

**NORFOLK BOARD OF FINANCE
MINUTES OF APRIL 13, 2021 MEETING**

Members present were: M. Sconyers, G. Allyn, G. Mudge, N. Ritson, J. Tarrant and D. Torrey.

Member absent: None.

Alternate members present were: S. Anderson, L. Battis and A. Bennett.

Alternate member absent: None.

The meeting was called to order at 7:30 p.m. by M. Sconyers.

Minutes of the March 9, 2021 meeting were approved on a motion by D. Torrey, second by J. Tarrant and unanimously approved.

Under correspondence, the Tax Collector's request to issue refunds and suspend tax collection on a few accounts was approved on a Motion by M. Sconyers, second by D. Torrey and unanimously approved.

First Selectman Riiska reported that the Town is going to be over budget for repairs of equipment for the Public Works department but is making adjustments in other lines.

Treasurer's Report: M. Sconyers relayed that the Treasurer's report looks good and thanked Chelsea for providing an update on the Positive Fund Balance. The Treasurer reported that as of June 30, 2020 the Positive Fund Balance is \$1,689,281.

In presenting the BOS budget proposal, First Selectman Riiska highlighted a couple of positives, when reviewing the Budget Summary, the last page shows a decrease in both the Region 7 and Botelle School budgets. There will be approximately 11 fewer students attending Region 7. There is an approximate \$90,000 reduction from last year. Both First Selectman Riiska and Chairman Sconyers expressed kudos to the Pension Committee for saving \$150,000. First Selectman Riiska cannot say enough about Susan MacEachron, Chair of the Pension Committee, they did a great job in offering lump sums and getting 16 additional takers, which helped tremendously both this year and next.

First Selectman Riiska noted the General Government budget is up \$598,000 as three (3) pieces of capital equipment need to be purchased, we desperately need a new oil tank at Botelle School, which has to happen next summer in order to qualify for the school construction grant program, as the Town has to have the money in the budget to qualify. The oil tank replacement is expected to take place next May, or as late as June. The estimated cost is \$180,000, the Town will get 30% back. Another high-ticket item is \$275,000 for Capital Improvements for engineering and architectural costs for the firehouse. A meeting is scheduled for April 21st to review firms, it is probable that an architect will be chosen by the end of the month for the new firehouse. Another item is the expense for the landfill, which has increased \$42,470.98 due to the cost of MIRA, which processes municipal solid waste. The average is 800 tons for the Town; estimating 890 tons for the upcoming budget. The cost has increased to \$105/per ton next year; this is a serious problem that needs to be addressed in the future. MIRA has not come to an agreement on how they will handle refurbishing their plant.

Another item increase is \$70,000 for repairs of roads. Looking back 10 years ago, the budget for roads was \$512,000, this year it is \$380,000, increasing to \$450,000 for the upcoming budget. The Town has a plan in place for the third consecutive year of resurfacing roads one year, following up with chip sealing the next year so that the roads last longer. M. Sconyers mentioned that Lovers Lane is spectacular, and that now Westside is being worked on. All materials being used are reclaimed from work on Route 44 this past summer, and will be used on other dirt roads going forward.

First Selectman Riiska indicated there is a \$10,000 increase in the engineer line item. Part of the plan going forward is before projects get going, due diligence needs to happen, including all of the engineer work so that the Town can actually apply for state and/or federal funds. The Mountain Road project has been put off another month and a half. It will have to be rebid due to the delay of the DOT. The bridge on the other end of Mountain Road, the Town is engaging with Cardinal Construction and will apply for the federal bridge program to get 80% of those funds back. The Town is working on plans for the firehouse to get numbers again, and will be seeing what grant money is available, and the Fire Department has suggested a number of grant writers. The Town is doing major capital improvement projects and is planning on doing many more next year. First Selectman Riiska indicated "it's going to sting a little bit." The estimate on the cost of a number of projects is roughly \$8,000,000; to be borrowed at \$300,000 for 30 years. It is critical to get accurate quotes to get the projects rolling so the Town has a good idea of how much money will have to be borrowed.

M. Sconyers talked to G. Sinnamon about what would be fiscally responsible regarding a transfer from the Positive Fund Balance.

M. Sconyers relayed that the bottom line regarding the Board of Selectmen's budget will result in a mill rate of 26.92, which is a 3.6% increase. M. Sconyers stated this is a conservative budget.

The Board posed questions regarding the Town's debts and how it will be satisfied. First Selectman Riiska answered that the Town is in the process of doing the engineering work on River Street, which is not going out to bid until fall. First Selectman Riiska has no idea when money will be needed to get that started; however, the Town will have to borrow money for 2-3 months sometime late next Spring. It would be a line of credit; the Town will only pay interest on that line of credit. That bridge is estimated at \$1.5 to 1.6 million. The Town will get 80% of the bridge funding back, but needs to be in a position to front the money.

