

MINUTES

Board of Finance Regular Meeting

Monday, July 23, 2018
7:00 PM - Town Hall

Present: Chairman Jack Kiley, Sue Arpin, Dana Flach, Paula Jensen, Robert DeBisschop and Jeff Grant. Also present: James Hliva, Finance Director

The Regular Meeting was opened at 7:00 PM by Chairman Jack Kiley. The Pledge of Allegiance was recited.

Paul Jensen questioned the meeting of July 10, 2018. There were issues with the new Library building and its funding of salaries and those questions have not been addressed or answered. Chairman Kiley agreed and stated that there seems to be total disregard to the budgets. When a budget is approved at Referendum that should be the final budget. Paula Jensen pointed out that when the budget was approved, it was approved with a salary that everyone knew was not going to continue. Hence, this Board would have known that this matter would become an issue eventually. It is one of the issues that was never resolved. And the Board of Finance was aware of this unresolved matter. Discussion of salaries, positions and medical benefits ensued. The Boards of Finance and Selectmen need to work together to resolve these issues and support each other.

ACCEPTANCE OF MINUTES

(b) July 10, 2018 Special Meeting

MOTION: was made by Sue Arpin to approve the July 10, 2018 Special Meeting minutes as presented with the following amendments/corrections:

- Include only paragraphs 1,2,3 and 4
- Remove paragraphs 5, 6, 7 and 8.
- Paragraph 9 ~ remove "There being no further discussion"

This was seconded by Paula Jensen. All Ayes. Motion carries.

(a) June 25, 2018 Regular Meeting

MOTION: was made by Robert DeBisschop to approve the June 25, 2018 Regular Meeting minutes as presented. This was seconded by Dana Flach. All Ayes. Motion carries.

AMENDMENTS TO THE AGENDA

MOTION was made by Dana Flach to amend the agenda to add Discuss Current Year Budget (2018-2019). This was seconded by Robert DeBisschop. All Ayes. Motion carries.

AUDIENCE OF CITIZENS

None.

OLD BUSINESS

None.

NEW BUSINESS

(a) Approve Funding, Riverside Fire Station Kitchen \$20,000 (LoCIP)

It was discussed that Riverside Fire Station is installing a kitchen hood system, a fire suppression system along with the associated electrical work and construction. It was explained that a hood system is an exhaust that goes over the stove with seamless stainless steel behind it for safety; it's all commercial grade. Funding was discussed. Finance Director Jim Hliva stated that there is \$394,000 in LoCIP in this year's budget. If approved, the matter would still need to go to Town Meeting.

MOTION was made by Dana Flach to approve the funding of \$20,000 for the Riverside Fire Station Kitchen project, with funds to come from LoCIP. This was seconded by Robert DeBisschop for discussion.

Discussion: Robert DeBisschop would like to **amend the motion** to require detailed plans be provided prior to the Town Meeting.

Fire Chief Scott Pelletier and Riverside Fire Chief John Downs, Jr. explained the nature of the project and approvals. Chairman Kiley questioned if they will be using the old stove or the new one. Fire Chief Pelletier stated the old stove, it's still a good stove. Originally the desire was to rebuild a whole new kitchen with appliances. However, the quotes received were astronomically high. The project has since been down-graded. Three bids were received and the Board of Selectmen approved the project and funding amounts. Dana Flach questioned receiving bids versus sending out RFP's. Chief Downs stated that this is a specialized area. The hood has to meet the NFPA standards and be liquid tight, welded and sealed. It also needs proper spacing when mounted for ventilation and the appropriate fan.

The electrical work and the need for the proper fire suppression system were discussed. Warranties, parts and labor are included as well as the electrical work for interconnection to the existing fire system. The bids came in approximately around \$19,000, \$23,000 and \$26,000. This contractor is the lowest bidder. Fire Chief Pelletier explained that there are only a few companies in Connecticut that are certified to do this work.

MOTION AS AMENDED was made by Dana Flach to approve the funding of \$20,000 for the Riverside Fire Station Kitchen project, with funds to come from LoCIP, and to require detailed plans be provided prior to the Town Meeting. This was seconded by Robert DeBisschop. All Ayes. Motion carries.

(b) Transfers 2017-2018 (15) (Attachment A)

Chairman Kiley stated that he does not want to have transfers between a departments own budget which were not authorized nor approved. Using the funds from the same department budget is not a problem, as long as it has been approved and authorized.

Library Items #1 - #6:

MOTION was made by Dana Flach to approve the Library Transfer Items #1 - #6. This was seconded by Jeff Grant for discussion.

