



**TOWN OF BROOKLYN**  
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BROOKLYN, CONNECTICUT 06234

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Matthew Brodeur  
TOWN OF BROOKLYN, CT

**Board of Finance  
Regular Meeting Minutes  
Wednesday, March 17, 2021  
7:00pm via Cisco Webex Meetings**

**Present:** Jeff Otto, Drew Dionne, Heather Allen, Kim Conroy, Ken Dykstra, Sandy Brodeur & Melissa Bradley; Recording Secretary  
**Also Present:** Rick Ives, Austin Tanner, Lou Brodeur, Stephanie Levin, Christopher King from King, King & Associates, Bucky Lohbusch, Mike Gaudreau, Steve Breen, Patrick Gauthier, and Jim Warren

- 1. Determination of a quorum and opening of meeting:** Jeff Otto called the meeting to order at 7:00pm.
- 2. Public Comment:** None
- 3. Action on Minutes of 2/17/21 Meeting:** Sandy Brodeur made a motion to accept the minutes of 2/17/21 as presented. Heather Allen seconded the motion. Motion passed 6-0.

**4. Summary of '19 - '20 Audit by King and King Associates, CPAs and discussion thereof:** Christopher King shares the audit summary with the board. General Fund balance is \$1,055,707 which includes LOSAP and restricted Town Clerk Fees. Capital Nonrecurring fund is showing a negative fund balance which is because of the BANS that have been utilized and rolled over. If on July 1<sup>st</sup> it is converted into a long-term bond, that liability would come off the financial statements and restore the fund balance. No large changes in the WPCA, Killingly was billed at year-end. Capital Assets were difficult receiving from the outside consultant who maintained it. Stephanie Levin will be bringing this function in-house and will alleviate this issue. Long-Term liabilities – Paydown of GO Bond in the amount of \$18,279. OPEB liability increased in the amount of \$198,495. Net pension liability increase of \$215,223. This is made up of both the Employee Retirement plan and the Volunteer Firefighters Service Awards Program. The portion of the Teachers Retirement Pension Liability is \$23,755,883 which the Town is responsible for none. Prior Period Restatements is improving, it can take a few years to clear out. Current year revenues greater than expenditures of \$529,633. Outstanding taxes receivable balance of 6/30/20 is \$328,189. This is roughly 2% of the current levy, which is in line of where they should be.

A couple difficulties performing the audit were delays in receiving the capital asset listings, and the WPCA portion of the listing was never received. Estimates were used to complete. A few material weaknesses were found; There were around 100 adjusting journal entries. There was a pooled cash structure being used and is rather complicated. It is suggested to go back to maintaining bank accounts. Stephanie agrees and states it will be easier in the long run to separate funds. Jeff Otto

requests Rick and Stephanie to have a presentation at the next regular meeting on how we are going to change this policy and be effective for the start of this new fiscal year.

State Single audit showed expenditures of State Assistant in the amount of \$7,982,358 of which \$7,604,263 is ECS and Excess Grant cost. Material weakness in internal control was found and prior year comment on accounting procedures and policies manual has been resolved.

Federal Single audit showed expenditures of federal award in the amount of \$827,243 in total assistance of which \$264,708 is for school nutrition and \$562,535 is for education.

Stated in the management letter are old discrepancies remaining on two of the checking accounts reconciliations to be investigated and cleared up during FY2021.

Jeff Otto questions what a considerable range is for the unexpended fund balance? Mr. King states the bond rating agencies like to see 12-15% and the GFOA likes to have two months of expenditures which is higher at around 16%.

The board has received, reviewed and discussed this audit and accepts it into the permanent record.

**5. Presentation of '21 - '22 Operating and Safety Equipment Budget Requests: East Brooklyn and Mortlake Fire Companies & Board of Fire Commissioners:**

Mortlake: Steve Breen states Mortlake has a 0% increase for the operating and safety equipment budget. Operating budget \$122,940; Safety Equipment \$30,775.

East Brooklyn: Jim Warren states no change in the budget from 2020/21. Operation Expenses \$89,730 and safety and capital equipment \$16,270. This is the fourth year for the lease on the Avon air packs, that is where the capital goes to in one check.

Drew Dionne made a motion to receive Mortlake an East Brooklyn's budget for further review with the budget as a whole. Sandy Brodeur seconded the motion. Motion passed 6-0.

