

## CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

### Meeting Minutes

June 12, 2023

Chairperson Dick Weingart called the meeting to order at 7:04 PM. Present were Board members Link Diwan, Linda Caron and Victor Boomer; Alternate Peter Haines. Others present were First Selectman Juan Roman, Emergency Preparedness Director Jim Randall and Tax Collector Lisa Madden. Absent were Board members Bill Jenkins and Doug Dubitsky; 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: Ms. Lisa Madden, Chaplin Tax Collector**

New Tax Collector Lisa Madden reviewed the Suspense List of \$11,526.84 for this year for uncollected property tax (still collectible and sits with the Collection Agency for 15 years) and Suspense totals for prior years with a balance of \$163,178.98. Changes in the tax office include: pursuing active collections (Collection Agency charges 15% - doing RFP for a Collection Agency for all 4 towns), creating trends analysis, sending out monthly delinquent statements, and reduced online fees.

a. **Consider and act on Suspense List as recommended by Tax Collector:**

*Motion to approve Suspense List of \$11,526.84 as recommended by the Tax Collector, made by Link Diwan, seconded by Peter Haines and carried unanimously.*

b. **Review and accept monthly Tax Collector Report:**

Lisa Madden reviewed the Tax Collector Report. Tax Collections for May 2023 are at 98.9%. Tax bills will be going out early on June 20<sup>th</sup> (online June 15<sup>th</sup>).

*Motion to accept Tax Collections report for May 2023, made by Victor Boomer, seconded by Link Diwan and carried unanimously.*

c. **Board member questions/issues for Tax Collector:**

- Dick Weingart asked about the following: choosing Webster because it was the only bank agreeing to do credit cards (Chaplin can choose any bank - bringing in check scanners for efficiency and cash management – Dick noted cash management would be a productive topic for discussion with the finance people); what is the process for credit cards (changed over to Point & Pay that is more efficient - done on one terminal); asked about the F2F (face to face) fee (reconciliation fee that is going away with Point & Pay); asked what to do with reserve funds (suggested talking to Finance Officer). GFOA (Governmental Financial Officers Association) is a good online resource and recommends a Fund Balance of at least 2 months of operating expenditures (Chaplin is in good shape with about 16%).
- Juan Roman asked about paying bills right away as they come in (should utilize prompt pay discount when available, otherwise wait until due).
- Link Diwan asked about open doc interface used by the town of Darien (already in use with payments shown online the next day).

6. **ADDITIONS OR CHANGES TO THE AGENDA:** None

7. **REPORTS**

a. **Board Member reports:**

1) **Selectmen's monthly meeting:**

Highlights from the Selectmen's meeting:

- ARPA Funds will be used for Fire Pond and HVAC System at the Firehouse (bids accepted). Preparations are underway for the HVAC system at the Senior Center/Library.

Dick Weingart updated the BOS with the following: approved budget and setting the mill rate, tax bills going out June 20<sup>th</sup>, reporting to OPM on budgeting and catchup reporting on the 2022 audit, appointment of Auditor, Tax Collector will present the Suspense List to the BOF.

**2) Audit RFP Sub-Committee:**

Information is on file (Link thanked Peter and Victor for all their work).

***Motion to disband the RFP Sub-Committee, made by Link Diwan, seconded by Peter Haines and carried unanimously.***

**b. Staff Reports:**

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

**a) Examine budgets with BOF budget reductions:**

Budgets with BOF reductions that tracked well: General Expenses, Board of Selectmen, Building & Grounds, Police Protection (no BOF reduction – bill came in better than budgeted), Public Works, and Sanitation. Budgets with BOF reductions that are overbudget: Employee Fringe Benefits & Costs (Health Insurance), Volunteer Fire Department (Truck Repairs, New Equipment – room for better budget control).

***Motion to accept May 2023 Town Financial Statements, made by Victor Boomer, seconded by Linda Caron and carried unanimously.***

**b) Consider an alternative process for reviewing the monthly Town reports:**

Dick Weingart asked the Board to consider alternative process with more involvement for reviewing the Financial Statements and suggested a Board member bring 3 items from the report that are overbudget or needs explanation (Peter will highlight 3 items for the next meeting). Link Diwan suggested printing one paper copy of the reports for review at the meeting.

- Peter Haines presented report (collaborated with Victor) on median Fund Balance of 13.5% for 169 CT towns (OPM does not recommend percentages).

**2) BOE/CES: Review and accept monthly CES Financial Statements (FY 22-23); identify questions for follow up: No Report**

**3) Tax Collector: Review and accept monthly Tax Collections report (FY 22-23); identify questions for follow up: Covered under Item #5**

**4) Assessor/Treasurer: No Report**

**8. APPROVAL OF MINUTES**

**Special meeting – May 22, 2023:**

***Motion to approve May 22, 2023 special meeting minutes, made by Peter Haines with the following correction:***

***Item #11b:*** Add to after motion to approve 36.00 mill rate – Bill Jenkins motioned to approve a 34.50 mill rate for FY 23-24 but failed to get a second.

***The motion was seconded by Victor Boomer and carried with one abstention by Link Diwan.***

**9. CORRESPONDENCE: None**

**10. OLD BUSINESS**

**a. Review action items from previous meetings – see minutes: None**

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

Reviewed the Annual Project Calendar. Peter Haines suggested using standard procedure from the Budget Management Policy Procedures for Town Agencies for the Annual Report.

- c. **Consider and act on proposed BOF budget for FY 2023-24:** None

#### 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 2023-24:**  
\$60,000 added back in for State Education Funding (towns losing ECS funding for FY23-24 and FY24-25 held harmless) reduced the deficit.  
***Motion to approve \$9,474,177 Revenue Budget for FY 2023-24, made by Victor Boomer, seconded by Link Diwan and carried unanimously.***
- c. **Consider and act on revoking all previous allocations of funds in General Fund (G/F):**  
***Motion to unassign #34001 - \$150,000 of funds and #34003 - \$98,553 of funds in the General Fund, made by Link Diwan, seconded by Linda Caron and carried unanimously.***
- d. **Consider and act on new G/F allocations: for FY 2023-24 projected deficit and future transfers to CIP Fund:**  
***Motion to assign from the General Fund: \$150,000 for transfer to the CIP Fund and \$173,581 to balance the FY 23-24 Budget, made by Link Diwan, seconded by Linda Caron and carried unanimously.***
- e. **Review BOF budget calendar & schedule:** May items completed on target.
- f. **Review required reporting for FY 20-21 Audit and FY 23-24 Budget in OPM's FHMS system:** No Review
- g. **Other budget issues for consideration:** None

#### 12. SECOND AUDIENCE FOR CITIZENS:

Jim Randall commented on paying bills right away and reported on waiting for FEMA funding.

#### 13. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda

#### 14. TIME AND PLACE OF NEXT REGULAR/SPECIAL MEETINGS:

- a. Monday, July 10, 2023: Regular Meeting @ 7pm (Town Hall)
- b. Monday, August 14, 2023: Regular Meeting @ 7pm (Town Hall)

#### Action Items:

- 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.

#### 15. ADJOURN:

***Motion to adjourn (9:35 PM) made by Link Diwan, seconded by Linda Caron and carried unanimously.***

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