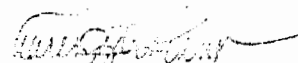


Board of Finance
Special Meeting
October 11, 2023 6:30 PM
Veteran's Meeting Room
Warren Memorial Town Hall

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STAFFORD, CT
2023 NOV -2 PM 3: 59

19 pages


TOWN CLERK

1. The meeting was called to order at 6:30 PM by Chairman Francis Moriarty.
2. Present were Chairman Moriarty, and members Steve Geryk, Tony Pellegrino, Richard Shuck, and David Walsh. Upon motion of Mr. Geryk and seconded by Mr. Walsh, the Board unanimously voted to seat alternate Shelley West for absent member Matthew McKinney. A quorum was established.

Also present were Board of Finance alternate Conrado Ulloa, Interim Director of Finance Lynn Nenni, Superintendent of Schools Steve Moccio, Board of Education Director of Finance and Operations Charmaine Bradshaw-Hill, and members of the Board of Education.

3. Upon motion of Mr. Walsh and seconded by Mr. Pellegrino, the Board unanimously approved the minutes from the July 31, 2023 meeting.
4. Ms. Nenni was present to give a status update on the FY22 Audit. The Town received a letter from the State of Connecticut Office of Policy and Management stating the Town is noncompliant. (*see attached*) The Town's June 30, 2022 audit report was due to OPM by December 31, 2022, yet remains outstanding and is now eligible for Tier I designation for oversight under Section 7-395d of the General Statutes.

Mr. Pellegrino asked if the FY23 audit deadline to the State is December 31, 2023. Ms. Nenni explained that the top reasons for the delay in filing are staffing issues in both the Town and Board of Education, and not receiving timely audit information and reports from the Board of Education. Superintendent Moccio requested Ms. Nenni to provide a list of what is outstanding, and stated there may be positions shifted around at the BOE central office to aid the BOE Finance department. Ms. Bradshaw-Hill stated she has been working on the FY22 and FY23 audits simultaneously.

Further conversation included software conversions for the Town and Board of Education. Ms. Nenni recommends forming a committee to research software companies and put together an RFP to go out to bid.

5. The Board received FY22 Draft Financials from Ms. Nenni. *(see attached)*. She explained her concerns with the fluctuations of the Unassigned Fund Balance due to the due to the Utility Fund shortage. The Town's policy is to maintain the Fund between 10-14%.
6. Ms. Nenni distributed a list of transfers from FY23 and FY24, including two transfers that require Town Meeting approval. *(see attached)*


Upon motion of Mr. Geryk and seconded by Mr. Pellegrino, the Board unanimously approved the FY23 transfers, and approved sending the two transfers over \$20,000 to Town Meeting.

Ms. Nenni presented a request to amend the FY24 Family Services grants budget to reflect what was received from the State. *(see attached)*

Upon motion of Mr. Geryk and seconded by Mr. Pellegrino, the Board unanimously approved to amend the FY24 Family Services grant revenue and related expenditures.

7. Currently, there is no update on the Solar/Geothermal project, as it is pending litigation.
8. Upon motion of Mr. Geryk and seconded by Mr. Walsh, the Board voted unanimously to adjourn the meeting at 7:55 PM.

Respectfully Submitted,


Erin Kirchhoffer
Recording Secretary

Attachments



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

OFFICE OF FINANCE

TO: Sal P. Titus, First Selectman, Town of Stafford

FROM: Kimberly Kennison, Executive Financial Officer *Kimberly Kennison*

DATE: September 12, 2023

SUBJECT: Noncompliance with the Municipal and State Single Auditing Act
– Outstanding and Late FY 2022 Audit Reports

This letter of noncompliance is being sent on behalf of the Municipal Finance Advisory Commission (MFAC). Statutorily, the municipality's June 30, 2022, audit report was to have been submitted to the Office of Policy and Management (OPM) by December 31, 2022, but remains outstanding as of the date of this letter. The Town of Stafford is eligible for Tier I designation under Section 7-395d of the General Statutes from not having submitted its June 30, 2022 Financial and State Single Audit Reports within 12 months of its fiscal year end.

