

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Remote Meeting Minutes
December 14, 2020

Chairperson Dick Weingart called the remote meeting to order at 7:04 PM and read the procedures. Present were Board members Link Diwan, Linda Caron and Victor Boomer; Alternate Peter Haines. Unable to attend were Board members Jean Lambert and Doug Dubitsky; Alternate Matt Foster and Alternate Bill Jenkins.

3. SEATING OF ALTERNATES:

Alternate Peter Haines was seated for Board member Jean Lambert.

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: None

6. ADDITIONS OR CHANGES TO AGENDA:

- Add to agenda as Item #10d - BOE Non-Lapsing Carryover Account Transfer for FY 2019-20.
- Add to agenda as Item #10e – Timing for sending out requests for the Annual Report and Upcoming Budget requests.

7. REPORTS:

a. Board Member Reports:

1) Selectmen's Monthly Meeting:

Dick Weingart updated the Board of Selectmen on the following: audit, sending out the budget requests, electing CIP requests for next year and organizing a meeting to begin the CIP process.

- An Energy Project Grant is available for possible projects that include: HVAC unit for the Town Hall Vault for dampness issues, HVAC for the Community Room possibly including the entire Senior Center/Library building.
- The England Road Bridge Right-of-Way work is underway.
- The North Bear Hill Road Drainage project has wrapped up with all funds and accounts settled. There is no action on the Bedlam Road Bridge.

2) FY 2019-20 Audit:

The audit is moving along and the auditor has filed for an extension through January due to the difficulty in reviewing documents (the pandemic is slowing the process). The first draft of the audit is expected to be available in January.

3) FY 2019-20 Annual Report:

Annual Reports still pending include: the BOF, Board of Assessment Appeals, Burning Official, Fire Marshal, Elementary School and Tree Warden. A photo for the cover of the Annual Report was received from Jeanette Haines (The Chaplin Ukulele Band performing in front of the Chaplin Library). The report will include reference to the BOF approving the budget at their May 26, 2020 meeting per Executive Order 7hh and will be published in the beginning of the new year. Dick Weingart reported that the BOF Annual Report should include updated figures from the audit. Peter Haines will reach out to the agencies who have not yet submitted their reports.

4) FY 2020-21 CIP Committee scheduled meetings and review:

The CIP process has been deferred for a month with an extended deadline of January 7, 2021 for submission. The first meeting will be held on January 14th.

b. Staff Reports:

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

Items needing follow up from last month's meeting are pending.

Income - #11150 Invested Interest – amount listed may not be current. #14158 Vital Statistics – needs to be moved from Marriage Licenses to Certified Copies.

#16000 State Education Funding - \$413,000 is not for Special Education and should be listed in ECS. Electronic transfers are sometimes difficult to determine where they are coming from. **Dick Weingart will follow up on the above issues.**

Expenses - #20230 Town Insurance and Liability Auto Property – one or the other is in the wrong category. Link Diwan suggested one line item for larger Covid related expenses. Dick Weingart reported the state provides Grant Funds for reimbursement of Covid related expenses. Expenses are being tracked separately and will be submitted for reimbursement. FEMA is for one or more storms that caused power outages and extra work for Public Works. Dick Weingart reported that it is important to look at the manual process of rolling accounts over (subject to error) from the CIP Fund after the beginning of the new year. #3305.21 Town Hall Parking Lot - The additional \$25,000 Town Funding is the 1st installment for the Library/Senior Center Parking Lot (not for the Town Hall). **Dick Weingart will follow up on the above issues.**

Motion to accept the November 2020 Financial Statements, was made by Victor Boomer, seconded by Linda Caron and carried unanimously.

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

Tax Collections for November were 57.2%.

Motion to accept the November 2020 Tax Collection Report, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.

3) Assessor & Treasurer:

The Assessor is expected to report on the 2020 Grand List in February.

8. APPROVAL OF MINUTES:

a. Regular meeting – November 9, 2020:

Motion to approve the November 9, 2020 meeting minutes, was made by Victor Boomer with the following correction:

Item #7a2) should read – Calculations for OPEB (Usually done by the Business Manager).

The motion was seconded by Link Diwan and carried unanimously.

The STEAP Grant reported by Doug Dubitsky will be used to fund an Electronic Message Board for the outside of the Fire Department.

