

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Meeting Minutes
August 12, 2019

Chairperson Dick Weingart called the meeting to order at 7:01 PM. Present were Board members Link Diwan, Jean Lambert and Cesar Beltran. Unable to attend were Board members Doug Dubitsky and Marc Johnson; Alternate Matt Foster, Alternate Linda Caron and Alternate Bill Jenkins. Others present were First Selectman Bill Rose and Emergency Preparedness Director Jim Randall.

3. SEATING OF ALTERNATES: None

4. FIRST AUDIENCE FOR CITIZENS:

Emergency Management Director Jim Randall presented information on grants that the state encourages applying for (could impact all grants if not applied for). The state made an error in a grant that needed to be redone with the help of the Accountant, who was paid \$116 (4 hours) to redo the grant. The grant for this year is expected to be \$4,900. Expenses for EPPI exercises previously covered by the state are now the responsibility of the town and taken out of the Emergency Preparedness budget. There is a limit of 8 hours per day unless authorized by the Governor during a storm or catastrophe.

5. GUESTS: Mr. William Rose IV, First Selectman

a. Board of Selectmen recommendation for salary increase Public Works Director:

The Board of Selectmen approved a \$3 per hour salary increase for Public Works Director Dave Stone at their July 16, 2019 meeting to retain his employment for the Town of Chaplin (being recruited by the Town of Mansfield). A request was submitted to the Board of Finance to transfer funds from the Contingency Fund to cover the added expense (\$5,280 base pay, does not include overtime). Funds could be transferred internally later in the year. Dick Weingart commented that per draft Budget Management Policies, if a raise is going to be given, it should be reflected in the budget and not transferred internally from another line item. In addition, no transfers should be made to a salary line internally and must be approved by the Board of Finance. ***Motion to strongly support the Board of Selectmen's recommendation to provide a \$3 per hour increase for the Public Works Director, was made by Cesar Beltran, seconded by Jean Lambert and carried unanimously.***

Link Diwan thanked the First Selectman for bringing the issue to their attention.

b. Report on North Bear Hill Road drainage project bids and project status:

Three quotes were received for the North Bear Hill Road Drainage Project with the lowest at \$701,000 (good references and positive reviews). Additional funding (approximately \$100,000) is needed for consulting fees and inspection services and will be presented at a Town Meeting.

c. Report on shared services options being investigated by Board of Selectmen:

Potential shared services being investigated include the following:

Building Inspection Services – share with Windham (cost of services is same cost as paid to current Building Inspector), 40 hours a week/52 weeks, Assistant Building Inspector, online building permits, increased revenue

Police Services – Willimantic Police, 40 hours a week/52 weeks, coverage for vacations and absences, 911 covered by Willimantic Police, Detective will follow up on burglaries and other crimes

Ambulance Services – meeting held with First Selectmen from Hampton/Chaplin/Scotland, will be increased costs (ambulance replacement), invited Eastford (presently has a deal with Willington) and Scotland, exploring possibilities with Windham, information is still being gathered, mutual aid is provided by surrounding towns including Mansfield and Windham

d. Over expenditures for Public Works and Sanitation from last year:

Sanitation is over budget due to contaminated recyclables that are being charged for trash (too labor intensive to sort) and reduced credits. Recycle fliers were included with the tax bills.

Public Works is over budget due to Contingency Fund (zeroed out before transfers), TARM overtime, Snow Removal, Engineering Tech Services (fee paid to NECCOG), Maintenance, Rental Equipment (to clean catch basins), Bus Fuel (offset by revenues), Safety Replacement Training (recommended by OSHA), OSHA Compliance (equipment recommended by OSHA), Tree Removal.

6. ADDITIONS OR CHANGES TO AGENDA:

Add to agenda as Item #6d, Over Expenditures for Public Works and Sanitation from last year.

7. REPORTS:

a. Board Member Reports:

1) Selectmen's Monthly Meeting: Covered under Item #5

2) Financial Procedures Working Group:

The review of the Board of Education procedures was completed and will be redrafted by Will Hooper and available for review by the auditor. Town procedures will be reviewed with the town staff.

3) Annual Report for FY 2018-19:

Annual Reports received to date include: Inland/Wetlands, Community and Economic Development Commission, and the Zoning Board of Appeals. A reminder email thanking those agencies who have submitted their Annual Reports will be sent out to all agencies.

4) Audit for FY 2018-19

A pre-audit meeting was held last week with the Auditor, Accountant and Business Manager. They were presented with a 3-page check list of items that need to be prepared. The audit will begin in mid-September.

b. Staff Reports:

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

There were minor changes to the FY18-19 expenditures. As of now, the CES BOE is under budget \$30,050 (\$30,000 was appropriated at the Town Meeting in May).

On the Balance Sheet – BOE and other current assets, #10300 Cafeteria and #10302 Education Grant, Cafeteria not setup as payroll account. All salaries are paid out of the General Fund and then transferred. The Cafeteria is not self-sustaining with revenue taken in. The Board of Education is responsible for monitoring and will receive reports to review.

Motion to accept the June 30, 2019 Financial Reports, was made by Jean Lambert, seconded by Cesar Beltran and carried unanimously.

