

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886



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MINUTES
BOARD OF FINANCE MEETING
Regular Meeting
Waterford Town Hall – Auditorium
Wednesday, May 17, 2023 at 7:00 p.m.

RECEIVED FOR RECORD
WATERFORD, CT
2023 MAY 24 P 3: 59
ATTEST: David J. Campbell
TOWN CLERK

- Present: John Sheehan, Ronald Fedor, Robert Tuneski, Kevin Petchark, David Peabody
- Absent: Chairman Glenn Patterson, Joe Fillipetti
- Elected: Robert Brule, First Selectman; Abbas Danesh, Treasurer
RTM Members: Susan Driscoll, Nicholas Gauthier, Paul Goldstein, Cheryl Larder
- Staff: Kimberly Allen, Director of Finance; Marc Balestracci, Chief of Police; Jill Stevens on behalf of James Bartelli, Utility Commission; Dani Gorman, Human Services Administrator; Michael Howley, Fire Services Administrator; Ryan McNamara, Director of Rec & Parks; Jonathan Mullen, Planning Director; Gary Schneider, Director of Public Works; Alen Wilensky, Tax Collector; Rebekah Wilson, Finance Office Coordinator/ Board of Finance 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 p.m., May 17, 2023.
 2. Public Comment:
Helen Kwasniewski, a Quaker Hill (Waterford) town resident, urged the Board of Finance to consider the financial welfare of the town's senior citizens by lowering the tax rate to 19 mills. She was displeased with the current re-evaluation and stated that future of the resident's fate is in the Board's hands.
 3. **Approval and acceptance of minutes:**
Regular Meeting on April 12, 2023
Motion by Robert Tuneski and **seconded** by Kevin Petchark to approve the minutes of the April 12, 2023 Regular Meeting.

Corrections by John Sheehan:

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”.

Vote: 4-0-1

Abstain: Ronald Fedor

Motion Passed.

4. Review List of FY22/23 Revenues and Estimated Tax Rate Based upon the RTM 2023 approved budget.

John Sheehan asked if everyone received the email revised revenue and mill rate calculation. Dave Peabody asked for a hardcopy for review. No discussion.

5. Establish the Tax Rate for Fiscal Year 2024

John Sheehan stated that the Finance Director had provided reports with no use of fund balance. For discussion purposes, he shared a calculation with the Board using an \$1,033,598.00 application of fund balance, because that is the amount of funding that the departments return to the General Fund at the end of the FY2022. A reduction of the proposed 21.20 mills would reduce to 20.97 mills by this calculation. Please see the attached report.

Discussion between Kevin Petchark and John Sheehan regarding the potential negatives of using the fund balance. John Sheehan gave examples of how the tax rate increased exponentially in previous years as a result of using fund balance. He suggested that in order to avoid those increases in the future would be to use a consistent amount of the fund balance every year.

Discussion between David Peabody and John Sheehan regarding unassigned fund balance and other uses that may arise.

Discussion between Ron Fedor and John Sheehan in regard to state and federal grants that were issued during COVID and how they impacted the Town's fund balance. Some funds are accounted for in the fund balance and some are still being spent. The particular grants that were discussed were non-recurring.

Motion by David Peabody for the proposed reduction of the mill rate from 21.20 to 20.97 as proposed by John Sheehan. **No second. Motion failed for lack of a second.**

Motion by Ronald Fedor and **seconded** by Kevin Petchark to approve the Tax Rate of 21.20 mills for Fiscal Year 2024 as proposed.

Vote: 5-0-0

Motion passed.

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

Fire Services
DEPARTMENT

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10123	52377	Breathing Apparatus Testing	8,760.00	(1,590)	5,000		3,410
2	10123	54218	Firefighter Equipment	30,000.00	10,366		(4,000)	6,366
3	10123	54226	Equipment	12,000.00	3,681		(1,000)	2,681
								0
				TOTAL	5,000.00	(5,000.00)		

Motion by Ronald Fedor and **seconded** by Robert Tuneski to approve the FY23 Out of Series Transfer for Fire Services to:

- Increase the line #10123-52377, Breathing Apparatus Testing in the amount of \$5,000 and decrease line #10123-54218, Firefighter Equipment, in the amount of \$4,000 and decrease line #10123-54226, Equipment in the amount of \$1,000.

Vote: 5-0-0

Motion Passed.

