

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Special Meeting Minutes**  
**February 26, 2024**

Chairperson Dick Weingart called the meeting to order at 7:08 PM. Present were Board members, Linda Caron, Jeremiah Rufini, Victor Boomer (8:30); Alternate Peter Haines and Alternate Matt Foster. Others present were First Selectman Juan Roman and Finance Manager Val Garrison (7:30). Absent were Board members Link Diwan and Bill Jenkins; Alternate Izzy Alvarez.

3. **SEATING OF ALTERNATES:** Peter Haines seated for Link Diwan; Matt Foster seated for 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) FY 2022-23 Annual Report:**

All paperwork is in (formatting Table of Contents with attachments including: map of the Town, all reports attached by reference, 4 pages from the audit). Final draft will be available shortly.

**2) FY 2025-29 CIP Committee:**

A meeting will be held this Thursday at 6pm in the Senior Center. Items from the Fire Department will be added. Need to determine amount of funding that may be available for this year's plan.

**b. Staff reports:**

**1) BOE/CES: Review and accept monthly CES Financial Statements (FY 23-24); identify questions for followup:** No Report

**2) Tax Collection: Review and accept monthly Tax Collections Report (FY 23-24); identify questions for followup:** No Report

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

**8. APPROVAL OF MINUTES**

**a. Regular/Special meeting (s) – February 5, 2024**

***Motion to approve the February 5, 2024 regular meeting minutes, made by Linda Caron with the following corrections:***

Item #5 add to presentation of Grand List comparison– The table presented also showed the Grand List broken down by property for the previous 6 years.

Item #7a4) Pg. 2 – correct spelling of cupola.

***The motion was seconded by Jeremiah Rufini and carried unanimously.***

**9. CORRESPONDENCE:**

Board of Selectmen letter of February 14, 2024 re: Salary for Town Officials and Staff (merit increases for various staff in the Town Hall, Library, Senior Center).

- Peter Haines supports the total salary increase of about \$24,000 (need documentation of job duties for the Treasurer).
- Linda Caron believes the requests are reasonable and supports the increase.
- Dick Weingart asked what was looked at to determine the increase for the First Selectman (salary for shared Town Administrator through new pilot program from NECCOG), expressed concerns about the

- timing for the increases especially for elected officials (will help maintain continuity), and asked if everyone is moving to salary (only the Finance Manager and Librarian - must meet certain criteria).
- Matt Foster asked what the increases are based on (merit and the future of the town).

## 10. OLD BUSINESS

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

Working on the Fixed Assets Inventory (important to be completed by the upcoming audit).

Add to Action Items – The Fiduciary Fund for the Chaplin Elementary PTO and the Fiduciary Fund for the Boy Scouts must be added to the BOE Education Financial Procedures and a regular monthly review of these funds must be established similar to that for the Fiduciary Fund for Student Activities.

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

Thanks to Matt Foster for suggestion made several years ago for a way to keep track of important things that come up during the year (Activity/Project Calendar). Budgets were due back February 9<sup>th</sup>. The Treasurer will update the Fiscal Health Monitoring System with completion of the audit.

### c. Review Special Meeting Dates for March 2024:

March 4<sup>th</sup>, March 18<sup>th</sup> (BOS Budget Presentation), March 25<sup>th</sup> (BOE Budget Presentation).

### d. Review BOF Bylaws:

Thanks to Jeremiah Rufini for his work on the Bylaws with the addition of Article 4 Members and their Duties (any suggestions should be emailed to Jeremiah). A transcript (converted to electronic text) of the Meeting Notice published in 1932 to establish the Board of Finance will be added to the Appendix.

Victor Boomer arrived at the meeting at 8:30 PM.

### e. Continue review of policies under revision:

1) **BOE Unexpended Education Funds:** No Review

2) **General Fund Unallocated Fund Balance:** Need to decide on targets in preparing the budget.

## 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 State budget revenues for Chaplin:

Proposed funding from the Governor's budget - Payment in Lieu of Taxes (trending with an increase), Motor Vehicle Taxes (capped at 32.46 – mill rate should drop below the cap with the reval and funding will go away), Local Capital Improvement (LOCIP – goes directly into CIP Fund), Adult Education (goes directly to the state). Consistent funding for Municipal Stabilization Grant (now part of Supplemental Revenue Sharing Grant) and Town Aid Road. Funding stayed the same for Mashantucket Pequot & Mohegan Fund, and Education Cost Sharing (revisions to formula). No funding for Municipal Revenue Sharing.

### c. Initial review of DRAFT FY 2024-25 Revenue estimates:

Reviewed projected revenues (increase for Tax Collections, Receipts for Town Services could change).

- Jeremiah Rufini asked about items that will be applied retroactively (Gas Station, Dollar General, homes under construction – estimate is done on the degree of completion with final evaluation done upon completion that may have additional funding for that fiscal year).

### d. Initial review of FY 2024-25 DRAFT Chaplin assessment percentage for RSD11 budget (if available):

Assessment percentage for Parish Hill is based on student enrollment as of October 1, 2023 (not finalized - needs to be verified). Chaplin's draft assessment is about 51% (about \$150,000 impact to the budget).

### e. Continue review of FY 2024-25 General Fund and FY 2035-29 CIP Plan budgets, parameters, and schedule: Have a schedule through March.

### f. Potential BOF CIP meeting with Fire Department, Public Works, or Chaplin Elementary School:

Consider visiting to see proposed projects being talked about by the CIP Committee.

## 12. CONTINUING BUSINESS

### a. Review Board goals and policies for FY 2024-24:

- 1) **Board polices and Board Manual Handbook:** Moved to Action Items in meeting minutes

## 13. SECOND AUDIENCE FOR CITIZENS: None

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

- a. Special meeting: March 4 – Standard meeting agenda & pertinent tasks from Annual Activity Calendar
- b. Continue review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets, parameters and schedule
- c. Begin review of FY 2024-25 agency budget requests

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

- a. Thursday, Feb. 29, 2024: CIP Committee Meeting @ 6pm (Senior Center)
- b. Monday, March 4, 2024: Special Meeting @ 7pm (Town Hall)
- c. Monday, March 11, 2024: Regular meeting cancelled
- d. Monday, March 18, 2024: Special Meeting & BOS Budget Presentation @ 7pm (Town Hall)
- e. Monday, March 25, 2024: Special Meeting & BOE Budget Presentation @ 7pm (Town Hall)
- f. Monday, April 1, 2024: Special Meeting & CIP Committee Budget Presentation @ 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.
- Budget management for agencies near budget limit.
- Fiduciary Fund for the Chaplin Elementary PTO and Fiduciary Fund for the Boy Scouts must be added to the BOE Education Financial Procedures and a regular monthly review of these funds must be established similar to that for the Fiduciary Fund for Student Activities.

## 16. ADJOURN:

***Motion to adjourn (9:25 PM) made by Victor Boomer, seconded by Linda Caron and carried unanimously.***

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