

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
September 17, 2018

Chairperson Dick Weingart called the meeting to order at 7:08 PM. Present were Board members Link 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. Others present was Emergency Preparedness Director Jim Randall.

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:

Jim Randall presented information on a reference guide for emergency response supplies, services and equipment through state suppliers.

5. GUESTS: None

6. ADDITONS OR CHANGES TO AGENDA: None

7. REPORTS:

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

b. Board Member reports:

• **Selectmen's monthly meeting:**

Dick Weingart presented the following to the Board of Selectmen at their monthly meeting:

- South Windham Fire Department received a \$96,000 grant through the Assistance to Firefighters. The Chaplin Fire Department is in need of self-contained breathing apparatus at an approximate cost of \$130,000 and could benefit from this grant.
- Presented a copy of the Audit Corrective Action Plan
- Presented new requirement for the Town Annual Report
- Presented draft of administrative support for the Board of Finance
- Mentioned that the RD11 Board of Education has met several times over the summer in Executive Session to discuss engaging a school resource officer

• **Annual Report for FY 2017-18:**

1) Review the new OPM Policy on submission of Town Annual Report; identify person responsible for submission:

There is a new OPM Policy requiring submission of the Town Annual Report. Dick Weingart recommended Link Diwan be responsible for submission of the Annual Report. Link Diwan suggested someone from the town submit the Annual Report to OPM due to the audit being part of the report. Link Diwan suggested creating a Board of Finance email account.

Motion to designate Chaplin Board of Finance Chair Dick Weingart to submit the Annual Report to OPM in a timely fashion, was made by Jean Lambert, seconded by Cesar Beltran and carried with one abstention by Link Diwan.

Link Diwan reported that Annual Reports received to date include: The Assessor, Town Clerk and Building Official. The deadline for submission is October 31st.

- **Salary Study Committee:**

The Salary Study Committee reviewed samples of performance evaluations from the University of California Medical Center provided by Cesar Beltran. The employee handbook will be updated with annual performance evaluations that will be instituted for all employees. The Board of Selectmen and Board of Finance will work together to determine amount of increase that could vary year to year based on performance and the cost of living.

- **Financial Procedures Working Group:**

The group is working on developing a procedures manual with limited progress. The next meeting will be held on Tuesday, September 25th at 8:30 at the Town Hall. Dick Weingart will recommend sitting with a document and identifying items that can be accomplished.

c. **Staff Reports:**

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

Dick Weingart met with the Finance Coordinator and verified that the total amount budgeted was what the town had appropriated. Cost for Electricity for the Town Hall, Senior Center and Library are uncertain due to the confusion on the arrangement for Solar Panels. There is no income yet for state revenue. Over 2.5 million was collected for taxes through August. Link Diwan suggested a sub account to track electricity for the solar panels and to ask Eversource for virtual metering.

Motion to accept Financial Statements, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.

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

Dick Weingart presented the Board with information he sends to the Tax Collector.

- **Assessor & Treasurer: No Report**

8. APPROVAL OF MINUTES:

a. **Regular Meeting – August 13, 2018:**

Cesar Beltran as a representative of the Board of Finance expressed concerns with not being invited to participate in the RD11 negotiations.

Motion to approve the regular meeting minutes of August 13, 2018, was made by Jean Lambert with the following corrections: Item #9a should read – The Financial Procedures Working Group will compile the financial procedures into a manual for the town. Item #11b1 should read –

Collection fees for the Collection Agency. ***The motion was seconded by Link Diwan and carried with one abstention by Doug Dubitsky.***

9. CORRESPONDENCE:

a. Resignation of Principal Patricia King, Chaplin Elementary School

The Board was presented with a letter of resignation from Chaplin Elementary School Principal Patricia King. A Search Committee has been formed to find a replacement.

Doug Dubitsky asked about the retirement of Superintendent Henrici. Dick Weingart reported that Superintendent Henrici's contract has been extended until June 30, 2019.

