

**CHAPLIN BOARD OF FINANCE**  
**Chaplin Town Hall**  
**Chaplin, Connecticut**  
**Regular Meeting Minutes**  
**September 9, 2024**

Chair Dick Weingart called the meeting to order at 7:04 PM. Present were Board members Link Diwan, Linda Caron, Jeremiah Rufini, Victor Boomer and Bill Jenkins; Alternate Peter Haines. Others present were Finance Manager Val Garrison and audience member Ryan Perry. Absent were Alternates Matt Foster and Izzy Alvarez.

3. **SEATING OF ALTERNATES:** None

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

5. **GUESTS:** None

6. **ADDITIONS OR CHANGES TO THE AGENDA:** Add to agenda as Item #11b – Review Town Revenue.

7. **REPORTS:**

a. **Board Member reports:**

1) **Selectmen’s monthly meeting:**

Dick Weingart updated the BOS with the following: budget set with Referendum on September 17<sup>th</sup> (budget document will be posted on the website), held kickoff meeting with auditors August 22<sup>nd</sup> (reviewed task list, field work to start October 7th), Mr. Boomer and Mr. Haines volunteered to look into Fixed Assets Inventory (First Selectman asked why items for road maintenance considered assets (reinvestment of those assets that are depreciated). Link Diwan suggested using depreciation value as guideline for funds to put in the CIP to offset depreciation.

- BOS approved Legal Notice for September 17<sup>th</sup> Referendum.

2) **FY 2023-24 Annual Report:** A few reports have come in (will meet with Susan end of the month).

3) **FY 2023-24 Audit by Hoyt, Filippetti & Malaghan LLC:** Covered under Item #7a.1).

4) **Fixed Assets Update for Audit:** Working on.

b. **Staff Reports:**

1) **Finance Dept: Review and accept monthly Town Financial Statements (FY 24-25); identify issues for follow up:**

a) **BOF member review by Link Diwan:** Most items tracking well.

Board of Finance - 26100 Clerical Hire overbudget (many budget meetings).

Public Works - 38108.1 Building Fuel overbudget (belongs in Equipment), 38112 Salt not purchased yet (check on timeline).

Registrars – 40110 Training overbudget (state mandated).

ARPA Expenses – Carpet Tile, Emergency Equipment, HVAC (Library/Senior Center).

***Motion to accept FY 24-25 Town Financial Statements, made by Link Diwan, seconded by Victor Boomer and carried unanimously.***

Victor Boomer will review Financial Statements for next month.

2) **BOE/CES: Review and accept monthly CES Financial Statements (FY 24-25); identify issues for follow up:** Reviewed July Financial Statements.

***Motion to accept July 2024 CES Financial Statements, made by Link Diwan, seconded by Linda Caron and carried with the following vote:***

***YES: Jeremiah Rufini, Link Diwan, Victor Boomer, Linda Caron.***

***NO: Bill Jenkins.***

- 3) **Tax Collector: Review and accept monthly Tax Collections report (FY 24-25); identify questions for follow up: No Report**
- 4) **Assessor/Treasurer: None**

## 8. APPROVAL OF MINUTES:

### a. Regular/Special meeting(s) – August 12, 2024, August 19, 2024, August 26, 2024:

- **Motion to approve August 12, 2024 regular meeting minutes, made by Victor Boomer with the following correction:**  
Item #7a.3) should read – Sent email today requesting Zoom meeting with the Auditors for August 22<sup>nd</sup> or 29<sup>th</sup>.  
**Motion seconded by Linda Caron and carried unanimously.**
- **Motion to approve August 19, 2024 special meeting minutes, made by Jeremiah Rufini, seconded by Victor Boomer and carried with abstention by Link Diwan.**
- **Motion to approve August 26, 2024 special meeting minutes, made by Victor Boomer with the following corrections:**  
Item #5 should read – Communication and information have been enhanced and the BOF has a much better sense of how the Board of Education functions with regard to their budget.  
Item #10b should read – Taking the already passed Parish Hill budget into account, the resulting total combined budget proposed is \$9,841,817 which is \$192,059 more than FY 2023-24.  
Item #10f should read – D. Weingart stated that one of the complications in doing that is 38% of homeowners have their taxes escrowed and banks are not always good about making changes.  
Item #10b should read – The loss of the Resident State Trooper presented a reduction of \$170,000, however, there have been changed circumstances since the initial May budget proposal and a portion of that money was used to address these changes.  
**The motion was seconded by Linda Caron and carried with abstention by Link Diwan.**

