

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Meeting Minutes
January 13, 2020

Chairperson Dick Weingart called the meeting to order at 7:03 PM. Present were Board members Link Diwan, Linda Caron, Victor Boomer and Alternate Peter Haines. Unable to attend were Board members Doug Dubitsky and Jean Lambert; Alternate Matt Foster and Alternate Bill Jenkins.

3. SEATING OF ALTERNATES:

Peter Haines was seated for Board member Doug Dubitsky who could not attend tonight's meeting.

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: None

6. ADDITIONS OR CHANGES TO AGENDA: None

7. REPORTS:

a. Board Member Reports:

1) Selectmen's Monthly Meeting:

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

- The Advisory Letter sent to all town agencies (not including the Board of Education) included a sentence pertaining to the new state legislation with a limit of a 2.5% budget increase. If the agency had higher than a 2.5% increase they would have to reduce discretionary spending.
- CIP requests have come in for the next budget cycle.
- Various bridge projects are in the early stages of investigation.
- The North Bear Hill Drainage Project will be completely done after some erosion landscaping in the spring.

2) Financial Procedures Working Group:

The Board of Education Financial Procedures were sent to the auditor. The Town Financial Procedures were sent to the auditor and approved by the Board of Selectmen. A copy will be sent to each Board of Finance member.

3) Annual Report for FY 2018-19:

The BOF Annual Report is waiting for audit figures. Annual Reports not received to date include Chaplin Board of Education, Board of Assessment Appeals, Board of Selectmen, Fire Department, Rec Commission and Treasurer (waiting for audit figures). Link Diwan presented awards for the Annual Report from the Institute of Public Service for the year ending June 30, 1951 and June 30, 1972.

4) Audit for FY 2018-19:

The auditor emailed the draft Financial Statements with the Management Letter for review. The final audit will be presented at the next meeting for approval.

b. Staff Reports:

1) Accountant: Review and accept monthly Financial Statements; identify questions for follow up:

- *47104.2 Building/Grounds Maintenance Contracts for the Fire Department is over budget.
- *45500 Tree Warden has no expenditures.
- *42050 Town of Windham is above what was budgeted and reflects a 3% increase.
- *30500 Community and Economic Development Commission has no expenditures.
- *Dick Weingart will follow up on the above listed items.**

#14150.2 Fire Department Hall Rental is not being used as much since the new Policy regarding insurance for non-town sponsored events was implemented. Link Diwan suggested asking the Town to share some of the cost of the insurance. Dick Weingart suggested bringing the issue to the Board of Selectmen.

Miscellaneous Revenues:

- #11150 Investment Interest is over budget.
- #14145.4 Planning & Zoning Fines were not budgeted.

State Funding:

- #16120 Special Education \$426,000 is entered in the wrong place. It should be under Cost Sharing.

Bank Service Charges:

- *20130.1 \$946 Service Fee for Webster Bank

Balance Sheet:

- *Webster bank is \$85,000 in the negative
- *Liability accounts are in the negative

***Dick Weingart will follow up on Bank Service Charges and Balance Sheet Liability Accounts. Motion to accept the December Financial Statements, was made by Link Diwan, seconded by Peter Haines and carried unanimously.**

2) Tax Collector: Review and accept monthly Tax Collections report; identify questions for follow up:

The Board was presented with the Tax Collector Report with attached Suspense Collectors Report that has a 62.5% Collection Rate as of December 2019.

3) Assessor & Treasurer:

The Grand List due the end of January will show a decline in personal property due to the large addition of equipment at the Algonquin facility that has depreciated significantly.

8. APPROVAL OF MINUTES:

a. Regular Meeting December 9, 2019:

Motion to approve the meeting minutes of December 9, 2019, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.

9. CORRESPONDENCE:

An email was received from OPM regarding the FY 2019-20 Municipal Spending Cap Certification Form that is due no later than February 11, 2020.

