



MINUTES of the Regular Meeting of the Board of Estimate and Taxation held on Monday, May 16, 2022 in the Town Hall Meeting Room, Greenwich, CT.

Chairman Dan Ozizmir called the meeting to order at 6:39 P.M.

Board members in attendance:

Dan Ozizmir, Chairman
Michael Basham, Vice Chairman
Nisha Arora, Clerk
William Drake
Laura Erickson (telephonic call-in)
Karen Fassuliotis
Miriam Kreuzer (6:55 P.M. arrival)
Leslie Moriarty
Jeffrey S. Ramer
Stephen Selbst
Leslie L. Tarkington
David Weisbrod

Staff: Roland Gieger, Director, Budget & Systems Management, Finance Department;
Peter Mynarski, Comptroller, Lauren Elliott, Assessor, Tyler Fairbairn, Community
Development Block Grant (CDBG) Director (telephonic call-in)

BOE/GPS: Sean O'Keefe, Greenwich Public Schools Director of Operations, Christina
Downey, Board of Education

- 1. Call to Order and Pledge of Allegiance**
- 2. Open Public Hearing – CDBG FY2022 Budget**

Chairman Ozizmir announced that he is declaring the Public Hearing on the CDBG Program Year 2022 opened for public comment. After a review of several items on the agenda, the Board will come back to close the Public Hearing and vote on the use of funds for the CDBG Program.

3. Request for Budget Adjustments

ROUTINE APPLICATIONS

<u>Number</u>	<u>Department</u>	<u>Amount</u>	<u>Purpose</u>
FD-3	Fire Dept.	\$275,000	Additional Appropriation
	A205 51100		Payment for Overtime Services
FI-3	Finance	\$35,000	Transfer
	N132 51470		Investment Advisory Services
PL-2	Perrot Library	\$15,000	Transfer
	A710 401, 405, 415		Painting Services

Ms. Tarkington announced that there are three Routine Applications as follows:

- An additional appropriation of \$275,000 for the Fire Department for the payment of overtime services.
- A budget transfer of \$35,000 for the Other Post-Employment Benefits (OPEB) Fund for investment advisory services.
- A budget transfer of \$15,000 for painting services at the Perrot Library.

Upon a motion by Mr. Selbst, seconded by Mr. Ramer, to approve the above noted Routine Applications the Board voted 11-0-0 (Ms. Kreuzer not present for the vote). Motion carried.

NON-ROUTINE APPLICATIONS

<u>Number</u>	<u>Department</u>	<u>Amount</u>	<u>Purpose</u>
SE-10	First Selectman	\$XXXXXXX	Settlement
	P935 57350		Massey v. TOG & BOE

Ms. Fassuliotis presented the item stating that the mishap occurred at the Greenwich High School Student Center when wet tiles fell upon a student with resulting injuries. Mr. Selbst added that the Law Committee did look at this event and he felt a thorough job was done in settling this claim. Ms. Fassuliotis added that the claim was settled for \$20,000 in light of the fact that the Law Department was given authority to settle up to \$25,000.

Upon a motion by Ms. Fassuliotis, seconded by Ms. Tarkington, to approve a legal settlement to appropriate \$20,000 from the Risk Fund, the Board voted 11-0-0. Motion carried.

After the vote Ms. Fassuliotis added that this matter has yet to go to the Board of Selectman and the RTM Claims Committee for a vote.

Ms. Moriarty made a motion to take an item out of order, seconded by Mr. Ramer to wait for the arrival of a BET member to participate in the discussion for BOE Grant funding requests. The item being the Assessor's Report. The motion passed 11-0-0.

Chairman Ozizmir decided to exercise the Chair's prerogative and take another item out of order. He wanted to recognize the passing of Mr. William Fassuliotis, the father of BET member Karen

Fassuliotis. He proceeded to recite a short eulogy regarding Mr. Fassuliotis' lifetime. He concluded by asking for a short moment of silence.

ED-12	BOE	\$1,566,171	Additional Appropriation
			Remainder of ESSER II

Ms. Tarkington made a motion, seconded by Ms. Moriarty to approve an additional appropriation of \$1,566,171 for the remainder of the ESSER II funds.

