

These minutes have not yet been approved

BOARD OF FINANCE

**Town of Essex
29 West Avenue
Essex, CT 06426
Via Remote & In person – 7:00 p.m.
Auditorium**

MINUTES

Thursday – September 16, 2021

In attendance: Keith Crehan, Chairman, Campbell Hudson, Vice Chair, Edward Tedeschi, Vin Pacileo III and Mary-Louise Polo – Via Zoom. Absent: Ethan Goller

Others in attendance: Norman Needleman, First Selectman
Tracey Celentano, Finance Director
Kelly Sterner

Meeting called to order at 7:05 p.m. by Keith Crehan

APPROVAL OF THE AGENDA:

Keith Crehan moved to approve the agenda, seconded by Ed Tedeschi. Passed unanimously. Motion carried.

APPROVAL OF THE MINUTES:

Campbell Hudson made a motion to approve the minutes of August 19, 2021, seconded by Ed Tedeschi. Abstained: Keith Crehan. Passed. Motion carried.

FINANCIAL REPORT:

- a. Financial Report FYE 2020-2021 (unaudited)

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Tracey mentioned that she included for reference the revenue and expense statements by department for June 2021 year-to-date, so you could see both the positive and negative lines that we'll be discussing during the transfers and supplemental appropriations. Unassigned fund calculations including the proposed supplemental appropriations and FY21-22 deficit were also provided as a reference. Norman suggested including the proposed deficit for next year as well as proposed appropriations for next year, and where the fund balance would be with both scenarios.

Tracey also indicated that the auditors arrived this week and have started to go through field work.

b. FYE 2020-2021 Budget Transfers

Ed Tedeschi made a motion to approve 2020/2021 budget year fye transfers as recommended on the provided list, amounting to a total of \$58,858 (see attachment 4B) from the Board of Finance contingency fund, seconded by Vin Pacileo. Passed unanimously. Motion carried.

c. FYE 2020-2021 Required Supplemental Appropriations

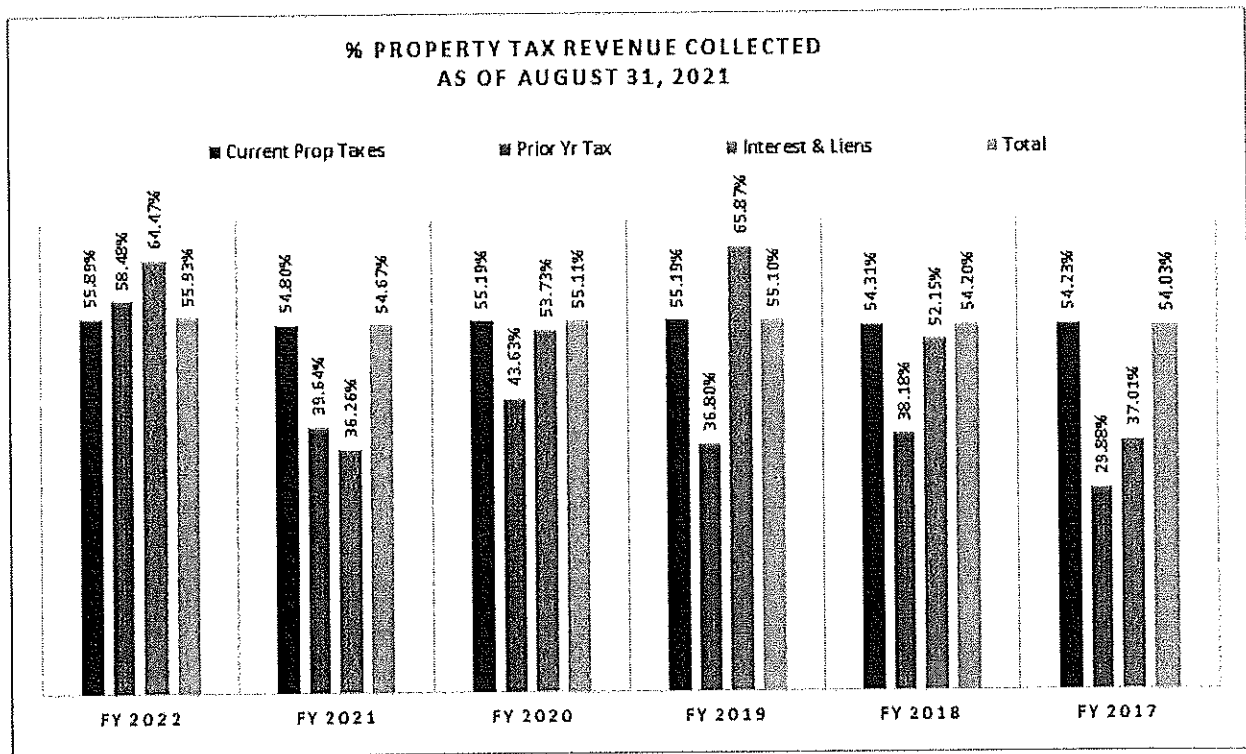
Vin Pacileo made a motion to approve and recommend to Town meeting supplemental appropriations to the fiscal year 2020/2021 budget in the amount of \$294,540 as recommended by the Board of Selectmen on the provided list (see attached 4C), seconded by Mary-Louise Polo. Passed unanimously. Motion carried.