10. OLD BUSINESS:

a. Review Board of Education (BOE/CES) FY 2019-20 budget report:

The Board reviewed the BOE/CES FY 2019-20 budget report with mid-year adjustments. The current projection is for roughly on budget to slight overrun and the Cafeteria Fund is running a surplus.

b. Review draft BOF Annual Activity Calendar, continue to identify requirements for calendar and BOF policies:

The Board reviewed the BOF Annual Activity Calendar. There are no items due for January and all items for February are related to the budget. Dick Weingart suggested a separate calendar for the budget.

Items identified for the calendar and policies to date include the following:

Annual Report procedures, Board Annual Activity Calendar, templates for forms (such as transfer requests), Audit RFP, Budget Workshops, Board Policies, Fund Balance and ByLaws with statutory references for elections and resources, Municipal Spending Cap Certification.

The Board was presented with a Chaplin BOF 2020 Calendar from Victor Boomer that is similar to the calendar used by the Library Board of Trustees.

c. Review CCM Budget Workshop:

Peter Haines and Link Diwan presented information on the CCM Budget Workshop presented by the Town Manager from Avon. The workshop was very informative with tools to assist with the budget process and is highly recommended for new Board members. Link Diwan appreciated the focus on the budget instead of the bond rating that was done in previous years.

d. Consider and act on BOF Bylaws: Defer to the next meeting.

11. NEW BUSINESS:

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

b. Consider and act on attendees at COST Annual Town Meeting:

Dick Weingart, Linda Caron and possibly Link Diwan are interested in attending the COST Annual Town Meeting that will be held on Wednesday, February 19, 2020 at the Aqua Turf.

Motion to fund up to 3 BOF members to attend the COST Annual Town Meeting on February 19, 2020 at the Aqua Turf, was made by Linda Caron, seconded by Link Diwan and carried unanimously.

c. Review initial FY 2020-21 CIP project requests; discuss guidelines for CIP funding level:

Dick Weingart explained the process for the CIP Plan. The level for last year was approximately \$504,000. The projection for this year is approximately \$700,000 and does not include additional funds from the Chaplin Board of Education for the boilers (approximately \$125,000). Dick Weingart

suggested reducing the funding level to approximately \$525,000 by reviewing the projects and delaying them to future years based on priority. Two large projects that need attention are paving for the Senior Center/Library parking lot and replacing the Fire Department breathing apparatus that is an OSHA safety requirement (research is being done for grant funding). The next CIP meeting will be held on January 23rd.

- d. **Review draft BOF Town Agency Budget Management Policy:** No review.
- e. **Other urgent business:** None

12. CONTINUING BUSINESS:

- a. **Review Board goals and policies for FY 2019-20**
 - 1) **Board Bylaws**
 - 2) **Board Policies**
 - a) **General Fund: Policy on Unreserved & Unassigned percentage of budget and other factors**
 - b) **CIP Fund: Policy on budget amount and new projects (when they can be added and cost documentation)**
 - c) **Revise BOF Agency Budget Management Policy**
 - d) **BOE Non-Lapsing Carryover Account: Review procedures to reflect change of Bank and G/F accounts**
 - 3) **Board Member Handbook**

13. SECOND AUDIENCE FOR CITIZENS: None

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Review and approval of FY 2018-19 Audit
- b. Review draft Revenue projections for FY 2020-21 (if available)
- c. Consider and act on BOF Bylaws
- d. Standard Regular meeting agenda

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

- a. Monday, February 10, 2020: Regular Meeting @ 7pm (Town Hall)
- b. Monday, March 2, 2020 (Tentative): Special Meeting @ 7pm (Town Hall)
- c. Monday, March 9, 2020: Regular Meeting and BOS Budget Presentation @ 7pm (Town Hall)
- d. Monday, March 16, 2020: Special Meeting and BOE Budget Presentation @ 7pm (Town Hall)

16. Adjourn:

Motion to adjourn (9:42 PM) was made by Link Diwan, seconded by Peter Haines and carried unanimously.

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