Another board member inquired as to when work on Maple Avenue will get started. First Selectman Riiska stated that it is already started. The Town has engaged Cardinal Engineering to do survey and ground work. Plans were drawn up in 2008 but a more comprehensive look at the survey is necessary. The Town will use any engineering money left in this year's budget to get the project started. The cost for the engineering work to get the plans together is approximately \$57,000. The engineer work is reflected in the 2021-2022 budget. There are a lot of projects upcoming in the 2022-2023 budget.

The Budget Hearing is scheduled on April 26th at 7:00 p.m. at Botelle School and via Zoom. Going forward the Town is trying to have meetings outside of Town Hall and via Zoom.

The Annual Town Meeting is scheduled on May 10th at 7:00 p.m. at Botelle School.

First Selectman Riiska raised a question regarding the referendum for Region 7 scheduled to be on May 4th with the timing of the Annual Town Meeting on May 10th.

The Board discussed the non-lapsing fund agreement with the Board of Education, which would allow the Board to set aside money for capital projects into a non-lapsing fund. All funds lapse at the end of the year, with a few exceptions. It would be very similar to Capital Reserve for the Town; it could be used for example for a new paging system for the school, or the playground, for smaller things that are more appropriately dealt with by the school. It would be set up as a separate fund. Outside of the approved budget, the statute allows the set-aside to go to 2% of the BOE budget. M. Sconyers would like to stick at 1% if both the Board of Finance and Board of Education approve. It is dealing with money that the BOE is sending back anyway, which would usually go to the Positive Fund Balance. It represents a way to fund capital items outside the "education" expenses. The Board of Finance agreed to set up such a fund back in August.

One board member inquired as to who has authority on use of said funds. M. Sconyers answered that the BOF has to agree, as it is ultimately responsible for the financial circumstances of the Town. Members of the Board asked a variety of questions. The non-lapsing fund would give the Board of Education some flexibility in dealing with what they have to on a day-to-day basis. It is not an open checkbook and it can be revoked.

On a motion by M. Sconyers, second by D. Torrey the Board voted unanimously to approve the non-lapsing fund.

There was nothing under 2/3 vote.

Under Public Comment, First Selectman Riiska has had a discussion with the fire department regarding their tanker truck that is leaking. They have gone out to try to get quotes to have it repaired, but have been unsuccessful in obtaining a quote. There is uncertainty as to whether or not it would be better to fix or replace. Some of the costs could be paid using Capital Reserve money.

Susan MacEachron inquired if \$135,000 to get fiber optics is in the Board of Selectmen's budget. The response was no.

M. Sconyers moved to adopt the budget presented by the Board of Selectmen to present on April 26th at 7:00 p.m., second by N. Ritson and unanimously approved.

On Motion of J. Tarrant, second by D. Torrey and unanimously approved, the meeting adjourned at 8:22 p.m.

Respectfully submitted,

Jennifer M. Ryan, Secretary

Town of Norfolk
Tax Collector
19 Maple Ave., P.O. Box #82
Norfolk, CT 06058-0082
860-542-5140 FAX (860) 542-5876
email: collect.tax@att.net

DATE: March 29, 2021
TO: Board of Finance
FROM: Sarah Brusco, CCMC Tax Collector
SUBJECT: Suspense List

Attached is my proposed Suspense List for consideration and approval by the Board of Finance for the current year. Once a year I am required by State Statute (12-165) to submit such a list which covers Personal Property and Motor Vehicles. The items transferred to suspense are removed from consideration as assets of the town but are not abated as a tax liability of the person against whom it was levied. All motor vehicle and personal property accounts are in collections. These individuals cannot be located.

The total for Personal Property is \$1,029.10



The total for Motor Vehicle is \$1,745.83

Total for Personal Property and Motor Vehicle is \$2,774.93.

Last fiscal year, we collected \$483.30 on suspended accounts which indicates these accounts are not ignored and every effort is made to collect whenever possible.

Please review the list and if you should have any questions, please see me.

I hereby certify that to the best of my knowledge and belief each tax in the foregoing lists has not been paid and is deemed uncollectible.

Approved:  Chairman, Board of Finance  Date  Sarah Brusco, CCMC

Town of Norfolk
Tax Collector
19 Maple Ave., P.O. Box #82
Norfolk, CT 06058-0082
860-542-5140 FAX (860) 542-5876
email: sbruso@norfolkct.org

April 12, 2021

Board of Finance
Norfolk, CT 06058

The following is a list of refunds.

The below refunds are for an overpayment on motor vehicle taxes, which were paid.

2019-03-0050506	CYR Michele	refund- \$104.96
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The below refunds are decision made by BAA on motor vehicle taxes, which were paid:

2019-03-0051320	MUZZULIN John	refund- \$10.78
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2019-03-0051777	TORRANT W F Inc	refund- \$53.26
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Respectfully,



Sarah Bruso, CCMC
Tax Collector



Paul Scy
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