As a Commission charged with working with municipalities to improve upon their fiscal condition and financial practices, the MFAC believes that the lack of timely audit reports is a serious matter and potentially a warning sign of financial challenges. Audits must be completed in a timely manner for management of the municipality, the governing board, and its citizens to make informed decisions that can be critical to the municipality's financial plan. Furthermore, significantly late audits, often impact the timing of the subsequent year's audit completion.

At this time, the Commission has not designated your municipality as a Tier I municipality for oversight by the MFAC. However, the Commission is requesting the information below in order to assess the audit status of your municipality's FY 2022 and 2023 audit reports.

1. A summary description by line item of each significant reason why the FY 2022 audit was not filed by the December 31st due date and is still outstanding.
2. The remedial measures taken or planned to address the reasons for the late audit identified in item #1 above and to ensure that the reason does not recur for the FY 2023 audit report submission. If one of the reasons for the late audit was due to staffing shortages in the finance office, the municipality should provide an update on its finance office staffing levels including the remedial measures to correct the staffing shortage.
3. Provide the dates that the corrective measures were taken or is projected to be taken, including the individuals responsible for implementing.
4. A projected date for the submission of the FY 2022 audit report (financial and State Single Audit reports).

Item 1

5. Your municipality's General Fund FY 2021-22 budget to actual unaudited results for the twelve-month period ended June 30, 2022. If the information is not available, please explain.

Items 1 through 4 above should be provided using the attached excel file. Item #5 can be provided at a summary level: revenue by source / expenditures by function or department or similar level. Please send the information requested to Bill Plummer at bill.plummer@ct.gov and Michael Reis at michael.reis@ct.gov by September 29, 2023.

Thank you for your attention to this important matter and please contact us should you have any questions.

Attachment

C: Chief Financial Officer, The Town of Stafford
Town Clerk
Members of the MFAC
State Auditors of Public Accounts

2

Audit Work Schedule with Corrective Measures

Name of Entity: Town of Stafford

Projected Audit Completion Date: October 30, 2023

Instructions: Identify below each significant item that caused the delay in completing the FY 2022 audit. Enter the Corrective Measures taken or planned for each reason listed. If finance office staffing shortage was a reason for the delayed audit, please describe improvements made or planned to the staffing of the finance office.

Reason for Late Audit (list each significant reason on a separate line below)	Corrective Measures Taken or Planned	Date Completed or Planned Completion Date	Name and Title of Person Responsible	Comments
Extended absences, longtime illness and eventual passing of prior Finance Director in March 2022 resulted in halt of higher level department functions. At that point Treasurer's Office was comprised of Finance Director and Clerk.	1) Retired former employee (clerk) enlisted part time to assist with bank reconciliation backlog in March 2022. 2) Interim Director hired in April 2022. 3) New accountant position created and position filled in April 2023. Presently, the Town has a full time accountant and clerk and a .75 Interim Finance Director. 4) Town has been recruiting for permanent Finance Director position for approximately 1 year with no success. Candidates who have applied considered unqualified. 5) New auditors appointed to conduct FY 2022 audit in June 2022.	FY 2021 audit filed in Aug 2022	Lynn Nenni, Interim Finance Director	
Delay in 2021 audit completion carries over to following year. Retirement of BOE Business Office CPD in Aug 2022. Position vacant until Nov 2022 resulted in delay providing town with BOE FY 2022 financial activity until June 2023. Illness in BOE clerical staff resulted in additional delays. Auditor's unwilling to start review and testing for FY 2022 until substantially complete information is received. Review started in June 2023.	1) BOE hires new Director of Finance who began in Nov 2022. BOE hired outside accounting firm in Jan 23 to assist new BOE Director of Finance in providing Town with FY 2022 information. 2) Discussions between Town and BOE have begun to consider utilizing same platform for accounting and payroll which could reduce reconciliation difficulty and improve the ability of Town and BOE staff to back each other up in the event of absences. 3) Interim Finance Director provides on going information to Town First Selectman and BOE Superintendent on status of 2022 audit since Aug 2022. 4) New auditors have been requested to provide management letter comments and recommendations to improve Town and BOE Finance Office internal controls as part of audit, which they will provide at conclusion of audit.	-Draft report issued 9.20.2023 -Single Audit review and testing started 9.20.2023 -EFS review not started -FY 2022 audit report expected to be completed by the end of Oct 2023.	Lynn Nenni, Interim Finance Director Charmaise Bradshaw-Hill, BOE Director of Finance and Operations	Town also has a Board of Finance who is kept informed on status of audit. Their primary responsibility is budget approval. Town has a Selectman form of government. The First Selectman acts as the CEO and terms are two-years. The current First Selectman served one term and is not running again.
FY 2023 Audit Status: Audit will not be filed by Dec 31. Earliest projected start for auditors to have enough information to begin in Nov 1, but is also dependant on their schedule.	1) Town is current with bank reconciliations, is in the process of reconciling balance sheet accounts, and expects to be able to provide trial balances of all funds with the possible exception of the general fund, and BOE grant and Cafeteria Funds by Nov 1. 2) Town has requested schedules from BOE to support general fund spending, AP and encumbrances, grant spending, bank reconciliations, fixed asset purchases, by August 15. Items still outstanding include grant schedules, bank reconciliations, AP and encumbrance listings, fixed asset additions and disposals and cafeteria fund spending. 3) First Selectman meets with Town, BOE and Auditor's to monitor progress for FY 2023 audit.	Date for start of FY 2023 audit has not been established, completion not expected by Dec 31. Likely completion closer to March 2024.	Lynn Nenni, Interim Finance Director Charmaise Bradshaw-Hill, BOE Director of Finance and Operations	Town and BOE must reconcile their records at year end in a timely manner. State letter and this response reviewed with Board of Selectmen at their Sept 27 meeting. Further discussion planned with Board of Finance at Oct 11 meeting.

