

**Board of Finance
Regular Meeting Minutes
Wednesday, May 18, 2022
7:00pm via Zoom &
Clifford B. Green Memorial Center**

Present: Sandy Brodeur, Drew Dionne, Ken Dykstra, Heather Allen, David Lee, Aaron Soucy and Melissa Bradley: Recording Secretary

Also Present: Austin Tanner, Lou Brodeur, Joe Voccio, Rushie Bean, Steve Breen, Bucky Lohbusch, Rick Ives, Elizabeth Swagger and Christopher King from King, King and Associates

1. **Determination of a quorum and Call to Order:** S. Brodeur called the meeting to order at 7:05pm.
2. **Approve Minutes:** Heather Allen made a motion to approve the minutes of 4/28/22 & 5/3/22 as presented. Drew Dionne seconded the motion. Motion passed 6-0.
3. **Public comment:** None
4. **Old Business**
 - a. **Chris King of King & King will present their results on the FY 2021 audit:** Christopher King of King, King & Associates presented and overview of the FY 2021 Audit. Significant adjustments had to made again at year end and Mr. King feels the resources are maxed out. These could be done in-house but the staff does not have the time to do so. Reconciliations are not all being done as well. Another position in the finance office is necessary for internal control.
WPCA is not done in-house and should be brought into the central office.
A pooled cash fund was started with a previous finance director, and this is a very complicated system. If it is not managed properly, it can sink you.
The Federal Audit was completed shortly after the State Audit and will be sent to members by R. Bean.
Presentation attached to minutes.
 - b. **Clarification of Mortlake's Hurst Tool request for Capital Budget:** Steve Breen gave board members a written explanation regarding the Hurst Tools requested in capital. The current tools will not be immediately replaced but will be removed when not in service or room is needed on a truck for newer equipment.
Grants have not been applied for because Mortlake is a 501(c)(4) and most grants require a 501(c)(3). The company is looking into changing the tax status.

- c. **Review latest changes made to the Town Budget:** Capital projects in the amount of 315,715 was added into the budget, EDC was reduced and \$50,000 was added into contingency for a salary study and fuel. Recreation Director, Bucky Lohbusch, previously requested of the Board of Finance a \$5,000 a year raise. Austin Tanner changed the amount to \$3,000 and to be spent only if used in an overtime situation.

5. New Business

- a. **Review estimated budget dollars to be returned by the Town:** The general government budget will be returning approximately \$568,459.51 at year end.
- b. **Discuss projected capital money remaining for projects that can/should be closed and whether some of that money can offset any of our proposed projects for 2022-23:** The board agrees to use the excess capital funds for new or ongoing capital projects.
- c. **Discussion of expected mill rate if all budgets are approved as presented:** As the budgets stand, it will be a 1 mil increase.
- d. **Discussion of mill rate to add to increase our unreserved general fund (currently at 5.9% with a goal of being 10% in the next 3 years):** The board discusses using the funds being returned of \$568,459.51 for the reserve to get closer to the 10% over a three-year span. A. Soucy questions where the 10% figure came from? S. Brodeur explains it was the recommendation of the auditors for a town our size.
- e. **Action by the Board of Finance to adopt the Board of Education Budget Request for '22 – '23, the Recreation Commission's Budget Request for '22 – '23, and the Board of Fire Commissioners Budget Request for '22 – '23:** Drew Dionne made a motion to accept and move to town approval the Board of Education budget \$20,540,776; Recreation & Park Maintenance \$407,032 & \$145,738; Board of Fire Commissioners Mortlake \$134,922 & East Brooklyn \$96,396. Heather Allen seconded the motion. Motion passed 6-0.

D. Lee made a motion to apply the unspent bond proceeds of \$46,224.81 to offset the 2022/23 capital projects. Drew Dionne seconded the motion. Motion passed 6-0.

D. Dionne made a motion to approve a capital budget of \$315,715, where \$46,224.81 is being transferred from unspent funds and \$269,490.19 expensed in the budget. H. Allen seconded the motion. Motion passed 6-0.

Action by the Board of Finance to approve the General Government revenue estimates and expense estimates for '22 – '23: H. Allen made a motion to approve the 2022/23 budget of \$26,932,173 and move to town meeting. D. Lee seconded the motion. The mil increase is 1.06 with a new mil rate of 27.48.

D. Dionne made a motion to amend the agenda to add the scheduling of the town budget hearing. D. Lee seconded the motion. Motion passed 6-0.

D. Dionne made a motion to set the town budget hearing for May 26, 2022, beginning at 7pm in the school auditorium. H. Allen seconded the motion. Motion passed 6-0.

6. Other New Business

- a. Discussion and Action on the Suspense Lists from the Tax Collector:** D. Dionne made a motion to transfer of certain uncollected taxes to the suspense tax book for personal property, motor vehicle, and motor vehicle supplement as supplied by the Tax Collector. A. Soucy seconded the motion. Motion passed 6-0.

D. Lee would like to request the previous discussion of entities we give money to supplying a financial report to this board on the next agenda.

- 7. Public comment:** B. Lohbusch questions when the amount he requested was changed and why wasn't he notified? S. Brodeur states it was changed by A. Tanner. B. Lohbusch states he does not have control over his budget, the Board of Finance does.

Joe Voccio addresses the \$5,000 salary increase request from the Recreation Director that was previously approved by the board of finance and then changed; This was not addressed with the director or commission and feels it should have been. A. Tanner invites B. Lohbusch to come to his office next week to discuss it.

- 8. Adjournment:** D. Dionne made a motion to adjourn the meeting. H. Allen seconded the motion. Meeting adjourned at 8:56pm.

Respectfully Submitted;

Melissa J. Bradley
Recording Secretary