

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Remote Meeting Minutes
October 5, 2020

Chairperson Dick Weingart called the remote meeting to order at 7:03 PM and read the procedures. Present were Board members Link Diwan, Jean Lambert, Linda Caron, Doug Dubitsky (7:15 PM) and Victor Boomer; Alternate Peter Haines and Alternate Matt Foster. Unable to attend was Alternate Bill Jenkins.

3. SEATING OF ALTERNATES:

Alternate Matt Foster was seated for Board member Doug Dubitsky.

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: None

6. ADDITIONS OR CHANGES TO AGENDA:

Add to agenda as Item #11e, Budget Policies. Add to agenda as Item #11f, FY 2021-22 Budget Calendar.

7. REPORTS:

a. Board Member Reports:

1) Selectmen's Monthly Meeting: Meeting rescheduled for 10/07

2) FY 2019-20 Audit:

The field work was scheduled to begin on September 28th. A note was received from the auditor who will be reviewing sharefile for additional documents needed for the audit over the next few weeks and will schedule visits to the Town Hall. The Finance Director will be submitting some items this week including: all documents from Chaplin Elementary and inventory for fixed assets.

Doug Dubitsky joined the meeting at 7:15 PM.

3) FY 2019-20 Annual Report:

The request letter was sent out with two Annual Reports received back including the Tax Collector. Peter Haines will be contact the Burning Official to help with their report.

b. Staff Reports:

1) Accountant: Review and accept monthly Financial Statements (FY 20-21); identify questions for follow up:

Tax Collection revenue was not posted when this report was created due to reports not received from the Tax Collector (preliminary reports were received today). Tax Collections are a little more than a million ahead of the 2.526 million listed in the report. The Financial Reports are in good shape.

Motion to accept the monthly Financial Statements for FY 2020-21, was made by Jean Lambert, seconded by Link Diwan and carried unanimously.

2) Tax Collector: Review and accept monthly Tax Collections Report (FY 20-21); identify questions for follow up:

Dick Weingart presented preliminary reports for Tax Collections that was received today. Real Estate/Personal Property was at 52.5%, Motor Vehicle was at 64.6%, Prior Year Taxes collected about \$35,000 out of \$65,000, Interest/Liens/Fees collected \$6,800 out of \$25,000 with overall total tax collections at 53.5%. October 1st was the deadline for submission of taxes without interest penalty that was approved for deferral by the Board of Selectmen.

3) **Assessor:** None

8. APPROVAL OF MINUTES:

a. Regular meeting – September 14, 2020:

Motion to approve the regular meeting minutes from September 14, 2020, was made by Jean Lambert with the following correction:

Item #11c should read – Dick Weingart reported that local revenue is \$15,000 and state revenue is \$56,300.

The motion was seconded by Victor Boomer and carried with one abstention by Linda Caron.

9. CORRESPONDENCE: None

10. OLD BUSINESS:

a. Review Board of Education (BOE/CES) FY 2019-20 Budget Report (s):

There is no update since the last meeting (the BOE reported a projected surplus of \$100,000 with some minor adjustments expected). A final projection should be available at the next meeting. Business Manager Dave Solin has accepted a full-time position in another town and stayed for most of September to prepare for the audit. Great progress was made with BOE reports and sad to see him go.

b. Consider and act on transfer from General Fund to CIP Fund to cover 20% cost of Right-of-Way study by State for England Road Bridge replacement project:

A written request was received from the First Selectmen to transfer \$15,000 from the General Fund to the CIP Fund for a Right-of-Way Study. Link Diwan asked if there was an estimate of the cost. The surveying company reported an average cost of \$25,000 per the DOT and recommends budgeting \$50,000 to cover a worse-case scenario. An extra \$5,000 was added to make sure there are enough funds to cover the cost. They also recommend to begin setting aside funds for construction costs (estimated at 2 million). Link Diwan suggested adding the life expectancy ETA for each bridge project in the CIP Plan to anticipate funding in the future. Dick Weingart recommended putting suggestion in writing for submission to the CIP Committee.

Motion to transfer \$15,000 from the General Fund Unallocated Fund Balance to the England Road Bridge CIP project for a Right-of-Way Study, was made by Matt Foster, seconded by Victor Boomer and carried unanimously.

