TOWN OF MIDDLEBURY

Board of Finance
1212 Whittemore Road
Middlebury, CT 06762

Meeting Minutes
Wednesday September 8, 2021 – 7:00 PM
Shepardson Community Center, Room 26

Present: Vincent Cipriano, Board Member
Rita H Smith, Board Member
Joseph Drauss, Board Member
Dawn Albizu-Calabrese, Board Member
John Jenusaitis, Alternate
Natrajan Kuppuraj, Alternate
John Moriarty, Alternate

Absent: William Stowell, Chairman
Stephen Ruccio, Board Member

Also Present: Ed St John, First Selectman
Elaine Strobel, Selectman
Ralph Barra, Selectman
Rachel Primus, Recording Clerk

Vincent Cipriano opened the meeting at 7:00 PM with the pledge of allegiance. He appointed John Moriarity as a regular voting member in place of Stephen Ruccio and he appointed John Jenusaitis as a regular voting member in place of Bill Stowell.

Approval of July 14, 2021 Meeting Minutes
VOTED: Unanimously on a motion by Joseph Drauss and seconded by John Jenusaitis to **APPROVE** the July 14, 2021 meeting minutes.

Reports

- **Chief Financial Officer Reports**

Vincent Cipriano said the reports were included in the packets and asked if anyone had any questions. He noted that the Summer Programs for Park and Recreation were up $2,600.00. He said he wasn't sure what contributed to the increase, but it was good to see. He noted on the expenditure side that the Fire Department Maintenance account has used 96% of the budget already for the year. Ed St John said at the previous meeting they had a discussion regarding departments not following the Purchase Order rules for the town. Ed went through the breakdown of charges for that account. Under Fire Apparatus Maintenance $22,000.00 has been used, Parts and Labor used $4,197 to replace seals, Equipment Maintenance used $2,150 to test 43 air packs, $2,500 is a yearly charge for rescue tools for yearly service, $3,127 was spent on

Fire Department boots, and $24,000 is the cost to gear 6-8 employees.
Vinnie also noted that the computer equipment maintenance at the Police Department has used $14,000.00. Chief Deeley said that is the annual fee for the Nexgen software. Vinnie said it wasn't a red flag, he just wanted to make sure the board is prepared for next year. He said they still have 57% left in that account.

- **CNRF & Reserve Report**

Vinnie explained this will be a standard report the board will receive each month. Ed St John said that 3 or 5 years ago there were discussions regarding these accounts. After careful inspection it was determined there were duplicate accounts. They had a discussion with the auditor, and consolidated the accounts. Vinnie said there are a lot less accounts now than when they started. Ed said the reserve accounts are being used for what they were intended for.

- **Tax Collectors Report**

Brenda reported the taxes went out and they did fairly well, within tenths of points from last year. In November there will be a tax sale for 4 properties which should be no cost to the town as long as the sales go through. Brenda said that one of the properties told the marshal they will get us the money before the sale.
She said that sewer collections went well this year. Brenda noted that a lot of people are utilizing the online icloud account.

- **Special Duty Report**

Included in packets.

Routine Business

- **Budget Transfers as required**

None

- **Correspondence**

None

Old Business

None

New Business

- **POCD Reserve**

Vinnie said they will table this to next month when Bill is present.
A short discussion ensued regarding the reserve account of $51,000 and if needed, using it to update the Zoning regulations.

- **Town Website**

A discussion ensued regarding the town website and the posting of agendas and minutes to the new website.
Ed St John handed the board the June 2020 Annual Report. He noted that page 10 summarizes the year for 2020. He stated the revenues exceeded the budget and the expenditures were less than budgeted for. Ed reviewed the report and apologized that it was a year late.
Ed St John discussed the end of the year transfers with the Board of Finance. He noted that this was a subject of a prior discussion. He pointed out that this year they did not do the end year transfers to clean up the accounts. This way, the Board of Finance will know what the

department's balances would actually be. He said that they need to be clear on this policy. He said that the accounts payable department needs at least a month to close the Purchase Orders at the end of the year. It is physically impossible to have the accounts closed out for July. Ed said that Connie worked for hours in order to get the accounts closed by August 10th. Ed passed out the financials from August and reviewed the figures with the board. He noted that in July they received an email from the Chairman asking them to supply the BOF member's financials until July 31st. He questioned why just the board members were asked to get the numbers. Vinnie said it was his understanding that the Chairman asked for the numbers to see if any transfers needed to be made. Ed started with the June 30th unaudited revenue and noted they are having difficulty collecting the interest on investments. Ed then reviewed the accounts year end balances on the expenditure side. He said there is confusion with the budget transfers for the year end and how to budget for the next year. Ed pointed out the highlights and the accounts that were under. He stated these accounts are exactly how the year end turned out, and the board can see what was actually spent. Ed noted there was a major expenditure of $300,000.00 in one of the town buildings, but he wasn't sure which one. He said the Public Works overtime account is in the red due to the major storm in August. The town is anticipating receiving $140,000.00 from FEMA. He said they will be reimbursed, but it will be in a different budget. He said there was $90,000.00 in revenue for Park and Recreation. Ed reminded the board that some of the old accounts from Park and Recreation were transferred to the DPW budget for this current fiscal year. He reported that under Insurance, which covers employee benefits including medical insurance had some overages, but in the end they ended up $18,000.00 in the good. Ed said the contingency account has $24,000 to cover the additional audit expense. He said there was an unencumbered balance of $526,000.00. Ed suggested that going forward they look at accounts that are over and under budget, but he suggested staying away from the seasonal accounts. Ed St John then reviewed the Police Departments budget.
Ed said if any members had questions to please reach out to him. He noted the only transfer for this budget year was for the auditors. Vinnie Cipriano said this report shows that the department heads are doing a good job.

Public Comment
None

Adjournment
VOTED: Unanimously on a motion by John Jenusaitis and seconded by Dawn Albizu-Calabrese to **ADJOURN** the meeting at 8:14 PM.

Respectfully Submitted,
Rachel Primus, Recording Clerk
Cc: Board of Selectmen
Board of Finance and Alternates
Janine Bowler, Town Treasurer
File