



TOLLAND BOARD OF EDUCATION  
Hicks Municipal Center  
Council Chambers  
Tolland, CT 06084

REGULAR MEETING

7:30 – 10:00 P.M.

### 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.*

### 2018-2019 GOALS

- *Support and encourage specialized programs that can serve as alternatives to outplacement*
- *Support and encourage the development of tuition programs*
- *Support the implementation of Mastery Learning and Responsive Education initiatives*
- *Support and encourage Curriculum Development, and Teaching & Learning best practice*
- *Engage in the Strategic Prevention Framework*
- *Engage the Superintendent to explore and research shared service opportunities*
- *Engage Town, State, and Federal officials to discuss and advocate for education*
- *Foster the continued development of instructional technology*

### AGENDA September 25, 2019

A. CALL TO ORDER, PLEDGE OF ALLEGIANCE

B. APPROVAL OF MINUTES

- September 11, 2019

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. CORRESPONDENCE

E. POINTS OF INFORMATION

F. STUDENT REPRESENTATIVES' REPORT – Fisher Thompson and Alexandra Costa

G. SUPERINTENDENT'S REPORT

G.1 Approval for the completion of the Portables Phase

H. COMMITTEE & LIAISON REPORTS

I. CHAIRPERSON'S REPORT

J. BOARD ACTION

K. PUBLIC PARTICIPATION (2-minute limit)

*Comments must be limited to items on this agenda.*

L. POINTS OF INFORMATION

Town Council Meeting Minutes – September 10, 2019

M. FUTURE

N. NEW BUSINESS

O. ADJOURNMENT

## TOLLAND BOARD OF EDUCATION

Hicks Municipal Center  
Council Chambers  
Tolland, CT 06084

REGULAR MEETING – September 11, 2019

Members Present: Ms. Colleen Yudichak, Chair; Ms. Karen Moran, Vice Chair; Ms. Michelle Harrold, Secretary; Ms. Kate Howard-Bender, Ms. Jane Pasini, Mr. Sam Adlerstein, and Mr. Jeff Schroeder  
Members Absent: Mr. Bob Pagoni, Ms. Christina Plourd

Administrators Present: Dr. Walter Willett, Superintendent of Schools; Mark McLaughlin, Business Director

Others Present: Mike Rosen, Town Manager

A. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Ms. Yudichak called the meeting to order at 7:35p.m. The Pledge of Allegiance was recited. A moment of silence was observed in memory of Corey Pusey.

B. APPROVAL OF MINUTES

- Regular Meeting – August 28, 2019

Mr. Schroeder motioned to adopt the minutes of the August 28<sup>th</sup> meeting. Ms. Howard-Bender seconded the motion. All were in favor. Motion carried.

C. PUBLIC PARTICIPATION - none

D. CORRESPONDENCE

- e-mail regarding setting graduation dates

E. POINTS OF INFORMATION - none

F. STUDENT REPRESENTATIVES' REPORT – Fisher Thompson & Alexandra Costa

- Student Council has had two meetings and a new advisor, Ms. Canty
- WTHS announcements have started
- DECA's first meeting is tomorrow
- Celebrate Tolland is this Saturday 11-3PM; Student Council will be adjacent to the Tolland Public Schools booth
- Open House is September 19<sup>th</sup> – run by NHS and Student Council
- College Application Workshop – September 26th

G. SUPERINTENDENT'S REPORT

Tolland's schools and community are deeply saddened by the passing of Mr. Corey Pusey. He has been in the roles of assistant coach, coach, and head coach over a span of more than 14 years. He is embedded in the hearts and minds of everyone and his passing is very painful for the Tolland community including students, parents, and staff. His family and friends are in everyone's hearts and prayers. A memorial service will be held on September 20<sup>th</sup> at 7PM.

G.1. Paraprofessional of the Year Recognition – Jen Kupferschmid

Dr. Willett reviewed attachment G1 and introduced Ms. Kupferschmid.

Ms. Kupferschmid thanked the Board.

Ms. Moran noted that she heard Ms. Kupferschmid's full speech at the convocation and it was wonderful and moving. Ms. Yudichak thanked her and all of the paraprofessionals for all they do. They turn kids' worlds around.

G.2. Teacher of the Year Recognition – Lynne Bridge

Dr. Willett reviewed attachment G2 and introduced Ms. Bridge.

Ms. Bridge thanked the Board. She said that it is an honor to be nominated as the Teacher of the Year and it was totally unexpected. Tolland is near and dear to her and she has raised her family here. The education in Tolland works. Her own children attended school here. They enjoyed it and were involved in many activities. It means so much for her to be in this community and watch kids who are her neighbors grow up. The DECA students are near and dear to her heart and many are in attendance this evening. She added that she has earned a semi-finalist position with DECA for the State of Connecticut.

The DECA members were invited to speak.

Jayden Regisford, 68 Old Stafford Road, commented that he dropped everything and drove from college to be here tonight when Mrs. Bridge was being recognized. The reason he can speak in front of everyone and give a great presentation is because of all the lessons she taught him. He thanked Mrs. Bridge.

Emily Bliss, a senior at THS, commented that all of Mrs. Bridge's students want to be her when they grow up. She is a perfect role model through DECA and in the classroom. Emily and her partner qualified for top 10 in the world for DECA at Internationals. Mrs. Bridge's energy "pumped them up" so much. She gave Mrs. Bridge's the same pep talk that she gave Emily – "you got this!" because she is an amazing person who has touched all of her students' lives.

Nathan Paolangeli commented that one could not put on paper how much Mrs. Bridge has done for them. He could not be more thankful. She pushed him to do things he did not want to do and gave him confidence to end up having the best experience of his life. She taught him so much and made him a better person.

Matt Coleman, a senior at THS, commented that whether in DECA, the classroom, or another venue, what Mrs. Bridge has done has meant a lot to him. He started out as a "shy kid" and now can speak in front of everyone here this evening. She sought him out and knew he had difficulty speaking in public. She helped him overcome this and he is now the Vice President in the State of Connecticut DECA program. He cannot thank her enough.

Mr. Adlerstein thanked the students who spoke for exemplifying what great teaching does. Further, thank you to Ms. Kupferschmid for all she does. She has been known to make teachers have their best years of teaching ever.

G.3. Monthly Budget Report – August

Dr. Willett reviewed attachment G.3.



