

**SPECIAL MEETING MINUTES
TOLLAND TOWN COUNCIL
HICKS MEMORIAL MUNICIPAL CENTER
6th FLOOR COUNCIL ROOM
MARCH 11, 20120**

Present: Tammy Nuccio, Steven Jones, John Reagan, Brenda Falusi, Lou Luba, Kurt Schenher and Robert Abbate, Jr.

Also Present: Michael Rosen, Town Manager
Michael Wilkinson, Director of Administrative Services
Lisa Hancock, Director of Finance and Records
Scott Lappen, Public Works Director
Jason Lawrence, Assessor
Sheila Bailey, Town Clerk
Chris Jordan, Asst. Finance Director
Michelle Manas, Collector of Revenue

Meeting called to order at 7:00 pm.

Town Manager Michael Rosen started the meeting by talking about the revenues and expenditures and the tax impact of the budget. He then talked about the potential adjustment in State Aid. The impact of the FY21 Governor's Adjusted Budget would be a decrease in revenue of \$330,524 mainly from ECS. He used a figure for ECS in the amount of \$9,114,072. Including full BOE budget, the overall budget increase is 1.88%, which includes \$1,067,643 in additional expenditures. With a .67 mill rate increase to 36.72 mills. Top expenditure driver in the Town budget is health insurance at \$101,267. Only addition to the Town budget is the funding of the Firefighter position for ¼ of the year.

The current estimated unassigned fund balance amount is \$7,944,626. The estimate for FY21 is \$7,644,626.

The Town Manager also talked about using \$300,000 from fund balance for revenue in FY21.

The Town Manager went through the department budgets including Public Works; Finance; General Government;

Throughout the presentation there were questions from Town Council members and a statement of resident (George Ulrich) on the following topics: fund balance going lower; health insurance; Town Engineer position; fuel and oil;

Below are additional questions that were submitted prior to the meeting and answered and discussed/ explained at the meeting with Town Council members.

Page 16 - Less crumbling foundations of \$1.5m. Is this in addition to what we already have baked into the grand list for reductions? Are we saying we expect to see another \$1.5m? How many houses do you think that equates to. Can you give a number update of how many houses are currently on abatement and how many have been repaired and a breakdown of average reduction and then what has been added back?

I sent 19 applications for crumbling foundations to the board of assessment appeals, If they use my recommended reductions we will reduce the grand list by 1,405,390 due to those applications. That is in addition to the 58 applications I received prior to signing the list. Those 58 applicants reduced the list by 5,777,955 in assessment. The average decrease in valuation for 2019 was 99,620. The previous average reduction was 70-80K. We have had 217 total applications, which includes 77 total for this year. 17 have been repaired that were getting a reduction. 3 on the 2018 grand list(241,928) and 14 on the 2019 grand list(1,023,500). For a total of 1,265,428 added back onto the list(74,436 avg).

If this is the one referring to our adjustment for the mill rate calculation then yes this is in addition to what we have already reduced the grand list by. There are a number of appeals in front of the board of assessment appeals for crumbling foundations that more than likely will result in a reduction to the grand list for this amount.

Page 25 - FTE - 1.0 actuals for engineer in 19/20? I don't recall having an engineer last year?

Position was not filled could not find acceptable candidate.

Page 28 - DUI grant - what is this used for? Also, we have nothing in 2020, is that because we KNOW we're not getting anything or we just don't know yet? What will it be used for?

This grant has been eliminated and we will not receive it that is why there is no funds for 2020. Trooper Eklund states that we will try again in 2021.

Page 39 - fund balance. Can we put some details around the drivers for the Fund balance GAAP section and the section that starts with assigned with designation? I'm thinking "the 46,580 is the balance from the BoE at the end of the year" "the 1,754,146 represents xxx amount of encumbrances by the BoE and xx amount by the town". My concern here is that it's a steady 1.5m. I want to understand exactly what we're encumbering at the end of the year that is \$1.5m... that is a concerning number that appears to never go away. And what is prior year encumbrances?... That's two rows for encumbrances, what is the difference between the two. In the lower section starting with the assigned with designation that's what we "anticipate" using from the fund for the budget... but in most of these years we didn't actually use it because we have had revenues in excess. What would be helpful is to show in 2016/2017 we had revenues in excess of \$790k. I know part of that was because of the police reduction... if we can see an explanation of why we had revenues in excess we can show why we didn't have to use the anticipated money from the fund.

