

CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

Meeting Minutes

August 11, 2014

Chairperson Dick Weingart called the meeting to order at 7:03 PM. Present were Board members, Bruce Raymond, Diana Fiasconaro and Jean Lambert. Others present were Treasurer Andrew Daniels, Financial Consultant Noelle Cormier, Superintendent Ken Henrici and Chaplin Board of Education Chair Angelina Pearce. Unable to attend was Board members Marc Johnson and Doug Dubitsky.

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

4. **GUESTS:** Chaplin Board of Education members and Superintendent: CES FY 2013-14 Budget Superintendent Henrici reported that there were unanticipated costs with the budget: three special needs students moving into the district, STEM Magnet School tuition, legal costs related to Bus Company that published personal information and contracted teacher negotiations.

Approval of Additional funding for appropriation by Town Meeting:

Having received a request from the Chaplin Board of Education for additional funding in fiscal year FY 2013-14, together with requisite documentation, the Board of Finance hereby recommends the following:

Motion that the amount of \$59,000 be appropriated by Town Meeting from account 10702-Unrestricted Fund Balance to account 25100-Elementary Education in fiscal year FY 2013-14, was made by Jean Lambert, seconded by Diana Fiasconaro and carried unanimously.

5. **ADDITIONS OR CHANGES TO AGENDA:** None

6. **REPORTS:**

a. **First Selectman monthly report:**

Excess expenditures in some accounts will be discussed later on the agenda.

b. **Staff reports:**

Accountant: Review and accept monthly Financial Statements

The over budget figure does not reflect items without a budget. Tax collections are less than budgeted.

Motion to approve the FY 2013-14 Financial Report, was made by Bruce Raymond, seconded by Jean Lambert and carried unanimously.

Treasurer: Monthly report

- The holding account is now active with state grants funds deposited in the accounts right away.
- A large banking error was made at Parish Hill and caught by the Treasurer. The administration at Parish Hill is working on procedures and advertising for an office manager.
- Investment interest is down due to fees from Webster Bank. Andrew Daniels is working on getting the fees reduced.

Tax Collector: Review most recent report

The Tax Collector was asked to attend the September meeting to review reports.

Assessor: Monthly report on significant activities

No Report

c. **Other Staff reports:** None

d. Board Member reports:

Selectmen's Meeting: July 3 and August 7, 2014: R. Weingart

Dick Weingart presented the highlights from the Selectmen's meeting:

- The energy project at the library is completed.
- The Tower Hill Bridge is open.
- Additional funding from the STEAP Grant for the Darling Pond project was denied. The Selectman will submit another application.
- The Grange has been sold.
- Potential Town Meeting Agenda items include: ordinance for restructuring the Recreation Commission and membership change, summary ordinance to adopt process to announce town meeting, ordinance for alternate Board members.

Other Board reports:

➤ **FY 2013-14 Annual Report: D. Fiasconaro**

Diana Fiasconaro will meet with Andrew Daniels to prepare the Annual Report.

7. APPROVAL OF MINUTES

06/23/2014 – Special meeting:

Motion to approve the special meeting minutes of June 23, 2014, was made by Jean Lambert, seconded by Diana Fiasconaro and carried with one abstention by Bruce Raymond.

8. CORRESPONDENCE:

Emails were received from the First Selectmen regarding budget transfers.

9. OLD BUSINESS:

a. FY 2013-14 budget issues:

CIP Funding for Backhoe/Payloader purchase:

○ **Approval of additional funding for appropriation by Town Meeting:**

\$50,000 was appropriated for the Backhoe/Payloader purchase. The actual cost was \$72,000 that included very useful attachments.

Having received a request from the Chaplin Board of Selectmen for additional CIP funding for a Backhoe purchase in fiscal year 2013-14, together with requisite documentation, the Board of Finance hereby approves the following motions and recommendations:

Motion to approve the following was made by Bruce Raymond:

- 1) That the amount of \$10,000 be transferred from account 10701.3-LOCIP Fund Balance to CIP account 3900-Undesignated*
- 2) That the amount of \$10,000 be transferred by Town Meeting from CIP account 3900-Undesignated to CIP account 3305.23 (3305.16)-Backhoe*
- 3) That the amount of \$10,500 be transferred by Town Meeting from CIP account 3305.20 (3305.15)-Equipment Replacement to CIP account 3305.23 (3305.16)-Backhoe*

The motion was seconded by Jean Lambert and carried unanimously.

