

CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

Meeting Minutes

June 13, 2022

Chairperson Dick Weingart called the meeting to order at 7:05 PM. Present were Board members Link Diwan and Victor Boomer; Alternate Peter Haines. Others present was Emergency Preparedness Director Jim Randall. Unable to attend were Board members Linda Caron, Doug Dubitsky and Bill Jenkins; 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:

Link Diwan was contacted by a citizen with concerns about security at Chaplin Elementary and no funds in the budget to cover (funds are available for security if needed - Board of Education would need to submit a request to the Board of Finance). Most doors are exit only (propped open for Field Day) and will cost about \$15,000 to fix so they open from both sides (will find funds for security upgrade) per the Superintendent who will contact the parent to address her concerns (no calls to date – Dick will check on).

5. GUESTS: None

6. ADDITIONS OR CHANGES TO THE AGENDA:

Add to agenda as Item #11g – Purchase of Public Works Equipment.

7. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

Dick Weingart reported the following to the Board of Selectmen:

- The mill rate was set and will send a letter to notify the Tax Collector and Assessor.
- Working with the finance staff (all now have access) on state reports in the new Financial Health Management System and will be working on year end closing and preparing for the audit.

Highlights from the Board of Selectmen meeting:

- There are 2 new town signs with one on Route 6 at the Chaplin/North Windham border (location of second sign not determined yet).
- A new used sweeper was purchased for \$25,000 and is in service.
- Discussion was held regarding spending of the ARP Funds.
- Contracts were reviewed and awarded for general maintenance roadwork.

2) BOF digital access for meeting and budget documents:

a) "Lessons Learned" to improve this process going forward and written comments from BOF members and Staff:

Peter Haines commented that digital access worked well, just takes time to get used to. Dick Weingart expressed concerns with supplemental information for agency budgets not used as effectively as it could be. Victor Boomer suggested a document location indicator to view 2 documents at the same time. Dick Weingart asked the Board to submit ideas in writing.

b. Staff Reports:

1) Finance Dept.: Review and accept monthly Town Financial Statements (FY 21-22), identify questions for follow up:

Income is tracking well. Transfer In is for the purchase of the sweeper (wire transfer was done for parties that requested payment right away) that is offset with a Transfer Out. Activity from the CIP

Fund: BOE - Flooring; Public Works - Tree Removal, Drainage Work, Equipment Replacement (sweeper), Roads (intersection work).

a) Examine budgets with BOF budget reductions:

Budgets with BOF budget reductions are expected to be within budget except the following:

- Parish Hill – needs adjustment (miscalculation from last year).
- Building, Grounds Maintenance – needs adjustment (mowing contract).
- Emergency Preparedness – needs adjustment (drone training).
- Planning & Zoning – needs adjustment (Agent’s Salary and Additional Enforcement)

Motion to accept monthly Town Financial Statements for May 2022, was made by Link Diwan, seconded by Victor Boomer and carried unanimously.

b) Review actual and potential use of ARP funds:

Towns can decide on use of ARP funds if less than 10 million dollars received with very little reporting required. Peter Haines asked about community feedback on use of the funds (results have been compiled). The Board of Selectmen has proposed using the funds to purchase a tent (previously rented) for the Library/Senior Center (\$5,500) to be setup by Public Works and a new HVAC system for the Senior Center/Library. Link Diwan asked if the Board of Finance oversees the spending of these funds (other similar towns are handling the funding like all General Fund appropriations). General Fund rules apply if funds reside in the General Fund (per the Scotland Treasurer – will setup meeting to discuss further). Dick Weingart expressed the need for a Procedure for Appropriation of the ARP Funds (***needs follow up***).

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

The Board reviewed the CES Financial Statements (expected to finish within budget). Dick Weingart suggested inviting the principal to walk through the reports with the Board.

Motion to accept the CES Financial Statements for May 2022, was made by Victor Boomer, 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:

Tax Collections are doing very well at 100.4% through May 2022. An email was received from Deputy Tax Collector Amanda Tashea regarding inquiry about the Grand Ratebook Balance Sheet Report which is a combined total of the active list and suspense list.

Motion to accept Tax Collection Report from July 2021 through May 2022, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.

4) Assessor/Treasurer: No Report

8. APPROVAL OF MINUTES

a. Special meeting – May 23, 2022:

Motion to approve the special meeting minutes from May 23, 2022, was made by Link Diwan with the following corrections:

Item #5 should read – Person will be held up if they try to register a motor vehicle anywhere in the state (tougher if they move out of state).

