



# Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

## Board of Finance Agenda Submission

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April 1, 2021

Ericka Butler  
Town Clerk  
Simsbury, CT 06070

Dear Ms. Butler:

A **Regular Meeting** of the Board of Finance will be held at **6:00 PM, on Tuesday, April 6, 2021**, and broadcast live and rebroadcast as noted above.

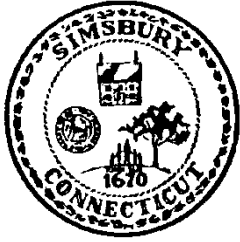
The Agenda is as follows:

1. Call to Order
2. Pledge of Allegiance
3. Presentation of the FY21/22 Budget Process
4. Presentation of Proposed FY21/22 Board of Education and Board of Selectmen Operating and Capital Budgets
5. Public Hearing on FY21/22 Operating and Capital Budgets  
*Proposed action would be to continue the public hearing to Tuesday, April 20, 2021 or send the Board of Finance budgets to referendum*
6. Appointment of Auditor for FY20/21 Audit
7. Approval of Minutes
  - March 9, 2021
  - March 16, 2021
  - March 22, 2021
8. Communications
  - Building Department Report – February 2021
9. Adjourn

Yours Truly,  
Robert Pomeroy  
Chairman

**Board of Finance Regular Meeting Schedule:**

4/20/21, 4/21/21, 5/18/21, 6/15/21, 7/20/21, 8/17/21, 9/21/21, 10/19/21, 11/16/21, 12/21/21, 1/18/22



# Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

## Board of Finance Agenda Item Submission Form

1. **Title of Submission:** Public Hearing on FY21/22 Operating and Capital Budgets

2. **Date of Board Meeting:** April 6, 2021

3. **Individual or Entity Making the Submission:**  
Amy Meriwether, Finance Director/Treasurer

4. **Action Requested of the Board of Finance:**  
If the Board of Finance supports moving forward the Board of Selectmen's budget, Board of Education's budget, Capital budget, Simsbury Farms Fund budget, Residential Property Fund budget and Water Pollution Control Fund budget to referendum, the appropriate motions can be found with the attachments of this submission.

Or

If the Board of Finance supports continuing the public hearing to April 20, 2021, the following motion is in order:

*Move, effective April 6, 2021 to continue the public hearing to Tuesday, April 20, 2021 at 6:00pm*

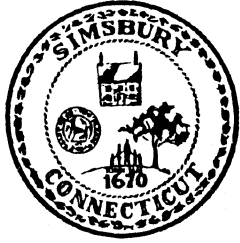
5. **Summary of Submission:**  
Section 808 of the Town Charter states that "the Board of Finance shall hold one (1) or more public hearings the first of which shall be held no later than the tenth day of April in each year at which time any Elector or taxpayer shall have the opportunity to be heard regarding appropriations for the ensuing fiscal year."

As the General Fund budget currently stands, total expenditures are proposed to be \$106,113,917 with offsetting non-tax revenues of \$10,081,809, leaving a balance to be raised by taxes of \$96,032,108. This translates to a net expenditure increase over the prior year of 3.91%. The mill rate is anticipated to increase by 0.37 mills or 1.00% (not including the Fire District), which translates to a total mill rate for FY21/22 of 37.46 mills. This would be an increase to the median home taxpayer of \$80.

6. **Financial Impact:**  
See "Legal Notice for Board of Finance Budget Public Hearing" document included within the attachments

7. **Description of Documents Included with Submission:**

- Legal Notice for Board of Finance Budget Public Hearing
- Operating and Capital Budget Motions - *FORTHCOMING*
- Capital Budget Resolutions - *FORTHCOMING*



# Town of Simsbury

933 HOPMEADOW STREET

SIMSBURY, CONNECTICUT 06070

LEGAL NOTICE  
TOWN OF SIMSBURY  
SIMSBURY ANNUAL BUDGET AND CAPITAL PROJECT HEARING

The Board of Finance of the Town of Simsbury will hold a public hearing on Tuesday, April 6, 2021, at 6:00 PM. Pursuant to Town Charter Section 808, copies of proposed budget estimates showing anticipated revenues by major sources, and proposed expenditures by function or departments, and the amount to be raised by taxation for the ensuing fiscal year are posted on the Town website at [www.simsbury-ct.gov/budget](http://www.simsbury-ct.gov/budget). The proposed annual operating budgets of the Board of Selectmen and Board of Education and proposed capital improvement projects shall be presented at the hearing. Pursuant to Executive Order No. 7B, in-person public access to the hearing is suspended. The public may view the meeting live and rebroadcast on Comcast Channels 96 and 1090, Frontier Channel 6071, or live on-demand at [www.simsburytv.org](http://www.simsburytv.org). Members of the public may email statements to the Town Clerk's Office ([EButler@simsbury-ct.gov](mailto:EButler@simsbury-ct.gov)) by 6:00pm on April 5, 2021 to have their comments read into the record at the hearing. Members of the public may register to address the Board of Finance live by emailing the Town Manager's Office ([TFitzgerald@simsbury-ct.gov](mailto:TFitzgerald@simsbury-ct.gov)) by 6:00pm on April 5, 2021.

