



TOWN OF BROOKLYN

P.O. Box 356 - Route 6 and 169
BROOKLYN, CONNECTICUT 06234

OFFICE OF SELECTMEN
860-779-3411 Option 2

TOWN CLERK
(860) 779-3411 Option 4

TAX COLLECTOR
(860) 779-3411 Option 5

ASSESSOR
(860) 779-3411 Option 6

RECEIVED
TOWN CLERK'S OFFICE
2016 MAY 25 AM 11:44
RECORDED VOL. PAGE
Sharon A. Maville
TOWN CLERK, BROOKLYN, CT

**Board of Finance
Special Meeting Minutes
Tuesday, May 24, 2016
7pm Clifford B. Green Memorial Center**

Present: Gene Michael Deary, Jeff Otto, Drew Dionne, Ken Dykstra, Kim Conroy, Sandra Brodeur and Melissa Bradley; Recording Secretary

Also Present: Selectmen: Rick Ives and Joe Voccio; Finance Director: Sherry Holmes; Bucky Lohbusch, Aimee Genna, Joan Trivella and Aaron Kerouack

1. **Call to Order:** Mr. Deary called the meeting to order at 7:00pm.
2. **Public Comment:** None
3. **Discussion on 2016/17 Budget:** Discussion held on budget public hearing

Jeff Otto – There was a larger than normal turn out. There was some talk on the Resident Trooper program but no huge discussions on any particular program.

Sandra Brodeur – Cost sharing with other Towns on some expenses may be worth looking into. All Towns are in the same boat and the State is not getting any better.

Ken Dykstra – Like to see the mill increase lowered if possible.

Kim Conroy – A ton of efforts were done by the Selectmen prior to presenting the budget to the board, such as a 6-year analysis, there is not big room for fluff.

Drew Dionne – The expense budget is actually less than last year, this could have presented more to residents at the hearing.

Gene Michael Deary – After listening to the comments at the hearing, Mr. Deary feels the board is compelled to cut. He suggests three options that can be discussed further:

1. Do not add any money into the reserve this year. This will reduce the mill rate and the reserve account.
2. Make cuts of \$180,000 in expenses to lower the mill increase to 3.68
3. Use the \$319,790 left from the school building fund

Discussion held on how the \$319,790 can be used. Mr. Ives states it has to pay down debt. Ms. Holmes contacted bond counsel today, Bruce Chudwick, but has not received a call back yet. The school project has been completed and is closed and this may release the money to be used other than paying down debt. The board suggests putting it back into reserve. Ms. Holmes will report her findings after speaking with Mr. Chudwick.

Drew Dionne suggests another option to discuss: Cutting \$75,000 from the school budget, \$25,000 from the general government and lowering the reserve amount to \$200,000.

Mr. Otto states he went through the general government budget and came up with about \$36,000 in cuts. He feels cutting \$180,000 is too much. Mr. Otto feels it is very important for the school to hire the vice principal.

Mr. Deary would like to entertain Mr. Dionne's proposal. Though the board can not specify where the school should cut, discussion is held on the new transportation coordinator position. Mr. Otto feels this is important because currently the contractor does this task and sends the school the bill and we do not know, at any time, how many trips they made, where they are, if anything was wrong. The contract would require the company to have contact with the coordinator. The contract has not been awarded yet, this will be done at the Board of Education meeting, and there will be a savings of \$66,000. This does depend on special education students.

Joan Trivella, Board of Education member, agrees this function is necessary, but feels it can be done in house with current staff. The bus company has a good reputation and has larger Towns as clients and Ms. Trivella feels they will put every effort forward to satisfy our needs. With the cost of the proposed new position and benefits, not hiring a new person would result in a savings of \$55,000.

Suggested cuts from the general government budget:

Jeff Otto – Board of Finance, \$500 decrease in advertising; Board of Selectmen, \$300 decrease in special programs; K-9 control, remove \$3,300 for feral cat program; Troopers, request younger troopers at a lower cost and \$20,000 for DUI program; Fire Marshal, remove \$6,000 from overtime; Fire Facilities, reduce ambulance by \$20,000 because their revenues are ahead; Landfill, reduce payroll to one attendant and one helper, not two.

Ken Dykstra – Reduce ambulance service; reduce hours at the teen center; discontinue using the old highway garage

Drew Dionne – Reduce ambulance by their revenue surplus

Kim Conroy – Feels the Board of Selectmen should have the chance to make cuts where they see fit.

