

CHAPLIN BOARD OF FINANCE
Chaplin Senior Center
Chaplin, Connecticut
Special Meeting Minutes
April 18, 2024

Chairperson Dick Weingart called the meeting to order at 7:07 PM. Present were Board members Jeremiah Rufini, Victor Boomer (online); Alternate Peter Haines, Alternate Matt Foster. Others present were First Selectman Juan Roman, Selectman Ken Fortier, Finance Manager Val Garrison, Pat Pogmore, Clint Slowik, Don Slowik. Absent were Board members Link Diwan, Linda Caron, Bill Jenkins; Alternate Izzy Alvarez.

3. SEATING OF ALTERNATES:

Alternate Matt Foster seated for Bill Jenkins; 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:** No Report
- b. **Staff Reports:** No Report

8. APPROVAL OF MINUTES

a. **Regular/Special meeting(s) – April 15, 2024:**

Motion to approve the April 15, 2024 special meeting minutes, made by Jeremiah Rufini, seconded by Peter Haines and carried with abstention by Victor Boomer.

9. CORRESPONDENCE: None

10. BUDGET WORKSHOP FOR FY 2024-25

a. **Consider and act on Town agency budget requests for FY 2024-25; identify budgets for examination, additional information, and/or adjustments:** Reviewed individual Town budgets (BOF reductions determined by looking at actual costs and items not used for potential savings).

b. **Consider and act on Board of Education/CES budget for FY 2024-25 and identify questions/comments for Board of Education:**

BOE/CES budget - 4.45% increase (provides services in-house instead of outplacement).

RD11 budget – 10.52% increase (Chaplin’s share of the Parish Hill budget is over 50%).

c. **Consider and act on Capital Projects Plan**

1) FY 2025-29 CIP Plan as proposed by CIP Committee:

CIP projects being funded this year include **General Government** – Revaluation, IT Equipment Purchase/Hardware; **Public Safety** - Firefighter Gear Replacement; **Public Works** - Road Maintenance, Tree Removal, Equipment Replacement, Drainage Infrastructure Rehabilitation, Vehicle Replacement, Facility Communication (downpayment with more funding in outer years); **Education** – **CES** - Electrical Room upgrade (houses the server and IT equipment) with a total budget of \$430,668.

2) Review completed CIP projects for potential closure: None

Jeremiah Rufini asked to clarify funding for the Ferrara Room at the Senior Center to accommodate early voting (moved out acoustics); asked if any CES salaries are not contractually obligated (all contractual), suggested reduction to the bottom line of the CES budget with a 27% tax increase, suggesting using \$70,000 from the North Bear Hill Road Bridge towards CIP funding from the General Fund (project closed by the state – check paperwork).

- Reviewed Median Assessment Value (increased with the reval). Average value of homes increased about 40%, personal property decreased (Algonquin depreciation), motor vehicles decreased (decline in used vehicles).

The Board discussed cutting the budget to reduce the tax increase including: not good to run down the reserve, difficulty in passing 27% tax increase (people will leave, houses may not sell), be careful about passing increase that large to the taxpayer, explore other options, determine a mill rate that would lower the percentage of tax increase, determine how much to cut the budget to make a significant impact to the mill rate, consider bonding or other sources to fund the CIP.

- Jeremiah Rufini suggested dropping the mill rate by ½ mill as a placeholder (31.05 mill rate would lower the tax increase to 25% with a deficit of about \$226,000).

Motion to approve budget parameters for budgets as presented (Town, CIP, Schools) for purposes of the Town Budget Public Hearing, made by Peter Haines, seconded by Jeremiah Rufini and carried unanimously.

d. Consider and act on preliminary mill rate for FY 2024-25:

Motion to bring a preliminary mill rate of 31.05 to the Public Hearing to support the budget, made by Peter Haines, seconded by Victor Boomer and carried with abstention by Victor Boomer.

e. Consider and act on preliminary FY 2024-25 anticipated revenues: Reviewed projected revenues.

f. Discussion of General Fund and CIP Fund budget parameters for FY 2024-25: Covered already

g. Review BOF Budget Schedule and dates for Budget Public Hearing and Annual Town Budget Meeting: Budget Public Hearing will be held on April 29th at 7pm in the Senior Center followed by a Special Meeting to finalize the Budget for the Annual Town Budget Meeting on May 13th at 7pm in the Senior Center.

h. Other budget issues for consideration: None

11. OLD/NEW BUSINESS

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

b. Appoint Auditors for FY 2023-24: None

c. Select meeting date to set mill rate following the budget referendum on May 21st: None

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

e. Review and update BOF Annual Activity/Project Calendar – FY 2023-24: None

f. Review BOF Bylaws: None

g. Continue review of policies under revision: None

1) BOE Unexpended Education Funds

2) General Fund Unallocated Fund Balance

12. SECOND AUDIENCE FOR CITIZENS:

Pat Pogmore suggested the following: look at a Grant Writer (lots of grants available – could split cost with the 3 towns); didn't see any grants applied for with the schools (CES has over a ½ million in Grant Fund budget); noted other towns dealing with similar issues; look at legislation passed for Special Ed regarding excess costs; look at electricity (household electricity going up \$30-\$40 month); simple is best when presenting this budget to the Town; share administrative functions between the elementary school and high

school (already being done) and consider sharing with Scotland Elementary and Hampton Elementary (not part of Central Office – both withdrew).

13. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Special meeting(s): FY 2024-25 Budget Workshop

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

- a. Monday, April 29, 2024: Budget Public Hearing & Special Meeting/Budget Workshop @ 7pm (Senior Ctr)
- b. Monday, May 13, 2024: Annual Town Budget Meeting @ 7pm (Senior Center)
- c. Tuesday, May 28, 2024: (TBD) Special Meeting and set Mill Rate for FY 2024-25 @ 7pm (Town Hall)
- d. Monday, June 10, 2024: Regular Meeting & Approve Revenue Budget for FY 2024-25 @ 7pm (Town Hall)

Action Items:

- Review Board goals and policies for FY 2022-23:
 - 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.
- Budget management for agencies near budget limit.
- Fiduciary Fund for the Chaplin Elementary PTO and Fiduciary Fund for the Boy Scouts must be added to the BOE Education Financial Procedures and a regular monthly review of these funds must be established similar to that for the Fiduciary Fund for Student Activities.

15. ADJOURN:

Motion to adjourn (9:42 PM) made by Jeremiah Rufini, seconded by Peter Haines and carried unanimously.

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