

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Meeting Minutes
January 14, 2019

Chairperson Dick Weingart called the meeting to order at 7:10 PM. Present were Board members Link Diwan, Cesar Beltran and Alternate Linda Caron. Unable to attend were Board members Jean Lambert, Doug Dubitsky and Marc Johnson; Alternate Matt Foster and Alternate Bill Jenkins. Others present were First Selectman Bill Rose and Selectman Joe Pinto.

3. SEATING OF ALTERNATES:

Alternate Linda Caron was seated for Board member Jean Lambert who could not attend tonight's meeting.

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: None

6. ADDITONS OR CHANGES TO AGENDA:

Add to agenda a bullet under Item #7b, Update on CCM Budget Workshop. Move Item #10b on agenda to Item #7 as Item #7a1.

7. REPORTS:

a. First Selectman monthly report:

An email was received from Policy Development Coordinator regarding municipal spending cap with potential penalties in 2021 for exceeding expenditure gap.

1) Review pending Board of Selectmen Employee Compensation Proposal (Longevity):

Dick Weingart presented proposals for pending Board of Selectmen Employee Compensation for Longevity for the Finance Manager, Administrative Assistant and Senior Center Director. The Board of Selectmen propose 1% for 5 years, 5% for 10 years and 10% for 15 years. The Board of Finance presented two proposals: Proposal #1 – 1% for 5 years, 3% for 10 years and 5% for 15 years; Proposal #2 – 2% for 5 years, 4% for 10 years and 6% for 15 years. Link Diwan asked about funding for the Longevity Bonus. Bill Rose reported there is funding in the current budget from Employee Benefits to implement the Longevity Bonus this year and a policy will be included in the employee handbook. Dick Weingart reported that he does not support levels in the Board of Selectmen's proposal for longevity bonus.

b. Board Member Reports:

- **Selectmen's monthly meeting:** Covered already
- **Annual Report for FY 2017-18:**
Annual Reports not received to date include the following: Board of Assessment Appeals, Burning Official and Rec Commission. Link Diwan suggested conducting a photo contest with town agencies with the winner's photo to be showcased on the cover of the Annual Report. Bill Rose suggested using a photo from a project that was completed.
- **Financial Audit RFP:**

Revisions were made to the Audit RFP and a draft will be submitted to the First Selectman for review. The final copy will be posted on the town website.

- **Salary Study Committee:** Covered already
- **Financial Procedures Working Group:**
The financial procedures for the town are drafted and waiting on procedures from the CIP Committee and Board of Education. The next meeting will be held on January 29th to review the audit.
- **FY 2017-18 Audit:**
A draft of the FY 2017-18 audit is expected soon and will be presented to the Board of Finance at their February meeting.
- **Update on CCM Budget Workshop:**
Link Diwan reported on the CCM Budget Workshop that focused on calculating revenues first, then doing expenditure budgets. CCM is geared towards larger towns. Dick Weingart reported that CCM offers a catalog of reference materials for new Board members with many available workshops.

c. **Staff Reports:**

- **Accountant: Review and accept monthly Financial Statements; identify questions for follow up:**
 - Library software (includes data subscriptions) was posted to equipment maintenance. There needs to be an appropriate line item for information technology.
 - Bill Rose reported that the well at the Library is done and tested. Costs are a little higher than expected due to a new pump and expansion tank.
 - Other current assets on the Balance Sheet (cafeteria, education grants, PreK) need tracking.
- **Tax Collector: Review and accept monthly Tax Collections Report; identify questions for follow up:**
The Board was presented with a copy of the Tax Collections Report. Collections are moving along as expected with a rate of 59.1%.
Motion to accept Tax Collections Report from July 2018- December 2018, was made by Linda Caron, seconded by Cesar Beltran and carried unanimously.
- **Assessor & Treasurer:** Reports as requested

8. **APPROVAL OF MINUTES:**

- a. **Regular Meeting – Audit RFP Sub-Committee Special mtg – 10/23/18; Regular mtg – 12/10/18:**
Motion to approve the Audit RFP Sub-Committee Special Meeting minutes from 10/23/18, was made by Link Diwan with the following corrections: Item #3a should read – Chaplin will issue a

contract beginning in FY 2019 plus the option for three consecutive years. Item #3B should read – GAO (Government Accountability Office). Item #3b should read – Page 8 – change date to June 30, 2014. Item #3c should read – He is a member of the Government Finance Officers of CT and can publish a notice on their website. ***The motion was seconded by Linda Caron and carried unanimously.***

Motion to approve the Regular Meeting minutes from 12/10/18, was made by Cesar Beltran, seconded by Link Diwan and carried unanimously.