By cutting the General Government Budget \$25,000; Board of Education \$75,000; and reducing the reserve amount to \$200,000; this would make a mill increase of approximately 3.7.

Mr. Ives states the entire \$811,000 will not be needed from the reserve to balance this year's budget, it will be around \$753,688. Tax collection will also be over the projected amount and this will increase the reserve as well.

Drew Dionne made a motion to reduce the contingency amount from \$220,000 with the plan of putting \$200,000 back into reserve, requesting \$75,000 to be reduced from the proposed Board of Education budget and \$25,000 reduced from the General Government budget with consideration of \$20,000 from the Mortlake Ambulance. Sandra Brodeur seconded the motion. Motion passed 6-0.

4. **Public Comment:** Joe Voccio states he is glad to hear the board is in favor of putting the \$319,790 back into reserve and encourage the board to continue to increase the reserve.
5. **Adjourn:** Sandra Brodeur made a motion to adjourn the meeting. Drew Dionne seconded the motion. Meeting adjourned at 8:25pm.

Respectfully Submitted;

A handwritten signature in black ink, appearing to read "Melissa J. Bradley". The signature is fluid and cursive, with a large initial "M" and a long, sweeping underline.

Melissa J. Bradley
Recording Secretary

Sherry Holmes

From: Sherri Soucy
Sent: Thursday, May 19, 2016 10:17 AM
To: 'Gene Michael Deary (GeneMichael_Deary@banksi.com)'; Rick Ives; Sherry Holmes
Subject: FW: Brooklyn BOF Follow-Up Answers
Attachments: Bond Summary.xls; Brooklyn Pension Update.pdf; School Building Equity 2014.xls; TB's and AJE's.pdf; Management Letter - 2014.doc

From: Soracha McGurran-Petersen [mailto:SPetersen@odpkf.com]
Sent: Thursday, January 22, 2015 2:02 PM
To: genemichael_deary@banksi.com; Rick Ives <r.ives@Brooklynct.org>; Sherry Holmes <S.Holmes@Brooklynct.org>; Sherri Soucy <S.Soucy@Brooklynct.org>
Cc: Marcia L. Marien <mmarien@odpkf.com>
Subject: Brooklyn BOF Follow-Up Answers

Hello,

The pension footnote page 41 of draft f/s does need to be updated to state the 1% employee contribution to the pension. Attached is the page above from the actuary report.

We need the make-up of the pension committee and the pension investment policy. These are new disclosures this year and are not required to be in the actuary report so we do not have the information.

I also spoke to Marcia on the Other Post-Employment Benefits (OPEB). She agrees with the Board member that this is the stupidest rule ever! But, it is the rule. She suggested that we add to your OPEB footnote that liability is the result of the "implicit rate subsidy" and the Town does not pay any benefits after retirement.

School Building

Due from GF (net due to/from)	\$337,095
Due from CNR	\$387,000
Fund Balance -	\$724,095 (detail attached)

Per Equity Schedule Local Funds -	\$404,305
Remaining	\$319,790

Grants are based on reimbursements, so all of the remaining is related to the Bond Proceeds.

Bond Summary

I misspoke on current paid I was looking at Beginning Balance outstanding in error. 4.945 million was due, and that amount was paid in the fiscal year 2014. Attached is the copy of the Bond Summary.

AJE's – Attached for Chairman's review. 28 made over all funds.

Management Letter – I spoke to Marcia about this also. There were two items that she discussed with Sherry after the management meeting and she forgot to delete these. She sends her apologies. She also added that the Entity Level Controls affect both the general government and the Board of Education. Marcia also asked that I forward the

management letter to you as a Word document. Some Towns don't like the wording that we use and rewrite sections – keeping in the comment, but softening the language. Please feel free to do so.

Please let me know if we can help with anything else.

Thank you,

Soracha McGurran-Petersen
Audit Senior
O'Connor Davies, LLP

100 Great Meadow Road, Wethersfield, CT 06109
T: 860.257.1870 | F: 860.257.1875

SPetersen@odpkf.com | www.odpkf.com



The information in this e-mail message may be privileged, confidential, and protected from disclosure. If you are not the intended recipient, any dissemination, distribution or copying is strictly prohibited. If you think that you have received this e-mail message in error, please e-mail the sender and delete all copies. Thank you.

We inform you that, unless expressly stated otherwise, any U.S. federal tax advice contained in this email, including attachments, is not intended or written to be used, and cannot be used, by any person for the purpose of avoiding any penalties that may be imposed by the Internal Revenue Service.