So - excess in revenue - what generated the savings. If not an excess and we actually used money - like last year - explain what we used it for.

What the encumbrances are and which area is driving them

That should show why the fund goes up or down

I provided TC with historical reports going back to 2013 that explained what impacted fund balance at the end of each fiscal year.

As for purchase orders at year end - these numbers are calculated based on a GAAP basis so much is involved in their calculation. PO's at the end of the year are carried forward for items usually ordered but not yet received or for invoices not received. They are then paid down in the following year or years depending on the situation. If a purchase spans over several years, the encumbrance usually stays until complete. That is why you will see prior year encumbrances sometimes. A big one that comes to mind is the \$200,000 that we had to set aside for the VERNON WPCA settlement. We have paid down \$100,000 so far but the balance will not be paid until next fiscal year.

When you see the number in future years of \$1.5 million or other number that is just a plug number for an estimate.

Summary Questions:

Salary increases including overtime needs? Where is the OT save from the garage?

Salary increases, including overtime due to Contractual terms. It's very difficult to put a savings of Overtime due to the new garage orientation as less than one third of our storms this season were on the weekends. It has definitely improved our response time to the snow events but to put a figure on an overtime savings would be a guesstimate at best.

Revenues:

\$15k in building permit fees - expected increase in building permit revenue - is this BG related or some other assumption?

This does not include Birch Grove because there are no building permit fees for that project. This is for other assumptions by the building inspector where he feels that there will be an increase.

\$4k in PILOT? Is this Parker Place? What currently makes up the \$24.6k we get for PILOT now?

This is for State funds for payments in lieu of taxes for State owned property in Town for the State Police Barracks. The funds for Parker Place, etc. is in a different account under charges for current services. Parker will not be billed until October 2021 pursuant to the lease agreement.

\$5k in conveyance? Driver? What are conveyance taxes?

The Town Clerk's office collects both state and municipal conveyance taxes on property sales which directly correlate to sales prices. The increase in revenue budgeted for FY21 reflects current trends. FY18 budget was \$130K and we collected \$168K; FY19 budget was \$150K and we collected \$160K; FY20 budget was \$160K and we've collected over &149K to date and anticipate we will be well over \$160K.

Grants:

Civil Defense Grant - increase requested for this fiscal year? What are the odds or when would we expect to find out? What did we request for increase, it's currently at \$6k or 50% of Emergency Preparedness Officer

They paid for 50% of the civil preparedness director however there is a limit as to how much so I think he is getting 12,000 per year and we can only ask for 6000. I am not aware of any issues with this grant being eliminated.

Please explain the comment "the increase was due to 19/20 raises for everyone, the 20/21 raises for union staff and the fact that minimum wage increased significantly". Why would have two years of cumulative raises? 19/20 should be in the 19/20 budget.

It all depends on the year for years when we are in the negotiation process for unions all the raises are kept in the contingency account under payroll contingency. The year that the union contract is settled those agreed-upon wage increases will then be shown in the budget so one year it may not be in the budget and the next year it may be in the budget. Then in addition to that all department head and nonaffiliated salaries increases are always put under the payroll contingency so the amount from the previous year goes in the new year and then the rest of it goes under payroll contingency that's about as best as I can explain it

General Government:

Town Council - program materials is what exactly?

Employee appreciations funds

Town Manager:

Training and development going up \$1,300 for what?

Town Manager ICMA conference. This was removed from the budget because Steve would sometimes have his trip paid for by various associations because he would be a speaker at the conference and then most recently because he was retiring and not going. He tried to eliminate it temporarily from the budget until needed. We tried to offset by decreasing communications account by \$1000.

