

Town of Willington

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BOARD OF FINANCE

**Budget Meeting Minutes
Via Public Zoom Video Conference**

**May 14, 2020
7:00 PM**

**Minutes are not official until approved at the next regular meeting*

Members Present (a quorum of 4 members is required to conduct business):

Mike Makuch – Chairman
Geoff Prusak – Vice Chairman
Peter Tanaka – Secretary
Christina Mailhos
Matt Clark
Stef Summers
Lisa Woolf – Alternate
Mike Perry – Alternate

Members Absent:

Also Present:

First Selectwoman Erika Wiecenski
Superintendent of Schools Phil Stevens
Business Manager Donna Latinsics
Willington Hill Fire Department Chief Tom Snyder
Willington Fire Department #1 Chief Alex Moore
Revenue Collector Janice Clauson
Zoning Agent Mike D’Amato
Director of Human Services Jennie Arpin
Members of the Public

Chairman Mike Makuch called the meeting to order at 7:05pm.

PRESENT TO SPEAK

Willington Hill Fire Department (WHFD) Chief Tom Snyder asked to be brought up to date regarding the status of the WHFD budget and the SUV in the Capital Improvement Plan (CIP). Chairman Makuch replied that at last meeting, the board discussed removal of \$4,000 for transmission repair because at that time an SUV replacement was in Year 1 of CIP. However, when the Board of Selectmen made revisions to the budget, the SUV purchase was pushed out one year. Selectwoman Wiecenski confirmed that it was an amended change when looking at the projects. In regards to fire service, the selectmen looked at safety items and pushed out anything that didn’t absolutely need to be done.

Chairman Makuch clarified that Fund 17 purchases wouldn't have an effect on the bottom line of the budget. Selectwoman Wiecenski replied that with so much uncertainty around what might be needed for emergency services during the pandemic, their thought was that money within Fund 17 may need to be available. WHFD had money in the budget for repairs and the selectmen thought it could be covered there.

Chief Snyder stated his concern that especially in this pandemic, putting money into the old truck isn't the best use of taxpayer's money. A new truck is certainly needed. The one that they have now that would be replaced has been used quite a bit more due to the shortage of staff at Station 13. That vehicle has been first on scene for a drug overdose and for the child hit by a car, so it's being used, and with the shortage of staff, there have been a few delays. Chief Snyder believes it's more important now than ever and that it shouldn't be cut. He restated that the purchase would be coming from Fund 17 which is not a direct burden on the taxpayers and he'd really like to see that moved around.

Peter Tanaka clarified whether Fund 17 is one of the budget lines that the board will be voting on tonight, or if it falls under CIP. Chairman Makuch confirmed that it is part of the CIP plan which the board will vote to approve or not.

Laurie Semprebon of 271 Turnpike Rd. stated: as a member of the town and town treasurer, I know we need to be concerned with being frugal and responsible, but I also think we do not need to go to draconian levels. My personal view is try not to raise the mill rate, but don't think we should go below that. I support the Board of Education and everything that happens in town. I think we should use some of our reserve funds to get down to the percentage we should be and we should be responsible but yet maintain what we have in town.

Christine Psathas, Registrar of Voters, of 17 Jared Sparks Rd. stated: When Suzanne Chapman and I put together the Elections Department budget in January for this next fiscal year, we had no idea how dramatically things were going to change. As you know, our jobs, how many voting events, how many election workers are hired and how they're trained, how many voting booths we have in the poll room, what type of signage we have in the poll room, how many hours are needed to maintain our certification, when we process voter registration cards, and much more is all covered under Title 19 of state statute. Now with the COVID-19 protocols that have been created for the poll room for poll workers and for the voters, election expenses are going to increase. We've been told by the Secretary of State's office that they're exploring the possibility of providing supplies to us for the August 11 primary, such as masks, barriers, pens, sanitizers, and even cleaning of the poll room. But as of today, we have no definitive word that this will happen. I urge the board to support Elections Department and pass the budget that Suzanne and I originally presented to you in February.

Peter Latincsics of 97 Trask Rd. stated: thank you board and town management team for the strong effort you're putting in to work through this economic crisis. I've been looking carefully at the CCM data from the last two meetings you had and it certainly confirms we're in a very difficult situation at best. For that reason I strongly urge that the board act tonight to have 0 increases in the town and education budgets. That's probably a proposition most families and Willington businesses would accept because so many of them have lost their entire income, their

entire livelihood, or their entire business. I think that's something you can do. I would also urge that you be careful to focus strictly on the spending side of the budget. Do not be confused by the mill rate. You need to reduce spending because that's where you can create the capacity to react to adversity ahead. By going to a 0 increase, it does not place an undue burden on either budget and puts the town in a better place, and is appropriate at a time when the townspeople are unable to vote on this budget and are looking to your wisdom in moving forward.

John Blessington of 29 Mason Rd. stated: The economy is not what it was. In 3 months we've gone from probably the best economy in my lifetime to Great Depression levels and we are not going to be turning that around anytime soon. We're not going to be back up in 3 more months; we'll be lucky if we're back up in 3 more years. I cannot see increasing the budget this year because it's not the people who are employed by the town or the state who are hurting here, it's the citizen who works in the private sector and has lost their business or their job or been cut back on hours. That's over half the population in this town. And remember that these are the people who still have to pay taxes. If we increase spending, then they're going to have to pay more taxes. There are a few items which I think we can cut. The Board of Selectmen and I disagreed; it was a 2-1 vote there. 3 items that we brought up were the septic system for the Old Town Hall which was a pet project of mine but we did cut that. Another is the Pickleball court, and I don't know what the impetus is, but everybody seems to want their Pickleball court and quite frankly I don't even know what Pickleball is. Finally, there's the \$100,000 consulting fee for the School Building Committee which has not even been put together yet. This is one I think could be put off for another year. To get around that we were offered the cut of \$104,000 for chip sealing. Someone said the roads will be in better shape if we don't chip seal than otherwise, but I don't believe that because then why have we always chip sealed? This is one where we're going to cut muscle out in order to keep fat and I don't think we should do that.

Michelle Doucette Cunningham of 41 Liska Rd. stated: I urge you to put the people of Willington first, and to do that, that also means the children of Willington. The school budget that we've presented with the cuts that we recently showed you does not cut program, but any further cuts are going to reduce staff and add to the Willington unemployment rate and putting more Willington people out of work. A town builds its economic prosperity on people moving into town, if there's a good strong school system people will see that. If you start making cuts to essential services such as schools, especially in a budget where our hands are really tied by a lot of contractual arrangements that are already there. It's really not forward-thinking, but being penny-wise and pound-foolish. I urge you to really think about what we've done in the past. This town has traditionally been very thoughtful in not raising a lot of taxes, except we've raised enough taxes to have a very healthy reserve fund. The rule of thumb for reserve funds is between 5% and 10% of your budget and Willington is well above that. If there's ever been a rainy day, this is it and now is the time to spend that to keep the services and keep the people employed who have served Willington so well. I urge you to think about the people first and the people whose jobs we have who work for both the town of Willington and the school system.

Jim Bulick of 12 Laurel Dr. stated: if you haven't done so already, I would recommend that the board should institute a hiring freeze until further notice. I also suggest you have some type of spending cap; pick a number where you guys feel comfortable and if a purchase meets that threshold, anybody who needs to spend something needs to come to you first and have that open

discussion. I also agree with some of the other comments made that you should do your best to keep spending flat, meaning 0 spending increase. That would allow you to build up reserves to handle things like what Christine Psathas correctly pointed out. We don't know what requirements will be, whether face masks or spacing, or other. There are numerous public interactions going on throughout town departments that you can't possibly predict. The best way to manage that is to have an extremely aggressive 0 increase and if you could tolerate it, cuts to really build up your reserve, not trying to spend down reserve or hold it at a certain limit, but this is when you want to keep it there for the rainy day.

Tracey Anderson of 151 Willington Hill Rd stated: thank you for all your work and countless hours you dedicate to our town finances and during this budget season. I'm in favor of the Board of Finance tonight concentrating their efforts on the 0% budgets or as close to 0 as agencies could come to. In my opinion, during this crisis as a town we should not be cutting budgets that could cause our town employees to lose their jobs and cause more hardship. Also we need to support the agencies that are providing resources to react to the situations including schools and Human Services. I think this is the time that we consider tapping into that fund balance which, as I understand, is several hundred thousand tax dollars that we have already taken from our taxpayers that could be used now. As Michelle said, it is the rainy day fund, and we are here. My mother is 85 and she's never seen anything like this before. I think we've hit the rainy day now. In addition, please take into consideration the \$179,000 decrease to Willington from the passing of the Region 19 budget and the \$111 million that Connecticut received this week in coronavirus aid to schools, which Willington should receive a portion of, I believe around \$60,000, which should help to offset some of our costs.

