

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Meeting Minutes
January 13, 2014

Chairperson Dick Weingart called the meeting to order at 7:06 PM. Present were Board members Jean Lambert, Diane Fiasconaro and Doug Dubitsky. Others present were Emergency Director Jim Randall and Treasurer Andrew Daniels. Unable to attend was Board members Bruce Raymond and Marc Johnson.

3. **GUEST:** None invited

4. **FIRST AUDIENCE FOR CITIZENS:** None

5. **ADDITIONS OR CHANGES TO AGENDA:**

Motion to add to agenda Connecticut Council of Municipalities Workshop under Board Member Reports, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

6. **REPORTS:**

a. **First Selectman Monthly Report:** No Report

b. **Staff Reports:**

- **Tax Collector: Review and Accept Monthly Reports. Review with Windham Tax Collector as necessary**

The Board was presented with quarterly report from the Tax Collector. Collections are ¾% ahead of the last quarter and going well.

- **Accountant: Review and accept Monthly Financial Statements. Report on Town Clerk negative revenue lines.**

- Line items with no budgets were reviewed. Most of these line items have unpredictable income.
- Line items under the Town Clerk have negative revenues due to timing for bank deposits.
- The Tax Collector Revenue line items show more detail.
- Expenses are in good shape.

Motion to approve the Financial Statements as presented was made by Jean Lambert, seconded by Diane Fiasconaro and carried unanimously.

- **Treasurer: Monthly Report**

Andrew Daniels presented summary statement from Class Plus (MBIA) for Investment Fund (teacher retirement), Cemetery Maintenance Fund and Discover Day. He recommended moving these funds to the Restricted Fund Balance and closing these accounts due to lack of earning interest. Dick Weingart suggested an individual line item be created for the Investment Fund for tracking purposes. Andrew Daniels will meet with Finance Coordinator Noelle Cormier to clarify on how to proceed.

- **Assessor:** No Report

- **Other staff reports:** None

c. **Board Members Report:**

- **Selectmen's Meeting** – January 6, 2014

Dick Weingart attended the January Selectmen's meeting and presented the following highlights:

- Discussed the audit with an outstanding item of developing a policies and procedures manual for internal controls. The auditors will provide a template for this manual.
- All budget packets were sent out before the holidays.
- Discussed the Ambulance Corps budget.
- Recommended the Board of Selectmen review and manage budget requests for town employees.
- Last year's CIP projections will be budgeted for this year.
- A draft budget with revenues, expenses and projected mill rate will be presented at the Public Hearing for the budget.

▪ **Other Board Reports:**

FY 2012-13 Annual Report

Half of the Annual Reports have come in.

Connecticut Council of Municipalities Workshop

Diane Fiasconaro presented information on a budget workshop attended with Dick Weingart and Bruce Raymond. The workshop was geared towards municipalities and covered funding and management. Dick Weingart stressed that the budget is a working document and needs to be reviewed and maintained.

7. APPROVAL OF MINUTES:

▪ **Regular Meeting: 12/19/2013; Special Meeting: 12/16/2013**

Motion to approve the regular meeting of 12/19/13 was made by Jean Lambert with the following corrections: Item #10a should read – Chaplin CREW and the BOS have agreed on \$2,250 (will be matched by the Graustein Memorial Fund) to implement data collection over several years with a tracking system called Score Card. Item #10a should read – CIP funding for the Workforce One project line item is over budget \$947.09 due to incorrect entries. *The motion was seconded by Diane Fiasconaro and carried with one abstention by Doug Dubitsky.*

Motion to approve the special meeting of 12/16/13, was made by Diane Fiasconaro with the following correction: Add the following: Motion to approve FY 2012-2013 Audit Report was made by Bruce Raymond, seconded by Doug Dubitsky and carried unanimously. *The motion was seconded by Jean Lambert and carried unanimously.*

8. CORRESPONDENCE:

A notice was received from the IRS regarding the Standard Mileage Rate which is 56 cents per mile for business.

9. OLD BUSINESS:

a. Review December 16 Special Meeting Presentation of FY 2012-13 Audit with MAWC, Auditors:

1) Review of FY 2011-12 Audit response as requested by OPM – Municipal Finance Services

• **MW-08-1 – Entity Level Controls**

Policies and procedures manual needs to be established (same weakness identified in previous audits).

2) Determine action plan in coordination with BOS and MAWC, Auditors

b. FY 2014-15 budget procedures and pertinent documents – review and approve:

- 1) **BOF Budget & CIP Policies, Budget calendar, other related documents**
- 2) **Board of Education annual budget letter**
- 3) **Proposals for policy and procedure changes by BOF budget review sub-committee**
 - **Budget requests to be prepared/reviewed by BOS**
 - **Budget requests to be reviewed by BOF members**

The Board reviewed the budget timeline. The March 3rd meeting will be moved to February 24th. The Public Hearing will be held on April 14th at the Senior Center. Each Board member will take on several agencies for budget request review. The Chaplin Board of Education budget will be impacted by negotiated teacher's contract and a special needs student.

c. Review CES Teacher contract settlement:

The CES Teacher contract was ratified by all parties and the BOF is waiting for a copy of the contract.

d. Chaplin/Hampton Ambulance Corps contract and future cost projections:

A meeting will be held with the Ambulance Corps officials. The First Selectmen will check with Scotland regarding the cost to run their own ambulance.

10. NEW BUSINESS:

a. Consider and act on funds transfers and budget line additions/adjustments as requested:

The Board was presented with a request for new line items for Webster Bank accounts to establish balance sheet accounts to correspond with Windham.

Motion to approve new Webster Bank Accounts as presented, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

b. Review BOF 2014-15 budget request:

The Board was presented with BOF budget request for review. A budget assistant will not be hired.

c. Uniform Chart of Accounts (UCOA) for Municipal revenues and expenditures:

A Uniform Chart of Accounts was established by the controller's office so that budget information is categorized in a similar way.

11. CONTINUING BUSINESS:

a. Update on CVFD plans for fire truck and vehicle replacement/repair progress:

b. Review of FY 2011 Audit response as requested by OPM – Municipal Finance Services:

- **Determine action plan in coordination with BOS and MAWC, Auditors**

c. BOE Non-Lapsing Carryover Fund Account Procedures:

d. Review Chaplin/Hampton Ambulance Corps contract and future cost projections:

Motion to table all items in Item #11 Continuing Business, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

12. SECOND AUDIENCE FOR CITIZENS: Note: Comments are limited to agenda items and subject to Chair discretion

Jim Randall presented information on the Cemetery Fund.

13. AGENDA SUGGESTIONS FOR NEXT MEETING:

a. Review FY 2012-13 Audit response to OPM

b. Continue FY 2014-15 budget process

- **Budget and CIP policies, Board of Education budget letter, and Budget calendar**

- c. Invite Chaplin CVFD officers to provide update on fire truck and vehicle replacement/repair progress

14. TIME AND PLACE OF NEXT REGULAR/SPECIAL MEETINGS:

- a. Monday, February 10, 2014– Regular Meeting @ 7:00 pm (Town Hall)
- b. Monday, February 24, 2014 – Special Meeting @ 7:00 pm (Senior Center)
- c. Monday, March 10, 2014- Regular Meeting @ 7:00 pm (Town Hall)

15. ADJOURN:

Motion to adjourn (9:49 PM) was made by Diane Fiasconaro, seconded by Jean Lambert and carried unanimously.

Minutes will be approved at the next regular meeting.

*Respectfully submitted by Kathleen Scott
Recording Secretary*