

CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

Meeting Minutes

August 14, 2023

Chairperson Dick Weingart called the meeting to order at 7:09 PM. Present were Board members Link Diwan, Linda Caron and Victor Boomer; Alternate Peter Haines. Others present were First Selectman Juan Roman, Finance Manager Val Garrison, and Emergency Preparedness Director Jim Randall. 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:** None

6. **ADDITIONS OR CHANGES TO THE AGENDA:**

Correct agenda Item #11a1) to read - **Arboretum Commission budget for FY 2023-24 - \$2000.**

7. **REPORTS**

a. **Board Member reports:**

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

Highlights from the Selectmen's meeting:

- Infrastructure includes: HVAC upgrades at the Firehouse complete, Nyberg Road paving complete, construction of the Fire Pond and Dry Hydrants has started, England Road Bridge and Bedlam Road Bridge projects progressing satisfactorily, HVAC for the Library/Senior Center expected to start in September.
- New procedure for surplus equipment – will be listed on www.gov.deals that is open to anyone for purchase (several items listed - received \$12,000 for the old fire truck).

Dick Weingart updated the BOS with the following: Audit, Audit Planning List (added information Technology Agreements that run for more than a year, will be sending Fixed Asset List to department heads for inventory of items that should be removed and capital items that cost more than \$5,000 that should be added - First Selectmen will oversee), Restricted Accounts (Nips funds go to the town for activities to reduce municipal waste and assist Public Works with cleanup; Opioid funds are for activities to treat or prevent addiction).

2) **FY 2022-23 Annual Report:**

a) **Consider and act on Annual Report request letter and template:**

Peter Haines reviewed the Annual Report request letter (will be sent out the end of August with due date of October 31st), template (available for those who wish to use it) and list of entities that will be receiving the request (need to add Bicentennial Committee and Chaplin Bicentennial Arboretum Commission).

Motion to approve FY 2022-23 Annual Report request letter, made by Victor Boomer, seconded by Link Diwan and carried unanimously.

3) **FY 2022-23 Audit by Hoyt, Filippetti & Malaghan LLC:**

The auditor will be onsite next week to answer questions. Zoom General Status meeting postponed to September 5th.

b. **Staff Reports:**

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

Reports were corrected to add about \$4,000 to the Land Records in the Town Clerk’s budget. Income – Investment Interest increased, Miscellaneous Revenues (\$5,702 for CIRMA Member Equity Distribution, \$3,341 for National Opioid Settlement Fund), Building Permits higher than budgeted, Tax Collection Revenue (can collect up to the end of August – to be applied to the prior fiscal year). State Revenues reviewed and placed where they belong (some renamed). The Federal Government makes a payment for land they own.

a) Examine budgets with BOF budget reductions:

General Expenses and Board of Education (both with BOF reductions) had surpluses.

b) Consider and act on FY 2022-23 Year-end budget adjustments:

The Board was presented with Year End Budget Transfers for agencies overbudget.

Transferred from 51000 Salary Contingency Fund to:

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| 21000 Accounting | 3,450.37 | (Salary and related) |
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Transferred from 50050 Contingency Fund to:

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| 21000 Accounting | 542.97 | |
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| 26000 Board of Finance | 266.94 | (Legal Notices) |
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Check with the Town Clerk to verify Legal Notices for the BOF (needs follow-up).

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| 35000 Library | 7548.77 | (State Library Grant) |
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| 36000 Planning & Zoning | 3833.40 | (Salary) |
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| *38000 Public Works | 1742.14 | |
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| 42000 Tax Collector | 1602.65 | (Timing of Collection Fees) |
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| 45000 Tree Warden | 220.00 | (Dues more than anticipated) |
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| *47000 Volunteer Fire Dept. | 1243.13 | (Maintenance contracts) |
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Transferred from 20100 General Expenses to:

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| *47000 Volunteer Fire Dept. | 6505.68 | (New Equipment for Fire Truck) |
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Transferred from 27000 Board of Selectmen to:

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| *31500 Employee Fringe Benefits | <u>20,334.14</u> | (Health Insurance, Social Security) |
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| Total Transfers | \$47,290.19 | |
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**Accounts with BOF reduction*

- Link Diwan suggested entering one-time grants as negative expense (Val will check with Auditor on best way to handle).