Printing - \$575 in 18/19 what are we tracking to for 19/20?

Plan to spend \$1,000 but additional printing may be needed

Office supplies - two years low usage, possibly down to 1k?

Multi-year average is \$1,000 but may need for unforeseen needs

Food and clothing / books and subscriptions - bring down to trend

Multi-year average is more than budget

EDC:

Professional services - this was for the consultant correct? Are we anticipating using them again? How many years? I thought it was just the one \$5k, not an ongoing \$5k?

The intent was to regularly allocated \$5,000 per year to the EDC to start implementing programs, including recommendations that will come out of the Regional Development Action plan.

HR and Benefits:

What is in professional services?

Physicals for new employees

Advertising is more than doubling from actuals

Based on multi-year average current year at \$2,799 already

Food and clothing where are we, seems high

Already at \$308 this year

Books and subscriptions - can be removed?

Would leave no funds for this if required purchases

Town Administration:

What are the professional services dollars for?

Physicals for new employees

Why the increase in advertising? Can this be lowered to \$3k?

Based on multi-year average current year at \$2,799 already

Food and clothing to the trend

Already at \$308 this year

Books and subscriptions seem to have \$0 spend - should remove

Would leave no funds for this if required purchases

HR benefits:

We seem to have around 20 claims a year. Have we done any analysis to see if they are similarly related claims? Is there anything we can do to lower this? 20 claims for 79 employees means 1/4 of our employees are being injured regularly... that seems like a high percentage.

Volunteer Firefighters and seasonal employees can file Workers Comp. claims so the employee number is more than 200, not 78. When you are referring to Workers Comp. claims 20 is the average reported claims, but most of those are just "reported" where no time is lost. We have on average 2-4 employees that have lost time on Workers Comp. each year.

FICA is a calculation based on income, have we used the calculation to get the \$10k increase? Last actual was \$264.6k in 18/19 \$40k increase in two years? I don't think we've had that many increases in headcount. FICA is 7.65% of wages, for a \$40k increase you'd need \$528k increase in salary to support that increase.

Same question with Medicare

FICA in 2018/19 Actual was \$274,584. We do use a spreadsheet that calculates based on the percentages for FICA and Medicare and the salaries that are included in that spreadsheet are automatically calculated for those amounts. In past years if there have been some savings in attrition affecting salaries paid then there were savings in FICA and Medicare also represented in the actuals vs. the budget. We budget based on our spreadsheet calculation.

Unemployment compensation was 0 in 18/19 - where are we tracking right now and why do we think it's going to be nearly \$4k when we aren't showing any year that high in the book?

We do a multi-year rolling average for unemployment compensation

What's driving the disability insurance increase over 18/19? Same with the life insurance?

Disability and Life Insurance rates are based on salary which increases about 2% per year and any renewal rate increases

OPEB - what is driving the actuarial analysis that is doubling this line item? What's the thinking?

The OPEB calculation is based on the actuarial analysis. Even though the Town side does not have a significant amount of Other Post-Employment Benefits, the impact of the Market and the Trust fund balances all plays a role in the actuarial analysis. We have been fortunate in the past years to have had to make a zero contribution however, we are now experiencing increases. We are also going to have a full valuation done next year for the FY 21-22 budget. We need to see what happens in the market (which currently is in crisis mode) for future impact on these costs.

Misc. Support Services:

Other services and fees? - logic for going from \$100 actual to \$425?

Part of this budget is for servicing certain printers and office equipment that does not fall under our print management contract. We need the funds in case we need services. It also includes registration fees.

Office Supplies from an actual perspective the highest I can see this is \$3k, or \$2.5k

All depends on when the supply start to run out some years it's up and some is down. At times we have had to use some of the excess funds left to cover shortfalls in other areas if there were any savings such as using it for legal fees when we run out of money.

Legal Services:

Where are we currently with legal fees for negotiations? Do we think we're going to need arbitration funds for next year? Which contracts are currently in negotiations and which are going into negotiations in the next year?