BOARD OF FINANCE  
Robert Pomeroy, Chair

Telephone (860) 658-3200  
Facsimile (860) 658-9467

An Equal Opportunity Employer  
[www.simsbury-ct.gov](http://www.simsbury-ct.gov)

8:30 - 7:00 Monday  
8:30 - 4:30 Tuesday through Thursday  
8:30 - 1:00 Friday

**FY 2022 Itemized Estimates of Annual Budget Expenditures by Function and Anticipated Revenues by Major Source**

**Proposed General Fund Operating Budgets**

	Adopted	Proposed	Change	
	FY2021	FY 2022	Dollar	Percentage
Board of Selectmen	24,104,637	25,117,980	1,013,343	4.20%
Debt Service & Capital	5,471,465	6,549,357	1,077,892	19.70%
Board of Education	72,309,061	73,881,930	1,572,869	2.18%
Non-Public School	551,383	564,650	13,267	2.41%
<b>Total Appropriations</b>	<b>102,436,546</b>	<b>106,113,917</b>	<b>3,677,371</b>	<b>3.59%</b>
LESS ESTIMATED NON-CURRENT YEAR TAX REVENUES	10,013,768	10,081,809	68,041	0.68%
<b>BALANCE TO BE RAISED</b>	<b>92,422,778</b>	<b>96,032,108</b>	<b>3,609,330</b>	<b>3.91%</b>

	ACTUAL REVENUE 2020	BUDGET REVENUE 2021	ACTUAL REVENUE 12/31/2020	PROJECTED REVENUE 6/30/2021	ESTIMATED REVENUE 2022
<b>GENERAL FUND REVENUES</b>					
Property Taxes - Prior Year & Interest & Liens	674,965	530,000	103,652	381,803	530,000
Intergovernmental Revenues & Payments in Lieu of Taxes	6,558,141	6,673,242	1,797,438	6,747,807	6,673,163
Investment Income	649,944	400,000	30,612	130,000	50,000
Charges for Goods & Services & Misc	1,528,814	1,323,710	805,336	1,674,074	1,443,004
Fines & Forfeitures	9,436	16,990	6,556	7,908	9,373
Rental of Town Owned Property	141,472	141,950	3,965	84,500	134,863
Licenses & Permits	750,908	494,125	840,633	891,050	839,050
Bond Premiums	1,021,941	-	-	-	-
Operating Transfers In (WPCA)	114,483	114,483	115,000	115,000	114,483
Operating Transfers In (Belden Trust)	7,000	16,100	-	16,100	23,100
Operating Transfers In (Capital Project Funds)	-	303,168	-	303,168	264,273
<b>Total General Fund Revenue Budget</b>	<b>11,457,104</b>	<b>10,013,768</b>	<b>3,703,192</b>	<b>10,351,410</b>	<b>10,081,309</b>

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 12/31/2020	FY 2021 6/30/2021	FY 2022 PROPOSED
<b>GENERAL FUND EXPENDITURES BY FUNCTION</b>					
General Government	1,276,640	1,257,717	696,844	1,288,530	1,240,413
Financial Services & Information Technology	1,122,858	1,290,951	629,396	1,293,712	1,413,475
Planning & Development	593,859	732,429	334,678	709,842	731,382
Public Safety	5,055,151	5,565,650	2,614,882	5,370,600	5,670,814
Public Works & Engineering	4,135,724	4,462,308	2,080,806	4,365,898	4,543,434
Health and Social Services	736,270	775,193	402,317	740,105	809,541
Parks and Recreation & Library	2,450,537	2,705,238	1,246,688	2,586,536	2,873,787
Fringe Benefits & Liability Insurance	5,790,709	6,425,340	4,103,402	6,336,598	6,900,093
Operating Transfers	2,012,327	889,811	717,480	889,811	935,041
<b>Total Board of Selectmen Operating Budget</b>	<b>23,174,075</b>	<b>24,104,637</b>	<b>12,826,493</b>	<b>23,581,632</b>	<b>25,117,980</b>
Debt Service/Capital	6,827,774	5,471,465	1,706,940	5,471,465	6,549,357
Education	71,161,102	72,860,444	35,214,757	72,860,444	74,446,580
<b>Total General Fund Budget</b>	<b>101,162,951</b>	<b>102,436,546</b>	<b>49,748,190</b>	<b>101,913,541</b>	<b>106,113,917</b>

	ACTUAL REVENUE FY 2020	BUDGET REVENUE FY 2021	ACTUAL REVENUE 12/31/2020	PROJECTED REVENUE 6/30/2021	ESTIMATED REVENUE FY 2022
<b>SPECIAL REVENUE FUNDS - REVENUES</b>					
<b>Water Pollution Control Fund</b>					
Sewer Assessments	3,049,791	2,645,997	2,862,877	3,137,584	2,738,455
Intergovernmental Revenues	409,927	409,927	204,964	409,927	409,927
WPCA Fees & Miscellaneous	833,720	558,112	545,765	586,437	738,976
<b>Total Water Pollution Control Fund</b>	<b>4,293,438</b>	<b>3,614,036</b>	<b>3,613,606</b>	<b>4,133,948</b>	<b>3,887,358</b>

<b>Residential Property Fund</b>					
Rental of Town Owned Property	73,768	67,940	32,530	67,940	71,940

<b>Simsbury Farms Complex</b>					
Charges for Goods & Services	718,798	976,060	231,649	620,958	929,500
Rental of Town Owned Property	45,119	53,500	40,000	43,983	52,000
Other Revenue	270,073	249,000	232,642	252,500	254,215
Golf Course Fee	939,533	914,500	658,547	914,500	953,543
<b>Total Simsbury Farms Complex</b>	<b>1,973,523</b>	<b>2,193,060</b>	<b>1,162,838</b>	<b>1,831,941</b>	<b>2,189,258</b>