Ms. Tarkington reported that, at the BET Budget Committee meeting, Mr. Sean O'Keefe, Chief Operating Officer for Greenwich Public Schools (GPS) began his presentation by stating that the Greenwich Public Schools (GPS) has been the recipient of four different Covid related grants as follows:

- ESSER I = \$758,160
- Coronavirus Relief Fund = \$1,203,684
- ESSER II = \$4,268,046 in total, partially appropriated in May 2021 by the BET for \$2,701,875 leaving a balance of \$1,566,171 to be appropriated today.
- ESSER III (also known as ARP) = \$9,592,155

Ms. Tarkington continued to report that Mr. O'Keefe said that the ESSER I and Coronavirus Relief Fund monies were also fully appropriated and spent though FY 2021. He told the Committee that the funds were spent for facilities supplies and equipment and teaching and learning supplies.

For the ESSER II grant, the breakdown for the \$2,701,875 in FY 2021 was for certified staff, non-certified staff, technology for students and teachers and supplies all related to Covid. The remaining balance of \$1,566,171 was almost entirely for staff salary and benefits. He noted that \$285,506 was for benefits that was coordinated between GPS and the Budget Director, Roland Gieger.

At that meeting Ms. Tarkington asked if the request for grant funding for the ESSER II had been presented to the Board of Education (BOE) for its approval. He answered that they were reviewed by the Finance Committee of the BOE and all the related materials to each grant are put into the monthly package for the BOE. He stated that they wanted to be as transparent as possible.

There were several audit related questions and the tracking of expenditures. Mr. Mynarski informed the Committee that the initial BOE and Town Covid related grants were in the process of being audited. Mr. Mynarski went on to explain how the Finance Department was preparing to meet future audit and administrative burdens by working collaboratively with the BOE and other Town departments.

A motion was made to approve the funding at the Budget Committee meeting. Ms. Tarkington reported that the vote was 3-1-0, with one-member voting against because the full BOE had not approved the funding for the ESSER II grants.

Mr. Ozizmir made a motion, seconded by Ms. Tarkington, to amend the motion on the floor to state that the BET requests and recommends, but does not require a formal condition that the BOE take a formal vote on deciding, stating it is a recommendation not a condition. The Board voted 10-1-1 (Moriarty voting no and Erickson abstaining).

There were no objections to the amendment on the original motion and it passed 12-0-0.

Ms. Tarkington made a motion, seconded by Ms. Moriarty to appropriate \$9,592,155 for ESSER III funds.

Ms. Tarkington gave the BET Budget Committee Report. For the American Rescue Plan/ESSER III, Mr. O'Keefe reported that the total of \$9,592,155 was either partially spent or committed through the year's FY 2022 to 2024. The focus of the grant is on transformation and at least 20% of the grant must be spent on 1) learning loss, 2) learning acceleration, 3) academic renewal or 4) student achievement. He went on to explain what the term transformation includes. The spending breakdown for ESSER III included; 1) \$4,602,363 for Human Resources, 2) \$971,099 for benefits, 3) \$140,846 for food services and 4) \$1,494,392 for teaching and learning.

Ms. Tarkington said that Mr. O'Keefe responded to a question, to explain the process, by saying that the process started in the Spring of 2021 with a deadline of August 24, 2021 to put together and submit a request package to the Department of Education. They determined eligibility for the projects. A member of the Budget Committee asked if the full BOE had approved these requests and who made the allocation decisions. Mr. O'Keefe stated that Dr. Toni Jones, himself and several BOE employees put together a plan. It was shared with the BOE Finance Committee. A Budget Committee member stressed that the Finance Committee is a subcommittee and not the full BOE. A Budget Committee member continued to point out that the submission was not approved by the full BOE.

Mr. O'Keefe was asked if this program was a reimbursement program. He responded that he thought the money was received in advance and not a reimbursement program. It was further determined that the program was actually a reimbursement program. Mr. O'Keefe was also asked to prepare "blue sheets" for today's meeting. They were prepared and are included in the package.