## 9. CORRESPONDENCE: None

## 10. OLD BUSINESS:

- a. **Review action items from previous meetings – see minutes:** Working on Fixed Assets Inventory.
- b. **Review and update BOF Annual Activity/Project Calendar – FY 2023-24 & 2024-25:**  
Pending items for 2023-24 include: Annual Report procedures, Approve Revenue Budget and Tax Collections Budget, items for the FHMS (done after budget approved). Items for 2024-25 on track. Link Diwan spoke about Tolland preparing their budget in February with weekly scheduled referendums until their budget passes (Referendums and Legal Notices would be costly).
- c. **Consider and act on FY 2023-24 Year-End budget adjustments:** None
- d. **FY 2024-25 budget issues:**
  - 1) **Consider and act on Board of Education/CES budget:**  
**Motion to approve FY 2024-25 Board of Education CES budget of \$4,079,713 contingent on budget passing at September 17<sup>th</sup> Referendum, made by Victor Boomer, seconded by Linda Caron and carried with the following vote:**  
**YES: Link Diwan, Victor Boomer, Linda Caron. NO: Bill Jenkins. ABSTAIN: Jeremiah Rufini.**
  - 2) **Consider and act on Town Government budget:**  
**Motion to approve FY 2024-25 Town Government budget of \$2,180,158 contingent on budget passing at September 17<sup>th</sup> Referendum, made by Link Diwan, seconded by Jeremiah Rufini and carried with the following vote:**

**YES: Jeremiah Rufini, Link Diwan, Victor Boomer, Linda Caron. NO: Bill Jenkins.**

**3) Consider and act on Budget Letter to be published with revised budget:**

Working on budget letter that will include: budget reductions and associated mill rate, major categories of expenses in proposed budget compared to defeated budgets, lost revenue from Algonquin (\$478,000 in 4 years), Unassigned Fund Balance (barely within recommended minimum).

- Jeremiah Rufini asked if any concrete information on refunds (referred to Town Attorney and Tax Collector – pursuing OPM position).

Bill Jenkins left the meeting.

**4) Other pertinent budget issues for consideration:**

Jeremiah Rufini asked about rough idea for the tax burden, if anything can be done with revenue, suggested looking at bonding, giving departments more notice to work on funding, and Town Manager for grant writing (bonding done by BOS and Treasurer – consider for CES Roof replacement, looking for recruiter for Town Administrator). Reviewed Revenue Budget (can't do much).

**11. NEW BUSINESS:**

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Review Town Revenue:** Covered under Item #10d.4).

**12. CONTINUING BUSINESS:**

- a. **Review Board goals and policies for FY 2024-25:** All moved to follow up section of meeting minutes.

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

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

- a. Regular meeting(s): Standard meeting agenda
- b. Approve FY 2024-25 Revenue budget
- c. Consider and act on FY 2024-25 budget calendar, policies, and town agency budget request memo
- d. Review BOF policies under revision
- e. Other necessary business

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

- a. Tuesday, September 17, 2024: Town Budget Referendum @ Firehouse (noon to 8pm)
- b. Monday, October 7, 2024: Regular Meeting @7pm (Town Hall)
- c. Monday, November 4, 2024: Regular Meeting @7pm (Town Hall)

**Action Items:**

- Review Board goals and policies for FY 2024-25:
  - 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 (9:27 PM) made by Link Diwan, seconded by Jeremiah Rufini and carried unanimously.*

*Respectfully submitted by Kathleen Scott  
Recording Clerk*