

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
May 23, 2022

Chairperson Dick Weingart called the meeting to order at 7:04 PM. Present were Board members Link Diwan, Linda Caron and Victor Boomer. Unable to attend were Board members Doug Dubitsky and Bill Jenkins; Alternate Peter Haines, Alternate Matt Foster and Alternate Izzy Alvarez. Others present were Tax Collector Zayne Ring, Deputy Tax Collector Amanda Tashea and son Tyler (attended for school project).

3. SEATING OF ALTERNATES: None

4. FIRST AUDIENCE FOR CITIZENS: None

5. GUESTS: MS. ZAYNE RING, CHAPLIN TAX COLLECTOR:

Tax Collector Zayne Ring and Deputy Tax Collector Amanda Tashea presented information on Tax Collections and the Suspense List for personal property, motor vehicles, and motor vehicle supplemental. The Suspense List was revised due to error in listing of real estate (usually done through a tax sale). Link Diwan commented about his surprise at seeing prized businesses on the list (businesses are the hardest to secure – can do a UCC1 lien with the state if corporation papers were filed with the state). Delinquent taxes are collectible for 15 years (won't see any funds if there is bankruptcy, discharge or death). All return mail is noted in accounts and flagged with bad address (sent right out again if comes back with forwarding address). Person will be held up if they register anywhere in the state (tougher if they move out of state). The statute requires suspense of one account per year with a reason why - usually a bad address or they moved (leaving on active list gives false numbers when preparing budgets). Delinquent notices are sent out right away and includes a notice that the account will be turned over to a Collection Agency within 30 days (includes 15% fee added to the person's bill). The Collection Agency has skip tracing with more resources and can send notices to a relative's address. The Collection Agency sends funds monthly (collected \$3,800 for February, about \$2,600 for March, \$9,600 for April). \$10,673 was collected from the Suspense List for July 1 to today (about \$26,000 suspended last year).

a. Consider and act on Suspense List as recommended by Tax Collector:

Motion to approve Suspense List dated May 19, 2022 in the amount of \$15,060.53, made by Victor Boomer, seconded by Link Diwan and carried unanimously.

b. Review and accept monthly Tax Collection Report:

Tax Collections through April 2022 are 99.6%.

Motion to accept Tax Collector Report from July 2021 through April 2022, made by Link Diwan, seconded by Linda Caron and carried unanimously.

c. Board member questions/issues for Tax Collector:

Link Diwan asked about motor vehicle taxes with the DMV (taxes are collectible for 15 years from the due date, release report for paid taxes (including taxes paid in full to Collection Agency) sent every night to DMV) and asked if the Suspense List includes fees for the Collection Agency (numbers are just for tax owed not including fees).

6. ADDITIONS OR CHANGES TO THE AGENDA: None

7. REPORTS

a. Board Member reports:

Dick Weingart reported on items from the Board of Selectmen meeting:

- Discussed the USDA Grant for the purchase of a fire truck (may be in by the end of the year).

- Landscaping will be done around the electronic sign through grant funding for the sign.
- Discussed possible uses for the American Rescue Plan Funds and Infrastructure Bill funding.

b. Staff Reports:

1) Finance Dept.: Review and accept monthly Town Financial Statements (FY 21-22), identify questions for follow up:

Local Revenues are tracking well including Building Permits and Town Clerk Recording Fees. State Revenues are coming in (waiting for payment from Mashantucket Pequot Grant and final ECS payment that should be received in May). Link Diwan asked why the Debt Service Energy line is blank (information for energy projects was not received in time for the budget). Reviewed the following budgets with BOF Budget Reductions: General Government, Board of Selectmen, Building Grounds & Maintenance, Employee Benefits, and Fire Department (all should come in under budget).

Motion to accept the Financial Statements for April 2022, made by Victor Boomer, seconded by Linda Caron and carried unanimously.

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

The Board reviewed the CES Financial Statements for April 2022. Link Diwan asked if different buses are used for PreK-6 and 7-12 with different line items for Diesel Fuel (the BOE is responsible for Transportation for the high school that is listed separately). The Food Service budget is running in the black with a little bit of income. Grants were reviewed with Dick Weingart asking what the School Readiness Grant is for (*needs follow up*).

