

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

Chairperson Dick Weingart called the remote meeting to order at 7:08 PM and read the procedures. Present were Board members Link Diwan, Linda Caron and Victor Boomer; Alternate Peter Haines. Also present were First Selectman Bill Rose, Administrative Assistant Sue Krodel, Finance Supervisor Val Garrison, Treasurer Diana Alvarez and Auditor Darin Offerdahl. Unable to attend were Board members Jean Lambert and Doug Dubitsky; Alternate Matt Foster and Alternate Bill Jenkins.

3. SEATING OF ALTERNATES:

Alternate Peter Haines was seated for Board member Doug Dubitsky.

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS

Mr. Darin Offerdahl of AO & Company, LLC: Presentation of the FY 2019-20 Chaplin Audit

a. Review Audit: Q&A for BOF Members:

Auditor Darin Offerdahl presented the FY 2019-20 Audit. There were no instances of material weaknesses or significant deficiencies, Financial Reports were unmodified with no findings, Internal Controls Report was clean and there were no fraud or illegal acts. The Financial Statements were reviewed with minimal audit adjustments. Link Diwan asked for clarification on unearned revenues, if the leases and financial obligations included solar and uninsured cash balances. Unearned revenues are for prepaid tax collections that are deferred. There is a new standard that will be coming out on how to record leases that includes solar power. Bill Rose reported that a large amount of the cash balance is in STIF (not federally insured) that is covered by the state. Dick Weingart asked Mr. Offerdahl to comment about the inaccurate assumption that an audit uncovers fraudulent activity. The audit is designed to test for abnormalities (not 100%). Fraud usually occurs when more than one person is involved and is generally a breakdown on whether internal controls are being followed. There should be oversight over every department.

b. Consider and act on BOF approval of Chaplin FY 2019-20 Audit:

Motion to approve the Chaplin FY 2019-20 Audit, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.

Chaplin Board of Selectmen Budget Presentation

a. Review and Discussion of Board of Selectmen Proposed Budgets for FY 2021-22:

First Selectman Bill Rose presented proposed budgets. Salary increases are not included and pending completion of contract negotiations with the DPW. Funds to cover the increase will be put in the Salary Contingency Account.

Sanitation – increase to cover more tonnage for Collections (contract with Willi Waste), Single Stream Credits (no credits this year, charged for sending out recyclables due to large volume and paying a lower rate per ton).

General Government- increase for Ambulance Assessment, decrease for NECOGG Animal Control, decrease for Cell Phones and Hotspot (replaced with wired hookup), Cyber Protection Insurance will be split with the BOE.

Building, Grounds & Maintenance – increase for Mowing (two companies for town grounds and the cemetery) and will go out to bid.

Transfer Station – no change.

Town Memberships – increase for Covenant Soup Kitchen, Dial-a-Ride and NECOGG.

Public Works – decrease for Engineering and Tech Assistance.

Discussion was held on what to do about energy costs (electricity, fuel and heating oil). Dick Weingart suggested doing lineal projections for costs with the Contingency Fund available to cover uncertainties. Bill Rose will do lineal projections and update these budgets. Dick Weingart asked for clarification on Covid Salaries. Covid Salaries were used for building protective barriers for Tax Collection.

Police Protection – no update due to new contract not received yet, Trooper Patrick Guertin is the temporary Resident Trooper.

Town Contingency – includes funds for pending salary increase.

Board of Selectmen – increase for 2 additional hours for Administrative Assistant (more activity has created a larger workload), increase for Hourly Clerical (needed for cemetery software with electronic entry project, temporary as needed, suggested using someone already on the payroll).

Employee Fringe Benefits & Costs – increase for Health Insurance (4%), Link Diwan asked about line item for retirement (general item in Building & Grounds/Town Hall) - ***Dick Weingart will follow up.***

CIP

General Government – Conservation Fund will stay in (looking at merging Inland/Wetlands with the Conservation Commission), Relocate Museum (would like to rejuvenate the project), Playscape at Garrison Park (install Phase II), Handicap Access for Library/Senior Center (closed out), Assessor Revaluation (closed out, gone to Regional with NECOGG), Bicentennial (continue to set funds aside), Install split system HVAC for Town Hall (closed out), POCD (ongoing, PZC working on with NECOGG), Library/Senior Center roof (water damaged ceiling panels need to be fixed), Fireworks (set funds aside to continue with annual celebration after the Bicentennial).

Public Safety - SCBA Bottles (need to be replaced in new system), Firefighter Gear (ongoing), Fire Hose (ongoing), Vehicle Replacement (ongoing), Lucas Device (completed, need to clear the balance), Ambulance Replacement (cancelled, now using contracted service with Windham), New SCBA System (***Bill Rose will follow up on***), Generator (old generator at Fire Department needs replacement).