The report shows an available balance of \$6,386,032 or 15.97% of the BOE's current budget.

In regard to the health insurance line, the number only reflects those employees in the system. If there are additional hires, this value will fluctuate and funds will be moved into the encumbered column which indicates the future obligations they will need to pay for health insurance.

G.4. Monthly Budget Report – June

Dr. Willett reviewed attachment G.4.

The attached June 2019 Financial Report has an available balance of \$85,110 or .21% of the BOE's budget. Dr. Willett noted that it came in around where they expected and they could request that the \$85,110 go into the Education Reserve Fund. Mr. Adlerstein inquired about the encumbrance balance and it was noted that many of these items have been addressed since the date of the report. The balance is in the range of what one would expect.

G.5. 2020 Census Committee

Dr. Willett reviewed attachment G.5.

Members will submit questions regarding the Complete Count Committee to Dr. Willett for clarification.

G.6. Construction Authorizations and Forms for Approval (No enclosure)

Dr. Willett distributed the "Request for Review of Final Plans Form SCG-042". It was noted that this is specifically for the demolition and abatement of Birch Grove.

Mr. Adlerstein motioned to move item G.6 to item J. 1 for action. Mr. Schroeder seconded the motion. All were in favor. Motion carried.

G.7. Retail Smoke-Vape and Dispensary Establishments (No enclosure)

Dr. Willett explained that this item is on the agenda to provide an opportunity for the Board to discuss this topic.

Mr. Adlerstein noted that a public hearing on this item is scheduled for September 23<sup>rd</sup> – specifically for a medical marijuana dispensary. Ms. Moran explained that a public hearing is being held because a medical marijuana dispensary would be a new use. The vape smoke shop is considered a retail establishment in that zone so a public hearing was not required. Mr. Adlerstein clarified that when a new use comes about it is not a consideration of a specific business but of a specific use. If approved, any business that meets the criteria may open a shop in the particular zone.

Ms. Moran commented that the vape shop is an issue for the Board in regard to the students. The members know what is going on in the world right now in regard to vaping and are concerned about the message being sent to kids. Mr. Adlerstein added that the Board has been very vocal at the state level. It went to the CABA conference and was successful in leading the effort to be opposed to the legalization of recreational marijuana. He noted that this is a little different in that the public hearing is for a medical marijuana dispensary and in his opinion, as long as it has zero effect on the school children he does not feel it is a Board issue; however, he does believe it has an effect on school children.

Having a medical marijuana dispensary in town would impact the children. Based on the ERASE survey, 1 out of 5 seniors use marijuana on a weekly basis and research has shown that 1 out of those 5 will develop some significant issues over the course of their lifetime related to that use. He recommended that the Board put out a statement before any zoning laws are changed. This is an opportunity for the Board to be consistent and ask the PZC to look at this through the lens of children, ask the PZC not to make a change, and ask the PZC to not allow medical marijuana dispensaries in town. Other towns have done this.

Ms. Moran suggested that the Board send a collective message forth and recommended a moratorium on this issue until the PZC gathers information from and has discussions with all of the stakeholders in town including the Board, Public Safety, Human Services, and private professionals. She does not believe this has happened. Ms. Yudichak noted that the Board sent a letter last year in regard to this issue. Mr. Adlerstein liked this suggestion. Without this information, the PZC may make a decision only based on the "handful" of people who show up without considering the unintended consequences.

Fisher Thompson stated on the record, that he considers the smoke and vape shop to be the most widespread problem especially in the high school but unfortunately not only in the high school. He stated on public record that there are two sides to education – content and application. Kids know the content-based part of smoking and vaping and have seen the statistics. It is the application that needs to be addressed. Further, "it is more like a do as I say not as I do sort of thing" but added that he knows nothing can be done about the shop. He recommended providing information or making a statement to help students understand and added that he hopes the time does not come when vaping detectors need to be installed in the school restrooms.

Mr. Adlerstein commented that some will say the discussion is about medical marijuana dispensaries– not recreational or vaping but he disagrees. He believes they are all intertwined. If recreational marijuana is legalized, medical marijuana dispensaries will be the first to become retail shops. A lot of money is being put into the marijuana industry and it is easy for children to receive the wrong message with so many messages out there including online. When one goes to a medical marijuana dispensary, the items do not look medical. It is important to send a clear message – no matter what is done, please look at it through the lens of not harming children. He supports Ms. Moran's suggestion.

Dr. Willett explained that the item is about retail smoke-vape and dispensary establishments. In regard to smoke-vape, they are having massive problems. There are cottage industries set up around selling detectors for vaping but they are expensive and will not solve the problem. It is unfortunate that the vaping devices are already being sold in town. They are creating great misery and health problems. Further, they can also be used for concentrated THC dabs which cannot be easily detected. Further, it is much more concentrated than marijuana of previous decades. Ms. Howard-Bender added that there is potential for an overdose. Dr. Willett explained that it is a struggle for school systems. The kids are at the stage of development where their prefrontal cortexes are catching up with their limbic systems so the kids take risks. They do not understand the impact of their decisions. Further, at this age marijuana has a significant impact on their brains and development.



Ms. Moran commented that it is important to point out the biology involved. Kids' perception of vaping and marijuana being safe increases when shops are in the community. They see advertising and it becomes normalized. Fisher Thompson commented that this is what he is saying. On the one hand kids are being told not to vape but there is a vape shop in town.

Dr. Willett recommended reaching out to parents and guardians to tell them to keep vaping out of their homes and communities. "It is a complete disaster". Everyone could say that these devices are a disaster for the children. It is a problem and an epidemic. It allows for the use of THC without detection. These things should not be in kids' homes or their pockets. They are being used in ways that are dangerous for kids. People need to stand up and say they do not want the devices.

Ms. Moran added that it is difficult enough to parent these days without having the cards stacked against them. Mr. Adlerstein commented that this is a controversial issue. The Board is not passing judgement on what adults do or being unfriendly to businesses in Tolland. They are talking about what impacts children. Ms. Yudichak added that the Board's role is to advocate for the students.

The Board made the following statement, "The Board sends a collective message forth to the PZC and recommends a moratorium on this issue until the PZC can gather information from and have discussions with all of the stakeholders in town including the Board, Public Safety, Human Services, and private professionals. This should be part of the discussion and the Board does not believe this has happened. The Board is not passing judgement on what adults do or being unfriendly to businesses in Tolland. It is talking about what impacts children."