Item #10a should read – Contacted Municipal Finance Officers regarding funds for the electronic sign that were paid out without appropriation (standard practice if there is an award letter and balances out when the revenue comes in per auditor).

Item #11b should read – Link Diwan asked if funding for the bridge will cover the vast majority of the cost (funding should be covered for the town’s share (20%) with projected cost of 4 million dollars) and asked if the CIP is able to calculate a running equivalent amount rather than lump sum amounts when the expense comes to the horizon (only budgeted for Public Works projects for this year and mentioned at BOS meeting the need for road sweeper – looking at used, and over the rail boom mower with tractor – looking at finance charge – borrowing money would be easier to budget knowing the finance charge).

The motion was seconded by Peter Haines and carried unanimously.

9. CORRESPONDENCE: Reviewed with agenda items.

10. OLD BUSINESS

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

- BOF Budget Reductions are being monitored and tracking well.
- Talked to Val about creating budget for the Debt Service Energy Project.

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

The Board reviewed the BOF Annual Activity/Project Calendar – review of the Bylaws is postponed.

c. Consider and act on proposed BOF budget for FY 2022-23: No action required

d. Consider and act on Library FY 2021-22 budget adjustment request: No action required

11. NEW BUSINESS:

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

b. Consider and act on Revenue Budget for FY 2022-23:

Adjustments were made to the Revenue Budget: for the Mill Rate (34.50 mills for real estate/personal property, 34.26 mills for motor vehicles, motor vehicle makeup grant) and Tax Collection (Prior Year Taxes and Interest/Liens/Fees) that reduced the deficit about \$20,000 with a Revenue Budget of \$9,397,940.

Motion to approve the Revenue Budget of \$9,397,940 for FY 2022-23, was made by Link Diwan, seconded by Victor Boomer and carried unanimously.

c. Consider and act on revoking all previous allocations of Funds in General Fund (G/F):

Allocation of funds from the General Fund are used to offset a deficit and assigned to balance the following fiscal year’s budget.

Motion to unassign \$165,000 on line Item #34001 - Assigned Fund Bal-Capital Project and unassign \$115,550 on line Item #34003 – Assigned Fund Bal-To Bal Budget, was made by Link Diwan, seconded by Peter Haines and carried unanimously.

d. Consider and act on New G/F allocations: for FY 2022-23 projected deficit and future transfers to CIP Fund:

- ***Motion to assign \$98,553 to line item #34003 to Balance the following year Fiscal Year Budget, was made by Link Diwan, seconded by Peter Haines and carried unanimously.***
- ***Motion to assign \$150,000 to line item #34001 for the potential future transfer to the CIP Fund, was made by Link Diwan, seconded by Victor Boomer and carried unanimously.***

e. Draft Letter of Resolution for Better Budget Control:

The Board reviewed the draft letter and was asked to send changes to Link Diwan who will revise for the next meeting.

f. Review Board of Finance organization documents and Bylaws

1) Members and Alternates to review BOF Bylaws: None

g. Purchase of Public Works Equipment:

Public Works Director Dave Stone is looking at using the equipment purchase line within the CIP to purchase a bucket truck for tree removal (found a bucket truck that would cost \$25,000 that should last 5 years or more). Contracting out for tree removal completely costs \$29,000 a month and truck rental costs \$5,000 per month with labor provided by DPW. The equipment purchase line is also being looked at for a boom mower. Link Diwan asked if Tree Removal in the CIP can be used for the bucket truck (could transfer funds to the equipment purchase line). Peter Haines suggested using the ARP funds to purchase both the bucket truck and the boom mower.

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:

Jim Randall suggested the Board look at how many trees are knocked down a day when considering proposal for bucket truck.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda
- b. Draft Letter of Resolution for Better Budget Control
- c. Research on Allocation of ARP Funds

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

- a. Monday, July 11, 2022: Regular Meeting @7pm (Town Hall)
- b. Monday, Aug. 8, 2022: Regular Meeting @7pm (Town Hall)

Action Items that need follow up:

- Demonstration of the Fiscal Health Monitoring System (FHMS).
- Check on the purpose of the School Readiness Grant.
- Procedure for Appropriation of ARP Funds.

16. ADJOURN:

Motion to adjourn (10:11 PM) was made by Peter Haines, seconded by Link Diwan and carried unanimously.

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