

*These minutes have not yet been approved*

**BOARD OF FINANCE**

**Town of Essex  
29 West Avenue  
Essex, CT 06426**

**Via Remote Attendance Only – 7:00 p.m.**

**MINUTES**

**Tuesday, October 20, 2020**

In attendance via zoom: Keith Crehan, Chairman, W. Campbell Hudson, Vice Chair, Edward Tedeschi, Mary-Louise Polo, Vin Pacileo III, and Ethan Goller

Others in attendance: Norman Needleman, First Selectman  
Tracey Celentano, Finance Director  
James Francis, Treasurer

Meeting called to order at 7:02 p.m. by Keith Crehan.

**APPROVAL OF THE AGENDA:**

***Vin Pacileo moved to approve the agenda, seconded by Ed Tedeschi. Passed unanimously. Motion carried.***

**APPROVAL OF THE MINUTES:**

***Campbell Hudson moved to approve the minutes of September 17, 2020, seconded by Vin Pacileo. Passed unanimously. Motion carried.***

**FINANCIAL REPORT:**

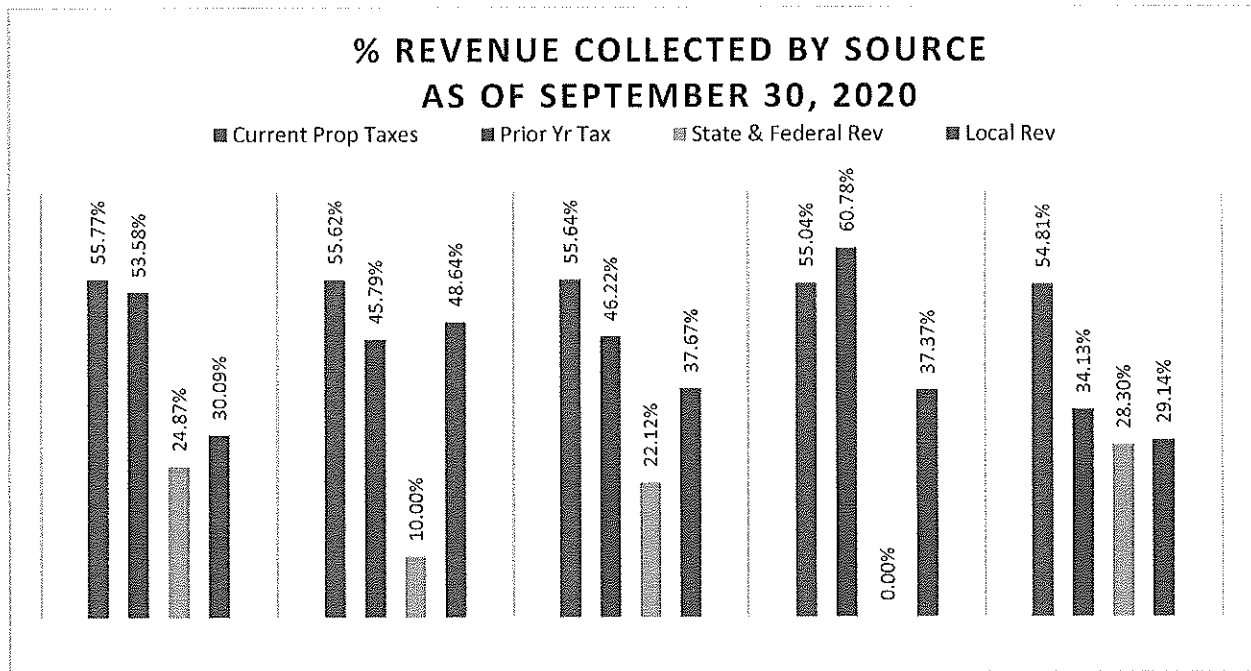
**REVENUES**

Overall tax revenue is trending well compared to historical collection rates. Total tax collections for the month were \$251.7K with current property taxes accounting for \$224.7K of the total.

As of September month-end, the YTD total tax collections were \$13,009,949 or 55.74% of the fiscal year total compared to 55.57% as of September 2019 and 55.65% as of September 2018. State revenue is comparable to prior years at this same time. A State grant totaling \$6, 642 was

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received to support the additional costs to process absentee ballots. Local revenues remain consistent to prior years with \$200.3K or 30% of the fiscal year collected year-to-date. A portion of these strong revenues can be attributed to the Conveyance Tax \$54.6K or 59.6% of the fiscal year. Interest income totaled \$1.5K compared to \$13.6K in the prior year due to the switch from Citizens to Webster Bank. Total revenues collected came in at 54.07% of budget versus 54.04% for September 2019 and 54.28% for September 2018 month end.



