

**Board of Finance**  
**TOWN OF SIMSBURY, CONNECTICUT**  
**REGULAR MEETING and POST BUDGET REFERENDUM MINUTES**  
**Tuesday, May 16, 2023, at 5:45 P.M.**  
**In Person Meeting /Simsbury Community Media Live Stream**

**PRESENT:**

Lisa Heavner, Mike Doyle, Robert Helfand, Arthur House and Derek Peterson

**ALSO PRESENT:**

Amy Meriwether, Director of Finance

**1. Call to Order - Establish Quorum**

Ms. Heavner called the meeting to order at 5:45 P.M.

**2. Pledge of Allegiance**

All present stood for the Pledge of Allegiance.

**3. Finance Director's Report**

Ms. Meriwether provided an update noting there were no significant changes since the last reporting. Ms. Heavner inquired about encumbrances and asked if future reports could be include any significant encumbrances.

Ms. Heavner asked for updates on items outstanding on the report and Ms. Meriwether addressed. The Board provided feedback on the report format stating they liked it better.

**4. Town Quarterly Financial Report – Capital Schedules**

Ms. Heavner explained that the Quarterly report was received in April but because the budget was the prime focus at that time the discussion on the reports was postponed. She reminded the public that the Board of Finance has a policy to permit overages in the Capital Non-Recurring fund by 10% but not to exceed \$5K as long as there's sufficient savings elsewhere in the fund, and explained that some of the projects may look over budget but will be corrected at year end. The capital projects in the Capital Improvement Plan are capped with the amount appropriated.

Ms. Meriwether highlighted a line item that was \$3,300 over and explained this was a coding error invoiced to this project in error and will be corrected. She mentioned the berm grant has not been approved and the project will be placed on hold until it is mandated by the State. Once mandated, funding will come out of the fund balance. Mr. Peterson asked about the process for uncommitted fund balances and completion dates that have already passed, and Ms. Meriwether provided an overview of that process.

Ms. Heavner has a question on a past project with no expenditure within 3 years. Ms. Meriwether said she had followed up and they will not be continuing with the project so it's ok to go back into fund balance.

Ms. Heavner thanked Ms. Meriwether for her work on cleaning and consolidating the Capital Non-Recurring projects and most of the report is from FY21 and beyond which is great. A conversation followed on the timing of planning for capital, spending it and the various break down.

### **5. Board of Education Quarterly Financial Report**

The board reviewed the report. Ms. Heavner inquired about the Health expenditures and why it is lower than last year at this time, and Ms. Meriwether explained it was due to an accounting change and the dollar value is roughly the same. Ms. Heavner also asked about the difference between this year and last year's numbers for maintenance of the plant and equipment and Ms. Meriwether stated it was due to timing and the spending freeze last year. A conversation followed on Community Services and the Board of Education not being allowed to receive revenue for renting their facility as it goes to the town.

### **6. Approval of the Tax Collector Suspense List**

Ms. Heaver went over why they publish names and addresses and referenced the State law. Ms. Meriwether provided an overview and noted most accounts in suspense are due to motor vehicles with a total amount being added to suspense of approximately \$47K.

**MOTION:** Mr. Peterson made a motion, effective May 16, 2023, to approve the Tax Collector Suspense List in the amount of \$46,775.37 and to authorize the tax collector, Ms. O'Connor, to transfer these accounts to the suspense tax book. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

### **7. Appointment of the Auditor for FY 2022/2023 Audit**

Ms. Heavner provided an overview stating this is the fifth year of awarding the contract to CliftonLarsonAllen LLP. She stated this is the second extension and they will need to go out to bid after this term. She noted the fee of \$67K has already been appropriated and is split between the Town and the Board of Education.

**MOTION:** Mr. Helfand made a motion, effective May 16, 2023, to appoint CliftonLarsonAllen LLP, as the Town of Simsbury's auditors for the fiscal year ending 2022/2023. Mr. Peterson seconded the motion. All were in favor and the motion passed unanimously.

### **8. Summer Capital Discussion**

Ms. Heavner provided an overview of the types of topics she had in mind for discussion. She asked to start with a review of the current Capital projects and their completion status and move on from there. She also mentioned the Squadron project and discussing a timeframe when they might think about doing that, initial estimates, possible funding options, and options on what can be done in the meantime to maintain the school.

**MOTION:** Mr. Helfand made a motion, effective May 16, 2023, to amend the agenda to approve the minutes before they recess. Mr. Doyle seconded the motion. All were in favor and the motion passed unanimously.

### **9. Approval of Minutes**

- March 21, 2023
- April 4, 2023
- April 18, 2023

**MOTION:** Mr. Helfand made a motion, effective May 16, 2023, to approve the minutes from March 21, 2023, April 4, 2023, and April 18, 2023. Mr. Doyle seconded the motion. All were in favor and the motion passed unanimously.

The Board of Finance took a brief recess.

**MOTION:** Mr. Peterson made a motion, effective May 16, 2023, to reconvene at 8:05 PM. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

Mr. House joined the meeting.

Following the recess Ms. Heavner confirmed the results of the referendum. She said that all three questions passed by a wide margin, and they went on to set the Mill rate for the Town only.

She reported the Operating budgets were passed as follows; \$31,679,397 for the Board of Selectman, \$81,576,437 for the Board of Education and \$17,149,930 for the Sewer Use Fund (Sewer Treatment Plant), Residential Rental Properties, Simsbury Farms, Non-Public Schools, Debt Retirement/Capital and Capital Non-Recurring Budgets.

#### **10. Setting of the FY 2023/2024 Mill Rate**

Ms. Meriwether confirmed there was no new revenue that could reduce the Mill rate before they went into recess. Ms. Heavner said they anticipate the passing of the mill rate to be 30.82 for the Town and 1.0 for the Fire District for a total of 31.82, pending the results of the budget vote.

**MOTION:** Mr. Helfand made a motion, effective May 16, 2023, to set the mill rate for Fiscal Year 2023/2024 at 30.82 mills. Mr. Peterson seconded the motion. All were in favor and the motion passed unanimously.

#### **11. Adjourn**

**MOTION:** Mr. House made a motion, effective May 16, 2023, to adjourn at 8:10 PM. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,  
Marion Lynott  
Commission Clerk