NEW BUSINESS

1) Review and Discuss Revised Budget Requests

Attachment #1

Chairman Makuch commented that over the last couple meetings the board has talked about the current situation and it is certainly unfamiliar territory. There is a lot to look at; the research by CCM and the review by Matt Clark, the stories in the news, and talking to local small businesses. He continued that he has been engaging with small businesses to see how they're doing and that those in Willington are lucky that we are a little steadier than many towns in this situation. Willington doesn't have a lot of any one particular type of business and many of the small businesses are okay. Chairman Makuch reported that Hilltop Restaurant is about to reopen with their large outdoor area. Other local restaurants in and out of town are building outdoor patios right now. As far as the Real Estate businesses, sale of high end houses has slowed way down, but average houses are selling just as well if not better as they are seeing people flocking to suburbs and rural areas to get out of cities. Connecticut may be looking at an increase at average-size house sales. Though those are not proven numbers, Chairman Makuch stated that he wanted to make sure the board considered the negatives and the positives.

Chairman Makuch shared a presentation to guide the board in their thought process (Attached). He noted that this is a unique situation of approving the budget in that the Board of Finance usually completes their work and send it to the taxpayers for the vote.

Matt Clark asked for updated data on unemployment numbers for Willington. Selectwoman Wiecenski stated that data was updated as of May 11 and was addressed in the Governor's call yesterday. It was made clear that this is for information purposes only, not official data; when the official numbers for the month come out, they may be very different. Willington is right around 410-415 claims processed which is 11% of the workforce based on data from the Department of Labor. Chairman Makuch noted that Willington's unemployment rate is normally around 3%.

Selectwoman Wiecenski continued that she is curious to see the effect on the numbers once the economy starts to open up. She noted that these numbers may not take into account people who are self-employed. She also shared that the state has processed approximately 470,000 of 500,000 unemployment applications and are processing claims made in May, so the numbers are only 1-2 weeks out. They've done \$511 million in state unemployment benefits and \$755 million in federal benefits.

Matt Clark made a motion that the board implement a spending freeze of \$5,000 for next fiscal year limiting all town departments and decision-makers so there are no surprises moving forward.

Geoff Prusak seconded the motion.

Chairman Makuch gave the opinion that a broad sweep number like that isn't functional. It would have to be further defined as to what's included in the spending freeze, as some agencies don't spend \$5,000 in a year and others spend it daily, e.g. payroll.

Matt suggested raising the number to \$20,000. He expressed concern that the board will be surprised with unanticipated spending in different departments. He stated that he was dumbfounded that a raise for all town employees happened without anyone knowing and without approval from the Board of Finance and he is concerned about something like that happening again. He is concerned that money will be spent and it'll constrain the board's ability to react to problems in the coming year. He is open to changing the amount.

Christina Mailhos replied that she is not sure how that would work because though the Board of Finance doesn't have line item control, the First Selectman does, and departments aren't supposed to spend over what they've been appropriated in the budget. There are very few places where someone could overspend a line item that would be \$5,000, other than maybe Public Works if there was a large repair needed, but in that case the selectmen would know about it.

Matt replied that he is concerned about the selectmen making that decision. He was very surprised reading the memos going back and forth about a Memorandum of Understanding (MOU) that was signed off on by the First Selectman awarding raises in a time of depression and rising unemployment, as there was no discussion.

Geoff Prusak and Peter Tanaka expressed support for the idea behind the motion but concern over the implementation.

Vote: 1 Yes (M. Clark), 5 No (C. Mailhos, G. Prusak, S. Summers, P. Tanaka, M. Makuch)
Motion fails.

Matt asked whether there is a hiring freeze right now in Willington. Selectwoman Wiecenski replied that there isn't a formal hiring freeze, but the town is not looking to hire any new staff. She expressed concern over whether that would be under the authority of the Board of Finance because if the town lost someone in a position, they would need to be replaced. She reiterated that Willington doesn't have a lot of extra staff. If the summer camp were to open, for example, there would be hiring going on of temporary summer staff, so there is no formal hiring freeze, but the town is not currently looking to hire new staff.

Peter Tanaka asked whether the Public Works mechanic position originally slated has been canceled. Selectwoman Wiecenski confirmed that the position was cut from the current proposed budget.

Geoff stated that the board normally approves the Capital Improvement Plan (CIP) and asked whether that is not happening. Chairman Makuch replied that the board will have to approve it, as it normally goes from the board to the taxpayers for approval, and this year the board is working in lieu of the taxpayers. Geoff replied that the CIP has to be approved before the board can approve a budget.

Selectwoman Wiecenski clarified that only Year 1 of the 5-year plan is complete and that the dollars for that are included in the presented budget. She explained that the CIP committee was slated to meet when the pandemic hit and was not rescheduled. There isn't a mechanism in place via any of the Executive Orders for the CIP to be approved at a Town Meeting because, as there are no dollars tied to Years 2-5, it is not an item that qualifies for expeditious action.

Geoff asked for clarification on what projects are were retained or removed from the current CIP. Christina stated that she is not so much concerned about what's in the plan, but what's been pushed out of the plan and whether the plan is realistic. She stated that many things keep getting pushed off into the out-years without vision of how they would theoretically work, which means they probably aren't going to happen. She continued that she is uncomfortable approving the plan because the board doesn't know what's in the plan for next year or what's feasible.

Selectwoman Wiecenski replied that she agrees that this is one of the most difficult parts. With exception of things like leases that the town is committed to, most of the items have to come back to the Board of Finance for approval later in the process anyway. Until towns have a mechanism to fully function in a Town Meeting setting, unless it is an emergency item, the process for projects wouldn't even be able to begin.

Mike Perry arrived at the meeting.

Peter expressed concern that the board will be voting on a budget before town input. Discussion was held regarding the timeline of making appropriations, giving townspeople time for feedback online and via an electronic public hearing, and finally approving the budget.

Chairman Makuch asked whether the board has enough information to begin making appropriations. He expressed concern over the Capital Plan and stated that he understands the

reason for pushing out the Fire Department truck replacement expense. He said that he can't support the idea of pushing back replacing the 15-year-old fire department emergency vehicle which responds to emergencies every day in town and would be funded not from taxpayer money but out of Fund 17 and yet still having taxpayers on the hook this year for a Pickleball court and a new vehicle for the Public Works director, though those are valid expenses as well. He recognized that he may be biased because he's a volunteer member of the fire department, but asked Selectwoman Wiecenski to share more of the thought process.

Selectwoman Wiecenski shared that there are fewer emergency calls during the pandemic, and if that were to continue, depending what the shutdown looks like, there may not be as big a revenue source in Fund 17. She stated that the Board of Finance as a whole makes the appropriation for the dollars amount and the selectmen could take another look at the CIP at their meeting on Monday. If there aren't whole amounts available, then the selectmen will make some changes. She detailed that the majority of items are items needed within the schools. Superintendent Stevens looked at which things he thought could be pushed out and removed those from the current year plan.

Chairman Makuch commented that he understands the logic, but as of today, the fire departments have responded to over 300 calls in this calendar year. If that volume continues, the year will come pretty close to the typical 800-900 calls in a year, so there hasn't been a reduction in calls yet.

Stef Summers asked about the cuts that were made. She commented that the \$15,000 for a used vehicle with a lift to replace the senior center van seems like a priority because theirs is defunct. Though they won't be going on a lot of trips where they'll be jamming the van, the way they explained the need is that they have people with ambulatory needs who require rides to medical appointments and, as it sounds important, she doesn't understand why that would be cut. Chairman Makuch replied that they won't be using the van for medical appointments as they use other services for that, but they were more using it for outings like grocery shopping and cemetery visits, which are important too but makes it less of a need.

Geoff commented to Christina's point that it seems like there are projects pushed out of Year 1 that are good general maintenance and infrastructure enhancements like painting that are being replaced by \$40,000 for a Pickleball court. He agrees that the Town Office Building basement should be done if the town is going to spend the money. He expressed his displeasure with the way this came out and, with all due respect, thinks it should be looked at again. Chairman Makuch replied that the question remains of how much say the Board of Finance has on that as the board's job is to approve the final numbers, not individual line items. The board can only ask the selectmen to take another look and make a recommendation for them to consider if there's a consensus of the board as to what it would like to see.

Matt Clark made a motion that the board agree to a 0% spending increase across all budgets through the next fiscal year.
Peter Tanaka seconded the motion.

Matt elaborated that by holding spending flat, it allows the town to react to problems which are going to arise with state funding and with revenue collection. In order to put town employees first and avoid laying them off when the town runs into spending problems, he thinks it's important not to increase spending at all and to keep the mill rate the same so taxes don't increase. This will allow flexibility moving forward. He also doesn't think the board should tap into the reserve fund at all. It's a bad idea and limits flexibility. Just because we're in an emergency doesn't mean we're not going to run into another emergency this year.

Stef inquired whether the motion includes the education budget. Christina added that saying every department has to be at 0% is dangerous, as the board has heard from several departments as to why it would cause problems for them to go to 0%. Matt clarified that he meant the final expense line in the budget will be the same as last year, even if individual department budgets are different.

Christina commented that she believes the current proposal is only about \$29,000 over last year's right now and clarified whether Matt was suggesting cutting \$29,000 from anywhere in the budget. Matt replied that plus or minus \$29,000 isn't a big deal.

