

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Regular Meeting Minutes
November 13, 2023

Chairperson Dick Weingart called the meeting to order at 7:09 PM. Present were Board members Link Diwan, Linda Caron, Victor Boomer, and Jeremiah Rufini; Alternate Peter Haines. Others present were Public Works Director Dave Stone and Emergency Preparedness Director Jim Randall. Absent were Board members Bill Jenkins; Alternate Matt Foster and Alternate Izzy Alvarez.

Thanks to Town Clerk Shari Smith for coming in to administer oath of office to a Board member.

Congratulations to newly elected Jeremiah Rufini and returning elected Board members and alternates.

3. SEATING OF ALTERNATES: Alternate Peter Haines seated for Board member Bill Jenkins.

4. FIRST AUDIENCE FOR CITIZENS:

Public Works Director Dave Stone is here to answer questions for proposal presented to the BOS to add another DPW laborer to the current 3-person workforce (would cost approximately \$80,000 including overtime and benefits). The additional employee would allow for 2 crews to be proactive and reduce road maintenance by \$100,000 (would allow more time for maintenance to extend the life of the roads with patching, leveling, drainage – current manpower not enough to maintain roads for desired 30-year lifespan). Replacing aging drainage infrastructure could double with additional person.

- Dick Weingart asked how many of the roads are in good condition (25% - very good shape, 25% - very poor shape) and asked if more equipment is needed for crack sealing and chip sealing (sub-contracted, not cost effective to do in-house).
- Link Diwan asked about increase for Road Maintenance in the CIP (plan calls for 3% increase per year – reduced for other items when needed) and asked what happened to the 4th person from 2017-18 (didn't work out).

Dave Stone (speaking as Recreation Chair) asked if the Board was aware that this year's budget is about \$800 less than last year. Additional funds were requested for water testing (cost increase), required background checks, maintenance issues, and security upgrade (golf cart was stolen). Dick Weingart noted Building & Field Maintenance was reduced from \$6,000 to \$4,000 not realizing other line items were reduced and suggested Mr. Stone meet with the Finance Director to request additional funds with documentation for the Board to consider.

5. GUESTS: None

6. ADDITIONS OR CHANGES TO THE AGENDA: None

7. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

- HVAC System and associated items are well underway for the Library/Senior Center – paid through ARPA (waiting on company that deals with control system).
- Bids opened for work on England Road Bridge with low bid of 3.574 million dollars (no cost to the town).
- No reportable action on Bedlam Road Bridge (may be asked to recommend transfer of more funds).

2) FY 2022-23 Annual Report:

Received 9 reports to date with 13 outstanding (another reminder letter will be sent out).

3) FY 2022-23 Audit by Hoyt, Filippetti & Malaghan LLC:

Field work is done (starting to put financial statements together – may lead to follow up questions). The goal is to send out the Management Discussion & Analysis Section this week for comment (full Draft Audit will be sent out upon completion).

b. Staff Reports:

1) Finance Dept: Review and accept monthly Town Financial Statements (FY 23-24); identify questions for follow up:

Column for percentage of the budget added to the Financial Statements as requested.
Miscellaneous Revenues – healthy with Surplus Equipment (sale of old fire truck), Fuel Reimbursement for school buses.

State Reimbursements - Motor Vehicle Allotment (difference between capped and town mill rate).

General Expenses - Board of Selectmen – Legal Notices overbudget (check with Val); Employee Fringe Benefits -about 50% expended (check with Val); Police Protection (gets paid at the end of the year except utilities).

Motion to accept October 2023 Financial Statements, made by Peter Haines, seconded by Victor Boomer and carried unanimously.

2) BOE/CES: Review and accept monthly CES Financial Statements (FY 23-24); identify questions for follow up:

Reports have been PDF formatted per request. 26.5% of the budget spent to date. Cafeteria budget tracking well.

Motion to accept Financial Statements through October 2023, made by Link Diwan, seconded by Linda Caron and carried unanimously.

3) Tax Collector: Review and accept monthly Tax Collections report (FY 23-24); identify questions for follow up:

Tax Collections for October 2023 are at 58.6%. Accounts have been identified for tax sale listings (either 2 years behind or \$5,000 behind in taxes).

Motion to accept October 2023 Tax Collections report, made by Link Diwan, seconded by Linda Caron and carried unanimously.

4) Assessor/Treasurer: None

8. APPROVAL OF MINUTES

a. Regular/Special meeting(s) – October 10, 2023:

Motion to approve the special meeting minutes of October 10, 2023, made by Victor Boomer, seconded by Link Diwan and carried with one abstention by Linda Caron.

9. CORRESPONDENCE: None

10. OLD BUSINESS

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

Completed Draft Memo Template for Agencies that are near budget. Additional column for percentage of expenditures was added to the Financial Statements as requested.

b. Review and update BOF Annual Activity/Project Calendar – FY 2023-24:

Reviewed Annual Project Calendar – will schedule 1st CIP Committee meeting by end of November.

c. Review budget calendar for FY 2024-25 fiscal year:

Added – MV Supplemental Grand List 2022 due from Assessor, Chaplin Enrollment Data for PHMS/HS from Central Office, Grand List 2023 after BAA appeals due from Assessor.

- d. **Consider review of polices under revision:** Tabled
 - 1) **BOE Unexpended Education Funds**
 - 2) **Budget management for agencies near budget limit**
 - 3) **General Fund Unallocated Fund Balance**
- e. **Consider review of Treasurer job duties and job description:** Tabled

11. NEW BUSINESS

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Approve calendar year 2024 BOF meeting dates:**

The Board meets on the 2nd Monday of each month at 7pm in the Town Hall unless noted below (thanks to Victor for one page Calendar):

January 8	July 8
*February 5 (change due to Feb. 12 holiday)	August 12
March 11	September 9
April 8	*October 7 (change due to Oct. 14 holiday)
May 13 (Annual Town Budget Meeting)	*November 4 (change due to Nov. 11 holiday)
June 10	December 9

Motion to approve Chaplin BOF 2024 Meeting Schedule listed above, made by Peter Haines, seconded by Linda Caron and carried unanimously.
- c. **Begin review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets:**
 - 1) **Review draft of FY 2024-25 budget policies and Town Agency budget request letter:**

Reviewed draft budget policies and Town Agency budget request letter (remove section regarding Grand List). Link Diwan suggested including state statute that limits budget increases to 2-1/2% annually.
 - 2) **Review draft of FY 2025-29 CIP Plan budget request letter:** Reviewed draft request letter and forms.

12. CONTINUING BUSINESS

- a. **Review Board goals and policies for FY 2023-24:** All items moved to followup section of meeting minutes.

13. SECOND AUDIENCE FOR CITIZENS:

Jim Randall asked about redoing the flag pole and would like to see it repaired.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda
- b. Potential review of FY 2022-23 audit with HFM, LLC
- c. Continue review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets
 - 1) Review Board of Education budget request letter
- d. Review policies under revision

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

- a. Monday, December 11, 2023: Regular Meeting @ 7pm (Town Hall)
- b. Monday, January 8, 2024: Regular Meeting @ 7pm (Town Hall)

Action Items:

- Review Board goals and policies for FY 2023-24:
 - 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.
- Fixed Assets Inventory.
- Review of Treasurer Job Duties, Job Description, and Compensation.

16. ADJOURN:

Motion to adjourn (10:14 PM) made by Link Diwan, seconded by Peter Haines and carried unanimously.

*Respectfully submitted by Kathleen Scott
Recording Clerk*