#### H. COMMITTEE AND LIAISON REPORTS

Finance and Facilities – next meeting is September 23<sup>rd</sup>; will review grounds agreement and end of year reconciliations

Policy – next meeting will be in October

Negotiations – teacher negotiations are ongoing

Birch Grove Building Committee – the concept plan was approved

Communications – topics discussed included the following: medical marijuana dispensaries, the vape shop, strategic prevention, the budget timeline (workshop dates are available at [http://www.tolland.k12.ct.us/board\\_of\\_education/budget/community\\_budget\\_workshops](http://www.tolland.k12.ct.us/board_of_education/budget/community_budget_workshops)), municipal budgeting and communicating the process with the community, the upcoming Superintendent's monthly report, the new format of the Superintendent's bulletin

Booster Club – topics discussed included: Fall Fest November 2<sup>nd</sup> 5-8PM, Eagle Scramble Golf Tournament September 29<sup>th</sup>

Town Council –Celebrate Tolland is this Saturday 11-3PM; three public hearings took place: a resolution for a supplemental appropriation from the equity distribution from CIRMA - the

Board of Education's share in the amount of \$24,309 would be appropriated to the Capital Improvement fund for Birch Grove School Van Rental (passed); a resolution establishing an ordinance for a Tax Stabilization Fund Program (passed); a resolution to allocate the appropriation of \$300,000 from the General Fund – Fund Balance to the Capital Improvements Fund for the Board of Education Facilities Birch Grove Primary School in the amount of \$75,000 and \$225,000 to the Municipal Tax Stabilization Fund (passed); a resolution in the FY 19/20 budget to adjust the Education Cost Sharing Revenue account by \$558,966 that is coming back to the town (passed); Ms. Yudichak commented that while she attended, she did not speak. The Board was openly denied a joint meeting with the Town Council by its Chair. It was disappointing.

Ms. Harrold, Ms. Moran, Town Council Member Brenda Falusi, Town Council Member Tammy Nuccio and others attended the kickoff of the Hartford Foundation for Public Giving. The kickoff meeting was to choose a selection committee which would select an advisory committee that will manage the funds. The Foundation is distributing \$100K to 29 towns (\$50K for immediate use and \$50K as an endowment).

I. CHAIRPERSON'S REPORT

Ms. Yudichak commented that it is an election cycle and a lot of political things are going on and this shouldn't be happening. When she ran, she ran on bipartisanship and working together – not as "Rs and Ds". They worked together on the Board but it was a little "rocky" when the Republican Party took control of the Town Council. It saddens her that this is happening in town. She hopes Mr. Rosen can help the Board and Town Council mend the dysfunction. She is glad he was hired and wishes him the best. Lastly, there have been five deaths in Tolland. It has affected the community and she is sad for all of the families and students. Her heart and prayers are with them.

J. BOARD ACTION

J.1 Construction Authorizations and Forms for Approval (No enclosure)

Mr. Adlerstein motioned to execute and accept the Final Plans Form SCG-042 and to authorize the signature and processing of the document. Mr. Schroder seconded the motion. A discussion took place. Ms. Harrold noted that the environmental report came in better than expected and under the budget for abatement and demolition. Other forms will need approval going forward.

All were in favor. Motion carried.

K. PUBLIC PARTICIPATION - none

L. POINTS OF INFORMATION

- Town Council Meeting Minutes – August 13, 2019

Ms. Harrold noted that the Birch Grove opening was amazing. The buildings look terrific and staff is doing a great job and is being flexible while maintaining an educational environment.



Mr. Schroeder thanked all of the volunteers who helped move items into the Birch Grove modules as well as the custodians who did a great job with the cleanup.

Dr. Willett gave kudos to the all of the school and town staff who have done an amazing job.

Ms. Yudichak showed the video from Birch Grove Primary Module Opening Day from Tolland Public Schools Television.

M. FUTURE

- Dr. Willett will create programs for the Board members annually (this includes school tours)
- Pathways
- 21st Century Learning
- Strategic Prevention Framework
- Mental Health Services
- Budget
- Regionalization
- Birch Grove Update
- Organization of a Vision Mission – the first session will be October 16<sup>th</sup> (3:30-5:30PM) and Dr. Willett would like some Board representatives to be a part of this; Board members will reach out to Dr. Willett to express interest

N. NEW BUSINESS – none

O. ADJOURNMENT

Mr. Adlerstein motioned to adjourn the meeting at 9:23 P.M. Ms. Howard-Bender seconded the motion. All were in favor. Motion carried.

Respectfully submitted,

Lisa Pascuzzi  
Clerk

**SUPERINTENDENT'S AGENDA ITEM BACKGROUND**

**ITEM:** Approval for the completion of the Portables Phase

**ITEM SUBMITTED BY:** Walter Willett, Ph.D., Superintendent

**FOR BOE MEETING:** September 25, 2019

**ITEM SUMMARY:**

This action is a step in the completion of Phase I of the process (the BGP Modular) and is required for the district and Town to move to Phase II (the BGP Building). The timeline is a tight one, and demolition should begin for the site of the new building in October. To stick to this timeline, this action is needed by the BOE and subsequently the Building Committee can address this as well.

**FINANCIAL SUMMARY: N/A**

**BOARD ATTORNEY REVIEW: N/A**

**BOE ACTION DESIRED:**

Motion to approve the completion of the BGP modular and to deem the project "closed," with the understanding additional work to remove the portables and bring the site back to original conditions will be done in 2021.

**SUPPORTING MATERIALS ATTACHED:**

None.

# MEETING MINUTES

RECEIVED FOR RECORD  
TOLLAND, CT

2019 SEP 11 AM 10:24

## TOLLAND TOWN COUNCIL HICKS MEMORIAL MUNICIPAL CENTER

### 6<sup>th</sup> FLOOR COUNCIL ROOM

September 10, 2019 – 7:00 P.M.

**MEMBERS PRESENT:** William Eccles (Chair); David Skoczulek (Vice Chair); Brenda Falusi, Tammy Nuccio, John Reagan, Paul Reynolds, and Christine Vincent.

