

**Town of Barkhamsted
Board of Finance
Special Meeting
March 21, 2023 6:00 pm
Town Hall**

Chairman Richard Winn called the meeting to order at 6:03pm.

Present were:

Matthew Kelly	Absent
Frank Miceli	Present
David Moulton	Present
Salvatore Tartaglione	Present
Scott Thomas	Present
Richard Winn	Present
Chris Buck (alternate)	Present
Mark Hemenway (alternate)	Present

Also Present:

First Selectman Don Stein Present
School Superintendent Jim Agostine Present

Motion to seat Mark Hemenway for Matt Kelly by Dave Moulton

Seconded by Sal Tartaglione Vote: Unanimous Yea

Rich Winn stated that the Budget Hearing would be April 4 and that the Annual Town Meeting would be May2.

Review and Act on 2023-2024 Board of Education Budget

Jim Agostine presented the proposed budget for the Barkhamsted School, which shows an increase of 2.84% or \$128, 321.07. Salaries are up 2.83% (\$58,181), Benefits show an increase of 5.19% (\$31,663), Educational Support Services increased by 11.48% (\$32,083), Facilities/Maintenance is up by 4.62% (\$9,037),

Student Transportation went up 1.79% or \$4920, and Special Education decreased by 0.68% or \$7,564. In response to questions from the BOF, Jim Agostine responded that they were not able to reduce Facilities/Maintenance as the aging building is requiring more repairs and they have also on-going expenses; e.g., the well is classified as a public water supply. He also mentioned that they had hired a replacement for Sheryl Gabelmann, who is retiring and that will save a few thousand dollars. Jim took an action to provide the Board with more details regarding the property insurance cost increases.

Dave Moulton made a motion to approve the budget as presented, seconded by Frank Miceli. The motion passed unanimously.

Review and act on 2023-2024 General Government Budget.

Don Stein presented the General Government budget as approved by the Board of Selectmen. The budget as presented had a 7.08% increase (\$160,746) for a total of \$2,432,450.23. The negotiated salary increase for this coming year was 3.2%, plus the hours for the part-time Building Inspector and the part-time Assistant Town Treasurer were increased based on workload. Benefits increased by 7% primarily due to two of the new town Highway Department employees qualifying for a pension contribution for the first time. The General Government category showed a significant increase primarily due to the increases in software for the Tax Collector and Assessor, and the second year of the Economic Development Director in the budget. Town hall and highway department budgets reflected the large increase in heating oil, and diesel fuel prices and a significant price increase for the cost of repairs and materials in general. The cost of ambulance services and paramedic intercept also went up significantly due to the shortage of volunteers and the increases in the fees being charged for paid EMT's and first responders.

The BOF made the following changes to the budget with the intention to bring the total down to \$2,407,753.42 for a 5.99% increase: move the Economic Development Director to the ARPA funds, reduce the election expense to keep it flat, with the proviso that additional funds would be made available once the Early Voting plan and impact are known, zero out the Emergency Management line item due to the State grant available for completing an update to the Local Emergency Operations Plan.

Sal Tartaglione made a motion to approve the budget as revised, seconded by Frank Miceli. The motion passed unanimously.

Review and act on 2023-2024 Capital Budget and review the status of the ARPA funding

Review led by Selectman Stein, highlighting the projects which had been discussed previously. All of the proposed projects are in the Selectmen's category as the requested projects from the Board of Education will likely be funded by ARPA funds. The projects to be covered are as follow:

- Year 2 of Revaluation - \$39,000
- Additional funds for town hall painting or siding - \$10,000
- Senior Center flooring - \$12,000
- Replace 2005 roadside mower - \$165,000

The total comes to \$226,000. Dave Moulton made a motion to approve the budget as approved, seconded by Mark Hemenway. The motion passed unanimously.

The ARPA Committee, Board of Finance, and Board of Selectman have authorized \$803,377 in projects and grants to non-profits. The Town has received \$1,067,298 as its allocation, leaving over \$260,000 available for additional projects. Possible uses for these funds include capital projects the school had requested (\$40,000 for flooring and a new boiler for \$45,000), additional funds for repaving the school and town hall parking lots, additional funds for road projects or tree cutting, inclusion of the second year of the Economic Development Director (\$14,200) and the possible need of additional funds for the extension of the water lines from Winsted into Barkhamsted. These projects will be considered later this year.

Review and discuss Regional 7 Budget – The Regional 7 Board of Education approved a budget increase of 3.1% this year, which includes a 3.38% increase in the assessments to the towns. However, due to the decrease in our student population, which was greater for Barkhamsted, our budget for Regional 7 only went up 1.22% or \$76,662, for a total value of \$6,366, 259. The total value for the Regional 7 budget is \$21,227,941.

Review preliminary 2023-2024 Revenues

Review led by Selectman Stein showing a look ahead on possible Municipal Aid funding. Assuming no changes in the Governor's budget proposal, we will lose \$1,734 in State funding. It appears we are on track to match last year's Tax

collection rate, which should provide us with some additional surplus.

Board Chairman Winn disseminated the “work in progress” revenue sheet as we begin on this coming year’s budget. Per the attached preliminary sheet, based on all of the budgets approved, including the modified General Government budget, the tax increase would be 1.62% of 0.51 mills. This is also based on a grand list increase of 0.87% and assuming that the revenues figure do not go down. It also includes the use of \$375,000 of the General Fund surplus.

