

**BOARD OF FINANCE  
SPECIAL MEETING (TRI-BOARD) – April 9, 2020  
VIA LIVESTREAM**

**PRESENT:** Jeff Rutishauser, Michael Kaelin, Peter Balderston, Kevin Gardiner, Stewart Koenigsberg, Chris Stroup  
**Others Present:** First Selectwoman Lynne Vanderslice and BoS Members, BOE Members, Superintendent of Schools Dr. Kevin Smith, CFO Anne Kelly-Lenz, Members of the Public

A. Call to Order

Mr. Rutishauser called the meeting to order at 6:08pm

B. Presentation and Discussion of Executive Orders as They Pertain to FY2020 and the FY2021 Budget

- Budget Process
- Budget Timeline
- Possible Budget Impact

Ms. Vanderslice reviewed the attached presentation. She noted that under Executive Order 71 Section 13 BoS is required to authorize the BoF to set the Budget and the Mill Rate, which was done at the BoS April 6, 2020 meeting. BoE chair Debbie Low, BoF chair Jeff Rutishauser and Ms. Vanderslice spoke and discussed that it made sense to leave setting that date until the last minute after they have more information and tentatively discussed having two days of BoF deliberations on June 1<sup>st</sup> and 2<sup>nd</sup>. Deadline would be June 4, 2020 as that would be 30 days from the May Town Meeting that was originally scheduled. Board of Finance has to meet to set the budget and the mill rate. Prior to meeting they have to publish the budget, which can be published on the website and have to provide an email address (presumably the BoF email address) for public comment.

Ms. Vanderslice opened the floor for further discussion. Chair of BoE Debbie Low posed the question: At what point does the board wants to set dates definitively? Ms. Low shared that the Board of Ed will be looking at their budgets at the next two regularly scheduled Board meetings and set additional meetings if necessary. She further noted that the BOE is still working with the STA, looking ahead at compensatory special education costs, reviewing unplanned spending (Platform Learning, Zoom, Phone system) and favorable lines. The expectation is to have a solid projection by the April 23 BOE meeting. She asked the Board of Finance for the date when the Boards would have to share their budgets. BoF Chair Jeff Rutishauser responded that the BOF will be meeting on April 14 and intend to provide guidance, feedback to the BOE and BOS by May 1. Both Boards (BOE, BOS) should have meetings prior to BOF's May 12<sup>th</sup> meeting and be ready to share their proposed budgets with the BOF. BOE and BOS both reported that the process of reviewing the effects of COVID-19 on the current budget noting that it may be too soon to get the exact picture.

C. General Discussion of the Impact of Covid-19 and the Town's Current and Possible Responses

- The members of each Board discussed the response to the pandemic with Mrs. Vanderslice complimenting Health Director Barry Bogle, John Lynch as EMS Director, WVAC and all department heads for their hard work during this pandemic. She also acknowledged Superintendent Smith for his response in getting online education establish for all students. Mr. Rutishauser complimented Mrs. Vanderslice and BOE member Mandi Schmauch (BoE) thanked her for the nightly updates.
- Mr. Balderston noted data points and commented that we do not know the extent of the damage (costs).
- Mr. Stroup asked that businesses in town be surveyed to obtain more information regarding layoffs, etc.

D. Adjournment

Having no further business, the board voted to adjourn meeting at 6:59pm.

Respectfully submitted,  
Jacqueline Rochester  
(from video recording)

## Tri-Board Meeting

April 9, 2020

**Executive Orders issued by Governor Lamont have changed the way the budget and the mill rate will be set and adopted**

### ***Board of Selectmen Responsibilities***

- The Board of Selectmen is required to **authorize the Board of Finance to set the budget and the mill rate**
  - Executive Order 7I (13)
  - This was **done** at the April 6<sup>th</sup> Board of Selectmen meeting
- Board of Selectmen is to set a **revised meeting schedule**
  - Executive Order 7C (5)
  - **Up to a 30-day delay** for meetings to be held

**Tri-Board Meeting**

**April 9, 2020**

**Executive Orders issued by Governor Lamont have changed the way the budget and the mill rate will be set and adopted**

***Board of Finance Responsibilities***

- **Meet to adopt a budget and set the mill rate**
  - Executive Order 7C (13)
- **Prior to the meeting to adopt a budget and set the mill rate**
  - **Board of Finance must publish the budget**
    - Executive Order 7I (13)
    - Publishing on the Town's website is sufficient
  - **Provide an email address to receive public comments**
    - Executive Order 7I (13)

## Tri-Board Meeting

April 9, 2020

### Executive Order 7C

#### **(5) Extension of Municipal Budget Adoption Deadlines.**

Notwithstanding any provision of the Connecticut General Statutes, including Title 7, or any special act, municipal charter or ordinance, that conflicts with this order, all **municipal budget deadlines** for the preparation of the municipal budget for the fiscal year ending June 30, 2021 that fall on any date prior to and including May 15, 2020 are **extended by thirty (30) days**. The legislative body of the municipality, or in a municipality where the legislative body is a town meeting, **the board of selectmen**, may alter or modify the schedules and deadlines pertaining to the preparation and submission of a proposed budget and the deliberation or actions on said budget by the legislative body or other fiscal authority, including any required public hearing(s), publication, referendum or **final budget adoption**. All submission dates may be postponed until such time as the legislative body approves said modified schedule and deadline, consistent with the thirty (30) day extension.