**6. Presentation of '21 - '22 Operating Budget Request: Brooklyn Parks and Recreation Commission:**

Bucky Lohbusch begins with the Park Maintenance budget. There was an error in last year's budget when brought to the Town. The amount approved for overtime was not carried over and did not get accepted into the budget. The \$3,000 in overtime mirrors what should have been in last year. One change made was during storms, the second maintenance worker who is laid off in the winter is called in, so \$1,000 was added to payroll so a negative is not in that line item at the end of the year. Total increase is 4.08%.

Recreation Commission: \$2,500 was added for bussing for one youth trip this year. Hopefully more trips can be added and back to normal next year, depending on COVID. Minimum wage increased under payroll part time. Spooky nights was added back into the budget with the hopes of holding it this year. Total increase is 36.1%. Summer camp will be offered for free this year to Brooklyn residents. This will be covered through COVID monies. It will be school money and being directed how to use.

Revenues will change, a lower number was used due to COVID. Current revenues set at \$222,300. These will be updated

Drew Dionne made a motion to receive the Parks & Recreation budget for the upcoming year for further review. Sandy Brodeur. Motion passed 6-0.

## 7. Old Business

**a. Date for Atty Ritter's visit to discuss unexpended bond funds:** Rick Ives requested his attendance at the April 21<sup>st</sup> meeting. He will call in at 7:15.

**b. Status of submission of past due Inland Wetland and PZC fees to State of Connecticut:** Everything has been received. Clarifying a couple deposits and should be able to pay out at the end of the week.

**c. Questions or comments on fire department quarterly financial reports previously submitted:** Sandy Brodeur questions what the recruitment and retention amount on the East Brooklyn's report is? Patrick Gauthier states it includes drinking water, TV service, meetings, and membership drives. This may not be the right line for these items. Stephanie Levin will sit and discuss with them.

**d. Other old business:** None

## 8. New Business

**a. Reminder related to access to Webex meetings via telephone:** No discussion held.

There has been some confusion when calling in via phone to a Webex Meeting.

Please update your information with the attached, the phone number to call changed back in January when we bought our subscription. Also, you have to enter the meeting number AND password to connect to the meeting. You are no longer able to bypass the password.

Please share with your board members.

**b. Selectmen's Report:** The Governor's office is still working on a fix for hybrid/virtual town meetings. It will be a bill and in affect for April 20<sup>th</sup>.

BOS will present their budget on the 22<sup>nd</sup>.

There is a new strain in CT of COVID. As of April 4, anyone over the age of 16 will be eligible to receive the vaccine.

**c. Clarification, if possible, on state and federal Covid-19 Pandemic aid:** Rick Ives states he was told two weeks ago the Town should receive somewhere in the vicinity of 1.5 million dollars of which \$300,000 directed to the school. That number went to 1.9 million with no break down and now has changed again to \$900,000 to Town and 1.2 million to the school. This will go through like a grant. Restrictions are unsure at this point. It is being directed to specific items, cannot be used to budget or a tax break.

**d. Discussion of 3/10/21 Financial Report:** Sandy Brodeur questions a payment of \$12,000 made to fringe benefits pension administration which looks like it was made twice. Stephanie Levin states it was not a double payment. It was a report that should have been done in 19/20 and was not so it was done in 20/21 and paid for in 20/21.

### e. Liaison Reports:

Board of Fire Commissioners: The board supported both departments budget requests. Mortlake is looking to replace a 27-year-old truck and is an ongoing discussion.

BOE: Meets next Wednesday. Mr. Otto will bring up discussion on an alternate traffic plan if the condominiums are approved at the end of Louise Berry Lane.

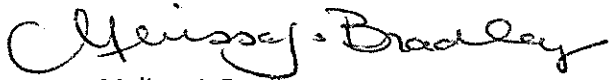
BRRC: The transfer station is open for business again on Wednesday's.

**f. Other new business:** None

**9. Public Comment:** None

**10. Adjournment"** Sandy Brodeur made a motion to adjourn the meeting. Drew Dionne seconded the motion. Meeting adjourned at 8:35pm.

Respectfully Submitted;

A handwritten signature in cursive script that reads "Melissa J. Bradley". The signature is written in black ink and is positioned to the left of the typed name.

Melissa J. Bradley  
Recording Secretary