

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

Vice-Chair Link Diwan called the meeting to order at 7:00 PM. Board members present: Dick Weingart (online), Linda Caron, Victor Boomer. Board members absent: Jeremiah Rufini, Bill Jenkins, Alternate Peter Haines, Alternate Matt Foster, Alternate Izzy Alvarez.

3. **SEATING OF ALTERNATES:** None

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

5. **GUESTS:** Ms. Shari Smith, Chaplin Town Clerk

Town Clerk Shari Smith asked the Board about logic for cutting the Assistant line (property values went up an average of 40% with the reval – looked at actuals and made drastic cuts to reduce the tax burden) and asked the Board to put \$4,000 back in the budget for the Assistant line (currently have 2 experienced, retired Town Clerks certified with the state). This line was increased for them to come in regularly and will need training for upcoming changes and mandates (new Voter Registration System and Tabulators coming in January). The office was busier than normal this year with 6 referendums and state mandated early voting sessions for multiple primaries in addition to other duties (Office Administrator for online systems, Vital Records, Land Records, Elections, death certificates, monthly Zoom calls with Secretary of State, general office duties). Dick Weingart asked Shari for written summary of what was presented tonight with documentation of duties (follow up with Val on budget adjustment form) and asked what she thought about being invited to speak about her budget (interested - Board considering adding to budget process).

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: starting budget process, audit ongoing.

- ARPA Funds need to be obligated by end of the year and spent by December 31, 2026 (about \$100,000).
- NECCOG in final stages of drafting job description for Town Administrator (\$10,000 appropriated this year).

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

6 reports outstanding including: Fire Department, ZBA (BOF and Treasurer to be completed after approval of the audit).

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

Auditors working on requirement this year for spending on England Road Bridge, few things on the elementary school side, checking with attorney for any pending lawsuits, fixed assets (coming back December 17th to finish up - filed for an extension through January 31st).

4) **Fixed Assets Update for Audit:**

Fixed Assets complete. Victor Boomer asked if new sander purchased by the town should be included in this year's fixed assets (will be reported next year). Dick Weingart asked about investments in keeping roads up-to-date regarding paving over chip sealing and small bridge replacement crossed out on the list (**Dick will check with auditors**). Thanks to Victor and Peter for all their work on this project.

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
#43000 Town Clerk tracking well (Assistant line reflects what Shari Smith addressed earlier).
Motion to accept November 2024 Town Financial Statements, made by Victor Boomer, seconded by Linda Caron and carried unanimously.
- 2) **BOE/CES: Review, accept monthly CES Financial Statements (FY 24-25); identify issues for followup:**
#1210611 Special Ed Instructional Supplies overbudget (***Dick will check with Business Manager***).
Motion to accept October 2024 CES Financial Statements, made by Linda Caron, seconded by Victor Boomer and carried unanimously.
- 3) **Tax Collector: Review and accept monthly Tax Collections report (FY 24-25); identify questions for follow up:** Tax Collections at 55.5% through October 2024.
Motion to accept October 2024 Tax Collections Report, made by Victor Boomer, seconded by Linda Caron and carried unanimously.
- 4) **Assessor: MV Supp Grand List as of 12/01/2024**
MV Supplemental Grand List increased 3.8% (about \$100,000).
Motion to accept MV Supplement Grand List, made by Linda Caron, seconded by Dick Weingart and carried unanimously.
Treasurer: None

8. APPROVAL OF MINUTES

- a. **Regular/Special meeting(s) – October 7, 2024; November 18, 2024 – meeting cancelled:**
Add to Action Items – Put funds collected in excess in restricted account for the sole purpose to offset next year’s budget to lower the mill rate.
Motion to approve October 7, 2024 regular meeting minutes, made by Victor Boomer, 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:**
Remove Fixed Assets Inventory. Funding for CES Roof Replacement in CIP (***Linda will check on updates***).
- b. **Review and update BOF Annual Activity/Project Calendar-FY 2023-24/2024-25:** Budget process started.

11. NEW BUSINESS

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Consider and act on calendar year 2025 meeting dates:**
Board of Finance meets the 2nd of each month at 7pm in the Chaplin Town Hall unless noted otherwise.
January 13, February 10, March 10, April 14, May 12 (Annual Town Budget Meeting), June 9, July 14, August 11, September 8, October 6 (change due to Oct. 13 holiday), November 10, December 8.
Motion to approve Chaplin Board of Finance 2025 meeting dates, made by Victor Boomer, seconded by Linda Caron and carried unanimously.
- c. **Approve members to attend 2025 COST Town Meeting on January 29, 2025 at Aqua Turf:**
Link and Linda interested giving priority to new members (Dick will email other members for interest).
- d. **Begin review of FY 2025-26 General Fund and FY 2026-30 CIP Plan budget request letter:**

1) Consider and act on FY 2025-26 budget policies and Town Agency budget request letter:

Link Diwan suggested generic items for Budget Development Policies and items specific to the year for Town Agency Budget request letter.

- ***Motion to approve FY 2025-26 Budget Development Policies, made by Link Diwan, seconded by Linda Caron and carried unanimously.***
- ***Motion to retract last motion and approve both items in one motion, made by Link Diwan, seconded by Linda Caron and carried unanimously.***
- ***Motion to approve FY 2025-26 Budget Development Policies and Town Agency budget request letter as drafted and give the Chair leeway to make edits before sending out, made by Link Diwan, seconded by Linda Caron and carried unanimously.***

2) Consider and act on FY 2026-30 CIP Plan budget request letter:

Link Diwan suggested adding comment regarding deadlines to receive CIP funding from the state and suggested action item to highlight grant funding in the Annual Report and Budget.

Motion to approve FY 2026-30 CIP Plan budget request letter and give the Chair leeway to make edits as discussed, made by Link Diwan, seconded by Linda Caron and carried unanimously.

e. **Review draft of FY 2024-25 Board of Education/Chaplin Elementary School budget request letter:** Tabled

f. Consider and act on FY 2025-26 budget calendar:

Dick Weingart suggested determining funding to put towards the CIP program early in the process and inform the CIP Committee how much they have to work with.

Motion to approve FY 2025-26 budget calendar, made by Victor Boomer, seconded by Linda Caron and carried unanimously.

g. **Review BOF policies under revision:** None

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:

- a. Regular meeting(s): Standard meeting agenda
- b. Possible action on FY 2023-24 Financial Statements and Audit Report
- c. Review FY 2025-26 Budget process, agency presentations, and budget documents
- d. Other necessary business

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

- a. Monday, January 13, 2025: Regular Meeting @7pm (Town Hall)
- b. Monday, February 10, 2025: 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.
- Funding for CES Roof Replacement.
- Put funds collected in excess in restricted account for the sole purpose to offset next year's budget to lower the mill rate.
- Highlight grant funding in the Budget and Annual Report.

16. ADJOURN:

Motion to adjourn (9:08 PM) made by Victor Boomer, seconded by Linda Caron and carried unanimously.

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