

## CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

Meeting Minutes

November 8, 2021

Chairperson Dick Weingart called the meeting to order at 7:01 PM. Present were Board members Link Diwan, Victor Boomer, Bill Jenkins and Linda Caron (7:12); Alternate Peter Haines and Alternate Izzy Alvarez. Others present was First Selectman Juan Roman. Unable to attend was Board member Doug Dubitsky and Alternate Matt Foster.

**a. New Member/Alternate statements, if desired:**

Welcome to new Board member Bill Jenkins who would like to continue with paper documents and Alternate Izzy Alvarez who would like to learn more and make a difference.

**b. Recognition of service by retiring member:**

Jean Lambert was recognized for her long and continuous service on the Board of Finance.

***Motion for the BOF to recognize and congratulate Jean Lambert for her many years of service on the Board with expressions of thanks and appreciation, was made by Bill Jenkins, seconded by Link Diwan and carried unanimously.***

**3. SEATING OF ALTERNATES:** Alternate Peter Haines was seated for Board member Doug Dubitsky. Alternate Izzy Alvarez was seated for Board member Linda Caron.

**4. FIRST AUDIENCE FOR CITIZENS:**

First Selectman Juan Roman thanked the Chair for the opportunity to be here to listen to the Board work.

**5. GUESTS:** None

**6. ADDITIONS OR CHANGES TO THE AGENDA:** None

**7. REPORTS:**

**a. Board Member Reports:**

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

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

- There is approximately \$3,000 remaining from the original Covid Grant funds received by the state (checking with the Library/Senior Center and others if there is any use for these funds).

Linda Caron arrived at the meeting at 7:12 PM.

- An Ad-Hoc Committee was formed to work on the feasibility of moving the Chaplin Museum (there is \$35,000 set aside in the CIP for this project). Anyone interested in serving on this Committee is asked to contact the Selectman's office.
- It was learned from NECCOG about a provision for towns to do calculations to establish lost revenue from the American Rescue Funds and allow them to move funds to the General Fund for more flexibility in spending (could be used for HVAC systems for the Library/Senior Center and Fire Department). The auditor will look into the provision after the audit is done.
- There are options for types of reconstruction for the England Road Bridge project. A follow up meeting will be held on November 30<sup>th</sup> to review preliminary information for a design that would best fit that location.
- The purchase for a new fire truck (\$405,000) was approved by the BOS. There is \$295,000 in the CIP and \$91,400 in USDA Grant funds. Projected trade-in value and prepayment savings are subject to change. Peter Haines asked if the American Rescue Funds could be used for the Fire

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Truck (referred to the Board of Selectmen to consider). Israel Alvarez suggested selling the old fire truck to another Fire Department (the BOS discussed previously).

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

Annual Reports are in for everyone except the Burning Official (deferred until next year), Conservation Commission (consolidated with Inland/Wetlands and deferred until next year), Board of Assessment Appeals (not received to date) and Board of Selectmen/Public Works (Bill Rose is working on). Reports from the Board of Finance and Treasurer will be submitted after the audit.

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

The field work for the audit began in October and is going well so far. A draft audit report should be ready by the beginning of December for review, followed by a Reconciliation Conference and a final draft issued for presentation to the Board in December or January.

**4) BOF digital access to meeting documents; “You Tube” information about Chromebooks:**

Link Diwan reported that working remotely during Covid raised questions on how to use digital access for the numerous documents being used and how to better use technology (would be very useful for the Budget Books that are paper intensive). Victor Boomer reported that Office 365 and Acrobat will work with Chromebooks that are safe, has its own cloud for storage, quickly boots up and would be ideal for the Board. They would be supported by Google for 6 years. Link Diwan suggested Office 365 memberships (the town has an account) for each Board member that can be used from any device and convenient for edits. Dick Weingart reported that the Board is investigating options and will do a test run with a projector in December. Bill Jenkins suggested the purchase of Chromebooks if the Board decides to go digital.

**b. Staff Reports:**

**1) Finance Department - Review and accept monthly Financial Statements (FY 21-22); identify questions for follow up:**

- #14157.3 Town Clerk Recording Fees – last 4 items are in the negative (*needs follow up*).
- #20430 BOF Budget Reduction – The Board needs to send a reminder to Town Agencies to monitor the bottom line of their budget keeping the reductions in mind when tracking expenses (*needs follow up*).
- Link Diwan suggested combining 2 accounts in the CIP for SBA (account for equipment is a one-time purchase) and closing out finished projects (done at the end of the year).