**MEMBERS ABSENT:** none

**OTHERS PRESENT:** Michael Rosen, Town Manager; Steve Werbner, Former Town Manager; Mike Wilkinson, Director of Administrative Services

1. **CALL TO ORDER:** William Eccles called the meeting to order at 7:00 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)

**Madhu Renduchintala of 93 Hurlbut Road:** He said he was disappointed that the Town Council elected not to meet with the Board of Education to discuss ECS. Further, he is disappointed that they did not have a vote to split the money with the Board of Education and it appears that in a few moments, "that unless by some miracle the Town Council decides to have a moment of clarity" most members will vote to take money that was explicitly intended to go toward public education. He added that he will not argue the virtue of savings but that is not why they have this money. The money is for the schools.

## 6. PUBLIC HEARING ITEMS

- 6.1 Consideration of a resolution for a supplemental appropriation of \$42,759 from the equity distribution from CIRMA to use by the Town and Board of Education. The Town's share would appropriate the funds in the amount of \$18,450 to the Capital Improvement fund for Environmental and Other Testing Project Account 20500072-722460-2155. The Board of Education's share in the amount of \$24,309 would be appropriated to the Capital Improvement fund for Birch Grove School Van Rental (Account to be determined).

Mr. Rosen explained that this is only his second day in the position and requested that Mr. Werbner introduce these items and address any questions this evening.

Mr. Werbner explained that Tolland is a member of the CIRMA insurance entity which is the primary insurer of most municipalities in the state. CIRMA has, for the last several years, given back a member equity distribution based upon the results in terms of losses. These funds have been used in a variety of ways for the Town and the Board of Education (BOE). This year Tolland will receive \$42,759 which is split between the Town and the BOE based upon the amount that was paid. The Board of Education's share is \$24,309 of which they have asked be appropriated to the Capital Improvement fund for the Birch Grove Van Rental. A van needs to be rented to transport food from THS to the



Birch Grove portables for two years. The Town's share is \$18,450 for the Capital Improvement fund for Environmental and Other Testing primarily in regard to claims of contamination of wells from salt.

Ms. Vincent motioned to open the public hearing. Ms. Falusi seconded the motion. All in favor.  
Discussion: none

Ms. Nuccio motioned to close the public hearing. Ms. Falusi seconded the motion. All in favor.

Mr. Skoczulek motioned to accept the following resolution:

BE IT RESOLVED by the Tolland Town Council that it hereby appropriates \$42,759 from the equity distribution from CIRMA to use by the Town in the amount of \$18,450 to the Capital Improvement fund for Environmental and Other Testing Project Account 20500072-722460-2155 and to the Board of Education in the amount of \$24,309 would be appropriated to the Capital Improvement fund for Birch Grove School Van Rental (Account to be determined).

Seconded by Ms. Nuccio.  
All in favor. None opposed

## 6.2 Consideration of a resolution establishing an ordinance for a Tax Stabilization Fund Program.

Mr. Werbner explained that the concept of a tax stabilization fund has been discussed for a number of years. It first came up when Governor Malloy made some drastic proposed reductions to school revenue. Another town created such a fund and the proposal presented this evening reviewed the Item Summary 6.2: The purpose of the Tax Stabilization Fund is to set aside revenue in a fund which does not lapse at the end of the municipal fiscal year, which monies would then be available when revenue is stagnant or in decline and may be expended to prevent large tax increases and protect against the reduction of services in future years. Allocations into the fund will come from seventy-five percent (75%) of any additional State revenue received in an amount higher than anticipated in the adopted budget for that fiscal year provide that the amount of the increase is greater than \$100,000 after taking into consideration known reductions in any other State or Non-State budgeted revenue as well as upon recommendation of the Town Manager and Finance Director from fund balance or excess revenue from other revenue sources. The remaining twenty-five percent (25%) of the additional revenue shall be allocated to the Town's Capital NonRecurring account (CNRE) to be used for capital projects of the Town and/or the Board of Education. The aggregate balance in the Tax Stabilization Fund shall not exceed a maximum of three million dollars (\$3,000,000). The Town Council voted on August 27, 2019 to set tonight's public hearing.

Mr. Werbner explained that this is a fund that can be used in conjunction with the general fund reserve as a balance mechanism to help level off what may be higher than desired rate increases in difficult years. He believes the Town will face some difficult challenges in the coming years not only from the state but from internal items including the grand list.

Ms. Nuccio noted that right now they use a higher level of money that comes from the general fund and then it is adjusted at the end of the year. In this case, this fund would be set up so that if money was needed it would be taken from the tax stabilization fund rather than the general fund unless both needed to be tapped. The Town has an ordinance which indicates that if the general fund falls below a certain level then taxes would need to be increased in order to return it to the acceptable level. The tax stabilization fund allows the Town to keep the general fund above the level that would trigger the ordinance while allowing excess revenues from any source at the end to be put into a stabilization fund. Further, taxes could be increased less to cover capital projects.

Ms. Nuccio motioned to open the public hearing. Ms. Falusi seconded the motion. All in favor.

**Jeff Schroeder of 19 Melissa Way:** He read the e-mail he sent earlier in the day to the Town Council (see attached).



**Dana Philbin of 11 Harvest Lane:** She expressed concern about the tax stabilization fund. The funds were received for education and they should be focused on education. This is a big part of what brings people to Tolland and they should focus on why the state gave the Town the money – to provide for the children.

Mr. John Reagan motioned to close the public hearing. Ms. Vincent seconded the motion. All in favor.

Mr. Reagan commented that to him it is fairly simple and an easy decision for him to make. The Town is faced with continued ECS cuts over the next seven years unless someone in Hartford decides to shorten that timeframe. It makes fiscal sense and is the responsible thing to do. It is shortsighted to look at the revenue as excess money and apply it to the BOE at this point. He is in support of the tax stabilization fund. Mr. Eccles noted that this motion is completely separate from any funding source. The fund is being established for any source of unanticipated revenues. Mr. Reagan added that via this fund everyone will know where any unanticipated revenues will go.

Mr. Reynolds agreed with Mr. Reagan. He added that it is a good idea to set money aside. There are upcoming concerns including pension liabilities and ECS funding. If one knows that the next couple of years will be rough it makes sense to set some money aside.

Mr. Skoczulek commented that the greatest benefit is to keep this second part of the budget period from being as contentious as it is because they know what will happen with unanticipated funds. As a result, there will be more pressure during the earlier part of the budget period to have it more exacting. While taking a conservative approach was the smart thing to do, the next town council will need to be as precise as possible since they will know what the results will be if there are unanticipated revenues. He believes this will be the greatest impact from a policy standpoint.