3

T. W. H.

Summary of Criteria for MFAC Referrals - 7-305(d)

No.	P.A. 22-35
(1)	A negative fund balance percentage
(2)	Reported a fund balance percentage of less than 5% in the three immediately preceding fiscal years
(3)	Reported an operating deficit the two immediately preceding fiscal years and reported a fund balance percentage of less than five percent for the immediately preceding fiscal year. The Statement of Revenues, Expenditures and Changes in Fund Balance of the general fund of the audited financial statements shall be used to determine an operating deficit
(4)	Issued tax or revenue anticipation notes in the three immediately preceding fiscal years to meet cash liquidity
(5)	The municipality has not filed its annual audit report within twelve months of the fiscal year end
(6)	The current annual audit includes one or more material or significant audit findings that were reported in the annual audits of the two previous fiscal years
(7)	Received a bond rating below A from a bond rating agency

	FY 2021	FY 2022
General Fund Unassigned Fund Balance	6,438,314	3,591,515
Change over prior year	509,631	-2,846,799
Percent of Adopted Budget	15.44%	8.32%
Sewer Fund Net Position	3,736,719	4,222,482
Change over prior year	203,011	485,763
Working Capital	2,304,008	2,524,583
Utility Fund Unassigned Fund Balance	-2,144,926	-2,261,107
Change over prior year	-102,593	-116,181
General Fund Budget to Actual Report		
Overall variance	878,121	-415,692
Outstanding Debt	15,310,000	14,085,000
Change over prior year	1,104,577	-1,225,000
Outstanding Leases	13,899,307	12,326,083
Change over prior year	420,914	-1,573,224
Bond Anticipation Notes	3,405,000	3,370,000
Change over prior year	980,000	-35,000
Pension Plans		
Teachers & Certified Personnel		
State on behalf contribution	7,852,985	3,635,678
Defined Contribution Town Plan	60,614	77,974
Defined Benefit Contribution (closed)	1,336,734	1,326,934
Percent Funded	68.2%	54.4%
Tax Collection Rate	97.5%	97.5%

now shown
 as a short term
 loan

operating
 deficit in 20

↓ due to stock market

Item 2

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TOWN OF STAFFORD, CONNECTICUT