***Motion to accept monthly Financial Statements for FY 21-22, was made by Link Diwan, seconded by Victor Boomer and carried unanimously.***

**2) BOE/CES – Review and accept monthly Financial Statements (FY 21-22); identify questions for follow up:**

The Board reviewed the BOE/CES Financial Statements. Dick Weingart reported the checking/savings account is a portion of their budget that is remaining (one account for the town and the BOE).

***Motion to accept the BOE/CES monthly Financial Statements for FY 21-22, was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

**3) Tax Collector - Review and accept monthly Tax Collections Report (FY 21-22); identify questions for follow up:** Total Tax Collections were 57.1% through October 2021.

***Motion to accept the Tax Collections Report from July through October 2021, was made by Bill Jenkins, seconded by Linda Caron and carried unanimously.***

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

**8. APPROVAL OF MINUTES:**

**a. Special Meeting – October 13, 2021:**

***Motion to approve the special meeting minutes from October 13, 2021, was made by Bill Jenkins with the following corrections:***

Item #7a1 should read – The cost estimate for the Resident Trooper’s contract was received (\$177,030) and is higher than budgeted.

Item #7a4 should read – It was suggested that the best use for the cloud during the budget process would be to allow the Board to work on the same document with one device and a projector.

Item #13 should read – Juan Roman asked about digital access for documents.

Item in Action Items that need follow up should read – Three BOE/CES Items for FY 2019-20 are exactly \$2,000 overspent each for Central Office Spec Ed, Superintendent and Business Office.

Item in Action Items that need follow up should read – BOE/CES Balance Sheet – Total Checking/Savings balance is in the negative.

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

Dick Weingart reported on items for follow up:

- Debt Service Energy Project is for lighting upgrade and mini split system units for the Community Center.
- The cost for lawn care for the cemetery was wrapped into the regular lawn care contract due to no bids received (doubled what was budgeted for the Cemetery).
- The numbers are correct for the CIP Sign project with a down payment made to get the process going (unauthorized expense).
- The employment agreement for the IT Coordinator is not finalized until after the budget is approved by the BOE (decision for \$6,000 increase was made by the Superintendent).

**9. CORRESPONDENCE:** None

**10. OLD BUSINESS:**

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

The Board reviewed the Annual Activity/Project Calendar. There is a new requirement by OPM to update data in the reporting system.

Bill Jenkins left the meeting at 9:40 PM.

**b. Consider and act on FY 2022-23 budget calendar, budget policies, and Town Agency budget request letter:**

The Board reviewed the FY 2022-23 Budget Calendar. Dates were added for the RD11 budget and special meetings were added for the Board of Finance budget review.

**11. NEW BUSINESS:**

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

**b. Consider and act on calendar year 2022 Board of Finance meeting schedule:**

Board of Finance meetings are held on the 2<sup>nd</sup> Monday of each month unless noted below.

January 10<sup>th</sup>, Feb 14<sup>th</sup>, Mar 14<sup>th</sup>, Apr 11<sup>th</sup>, May 9<sup>th</sup> (Annual Town Meeting), Jun 13<sup>th</sup>, Jul 11<sup>th</sup>, Aug 8<sup>th</sup>, Sep 12<sup>th</sup>, Oct 3<sup>rd</sup> (change due to Oct 10<sup>th</sup> holiday), Nov 14<sup>th</sup>, Dec 12<sup>th</sup>.

***Motion to approve the 2022 Board of Finance Meeting Schedule listed above, was made by Peter Haines, seconded by Link Diwan and carried unanimously.***

**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: None**

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

- a. Regular meeting: Standard meeting agenda
- b. Potential: Presentation of FY 2020-21 Town Audit by Offerdahl Emerson & Company, LLC
- c. Continue review of the BOF Town Agency Budget Management Policy
- d. First review of the BOE Non-Lapsing Carryover Account Policy
- e. Unapproved Expense
- f. Add to Old Business – Review Action Items for follow up

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

- a. Monday, December 13, 2021: Regular Meeting @ 7pm (Town Hall)
- b. Thursday, December 16, 2021 First meeting of CIP Committee @ 5pm (Town Hall)
- c. Monday, January 10, 2022: Regular Meeting @ 7pm (Town Hall)

**Action Items that need follow up:**

- Check on #11180 Webster Bank F2F Income and #20130.2 Webster F2F Service Fees.
- Three BOE/CES items for FY 2019-20 are exactly \$2,000 overspent each (#1210309 Central Office/Spec Ed, #2320309 Central Office/Superintendent and #2510309 Central Office/Business Office).
- #14157.3 Town Clerk Recording Fees – last 4 items are in the negative.
- #20430 BOE Budget Reduction – The Board needs to send a reminder to Town Agencies to monitor the bottom line of their budget keeping the reductions in mind when tracking expenses.

**16. ADJOURN:**

***Motion to adjourn (10:07 PM) was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

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