



# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: February 5, 2021

SUBJECT: Agenda for MFAC – Wednesday, February 17, 2021

A regular meeting of the Municipal Finance Advisory Commission is scheduled for Wednesday, February 17, 2021. **The meeting is scheduled to begin at 10:00 a.m. and will be conducted remotely by telephone and via Microsoft TEAMS.** Information for attending the meeting is as follows:

#### **Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 965103806#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS will be sent by email to your electronic calendars.

#### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the December 9, 2020 meeting
3. Town of Brooklyn
  - Status of the June 30, 2020 audit report.
  - Most current unaudited budget to actual results for FY 2019-20.
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Update on implementation of Corrective Action Plan to address audit findings from the June 30, 2019 Audit.
  - Other fiscal related matters.

4. City of Derby
  - Status of the June 30, 2020 audit report.
  - Most current unaudited budget to actual results for FY 2019-20.
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Update on implementation of Corrective Action Plan to address audit findings and recommendations from the June 30, 2019 Audit and Management Letter.
  - Other fiscal related matters.
5. Town of Hamden
  - Results of the June 30, 2020 Audit – financial statements and audit findings.
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Other fiscal related matters.
6. Information Updates
  - Town of Ellington data submission.
  - Town of Plymouth data submission.
7. FHMS Project Update
8. Other Business

Please contact Lori Stevenson at [lori.stevenson@ct.gov](mailto:lori.stevenson@ct.gov) for any questions you may have.

Cc:

Richard Ives, First Selectman, Town of Brooklyn  
Stephanie Levin, Finance Director, Town of Brooklyn  
Richard Dziekan, Mayor, City of Derby  
Keith McLiverty, Interim Director of Finance, City of Derby  
Lori L. Spielman, First Selectman, Town of Ellington  
Tiffany Pignataro, Finance Director, Town of Ellington  
Felicia LaPlante, Assistant Finance Director, Town of Ellington  
Curt B. Leng, Mayor, Town of Hamden  
Curtis Eatman, Director of Finance, Town of Hamden  
David V. Merchant, Mayor, Town of Plymouth  
Ann Marie Rheault, Finance Director, Town of Plymouth  
Secretary of State  
State Treasurer's Office



# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: April 15, 2021

SUBJECT: Agenda for MFAC – Wednesday, May 5, 2021

As you may recall, the April 14, 2021 meeting of the Municipal Finance Advisory Commission (MFAC) was postponed. Please be advised that the rescheduled meeting of the MFAC will be held on Wednesday, May 5, 2021. **The meeting is scheduled to begin at 10:00 a.m. and will be conducted remotely by telephone and via Microsoft TEAMS.** Information for attending the meeting is as follows:

#### **Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 728812462#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS will be sent by email to your electronic calendars.

#### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the February 17, 2021 meeting
3. Town of Brooklyn
  - Review of the June 30, 2020 audit report submitted on February 27, 2021.
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Proposed FY 2021-22 budget with assumptions (if available)
  - Update on implementation of Corrective Action Plan to address audit findings from the June 30, 2020 audit report and management letter.
  - Other fiscal related matters.

4. City of Derby
  - Review of the June 30, 2020 audit report. If the June 30, 2020 audit report will not be issued prior to the meeting date, an update on the status of the audit accompanied by the most current unaudited budget to actual results for FY 2019-20.
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Proposed FY 2021-22 budget with assumptions (if available)
  - Update on implementation of Corrective Action Plan to address the latest audit findings including findings from the Management Letter.
  - Other fiscal related matters.
  
5. Town of Hamden
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Proposed FY 2021-22 budget with assumptions (if available)
  - Status/Review/Implementation of the Corrective Action Plan to address the audit findings identified in the June 30, 2020 audit report.
  - Status/Review of the June 30, 2020 Management Letter.
  - Other fiscal related matters.
  
6. Information Updates
  - Town of Ellington data submission.
  - Town of Plymouth data submission.
  
7. Outstanding June 30, 2020 Municipal Audit Reports
  
8. FHMS Project Update
  
9. Other Business
  - a) West Hartford Notice of Intent to Issue Pension Obligation Bonds

Please contact Lori Stevenson at [lori.stevenson@ct.gov](mailto:lori.stevenson@ct.gov) for any questions you may have.

Cc:

Richard Ives, First Selectman, Town of Brooklyn  
Stephanie Levin, Finance Director, Town of Brooklyn  
Richard Dziekan, Mayor, City of Derby  
David Taylor, Interim Director of Finance, City of Derby  
Lori L. Spielman, First Selectman, Town of Ellington  
Tiffany Pignataro, Finance Director, Town of Ellington  
Felicia LaPlante, Assistant Finance Director, Town of Ellington  
Curt B. Leng, Mayor, Town of Hamden  
Scott Jackson, Director of Finance, Town of Hamden  
David V. Merchant, Mayor, Town of Plymouth  
Ann Marie Rheault, Finance Director, Town of Plymouth  
Secretary of State  
State Treasurer's Office



# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: June 18, 2021

SUBJECT: Agenda for MFAC – Wednesday, June 30, 2021

As you may recall, the June 16, 2021 meeting of the Municipal Finance Advisory Commission (MFAC) was postponed. Please be advised that the rescheduled meeting of the MFAC will be held on Wednesday, June 30, 2021. **The meeting is scheduled to begin at 10:00 a.m. and will be conducted remotely by telephone and via Microsoft TEAMS.** Information for attending the meeting is as follows:

#### **Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075

Meeting Access Code: 130470507#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS will be sent by email to your electronic calendars.

#### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the May 5, 2021 meeting
3. Town of Brooklyn
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Adopted FY 2021-22 budget with assumptions.
  - Review of Town of Brooklyn's response to MFAC letter.
    - Revised corrective action plan
    - Management letter status update
  - Other fiscal related matters.

4. City of Derby
  - Review of the results of the June 30, 2020 audit report or a status update on the audit.
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Adopted FY 2021-22 budget with assumptions.
  - Review of City of Derby's response to MFAC letter.
    - Revised corrective action plan
    - Plan to prevent late audit filings
  - Other fiscal related matters.
  
5. Town of Hamden
  - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
  - Adopted FY 2021-22 budget with assumptions
  - Status of the Corrective Action Plan – June 30, 2020 audit findings.
  - Review of Town of Hamden's response to MFAC letter.
    - Detailed bond refunding plan.
    - 5-Year (or longer) capital plan.
    - Alternative plans for use of ARPA funds.
    - June 30, 2020 management letter.
  - Other fiscal related matters.
  
6. Information Updates
  - Town of Ellington data submission.
  - Town of Plymouth data submission.
  
7. Outstanding June 30, 2020 Municipal Audit Reports
  
8. FHMS Project Update
  
9. Other Business
  - Naugatuck Notice of Intent to Issue Pension Obligation Bonds
  - [Municipal Fiscal Indicators](#)

Please contact Lori Stevenson at [lori.stevenson@ct.gov](mailto:lori.stevenson@ct.gov) for any questions you may have.

Cc:

Richard Ives, First Selectman, Town of Brooklyn  
Stephanie Levin, Finance Director, Town of Brooklyn  
Richard Dziekan, Mayor, City of Derby  
David Taylor, Interim Director of Finance, City of Derby  
Lori L. Spielman, First Selectman, Town of Ellington  
Tiffany Pignataro, Finance Director, Town of Ellington  
Felicia LaPlante, Assistant Finance Director, Town of Ellington  
Curt B. Leng, Mayor, Town of Hamden  
Scott Jackson, Director of Finance, Town of Hamden  
David V. Merchant, Mayor, Town of Plymouth  
Ann Marie Rheault, Finance Director, Town of Plymouth  
Secretary of State  
State Treasurer's Office



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: August 3, 2021

SUBJECT: Agenda for MFAC – Wednesday, August 18, 2021

The next MFAC meeting is scheduled for August 18<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### **Attendance Instructions:**

#### Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 250 256 485#

#### Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS has been distributed via email to your electronic calendar. If you did not receive the link, please email [Alexis.Aronne@ct.gov](mailto:Alexis.Aronne@ct.gov).

### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the June 30, 2021 meeting
3. Town of Brooklyn
  - Current FY 2020-21 Budget to Actual results with projections through June 30, 2021
  - FY 2021-22 Budget adopted on June 28, 2021 and budget assumptions
  - Corrective Action Plan June 30, 2020 Audit and Management Letter findings status update
  - Finance Director search status
  - Other fiscal related matters
4. City of Derby
  - Review of the June 30, 2020 Audit Results
  - Corrective Action Plan June 30, 2020 Audit and Management Letter findings status update
  - Current FY 2020-21 Budget to Actual results with projections through June 30, 2021
  - FY 2021-22 Adopted Budget and budget assumptions
  - Response to August 3, 2021 letter to City of Derby on behalf of the MFAC
  - Other fiscal related matters

5. Town of Hamden
  - Current FY 2020-21 Budget to Actual results with projections through June 30, 2021
  - FY 2021-22 Adopted Budget and budget assumptions
  - Response to August 3, 2021 letter to Town of Hamden on behalf of the MFAC
    - Detailed bond refunding plan
    - 5-Year (or longer) capital plan
    - Plans for use of ARPA funds
    - Fund Balance Policy
  - Corrective Action Plan June 30, 2020 Audit and Management Letter findings status update
  - Other fiscal related matters
6. ARPA Funding Overview
7. Information Updates
  - Town of Ellington data submission
  - Town of Plymouth data submission
8. FHMS Project Update
9. Other Business
  - Naugatuck Pension Obligation Bonds

Please contact Alexis Aronne at [alexis.aronne@ct.gov](mailto:alexis.aronne@ct.gov) for any questions you may have.