<b>Total Special Revenue Funds</b>	<b>6,340,729</b>	<b>5,875,036</b>	<b>4,808,974</b>	<b>6,033,829</b>	<b>6,148,556</b>
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	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 12/31/2020	FY 2021 6/30/2021	FY 2022 PROPOSED
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<b>Water Pollution Control Fund</b>					
Public Works	2,132,836	2,583,214	1,155,679	2,283,451	2,568,798
Operating Transfers	415,000	375,000	375,000	375,000	1,540,000
Debt Service	1,265,207	1,265,207	632,604	1,265,207	1,265,207
<b>Total Water Pollution Control Requests</b>	<b>3,813,043</b>	<b>4,223,421</b>	<b>2,163,283</b>	<b>3,923,658</b>	<b>5,374,005</b>

<b>Residential Property Fund</b>					
Public Works	41,245	37,350	7,932	35,000	40,000
Debt Service	8,629	8,522	4,261	8,522	8,522
Operating Transfers	7,152	-	-	-	-
<b>Total Residential Properties</b>	<b>57,026</b>	<b>45,872</b>	<b>12,193</b>	<b>43,522</b>	<b>48,522</b>

<b>Simsbury Farms Complex</b>					
SF Administration	213,947	249,334	101,896	245,871	230,298
Special Programs	287,608	367,816	111,223	197,500	367,498
Simsbury Farms Complex	510,694	518,759	248,345	494,611	547,335
Golf Course	951,642	1,001,872	631,614	1,028,388	1,014,536
<b>Total Simsbury Farms Complex</b>	<b>1,963,891</b>	<b>2,137,781</b>	<b>1,093,078</b>	<b>1,966,370</b>	<b>2,159,667</b>

<b>Total Special Revenue Funds</b>	<b>5,833,960</b>	<b>6,407,074</b>	<b>3,268,554</b>	<b>5,933,550</b>	<b>7,582,194</b>
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(see Page 2 on reverse)

FY2022 CAPITAL & NONRECURRING FUND BUDGET	17/18	18/19	19/20	20/21	Requested 21/22	FY2022		
						Charge -Back Against General Fund	Other /State Grants	
<b>BOARD OF SELECTMEN</b>								
Baseball Infield Conditioner	20,000						4,000	
Utility Vehicle Memorial	25,000						5,000	
Purchase of 3 Patrol Vehicles	95,000						19,000	
Town Hall Office Improvements	49,500						9,900	
50% Highway Mechanic Truck with Utility Body	36,750						7,350	
Highway Plow Truck - All Season Body	155,000						31,000	
Upgrade HVAC Controller Modules in Town Hall	35,000						7,000	
Eno Hall Stairway & Railings			19,000					3,800
John Deere Winter Attachments			7,200					1,440
One-Ton Dump Truck			49,000					9,800
Children's Room Computers			10,850					2,170
Simsbury Farms Irrigation Study			40,000					8,000
Ice Resurfacer (replace 1997)			50,000					10,000
Front End Rotary Mower (replace 2003)			70,000					14,000
3 Patrol Vehicles			111,000					22,200
AED - 8 replacements & 1 new			19,200					3,840
Radio System Feasibility Study - Phase 1			40,000					8,000
Radio System Feasibility Study				35,000				7,000
Ice Rink Condenser				109,200				21,840
Pool Fencing				30,000				6,000
Police Cruisers				130,000				26,000
Automatic Book Handler				73,640				14,728
Ash Borer Tree Mitigation				36,500				7,300
Telephone System				1,910				382
Network Storage & Virtual Environment					130,000			26,000
Rec & PAC Staining (3 Buildings)					85,000			17,000
Rink Control Panel					60,000			12,000
2022 Revaluation					60,000			12,000
Ash Borer Tree Mitigation					36,500			7,300
Parking Feasibility Study - Curtiss Park and PAC					25,000			5,000
P&R Garage Ventilation					10,000			2,000
Soft Body Armor					9,750			1,950
Revaluation						60,000		12,000
Computer Replacements (staff)						30,240		6,048
Radio System Maintenance/Repairs						10,000		2,000
Microsoft Office Upgrade						17,550		3,510
Computer Replacements (public terminals)						5,760		1,152
Body Worn Cameras and Car Cameras						46,158		9,232
One-Ton Pickup Truck (Highway Superintendent)						32,542		6,508
Playscapes						25,000		5,000
Parks Entrance Signs Replacement						16,000		3,200
Equipment Trailer Replacement						8,000		1,600
Shultz Park Gazebo						10,000		2,000
Ice Rink Chiller						120,000		24,000
Simsbury Meadows Electrical Repairs & Upgrades						10,000		2,000
Parks Grounds Utility Vehicle						25,000		5,000
Police Admin Vehicles								46,000
Traffic Calming								30,000
Clubhouse Repairs								35,000
Police Training Simulator								65,000
Simsbury Farms Playscape Replacement								200,000
Simsbury Farms Rotary Mower								74,000
Irrigation Replacement (various)								40,000
Police Cruisers								148,050
Public Works Truck Replacement								180,000
Materials Recycling								10,000
Spam Filter/Archiving								12,000
Parks Maintenance Software								15,000
Vehicle Replacement (WPCA)								45,000
Tunxis Pump Station Rehab								50,000
DAR Van								64,000
Plow Blades								28,000
One-Ton Dump Truck (Crew Leader)								50,000
One-Ton Dump Truck (Highway Superintendent)								12,458
Front End Loader								200,000
Highway Wood Chipper								108,000
Bunker Rake for Golf Course								27,000
Utility Vehicle - Golf Course								13,000
<b>BOARD OF SELECTMEN TOTAL</b>	<b>416,250</b>	<b>416,250</b>	<b>416,250</b>	<b>416,250</b>	<b>416,250</b>	<b>416,250</b>	<b>416,250</b>	<b>1,452,508</b>
<b>BOARD OF EDUCATION</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Charge Back</b>		
Buses/Vehicles/Equipment	352,000	382,000	382,000	330,000	-	289,200		
Ceiling/Flooring Replacement	40,000	-	50,000	50,000	-	28,000		
Interior Improvements	60,000	120,500	70,500	70,500	-	64,300		
Plumbing/Electrical Modifications	10,000	10,000	10,000	10,000	-	8,000		
Equipment - Instructional / Non-Instructional	-	-	-	52,000	-	10,400		
Exterior Improvements	58,000	58,000	58,000	58,000	-	46,400		
Improve Boys Junction Bathroom	-	-	-	-	20,000	4,000		
Add Fob Access for new nurse door	-	-	-	-	14,500	2,900		
Repave Playground	-	-	-	-	10,575	2,115		
Sprinkler Deficiencies	-	-	-	-	21,000	4,200		
Zero Turn Ride On Mower	-	-	-	-	7,500	1,500		
Carpet in Classroom 1	-	-	-	-	11,743	2,349		
Sprinkler Deficiencies	-	-	-	-	13,800	2,760		
Paint Café	-	-	-	-	5,200	1,040		
Replace Gutter on Modulars	-	-	-	-	10,000	2,000		
Blue Gym Floor Repair	-	-	-	-	66,058	13,212		
Gold Gym Floor Repair	-	-	-	-	30,526	6,105		
Grainger Floor Scrubber	-	-	-	-	8,555	1,711		
Air Conditioning	-	-	-	-	233,543	46,709		
Playground Pavement Crack Repair	-	-	-	-	76,500	15,300		
Box Truck Lift Gate	-	-	-	-	6,800	1,360		
Security Cameras	-	-	-	-	14,000	2,800		
<b>BOARD OF EDUCATION TOTAL</b>	<b>520,000</b>	<b>570,500</b>	<b>570,500</b>	<b>570,500</b>	<b>550,300</b>	<b>556,360</b>		
<b>TOTAL CAPITAL &amp; NON-RECURRING</b>	<b>936,250</b>	<b>986,750</b>	<b>986,750</b>	<b>986,750</b>	<b>966,550</b>	<b>972,610</b>	<b>1,452,508</b>	