BALANCE SHEET
GOVERNMENTAL FUNDS

JUNE 30, 2022

	General Fund	Educational Grant Fund	Town Grant Fund	Small Cities Grants Fund	Infrastructure Project Fund	Utility Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets								
Cash and cash equivalents	\$ 4,639,408	\$ 636,016	\$ 3,894,099	\$ 306,308	\$ 848,931	\$ 79,514	\$ 1,865,130	\$ 12,269,406
Investments	513,300	--	--	--	--	--	878,206	1,391,506
Receivables:								
Property taxes, net	1,408,192	--	--	--	--	--	46,724	1,454,916
Intergovernmental	265,228	252,538	--	--	--	--	184,486	702,252
Loans, net	--	--	--	2,009,316	--	--	--	2,009,316
Other	686,162	34,158	--	--	--	--	--	720,320
Due from other funds	3,463,038	205,622	325,272	--	--	116,898	1,482,212	5,593,042
Advance to other funds	2,392,725	--	--	--	--	--	--	2,392,725
Other assets	--	--	--	--	--	131,618	17,886	149,504
Total Assets	\$ 13,368,053	\$ 1,128,334	\$ 4,219,371	\$ 2,315,624	\$ 848,931	\$ 328,030	\$ 4,474,644	\$ 26,682,987
Liabilities								
Accounts payable and accrued liabilities	\$ 767,055	\$ 128,748	\$ 298,943	\$ --	\$ 239,670	\$ --	\$ 95,095	\$ 1,529,511
Other	--	--	--	--	6,817	--	--	6,817
Unearned revenue	1,298,314	75,205	3,688,861	--	--	--	43,899	5,106,279
Due to other funds	3,747,420	771,398	--	70,807	--	196,412	1,123,939	5,910,116
Advance from other funds	--	--	--	--	--	2,392,725	--	2,392,725
Total Liabilities	5,812,789	975,491	3,987,804	70,807	246,487	2,589,137	1,262,933	14,945,448
Deferred Inflows of Resources								
Deferred loans	--	--	--	2,009,316	--	--	--	2,009,316
Unavailable revenue-property taxes and interest	935,942	--	--	--	--	--	16,242	952,184
Total Deferred Inflows of Resources	935,942	--	--	2,009,316	--	--	16,242	2,961,500
Fund Balances								
Nonresponsible	2,392,725	--	--	--	--	131,618	206,166	2,730,509
Restricted	69,009	152,843	231,567	235,501	--	--	2,050,560	2,739,480
Committed	213,385	--	--	--	602,444	--	417,180	1,233,009
Assigned	352,668	--	--	--	--	--	523,883	876,551
Unassigned	3,591,535	--	--	--	--	(2,392,725)	(2,320)	1,196,490
Total Fund Balances	6,619,322	152,843	231,567	235,501	602,444	(2,261,107)	3,195,469	8,776,039
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 13,368,053	\$ 1,128,334	\$ 4,219,371	\$ 2,315,624	\$ 848,931	\$ 328,030	\$ 4,474,644	\$ 26,682,987

The accompanying notes are an integral part of these financial statements.

Item 2

7

TOWN OF STAFFORD, CONNECTICUT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Educational Grant Fund	Town Grant Fund	Small Cities Grant Fund	Infrastructure Projects Fund	Utility Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues								
Property taxes	\$ 29,145,442	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 421,793	\$ 29,567,235
Intergovernmental	15,578,563	1,781,418	1,880,647	76,841	--	--	1,199,799	20,517,268
Local sources	2,299,079	143,428	--	58,317	--	846,095	419,043	3,766,162
Interest	13,169	1,673	1,525	293	36	59	16,085	33,172
Total Revenue	47,036,253	1,926,519	1,882,172	135,451	366	846,154	2,056,720	53,883,837
Expenditures								
Current								
General Government	4,020,003	--	94,247	--	49,150	1,550,239	--	5,713,639
Public safety	2,144,111	--	153,771	--	--	--	115,254	2,413,136
Health and safety	986,934	--	--	--	--	--	--	986,934
Public works	2,233,396	--	--	--	--	--	478,119	2,711,515
Parks and recreation	711,471	--	--	--	--	--	9,022	720,493
Planning and zoning	3,578	--	--	--	--	--	--	3,578
Sundry	890,644	--	5,340	371,563	--	--	190,459	1,458,206
Education	32,813,687	2,013,453	3,021	--	--	--	1,090,818	35,920,979
Capital outlays	769,472	--	1,627,459	--	746,445	--	82,242	3,225,618
Debt Service								
Principal payments	1,225,000	--	--	--	--	--	--	1,225,000
Interest and other charges	735,749	--	--	--	--	--	--	735,749
Total Expenditures	46,534,045	2,013,453	1,884,038	371,563	795,595	1,550,239	1,965,914	53,114,847
Excess of Revenues over Expenditures	502,208	(86,934)	(1,966)	(235,912)	(795,227)	(704,085)	90,806	(1,231,010)
Other Financing Sources (Uses)								
BAN proceeds	3,370,000	--	--	--	--	--	--	3,370,000
BAN premium	14,963	--	--	--	--	--	--	14,963
Retirement of BAN	(3,405,000)	--	--	--	--	--	--	(3,405,000)
Transfers in	377,036	74,092	221,000	--	--	587,904	507,202	1,767,232
Transfers out	(1,118,433)	--	--	--	--	--	(486,080)	(1,604,553)
Total Other Financing Sources (Uses)	(761,478)	74,092	221,000	--	--	587,904	21,122	142,642
Net Change in Fund Balances	(259,268)	(12,842)	219,134	(235,912)	(795,227)	(116,181)	111,928	(1,088,368)
Fund Balances - Beginning, as restated	6,878,590	165,685	12,433	471,413	1,397,671	(2,144,926)	3,083,541	9,864,407
Fund Balances - Ending	\$ 6,619,322	\$ 152,843	\$ 231,567	\$ 235,501	\$ 602,444	\$ (2,261,107)	\$ 3,195,469	\$ 8,776,039

