

## CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

### Meeting Minutes

August 8, 2022

Chairperson Dick Weingart called the meeting to order at 7:05 PM. Present were Board members Link Diwan, Linda Caron, Bill Jenkins and Victor Boomer; Alternate Peter Haines. Others present were Senior Center Director Lisa Kegler and Finance Manager Val Garrison. Unable to attend was Board member Doug Dubitsky; Alternate Matt Foster and Alternate Izzy Alvarez.

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

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

5. **GUESTS:** Senior Center Director Lisa Kegler

a. **Consider and act on Senior Center funding request for additional hours for cooks and Assistant Director:**

Dick Weingart presented background for 2 additional meals for the Senior Center that was started near the onset of Covid (decided by the Senior Center Board of Directors and the Board of Selectmen before Lisa Kegler became the Director). Additional funding for the increase in hours already being worked was requested and denied by the Board of Finance (not aware the meals had been served for 18 months or more). Senior Center Director Lisa Kegler reported that when they closed down for Covid, curbside service was offered for seniors and extremely popular with about 60 meals served each Monday and Wednesday (breakfast covered by volunteers). The extra meals require additional hours for the Cook and Assistant Cook (\$3,137.93 for the Cook and \$911.70 for the Assistant Cook). It would be a shame not to be able to continue offering this service (the BOS is very supportive). Link Diwan asked about the following: how food and supplies are paid for (a Special Revenue Account is used to purchase food and supplies), is it possible to increase the cost of the meals by \$1 to offset increase to the town (meals cost \$5 that goes back into the Special Revenue Account, not the General Fund), is there a way to make the service self-sustaining (wouldn't cover salaries) and what the Special Revenue Account can be used for (activities, trips, painting the interior, plants for landscaping – funds from fundraisers, dues and donations go back into this account).

***Motion to approve Senior Center funding for additional hours with \$3,137.93 for the Cook and \$911.70 for the Assistant Cook, was made by Bill Jenkins, seconded by Peter Haines and carried unanimously.***

The budget request included additional funding for the Senior Center Assistant (no funding needed – willing to volunteer the extra time). There is an additional funding request from the custodian (\$520) that was not received in time for the budget (the Board will not take action at this time – in the process of a new Budget Management Policy that deals with this situation).

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

Add Senior Center Director Lisa Kegler to Item #5.

***Motion to move Item #10c – Consider and act on Senior Center Funding Request for additional hours for cooks and Assistant Director to Item #5a, was made by Victor Boomer, seconded by Link Diwan and carried unanimously.***

7. **REPORTS**

a. **Board Member reports:**

1) **Selectmen's monthly meeting:**

Dick Weingart presented highlights from the BOS meeting:

- Discussed the HVAC System for the Senior Center/Library (funded through ARPA).
- NECOGG denied request for ARPA funding for rehab to the Congregational Church building (BOS had voted to award \$25,000).
- The Fire Truck is delayed due to last minute parts – final inspection expected in September and hope to see the truck in the fall.

Dick Weingart presented the following to the BOS: Year End Budget Transfers, update on the audit and information on a state wide Broadband Delivery Plan by DEEP (available on their website).

**2) FY 2021-22 Audit by Offerdahl Emerson and Company, LLC:**

A Zoom kick-off meeting was held working towards the same schedule for the audit with field work expected to begin on September 19<sup>th</sup>.

**3) FY 2021-22 Annual Report:**

Peter Haines presented the Annual Report Request Memo and Template with minor corrections (writing procedures as they go).

***Motion to approve the Annual Report Request Memo and Template as presented and amended during this meeting, was made by Link Diwan, seconded by Linda Caron and carried unanimously.***

**b. Staff Reports:**

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

**a) Examine budgets with BOF budget reductions:**

Revenues: exceeded budget expectations including: one-time revenues (sale of the old library and FEMA reimbursement), Receipts for Town Services – about \$20,000 higher, State Ed Special Ed Funding – about \$7,000 higher, Tax Collection – about \$35,000 higher.

Expenses: Accounting overbudget (salaries changed to hourly, extra pay period), Assessor overbudget (computer system, office), BOE (will be corrected when figures finalized) BOS overbudget (Administrative Asst. vacation payout), Building/Grounds Maintenance (small overage), Fire Marshal (small overage), Library overbudget (propane, heating issues, building maintenance), Planning & Zoning overbudget (salaries – Board should consider adding more funding), Police Protection overbudget (bill finally came in), Public Works overbudget (salt, equipment purchase), Senior Center overbudget (salaries), Town Clerk overbudget (data processing for land records), Treasurer overbudget (salary, mileage). Town Contingency was used for budget adjustments. Budgets in good shape with budget reduction includes: General Expenses, Employee Fringe Benefits, Sanitation, Tax Collector, Volunteer Fire Department.

