

CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

Meeting Minutes

January 9, 2023

Vice-Chair Link Diwan called the meeting to order at 7:02 PM. Present were Board members Linda Caron and Victor Boomer; Alternate Peter Haines. Others present were Finance Manager Val Garrison and Emergency Preparedness Director Jim Randall. Unable to attend were Board members Dick Weingart, Doug Dubitsky and Bill Jenkins; 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:** None

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

7. **REPORTS**

a. **Board Member reports**

1) **Selectmen's monthly meeting:** No Report

2) **FY 2021-22 Audit by Offerdahl Emerson and Company, LLC:** No Report

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

Peter Haines presented Front Cover Letter for the Annual Report and the BOF Annual Report that includes: summary of budget meetings, budget as passed, audit findings, and Governor's Proclamation for the Bicentennial.

- Link Diwan asked about the Logo not being in the same location as the template (Peter will make sure the logo is consistent on every document).

4) **FY 2024-28 CIP Committee:** Tabled

5) **Audit RFP Sub-Committee:**

The Sub-Committee is preparing the next RFP for audit services (waiting to hear from Dick regarding scope of services for items that need to be included) that requires a Comprehensive Annual Financial Report (audited books with Basic Financial Statements, Required Supplementary Information, Combining Fund Financial Statements and Supplementary Schedule). Peter Haines is pursuing resource for obtaining list of accountants.

b. **Staff Reports:**

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

- Peter Haines asked about difference between Balance Sheet and Trial Balance Sheet (the Balance Sheet lists Assets and Liabilities that must equal zero, the Trial Balance Sheet lists the balance in each account).
- Link Diwan asked about details for ARPA expenses (no new expenses since last month).

Motion to accept the December 2022 Town Financial Statements, made by Peter Haines, seconded by Linda Caron and carried unanimously.

a) **Update on reimbursements for Electronic Sign and Fire Truck:** Tabled

b) **Board member(s) responsible for monthly follow up of financial statements questions:** None

2) **BOE/CES: Review and accept monthly CES Financial Statements (FY 21-22), identify questions for follow up:** The Board reviewed the November 2022 CES Financial Statements.

Motion to accept the November 2022 CES Financial Statements, 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:** Tabled
- 4) **Assessor/Treasurer: No Report**

8. APPROVAL OF MINUTES

a. Regular meeting – December 12, 2022:

Motion to approve the regular meeting minutes from December 12, 2022, made by Victor Boomer with the following correction:

Add to Action Items – (Victor will follow up on using the William Ross Library Restoration Account for restoring the Ben Chaplin Cupboard).

The motion was seconded by Linda Caron and carried unanimously.

9. CORRESPONDENCE: Tabled

10. OLD BUSINESS

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

William Ross Library Restoration Account - Victor Boomer followed up with Bill Rose on cost to restore Ben Chaplin Cupboard (waiting for response).

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

The Activity/Project Calendar was reviewed with Audit RFP on schedule (audit presentation moved forward). Link Diwan presented Town Agency Budget Request Letter and Budget Policies.

Motion to approve Town Agency Budget Request Letter with attached documents as presented and forward to the Administrative Assistant for distribution, made by Peter Haines, seconded by Victor Boomer and carried unanimously.

c. COST Town Meeting: confirm attendees and travel logistics:

Link Diwan, Linda Caron and Doug Dubitsky will attend the COST Town Meeting.

d. Consider and act on Audit RFP documents: Final version will be presented at the next meeting.

e. Update on scheduling CIP meeting with Fire Department: Tabled

f. Transfer Assessor software budget and expenses from acct. #23112 - Reval Assess. to #23103 - Computer System:

The Board approved a transfer of \$8,000 from the Contingency Fund to #23112 Reval Assess. for the Assessor Software Update at the December 12, 2022 meeting.

Motion to transfer \$8,000 from #23112 Reval Assess. to #23103 Computer System, made by Peter Haines, seconded by Linda Caron and carried unanimously.

There was no request transfer form to sign (will notify Val verbally).

11. NEW BUSINESS:

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

b. Consider and act on FY 2022-23 Board of Education/Chaplin Elementary School budget request letter: None

c. Initial review of FY 2023-24 BOF budget request:

The Board reviewed the FY 2023-24 BOF budget request. The Auditor was increased to \$24,000 (may need additional appropriation). Clerical Hire, Office, Technical Assistance, and Accounting Services (the Auditor will provide) were decreased with no changes to the remainder of items. The total budget is \$26,776.65 (1.03% increase).

Motion to approve the FY 2023-24 BOF budget request for \$26,776.65, made by Peter Haines, seconded by Linda Caron and carried unanimously.

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: 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. Assessor presentation of 2022 Grand List
- c. Initial review of FY 2022-23 Revenue Estimates

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

- a. Thursday, January 12, 2023: First CIP Committee Meeting @ 6pm (Senior Center)
- b. Monday, February 13, 2023: Regular Meeting @ 7pm (Town Hall)
- c. Thursday, Feb. 9 or 16, 2023: Second CIP Committee Meeting @ 6pm (location TBD)
- d. Monday, February 27, 2023: BOF & CIP Committee Meeting @ 6pm (location TBD)

Action Items:

- #10610 William Ross Library Restoration Account – reallocate funds due to sale of the building (Victor is waiting for response from Bill Rose on cost to restore the Ben Chaplin Cupboard).

16. ADJOURN:

Motion to adjourn (8:42 PM) made by Victor Boomer, seconded by Linda Caron and carried unanimously.

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