9. CORRESPONDENCE: None

10. OLD BUSINESS:

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

- Tony Caldas was hired as the new Business Manager and will be meeting with the Food Service Director and Finance Manager to discuss the Cafeteria Fund including the following: tracking budget expenses, creating a trend chart to determine average cost per meal (determine if cost for lunch is enough), regular expenses that are offset by grants the school is entitled to, possibly requesting additional grants and establishing a budget.
- Some Grant Funds have been received from the state to cover Covid related expenses (approximately \$17,000 transferred to the school grant account).
- EASTCONN is running fewer buses and there may be a possible adjustment to the Transportation Contract.

b. Review BOF budget calendar for FY 2021-22:

The BOF budget calendar was reviewed with December tasks completed. The budget requests should be sent out today. Meetings for Budget Input for the Board of Education will be held in January - CES on January 13th and RD11 on January 19th. Victor Boomer was commended for creating the BOF Meeting Calendar.

c. Review BOF Town Agency Budget Management Policy: Second Review:

Discussion and approval on hold until an in-person meeting can be held.

d. BOE Non-Lapsing Carryover Account Transfer for FY 2019-20:

The transfer done at the last meeting was based on the current budget and should have been based on the FY 2019-20 budget.

Motion to reverse the transfer done at the last meeting and return \$38,375 from the BOE Education Non-Lapsing Fund to the General Fund, was made by Link Diwan, seconded by Peter Haines and carried unanimously.

Motion to transfer \$37,439 from the General Fund to the BOE Non-Lapsing Education Fund for FY 2019-20, was made by Link Diwan, seconded by Peter Haines and carried unanimously.

e. Timing for sending out requests for the Annual Report and Upcoming Budget requests:

Discussion held regarding timing for sending out Annual Report requests (usually done July/August) and Budget requests (usually done November/December). Victor Boomer expressed concerns with not enough time to do reports and the delays due to Covid. Peter Haines and Link Diwan suggested sending out notification in August with 2 months deadline for submission (under normal circumstances). A note will be included in the request letter to contact the Town or BOF for any difficulty with meeting the deadline.

11. NEW BUSINESS:

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

- b. Consider and act on fund transfer request from General Fund to CIP Fund for STEAP Grant match (electronic sign at CVFD):**
More information will be presented at the next meeting.
- c. Consider and act on BOF budget letter to Chaplin Board of Education/CES for FY 2021-22:**
A special meeting will be held on March 22nd for the BOE/CES Budget presentation.
Motion to approve BOF budget letter to the Chaplin Board of Education/CES for FY 2021-22, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.
- d. Begin review of draft BOF-BOE Non-Lapsing Carryover Account policy & procedure:**
The Board reviewed draft of BOF/BOE Non-Lapsing Carryover Account policy & procedure (needs expenditure approval procedures added) and existing policy dated 11/13/2012. It is important for the BOE to approve expenditure requests before bringing to the BOF for approval. The Board was asked to consider expanding emergency expenses in #5 of Policies and bring to the next meeting for review.
- e. Discussion of FY 2021-22 online budget book development project (organized by First Selectman, Assistant, and Finance Officer):**
A meeting with Alex Hill to discuss an online budget book has been postponed. The First Selectman, Assistant and Finance Officer have met and developed ideas on how to start the process. Dick Weingart expressed the importance of including input from the BOF with a control on access to changes. Victor Boomer commented that different color codes could be used for changes.
- f. Other urgent business: None**

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: None

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Standard regular meeting agenda
- b. Review and possible action on BOF FY 2021-22 RSD11 Board of Education budget request letter
- c. Continue discussion of FY 2020-21 online Budget Book Development project
- d. Continue review of draft BOF – Town Agency Budget Management policy & procedure
- e. Continue review of draft BOF – BOE Non-Lapsing Carryover Account policy and procedure

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

- a. Monday, January 11, 2021: Regular Meeting @ 7pm (Remote Dial In)
- b. Monday, February 8, 2021: Regular Meeting @ 7pm (Remote Dial In)

16. Adjourn:

Motion to adjourn (9:23 PM) was made by Peter Haines, seconded by Victor Boomer and carried unanimously.

*Respectfully submitted by Kathleen Scot
Recording Clerk*