7. To consider and act on a request from Kim Allen, Director of Finance, on behalf of Public Works for an FY23 Out of Series Transfer as follows:

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Budget Amount	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Budget Amount
1	10130	52040	Service Contracts & Repairs	65,000	(5,085)	8,000		2,915
2	10130	51540	Snow Overtime	56,000	29,422		(8,000)	21,422
3	10130	52470	Solid Waste Disposal	875,000	(10,388)	11,000		612
4	10130	51540	Snow Overtime	56,000	21,422		(11,000)	10,422
5	10130	54060	Office Equipment	800	(1,405)	1,406		1
6	10130	51540	Snow Overtime	56,000	10,422		(1,046)	9,376
7								
8								
9								
10								
				TOTAL	20,406.00	(20,046.00)		

Motion by Ronald Fedor and **seconded** by Robert Tuneski to approve the FY23 Out of Series Transfer for Public Works to:

- Increase the line #10130-52040, Service Contracts & Repairs in the amount of \$8,000 and decrease line #10130-51540, Snow Overtime, in the amount of \$8,000.
- Increase the line #10130-52470, Solid Waste Disposal, in the amount of 11,000 and decrease the line #10130-51540 Snow Overtime in the amount of \$11,000.
- Increase the line #10130-54060, Office Equipment in the amount of \$1,406 and decrease the line #10130-51540 Snow Overtime, in the amount of \$1,406.

Vote: 5-0-0

Motion Passed.

8. Pending Board of Selectmen approval, to consider and act on a request from Kim Allen, Director of Finance, on behalf of Planning & Zoning for an FY23 Out of Series Transfer as follows:

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10110	51110	Administration	111,283.00	7,036.00	7,400.00		14,436.00
2	10110	52030	Professional Fees	20,000.00	17,232.01		(7,400.00)	9,832.01
3								0.00
4								0.00
5								0.00
6								0.00
7								0.00
8								0.00
9								0.00
10								0.00
								0.00
								0.00
				TOTAL	7,400.00	(7,400.00)		

Motion by Ronald Fedor and **seconded** by Kevin Petchark to approve the FY23 Out of Series Transfer for Planning & Zoning to:

- Increase the line #10110-51110, Administration, in the amount of \$7,400 and to decrease the line #10110-52030, Professional Fees, in the amount of \$7,400.

Question raised by Ronald Fedor regarding the reason for the transfer. John Sheehan replied that the transfer was due to a payout to the former Planning Director.

Vote: 5-0-0

Motion Passed.

9. Pending Board of Selectmen approval, to consider and act on a request from Kim Allen, Director of Finance, on behalf of the Police Department for an FY23 Out of Series Transfer as follows:

Line No.	Org. Code	Object Code	Object Description	APPROVED Budget Amount	CURRENT Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10129	53100	Tires	10,854.00	423.94	2,000.00		2,423.94
2	10129	52040	Service Contracts and Repairs	26,269.00	9,586.54		2,000.00	7,586.54
3	10129	53090	Fuel & Lube	108,767.00	12,469.65	21,000.00		33,469.65
4	10129	51420	Patrol	3,437,122.00	705,872.81		14,000.00	691,872.81
5	10129	52300	Training and Education	85,500.00	13,560.52		5,000.00	8,560.52
6	10129	52305	OSHA Compliance	5,500.00	3,973.90		2,000.00	1,973.90
7								0.00
8								0.00
9								0.00
10								0.00
								0.00
								0.00
				TOTAL	23,000.00	23,000.00		

Motion by Ronald Fedor and **seconded** by Robert Tuneski to approve the FY23 Out of Series Transfer for the Police Department to:

- Increase the line 10129-53100, Tires, in the amount of \$2,000 and decrease the line #10129-52040, Service Contracts and Repairs, in the amount of \$2,000.
- Increase the line #10129-53090, Fuel & Lube, in the amount of \$21,000 and to decrease the line #10129-51420, Patrol, in the amount of \$14,000, decrease the line #10129-52300 Training and Education, in the amount of \$5,000 and to decrease the line #10129-52305, OSHA Compliance, in the amount of \$2,000.

John Sheehan commented that he recently completed the Citizens Police Academy and it was a very valuable experience. He highly encouraged others to attend when it is offered again next year. He expressed his appreciation for the men and women in the department and thanked Chief Balestracci.

Vote: 5-0-0

Motion Passed.

