



Town of Simsbury

933 HOPMEADOW STREET

SIMSBURY, CONNECTICUT 06070

Board of Selectmen
Parks and Recreation Special Revenue Fund Analysis Work Group
Wednesday, October 28, 2020
8:30 a.m.

SPECIAL MEETING MINUTES – Draft

Members Present: Sean Askham, Chris Peterson, Linda Schofield, Art House, Dave Bush, Gerry Wetjen

Staff Present: Maria Capriola, Town Manager; Melissa Appleby, Deputy Town Manager; Amy Meriwether, Finance Director; Tom Tyburski, Director of Culture, Parks and Recreation

The meeting was called to order at 8:32am.

1) Public Audience

None

2) Minutes of October 6, 2020

There was one correction to the minutes: in Ms. Schofield's remarks regarding her comfort level with shifting approximately \$266,000 to the general fund, it should be qualified that this should be feathered in over time and any increases should be offset by cuts elsewhere in the general fund. The minutes of October 6, 2020 were approved as amended by consensus.

3) Parks and Recreation Special Revenue Fund Analysis and Discussion

Mr. Askham summarized the information that was provided in the meeting packet. In regards to the setting of parks and recreation fees, he noted that the fees are reviewed annually. Mr. Bush and Mr. Wetjen provided additional detail on the annual review process. Further discussion ensued regarding the timing of rate increases and methodology used.

Mr. House said that the Board of Selectmen will need to figure out how to absorb any increases to the general fund within the guidance that is provided at the tri-board meeting. Ms. Schofield inquired about the materials in the packet that highlight the historical appropriations from the general fund to the special revenue fund, noting that the discussion on how much to move to the general fund should focus on that average figure.

Ms. Capriola noted that there is an equity issue, as program users are being asked to fund community use expenditures. Ms. Schofield said that the members of this work group are defining the problem differently; from the perspective of the Board of Finance, the issue is how to close the gap to avoid needing year end transfers into the fund.

After some discussion, the conversation returned to the dollar amount that would need to be absorbed in the general fund. Ms. Schofield said that the Board of Finance will note that this is going to be a challenging budget year, and will be more apt to make cuts than to absorb the increase. Mr. Peterson said that the issue at hand is an accounting problem that has existed prior to this difficult year, and asked how the Board of Finance would propose solving that problem. Mr. Askham said that it sounds like there is no appetite on the Board of Finance for working together to make this accounting change, and that they will simply ask the Board of Selectmen to make cuts. Ms. Schofield said that it would be helpful if the Board of Selectmen and Culture, Parks and Recreation Commission could think of some ways to help offset the impact of the change, such as with raising fees and/or making cuts elsewhere in the budget.

Mr. Peterson said that the charge of this work group is to make a recommendation on whether to leave things the way they are, or to move certain costs to the general fund.

Mr. Wetjen made a motion to change the accounting approach such that all expenditures and revenues, except for the Golf Course, are moved to the General Fund, and the Golf Course remains a special revenue fund. Mr. Bush seconded the motion. Mr. Askham and Mr. Peterson were in favor; Mr. House and Ms. Schofield were opposed. The motion passed 4-2.

Ms. Schofield recommended that if that option does not work out, another option might be to simply take a few of the community use expenditures that are roughly equal to the historical loss and propose moving those to the general fund.

4) Next Steps

Mr. Askham said that the work of this group has concluded; the recommendation will be forwarded to the Boards of Selectmen and Finance.

Adjourn

The meeting was adjourned at 9:40am.

Respectfully Submitted,
Melissa Appleby
Deputy Town Manager