

**Town of Montville  
Finance Committee Meeting Minutes  
Thursday, September 4, 2025  
Room 203 5:30 PM**

**1. Call to Order**

Chairman May called the meeting to order at 5:30 p.m.

**2. Pledge of Allegiance**

**3. Roll Call**

Present were Chairman Tim May and Councilor Joe Jaskiewicz. Kevin Lathrop was not present. Also present were Finance Director Julie Chapman, Mayor Leonard G. Bunnell, Sr.

**4. Remarks from the Public** regarding items on the agenda with a three-minute limit - *none*

**5. To Consider and Act on a Motion to Approve:**

- a. The Special meeting minutes of August 11, 2025

Motion made by Chairman May, seconded by Councilor Jaskiewicz, to approve the August 11, 2025 Special Meeting Minutes. Discussion: none. Voice vote, 2-0 all in favor. Motion carried.

**6. Revaluation Discussion:** Chairman May led off the discussion by mentioning that he believed that the Reval decision had already been approved. Finance Director mentioned that the bids came back on August 8, 2025 and she wanted to go over them. She also said that in the past they were not sent to Town Council. Three responses were received; Tyler Technologies (notifying us they weren't bidding), Municipal Valuation Services, LLC for a total of \$205,000 and the third was Equality in the amount of \$182,500. Finance Director and the Assessor reviewed the bids and recommended that the town go with Equality, which was the low bidder. We had also used Equality in the past. Many of the terms are in the contract and they don't require alterations. Finance Director stated that this year \$100,000 was budgeted for Reval as well as \$100,000 for next year. The company bills on a rolling cycle as the work is done. Finance Director is also requesting \$8,300 for the NEARMAP program which the Assessor's Office would use daily during the Revaluation process.

Chairman May mentioned that he had attended a meeting on NEARMAP and is somewhat in favor of the program but he's requesting feedback from all of the department heads on how often it will be used and to what benefit it will be to their department. Councilor Jaskiewicz inquired of the program and Chairman May mentioned that he is somewhat in favor of it. His concern is how much the departments will utilize it because he doesn't want it to become underutilized similar to how Everbridge was.

Chairman May requested a list of the departments who plan on using NEARMAP and how they would use it, as well as how often. Councilor Jaskiewicz is in favor of it also. The sooner we decide the better because NEARMAP is holding the quote for us but it did expire. Funds would come from the leftover Reval budget. The amount is under the threshold for needing any Council approval. Councilor Jaskiewicz mentioned that the Reval company needs to assess more prisons, other than just the one prison that we have in town. The Mayor thanks Kristi Kupec, Assessor for bringing NEARMAP to our attention.

**7. Updates from Finance Director:** Finance Director started putting together an assessment analysis based on the financial operations assessment (special audit) that had been done for the Finance Department. She referenced a paper with green highlights pointing out the major weaknesses outlined in the assessment. The highlights in green are the ones the Finance Department were able to find solutions for and are actively working to resolve.

- **Purchasing:** weakness - manual po process and filing; Tyler Content Manager has been installed and first introduction meeting has been scheduled for September 9<sup>th</sup> 2025 for the Finance Dept. There will be four training days for Finance, following that.
- **Accounts Payable:**
  - a) weakness - paper process for AP; we are transitioning to electronic po's using Munis
  - b) weakness - vendors paid via check; converting to electronic payments is on their list. Process is to be researched and secured to make sure security measures are in place. Finance would upload and download files to and from the bank
  - c) weakness - no policy in place for updating vendor information so now every new vendor is required to submit a new W-9 or submit an updated W-9 for any changes
- **Budgeting:**
  - a) weakness - reliance on past expenditure data may not be in line with future needs; during the budget process it is recommended to review line items with department heads and discuss any anticipated changes or needs and ensure any know what regular costs are budgeted for. This was done when budgeting capital.
  - b) weakness – departments not knowing how to run reports in Munis. Training needs to be conducted for Munis users and review levels of access to Munis along with training notes for employees and new hires.
- **Payroll:**
  - a) weakness – lack of payroll backup support and payroll processing; Finance Department has cross trained with Accounts Payable and vice-versa. Councilor May inquired whether any job descriptions need to be update. Finance Director clarified that the JD's were already outlined for Payroll and AP as a backup for one another. Chairman May recommended a third backup candidate for Payroll and AP in the future.
  - b) weakness – manual time-keeping entry; the town prefers a digital time-keeping system but first we need to implement the purchase orders and then move on to the Payroll implementation
  - c) weakness – no separation or segregation of duties regarding HR and Payroll. They need to be discussed due to overlap and there needs to be clearer boundaries of those duties. Some duties need to be transferred over to HR while some duties need to be transferred to Payroll. Report recommends HR execute employee setup and Payroll execute payroll processing. Report also suggests regular meetings between the two departments to ensure good coordination. Chairman May brought out the need for time-keeping to track FMLA, as well as other benefits and that HR should be keeping track of FMLA. Chairman May inquired whether HR will be doing certain functions now. Finance Director said it hasn't been discussed as of yet. Chairman questioned what needs to happen to discuss it. The Mayor recommended the three of them to sit down to go over the separation of responsibilities. Chairman May was persistent about implementing this and requested a date for follow-up. Finance Director said that it needs to be discussed with both parties and there may be functions that each will have to learn. Mayor chimed in to say that he is not prepared to give a date. Finance Director recommended getting together to review the job descriptions first. Target date for this is by November for a meeting.
- **Financial Analysis:**
  - a) weakness – prior year information provided did not reconcile to the audited financials. Similar situation with the Fiscal Year 2024 audit, as well. Many client journal entries provided by auditors to the town were not completed. Finance Director has been ensuring that Munis matches the Financial Statement. Chairman May stated that the audit was done prior to our current Finance Director coming on board and he thanked Julie for doing a great job taking corrective action.

Corrections were made to the Tax Revenues that weren't being reported properly but the Finance Director and Treasurer went back from January to present to correct them which took about a month to do. They caught up revenue entry as well and can now provide up to date monthly reports for the

Finance Committee.

A Policy and Procedure Manual available is recommended for staff if we lose a staff member at least there will be a guide in place for the new person to fulfill their role.

A couple of things from 2026, we are at 55% of tax revenue collection. Worker's Comp Insurance and Other Insurance the actuals came in slightly higher than what we budgeted for due to increase in insurance rates. Budget was raised but not quite enough. Moving on to some recurring expenses you want to see about 16% being spent at about two months into the new fiscal year. Items such as Police Overtime-right now they are at 25% which should take them to the end of September but they are about a month ahead in projection. Another common one is the Fire Overtime which is already at 43%. Chairman May said that this will need to be addressed. Mayor Bunnell said that we are still down one fire fighter and the other one is still fairly new. The newest one left after just a couple of days on the job. Finance Director said when reviewing the percentages, to keep in mind that these include any encumbrances they have for throughout the year. For example, the fire payments are at 100% because those are fully encumbered and they get paid out quarterly. Overall, into the first couple of months of the new fiscal year we are in pretty good shape.

Explanation of the 99% tax percentage revenue:

When we do the budget, we take the average of the last three-years tax percentage rate which was 99% and end of year 2025, we collected 99.6%. We have a very good tax collection rate in Montville and that's why it was budgeted that way. The last three years of the tax collection is the formula used for the mil rate.

**8. Remarks from the Public** regarding items on the agenda with a three-minute limit - *none*

**9. Adjournment** 5:53 pm

*Cindy J. Breton, Executive Assistant to Mayor, Leonard G. Bunnell, Sr.*