

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
May 29, 2018

Chairperson Dick Weingart called the meeting to order at 7:05 PM. Present were Board members Link Diwan, Jean Lambert, Cesar Beltran, Doug Dubitsky, Alternate Linda Caron, and Alternate Matt Foster. Unable to attend were Board member Marc Johnson and Alternate Bill Jenkins.

3. SEATING OF ALTERNATES:

Alternate Matt Foster was seated for Board member Marc Johnson who could not attend tonight's meeting.

4. AUDIENCE FOR CITIZENS: None

5. ADDITONS OR CHANGES TO AGENDA: None Permitted

6. GUESTS: None

7. REPORTS:

a. Board Member reports:

• **Financial Procedures Working Group:**

Dick Weingart reported on the Financial Procedures Working Group that met today. Procedures are taking shape in outline form using a template from Eastford. The group is working with the Town Hall Staff and CES Cafeteria Supervisor on their procedures with statutory references for control. The next meeting will be held on June 26th.

• **Annual Report for FY 2016-17:**

Link Diwan reported that Annual Reports not yet received included the following: Board of Finance, Board of Selectmen, Burning Official, Conservation Commission, Public Works and Building/Grounds & Maintenance. Discussion was held regarding a photo to be used for the cover. Matt Foster suggested a photo of the pond at Garrison Park with benches.

Doug Dubitsky reported that the fixer budget has passed (he voted against it because it was out of balance). Town Aid Roads funds are still coming. The legislature is not likely to go into special session. There are still rainy day funds from tax cuts.

b. Staff Reports:

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

Revenues are coming in as expected. The Elderly Homeowner Tax Abatement is not included in the budget going forward. Doug Dubitsky believed this item was restored for FY 2018-19. Dick Weingart will follow up. More funding was put in for Public Works for snow removal and overtime. The Historic Commission and Planning & Zoning are over budget due to Legal Notices. Doug Dubitsky was asked to draft a supplemental budget request for Planning & Zoning. The Board of Selectmen approved Town Membership in COST and CCM. Capital projects are within funding levels except Road Maintenance. Doug Dubitsky reported the bridge will go through another winter with patching.

Motion to accept the April 2018 Financial Statements, was made by Jean Lambert, seconded by Matt Foster and carried unanimously.

- **Tax Collector: Review and accept monthly Tax Collections Report; identify questions for follow up:**
Tax Collections are at 97.9% (budgeted at 97.75%).
Motion to accept the Tax Collections Report, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.
- **Assessor & Treasurer: No Report**

8. APPROVAL OF MINUTES: Special Meeting – 04/30/2018

Motion to approve the special meeting minutes of 04/30/18, was made by Jean Lambert with the following corrections: Item #6 should read – Superintendent Henrici asked for \$86,000 (funds for the projected deficit plus extra funding only to be used if needed) and suggested establishing a Contingency Fund only to be used for a highly unanticipated expense. Item #6 add – Request was for \$51,000 plus a buffer. The Board of Finance deems a buffer of \$25,000 to be reasonable. Item #7b add - Reason: Based on the analysis of the Board of Education finances, the Board of Finance finds a 3-1/2% increase to be reasonable. Item #10c3 – Move motion to second motion under Item #10c1. Item #10c3 should read – Refer to motions under Item #6a. ***The motion was seconded by Cesar Beltran and carried with two abstentions by Doug Dubitsky and Matt Foster.***

9. CORRESPONDENCE: None

10. OLD/NEW BUSINESS:

- Consider and act on funds transfers and budget line additions/adjustments as requested: None**
- Appoint Auditors for FY 2017-18:**
Motion to appoint Michaud, Accavallo, Woodbridge, and Cusano (MAWC, LLC) as Chaplin’s auditors for FY 2017-18, was made by Cesar Beltran, seconded by Jean Lambert and carried unanimously.
- Review CES FY 2017-18 budget deficit projections:**
Motion to reduce to 0 the Commitment of \$76,000 from the FY 2017-18 General Fund Unassigned Fund Balance to fund the anticipated FY 2017-18 Chaplin Board of Education deficit, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.
Reason: Funding was appropriated for FY 2017-18 at the May 14, 2018 Annual Town Budget Meeting.
- Review total FY 2017-18 budget for projected surplus/deficit:**
Discussion was held regarding the budget surplus for FY 2017-18 that will be used towards the drainage project, plow truck and to reduce the mill rate. Dick Weingart recommends putting \$125,000 towards the Bedlam Road Bridge project.
- Consider and act on FY 2018-19 Revenue budget:**
Motion to approve the Chaplin FY 2018-19 Revenue Budget in the amount of \$8,369,406, was made by Cesar Beltran, seconded by Link Diwan and carried unanimously.
- Set the mill rate for FY 2018-19:**
Discussion was held regarding setting the mill rate at 32.50 which is one mill less than presented at the town meeting. Dick Weingart suggested keeping the real estate and motor vehicle the same rate to

reduce potential problems. Doug Dubitsky suggested reducing the mill rate to 32 mills with more funds from the surplus to be returned to taxpayers.

Motion to set the mill rate for FY 2017-18 at 32.50 mills across the board for all taxable property, was made by Cesar Beltran, seconded by Link Diwan and carried unanimously.

g. Consider and act on assignment of funds from Unassigned Fund Balance:

Motion to reduce to 0 the Assignment of \$94,000 from the FY 2017-18 General Fund Unassigned Fund Balance to offset the potential loss of FY 2017-18 State Town Aid Road funding, was made by Link Diwan, seconded by Jean Lambert and carried unanimously.

Reason: The State Bond Commission is scheduled to approve the funding at its June 1, 2018 meeting.

Motion to reduce to \$38,100.00 the Assignment of \$62,421.00 from the FY 2017-18 General Fund Unassigned Fund Balance to balance the FY 2018-19 budget, was made by Link Diwan, seconded by Jean Lambert and carried unanimously.

Reason: Change in State funding and mill rate.

Motion to assign \$125,000.00 of the FY 2017-18 General Fund Unassigned Fund Balance to fund a new CIP project for the Bedlam Road Bridge, was made by Cesar Beltran, seconded by Jean Lambert and carried unanimously.

Reason: This project is needed and funds became available after the May 14, 2018 Annual Town Budget Meeting.

Motion to change from Assigned to Committed if such change is necessary, \$175,000.00 of the FY 2017-18 General Fund Unassigned Fund Balance to fund FY 2018-19 CIP projects #3305.9 – North Bear Hill Road Drainage (\$150,000) and #3305.18 – Vehicle Replacement (\$25,000), was made by Link Diwan, seconded by Cesar Beltran and carried unanimously.

Reason: Funding was appropriated for FY 2018-19 at the May 14, 2018 Annual Town Meeting.

h. Other urgent issues for consideration: None

11. CONTINUING BUSINESS: None

12. AGENDA SUGGESTIONS FOR NEXT MEETING:

- a. Review CES FY 2017-18 budget deficit projections
- b. Review total FY 2017-18 budget for projected surplus/deficit
- c. Standard Regular meeting agenda
- d. BOF Calendar
- e. Approve Annual Report
- f. Job Description for Administrative Support

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

- a. Monday, June 11, 2018 – Regular Meeting @ 7pm (Town Hall)
- b. Monday, July 9, 2018 – Regular Meeting @7pm (Town Hall)

14. Adjourn:

Motion to adjourn (9:27 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***