

CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

Special Meeting Minutes

February 22, 2016

Chairperson Dick Weingart called the meeting to order at 7:08 PM. Present were Board members Bruce Raymond, Jean Lambert, Marc Johnson (7:12 PM), Cesar Beltran, Doug Dubitsky and Alternate Matt Foster.

3. SEATING OF ALTERNATES: None

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: Mr. Darin Offerdahl of MAWC, LLC presented the FY 2014-15 Chaplin Audit. Darin Offerdahl presented the FY 2014-15 audit with unqualified opinions. He apologized from the firm for the length of time it took to complete the audit as a member of the firm left before it was finished. This resulted in the audit not being submitted on time with two extensions being applied for. There were no disagreements with management, all requested information was obtained and there were no issues noted with fraud. An internal weakness (same finding since 2008) was found regarding documentation for processes and procedures that helps with internal controls.

a. Consider and act on BOF approval of FY 2014-15 Chaplin Audit:

Motion to approve the FY 2014-15 Chaplin Audit, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.

6. ADDITIONS OR CHANGES TO AGENDA: None

7. REPORTS:

a. First Selectman monthly report: No Report

b. Staff reports:

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

The Zoning Officer salary which is almost entirely spent will be discussed at the next Planning & Zoning meeting on March 10th. Capital Improvement Funds for road improvement is overspent by \$32,544 and will be allocated by LOCIP Funds of \$27,500 from the state.

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

- **Treasurer: Monthly report**

The new Treasurer is reviewing the budget and will request the armored car service be reinstated to deposit funds.

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

The current tax collection is at 96.2% (98% was budgeted).

Motion to accept the Tax Collector Report for January, was made by Jean Lambert, seconded by Bruce Raymond and carried unanimously.

- **Assessor: Report of October 2015 Grand List and 2014 Motor Vehicles Supplement**

The 2015 Grand List has an increase of 2.7% over 2014. There is a large increase in personal property due to Eversource power line project. Doug Dubitsky reported that there is a huge problem with vehicles being assigned to the wrong town and includes two thirds of all commercial vehicles in

the state. He also reported that the Governor has proposed legislation to help shorten lines at DMV. Paid taxes would not have to be verified to register a vehicle.

- **Other staff reports:**

Dick Weingart reported the following:

- The Chaplin Board of Education presented a preliminary budget for FY 2016-17 at their last meeting with an increase of 3.63%. A significant item is the magnet school tuition which is difficult to project. The budget will be finalized at their March meeting.
- The RD11 BOE meeting scheduled for last week to present their preliminary budget was cancelled due to a power outage. Student enrollment as of October 1, 2015 is 280 students and includes magnet schools and Vo-ag. There are 103 Chaplin students (36.79%).
- An initial CIP meeting was held on February 17th and proposed projects were reviewed. The Chaplin Board of Education submitted the following requests: curb and sidewalk repair (approximately \$5,000), boiler repair (approximately \$5,000), replacement of cafeteria tables, security upgrades to address concerns brought up in security audit (security camera and panic button, approximately \$11,000). The security upgrades will be funded through the BOE Non-Lapsing Account.

c. **Board Members reports:**

- **Selectmen's Monthly Meeting: R. Weingart**

- A meeting will be held tomorrow at 1:30pm to review budget requests and discuss possible restructuring of Public Works as the foreman is retiring.
- The Library Board submitted a request for a merit increase for the Library Director that was denied.

- **Other Board reports:**

1) **Town Attorney inquiry into appeal of FY 15-16 Education MBR shortfall: D. Dubitsky**

A meeting was held with the Town Attorney regarding the MBR shortfall. The appeal will be pursued based on grounds of the amount of funds spent for two special education students and substantial related legal fees. \$126,630 for the MBR shortfall will be presented for appropriation at a town meeting in May.

2) **Report on Governor's FY 16-17 proposed budget for municipal aid: R. Weingart**

Municipal aid in various programs will be 6% (\$138,000) over the current fiscal year if approved.

Marc Johnson left the meeting at 8:50 PM.

Chairperson Dick Weingart seated alternate Matt Foster in place of Marc Johnson for the remainder of the meeting.

8. APPROVAL OF MINUTES:

a. **Regular Meeting January 11, 2016:**

Motion to approve the regular meeting minutes of January 11, 2016, was made by Cesar Beltran with the following corrections: Item #6a should read – The MBR shortfall for Chaplin Elementary is \$126,630. Item #6c should read – Doug Dubitsky suggested the BOF contact the Town Attorney regarding the waiver process. *The motion was seconded by Matt Foster and carried unanimously.*

9. CORRESPONDENCE:

A memo was received from the First Selectman regarding employee merit salary increases. Cesar Beltran expressed concerns with the lack of procedure or criteria to determine a merit salary increase.

10. OLD BUSINESS:

a. Review and approve BOF Annual Report:

Motion to approve BOF Annual Report with minor changes, was made by Jean Lambert, seconded by Bruce Raymond and carried unanimously.

b. Review and approve FY 2016-17 BOF budget request:

Dick Weingart followed up with the Accountant on Accounting Services, the Audit and Assets Review & Depreciation. The total BOF budget request is \$22,761.21.

Motion to approve FY 2016-17 BOF budget request, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

c. Review BOF budget calendar:

Most of the budget requests have been turned in. Budget presentations for various agencies will be held on March 14th. The Board of Education will present their budget on March 21st. A second CIP meeting will be held in March. Legal Notice for Public Hearing will be sent to the Chronicle by April 2nd. The Public Hearing on the budget will be held on April 11th.

11. NEW BUSINESS:

The Board was presented with a fund transfer for security enhancements for Chaplin Elementary.

Doug Dubitsky motioned to authorize the Chaplin Board of Education to expend an amount not to exceed \$12,000 from the General Fund Restricted Account #0701.10 BOE Non-Lapsing Education Carryover Fund for security enhancements at Chaplin Elementary. Invoices for purchases made under this authorization shall be submitted to the Town of Chaplin Finance Office by the Board of Education for direct payment from the BOE Non-Lapsing Education Carryover Fund.

a. Establish date for BOF Special Meeting on Budget (February 22 is suggested):

A special meeting on the budget will be held on Tuesday, March 8th at 7:15pm.

Motion to table the remainder of the agenda, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.

b. Review and act on BOF policy for considering Salary Equity adjustments

c. Other urgent business

12. CONTINUING BUSINESS:

a. Review upcoming milestones and dates for BOF budget timeline for 2016-17

b. Monitor BOE FY 2015-16 Minimum Budget Requirement (MBR)

c. 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) BOE Non-Lapsing Carryover Account: Revise procedures to reflect change of Bank and G/F accounts

2) Board bylaws

3) Board member handbook

- d. Review Chaplin/Hampton Ambulance Corps contract and future cost projections; NECOGG Paramedic Study Committee**

13. SECOND AUDIENCE FOR CITIZENS

14. AGENDA SUGGESTIONS FOR NEXT MEETING:

- a. Initial review of FY 2016-17 Town Agency budgets**

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

- a. Tuesday, March 8, 2016 – Special Meeting @ 7:15pm (Town Hall)**
- b. Monday, March 14, 2016 – Regular Meeting for Town Agency budget presentations @ 7pm (Town Hall)**
- c. Monday, March 21, 2016 – Special Meeting for BOE/CES budget presentation @ 7pm (Town Hall)**

16. ADJOURN:

Motion to adjourn (9:28 PM) was made by Jean Lambert, seconded by Bruce Raymond and carried unanimously.

Minutes will be approved at the next regular meeting.

*Respectfully submitted by Kathleen Scott
Recording Clerk*