**EXPENDITURES**

Expenditures for the month of September totaled \$1,783,068 bringing spending YTD to \$6,844,619 or 27.76% of budget. Selectmen’s budget expenditures made up \$1,217,028 of the total. As of September month-end, the Selectmen’s budget expenditures made up \$1,217,028 if the total. As of September month-end the Selectmen’s budget spending YTD is \$5,484,499 or 36.46% of budget compared to 36.30% as of September 2019 and 31.64% at September 2018 month end. Payroll accounted for \$243.4K of the monthly spending and debt service payments totaled \$431.3K in September. The annual pension distribution of \$417,976 will be recorded in October 2020 versus July in the prior fiscal year.

Included in the next page is a running list of the various budget lines where we are forecasting opportunities/savings or risks/overruns. We will update it as conditions become apparent.

***Campbell Hudson made a motion to accept the financial report, seconded by Vin Pacileo, Passed unanimously. Motion carried.***

Fiscal Year End 2019-2020 Budget Transfers

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***Vin Pacileo made a motion to approve 2019-2020 budget year fiscal year ending transfers as recommended on the provided list (attached), amounting to a total of \$52,122.20 (attached) from the BOF contingency fund, seconded by Mary-Louise Polo. Passed unanimously. Motion carried.***

**SELECTMEN'S REPORT:**

- a. Fiscal Year End 2019-2020 Supplemental Appropriations (Required)

***Campbell Hudson made a motion to approve and recommend to Town Meeting Supplemental Appropriations to the 2019-2020 Supplemental Appropriations (attached) amounting to a total of \$177,178.00, seconded by Mary-Louise Polo.***

- b. Fiscal Year End 2019-2020 Supplemental Appropriations

***Mary-Louise Polo made a motion to approve and recommend to Town meeting supplemental appropriations to the fiscal year 2019-2020 budget in the amount of \$425,000.00 as recommended by the Board of Selectmen on the provided list (attached), seconded by Ethan Goller. Passed unanimously. Motion carried.***

- c. Support of National Register of Historic Places Nomination for Essex Village

The Essex Planning Commission sent a letter of petition (co-signed by EDC, EHS, and Sustainable Essex) to the Board of Selectmen requesting their support to submit a grant to develop a Nomination to the National Register of Historic Places for Essex Village. The grant funds are available through the State Historic Preservation Office's (SHPO) "Historic Preservation Survey & Planning Grant" program to help prepare the nomination. This grant, if awarded, requires a local match of 50% of the project expenses which are anticipated to be approximately \$16,000.00. Recommendations from the Board of Selectmen at a meeting on October 7, 2020, included a motion to approve and recommend the Planning Commission apply for the grant. A second motion was also made at the BOS meeting to approve and recommend to the Board of Finance a special appropriation not to exceed \$8,000.00 for the matching funds for the State Historic Preservation Office.

***Campbell Hudson made a motion to approve the transfer of \$8,000.00 from the fiscal year 2020-2021 contingency for the SHPO application to add Essex Village to the National Register of Historic Places, seconded by Ethan Goller. Passed unanimously. Motion carried.***

**OLD BUSINESS:** None

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**NEW BUSINESS:**

- a. Board of Finance 2021 Meetings/Budget Meetings for 2021

***Vin Pacileo made a motion to approve the BOF Meeting Calendar and Budget Meeting Calendar 2021, seconded by Ethan Goller. Passed unanimously. Motion carried.***

**COMMUNICATIONS AND CORRESPONDENCE:** None

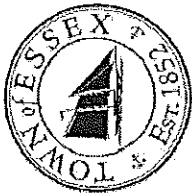
**PUBLIC COMMENT:** None

**ADJOURNMENT:**

***Vin Pacileo moved to adjourn the meeting at 8:25 p.m., seconded by Campbell Hudson. Passed unanimously. Motion carried.***

Respectfully submitted,

Yvonne Roziak  
Recording Secretary

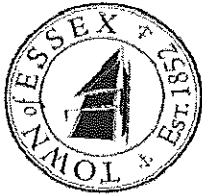


**2019-2020 Budget Year  
FYE Transfers**

10409-508400 Board of Finance - Contingency balance at 6/30/20

\$ 74,100

Org #	Department	Primary Cause(s)	Variance with Budget prior to year end transfer	Recommended year end transfer
10406	Legal Services	Tax Appeals	\$ 3,926.73	\$ 3,926.73
10411	Planning Commission	Consulting Services	\$ 2,179.06	\$ 2,179.06
10412	Zoning Commission	State of CT Fees	\$ 5,149.35	\$ 5,149.35
10413	ZBA	State of CT Fees	\$ 410.93	\$ 410.93
10415	Central Services	Overage due to COVID-19 related expenditures	\$ 15,717.27	\$ 15,717.27
10426	Harbor Patrol	Payroll and Police Boat Repairs	\$ 10,650.68	\$ 10,650.68
10428	Emergency 911	Everbridge	\$ 672.95	\$ 672.95
10431	Health Department	Additional staff support & PPE supplies due to COVID-19	\$ 2,446.27	\$ 2,446.27
10475	Technology	COVID-19 Equipment & Software for Electronic Payment Processing	\$ 10,968.96	\$ 10,968.96
			\$ 52,122.20	\$ 52,122.20