**CAPITAL IMPROVEMENT PROJECTS**

**FY 2022**

**Financing**

Highway Pavement Management	\$ 1,205,000	Cash/Grants/Bonds	
North End Sidewalk Construction	\$ 810,000	Grants	
Berm Improvements	\$ 3,250,000	Grants/Sewer Use	**
Sewer Lining	\$ 600,000	Sewer Use	
Woodland Street/Hopmeadow Street Sewer Upgrade	\$ 1,200,000	Sewer Assessment	
Latimer Lane - Renovate as New	\$ 36,792,406	Grants/Bonds	**
Meadowood Acquisition	\$ 2,515,860	Bonds	**
Performing Arts Center Parking & Accessibility Improvements	\$ 700,000	Grants/Bonds	
Sidewalk Reconstruction	\$ 200,000	Bonds	
SHS Stadium Bleachers and Press Box Replacement	\$ 600,000	Bonds	
District Security Improvements	\$ 250,000	Bonds	

\*\* Pursuant to Section 406 of the Town Charter an appropriation amount in excess of two percent (2%) of the annual budget for the then current fiscal year shall be subject to an automatic referendum by all qualified voters of the Town of Simsbury.

**TOTAL PROPOSED CAPITAL IMPROVEMENT PROJECTS**      \$ 48,123,266



# Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

## Board of Finance Agenda Item Submission Form

1. **Title of Submission:** Appointment of Auditor for FY20/21 Audit
2. **Date of Board Meeting:** April 6, 2021
3. **Individual or Entity Making the Submission:**  
Amy Meriwether, Finance Director
4. **Action Requested of the Board of Finance:**  
If the Board of Finance supports the appointment of the FY20/21 audit firm, CliftonLarsonAllen LLP (formerly BlumShapiro), the following motion is in order:

*Move, effective April 6, 2021, to appoint CliftonLarsonAllen LLP as the Town of Simsbury's auditors for the fiscal year ending 2020/2021.*

5. **Summary of Submission:**  
Connecticut General Statutes (C.G.S 7-396 and 4-232) require that the appointing authority of any municipality or audited agency to annually file with the Secretary of the Office of Policy Management (OPM) the name of the independent auditor designated to conduct the annual audit of its accounts. The notification must be made at least thirty days prior to the end of the fiscal period for which the audit is required.

The Town of Simsbury issued an RFQ for auditing services on August 28, 2018. A panel consisting of Town staff in conjunction with the Board of Finance Chair interviewed selected firms and made the decision to remain with auditing firm, Blum Shapiro.

Effective January 2021, Blum Shapiro was acquired by CliftonLarsonAllen LLP. There will no impact to the town. All services and staff assigned to complete the audit will remain unchanged.

The Town had contracted with Blum Shapiro for three years with the option to extend for two additional years. The fiscal year 2020/2021 audit will be Year 3 of the current contract.

