

MIDDLEFIELD BOARD OF FINANCE
405 Main Street
Middlefield, Connecticut 06455

Minutes of the April 30, 2020 - FY21 Budget Workshop Video Conference

Jim Irish called the meeting to order at ~7:06 pm.

Attendance:

Members

Others

X	Irish, Jim	X	Rusilowicz, Al
X	Kowal, Melissa	X	Bailey, Ed
X	Lowry, David		Members of Public
X	Nick, Joel	X	Mary Beth Johnson
X	Skelps, Michael	X	Marianne Corona
X	Wolak, Mary	X	Rebecca Adams-Reider

A=Absent

X=Present

Public Comment:

Mary Beth Johnson - concerns expressed:

- giving salary increases to town employees that are not under union contract in these tough times
- \$20K increase to Inland Wetlands commission very high - unsure of authority in one major activity?
- \$30K for tree removal seem high?
- is automatic door opener at community center really needed?
- salary action justified for inland wetlands enforcement officer and building inspector?

Mariann Corona - concerns regarding:

- similar concern regarding inland wetlands activity/budget request
- school budget may not reflect costs of uncertainties for reopening (disinfection/distancing/other)

Update By Finance Director/1st Selectman Ed Bailey regarding newly modified requests to budget

- Capital Items: Community center - interior paint \$ down, interior walls/rooms \$up, interior shade and curtains\$ up - total requested impact up \$7339. Central Services: Computer System up \$2011: Total capital request up \$ \$9349 to \$910,060.
- Operating Expense items: Selectman - new 1st responders recognition night fund \$6K, capital changes per item above, and slight change in formulaic contingency amount - new Total Town Expenditure \$16,533,792.
- Revenue items: request increase in use of fund balance by \$50K to \$250K. Results in reduction of property taxes required by similar amount.
- At current, tax collection rate placeholder of 97.5% (which is 2% lower the the rate for each of the last 7 years) mill rate would be down ~0.25 mills vs last year.

Discussion of CCM Seminar on “Budgeting in Uncertain Times” and CCM “Survey of Current Municipal (66 Towns) Budgeting Practices”

- Areas of concern, and current practices of CT town budget intentions reviewed - inputs for our practices

Discussion of BOF FY21 Expense Items in FY21 Budget

- **Fund balance;** discussed balance vs. funding current budget and anticipating emerging needs - decision to be cautious because significant state aid issues anticipated in FY22. Board OK with Undesignated Fund balance exceeding 17% (policy limit) because of significant potential of town revenue headwinds in FY22.
- **Fire Department structure:** establish account with \$1 to remind us of need for plan/funding/bonding. Asset Management and FD Building Repairs and Improvements items have modest funds available to begin planning process.
- **Roadwork:** High fund balance may provide buffer, if needed, to initiate remedial activities
- **Library:** Due to closure with Covid isolation, need to ask Jess Lobner about potential savings to her proposed budget that was originally based on a full activity level.
- **Tree removal:** \$30K funding level questioned. Decision to keep contribution at historical annual level. many benefits of having available balance described.
- **Salary Adjustments** for non-union town employees - decision to keep salary actions as currently proposed - matches town union contract rate increases and is quite modest.
- **Fund balance (2):** contribution maintained at \$250K recommended level for now

Pubic Comment

Mary Beth Johnson

- concern regarding \$43K generator item for town hall - response described need for coverage during acute and sustained emergencies - including town garage
- question: is emergency management plan available for public review - yes, although some sections may be confidential

Rebecca Adams-Rieder

- recent interpretation to governors executive orders has included consideration of towns doing in person (perhaps even drive-by) town meetings for budget voting purposes. 1st Selectman will monitor status and alert BOF if any changes to current budget adoption plans are required.

Marianne Corona

- A capital improvement plan for a fire department facility was created by Paul Pizzo et.al. a while ago - may offer input to current planning needs. There was also a plan for town hall modifications - if relevant and findable.
- Town population has 35% in 45-64 age “employable” age bracket. Therefore, need to continue to monitor economic conditions relative to establishing tax collection rate; also, consider health of top business taxpayers (eg. Zygo, Rogers, Powder Ridge, Lyman, Emerson, Eversource).

Current view of FY21 Capital and Operating Expense items will be published on town website by 5/7/20 for public review and e-mail comment prior to next BOF regular meeting 5/14/20.

The meeting adjourned at ~9:43pm

Respectfully submitted,
Jim Irish