d. Financial Report August 2021

REVENUES

The current year-to-date property tax deposits for August 2021 totaled \$13,563,179 which is a collection rate of 55.89%. As shown in the chart below, tax collections very strong and are higher than prior years.

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As of August month-end, the YTD total tax collections were \$13, 774, 848 or 55.93% of the fiscal year total as compared to 54.80% prior year. The one grant payment received was the first half of the Town Aid Road Grant (\$107,908). We have submitted claims to FEMA for Tropical Storm Isaias (August 2020) Debris and Emergency management for an estimated reimbursement of \$96,954. Town Clerk Fees and Conveyance taxes for the first two months continue to track positively.

EXPENDITURES

Expenditures for the month of August totaled \$1,662,299 bringing spending YTD to \$5,876,603 or 22.91% of budget. Selectmen's budget expenditures made up \$537,292 of the total. This spending is 22.91% of budget as of the end of August 2021 compared to 22.30% as of August 2020. Key expenditures to note include road reconstruction in Public Works and Capital accounts for Ox Bow, Meadow Woods, Canfield Road and Book Hill. For the first two months, payroll and fringe benefits accounted for \$524.4K of the spending not including the annual pension distribution. The Selectmen's budget is tracking well.

Campbell Hudson moved to accept the financial report, seconded by Vin Pacileo. Passed unanimously. Motion carried.

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Ed Tedeschi announced to the BOF that he was moving to Westbrook and unfortunately cannot stay on the BOF because of his new location. The BOF congratulated him as well as Keith Crehan stated he would be missed. Norman does have someone in mind for his replacement and will discuss with the BOF sooner rather than later.

SELECTMEN'S REPORT:

a. FYE 2020-2021 Proposed Supplemental Appropriations

Norman discussed the 5 appropriations totaling \$325,000. We are considering raising Ferry Street a foot higher because of flooding and to include a sidewalk. He also discussed the remaining sidewalks that are being redone from the STEAP (Capital Improvement) grant. Norman mentioned the recent public hearing (with our Tree Warden) in Essex with regards to a tree located at #37 Main Street. After a review of the tree, it was decided it should be removed for concerns of that it lifts the adjacent sidewalk and insects during the Spring months. Norman also discussed the possibility in the future of having a public safety complex and become part of the public safety data network.

Going back to the FYE Supplemental Appropriations Chart, Campbell Hudson would like the third item to read "Capital for Ferry Street Rebuild"

Campbell Hudson made a motion to approve and recommend to Town Meeting supplemental appropriations to the fiscal year 2020/2021 budget in the total amount of \$325,000 with wording amendment as recommended above by the Board of Selectmen on the provided list (see attached item 5A).

OLD BUSINESS:

a. Annual Report Dedication Determination

Keith Crehan discussed the theme of recognizing all those Town employees and first responders (Fire and Ambulance) who continued to persevere through the year of the COVID 19 pandemic as the cover page to the Annual Report. Ed Tedeschi mentioned this was a great opportunity to let the Town know how we were there to take care of them. All Town services were to be acknowledged and lined up. It was also noted that the number of hard copies printed should be increased from prior year. Norman would like drone photos of each key location (Town Hall, Fire House & Essex Ambulance) with respective employees/volunteers.