10. OLD BUSINESS:

a. Review CES FY 2017-18 final budget position:

There is no budget versus actual report provided to date from the Chaplin Board of Education. The forecast of budget surplus is \$5,292 from the original budget that does not include the \$76,000 appropriation approved by the town.

b. Review draft BOF annual calendar from June meeting:

The following was added to the BOF annual calendar:

May – setting mill rate and approve revenue budget and send to Tax Collector

June – new requirement to send town budget and supplementary data to OPM

June – send Tax Collection Report to Tax Collector

August – send Annual Report to OPM by September 1st

c. Consider and act on draft Chaplin Audit Corrective Action Plan:

The Board was presented with draft of Chaplin Audit Corrective Action Plan. Dick Weingart highlighted the plan that includes: the formation of a Financial Procedures Working Group that will develop a procedures manual and the process with the Chaplin Board of Education that will be documented in the procedures manual. Link Diwan suggested adding the following: This process led the Board of Education requesting, and the Board of Finance recommending, a supplemental budget appropriation of \$76,000 that was not used.

Motion to approve Audit Corrective Action Plan for FY2016-17 as amended on floor of tonight's meeting, was made by Doug Dubitsky, seconded by Link Diwan and carried unanimously.

d. Consider and act on draft job description for BOF administrative support position:

The Board was presented with draft job description for BOF administrative support for review. The job description follows the format for the recently revised administrative job description. Doug asked about the need for this position. Dick Weingart reported that several tasks including: the Annual Report and budget documents were done previously by the town staff (there is no time for the present staff to help with these tasks).

Motion to approve draft job description document for BOF administrative support position subject to Board of Selectmen decision to fill this position, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

- e. **Review previous audit RFP documents and schedule. Consider nominations for Audit RFP sub-committee:** Tabled

11. NEW BUSINESS:

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:**

- **FY17-18: Chaplin Library late invoice:**

Motion to transfer \$86.19 from Account #50150 Contingency Fund to Account #35000 Library for FY 2017-18, was made by Cesar Beltran, seconded by Jean Lambert and carried unanimously. Dick Weingart will ask Financial Coordinator to add purpose of transfer on form for any future requests.

- b. **Consider and act on an update to the BOF policy for the Non-Lapsing Education Carryover Account Policy:**

The Board was presented with BOF Policy for the Non-Lapsing Education Carryover Account Policy with the following changes:

The Board of Finance has an account subject to the following:

- a written request is required
- the Board of Education must provide a final budget versus actual report

Remove date of June 2012

Remove items that refer to approval by Board of Education

Change revised date to be corrected with date approved

Motion to approve the revised Town of Chaplin Non-Lapsing Education Carryover Account Policy subject to the above changes, was made by Link Diwan, seconded by Jean Lambert and carried unanimously.

- c. **Consider and act on request from the Board of Education for a transfer of funds to the Non-Lapsing Education Carryover Account:**

The Board was presented with request from the Board of Education regarding transfer to Non-Lapsing Education Carryover Account for review and discussion. Documents including budget versus actual requested from the Superintendent and Board of Education have not been received to date. The Board reached a consensus at the last meeting to match the budget surplus of approximately \$8,000 from the original budget. The matching funds would come from the \$76,000 appropriation approved by the town. The budget surplus to date is \$5,292 from the original budget. Doug Dubitsky suggested putting 2% of the budget (as allowed by state statute) into the Non-Lapsing Education Account so that MBR would not be impacted. Education expenses impact the MBR. Non-Education expenses such as capital improvements and emergency expenses do not impact the MBR. Link Diwan suggested removing non-education items from the Board of Education budget and move to the town for shared services. The Board of Finance is considering the request and needs documentation previously requested and the actual dollar amount that reflects 2% of the total budget. The issue will be discussed at the next meeting.

- d. **Review draft Agency budget management policy:**

Will review at the next meeting.

e. COST & CCM Fall meetings:

The Board was presented with COST Fall Summary with legislative and regulatory update and information on 2018 CCM Convention at Foxwoods on October 30th/October 31st with a gubernatorial debate. There is an early bird rate of \$75 if anyone is interested in attending.

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

f. Other current business:

12. CONTINUING BUSINESS:

a. Review Board goals and policies for FY 2018-19

1) Board Bylaws

2) 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**

3) Board Member Handbook

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

13. SECOND AUDIENCE FOR CITIZENS:

14. AGENDA SUGGESTIONS FOR NEXT MEETING:

a. Regular meeting agenda

Above items tabled

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

- a. **Monday, Oct. 1, 2018 – Regular Meeting @7pm (Town Hall) (change due to Columbus Day holiday)**
- b. **Monday, Nov. 12, 2018 – Regular Meeting @7pm (Town Hall)**

16. Adjourn:

Motion to adjourn (10:13 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***