

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
February 7, 2022

Chairperson Dick Weingart called the meeting to order at 7:07 PM. Present were Board members Link Diwan, Victor Boomer and Linda Caron; Alternate Peter Haines. Others present were First Selectman Juan Roman and Assessor Chandler Rose. Unable to attend were Board members Bill Jenkins and Doug Dubitsky; Alternate Matt Foster and Alternate Izzy Alvarez.

3. SEATING OF ALTERNATES: Alternate Peter Haines was seated for Board member Doug Dubitsky.

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUEST(s): Mr. Chandler Rose, Chaplin Assessor presenting 2021 Chaplin Grant List

a. Q&A by Board Members after presentation:

Assessor Chandler Rose presented the 2021 Grand List with the following:

- History from the past 5 years: 2017 – increased .7%, 2018 – increased 15%; 2019 and 2020 – decreased 2%, 2021 – increased .43%.
- Assessments for 2021: Real Estate increased .41%, Motor Vehicles increased 21% with 36 more vehicles, and Personal Property decreased 5-1/2% (includes Algonquin for equipment depreciation). Chaplin compares to most other municipalities for increase in Motor Vehicles per article in the Chronicle (Chaplin is right where it should be).
- Algonquin had an increase in Personal Property (3.7 million in new equipment) and Real Estate (has been adding buildings).
- Chaplin's Top 20 Taxpayer List (Good Neighbor and major taxpayer Algonquin is #1).

Link Diwan asked if increase in motor vehicle reflects recent increase in the market rather than increase in prosperity (many new vehicles have been purchased including an uptick in leased vehicles).

- The Governor has proposed a mill rate capped at 29 for all vehicles with funds set aside to make up the difference in lost revenue.
- Breakdown of land with assessed values (all are classified by code): Residential, Commercial & Industrial, Forest Land (PA 490 exempt) and Farm Land (doesn't include all exemptions such as Government, Cemeteries, Churches and Veterans). The state has applied for exempt forest land to reduce their Pilot funds to the town. There is a good balance of developed land to undeveloped land.

Link Diwan asked what the State Pilot payment is for the coming year (payment is \$33,300 – slightly higher than projected). Dick Weingart asked for clarification on the Algonquin Depreciation Schedule to project tax revenue and asked about talk of another significant upgrade by Algonquin (there were plans to expand before Covid - they will notify the First Selectman).

The Board took a 5-minute recess to setup the projector.

6. ADDITIONS OR CHANGES TO THE AGENDA: None

7. REPORTS

a. Board Member Reports

1) Selectmen's Monthly Meeting:

Dick Weingart presented the following from the Selectmen's meeting:

- Summary presented from the BOF: audit is complete, covered budget cycle, copy of approved Budget Calendar, reviewed key dates, the Grand List and asked to relocate projector screen.

- A virtual public presentation on the England Road Bridge will be held on March 30th.
- A 12-month extension was applied for the grant for the fire truck.
- A pre-bid conference was held for the change to the intersection of North Bear Hill Road and Route 198 (sealed bids are due by February 24th).

Peter Haines asked if the Budget Schedule would be posted (*Dick will follow up with Sue*).

2) FY 20-21 Annual Report:

The Board was presented with draft BOF Annual Report with proposed language to address some items that don't show in the budget process (audit shows them as part of budget calculations) and the addition of Table 4 from the audit. Some budget amounts in QuickBooks do not match the audit due to audit adjustments (will ask the auditor for backup data in the next RFP).

Motion to approve the BOF FY 20-21 Annual Report amended as discussed, was made by Link Diwan, seconded by Linda Caron and carried unanimously.

- The Board of Assessment Appeals report was updated and accepted and the front cover letter was updated.
- Dick Weingart reported that an amendment needs to be filed for last year's 2019-20 Annual Report due to using the wrong set of minutes from May 2020 to show how the budget was approved (should be May 2019). Dick Weingart suggested consulting with the Town Clerk to address the error and include the correct minutes. Link Diwan suggested filing an addendum at the end of the report to address the error with the correction.

3) FY 2020-21 Audit: The audit is complete and has been filed with the state.