The accompanying notes are an integral part of these financial statements.

TOWN OF STAFFORD, CONNECTICUT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2022

	Business-type Activity -	
	Enterprise Fund	Internal
	Sewer User	Service Funds
	Fund	
Operating Revenues		
Charges for services	\$ 2,114,820	\$ --
Premiums	--	4,620,219
Total Operating Revenues	<u>2,114,820</u>	<u>4,620,219</u>
Operating Expenses		
Salaries and benefits	711,367	--
Repairs, maintenance and rentals	166,919	--
Utilities	77,489	--
Supplies and materials	206,394	--
General and administrative	134,439	530,652
Claims	--	3,855,571
Depreciation	173,949	--
Total Operating Expenses	<u>1,470,557</u>	<u>4,386,223</u>
Operating Income	644,263	233,996
Nonoperating Revenues (Expenses)		
Interest income	4,178	683
Net Nonoperating Revenues (Expenses)	<u>4,178</u>	<u>683</u>
(Loss) Income Before Transfers	648,441	234,679
Transfer out	(162,679)	--
Change in Net Position	485,762	234,679
Net Position - Beginning	<u>3,736,720</u>	<u>312,836</u>
Net Position - Ending	<u>\$ 4,222,482</u>	<u>\$ 547,515</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF STAFFORD, CONNECTICUT

STATEMENT OF NET POSITION
PROPRIETARY FUND

JUNE 30, 2022

	Business-type Activity	
	Enterprise Fund Sewer User Fund	Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	\$ 2,548,652	\$ 304,927
Receivables:		
Usage charges	144,317	--
Other	149,965	--
Due from other funds	673,810	673,810
Total Current Assets	2,924,730	978,737
Noncurrent Assets:		
Capital assets:		
Depreciable, net	2,015,124	--
Total Noncurrent Assets	2,015,124	--
Total Assets	4,939,354	978,737
Deferred Outflows of Resources		
Pension related outflows	77,554	--
Total Deferred Outflows of Resources	77,554	--
Liabilities		
Current Liabilities:		
Accounts payable and accrued liabilities	132,629	--
Due to other funds	249,803	188,229
Other liabilities	17,215	242,993
Total Current Liabilities	399,647	431,222
Noncurrent Liabilities:		
Net pension liability	394,779	--
Total Liabilities	794,426	431,222
Net Position		
Investment in capital assets	2,015,124	--
Unrestricted	2,207,358	547,515
Total Net Position	\$ 4,222,482	\$ 547,515

The accompanying notes are an integral part of these financial statements.

