



CHESTER BOARD OF FINANCE **September 16, 2021 Meeting Minutes**

Call to order

- Welcome and Introduction – Virginia. Carmany started the meeting at 7:06 pm
- Seating of Full Members – Seated were V. Carmany, R. Nygard, A. Gardner, J. O’Hare
- Seating of Alternate members – K. Pollack was seated for J. Rannestad and M. Jordon was seated for J. Joslow
- M. Joplin was in attendance but not seated
- C. Janecek, Selectwoman, and P. Evankow, Accounts Mgr, were in attendance as well as citizen B. Perreault
- Approval of minutes – Motion to approve July 29, 2021 meeting minutes by R. Nygard and seconded by A. Gardner and approved unanimously.
- A motion to approve August 19, 2021 meeting minutes from R. Nygard and seconded by A. Gardner with the **below corrections** and spelling correction for Kris Pollack’s name and approved unanimously.

Correction to minutes for Meeting August 19, 2021

- Transfers: Note; Peter will start to provide a numbered list of transfers and a short note describing the reason the line/department went over.
 - The reason for a small the overage in most departments was due to the miscalculation of last year’s payroll for an additional day.
 - Bonuses were approved for Registrars, Town Clerk and Second Selectmen for the work to prepare and complete the election during the Covid Pandemic
 - Town Office operations and Registrar of voters required additional computers and software licenses due to Covid- split between the two departments
 - Planning and Zoning moved from an employee to an outside contractor for new zoning officer
 - Zoning Board of Appeals required monies for advertising for legal issues
 - Public Works Highway required additional maintenance for a) over the rail mower (2 hydraulic cylinders \$3,591; water pump, belts and hoses \$4,148); for the payloader a new coupler solenoid \$1,977 and new drive shaft, universal joints and torsional damper \$7,257) not new tires
 - Fire Marshall required additional hours for reporting requirements regarding the house fire on Ridge road
 - Police Private duty costs are offset with revenue
 - Animal Control experiences a change in staffing during the year
 - Municipal Insurance was miscalculated in the budget



- A correction is needed for Municipal Insurance: the from account needs to change
 - From 10-03-47-1030-230 Lights/Water – Equipment Maintenance \$7,344
 - To:
 - From 10-03-47-1030-575 Lights/ Water – Hydrants. \$7,344
-

Audience of Citizens – no comments

New Business

- Consideration of BoS request for up to \$20k for Phase I and II environmental evaluations for 59 Winthrop Road
 - From BoF Contingency 10-01-13-1000-125
 - To Building and Grounds 10-02-36-1000-365

Motion to approve the above request of \$20k by R. Nygard and seconded by J. O’Hare.

Discussion regarding the actual estimates; J. O’Hare could only find an estimate on the Fuss and O’Neal of \$3,220,

and noted that the estimates were like apples to oranges and difficult to compare and Atlas was picked by the BoS. C. Janecek called Fuss and O’Neil found out their estimate was going to be estimated in pieces while Atlas estimate included phase 1 and a part of phase 2. The additional dollars from Atlas from \$7,975 to the request of \$20k would include phase 2 and relieve the BoS from having to come back for more dollars which might be delayed due to timing of meetings for the remainder of the project. However it was unknown exactly what would be needed or when until phase 1 was complete.

It was further discussed that there was no documentation to correspond to the additional monies requested, though C. Janecek said it existed but was not attached. A. Gardner made the point, agreed by C. Janecek that we really won’t know what is needed until Atlas gets started and can evaluate the situation. The additional requested monies will be provided for the Oct. Meeting consideration and if a phase 2 is required BoF will be able to approve at that time with the additional evaluation(s) from Atlas in hand.

The dollars will be moved from BoF contingency to Building and Grounds as noted above.

R. Nygard amended the motion to \$7,975 and J. O’Hare seconded. The motion passed unanimously.

- Consideration of First Selectwoman request to for the following Transfer:

TRANSFER FROM ACCOUNT #	ACCOUNT NAME	AMOUNT
10-01-01-1000-360	BOS-Community Events	\$1,257.00
TRANSFER TO ACCOUNT #	ACCOUNT NAME	AMOUNT
10-01-01-1000-270	BOS-Legal	\$1,257.00

Motion to approve above request by R. Nygard and seconded by A. Gardner. This is a prior year transfer per P. Evankow.



Discussion included when does the year close? P. Evankow indicated he does not close the year until all the bills have been accounted for which can take into Oct. He explained that this legal invoiced amount has been paid and reflected in the financials YTD June 30, 2021 while outstanding financials for Locip and Main Street project which would impact Capital vs. the General Fund have not yet been provided. Peter also addressed that for this year the new software that reflects payroll is not completely up and running and so there are no YTD financials. He has been working on it since July and expects it will be complete in Oct to reflect YTD Sept numbers.

Additionally, V. Carmany questioned what bills the BoF used to review and Peter responded mostly legal. She also indicated that BoEd reviews all invoices each month and wondered if we have enough oversight and **would review the process with the Auditor**. Peter responded that BoEd may also sign the bills while two Selectpersons and the Treasurer review and sign off on the invoices for the Town.

The motion passed unanimously.

