

**MIDDLEFIELD BOARD OF FINANCE**  
**405 Main Street**  
**Middlefield, Connecticut 06455**

Minutes of the May 9, 2019 Regular Meeting

Jim Irish called the meeting to order at 7:14 pm.

Attendance:

Members

Others

X	Irish, Jim	A	Bailey, Ed
X	Kowal, Melissa		
X	Lowry, David		
X	Malcolm, Alice		
X	Nick, Joel		
X	Wolak, Mary	X	Rusilowicz, Al

A=Absent

X=Present

The Pledge of Allegiance was recited.

Approval of the Agenda

A motion was made and seconded to approve the agenda, as presented. Motion carried unanimously.

Approval of Minutes from February 6, 2019, March 14, 2019, April 11, 2019 and April 18, 2019

Jim Irish made a motion, seconded by Mary Wolak, to approve the minutes from the February 6, 2019, as presented. Motion carried unanimously.

Melissa Kowal made a motion, seconded by Mary Wolak, to approve the minutes from the March 14, 2019, as presented. Motion carried, with Jim Irish abstaining.

Jim Irish made a motion, seconded by Joel Nick, to approve the minutes from the April 11, 2019, as presented. Motion carried unanimously.

Jim Irish proposed several revisions to the minutes from April 18, 2019. Dave Lowry made a motion, seconded by Jim Irish, to approve the minutes from the April 18, 2019, as amended. Motion carried unanimously.

Review of Current Year Spending - Al Rusilowicz

### Revenues YTD

Al Rusilowicz reported that the tax collections are already at 101.49 percent and he feels that a minimum of \$50,000 will be collected in May and June which will result in being over by about \$250,000. Revenue from the State of Connecticut is at 95.4 percent and a lot of state revenue is yet to come. He feels that they will be substantially over budget on that as well. The biggest reason for that is that the ECS money was \$156,985 more than what was budgeted. The \$248,000 Municipal Projects grant has not yet been collected and usually comes in in the last week of June. He then updated the Board on the other State grants not yet received. Mr. Rusilowicz also commented on the Senior Bus and felt it may come in \$10,000 less than budgeted.

Looking at charges for services, Mr. Rusilowicz noted that Land Use and the Town Clerk are under budget by \$25,000 and \$26,768 respectively. His best guess would be that they will be short by about \$10,000 on each line item. He explained that the town doesn't really have much control over those line items, houses are not selling and building is not robust. Dave Lowry mentioned that they may want to look at changing those revenue items in the next year's budget, but it was generally agreed to keep it the same knowing that they may not hit those budget numbers. They agreed to look at those revenue numbers (4401 and 4403) when looking at the FY21 budget season.

Al Rusilowicz also reported that the Housing Authority has paid most of its allocation and is only \$690 shy of the total. He does not believe they will see the balance. Sale of Property and Equipment will be a \$5,000 shortfall as nothing more is anticipated. Miscellaneous is substantially over budget and includes \$5,070 from CIRMA, the grant for the Middlefield Fire Department of \$3,076 and reimbursement from the Health District for Lee Vito's salary and benefits for \$7,566. Mr. Rusilowicz expects an additional \$15,000 in interest income and will end up substantially over budget.

### Expenses YTD

On the expense side, Mr. Rusilowicz pointed out that they should be at 83 percent of the budget at this time. The accounting system is over budget because they paid for an additional three months of the old system that was not anticipated. He did not feel that the town will go over budget on Labor Counsel this year. Audit is over budget by \$600 because it was budgeted incorrectly.

Mr. Rusilowicz noted that everything is pretty much on track. Anything that is over budget in the Town Clerk's budget has been reimbursed by the Town Clerk. He does expect the Zoning Enforcement Officer and Building Inspector to be over budget by about \$4,000 combined and that has been addressed in next year's budget. The Inland Wetlands Enforcement Officer will also be over budget, mostly due to the fact that he provides backup coverage for the land office. The Sanitarian is over budget by \$28,695 and will require a town meeting, however the Regional Health District is under budget by \$24,152. That is because the town prepaid two-thirds of the assessment for the Health District. When you add in the \$7,566 reimbursement, the town is ahead of the game. Jim Irish suggested this be handled at the meeting on May 13, 2019 and Al Rusilowicz noted that the transfer can be made from the Contingency to balance out the Sanitarian line item. Mr. Rusilowicz also mentioned that they are not aware of any other transfers that would need to be made at a town meeting. Everyone agreed to have this added to the charge for the Annual Town Meeting on Monday.

Continuing to move through expenses, there is an \$11,000 surplus in the state-mandated renter's rebate which will not be paid and will not be budgeted going forward. Public Works is pretty much on track. Storm-related expenses are \$24,909 under budget and all snow removal expenses have been paid. Melissa Kowal noted that the Park and Rec budget will be going up in future years due to the minimum wage that was voted on today. Al Rusilowicz mentioned that there are exemptions for municipal employees and employees who work less than 90 days.

Mr. Rusilowicz also noted that the town has hired a new mowing service for Peckham Park at less than half of the current rate. Police overtime is very low at this point, but is only up to December 31<sup>st</sup>. The responsibility of the minutes for the Board of Selectmen meetings has been taken over by the Town Clerk. Mr. Rusilowicz was not sure if she was doing the Park and Rec minutes, but Dave Lowry felt that Tonya Hogan was doing those. The Board discussed that Wesleyan Crew uses Lake Beseck to train and Alice Malcolm added that Middletown High would like to do the same. They train in the lake when the river is too high.

In summary, Mr. Rusilowicz stated that his rough guess would be the expenses would be under budget between \$300,000 and \$400,000, the revenue will be approximately \$200,000 over budget, resulting in a surplus of about \$500,000 (not counting the use of the fund balance). Jim Irish suggested that the Board identifies the top eight items that contributed to the surplus and see if there's a common thread.

There was then some discussion about the State budget and the impact of the raise in minimum wage.

#### Old Business

##### A. Last Minutes Changes to FY-20 Budget

Jim Irish reviewed that the Annual Town Meeting will be on Monday at 7:00 PM.

##### B. Other

None.

#### New Business

None.

#### Adjournment

Melissa Kowal made a motion, seconded by Mary Wolak, to adjourn the meeting. Motion was carried unanimously. The meeting was adjourned at 8:19 pm.

Respectfully submitted,

Debi Waz

Debi Waz  
Alwaz First