

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Remote Meeting Minutes
February 8, 2021

Chairperson Dick Weingart called the remote meeting to order at 7:04 PM and read the procedures. Present were Board members Link Diwan (7:16 PM), Linda Caron, Doug Dubitsky, Jean Lambert and Victor Boomer; Alternate Peter Haines and Alternate Matt Foster. Others present was Administrative Assistant Sue Krodel. Unable to attend was Alternate Bill Jenkins.

3. SEATING OF ALTERNATES: None

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: None

6. ADDITIONS OR CHANGES TO AGENDA:

Add to agenda as Item #7a5) COST Annual Town Meeting.

7. REPORTS:

a. Board Member Reports:

1) Selectmen's Monthly Meeting:

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

- Discussion was held regarding the possibility of matching grant funds that would enable the installation of a split-system HVAC system.

2) FY 2019-20 Audit:

The Auditor was not able to attend the meeting last week to review the Draft Audit Report due to illness. A special meeting may need to be scheduled. There is an extension through the end of February.

3) FY 2019-20 Annual Report:

Outstanding Annual Reports are the same as last month. The BOF and Treasurer are still waiting on the audit. Peter Haines asked the Board to consider changing the deadline (same number of reports were outstanding at this time last year) until after the audit. Link Diwan commended Sue Krodel for her help coordinating the Annual Report and suggested making March the target date. Dick Weingart reported he has information from the draft audit that will enable the BOF and Treasurer to complete their report.

4) FY 2021-22 CIP Committee scheduled meetings and review:

The Committee made a significant shift in some plans of funding for certain projects. An error on the cost for replacing boilers was corrected to \$80,000. The total request for FY 2021-22 is \$540,000. The current year is \$596,000 with some costs offset by a transfer of \$150,000 from the General Fund (projected to do the same for the upcoming year). Grant funds are available for energy conservation purposes with the following projects being considered: split system unit for the vault at the Town Hall for climate control, spit system heating/cooling for the Community Center, backup systems for the Firehouse and Senior Center/Library. The grant application is due by April. The next meeting will be held on February 18th.

5) COST Annual Town Meeting:

Peter Haines presented information from the COST Annual Town Meeting (posted on the website). Speakers included Governor Ned Lamont who spoke about Covid, vaccinations and upcoming issues, Legislators who spoke of similar issues, the Commissioner of DEEP who spoke about trash and recycling, moderated by Dennis House from WTNH. There were many questions about Municipal Aid, Sanitation (MIRA plant is closing), Affordable Housing and the Budget. Peter Haines commended Doug Dubitsky and the Legislators for the great job they do. The meeting was a good overall forum for a heads up on what's coming.

b. Staff Reports:

1) Accountant: Review and accept monthly Financial Statements (FY 20-21); identify questions for follow up:

- The budget is tracking very well (Financial Statements posted on the website).
- Covid Expenses are minor for the town and BOE with state/federal reimbursements. Income State and Federal Funding - #17107 Covid Relief \$17,750.
- Balance Sheet – Other Current Assets/due from Cafeteria #10300 is up to \$37,500. Dick Weingart will address the BOE at their next meeting. A proposal for resolution is expected to keep the balance at or near zero going forward. Other Current Liability - #10611 Due to Other Funds is in the negative -\$13,145. ***Dick Weingart will follow up.***
- Link Diwan asked for clarification on #37100 Resident Troopers that has zero spent. Dick Weingart reported that the cost is billed at once near the end of the year. There is a temporary Trooper for now due to the promotion of the Resident Trooper assigned previously.
Motion to accept the January 2021 Financial Statements, was made by Jean Lambert, seconded by Victor Boomer and carried unanimously.

2) Tax Collector: Review and accept monthly Tax Collections Report (FY 20-21); identify questions for follow up:

Tax Collection (report posted on the website) for December was 64.2% and doing well (slightly higher than last year).

Motion to accept the December 2020 Tax Collection Report, was made by Jean Lambert, seconded by Linda Caron and carried unanimously.