TOWN OF STAFFORD, CONNECTICUT

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
Property Taxes				
Property taxes	\$ 28,200,589	\$ 28,200,589	\$ 27,873,670	\$ (326,919)
Auto tax supplement	300,000	300,000	455,591	155,591
Prior taxes	600,000	600,000	472,624	(127,376)
Suspense collections	20,000	20,000	22,852	2,852
Interest and lien fees	320,000	320,000	320,705	705
Total Property Taxes	29,440,589	29,440,589	29,145,442	(295,147)
Intergovernmental				
Refund of prior year expenditures	--	--	177,590	177,590
In lieu of taxes, state property	28,118	28,118	91,223	63,105
NIPS revenue	--	--	12,997	12,997
Town aid highways	395,893	395,893	395,893	--
Disability grant	2,500	2,500	2,799	299
Local capital improvement program	108,824	408,824	265,228	(143,596)
Nontaxpaying hospital	140,952	140,952	256,704	115,752
Motor vehicle fines	4,000	4,000	1,918	(2,082)
Telephone access line tax	14,000	14,000	12,781	(1,219)
Massachusetts Pequot grant	60,839	60,839	60,839	--
Addvots grant	25,000	25,000	22,774	(2,226)
Municipal project grant	437,917	437,917	437,917	--
Fallfest revenue	6,550	6,550	--	(6,550)
Hingo permit fees	1,200	1,200	743	(457)
Dept of mental health / addiction services	76,000	76,535	76,535	--
SDE (DCF)	28,000	28,228	28,384	156
Miscellaneous state grants	--	--	8,640	8,640
State police grants	52,000	52,000	25,646	(26,354)
State aid grant for senior services	24,000	24,000	18,627	(5,373)
Total Intergovernmental Revenues	1,405,793	1,706,556	1,897,238	190,682
Local Sources				
Licenses, fees and permits	5,000	5,000	7,490	2,490
Town clerk fees	195,000	195,000	329,006	134,006
Zoning, building and sanitation fees	310,000	310,000	372,437	62,437
Service district administration	--	--	12,000	12,000
Miscellaneous	50,000	50,000	61,774	11,774
July 4th Summerfest revenue	15,000	15,000	17,500	2,500
Recycling revenues	13,500	13,500	23,370	9,870
Constable fees	71,280	71,280	30,324	(40,956)
Stafford family services	260,000	260,000	175,319	(84,681)
Housing authority in lieu of taxes	21,000	21,000	76,327	55,327
Fire marshal revenue	20,775	20,775	15,340	(5,435)
Transfer station fees	290,000	290,000	331,380	41,380
Stafford library revenue	3,000	3,000	1,001	(1,999)
Town donations specified	10,000	10,000	10,000	--
Parking violations	1,000	1,000	1,430	430
Woodland Springs PILOT	66,000	66,000	--	(66,000)
Summer recreation	--	--	24,713	24,713
Ambulance association income	561,374	561,374	711,444	150,070
WPCA debt service payments	41,119	41,119	98,224	57,105
Total Local Sources	1,934,048	1,934,048	2,299,079	365,031

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TOWN OF STAFFORD, CONNECTICUT

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL - BUDGETARY BASIS (CONTINUED)
GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
Investment - Interest	30,000	30,000	12,489	(17,511)
Education Cost Sharing Grant	9,551,487	9,551,487	9,587,143	35,656
Other				
Tuition received	10,000	10,000	--	(10,000)
Total Other	10,000	10,000	--	10,000
Total Revenues	42,371,917	42,672,680	42,941,391	(268,711)
Other Financing Sources				
Anticipated surplus	500,000	936,040	--	(936,040)
BAN proceeds	--	--	3,384,963	3,384,963
Transfers in	279,955	279,955	223,955	(56,000)
Total Other Financing Sources	779,955	1,215,995	3,608,918	2,392,923
Total Revenues and Other Financing Sources	\$ 43,151,872	\$ 43,888,675	\$ 46,550,309	\$ 2,124,212

