

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
December 20, 2021

Chairperson Dick Weingart called the meeting to order at 7:28 PM. Present was Board member Link Diwan; Alternate Peter Haines and Alternate Izzy Alvarez. Unable to attend were Board members Linda Caron, Bill Jenkins, Victor Boomer and Doug Dubitsky; Alternate Matt Foster.

3. SEATING OF ALTERNATES:

Alternate Izzy Alvarez was seated for Board member Doug Dubitsky and Alternate Peter Haines was seated for Board member Linda Caron.

4. ELECTION OF OFFICERS PER BYLAWS (CHAIR, VICE-CHAIR, CLERK/SECRETARY):

Motion to nominate the current slate of officers (Chair Dick Weingart, Vice-Chair Link Diwan, Secretary Linda Caron) to continue as officers for 2022, was made by Peter Haines, seconded by Izzy Alvarez and carried unanimously.

5. FIRST AUDIENCE FOR CITIZENS: None

6. GUESTS: None

7. ADDITIONS OR CHANGES TO THE AGENDA: None

8. REPORTS:

a. Board Member Reports:

1) Selectmen's Monthly Meeting:

Dick Weingart reported that there was general discussion at the Selectmen's meeting on the American Rescue funds, the England Road Bridge, the Bedlam Road Bridge, the South Bear Hill Road Bridge, the intersection of North Bear Hill Road and Route 198, and the possibility of a new road at the intersection of the South Chaplin Cemetery so the bridge can be closed.

2) FY 20-21 Annual Report:

Annual Reports outstanding include: the Board of Selectmen (sent notice to Bill Rose), the Board of Assessment Appeals (Peter is working on), the Board of Finance (waiting for the audit) and the Treasurer (waiting for the audit). Peter Haines suggested using figures from the draft audit when it is available.

3) FY 2020-21 Audit:

The first draft of the audit will be reviewed (BOF Chair, Finance Manager, Business Manager) and returned to the auditor with comments. A second review will be done (First Selectman, Auditor, Finance Manager, BOF Chair, Business Manager) for any changes or corrections with the final copy presented to the Board for approval in January.

4) FY 2022 – 27 CIP Committee:

The CIP Committee has received requests from the school, the Fire Department, the Board of Selectmen and Public Works (not shown in the draft CIP Plan – will be updated for 2022-23). The Board was presented with report on equipment replacement from Dave Stone. The CP6 Plow Truck (1998 spare plow truck) was designated for surplus with a cracked frame that won't pass inspection and scheduled to be replaced in 2024 for approximately \$200,000 (in the CIP

Plan). Public Works will then have three relatively new plow trucks with one spare (CP11 purchased from the Town of Groton will be cycled in).

5) BOF digital access to meeting and budget documents:

There is nothing new to report. Most of the documents for this meeting will be reviewed online with hard copies available upon request. Dick Weingart prefers having printed copies just for the financials. The Board will need to decide in January how to deal with the budget books.

b. Staff Reports:

1) Finance Department - Review and accept monthly Financial Statements (FY 21-22); identify questions for follow up:

Motion to accept the monthly Financial Reports for FY 21-22, was made by Link Diwan, seconded by Peter Haines and carried unanimously.

2) BOE/CES – Review and accept monthly Financial Statements (FY 21-22); identify questions for follow up:

The Board reviewed the BOE/CES reports for November with most items tracking normally. Food Service now has a budget for tracking expenses and revenues. Discussion will be held with the Business Manager on how to resolve the deficit. There is a sizable amount for the ESSER III Grant. Dick Weingart asked if the budgeted amounts in the grant funds are the same as the amount of the grant in each category (*needs follow up*).

Motion to accept the BOE/CES November Financial Statements for F Y 21-22, was made by Peter Haines, seconded by Link Diwan and carried unanimously.

3) Tax Collector - Review and accept monthly Tax Collections Report (FY 21-22); identify questions for follow up:

Total Tax Collections through November 2021 were 57.9% (slightly ahead of last year at 57.2%)

Motion to accept the Tax Collections Report from July through November 2021, was made by Link Diwan, seconded by Peter Haines and carried unanimously.

4) Assessor/Treasurer: No Report

9. APPROVAL OF MINUTES:

a. Regular Meeting – November 8, 2021:

Motion to approve the regular meeting minutes from November 8, 2021, was made by Peter Haines with the following corrections:

Item #7b2) on Pg. 2 should read – Dick Weingart reported the balance sheet checking/savings account total is the portion of their budget that is remaining (one combined account for the town and the BOE).

Item #10a should read – There is a new requirement by OPM to update data in their Fiscal Health Monitoring System (FHMS).

The motion was seconded by Link Diwan and carried unanimously.

