

Town of Easton
Board of Finance – Special Meeting Minutes

Date/Time: March 23, 2022 – 7:00 pm
Location: Easton Senior Center
650 Morehouse Road, Easton, CT *and*
And Virtual meeting using the Zoom app.
A recording of this meeting is located at:
<https://vimeo.com/showcase/easton-board-of-finance>

Attendees: Members: Art Laske-Chair, Jackie Kaufman-Clerk, Andy Kachele,
Paul Skrtich, Ira Kaplan, Michael Kot; Alternates Present, but not seated: Michael
Gutowski (Zoom), Gregg Saunders (Zoom); Alternates Present and seated, Maureen
Williams (Zoom)
Absentee(s): --
Guest(s): Christine Calvert-Finance Director/Treasurer; Dr. David Bindelglass-First Selectman,
Kristi Sogofsky, Second-Selectman
Call to Order: Meeting called to order at: 7:01 pm by: Art Laske

I. Appointment of Alternates

Motion: I. Kaplan made a motion to temporarily substitute Maureen Williams in place of Jackie Kaufman until her arrival due to a hearing conflict.
Motion (Second): Motion Seconded by A. Kachele
Discussion: None.
Vote/Result: Unanimous/Motion Passed.

J. Kaufman joined the meeting at 7:11 p.m.

II. The Board of Finance will make revisions and prepare final recommendations for the budget document to be presented at the Annual Town Meeting on April 25, 2022 to include any and all departments with specific attention to the following:

A. Park & Recreation: Budget Review and Review and Discuss Park & Recreation Fall/Winter 2021 results.

- Danielle Alves, Director, and Lisa Farasciano, Recreational Programmer, and Randy Shapiro presented on behalf of Park & Recreation and answered questions from the Board members.
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1) *Review of Programming:*

- Fall & Winter programming; \$73,000 earned, and net about \$10,000, not including extended day, which realized approximately \$27,000.
- Review of spring & summer programs and projected income and participation. Including adult pickleball programming.
- Field Use and Rental brought in about \$10,000 more than 2020; projected income is about \$70,000 (and may be higher if Morehouse Road field can be restored and rented soon). Field Use: 92% of the revenue from out-of-town organizations; and Danielle confirmed that most of the fields are rented and busy, except Lower Morehouse due to field maintenance; and that P&R has to turn requests away. Paint purchased in advance to circumvent supply chain issues and cost increases for this item.

2) *Board Comments with Regard to Overall Budgeting Process (Not specific to Park & Recreation)*

- Mr. Kachele made a statement acknowledging the circumstances impacting the world and community and we must do our jobs in context of that (Covid impact, Ukraine situation, inflation) and references a Wall Street Journal graph regarding inflation and mortgage rates and the impact to the real estate market and revaluation. Mr. Kachele listed certain Town budgetary considerations for the Board's consideration in setting the budget: debt service down, pension down, but JBHS apportionment is up; motor vehicle list may be underestimated, fringe benefit considerations, and large unassigned fund balance and concluded the Board may have an opportunity to reduce the budget without limiting services.
 - Chairman Laske thanked Mr. Kachele for his comments and responded that the Departments have made reasonable approaches to their budgets this year and what has been presented is manageable and not unexpected. Services are provided at a responsible rate. The national and international concerns raised by Mr. Kachele are important, but on reflection of two years since Covid, we have made it through and tax rates did not drop, collections have been steady, and we did not have crises we could not manage. Chairman Laske acknowledged that inflation is a realistic concern, but we do have positive factors in our favor in this budget this year that will keep it balanced: Debt services dropping by \$900k (a good thing); tight and clean budgets presented; departments have returned funds unused since last year; and Town Clerk receipts up considerably. We need to prepare a practical, efficient, and economic budget that takes a holistic approach. I would like to make as low an increase or as high of a decrease as possible for taxpayers. We have a strong undesignated fund balance and will have a discussion on how to manage that this year.
 - Mr. Kachele said his comments are in context with the revenue and unassigned fund balance, and in context of the history of departmental underspend. Mr. Kachele agreed that there is no extraordinary expansion on budget requests;
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but what we have in the surplus can probably be used to prevent a tax increase. And this will send a positive message to the community.

- Mr. Skrtich agreed with Mr. Kachele's comments and is in favor of a lower mill rate and using undesignated fund balance; and decrease expenditures where possible.
- Board reviewed the slides and budget numbers presented at the 3/21/22 Public Hearing in context of the budgetary discussion.
- Mr. Kaplan observed that there has been an average return and surplus of \$600,000 a year. Board members agreed that having a strong undesignated fund is a responsible approach. Chairman Laske stated that what comes back each year is a razor margin.
- Mr. Kot inquired if we have updated pension numbers. Ms. Calvert responded there is small difference and will follow up with a more specific answer on the January and July ('21) numbers.

