

**CHAPLIN BOARD OF FINANCE**  
**Chaplin Town Hall**  
**Chaplin, Connecticut**  
**Regular Meeting Minutes**  
**January 13, 2025**

**Chair Dick Weingart called the meeting to order at 7:06 PM. Board members present: Link Diwan, Victor Boomer; Alternate Peter Haines. Others present: First Selectman Juan Roman, Town Clerk Shari Smith, Finance Manager Val Garrison. Board members absent: Jeremiah Rufini, Linda Caron, Bill Jenkins; Alternate Matt Foster, Alternate Izzy Alvarez.**

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

**4. FIRST AUDIENCE FOR CITIZENS:**

Town Clerk Shari Smith spoke about request to put \$3,840 back into the line item for Assistants to come in more frequently and as needed (currently have 2 retired Town Clerks – certified with decades of experience). She asked the Board to look at not just the duties but the overall point of view that she feels is good for the Town Clerk’s office and the town. There were additional responsibilities this year for Registrars and Clerks with early voting 28 days ahead of elections with lots of paperwork including formulating plans to submit to the state for approval (grants were applied for and awarded). There were 6+ referendums with the budget and elections this past year - Board presented with checklist needed for each (documented in Town Clerk Manual created by Shari). There are many new system changes coming including: replacing Voting Machines and Tabulators. The request is endorsed by the 1<sup>st</sup> Selectman.

***Motion to transfer \$3,840 from Contingency Account to 43101 Assistant Town Clerk, made by Victor Boomer, seconded by Link Diwan and carried unanimously.***

This allocation represents 12.8% of the Contingency Account (\$30,000).

**5. GUESTS:** None

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

**7. REPORTS**

**a. Board Member reports:**

**1) Selectmen’s monthly meeting:**

- Allocations setup for ARPA funds (remainder will be returned to the state): updating Town Clerk filing system - Land Records currently backed up on microfilm will be digitized in one database with index created for 1939-1822 (Shari noted old records cleaned out of vault and will create Emergency Disaster Contingency Plan); washer and dryer for the Fire Department.
- Bridge will be launched over the water with 2 cranes by end of this week (concrete and paving will be done when weather permits).
- All trailers, snowmobiles, and off-road motorcycles now exempt from personal property tax.
- Veterans with service-related disability will now pay nothing for property taxes.
- The motor vehicle portion of the Grand List is down about 10%.

Dick Weingart asked about swapping pickup trucks with Public Works and Fire Department (new pickup purchased with ARPA funds for Public Works – swapped with old pickup truck from the Fire Department) and asked about Health Insurance cost (26% increase – looking at state insurance and see if RD11 interested).

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

Outstanding reports – BOF & Treasurer (pending approval of the audit), Fire Department and Burning Official should be completed tonight.

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

Audit draft is done (needs review by lead auditor). Requested extension to the end of January (tentative meeting January 27<sup>th</sup> for audit presentation and approval).

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

Note received from Auditors regarding big items that shouldn't be crossed off Fixed Assets (3 bridges and 6 roads added back to the list). Need to determine whether work on roads is new construction or maintenance (will meet with Public Works Supervisor).

**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:**

Everything is trending about 50%.

- 20230 Town Insurance - overbudget about \$2,200.
- 39000 Recreation - 77.4% spent (mostly driven by Activities line), Clerical Hire overbudget.
- 40000 Registrars – 94.2% (lots of funds expended and grants received for early voting). Add to Action Items – Check general item for Grant Funding that could be used to offset General Fund expenditures.
- 44500 Transfer Station - (on track, Chaplin resident who works in Mansfield checking on Chaplin possibly paying more per ton than Mansfield for waste hauling).
- 48000 ZBA - overbudget \$277 (doesn't reflect Legal Fees collected).

Balance Sheet – Restricted Funds (grants reflected here), funds left in Bicentennial Account (Juan asked about extra funds from the bridge (hope to bring into the CIP process).

CIP – 3325.3 Library/Senior Center Roof (project finished with leftover funds), 3305.19 Public Works Vehicle Repl. (funds set aside with 5-year plan); 3320.9 Museum Restoration (\$35,000) – not earning interest (Link suggested investing these funds in interest bearing accounts or CD Ladder – need to discuss with the Treasurer and Finance Manager). Dick Weingart suggested asking the Treasurer to arrange for a Berkshire Account representative to come in and talk to the Board. Add to Action Items – Contact Treasurer about presentation by a Berkshire Bank representative.

