

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Meeting Minutes**  
**January 10, 2022**

Chairperson Dick Weingart called the meeting to order at 7:03 PM. Present were Board members Link Diwan, Linda Caron and Victor Boomer; Alternate Peter Haines, Alternate Izzy Alvarez. Unable to attend were Board members Doug Dubitsky and Bill Jenkins; Alternate Matt Foster.

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

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

**5. GUESTS:** None

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

- Change the date on Item #8A for approval of minutes to December 20, 2021.
- Add to Old Business – Revisit Budget Calendar FY 22-23.

**7. REPORTS:**

**a. Board Member Reports:**

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

- Minutes from the Selectmen's meeting are available on the website.
- The town received approximately \$31,000 reimbursement from FEMA based on expenses Public Works incurred during the big storm in the summer of 2020.
- The next steps for the England Road Bridge project – Board of Selectmen to authorize moving forward with the project (projected cost of 3.86 million dollars with the town's share approximately \$772,000), Department of Transportation will hold Public Meeting to review the project including a preliminary design.
- The Board was presented with services that Chaplin receives from NECCOG regarding animal control.

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

Alternate Izzy Alvarez arrived at 7:17 PM and was seated for Board member Bill Jenkins. The Board of Assessment Appeals report needs a signature. The Board of Finance and Treasurer reports are waiting for figures from the draft audit. The Board of Selectmen report is still outstanding.

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

Dick Weingart reported that the draft audit was reviewed with comments sent to the auditor. Chaplin had a very good financial year and will be adding a significant amount to the Unassigned Fund Balance (approximately \$150,000 to \$175,000). An official Audit Review Conference will be held via Zoom on Tuesday, January 18<sup>th</sup>.

- Add to the agenda to set a January remote special meeting date for the Audit Presentation.

**4) FY 2022 – 27 CIP Committee:**

Dick Weingart proposed working sessions with the First Selectmen and each group with CIP projects (Public Work, Board of Education, Public Works, Fire Department) to refine and prioritize projects presented and include replacement schedules where necessary (Izzy volunteered to help).

**5) BOF digital access to meeting and budget documents:**

Discussion was held on continuing to review documents online. Board consensus is to continue with hard copies of financial statements and online review of other meeting documents. Victor

Boomer suggested emailing the other documents to the Board ahead of time for review online at the meeting.

**b. Staff Reports:**

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

- Link Diwan reported that funds reimbursed to Emergency Preparedness from the state or FEMA have been used to purchase radios, install antennas and to purchase a drone for the town with a license and certification class (#10701.4 Emergency Preparedness Grant - \$13,480 and #17105 FEMA Reimbursement - \$31,884).
- \$75,000 in Town Real Estate Revenues is for the sale of the Ross Library.

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

**2) BOE/CES – Review and accept monthly Financial Statements (FY 21-22); identify questions for follow up: None**

**3) Tax Collector - Review and accept monthly Tax Collections Report (FY 21-22); identify questions for follow up: Tax Collections through December 2021 are at 63.9%.**

***Motion to accept Tax Collections Report from July through December 2021, was made by Victor Boomer, seconded by Izzy Alvarez and carried unanimously.***

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

**8. APPROVAL OF MINUTES:**

**a. Regular Meeting – December 20, 2021:**

***Motion to approve the regular meeting minutes from December 20, 2021, was made by Link Diwan with the following correction:***

Item #16 Action Item should read - #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.

***The motion was seconded by Izzy Alvarez and carried unanimously.***

**9. CORRESPONDENCE: None**

**10. OLD BUSINESS:**

**a. Review action items from previous meetings – see minutes:**

- Town Clerk Recording Fees are in the negative when checks are sent to the state before funds from fees are deposited (based on expenses from one or more categories of fees imposed by statute). Once the fees are deposited, the accounts show a zero balance.
- Debt Service Energy Projects – existing contracts will be reviewed to identify all the projects. The Board of Selectmen was asked to send any projects approved at their meeting to the Board of Finance.
- The Board of Selectmen are in favor of consolidating all building maintenance budgets.

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

The Board reviewed the Project List. Budget request letters were distributed to Town Agencies and are due back by February 10<sup>th</sup>.

**c. Consider and act on FY 2022-23 Board of Education (BOE) budget request letter:**

Discussion was held regarding budget request letter to the Board of Education. It is difficult to determine what portion of their budget is for salaries. Budget request letters to Town Agencies requested keeping their budget the same with a 0% increase except for salary increases approved by the Board of Selectmen. Board consensus was to request the Board of Education keep their budget the same with a 0% increase.

**d. Consider and act on Library FY 2021-22 budget adjustment request:**

As of the end of December, \$7,000 plus has been spent for Library Building Maintenance with a \$6,000 budget (service calls and some items not posted when presented last month). The library will be asked to submit a request for a budget augmentation for the Board to consider at a future meeting. Peter Haines expressed concerns with not combining building maintenance into one budget for the Senior Center and Library to share.

**e. Review members to attend 2022 COST Town Meeting on February 8, 2022:**

Board members attending COST Town Meeting – Dick, Linda, Link, Peter, Izzy and Victor (if virtual).

**11. NEW BUSINESS:**

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

**b. Consider and act on alternate date for the February 2022 regular meeting:**

*Motion to change the February 2022 regular meeting date to February 7<sup>th</sup>, was made by Peter Haines, seconded by Linda Caron and carried unanimously.*

**c. Consider and act on adding another BOF member to CIP Committee:**

Dick Weingart asked for another Board member to serve on the CIP Committee to assist in bringing back information to the Board (Izzy is interested).

The Board set January 24<sup>th</sup> for Remote Audit Presentation at 7pm with an alternate date of January 26<sup>th</sup>.

**d. Review Board of Finance organizational documents:**

**1) Assign members/alternates to review BOF Bylaws:**

Board Secretary Linda Caron and new Board members Bill Jenkins and Izzy Alvarez were asked to review the Bylaws (Board is sked to email ideas to Linda). Dick Weingart suggested adding a section on Board member responsibilities and adding a section on the common rules of decency to operate. Link Diwan suggested checking on Codex – a program that consolidates list of town ordinances and Bylaws (planned for Chaplin and done by the town of Ashford).

**e. Review excess expenditure and payment for CIP project #3315.8 – Electronic Sign:**

The electronic sign was not approved as part of the regular CIP process with a down payment made of \$30,000 (\$15,000 more than appropriated). The Board of Selectmen authorized the project and applied for a grant (check to see if a reimbursement grant or advanced payment grant). Dick Weingart suggested checking with the auditor for the appropriate procedure to follow going forward (will check with the state and OPM for advice if no recommendation from the auditor).

**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. Special VIRTUAL meeting: Presentation of FY 2020-21 Town Audit by Offerdahl Emerson & Company
- b. Regular meeting: Standard meeting agenda
- c. Continue review of the BOF Bylaws

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

- a. January 24, 2022 (tentative): Special Remote Meeting to Review Audit @7pm
- b. Monday, February 14, 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.
- #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.
- Check to see if the budgeted amount in the grant funds is the same as the amount of the grant in each category.
- Check on Debt Service Energy Project (lighting upgrade and mini split system units for the Community Center).
- Demonstration of the Fiscal Health Monitoring System (FHMS).
- Talk to the First Selectman about consolidation of building maintenance budgets in one area of one category in the budget for town buildings.

**16. ADJOURN:**

***Motion to adjourn (10:04 PM) was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

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