- Preparation of Meeting minutes – tbd – V. Carmany will provide meeting minutes for this meeting and **R. Nygard will prepare for November**. Oct is still open. Meeting minutes by FOIA are to be done within 7 days and a record of votes in 3 days.
V. Carmany and M. Jordon will work together to prepare a job description and determine placement to find someone to prepare our meeting minutes.
- Review “Financial and Accounting Policy and Procedures Manual” for any updates and vote for approval by October meeting - consideration of areas for review - index attached
V. Carmany noted there are some holes in the Manual and Peter has indicated that the Capital assets section needs updating. Peter indicated he will review all, R. Nygard has already provided some updates. **R. Nygard, A. Gardner and K. Pollack will form a sub-group to review – primarily section A, and various areas for section C will be asked to review their sections.**
- Discussion – New software for enhanced reporting vs. in house support – review of ad hoc reports – attached (3)

V. Carmany screen shared some of the AdHoc reports for review. She explained that these reports were valuable at the time prepared. She requested BoF members review these reports and begin to evaluate whether the BoF thinks these reports are valuable in general and consider by whom they could be prepared. Several of the reports are trend reports and need updating others are stand alone but would reflect history in a meaningful way. **BoF members will review and note what is valuable as we go through the year. M. Jordon will also provide some reports he has found valuable for consideration.** It is possible a sub-committee could be set up to evaluate all. K. Pollack indicated that these reports, especially trend reports are valuable for on-going ‘tribal’ knowledge especially due to change over in membership, it is important to understand what has happened and why, in order to evaluate how to move forward. **K. Pollack**



noted she will specially look and connect V. Carmany stated she was most interested in continual upgrading of our financial reporting.

- American Rescue Plan Act (ARPA) approx. \$623,000 annually – policy, process and possible projects – attached

V. Carmany shared the screen on the ARPA list created and reviewed at the last meeting. She noted that L. Gister was setting up a committee to evaluate possible programs or projects. V. Carmany noted that Essex, Deep River and Madison have set up a procedure to have projects reviewed and approved by Bos, BoF and Town Meeting and expects Chester will follow this model, though it has not yet been established. V. Carmany noted that per State Statute BoF has fiscal policy and oversight responsibilities and asked if there are any comments from the board as regarding creating a policy and approval process.

A. Gardner requested we put as much of the funds to projects that will benefit the whole town rather than special interests and fit any spending to things we have already identified as needs which will keep taxes down and services down.

M. Jordon agreed and wanted to encourage the use of projects that might reduce spending and was interested in pursuing energy efficient projects.

J. O'Hare spoke regarding projects that have been delayed need to be prioritized especially if these funds can be utilized.

C. Janecek noted that these funds cannot be used to specifically lower taxes and not for any of the pension accounts. She indicated that roads were being looked regarding storm emergencies that would impact roads.

M. Jordon requested a column to denote possible reduction in operating costs

J. O'Hare indicated adding computer/software/technical upgrades including new accounting software that will improve our infrastructure.

A. Gardner requested having a consultant to assist in framing the requests.

These requests were added to the spreadsheet. **Updated spreadsheet will be attached with minutes and sent to L. Gister**

The recommendations above resulted in BoF policy to request consideration of projects that will benefit the whole town with priority given for consideration of already identified projects, for energy efficiency, storm mitigation and software/ technical upgrades which

will relieve some pressure on increasing taxes due to reduced operating or capital costs.

Reports:

- Noteworthy updates – V. Carmany noted referendum for security project at Junior High and a possible \$6M new bond for R4 athletic field upgrades. Also R. Nygard mentioned BoEd was considering selling a piece of property at corner of Kelsey Road.
 - V. Carmany noted that she and R. Nygard met with L. Gister to review the possibility of the requested joint BoS/BoF meeting to review legal opinions on the filling of BoF Alternatve vacancies and thought L. Gister would be putting out a new doodle poll. Noted that the August and Sept have passed and a concern for the pending election which would result in 2 BoF



alternate vacancies. J. O'Hare noted he hoped the meeting would get set so that the most people could attend. A. Gardner requested that if the meeting didn't get scheduled in the near future that he would request we set up a meeting with the attorney Richard Roberts to understand more about his opinion and ask him questions. So we can figure out what we should be doing what when. V. Carmany will see what can be done.

- Monthly Financials – Reviewed Budget status for current year. P. Evankow noted no financials yet YTD, Library \$15k for potential sink hole repair and for prior year status with a General Fund balance of \$3.5M added on the bottom.
- First Selectwoman's Report – no report – movie filming last week was brought up. C. Janecek noted that a permit was requested in the late spring and it was scheduled in August though it never came before the BoS. A. Gardner noted some restaurant owners were upset regarding parking and loss of business and wondered if there were any permit or other fees paid for instance to pay for police support. C. Janecek noted that they were only supposed to use two parking places but at one point had blocked off all parking. This was remedied as quickly as possible. **C. Janecek will request any additional info from Lauren regarding issues that came up.**

Open items in old business and follow-up

- a) Update on Chester's Audit report – Recommendations to Management
-Town Clerk App – pending new floor design

Audience of Citizens – no comments

Adjourn: Motion by A. Gardner and seconded by R. Nygard.... Passed unanimously at 9:24 pm.

Attachments:

- *Corrections for August 19, 2021 meeting minutes*
- *ARPA List of projects*

Prepared by Virginia Carmany