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ATTEST: *David L. Campo*
TOWN CLERK

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2023 MAY 22 P 3:21
*AMENDED ON 5/17/23
ATTEST: *David L. Campo*
TOWN CLERK

Board of Finance
Regular Meeting

Wednesday, April 12, 2023

Waterford Town Hall – 7:00 pm

- Present: Chairman Glenn Patterson, John Sheehan, Kevin Petchark, Robert Tuneski and Joe Filippetti
- Absent: Ronald Fedor and David Peabody
- Elected: Robert J. Brule; Paul Goldstein, RTM Moderator; Cheryl Larder, RTM
- Staff: David Campo, Town Clerk; Mike Howley, Director of Fire Services; Dani Gorman, Human Services Administrator; Paige Walton, Assessor, Kimberly Allen, Director of Finance; Maryellen McConnell, Recording Secretary.

1. Establishment of a quorum and call to order:

A quorum was established and the regular meeting of the Board of Finance was called to order at 7:00 pm on April 12, 2023.

2. Public Comment: none.
3. Approval and acceptance of minutes:

Motion by John Sheehan and **seconded** by Joe Filippetti to approve the minutes of the Budget Hearing Meetings from March 1, 6, 8, 13, 15, 20, 22, 27, 2023; and Regular Meeting Minutes of March 15, 2023.

Vote: 5-0-0

Motion: Passed

*AMENDED AT THE BOARD OF FINANCE REGULAR MEETING ON 5/17/23:

*Item 8: The vote was recorded as 0-0-0, correct the vote to 5-0-0.

*Item 9: Correct the contingency of \$30,798 "to" the designated line #10109-51110, not "from".

4. Audit RFP Presentation by CLA. Vanessa Rosetto and Steven Gross from CLA were in attendance to answer questions:

Questions from John Sheehan:

1. Will you be changing up auditors, so we will not have the same ones year after year and have fresh eyes? According to Vanessa, Steven Gross will be in charge of the audit this year. He will be replacing Matt. Steve came in on the tail end of last year's audit,
2. Why did it take so long to get the Federal Audit done? They do have until March 30th to get the audits out. They prefer to send the state and federal audits out together and they will do their best to get the audits out earlier.

Questions from Chairman Glenn Patterson:

1. What were the changes that caused the current delays? The Finance Department and the Board of Education Finance Department had to go through various lease standards, and eliminate leases. This year will be similar as we will be going through software subscriptions.
2. Is there staffing issues on your company is having? We are having an extreme staffing issue. From the pandemic, kids are not going into accounting, the ones that do are not getting their CPA license, and it has been very difficult.
3. What is the differential between Town and Board of Education fee schedule? The Board of Education is very different from the Town side. This was broken out as requested by the Board of Finance.

5. Possible action to appoint CLA as Town Auditor for FY23.

Motion by John Sheehan and **seconded** by Robert Tuneski to appoint CLA as the Town Auditors

Vote: 5-0-0

Motion: Passed

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*Item 8: The vote was recorded as 0-0-0, correct the vote to 5-0-0.

*Item 9: Correct the contingency of \$30,798 "to" the designated line #10109-51110, not "from".

6. To consider and act on a request from Kimberly Allen, Finance Director, on behalf of the Tax Collector for an FY23 Out of Series Transfer as follows:

Line No.	Org. Code	Object Code	Object Description	Approved Budget Amount	Current Budget Amount	Amount Increase	Amount Decrease	Revised Budget Amount
1	10106	52020	Postage	6,000.00	(80.06)	75.00		(5.06)
2	10106	53010	Supplies	280.00	98.64		(75.00)	23.64
					TOTAL	75.00	(75.00)	

Motion by John Sheehan and **seconded** by Joe Filippetti to approve the Out of Series transfer in the amount of \$75.00.

