

Ashford, Connecticut
ASHFORD BOARD OF FINANCE
Regular Meeting Minutes

Thursday March 28, 2024. 7:00 p.m.

Hybrid Meeting / In-Person, Ashford Town Hall and Zoom

Link to documents discussed during this meeting: <https://bit.ly/3U0pI9Z>

The meeting was called to order at 7:02 p.m. by Chairman Christina Davis. Other members present were: Judith Austin, Keith Lipker, Timothy Rhodes (Zoom), Pamela Summers, Paul Varga (Zoom) and Cathryn Silver-Smith, 1st Selectman and Ex-Officio Member. Guests: S. Soucy, Treasurer, Ashford School Business Manager, Deana Chrzan. Member of the Public: Rob Chernuk.

2. Roll Call and Seating of Alternates: Roll call was taken and Mr. Rhodes was seated for Ms. DeSanto.

3. Communications: Ms. Davis provided documents to members via email and at the meeting.

“Town of Ashford, Proposed Budget FYE25,’ Revised General Government Budget, \$4,042,818.00. The actuals for FY 2023 and actuals for FY 2024 to date are included. This document included “Proposed Budget FYE25, pages 1-24 / “Proposed Revenues FYE25,” pages 1-8.

“2024-3024 Capital Projects, 3-25-2024” (the revised Cap. Improvement Plan Projects)

A revised R19 budget has been received, \$3,799,679.00, a 3.24% increase over last year; it will be formally voted on by the Region 19 Board on 4/2/2024.

A brief discussion of a possible 4/2/24 BOF meeting was held; later in the meeting it was decided not to hold a meeting on that date.

4. Public Comments: none

5. Approve Minutes of the Regular Meeting 3/21/2-24:

Ms. Summers moved and Ms. Austin seconded a motion to approve the BOF Regular Meeting Minutes, 3/21/24 as amended. Motion passed unanimously.

correction: name for first selectman is Cathryn Silver-Smith.

6. New Business: a. Selectman’s Update: Ms. Silver-Smith announced that charges for use of town buildings will be \$50 plus a refundable \$50 cleaning fee (refunded if cleaning not required). Groups such as the AAAC and Farmers’ Market might decide to increase their vendor fees. All such fees will be provided to local Ashford food banks and for food insecurity needs.

6. New Business: b. Review bids received as a result of the Audit RFP decisions and possible action regarding a timeline for presentations and final selection: The three bids are from King, King & Assoc. LLC, Sinnamon & Assoc. LLC and Hoyt, Filippattit & Malaghan LLC. Their printed proposals were available for members. The presentations will be on April 25, 2024 at 7:00 p.m. A BOF decision will be made by April 30th. A decision is formally required by the end of May per the Treasurer. It was decided that all three should be asked to present. Members were asked by the Chairman to review each of the three proposals. Ms. Austin noted that after having one auditor for several years, complacency might set in.

6. New Business: c. Discussion and possible actions on proposed budgets:

1. General Government Budget. Ms. Davis stated her appreciation of the revised Gen. Govt. Budget.

Ms. Davis moved and Mr. Rhodes seconded a motion to approve the General Government Budget as approved by the Board of Selectman on 3/25/24.

The total Gen. Govt. Budget was reported as \$4,042,818.00, a 5.3% increase over last year.

The motion did not pass with 3 yes (Davis, Rhodes, Summers), 1 no (Lipker), and 2 abstentions (Varga and Austin).

Ms. Silver-Smith asked what were the objections? **Mr. Varga** stated that he abstained because his role with the Fire Department. He was told earlier and at this meeting that he was allowed to vote on the total Gen. Govt. Budget. **Ms. Austin** questioned listings last year and this year for salaries for Transfer station and for DPW. It was explained that although the salary was listed last year, the person was not hired until this year. The funds therefore were transferred from the position at the Transfer Station to the DPW in the FY 24-25 budget. **Mr. Lipker** asked to see the ultimate mill rate increase. The Chairman handed out her calculations sheet "Proposed Budgets with MV Mill rate cap – March 28." It showed the mill rate of 34.36, 1.28 mills over last year. This rate was noted as significantly better than the earlier proposed budgets would have required.