**2019-2020 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
10405	Finance	* Finance Directors (2 for Month of June) * PTO Payout for Outgoing Finance Director	\$ 188,507	\$ 212,066	\$ 23,559
10407	Town Clerk	* Document Fees to State- offset by higher than budgeted fees collected (Town Clerk Revenue \$46.7K overbudget)	\$ 175,252	\$ 216,937	\$ 41,685
10424	Police Services	* Additional shifts due to COVID-19	\$ 395,400	\$ 417,986	\$ 22,586
10450	Highway Department (Public Works)	* Road Maintenance	\$ 928,404	\$ 956,682	\$ 28,278
10494	Employee Benefits	* Remained on R4 Anthem Medical plan rather than State	\$ 1,037,117	\$ 1,098,187	\$ 61,070

\$ 177,178

# FYE Supplemental Appropriations

Fiscal Year Ending 6/30/2020

<b><u>Proposed to Board of Selectmen @ 10/7/20 meeting</u></b>	<b><u>Amount</u></b>
Merit Service Pension	\$ 50,000.00
Police Pension	150,000.00
Town Pension	75,000.00
PW Grounds Maintenance & Repairs for additional tree work	50,000.00
Capital for Sidewalks &/or Road Reconstructions	<u>100,000.00</u>
Supplemental Appropriations	<u>\$ 425,000.00</u>

**TOWN OF ESSEX**  
**2021 BOARD OF FINANCE CALENDAR**  
 All meetings are on the third Thursday of the month  
 at 7 pm in Meeting Room A unless otherwise noted.

January 21, 2021	
February 18, 2021	
March 18, 2021	Board of Selectmen's Budget 2021-2022
March 30, 2021 (Tuesday)	Board of Education Budget 2021-2022 Recommend budget to Public Hearing
April 22, 2021 <i>(must be at least 2 weeks prior to Town meeting)</i>	2021-2022 Budget Public Hearing – Auditorium, 7:30 pm
April 22, 2021	Following the Public Hearing - Auditorium Recommend budget to Town Meeting
May 10, 2021 (Monday) <i>(must be 2<sup>nd</sup> Monday in May)</i>	Annual Budget Town Meeting, Auditorium, 7:30 pm
May 10, 2021 (Monday)	Following Annual Budget Town Meeting Set Mill Rate / Appointment of Auditor
May 20, 2021	As needed
June 17, 2021	Annual Banking Resolutions
July 15, 2021	
August 19, 2021	Annual Report dedication discussion
September 16, 2021	Annual Report dedication determination
October 21, 2021	Year-end Transfers
November 15, 2021 (Monday)	Annual Town Meeting – Auditorium <i>(for informational purposes)</i>
November 18, 2021	Approval of Meeting Calendar
December 16, 2021	
January 20, 2022	
<i>Draft for review and approval at October 20, 2020</i>	



## Town of Essex

### Calendar for 2021-2022 Budget Meetings

<b>Date</b>	<b>Time</b>	<b>Meeting Description</b>	<b>Location</b>
Wednesday, February 17, 2021	5:00 pm	Board of Selectmen - Budget Meeting #1	Town Hall, Conference Room A
Wednesday, March 3, 2021	following BOS 5:00 pm meeting	Board of Selectmen - Budget Meeting #2	Town Hall, Conference Room A
Wednesday, March 17, 2021	5:00 pm	Board of Selectmen - Budget Meeting #3 (if needed)	Town Hall, Conference Room A
Thursday, March 18, 2021	7:00 pm	Board of Finance - Budget Meeting #1 (presentation of BOS budget)	Town Hall, Conference Room A
Tuesday, March 23, 2021	7:00 pm	Board of Finance - Budget Meeting #2 (presentation of Essex BOE budget)	Town Hall, Conference Room A
Thursday, April 22, 2021	7:30 pm	2020-2021 Budget Public Hearing	Town Hall, Auditorium
Thursday, April 22, 2021	Immediately following Public Hearing	Board of Finance - Budget Meeting	Town Hall, Auditorium
TBD (if necessary)	7:00 pm	Board of Finance - Budget Meeting (if necessary)	Town Hall, Conference Room A
Tuesday, May 4, 2021	Noon – 8:00 pm	Regional School District #4 Budget Referendum	Town Hall, Auditorium
Monday, May 10, 2021	7:30 pm	Annual Budget Town Meeting	Town Hall, Auditorium