A motion was made at the Budget Committee meeting to approve the funding for \$9,592,155. That motion was amended and ultimately passed with a 3-1-0 vote. The dissenting vote was explained that the full BOE had not voted on the ARP funding.

Mr. Ozizmir made a motion to reduce the \$9,592,155, by an amount of \$1,958,377, seconded by Ms. Tarkington. He explained that amount is broken down into three fiscal years; 1) \$3,533,643, 2) \$4,090,135 and 3) \$1,968,377 for a total of \$9,592,155. He explained his rationale as 1) the monies for fiscal year 2022 should be treated the same way as the previous motion and recommend the BOE votes affirmatively, 2) for fiscal 2023 funds the recommendation is to appropriate the same with \$10,000 added for healthcare benefit. On these funds we approve the funds so that it can be moved to the RTM for a June vote. Because, we don't have an affirmative vote by the BOE, Mr. Ozizmir stated he will have a motion later to condition the funds.

As a result of the proposed motion noted above there was an extended discussion with a series of attempted motions and amendments to the proposed motion. The central theme contained within the discussions was that the full BOE did not approve any of the previously obligated or received Covid related grants.

Ms. Erickson wanted to be assured that the BET was not reducing any of the appropriations for the ESSER grants. She was told that the motion is not to reduce the appropriation. She also asked if there was any representation from the BOE in attendance. And if so, if they could

respond. Christina Downey was in attendance. She stated that the BOE Budget Committee was fully aware of the process for procuring grants and what was detailed in the grant applications. She affirmed that the BOE did not formally approve the grants because it was her impression that the BOE approves the normal operating budgets and not those for grants.

After several requests to move the vote along and vote on the matter, Mr. Ozizmir decided to pull his original motion note above and restated his motion as follows:

Chairman Ozizmir made a motion to appropriate \$7,633,799 for fiscal years 2022 and 2023, to condition \$4,100,136 for fiscal year 2023 for approval by the BOE and to defer an appropriation of \$1,958,377 for fiscal year 2024 until the BOE votes to approve funding for 2022, seconded by Ms. Tarkington. The Board voted 9-2-1 to approve the motion (Moriarty & Kreuzer voted no, Fassuliotis abstained).

The Board voted on the original motion amended and voted 12-0-0 to approve. Motion carried.

4. ASSESSOR'S REPORT

The Assessor began by informing the Board that today, May 16th was the last day to file an application for the Senior and Disabled Tax Credit. As of May 12th, an estimated 225 seniors and disabled have applied and shall receive credits on the 2021 Grant List. This is a program where seniors file every other year. She added that once the mill rate is set this evening they will be able to set the credits.

Regarding the 2021 Revaluation, Ms. Elliott said there are 37 appeals filed to Superior Court. For the 2015 Revaluation we had 116 tax appeals. The total value for the 2015 Revaluation appealed had a market value of \$2.19 billion. Taxpayer's have until June 4th to appeal their assessments to Superior Court.

Ms. Moriarty asked Ms. Elliott if she know what the market value of the 37 appeals filed where. She responded they are listed on the chart in the packet and equal \$1.112 billion.

Ms. Tarkington said she was surprised about the market value for residential versus commercial appeals listed on the charts; \$59 million versus \$1.1 billion. Ms. Elliott responded that she expects more appeals to come before the June 4th deadline.

Mr. Ramer stated that Board of Assessment Appeals asked for additional funds to compensate for an expected 1,000 plus appeals. He noted that in her report they have 658 to date. Ms. Elliott responded that there were more than 1,000 appeals for the last revaluation. Both agreed that there will be more coming before the June 4th deadline.

5. COMPTROLLER'S REPORT

Mr. Mynarski informed the BET that the RTM has voted on the final budget for the ARP funding. He said that the Chief Accountant has set up all the budgetary accounts in the Munis financial accounting system. He said that the first reported expenditures are \$6,822,912 for the Greenwich High School Soil remediation project. He said that he will work with the BET to set up a monthly reporting process.