9. CORRESPONDENCE: Covered already

10. OLD BUSINESS:

a. Review draft BOF Annual Activity Calendar:

The Board reviewed the BOF Annual Activity Calendar. The following was added to the month of January: COST Meeting and Annual Conference.

b. Review pending Board of Selectmen Employee Compensation Proposal (Longevity):

Moved to Item #7a1

c. Review Board of Education (BOE/CES) FY 2018-19 Budget Status:

Cesar Beltran presented update from the BOE/CES meeting. The Business Manager reported that the budget is in good shape overall except Special Education. There is an outplaced student from the STEM Magnet School with a potential cost of \$100,000. Replacing an evening custodian has been difficult. A reception will be held this week for new Principal Kevin Chavez.

d. Review BOF member attendance at COST CT Town Meeting, Wed. January 16, 2019 – Aqua Turf:

Dick Weingart, Link Diwan, Cesar Beltran, Linda Caron and Doug Dubitsky will attend the COST CT Town Meeting on January 16th.

e. Review BOF Budget Development Calendar for FY 2019-20:

The Board reviewed the BOF Budget Development Calendar. Cesar Beltran will attend the RSD11 BOE meeting on January 15th. The next proposed date for the CIP Meeting is February 6th.

11. NEW BUSINESS:

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

Motion to reverse the books for a transaction of \$9191.52 from #31515.4 Health Insurance to #27103 Administrative Assistant Salary and enter a new transfer of \$1691.52 from #31515.4 Health Insurance to #27103 Administrative Assistant Salary, was made by Link Diwan, seconded by Linda Caron and carried unanimously.

b. Review draft of BOF 2019-20 Budget:

The Board reviewed BOF 2019-20 Budget Draft. The Administrative Support is reduced to 0 (\$7,500 was added to the Administrative Assistant’s Salary). The Auditor was increased to \$20,500. The Management Letter is reduced to 0 (\$500 moved to the Auditor).

Motion to accept the BOF FY2019-20 Budget in the amount of \$25,200, was made by Cesar Beltran, seconded by Linda Caron and carried unanimously.

c. Review initial FY 2019-20 CIP project requests; discuss guidelines for CIP funding level:

The Board reviewed the proposed FY 2019-20 CIP project requests with a total of \$514,190. New requests include the following: Public Works - Drainage Infrastructure Rehabilitation, Tree Removal, Nutmeg Lane Drainage & Paving and Town Hall Sidewalk Replacement; Chaplin Board of Education – Replace two main boilers, Replace Gym Wall Safety Panels, Install Chain Link Fence around PreK, Replace Gym/Auditorium/All-Purpose Room Curtain, Replace Carpets (hallways, classroom, office), Replace Gym Floor with Rubberized Floor, Seal Lavatory Floors. Board consensus for CIP funding is a target level at \$410,000.

d. Review draft of BOF-Board of Education budget reporting policy:

Dick Weingart will email a draft of the Board of Education Budget Reporting Policy to each Board member for review with feedback to be returned within two weeks.

e. Consider other urgent current business: None

12. CONTINUING BUSINESS:

a. Review Board goals and policies for FY 2018-19

1) Board Bylaws

2) 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**

3) Board Member Handbook

- a) Reference numbers or numbering system for motions**
- b) Index of acronyms**

b. Review Chaplin/Hampton Ambulance Corps contract and future cost projections; NECCOG Paramedic Study Committee

13. SECOND AUDIENCE FOR CITIZENS:

Jim Randall just returned from a special ops meeting in Montville and thanked the Board for covering mileage.

14. AGENDA SUGGESTIONS FOR NEXT MEETING:

a. Regular meeting agenda

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- b. Auditor presentation of FY 2017-18 Chaplin Audit
- c. Brief Summary of COST meeting
- d. BOE Budget
- e. BOE Budget Policy

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

- a. Monday, January 28, 2019 – CIP Committee Meeting @ 5pm (Town Hall)
- b. Monday, February 11, 2019 – Regular Meeting @7pm (Town Hall)
- c. February Special Budget Meeting: To be determined

16. Adjourn:

Motion to adjourn (10:02 PM) was made by Linda Caron, seconded by Link Diwan and carried unanimously.

Minutes will be approved at the next regular meeting.

*Respectfully submitted by Kathleen Scott
Recording Clerk*