***Motion to accept December 2024 Town Financial Statements, made by Link Diwan, seconded by Peter Haines and carried unanimously.***

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

42% of the budget spent to date. 2150 Related Services (new line), 2310 BOE Dues & Fees (overbudget), 2330 General Administration Insurance (overbudget), 6100 Magnet School Tuition (not budgeted – state didn't cover the cost), Food Service – Cafeteria Manager paid from Central Office (RD11 charged for time, Chaplin charged for time and insurance (***Dick will check with Business Manager***)). Add to Action Items – Chaplin Elementary Food Service Account.

***Motion to accept December 2024 CES Financial Statements, made by Link Diwan, seconded by Peter Haines and carried unanimously.***

**3) Tax Collector: Review and accept monthly Tax Collections report (FY 24-25); identify questions for follow up:** Tax Collections at 68.8% through December 2024.

***Motion to accept December 2024 Tax Collections Report, made by Link Diwan, seconded by Victor Boomer and carried unanimously.***

**4) Assessor/Treasurer: None**

## 8. APPROVAL OF MINUTES

### a. Regular/Special meeting(s) – December 9, 2024:

***Motion to approve December 9, 2024 regular meeting minutes, made by Peter Haines with the following corrections:***

Item #7a1) should read – “ARPA Funds need to be obligated by end of the year 2024,”.

Item #7a3) should read – “England Road Bridge (requires a federal audit),”.

Item #7a4) should read – “paving over chip sealing and bridge replacement”.

Item #11b) should read – “Board of Finance meets on the 2<sup>nd</sup> Monday of the month”.

Item #11f) should read – “put towards the CIP program following completion of the audit”.

***Motion seconded by Link Diwan and carried unanimously.***

Add to Action Items – Fixed Assets – Public Works only.

Add to Action Items – Highlight Grant Funding in the Annual Report and Budget.

## 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 – FYs 2023-24 & 2024-25:

Up to date through December except audit items. CIP and budget request letters went out.

### c. Review and update FY 2025-26 budget calendar: no changes (good through this month).

### d. Approve final FY 2025-26 Board of Education Chaplin Elementary School budget request letter:

Board asked to consider changing BOE/CES budget request letter similar to Town Agency budget request letter (Board consensus for the Chair to make changes and send out to the BOE, will ask for staffing and enrollment).

### e. Confirm members attending 2025 COST Town Meeting on January 29, 2025 at Aqua Turf and confirm travel plans: Link Diwan, Linda Caron, Jeremiah Rufini, and Dick Weingart will attend (Link will drive).

### f. Review FY 2025-26 General Fund and FY 2026-30 CIP Fund budget planning:

Board asked to consider different ways to approach budget process so it runs more smoothly (have meeting at Senior Center and invite townspeople to comment, get more information out on the process to get people involved, be more responsive to the public, highlight efforts of grant funding and budget (monthly presentations by the Assessor, Tax Collector, BOE, Fire Chief), highlight approximate cost of failed referendums, share upcoming meetings on social media (FB page, Chaplin Neighborhood Groups, Google Groups) with link to the town website.

## 11. NEW BUSINESS

### a. Consider and act on funds transfers and budget line additions/adjustments as requested: Done already 1) Town Clerk budget augmentation request for FY 2024-25

### b. Initial review of FY 2025-26 BOF budget request:

Clerical Hire (salary adjustments determined by Board of Selectmen), Auditor (annual increase plus cost for federal audit), Legal Notices (need to look at), Town Contingency (move forward with \$30,000). No change to the remaining items.

### c. 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 27, 2025: Special Meeting @6pm (Town Hall) receive/approve FY 2023-24 Audit Report
- b. Thursday, January 30, 2025: (TBD) CIP Committee first Meeting @6pm (Senior Center)
- c. 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, 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.
- Check general item for Grant Funding that could be used to offset General Fund expenditures.
- Contact Treasurer about presentation by a Berkshire Bank representative.
- Chaplin Elementary Food Service Account.
- Fixed Assets – Public Works only.
- Highlight grant funding in the Budget and Annual Report.

**16. ADJOURN:**

***Motion to adjourn (9:45 PM) made by Link Diwan, seconded by Peter Haines and carried unanimously.***

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