6. **Financial Impact:**  
None
7. **Description of Documents Included with Submission:**  
None

**Board of Finance**  
**TOWN OF SIMSBURY, CONNECTICUT**  
**REGULAR MEETING MINUTES**  
**Tuesday, March 9, 2021 at 5:45 P.M.**  
**Zoom Meeting/Simsbury Community Television Live Stream**

**PRESENT:** Lisa Heavner, Arthur House, Derek Peterson, Robert Pomeroy, and Linda Schofield.

**ALSO PRESENT:**

Sean Askham, Deputy First Selectman; Jackie Battos, Selectman; Maria Capriola, Town Manager; Jason Casey, Director of Infrastructure & Technology; Matt Curtis, Superintendent of Schools; Tom Fitzgerald, Management Specialist; Wendy Mackstutis, Selectman; Amy Meriwether, Director of Finance; Chris Peterson, Selectman; Tom Roy, Director of Public Works; Neil Sullivan, Assistant Superintendent; Eric Wellman, First Selectman; Jennifer Batchelor, Board of Education; Todd Burrick, Board of Education; Susan Lemke, Assistant Superintendent of Teaching and Learning; Lydia Tedone, Board of Education; Jeff Tindall, Board of Education; Sharon Thomas, Board of Education; Brian Watson, Board of Education; Tara Willerup, Board of Education; Jenn Castelhana, Milliman; Jeff Wyszynski, Tecton Architects

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

Mr. Pomeroy called the meeting to order at 5:49 P.M.

**2. Pledge of Allegiance**

All present stood for the Pledge of Allegiance.

Mr. Pomeroy opened the meeting by welcoming guests from the Board of Selectmen and the Board of Education. He stated the primary goal was to hear the FY21/22 budget presentation from the Board of Education and a presentation from the pension consultants, Milliman.

**3. Presentation: Board of Education 2021/2022 Budget**

Mr. Curtis went through the Superintendents proposed operating budget of \$73,643,930, an increase of \$1,335,455 or 1.85%.

He noted enrollment projections are expected to increase by 60 students, and they are in a good position from a staffing and enrollment standpoint. In reviewing the current year, Mr. Curtis stated that they repurposed approximately 17 positions and added 5 positions to enable distant learning and to lower class sizes due to COVID. He mentioned one of the primary goals of the budget was to establish intervention and support systems for students impacted by distance learning.

Mr. Curtis went over the major drivers of the budget, outlining 80% is made up of salaries and benefits with a proposed increase of \$1,510,373 or 2.07% overall. Mr. Curtis provided details on the proposed operational efficiencies which included a reduction of \$300,000 for 5 non-certified positions, \$175,000 savings in staff retirements, \$119,139 in administration savings due to the central office restructure, \$30,000 reduction in instructional supplies, and \$223,696 in equipment



savings mainly due to the use of anticipated grant funding for technology. Lastly, he spoke to the one new proposed position for a Director of Equity. Questions followed from Ms. Schofield on student enrollment and increased insurance rates. Ms. Meriwether confirmed the insurance increase is due to the Henry James addition as well as the additional cyber security insurance.

Mr. Curtis noted they will need to utilize some of the non-lapsing and ESSER grants funds because of the \$900,000 COVID related deficit for the current year. COVID expenditures included expenditures for technology equipment, desks, cleaning supplies, dividers and staffing. Ms. Schofield asked if the new stimulus plan can be used to offset some or all of these costs and Mr. Curtis confirmed it's a possibility and there was more to come on this.

Ms. Heavner asked if there was new information on the status and amount of the federal money. Ms. Meriwether spoke to some potential uses and restrictions but noted official guidance from the State has not been provided as of yet. She noted that the money can be used for thru 2024 as well.

Mr. House asked about the competitiveness of the town in comparison to nearby towns with regards to teacher's salaries and inquired if teachers are lost to other districts who can offer a more competitive package. Mr. Curtis responded that the staffing is generally stable, however some of the local districts are more competitive in the mid-level staffing area, but overall, this is not a huge issue for the District.

Mr. Sullivan spoke in relation to the Latimer Lane Capital project with a cost to Simsbury of \$25,703,175. Total project costs estimated, before State reimbursements, is \$36,792,406. He gave an overview of the scope of the work and the items that would be addressed to bring greater efficiencies to the building over the long term. He mentioned the Henry James 6<sup>th</sup> grade addition was taken off the capital plan but is still an important project. Latimer Lane is their top priority. Squadron Line and Tootin' Hills were also part of the long-range plan. Mr. Pomeroy asked about operating savings longer term that would come from renovating these buildings and repurposing the distribution of grades and students to a more efficient level. Mr. Sullivan responded that the community was not supportive of closing a school. Mr. Curtis mentioned that putting sixth grade together in one building would gain some level of efficiency, but the savings would not be enormous. Mr. Curtis confirmed that major efficiencies cannot be accomplished with a neighborhood school model. A conversation followed on the necessity of all schools and the stacking/timing of each project. Ms. Schofield asked to include the increases in operational costs in the capital sheet. She also asked about the pre-K tuition fees and it was clarified that the fees cover the operational costs, but not the capital costs which will be a taxpayer funded expense.

Ms. Heavner asked about the methodology for determining the cost of the project and Mr. Wyszynski stated it is based on historical averages, and the constructions costs are at the mid-point of what they are seeing in the field. He said this will result in a good quality, energy efficient; building that will structurally last for 50 plus years and with building systems to last for 20-30 years. Ms. Heavner said she would be interested in seeing a net savings analysis, where if you spend a little more at the beginning you save a little more in operating costs over the life of the building. Mr. D. Peterson added that the costs that are projected now will increase dramatically over time and recommended taking a look at hard cost numbers on a regular basis to

avoid the potential of blowing the budget, even with the inclusions of current escalators and contingents.