Ms. Falusi explained that this prevents the Town Council with a conservative budget from saying to a department that if there are unanticipated revenues that the Council can assist it. It ties the Town Council's hands and forces the money into the fund for tax stabilization. Thus, if something big comes up, it cannot be addressed ahead of time. It needs to be considered before the budget is created. In turn, there could be unintended consequences.

Mr. Eccles inquired if CNRE would allow them to take care of the back side. Ms. Nuccio noted that it could. Mr. Skoczulek explained that the fund is a stabilization method. It would be used as a primary source rather than the fund balance.

Ms. Nuccio commented that the fund provides flexibility. This is the second year they have had unanticipated revenues come in from one source or another. Last year the stabilization fund was discussed and they decided to use the funds to lower the mill rate. This year, given the timing, this was not an option. The dilemma is that no one knows what will happen in Hartford so they make a best guess based on information from legislators, CRCOG, and CCM. If something like this were to happen again, this sets a direct and clear path. Once a referendum is passed the budget is locked. If something happens in a department they need to address it or come before the Town Council to spend over budget. A system is already in place. Once a budget is passed, it is the budget based on the referendum. While her first inclination is to refund the taxpayers, it is not a viable option at this point and she is leaning toward the tax stabilization fund as a defined path.

Mr. Reagan commented that in addition to not knowing what will happen with the Governor's budget or what will come from Hartford, they do know that the Town is facing significant cuts over the next few years. It makes sense to have something in place as a buffer.

Mr. Reynolds commented that this proposal identifies that it is taxpayer money and stabilizes the tax base. What tends to happen is that excess money goes into the balance sheet and no one knows what



happened to it. He agrees that it should go back to the taxpayers as soon as it can. This is a good program to isolate the funds to one bucket so it is dedicated to taxpayers.

Ms. Falusi noted that most towns that have such a fund have a minimum amount that they would like to see go into the fund annually but that is not being done here so it is a bit different. Mr. Eccles clarified that this is part of the other towns' budgeting processes. Mr. Werbner explained that their funds are set up differently based upon different structures in place. Mr. Eccles added that if the general fund were to exceed a certain amount, money could be transferred into the tax stabilization fund.

Mr. Skoczulek motioned to accept the following resolution:

BE IT RESOLVED that the Town Council shall establish an ordinance for a Tax Stabilization Fund Program to aid in unanticipated revenue shortfalls during a fiscal year. Allocations into the fund will come from seventy-five percent (75%) of any additional State revenue received in an amount higher than anticipated in the adopted budget for that fiscal year provide that the amount of the increase is greater than \$100,000 after taking into consideration known reductions in any other State or Non-State budgeted revenue. The remaining twenty-five percent (25%) of the additional revenue shall be allocated to the Town's Capital Non-Recurring account (CNRE) to be used for capital projects of the Town and/or the Board of Education. The aggregate balance in the Tax Stabilization Fund shall not exceed a maximum of three million dollars (\$3,000,000).

Ms. Nuccio seconded the motion.

Mr. Eccles, Mr. Skoczulek, Ms. Nuccio, Mr. Reagan, Mr. Reynolds, and Ms. Vincent were in favor. Ms. Falusi opposed. Motion carried.

- 6.3 Consideration of a resolution to allocate the appropriation of \$300,000 from the General Fund – Fund Balance the Capital Improvements Fund for the Board of Education Facilities Birch Grove Primary School in the amount of \$75,000 and \$225,000 to the Municipal Tax Stabilization Fund.

Mr. Werbner explained that when the budget is prepared there are two distinct sections: revenue and expenditures. He tends to focus first on the revenue portion so he knows how much flexibility exists before examining expenditures. These past few years have been an anomaly. Normally when the governor presents his/her budget message in February, he/she is the first to identify the revenues proposed to be allocated to the municipalities. For many years those numbers were +/- \$50K-\$100K and were solid in terms of the floor that could be used for budget estimates. Three years or so ago Governor Malloy began proposing drastic shifts in ECS from wealthier towns to cities and making proposals such as reducing the Town's ECS from \$10M to \$3M. Large differences began to be proposed ranging from \$7M to \$500K. Thus, when considering the budget in March and April before the Appropriations Committee meets and before the Legislature debates the proposed budget, the town has to determine what its recommendations will be based upon. When faced with the potential of losing \$500K - \$7M and not having a place to go if something materializes that was not budgeted for creates a lot of pressure on the administration and the legislative body. If a loss of even \$1M materialized after the budget was adopted locally, then there would need to be a discussion as to how a town could make up that \$1M. There is nothing this legislative body can do to require that the Board of Education make it up because their budget has been passed and adopted. Those funds are then at their discretion. In terms of budgeting, they have been on the conservative side and followed the Governor's proposal until it is shown that it is not the path of the entire Legislature. This has created tensions around large amounts of moneys that may go back to communities after the State and Legislature processes are complete. People look at this as additional dollars but they are not additional dollars. They are dollars that are more than the community's estimates. In terms of ECS, over a 10 year period of time Tolland will go from \$10M to \$7M by losing \$300K/year in ECS funds over a span of 10 years assuming that this timeline is not changed by a governor who wants to accelerate the reductions. In this particular case, if the full 10 year phase out had been in place, the Town would have received \$1.3M in ECS as \$9.6M was received the prior year. The Town budgeted \$8.8M assuming a



loss of over \$500K proposed by the Governor. In the end, only \$300K was lost. The additional \$500K that was programmed was going to be reinstated to make the full amount of the original formula's \$9.3M - \$300K less than the prior year. In turn, this is not new money. This is money that is spot on to what had been projected in the adopted legislative formula but what had been fooled around with in his proposal and recommended in the Town Manager's budget to the Town Council. Mr. Werbner presented his recommendation. Under revenues there are line items that break out all of the money received from sources such as state grants and local sources. The line item for ECS should be corrected to show the full \$9.3M. They assumed that the full \$9.3M was not going to be received. To make up for the loss, without proposing a greater tax increase, they suggested the use of \$300K from the fund balance and use the supplemental car tax account and keep that at prior year levels even though they felt that at some point the car tax level will drop – it is based on new vehicle purchases. These purchases have gone up steadily over the past three years and municipal assessors throughout the state do not expect this to continue. Now that ECS is coming back at the full amount, they recommend putting it back where it belongs – in support of education funding, which has been done every year in Tolland and every year in every other community. That is how it is used – to offset taxes for education – and adjust the fund balance line by \$300K because it is no longer needed on the revenue side to help balance the budget and bring the motor vehicle supplemental tax line down by \$268K – the amount they believe to be more realistic. This frees up \$300K to go back to fund balance and then be appropriated to go into the new tax stabilization fund (\$225K) as seed money and \$75K into the Fund Balance to the Capital Improvements Fund for the Board of Education Facilities Birch Grove Primary School. This then puts all of the funds back where they should be based on post-budget analysis. It was noted that last year the unanticipated revenue received by the Town was new money (\$400K) from a new grant program.