Discussion: Dana Flach stated that just because funding from a line item like snow removal is not completely used up, it should not be used on other stuff just to use it up. Finance Director Hliva stated that was how it was presented from the Department.

Jeff Grant stated that the explanation given seemed fuzzy but its not a lot of money so he's not overly concerned. However, he would like better explanations in the future.

All Ayes. Motion carries.

Elderly Commission Items #7 & #8:

MOTION was made by Dana Flach to approve the Elderly Commission Transfer Items #7 & #8. This was seconded by Sue Arpin for discussion.

Discussion: Dana Flach asked if they wait until the end of the year to cover shortages. Finance Director Hliva stated that budgets are not looked at until the end of the year. However, there were a number of unplanned repairs at the Senior Center this past year, especially with the fuel tank.

Finance Director Hliva recommended the Board authorize him to send a letter to all departments explaining that their presences will be required at the Board of Finance meetings for any transfers being requested. Dana Flach stated that all departments must watch their budgets. Chairman Kiley asked what is given to the departments on a monthly basis detailing their actual budgets. Finance Director Hliva stated that they receive percentages of expenditures. He will start to give month-to-date reports. Chairman Kiley asked for a comparison report with expenditures and capital items for all members.

All Ayes. Motion carries.

Building Department Item #9:

Dana Flach questioned why this request is coming for Dues. Finance Director Hliva explained that \$200.00 is being requested because the amount of the dues was increased.

MOTION was made by Dana Flach to approve the Building Department Transfer Item #9. This was seconded by Sue Arpin. All Ayes. Motion carries.

Tax Collector Item #10:

Chairman Kiley asked if the \$77.00 for Supplies will make the department whole for the year. It was stated that it would.

MOTION was made by Dana Flach to approve the Tax Collector Transfer Item #10 for discussion. This was seconded by Robert DeBisschop.

Discussion: Dana Flach questioned the explanation in the Request for Transfer Summary. Finance Director Hliva stated that he believed it is stating that there is only \$105.00 left in that budget and the boxes are going to cost \$189.17.

All Ayes. Motion carries.

Parks & Recreation Item #11:

It was explained that Contracted Services is for the added port-o-lets which run about \$200.00 a month. Finance Director Hliva pointed out that there had been a change in personnel with regards to preparing and operating this budget. He also stated some programs are cancelled due to lack of participants.

MOTION made by Dana Flach to approve the Parks & Recreation Transfer Item #11. This was seconded by Sue Arpin. All Ayes. Motion carries.

Ambulance Items #12 - #15:

Finance Director Hliva pointed out that the Ambulance Department was able to operate within their budget this past year, except for one item coming from Contingency. That \$3,000.00 was to put the stretcher lift system in the third ambulance. The third ambulance has had many costly issues and the department is still down one ambulance. Chairman Kiley asked Finance Director Hliva to keep track of all repairs and expenditures with putting the third ambulance into service.

MOTION made by Sue Arpin to approve the Ambulance Transfer Items #12 - #15. This was seconded by Jeff Grant. All Ayes. Motion carries.

(c) Review of Estimated Department Budgets (2017-2018)

Chairman Kiley asked Finance Director Hliva for reports so the Board can see where we are at with the budget. Based on this request, Finance Director Hliva has devised a spread sheet with the normal reports that come off the system and added transfers requested that will be either be approved or disapproved tonight and the contingency for approval or disapproval tonight, and then items that are overdrawn and where the funding for them would come from. Overages from Building Department for Wages is due to the raises. And the Assistant Building Official is only as needed, so that would come from there. Civil Preparedness Wages was discussed. The Board of Selectmen approved those wages.

Chairman Kiley questioned the non-budgeted wages and asked if that included all that comes with that: FICA, medical insurance, etc. Finance Director Hliva stated that its all in there. This spread sheet is just his proposal and where the money could come from. Chairman Kiley stated the Board of Finance is not funding these; they will be deficit's.

Capital Projects for the Middle School and Library were reviewed and discussed. They are all on one checkbook from General Fund. A journal entry is then written in to bring the expenses over. There is a General Ledger account instead of multiple accounts for projects. The Summary was reviewed. Internal transfers will be zero as they are internal. Contingency is at zero with the amount of \$43,000.00 to come from other items or Fund Balance. Finance Director Hliva pointed out that he has yet to receive a bill from the State of Connecticut for the State Police; so that information is not included. There is over \$800,000.00 budgeted for the police but there is no indication of the amount the bill will be. The police budget constitutes 50% of the budget. He believes the bill for the police will come in Mid-August. We've asked for quarterly and monthly bills in the past, but they have refused that request.