Overall legal expenses are at 72% through (7) months of FY20. Cannot predict if we will have a grievance arbitration in any given year. We are starting Fire union negotiations this month and CSEA and Teamsters will start in early 2022.

Public Works - Engineering Services:

*\$75k seems high. In prior years with the consultant we didn't go over \$35, what is the thinking that we're going to go up to \$75k? What do we have to back that up? ** side note - do we know if Pete Szabo has an engineering degree? ***

Here are two key reasons for the projected engineering costs:

- Complying with the State's MS4 requirements. We plan to start the work this year, but our consulting engineer will need to help the town adopt a stormwater ordinance, re-write the stormwater regulations, and help this department set up a stormwater disconnection tracking system. I expect this alone to take up a good chunk of the funds.
- Construction. We've had very little construction over the last 4 years. Two key projects are:
 - College View Village – this is a major construction project that is requiring frequent inspections and interactions.
 - Inspections related to the construction of the extension of Joe Sabbath Way.
- Birch Grove - CME will have follow-up inspections based on the drainage work required. While some will occur during the current fiscal year, there will also be costs next year.

Parks / Facilities:

Intro says they cover the Tolland Jail - where are we with the building maintenance?

If this is in reference to the necessary repairs ie. The balcony and the side entrance, I believe that it was discussed at one of our Development Meetings that this could be considered for a STEAP Grant.

Adopt a spot - do we have more locations available and what are we doing to get new sponsorships?

Currently 9 spots available. There is a link to the Adopt-A-Spot program on the DPW Webpage.

How many stones and such were we able to fix with the neglected cemetery grant? How often does that grant come up for renewal?

Annually, only one grant at a time. Due to when it was awarded, our Contractor could not begin until the spring of 2019 and did not complete the task until after the 2019 applications were closed. We can apply again this year, if funding is available. We repaired, reset 36 stones.

Can you give a breakdown of the impact of the minimum wage increase for this year and then an idea for next year also?

As of October 1, 2019 the minimum wage rose to \$11.00 / hr, 09/20 it will go up to \$12.00/hr., 08/2021 it will increase to \$13.00/hr. From July 1 – August 21 we will have 3 seasonal help at 40 hrs making \$11/hr - \$9,240. During winter break, 12/20 – 1/21 for 3 weeks we typically have 2 employees making \$12/hr = \$2,880 and then in May 2021 through June 30, 2021 we will have 3 seasonal help at 40 hours each making \$12/hr = \$8,640 totaling \$20,760.00

Communications is higher than the last three years, how are we this year and what's the drive behind the anticipated increase? Perhaps move this to minor tools?

FY 19/20 was \$6,250 and the same was budgeted for this year. Last year's actual was \$4,565 if that's what is being looked at.

Equipment rental looks a little high

Budgeted \$700, same as last year. Last year we spent \$490.48, we really need to have a little wiggle room.

BOE:

Fuel and Oil? What are our current actuals? This historically is next to nothing, why do we think this year and next year is going to be between 5 and 6k?

In past years the expenses for this account had been charged to the main account and then we reclassified the budget to that account to cover those expenses where they should have been charged directly to this account. The funds however, were used.

Hicks:

Service Contracts - typically around \$30k? Do we know where we are currently? Also, what is the thinking that it will be nearly \$37k?

In FY 17/18 we spent almost \$38,000 and we are currently at \$17,000. I would think we could reduce this and still be safe.

Fuel and Oil - looks like zero in prior years...

This covers the fuel for our emergency generator which typically gets charged right to our primary fuel account as it is difficult to determine exactly how much fuel is used when topping off a tank. The fund is transferred into our main fuel account if needed.

Fuel and Oil general question - 1. We had excess gallons and I thought we locked in our rate from the last year... why do we see these increases?

We calculate our heating oil based on the trends for gallons used as well as what we are contractually locked in for. The cost for heating oil actually decreased by \$13,667 mainly due to the highway garage no longer using oil but there is also an increase in propane for the garage. The garage has expanded space to heat as well. We do not have a full year of trends but can only estimate the best we can for square footage trends etc.