Mr. Eccles clarified that the supplemental motor vehicle tax account is being reduced by approximately \$269K and inquired what would happen if it were to come in at the full estimated amount. Mr. Werbner explained that after the books are closed and the audit is complete, it would be used to either offset revenue losses in other line items, offset deficit on the expenditures side, or go into fund balance in that order. The supplemental motor vehicle account is funded by taxpayers, not the state. If there is more than the full estimated amount of \$300K, then some could be appropriated to the tax stabilization account.

Mr. Werbner noted that one would not want to spend the full amount of what is being put in the account in a given year. The funds need to be parceled out so there is some consistency and it can be done at a consistent level each year going forward. Further, there is no mystery regarding the general fund balance. It is in the audit, the budget, all of the financials and every presentation on the budget. It will be clearly identified at the presentation on September 26<sup>th</sup> as well as its projection over the next two years.

Ms. Nuccio motioned to open the public hearing. Ms. Vincent seconded the motion. All in favor.

**Katie Murray of 8 Lisa Lane:** She asked how the community can go to the Legislature and ask for education money if when education money is reinstated it does not increase the education budget in Tolland. She believes moving the numbers around so it accurately reflects the ECS money came in and went to the Board of Education is disingenuous. The number that went to the Board of Education did not change. The money from the state went up. The money from the Town to the Board of Education stayed the same and she believes this move will make it very difficult to ask the state for more education money in the future. "We are crying wolf and you [Town Council] are putting us in a position where our Town is making claims that [are] unsubstantiated by our actions".

**Lou Luba of 1160 Tolland Stage Road:** He commented that a lot of this is governed by the Town Charter section C9-14 which states that the Board of Education may only spend money that is allocated to it. By taking this money and seeing it as a windfall for the Board of Education and not putting it into a long term fund is not good for budgeting. It does not allow the Board of Education and the Town to



appropriately budget money and rely upon allocated funding. To give the money without oversight is short sighted and not a solid foundation for appropriate budgeting for the Board of Education.

**Karen Bresciano of 25 Deer Meadow:** She commented that she is confused. She reviewed the statute and read it in part to the Town Council. She understands that the Board of Education asked for a particular budget and the Town Council went to the Town to assist and now the ECS funds are going to be put back. She thinks that assertion means that the Town Council is assuming that the budget requested by the Board of Education was not impacted due to the understanding of the reduced funding and now that the ECS funding came in it is surplus that is not needed by the BOE so the surplus goes back to where the Town Council fronted the BOE the funds. The BOE should be able to at least reclaim the funds that it would have had if the budget had not been under duress. It confuses her how the Town Council is seeing it this way and if it is confusing to her then it is confusing to others. The misunderstandings could have been addressed if they had the joint meeting that was requested by the BOE that the Town Council said was not helpful or important. The fact that the Town Council refused to have the meeting is disappointing and she will remember that when she votes.

Ms. Nuccio motioned to close the public hearing. Ms. Vincent seconded. All in favor.

Mr. Skoczulek motioned to accept the following resolution:

BE IT RESOLVED by the Tolland Town Council that it hereby appropriates \$300,000 from the General Fund-Fund Balance to the Board of Education Facilities Birch Grove Primary School in the amount of \$75,000 and \$225,000 to the Municipal Tax Stabilization Fund.

Seconded by Ms. Nuccio.

At the request of Mr. Eccles, Mr. Werbner explained the ECS funds. The Town received less ECS funds this year than it did last year in the amount of \$300K. Under the statutes of the State of Connecticut, the Minimum Budget Requirements (MBR) this Council could have reduced the budget of the Board of Education by the amount of the loss in ECS (approximately \$300K). It did not do so. The Council increased the Board of Education's budget by about 1%. Thus, the Council has met the requirements of the MBR the State of Connecticut uses as its examining factor for the appropriate use of ECS. This was verified by the State of Connecticut Department of Education and this is the position that the town is in - to surmise what the Council would have done in regard to the Board of Education budget - would the Council have given them more or less money. This is conjecture that cannot be answered. At this point, 100% of the ECS line item has been adjusted to reflect that it is state money that is used to help offset the tax impact for the cost of education. This is not additional money - it is an adjustment based on lower anticipated receipt based upon recommendations he made and he takes responsibility for it. He noted that this is not new ECS money. If this was new ECS money it would be a different story.

Mr. Werbner explained that in all the years he has done budgeting in terms of ECS, it has always been considered general revenue to the town to offset the cost of education. It is not appropriated directly to the Board of Education for any program. It is used that way in the vast majority of communities in CT. Every year there are adjustments in ECS and they never go back and give it to the Board of Education or ask for funds back when there is a hit or reduce the budget. This is how it has always been handled because it is an offset to the cost of education. Mr. Werbner made the distinction between receiving unanticipated ECS revenue based upon underestimating what would be received vs. getting more ECS revenue. If you get more ECS revenue there would be a different conversation regarding what could legally be done with the funds vs. correcting estimates. Ms. Falusi commented that the Town asked boards and commissions for their input as to what they would like to see done with the unanticipated funds but the responses have not been discussed. Additionally, 2/3<sup>rd</sup>s of the respondents asked that it be used to help the BOE so the Council could still decide to assist them. Ms. Nuccio responded that they are helping the BOE with \$75K unanticipated Birch Grove expenses. This will not have to come out of their budget. Ms. Falusi



commented that the Council has not had the joint meeting requested by the BOE and added that the request has fallen on deaf ears. Mr. Eccles commented that the request has not fallen on deaf ears. He chose not to have a joint meeting with the Board of Education. Ms. Falusi apologized to the boards and commissions who took the time to create a list of suggestions and discussions with them are not taking place.