Chairman Kiley asked if all salaries in the report were correct; they are. Selectmen's Department overage was due to the buyout of the past Administrative Assistant and the transition period when there were two Administrative Assistants. Chairman Kiley questioned the Grant Writer line item. Finance Director Hliva stated that there is a line item for the second Grant Writer. Chairman Kiley stated that the second Grant Writer was not in the budget. He calculated that the

that budget is over \$92,000.00 so far. He pointed out that most of that is due to wages. It was asked where that money comes from. Finance Director Hliva stated that he is proposing to take it from either Contingency or from doing internal transfers. Chairman Kiley would rather not take from Contingency as they are not authorized expenditures; they were not approved at Referendum. Finance Director Hliva will separate transfers in order to give more precise explanations. It was discussed that the Contingency fund is supposed to be used only on unplanned expenditures and salary increases through negotiations. This Board always figures 3% for those salary increases. There are no consequences when a department exceeds their budget. It was discussed that two Department Heads attend a Board of Finance meeting each month to discuss and review their budgets in hopes of halting overages/deficits and holding each department more accountable. For the case of emergencies, the Charter states that the Board of Finance must be notified within 48 hours, which is not always adhered to.

Chairman Kiley asked all members to review the report and make notes of all deficits and write comments on the side. Unauthorized expenses and over expenditures will be considered as deficits.

As far as requesting the Department's to attend a meeting for a transfer request, the Fire Department is a role model for doing it the proper way. Chairman Kiley stated that Public Works does not need to come before the Board for snowplowing as the money is in there. For the Clerks, 3% is in there and that is all. Sue Arpin stated that all other increases would have to wait until the next budget period. Dana Flach stated that a letter needs to be sent explaining that each department must be aware of their budget. If requesting a transfer, the department head will need to come before the Board of Finance otherwise it will be denied.

Chairman Kiley recommended that newer members take a tour of departments in order to get a better perspective of what goes on. First tour should be of Public Works. The second one should be of the Fire Departments, then the Ambulance. He feels that this would aid members as it did him. He stated to let him know the dates everyone is available and he can arrange the tour, preferably a Saturday.

(d) Review List of Authorized Capital and Non-Recurring Projects

Chairman Kiley asked what the grand estimate total for fund balance is. Finance Director Hliva stated that expenditures should be right on budget, the revenue being brought in should be around \$700,000.00 to \$1 Million above. Some of the revenue pick up is with the Tax Collector's office, the Building Department and the Town Clerk office; it was a very good year. Chairman Kiley stated that as far as Capital Projects, all projects from previous years that have not been done should be removed. That money can be used in completing other projects. There was discussion about keeping the money in Capital and Non-Recurring versus Capital Projects. If the money stays in Capital and Non-Recurring, then the Board of Finance has more control and can request back-up documentation, etc. When it's in Capital Projects, the money just goes to the department and then there is no control, specifically for the Board of Education.

(e) Discuss Current Year Budget (2018-2019)

This matter was incorporated in discussing and reviewing Finance Director Hliva's report. Dana Flach recapped that for the current year's budget, the positions that were not funded are still filled.

MONTHLY REPORTS

(a) Board of Finance Contingency Activity Report

Dana Flach asked if the Tax Collector's report was balanced. Finance Director Hliva explained that it was balanced through May and balances to the penny. However, it does not tie into the Grand List reports. Refunds are still high in the report. Dana Flach asked if the Tax Collector closed out the previous year (June 30, 2017). Finance Director Hliva stated that he assumed so otherwise the information would not have been available for the audit; he will inquire.

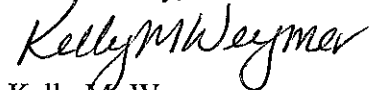
It was explained that Vincent Palutis was appointed as the Town Treasurer. No Deputy Treasurer has been appointed yet. The duties and obligations, per Town Charter, of a Treasurer was discussed along with its funding.

ADJOURNMENT

MOTION: was made by Dana Flach to adjourn the meeting at 8:42 PM. This was seconded by Chairman Kiley. All Ayes. Motion carries.

