

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Meeting Minutes**  
**November 13, 2017**

Chairperson Dick Weingart called the meeting to order at 7:07 PM. Present were Board members Linkesh Diwan, Jean Lambert, Cesar Beltran, Doug Dubitsky and Alternate Linda Caron. Unable to attend was Board member Marc Johnson, Alternate Matt Foster and Alternate Bill Jenkins.

**3. SEATING OF ALTERNATES:**

*Motion to seat Alternate Linda Caron for Board Member Marc Johnson who could not attend tonight's meeting, was made by Link Diwan, seconded by Jean Lambert and carried unanimously.*

**4. FIRST AUDIENCE FOR CITIZENS:**

Dick Weingart commended Shari Smith for swearing in the candidates before the meeting.

**5. GUESTS:** None Expected

**6. ADDITIONS OR CHANGES TO AGENDA:**

Add to agenda as Item #11f, Act on Motor Vehicle Mill Rate for FY 2017-18.

**7. REPORTS:**

**a. First Selectman monthly report:** No Report

**b. Board Member reports:**

• **Review budget process & calendar for FY 2018-19: R. Weingart**

Dick Weingart presented the budget calendar and reviewed the highlights of the budget cycle. The process has been moved up about a month. The Board will approve the budget request letters with policies and procedures and send out by Thanksgiving. The CIP Committee will review the CIP Plan in December.

• **Selectmen's monthly meeting: R. Weingart**

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

- Discussion was held regarding the state budget and Addition/Withdrawal Study Committee Report.
- The referendum to vote on the Committee's recommendation to add grades PreK – 6 to RD11 will be held on November 16<sup>th</sup>.
- All Invoices are reviewed by the First Selectman with checks written and signed by the Treasurer and one Selectmen. Bill Rose proposed going back to the previous procedure of having all members of the Board of Selectmen approving and signing checks. The Board of Selectmen voted to recommend to the Treasurer to go back to the old check signing procedure.
- The terms for the State Trooper have not changed and will remain at 85%.

• **Annual report for FY 2016-17: L. Diwan**

The Annual Report request letter will be presented at the next meeting.

• **Audit for FY 2016-17 – MAWC, LLC: R. Weingart**

The auditors are in the process of completing the field work. Draft Financial Statements will be available prior to Thanksgiving and be reviewed at the December meeting. The auditors have recommended appropriating funds for the BOE/CES deficit (not doing so would hold up the Financial Statements) and putting in place a process to control future budget expenditures.

**c. Staff reports:**

- **Accountant: Review and accept monthly Financial Statements; identify questions for follow up**  
Public Works is over budget \$52,000 for an HVAC system and will be offset by state bonding package for CIP projects. Workers Compensation is over budget. Dick Weingart will check on insurance line item that is under budget.  
***Motion to accept Financial Statements through October 31, 2017, was made by Link Diwan, seconded by Cesar Beltran and carried unanimously.***
- **Tax Collector: Review and accept monthly Collections report; identify questions for follow up**  
No Report
- **Assessor: Reports as needed:** No Report
- **Treasurer: Reports as needed:** No Report

Doug Dubitsky reported the state has extended appeal for raising the cap for motor vehicle tax to the end of December.

**8. APPROVAL OF MINUTES:**

- a. Regular meeting – October 2, 2017; Special Meeting – October 30, 2017:**  
***Motion to approve regular meeting minutes of October 2, 2017, was made by Cesar Beltran, seconded by Link Diwan and carried with abstentions by Doug Dubitsky and Linda Caron.***

Approval of the October 30, 2017 meeting minutes was tabled until the next meeting.

**9. CORRESPONDENCE:** None

**10. OLD BUSINESS:**

- a. Review Chaplin's projected municipal aid for FY 2017-18 based on state approved budget:**  
The Board was presented with State Budget impact to Chaplin with a reduction of \$80,755. There is no municipal contribution to the Teacher's Retirement System. Special Education is funded as it has been. The motor vehicle mill rate cap will be 39 mills in FY 18 and 45 mills in FY 19.
- b. Consider and act on Chaplin Revenue Budget for FY 2017-18:**  
The Chaplin Revenue Budget for FY 2017-18 will be presented at the December meeting.

**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**

**c. Review draft BOF General and CIP Fund policies:**

The Board was presented with BOF budget letter to Town agencies and BOF General CIP Fund policies for review.

**d. Review draft BOF budget letter to BOE/CES for FY 2-18-19:**

The BOE/CES budget letter is still being drafted.

**e. Other urgent business:** None

**f. Motor Vehicle Mill Rate:**

The BOF originally budgeted motor vehicle tax collections at 32.0 mills as required by State statute until amended in late October 2017. The “original” motor vehicle billing for the fiscal year due on November 1, 2017 was at 32 mills.

***Motion to maintain Chaplin’s motor vehicle rate for FY 2017-18 Supplemental billing at 32.0 mills. The Tax Collector is instructed not to issue additional tax bills for the July 1 taxes billed at 32.0 mills, was made by Cesar Beltran, seconded by Link Diwan and carried unanimously.***

**12. CONTINUING BUSINESS:**

**a. Consider and act on recommendation to Town Meeting for appropriation to cover BOE/CES FY 2016-17 budget deficit:**

***Motion to reconsider and act on recommendation to Town Meeting for an appropriation to cover BOE/CES FY 2016-17 budget deficit, was made by Cesar Beltran, seconded by Jean Lambert and carried with the following vote:***

***YES: D. Dubitsky, L. Link Diwan, J. Lambert.***

***NO: D. Weingart, C. Beltran.***

***ABSTAIN: L. Caron.***

The Board requests a joint special meeting be held with the BOE/CES to establish a plan of action and possible solution. The plan should include the following:

- Identify procedure for monthly budget with monthly reporting and forecasting management
- Stricter oversight on items that cause the budget to go into deficit
- Review check signing procedure and see if proper oversight in place
- Timely notification of over expended line items
- Increase communication regarding shared services (legal fees and snowplowing)

***Motion to table recommendation to Town Meeting for appropriation to cover BOE/CES FY 2016-17 budget deficit until procedures are in place to prevent future over spending of the budget, was made by Link Diwan, seconded by Doug Dubitsky and carried unanimously.***

Cesar Beltran left the meeting at 9:26 PM.

***Motion to table Items #12b and c, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.***

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

**13. SECOND AUDIENCE FOR CITIZENS:**

Jim Randall asked for clarification of the mill rate cap for motor vehicles and the number of full-time Public Works employees.

**14. AGENDA SUGGESTIONS FOR NEXT MEETING:**

- a. Elect BOF officers (Chair, Vice-Chair, Secretary)
- b. Approve regular BOF meeting Schedule for 2018
- c. Consider and act on BOF budget letter to BOE/CES for FY 2018-19
- d. Review draft BOF General and CIP Fund policies
- e. Annual Report Request Letter
- f. Results of Special Joint meeting
- g. Standard Regular meeting agenda

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

- a. Monday, November 27, 2017 – Special meeting @ 7pm (Town Hall) (tentative)
- b. Monday, December 11, 2017: Regular meeting @7pm (Town Hall) (tentative review of the audit)
- c. Monday, January 8, 2018: Regular meeting @ 7pm (Town Hall)

**16. Adjourn:**

***Motion to adjourn (9:40 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***