Vote: 5-0-0

Motion: Passed

7. To consider and act on a request from Kimberly Allen, Finance Director, on behalf of the Senior Services for FY23 Out of Series Transfer as follows:

Line No.	Org. Code	Object Code	Object Description	Approved Budget Amount	Current Budget Amount	Amount Increase	Amount Decrease	Revised Budget Amount
1	10135	51110	Administration	159,774.00	72,153.00		(2,280.00)	69,873.00
2	10135	52030	Professional Services	0.00	0.00	2,280.00		2,280.00
					TOTAL	2,280.00	(2,280.00)	

Question from John Sheehan to Dani Gorman:

Why are we adding this new line with three months left in the FY23 budget and it was not in the FY24 budget? The Professional Services line was just suggested two weeks ago at the Board of Selectman meeting. We have used it at Youth and Family Services but never at Senior Services. Director Gorman noted that the funds for these mental health services reside in line 10135-52040 in the proposed FY24 budget.

Motion by John Sheehan and **seconded** by Robert Tuneski to approve the Out of Series Transfer in the amount of \$2,280.00

Vote: 5-0-0

Motion: Passed

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*Item 8: The vote was recorded as 0-0-0, correct the vote to 5-0-0.

*Item 9: Correct the contingency of \$30,798 "to" the designated line #10109-51110, not "from".

8. To consider and act on a request from Kimberly Allen, Finance Director, on behalf of Fire Services for an FY23 Out of Series Transfer as follows:

Line No.	Org. Code	Object Code	Object Description	Approved Budget Amount	Current Budget Amount	Amount Increase	Amount Decrease	Revised Budget Amount
1	10123	53111	FF Protective Clothing	35,000.00	3,408.00	4,000.00		7,408.00
2	10123	51412	Part Time Firefighting	310,584.00	158,575.00		(4,000.00)	154,575.00
3	10123	53090	Fuels & Lubricants	29,370.00	786.00	14,000.00		14,786.00
4	10123	51412	Part Time Firefighting	310,584.00	154,575.00		(14,000.00)	140,575.00
5	10123	51210	Clerical & Technical	139,552.00	37,175.00	7,000.00		44,175.00
6	10123	51412	Part Time Firefighting	310,584.00	140,575.00		(7,000.00)	133,575.00
7	10123	52378	Building Maintenance	87,000.00	(4,831.00)	10,000.00		5,619
8	10123	51412	Part Time Firefighting	310,584.00	133,575.00		(10,000.00)	123,575.00
9	10123	53020	Other Supplies	15,000.00	(450.00)	1,500.00		1,050.00
10	10123	54226	Equipment	12,000.00	2,681.00		(600.00)	2,081.00
11	10123	54060	Office Equipment	2,000.00	990.00		(900.00)	90.00
					TOTAL	36,500.00	(36,500.00)	

Questions from John Sheehan to Mike Howley:

Why was there a shortage in the Clerical & Technical line? That was due to contractual changes when the new contract came out.

You are down in the Dues, Conference and Education line, will there be another transfer for that line? Yes, there will be one coming up at the next Board of Selectmen meeting.

Motion by John Sheehan and **seconded** by Joe Filippetti to approve the Out of Series Transfer in the amount of \$36,500.

Vote: 0-0-0

Motion: Passed

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*Item 9: Correct the contingency of \$30,798 "to" the designated line #10109-51110, not "from".

9. To consider and act on a request from Dave Campo, Town Clerk, for an additional appropriation in the amount \$30,798 for an unfunded employee payout and forward to the RTM if required.

Motion by John Sheehan and **seconded** by Robert Tuneski to move from contingency the amount of \$30,798 from designated line #10109-51110 (Administration).

Vote: 5-0-0

Motion: Passed

10. To consider and act on a request from Michael Howley, Director of Fire Services, for an additional appropriation in the amount of \$30,000 for a new Capital Project (PFAS removal/replacement) and forward to the RTM if required.

Motion by John Sheehan and **seconded** by Joe Filippetti to approve the amount of \$30,000 and forward on to the RTM.

We are in the process to remove PFAS product off six apparatuses. This foam is extremely toxic. The bid we selected was for a company called ESI, they were picked because to clean the trucks we will go to their facility where they will clean out the tanks. This will take about two days. The other companies would do this in our parking lot, there is a worry about contamination, even though they said it would be contained. Right now if we spill this product, it is 100% liability on the Town. This was not taken up in last year's budget because a lot of this has happened within the last two months with the State.