FILED SUBJECT TO APPROVAL

Submitted by,



Kelly M. Weymer
Secretary to the First Selectman

18 JUL 25 PM 3:44
TOWN OF OXFORD, CT
TOWN CLERK
Cheryl A. West

Attachment A

To: Board of Finance

July 17, 2018

From: Finance Director

Re:2017-2018 Transfer and Appropriation requests

TRANSFER

Item #		Department	Account Number	Account		Amount
1	TO:	Library	5390-560	Computer Catalog	\$	170.24
	FROM:	Library	5390-736	Snow Removal	\$	170.24
	Motion					
	Seconded					
	Vote					
	Comments					
	Comments					
2	TO:	Library	5390-585	Dues	\$	178.00
	FROM:	Library	5390-736	Snow Removal	\$	178.00
	Motion					
	Seconded					
	Vote					
	Comments					
	Comments					
3	TO:	Library	5390-770	Office Supplies	\$	125.00
	FROM:	Library	5390-736	Snow Removal	\$	125.00
	Motion					
	Seconded					
	Vote					
	Comments					
	Comments					
4	TO:	Library	5390-775	Telephone	\$	650.00
	FROM:	Library	5390-736	Snow Removal	\$	650.00
	Motion					
	Seconded					
	Vote					
	Comments					
	Comments					

To: Board of Finance

July 17, 2018

From: Finance Director

Re:2017-2018 Transfer and Appropriation requests

TRANSFER

Item #		Department	Account Number	Account		Amount
5	TO:	Library	5390-769	Departmental Supplies	\$	20.00
	FROM:	Library	5390-736	Snow Removal	\$	20.00
Motion						
Seconded						
Vote						
Comments						
6	TO:	Library	5390-799	Water	\$	160.00
	FROM:	Library	5390-736	Snow Removal	\$	160.00
Motion						
Seconded						
Vote						
Comments						
7	TO:	Elderly Commission	5295-770-6	Program Supplies	\$	48.00
	FROM:	Elderly Commission	5295-555	Conference and Meetings	\$	48.00
Motion						
Seconded						
Vote						
Comments						
8	TO:	Elderly Commission	5295-729	Programs Regular	\$	200.00
	TO:	Elderly Commission	5295-274	Alarm System	\$	170.00
	TO:	Elderly Commission	5295-613	Facility Maintenance	\$	350.00
	FROM:	Elderly Commission	5295-811	Vehicle Maintenance	\$	720.00
Motion						
Seconded						
Vote						
Comments						

To: Board of Finance

July 17, 2018

From: Finance Director

Re:2017-2018 Transfer and Appropriation requests

TRANSFER

Item #		Department	Account Number	Account		Amount
9	TO:	Building department	5230-585	Dues	\$	200.00
	FROM:	Building department	5230-690	Mileage	\$	200.00
	Motion					
	Seconded					
	Vote					
	Comments					
10	TO:	Tax Collector	5505-770	Supplies Office	\$	77.00
	FROM:	Tax Collector	5505-555	Conference and Meetings	\$	77.00
	Motion					
	Seconded					
	Vote					
	Comments					
11	TO:	Parks and Recreation	5425-570-123	Contracted Services Other	\$	2,475.00
	FROM:	Parks and Recreation	5425-811	Vehicle Maintenance	\$	392.42
	FROM:	Parks and Recreation	5425-729	Regular Programs	\$	2,043.59
	FROM:	Parks and Recreation	5425-785	Uniforms	\$	38.99
	Motion					
	Seconded					
	Vote					
	Comments					
12	TO:	Ambulance	5210-613	Facility Services	\$	1,983.97
	FROM:	Ambulance	5210-590	Training	\$	510.05
	FROM:	Ambulance	5210-785	Uniforms	\$	517.06
	FROM:	Ambulance	5210-614	Facility Supplies	\$	431.24
	FROM:	Ambulance	5210-688	Medical Supplies	\$	500.00
	FROM:	Ambulance	5210-604	Equipment Expense	\$	25.62
	Motion					
	Seconded					
	Vote					
	Comments					

To: Board of Finance

July 17, 2018

From: Finance Director

Re:2017-2018 Transfer and Appropriation requests

TRANSFER

Item #		Department	Account Number	Account		Amount
13	TO:	Ambulance	5210-769	Supplies Departmental	\$	141.35
	FROM:	Ambulance	5210-770	Supplies Office	\$	141.35
	Motion					
	Seconded					
	Vote					
	Comments					
14	TO:	Ambulance	5210-811	Vehicle Maintenance	\$	4,578.51
	FROM:	Ambulance	5210-625	Oil	\$	2,514.22
	FROM:	Ambulance	5210-601	Equipment Lease	\$	1,539.98
	FROM:	Ambulance	5210-603	Equipment Depreciable	\$	524.31
	Motion					
	Seconded					
	Vote					
	Comments					
15	TO:	Ambulance	52100-813	Equipment Upgrades	\$	3,019.80
	FROM:	Finance	5320-560-5320	Contingency	\$	3,019.80
	Motion					
	Seconded					
	Vote					
	Comments					