Chairman Makuch commented that he doesn't think 0% on spending line in the right place to be. Not increasing taxing on the taxpayers is the goal in his mind. Everything is a delicate balance, we don't know what the future holds, and there is certainly the possibility of more challenges in the future. That may be why it would be good to use some reserve and some control of spending so that we still have some reserve and also kept services for the town intact. The idea of that leading into no dipping into reserve is not financially possible. Even if the budget showed 0% increase on spending, it would still require dipping into the reserve. The reserve is high and the taxpayers should get some relief from that by plugging that back into the budget to keep them from getting a tax increase. That doesn't mean being easy with spending either, but he is just not sure about the idea of flat-lining everything.

Lisa stated that it's important to know the total amount in the general fund because it's over-taxation. She stated that the proposal includes applying \$410,000 from a fund balance of \$2.5 million; that is too much money and this is the time to use it. Donna Latincsics confirmed that the reserve fund is estimated to be almost \$2.6 million before the proposed \$410,000 allocation. The balance would be approximately \$2.1 million.

Peter stated that the town went high with taxes a couple years back to protect from the governor's teacher retirement benefits. The town did not have to spend that money and has been saving that money for a time of trouble. That money is our shock absorber and we should cue as closely as possible to a 0% spending increase and not spending that money. We should not spend it just because we have it. We should be watching ourselves so we stay within our means and be prepared for the worst to come.

Christina commented that one of the reasons as to why the general fund is so high is because the town has been using 99% collection rate as the assumed number, but has been collecting at a rate of 99.8% or higher over the last 5 years. That money goes into the general fund. Revenue

Collector Janice Clauson added that through April of this year, the town was at 101.3% to budget collected.

Christina inquired whether the \$600,000 that will be reimbursed for the roof project at Hall School will go into the general fund or capital reserve. Donna replied that it will go to capital reserve. Christina commented that it will be un-earmarked money in capital reserve. Chairman Makuch clarified whether that's expected in the coming fiscal year. Donna replied yes, the state is pretty good about their progress payments.

Christina inquired whether the project is on schedule. Superintendent Stevens replied that the roof project is paused due to COVID-19. The ability to meet in groups and approve items is not easy right now, not to mention the amount of time it has taken to change the entire education system.

Chairman Makuch recalled that the funds for the roof project were set aside during the current fiscal year so it does not have an effect on the FY 20-21 expenses.

Vote: 3 Yes (P. Tanaka, G. Prusak, M. Clark), 3 No (C. Mailhos, S. Summers, M. Makuch)
Motion fails.

Stef Summers made a motion that the board keep the mill rate at 30.09.
Christina Mailhos seconded the motion.

Matt inquired whether property values in town have gone up or down or stayed the same in recent years. Chairman Makuch replied that that question is answered in two ways: the total Grand List and the valuation of the properties. The town just had a revaluation and there was a mix of increases and decreases. Selectwoman Wiecenski shared that the effect on the Grand List was 0.58 last year after the revaluation.

Selectwoman Wiecenski stated that there was an expected increase of 1.67% in the Grand List this year after some adjustments after the Board of Assessment Appeals meeting. Chairman Makuch recalled information from the Board of Assessment Appeals spring meeting in April in which they make decisions about real estate. The adjusted number is included in the information Donna sent to the board.

Christina noted that this would be the 4th year in a row that the mill rate will have been flat. Chairman Makuch recalled that the board had general discussions earlier in the budget process that this might be the year that the mill rate starts to go up a little, but then the coronavirus pandemic happened and the financial situation changed.

Mike Perry commented that a mill rate of 30.09 sounds alright up front because it doesn't raise taxes, but if you look at 11% of people who are unemployed now in town as well as those who are getting reduced wages, if the Board of Finance decides to stay at the same tax rate, it does nothing for the townspeople. People aren't making any more money, so why keep it the same? In his opinion, 30.09 is alright, but the board should work on something even less.

Chairman Makuch responded that part of the theory is that if you look to cut taxes, which benefits people who have difficulty paying, you have to look at the cost of cutting the taxes. At some point, it means cutting services that those people may need or adding a layoff and putting someone else out of work. That is the challenge of the board's job to figure out that balance. Lisa added that those that are in the town are also taxpayers who should be considered.

Mike Perry replied that he understands that the board would have to look at laying people off, which isn't what he wants to do. He does want to take a look at the budgets, line by line, to see where there are increases where there shouldn't be increases and look at decreasing on some items. He clarified that he's not talking about wages or personnel but about things that maybe the town can do without such as line items that he noticed that were \$0 in the last 2 years that have a number to them now. He suggested that if the board look at the changes, some of the items can have significant cuts on them which doesn't involve cutting anyone's pay, but keeping the pay at the rate in the proposed -3% budget. He believes the board can get under 30.09 if it does that.

Chairman Makuch clarified that the -3% budgets do include laying people off.

Peter Tanaka commented that the Grand List increased slightly and the expected revenue collection is decreasing slightly, so if the board decides to leave the mill rate at 30.09, he believes the total town income should remain fairly constant. However, the town has collected above the necessary rate for some time; perhaps if the board decreases the mill rate slightly to leave the money that the taxpayer has earned with them, it may not be a bad thing. He understands Stef's motion, the board usually decides the mill rate at the end of the budget process and the motion would freeze the board at a place it isn't ready for. He would like to see it come down a bit to make an effort to keep the taxpayers in mind.

Stef replied that staying the same for multiple years in a row is in essence taking care of the taxpayers because they're paying less of inflationary costs. She feels that 30.09 is a good rate and she believes that what the board wants to do is to be conscious of the spending we're doing that's going to feed the recovery of the town. The board can't just look at numbers in a flat way and make cuts. The town is going to have some challenges. Some things have already been proposed and there are sure to be items that are proposed to get through this time she doesn't think it's the time to weaken the resources we have in town.

Chairman Makuch commented that he would love to return a reduction to the taxpayers, but the board's responsibility isn't just what are the taxes costing the taxpayer, but also prudent use of taxpayer's money. That means balancing the cost, services, and the reserves and making a prudent decision and setting the town up for success. This board has historically been successful at that, which is why the town has a strong reserve. The review from the auditors this year was very strong and very positive. He continued that he spent time on the Office of Policy and Management (OPM) website looking at the town's ranking and when looking at the key indicators, out of 169 towns in Connecticut, Willington is in best 15 or 20 in almost every one of those categories. There are towns that have much more debt per capita than Willington, which puts us in a safer, stronger position right now. He concluded that he would love for his taxes to go down, but he also wants fire trucks to show up, streets to be plowed when it's snowing, and kids to have a good experience at schools, so it's a balance to be struck.

Stef mentioned that the town is giving some relief to taxpayers by delaying the due date of taxes as well. Selectwoman Wiecenski clarified that the extension provided by the Executive Order gives an extra 90 days before a late penalty is assessed, but if the taxes are late after October 1, the interest reverts back to July. The town had the option of having the extension apply to all taxpayers or just those who are affected by COVID-19 and the Board of Selectmen voted to apply it to all residents.

Peter Tanaka suggested a friendly amendment that the mill rate not be above 30.09.

Peter explained that with that wording, if the board finds cuts that could bring the mill rate lower than 30.09, then it can go there instead of having passed a motion to set the mill rate right at 30.09. Geoff expressed support.

Stef thanked Peter but rejected the amendment due to the fact that it doesn't clarify how low the mill rate could go.

Discussion was held on the fact that setting the mill rate before making budget appropriations isn't how the process is normally conducted.

Stef Summers withdrew the motion.

OLD BUSINESS

1) Budget appropriations

Chairman Makuch clarified that the proposed amounts for appropriations came from the 0% increase budget.

Motion to accept the budget request for 0121 Probate Court for \$3,786 was made by Peter Tanaka and seconded by Geoff Prusak.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Chairman Makuch reminded the board that the election officials asked to go back to their original requested amount due to all the variables this year.

Motion to accept the budget request for 0126 Election Officials for \$41,594 was made by Stef Summers and seconded by Christina Mailhos.

Stef noted that, as it is a Presidential election year and with the new factors and mandates they have to work around, it's not the year to go less on their budget. She reminded the board that the pay increase is historic and that the registrars presented a well-thought-out analysis of their pay in relation to their peers in our region and they are well below. The Board of Finance agreed to pay half of that increase and delayed the second half of the payment and it is owed to them. In her opinion, Willington has great registrars and she'd like to support them this year.

Vote: 5 Yes (C. Mailhos, S. Summers, P. Tanaka, G. Prusak, M. Makuch), 1 No (M. Clark)
Motion passes.

Motion to accept the budget request for 0131 Board of Finance for \$4,018 was made by Mike Makuch and seconded by Stef Summers.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0132 Treasurer for \$33,180 was made by Geoff Prusak and seconded by Peter Tanaka.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0133 Auditor for \$34,000 was made by Mike Makuch and seconded by Stef Summers.

