

**CHAPLIN BOARD OF FINANCE**  
**Chaplin Town Hall**  
**Chaplin, Connecticut**  
**Special Meeting Minutes**  
**February 24, 2025**

**Chair Dick Weingart called the meeting to order at 6:06 PM. Board members present: Jeremiah Rufini, Victor Boomer; Alternate Peter Haines. Others: First Selectman Juan Roman. Audience: Ryan Perry. Absent: Link Diwan, Linda Caron, Bill Jenkins, Alternate Matt Foster, Alternate Izzy Alvarez.**

**3. SEATING OF ALTERNATES:** Alternate Peter Haines seated for Linda Caron.

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

**5. GUESTS:** None

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

**7. REPORTS:**

**a. Board Member reports:** None

**b. Staff reports:** None

**1) Finance Dept.:** Covered at February 10<sup>th</sup> meeting.

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

Dick Weingart met with 1<sup>st</sup> Selectman, Superintendent and Business Manager at Parish Hill to discuss upcoming budgets, infrastructure, and maintenance issues - asked how this year's budget tracking (looks good). 50% of budget spent to date. Legal Services a little high (just finished para negotiations). Clarified the Cafeteria Director salary paid from Central Office (CES and RD11 each pay half of the salary to Central Office); CES students receive free lunch (Parish Hill students do not).

***Motion to accept January 2025 CES Financial Statements, made by Jeremiah Rufini, seconded by Peter Haines and carried unanimously.***

**3) Tax Collector:** No Reports

**4) Assessor/Treasurer:** No Reports

**8. APPROVAL OF MINUTES**

**a. Regular/Special meeting(s): February 10, 2025**

***Motion to approve February 10, 2025 special meeting minutes, made by Victor Boomer with the following correction:***

Item #5b (2) should read – Jeremiah Rufini asked what Grand List loss of revenue calculates to mill rate (about 9/10 mill).

***Motion seconded by Jeremiah Rufini and carried unanimously.***

Peter Haines will have draft BOF Annual Report (with addition of Table 4 from the completed audit) for the next meeting.

**9. CORRESPONDENCE:** None

**10. OLD BUSINESS**

**a. Review action items from previous meetings – see minutes:**

Talked to Superintendent about saving funds for roof replacement (won't be able to fund from CIP). Will calculate excess funds to go into restricted account for difference of mill rate (29.95 set by BOS and 29.75 advertised in final budget).

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

Will be updated for next week. Data collection templates need to be completed in FHMS system (due within 30 days after completion of the audit). Budget presentations: BOS-March 10<sup>th</sup>, BOE-March 17<sup>th</sup>.

**c. Review FY 2023-24 Audit Material Weakness and Corrective Action Plan:**

Material weakness – made adjustments to Financial Statements (General Fund, Capital Projects Fund, Education Grants Fund, ARPA Fund, Nonmajor Government Funds – Special Revenue, Custodial Funds – not maintained within any accounting software) to conform with generally accepted accounting principles. Corrective Action Plan – Town will review all material general ledger funds at year end to identify required adjusting entries to the financial statements (auditors will discuss specifics on what they are looking for) and maintain Custodial Funds in Town's financial software.

**d. Review and update FY 2025-26 budget calendar:** Added completion column (Completed December).

**e. Review final FY 2025-26 Board of Education/Chaplin Elementary School budget request letter:**

Next year's budget needs to be as close to current budget as possible (submission should include Central Office & RD11 budgets, enrollment projections and staffing with any position fully or partially paid by Central Office – salary or stipend).

***Motion to approve BOE/CES Budget Request Letter as presented, made by Peter Haines, seconded Victor Boomer and carried unanimously.***

First Selectman Juan Roman reported the following:

- Hired 2 people for Town Administrator - one for grant writer (grant writing background), one for administrator (town management and transportation background). Chaplin, Pomfret and Canterbury in test program for the state with grant funding through NECCOG (waiting for contract).
- Asked if reval should be kept in CIP account or moved to Assessor's budget (keep in CIP).
- Savings for health insurance through Anthem Blue Cross with 0.5% increase for CES, Parish Hill and Town of Chaplin (price reduced with addition of dental).

**11. NEW BUSINESS:**

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

**b. Determine agencies for budget presentations on March 3, 2025 or later dates:**

The following agencies asked to present their budgets: Library (scheduled March 3<sup>rd</sup>), Rec Commission and Registrars. Board would also like presentation from DPW (in BOS presentation March 10<sup>th</sup>), Senior Center and Fire Department (Juan suggested every agency come in).

- Dick Weingart asked when the BOS would make decision on salary (next BOS meeting – looking at 2-1/2% increase).

**c. Consider options for more, and earlier, public involvement in the budget process:**

Asked Ryan Perry how to get more information out (announce town meetings on the electronic sign at the Fire Department – let people know they are public meetings, add to town website calendar and Google Groups, post notice on Facebook page, send out weekly emails, extend welcome to people that come to a meeting). First Selectman is in charge of the electronic sign and will do weekly notice with calendar on Town website and electronic sign.

**d. Initial review of DRAFT FY 2025-26 State and local revenue estimates:**

State funding estimated to be reduced for Chaplin (ECS Grant and Motor Vehicle Tax Grant) in addition to reduced revenues with decrease in Grand List (change in motor vehicle values, Algonquin depreciation, totally disabled veteran exemption).

- e. Initial review of FY 2025-26 DRAFT Chaplin assessment percentage for RSD11 budget:**  
Assessment percentage based on student census as of October 1<sup>st</sup> - doesn't include technical schools (\$140,000 increase for Chaplin).
- f. Review PRELIMINARY FY 2026-30 CIP Plan and potential available funding:**  
Need to look at reserves to determine how much can be transferred to CIP Plan.
- g. Review of FY 2025-26 General Fund budgets, parameters, and schedule:**  
Reviewed CES preliminary budget with a 2.95% increase (does not include reduction for insurance). PreK non-certified staff funded from General Fund (check on). Reviewed RD11 preliminary budget (not approved yet) with an increase of 3.80% (does not include reduction for insurance).
  - Total impact to the budget from revenues (loss of car tax reimbursement and ECS Grant) and expenditures (increase for Parish Hill assessment) would be about 8% increase to the mill rate (potential of 2 mills not counting using any General Fund surplus).
- h. Discuss Potential BOF CIP meeting with Fire Dept, Public Works, or Chaplin Elementary School:** None
- i. Other necessary budget business:** None

## 12. CONTINUING BUSINESS:

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

## 13. SECOND AUDIENCE FOR CITIZENS: None

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

- a. Special meeting(s):** Budget Agenda
  - 1) Potential agency budget presentations
  - 2) Review FY 2025-26 Budget process, agency presentations, and budget documents
  - 3) Other necessary business

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

- a. Monday, March 3, 2025:** Special Meeting@6pm (Town Hall) to continue review of FY 2025-26 budget issues
- b. Monday, Mar., 10, 2025:** Regular Meeting @7pm (Town Hall) Board of Selectman budget presentations
- c. Thursday, Mar. 13, 2025:** CIP Committee Meeting @6:30pm (Senior Center)
- d. Monday, March 17, 2025:** Special Meeting @6pm (Town Hall) – Board of Education budget presentation
- e. Monday, March 24, 2025:** Special Meeting @6pm (Town Hall) – Budget review
- f. Monday, March 31, 2025:** Special Meeting @6pm (Town Hall) – Budget review

## 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 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 sole purpose to offset next year's budget to lower 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 (9:10 PM) made by Peter Haines, seconded by Victor Boomer and carried unanimously.***

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