Peter Haines asked about the North Bear Hill Bridge project. Dick Weingart reported that the project was completed with funding (mostly offset by STEAP Grant) listed in the Financial Statements in the CIP Fund Section #3315.1A and 1B. The project is in the process of closing.

c. Review Board of Education request for transfer of funds in accordance with the BOF-BOE Non-Lapsing Carryover Account policy:

Nothing has happened since the last meeting. Dick Weingart will request a meeting with the School Lunch Program Director to discuss the deficit and various factors needed to run the program to maintain even funding. The BOE requested to transfer a portion of the surplus to the Non-Lapsing Carryover account that could be as much as \$37,000 (not to exceed 2% of their budget) that would add to the \$35,000 that is already in that account.

d. Review BOF Town Agency Budget Management policy: Second Review:

Discussion and approval is on hold until an in-person meeting can be held. Peter Haines asked about the mid-year budget adjustment form and suggested incorporating policies and procedures into one document. Dick Weingart reported there are two mid-year budget adjustment forms created in 1993 that will be revised and included in the appendix.

11. NEW BUSINESS:

a. Consider and act on funds transfers and budget line additions/adjustments as requested: None

b. Consider and act on BOF budget letter to Town agencies for FY 2021-22:

The Board reviewed the draft BOF budget letter to Town agencies requesting that budget increases not exceed 2.5%. Jean Lambert asked why 2.5% with the current status. Dick Weingart reported that 2.5% is the statutory limit for towns. Link Diwan suggested keeping the budget at a 0% increase considering the financial impact from the pandemic. Dick Weingart reported that the DPW union contract increases need to be honored and affects other staff salaries. He also reported the difficulty with keeping a 0% budget increase when utilities continually increase. Peter Haines suggested sending the letter out as written with an increase not to exceed 2.5%. The overall Town Budget for FY 2020-21 was accepted as proposed with an increase of 3.59%. The town has not been impacted by Covid 19 expenditures and Covid 19 expenditures for the schools are expected to be offset by state or federal funding. The budget letter will be revised with the impact from Covid 19 and presented at the next meeting for approval.

c. Begin review of draft BOF-BOE Non-Lapsing Carryover Account policy & procedure:

Will review at the next meeting.

d. Other urgent business: None

e. Budget Policies:

The Board was asked to review the draft Budget Development Policies for Town Agencies for the next meeting. The Board of Selectmen will be asked about what they are willing to support for an increase.

f. FY 2021-22 Budget Calendar:

Dick Weingart reviewed the Budget Calendar. Link Diwan suggested sending the Budget Request and Annual Report out together to be worked on at the same time and returned together. Board consensus is to advance tasks to the calendars of the First Selectman and staff.

Dick Weingart asked for suggestions to reduce the amount of work in producing hard copies of the budget books that is a major administrative task. Victor Boomer suggested as a PDF or Word document. Matt Foster suggested making one copy available online with notifications for updates that can be performed by each Board member. He also suggested the BOF could purchase I-pads (good pricing is available through the schools) to make available for each member to use for this purpose. Peter Haines suggested making sure the documents fit the same format for everyone on the Board. He also recommended talking to Alex Hill who does IT work for the Library and the school. Matt Foster also suggested talking to the IT person Rachel at Parish Hill. Link Diwan suggested using funds in the budget for Alex Hill's time to setup automation for formatting and generating the reports. Dick Weingart suggested talking to Brian from Windham who addresses the IT needs for Chaplin.

12. CONTINUING BUSINESS:

a. Review Board goals and policies for FY 2020-21:

1) Board Policies and Board Member Handbook

- a) Revise BOF Agency Budget Management policy**
- b) General Fund: Policy on Unreserved & Unassigned percentage of budget and other factors**
- c) CIP Fund: Policy on budget amount and new projects (when they can be added and cost documentation)**
- d) BOE Non-Lapsing Carryover Account: Review procedures to reflect change of Bank and G/F accounts**
- e) Policy for dissemination of Personal Information of Board Members**

13. SECOND AUDIENCE FOR CITIZENS:

Link Diwan has a bushel of pears at 280 Tower Hill Road.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Standard regular meeting agenda
- b. Consider and act on BOF FY 2021-22 Town Agency budget request letter
- c. Continue review of draft BOF – Town Agency Budget Management policy & procedure
- d. Continue review of draft BOF – BOE Non-Lapsing Carryover Account policy and procedure
- e. BOE Request for Funds Transfer to Non-Lapsing Carryover Account
- f. Update on meeting with CES Cafeteria Director
- g. BOF Project List

15. TIME AND PLACE OF NEXT REGULAR/SPECIAL MEETINGS:

- a. Monday, November 9, 2020: Regular Meeting @ 7pm (Remote Dial In)
- b. Monday, December 14, 2020: Regular Meeting @ 7pm (Remote Dial In)

16. Adjourn:

Motion to adjourn (8:39 PM) was made by Jean Lambert, seconded by Matt Foster and carried unanimously.

***Respectfully submitted by Kathleen Scott
Recording Clerk***