Other services and fees - where are we currently, possibly reduce by a couple hundred dollars?

I don't see a line item under Hick's for Other Services and Fee's

Senior Center:

Other services and fees? Where are we for actuals and what's driving the increase from 18/19?

Last year we expended \$7,834.00, \$1,903 more than budgeted due to a dishwasher repair. Based on the aging kitchen equipment, we felt that we should leave that account intact.

Fire stations:

Building improvements - \$1,600 high for three years, where are we in actuals and is the increase of the \$2k needed for both years?

The repair account was over spent by \$728 which goes hand in hand with the Building Improvement account. Adding the overage to the Building Improvement account puts that account at \$1,802, so we increased it to \$2,000.

Old Town Hall:

Repairs, lower in prior years, where are we in actuals?

This is a very old building and the \$1,000 here is basically an emergency repair fund for anything that comes up in the facility.

Contingency:

Where are we this year for contingency? What have we used this for in the past few years?

To date, we have spent \$10,081.49 on items such as a new boiler for Station 240, disconnecting / moving the generator from Birch Grove School.

Highway garage:

Repairs? We should have no repairs for the first couple years since it's not even completed yet?

The facility is complete and operational. Under repairs is the \$455 for the annual maintenance of the Fire Extinguishers.

P/F garage:

Communications - three prior years \$800 high, possibly lower by \$300

Last year was \$824, I'd feel confident that we could lower it a little

Service contracts - high of \$1k, lower by 200?

Agreed that we could lower this a little

Training center:

Other services and fees - \$400

Agreed that we could lower this a little

Repairs - where are we currently? \$1,600 high of three years, possible couple hundred to reduce?

The facility has heavy traffic due to a lot of after-hours training, we should have some protection to address any repairs that may need to be done beyond what history has presented.

Refuse and Recycling:

Refuse and. Recycling - are we still getting the one bulky pick up for free? Not sure because language is different in two sections. Recycling - 3% increase, is that the best we can do? Saving \$14,924 but still paying the tonnage? Is this in line with the full cost of a bulky pick up?

Yes, one Free Bulky Waste pick-up is being charged to the capital Refuse account along with the fee for the recycling tonnage at \$30.90 per ton. Total estimated cost to be charged to the capital account is around \$62,000. Recycling tons were down in FY19 because of contamination fees that are not being charged in current fiscal year.

Bulky waste at \$2k? Thought this was free with the renegotiation, what is this amount. Where are we for actuals this year and what was that \$1,600?

We have several roll-off containers at the former transfer station site that Public Works uses for bulky waste that is left on roads or Town property. We have spent about \$1,200 through December.

Sewage Disposal:

Sewage disposal: \$15k to help build reserve fund (until \$100k) what is the current reserve fund balance? Why are we building the balance to \$100k, what is the logic behind that? We're paying the bond and a high rate, so what is the reserve for?

Historically the town has contributed 15,000 to the sewer operating fund to ease the burden on the sewer operating fund operations. A while back we were having significant issues with pumps and failing equipment and there were no reserves being put in place to help replace a pump or some major piece of equipment in emergency situation. If we lose a pump without a backup this could cost the Town Hundreds of thousands of dollars to temporarily pump until an emergency funding source was approved. We need to have this reserve for such emergency situations. We spoke with town Council at that time and suggested diverting the 15,000 that helps offset the user fee to help build that reserve to cover emergencies. They were in agreement with this process. Once that is built then the plan is to go back to offsetting the sewer operating fund. There is about \$93,000 in the reserve. We had to use some of the reserve funds this year for an emergency pump situation which proved that this reserve was needed.

Streets and Roads:

Can we review the differences in cost between when we used sand and salt for the roads compared to our current salt program? What were the auxiliary costs of cleaning up the sand, basins, etc.?