It was reported that the Senior Accounting Supervisor for the Finance Department has resigned to take a position in another town closer to her home in Westchester. This will impact the Chief Accountant, who will need to fill the position temporarily until a replacement is found. The Chief Accountant also is a key employee in the annual audit process.

Upon a motion by Ms. Tarkington, seconded by Mr. Basham, the Board voted 12-0-0 to accept the Comptroller's Report. Motion carried.

6. TREASURER'S REPORT

Mr. Mynarski presented the Treasurer's Report and started by saying the OPEB Fund experienced a sharp drop in investment value. The fund lost \$3.2 million for the month of April and \$2.1 million overall for the fiscal year to date.

He also reported that, although not in the Treasurer's Report, the Retirement Board market values lost about \$27 million for the month of April 2022.

He concluded by saying that the ARP monies for the GHS Soil Remediation will be moved from the Grant Fund to the Capital Projects Fund. This amount will ultimately be 410 million.

Upon a motion by Mr. Selbst, seconded by Ms. Tarkington, the Board voted 12-0-0 to accept the Treasurer's Report. Motion carried.

7. Request for Budget Adjustment – NON-ROUTINE APPLICATION

CD-1	Community Development	\$1,002,042	Approval to Use
	Q197		CDBG FY2022 Budget

As noted below, the Public Hearing for CDBG funding was officially closed. Mr. Tyler Fairbairn, CDBG Director, was in attendance via telephone to answer questions.

Ms. Tarkington reported that this application was for an amount of \$1,002,042 for the Program Year 2022 CDBG budget. She also reported that the amount will need be adjusted.

Ms. Tarkington gave the BET Budget Committee report. She noted that this was the annual entitlement grant submission brought forward each year. Mr. Fairbairn explained the process. He said it starts when they send out the applications in January to the various entities and give them 30 days to apply for a grant. There are a series of public hearings for the applicants to present their cases for the grants submitted. The RTM Advisory Committee is made up of members from each RTM District, members of the community and two BET members. They Advisory Committee sends their recommendations to the First Selectman. He makes his selections and it must go to the RTM for the June meeting to meet the August deadline. Mr. Fairbairn stated that the total grant was made up of three pieces as follows:

- Estimated Entitlement for CDBG Program Year 2022 = \$808,5587...
- Reprogrammed Prior Year Funds to Program Year 2022 = \$172,768.73
- Reprogrammed CDBG-CV Funding = \$20,717.10
- Total = \$1,002,042.

Ms. Tarkington stated that a member asked about the Nathaniel Witherell Pavilion from last year. Mr. Fairbairn said that the project came in under budget and it made up a majority of the reprogrammed funds from the prior year or about \$90,000. He stated that they couldn't find any other Nathaniel Witherell projects that fit within the scope of that project and had to therefore return the funds to the current year.

Another member asked about how the CDBG program selects recipients for the grants. He responded that the Advisory Committee makes an effort to try to give everyone something. They look at the number of people served by each program, needs and prior awards. A motion was made and seconded to accept and approve to use \$1,002,042 for the Community Development Block Grant Program Year 2022 Budget and the associated Resolution, the Committee voted 4-0-0 and the motion carried.

Mr. Ozizmir asked for the updated adjusted amount. Mr. Fairbairn reported that the United States Housing and Urban Development (HUD) agency has released the final CDBG budgetary numbers. The Reprogrammed Funds (\$172,768.73) and the CDBG-CV Funds (\$20,717.10) remain the same. The adjustment is in the CDBG Entitlement PY 2022 figures. The new amount is \$762,126.00 reducing the total requested to \$955,611.83.

Mr. Ozizmir made a motion, seconded by Ms. Tarkington, to amend the original amount requested in the application, the Resolution and the attached listing of awards to \$955,611.83. The Board voted in favor 12-0-0. Motion carried.

Mr. Ramer asked if the amendment was approved by the First Selectman. Mr. Fairbairn stated yes, the First Selectman is aware that changes like this are made and he agrees with any such adjustments.

Mr. Ozizmir asked if there are any objections to the amendment to the original motion. Hearing none, the matter passed 12-0-0.

