

**Board of Finance**  
**TOWN OF SIMSBURY, CONNECTICUT**  
**REGULAR MEETING AND PUBLIC HEARING ON THE BUDGET MINUTES**  
**Tuesday, April 3, 2024, at 6:00 P.M.**  
**Tariffville Room, Simsbury Public Library / Simsbury Community Media Live Stream**

**PRESENT:**

Lisa Heavner, Art House, Robert Helfand, Todd Burrick, Mike Doyle, and Art Wallace

**ALSO PRESENT:**

Amy Meriwether, Director of Finance/Treasurer; Marc Nelson, Town Manager; Melissa Appleby, Budget Director; Tom Fitzgerald, Deputy Town Manager; Tom Roy, Public Works Director/Town Engineer; Tom Tyburski, Culture, Parks and Recreation Director; Orlando Casiano, Parks Superintendent; Lisa Miceli, Library Director; Kristen Formanek, Social Services Director; Nick Boulter, Police Chief; Chris Davis, Deputy Police Chief; Matt Curtis, Superintendent; Neil Sullivan, Assistant Superintendent for Administration; Jason Casey, Director of Infrastructure & Technology; Jeff Tindall, Board of Education Chair; Jen Batchelar, Board of Education Vice Chair; Tara Willerup, Board of Education; Wendy Mackstutis, First Selectman; Steven Antonio, Deputy First Selectman; Heather Goetz, Selectman; Kevin Beal, Selectman; Curtis Looney, Selectman, Diana Yeisley, Selectman

**Call to Order - Establish Quorum**

Ms. Heavner called the meeting to order at 6:00 P.M.

**Pledge of Allegiance**

All present stood for the Pledge of Allegiance.

**Presentation: Fiscal Year 2024/2025 Budget Process and Overview**

Ms. Heavner opened the meeting and presented on the Board of Finance budget responsibilities. She said if the budgets are approved at referendum the Board of Finance will set a mill rate sufficient to pay approved expenses. She noted that the Mill Rate discussed at this meeting is just an estimate because it is not finalized until after the referendum in May.

Ms. Heavner outlined the budget approach and challenges of this year's budget and discussed "Balancing the 3-Legged Stool" analogy between the Town services, Education, and taxes/fiscal health.

She outlined the proposed budgets totaling \$123,462,913, which increases total spending by \$5.5 million and would need to be funded by a mill rate of 33.89 (inclusive of the Fire District). This represents a 6.51% tax increase. She added these numbers are not final until approved by the Board of Finance and then citizens at Referendum and said they do anticipate changes to be made.

Ms. Heavner continued with the presentation giving an overview of the drivers of the tax increase, the Town's revenues, reviewed numbers with and without the ARPA impact, the projects included in the budget and their associated costs, projects funded from fees, and the Town's long term obligations. She also provided an overview of the Board of Finance's policies and best practices to maintain long-term fiscal health and displayed information on how Simsbury compares with neighboring towns, which is currently a little on the high side.

Ms. Heavner thanked the Board for helping to reduce their numbers prior to this meeting and thanked everyone involved in the process.

**Presentation: Proposed fiscal year 2024/2025 Board of Education Operating and Capital Budgets**

Mr. Tindall presented on the Board of Education proposed budget and started off outlining the goals that guide them as an organization in the budget planning process. He said the proposed budget number is \$85,806,368 which is a 4.41% increase and added it is an enrollment driven budget.

Mr. Tindall continued with the presentation providing information on the budget context, outlining what the schools will receive for the money spent, and outlining the main budget drivers.

Mr. Tindall continued with the presentation showing the numbers on a per pupil expenditure and how it compares with peer communities showing Simsbury is second lowest to Farmington. He reviewed student growth and success numbers and the sustainable and strategic investments, and he spoke about the benefits of the Vision of a Graduate programs.

Mr. Tindall reviewed the contractual obligations, the market driven increase costs, prior year budget deficits, health insurance, pension, and misc. expenditures effecting the budget numbers. He spoke about the staffing requirements responding to the increased enrollments adding that the budget supports the addition of 6 full time positions in their specialized educational programs.

