

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Meeting Minutes**  
**February 10, 2020**

Chairperson Dick Weingart called the meeting to order at 7:07 PM. Present were Board members Link Diwan, Linda Caron, Victor Boomer and Alternate Peter Haines. Unable to attend were Board members Jean Lambert and Doug Dubitsky; Alternate Matt Foster and Alternate Bill Jenkins. Others present was Auditor Darin Offerdahl.

**3. SEATING OF ALTERNATES:**

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

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

**5. GUESTS:** Mr. Darin Offerdahl of AO & Company, LLC; Presentation of the FY 2018-19 Chaplin Audit

**a. Review audit; Q&A for BOF members**

**b. Review audit exception for prior years: Corrective action plan for MW-08-01 – Entity Level Controls:**

Auditor Darin Offerdahl presented the Chaplin Audit with no significant changes. Internal control over financial reporting identified a material weakness that should go away for the next audit due to the development of the Financial Procedures Manual. Chaplin has a consistent healthy Fund Balance.

**c. Consider and act on BOF approval of Chaplin FY 2018-19 Audit:**

*Motion to approve the Chaplin FY 2018-19 Audit, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.*

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

Add to agenda as Item #11f – Approve BOF Budget request for FY 2020-21.

Add to agenda as Item #11g – Approve BOF Annual Report.

**7. REPORTS:**

**a. Board Member Reports:**

**1) Selectmen's Monthly Meeting:**

Dick Weingart presented highlights from the Selectmen's meeting:

- The CT Casket Company is in financial distress and was evicted.
- The Health Insurance for the BOE budgets has a potential increase of 5%. The representative is working on lowering the percentage.
- The England Road bridge project is underway with prep work that will take from 1-2 years.

**2) Financial Procedures Working Group-procedures complete:**

The Working Group has completed their work. The BOE has been submitting monthly reports on their expenses.

**3) Annual Report for FY 2018-19 and BOF report:**

Annual Reports were received from the Board of Selectmen and the Rec Commission. The BOF Annual Report will be completed now that the audit is done.

**b. Staff Reports:**

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

Follow up on items from the last meeting are:

- The Tree Warden's salary was deferred.

***\*Dick Weingart will follow up on the other items.***

Dick Weingart expressed concerns with the BOE Expense listed as one item and not broken out in the audit.

***Motion to accept the Financial Statements, was made by Peter Haines, seconded by Link Diwan and carried unanimously.***

**2) Tax Collector: Review and accept monthly Tax Collections report; identify questions for follow up: No Report**

**3) Assessor: Review October 2019 Grand List and potential impact on FY 2020-21 revenue/mill rate:**

The October 2019 Grand List has an overall decrease of 4.3 million in assessment due to depreciation of equipment at the Algonquin facility. The potential impact to the FY 2020-21 revenue is a decrease of \$140,000.

**8. APPROVAL OF MINUTES:**

**a. Regular Meeting-January 13, 2019:**

***Motion to approve regular meeting minutes of January 13, 2019, was made by Peter Haines with the following correction:***

Item #10a should read – The current projection is for the General Fund small budget to be roughly on budget to a slight overrun; and the Cafeteria Fund is running a surplus.

***The motion was seconded by Linda Caron and carried unanimously.***

**9. CORRESPONDENCE: None**

**10. OLD BUSINESS:**

**a. Review Board of Education (BOE/CES) FY 2019-20 budget report: No Report**

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

Items identified 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,

- c. **Review revised FY 2020-21 CIP project requests; discuss guidelines for CIP funding level:**  
Will review at the next meeting.
- d. **Consider and act on BOF Bylaws:** The Board reviewed the Bylaws.

**11. NEW BUSINESS:**

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Review BOF Budget Development Calendar for FY 2020-21; establish dates for Board of Finance special budget meetings (first meeting Feb.24/Mar 2):** Will review calendar at the next meeting.
- c. **Consider and act on schedule for BOS and BOE budget presentations:**  
The BOS budget presentation will be held on March 9<sup>th</sup> and the BOE budget presentation will be held on March 16<sup>th</sup>.  
*Motion to hold the BOS budget presentation on March 9<sup>th</sup> and the BOE budget presentation on March 16<sup>th</sup>, was made by Linda Caron, seconded by Peter Haines and carried unanimously.*
- d. **Review CCM & COST analysis of Chaplin revenues in Governor’s budget:**  
The Board was presented with Chaplin revenues from the Governor’s budget for review.  
There is a reduction of \$71,623 (Adult Education, ECS Grant and Town Aid Road) that will impact the revenues for the town.
- e. **Other urgent business:** None
- f. **Approve proposed BOF Budget Request for FY 2020-21:**  
The Board was presented with proposed BOF Budget Request for review.  
*Motion to approve proposed BOF Budget Request for FY 2020-21, was made by Victor Boomer, seconded by Link Diwan and carried unanimously.*
- g. **Approve BOF Annual Report for FY 2018-19:** Will present at the next meeting.

**12. CONTINUING BUSINESS:**

- a. **Review Board goals and policies for FY 2019-20**
  - 1) **Board Bylaws**
  - 2) **Board Policies**
    - a) **Revise BOF Agency Budget Management policy**
    - 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) **BOE Non-Lapsing Carryover Account: Review procedures to reflect change of Bank and G/F accounts**
    - e) **Policy for dissemination of Personal Information of Board Members**
  - 3) **Board Member Handbook**

**13. SECOND AUDIENCE FOR CITIZENS:** None

**14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:**

- a. Consider and act on BOF Annual Report
- b. Consider and act on BOF Bylaws
- c. BOF budget workshop
- d. Review draft Revenue projections for FY 2020-21
- e. Review revised FY 2020-21 CIP project requests; discuss guidelines for CIP funding level

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

- a. Monday, February 24, 2020: Special Budget Workshop Meeting @7pm (Town Hall)
- b. Monday, March 9, 2020: Regular Meeting and BOS Budget Presentation @ 7pm (Town Hall)
- c. Monday, March 16, 2020: Special Meeting and BOE Budget Presentation @ 7pm (Town Hall)

**16. Adjourn:**

***Motion to adjourn (9:40 PM) was made by Linda Caron, seconded by Peter Haines and carried unanimously.***

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