

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Special Meeting Minutes**  
**March 18, 2019**

Chairperson Dick Weingart called the meeting to order at 7:18 PM. Present were Board members Link Diwan, Cesar Beltran and Alternate Linda Caron. Unable to attend were Board members Jean Lambert, Doug Dubitsky and Marc Johnson; Alternate Matt Foster and Alternate Bill Jenkins. Others present were Superintendent Ken Henrici, Chaplin Elementary Principal Kevin Chavez, Chaplin Board of Education Chair Jaclyn Chancey, Chaplin Board of Education member Will Hooper, Business Manager David Solin, and Special Education Director Deidre Osypuk.

**3. SEATING OF ALTERNATES:**

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

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

**5. GUESTS: Chaplin Board of Education/CES & RSD11 Budget Presentations**

**a. FY 2019-20 BOE/CES Budget presentation:**

Superintendent Henrici presented COC budget for FY 2019-20. Salary increase for Special Education Director (change to 3 days at Parish Hill and 2 days at Chaplin Elementary), salary increase of 2.99% for all Clerical Assistants, increase in Health Insurance (change from no health insurance to 2-person for Special Education Director), increase for equipment rentals (based on actuals), 3% increase for Business Manager, decrease to zero for Information Technology (internet provided free through the state).

Business Manager David Solin presented CES budget for FY 2019-20. **Regular Education** – no change in Substitutes (based on actuals), decrease in Group Insurance, increase in Non-Certified Staff (includes Finance Manager who also works for the Town of Chaplin and moved to here from another line item), Retirement Insurance (early retirement incentive final payment), decrease for Worker's Compensation. **Special Ed/Handicapped** - increase in Non-Certified Staff (includes 2 Paras), increase for contractual salaries. **School Social Worker** - decrease in Certified Staff (change of .7 to .6). **PPT Services** - increase for Certified Staff (Speech & Language based on actuals – consider moving to Central Office). **School Library/Computer Lab** - increase for Technology Coordinator. **School Office** - increase for contractual salaries. **Business Office** - increase for Payroll Service. **Buildings & Grounds** – increase for Electricity and Heating Oil/Propane (based on actuals). **Pupil Transportation** – increase (was under budget for 2018-19). **Out-of-District Tuition SE/Magnet** – decrease for Magnet School Tuition, increase for Special Education Tuition. Special Education Director Deidre Osypuk reported that Special Education costs change constantly. She is currently working on contracts to verify costs and is reluctant to comment at this time on projected costs. The overall budget increase is 7.83% (3.65% over the regular education budget).

Link Diwan suggested shared services for Equipment Rentals and requested a list of all staff positions with their allocations. Will Hooper reported that some positions are covered by grants. Cesar Beltran suggested shared services of the Technology Coordinator with the Town. Superintendent Henrici reported that it was presented to the Town previously. Dick Weingart

suggested referring the suggestion to the Board of Selectmen. Cesar Beltran asked about any cost overruns and requested they be submitted to the Board of Finance as soon as they are apparent.

Dick Weingart reported that the Public Hearing is April 8<sup>th</sup> and Town Meeting is in May. Preliminary Special Education costs are needed by the end of April. Appropriations of \$20,000 or more has to go to a town meeting. He also reported that there is new legislation that the Town is asked to indicate budget increases from year-to-year with penalties for budgets that are higher than 2-1/2% beginning in FY 2020. There are exceptions that include Special Education. The Administration is asked to identify items that are considered Special Education. A copy of the legislation will sent to the CES Administration and Board of Education.

Superintendent Henrici reported on the following requests by the Board of Finance: Enrollment and staffing are expected to remain the same. Special Education by grade cannot be provided due to violation of the Privacy Act. The budget versus actuals is at 62% (difficult to obtain special education costs). David Solin reported that there are unexpected savings from staffing and health insurance and all grants have been used. A monthly forecast will be provided with risks.

**b. FY 2020-24 CIP Plan Projects as presented to CIP Committee:**

The Board of Education was asked to review documentation for CIP projects. All projects need current costs, quotes or firm estimates.

**c. FY 2018-19 BOE/CES budget status and projection:** Covered already

The Board took a brief recess.

**6. ADDITIONS OR CHANGES TO AGENDA:** None Permitted

**7. REPORTS:**

**a. Board Member Reports:**

**1) As desired by members:**

Link Diwan reported that the Annual Report is finished and posted online. The Audit Subcommittee hasn't met and there is only one submission from the current auditor which is being reviewed by the Board of Selectmen.

Cesar Beltran reported that there is a 3-option proposal for the Employee Longevity Policy that needs review. It will added to the March 25<sup>th</sup> agenda for discussion.

**b. Staff reports:**

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

Income – The following are under budget and will be reduced moving forward: Building permits Inland/Wetlands #14135, Planning & Zoning, Fire Hall Rentals (not being used), Town Clerk Copies, Cemeteries (no plots being sold).

Expenditures are in good shape. The First Selectman is monitoring the budgets closely. \$5,000 was added to Tax Collection Fees (delinquent taxes) and will be transferred from the Contingency Fund.