Review and approve funds transfers and budget line adjustments to close out FY 2013-14:

The Board was presented with a request of budget transfers for FY 2013-14 to offset expenditures over budget with requisite documentation.

Motion that the transfers to the accounts listed below, from the source accounts provided by the First Selectman, are approved without qualification, was made by Jean Lambert:

24000	Board of Assessment Appeals	24.21
27000	Board of Selectmen	1847.65
29000	Building Inspector	0.24
32500	Grants-Emergency Homeland	149.99
33000	Historic District Commission	125.16
35000	Library	6669.18
36000	Planning and Zoning	3600.53
37000	Police Protection	8951.68
41000	Senior Center	5416.27
42000	Tax Collector	6236.88
43000	Town Clerk	216.55
44000	Town Memberships	253.49

The motion was seconded by Diana Fiasconaro and carried unanimously.

Having received a request from the Chaplin Board of Selectmen for Budget transfers in fiscal year FY 2013-14 to offset expenditures over budget in Buildings, Grounds, Maintenance and Public Works Departments, the Board of Finance hereby approves the following motion with qualifications as stated:

Motion that the transfers to the accounts listed below, from the source accounts provided by the First Selectman, are approved with qualifications as stated, was made by Diana Fiasconaro:

28000	Buildings, Grounds, Maintenance	16,993.13
38000	Public Works	23,509.03

Qualifications:

The Board of Finance is aware of the requirements in CGS Chapter 109, Sec. 7-348 for prior Board approval of excess expenditures. However, in the above departments, the Board was not consulted about these excess expenditures.

In an effort to forestall such situations in the future, the Board Chair, Mr. Weingart met with the First Selectman, Mr. Rose on August 11, 2014 to apprise him of the statutory requirement under Section 7-348. Mr. Rose stated that he was unaware of this requirement and that he would adhere to this requirement in the future. Mr. Rose further attested to his willingness to adhere to the pre-approval requirement in his email on 08/11/2014 to the entire Board. The Board also reviewed Mr. Rose's email of 08/07/14 in which he listed and explained the excess expenditures under Building, Grounds and Maintenance. Additionally, Mr. Weingart presented to the Board the FY 2008-09 and FY 2010-11 Year-End budget adjustments which were provided by Mr. Rose. Based on these assurances and supplementary information provided, the Board approves these transfers. The motion was seconded by Jean Lambert and carried unanimously.

b. Review FY 2013-2014 Audit progress:

The auditors will begin their field work in September.

c. Continue critique of FY 2014-2015 budget process – timeline and review procedures: Tabled

10. NEW BUSINESS:

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

New budget line for cemeteries: 28080.4-Monument and Corner Post Purchases:

Motion to establish new budget line for cemeteries, #28080.4 Monument and Corner Post

Purchases, was made by Jean Lambert, seconded by Diana Fiasconaro and carried unanimously.

b. Prioritize Board goals for 2014

1) Board initiatives:

a) Alternate BOF members for November 2015 Municipal election:

Discussion was held regarding adding alternate BOF members due to meetings being changed or cancelled due to lack of a quorum.

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 project (when can they be added and cost documentation)

3) Board bylaws

The Board was asked to consider establishing Bylaws and policies for the General Fund and CIP Fund.

4) Board member handbook:

Marc Johnson will be asked to follow-up on his suggestion to obtain handbook from area towns.

c. Other urgent business: None

11. CONTINUING BUSINESS:

a. BOE Non-Lapsing Carryover Fund Account Procedures: Tabled

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

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

None

13. AGENDA SUGGESTIONS FOR NEXT MEETING:

a. Review FY 2013-14 Audit progress

b. Critique FY 2014-15 budget process – timeline and review procedures

c. Review progress on Board goals for 2014

d. Guest: Tax Collector or Ambulance Corps

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

Motion to change September 8, 2014 meeting to September 22, 2014, was made by Jean Lambert, seconded by Bruce Raymond and carried unanimously.

a. Monday, September 22, 2014 – Special Meeting @ 7:00pm (Town Hall)

b. Tuesday, October 14 – Special Meeting @ 7:00pm (Town Hall)

15. ADJOURN:

Motion to adjourn (9:15 PM) was made by Diana Fiasconaro, seconded by Jean Lambert and carried unanimously.

