TOWN OF EAST HADDAM
Board of Finance
Special Meeting Minutes
May 14, 2024
Municipal Office Building – Room 2
Via Zoom and YouTube Live

Participating:

Board of Finance Members:
Joseph Corbett
Todd Gelston
Maureen Goff
Eric Kolasinski
Harvey Thomas
Rebecca Whatley (remotely)

Others: Valerie Belles, Finance Director
Irene Haines, First Selectwoman
Ken Tosi , East Haddam Ambulance Association
Other members of the East Haddam Ambulance Association
And other members of the public

CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Mr. Corbett called the meeting to order at 7:00 p.m. and the attendees said the pledge of allegiance.

Mr. Corbett provided opening comments and advised that the meeting would take a brief break at 8:10 p.m. to learn the outcome of the budget referendum.

Motion made by Mr. Thomas to amend the agenda to move item 6a, New Business - Ambulance Association Update, up for discussion immediately before item 3, Approval of Minutes. Mr. Gelston seconded the motion and it passed unanimously. Motion carried.

GUEST AND AUDIENCE COMMENTS

There were no guest or audience comments discussed at the meeting.

NEW BUSINESS

d. Ambulance Association Update – Mr. Corbett invited the members of the Ambulance Association to provide their presentation to the Board.

Mr. Tosi introduced himself and advised that he has just recently joined the Ambulance Association. He stated that he had coordinated with Mr. Gelston to identify which information regarding the Ambulance Association (EHAA) the Town and Board of Finance would like to

know more about. He stated that his objective tonight was to present some financial and operational history of the EHAA to the Board of Finance. Mr. Toser provided the following information in the presentation:

- A summary of the EHAA's responsibilities and assets;
- Revenue data and demographic changes that impacted the EHAA's revenue stream;
- A historical comparison of the years the EHAA had a surplus and the years it had deficiencies;
- An explanation of how reserves from past years were depleted over time;
- EHAA's approach to the ambulance remount;
- EHAA's current financial status, including revenues, expenses, outstanding bills, and reserves.
- Data about comparable municipalities and whether they have experienced the same financial challenges as the EHAA has, and
- A breakdown of the Agreement between the EHAA and the Town.

In conclusion, Mr. Tosi encouraged the Town and the EHAA to work through their differences and address the core problem. He stated the primary issue that needs to be addressed is a financial one and noted that it doesn't matter who holds the certificate, the financial challenges will still be the same. Mr. Tosi stated that the EHAA is requesting the Town supplement its revenues with an infusion of $69k for FY2024-2025.

There was a brief break in the meeting at 8:05 p.m. when the BOF received the results of the referendum. The meeting was reconvened at 8:08 p.m.

Mr. Tosi, Ms. D'Aquila, and other EHAA Board members responded to several questions from the BOF. There was a general discussion about how to move forward. The EHAA agreed to provide the BOF with the most recent four years of income statements and balance sheets.

APPROVAL OF MINUTES

Ms. Belles stated that there was some confusion with the approval of several sets of minutes at the Board's last meeting; consequently, she requested the Board reapprove the following minutes.

a. March 20th Special Meeting minutes – Mr. Corbett called the Board's attention to the minutes of the Special Meeting of March 20, 2024.

Motion made by Mr. Thomas to approve the minutes of the Special Meeting of March 20, 2024 as written. Ms. Goff seconded the motion and it was unanimously approved. Motion carried.

b. March 23rd Special Meeting minutes – Mr. Corbett called the Board's attention to the minutes of the Special Meeting of March 23, 2024.

Motion made by Mr. Thomas to approve the minutes of the Special Meeting of March 23, 2024 as written. Mr. Kolasinski seconded the motion and it was unanimously approved. Motion carried.

c. April 15th Special Meeting Minutes – Mr. Corbett called the Board's attention to the minutes of the Special Meeting of April 15, 2024.

Motion made by Ms. Goff to approve the minutes of the Special Meeting of April 15, 2024 as written. Mr. Gelston seconded the motion and it was unanimously approved. Motion carried.

d. April 16th Special Meeting Minutes – Mr. Corbett called the Board's attention to the minutes of the Special Meeting of April 16, 2024.

Motion made by Mr. Kolasinski to approve the minutes of the Special Meeting of April 16, 2024 as written. Mr. Gelston seconded the motion and it was unanimously approved. Motion carried.

The Board took a brief break at 8:27 p.m. The meeting reconvened at 8:33 p.m.

