

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Regular Meeting Minutes
January 8, 2024

Chairperson Dick Weingart called the meeting to order at 7:08 PM. Present were Board members Linda Caron, Jeremiah Rufini and Victor Boomer; Alternate Peter Haines. Others present were First Selectman Juan Roman and Finance Manager Val Garrison. Absent were Board members Link Diwan and Bill Jenkins; Alternate Matt Foster and Alternate Izzy Alvarez.

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

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:

- Contract signed today for replacement of England Road Bridge that will get under way in the spring (3.875 million dollars).

Dick Weingart updated the BOS with the following: audit status, agency budget requests for next year distributed, CIP requests distributed to all relevant agencies (1st CIP meeting – January 25th).

2) FY 2022-23 Annual Report:

Outstanding reports include: BOF, Treasurer, Fire Marshal, Community and Economic Development, and Board of Assessment Appeals (all in the works). The BOF Annual Report was reviewed including: cover letter, overseeing Town finances, audit findings and Town financial performance.

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

Dick Weingart reviewed the audit and will submit comments to the auditor. The audit is in good shape with no adverse findings. Revenues were better than expected with lower spending and a \$224,000 decrease in the Fund Balance resulting in a \$35,000 surplus.

4) FY 2025-2029 CIP Committee:

Requests went out and are due back January 17th for meeting on January 25th. The Business Manager will talk to the Principal and Maintenance Supervisor for CES requests.

b. Staff Reports:

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

- Posting issues raised last month (generated as Other) are all accounted for.
- Revenues – Car Grant needs to be posted to the correct line.
- Balance Sheet – Webster Revenue in the negative for Tax Collections (need to closeout Webster account – followup with the Treasurer); Cemetery Maintenance Fund and Wm Ross Library Restoration need to be liquidated; Bicentennial in the negative (need to transfer funds from CIP); Restricted Fund Balance Other (followup with Val).
- BOF Budget – amount for audit is not enough (will need about \$5,000 more).
- ARPA Funds – about 2/3 spent including: Additional Expenses for the Fire Truck, Tent for Garrison Park; Fire Department (HVAC work, F350 truck, Battery Powered Hurst Tools, Fire Pond and related); Library/Senior Center (HVAC work, ceiling and floor tiles).

Motion to accept December 2023 Town Financial Statements, made by Victor Boomer, seconded by Linda Caron and carried unanimously.

- 2) **BOE/CES: Review and accept monthly CES Financial Statements (FY 23-24); identify questions for follow up:** 36% of the budget spent through November.

Motion to accept November 2023 CES Financial Statements, made by Jeremiah Rufini, seconded by Victor Boomer and carried unanimously.

- 3) **Tax Collector: Review and accept monthly Tax Collections report (FY 23-24); identify questions for follow up:** Tax Collections for December are at 66%.

Motion to accept December 2023 Tax Collections report, made by Victor Boomer, seconded by Linda Caron and carried unanimously.

- 4) **Assessor/Treasurer:**

The 2023 Grand List is due February 1st (Assessor will present report at the February meeting).

8. APPROVAL OF MINUTES

- a. **Regular/Special meeting(s) – December 11, 2023:**

Motion to approve the December 11, 2023 regular meeting minutes, made by Peter Haines with the following corrections:

Item #8a1 should read – 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 only if funds have not previously been appropriated).

Item #12c1) should read – Dick Weingart suggested adding an article about Board Member Responsibilities (attendance at meetings, review of minutes, review of financial reports, notifying Chair of attendance at meetings).

The motion was seconded by Victor Boomer and carried with one abstention by Linda Caron.

9. CORRESPONDENCE: Letter received from the First Selectman regarding transfer of funds.

Add to agenda as Item #9a – Transfer of CIP Funds from Bedlam Road Bridge to England Road Bridge.

- a. **Transfer of CIP Funds from Bedlam Road Bridge to England Road Bridge:**

Will be able to submit reimbursement requests to the State DOT for expenses of the project that these funds will be reimbursed.

Motion to transfer \$250,000 of CIP Funds from the Bedlam Road Bridge project to the England Road Bridge project, made by Peter Haines, seconded by Linda Caron and carried unanimously.

10. OLD BUSINESS

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

BOE Non-Lapsing Carryover Account (almost done), Bylaws (underway thanks to Jeremiah), General Fund policy draft (underway thanks to Victor), and Memo Template for Agencies that are near budget (drafted thanks to Link – add to the agenda for February). No progress on the Fixed Assets Inventory. The 2022 Audit Report will be posted to the BOF webpage.

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

The First Selectman is working on the Fixed Assets Inventory. There will not be a separate meeting this year with the auditors (will present audit to the Board later this month). CES and Parish Hill budget process begins this month.

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

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

The letter includes request for additional information on staff positions (requested by Link).

Motion to approve FY 2024-25 Board of Education/Chaplin Elementary School budget request letter, made by Victor Boomer, seconded by Peter Haines and carried unanimously.

d. Confirm members to attend 2024 COST Town Meeting on February 8, 2024 and discuss travel logistics:

Dick Weingart, Jeremiah Rufini, Link Diwan and Linda Caron will attend the COST Town Meeting.

e. Review Board of Finance organizational documents:

Jeremiah Rufini drafted revisions to the Bylaws for items discussed at the last meeting and suggested making the Appendix of revisions more complete. Dick Weingart suggested new section as Article 4 - Members and their Duties (renumber existing sections) - include statement on how members should conduct themselves, and adding to the Appendix the transcript of 1932 original town meeting (thanks to Link) to establish the Board of Finance.

f. Continue 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

g. Continue 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. Initial review of FY 2024-25 BOF budget request:

Clerical Hire (salary determined by the Board of Selectmen); Accounting Services (keep the same); Auditor (increase to \$37,550); Legal Notices (keep the same); Office (keep the same); Postage (keep the same); Technical Assistance – (reduce to zero); Training – Conferences & Dues (keep the same). Will finalize at the February meeting.

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: None

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

a. Special meeting(s): January 22nd @ 7:30pm – Review of FY 2022-23 audit with HFM, LLC

b. Regular meeting(s): February 5 - Standard meeting agenda

c. Final approval of FY 2024-25 BOF budget request

d. Continue review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets

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

a. Monday, January 22, 2024: Special Meeting @ 7:30pm (Town Hall)

b. Monday, February 5, 2024: Regular Meeting @ 7pm (Town Hall)

c. Monday, March 10, 2024: Regular Meeting @ 7pm (Town Hall)

Action Items:

- 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.
- Draft Memo Template for Agencies that are near budget.
- Fixed Assets Inventory.

16. ADJOURN:

Motion to adjourn (9:12 PM) made by Victor Boomer, seconded by Linda Caron and carried unanimously.

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