Minutes will be approved at the next regular meeting.

*Respectfully submitted by Kathleen Scott
Recording Secretary*

Subject: BOF Meeting tonight
From: Bill Rose (firstselectman@chaplinct.org)
To: richard.weingart@snet.net; doug@lawyer.com; bruce.raymond@charter.net; train0034@gmail.com; dfiasconaro04@yahoo.com; mwj16@att.net; jsmith2021@charter.net; ijlwrench@snet.net;
Cc: finance@chaplinct.org; assistant@chaplinct.org;
Date: Monday, August 11, 2014 3:23 PM

Hello BOF,

I am writing this as a follow up my email to you from last Thursday where I explained what some of the overages in the town budget were spent on. I would like to been able to attend tonight's meeting to explain in person but several personal obligations will keep me from attending.

I met with Dick this morning and he made me aware for the first time of a Ct. statute, Sec.7-348 that states "towns not to contract in excess of appropriations". I am sure he will share the entire statute with you at the meeting. Neither my staff or myself were aware that this statute existed. Over the years this transfer of funds has happened repeatedly, we all thought that as long as it was not involved with salaries and did not exceed the total approved town "bottom line" of the budget there was not a problem. This was common place even back when I was on BOF and by my recollection this has always been standard procedure. I just went back a couple of years and found in 2009 we transferred over \$30,000 and in 2011 we transferred over \$31,000. In the past the selectman's office just put in the request and the BOF always approved it. I have put copies of 2009 and 2011 years in the BOF mail box for your review tonight. In all of the years we have been doing this neither the previous or present auditor ever mentioned it being an issue either. So I am just letting the BOF know that I was totally unaware that we have been doing these transfers incorrectly and that going forward we will adhere to the state statute which appears to require a town meeting. I will say that if we are going to adhere to the statue going forward then we need to look at several of the departments that we had to cover with transfers this year like the Library, Sr. Center and Tax department, not just our Public Works and Building Grounds and Maintenance budgets. In closing I plan to follow the statute to a tee in the future now that I know it exists.

Thank you for your understanding, Bill

William H. Rose IV

Subject: RE: FY 2013-14 Budget

From: "Bill Rose" <firstselectman@chaplinct.org>

Date: 8/7/14 3:20 PM

To: "Dick Weingart" <richard.weingart@snet.net>

CC: "Bruce Raymond" <bruce.raymond@charter.net>, "Doug Dubitsky" <doug@lawyer.com>, "Jean Lambert" <train0034@gmail.com>, "Marc Johnson" <mwj16@att.net>, "Val Garrison" <finance@chaplinct.org>, "irene schein" <ijwrench@snet.net>, "John Smith" <jsmith2021@charter.net>, "Diana Fiasconaro" <dfiasconaro04@yahoo.com>

Hi Dick,

Sure, I am more than happy to give a rundown of some of the infrastructure projects that we were able to accomplish through the savings in multiple budget lines items. The following things have or will be done while staying within the town approved budget while still returning \$11,697 to the general fund.

- 1) The old Post Office building/Troopers office is getting sanded, scraped, pressure washed, stained and the trim painted. This is long overdue and if we let it go much longer we will be looking at a complete siding job.
- 2) The Town Hall is getting properly insulated to modern standards. It was built in 1973 when heating oil was cheap and I feel this investment will pay for itself over a relatively short period of time in heating and cooling costs.
- 3) Once again the Town Hall entry doors are in very poor condition causing a great deal of energy loss. One door is so rusted out on the bottom it sticks open and allows weather and who knows what to enter the building. With the new doors we also getting new crash bars and closers because they do not meet modern codes for safety criteria and disabled persons.
- 4) The stone wall in front of the Chewink Cemetery has been in need of repair for many, many years and has been slowly falling into the road as well as falling into disrepair. The work has been completed and please drive by and check it out if you get the chance.