It was emphasized that the Fire Dept, Budget was voted on by the BOS, so that it was permissible for Mr. Varga to vote on the total Gen Govt. Budget. Ms. Davis stated her firm support for the proposed budgets. She stated they invest in our community, assure adequate town hall staffing and are concerned with safety issues; the Fire Dept. continually does not have enough volunteers. She described an emergency call quickly handled that would not have been if the emergency call had happened between 6 p.m. and midnight.

Ms. Davis moved and Ms. Summers seconded a motion to approve the General Government Budget as approved by the Board of Selectmen 3/25/24. Motion passed unanimously with 6 yes votes (Davis, Summers, Austin, Rhodes, Varga, Lipker).

2. Ashford School. This budget was revised and approved by the BOE on March 28, 2024. The total budget is \$8,638,694.00 an increase of \$60,158.00 or 0.7% increase over last year. The reduction from the previous proposal is mainly due to contracting with a different insurance carrier and the retirement of a special education paraprofessional.

Ms. Davis moved and Ms. Austin seconded a motion to approve the BOE proposed budget for FY 24-25 of \$8,638,694.00. Motion passed unanimously.

3. Capital Improvement Plan. This budget does not impact the mill rate as it is funded by the CNR, government grants, the BOE's 1% fund (the AS nonlapsing fund) and bonding.

Ms. Davis moved and Ms. Summers seconded a motion to approve the \$4,528,722 Capital Improvement Plan for FY 24-25. Motion passed unanimously.

The 1st Selectman stated that now all three approved budgets can go to Public Hearing.

Ms. Davis moved and Ms. Austin seconded a motion to set the Public Hearing on the three approved budgets for April 9, 2024 at 7:30 p.m. in person at the Town Hall. Motion passed unanimously.

6. New Business; d. Update on the timeline for the R19 School District Budget: Already handled, see above.

6. New Business: e. Discussion and possible action regarding transfer of monies from the unassigned fund balance to the Capital Nonrecurring fund for Capital Improvements for FY 25: The CNR fund balance per the audit is \$871,000.00. The Treasurer has asked King, King & Assoc. for verification but has not heard back as yet. The audit indicates the balance as "committed." Ms. Austin noted in the Audit Rpt. that the unassigned fund

balance was \$2,552,699; it was the CNR balance that was questioned by the Treasurer. See Audit Rpt. – CNR \$871,000 is 100% committed. Mr. Varga noted “committed’ but not actually assigned to projects. He went on to repeat (from the “Financial Management Policy”) “The undesignated fund balance should be approximately 10-15% of the general fund operating budget. Fund balance in excess of the goal shall be transferred to the CNR fund and used for one-time expenditures.”

Ms. Davis wondered what % of the amount is not committed? Further details are desired from King, King & Assoc. Ms. Silver-Smith noted by subtracting what has been spent so far from projected costs, one learns what is left. The CNR is protected; if a project is completed underbudget there will be leftover funds. She further stated that transferring money now would not hurt anything. Although Ms. Davis agreed to vote on the transfer now, she still wants more detail about the CNR fund. The vote was considered important as the numbers were in the proposed budget.

Ms. Davis moved and Mr. Lipker seconded a motion to transfer \$343,018.00 from the unassigned fund balance to the Capital Nonrecurring Fund for capital Improvements for FY 25. Motion passed unanimously.

The 1st Selectman and Treasurer will work together to provide better details on the CNR. Pages 22-23 in the Gen Govt. Proposed Budget FY 25 do list under 227 = Capital Improvements = live projects.

6. New Business: f. Review Budget Calendar: 4/2 no meeting / 4/9 Public Hearing 7:30 p.m. Town Hall / 4/9 BOF Special Meeting following P.H. / 4/23 Annual Town Meeting

7. Agenda items for the next meeting: see 6 above. It was discussed that the CNR Fund balance could be added to the agenda for the April 9 BOF meeting after the public hearing.

8. Remarks for the Good of the Board: Ms. Davis thanked all for their due diligence for the good of the town.

9. Adjournment:

Ms. Austin moved and Mr. Lipker seconded a motion to adjourn. Motion passed unanimously at 8:30 p.m.

Respectfully submitted by Valerie B. Oliver, Recording Secretary, 4/1/2024