8. Close Public Hearing

Mr. Ozizmir officially asked if there are any public comments. Hearing none:

A motion was made by Ms. Fassuliotis, seconded by Ms. Tarkington, to close the Public Hearing and vote to approve \$1,002,042 for the Program Year 2022 CDBG Budget, the list of recipients and the Resolution. the Board voted 12-0-0. Motion carried.

9. BET Standing Committee Reports

No reports were scheduled

10. BET Liaison Reports

No reports were scheduled.

11. BET Special Project Team Reports

No reports were scheduled

12. Old Business

- **BET Professional Fees – FY 22/FY23 – Potential Uses**

The Board took up the topic of discussing potential uses for BET consultant fees for the current and next fiscal year. Mr. Ozizmir called on Mr. Mynarski to offer his two specific items that will be requested. Mr. Mynarski stated that he will be requesting additional funds for a GASB 87 Leases study and our Chief Accountant is working on putting the Police Side Jobs accounting onto the Munis system. The Chief Accountant is putting together a quote for the Munis module from Tyler Technologies for about \$7,000. He said the total requested at the June BET meeting will be about \$30 to \$35 thousand.

13. New Business

Setting Mill Rates

Mr. Mynarski told the BET Chairman, the process involves the Clerk of the BET, Ms. Arora, to read aloud the respective Resolutions for each fund with the final determined mill rate amount.

- General Fund – Ms. Arora read the Resolution to set the Mill Rate for the General Fund on the Assessment List of October 1, 2021 for the Fiscal Year 2022-2023 at 11,280 Mills on the dollar. Ms. Tarkington moved the resolution, seconded by Ms. Moriarty. The Board voted 12-0-0 to approve. Motions carried.

After reading the preceding resolution, Ms. Moriarty asked about the projected General Fund balance. Mr. Mynarski offered his comments on the use of fund balance and reminded the BET that there will be a review of the Fund Balance policy this year. He stated that we can collectively all look at the amount of fund balance, the use of fund balance and adjusting the reporting of fund balance to reflect the high use of fund balance.

- Sewer Maintenance Fund – Ms. Arora read the Resolution to set the Mill Rate for the Sewer Maintenance Fund on the Assessment List of October 1, 2021 for the Fiscal Year 2022-2023 at 0.203 Mills on the dollar. Ms. Tarkington moved the resolution, seconded by Ms. Moriarty. The Board voted 12-0-0 to approve. Motion carried.

After reading the resolution, Ms. Tarkington reminded everyone that we are using Sewer Maintenance Fund balance for the first-time saving taxpayer's money.

- Sewer Improvement Fund – Ms. Arora read the Resolution to set the Mill rate for the Sewer Improvement Fund on the Assessment List of October 1, 2021 for the Fiscal Year 2022-2023 at 0.047 Mills on the dollar. Ms. Tarkington moved the resolution, seconded by Ms. Moriarty. The Board voted 12-0-0 to approve. Motion carried.

14. Chair's Report

Ms. Moriarty inquired about a topic that would be coming up regarding the Capital Improvement Project plan in June. She expressed concern about arriving at a number for the five-year CIP. Mr. Ozizmir responded that the First Selectman and Town Administrator have express concern about the current process and would like to start in July on putting together a team to refine and improve the CIP process.

Mr. Ozizmir stated that this was a good budget for the Town and he thanked everyone involved in the process.

15. Approval of BET Meeting Minutes

Upon a motion by Mr. Ozizmir, seconded by Ms. Moriarty, the Board voted 12-0-0 to approve the Minutes of the BET Special Meeting held on March 29, 2022 as amended. Motion carried.

Upon a motion by Mr. Drake, seconded by Mr. Basham, the Board voted 12-0-0 to approve the Minutes of the BET Budget Decision Day Meeting held on April 19, 2022. Motion carried.

16. Adjournment

Upon a motion by Mr. Weisbrod, seconded by Ms. Kreuzer, to adjourn the meeting, the Board voted 12-0-0 to adjourn at 8:46 P.M. Motion carried.

Respectfully submitted,



Peter Mynarski, Recording Secretary



Nisha Arora, Clerk of the Board



Dan Ozizmir, Chairman