Review and approve 2021-2022 Town Annual Report

Don Stein provided a copy of the proposed annual report, which honored the Friends of American League and Peoples State Forests and the Farmington River Coordinating Committee, both of which do a great deal to support the forests and the river, which are so important to the Town. The rest of the report included the usual financial data and narrative from the audit report and the list of town officials Sal Tartaglione made a motion to approve the Annual Report, seconded by Frank Miceli. The motion passed unanimously.

Transfers

NONE

Approval of Minutes

Motion to approve the minutes of February 21, 2023

By Frank Miceli Seconded by Sal Tartaglione Vote: Unanimous Yea

Correspondence

None

Any other business legal and proper to come before said meeting

None

Motion to adjourn at 8:20 p.m. by Sal Tartaglione

Seconded by Frank Miceli / Unanimous

Respectfully submitted

Date: March 21, 20223

Secretary – BOF

	Actual	Budget	Proposed	% Change	Change
Revenues	2021/2022	2022/2023	2023/2024	2023/2024	2023/2024
Taxes					
Current Year	\$11,225,835	\$11,415,439	\$11,701,395	2.50%	\$285,956
Prior Year	\$141,229	\$85,000	\$85,000	0.00%	\$0
Interest/Lien Fees	\$89,973	\$60,000	\$60,000	0.00%	\$0
Total Taxes	\$11,457,037	\$11,560,439	\$11,846,395	2.47%	\$285,956
Other Town Revenue					
Town Clerk Fees	\$50,538	\$30,000	\$30,000	0.00%	\$0
Interest on Investments	\$8,280	\$5,000	\$5,000	0.00%	\$0
Conveyance Tax	\$50,895	\$20,000	\$20,000	0.00%	\$0
Building Permits/PZC Fees	\$57,666	\$40,000	\$40,000	0.00%	\$0
BOS & Miscellaneous Fees	\$68,074	\$25,000	\$25,000	0.00%	\$0
Region #7 SRO Reimbursement	\$48,327	\$61,888	\$63,744	3.00%	\$1,856
Total Other Town Revenue	\$283,780	\$181,888	\$183,744	1.02%	\$1,856
State Revenue					\$0
BES ECS Grant	\$1,492,115	\$1,494,242	\$1,492,570	-0.11%	-\$1,672
Special Education	\$117,130				\$0
PILOT State Owned Property	\$17,577	\$18,340	\$18,323	-0.09%	-\$17
Pequot Grant	\$6,728	\$6,728	\$6,728	0.00%	\$0
Elderly Property Tax Relief (Other Grant)					\$0
PILOT M & E Revenue Sharing	\$41,462	\$41,462	\$41,462	0.00%	\$0
Misc (SA Ed/Vet Ex/Other Grants)	\$5,529	\$1,121	\$1,335	19.09%	\$214
Total State Revenue	\$1,680,541	\$1,561,893	\$1,560,418	-0.09%	-\$1,475
Total Other Town & State Revenue	\$1,964,321	\$1,743,781	\$1,744,162	0.02%	\$381
Previous Year's Surplus*		\$317,000	\$375,000	18.30%	\$58,000
Total All Revenue	\$13,421,358	\$13,621,220	\$13,965,557	2.53%	\$344,337
Expenses					
General Government Budget	\$2,219,473	\$2,271,709	\$2,407,753	5.99%	\$136,044
Board of Education Budget	\$4,454,813	\$4,525,803	\$4,654,124	2.84%	\$128,321
Northwestern Regional #7 Budge	\$6,289,211	\$6,289,597	\$6,330,297	0.65%	\$40,700
MSW & R	\$69,680	\$84,845	\$77,467	-8.70%	-\$7,378
Debt Service	\$245,429	\$234,532	\$229,807	-2.01%	-\$4,725
Teacher Retirement	\$0	\$0	\$0	N/A	\$0
Total Expenses	\$13,278,606	\$13,406,486	\$13,699,448	2.19%	\$292,962
Transfers					
Recreation Fund	\$11,420	\$11,734	\$12,109	3.20%	\$375
Capital Reserve Fund	\$211,233	\$175,000	\$226,000	N/A	\$51,000
Dog Fund	\$15,000	\$15,000	\$15,000	0.00%	\$0
Senior Center	\$13,000	\$13,000	\$13,000	0.00%	\$0
School Roof Project	\$0	\$0	\$0	0.00%	\$0
Total Expenses	\$13,529,259	\$13,621,220	\$13,965,557	2.53%	\$344,337
Amount to be raised by taxes		\$11,415,439	\$11,701,395		
Grand List		\$369,904,506	\$373,127,054	0.87%	\$3,222,548
Tax Revenue from 1 Mill		\$369,905	\$373,127		
Tax Collection Rate		98.00%	98.00%		
Tax Revenue 1 Mill @ Collection Rate		\$362,506	\$365,665		
Mill Rate		31.49	32.00	1.62%	0.51
Current Surplus		\$1,832,032	13.45%		
TAR		\$195,098			
LOCIP		\$35,574			
Teacher Retirement					
Signed: _____					
Richard Winn, Chair Board of Finance					