***Motion to accept the Financial Statements, was made by Cesar Beltran, seconded by Linda Caron and carried unanimously.***

**2) Tax Collector: Review and accept month Tax Collection report; identify questions for follow up:**

The Board was presented with the Tax Collection report for review. Overall Tax Collections are at 97.3% (97.75% was budgeted).

***Motion to accept July 2018 to Feb 2019 Tax Collection Report, was made by Link Diwan, seconded by Cesar Beltran and carried unanimously.***

**3) Assessor: Review Personal Property current depreciation schedules for Eversource & Algonquin:**

The Board was presented with Assessor Report with depreciation schedule for Eversource and Algonquin for review. There will be a decrease of approximately \$13,000 a year in revenue from Eversource and a decrease of approximately 1 mill a year beginning in 2018 from Algonquin.

***Motion to accept Assessor Report, was made by Linda Caron, seconded by Link Diwan and carried unanimously.***

**8. APPROVAL OF MINUTES:**

**a. Regular Meeting March 11, 2019:**

***Motion to approve the regular meeting minutes of March 11, 2019, was made by Cesar Beltran with the following corrections:***

*Item #5b should read – Estimates of approximately \$50,000 each has been received for the parking lot at the Town Hall (urgent need for 2019-20 due to poor condition) and parking lot at the Library/Senior Center (will be done in 2020-21) and needs to be added to the CIP Plan.*

*Item #5b should read – Drainage infrastructure in town is deteriorating, notably the galvanized pipe and old stone culverts.*

*Dick Weingart asked to list each correction on a new line.*

***The motion was seconded by Linda Caron and carried unanimously.***

**9. CORRESPONDENCE: None**

**10. BUDGET WORKSHOP:**

**a. Review Board of Education/CES FY 2018-19 budget status and identify comments for Board of Education:**

The Administration and CES Board of Education presented their position on the current budget status. Cesar Beltran is pleased with the improvement in communication and hope it continues. Link Diwan is pleased with the presentation and the transparency.

**b. Review Board of Education/CES FY 2019-20 budget and identify comments for Board of Education:**

Discussion was held regarding the large increase for the CES FY 2019-20 budget. There is a 3.65% increase for regular education that does not include the fluctuating special education costs (approximately \$152,000 that equals a little over half a mill). Business Manager David Solin reported that a large portion of the unanticipated special education costs will be covered in the current FY 2018-19 budget. The Finance Manager's (works for the Town of Chaplin and in the Business Office at Parish Hill) salary was moved to the Business Office. ***\*Dick Weingart will follow up on specifically where the unanticipated special education costs of \$152,000 are coming from and where the Finance Manager's salary was moved from.***

**c. Review Town Agency budget requests:**

**1) Identify individual budgets for examination/additional information/adjustment:** Tabled

**d. Review and discuss Governor's budget as presented on 02/20/19**

**1) Review CCM and COST analysis of municipal aid in Governor's FY 2019-20 & FY 2020-21 budgets:**

The ECS Base Grant for Chaplin is a decrease of \$241,267 for FY 2020 and \$170,000 for FY 2021 (together equals 2 mills). The remaining grants are expected to stay the same.

**f. Review updated draft of FY 2019-20 anticipated revenues:**

Dick Weingart presented draft of anticipated revenues and audit results for review. All revenues were reviewed and adjusted. There is a projected decrease in revenue and increase in expenditures with a deficit of approximately \$400,000 in the next two years. The mill rate will need to be reviewed.

**g. Review FY 2020-24 CIP Plan to be presented to CIP Committee on March 20, 2019:**

**1) Review Completed Capital Projects for potential closure:** Tabled

**h. Review FY 2017-18 Audit results for General Fund Unallocated Fund Balance:**

The Fund Balance from the 2017-18 audit is \$1,562,089.

**i. Review BOF Budget Development Calendar for FY 2019-20:**

The Board will prepare for the Public Hearing (April 8<sup>th</sup> at 7pm at the Senior Center) at the next meeting.

**j. Review draft BOF Annual Activity Calendar:** Tabled

**k. Other urgent business:** None

**11. SECOND AUDIENCE FOR CITIZENS:** None

**12. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:**

**a.** Budget Workshop

**b.** Finalize FY 2019-20 preliminary budget for budget Public Hearing on April 8, 2019

- c. Schedule April 2019 budget workshops
- d. Longevity Proposal

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

- a. Wednesday, March 20, 2019 – CIP Committee Meeting @ 5pm (Town Hall)
- b. Monday, March 25, 2019 – Special Budget Workshop meeting @ 7pm (Town Hall)
- c. Monday, April 8, 2019-Town Budget Public Hearing @7pm (Senior Center)  
-Regular Board of Finance Meeting following Public Hearing

**14. Adjourn:**

***Motion to adjourn (9:53 PM) was made by Cesar Beltran, seconded by Link Diwan and carried unanimously.***

***Respectfully submitted by Kathleen Scott  
Recording Clerk***