Campbell Hudson made a motion to indicate that key words should reflect features on who to dedicate it to "Town of Essex Employees and First Responders " in relation to the efforts

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during the Pandemic of 2020, seconded by Keith Crehan. Passed unanimously. Motion carried.

NEW BUSINESS: None

COMMUNICATIONS AND CORRESPONDENCE: None

PUBLIC COMMENT: None

ADJOURNMENT:

Campbell Hudson moved to adjourn the meeting at 8:16 p.m., seconded by Vin Pacileo. Passed unanimously. Motion carried.

Respectfully submitted,

Yvonne Roziak
Recording Secretary

Attachments/4B, 4C, 5A

RECEIVED FOR RECORD
09/17 2021 at 3:00 P.M.
Yvonne M Roziak
ESSEX, CT TOWN CLERK
ASSIST



**2020-2021 Budget Year
FYE Transfers**

10409-508400 Board of Finance - Contingency balance at 6/30/21

\$ 59,000

Org #	Department	Primary Cause(s)	Variance with Budget prior to year end transfer	Recommended year end transfer
10401	Elections	COVID-19 - Additional Staffing & Printing	\$ 4,592.35	\$ 4,592.35
10406	Legal Services	Inlands Wetlands Commission	\$ 4,442.64	\$ 4,442.64
10416	Park & Recreation	Mowing & Park Operations & Maintenance	\$ 5,999.47	\$ 5,999.47
10417	Inlands/Wetlands	Engineering Fees - Restructuring Land Use Department	\$ 13,468.10	\$ 13,468.10
10419	Enforcement Officer	Full Time Payroll - Restructuring Land Use Department	\$ 5,731.13	\$ 5,731.13
10412	Zoning Commission	State of CT Fees	\$ 6,138.80	\$ 6,138.80
10426	Harbor Patrol	Additional Shifts (PT Payroll) - Extra Boat Traffic	\$ 10,082.42	\$ 10,082.42
10421	Fire Marshall	Auto Repairs & Safety Equipment	\$ 1,002.41	\$ 1,002.41
10413	Zoning Board of Appeals	State of CT Fees / Advertising	\$ 1,542.65	\$ 1,542.65
10428	Emergency 9-1-1	Everbridge	\$ 743.63	\$ 743.63
10434	Social Services	Tropical Storm Isaias - Shelter at John Winthrop	\$ 3,164.42	\$ 3,164.42
10458	Tree Committee	Minor Overage - Trees	\$ 277.98	\$ 277.98
10432	Visiting Nurses	Community Payments	\$ 1,672.00	\$ 1,672.00
			\$ 58,858.00	\$ 58,858.00

4B



**2020-2021 Budget Year
FYE Supplemental Appropriations for Town Meeting Approval**

Org #	Department	Primary Cause(s) / Offset (if applicable)	Original Budget Appropriation	Actual	Variance with Budget prior to year end appropriation
10439	Land Use Administrative	* Land Use Official	\$ 110,110	\$ 147,865	\$ 37,755
		* 5 hours per week additional administrative support			
10407	Town Clerk	* Document Fees to State- offset by higher than budgeted fees collected (Town Clerk Revenue \$76.2K overbudget)	\$ 178,683	\$ 253,440	\$ 74,757
10424	Police Services	* Additional shifts due to COVID-19, break-ins & training	\$ 407,789	\$ 449,029	\$ 41,240
10431	Health Department	* COVID-19 related expenses (Vax Clinics & Mitigation)	\$ 152,140	\$ 179,661	\$ 27,521
		* Life Insurance - change from \$50K to \$100K policy			
		* FICA			
10494	Employee Benefits	* Medical & Dental Plan - 5 participant modifications	\$ 1,066,014	\$ 1,179,281	\$ 113,267

\$ 294,540

4C

FYE Supplemental Appropriations

Fiscal Year Ending 6/30/2021

<u>Proposed to Board of Finance @ 9/16/2021 meeting</u>	<u>Amount</u>	<u>Current Sinking Fund Balance</u>
Technology Sinking Fund	\$ 25,000.00	10,000.00
OPEB Pension	50,000.00	
Capital for Ferry Street Rebuild	100,000.00	
Capital for Road Reconstructions	100,000.00	
PW Grounds Maintenance & Repairs for additional tree work	50,000.00	
Supplemental Appropriations	\$ 325,000.00	