

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

**Board of Finance
Regular Meeting Minutes
Wednesday, May 19, 2021
7:00pm via Cisco Webex Meetings**

RECEIVED
TOWN CLERK'S OFFICE
2021 MAY 26 PM 4:33
RECORDED VOL.
AGE
Stephanie Levin
Town of Brooklyn

Present: Jeff Otto, Heather Allen, Kim Conroy, Sandy Brodeur, Ken Dykstra and Melissa Bradley;
Recording Secretary
Drew Dionne arrived at 7:15pm.

Also Present: Rick Ives, Lou Brodeur, Austin Tanner, Patricia Buell, Mae Lyons and Melissa Perkins-Banas

1. **Call to Order:** Jeff Otto called the meeting to order at 7:00pm.
2. **Public Comment:** None
3. **Approve Minutes:** 5/5/21 & 5/11/21 – No decision made until further review of the minutes.
4. **Old Business**

a. (Stephanie Levin)

i. Discussion on establishing separate bank accounts and abandoning the current pooled cash policy as recommended by King, King and Associates: Stephanie Levin reviewed some accounts that caused some issues: Recreation; Activities and Programs account, this causes an issue because it is deposited into our general bank account and should be separated out; Capital savings, this has been straightened out by creating a separate account for capital projects; School grants, this account does exist but is not currently utilized; LOCIP and TAR, these should be in a separate account as well from the general fund. Sandy Brodeur made a motion to create five separate accounts as proposed by Stephanie Levin. Kim Conroy seconded the motion. Motion passed 5-0.

ii. Discussion of auditor's recommendation that old discrepancies in two checking accounts be resolved during 2021: This is not discrepancies in checking accounts, this was within our general ledger. The forensic audit done a few years ago cleaned up accounts using an excel spreadsheet, not our accounting system. The auditor took that excel spreadsheet as they were all set. When ivisions began being used properly, it was found these old variances were not taken care of. The auditors will be here In June and will advise us then how to fix them. Stephanie will report back at the July meeting.

iii. Review of Chart of Accounts discussions with the two fire departments: Stephanie Levin reached out to Christine and Steve via email if they are using the account numbers or not. It may be that they just are not printed out. She is waiting for replies and will update then. Stephanie will look

further into the chart accounts. Mortlake is more detailed but may still be the same at East Brooklyn. Stephanie will investigate it further.

iv. Summary of investigation of previously appropriated capital funds to determine whether there are unspent funds that might be transferred to the Capital Account as discussed at Item 3 of the Minutes of the 4/21 Meeting: April 2015/16, \$25,000 looks as if it went in. It was an approved capital item. In 2016/17, there was a budget for \$25,000 with no mention of it; 2017/18, 2018/19, 2019/2020, no discussion found on this amount. In 2018/19, when the auditors were doing their restatement, this was cleared out to balance the general fund and capital. Matt Ritter states you can pull it back out, you need to pull into the capital and reestablish this. Jeff Ott was looking for the accounts with unspent funds. Rick states we will get that for the board.

b. Any other Old Business: Jeff Otto questions if Rick Ives has received feedback or a report from the current Trooper pertaining to a second Trooper. Rick has not yet. Jeff notes all budgets are now updated on the website.

5. New Business

a. Budget Matters (Rick Ives)

i. Review of possible changes to the General Government Budget presented at the May 5 and May 11 meetings, including any changes to the expected return of funds from the '20 -'21 fiscal year budget: Rick states the projected mill rate with this revised budget is 26.41, just under a one mill increase. It is down substantially from what was proposed prior. Rick discusses changes made answering questions as they are asked. One trooper was removed for a savings of \$210,000. A position was removed in Recreation which decreased the salary by \$30,000, \$8,000 was added for part time fill in help. A previous discussion held was to put \$300,000 back into paying off debt; Rick then learned the solar projects for the Schools is done and will have a return of about \$380,000. This reduced the budget and made the contribution to debt. \$31,000 reduction in fringe benefits due to the removal of a position in Recreation. Unemployment was not used as expected last year so it was reduced by \$18,000. The application for the road has been accepted to be reimbursed. It will be about \$450,000; this should be a great part to help the reserve grow. Clarification on the mill rate: net result of expenses is about a one mill increase. The grand list went up approximately 13%. Residents can go on the website and use the tax computer and see how it will affect them personally. Some will increase and some will decrease, and some will stay the same based on the new assessment.