Mr. Reynolds commented that by putting the money in the tax stabilization fund they are assisting the taxpayers. Many boards and commissions want assistance but many taxpayers want assistance as well to take off some of the burden after a 3% tax increase this past year. He would like to see something less next year and believes this will go a long way to help that. Ms. Falusi responded that only two people on the boards and commissions said this. Further, a lot goes into the town, not just the mill rate. The majority of housing is family stock which is where tax revenue comes from. In order for those houses to be attractive to people they need to keep the mill rate attractive but also ensure the rest of the town is addressed including the board of education. When people consider a town they first think about schooling and the commute – then whether they can afford a house in the area. As soon as the school system starts slipping people will look at other towns. They have not had full discussions on items that were asked for by the boards and commissions.

Mr. Eccles commented that it is a balancing act. The mill rate is one factor and there was an unprecedented mill rate increase this year. He sides with the taxpayers who took a harder hit than it needed to be. The process for next year's budget is starting in October and boards and commissions are encouraged to provide input. The Board of Education is encouraged to project a realistic spending profile as is the Town. Mr. Reynolds added that the taxpayers set the tax rate via the referendum. Mr. Eccles added that the taxpayers voted on and approved the appropriations as they stand.

Mr. Eccles, Mr. Skoczulek, Ms. Nuccio, Mr. Reagan, Mr. Reynolds, and Ms. Vincent were in favor. Ms. Falusi opposed. Motion carried.

#### **7a. REPORTS OF BOARDS AND COMMITTEES RESPONSIBLE TO THE COUNCIL.**

Katie Murray of 8 Lisa Lane is the Chair of the Birch Grove Building Committee. She provided an update. The modules are open and operational. The students are very happy and they have heard a lot of positive feedback from parents and staff. So many people worked incredibly hard to get everything ready. The contractor D'Amato did an amazing job with the modules and getting the site ready. They are now pivoting to the phase of the new Birch Grove building. The building concept was approved last week and they have a good picture of where it will be located. The next stage is to demolish the old building. She noted that the environmental report has been received and there were not any surprises. The demolition and abatement plan will be presented to the Board of Education tomorrow for approval. The current schedule for demolition lists it as starting the first week of October. The Committee expects to see some concepts for the exterior of the building next week and will continue to fine tune the interior layout to ensure it meets the needs. The new building is scheduled to open in 2021. It was noted that the new building will be single story. Ms. Murray thanked everyone working on this project.

#### **7b. REPORTS OF TOWN COUNCIL LIAISONS**

**Mr. Skoczulek**, a member of the Birch Grove Building Committee commented that he is impressed with the modules and his kindergarten student loves the new school. He added that both D'Amato and the architects have been fantastic and flexible. **Mr. Eccles** noted that EDC met and referred to the minutes. **Ms. Nuccio** attended the Rec meeting. Preschool numbers are up from last year and they attribute this in part to the flyers. They are looking forward to working with Mr. Rosen regarding rebranding and social media. Further, they are utilizing two interns from Tolland: one from the THS Business Academy and another from the LEAP program. The new play scape will be delivered and installed next week. Currently there are 41 vendors signed up for Celebrate Tolland which will be



held this Saturday 11-3PM; \$1,200 in sponsorships have been received from local businesses including AJP Electric, Headliners, and the Permanent Celebration Committee. The money will be used to expand the Family Fun Zone. Next year they are planning an outdoor family movie night in the spring. An e-mail was received regarding the Act of Kindness Program and it will be rolled out next year. The Committee expressed concern regarding parking given the new housing. Mr. Werbner noted that there is a defined lease in place. **Ms. Nuccio and Ms. Falusi** attended a meeting for the Greater Together Community Funds from the Greater Hartford Foundation. They are working with 29 towns to allocate a \$100K two-part grant to each community. It looks for inclusive civic engagement that is representative of the entire community. Grants will be available to 503c organizations in town. A committee will be selected to select the selection committee. The latter will elect the advisory committee. **Ms. Nuccio** attended the Board of Education meeting which was mainly an executive session. **Ms. Falusi** attended the PZC meeting. Public hearings on the splitting of a lot on Kozley Road and an extension for Summerset Woods took place. They reviewed the P&S for the Williams' property behind Dunkin Donuts and the commuter lot and discussed an internally lit sign. Reminder: the public hearing on the POCD is in two weeks on Monday.

Jeff Schroeder, Board of Education liaison, noted that school began last Tuesday and it was a successful start at all of the schools. They wish to thank all of the volunteers who helped move items into the portables. The next meeting is tomorrow and they will celebrate the Tolland Teacher of the Year and the Paraprofessional of the Year. Lastly, at Birch Grove there are currently two bus runs but the new school design will allow there to be a single bus run.

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

- 8.1 Review of and comment on the proposed Plan of Conservation and Development as presented by the Planning and Zoning Commission.

Council members will e-mail their feedback to Mr. Rosen.

Ms. Falusi commented that the most important part to review is the introduction and what the purview was for the POCD. The consultant was phenomenal and there were multiple opportunities for public input. It was noted that not everything will be included in the POCD but there are items that were identified that the PZC would like to edit. Towns change over time and one needs to try to find the balance on what people would like to see changed in terms of look, feel, and services and how it works with economic development and housing. A public hearing will be held at the next meeting. Mr. Skoczulek added that unlike the last POCD, layout design elements were not included.

- 8.2 Consideration of a resolution to increase the Education Cost Sharing Revenue account by \$558,966. In addition, also decrease the Motor Vehicle Supplemental account by \$268,966 and decrease the Contribution from General Fund – Fund Balance by \$300,000 in the FY 19-20 revenue budget.

Mr. Werbner reviewed the resolution.

Mr. Skoczulek motioned to accept the following resolution:

BE IT RESOLVED by the Tolland Town Council that it hereby transfers \$568,966 to the Education Cost Sharing Revenue account and decreases the Motor Vehicle Supplemental Revenue account by \$268,966 and the Contribution from General Fund-Fund Balance account by \$300,000 within the FY 19-20 revenue budget.

Seconded by Ms. Nuccio.

Mr. Werbner noted that new revenue budget sheets were included for the budget books.

