

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Meeting Minutes**  
**August 9, 2021**

Chairperson Dick Weingart called the meeting to order at 7:06 PM. Present were Board members Link Diwan, Linda Caron and Victor Boomer; Alternate Peter Haines. 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 Jean Lambert.

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

**5. GUESTS:** None

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

Add the following to the agenda: Item #7a2c - Approve Annual Report Request Letter and Template, Item #7b1a - Approve Year End Budget Transfers, and Item #7b1b - Review FY 2021 Covid Income and Expenses.

**7. REPORTS:**

**a. Board Member Reports:**

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

The monthly meeting was cancelled. There is a request for proposal posted on the website for the installation of an electronic sign down by the Firehouse with a closing date of August 10<sup>th</sup> by 2pm.

**2) FY 20-21 Annual Report:**

**a. Review meeting with Administrative Assistant to review requirements and procedures:**

Peter Haines presented the Annual Request Memo and template that was simplified from last year to make it easier for edits and includes the Town Logo. This will help duplicate the success of 100% participation from last year and reduce the need to reformat. The Annual Report will be due back by September 30<sup>th</sup>.

**b. Set Annual Report submission due date – September 30, 2021 is proposed:**

*Motion to approve the submission date of September 30, 2021 for the Annual Report, was made by Link Diwan, seconded by Linda Caron and carried unanimously.*

**c. Approve Annual Report Request Letter and Template:**

*Motion to approve the Annual Report Request Letter and Template, was made by Link Diwan with the following change: Move 4<sup>th</sup> bullet regarding unexpected changes up to 3rd bullet. The motion was seconded by Linda Caron and carried unanimously.*

**3) FY 2020-21 Audit:**

- A Pre-Audit Zoom Conference will be held on August 17<sup>th</sup> at 10am.
- A copy of the Engagement Letter is available if any Board member is interested (Link Diwan requested a copy).
- Field work is expected to begin in September.

**b. Staff Reports:**

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

- Legal Notices - over budget for the Board of Finance to advertise Public Hearings during Covid.
- Public Works - overbudget for equipment maintenance (keeping equipment beyond its useful life, looking to replace old sweeper and mower), overbudget for lots of dirt road maintenance.

***Motion to accept the July 2021 Financial Statements, was made by Victor Boomer, seconded by Linda Caron and carried unanimously.***

**a. Approve Year End Budget Transfers:**

The Board reviewed the Year End Budget (Appropriations) Transfers from 50150 Year End Transfers and 31500 Employee Fringe Benefits for the following accounts that are overbudget:  
20000 CIP - \$1,340.79 (Due to Copier Leases and lighting upgrade).

20100 General Expenses - \$8,017.26 (Due to Contracted Services - Surveying & Engineering for Wm Ross Library, N. Bear Hill Rd Intersection, and bridge inspections; Legal Fees for Public Works - Service Time Issue, Employee Handbook Update, and negotiations).

21000 Accounting - \$10,737.51 (Due to increase in hours).

23000 Assessor - \$83.41 (Due to Reval Assessment).

24000 Bd of Assess Appeals - \$169.46 (Due to Advertising for Hearings).

35000 Library- \$18,333.71 (Due to Everybody Learns Grant and Library Director Salary).

36000 Planning & Zoning - \$629.00 (Due to Enforcement – many complaints with people being home due to Covid).

40000 Registrar Elections & Primaries - \$884.32 (Due to Printing).

40500 Sanitation - \$736.24 (Due to more Disposal - by contract).

43000 Town Clerk - \$1,378.89 (Due to Land Records - automation and software updates, map upgrades).

45000 Treasurer - \$27.01 from Year End Transfers and \$271.13 from Employee Fringe Benefits (Due to Mileage for deposits to bank that is not nearby with a change of banking in the works).

47000 Volunteer Fire Dept - \$2,345.24 (Due to receipt of old Solar Panel invoices).

**Total Overbudget - \$44,953.97**

**Transfer Amount - \$44,953.97**

Peter Haines expressed concerns with the Fire Department continually spending over budget on certain items but still within their total budget. Link Diwan requested transaction details from the Fire Department for #47104.1 – Supplies, #47104.2 – Maintenance, and #47109 – Repairs. The Board held an in-depth discussion on budget management within the total bottom line of the budget (can't spend money that is not appropriated). Dick Weingart expressed the need to work on the Budget Management Policy to address the issue and find a better way of accounting for grants.

