

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Regular Meeting Minutes
December 11, 2023

Chairperson Dick Weingart called the meeting to order at 7:00 PM. Present were Board members Link Diwan, Jeremiah Rufini, Victor Boomer; Alternate Peter Haines. Others present were First Selectman Juan Roman and Finance Manager Val Garrison. Absent were Board members Linda Caron and Bill Jenkins; Alternate Matt Foster and Alternate Izzy Alvarez.

Thanks to Doug Dubitsky for his terms of service on the Board of Finance.

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

4. ELECTION OF OFFICERS PER BYLAWS (CHAIR, VICE-CHAIR, CLERK/SECRETARY):

The floor was opened for nominations. Dick Weingart willing to continue as Chair, Link Diwan as Vice-Chair, Linda Caron as Secretary.

Motion to approve current slate of officers to continue as presented, made by Victor Boomer, seconded by Peter Haines and carried unanimously.

5. FIRST AUDIENCE FOR CITIZENS

Peter Haines speaking as a citizen requested increasing the size of the text for displayed documents.

6. GUESTS: None

7. ADDITIONS OR CHANGES TO THE AGENDA:

Add to agenda as Item #12d – Preliminary RD11 Enrollment Data as of October 1, 2023.

8. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

- Application filed for Community Investment Fund required additional supplemental information.
- Applied for Community Connectivity Grant for physical spaces (project connects space by the Senior Center/Library with sidewalk to the Town Hall up to space at Garrison Park). The Town would be required to pay for any changes to utilities.
- Locations for voting will change before the national elections to the Joe Ferrara Community Center at the Senior Center/Library (Fire Department not feasible for time needed for early voting).
- The England Road Bridge is on target to start in the spring (funds in the CIP may not be enough to cover preliminary work – requires Town Meeting if more than \$20,000).
- Dave Stone presented preliminary proposal to the BOS to add another member to the Town crew with salary and benefits offset the first year by decrease in road maintenance. Dick Weingart expressed concerns about projected savings after the first year (uncertainty of estimating revenues with ongoing property revaluation, associated materials for projects could increase the cost in other parts of the budget). Peter Haines commented that the extra person could expedite repair of the roads for longer life. Victor Boomer commented about the safety issue (another person would allow splitting the crew to work on different jobs).

Dick Weingart updated the BOS with the following: audit, budget process underway, Annual Reports due (Fire Department submitted), preliminary RD11 enrollment.

2) FY 2022-23 Annual Report:

Annual Report received from the Fire Department with 2 outstanding - Zoning Board of Appeals, Community and Economic Development (Link suggested reporting attendance records for the BOF).

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

Draft Management Discussion & Analysis (overall summary of financial activities) was received and reviewed with comments sent back to the auditor – should follow with the full draft of the audit (2022 Report needs to be posted - *Dick will followup*). Will need to request an extension.

b. Staff Reports:

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

- Cemeteries – received more revenues than budgeted (plot sales).
- Deferred revenue will likely change with adjustments after the audit.
- Bicentennial work continues to memorialize the event.
- Completed CIP projects with zero balance will be closed.

Motion to accept November 2023 Town Financial Statements, made by Link Diwan, 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: No Report

3) Tax Collector: Review and accept monthly Tax Collections report (FY 23-24); identify questions for follow up: Tax Collections for November are at 59.1%.

Motion to accept November 2023 Tax Collections report, made by Victor Boomer, seconded by Peter Haines and carried unanimously.

4) Assessor/Treasurer:

- Received the MV Supplemental List that is part of the 2022 Grand List - 2,566,987 (about a \$330,000 decrease from the previous year).
- Juan Roman reported that 13 households are in the process of starting an appeal for increase in property value (average increase of 42.5%).

9. APPROVAL OF MINUTES

a. Regular/Special meeting(s) – November 13, 2023:

Motion to approve the regular meeting minutes of November 13, 2023, made by Victor Boomer, seconded by Peter Haines and carried unanimously.

10. CORRESPONDENCE: None

11. OLD BUSINESS

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

The First Selectman was asked to move along with the Fixed Assets Inventory.

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

The CIP process is in the works with 1st meeting to be held in January. A COST workshop for newly elected officials will be held on January 9, 2024. In the process of distributing budget packets.

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

Adjusted dates for when CIP requests due back and scheduling of 1st CIP meeting.

1) Review draft of FY 2024-25 Board of Education/Chaplin Elementary School budget request letter:

Reviewed draft BOE/CES budget request letter with revisions: remove section regarding the Grand List and infrastructure; add section regarding not being able to predict tax revenues at this time due to ongoing real estate revaluation. Link Diwan suggested adding to CES staffing: indicate for each position - part-time, full-time, temporary, position filled by Central Office, staff shared with RD11 (note whether stipend or salary).

- 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

12. NEW BUSINESS

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Approve members to attend 2024 COST Town Meeting on February 8, 2024:**
Dick Weingart, Jeremiah Rufini, Link Diwan and Linda Caron will attend 2024 COST Town Meeting.
- c. **Review Board of Finance organizational documents**
 - 1) **Assign members/alternates to review BOF Bylaws:**
Jeremiah Rufini will take the lead for review of the draft Bylaws (last approved in 2020). Dick Weingart suggested adding an article about Board Member Responsibilities (attendance at meetings, review of minutes, review of financial reports, notifying Chair if attending meeting).
- d. **Preliminary RD11 Enrollment Data as of October 1, 2023:**
Preliminary RD11 Enrollment Summary totals include: Parish Hill, outplaced students, Tech, VoAg, ACT, STEM Magnet, QVCC, other Magnet Schools (slightly less than last year - must be verified by First Selectman). All except Tech used to calculate percentage of assessments each town pays to RD11.

13. CONTINUING BUSINESS

- a. **Review Board goals and policies for FY 2024-25:** All items moved to followup section of meeting minutes.

14. SECOND AUDIENCE FOR CITIZENS: None

15. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda
- b. Review of FY 2022-23 audit with HFM, LLC
- c. Initial review of FY 2024-25 BOF budget request
- d. Continue review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets
- e. COST Town Meeting on February 8, 2024: BOF members attending

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

- a. Monday, January 8, 2023: Regular Meeting @ 7pm (Town Hall)
- b. Monday, February 5, 2024: Regular Meeting @ 7pm (Town Hall)

Action Items:

- Review Board goals and policies for FY 2024-25:
 - 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.
- Draft Memo Template for Agencies that are near budget.
 - Fixed Assets Inventory.

17. ADJOURN:

Motion to adjourn (9:37 PM) made by Peter Haines, seconded by Link Diwan and carried unanimously.

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