

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Meeting Minutes**  
**October 3, 2022**

Chairperson Dick Weingart called the meeting to order at 7:09 PM. Present were Board members Link Diwan, Victor Boomer and Alternate Peter Haines. Others present were First Selectman Juan Roman, Finance Manager Val Garrison, Emergency Preparedness Director Jim Randall. Unable to attend were Board members Linda Caron, Bill Jenkins, Doug Dubitsky, Alternate Matt Foster, 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:** None

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

7. **REPORTS**

a. **Board Member reports:**

1) **Selectmen's monthly meeting:** Will meet on October 6<sup>th</sup> at 7pm.

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

The audit is all set to go with all documents uploaded.

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

A 2<sup>nd</sup> request letter was sent out on September 19<sup>th</sup> (deadline is October 31<sup>st</sup>). Annual Reports received so far are from Inland Wetlands, Historic District Commission, Board of Ed and Assessor.

b. **Staff Reports:**

1) **Finance Dept.: Review and accept monthly Town Financial Statements (FY 22-23), identify questions for follow up:**

- Clarify Misc. Revenues for \$6,622 (Val will check on).

- Grants: Fiber Grant for the library to check the Wi-Fi system for upgrade, grant for absentee ballots, one-time grant for the Town Clerk (\$6,423).

- Clarify Transfer In for \$1,050.

- Recreation Bldg. & Field Maintenance is overbudget (may be related to the Bicentennial).

Peter Haines asked about funds in the William Ross Library Restoration Account – funds should be reallocated with sale of the building (*needs follow up*).

- The Electronic Sign is waiting for reimbursement from the state.

Juan Roman asked about the process to transfer funds from the England Road Bridge (funds no longer needed) to the Bedlam Road Bridge that is in the process of failing (would need to present transfer with amount to a town meeting).

a) **Board member(s) responsible for monthly review of financial statements**

b) **Review ARPA account report:**

The ARPA funds started out in the General Fund and moved to a Special Revenue Account - current balance of \$402,437 includes expense for Fire Truck balance (\$33,734).

***Motion to accept September 2022 Town Financial Statements, made by Victor Boomer, seconded by Peter Haines and carried unanimously.***

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

The BOE/CES Financial Statements were reviewed. The Universal Free Lunch Program went away – Dick will check on impact to the Cafeteria Account.

***Motion to accept August 2022 CES Financial Statements, made by Link Diwan, seconded by Victor Boomer and carried unanimously.***

**a) Review FY 2021-22 expenditures and surplus by Object Code – General Fund:**

Savings in Salaries (less than budgeted), Group Health Insurance and Legal Services led to capital improvements and contributed to surplus of \$87,376.

**3) Tax Collector: Review and accept monthly Tax Collections Report (FY 21-22); identify questions for follow up:** Tax Collections for August 2022 are at 56.0%.

***Motion to accept Tax Collections Report for August 2022, made by Peter Haines, seconded by Link Diwan and carried unanimously.***

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

**8. APPROVAL OF MINUTES**

**a. Regular meeting – September 12, 2022:**

***Motion to approve regular meeting minutes from September 12, 2022, made by Victor Boomer with the following corrections:***

Item #4 should read – Best price for trade-in for the old fire truck was \$3,000 with a private buyer offering \$8,000. Dick Weingart noted that excess funding may need town approval and asked how to avoid a similar situation in the future.

Item #7a1) should read – Link Diwan asked how much of the ARPA funds have been spent so far (not much spent – current balance is \$440,070.28).

Item #7b.2) should read – The BOE/CES Financial Statements were reviewed with a final surplus of approximately \$87,000.

***Motion seconded by Link Diwan and carried unanimously.***

Discussion was held regarding the process for purchasing equipment and vehicles (Peter and Link will draft some ideas).

**9. CORRESPONDENCE: None**

**10. OLD BUSINESS**

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

The ARPA Fund Monthly Report was reviewed. Asset Depreciation Schedule and Inventory will be covered later on the agenda.

**b. Review and update BOF Annual Activity/Project Calendar:** All tasks are completed for September.

**11. NEW BUSINESS:**

**a. Consider and act on funds transfers and budget line additions/adjustments as requested:**

**1) CIP transfer to correct posting error of \$1,182.23 from FY 2021-22 CIP Fund:**

**a) Transfer \$1,182.23 from CIP Project #3305.4 – Roads to #3340.20 – Generator Replacement:**

***Motion to transfer \$1,182.23 from CIP Project #3305.4 – Roads to #3340.20 – Generator Replacement to correct posting error from FY 2021-22 CIP Fund, made by Peter Haines, seconded by Link Diwan and carried unanimously.***

**b. Review Fixed Asset Inventory and Depreciation Schedule:**

An email was sent to the auditor who maintains the Fixed Asset Inventory and Depreciation Schedule (will be updated in the next 2 months).

**c. Establish FY 2022-23 Audit RFP Subcommittee:**

A Subcommittee was established with Link Diwan (Chair), Peter Haines and Victor Boomer (there is folder of information from previous RFP). Peter Haines suggested checking with NECCOG, CCM and COST for names of auditors.

**d. Begin discussion regarding FY 2023-24 General Fund and FY 2024-28 CIP Plan budgets, and budget calendar:**

The Budget Calendar was reviewed. Dick Weingart suggested asking for more input on the CIP from the BOS during budget presentations and to consider presentation by CIP Committee as part of the budget process for effective prioritization.

**12. CONTINUING BUSINESS**

**a. Review Board goals and policies for FY 2022-23**

1) Board policies and Board Member handbook

- a) Revise BOE Non-Lapsing Carryover Account: Revise to reflect change of Bank, G/F accounts, and format.
- b) Revise Board of Finance organizational documents and Bylaws.
- c) General Fund: Policy on Unreserved & Unassigned percentage of budget and other factors.
- d) CIP Fund: Policy on budget amount and new projects (when they can be added and cost documentation).
- e) Policy for dissemination of Personal Information of Board Members.

**13. SECOND AUDIENCE FOR CITIZENS:**

Jim Randall asked if funding for the William Ross Library is to refurbish the Ben Chapel cabinet (Board has no details) and asked what the Fire Department is spending \$15,000 on (Board presented list of extras).

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

- a. Regular meeting(s): Standard meeting agenda and pertinent tasks from Annual Activity/Project Calendar
- b. Review audit RFP draft documents

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

- a. Monday, November 14, 2022: Regular Meeting @7pm (Town Hall)
- b. Monday, December 12, 2022: Regular Meeting @7pm (Town Hall)
- c. TBD, December 2022: First CIP Committee Meeting

**Action Items that need follow up:**

- Review Asset Depreciation Schedule and Inventory (look at in December).
- #10610 William Ross Library Restoration Account – reallocate funds due to sale of the building.

**16. ADJOURN:**

***Motion to adjourn (9:54 PM) made by Victor Boomer, seconded by Peter Haines and carried unanimously.***

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