**Presentation: Proposed fiscal year 2024/2025 Board of Selectmen Operating and Capital Budgets**

Ms. Mackstutis began the Board of Selectman presentation with opening comments and thanked the Board of Selectmen and Town staff for all their help and hard work on the budget. She outlined the goals and drivers for this year's budget numbers, provided an overview on the FY24/25 budget summary and revenue assumptions.

Ms. Mackstutis provided information on the budget changes which resulted in a reduction to their original operational budget of \$725,749 and an increase to the revenue investment income of \$500,000.

Ms. Mackstutis reviewed the proposed staffing changes which included removing one staff member and adding four positions. She spoke about an upcoming compensation and classifications study for all the positions at Town Hall which she added is being incorporated into the numbers.

Ms. Mackstutis discussed the budget highlights, the Capital Improvement Plan, and the Capital Non-Recurring Funded Projects and their associated costs. She added that because the budget is in flux and keeps moving forward the Board of Finance and the Finance Director worked with the Board of Selectman to make recommendations on how to keep debt service manageable and reviewed the recommendations discussed.

**Public Hearing on Fiscal Year 2024/2025 Operating and Capital Budgets**

Deeg Macay, 15 Woodside Circle, Simsbury, who is a board member of the Old Drake Hill Flower Bridge said she is in strong support of the painting and repairs of the bridge before it becomes a safety issue.

John Hurley, 22 Centerwood Road, Simsbury, praised the Simsbury community and asked questions on the old Wagner Ford property and the sidewalk project.

Kris Barnett, 15 Ox Yoke Drive, Simsbury, spoke as a Board Member in favor of the Simsbury Performing Arts Center expansion. She asked for support and help at the center along with other projects continue to attract people to the town of Simsbury.

Jan Lintner, 12H Wiggings Farm, Simsbury, spoke as the Chair of the Old Drake Hill Flower Bridge. She thanked the Board for funding this project and asked that the supplemental dollars keep coming so the project can continue to move forward.

Jerry Lintner, 12H Wiggins Farm, Simsbury, provided more background on the history of the bridge and how a grant was raised 30 years ago to save it from being torn down. He added that it's hard to measure the pleasure people get from the bridge, but the volunteers have many stories to share from visitors.

Rachel Loveland, 29 Carver Circle, Simsbury, spoke about the importance of the splashpad for the town.

David Bush, 4 Katherine Lane, Simsbury, Chairman of Parks and Recreation, thanked everyone on their work on the budget and spoke about the need for the splashpad which is less expensive, more efficient and brings people together. He spoke about the great location of the splashpad and how it will be a great amenity for the town and will used by the camps.

Joan Coe, 26 Whitcomb Drive, Simsbury spoke about long terms goals that increase the cost of education and place an undue burden on the taxpayers. She said it's time to find creative ways to reduce costs and added that Special Education should be managed by the State and provided some ideas to reconfigure the schools.

Linda Schofield, 3 Ryan Circle, Simsbury, former member of the Board of Finance, spoke about the high tax increase and said they must do better. She added the wage increase is not going up as high and she worries about the competitiveness of the Town. She spoke about declining property values and the impact on the Town. She said they will need to make tough decisions between what's needed and wanted and what's nice to have.

David Ryan, 20 Westledge, W. Simsbury, Chairman of Zoning, spoke in support of the Performing Arts Center expansion and added it's a big attraction to the town and essential for the 4<sup>th</sup> July concert and the Music Festival.

Cynthia Flanigan, 18 Hayes Road, Simsbury, spoke in favor of the Flower Bridge.

Linda Schofield, 3 Ryan Circle, Simsbury, spoke a second time, saying they need a better communication plan to the public and making it clearer what the impact of the budget is to the people of Simsbury.

Comments were briefly addressed.

