

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
April 16, 2015

Chairperson Dick Weingart called the meeting to order at 7:08 PM. Present were Board members, Bruce Raymond, Diana Fiasconaro, Jean Lambert, Marc Johnson and Doug Dubitsky.

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

4. **ADDITIONS OR CHANGES TO AGENDA:** None permitted

5. **GUESTS:** None

6. **REPORTS:**

a. **Staff Reports:**

- **Accountant: Review and accept monthly Financial Statements**

Revenues are in good shape. Planning & Zoning is close to being over budget. Public Works salaries for snow removal is over budget approximately \$11,000 and will be offset by Employee Benefits that is significantly under budget.

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

- **Treasurer: Monthly Report:** No Report

- **Tax Collector: Review and accept monthly reports; identify questions for follow up**

The Board was presented with Tax Collector's Report. Taxes collected to date was \$5,072,000 (\$5,167,000 was budgeted). Prior year taxes collected was \$106,800 (\$120,000 was budgeted). Interest, liens and fees collected was \$41,674 (\$61,000 was budgeted).

Motion to accept the Tax Collector Report, was made by Jean Lambert, seconded by Diana Fiasconaro and carried unanimously.

- **Assessor: Report on Board of Assessment Appeals decisions**

Assessment Appeals decisions have reduced the grand list by approximately \$100,000.

b. **Board Member reports:**

- **FY 2013-14 Annual Report (Diana):**

- **Consider and act on Tax Collector Report formal and publishing delinquent taxpayer list**
A list of delinquent taxpayers was the only item published previously. Dick Weingart recommended not publishing delinquent taxpayers. The Tax Collector provided a sample report from Windham.

Motion for the Board Chair to advise the Tax Collector to produce an Annual Report for Chaplin in the same manner completed for Windham, was made by Bruce Raymond, seconded by Marc Johnson and carried unanimously.

The Board was presented with a copy of the BOF Annual Report. Diana Fiasconaro was commended for her work on the Annual Report.

- **Other reports:** None

7. **APPROVAL OF MINUTES:**

a. Special meeting 03/16/2015; Public Hearing 04/13/2015; Regular meeting 04/13/2015

Motion to approve the special meeting minutes 03/16/15, was made by Jean Lambert with the following corrections: Item #10a should read – For FY 16-17, revenues are projected to increase 1% from the Grand List and motor vehicles (may change pending proposed bill). Item #10b should read – The Board was presented with draft letter to the First Selectman regarding merit salary increase with suggested changes to the letter. Motion to approve BOF response to the First Selectman regarding merit salary increase requests, was made by Diana Fiasconaro, seconded by Jean Lambert and carried unanimously. *The motion was seconded by Bruce Raymond and carried unanimously.*

Approval of the 04/13/15 Public Hearing minutes was tabled.

Motion to approve the regular meeting minutes of 04/13/15, was made by Jean Lambert, seconded by Marc Johnson and carried unanimously.

8. CORRESPONDENCE: None

9. OLD BUSINESS: None

10. BUDGET WORKSHOP:

a. Overview of FY 2015-16 & 2016-17 Town and BOE budgets and forecasts: No new projections

b. Consider and act on Agency and BOE budget approvals and adjustments:

1) Identify individual budgets for examination/additional information/adjustment

➤ **Resident Trooper:**

Discussion was held regarding whether to budget 70% or 100% for the State Trooper program pending approval of the Governor's budget. The First Selectman recommends budgeting at 70%.

➤ **Planning & Zoning – ZEO budget:**

Discussion was held regarding the budget for the Enforcement Officer who is a town employee, with compensation approved by the Board of Selectmen for \$30 per hour and mileage reimbursement. The hours worked have increased (job description is for 5-8 hours) due to enforcement per new ordinance. The Board of Finance will draft a letter to the First Selectman and Planning & Zoning Commission requesting documentation for the budget request with enforcement listed separately.

➤ **Recreation Commission – Field maintenance budget:**

The Recreation Commission will be asked to reduce field maintenance as funds have been used for this fiscal year. Diana Fiasconaro reported that the Recreation Department does not charge admission for music events and does not obtain permits.