Discussion was held regarding monitoring budgets including: asking Planning & Zoning to adjust their budget request to more accurately reflect what is asked of the Zoning Officer, sending memo to agencies when they are near going overbudget (Link will draft memo template), consider amending budget guidance and sending out budget policy to everyone, sending out monthly reports so agencies can monitor their budgets. Dick Weingart suggested holding a special meeting to discuss further.

Motion to approve FY 2022-23 Year End Budget Transfers listed above, made by Victor Boomer, seconded by Link Diwan and carried unanimously.

- 2) **BOE/CES: Review and accept monthly CES Financial Statements (FY 22-23); identify questions for follow up:** Projected surplus to date is about \$148,000 with possible adjustments.

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

Year-end review received from the Tax Collector. There is a 0.93% difference between collections and what was budgeted (expect to collect by August 30th).

- 4) **Assessor/Treasurer:** None

8. APPROVAL OF MINUTES

a. Regular/Special meeting(s) – July 10, 2023:

Motion to approve the July 10, 2023 regular meeting minutes, made by Peter Haines, seconded by Linda Caron and carried unanimously.

9. CORRESPONDENCE: None

10. OLD BUSINESS

a. Review action items from previous meetings – see minutes: No action

b. Review and update BOF Annual Activity/Project Calendar – FY 2023-24:

Outstanding items: update the Bylaws (will work on this year), drafting procedures for the Annual Report (Peter working on), talk to the Tax Collector about Tax Collections Budget. All July items completed.

c. Consider essential elements of a General Fund policy to include parameters for an Unallocated General Fund Balance:

Need to decide how much of a fund balance to keep on a regular basis and possible uses if exceeded (reducing taxes, capital expenditures). The Board is asked to review General Fund policies for Newtown and Voluntown that is available online (Victor created a draft General Fund policy).

11. NEW BUSINESS

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

1) Arboretum Commission budget for FY 2023-24 - \$2000:

Request received from Arboretum Commission Chair Helen Weingart to appropriate \$2,000 for the Arboretum Commission budget for FY 2023-24 per ordinance approved at the May 2023 Annual Town Budget Meeting.

Motion to appropriate \$2,000 to the Chaplin Bicentennial Arboretum Commission in accordance with ordinance passed at May 8, 2023 Annual Town Budget Meeting and direct the Finance Manager to create accounts as necessary to support them, made by Link Diwan, seconded by Linda Caron and carried unanimously.

b. Consider and act on FY 2023-24 end-of-year budget transfers: Covered under Financial Reports

c. Consider potential revisions to the BOE Unexpended Education Funds policy:

The Board was presented with proposed revision of the BOE Unexpended Education Funds policy that includes: reference to state statutes, latest legislation that changed the name of this account (Link suggested adding a reference to the old name), expanded procedure section, change of amount applied in any given year not to exceed 2%. Need to decide the percentage of the prior year Board of Education's budget that this account should not exceed (Link suggested 3-1/2%). The Board is asked to review and bring feedback to the next meeting.

12. CONTINUING BUSINESS

a. Review Board goals and policies for FY 2023-24: All items moved to follow-up section of meeting minutes.

13. SECOND AUDIENCE FOR CITIZENS:

Jim Randall reported that \$14,200 was received for the old fire truck and asked if the Opioid funds can be used for arthritis (they cannot be used).

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda
- b. General Fund Policy
- c. Finalize Unexpended Fund Policy

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

- a. Monday, September 11, 2023: Regular Meeting @ 7pm (Town Hall)
- b. Monday, October 2, 2023: Regular Meeting @ 7pm (Town Hall)

Action Items:

- Check with the Town Clerk to verify Legal Notices for the Board of Finance.
- 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.

16. ADJOURN:

Motion to adjourn (10:06 PM), made by Peter Haines, seconded by Linda Caron and carried unanimously.

*Respectfully submitted by Kathleen Scott
Recording Clerk*