Draft 9-20-23

Item 2

TOWN OF STAFFORD, CONNECTICUT

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget Over (Under)
General Government				
Board of selectmen	\$ 645,014	\$ 655,468	\$ 655,468	\$ --
Probate court	6,000	6,000	4,993	(1,007)
IT Technology	149,313	185,351	182,819	(2,532)
Registrar of voters	57,161	56,565	52,852	(3,713)
Board of finance	48,100	55,100	38,700	(16,400)
Board of assessors	95,042	99,151	98,613	(538)
Board of assessment appeals	6,098	6,221	6,221	--
Tax collector	86,835	86,835	86,579	(256)
Treasurer	104,466	118,896	117,319	(1,577)
Town counsel	46,500	46,500	43,080	(3,420)
Town clerk	90,735	92,609	90,158	(2,451)
Buildings	579,895	546,956	533,465	(13,491)
Fuel oil	65,000	65,000	61,589	(3,411)
Fixed charges	2,444,040	2,432,060	2,427,266	(4,794)
Capital outlay	70,000	70,000	1,956	(68,044)
Judgment and losses	3,000	559	--	(559)
Total General Government	4,497,199	4,523,271	4,401,078	(122,193)
Public Safety				
Safety and protection	86,110	97,647	97,556	(91)
Fire Marshall	77,355	79,796	76,764	(3,032)
Police protection	854,898	959,519	925,972	(33,547)
Fire and ambulance services	1,093,944	1,093,944	1,098,463	4,519
Total Public Safety	2,112,307	2,230,906	2,198,755	(32,151)
Health				
Building department / zoning / wetlands	197,215	205,504	204,818	(686)
Capital outlay	--	--	166,174	166,174
Transfer station operations	565,470	547,918	544,751	(3,167)
Disaster expenses	--	15,412	15,412	--
Health district / health services	58,000	58,000	55,779	(2,221)
Total Health	820,685	826,834	986,934	160,100
Highway and Bridges				
General highways	2,026,430	2,435,377	2,218,365	(217,012)
Town aid road	395,893	395,839	300,679	(95,160)
Total Highway and Bridges	2,422,323	2,831,216	2,519,044	(312,172)

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TOWN OF STAFFORD, CONNECTICUT

Item 2

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL - BUDGETARY BASIS (CONTINUED)
GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
Parks and Recreation				
Recreation commission	\$ 99,360	\$ 116,255	\$ 115,619	\$ (636)
Community center	162,250	148,089	137,726	(10,363)
Parks and Recreation	415,100	428,374	432,206	3,832
Holidays	26,000	26,000	25,920	(80)
Total Parks and Recreation	702,710	718,718	711,471	(7,247)
Sundry				
Pollution abatement	5	--	--	--
Stafford family services	290,630	274,630	267,303	(7,327)
SDE	28,000	28,228	28,228	--
DMHAS	76,000	76,535	76,535	--
Total Sundry	394,635	379,393	372,066	(7,327)
Planning and Zoning				
Economic development commission	2,000	2,000	1,578	(422)
Conservation commission	2,000	2,000	2,000	--
Total Planning and Zoning	4,000	4,000	3,578	(422)
Education				
Board of education	29,086,761	29,086,761	29,092,454	5,693
Total Education	29,086,761	29,086,761	29,092,454	5,693
Stafford Public Library	564,442	537,161	518,578	--
Debt Service	2,426,810	2,426,810	2,362,525	(64,285)
Total Expenditures	43,031,872	43,565,070	43,166,483	(380,004)
Other Financing Uses				
Retirement of BAN	--	--	3,405,000	3,405,000
Transfer out	120,000	323,605	394,518	70,913
Total Other Financing Uses	120,000	323,605	3,799,518	3,475,913
Total Expenditures and Uses	43,151,872	43,888,675	46,966,001	3,095,909
Excess (Deficiency) of Revenues Over Expenditures - Budgetary	--	--	(415,692)	(971,697)

Town of Stafford
25-Sep-23
FY 2024 Transfer

Budget Amendment to adjust Stafford Family Services grant revenue and related expenditures to align with final approved grant.

	<u>Account</u>	<u>Description</u>	<u>Amount</u>
<i>Decrease Revenue</i>	20-05-050-538	Due from Dept of Children and Families	10,516
<i>Increase Revenue</i>	20-05-050-540	Due from Dept of Mental Health and Addiction Services	3,441

	<u>Account</u>	<u>Description</u>	<u>Amount</u>
<i>Decrease Expenditures</i>	20-515-000	Dept. of Children and Families	10,516
<i>Increase Expenditures</i>	20-520-000	Dept. of Mental Health and Addicitionm Services	3,441