ii. Review of possible changes to the Capital budget presented at the May 11 meeting: No changes were made since the capital presentation. Discussion held on the reroofing of the old Town Garage versus a temporary fix in the amount of \$14,000. Rick will rework the budget to include \$14,000 for a temporary fix and remove the interest in the budget for the \$385,000 from capital and update the mill rate.

iii. Confirmation that the '21- '22 Recreation Commission and Board of Fire Commissioners Budgets as presented are included in the General Government Budget proposal for '21 - '22: Yes, same budget is included.

iv. Estimate of the Unexpended Reserve as of July 1, 2021 in view of the returned fund estimates and the budget estimates for the General Government Budget including the

estimates of 5. a. iii, above, and the Board of Education Budget Request for '21 - '22: Rick states approximately 1.3 million.

v. Action by the Board of Finance on the question of completing long term capital equipment borrowing by selling bonds versus continuing to issue Bond Anticipation notes: Rick states we still do not have a bond rating. There will be a study group with the bonding company in the next 30 days. There will be a bond rating call on July 1st. Drew Dionne made a motion to recommend to our administration to move towards permanent bonding and move away from bond anticipation notes. Sandy Brodeur seconded the motion. Motion passed 6-0.

vi. Sequential Action by the Board of Finance to adopt the Board of Education Budget Request for '21 - '22, the Recreation Commission's Budget Request for '21 - '22 and the Board of Fire Commissioners Budget Request for '21- '22: Drew Dionne made a motion to adopt the Board of Education budget for fiscal year 2021/22. Ken Dykstra seconded the motion. Motion passed 3-0.

Kim Conroy made a motion to adopt the Recreation budget for fiscal year 2021/22. Sandy Brodeur seconded the motion. Motion passed.

Sandy Brodeur made a motion to adopt the Fire Commissioners budget for fiscal year 2021/22. Drew Dionne seconded the motion. Motion passed 6-0.

vii. Discussion of expected mill rate in view of the discussion in vi, above, should the General Government revenue estimates and expense estimates for '21 - '22 be adopted: Previously discussed.

viii. Action, possibly including adoption, by the Board of Finance of the General Government revenue estimates and expense estimates for '21 - '22: This will be acted on after changes are made and represented.

b. Other New Business (Rick Ives)

i. Consideration of a request by Katherine Bisson, Town Clerk of Brooklyn: Sandy Brodeur made a motion that up to \$21,460 be appropriated from account 3601.00.0000.23701 (balance as of 4/30/21 of \$45,930.56) for replacement of a window assembly at the Regional Health Department Building. Kim Conroy seconded the motion. Motion passed 6-0.

ii. Consideration of a request by the First Selectman that Locip funds be expended for the paving of Paradise Drive: Sandy Brodeur made a motion to authorize the expenditure of approximately \$180,000 from LOCIP funds to cover the paving of Paradise Drive. Drew Dionne seconded the motion. Motion passed 6-0.

iii. Update, if available, on the manner in which the Budget Hearing and Budget Meeting will be conducted: Both meetings will be hybrid which means they will be open to the public in the school auditorium and provided on Zoom. The hearing being June 2 and the meeting on June 16.


iv. Discussion and Action and Suspense Lists from the Tax Collector: Drew Dionne made a motion to approve the motor vehicle, motor vehicle supplement, and personal property suspense list provided by the Tax Collector. Sandy Brodeur seconded the motion. Motion passed 6-0.

iv. Other New Business: Rick states the Town offices will be opening to the public on July 6th. The conference room at the CBGMC will be set up to handle hybrid meetings. The first meeting will be tested on June 14th.

6. Public Comment: None

7. Adjournment: Sandy Brodeur made a motion to adjourn the meeting. Drew Dionne seconded the motion. Meeting adjourned at 8:33pm

Respectfully Submitted;



Melissa J. Bradley
Recording Secretary