***Motion to approve Year End Appropriation Transfers reviewed and listed above in the amount of \$44,953.97, was made by Victor Boomer, seconded by Link Diwan and carried unanimously.***

**b. Review Covid Income and Expense Report:**

The Board reviewed Covid Income and Expense Report. Link Diwan presented update on requirements for digital access for the Board through a conversation with the Windham IT

Technician who recommended something Microsoft centered would work best (the town uses Microsoft Teams and Chromebooks uses Google Sheets) or bring your own device. One expense would be an increase of Team licenses needed for each Board member. Hardware may be covered with Covid funding (need to check with the First Selectman). Link Diwan will follow up for more information.

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

The BOE/CES reports for June 2021 are unofficial due to not yet reviewed by the Board of Education. They are approximately \$40,000 underbudget and Food Service owes the General Fund approximately \$23,000.

***Motion to accept the June 2021 Unofficial BOE/CES Financial Statements, was made by Peter Haines, seconded by Linda Caron and carried with one abstention by Link Diwan.***

**3) Tax Collector - Review and accept monthly Tax Collections Report; identify questions for follow up:**  
Tabled

**4) Assessor/Treasurer: No Report**

**8. APPROVAL OF MINUTES:**

**a. Regular Meeting – July 12, 2021:**

***Motion to approve the regular meeting minutes from July 12, 2021, was made by Victor Boomer with the following corrections:***

Item #7a1 should read – (BOS approved a 3% increase across the board for all town employees except Public Works with an increased contribution of ½% for those employees with health insurance).

Item #7a2 (Pg. 2) should read – The NECCOG Board of Directors voted to hire an American Rescue Plan guru to do research on behalf of all the towns and hopes to have that person in place by fall.

***The motion was seconded by Link Diwan and carried unanimously.***

**9. CORRESPONDENCE: Tabled**

**10. OLD BUSINESS:**

**a. Review and update BOF Annual Activity/Project Calendar:**

The Board reviewed the Annual Activity/Project Calendar.

**11. NEW BUSINESS:**

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

**b. Resolve (\$230) Unassigned Fund Balance in “Permanent Fund – Cemetery” from FY 2019-20 audit and previous:**

***Motion to transfer funds in the amount of \$230, effective 06/30/2021, from Restricted Account 10701.7 – Cemetery MTNC Fund to Current Liability Account 10609 – Due to Cemetery MNTC Fund, was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

***Motion to withdraw above motion, was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

***Motion to transfer funds in the amount of \$2,817 from 10609 -Due to Cemetery MNTC Fund to 10701.7 – Cemetery MNTC Fund, was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

**c. Review BOF Town Agency Budget Management Policy, second review:**

The Board was presented with Budget Management Policy for review. Funds used for salaries or travel expenses cannot be used elsewhere. Peter Haines suggested the Budget Adjustment Form be attached to the Policy (***Dick Weingart will follow up***). Link Diwan suggested verbal acceptance for emergency expenses must be followed up in writing as soon as possible. Any feedback should be sent to Dick Weingart by the end of next week.

**12. CONTINUING BUSINESS**

**a. Review Board goals and policies for FY 2021-22**

**1) Board policies and Board Member handbook**

- a) Revise BOF Town Agency Budget Management policy and procedures: SECOND REVIEW
- 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) Revise BOE Non-Lapsing Carryover Account: Revise procedures to reflect change of Bank, G/F accounts, and format
- e) Policy for dissemination of Personal Information of Board Members

**13. SECOND AUDIENCE FOR CITIZENS: Tabled**

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

- a. Regular meeting: Standard meeting agenda
- b. Continuing review of the BOF Town Agency Budget Management Policy
- c. First review of the BOE Non-Lapsing Carryover Account Policy

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

- a. Monday, September 13, 2021: Regular Meeting @ 7pm (Town Hall)
- b. Monday, October 4, 2021: Regular Meeting @ 7pm (Town Hall)

**16. ADJOURN:**

***Motion to table remainder of the agenda and adjourn (10:12 PM) was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

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