Based on what we recently heard from CTDEEP at a Well Water discussion, a mixture of sand and salt are much less effective than straight salt as the sand tends to stop some of the salt from reaching the road surface. Keeping

this in mind, you can't just reduce our salt usage by 50% as we will probably have to reapply the mix more often. Using 2,250 as the number of tons of salt vs. the 3,500 ton of salt we currently budget for and cubic yards of sand, that cost alone at today's rates would be \$191,250. The estimate for street sweeping would be roughly \$60,000 coupled with the cleaning of the catch basins at an estimate of \$71,000 and a disposal fee of \$25,000, plus some of our labor to haul the materials and apply the water for dust control. Our sweeper and Vac All for cleaning catch basins are currently on the five year CIP for replacement at a combined cost of roughly \$660,000. The total for the change to sand and salt could be \$347,250 as compared to the \$275,000 that we currently budget for salt and sand. We use a mix on our gravel roads as straight salt is less effective.

Communications - how are we in actuals and do we think we'll be at the \$15k or prior years \$14k?

We could drop it as we just signed a new GPS Contract so we know what our cost's will be for the next two years. Possible savings.

Books and subscriptions - can be removed? If needed, we can purchase lost or damaged Owner's Manuals, et. From our Professional Services Account, possible savings.

Highway Maintenance:

What are the professional services for and why are we seeing an uptick?

PubWorks software contractual increase

Equipment rental - \$250 high, why \$1k? - can be reduced?

If specialized equipment such as a core boring drill or if one of our pieces of smaller equipment go down, we utilize this account as insurance that we can go rent a replacement piece of equipment instead of halting the operation.

Other services and fees - where are we currently, not sure what the \$6k increase is for

This is the same amount budgeted last year. The largest items in this account are for tree cutting and catch basin cleaning. On occasion, due to these being Contracted Services, you are at the Contractor's mercy as to when they can come into Town. We are currently at \$57,732.

Food and clothing - \$6600 three year average, up to \$11k? Why?

The replacement of the more expensive safety gear does not happen every year, it's on an as needed basis. Items such as chain saw pants, helmets, safety jackets, etc. are some of the leading costs in this account. We could cut this a little as we have some gear in stock at this point.

Road materials - \$6k increase, what's current?

Current budget is \$49,689 which is the same as the previous year. Last year we expended \$57,527 due to excessive damage from rain event causing washouts.

Ice and snow removal:

Not sure I understand how we can be near our total for overtime this year with virtually no storms. Can you explain, in detail, where we are currently? I would expect a savings this year and would think we would plan flat, not increased unless the increase is wage driven only.

To date, we have responded to 18 winter events ranging from dustings to snow fall. We have expended approximately 1,782 hours of overtime on these different events with a total snowfall of 52 inches. We had seven icing events which tend to eat up a lot of salt due to the ice covering up whatever we apply to the road surfaces. We have currently used approximately 750 ton of treated salt. Due to the commitment letter that we sign, which guarantees us being able to purchase what we typically use for salt, we must purchase the entire amount that we agree to. So we will have a full shed for the start of the winter season for 20/21. This year was truly an anomaly as winters go for salt usage which is why we did not reduce our budgeted cost for salt.

Why is overtime increasing? Same raise question as above in parks and rec.

Due to union negotiated wage increases

Can you sum up road material and markers for all of the areas and compare to the last three year actuals with a projection for this year?

This account is used for the maintenance of our unimproved roads, approximately 8.5 miles of gravel roads that are graded each spring with additional material added where needed and then have Calcium chloride applied to the

surface to help with dust control and to help “harden” the road surface. The funds from this account also provide the materials needed to do the routine maintenance utilizing Town forces to fill wash outs as well as filling in potholes with additional gravel which is spread with a front end loader and rolled to help keep the roads safe and passable. Wintertime as well as rain events take their toll on the gravel roads.