I feel that we owe it to our citizens and tax payers to maintain our town infrastructure items and by continually neglecting them sooner or later you have a huge and costly list of things to repair. These repairs will pay us dividends in the future either with energy savings or the fact that this is our town and we take care of it. I have included everyone in this email so if anyone wants to direct specific questions to me before your meeting on Monday they can.

Thanks, Bill

William H. Rose IV
First Selectman
Town of Chaplin
495 Phoenixville Road
Chaplin, CT 06235

Voice: 860-455-0073
firstselectman@chaplinct.org

From: Dick Weingart [mailto:richard.weingart@snet.net]
Sent: Thursday, August 07, 2014 8:17 AM
To: Bill Rose
Cc: Val Garrison; Bruce Raymond
Subject: FY 2013-14 Budget

Hi Bill,

When I was working with Val last week she gave me the budget transfers required to close out FY 2013-14. I noticed larger than usual deficits in Buildings-Grounds and Public Works, and I think BOF members will have questions about these.

If you won't be attending Monday's BOF meeting, would you please send me a brief explanation for the deficits in each of these budgets (for the Board and the record)?

Thanks in advance, Dick.

P.S. Will see you tonight.

Town of Chaplin
 Year-End Budget
 Adjustment Form
 FY 07/01/2010 Through 06/30/2011

F41

Account No.	Agent	Over Budget	Transfer Account	Agent	Amount Transferred
20000	CIP and Debt Service	\$1.00	50000	Town Contingency Fund	-\$1.00
20100	General Expenses	\$133.10	50000	Town Contingency Fund	-\$133.10
21000	Accounting	\$588.24	50000	Town Contingency Fund	-\$588.24
22000	Animal Control	\$627.43	50000	Town Contingency Fund	-\$627.43
27000	Board of Selectman	\$4,426.18	50000	Town Contingency Fund	-\$4,426.18
30000	Burning Official	\$51.37	50000	Town Contingency Fund	-\$51.37
31300	Emergency Preparedness	\$41.69	50000	Town Contingency Fund	-\$41.69
33000	Historic Commission	\$13.03	50000	Town Contingency Fund	-\$13.03
36000	Planning and Zoning	\$649.35	50000	Town Contingency Fund	-\$649.35
37000	Police Protection	\$1,914.87	50000	Town Contingency Fund	-\$1,914.87
38000	Public Works	\$19,175.34	31500	Employee Fringe Benefit	-\$19,175.34
41000	Senior Center	\$373.72	50000	Town Contingency Fund	-\$373.72
42000	Tax Collector	\$2,398.60	50000	Town Contingency Fund	-\$2,398.60
45000	Treasurer	\$402.05	50000	Town Contingency Fund	-\$402.05
46000	Vital Statistics	\$18.54	50000	Town Contingency Fund	-\$18.54
51000	Employee Salary Increases	\$561.85	50000	Town Contingency Fund	-\$561.85
51000	Employee Salary Increases	\$233.94	50000	Town Contingency Fund	-\$233.94
	Total Over - Budget	\$31,610.30	Transfer Account	Transfer Agent	-\$31,610.30

Approvals	Signature	Date Approved
Selectman		
BOF		
Accountant		

Town of Chaplin
 Year-End Budget
 Adjustment Form
 FY 07/01/2008 Through 06/30/2009

FY11

Monday, July 19, 2010

Account No.	Agent	Over Budget	Transfer Account	Agent	Amount Transferred
21000	Accounting	\$895.12	20100	General Expenses	-\$895.12
25100	CES	\$1,840.41	28000	Build Ground Maint	-\$1,840.41
31500	Employee Fringe Benefits	\$18,543.26	40500	Sanitation	-\$16,699.35
31500	Employee Fringe Benefits		20100	General Expenses	-\$1,843.91
36000	Planning & Zoning	\$265.93	20100	General Expenses	-\$265.93
38000	Public Works	\$8,514.73	37000	Police Protection	-\$8,514.73
47000	Volunteer Fire Department	\$513.43	20100	General Expenses	-\$513.43
	Total Over- Budget	\$30,572.88	Transfer Amount	Transfer Account	-\$30,572.88

Approvals	Signature	Date Approved
Selectman		
BOF		
Accountant		