

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Meeting Minutes
January 12, 2015

Chairperson Dick Weingart called the meeting to order at 7:02 PM. Present were Board members Bruce Raymond, Diana Fiasconaro and Jean Lambert. Others present were Treasurer Andrew Daniels, Emergency Director Jim Randall and MAWC auditors Darren Offerdahl and Jason Michaud. Unable to attend was Board members Marc Johnson and Doug Dubitsky.

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

4. **GUESTS:** MAWC Presentation of FY 2013-14 Audit

a. **BOF to consider and act on Audit report:**

The Board was presented with the audit with no major changes. The audit went smoothly with the staff and requested information was received in a timely manner. There is a material weakness with internal controls that should be fixed this year. The 2nd draft of the financial statements was reviewed and the Board was recommended to monitor the fund balance.

Motion to accept the FY 2013-14 Audit, was made by Bruce Raymond, seconded by Diana Fiasconaro and carried unanimously.

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

6. **REPORTS:**

a. **First Selectman monthly report:** None

b. **Staff reports:**

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

Bruce Raymond will follow up on questions from last month:

- Airline Trail renovations
- Public Works Equipment Maintenance

The Board reviewed the current Financial Statements. Electricity will be listed separately from the CL&P loan repayment in the Senior Center/Library budget for better tracking. Dick Weingart will follow up on the following:

- Planning & Zoning agent salary with additional enforcement

Motion to accept the Financial Statements, was made by Bruce Raymond, seconded by Diana Fiasconaro and carried unanimously.

- **Treasurer: Monthly report**

- The high school is starting to get back on schedule and is running smoothly.
- Mr. Daniels addressed the Board of Selectmen regarding the salary for his position being too high for the duties performed.

- **Tax Collector: Review and accept monthly reports; identify questions for follow up:**
No Report

- **Assessor: Ad hoc reports as submitted:** No Report

- **Other Staff reports:** No Report

c. Board Members' reports:

• **Selectmen's Meeting: January 5, 2015: R. Weingart**

Dick Weingart presented highlights from the Selectmen's meeting:

- The siding on the Fire Department building is deteriorating rapidly due to poor installation and will need to be replaced.

• **Other Board reports:**

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

Half of the Annual Reports have been received. The remaining agencies will be sent a reminder.

➤ **Chaplin/Hampton Ambulance Corps contract update: D. Fiasconaro**

A list of questions and concerns will be made to address the Ambulance Corps contract.

7. APPROVAL OF MINUTES

• **12/08/2014 – Regular meeting:**

Motion to approve the minutes of 12/08/14, was made by Bruce Raymond, seconded by Jean Lambert and carried with one abstention by Diana Fiasconaro.

8. CORRESPONDENCE:

- Letter from Noelle Cormier in response to minutes from BOE meeting

9. OLD BUSINESS:

a. Consider and act on BOF FY 2015-16 Budget:

The Board reviewed and revised BOF FY 2015-16 Budget.

Motion to approve the BOF FY 2015-16 Budget in the amount of \$25,961.27, was made by Diana Fiasconaro, seconded by Jean Lambert and carried unanimously.

b. Continue with tasks related to FY 2015-16 budget process:

1) Review draft FY 2015-16 General Fund and Capital Non-Recurring (CIP) Fund policies:

Dick Weingart will bring in policies for review at the February meeting.

2) Review draft FY 2015-16 Budget calendar:

The Board was presented with a draft of the budget calendar for review. The BOF recommends that agencies be asked for 3-year CIP projections and no new projects for FY 2015-16. New requests only for FY 2017, 2018, 2019. The BOF recommends CIP submission deadline be established as 02/05/2015 with initial CIP Committee meeting during the week of 02/09 or 02/16.

3) RSD11 FY 2015-16 budget: Reduced Chaplin enrollment (as of 10/01/2014) and projected Assessment percentage decrease:

Chaplin enrollment is down with an assessment decrease of approximately \$160,000. Most of that will be used up by special education costs for an outplaced student.

10. NEW BUSINESS:

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

A request was received from the Accountant to change a QuickBooks line item.

Motion to change Chart of Accounts #10699 Liability to #10622 Due to related parties PHHS, was made by Bruce Raymond, seconded by Jean Lambert and carried unanimously.

- b. Consider and act on funding request for BOF chair to attend GFOA-CT Winter Meeting (February 5):**
Motion to approve sending BOF Chair to attend GFOA-CT Winter Meeting on February 5th for a cost of \$60, was made by Diana Fiasconaro, seconded by Jean Lambert and carried unanimously.
- c. Consider rescheduling February BOF meeting (Chair schedule conflict):**
Motion to change the February 9th regular meeting to February 23rd special meeting, was made by Bruce Raymond, seconded by Jean Lambert and carried unanimously.
- d. Other urgent business:** None

11. CONTINUING BUSINESS:

- a. Consider and act on appointment of Alternate BOF members:** None
- b. Monitor FY 14-15 BOE/CES budget for Special Education costs:**
The Board was presented with an estimate of a potential deficit for special education costs in the amount of \$113,735 for FY 14-15 BOE/CES budget.
- c. Review Board initiatives and goals for 2014-15:**
 - 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)**
 - 2) Board bylaws**
 - 3) Board member handbook**
No Report
- d. BOE Non-Lapsing Carryover Fund Account Procedures:** No Report
- e. Review Chaplin/Hampton Ambulance Corps contract and future cost projections:**
 - **NECOG Paramedic Study Committee:**
No Report

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

Jim Randall asked for clarification on the cost savings for the Senior Center/Library upgrade.

13. AGENDA SUGGESTIONS FOR NEXT MEETING:

- a. Review FY 2014-15 budget process – timeline, tasks and procedures
- b. Begin review of Agency budget requests
- c. Review progress on Board goals and initiatives for FY 2014-15

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

- a. Monday, February 23, 2015 – Special Meeting @ 7pm (Town Hall)
- b. Monday, March 9, 2015 – Regular Meeting @ 7pm (Town Hall); Town Agency budget presentation
- c. Monday, March 16, 2015 – Special Meeting @ 7pm (Town Hall); Chaplin BOE budget presentation

15. ADJOURN:

Motion to adjourn (9:24 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*