Finance and Records - Accounting Services:

Overtime - who is not salary and with zero OT in the prior year's why do we have \$2,546 in OT, have we used any this year? Same question with temporary help

Overtime is for the Senior Account Clerk and the Accountant who are union employees and are not exempt positions. There are heavy periods during the year such as fiscal year end closeouts, calendar year payroll and AP processes for W-2, 1099, etc. Budget crunch periods to develop the budget book where we need to have all staff working significant hours. In the past we budgeted for all union staff clerical union staff in the payroll contingency account. All the expenses had been charged there against that one account. This year Steve wanted to pull it out and show it in each department so that is why you do not see any historical actuals for these accounts. There have been some overtime payments this year in the various departments this will be the first year of trend. We have been holding back on additional assistance for temporary help but there are times that we need it and sometimes that we don't. We never know with the demands if we have to use it or not and it ties our hands if we don't have the ability you have the funds in case. In the past temporary help has been in the tax office the town clerk's office during licensing issues dog licensing heavy periods. In the finance office sometimes we've had to bring in some additional help to assist during vacations sickness especially coverage for the finance director if needed

Professional services - \$23k last year, where are we this year? What are we paying for here and why do we think it's going up next year?

This is a fee that is out of our control it is for our MUNIS financial software maintenance contract. We have to keep this in place we have no choice. In the past I've negotiated with them to try to limit the increase and they have tried to help us but we're at a point now where we have to start paying the increase.

Printing - why was it \$0 last year?

Because we had a prior year PO that we finished using and did not expend those funds

Dues and membership - \$300 high in last three years going up to \$500, do we have specific things we're paying for here?

There have been fee increases for GFOA and we must enroll staff and order them to attend various Connecticut GFOA trainings they have to be now be members we are in the past I was able to just let them pay the meeting fee and not have to be a member. I had prepaid things in previous years which reduced the funds used in the next budget. Those funds will not be available in the future budgets.

What is in other services and fees? Was zero then \$600 and now \$1,100?

Again this was a mixture of using a prior year funds that we had encumbered in past years. It is for the application for the budget award and the CAFR award. These funds are needed. There will be no funds available next year besides this budget. If eliminated, we will not be able to participate in the award programs.

Assessment services:

Overtime - who is not salary and with zero OT in the prior year's why do we have \$500 in OT, have we used any this year?

We used the previous balance to pay for the 2019 revaluation. We determined that what was left in the old budget would not cover the next revaluation in 2024 so we estimated the cost of an update revaluation in 2024 and determined 10,000 a year should cover the costs.

Same reason as for Finance, Town Clerk, Tax – these funds were previously budgeted in another account so there is no trend.

Professional services - \$10,284 for 2024 reval? Is this how we did the last re-Val? If so, what else is in this cost center and why the increase? What did we have in the current budget to cover the re-Val?

We had sufficient funds that we did not have to put money in the budget last year to be able to do the revaluation. But we now have to start building the savings towards the next Reval and this is the amount that we are putting into

the budget. This is procedure. The Council approved a special fund for these funds to be set aside in for the upcoming Reval process.

Board of assessment appeals:

Training and development? Zero in past years now \$250? What specifically is this for?

The BOAA workshop is 50 per person, if all members attended it would be \$250. Due to the influx of members, we need to budget every year for education.

There are new members who may attend training.

Independent Audit:

This is a shared expense with the BoE, correct? If so shouldn't our half be \$27,450? If so there is a \$500 savings from this budget

Yes, the amount should be \$27,450. I had a little bit extra in there just in case we may have needed some additional consulting work beyond the normal audit. The budget could be reduced if necessary.

Revenue Services:

Overtime - who is not salary and with zero OT in the prior year's why do we have \$1,000 in OT, have we used any this year?

The Assistant Collector of Revenue and the Account Clerk are not salary. This line item was in a different part of the budget and has now been moved to a line item in my budget. Overtime for the part-time Account Clerk may be necessary in high collection months (July, August and January) or in the event of an unplanned absence of the Collector or Assistant. To date, \$543 has been used and it has also been used in prior years.

Temporary help - \$1,622 - zero in prior years, where are we for actuals and what is the assumption here?

This expense was previously funded in another budget. In past years, we have hired temporary help for July and January although it has not been needed in recent years. If there is a change in office staff or their hours, temporary help may be needed during high collection months.

Dues and memberships - \$20 prior two years, why \$205 now? Do we have a known increase?