Chairman Makuch noted that \$34,000 is \$2,000 less than requested. The year-to-date expense is \$31,500 and the auditor is done for the year. Donna noted that there may be one more invoice for \$500, but confirmed the auditor is otherwise done for the year.

Chairman Makuch asked whether there was an anticipated increase next year. Donna detailed that the town holds a 3-year contract with the auditor and that is their price. However, the town won't have a federal single audit, which costs \$2,800 so \$2,000 could be cut from the budget.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0135 Board of Assessment Appeals for \$1,346 was made by Geoff Prusak and seconded by Peter Tanaka.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0161 Conservation Commission for \$1,500 was made by Geoff Prusak and seconded by Peter Tanaka.

Vote: 5 Yes (C. Mailhos, P. Tanaka, G. Prusak, M. Clark, M. Makuch), 1 No (S. Summers)
Motion passes.

Motion to accept the budget request for 0171 Planning and Zoning for \$129,226 was made by Geoff Prusak and seconded by Peter Tanaka.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0172 Zoning Board of Appeals for \$4,707 was made by Geoff Prusak and seconded by Christina Mailhos.

Chairman Makuch noted that this is a \$100 increase over the original request, which was a 2.7% decrease from the current fiscal year. Zoning Agent Mike D'Amato clarified that, though there is a \$72 increase tied to the salary for the Zoning Board of Appeals clerk, the reduction was made in their advertising line, so \$100 less would be fine.

Peter Tanaka made a friendly amendment to adjust the amount to \$4,607.

Christina Mailhos seconded the amendment. Geoff accepted the friendly amendment.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0175 Economic Development \$19,280 was made by Christina Mailhos and seconded by Geoff Prusak.

Peter noted that the original request was about \$6,000 higher in order to bring on a consultant. He asked for details on how the decrease is going to affect them.

Economic Development Commission (EDC) representative Rick Maloney stated that the Commission worked hard on the makeup of this. Part of the increase would have been having the zoning regulations reviewed and updated, but they decided to put that on the back burner for the time being in light of the struggle we're in in order to come in flat.

Chairman Makuch expressed concern over the Commission's ability to operate in the current climate, as reviewing the zoning regulations was being done to make the town more business friendly.

Rick replied that the proposal is to work with a consultant to put together a Facebook page and website and execute a degree of communication with the business stakeholders in town and then communicate back to the EDC and other stakeholders. He stated that he believes \$19,280 they can execute that plan, but wouldn't want to go below that.

Christina commented that this is an example of a department that's gone up substantially from last year but is a big investment, so is an example of why the board wouldn't do an across-the-board cut.

Stef added that the EDC falls into the recovery category as well. The board has already asked them to collect numbers on how the local economy is doing and they've been quick in getting back to us. The EDC is ready to lift off and implement some projects they've been working for a while.

Mike D'Amato stated that he also works for CME, the consulting company that stepped in to help the EDC when the Connecticut Economic Resource Center (CERC) terminated their contract. They started a business survey at the direction of people in town. The reason for the increase was related to the fact that what businesses need right now is help. In the short term, that's help applying for aid, but in the long term it's expanding their business, how to set up website, etc. Part of what's been indicated in the results of the survey is that they just need more

people to help. The zoning regulations in town are not especially business-friendly and South Willington needs changes that are going to take some time. The original \$25,000 request was an evaluation of how many hours it would take to get these things done.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0176 Inland/Wetlands for \$2,000 was made by Geoff Prusak and seconded by Stef Summers.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0221 Ambulance Grant for \$522,984 was made by Peter Tanaka and seconded by Geoff Prusak.

Chairman Makuch expressed concern about extra salary expenses due to needing coverage for employees who are COVID-positive. He inquired about opportunities for reimbursement or Federal Emergency Management Agency (FEMA) funds.

Willington Fire Department #1 Chief Alex Moore explained that the expenses will be applied towards FEMA for at least 75% reimbursement. It is still unclear what part will go toward OPM and what part toward FEMA.

Chairman Makuch summarized that it is unknown what the effect will be on the current fiscal year budget and that there is potential the situation will affect next fiscal year as well. Chief Moore confirmed, because you can't predict when someone will get sick and the department took a huge hit.

Chief Moore added regarding Fund 17 that the department went from 70 calls in March to 35 calls in April, and some of those were not transports because people do not want to go to the hospital.

Stef and Peter asked for further clarification of the \$52,000 increase. Chief Moore replied that is contractual because it includes a 2% wage increase for 4 full-time staff and the 9.1% minimum wage increase which is slated for September. There are 14 or 15 part-time per diem employees.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0231 Fire Marshal for \$25,382 was made by Geoff Prusak and seconded by Stef Summers.

Peter inquired as to the \$300 increase over last year. Chairman Makuch clarified that it shows a 2% increase for the fire marshal salary and a reduction of 6.7% for the deputy fire marshal stipend.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0232 Fire Protection for \$273,565 was made by Peter Tanaka and seconded by Stef Summers.

Chairman Makuch explained that this is the amount of the original request less \$4,000 for transmission repair because the SUV was in the Capital budget. The reason it's not flat over last year is because Chief Snyder said it would cause too many cuts in programs and would cause a \$2,000 insurance penalty for closing down the 25 Old Farms Rd. property which is currently housing COVID-19-positive EMTs.

Geoff inquired whether the fire department is still figuring out property tax for 25 Old Farms Rd. Chairman Makuch replied that he doesn't believe that's part of this conversation because that money is not in this budget request. At this point, the assessor is saying property will be taxed, though it's still up for some debate. The fire department is reviewing that with their attorney because none of the other fire department properties in town are taxed as it potentially creates a circle of taxpayer money. The mill rate will determine what the tax bill will be.

Vote: 5 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Makuch), 1 No (M. Clark)
Motion passes.

Motion to accept the budget request for 0234 Emergency Management Director for \$7,047 was made by Geoff Prusak and seconded by Stef Summers.

Stef inquired whether the generator was in another budget line before and the increase is due to correcting the issue. Chairman Makuch clarified that \$6,000 is the Emergency Management Director stipend and that generator maintenance is \$1,047. It is a 0% increase over the current fiscal year.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0512 Recreation Commission for \$69,013 was made by Christina Mailhos and seconded by Stef Summers.

Geoff commented that the Recreation Commission is more or less self-funded, but if the town won't be holding camps, what is the effect? Christina commented that the summer camp usually breaks about even between revenue and paying camp staff. Chairman Makuch noted that there is some talk over whether the beach will even be allowed to open this year.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0517 Library for \$190,436 was made by Geoff Prusak and seconded by Stef Summers.

Matt inquired as to the reason for the \$3,000 increase over last year. Chairman Makuch noted that it is a 1.8% increase and the original request was for a 14% increase. Selectwoman Wiecenski clarified that the increase is mostly due to the minimum wage increase slated for September, as the majority of their staff is paid minimum wage. Chairman Makuch commented that the library also rolled back their director-level increases to get to this number. Selectwoman Wiecenski added that their director took a waiver instead of insurance as well. Stef noted the addition of 2 high-school age staff for page positions.

Vote: 5 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Makuch), 1 No (M. Clark)
Motion passes.

Motion to accept the budget request for 0111 Selectmen for \$155,676 was made by Mike Makuch and seconded by Stef Summers.

Matt noted the 1.7% increase over last year from \$153,070 to \$155,676. Geoff inquired if the increase is due to the 2% raises. Chairman Makuch noted increases in a cell phone line of \$140, advertising line of \$600, and dues line of \$71. The rest is non-contractual selectman and office manager salaries and webmaster stipend increasing 2% to match the contractual raises.

Christina commented that she thought the selectmen weren't going to take an increase. Selectwoman Wiecenski replied that it was proposed, but no motion was made to it.

Stef noted that the Fire Marshal, which has already been passed, also receives the 2% non-contractual increase. Selectwoman Wiecenski added that various others are also budgeted to receive it.

Vote: 3 Yes (C. Mailhos, S. Summers, M. Makuch), 3 No (P. Tanaka, G. Prusak, M. Clark)
Motion fails.

Peter commented that though the Office Manager is worth more than 2%, the total budget needs to be brought down. Many line items in the selectman's budget were increased to reflect accurate spending, but none were adjusted down, so he would like to see an adjustment to get closer to 0% over last year. Christina commented that would be approximately a \$2,606 cut.

Motion to accept a budget for 0111 Selectman for \$153,070 was made by Matt Clark and seconded by Geoff Prusak.

Matt commented that the board needs to hold the line on spending here. Right now he believes the budget is up \$20,000-\$25,000 overall. If the board keeps going line by line and approving increases, at the end of the day it's going to cause a mill rate increase.

Selectwoman Wiecenski commented that the selectmen did what was asked by the Board of Finance and have presented a flat budget of overall spending in the government budget. Some lines or departments have gone up and some departments are flat or went down, but the bottom line is exactly the same as last year. The selectmen took their original proposed increase of

\$157,040 and got it to 0%. She pointed out that the board has already approved some increases in salary which were not contractual and it sounds like issue is being taken with the Town Office Building staff receiving raises, but the overall government budget is \$3,489,021 which is exactly the same as the approved budget for the current fiscal year.

