenditures across all departments.

The Cafeteria program continues to run smoothly while introducing new foods into the mix for our scholars. As of the end of March, the snapshot balance was \$763,367 with 54,225 breakfasts, 111,242 lunches, and 1,532 after-school snacks served.

As of April 1, 2024, 1,837 of the 8,137 enrolled Bristol students are identified as requiring Special Education programming, representing 22.58% of the total BPS student population.

As of April 1st, 119 students with disabilities required out-of-district placements at private special education school programs. 77 students, including magnet students, required special education programming services at other public out-of-district schools.

In March 2024, 4% of newly registered students were identified as having special education programming needs at registration. One newly enrolled student received their program and services from an out-of-district special education school program during February.

During February, there were 36 211 and 12 911 calls.

At the end of March, the BCHS Student Activity Fund had an opening balance of \$175,790.39, a total of \$155,212.50 in expenditures and \$147,278.41 in Revenues, leaving a total balance of \$167,856.30. Bristol Central Athletics account began this year with a \$48,998.45 account balance. A total of \$42,267.67 in expenses and \$36,805.11 in revenues leaves a balance of Mar 31, 2024 \$43,535.89. As requested, the current balance as of 4-11-2024 is \$43,535.89.

The BEHS Student Activity Fund had an opening balance of \$157,634.44, a total of \$96,107.45 in expenditures, and \$122,212.93 in Revenues, leaving a total balance of \$183,739.92 Bristol Eastern Athletics account began this year with a \$7,376.58 account balance. A total of \$20,195.91 in expenses and \$17,354.34 in revenues leaves a balance of Mar 31, 2024 \$4,535.01. As requested, the current balance as of 4-11-2024 is \$4,535.01.

Chairman Maikowski questioned the budget and reduction to Special Education. Dr. Carbone stated the number of Special Education students used is as of December 1. Commissioner Whitford questioned the enrollment numbers. October 1 enrollment numbers are used for ECS funds for the following year. From October 1, 2023, 8,021 students were reported but as of today, 8,259 students are reported which is higher than certified students as of October 1. This is for a variety of reasons; students could have turned 3 and enrolled in PreK3 or moved into the district. There are a number of reasons someone may "drop out" which includes moving, graduation, aging out at 23, or the parent withdraws their child to home school them.

3. Consent Agenda:

a. Approval of Minutes:

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b. Purchasing: Quarterly Update on the Local Bidding Preference- March 31, 2024

c. Assessor: Transfer of \$300 within the BOAA operating budget

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e. Building: Additional appropriation totaling \$8,245 within the Special Grants and Donations Fund

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g. Public Works:

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- h. Transfer of \$12,000 within the Capital Projects Fund

h. Aging:

- a. Additional appropriation of \$146,000 within the Special Grants and Donations Fund

i. Comptroller's Office:

- a. Transfers totaling \$7,145,340 within the Capital Projects - Schools Fund
- b. Transfer of \$9,268 within the Capital Projects Fund

Mayor Caggiano requested to pull Items 3g7 & 3g8 from the Consent Agenda.

Commissioner O'Brien made a motion seconded by Commissioner Burns

"To approve the consent agenda and to recommend approval of this action to a Joint Meeting of the City Council and Board of Finance."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

Mayor Caggiano made a motion seconded by Commissioner Mace. "To approve \$119,770 within the Special Grants and Donations Fund." Motion approved.

Roger Rousseau explained related to the Parks Department their electricity was reviewed and there were additional costs added to the City's bills. He is working with Eversource to get these excess costs credited back which will be spread over various Departments. Ray Rogozinski

stated this grant will cover LED lighting at various Public Buildings in the City, at the City Yard and Park Facilities.

Mayor Caggiano made a motion seconded by Commission Burns “to transfer \$18,000 within the Capital Projects Fund” Motion approved.

Ray explained construction for Shrub Road sidewalks is covered through a LOTCIP grant, but the engineering design costs are covered by the City. This increase will include traffic calming by Pigeon Hill to allow for on street parking.

4. Tax Collector:

a. Transfer of \$2,384,469 of uncollectible taxes to the Municipal Suspense List

Mayor Caggiano made a motion seconded by Commissioner Heiser
“To transfer \$2,384,469.41 of uncollectible taxes; \$1,770,695.29 for Motor Vehicles, \$443,288.73 for Supplemental Motor Vehicle and \$170,485.39 for Personal Property and to recommend approval of this action to a Joint Meeting of the City Council and Board of Finance.”

Tax Collector Ann Bednaz explained \$132,000 has come in since preparing this report, so that will reduce this amount. The bills, demand, and delinquent notices have been sent out, DMV notices have been sent, UCC liens have been put on businesses. Everything the City can do has been done and by law the City has to do this, but the taxes are still collectible for the next 15 years. Nationwide Credit Agency will continue collection efforts on these accounts. The NCC fee of 15% is added on top of the tax so the City receives 100% of the tax owed. Chairman Maikowski questioned the current tax collections rates, which are at 99.15% for Real Estate, 98.81% for Personal Property and 90% for Motor Vehicles.

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried

5. Comptroller’s Office:

a. To extend the contract with FutureComp to June 30, 2026

Commissioner Mace made a motion seconded by Commissioner Commission O’Brien
“To extend the contract with FutureComp to June 30, 2026.”

Diane Waldron explained back in 2020 an RFP was issued for Workers’ Compensation Administration. The City received 4 bids and FutureComp was selected. They will keep the contract fee the same for the next three years.

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried

6. Committee Reports:

a. Banking & Audit Committee – March 28, 2024

Commissioner Heiser made a motion seconded by Mayor Caggiano
“To accept the report of the Banking & Audit Committee from March 28, 2024 and place on file.”
Chairman Maikowski gave the report of the Banking & Audit Committee, where they met with
CLA, TJ Barnes, Mayor Caggiano and the Comptroller’s Office to review the report enclosed
with the Agenda. There are some corrective measures which were discussed with TJ.
Commissioner Heiser stated its also clearly defining the expectations and role of the investment
advisor, Beirne Wealth.

Commissioner O’Brien discussed the continuous monitoring of contracts, such as this, energy
contracts, FutureComp etc, all things discussed tonight or other things within the City. Someone
should be monitoring these contracts within the City and there is room for continuous
improvement.

Following a voice vote in which there was no opposition, the Chairperson declared the motion
carried

7. Liaison Reports

Commissioners gave various reports for which they are the liaison to.

Commissioner Mace reported for the Animal Control Facility that they are working with the
architect and plan to fundraise for additional funds to do everything right first time.

Commissioner Heiser for NEMS Building Committee reported that on April 16 they received
approval from State of CT for the additional \$13.3 million and learned that no EV stations are
required, Also, they looked into solar panels, and they will not be installed at this time but can be
added at a later date.

Chairman Maikowski stated the Firehouse 3 Building Committee received Zoning approval on
April 8 and are making headway.

Commissioner Burns stated the Committee did a walk through with Pete Fusco of Greene Hills.

8. Chairman’s Report

None

9. New Business

None

10. Old Business

None

11. Any other matter to come before said meeting

None

12. Adjournment

Commissioner OBrien made a motion seconded by Commissioner Mace

“To adjourn at 6:50 p.m.”

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

Attest:

A handwritten signature in cursive script, appearing to read "Diane M. Waldron".

Diane M. Waldron
Board of Finance Clerk