

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Meeting Minutes**  
**March 9, 2020**

Chairperson Dick Weingart called the meeting to order at 7:12 PM. Present were Board members Link Diwan, Linda Caron and Victor Boomer; and Alternate Peter Haines. Unable to attend was Board members Doug Dubitsky and Jean Lambert; Alternate Matt Foster and Alternate Bill Jenkins.

**3. SEATING OF ALTERNATES:**

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

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

**5. GUESTS:** None

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

Add to agenda as Item #7a3, OPM Budget Expenditure Report.  
Add to agenda as Item #7a4, COST Annual Town Meeting Report

**7. REPORTS:**

**a. Board Member Reports:**

**1) Selectmen's Monthly Meeting:** No Report

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

Link Diwan presented the FY 2018-19 Annual Report. Agencies not submitting an Annual Report include: Board of Assessment Appeals, Burning Official, Chaplin Board of Education, Treasurer and Fire Department. The report includes a letter honoring Chaplin for receiving the 1972 merit award for their Annual Report. Thanks to Victor Boomer, the Library and Friends of the Library for the wonderful picture that is showcased on the cover of the report.

***Motion to approve the Chaplin Annual Report for FY 2018-19, was made by Linda Caron, seconded by Peter Haines and carried unanimously.***

**3) OPM Budget Expenditure Report:**

The Board was presented with OPM Adopted Expenditures and Municipal Population regarding limit of 2.5% increase with a budget to budget comparison for FY18-19 and FY 19-20. There is also a Chaplin procedure for completing the OPM Budget Report Form. Link Diwan suggested adding the procedure to the BOF Handbook.

**4) COST Annual Town Meeting Report:**

Linda Caron presented highlights from the COST Annual Town Meeting that included information on traffic, plowing, roads, small towns getting funds (LOSIP and TARM) that have not yet been distributed, social/emotional learning for schools, how to fund items that are mandatory and environmental/recycling programs.

**b. Staff Reports:**

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

The Board was presented with a copy of the audit (electronic copies available on the website) and reviewed the Financial Statements.

Revenues - 17130 Town Aid Road– there are no funds to date but is being handled by the legislators

Expenditures - 29000 Building Inspector – 29100 Salary switched mid-year

\*31300 Emergency Preparedness – EMD Stipend twice what was budgeted

\*36000 Planning & Zoning – Zoning Agent Salary/Additional Enforcement \$1,000 over budget

\*47104 Volunteer Fire Department Building & Grounds – Maintenance Contracts 2-1/2 times what was budgeted

\*47109 Volunteer Fire Department Repairs – greatly in excess of what was budgeted

Balance Sheet – the following accounts are in the negative:

\*10060 Webster Revenue Collection

\*10309 Property Tax Receivable

\*10620 Encumbrances Payable

**\*Dick Weingart will follow up on the above listed items.**

***Motion to accept the 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: No Report**

**3) Assessor/Treasurer: Reports as Required: No Report**

**8. APPROVAL OF MINUTES:**

**a. Regular Meeting-February 10, 2019:**

***Motion to approve the regular meeting minutes of February 10, 2019, was made by Link Diwan with the following corrections:***

Item #5b should read – Internal control over financial reporting that was previously identified as a material weakness should go away for the next audit due to the development of the Financial Procedures Manual.

Item #7a1 should read – The England Road Bridge project is underway with prep engineering work. The project will take from 1-2 years.

Item #8a should read – The current projection is for the General Fund 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/NEW BUSINESS:**

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

The Board was presented with BOE/CES FY 2019-20 budget report. The General Fund is projected to be on budget. The Cafeteria Fund is running a small surplus to date. Legal Expenses are slightly over budget due to teacher negotiation costs that were higher than originally expected. The Tri-Town Groups met regarding health insurance and agreed to remain with the same insurance carrier with an increase of 2.65%.

- b. Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- c. Consider and act on BOF Bylaws:** Deferred

**11. BUDGET WORKSHOP FOR FY 2020-21:**

**a. Review CCM & COST analysis of Chaplin FY 2020-21 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 (largest portion for ECS Grant).

**b. Review first draft of total Chaplin FY 2020-21 anticipated revenues:**

The first draft of total Chaplin anticipated revenues is not yet complete and will be presented at the next meeting.

**c. Review preliminary Board of Education/CES budget for FY 2020-21:**

A preliminary budget was received from the Board of Education/CES for FY 2020-21 with a 3.24% increase. The final budget is expected to be lower.

**d. Review Capital Projects Plan:**

- **FY 2021-25 CIP Plan to be presented to CIP Committee on March 12, 2020:**
- **Review completed CIP projects for potential closure:**

The CIP Committee will meet on Thursday, March 12<sup>th</sup> to approve the FY 2021-25 CIP Plan that will be presented to the Board at the next meeting.

**e. Review Town agency budget requests ; identify individual budgets for examination/additional information/adjustment:**

Each Board member was presented with a Budget Binder with requests from Town agencies including supporting documentation. The Board was asked to review each request and bring any questions to the next meeting.

**f. Review FY 2018-19 Audit numbers for General Fund Balances:**

The Board was presented with Audit numbers for General Fund Balances for review. The adjusted percentage of total expenditures budget for FY 2018-19 is 12.53%.

**g. Review BOF Budget Development Calendar for FY 2020-21; establish dates for Board of Finance special budget meetings:**

There will be budget workshops for the next two weeks and possibly the last week of March. A draft version of the budget is needed for presentation at the Budget Hearing.

**h. Other budget issues for consideration:** None

**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.** BOF budget workshop and BOE budget presentation

**b.** Consider and act on BOF bylaws

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

**a.** Thursday, March 12, 2020: CIP Committee Meeting @ 4:30pm (Town Hall)

**b.** Monday, March 16, 2020: Special Meeting and BOE Budget Presentation @ 7pm (Town Hall)

**c.** Monday, March 23, 2020: Special Meeting and BOS Budget Presentation @ 7pm (Town Hall)

**d.** Monday, March 30, 2020: Special Meeting and Budget Workshop

**16. Adjourn:**

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

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