Chairman Makuch clarified that about \$1,500 of the increase is in salary. Discussion continued.

Matt Clark made a motion to call the question.

Vote to call the question: 5 Yes (C. Mailhos, P. Tanaka, G. Prusak, M. Clark, M. Makuch), 1 No (S. Summers)

Motion passes.

Vote on the motion: 3 Yes (P. Tanaka, G. Prusak, M. Clark), 3 No (C. Mailhos, S. Summers, M. Makuch)

Motion fails.

Clarification was made on line items and the amount to add salary increases.

Motion to accept a budget for 0111 Selectmen for \$154,365 was made by Peter Tanaka and seconded by Geoff Prusak.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0130 Accounting Services for \$211,309 was made by Christina Mailhos and seconded by Matt Clark.

Chairman Makuch noted the reduction of 8.6% from last year despite increases in payroll coordinator and staff support. Peter explained that the town bought software last year for a one-time cost, so the reduction isn't a surprise.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0134 Assessor for \$92,854 was made by Christina Mailhos and seconded by Stef Summers.

Chairman Makuch noted that all but \$1,000 of the increase is for computer support. Selectwoman Wiczenski explained that it is support for the new system. The antiquated system cost about \$10,000 per year for support.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0137 Revenue Collector for \$82,836 was made by Geoff Prusak and seconded by Peter Tanaka.

Christina inquired whether the number of hours have been decreased which caused the reduction in salary. Selectwoman Wiecenski replied that there was a change in personnel between last year and this year and the salary for the current employee is less due to seniority.

Christina asked for more details about the assistant position. Selectwoman Wiecenski replied that last year an assistant was not budgeted for but was hired. They will be increasing the hours back to what they were prior to the removal of the position and including extra hours during collection times. The assistant is currently working 18 hours/week and will be increasing to 22 hours over 4 days/week. Janice Clauson clarified that she would like the assistant to work 7 weeks at 28 hours/week to keep the office staffed when she's at training and have help in the office at collection time.

Vote: 3 Yes (G. Prusak, S. Summers, M. Makuch), 3 No (C. Mailhos, P. Tanaka, M. Clark)
Motion fails.

Christina commented that the increase is \$7,000 in hours which may put that person eligible for benefits, which would cause another increase. The office was staffed that way for a long time and they were able to make reductions and now it's increasing again.

Selectwoman Wiecenski replied that they never had the opportunity to see to fruition how the office would work with the seasoned tax collector once the assistant position was cut because she left. It was very difficult to run the office with less hours for a new revenue collector and new assistant revenue collector. There is a benefit to the hours going back to what they were.

Donna Latinsics stated that there are no benefits budgeted because the assistant is budgeted at 18 hours/week for 46 weeks and 7 weeks at 28 hours/week during July & January. She would be eligible for part-time benefits, but she has declined them.

The board agreed to come back to the topic.

Motion was made to accept the budget request for 0141 Town Counsel for \$32,000 by Christina Mailhos and seconded by Stef Summers.

Matt inquired about the trend in this line. Selectwoman Wiecenski replied that there is no trend with legal as it depends what situations arise where the town or land use needs the services. It is paid as we go and she tries to do as much research and exhaust all other resources before making the call to them. \$32,000 has been the standard number for the last 7 years but it would take only one law suit to go well over that.

Christina noted that in FY 18-19 the cost was \$26,000 and there are years it is less and years where it's more. Peter commented that \$32,000 is the standard budget number but the town hasn't gone over \$27,000 or so recently, except for the current year. Selectwoman Wiecenski noted that she has had to use the services more during the pandemic to make sure things are running properly, which is why this line has gone over during the current fiscal year. They are hoping some of the expenses will be covered by FEMA or stimulus funds but much is unknown.

Vote: 4 Yes (C. Mailhos, S. Summers, G. Prusak, M. Makuch), 2 No (P. Tanaka, M. Clark)
Motion passes.

Motion to accept the budget request for 0151 Town Clerk for \$105,648 was made by Peter Tanaka and seconded by Geoff Prusak.

Selectwoman Wiecenski noted the 15% increase in election expenses due to the fact that it's a Presidential election year.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0181 Town Office Operations for \$229,258 was made by Geoff Prusak and seconded by Peter Tanaka.

Vote: 5 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Makuch), 1 No (M. Clark)
Motion passes.

Motion to accept the budget request for 0182 Town Hall Operations for \$7,467 was made by Geoff Prusak and seconded by Stef Summers.

Vote: 5 Yes (C. Mailhos, S. Summers, G. Prusak, M. Clark, M. Makuch), 1 No (P. Tanaka)
Motion passes.

Motion to accept the budget request for 0183 Consulting Engineers for \$20,000 was made by Geoff Prusak and seconded by Stef Summers.

Chairman Makuch commented that it seems like the last 2 years the trend has been running at half of that number. Selectwoman Wiecenski noted that it is another consulting fee paid as needed, not a retainer, and depends on the projects that come up, split as \$10,000 each between Public Works and Land Use.

Mike D'Amato added that major savings this year in the Land Use portion were due to the fact that the big application for engineering was Love's Truck Stop, who paid for the engineers due to the complexity of the project, so the fund wasn't spent the way it would've been. The wetlands review itself was between \$6,000 and \$8,000. He reiterated that the cost is completely dependent upon the needs of the applications that come in. Items like simple house walls that need to be looked at are expenses that would be paid in lieu of having an engineer on staff.

Chairman Makuch commented that when the board sees something trending for 2 years at 50% of its budget, it's reasonable to consider a cut, especially when it's not cutting from a salary or known program.

Vote: 0 Yes, 6 No (C. Mailhos, S. Summers, P. Tanaka, G. Prusak, M. Clark, M. Makuch)
Motion fails.

Motion to accept a budget for 0183 Consulting Engineers for \$15,000 was made by Peter Tanaka and seconded by Matt Clark.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0185 Senior Center Operations for \$34,899 was made by Stef Summers and seconded by Geoff Prusak.

Chairman Makuch noted that this is a \$270 or 0.8% increase over the current year, due to van maintenance and gas.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0233 Health District for \$33,468 was made by Peter Tanaka and seconded by Geoff Prusak.

Peter recalled that this is a number determined by the health department and billed.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0235 Fire Main and Hydrants for \$8,626 was made by Peter Tanaka and seconded by Stef Summers.

Chairman Makuch summarized that this is essentially a rental fee for the fire hydrants by Hall School in a public/private partnership. Many years ago there was a need to bring water across the river from the Tolland system for the condominium/apartment complexes on Depot Rd. and Hall School. There was a combination of cost sharing from a grant that the town got to help pay for a portion of the work and the organization which was running the Tolland system at the time also paid a significant portion of it. After install, Willington now pays rent on the hydrants, which is a maintenance and usage fee.

Peter inquired the reason for the \$800 increase from last year, whether Willington has input into that, and whether the hydrants have been tested. Chairman Makuch replied that CT Water should've tested them. Donna replied that Willington is charged per linear inch-foot of underground water pipe.

Stef inquired how often the bill goes up, as 10% is a large increase. Donna replied that it's been increasing about every 6 months.

Vote: 3 Yes (C. Mailhos, S. Summers, M. Makuch), 3 No (P. Tanaka, G. Prusak, M. Clark)
Motion fails.

Chairman Makuch reminded the board that this is like a utility bill and asked the board what action they'd like to see, as no suggestions were made during discussion on the motion. Selectwoman Wiczenski commented that when the bill comes in and there isn't enough to pay it, it will come back to the Board of Finance for a transfer.

Matt asked if the town can look into some sort of resolution down the line. Chairman Makuch responded that a discussion can be had with the water company.

Motion to accept the budget request for 0235 Fire Main and Hydrants for \$8,626 was made by Stef Summers and seconded by Christina Mailhos.

Vote: 4 Yes (C. Mailhos, S. Summers, M. Clark, M. Makuch), 2 No (G. Prusak, P. Tanaka)
Motion passes.

Motion was made to accept the budget request for 0241 Building Official for \$49,392 by Geoff Prusak and seconded by Mike Makuch.

Selectwoman Wiecenski reminded the board that Willington contracts the services of a building official with Bolton, who had a 3% increase in their salaries, so the increase matches theirs. The other increase is \$900 for building permit system support, which is the online electronic permit system which has become more vital than ever to keep the system moving. There has been a lot of activity in this department despite or maybe because people are home during the pandemic.

Vote: 5 Yes (C. Mailhos, S. Summers, G. Prusak, M. Clark, M. Makuch), 1 No (P. Tanaka)
Motion passes.

Motion to accept the budget request for 0311 Public Works for \$1,184,165 was made by Geoff Prusak and was not seconded.

Motion to accept the budget request for 0342 Cemetery for \$2,000 was made by Peter Tanaka and seconded by Geoff Prusak.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0351 Transfer Station for \$231,916 was made by Geoff Prusak and seconded by Matt Clark.