10. Pending Board of Selectmen approval (approved as of 5/16), to consider and act on a request from Kim Allen, Director of Finance, 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 Available Budget	ACCOUNT INCREASE	ACCOUNT DECREASE	REVISED Available Budget
1	10123	53070	Apparatus Maintenance	175,000.00	1,844	20,000		21,844
2	10123	51412	Part Time Firefighting	310,584.00	97,822		(20,000)	77,822
								0
TOTAL						20,000	(20,000)	

Motion by Ronald Fedor and **seconded** by Kevin Petchark to approve the FY23 Out of Series Transfer for the Fire Services to:

- Increase the line #10123-53070, Apparatus Maintenance, in the amount of \$20,000, and to decrease the line #10123-51412, Part Time Firefighting, in the amount of \$20,000.

Discussion. Question by Ronald Fedor regarding the reason for so many unexpected repairs. Fire Services Administrator, Michael Howley, replied that the fleet is aging and due to wear and tear it has needed more repair and maintenance than originally planned. The safety of the personnel and public is of utmost importance. There is aging apparatus that needs to be replaced and has been difficult to keep in service. They are currently using two local vendors for maintenance.

Vote: 5-0-0

Motion Passed.

11. Pending Board of Selectmen approval (approved as of 5/16), to consider and act on a request from Dani Gorman, Human Services Administrator, for an additional appropriation in the amount of \$19,102 to be transferred to operating accounts 10119-52030 (Professional Services), \$5,000 and account 10119-51210 (Clerical), \$14,102.

Discussion. John Sheehan asked for clarification on the grant money is earmarked for the Youth Services Bureau and how it is distributed. Dani Gorman, Human Services Administrator, replied that the funds are distributed in the General Revenue Fund, under the Youth and Family Services budget.

Motion by Robert Tuneski and **seconded** by Ronald Fedor to approve the appropriation to:

- Decrease the revenue account #10119-48719 in the amount of \$5,000, increase the account #10119-52030, Professional Services, in the amount of \$5,000 and decrease the revenue account #10119-44480 in the amount of \$14,102 and increase the account 10119-51210, Clerical, \$14,102.

Vote: 5-0-0

Motion Passed.

12. Pending Board of Selectmen approval (approved as of 5/16), to consider and act on a request from Michael Howley, Fire Services Administrator, for an additional appropriation in the amount of \$5,000 for line 32323-55900 (Cohanzie Emergency Generator) for higher than expected quotes to complete the work and to forward onto the RTM, if required.

John Sheehan commented that this is a CIP project that could be taken out of Contingency and not require to forward to the RTM and is budgeted for.

Motion by Ronald Fedor and **seconded** by Kevin Petchark to approve the additional appropriation in the amount of \$5,000 for line 32323-55900, Cohanzie Emergency Generator, for higher than expected quotes to complete the work.

Discussion. Ronald Fedor cited issues that the Fire Services budget wasn't prepared carefully enough for contingencies and thought that these additional requests were unnecessary.

Motion made by Ronald Fedor and **seconded** by Robert Tuneski to reduce the requested amount of \$5000 to reduce to \$1000.

Discussion. John Sheehan commented that he planned on having a contingency of \$3,800. He would like to make a friendly amendment, if Ronald Fedor consider.

Question from Ronald Fedor to Michael Howley, regarding the reason for the higher than expected costs. Michael Howley responded that there are some unknown costs for the generator replacement.

Amended Motion by John Sheehan and **seconded** by Kevin Petchark to approve a transfer from Contingency in the amount of \$2,000 for line 32323-55900, Cohanzie Emergency Generator, for higher than expected quotes to complete the work.

Vote: 5-0-0

Motion Passed.

13. Pending Board of Selectmen approval (approved 5/16/23), to consider and act on a request from Ryan McNamara, Director of Recreation & Parks, to close capital projects 33719-55822 (Leary Park Irrigation) and 33719-55835 (Veterans Field Irrigation) and reallocate funds as follows and forward onto the RTM, if required.
 - a. Appropriate an additional \$36,000 to account 33720-55854 (Leary Basketball Court Repairs),
 - b. Appropriate an additional \$25,000 to account 33720-55855 (Town Hall Basketball Court Repairs)

Motion by Ronald Fedor and **seconded** by Kevin Petchark to approve the request from Recreation & Parks to:

- Decrease the line item# 33719-55822, Leary Park Irrigation, in the amount of \$47,300 and decrease the line item #33719-55835, Veterans Field Irrigation, in the amount of \$13,700 and increase the line item#33720-55854, Leary Basketball courts, in the amount of \$36,000, and increase the line item #33720-55855, Town Hall Basketball Courts, in the amount of \$25,000.