3) Assessor: October 2020 Grand List:

The October 2020 Grand List (posted on the website) has decreased 4.3 million dollars (2%) in assessment from the 2019 Grand List due to continuing depreciation of personal property (equipment at Algonquin) and will continue for approximately 7 years. At the current mill rate, the budget process will start out approximately \$140,000 (2/3 of a mill) in the hole. Link Diwan suggested communicating this to town agencies with the importance of tightening their budgets. Dick Weingart reported that the budget letter sent to all town agencies instructed them to maintain zero increase budgets, except salaries that are decided by the Board of Selectmen. The Governor's Budget Address is scheduled for Wednesday, February 10th and he has requested previously to keep funding the same.

Treasurer: No Report

8. APPROVAL OF MINUTES:

a. Regular meeting – January 11, 2021:

Motion to approve the minutes from January 11, 2021, was made by Jean Lambert, seconded by Victor Boomer and carried with one abstention by Link Diwan.

9. CORRESPONDENCE: None

10. OLD BUSINESS:

a. Review Board of Education (BOE/CES) FY 2020-21 Budget Report (s) December 2020:

There is well founded confidence in no problems with overages in the General Fund budget. There is a significant overage in Food Services due to no revenue being received because the BOE decided to participate in the free lunch program because of Covid. The new Business Manager is working with the Food Service Director on projected costs and reimbursements (have not been received yet). Income vs Expenses for PreK is in a positive position with not many expenses for staff. ***Dick Weingart will follow up on this with the BOE at their next meeting.*** Link Diwan asked why the Balance Sheet shows Assets in the negative and Liabilities in the positive. ***Dick Weingart will follow up on this item.*** Link Diwan asked if a request could be made for Profit/Loss Statements from the Central Office. Dick Weingart suggested going to the town website for budget information and submitting a written request for Profit/Loss Statements.

b. Review BOF budget calendar for FY 2021-22:

The BOF budget calendar (posted on the website) was reviewed for February and March. A special meeting is needed to review Revenue projections.

c. Review FY 2021-22 online budget book development project (organized by First Selectman, Assistant, Finance Office):

As of today, the online budget book project is tabled due to COVID and other business. Dick Weingart suggested the possibility of having some information converted from Excel to a PDF to post on the website and can be updated periodically.

d. Review draft BOF – BOE Non-Lapsing Carryover Account policy & procedures: second review:

There are two additions to the Procedures for the draft BOF-BOE Non-Lapsing Carryover Account (posted on the website) – Additions to the Account and Expenditures from the Account. The Board is asked to review and email any feedback to Dick Weingart by February 15th. The draft will then be sent to the Board of Education for feedback.

11. NEW BUSINESS:

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

b. Consider and act on fund transfer request from General Fund to CIP Fund for STEAP Grant match (electronic sign at CVFD):

The amount has not been determined yet.

- c. **Set tentative BOF Special Meeting date (02/22/2021 suggested) to review and approve FY 2019-20 audit:**
A Special Meeting will be held on Monday, March 1st to review projections.
- d. **Consider and act on FY 2019-20 audit entry to resolve “due to/due from” between General Fund and permanent Cemetery Fund:** Will be presented at the next meeting.
- e. **Other urgent business:** None

12. CONTINUING BUSINESS:

- a. **Review Board goals and policies for FY 2020-21:**
 - 1) **Board Policies and Board Member Handbook**
 - 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**

13. SECOND AUDIENCE FOR CITIZENS:

Link Diwan addressed the Board as a citizen regarding end of the year expenditures for non-essential items. He suggested the Board choose one agency yearly on a rotating basis to review budget details and offer suggestions to improve or reduce expenditures. Peter Haines commented that budget details are reviewed monthly in the Financial Statements. Victor Boomer commented that he doesn't believe any budgets are being dumped intentionally. Dick Weingart suggested adding to future meeting agenda for discussion.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Special meeting: Review and approve FY 2019-20 audit and begin review of FY 2021-22 budget
- b. Regular meeting: Standard meeting agenda
- c. Continue review of draft BOF – Town Agency Budget Management policy & procedures
- d. Continue review of draft BOF – BOE Non-Lapsing Carryover Account policy and procedures

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

- a. Monday, March 1, 2021: Special Meeting @ 7pm (Remote Dial In) (Tentative)
- b. Monday, March 8, 2021: Regular Meeting and BOS budget presentation @ 7pm (Remote Dial In)
- c. Monday, March 22, 2021: Special Meeting and BOE budget presentation @ 7pm (Remote Dial In)

16. Adjourn:

Motion to adjourn (8:51 PM) was made by Jean Lambert, seconded by Victor Boomer and carried unanimously.

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