Selectwoman Wiecenski confirmed that \$17,000 of the \$17,973 increase is due to tipping fees. She noted that bulk waste and trash removal lines will be over in the current fiscal year as well due to the fact that residents are stuck at home and cleaning things out.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0507 Housing Authority for \$2,182 was made by Peter Tanaka and seconded by Geoff Prusak.

Selectwoman Wiecenski noted that the Housing Authority oversees the cottages at Button Hill. The amount covers insurance and a recording secretary.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No

Motion passes.

Motion to accept the budget request for 0510 Accrued Sick Days for \$15,000 was made by Stef Summers and seconded by Matt Clark.

Donna confirmed that the 25% reduction won't be detrimental to this line.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0511 Dog Fund for \$25,881 was made by Stef Summers and seconded by Christina Mailhos.

Matt noted that the 15% increase is due to dispatching costs. Selectwoman Wiecenski replied that the dispatching would be a new service. Chairman Makuch noted that the Animal Control Officer (ACO) is not currently dispatched, just answers calls on a cell phone, and the dispatching service through Tolland County Mutual Aid Fire Service (TN) would give her radio communication with the 911 center.

Peter stated that he would like to look into renegotiating the \$3,500 dispatching price with Tolland and TN and would like to see that cut out of budget until it's been addressed to a more realistic number. He is in support of and understands the need for dispatching, but believes the sum is far too high for one ACO.

Chief Moore added that the cost is set up based off the number of dog licenses in town per capita. As far as a dispatch center, no one dispatches ACOs except for local PD dispatches, so they're usually on their own. Dispatch would give her someone who's watching out for her safety when she's on a call.

Chairman Makuch commented that the service is important, but \$3,500 is optimistic on TN's part when the town pays what he believes is around \$16,000 for all of the fire service.

Selectwoman Wiecenski added that the \$3,500 does not include the radio; the ACO was looking for a grant for that.

Stef commented that the ACO is going on calls that can be fairly high-risk, with people being emotional about their pets and pets can be crazy sometimes. If the board takes it out, is she being left unprotected for a fiscal year? Chairman Makuch suggested it could be funded but noted as a follow-up item.

Vote: 3 Yes (C. Mailhos, S. Summers, M. Makuch), 3 No (P. Tanaka, G. Prusak, M. Clark)
Motion fails.

Chairman Makuch commented that he understands the concern with the expense, but isn't sure there is a good option to move forward at this point. He reminded the board that they have had this information since January or February and there were extensive opportunities for the board

to ask questions and follow up on items of concern. At this point, there is no time to contact the dispatch center to negotiate.

Motion to accept the budget request for 0511 Dog Fund for \$25,881 was made by Mike Makuch and seconded by Matt Clark.

Vote: 5 Yes (C. Mailhos, M. Clark, S. Summers, G. Prusak, M. Makuch), 1 No (P. Tanaka)
Motion passes.

Motion to accept the budget request for 0513 Human Services for \$48,579 was made by Christina Mailhos and seconded by Geoff Prusak.

Peter commented that he thinks the board should add \$1,000. As he I understands it, there is a line item in this department for the Human Services Director to use as a last line option for the very neediest citizens. While he doesn't feel in his political philosophy overall that it's the government's position to step in and help people financially, that's the way things are working these days because the churches aren't there anymore.

Director of Human Services Jennie Arpin shared that she has noticed an unbelievable explosion of people coming into her office. In a typical month of March, she would see approximately 52 people. In March of 2020, she saw 70. A typical April average is 58; this year was 93. Of those 93 clients in April, she's never serviced 1/3 of them before. May averages 70 including renter's rebate at senior housing, and she has so far serviced 75. There are a lot of people in need in town.

Chairman Makuch asked how it's affecting the budget. Jennie Arpin replied that much of it at this point can be mitigated with food. Going forward, she could see housing costs and electric and other bills being an issue. Eversource has many programs in place, which sometimes take the edge off, but aren't enough. That's why the line item "Emergency Assistance - Youth and Senior" exists within her budget as a last resort. When all other options, programs, and nonprofits have failed to help, that's the line item she uses. In the proposed budget, she did increase that line from \$500 to \$1,500 before she knew about coronavirus. Going forward, she could see a use for more money in that line item.

Matt asked what Jennie would like to see in that line. Jennie replied that it's very hard to put a number on it, because she doesn't know what the long-term impact is. There are many people who are living off of their savings right now and doing okay, but no-one knows how long it's going to be until everybody is financially recovered from this.

Peter pointed out a statistic he saw online that Willington's poverty rate is 12.3% compared to Tolland County at 6.5% and the State of Connecticut at 10.1%. The state has some serious problem areas and if Willington is above the average, it's a sign to him that we need to add to this line.

Selectwoman Wicinski asked whether those numbers were directly related to coronavirus. Jennie replied that that data was taken in 2017, so the numbers could be much greater. Stef commented on the high rate of food insecurity as well.

Christina Mailhos withdrew the motion.

Motion to accept a budget for 0513 Human Services for \$49,579 was made by Peter Tanaka and seconded by Stef Summers.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0515 Open Space for \$0 was made by Peter Tanaka and seconded by Geoff Prusak.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0518 Emergency Preparedness for \$0 was made by Peter Tanaka and seconded by Stef Summers.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0811 Social Security for \$86,955 was made by Geoff Prusak and seconded by Stef Summers.

Donna detailed that the increase year-over-year is due to the 2% increase in wages and social security is a percentage of wages.

Vote: 5 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Makuch), 1 No (M. Clark)
Motion passes.

Motion to accept the budget request for 0821 Unemployment for \$1,000 was made by Peter Tanaka and seconded by Matt Clark.

Selectwoman Wiecenski explained that there was an anticipated liability which is why it increased, but it ended up all falling in the previous fiscal year. The town is slowly getting unemployment claims due to COVID and this is the number that is set aside when there isn't an expected liability. Chairman Makuch further clarified that Willington pays unemployment on an as-needed basis instead of paying into an account.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0831 Employee Insurances for \$268,834 was made by Matt Clark and seconded by Peter Tanaka.

Chairman Makuch noted that this is a reduction of 1.9%. Selectwoman Wiecenski detailed that it was originally budgeted for not-to-exceed 7%, but due to the budget process delay caused by the pandemic, the town received the final number and they were able to true up the line.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No

Motion passes.

Motion to accept the budget request for 0841 Pension for \$55,418 was made by Stef Summers and seconded by Matt Clark.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0851 Insurances for \$91,629 was made by Peter Tanaka and seconded by Geoff Prusak.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0871 Miscellaneous \$2500 was made by Matt Clark and seconded by Geoff Prusak.

The board asked for clarification of the line item. Selectwoman Wiecenski replied that it is frugally used, but set aside for random Good & Welfare items like sending flowers upon someone's passing. The board suggested cutting it down.

Matt Clark withdrew the motion.

Motion to accept a budget for 0871 Miscellaneous for \$1,750 was made by Matt Clark and seconded by Stef Summers.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0910 Debt Services for \$210,408 was made by Matt Clark and seconded by Stef Summers.

Selectwoman Wiecenski noted that \$150,000 is bonding for the library. These are all items that are at the top of the CIP including leases on the Self-Contained Breathing Apparatus' (SCBA) for the fire department, the ACO vehicle, and interest on the bond as well.

Donna clarified that the principal payments on the library bond are level at \$150,000 per year for 20 years. The interest on both the bond and the lease go down over time, which accounts for the 2.8% decrease in this area.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for 0930 Capital Expenditures for \$36,565 was made by Peter Tanaka and seconded by Christina Mailhos.

Selectwoman Wiecenski detailed that this amount will address 3 items: the exterior trim, doors, and pillars at Hall School (originally an approved project in FY 17-18 but was pushed out); Hall School boiler valves and pumps; and the boiler at the Town Office Building.

Christina noted that the projects that were cut include chip sealing the lower lot at Center School for \$14,000, painting the Hall School library for \$8,000, Senior Center painting for \$12,000, the handicapped bus for \$15,000, and the concrete in the basement of the Town Office Building for \$23,449.

Peter Tanaka withdrew the motion.

Motion to accept the budget request for 0861 BOF Contingency for \$0 was made by Geoff Prusak and seconded by Peter Tanaka.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

Motion to accept the budget request for the Board of Education for \$8,860,828 was made by Stef Summers and seconded by Christina Mailhos.

Makuch commented that because it is a huge budget, he looked at it and the letter that was sent on behest of the Board of Education through the Superintendent very carefully. He understands why it couldn't be reduced to 0%, but it is a 2% increase which, considering all factors involved, he thinks is reasonable.

Matt asked about the surplus of \$300,000 to \$400,000 in the Board of Education budget in the current fiscal year. Superintendent Stevens replied that the Board of Education budget currently has over \$400,000 remaining for two reasons. The first was due to a few shortage-area positions that went unfilled for the year so those salaries were not paid out but are in next year's budget. Additionally, there is a shortfall in the budget for special education outplacements which will reduce the amount by \$225,000. There are several items that still need to be paid in there as well. After all those items, what's left is \$100,000 to \$200,000 and it will be the Board of Education's decision what to do.