CHAIRMAN'S REPORT

a. Board of Assessment Appeals Spring Report – Mr. Corbett called the Board's attention to the Board of Assessment Appeals spring report, submitted by Mr. Edward Blaschik and dated April 17, 2024, in their meeting packets.

Mr. Corbett reviewed the highlights of the report and noted that BOAA made total adjustments of $194,790.00 and hourly expenses of $496.00 were incurred.

b. Policy Discussion – Mr. Corbett suggested he and Mr. Thomas schedule a meeting with Ms. Varricchio to work on updates to several BOF policies. Mr. Thomas stated he would provide a list of the policy topics under review. Mr. Corbett asked the Board members to send him any policy topics they feel should be updated.

FINANCE DIRECTOR'S REPORT

a. March 2024 Year-to-Date Budget Report – Finance Director Belles provided an overview of the YTD March report. She reported that the budget is 75% through the fiscal year and expenses actuals are 61% of what was budgeted and revenues are 90% of what is projected. She provided additional details and responded to several questions from the Board.

b. Appointment of Auditor – Ms. Belles advised that the Town is currently in its 4th contract year with the CPA firm of CliftonLarsonAllen (CLA). She stated that the Town can extend the contract for one more year and recommended they do so. She advised that the CT Office of Policy and Management requires municipalities notify them in June of the firm that will be doing their next year's audit.

There was a general discussion regarding this issue and Ms. Belles agreed to ask CLA what their fee will be for the FY2023-2024 audit. Mr. Corbett suggested the Town issue an RFP for audit firms this summer.

Motion made by Mr. Gelston to Appoint Clifton Larsen Allen as the Town of East Haddam's auditor for the July 1, 2023 to June 20, 2024 fiscal year audit. Ms. Goff seconded the motion and it passed unanimously. Motion carried.

NEW BUSINESS

a. Approval of Suspense List from Tax Collector – Ms. Belles stated that each year the Board of Finance is required to vote on the Town's Tax Suspense List. She noted that the Suspense List is accounts deemed uncollectable by the Tax Collector; however, it does not mean that they cannot be collected, it just removes them from the financial statements as an asset.

Motion was made by Ms. Goff to approve the Tax Suspense List in the amount of $54,573.91. Mr. Kolasinski seconded the motion and it passed unanimously. Motion carried.

b. Authorization of Application to Apply for CT DOT Active Transportation Microgrant – Ms. Haines requested authorization to apply for the CT Dept of Transportation Active Transportation mini-grant which will be used to establish a bicycle safety education program for families in Town. She stated there is no Town match required with the grant.

Motion was made by Ms. Goff to authorize the grant application presented by the First Selectman to apply for a State of Connecticut mini-grant through the CT Department of Transportation in the amount of $5,000.00, with no Town match, to help fund bicycle safety education. Mr. Kolasinski seconded the motion and it passed unanimously. Motion carried.

c. APRA Fund Request – Rec Commission – Ms. Belles advised that she had received a recommendation from the BOS to use ARPA funds to replace the existing jungle gym at the Town Beach with a climbing/sliding structure. She noted that the total cost of the project is $58,075.00; however, the Recreation Department will be receiving a $20,000.00 donation from Consumers Union to be used for the project and the ARPA funding will help complete the project.

Motion was made by Mr. Gelston to authorize $38,075.00 from ARPA account 15010500-58926 - Project C0304 be used to purchase and install a new climbing/sliding structure at the Town Beach. Ms. Goff seconded the motion and it passed unanimously. Motion carried.

d. Ambulance Association Update – This agenda item was discussed earlier in the meeting and is reported on in the above minutes.

2024-2025 BUDGET

a. Potential Recess for Budget Referendum Results – The budget referendum results were delivered earlier in the meeting. Mr. Corbett advised that the FY2024-2025 budget passed the referendum by a vote of 429 to 305.

b. Set Mil Rate

Motion was made by Mr. Thomas to establish the mil rate for fiscal year 2024-2025 at 26.76 mils, representing a budget of $40,672,915.00. Ms. Goff seconded the motion and it passed unanimously. Motion carried.

c. Continue Deliberation on 2024-2025 Budget and Set Future Meeting Dates – This agenda item was tabled.

ADJOURNMENT

Motion made by Mr. Gelston to adjourn the meeting at 9:06 p.m. Ms. Goff seconded the motion and it was unanimously approved. Motion carried.

Respectfully submitted,
/s/
Todd Gelston
Secretary