Mr. Casey provided an overview on the stadium bleachers and press box replacement capital project. The request for \$600,000 is a reduction from last year's request due to a reduction in seating capacity. Mr. Casey also presented an additional project request of \$250,000 for security improvements covering multiple schools. A discussion followed to get more clarity around these projects.

#### **4. Presentation: Millman**

Ms. Castelhana presented on the pension plans target allocation and how it relates to Milliman's capital market assumptions. The expected long term target interest rate assumption is 6.1%. She provided estimated numbers on the 3 pension plans and the OPEB (Other Post-Employment Benefits) which were broken out into three sections; government employees, police employees and the education employees. She encouraged the adoption of the Pub 2010 mortality table and suggested extending to a new 20-year closed amortization period. For the longer periods she explained the basic premise is "you pay now, or you pay more later" as with any loan. She discussed the difference between an open, closed and layered amortization methods. She recommended 6.25% is the target which is a change from what was heard in the past and is a moving target. Mr. Pomeroy asked if extending the amortization period would have a negative effect on how bonding is viewed. Ms. Castelhana said it would not. It is common practice to see a refresh in the amortization period. Mr. Pomeroy asked for the presentation slides to be shared so that the board can review and think about how to move forward.

#### **5. Approval of Minutes – February 16, 2021**

Ms. Heavner requested to reference the topic of the Executive Session. Mr. House had various recommended updates and Ms. Schofield made a suggestion to have the draft of the minutes reviewed prior to publishing.

**MOTION:** Ms. Schofield made a motion to approve the minutes of the January 19, 2021 in their current state, with a recommendation that they are reviewed by Town Staff prior to being published. The motion was seconded by Ms. House. All were in favor and the motion passed unanimously.

#### **6. Lighting Upgrade Loan Agreement**

Mr. Roy provided an overview of the energy upgrade project for the lighting work completed at Simsbury Farms, the Library and Town Hall. He said through the town CT Energy Efficiency Fund they were able to do a \$250K project with \$126K in rebates, and now they have the ability to pay for that over 4 years at a 0% loan. During the first 4 years of paying back the loan there will be a savings of about \$10K a year and once the loan is paid off there will be a savings of around \$40K a year. He said they are looking to see if similar work can be done at the Performing Arts Center.

**MOTION:** Ms. Schofield made a motion, effective March 9<sup>th</sup>, 2021, to authorize Town Manager Maria Capriola to execute agreements with Eversource for each of the three lighting upgrade projects as presented. Mr. Peterson seconded the motion. There was some discussion. All were in favor and the motion passed unanimously.

**7. Adjourn**

The meeting ended at 8:07 P.M. (There was no motion to adjourn)

Respectfully submitted,  
Marion Lynott  
Commission Clerk

**Board of Finance**  
**TOWN OF SIMSBURY, CONNECTICUT**  
**REGULAR MEETING MINUTES**  
**Tuesday, March 16, 2021 at 5:45 P.M.**  
**Zoom Meeting/Simsbury Community Television Live Stream**

**PRESENT:** Lisa Heavner, Arthur House, Robert Pomeroy and Linda Schofield.

**ALSO PRESENT:**

Melissa Appleby, Deputy Town Manager; Sean Askham, Deputy First Selectman; Jackie Battos, Selectman; Nick Boulter, Chief of Police; Maria Capriola, Town Manager; Orlando Casiano, Parks Superintendent; Lisa Karim, Library Director; Wendy Mackstutis, Selectman; Amy Meriwether, Director of Finance; Chris Peterson, Selectman; Tom Roy, Director of Public Works; Jeff Shea, Town Engineer; Tom Tyburski, Director of Culture, Parks and Recreation; and Eric Wellman, First Selectman.

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

Mr. Pomeroy called the meeting to order at 5:48 P.M.

**2. Pledge of Allegiance**

All present stood for the Pledge of Allegiance.

Mr. Pomeroy opened the meeting by stating the primary goal of the meeting is to hear the presentation of the Board of Selectmen's FY21/22 budget.

**3. Presentation: Board of Selectman FY2021/2022 Budget**

Mr. Wellman and Mr. Askham reviewed the Board of Selectmen priorities which were the basis behind the town budget.

Mr. Wellman noted that the Town of Simsbury has experienced 8% cumulative growth in the population over the past 9 years, which has impacted their town's ability to deliver services as they have more residents to serve. He stated the grand list increased over the past year by 2.93% or \$73,457,208 generating approx. \$2.7M in new revenue, which comes from a mix of real estate, motor vehicle, and personal property. Mr. Wellman pointed out the top 20 taxpayers, and how different they are from 3-5 years ago, which speaks to how the new growth is not only reflected in the grand list but also in who the largest taxpayers are.

An overview of the budget was provided which reflected a total operating budget of \$24,887,734, an increase of \$783,097 or 3.25%. Mr. Wellman added that this equates to a 0.67%, or \$54 yearly increase impact on a median valued single-family home. Budget drivers included contractual salary increases, debt service and pension/OPEB contributions. He also mentioned some service improvements which included a temporary assessor position (\$55,603), a parks facility maintenance technician (\$96,982 including benefits), professional development for Parks & Rec Staff (\$2,500), police de-escalation training (\$8,612), library materials (\$8,000), SPIRIT Council data collection (\$22,000), and Meals on Wheels funding (\$2,000 funded by Darling Trust). He noted the Board of Selectmen budget reflects pension assumptions of

updated mortality tables with an amortization period of 20 years, to be review by the Board of Finance.

