

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Special Meeting Minutes**  
**June 3, 2024**

Chair Dick Weingart called the meeting to order at 6:02 PM. Present were Board members Link Diwan, Linda Caron, Jeremiah Rufini, Victor Boomer; Alternate Peter Haines. Others present were Assessor Chandler Rose and Finance Manager Val Garrison. Absent were Board members Bill Jenkins; Alternate Matt Foster and Alternate Izzy Alvarez.

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

**4. FIRST AUDIENCE FOR CITIZENS:** None

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

**6. GUESTS:**

Assessor Chandler Rose presented overview of Phase-In Revaluation from OPM. The BOS and BOF would have to agree on type of phase-in with some restrictions (can't be less than 25% prior to 2023 Grand List, can't be less than 20% on or after 2024 Grand List). Other towns that opted to phase-in for 2023 Grand List include: Hampton (4-year at 25% for each year) and Windsor (2-year at 50% for each year). Potential Municipal Impacts include: decreases in assessment, new construction, sales data to OPM (used to calculate grants to show wealth), Equalized Net Grand List, ECS Grant, Tiered Payment in Lieu of Taxes, Revenues (would delay the July tax bill to September or October). Assessments would be impacted differently and taxed at a different assessment (would need to send out new notices with opportunity to go to Board of Assessment Appeals).

- The Board discussed whether a phase-in would benefit the town including: concerns about any savings to the Town – would need higher mill rate to compensate (limits the impact of increase; could phase-in residential property and keep commercial property the same, could redistribute assessment ratio); would like to see actual numbers with bottom line to determine if phase-in is worth pursuing (Link is working on); would be like a payment plan; is the software equipped to handle a phase-in (Vision Govt. Solution software doesn't have ability, Quality Data has program capacity); more of the tax money would be coming from personal property each year of a phase-in; does OPM need to look at what the BOS and BOF agree on (OPM needs to see documentation in the minutes); consider phase-in if budget sent back to the Town doesn't pass; concerns about higher tax if Resident Trooper (included in 21%) doesn't go away.

**7. REPORTS**

- a. Board Member Reports:** No Reports
- b. Staff Reports:** No Reports

**8. APPROVAL OF MINUTES - Special meeting(s): May 22, 2024**

***Motion to approve the May 22, 2024 special meeting minutes, made by Jeremiah Rufini with the following corrections:***

Item #4 should read - 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 whether to keep the Resident State Trooper program.

Item #11 under IF BUDGET FAILS should read – The Board will reconvene on Monday, June 3<sup>rd</sup> at 6pm to work on the budget.

*Motion seconded by Victor Boomer and carried with abstention by Link Diwan.*

**9. CORRESPONDENCE:** None

**10. OLD/NEW BUSINESS:**

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

**11. FY 2024-25 BUDGET WORKSHOP**

a. **Review of REVISED BOF Budget calendar & schedule:**

- June 18: Referendum to decide on Resident Trooper program
- June 24: BOF Special Meeting to Finalize the Budget
- June 25: BOS Special Meeting to set agenda for Town Budget Meeting and set date for Referendum
- July 9: Town Budget Meeting
- July 16: Town Budget Referendum

b. **Review OPTIONS for budget reductions and adjustments:**

Suggestions for budget reductions from the last meeting include: further reduction of the BOE budget, further reduction of the Town Budget, elimination of Resident Trooper program, taking funds from the Fund Balance and moving to CIP, 29.95 mill rate, Fund Balance of about 11% (partly due to transfer from CIP – will ask for approval to transfer \$112,674 from CIP at the next Town Meeting). Reductions total about \$456,000 from the original proposal bringing the budget down to \$9.879 million (2.38% increase). The tax increase for median homeowner would be about 21%.

c. **Consider and possible action on Board of Education/CES budget:** None

d. **Consider and possible action on Town Government budget:** None

e. **Consider and possible action on combined Town Government and Board of Education budget for FY 2024-25:** None

f. **Consider and possible action on Budget Letter and Executive Summary for Town Meeting:**

Include the following: how much came out of CES and RD11 budgets, how much the mill rate went down, how much the budget went down (dollar amount), dollar amount of tax increase.

g. **Consider and possible action on transfers from the General Fund to the CIP fund to support the CIP Plan:** None

h. **Other budget issues for consideration:**

Link Diwan presented scenarios for what a phase-in would look like with impact to the budget by adjusting the mill rate and shifting the assessment ratio.

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

- a. Regular meeting: Standard meeting agenda and pertinent tasks from Annual Activity/Project Calendar
- b. Budget workshop: Further review of budget reductions and adjustments

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

- a. Monday, June 10, 2024: Regular Meeting @ 7pm (Town Hall)
- b. Monday, July 8, 2024: Regular Meeting @7pm (Town Hall)
- c. Tuesday, July 9, 2024: Town Budget Meeting and BOF Budget Presentation @7pm (Senior Center)
- d. Tuesday, July 16, 2024: Town Budget Referendum @ Noon to 8pm (Chaplin Volunteer Fire Dept.)

**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.

**14. ADJOURN:**

***Motion to adjourn (8:11 PM) made by Link Diwan, seconded by Jeremiah Rufini and carried unanimously.***

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