Town of Stafford
 Transfer Request- FY 2023 Budget
 25-Sep-23

Transfer From:		<i>Department</i>	<i>Description</i>	<i>Account</i>	<i>Amount</i>	To:	<i>Department</i>	<i>Description</i>	<i>Account</i>	<i>Amount</i>
	Fixed Charges	Drug/Alcohol Test	20-210-4660	1,450		Fixed Charges	Worker Comp	20-210-2020	1,450	
	Fixed Charges	Unemployment Comp	20-210-2025	918		Fixed Charges	Insurance Deductible	20-210-4650	918	
	Fixed Charges	Unemployment Comp	20-210-2025	3,070		Fixed Charges	General Liability	20-210-4630	3,070	
	Police Protection	Resident Trooper	20-241-1151	12,000		Police Protection	Consulting Services	20-241-3540	12,000	
	Building Dept	Copier Fees	20-270-3304	1,900		Building Dept	Salaries- Bldg Insp & Zoning	20-270-1155	1,900	
	Police Protection	Resident Trooper	20-241-1151	47,100		Emergency Services	Stafford Ambulance	20-245-8280	47,100	*
	Revenue	Useable Cash Surplus	20-02-020-201	100,000		Transfer Out	Transfer Out to Utility Fund	20-998-9998	100,000	*

* Requires Town Meeting Approval

(4)

S. W. T.

Item 3

Town of Stafford
Board of Selectmen
Veterans Meeting Room
Special Meeting
Wednesday September 27, 2023
6:00p.m.

RECEIVED
STAFFORD, CT

2023 SEP 28 PM 12: 05

4 pages
[Signature]
TOWN CLERK

Index:

1. Call the meeting to order, establish quorum, Pledge of Allegiance
2. Approve minutes of September 6, 2023
3. Update from Lynn Nenni
-State Audits
4. Transfers
5. Appointments
6. Adjournment

Minutes:

1. First Selectman Salverio P. Titus called the meeting to order at 6:00p.m. Also present were Selectman Kurt Vail and Selectman Richard Hartenstein, Jr. A quorum was established. All stood for the Pledge of Allegiance.
2. Upon motion of Selectman Vail and seconded by Selectman Hartenstein the board unanimously approved the minutes of September 6, 2023.
3. Ms. Lynn Nenni, acting CFO was present to discuss the status of the town's State Audit(s) for Fiscal years 22 and 23 and a letter the town received from the Office of Policy and Management (OPM) regarding noncompliance for late audit filing. She reviewed her response to OPM in which she is providing them with a status update. They discussed the factors that contributed to the delay in filing the audits. One factor discussed was not receiving the required budget information and reports from the Board of Education timely. She noted that she is still waiting for the FY 23 reports from the Board of Education Finance department. There was discussion regarding the fact that the town finance department and the school finance department use different software and it could be helpful if the software was the same but there is a significant cost to changing. The board asked Ms. Nenni if there was anything they as a board could do to help and asked if they as a board should send a letter to the Board of Education asking for the needed financial information.

Upon motion of Selectman Hartenstein and seconded by Selectman Vail the board unanimously approved having a letter sent to the Board of Education requesting the required financials for the audit as soon as possible.
4. Ms. Nenni reviewed the requested amendments to the FY 24 Family Services grant budgets based on what was actually received from the state for the grants. Upon motion of Selectman Hartenstein and seconded by Selectman Vail the board unanimously approved sending the requested FY 2024 amendments to the Board of Finance for approval (copy attached).

Ms. Nenni discussed FY 23 transfer requests (copy attached). Upon motion of Selectman Vail and seconded by Selectman Hartenstein the board unanimously approved sending the FY 23 transfers to the Board of Finance for approval and town meeting for the two (2) over 20,000.00.

The board also discussed the status of the expenditures and revenues for the Stafford Ambulance Association.

- 5. The board reviewed the list of reappointments to the Recreation Commission and the Water Pollution Control Authority. Selectman Vail voiced his concern with not having applications for them. Applications have only been required for those seeking a new appointment not reappointments for a committee/commission they are already serving on. Anyone up for reappointment is asked if they wish to serve for an additional term.

Selectman Hartenstein moved to re-appoint the following people to the Recreation Commission which was seconded by First Selectman Titus. The vote was two (2) in favor (Hartenstein, Titus) and one (1) opposed (vail).

H. Blake Hatch
 Mathew Martel
5 year terms, terms to expire 10-15-2028

Selectman Hartenstein moved to re-appoint the following people to the Water Pollution Control Authority which was seconded by First Selectman Titus. The vote was two (2) in favor (Hartenstein, Titus) and one (1) opposed (vail).

Paul Burns
 Mandy Fisher
 Richard Dobson Jr.
3 year terms, terms to expire 10-15-2026

- 6. Selectman Hartenstein moved to adjourn; the meeting adjourned at 7:02p.m.

Respectfully Submitted:

Beth A. DaDalt
Recording Secretary