Mr. Askham provided an overview of the Capital projects. He summarized the two largest projects, which were the Latimer Renovation from the Board of Education side, and the Meadowood Acquisition from the town side. He stated the 6-year capital plan was revised extensively in the out years, which was a new exercise for the Board on the advice given by the Board of Finance. He noted the capital plan was revisited in the out years so that the 8% debt service target guideline was met, which resulted in some projects being removed from the list, including the Henry James 6<sup>th</sup> grade addition, the Community Center, and Drake Hill repairs. He added that these projects are still a priority however the numbers need to be discussed further and they will be revisited, and reprioritized next year.

Ms. Heavner asked about the approved grant for the North End and whether staff had capacity to complete that work and the proposed routine sidewalk maintenance. Ms. Capriola confirmed that both projects can be managed; Mr. Roy added that an outside consultant is designing and managing the North End sidewalk construction and agreed that in-house staff would not have been able to handle both projects.

Mr. Askham explained how the Board of Selectmen and Board of Education reprioritized the Capital Improvement plan to make it fit within the 8% debt service guideline of the Board of Finance. Changes included moving out the Henry James 6<sup>th</sup> grade, the Senior Center and other large capital projects like Drake Hill. The Board of Selectmen will continue discussing those projects and will be revisiting, reprioritizing and restructuring projects in the future years with more substance around the numbers being proposed.

Mr. Askham then reviewed the proposed CNR projects and the various ways of funding. Mr. Pomeroy asked for the balance in the Capital Reserve Fund. Ms. Meriwether confirmed the Capital Reserve Fund total is \$3,934,820. Approximately \$1,929,000 of the balance is bond premium, resulting in \$1,979,000 available for capital. If everything proposed in the Board of Selectmen's budget for Capital Reserve funding was taken out, the balance would be \$1,600,102. Mr. Pomeroy asked how the CNR project numbers compare to prior years. Ms. Meriwether said they are around the same as last year. Ms. Meriwether noted this is the first year using the Capital Reserve Fund..

Mr. Pomeroy noted that while the Board of Finance has traditionally focused on the current year budget, we will be taking a longer view and look at how capital projects, some of which have large price tags, impact out capacity to pay, taxpayers, and the policies of the town. Ms. Meriwether reviewed a visual on debt service budget modeling for years FY22- FY27. A conversation followed on the priority of projects. Ms. Meriwether confirmed the Latimer project would be bonded for a 20-year term and all other projects would be bonded for 10-year terms.

Mr. Pomeroy and Ms. Heavner spoke about funding Meadowood with bonds instead of using cash, to make cash available for other projects on the CNR. Ms. Heavner noted that using the Capital Reserve Fund cash for Meadowood would have impacted Culture, Parks and Recreation and Public Works projects. Ms. Meriwether said she consulted with the bond advisor who

created a manual amortization schedule which varied the payments per year to stay at or below an 8% debt service cap.

Ms. Schofield noted Meadowood is a nice to do project and had concerns around the Meadowood project being a priority over some of the other projects that did not make the list. Mr. Askham said he thinks the right choices were made overall, and hard decisions will need to be made in FY23/24 as needed.

Ms. Heavner stated debt service expenditures are a big increase this year because of the Henry James issuance and a conversation followed on debt planning. Ms. Heavner said she remains hesitant with a lot of policy changes at one time and expressed concerns over the effects on the S&P ratings. Ms. Meriwether stated she reviewed the potential changes with the bond advisor and he did not feel the proposed changes would impact the Town's bond rating. Ms. Meriwether noted that the rating agencies would have concerns if changes were made year over year.

Mr. Pomeroy discussed the pension fund and the recommended assumptions that they would like the Board of Selectmen and Board of Education to include in their budgets. He recommended using the new mortality tables and a 17-year amortization period. Mr. Pomeroy noted that Milliman is recommending the town be at 6.25% for the pension investment assumption instead of the 6.5% target we had anticipated. Mr. Pomeroy recommended we implement the pension investment change over a four-year period. He noted the consultant from Milliman advised this is a good approach to get the town on a good path to where we need to be. The floor was opened for discussion which followed.

**MOTION:** Ms. Heavner made a motion for the pension to go to 17-years amortization period, do 1/8 reduction in pension investment interest rate assumption, and adopt the new mortality tables. Ms. Schofield seconded the motion. It was discussed, all were in favor, and the motion carried unanimously.

#### **4. Amended Debt Policy Management**

Mr. Pomeroy stated the debt policy needs to be amended to be in compliance with the anticipated increased debt service. This Policy is a joint policy of the Board of Finance and Board of Selectmen. He noted the proposed policy was discussed with Ms. Meriwether and Ms. Heavner and it was designed to be within a range as opposed to a fixed number. Ms. Schofield asked if there was a way to articulate within the policy that the only time to get to 8% would be when doing a single large project as opposed to having it remain at the 8% in future years. A discussion followed on the levy calculation, the CNR projections, and the effect on the mill rate for future years.

**MOTION:** Ms. Heavner made a motion, effective March 16, 2021, to approve the amended debt management policy as presented to allow for a debt service range between 6-8%. The Board of Finance will review the debt service percent of operating on an annual basis and formally set the target debt as percent of operating during the budget process. Mr. House seconded the motion. Mr. Pomeroy, Ms. Heavner and Mr. House were in favor. Ms. Schofield was opposed. The motion passed 3-1.