Public Works - Road Maintenance (ongoing), Bedlam Road Bridge (waiting for grant funding), England Road Bridge (in design stage, recommend \$500,000 towards town portion of 80/20 match), North Bear Hill Road Drainage (in final stage, seeding), Equipment Replacement (ongoing), Vehicle Replacement (ongoing, oldest Plow Truck needs replacement), HVAC Library/Senior Center (needs replacement), Drainage Infrastructure (ongoing, replacing iron pipe), Tree Removal (ongoing), Nutmeg Lane Drainage and Paving, Town Hall Sidewalk (closed out), Town Hall Parking Lot Paving (done, some areas need to be reworked), Senior Center/Library Parking Lot Paving (funds being set aside).

Education– Cafeteria Tables (closed out), Smoke Alarms (closed out), Gym Foam Walls (closed out), Chain Link Fence (closed out), Replace carpet with tile (ongoing), Upgrade Electric Control System for HVAC, Building Wing Air Conditioning (series of split systems).

There is approximately \$366,000 to be funded through the budget (assuming \$150,000 will be used from the Fund Balance).

- b. **Review selected Board of Selectmen FY 2020-21 Financial Reports for February (any accounts over budget):** No Report

6. ADDITIONS OR CHANGES TO AGENDA: None

7. REPORTS

a. Board Member Reports:

1) Selectmen’s Monthly Meeting:

Dick Weingart reported the following from the Selectmen’s meeting:

- Possible transfer of funds from the General Fund (\$500,000) toward the England Rd Bridge.

2) FY 2019-20 Annual Report – Approval of BOF Annual Report:

The Annual Report is nearly finished. Peter Haines reported that the Treasurer and BOF can be completed now that the audit is finalized. ***Dick Weingart will follow up with the BOE.*** The final draft will be emailed to the Board for review.

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

A meeting will be held on March 18th to finalize the Committee’s recommendations.

b. Staff Reports

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

#11150 Investment Interest – amount is lower than budgeted due to reduction in interest rates.

#14105.0 Building Permits – budgeted \$9,000 with an income of \$16,745.

#14110 Conveyance Tax - \$2,000 over what was budgeted.

Peter Haines asked about #20156 Contracted Services – \$4,000 budgeted, spent \$15,584. Bill Rose reported that contracted services were for evaluation by an engineering firm required for grants for South Bear Bridge; engineering and surveyal of North Bear Hill intersection; and surveyal of William Ross Library for septic system, well and driveway to make more marketable. A formal request to transfer funds from other areas will be submitted to the Board of Finance.

Motion to accept the February 2021 Financial Statements, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.

2) BOE/CES – Review and accept monthly Financial Statements (FY 20-21); identify questions for follow up:

There was approximately \$50,000 in Covid expenses that will be offset by grant funds (total of \$40,000 was budgeted for grant funds). ***Dick Weingart will follow up with the BOE on any additional grant funds.*** The Cafeteria Fund is running with a significant deficit.

Motion to accept the BOE/CES January 2021 Financial Statements, was made by Victor Boomer, seconded by Linda Caron and carried unanimously.

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

4) Assessor/Treasurer

8. APPROVAL OF MINUTES

a. Regular meeting – February 8, 2021

9. CORRESPONDENCE

10. OLD BUSINESS

- a. Review BOF budget calendar for FY 2021-22
- b. Review FY 2021-22 online budget book development project – Selectman’s budget presentation

11. NEW BUSINESS

- a. Consider and act on funds transfers and budget line additions/adjustments as requested
- b. Consider and Act on Suspense List as Recommended by Tax Collector:
The Board reviewed the Suspense List (all items have been sent to the Collection Agency).
Motion to approve the Suspense List recommended by the Tax Collector, was made by Peter Haines, seconded by Victor Boomer and carried unanimously.
- c. Review and Discussion of Governor’s FY 2021-22 Budget and Municipal Aid to Chaplin
- d. Review of Impact on FY 2021-22 Budget Approval Calendar for Lapsing Pandemic State of Emergency Restrictions in Mid-April
- e. Other urgent business

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

The remainder of the above agenda items are tabled except #11b.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING

- a. Regular meeting: Standard meeting agenda
- b. Special meeting (s): FY 2020-21 Budget Workshops

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

- a. Monday, March 22, 2021: Special Meeting and BOE budget presentation @ 7pm (Remote Dial In)
- b. Monday, March 29, 2021: Special Meeting and Budget Workshop @ 7pm (Remote Dial In)
- c. Monday, April 5, 2021: (Tentative) Special Meeting and Budget Workshop@7pm (Remote Dial In)
- d. Monday, April 12, 2021: Regular Meeting and Budget Workshop @ 7pm (Remote Dial In)

16. ADJOURN:

Motion to adjourn (9:50 PM) was made by Victor Boomer, seconded by Link Diwan and carried unanimously.

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