4) FY 2023 – 27 CIP Committee: Need to meet with the BOE to review the 5-year capital plan that is amended every year.

5) BOF digital access to meeting and budget documents:

a. Determine the nature of Budget Workshop meetings: In-person only or in-person & Remote for document access:

Discussion was held regarding holding budget workshop meetings in-person only or in-person and Remote (Board consensus is to meet in-person) and the need to use online BOF folder that requires a password for access (updated versions of the budget in this folder would need a unique title that is difficult to work with in the index). Juan Roman suggested adding date to the title to make it easier to find. Documents will continue to be posted on the BOF town website.

Motion to table Staff Reports, was made by Link Diwan, seconded by Victor Boomer and carried unanimously.

b. Staff Reports:

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

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

Food Service now has a budget for tracking expenses. State reimbursement is much higher due to free lunches for everyone. The Food Service program was self-supporting in FY 20-21 and the \$23,000 deficit has been erased with extra revenues.

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

4) Assessor/Treasurer

8. APPROVAL OF MINUTES:

a. Regular Meeting – January 10, 2022; Special Meeting – January 31, 2022:

- ***Motion to approve the regular meeting minutes from January 10, 2022, was made by Victor Boomer with the following correction:***
Item #11d1) should read – (Board is asked to email ideas to Linda).
The motion was seconded by Link Diwan and carried unanimously.
- ***Motion to approve the special meeting minutes from January 31, 2022, was made by Peter Haines with the following correction:***
Item #4 should read – Mr. Darin Offerdahl of Offerdahl Emerson and Company, LLC.
The motion was seconded by Victor Boomer and carried unanimously.

9. CORRESPONDENCE

10. OLD BUSINESS

- a. Review action items from previous meetings – see minutes
- b. Review and update BOF Annual Activity/Project Calendar
- c. **Consider and act on proposed BOF budget for FY 2022-23:**
The proposed BOF budget is slightly different than draft presented previously. The audit is \$600 higher and was offset by reducing Technical Assistance and Training/Conference/Dues to keep the budget with a zero percent increase.
Motion to approve the FY 2022-23 BOF Budget for \$26,460 with a zero percent increase, was made by Link Diwan, seconded by Linda Caron and carried unanimously.
- d. Consider and act on Library FY 2021-22 budget adjustment request
- e. **Review requirements to attend 2022 COST Town Meeting on February 8, 2022:**
Dick Weingart will be attending remotely. Those attending must have submitted their vaccine card or bring it with them.

11. NEW BUSINESS:

- a. Consider and act on funds transfers and budget line additions/adjustments as requested
- b. **Set BOF Budget workshop dates for February and March:**
The Board set the following dates for Budget workshop special meetings: February 28th, March 21st for BOE Budget presentation, March 28th and April 4th.
- c. **Review Board of Finance organizational documents and Bylaws**
 - 1) **Members & Alternates to review BOF Bylaws**
Dick Weingart suggested sections be added on member responsibilities and acceptable standards to work by.
- d. Review initial Revenue projections for FY 2022-23

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

12. 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

13. SECOND AUDIENCE FOR CITIZENS

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING

- a. Special meeting(s): FY 2022-23 Budget Workshop
- b. Regular meeting(s): Standard meeting agenda and FY 2022-23 Budget Workshop
- c. Continue review of the BOF Bylaws

15. TIME AND PLACE OF NEXT REGULAR/SPECIAL MEETINGS

- a. Monday, February 28, 2022: Special Meeting for Budget Workshop @ 7pm (Town Hall)
- b. Monday, March 14, 2022: Regular Meeting & BOS Budget Presentation @7pm (Town Hall)
- c. Monday, March 21, 2022: Special Meeting & BOE Budget Presentation @pm (Town Hall)

Action Items that need follow up:

- Check on #11180 Webster Bank F2F Income and #20130.2 Webster F2F Service Fees.
- #20430 BOF 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.
- Follow up with Sue on posting the Budget Schedule.

16. ADJOURN:

Motion to adjourn (9:50 PM) was made by Peter Haines, seconded by Victor Boomer and carried unanimously.

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