Motion to accept the CES Financial Statements for April 2022, made by Victor Boomer, 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: Covered already

4) Assessor/Treasurer: No Report

8. APPROVAL OF MINUTES

a. Special meeting(s) – April 11, 2022; Public Hearing - April 25, 2022; Special Meeting - April 25, 2022; April 28, 2022:

- ***Motion to approve the regular meeting minutes from April 11, 2022, made by Link Diwan, seconded by Victor Boomer and carried unanimously.***

- ***Motion to approve the Budget Public Hearing minutes from April 25, 2022, made by Victor Boomer with the following corrections:***

Item #6, Pg. 2 under comment from Dick Weingart should read – (need a 2 mill increase to absorb Chaplin’s assessment increase of \$300,000).

Item #6 Pg. 3 under comment from audience member should read – “An audience member asked what the town is doing for revenue generation, with inflation, an impending recession, and having to raise the mill rate”.

The motion was seconded by Linda Caron and carried with abstention by Link Diwan.

- ***Motion to approve the special meeting minutes from April 25, 2022, made by Victor Boomer, seconded by Linda Caron and carried with abstention by Link Diwan.***

- ***Motion to approve the special meeting minutes from April 28, 2022, made by Linda Caron, seconded by Victor Boomer and carried with abstention by Link Diwan.***

9. CORRESPONDENCE: None

10. OLD BUSINESS

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

Dick Weingart reported on action items from previous meetings.

- Will meet with Val to review Debt Service Energy Project Expenses.
- Emailed the First Selectmen about access to FHMS for the Finance Manager.
- Contacted State Finance Officer regarding funds for the electronic sign that were paid out without appropriation (standard practice if there is an award letter and balances out when the revenue comes in per the auditor). Award letters and contracts need to come to the Board of Finance.

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

11. NEW BUSINESS:

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

b. Set the mill rate for FY 2022-23:

The cap on motor vehicle is now at 32.46 mills (was presented to the town at 29 mills) and affects Chaplin in a positive way. The Municipal Transition Grant was reduced from about \$72,000 to \$832 reducing the deficit by \$14,000 (based on 32.5 mills from previous year). The Fund Balance is at 16.35% (12.9% projected for next year) with transfer of \$650,000 to the CIP mostly for the England Road Bridge. Link Diwan asked if funding for the bridge will cover the vast majority of the cost (funding should be covered for the towns share (20%) with projected cost of 4 million dollars) and asked if the CIP is able to calculate a running amount rather than assigned to every project (only budgeted for Public Works projects for this year and mentioned at BOS meeting the need for road sweeper – looking at used, and over the rail boom mower with tractor – looking at finance options). Borrowing money would be easier to budget knowing the finance charges. Link Diwan suggested using any surplus to offset the budget for next year (could do as a resolution along with setting the mill rate) and is uncomfortable raising the mill rate without wording in the motion that addresses the increase (Chaplin's assessment increase of \$300,000 for Parish Hill equals 1.5 mills).

- ***Motion to set the mill rate for Motor Vehicles at 32.46 mills, made by Link Diwan, seconded by Linda Caron and carried unanimously.***
- ***Motion to set the mill rate for Real Estate and Personal Property at 34.50 mills, made by Victor Boomer, seconded by Linda Caron and carried unanimously.***

c. Consider and act on Revenue Budget for FY 2022-23: Tabled

d. Consider and act on revoking all previous allocations of Funds in General Fund: Tabled

e. Consider and act on New General Fund Allocations: for FY 2022-23 projected deficit and future transfers to CIP Fund: Tabled

12. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda and pertinent tasks from Annual Activity/Project Calendar
- b. Draft Budget Control Letter

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

- a. Monday, June 13, 2022: Regular Meeting @7pm (Town Hall)

Action Items that need 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.
- 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).
- Check on the purpose of the School Readiness Grant.

14. ADJOURN:

Motion to adjourn (9:41 PM) made by Link Diwan, seconded by Victor Boomer and carried unanimously.

*Respectfully submitted by Kathleen Scott
Recording Clerk*