10. CORRESPONDENCE: None

11. OLD BUSINESS:

a. Review action items from previous meetings – see minutes:

Dick Weingart reported on the three BOE/CES items that were overspent for 2019-20 (\$2,000 in each category). \$15,000 was added to the COC budget in the Contingency Fund and not transferred

over to line items in the CES budget (CES pays 40% - \$6,000). The Technology Coordinator was paid approximately \$6,000 more than was budgeted for salary.

b. Review and update BOF Annual Activity/Project Calendar:

The Board reviewed the Project Calendar. The ordinance to authorize alternates was added to the list. There are more requirements with the Fiscal Health Monitoring System (FHMS) than originally thought (2019-20 data from the previous audit was required to be entered by December 15th - an extension was granted until the end of January). Dick Weingart suggested a demonstration of the FHMS (*needs follow up*). Submission of The Uniform Chart of Accounts Annual Report was moved to the new FHMS.

c. Consider and act on FY 2022-23 budget calendar, budget policies, and Town Agency budget request letter:

The Board reviewed completed items from the budget calendar and added to February, March and April - BOF schedules special meetings as necessary. The Budget Policies and Town Agency Budget Request Letter are complete and will be sent out with the budget requests.

12. NEW BUSINESS:

a. Consider and act on funds transfers and budget line additions/adjustments as requested:

1) Library FY 2021-22 budget adjustment request:

An email was received from the Library Director regarding their entire building maintenance budget taken up with ongoing heating and cooling issues that required a new blower and compressor and other repairs (waiting for additional repair bills). There is also a huge mice infestation (working on a contract for an exterminator). The Board needs to decide whether to augment their budget from the Contingency Fund. Peter Haines expressed concerns with the Library and Senior Center not being on the same heating/cooling system. Link Diwan suggested moving building management into the town's Building, Grounds and Maintenance so they can manage the entire building and combine all heating and cooling systems to one line item for the town. Dick Weingart suggested talking to the First Selectman about consolidation of building maintenance budgets in one area of one category in the budget for town buildings (*needs follow up*).

b. Review FY 2022-27 CIP Plan and establish preliminary CIP budget for FY 2022-23:

Dick Weingart recommended keeping the Net CIP Funding from the General Fund at \$300,000 (\$165,000 is committed to offset costs from FY 2022-23).

c. Approve members to attend COST Town Meeting on February 8, 2022:

The COST Town Meeting will be held on February 8, 2022 from 8am – 2pm with a cost of \$90 per person (Dick, Peter, Link, Linda and Izzy are interested in attending). The CCM Conference for newly elected officials will be held on January 8, 2022 from 9am – 3pm at no cost (Izzy is interested in attending).

Motion to table the remainder of the agenda, was made by Link Diwan, seconded by Izzy Alvarez and carried unanimously.

d. Review Board of Finance organizational documents

1) Assign members/alternates to review of BOF Bylaws

e. Review excess expenditure and payment for CIP project #3315.8 – Electronic Sign

13. CONTINUING BUSINESS

- a. Review Board goals and policies for FY 2021-22
 - 1) Board policies and Board Member handbook
 - a) Revise BOF Town Agency Budget Management policy and procedures: SECOND REVIEW
 - 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) Revise BOE Non-Lapsing Carryover Account: Revise procedures to reflect change of Bank, G/F accounts, and format
 - e) Policy for dissemination of Personal Information of Board Members

14. SECOND AUDIENCE FOR CITIZENS

15. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting: Standard meeting agenda
- b. Presentation of FY 2020-21 Town Audit by Offerdahl Emerson & Company, LLC
- c. Continue review of the BOF Town Agency Budget Management Policy

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

- a. Wed., December 15, 2021: First Meeting of CIP Committee @7pm (Senior Center Craft Room)
- b. Monday, January 10, 2022: Regular Meeting @ 7pm (Town Hall)
- c. Monday, February 14, 2022: Regular Meeting @ 7pm (Town Hall)

Action Items that need follow up:

- Check on #11180 Webster Bank F2F Income and #20130.2 Webster F2F Service Fees.
- #14157.3 Town Clerk Recording Fees – last 4 items are in the negative.
- #20430 BOE Budget Reduction – The Board needs to send a reminder to Town Agencies to monitor the bottom line of their budget keeping the reductions in mind when tracking expenses.
- Check to see if the budgeted amount in the grant funds is the same as the amount of the grant in each category.
- Check on Debt Service Energy Project (lighting upgrade and mini split system units for the Community Center).
- Demonstration of the Fiscal Health Monitoring System (FHMS).
- Talk to the First Selectman about consolidation of building maintenance budgets in one area of one category in the budget for town buildings.

17. ADJOURN:

Motion to adjourn (10:35 PM) was made by Link Diwan, seconded by Peter Haines and carried unanimously.

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