The Board also determined that the appropriation did not require establishing a new capital project and this issue will be handled via an appropriation from the general fund to the appropriate operating accounts.

Amended motion by John Sheehan and **seconded** by Joe Filippetti to transfer \$30,000 from the Unassigned Fund Balance of the General Fund and forward on to the RTM as required.

Vote: 5-0-0

Motion: Passed

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***Item 9: Correct the contingency of \$30,798 "to" the designated line #10109-51110, not "from".**

11. To consider and act on a request from Kimberly Allen, Finance Director, for an Additional appropriation in the amount of \$7,298 to be transferred to line 10103-52030 (BOF, Professional Fees) due to an unbudgeted audit services Increase and forward to the RTM if required.

Motion by John Sheehan and **seconded** by Robert Tuneski to approve and transfer the amount of \$7,298 from Contingency to line 10103-52030.

Vote: 5-0-0

Motion: Passed

12. To consider and act on a request from Kimberly Allen, Finance Director, for an additional appropriation in the amount of \$5,841 to be transferred to line 10107-51110 (Finance Administration) for an unbudgeted employee payout and forward to the RTM if required.

Motion by John Sheehan and **seconded** by Kevin Petchark to approve and transfer the amount of \$5,841 from Contingency to line 10107-51110 Finance Administration.

Vote: 5-0-0

Motion: Passed

13. To consider and act on a request from Nicole Serra, Assistant Assessor, for an additional appropriation in the amount of \$2,235 to be transferred to the following lines and forwarded to the RTM if required.
- a. 10105-51010 - \$1,200 – Elected Officials
 - b. 10105-51010 - \$770 – Clerical and Technical
 - c. 10105-52020 - \$104 – Postage
 - d. 10105-51920 - \$161 – FICA

Motion by John Sheehan and **seconded** by Robert Tuneski to approve and transfer the amount of \$2,235 from Contingency to line 10105-51010 - \$1,200 Elected Officials, 10105-51010 - \$770 Clerical and Technical, 10105-52020 – Postage, 10105-51920 - \$161.

Vote: 5-0-0

Motion: Passed

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14. Old Business:

- a. Continue discussion around revising BOF Policy 1.01, Board of Finance Budget Guidelines to include Performance Metric's. The board would like to leave this item open for a few more months. They have learned quite a bit from the metrics perspective from the recently completed budget hearings and and feel they will learn more.
- b. Continue discussion of a potential BOF policy governing the use of the Unassigned Fund Balance of General Fund to adjust the Mill Rate.

15. New Business:

- a. The Board revised the issue that arose with the Recreation and Parks during the budget hearing around the budget request for electricity. Director Allen stated she had confirmed the department based their request on faulty data. She also confirmed the budget line dollar reduction made by the Board that evening was in line with the correct historical data.

16. Liaison Reports: None

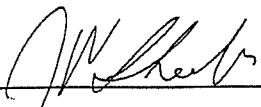
17. Correspondence:

- a. Abbas Danesh, Town Treasurer, Quarterly Treasurer's Report and Related Financials ending March 31, 2023. Unfortunately, due to some information that the Treasurer is still waiting on the Board will have the report at the next meeting.
- b. Virginia Bielucki, Town Accountant, Periodic Financial Statements FY23 dated March 8, 2023.
- c. Virginia Bielucki, Town Accountant, Status of General Fund Unassigned Balance dated March 8, 2023.
- d. Virginia Bielucki, Town Accountant, Status of Contingency FY23 dated March 22, 2023.

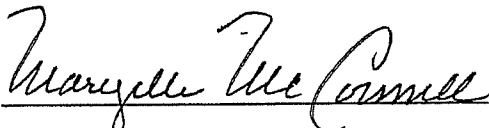
18. Adjournment:

Motion by John Sheehan and seconded by Robert Tuneski to adjourn the regular meeting of the Board of Finance at 7:46 pm.

Respectfully submitted,



John Sheehan, Clerk



Maryellen McConnell, Recording Secretary

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John Sheehan, Clerk