2) Tax Collector: Review and accept monthly Tax Collections report; identify questions for follow up: No Report

3) Assessor & Treasurer: No Report

8. APPROVAL OF MINUTES:

a. Regular Meeting – July 8, 2019:

Motion to approve July 8, 2019 regular meeting minutes, was made by Cesar Beltran with the following corrections:

Item #10c should read – Dick Weingart discussed the Dissemination of Personal Information of Board Members Policy with the First Selectman who agreed to consider as a town wide policy.

Item #13 – correct the spelling of DEMHS.

The motion was seconded by Link Diwan and carried unanimously.

Dick Weingart presented follow up from the following items in the minutes:

Pequot State Properties – resolved with a funds transfer just prior to July meeting.

Overages in Public Works and Sanitation – covered already by the First Selectman.

North Bear Hill Bridge Project - excess state funding is waiting for guidance from the Department of Transportation.

9. CORRESPONDENCE: None

10. OLD BUSINESS:

a. Review Board of Education (BOE/CES) FY 2018-19 budget status: Covered under Financial Report

b. Review draft BOF Annual Activity Calendar:

The Board was presented with draft BOF Project List that is maintained by date on a fiscal year basis. All projects are on track getting ready for the audit.

c. Continue to identify requirements for Board of Finance policies/procedures and Member Handbook; consider responsibilities for development:

Items identified to date include the following:

Annual Report procedures, Board Annual Activity Calendar, templates for forms (such as transfer requests), Audit RFP, Budget Workshops, Board Policies, Fund Balance and ByLaws with statutory references for elections and resources.

d. Review summary of NECCOG EMS Study Committee Report:

The Board was presented with summary of NECCOG EMS Study Committee Report from Linda Caron for review and will be discussed at the next meeting.

11. NEW BUSINESS:

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

b. **Consider and act on FY 2018-19 year-end closing entries:**

Funds were transferred from Acct 50150 Year End Transfers to the following that were over budget:

28000 Bldg/Grounds/Main	\$1,238.44
29000 Building Inspector	\$17.31
35000 Library	\$98.19
33000 Historic District	\$8.74
35000 Treasurer	\$3.88
45000 Sanitation	\$7,854.71

Funds were transferred from Acct 31500 Year End Transfers to the following that were over budget:

40500 Public Works	\$279.59
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Funds were transferred from Acct 31500 Employee Benefits to the following that were over budget:

40500 Public Works	<u>\$30,378.49</u>
Total	\$39,879.35

Motion to approve Town of Chaplin Year-End Budget Adjustment Form for FY July 1, 2018 through June 30, 2019 as presented, was made by Link Diwan, seconded by Jean Lambert and carried unanimously.

c. **Consider and act on unauthorized CIP expenditure at Chaplin Elementary School:**

An email was received from Superintendent Henrici regarding a mistaken unauthorized CIP expenditure at Chaplin Elementary School. Options to correct the over expenditure include:

- Charge expense to the Board of Education budget
- Substitute the flooring project for another CES project in FY 19-20 (Gym Wall Panel Project) – requires Town Meeting approval
- Add the flooring to the CIP for FY 19-20 – also requires Town Meeting approval

The cost for the Flooring Project is \$12,900. The cost for the Gym Wall Project is \$11,500.

To remedy the over expenditure, the Board decided to charge the expense to the Board of Education budget and recommend to Town Meeting to resolve. Link Diwan suggested offering at Town Meeting to fund both projects or reallocate the funds. Link Diwan also suggested adding Bi-Annual Town Meetings to the Board of Finance Project List to address potential issues that arise. Dick Weingart suggested purchase orders be used with required signature from the First Selectmen or his designee.

Motion for the cost of the Flooring Project be transferred from the CIP Flooring Project to the CES Board of Education budget as an interim measure until the Town Meeting can decide on the right approach, was made by Link Diwan, seconded by Jean Lambert and carried unanimously.

Note: The intent of the Board of Finance is to recommend to Town Meeting for either the project to be funded this year from the Unallocated Fund Balance or funded from the transfer of another CIP Project at Chaplin Elementary School.

d. Review draft BOF Bylaws:

Dick Weingart is reviewing Bylaws from the Town of Colchester and will present draft Bylaws for the Chaplin Board of Finance at the next meeting.

e. Other urgent 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: Review 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 Comm.

13. SECOND AUDIENCE FOR CITIZENS:

Jim Randall commented on employee training during working hours, Police coverage (the Trooper contract requires a replacement Trooper to cover vacations and absences) and recycling (suggested a large green sign be posted at the gate to the Transfer Station to direct where items go). A copy of Administrative Services from DEMHS was given to the Accountant.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

a. Standard Regular meeting agenda

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

a. Monday, September 9, 2019: Regular Meeting @ 7pm (Town Hall)

b. Monday, October 21, 2019: Special Meeting @7pm (Town Hall)

c. Monday, November 4, 2019: Regular Meeting @ 7pm (Town Hall)

16. Adjourn:

Motion to adjourn (10:58 PM) was made by Cesar Beltran, seconded by Link Diwan and carried unanimously.

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