

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Special Meeting Minutes**  
**May 22, 2024**

Chair Dick Weingart called the meeting to order at 6:30 PM. Present were Board members Linda Caron, Jeremiah Rufini, Victor Boomer and Bill Jenkins; Alternate Peter Haines and Alternate Matt Foster. Others present were First Selectman Juan Roman, Treasurer Diana Alvarez and Finance Manager Val Garrison. Absent was Board member Link Diwan; Alternate Izzy Alvarez.

3. **SEATING OF ALTERNATES:** Alternate Peter Haines seated for Board member Link Diwan.

4. **FIRST AUDIENCE FOR CITIZENS:**

First Selectman Juan Roman reported the RD11 BOE voted to reduce \$75,000 from their budget (about \$37,500 reduction to Chaplin's budget) and the BOS voted to send question out to referendum to keep the Resident State Trooper program.

5. **GUESTS:** None

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

7. **REPORTS**

a. **Board Member Reports**

1) **Selectmen's monthly meeting:**

Dick Weingart updated the BOS with the following: appointed Auditor, reported on Public Hearing and where the budget stands.

b. **Staff Reports**

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

- Employee Benefits & Costs overbudget (partly from \$15,000 BOF reduction, Health Insurance).
- Budget will be tight this year coming in without a deficit.
- Tax Collector's Revenue about \$200,000 over what projected (Prior Year Taxes, Interest & Fees).

***Motion to accept April 2024 Town Financial Statements, made by Jeremiah Rufini, seconded by Linda Caron and carried unanimously.***

2) **BOE/CES: Review and accept monthly CES Financial Statements (FY 23-24; identify questions for followup:** None

3) **Tax Collector: Review and accept monthly Tax Collections report (FY 23-24); identify questions for followup:** Tax Collections for April are at 102%.

***Motion to accept April 2024 Tax Collections report, made by Jeremiah Rufini, seconded by Bill Jenkins and carried unanimously.***

8. **APPROVAL OF MINUTES - Special meeting(s): Public Hearing-April 29, 2024; Special Meeting-April 29, 2024:**

- ***Motion to approve April 29, 2024 Public Hearing minutes, made by Linda Caron, seconded by Peter Haines and carried unanimously.***
- ***Motion to approve April 29, 2024 special meeting minutes, made by Jeremiah Rufini with the following correction:***

Item #10c should read – (talk to the BOS about alternate funding).

***Motion was seconded by Linda Caron and carried unanimously.***

**9. CORRESPONDENCE:** None

**10. OLD BUSINESS**

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

No movement on Fixed Assets Inventory. Linda Caron reported that bank statements for the CES PTO Fund and Boy Scouts Fund are being turned in monthly to the school and Business Manager.

**b. Review and update BOF Annual Activity/Project Calendar:** None

**11. NEW BUSINESS**

**IF BUDGET PASSES AT REFERENDUM ON May 21<sup>st</sup>: SET THE MILL RATE –** Budget did not pass.

**a. Set the mill rate for FY 2024-25**

**b. Consider and act on Revenue Budget for FY 2024-25**

**c. Consider and act on revoking all previous allocations of funds in General Fund**

**d. Consider and act on new General Fund allocations: for FY 2024-25 projected deficit and future transfers to CIP Fund**

**e. Review of BOF Budget calendar and schedule**

**f. Other budget issues for consideration**

**g. Consider and act on funds transfers and budget line-item additions/adjustments as requested**

**IF BUDGET FAILS AT REFERENCUM ON MAY 21<sup>ST</sup>: BUDGET WORKSHOP:**

The budget failed with a vote of 52 – yes to 121 – no (first time RD11 not supported and budget not passed). Suggestions to reduce the budget include: having residents pay for their own trash removal, take a mill from the Unassigned Fund Balance, tax increase from assessment can't be made up by cutting services (people struggling and willing to lose services), get rid of Resident Trooper (keeping the program would scare away the bad guys), run the Fund Balance down to 8-10% with no outstanding debt. If the town voted to stop the Resident Trooper program combined with potential RD11 reduction with some other reductions would be about a mill. Juan Roman asked if there is a mechanism for Assessor to phase-in assessment (detailed process that won't help much per the Assessor).

The Board would support reducing the budget with the following: take out Resident Trooper (needs approval at referendum before returning budget to voters (would delay tax bills) – Diana reported on moving funds from Webster Bank to the State STIF Account (better rate) that can be used for expenses, (Bill Jenkins left the meeting), target mill rate of 29.95 (would result in 21% tax increase), write a letter to the CES/BOE for an assessment of \$50,000 budget reduction with impact to the kids (budget includes hiring a para for a high-needs student – Diana asked if the para would be let go if the student moved (Dick will ask), ask at Town Meeting to transfer another \$100,000 from the Unallocated Fund Balance to the CIP, find another \$25,000 in the Town budget (can take \$7,500 from Salary Contingency). Linda Caron asked what cost savings would be if recyclables went to every other week (Juan will check).

- The Board will reconvene on Monday, June 6<sup>th</sup> at 6pm to work on the budget.

**a. Consider and act on Board of Education/CES budget:** None

**b. Consider and act on Town Government budget:** None

**c. Consider and act on combined Town Government, BOE, and RSD11 budget for FY 24-25:** None

**d. Consider and act on Budget Letter and Executive Summary for Town Meeting:** None

**e. Review of BOF budget calendar & schedule:** None

**f. Other budget issues for consideration:** None

**g. Consider and act on funds transfers and budget line-item additions/adjustments as requested:** None

**12. SECOND AUDIENCE FOR CITIZENS:** None

**13. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:**

- a. Regular meeting(s): Standard meeting agenda and pertinent tasks from Annual Activity/Project Calendar

**14. TIME AND PLACE OF NEXT REGULAR/SPECIAL MEETINGS:**

- a. Monday, June 3, 2024: Special Meeting Budget Workshop @ 6pm
- b. Monday, June 10, 2024: Regular Meeting @ 7pm (Town Hall)
- c. Monday, July 8, 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.
- 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.

**15. ADJOURN:**

***Motion to adjourn (8:57 PM) made by Linda Caron, seconded by Peter Haines and carried unanimously.***

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