

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
November 21, 2022

Chairperson Dick Weingart called the meeting to order at 7:10 PM. Present were Board members Link Diwan, Linda Caron, Doug Dubitsky and Victor Boomer; Alternate Peter Haines. Others present were First Selectman Juan Roman, Finance Manager Val Garrison and Emergency Preparedness Director Jim Randall. Unable to attend were Board member Bill Jenkins; Alternate Matt Foster and Alternate Izzy Alvarez.

3. **SEATING OF ALTERNATES:** Alternate Peter Haines seated for Board member Bill Jenkins.

4. **FIRST AUDIENCE FOR CITIZENS:** None

5. **GUESTS:** None

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 Selectmen's meetings:

- Discussed how to proceed with the HVAC System. The BOS decided to engage with the Gordian Group (prequalified bidder through program run by the Capitol Region Council of Governments) to design this project.
- The new Fire Truck is in town (will be in service in a few weeks to allow time for training).
- The England Road Bridge will be covered 100% with federal funds and possible groundbreaking in April 2024. The Town needs \$400,000 to procure materials for startup before filing for reimbursement. The Bedlam Road Bridge is the next priority with a 50/50 State Grant Program (cost is approximately \$1.7 million).
- The Fire Department has submitted request for about \$50,000 for battery powered tools (switching from hydraulic to battery) using ARPA funds. The BOS is taking under consideration and looking at Sourcewell for pricing (Doug suggested selling the old tools to recoup some of the cost). Dick Weingart suggested getting a tour of the Fire Department and the equipment.

2) **FY 2021-22 Audit by Offerdahl Emerson and Company, LLC:**

80% of the field work for the audit is complete (waiting for confirmation of follow up on additional items and questions). The draft audit is expected to be done by November 30th.

3) **FY 2021-22 Annual Report:**

There are 5 outstanding reports as of November 17th (not including the BOF and Treasurer who are waiting for the audit). Dick Weingart asked that letter of audit findings be included in the Annual Report.

4) **FY 2020-21 reporting in OPM-FHMS Annual Financial Data Reporting (AFDR) system:**

Information for FY 2019-20 was entered and accepted by OPM who issued a letter regarding information for FY 2020-21 that is due October 31st (asked for an extension). Three quarters of the data is entered with data related to OPEB not complete yet.

b. Staff Reports:

1) **Finance Dept.: Review and accept monthly Town Financial Statements (FY 22-23), identify questions for follow up:**

a) **Board member(s) responsible for monthly review of financial statements:**

Dick Weingart suggested assigned Board member be responsible for checking on items in the financial statements that are overbudget or need more information. Linda Caron is assigned for this month.

- New reporting requires showing listing for vacation, sick and bereavement for all hourly full-time employees. Salaries for Public Works (paid hourly) is listed in Employee Benefit & Costs (Dick would like to move to the Public Works budget for uniformity). Doug Dubitsky asked about FMLA (could be added as another category). Link Diwan suggested one salary line with a breakdown by category (elected, salary, hourly and union).

Victor Boomer arrived at the meeting.

- Public Works Overtime is overbudget (some is from the Bicentennial – Bicentennial Committee voted to cover from the Bicentennial Account).
- Funds are still in the Rec Commission budget for a new golf cart (old golf cart was recovered).
- Doug Dubitsky asked where FMLA is shown in the budget (not shown – haven't had to use).
- Dick Weingart encouraged Planning & Zoning for more accurate budget numbers to reflect time put in by the ZEO (difficult to predict – they use previous year's numbers).

Motion to accept October 2022 Town Financial Statements, made by Peter Haines, seconded by Link Diwan and carried unanimously.

b) Review ARPA account report: Dick Weingart requested detailed report moving forward.

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

Legal Services are up due to being a contract year. Building & Grounds Central Office is overbudget for Public Works Director (expenses split with RD11 currently at 25% for CES). Expenses for RD11 are divided by town according to student enrollment (Chaplin is about 47% for this year). Preliminary census shows Chaplin will be paying about 50% (\$200,000). Magnet School Tuition is less than budgeted. Dick Weingart asked if universal free lunches has been discontinued (students are receiving free breakfast and lunch this year).

Motion to accept October 2022 CES Financial Statements, made by Victor Boomer, seconded by Linda Caron and carried unanimously.

3) Tax Collector: Review and accept monthly Tax Collections Report (FY 21-22); identify questions for follow up: Tax Collections for October 2022 are at 56.9%.

Motion to accept the October 2022 Tax Collections Report, made by Link Diwan, seconded by Victor Boomer and carried unanimously.

4) Assessor/Treasurer: No Report

8. APPROVAL OF MINUTES

a. Regular meeting – October 3, 2022:

Motion to approve regular meeting minutes from October 3, 2022, made by Link Diwan, seconded by Peter Haines and carried with abstention by Doug Dubitsky.