Matt asked if the Board of Education was aware that there is a \$400,000 surplus in their budget when they deliberated on the Board of Finance's request to present 0% and -3% budgets. Superintendent Stevens repeated that the school year isn't over yet and there will not be \$400,000 remaining at the end of this year, it will be closer to \$100,000.

Matt commented that in his opinion, the Board of Education is asking for a \$126,000 increase when they have a \$100,000 surplus. Superintendent Stevens repeated that the surplus is due to teaching positions which were not filled.

Stef asked if the positions are now filled. Superintendent Stevens replied that they were in the process of hiring for one. He explained that, for a shortage area, a 2-week application window may draw in 5 applications where a regular posting may draw 150. They determined that they weren't going to fill a position with someone who didn't meet the criteria and they were lucky that one of the staff members agreed to stay on in the middle school science position even though she had planned to move to a different position which remained unfilled. The other position was a math position which takes a certain certification, and again, they couldn't find one that suited

the needs. Instead of doing her math intervention job, the teacher agreed to stay as well. They were lucky to have people to fill the positions, but if they hadn't, there would've been a significant hole. It wasn't that they didn't want to spend the money, they wanted to hire the right candidates.

Matt inquired about the status of the bus contract. Superintendent Stevens replied that it is still in negotiations. Around the time schools closed, they put their drivers on unemployment, so that will add up to about 2 months where the town will pay about 55%, which is around the average of what others are negotiating as well. From the moment the bus company rehires the drivers, Willington will be looking at paying around 90%. He reiterated that it is still in negotiations.

Matt asked for an estimate of how much that will add up to. Superintendent Stevens replied that a very rough estimate could be around \$30,000.

Matt asked whether there are indications of FEMA reimbursements for costs associated with COVID-19 for schools. Superintendent Stevens replied that the items that were submitted on the education side were smaller numbers, not big ticket items. Selectwoman Wiecenski added that they anticipate full reimbursement for what they've submitted so far to the state and anything additional they will submit for 75% reimbursement from FEMA, but the guidelines aren't as clear as to what FEMA will accept.

Chairman Makuch pointed out that it will be a total of 3 months that the bus drivers aren't working for the town so due to the Governor's order, the Board of Education will be paying employees who aren't working to provide a service we're not getting. Superintendent Stevens explained that the Executive Order details that the bus companies have to pay from the time the drivers went out on March 13 to when they rehire them. The Board of Education will pay 55% during this time, because the Executive Order was made to stop bus companies from putting their drivers on unemployment. From the point when drivers and mechanics are rehired to end of the year, the Board of Education will pay 90% of its contract.

Chairman Makuch asked if there is any break for expenses, as the buses aren't going through fuel, tires, etc. Superintendent Stevens that wear and tear is built into the cost of the contract. Fuel is a separate contract together with the town for a minimum amount. Per the contract, Dime oil doesn't have to do anything, but they're working with Donna and charging a decreased rate for the unused fuel.

Superintendent Stevens continued that they are constantly negotiating and looking for ways to save money. The heating oil and diesel fuel rate is locked in for next year at \$2.15, which is lower than the current year, and has already been locked in for FY 21-22 at \$1.62.

Superintendent Stevens shared that there are 2 items in CIP in the current fiscal year that the Board of Education said could be taken back. \$10,000 has already been approved for the Center School Fiber Optic project but through negotiations and better decision-making, the full amount won't be needed. The solution they landed on with a 5-year agreement saves an additional \$10,000 in fees for internet. The second project is the Center School heating project. If the Board of Finance decides it's looking for cash, there was \$107,000 allocated to do a swoop of all the

heating units in Center School. The project needs to be done and could end up costing more if they're done individually as they fail and need to be repaired, but they're working right now. Holding that money back is something that could be considered and the Board of Education would rather see that than cuts to their budget.

Chairman Makuch asked where surplus Board of Education money goes. Superintendent Stevens explained that of any money that is left over, the Board of Education can request up to 2% of the total budget go into holding account intended for emergencies such as special education outplacements which are over \$100,000; many districts have a placeholder for an extra outplacement, but Willington does not. This year, \$5,000 went into the non-lapsing fund and was used for the Special Education audit. Donna further clarified that any additional funds go into the fund balance.

Christina inquired whether Willington is at the Minimum Budget Requirement (MBR) with the number presented. Superintendent Stevens replied that he did ask, but the MBR will not be set for this year for another month. He did ask, and the reply was that they set the Educational Cost Sharing (ECS) grants first, then the MBR.

Chairman Makuch recalled that the very preliminary guess that was provided at was \$12,577,000 for a combination of Region 19 and Willington Board of Education budgets. The current combined budget is \$12,881,795. Matt stated that based on that information, \$300,000 can be cut from the education budget and still meet MBR.

Chairman Makuch commented that education is incredibly expensive. It is always a tough budget. As he's making use of the education with his three kids, he values it. He also knows that when people look into the quality of a town, they look at a couple key factors: public safety, public works, and education. Those are the things that bring people to towns. If we're lucky in the fact that people are deciding to escape cities and choose to move to Willington, this is the cost of doing business. It's not just getting a good education, but has potential economic development effects too. Quality education is critical. Willington does a good job. He's had extensive opportunities to interact with teachers and administration daily while his kids engage in school-from-home. He sees how hard they're working and how complicated it is. He gave the opinion that education is a prudent use of taxpayer dollars.

Stef commented that she feels strongly that the schools are the key enterprise in town that's going to be most tied to the recovery of our community through this mess we're in. Teachers and educators and their connection with students and families is crucial to everything we're going to be faced with. They're being challenged technologically and in every other day. She feels strongly that keeping the education budget intact with the cuts they've made is the right thing to do. Stef reminded everyone that the school budget was frozen for more than half of last year and they were down to nothing as far as discretionary spending. They ended the budget year with change for their balance. You have to know the history as far as what's gone on with the school budgets, how much they've been cut, and how good they are with saving their money. The budget has always been conservative and she feels this is not the year to go too much deeper.

Matt agreed that one of the things people look at when they move is quality of education, which Willington provides. He pointed out that Willington has a lower student-teacher ratio than other towns in the area. Chairman Makuch responded that teacher-student ratio varies by town and year. Occasionally if there is a bubble in the number of children and there are too many for 2 classrooms, a third classroom is made, which causes the class sizes to be low.

Matt commented that the other thing people look at when they decide to move is the tax rate. He pointed out that the Board of Education did not make cuts because it's a \$126,000 increase. He stated that he feels the right balance is a 0% increase.

Chairman Makuch responded that there are two different concepts to balance here: 0% cut in the budget and 0% cut in services. A 0% budget is a cut in services because of the contractual costs that aren't in the town's control. Superintendent Stevens elaborated that they have been creative to eliminate items that are not contractual, but there is an automatic increase year-over-year due to contracts.

Christina asked what Matt would cut in order to reduce the budget by \$126,000. Matt responded that he thought the Board of Finance isn't allowed to cut line items. Christina responded that the Board of Education is telling us that services would need to be cut to get to 0% and she believes them because she's seen it over the years and knows there's no fat to cut. It's not an inconsequential cut. If the Board of Finance asks them to do that, we should know what the impact is going to be.

Matt asked if the Board of Finance can apply some of the Board of Education money that didn't get spent this year to the increase for next year. Christina confirmed that that's exactly what the applied fund balance is at the end of the budget process; any surplus is returned to the fund balance at the end of the year.

Superintendent Stevens stated that there are close to \$70,000 in prepaids that he could make for FY 20-21, but it is a terrible business move. It helps the budget for one year but the full \$70,000 in prepaids comes across as an increase in addition to the contractual increases the next year. He mentioned prepaying certain items that are not going to come back such as the valuation and retirement payout which won't come back in the future until someone else retires.

Peter referenced Christina's question about what cuts would create a 0% spending increase, since the current figure stems from a 0% program cut. He stated that the Board of Finance doesn't know that information because the Board of Education was asked to present 0% and -3% budgets and they did not do it. He expressed frustration that he felt like the request was ignored. Peter also commented that the town spends a tremendous amount of money on education, not just in the Board of Education budget, but in CIP and emergency spending on heaters, roofs, etc. He doesn't think it can be said that the town is cutting back on education to unreasonable levels.

Superintendent Stevens responded that the request was to give -3% or 0% budgets and if you could not, please tell the board why. The Board of Education did that. As soon as a school says it might cut a program, where is that staff member going? This is not the year to do it because

people can't vote on those things. He asked the board to recall the crowds over the years when changes have been made to education.

Chairman Makuch commented that the answer to -3% to him is simple because it would almost absolutely invoke MBR penalty. Peter responded that he agrees -3% is probably not something the board could work with, but doesn't know that for sure and he would've appreciated them turning in a piece of paper saying that.

Superintendent Stevens replied that that information was in the first paragraph of his letter to the Board of Finance.