Mr. Eccles, Mr. Skoczulek, Ms. Nuccio, Mr. Reagan, Mr. Reynolds, and Ms. Vincent were in favor. Ms. Falusi opposed. Motion carried.

- 8.3 Consideration and action on a resolution appointing Town Manager, Michael Rosen to the Board of Directors of the Eastern Highlands Health District for a three year term of service.

Mr. Rosen noted that he would be happy to take on the three year term of service.

Mr. Skoczulek motioned to accept the following resolution:

BE IT RESOLVED that Michael Rosen is hereby appointed as a member of the Board of Directors of the Eastern Highlands Health District for a three year term of service from May 2018 – May 2021.

Seconded by Ms. Vincent.

All in favor. None opposed.

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

Mr. Rosen explained that they would like to go with the sealed bid process.

Mr. Reynolds motioned to accept the following resolution:

BE IT RESOLVED that the following attached list of vehicles and equipment are hereby declared surplus and may be disposed of in accordance with Policy A176-4, Policy Concerning Disposal of Surplus Personal Public Property.

Seconded by Ms. Falusi.

All in favor. None opposed.

- 8.5 Appointments to vacancies on various municipal boards/commissions.

Mr. Skoczulek motioned to accept the slate. Ms. Vincent seconded the motion. All were in favor. Ms. Falusi thanked everyone for their service.

**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. Rosen explained that he has not yet prepared a formal report but shared that everyone has been very welcoming. He enjoys meeting everyone and would like to meet with the Town Council members individually to discuss goals and how he can be of assistance.

**11. ADOPTION OF MINUTES**

- 11.1 August 27, 2019 Regular Meeting Minutes: Mr. Skoczulek moved to adopt the minutes; Seconded by Ms. Falusi. Mr. Eccles, Mr. Skoczulek, Mr. Reynolds, Mr. Reagan, Ms. Nuccio, and Ms. Falusi were in favor. Ms. Vincent abstained. Motion carried. .



## 12. CORRESPONDENCE TO COUNCIL

- 12.1 Connecticut Conference of Municipalities, Publication: Town & City, September 19, 2019
- 12.2 E-mails received from residents on the topics of ECS funds, the tax stabilization fund, and welcoming the new Town Manager

## 13. CHAIRMAN'S REPORT - none

## 14. COMMUNICATIONS AND PETITIONS FROM COUNCILPERSONS

Ms. Falusi noted that the Business Subcommittee was formed to work with the EDC, PZC, and the Ag Commission to reach out to businesses in Town to see what can be done to help them be more successful. They are working to identify a list and would like Mr. Rosen to meet the group and local business stakeholders. It was noted that the Red & White is open during construction. The EDC has spoken with them.

Ms. Falusi added that it is Suicide Prevention Month and Emergency Preparedness Month. The Tolland Fire Department is sharing information and Human Services and the schools will have information on suicide prevention. Further, she would like the Council to review its goals and have it as a future agenda item. Lastly, next week is the Farm to Table event. A very limited number of tickets are still available.

## 15. PUBLIC LISTED PARTICIPATION *(on any subject within the jurisdiction of the Town Council)* *(3 minute limit)*

**Dana Philbin of 11 Harvest Lane:** She thanked Mr. Werbner for his service to the Town and welcomed Mr. Rosen. She stated that she is a little taken aback by the action and words spoken at this evening's meeting especially those of the Chair who admitted that he refused a meeting with the Board of Education. It is concerning as a voting member of the community that the Council members were elected to represent all members of the community. All members of the community include the Board of Education, PZC, and members of all of the committees. The Chair stated that he did not want to have a meeting with the Board of Education so he could be informed and make an educated decision on a large, passionate subject is disheartening as a voting member of the community and a person who resides in the community. It makes it look like the Council it is not working as a team with other boards and commissions. It is upsetting and will be remembered at the polls.

**Deb Goetz of 176 Kate Lane:** She thanked the Council members and noted that they did consider the Board of Education. She commented that a lot of this money is going to benefit the Board of Education as well as the taxpayers. She noted that she has not heard a thank you to the taxpayers who increased their taxes 3% this year so the Board of Education could get an increase in its budget which it did receive. Lastly, she thanked Mr. Werbner for always responding to questions calmly and clearly. His explanations always made sense. She wished him well and welcomed Mr. Rosen.

## 16. ADJOURNMENT

Mr. Skoczulek motioned to adjourn the meeting at 9:01 p.m. Ms. Vincent seconded the motion. All were in favor. None opposed.

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William Eccles, Council Chair



**From:** JEFF SCHROEDER <schrojas@comcast.net>

**To:** town council <towncouncil@tolland.org>

**Subject:** Tax Stabilization Fund

**Date:** Tue, Sep 10, 2019 10:00 am

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Dear Town Council Members,

If the goal of the Tax Stabilization Fund is to help the taxpayers, why is it being set up as a non-lapsing account instead of being required to be used during the next budget cycle? If another fund has to be set up, wouldn't it be better if it was returned to the taxpayer at the earliest convenience or at least at the next budget? We already have the Unassigned Reserve Fund that has been used in the past for the exact same purpose – to minimize the impact of a large mill rate increase. I fear that the Tax Stabilization Fund will become like the Unassigned Reserve Fund where it is almost impossible for a taxpayer to get an accurate accounting of the balance in the fund.

Best regards,

Jeff Schroeder  
19 Melissa Way

**Public Works Department- Surplus August 2019**

| <b>Item</b>          | <b>Year</b> | <b>Make</b> | <b>Model</b> | <b>Vin #</b>      | <b>Mileage/hours</b> |
|----------------------|-------------|-------------|--------------|-------------------|----------------------|
| Truck #29            | 1991        | Mack        | 690-P        | 1M2P194C8MM008345 | 9,070 hours          |
| Truck #30            | 1993        | Mack        | 690-P        | 2M2P260CXPC013049 | 7,253 hours          |
| Truck #39            | 1996        | Ford        | F800         | 1FDNF82C2TUA14981 | 57,291 miles         |
| Truck #63            | 1999        | GMC         | 3500         | 1GDJK34F9XF097152 | 76,151 miles         |
| 60" Riding Lawnmower | 1999        | Exmark      | LZ22LKA604   | Serial #212230    | 2,054 hours          |
| Grader               | 1972        | Caterpillar | 90 R 80      | unreadable        | 2,956 hours          |