9. CORRESPONDENCE:

- Letter from RSD11 Superintendent re: Chaplin students attending Parish Hill MS/HS (in the process of verification).
- Letter from Bicentennial Committee regarding possible use of \$17,800 in leftover funds from the Bicentennial (suggested using towards maintenance of the Arboretum or continuation of Chaplin Day).

Doug Dubitsky asked if there was a previous plan for maintaining the Arboretum (would be done by Arborist Dave Stone and some volunteers – Doug suggested adding to the regular town budget if maintained by the town crew). Link Diwan understood sponsorships would be used to build up a fund that would contribute to the maintenance of the Arboretum.

10. OLD BUSINESS

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

Discussed using funds from the sale of the William Ross Library for restoration of Ben Chaplin's Cupboard.

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

The Project Calendar was reviewed through December. Dick Weingart proposed the following to get better feedback on the CIP: schedule a CIP meeting in January to get initial information, schedule a 2nd CIP meeting in February to zero in on the priorities of the group, schedule a joint CIP meeting with the BOF to present their findings. The Annual COST Town Meeting is scheduled for January 11th if anyone is interested in attending. The Draft Audit is expected by November 30th and will be presented to the BOF for approval (tentative date of January 9th). Doug Dubitsky asked about selecting an auditor (done 30 days prior to the end of the fiscal year). A Subcommittee was established last month to do an RFP for Auditing Services (Doug suggested making a schedule).

11. NEW BUSINESS:

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

1) FY 21-22 General Fund budget transfer to adjust Tax Collector's budget deficit for audit (oversight in August transfers):

Motion to transfer \$549.64 from the Volunteer Fire Department Account #47000 to the Tax Collector Account #42000 effective June 30, 2022, made by Victor Boomer, seconded by Link Diwan and carried unanimously.

Correction already submitted to the auditor.

b. Continue discussion regarding FY 2023-24 General Fund and FY 2024-28 CIP Plan budgets, and budget calendar:

1) Review draft FY 2023-24 budget calendar, budget policies, and Town Agency budget request letter: FY 2023-24 Budget Calendar – includes schedule for CIP Committee and joint meeting with the BOF in February.

Motion to approve FY 2023-24 Budget Calendar, made by Doug Dubitsky, seconded by Peter Haines and carried unanimously.

Zayne Ring has resigned as the Tax Collector in Windham. Deputy Amanda Tasha will serve as Interim Tax Collector.

Budget Policies (not much change from last year) - added state statute that limits town budget increase to 2-1/2% annually with limited exceptions. Doug Dubitsky expressed concerns with town agencies increasing their budget 2-1/2%. Link Diwan suggested including the impact of a budget increase to the mill rate. Doug Dubitsky suggested including the significant increase to the mill rate from last year (trying to avoid an increase this year).

Cover Letter – will be sent with Budget Policies and will include expectation of increase to RD11 Budget due to enrollment trends.

c. Review audit RFP draft documents: Tabled until the next meeting.

d. Approve calendar year 2023 meeting dates:

The Board was presented with 2023 Meeting Schedule. The Board meets on the 2nd Monday of each month at the Chaplin Town Hall at 7pm except for October 2nd that was changed from October 9th due to Columbus Day.

Motion to approve 2023 Meeting Schedule as amended, made by Peter Haines, seconded by Linda Caron and carried unanimously.

12. CONTINUING BUSINESS

- a. Review Board goals and policies for FY 2022-23
 - 1) Board policies and Board Member handbook
 - a) Revise BOE Non-Lapsing Carryover Account: Revise to reflect change of Bank, G/F accounts, and format.
 - b) Revise Board of Finance organizational documents and Bylaws.
 - c) General Fund: Policy on Unreserved & Unassigned percentage of budget and other factors.
 - d) CIP Fund: Policy on budget amount and new projects (when they can be added and cost documentation).
 - e) Policy for dissemination of Personal Information of Board Members.

13. SECOND AUDIENCE FOR CITIZENS:

Jim Randall asked about the \$400,000 (town's share) for the England Road Bridge (would be repurposed to the Bedlam Road Bridge project) and commented on the tools requested by the Fire Department.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda and pertinent tasks from Annual Activity/Project Calendar
- b. Review audit RFP draft documents
- c. Presentation on upgrade and cost of Assessor's financial software system
- d. Review Fixed Asset Inventory and Depreciation Schedule
- e. Consider and act on FY 2023-24 budget calendar, budget policies, and Town Agency budget request letter
- f. COST Town Meeting on January 11, 2023: BOF members attending

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

- a. Monday, Dec. 12, 2022: Regular Meeting @7pm (Town Hall)
- b. Monday, January 9, 2023: Regular Meeting @7pm (Town Hall)
- c. TBD, January 2023: First CIP Committee Meeting

Action Items that need follow up:

- Review Asset Depreciation Schedule and Inventory (look at in December).
- #10610 William Ross Library Restoration Account – reallocate funds due to sale of the building.

16. ADJOURN:

Motion to adjourn (10:06 PM) made by Victor Boomer, seconded by Link Diwan and carried unanimously.

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