Cc:

Richard Ives, First Selectman, Town of Brooklyn  
Stephanie Levin, Finance Director, Town of Brooklyn  
Richard Dziekan, Mayor, City of Derby  
Agata Herasimowicz, Director of Finance, City of Derby  
Lori L. Spielman, First Selectman, Town of Ellington  
Tiffany Pignataro, Finance Director, Town of Ellington  
Felicia LaPlante, Assistant Finance Director, Town of Ellington  
Curt B. Leng, Mayor, Town of Hamden  
Scott Jackson, Director of Finance, Town of Hamden  
David V. Merchant, Mayor, Town of Plymouth  
Ann Marie Rheault, Finance Director, Town of Plymouth  
Secretary of State  
State Treasurer's Office





# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: September 30, 2021

SUBJECT: Agenda for MFAC Meeting – Wednesday, October 13, 2021

The next MFAC meeting is scheduled for October 13<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### Attendance Instructions:

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 738 807 513#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS has been distributed via email to your electronic calendar. If you did not receive the link, please email [Alexis.Aronne@ct.gov](mailto:Alexis.Aronne@ct.gov).

### The Agenda is as follows:

1. Call to order
2. Approval of the minutes to the August 18, 2021 meeting
3. Town of Brooklyn
  - FY 2020-21 Budget to Actual results with projections through June 30, 2021
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rates on FY 2021-22 quarterly taxes levied to date)
  - Status Update:
    - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
    - June 30, 2021 audit
    - Use of ARPA funds and impact on the Town's finances
  - Other fiscal related matters
4. City of Derby
  - FY 2020-21 Budget to Actual results with projections through June 30, 2021
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the July 2021 tax levy)

- Status Update:
    - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
    - June 30, 2021 Audit
    - Anticipated New Accounting System
    - Staffing in the Finance Office
    - Use of ARPA funds and impact on the City's finances
  - Other fiscal related matters
5. Town of Hamden
- FY 2020-21 Budget to Actual results with projections through June 30, 2021
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the July 2021 tax levy)
  - Status Update:
    - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
    - Development of Fund Balance Policy
    - Completion of the 5-Year Capital Plan
    - Bond Restructuring Plan
    - Use of ARPA funds and impact on the Town's finances
  - Other fiscal related matters
6. Information Updates
- Town of Ellington data submission
  - Town of Plymouth data submission
7. FHMS Project Update
8. Other Business
- MARB Tiers / MFAC Triggers

Please contact Alexis Aronne at [alexis.aronne@ct.gov](mailto:alexis.aronne@ct.gov) for any questions you may have.

Cc:

Richard Ives, First Selectman, Town of Brooklyn  
 Rushie Bean, Assistant Finance Director, Town of Brooklyn  
 Richard Dziekan, Mayor, City of Derby  
 Agata Herasimowicz, Director of Finance, City of Derby  
 Lori L. Spielman, First Selectman, Town of Ellington  
 Tiffany Pignataro, Finance Director, Town of Ellington  
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 Ann Marie Rheault, Finance Director, Town of Plymouth  
 Secretary of State  
 State Treasurer's Office



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: November 17, 2021

SUBJECT: Agenda for MFAC Meeting – Wednesday, December 8, 2021

The next MFAC meeting is scheduled for December 8<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### **Attendance Instructions:**

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 692 652 444#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS has been distributed via email to your electronic calendar. If you did not receive the link, please email [Alexis.Aronne@ct.gov](mailto:Alexis.Aronne@ct.gov).

### **The Agenda is as follows:**

1. Call to order
2. Approval of the minutes to the August 18, 2021 meeting
3. Town of Brooklyn
  - FY 2020-21 Unaudited Operating Results
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rates on FY 2021-22 quarterly taxes levied to date)
  - Status Update:
    - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
    - June 30, 2021 audit
    - Use of ARPA funds and impact on the Town's finances
  - Other fiscal related matters
4. City of Derby
  - FY 2020-21 Unaudited Operating Results
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the July 2021 tax levy)

- Status Update:
    - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
    - June 30, 2021 Audit
    - Anticipated New Accounting System
    - Staffing in the Finance Office (new deputy finance director)
    - Use of ARPA funds and impact on the City's finances
  - Other fiscal related matters
5. Town of Hamden
- FY 2020-21 Unaudited Operating Results
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the July 2021 tax levy)
  - Status Update:
    - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
    - Development of Fund Balance Policy
    - Completion of the 5-Year capital plan
    - Bond Restructuring Plan
    - Use of ARPA funds and impact on the Town's finances
  - Other fiscal related matters
6. Information Updates
- Town of Ellington data submission
  - Town of Plymouth data submission
7. FHMS Project Update
8. Other Business
- 2022 Calendar Year Meetings

Please contact Alexis Aronne at [alexis.aronne@ct.gov](mailto:alexis.aronne@ct.gov) for any questions you may have.

Cc:

Richard Ives, First Selectman, Town of Brooklyn  
 Rushie Bean, Finance Director, Town of Brooklyn  
 Richard Dziekan, Mayor, City of Derby  
 Agata Herasimowicz, Director of Finance, City of Derby  
 Lori L. Spielman, First Selectman, Town of Ellington  
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 David V. Merchant, Mayor, Town of Plymouth  
 Ann Marie Rheault, Finance Director, Town of Plymouth  
 Secretary of State  
 State Treasurer's Office