Mr. Pomeroy reviewed the timeline to present the budget to the public hearing which is currently scheduled for April 6<sup>th</sup>. The recommended updates to the Board of Selectmen budget which included the changes discussed on the pension, the bonding of Meadowood and Ms. Heavner added a requirement to find 100K-150K in cuts. Ms. Heavner also asked to wait to approve the budget as there was an ask to see the appraisal on Meadowood. Ms. Capriola confirmed she did receive the appraisal and will be setting up a meeting to review it. There was also an option to share the results in Executive Session at the conclusion of this meeting. Ms. Schofield brought up a question on zoning of Meadowood which Mr. Askham said there should be no issues but will look into it. Discussion followed on the timing of the Executive Session and the finalization of the budget to send to public hearing. Mr. Pomeroy asked for a meeting to be set up with the appraiser and then a special meeting of the Board of Finance to make the motion to send the budgets to the public hearing, with the goal to stay on track for the April 6<sup>th</sup> public hearing.

**MOTION:** Ms. Heavner made a motion, effective March 16, 2021 to request the Board of Selectmen make reductions of \$100-\$150K in their operating budget, including revenues. Ms. Schofield seconded the motion. It was discussed, all were in favor, and the motion carried unanimously.

### **5. Proposed Supplemental Appropriation Request**

Ms. Capriola spoke about Phase 2 of the lighting upgrade and improvements project for Simsbury Farms. Part of the project entailed installing lighting at the basketball courts at an estimated cost of \$49,000. She said Friends of Simsbury Farms and a private donor have offered \$36,000 to expedite the project, leaving a balance of \$13,000. Ms. Heavner asked how the project is being funded and Ms. Capriola confirmed it was an approved capital project and they are moving part of Phase 2 scope into Phase 1. She confirmed this spend will be taken out of the Capital Reserve fund which will decrease by \$13,000.

**MOTION:** Ms. Schofield made a motion, effective March 16, 2021 to approve a supplemental budget appropriation of up to \$13,000 from the capital reserve fund for the construction of outdoor basketball court lighting at Simsbury Farms. Mr. House seconded the motion. It was discussed, all were in favor, and the motion carried unanimously.

### **6. Adjourn**

**MOTION:** Ms. Schofield made a motion to adjourn at 8:22 P.M. Mr. House seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,

Marion Lynott  
Commission Clerk

**Board of Finance**  
**TOWN OF SIMSBURY, CONNECTICUT**  
**SPECIAL MEETING MINUTES**  
**Monday, March 22, 2021 at 8:27 P.M.**  
**Zoom Meeting/Simsbury Community Television Live Stream**

**PRESENT:** Arthur House, Derek Peterson, Robert Pomeroy, Kevin Prell, and Linda Schofield.

**ALSO PRESENT:**

Eric Wellman, First Selectman; Sean Askham, Deputy First Selectman; Chris Peterson, Selectman, Jackie Battos, Selectman; Maria Capriola, Town Manager; Amy Meriwether, Finance Director; Melissa Appleby, Deputy Town Manager; Robert Decrescenzo, Town Attorney

Mr. Pomeroy opened the meeting by stating the primary purpose was to establish if a decision can be made to refer the proposed FY21/22 budget to the public hearing, tentatively scheduled for April 6, 2021

He summarized that the Board of Education budget has been reviewed by the Board of Finance with no amendments. The Board of Selectmen operating budget and the capital budget was reviewed, and recommended amendments were made on March 22<sup>nd</sup>, 2021

Ms. Schofield stated she was good with the recommended budgets but would also be comfortable having a discussion on moving the SPIRIT council funding request into this fiscal year.

**MOTION:** Ms. Schofield made a motion, effective March 22, 2021, to remove \$22,000, related the Spirit Council funding request, from the FY22 budget and have it be funded by FY21 year-end savings. Mr. House seconded the motion. It was discussed, all were in favor, and the motion carried unanimously.

Ms. Schofield said she was not ready to send the capital budget for public review as there needs to be a vote on Meadwood and she has additional comments on Latimer Lane.

Mr. Pomeroy reiterated that once these budgets got to public hearing they still have the opportunity to act further on them. There was a conversation around availability for the April 6<sup>th</sup> date to ensure a quorum and Mr. Pomeroy, Ms. Schofield, Mr. House, Mr. Peterson and Mr. Prell all said they will be there. Ms. Schofield said she was ok to wait until then to discuss further.

**MOTION:** Ms. Schofield made a motion to refer the Board of Finance budgets to the April 6, 2021, public hearing, which includes; the approved budget from the Board of Education, the amendments made to the Board of Selectmen budget on March 22, 2021, and the Board of Finance recommendation to take out \$22,000 for SPIRIT Council to be funded by FY21 year-end savings, and the recommended capital budgets from the Board of Education and the Board of Selectmen. Mr. Prell seconded the motion. All were in favor and the motion passed unanimously.



**Adjourn**

**MOTION:** Mr. D. Peterson made a motion to adjourn at 8:36 P.M. Ms. Schofield seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,  
Marion Lynott  
Commission Clerk

# TOWN OF SIMSBURY - BUILDING DEPARTMENT

## Monthly Report - February 2021

(\*NOTE: 2/16/21 Transition from ViewPermit to Municipity)

Building		Mechanical		Totals					
	Permits Issued	Construction Value	Permits Issued	Construction Value	Total All Permits	Total All Construction Value	Total Actual Receipts	Total Insps	Total Zong Compl
Commercial	4	\$231,200	11	\$137,186	15	368,386			
Residential	63	\$4,333,491	114	\$479,257	177	4,812,748			
<b>Totals</b>	<b>67</b>	<b>\$4,564,691</b>	<b>125</b>	<b>\$616,443</b>					
					<b>192</b>	<b>\$5,181,134</b>	<b>\$46,719</b>	<b>140</b>	<b>24</b>

\*\*NOTE: 7 days without inspections due to snow, holiday, vacation/time off, etc.