## Tri-Board Meeting

April 9, 2020

### Executive Order 7I

#### **(13) Suspension of In-Person Budget Adoption Requirements for Municipalities.**

Notwithstanding any contrary provision of the Connecticut General Statutes, including Title 7, or any special act, municipal charter or ordinance that conflicts with this order, the legislative body of a municipality or, in a municipality where the legislative body is a town meeting, the board of selectmen, shall authorize the budget-making authority within said municipality to adopt a budget for the July 1, 2020 - June 30, 2021 fiscal year and to set a mill rate sufficient, in addition to the other estimated yearly income of such town and in addition to such revenue surplus, if any, as may be appropriated, not only to pay the expenses of the municipality for said fiscal year, but also to absorb the revenue deficit of such town, if any, at the beginning of said fiscal year without holding votes required by charter or without complying with any in-person budget adoption requirements, including but not limited to, annual town meetings requiring votes, referendum, and special town meetings. In so acting, the budget-making authority of the municipality shall comply with public meeting requirements consistent with requirements set forth in Executive Order 7B and shall thereby take all reasonable steps to publicize the draft municipal budget for said fiscal year and to receive public comment thereon, including but not limited to publishing draft budgets on the website and providing an email address or other means for the public to submit timely comments on the proposed budget.

## Tri-Board Meeting

April 9, 2020

### Executive Order 7B

#### (1) Suspension of In-Person Open Meeting Requirements.

Sections 1-206, 1-225, and 1-226 of the Connecticut General Statutes, and any open meeting provision of any municipal charter, ordinance, or regulation that conflicts with this order, are suspended to the extent necessary to permit any public agency to meet and take such actions authorized by the law without permitting or requiring in-person, public access to such meetings, and to hold such meetings or proceedings remotely by conference call, videoconference or other technology, provided that: 1) the public has the ability to view or listen to each meeting or proceeding in real time, by telephone, video, or other technology; 2) any such meeting or proceeding is recorded or transcribed, and such recording or transcript shall be posted on the agency's website within seven (7) days of the meeting or proceeding, and made available within a reasonable time in the agency's office; 3) the required notice and agenda for each meeting or proceeding is posted on the agency's website and shall include information about how the meeting will be conducted and how the public can access it; 4) any materials relevant to matters on the agenda, including but not limited to materials related to specific applications, if applicable, shall be submitted to the agency a minimum of twenty four (24) hours prior and posted to the agency's website for public inspection prior to, during, and after the meeting, and any exhibits to be submitted by members of the public shall, to the extent feasible, also be submitted to the agency a minimum of twenty-four (24) hours prior to the meeting and posted to the agency's website for public inspection prior to, during, and after the meeting; and 5) all speakers taking part in any such meeting or proceeding shall clearly state their name and title, if applicable, before speaking on each occasion that they speak.

# **Presentation to BOS**

**Actual and Potential Impact of COVID-19  
on FY2020 Results and FY2021 Submitted Budget**

April 6, 2020



Board of Selectmen Meeting  
April 6, 2020

**Actual and Potential COVID-19 Impact on FY2020 Results versus Budget**

**Revenues:**

- *General Fund*
  - Previously forecasted to be **\$300,000 favorable**
  - **Current forecast is \$541,000 favorable** due to:
    - Reduction in forecast for conveyance fees
    - Offset by increase in forecast for building permits, interest income and back taxes and interest and fees
- *Transfer Station*
  - **Forecasted shortfall of \$53,000** in residential tickets sales, as no ticket are required during the emergency

Board of Selectmen Meeting  
April 6, 2020  
**Actual and Potential COVID-19 Impact on FY2020 Results versus Budget**

**Expenses:**

- *General Fund*
  - **Pre-COVID-19** forecasted to be **\$200,000 favorable, after BOS revisions**
  - **Current forecast is \$457,000 favorable, after revisions, but before COVID-19 direct forecasted expenses:**
    - Additional favorability due to vacancies not able to be filled until after the emergency and overtime favorability in non emergency services departments and cost savings due to unoccupied or underutilized buildings
  - It is **too early to forecast COVID-19 direct expenses** because we don't know the length of the emergency and the extend of emergency facilities required, but at this point anticipate current forecast is adequate to requirements. The following are current and potential COVID-19 expenses:
    - *Housing for emergency responder isolation and quarantine-Incurred to date:* Facility charge cleaning. Potential: meals
    - *Secondary housing for emergency responder isolation and quarantine.* Possible: cleaning, nursing, meals
    - *Housing at Miller Driscoll for residents, who can not isolate or quarantine at home-Incurred or in process:* cleaning, packing and storage or room contents, bed rentals. Potential: rental of shower facilities, nursing, meals, as needed
    - *Assistance to LTC facilities:* temporary nursing
    - *BOE janitors redeployed* to perform cleaning. Corresponding savings in BOE for regular hours
    - *VNA nurses, including school nurses, redeployed* to perform nursing and assist within the health department with positive cases. No budget impact
    - *Supplies-* incurred: medical, cleaning, sanitizing
    - *Temporary personnel-incurred:* 1.5 in health department. Potential: .5 in fire department
    - *School campus supervisors redeployed* to patrol fields and recreational facilities. Corresponding savings in BOE regular hours
    - *Medical benefits:* Incurred: Waiver of employee co-pay on COVID-19 testing and doctor's visit. Contracted for tele-health during the emergency  
Potential: costs for COVOD-19 hospitalization
- *Transfer Station*
  - Increased disposal fees due to doubling in volume during the emergency

Board of Selectmen Meeting  
April 6, 2020

**Potential COVID-19 Impact on FY2021 Budget**

**Potential impact on FY2021 Budget:**

- Conveyance Revenue-unknown impact on the real estate market
- Building Permit Fees-unknown whether projects will move forward
- Property Tax Collections-timing due to executive order
- Interest on Back Taxes-lost interest due to executive order
- Emergency continues past June 30<sup>th</sup>-direct expenses continue
- Risk related to savings from moving to the state plan, as the process is suspended and level of state subsidy may change
- State grants-State is running a deficit, will that impact next year's grants