

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Meeting Minutes
October 1, 2018

Chairperson Dick Weingart called the meeting to order at 7:03 PM. Present were Board members Jean Lambert, Cesar Beltran, Doug Dubitsky and Alternate Linda Caron. Unable to attend were Board members Link Diwan and Marc Johnson; Alternate Matt Foster and Alternate Bill Jenkins.

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: 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:** Next Meeting is October 4, 2018
- **Annual Report for FY 2017-18:** No Report
- **Salary Study Committee:** No update
- **Financial Procedures Working Group:**
The last meeting on September 25th was postponed and rescheduled to October 9th at 8:30am in the Town Hall.
- **FY 2017-18 Audit:**
The auditors will begin field work on October 22nd to be completed in November. The Corrective Action Plan was submitted to the auditor and uploaded onto the OPM website.

c. Staff Reports:

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

Cesar Beltran asked for clarification on Town Clerk Revenue which is under budget and Internal Transfer of \$7,075. The transfer was approved at the town meeting and used for classroom blinds. A transfer was also done for the roof tower window and boiler circulator. Doug Dubitsky asked about LOCIP funds and has been approached by several towns if the funds can be used for tree removal. Use of the funds needs to be approved by the legislature and are deposited into the Capital Improvement Fund when received.

Motion to accept the September 2018 Financial Statements, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

- **Assessor & Treasurer:**

The Assessor provides the status of the revaluation to the Board of Selectmen each month. Hearings will be held for individual taxpayers to address questions on the assessments.

8. APPROVAL OF MINUTES:

a. Special Meeting – September 17, 2018:

Motion to approve the special meeting minutes of September 17, 2018, was made by Jean Lambert with the following corrections: Item #10b should read – May – setting mill rate and communicate to Tax Collector. Item #10b should read – Submit notification to OPM of town official assigned to submit Annual Report. Item #10b add – May - Approve revenue budget and communicate to Tax Collector. Item #10c should read - This process led to the Board of Education requesting, and the Board of Finance recommending, a supplemental budget appropriation of \$76,000 for the Board of Education. Item #11b should read - The Board of Finance previously established an account subject to the following: A written request from the Board of Education, The Board of Education must provide a final budget versus actual report and the date the FY was closed. Item #11c should read – The issue of transfer of funds will be discussed at the next meeting. ***The motion was seconded by Cesar Beltran and carried unanimously.***

9. CORRESPONDENCE: None

10. OLD BUSINESS:

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

- **Consider and act on request from the Board of Education for a transfer of funds to the Non-Lapsing Education Carryover Account from the FY 2017-18 Board of Education unexpended budget balance:**

Dick Weingart presented documents pertaining to the Board of Education Non-Lapsing Education Fund. The packet includes information from inquiries to other towns (Newtown and Milford) and the final budget versus actual for July 2017 to June 2018 with a final surplus of \$81,292 (includes \$76,000 appropriation). The BOF is permitted to transfer 1% of the total budget to the Non-Lapsing Account from the surplus that would amount to \$35,892. Dick Weingart has contacted the state Department of Education regarding what the funds can be spent on and the impact to MBR. He also contacted Marcia Marion from the town of Ridgefield (former auditor for Chaplin) who suggested moving the funds to the CIP fund as a separate account and follow up with the current auditor.

Motion to transfer \$35,892 from the FY 2017-18 Board of Education unexpended budget balance to the Non-Lapsing Education Carryover Account, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

b. Consider and act on BOF member attendance at COST and CCM Fall meetings:

The COST fall meeting includes a regulatory review and will be held on October 23rd at the Aqua Turf. The cost is \$50 each for COST members. Doug Dubitsky and Cesar Beltran will attend.

Motion to fund up to three Board members to attend the COST Fall meeting on October 23rd at the Aqua Turf, was made by Cesar Beltran, seconded by Jean Lambert and carried with one abstention by Doug Dubitsky.

The CCM Fall Convention will be held on October 30th at Foxwoods and will include a gubernatorial debate. The cost is \$75 each for CCM members. Attendees can register online or by phone at 203-498-3037. Doug Dubitsky and Linda Caron will attend.

Motion to fund up to three Board members to attend the CCM event at Foxwoods on October 30th, was made by Jean Lambert, seconded by Linda Caron and carried with one abstention by Doug Dubitsky.

c. Review draft BOF annual activity calendar:

Linda Caron presented the draft BOF annual activity calendar. The following changes were made:

- Revision to June – Submit budget and supplemental data on OPM-CGS 7-406 (b)
- Add to December - Election of Officers

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

Dick Weingart presented RFP documents for auditing services and suggested organizing now to be sent out in November. Doug Dubitsky asked if there are any statutory changes. Dick Weingart reported that there is a sample of the current document available and will follow up to obtain a copy. Doug Dubitsky nominated Link Diwan as Chair for this Committee. Linda Caron and Cesar Beltran will serve on this Committee.

Motion to establish audit subcommittee composed of Link Diwan, Linda Caron and Cesar Beltran with advice provided by Board Chair Dick Weingart, was made by Doug Dubitsky, seconded by Jean Lambert and carried unanimously.

11. NEW BUSINESS:

a. Consider and act on funds transfers and budget line additions/adjustments as requested: None

b. Review draft Agency budget management policy: None presented

c. Review draft BOF calendar for FY 2019-20 budget development:

The Board was presented with a draft BOF calendar for budget development for review.

The Board was asked to consider the process for when the town agencies present their budgets.

d. Review draft BOF FY 2019-20 budget development policies:

The Board was presented with draft BOF budget development policies for review and asked to consider any changes or feedback for the next meeting. Item #1 was changed to read: A seconded and closely related goal is to craft a budget that keeps taxes stable.

e. Consider other urgent current business: None

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:**

This item is a regular item on the Board of Selectman calendar. A subcommittee chaired by Scotland First Selectman Dan Syme is looking at emergency response from COG.

13. SECOND AUDIENCE FOR CITIZENS: None

14. AGENDA SUGGESTIONS FOR NEXT MEETING:

- a. Regular meeting agenda
- b. Consider and act on BOF calendar and policies for FY 2019-20 budget development

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

- a. Monday, November 12, 2018 – Regular Meeting @7pm (Town Hall)
- b. Monday, December 10, 2018 – Regular Meeting @7pm (Town Hall)

16. Adjourn:

Motion to adjourn (8:50 PM) was made by Jean Lambert, seconded by Linda Caron and carried unanimously.

Minutes will be approved at the next regular meeting.

*Respectfully submitted by Kathleen Scott
Recording Clerk*