Discussion. Question from Ronald Fedor to Ryan McNamara, Director of Recreation & Parks, as to what the additional funds will be used for exactly. Ryan McNamara replied that due to the state of the basketball courts there needs to be an asphalt reclamation project, grading, repairing of surface and structural cracks are crucial. The tennis courts are also in need of repairs but the basketball courts are a priority for public safety.

Question from John Sheehan asking why is irrigation not a priority. Ryan McNamara responded that is certainly a priority but they are waiting on changes from the Civil Triangle Park project before they proceed with any plans.

Vote: 5-0-0

Motion Passed.

14. To consider and act on a request from Jonathan Mullen, Planning Director, to request an appropriation in amount of \$25,500 from Capital and Non-recurring designated line #20511-57870 (Mago Point Improvements) and forward onto the RTM as required.

Motion by Ronald Fedor and **seconded** by Robert Tuneski to approve the request from Planning and Zoning to:

- Appropriate \$25,500 from the designated line #20511-57870 to the appropriated line and forward to the RTM.

Discussion. John Sheehan asked for more detail on the project. Jonathan Mullen said that this request is for the overflow parking lot state owned DEEP at Mago Point. Planning and Zoning has been working with the state since 2018 to repair this parking lot which has broken pavement to make it into an active parking lot. The state will be contributing funds as well.

Vote: 5-0-0

Motion Passed.

15. Pending Board of Selectmen approval (approved as of 5/16), to consider and act on a request from Michael Howley, Fire Services Administrator, for an additional appropriation in the amount of \$41,043 for line 10123-51110 (Administration) for an employee payout and to forward onto the RTM, if required.
16. **Motion** by Robert Tuneski and **seconded** by Kevin Petchark to approve the request from Fire Services, for an additional appropriation in the amount of \$41,043 for line 10123-51110 (Administration) for an employee payout from Contingency.

Discussion. Ronald Fedor asked if he may be given the name of the employee. Michael Howley commented that the appropriation was for the retirement of the Fire Marshal of 38 years.

Vote: 5-0-0

Motion Passed.

17. Pending Board of Selectmen approval (approved as of 5/16), to consider and act on a request from Jim Bartelli, Utility Commission Director, to request an appropriation in amount of \$544,000 from Capital and Non-recurring designated line #20531-57816 (Old Norwich Road Pump Station) and forward onto the RTM as required.

Motion by Ronald Fedor and **seconded** by Kevin Petchark to approve the appropriation in amount of \$544,000 from Capital and Non-recurring designated line #20531-57816 (Old Norwich Road Pump Station) and forward onto the RTM as required.

Vote: 5-0-0

Motion Passed.

18. To consider and act on a request from Alan Wilensy, Tax Collector, to review a list of tax accounts to approve for transfer to suspense for the current fiscal year.

Motion by Ronald Fedor and **seconded** by Kevin Petchark to approve the list of tax accounts to approve for transfer to suspense for the current fiscal year.

Vote: 5-0-0

Motion Passed.

19. Old Business:

- a. Continue Discussion around revising BOF Policy 1.01, Board of Finance Budget guidelines to include Performance Metrics.
- b. Continue Discussion of a potential BOF Policy governing the use of the Unassigned Fund Balance of the General Fund to adjust the Mill Rate.

John Sheehan commented that the items under Old Business will be bypassed at this meeting and will be kept on agenda for next month's meeting when Chairman Glenn Patterson returns.

20. New Business: None.

21. Liaison Reports: None.

22. Correspondence:

- a. Virginia Bielucki, Town Accountant, Periodic Financial Statements FY23 dated April 14, 2023.
- b. Virginia Bielucki, Town Accountant, Status of General Fund Unassigned Balance dated April 14, 2023.
- c. Virginia Bielucki, Town Accountant, Status of Contingency FY23 dated April 12, 2023.
- d. Quarterly Capital Project Status Report
- e. Abbas Danesh, Town Treasurer, Quarterly Treasurer's Report and Related Financials for period ending 3/31/2023.
- f. Virginia Bielucki, Town Accountant, Status of General Fund Unassigned Balance, dated May 10, 2023.
- g. Virginia Bielucki, Town Accountant, Periodic Financial Statements FY23 dated May 10, 2023.

No comments regarding Correspondence.

23. Adjournment

Motion by Ronald Fedor and **seconded** by Robert Tuneski to adjourn the meeting.

Vote: 5-0-0

Motion Passed.

Meeting adjourned at 8: 07 p.m.

Respectfully submitted,



John Sheehan
Clerk



Rebekah Wilson
Board of Finance Recording Secretary