### **Budget Discussion and Possible Action**

Ms. Heavner spoke about financial mechanisms the Board of Finance is exploring with the help of Ms. Meriwether and Ms. Appleby and said they will talk about what the Board of Finance have settled on in concept, no vote has been taken. She said they are looking at ways to reduce debt service through the timing of the debt issuance and the use of reserves in the out years. She added one of the goals set by the Board is to find solutions not just for the current year but also for the outyears, and to keep in compliance with Town policies and not to risk the Aaa bond rating.

Ms. Meriwether went through her presentation on proposed debt service explained the numbers, the options, and what it looks like in the outyears. Ms. Heavner explained the process the Town uses to fund capital and added other municipalities use the same process. Ms. Heavner said they are waiting for the next quarterly financial report before they take final budget motions as they will use the report to get a better idea of what year end projections will look like.

Ms. Meriwether and Ms. Heavner addressed questions on the Capital Reserve level and other topics from the Board. Ms. Meriwether displayed options to show how to get down to 4.97% tax increase providing details and outlining worst case scenarios.

Ms. Heavner spoke through all the motions that needs to be voted on. Mr. Burrick asked for a graph or a summary which puts everything together and makes it easier to understand the total impact. Ms. Heavner said the motions will help outline everything and they will see about putting a summary together. She added that this year is a very complicated year for motions with various changes, timing, and different moving pieces, which involved working with bond counsel and she asked for everyone to review to ensure nothing is missed.

The Board of Finance took a brief recess.

Ms. Heavner spoke about bonding and how to reduce it. Ms. Appleby reviewed the various funded and non-funded projects both upcoming and in the out years. She added that these non-funded items are still needed, but not prioritized immediately in order to meet the proposed model.

Ms. Heavner spoke about the Simsbury Meadows Performing Arts Center Bandshell Addition project and said the question put to the voters will be very complicated and will reflect prior approvals, funding from other sources, and it has to be voted on because the amount is so large. Ms. Appleby provided more information, and further questions were addressed on the long-term plan for the Performing Arts Center from a revenue and a utilization standpoint.

Further discussions followed on the funded projects and questions were addressed on their need the associated costs, and options for funding.

Ms. Heavner reviewed the guidelines used by the Town and other municipalities and asked for feedback or comments on the list of projects being funded versus not funded in terms of prioritization.

Discussion followed.

Ms. Appleby reviewed the CNR projects, which are small construction and equipment, and outlined their categories for funding. Ms. Heavner added that General Fund operating transfers are found in the operating budget on the department level, and once the budget takes effect, they get transferred to the capital budget so they can be expended over three years.

Questions from the Board were addressed, and the Board had further comments and discussions.

Ms. Heavner discussed the next steps and options with regards to the three adjustments Ms. Meriwether proposed. The consensus from the Board was that they are all in agreement with staying under a 5% tax increase, unless something changes in the numbers they received at the April 16<sup>th</sup> meeting, or they find out new information that changes the mill rate. If this happens, they will request another round of cuts from each of the Boards.

Ms. Heavner summarized the follow ups for Ms. Appleby which is to send out the list of all the motions and to reach out to Mr. Burrick for his input on an easy-to-understand graph or summary.

**MOTION:** Mr. Doyle made a motion, effective April 3, 2024, to continue the Public Hearing to April 16, 2024 at 5:45 P.M. in the Tariffville Room, Simsbury Public Library. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

**Approval of Minutes:**

- March 19, 2024, Regular Meeting
- March 21, 2024, Regular Meeting

**MOTION:** Mr. Helfand made a motion, effective April 3, 2024, to approve the minutes for March 19, 2024, Regular Meeting. Mr. Burrick seconded the motion. All were in favor and the motion passed unanimously.

**MOTION:** Mr. Helfand made a motion, effective April 3, 2024, to approve the minutes for March 21, 2024, Regular Meeting. Mr. Doyle seconded the motion. Ms. Heavner suggested a minor spelling correction. All were in favor and the motion passed unanimously.

**Adjourn**

**MOTION:** Mr. Helfand made a motion, effective April 3, 2024, to adjourn the meeting at 9:15 P.M. Mr. Wallace seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,  
Marion Lynott  
Commission Clerk