This was a typo in the budget book that will be corrected. This has always been \$205 to cover Tolland/Windham County Association Dues (\$30) and Connecticut Tax Association Dues – currently \$75 each year for the collector and \$50 for assistants. In fiscal year 17/18 and 18/19, the actual was only \$20 because I used up prior year purchase orders for the difference.

Although, I have not paid dues for the Assistant or Clerk for the past few years. Due to the change of one of the assistant's positions to part-time clerk and the need for office coverage, my assistant and clerk have not been able to attend the annual seminar. If this were to change, I would have to re-instate payment of their dues.

Training and development - kind of all over but do we have known expenses for the \$1,300

This line items is for Tax Collector certification classes. Certification is required for the Tax Collector and the Assistant. Certification is not required for the Account Clerk but Class 1 is recommended for any new hire. This would be needed for certification classes if there is a change in office staff.

Also, there currently is not a requirement of re-certification for the Collector or Assistant although this is discussed by OPM each year and could become a requirement in the future. As of right now, we do not have any known expenses. If not used each year, this is given back.

Town Clerk:

Overtime - who is not salary and with zero OT in the prior year's why do we have \$500 in OT, have we used any this year?

Assistant Town Clerk Kathy Pagan is an hourly employee. The Town Clerk is statutorily required to remain in her office until the close of polls on election, primary and referenda days. In case of my illness or other extenuating circumstances, this money would be used to pay the assistant for working this mandatory time. If unused, it would go back into the general fund.

Temporary help - \$2,122 - zero in prior years, where are we for actuals and what is the assumption here?

In the past these fees were budgeted and paid for through a different area of the budget. The Finance Office has now moved them into each department's budget. In years past our office has hired summer help for two months during dog licensing season. We've also hired part time help when the previous assistant was out for extended medical leave. During the past two years, we have not had to hire additional help during dog licensing season partially due to efficiencies in our new software and the addition of online dog licensing. Any unused funds would go back into the general fund.

Professional services - historically \$4,000 to \$4,500 why is there a jump to \$5,500, where are for actuals this year?

This is the CT State Library Preservation Grant that is on the agenda for the March 10th council meeting. The grant amount is adjusted by the state depending upon the amount of documents filed on the land records. The increase in expenses is offset by the corresponding increase in revenue.

Contingency:

Explain what is in here.

Overall contingency includes the permanent celebration funds for the parade and Christmas events by the commission. Town Historian fee requirements. And a minimal amount for contingency for unanticipated events such as an engine blowing, major unanticipated repairs, OSHA fines (if any), and any other thing not budgeted for. Many Towns budget an amount much higher than this. This is minimal in order to have some sort of flexibility for an emergency.

Personnel adjustment - the prior budget had the negotiated raises which are now disbursed throughout the actual areas so why is there still \$108k in here?

There are other items in personnel contingency besides the negotiated wages. We still have one union in negotiation so those funds are in there we have the manager and nonaffiliated increases those are in there we have contractual payments that we need to make for various union required payments that come out of this account. We also have funds in there for retirements and expenditures as related to those which we never know what those will be until someone formally retires. I am anticipating that we may have several upcoming departures which will require the funds. We also have \$20,000 that is included because of the GAAP required accrued payroll for the impact of how the accrual will fall next year. Some Towns are having to budget for an entire payroll however we are fortunate to have to budget for a portion due to how the accruals will fall.

What is the new add for the historic commission?

This is new and HEIDI can elaborate they need funds in order to provide for the costs of that commission. It is for legal ads required by that commission.

Do we have anything on prior year tax refunds for this current budget of \$15k? What is the logic behind the \$15k?

We try to look at historical trends. This is a Reval year there could be more situations. Also many times there are issues with the whole motor vehicle bills that end up going back a couple years. Many things play a role here and some years it's been more than 15,000 and some years it's been less we keep this as the estimate. I would not recommend a reduction.

Meeting adjourned at 9:56 pm.

Respectfully submitted,

Michael Wilkinson
Director of Administrative Services