

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Meeting Minutes
October 2, 2017

Chairperson Dick Weingart called the meeting to order at 7:06 PM. Present were Board members Linkesh Diwan, Jean Lambert and Cesar Beltran. Unable to attend were Board members Doug Dubitsky, Marc Johnson and Alternate Matt Foster.

3. SEATING OF ALTERNATES: None

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: None Expected

6. ADDITIONS OR CHANGES TO AGENDA: None

7. REPORTS:

a. First Selectman monthly report: No Report

b. Staff reports:

- **Accountant: Review and accept monthly Financial Statements; identity questions for follow up**

Nothing is budgeted for Public Works equipment purchase. There is an error in the posting of a \$4,000 Grant. A little over 50% of taxes have been collected to date.

**Dick Weingart will follow up on the above items and the status of payment for COST membership.*

Motion to accept the Financial Statements, was made by Link Diwan, seconded by Jean Lambert and carried unanimously.

- **Tax Collector: Review and accept monthly Collections report; identify questions for follow up**
The tax bills are out.
- **Assessor: No Report**
- **Treasurer: No Report**

c. Board Members' Reports:

- **Selectmen's monthly meeting: R. Weingart**
The Selectmen's meeting was held after the BOF meeting for October.
- **Annual report for FY 2015-16 & 2016-17: L. Diwan**
Congratulations to Link Diwan for completing the Annual Report for FY 2015-16. The Annual Report request letter for FY 2016-17 will go out in November and will include a request for expenditures, revenues, and whether the agency was over or under budget. The deadline for submission is January 16, 2018.

- **Legislative budget report: D. Dubitsky**
Dick Weingart reported that the legislators voted to approve the Republican budget and the Governor vetoed it. There is a possibility of a veto override.
- **Auditors for FY 16-17: MAWC LLC: R. Weingart**
Field work will begin on October 9th and take approximately two weeks. The auditor suggested a separate checking account for the Board of Education.
- **RSD11 Addition/Withdrawal & Dissolution Committees: M. Foster & C. Beltran**
The Dissolution Committee has been tasked with updating the 2009 study report. There are concerns with what would happen if the district was dissolved.

The Addition/Withdrawal Committee report has been submitted to the state and is available on each town's website with the recommendation to add PreK-6 to the RSD11 district. Information meetings on the report set by RSD11 will be held on October 18th and October 24th followed by a referendum on November 16th from 6am – 8pm.

8. APPROVAL OF MINUTES:

a. Regular meeting – September 11, 2017

Motion to approve the regular meeting minutes of September 11, 2017, was made by Jean Lambert with the following corrections: Item #7c, Page 2 should read – The Dissolution Study Committee is meeting tonight. Item #10 be, Page 3 should read – The CES FY 2016-17 budget deficit is \$236,329.66 and this amount will be presented to the auditor. Item #10e – correct the spelling of Jean Lambert. ***The motion was seconded by Cesar Beltran and carried unanimously.***

9. CORRESPONDENCE: None

10. OLD BUSINESS:

a. Report of Shared Services meeting with Chaplin BOE (09/12/2017):

The First Selectman was not in attendance at the meeting. The prospect of Shared Services with the Chaplin BOE does not look promising. Sharing Legal Services was not well accepted and they are happy with their current vendor for snowplowing. Link Diwan suggested Public Works provide a quote for snow removal at the school. The Chaplin BOE was asked to provide quarterly reports on spending. The next meeting will be held on November 30th at 4:30pm at Parish Hill.

b. Consider creation of a Contingency Plan for town funding in the event of State budget approval delay beyond October 1st

1) Review Chaplin's projected municipal aid based on Gov. Exec order & approved Republican budget outline:

The Board was presented with projections for the current budget, Governor's Executive Order and the Republican budget. Under any of these budgets, there will be a deficit in the third year with a big hit in educational funding.

2) Consider and act on recommendation for an immediate "budget freeze" for Town and CES budgets:

Dick Weingart presented comparison of last year's budget for September, October, November and December with tax revenue compared to expenses to show that the cash flow goes into the negative and impacts the fund balance. The cash flow goes back into the positive in January/February with the second installment of taxes due. Discussion was held regarding a budget freeze and options to reduce the budget. \$75,000 could be recaptured from the CIP Fund for the following projects: Playscape, Fire Department gear replacement, UTV skid unit, Public Works vehicle replacement and BOE (duct service, boiler and repairing leaks). The Board will recommend the following to the Board of Selectmen:

- Recommend coming in 20% under budget
- Recommend reclaiming CIP funds
- Recommend the Board of Selectmen push forward on sharing services with the Board of Education

The Board of Finance is not considering any furloughs, salary reductions, dismissals or detailed management of budgets. They are relying on everyone to do their part.

c. Consider and act on changes to BOF budget calendar for FY 2018-19:

The Board was presented with BOF budget calendar and Policies for review. They were asked to consider for next year: a zero budget, budget reductions, budget freeze and town ordinance for bids.

11. NEW BUSINESS:

a. Consider and act on funds transfers and budget line additions/adjustments as requested: None

b. Consider and act on BOF budget letter to Town agencies for FY 2018-19:

A draft copy will be sent to each Board member for review and presented at the next meeting for approval.

c. Consider and act on recommendation from Board Chair to hold BOF officer elections at December regular meeting:

Dick Weingart recommended moving officer elections to the December meeting due to elections in November.

Motion to approve recommendation from Board Chair to hold BOF officer elections at December 11th regular meeting, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.

d. Approve reimbursement (\$90) for two attendees at COST State Budget and Legislative Update (09/20/2017):

Dick Weingart and Jean Lambert attended COST State Budget and Legislative Update on September 20, 2017 which was very informative on the state of the budget and budget deliberations. Link Diwan noted that the decision to attend was made before the current budget issue.

Motion to approve reimbursement of \$90 for two attendees at COST State Budget and Legislative Update on September 20, 2017, was made by Cesar Beltran, seconded by Link Diwan and carried unanimously.

e. Review draft BOF General and CIP policies: Tabled

f. Other urgent business: None

12. CONTINUING BUSINESS:

- a. Review Board goals and policies for FY 2016-17
 - 1) Board Policies
 - a) General Fund: Policy on Unreserved & Unassigned percentage of budget and other factors
 - b) CIP Fund: Policy on budget amount and new projects (when they can be added and cost documentation)
 - c) Revise BOF Agency Budget Management policy
 - d) BOE Non-Lapsing Carryover Account: Revise procedures to reflect change of Bank and G/F accounts
 - 2) Board Bylaws
 - 3) Board Member Handbook
- b. Review Chaplin/Hampton Ambulance Corps contract and future cost projections; NECCOG Paramedic Study Committee

13. SECOND AUDIENCE FOR CITIZENS: None

14. AGENDA SUGGESTIONS FOR NEXT MEETING:

- a. Review Contingency Plan for town funding; State budget delay
- b. Consider and act on BOF budget letter to BOE/CES for FY 2018-19
- c. Review draft BOF General and CIP Fund policies
- d. Standard Regular meeting agenda

15. Time and place of next Regular/Special Meetings:

- a. Monday, November 13, 2017 – Regular meeting @ 7pm (Town Hall)
- b. Monday, December 11, 2017: Regular meeting @7pm (Town Hall)

16. Adjourn:

Motion to adjourn (9:29 PM) was made by Jean Lambert, seconded by Link Diwan and carried unanimously.

Minutes will be approved at the next regular meeting.

***Respectfully submitted by Kathleen Scott
Recording Clerk***