Vote: 3 Yes (C. Mailhos, S. Summers, M. Makuch), 3 No (P. Tanaka, G. Prusak, M. Clark)
Motion fails.

Peter Tanaka made a motion to table the remainder of the business on the agenda to the next meeting.

Stef Summers seconded the motion.

Selectwoman Wiecenski pointed out that there are people who have sat through a 5-hour meeting for the opportunity for Present to Speak.

Mike Makuch made a friendly amendment to the motion to table the remainder of the business on the agenda except for Present to Speak to the next meeting.

Peter Tanaka accepted the friendly amendment.

Selectwoman Wiecenski suggested the board should plan out the rest of the budget process so townspeople are clear on the timeline.

Peter Tanaka withdrew the motion.

Chairman Makuch made a motion to table the remaining budget appropriations until the next meeting.

Stef Summers seconded the motion.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

2) Set mill rate

Chairman Makuch made a motion to table item to next meeting.

Geoff Prusak seconded the motion.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No
Motion passes.

3) Next steps for budget approval and compliance with Governor's directives

Discussion was held on the timeline for the next meeting and the next decisions. The board agreed to meet Thursday, May 21 to finish appropriations.

Chairman Makuch asked for the items that the board wanted clarification on so decisions could be made next week. He stated his opinion about Capital expenses: if the town is expending tax dollars on a Pickleball court and a vehicle for the Public Works director, then it should also be funding a fire department emergency vehicle that's being used almost daily.

The outstanding appropriations are: Capital expenditures, revenue collector, public works, capital reserve, and Board of Education.

Peter suggested a cover letter from each department including a breakdown of how those groups are spending money so the board can focus on that instead of the tremendous pile of revised documents. Selectwoman Wiecenski replied that departments have defended their spending multiple times.

Christina stated her concerns regarding Revenue Collector are that it seems to stick out in a time when the town is trying not to add more hours or additional positions. Selectwoman Wiecenski responded that if the seasoned Revenue Collector hadn't left, they'd know whether the hours were truly not needed, but they never got to see it effectively put into place. The town has been hindered by having a new revenue collector and new assistant who came in in the middle of collection without all of those hours. For now, they are reverting back to the hours that were in place before the cut was made because they recognize there was no way someone without experience was going to be able to do it.

Geoff inquired about any possibility of Union concessions or whether contracts can be renegotiated? Superintendent Stevens responded that he's not sure what would come out of a union concession. If the contract is opened up, you pay for it one way or another. The Board of Education has not requested that.

4) Set date for Public Hearing (Online format)

Chairman Makuch made a motion to table setting the date for the public hearing. Matt Clark seconded the motion.

Chairman Makuch withdrew motion.

Chairman Makuch made a motion to set the public hearing for May 28, 2020 at 7:00pm. Geoff Prusak seconded the motion.

Vote: 6 Yes (C. Mailhos, P. Tanaka, S. Summers, G. Prusak, M. Clark, M. Makuch), 0 No Motion passes.

CORRESPONDENCE

All correspondence was distributed to board members via e-mail prior to the meeting.

PRESENT TO SPEAK

Michelle Doucette Cunningham of 41 Liska Rd. stated: I'd like to encourage the board, now that you've narrowed it down to a few lines that you have some disagreements about, to look at the big picture. Look at the mill rate that it might cost and how much you might have to pull out of the reserve to bring that down to 12%. Sometimes at this stage of negotiations you get caught on the details, and if you step back and look at the big picture, sometimes you realize you're talking about nickels and dimes and not something substantive. Try and set what your priorities are and think about what the community needs in the long term. Thank you for your time tonight. It's not easy, but it's important for people in town to know you're talking about the big picture and not the little pieces.

Greg Gryzwacz of 145 Old Farms Rd. stated: I have not heard clarity from the board on the outstanding items on what they want to hear back. You guys expressed heartaches and generalities and now it's coming down to a deadline. I have not heard specificity to what you are looking for from the outstanding items. I would think you'd want to put it in writing so we're not hearing debate in a public forum on how questions were interpreted.

GOOD & WELFARE

Chairman Makuch stated: this has been a long season and is a tough thing, so thank you for sticking with it. I understand how it's easy for things to get frayed. I will always try to stop that; we're not going to accomplish anything that way and I won't chair a meeting if it falls apart. Hopefully we come back at it with energy next week. If anything else comes to mind that needs to be resolved, get it to me quickly so the proper person has time to respond. Thank you all.

Stef stated: thank you for sharing your perspective Mike. You're the only one on the board who has K-8 kids. I think we have a lot of boards in town that, because parents are busy, there isn't really full representation of the families in town in that sense. I appreciate you sharing your own experience with the schools and what they're meaning to your family.

Peter Tanaka made a motion to adjourn the meeting at 12:15am.

Matt Clark seconded the motion.

Vote: 6 Yes (C. Mailhos, P. Tanaka, M. Clark, G. Prusak, S. Summers, M. Makuch), 0 No.
Motion passes.

Respectfully submitted,
Marysa Semprebon
Recording Secretary

Board Chair Mike Makuch presented the following slides based on previous years' processes and Governor's directives.

Setting the Fiscal Year 2020-2021 Appropriations and Mill Rate

Setting the Mill Rate

- The Board of Finance members have been tasked with:
 - 1) Voting on appropriations for departmental line items
 - 2) Setting the Mill Rate for FY2020-2021

Can we agree we do not want to raise the Mill Rate?

Specific comments in regards to the Mill Rate:

- Peter Tanaka - "I don't believe this is the time to raise taxes."
- Stephanie Summers - "I feel strongly about leaving the mill rate as it is."
- Mike Makuch - "Can't see us having done our job of taking prudent care of the tax payer's money if we raise taxes at this time."
- Geoffry Prusak – "Keep as flat as possible, maybe going lower."
- Elizabeth Wolfe – "My thinking mirror's Stephanie's thoughts..."
- Christina Mailhos – "Anything we can do to keep things the same is the goal we should be shooting for."

*All statements made at the 5/7/2020 BOF Meeting

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

- 1) Decide if we want to go below MBR in the education budget
- 2) Decide what revenue projection numbers to use
- 3) Decide what tax collection rate to use
- 4) Decide how much fund balance to apply
- 5) Make departmental spending appropriations
- 6) Rotate back through until numbers are what we can approve

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

1) Decide if we want to go below Minimum Budget Requirement (MBR) in the education budget

- Current FY19-20 education expenditure is \$12,886,081 – revised budget presented on 5/8/2020 has education spending at \$12,881,795 in FY20-21.
- Region 19 Budget has already been appropriated by the R19 Board of Education and cannot be changed.
- Any further cuts to Pre-K-8 education budget would put Willington in danger of violating MBR.

Suggestion: Accept the R19 appropriation of \$4,020,967 and the K-8 revised appropriation of \$8,860,828

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

2) Decide what revenue projection amount to use:

- Hartford Courant reported that there could be a \$500,000,000 reduction in state revenues in this current fiscal year and \$1,400,000,000 next year.* It is unclear what the impact of this will have on Willington's revenue from the State.
- It is unclear at this time what impacts to local fee collections and other sources of revenue will be.
- All revenues collected in current fiscal year were significantly higher than predicted.
- The revenue projection (from state and local sources) on 3/12/2020 was \$3,887,348 and remained the same through 5/8/2020.

Suggestion: use revenue projection supplied (\$3,887,348)

*Per Peter Tanaka at the 5/8/2020 BOF Meeting

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

3) Decide what collection rate to use

- Rate of collection typically exceeds 99% (in the last 5 town collected between 99.23-100.71%)
 - Rate of collection was not lower than 98.46% in any 2008-2009 recession recovery years.
 - Unemployment may have an effect on the collection rate but there is no data at this time to suggest what the extent would be.
- **Suggestion: use 98% as the collection rate.**

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

4) Decide how much fund balance to apply

- BOF policy recommends keeping fund balance at a level between 8-12% of the expenditure budget.
- Fund balance is currently in excess of the recommendation.
- \$650,000 has been applied in the current fiscal year and the general fund is approximately 14.66% of the FY19-20 expenditure budget.

Suggestion: Apply an amount that would leave at least 12% of the FY20-21 expenditure budget in the general fund.

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

5) Decide on appropriation levels for each Department

- What should be priorities in tough times:
 - Human/family, emergency, elections, ??
- What appropriations are fixed and cannot be changed?
- What appropriations can we agree on?
- What information is missing?
- Where do we need to do further research?

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

6) Rotate the discussion back through the numbers until the correct balance is found

- Where do we need to do further research?

How do we get to a 30.09 Mill Rate for Fiscal Year 2020-21?

Donna's Scenario:

- 1) Accept education budget presented, do not go below MBR (\$12,881,795)
- 2) Use revenue projections supplied (\$3,887,348)
- 3) Use 98% as the tax collection rate
- 4) Apply \$575K from the fund balance (leaves a balance equal to 12% of the expenditure budget)
- 5) Make departmental spending appropriations as recommended in Budget Run #2 (a.k.a “zero”)
- 6) Set Mill Rate at 30.09

END