3) *Park & Recreation Budget Review*

- Ms. Alves reported that there are no changes from the prior meeting with the Board.
- Park & Recreation answered questions of the Board regarding number of machines used to manicure the grass fields, cemeteries, Library, frequency of field mows (at least 2 a week, as appropriate, depending on irrigation) and if there is a possibility for savings on this line item.
- Discussion between Park & Recreation and Board regarding requested information about department efficiencies and lack of detailed reporting over the year; and fiscal role of the Board of Finance. Dr. Bindelglass addressed that the Board of Selectmen did consider a change to the Park & Recreation ordinance, but that it was not carried out.
- Park and Recreation responded to question about projections for cost basis in summer vs. winter (Summer is slightly higher); and camp costs and weekly event costs.

B. Library

- Lynn Zuppino, Director; and Mary Beth Rassulo, Assistant Director, and Veronica Roso, President of the Library Board, presented and responded to Board questions.

Action/Motion: A. Kachele made a motion to reduce the library budget by \$13,280.00 (resulting in \$850,630).

Motion (Second): Motion Seconded by P. Skrtich.

Discussion: Discussion regarding the part-time, non-union position which was furloughed during covid (\$13,280) and which was added back to the 22-23 budget. That position was reinstated on March 1 when in person programming was reinstated. Mr. Kachele's motion to reduce the budget by \$13,280 would be the equivalent of this salary. The Library stated the specific need for and contribution of this staff person and answered questions from the Board. This person manages the toddler and children's programming, researches activities, organizes, prepares marketing materials, greets patrons. The salary reflects 15 hours of work. This person has a master's degree in children's development. Not everyone is as qualified as her with children's development and the other library staff is fully committed to other responsibilities. Mr. Kachele and Mr. Skrtich further remark regarding the reasons to support the position or funding cut. Further discussion regarding the social/emotional/educational and development needs of children and toddlers, especially post covid. Chairman Laske observed that our smallest children are not serviced elsewhere in Town. The Library commented that it serves the entire community and addresses questions regarding community engagement and library card registration.

Vote/Result: In favor: A. Kachele, P. Skrtich; Opposed: I. Kaplan, A. Laske, J. Kaufman, M. Kot. Motion Failed.

C. Police

- Chief Richard Doyle, Chief of Easton Police Department and Rich Colangelo, Police Commission presented and answered questions from the Board.
- No changes to the budget are proposed. Discussion regarding staffing, shift schedules, number of employees and associated payroll and overtime proposals. Mr. Colangelo stated that any change in officers on shift for busy times will result in a drastic change in level of service will result in citizen complaints.

D. Senior Center

- Ms. Calvert stated she conferred with Ms. Buckley and reported on behalf of the Senior Center. The position will remain unchanged (it is more like a seasonal position, 29 h/week for a full year, and a non-union position). The extension of funds is to create back-up staffing to support the full time Senior Center Staff. This will be a reduction: (PT, Non-Union) \$26,146 proposed; \$21,864 revised proposal. Last year, this line item was funded at \$18,500, so it is an increase from last year, but a decrease for this year. Social Security will decrease slightly. Ms. Calvert will revise the budget figures accordingly.

E. P&Z (Signs)

- Ms. Calvert spoke on behalf of P&Z and stated P&Z would like to keep the money for the signs in budget and hold it and not spend it until the signs are finalized. They also heard a special appropriation may be appropriate or available.
- Mr. Kachele stated it is unlikely they will be ready to fabricate the signs end of this fiscal year.

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- The Board agreed that we could remove the sign line item (\$7,000) from this year's budget and the expenditure can be managed as a Special Appropriation or requested as part of next year's budget. Ms. Calvert will modify the budget to reflect same.

III. *Discuss and possible action to transfer \$20,000 from 660 Morehouse M&R to 660 Roof capital account.*

Action/Motion: A. Kachele made a motion to approve a transfer of \$20,000 from 660 Morehouse M&R to 660 Roof Capital Account.

Motion (Second): Motion Seconded by P. Skritch

Discussion: The change is supported due to the time frame consideration and increase in roof completion/materials costs. This will allow the Town to sign the contract and complete the work. Further discussion regarding predictability of expenditures and reserve fund (Undesignated Fund Balance).

Vote/Result: All in Favor. Motion Approved.

IV. *Other Budgetary Discussion*

- The Board discussed the proposed Town Clerk expenditure for the Land Records Digital software and acknowledged there has been no Town comment on this request to date; and that the \$3500 grant and \$600 a year expense was not a necessary expenditure for this year.
 - Insurance: going out to bid; next week we may have an update.
 - Discussion among Board Members regarding prospective returned funds from insurance coverage (Karma), grants to cover certain expenditures and unassigned fund balance. Dr. Bindelglass confirmed he'd rather use the undesignated fund balance to balance or lower the budget, and not rely on prospective returned funds, which are unpredictable. Discussion regarding Covid fund spending and associated timeline, EMS building, Dr. Bindelglass' meeting with consultants.
 - The Board agreed to discuss Mill Rate and Vehicle Mill Rate in anticipation of Town Meeting in April.
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V. Adjournment

Action/Motion: M. Kot made a motion to adjourn the meeting at 9:21 pm.

Motion (Second): Motion Seconded by P. Skrtich.

Result: Unanimous approval to adjourn.

Submitted by,

A handwritten signature in cursive script, reading "Jacqueline O. Kaufman", with a long horizontal flourish extending to the right.

Jacqueline O. Kaufman – Clerk