***Motion to accept the June 2022 Town Financial Statements, was made by Peter Haines, seconded by Bill Jenkins and carried unanimously.***

**b) Consider and act on FY 2021-22 Year-End budget adjustments:**

The Board reviewed the following Year Budget Transfers for accounts that are overbudget.

From 50150 Year End Transfers to the following:

21000 Accounting (\$3,243.20), 23000 Assessor (\$1,732.26), 27000 BOS (\$1,445.81).

From 31500 Employee Fringe Benefits to the following:

27000 BOS (\$8,249.29), 28000 Bldg. Grounds Maint. (\$661.97), 32000 Fire Marshall (\$345.16).

From 40000 Registrar to the following: 35000 Library (\$5,843.96).

From 44500 Transfer Station to the following:

36000 Planning & Zoning (\$5,515.07), 37000 Police Protection (\$1,918.85).

From 40000 Registrar to the following: 38000 Public Works (\$1,156.17).

From 31300 Emergency Preparedness to the following: 41000 Senior Center (\$1,504.62).

From 31500 Employee Fringe Benefits to the following: 43000 Town Clerk (\$1,118.89).

From 29000 Building Inspector to the following: 43000 Town Clerk (\$2,200.69).

From 44500 Transfer Station to the following: 45000 Treasurer (\$1,735.45).

**Total Overbudget \$36,671.39      Transfer Amount \$36,671.39**

***Motion to approve above list of FY 2021-22 Year End Budget Transfers as presented in the amount of \$36,671.39, was made by Link Diwan, seconded by Peter Haines and carried unanimously.***

- c) **Consider and possible action on assigning Board members responsibility for monthly review of financial statements:** Tabled

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

The CES Financial Statements were reviewed. Projected surplus is about \$60,000 (last month projected about \$83,000). The BOE was asked for an update with some items underbudget and some items significantly over (received memo with details with some of the surplus used for capital improvements (Link asked that dollar amounts be included in the detail). The BOE will be asked to request a transfer of a portion of the surplus to the Unexpended Education Fund for future capital improvements.

- 3) **Tax Collector: Review and accept monthly Tax Collections Report (FY 21-22); identify questions for follow up:** Tax Collections are 100.6% through June 2022.

***Motion to accept Tax Collection Report for June 2022, was made by Victor Boomer, seconded by Link Diwan and carried unanimously.***

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

## 8. APPROVAL OF MINUTES

- a. **Regular meeting – July 11 2022:**

***Motion to approve the regular meeting minutes from July 11, 2022, was made by Peter Haines, seconded by Link Diwan and carried unanimously.***

## 9. CORRESPONDENCE: None

## 10. OLD BUSINESS

- a. **Review action items from previous meetings – see minutes:** No action

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

The Activity/Project Calendar was reviewed. Add to Calendar – Consider budget adjustment requests in March.

- c. **Consider and act on Senior Center funding request for additional hours for cooks and Assistant Director:** Moved to Item #5a.

- d. **Review draft Letter of Resolution for Better Budget Control and Town Agency Budget Management Letter:**

The Board was asked to review draft Letter and Town Agency Budget Management Policy for approval at the next meeting. Link Diwan suggested adding a sentence regarding responsibility to comply with the statutes.

**11. NEW BUSINESS:**

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Review Board of Finance organization documents and Bylaws**
  - 1) **Members and Alternates to review BOF Bylaws:** Deferred to future meeting

**12. CONTINUING BUSINESS**

- a. Review Board goals and policies for FY 2022-23
  - 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(s): Standard meeting agenda and pertinent tasks from Annual Activity/Project Calendar
- b. Budget Management Policy
- c. ARPA Fund Monthly Report

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

- a. Monday, September 12 2022: Regular Meeting @7pm (Town Hall)
- b. Monday, October 3, 2022: Regular Meeting @7pm (Town Hall)

**Action Items that need follow up:**

- Demonstration of the Fiscal Health Monitoring System (FHMS).
- Add to Activity Calendar – Consider budget adjustment requests in March.

**16. ADJOURN:**

***Motion to adjourn (9:37 PM) was made by Victor Boomer, seconded by Peter Haines and carried unanimously.***

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