➤ **Board of Education Special Education budget**

Discussion was held regarding \$106,000 in the budget for an outplaced student who has left the district. Superintendent Henrici reported at the budget hearing that funds were kept in the budget due to the tendency of the student returning to the district. The Board of Education will reduce the budget and requests applying some of the \$106,000 to other items in the budget that were cut. Dick Weingart will meet with the administration and Board of Education on Monday to discuss the issue and obtain an itemized list of amounts requested.

c. Review CIP Plan:

• **FY 2016 – 2020 CIP Plan requests/approvals:**

The Fund Balance is projected to be about 12%. The First Selectman recommended allocating \$125,000 for road maintenance. He is concerned about the amount of the fund balance and recommends starting next year for \$25,000 to be set aside for vehicle replacement in Public Works and road maintenance.

• **Review CIP projects for potential closure:**

The Tower Hill Road Bridge project came in under budget. The remaining funds will be used for cosmetic work on the bridge and road maintenance.

d. Consider and act on salary equity increase requests:

The requests will be considered after receipt of job descriptions and duties.

e. Review FY 2015-16 & 2016-17 projected surplus/deficit: No Report

f. Plan for May 11th Town Meeting:

The 37 tabs in the budget book will be divided between the Board members to answer questions at the Town Meeting. A referendum will be held on May 18th.

g. Review FY 2015-16 budget calendar & schedule:

The budget calendar was reviewed. A budget workshop will be held on April 27th.

h. Confirm Thursday, May 21, 2015 Special Meeting date to set FY 2015-16 Mill Rate:

If the budget passes, the mill rate will be set at a special meeting on May 21st.

i. Other budget issues for consideration: None

11. NEW BUSINESS:

a. Approve funds transfers and budget line adjustments as needed (some pending):

A request was made to change the categorization for the cemetery maintenance fund.

Motion to create new line item #10701.7 Restricted Fund Balance Cemetery Maintenance Fund and transfer balance of line item #10609 to new line item, was made by Jean Lambert, seconded by Bruce Raymond and carried unanimously.

Motion to transfer \$230 from line item #10702 Unrestricted General Fund Balance to new line item #10701.7 Restricted Fund Balance Cemetery Maintenance Fund, was made by Marc Johnson, seconded by Jean Lambert and carried unanimously.

Andrew Daniels submitted a request from the Fire Department for the purchase of four new sets of turn out gear at a cost of \$3,202 per set. Dick Weingart reported that 15 vendors have agreed to contract with the state at a reduced savings. He suggested the Fire Department work with a state approved vendor.

b. Review assigned Fund Balance for future RSD11 assessment:

RSD11 assessments are based on projections of enrollment.

c. Consider assignment of Fund Balance for potential CES/BOE FY 14-15 deficit:

The Chaplin Board of Education projects a \$165,000 deficit in the current budget for an outplaced student (from mid-October to March). Services for this student was expected to be covered in house so

funds were not included in the budget for outplacement. According to the Special Education Director, expenses were likely over estimated. She is waiting for an invoice from the facility. The Board of Finance has requested the following to review this issue: the past three months budget to actual and a representative of the Chaplin Board of Education to attend the April 27th budget workshop to answer any questions. Dick Weingart has contacted a state financial officer to inquire about a waiver due to the potential impact on the MBR.

12. AGENDA SUGGESTIONS FOR NEXT MEETING:

- a. Budget workshop/Complete budget for Town Meeting and approve budget presentation

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

- a. Monday, April 27, 2015 – Special Meeting @ 7pm (Town Hall) – Budget Workshop
- b. Monday, May 11, 2015 – Annual Town Meeting (Senior Center)
- c. Thursday, May 21, 2015 – Special Meeting @ 7pm (Library Meeting Room) – Set FY 2015-16 Mill Rate

14. ADJOURN:

Motion to adjourn (9:20 PM) was made by Jean Lambert, seconded by Diana Fiasconaro and carried unanimously.

Minutes will be approved at the next regular meeting.

*Respectfully submitted by Kathleen Scott
Recording Secretary*