

**CHAPLIN BOARD OF FINANCE**  
**Chaplin Town Hall**  
**Chaplin, Connecticut**  
**Regular Meeting Minutes**  
**August 12, 2024**

Chair Dick Weingart called the meeting to order at 7:02 PM. Present were Board members Link Diwan, Linda Caron, Jeremiah Rufini, Victor Boomer; Alternate Peter Haines. Others present were First Selectman Juan Roman 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 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:**

Dick Weingart updated the BOS with the following: in process of getting Annual Report materials out, in process of getting in touch with the Auditors, lengthy discussion about the budget (considerable conversation and concerns about reductions that may limit ability to perform essential tasks).

**2) FY 2023-24 Annual Report:**

Request letters for the Annual Report went out and due by October 31<sup>st</sup> (request letter and template in Meeting Documents folder). BOF and Treasurer reports are submitted when audit is set.

**3) FY 2023-24 Audit by Hoyt, Filippetti & Malaghan LLC:**

Sent email today requesting Zoom meeting with the Auditors for September 22<sup>nd</sup> or 29<sup>th</sup>.

**b. Staff Reports:**

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

Reviewed Town Financial Reports ending June 30, 2024: Total Income within \$25,000 of what budgeted, Total Expenses about \$60,000 more than budgeted, took in enough tax collections to make up for the deficit – should be able to add about \$225,000 to the Fund Balance.

- Link Diwan asked about Fire Department expending almost double the amount for new equipment while underbudget for insurance, OSHA mandates, rental expenses and repairs (may have been posted to the wrong line when not specified, invite the Fire Chief and Treasurer to explain - put in CIP if needed) and asked if competitive bidding is done for the town (use procurement policy established by the town).

***Motion to accept FY 23-24 Town Financial Statements, made by Victor Boomer, seconded by Link Diwan and carried unanimously.***

**a) Consider and act on FY 2023-24 Year-End budget adjustments:**

**Transfer from 50050 Town Contingency to the following:**

26000 Board of Finance (5,181.26), 30300 Chaplin Bicentennial Arboretum (426.22), 31300 Emergency Preparedness (393.72), 36000 Planning & Zoning (2,228.46), 38000 Public Works (14,442.81), 39000 Recreation (1,011.81), 40000 Registrars (1,727.28), 43000 Town Clerk

(1,412.95), 45000 Treasurer (277.18), 45500 Tree Warden (60.00), 47000 Volunteer Fire Department (1,885.81).

**Transfer from the following to 31500 Employee Fringe Benefits & Costs:**

50050 Contingency Fund (3,452.50), 37000 Police Protection (37,943.40), 20100 General Expenses (3,686.18), 28000 Building Grounds Maintenance (1,403.59), 29000 Building Inspector (1,182.00), 48000 Zoning Bd of Appeals (483.31).

**Transfer from the following to 42000 Tax Collector:**

27000 Board of Selectmen (5,155.21), 30500 Community Economic Development (2,850.00), 34000 Inland Wetlands (2,744.83), 40500 Sanitation (1,860.91), 44000 Town Memberships (500.00), 44500 Transfer Station (312.12). Total Transfers - \$90,621.55.

***Motion to approve FY 2023-24 Year-End budget transfers presented above, made by Victor Boomer, seconded by Linda Caron and carried unanimously.***

**b) Consider and act on BOF member responsibility for monthly review:**

Link Diwan will review Town Financial Statements for September.

- 2) BOE/CES: Review and accept monthly CES Financial Statements (FY 23-24); identify issues for follow up:** Budget over about \$70,000 (appropriated from BOE Non-Lapsing account at Town Meeting).
- 3) Tax Collector: Review and accept monthly Tax Collections report (FY 23-24 & 24-25); identify questions for follow up:** Tax Collections at 102.5% through June 2024.
- 4) Assessor/Treasurer:** None

**8. APPROVAL OF MINUTES**

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

***Motion to approve August 5, 2024 special meeting minutes, made by Peter Haines, seconded by Linda Caron and carried unanimously.***

**9. CORRESPONDENCE:** None

**10. OLD BUSINESS**

**a. Review action items from previous meetings – see minutes:** None

**b. Review and update BOF Annual Activity/Project Calendar – FY 2023-24 & 2024-25:**

Budget items pending. Audit is on track.

**c. Review agency comments re: potential FY 2024-25 budget reductions:**

Reviewed letter sent to affected Boards and Agencies for potential budget reductions (asked for written response by August 15<sup>th</sup> with no responses to date - invited to August 19<sup>th</sup> special meeting to present response). Areas for reductions: Building/Grounds Maintenance, Employee Benefits, Fire Department, General Government, Library, Public Works, Recreation, Sanitation, Transfer Station, BOE (0% budget increase with impact).

**d. Review of REVISED BOF budget calendar, schedule, and other budget issues:**

Budget Workshop on August 19<sup>th</sup> at 6pm (Senior Center). Don't need another Town Meeting (consider possible Budget Workshop on August 26<sup>th</sup>). Special Meeting for Regular Monthly Meeting on September 9<sup>th</sup>. Budget Referendum on September 17<sup>th</sup>.

**11. NEW BUSINESS**

**a. Consider and act on funds transfers and budget line additions/adjustments as requested:**

- 1) Transfer CIP funds to General Fund as requested by Bicentennial Committee:**

Request received from Bicentennial Committee to transfer \$8910.13 (overexpenditure + \$339.87 to complete digitization work) from CIP #3320.13 to the General Fund.

***Motion to transfer \$9,250 from CIP #3320.13 to the General Fund for Bicentennial Celebration, made by Peter Haines, seconded by Jeremiah Rufini and carried unanimously.***

**b. Consider and act on BOF coordinator(s) to update Fixed Asset inventory:**

Peter Haines and Victor Boomer asked to validate Fixed Asset Inventory list to see if items exist (Linda will help with school items) to factor into this year's audit.

**12. CONTINUING BUSINESS:**

- a. **Review Board goals and policies for FY 2023-24:** All moved to follow up section of meeting minutes.

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

**14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING: Special meeting-August 19<sup>th</sup> @ 6pm**

- a. Budget Information Session
- b. Budget Workshop to finalize FY 2024-25 Budget
- c. Approve Recommended dates for special Town Meeting and Referendum for #2 Revised FY 2024-25 Budget
- d. Other necessary business

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

- a. Monday, August 19, 2024: Budget Information Session @ 6pm (Senior Center)
- b. Monday, August 26, 2024: Budget Workshop to Finalize FY 2024-25 Budget
- c. Monday, September 16, 2024: Special BOF Monthly Meeting @7pm (Town Hall)
- d. Tuesday, September 17, 2024: Town Budget Referendum @ Firehouse (noon to 8pm)
- e. Monday, September 23, 2024: Special Meeting to set Mill Rate and approve Revenue Budget For FY2024-25 @ 6pm (Town Hall)
- f. Monday, October 7, 2024: Regular Meeting @7pm (Town Hall)

**Action Items:**

- Review Board goals and policies for FY 2023-24:
  - 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 (9:10 PM) made by Jeremiah Rufini, seconded by Linda Caron and carried unanimously.***

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