

CHAPLIN BOARD OF FINANCE

Chaplin, Connecticut

Meeting Minutes

April 10, 2023

Chairperson Dick Weingart called the meeting to order at 7:02 PM. Present were Board members Linda Caron, Doug Dubitsky, Victor Boomer and Bill Jenkins; Alternate Peter Haines. Others present were First Selectman Juan Roman and Finance Manager Val Garrison. Absent were Board members Link Diwan; Alternate Matt Foster and Alternate Izzy Alvarez.

3. **SEATING OF ALTERNATES:** Alternate Peter Haines seated for Board member Link Diwan.

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

5. **GUESTS:** None

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

7. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

Highlights from the Selectmen's meeting:

- Reimbursement received for the Fire Truck from USDA (\$91,400).
- Waiting for reimbursement for the Electronic Sign from Emergency STEAP Grant.

Dick Weingart updated the BOS with the following: April 24th Public Hearing on the budget, Budget Summary pending tonight's actions, Annual Report (published, on the Town website), Audit Sub-Committee moving along, 1 or 2 items for transfer at the Annual Town Meeting.

2) Audit RFP Sub-Committee:

Received 2 responses to RFPs out of 10. Teleconference held tonight with Offerdahl Emerson & Company LLC and will meet in person with Hoyt, Filippetti & Malaghan LLC next Monday (41% higher cost – willing to discuss).

b. Staff Reports:

1) Finance Dept - Review and accept monthly Town Financial Statements (FY 22-23); identify questions for follow up:

a) Board member(s) responsible for monthly follow up of financial statement questions:

Motion to accept March 2023 Town Financial Statements, made by Victor Boomer, seconded by Linda Caron and carried unanimously.

2) BOE/CES: Review and accept monthly CES Financial Statements (FY 22-23); identify questions for follow up: No Report

3) Tax Collector: Review and accept monthly Tax Collections report (FY 22-23); identify questions for follow up: No Report

4) Assessor/Treasurer:

- The Grand List Totals for October 1, 2022 decreased \$9,250 in assessment after the Board of Assessments Appeals meeting.
- Board was asked to consider inviting the Treasurer to report where funds are invested and held.

8. APPROVAL OF MINUTES

a. Special meeting – April 3, 2023:

Motion to approve April 3, 2023 special meeting minutes, made by Peter Haines with the following corrections:

Item #10a should read – increase to Central Office that is split with Parish Hill (Salary and Benefits for Maintenance Director and IT Director moved here).

Item #10f should read – The Annual Town meeting will be held on May 8th to approve the budget.

The motion was seconded by Victor Boomer and carried unanimously.

9. CORRESPONDENCE: None

10. BUDGET WORKSHOP FOR FY 2023-24:

Budget Summary was reviewed with projected 1.85 mill increase to balance the budget (due to 1 mill increase for RD11 increase in assessments for additional students at Parish Hill and about \$67,000 decrease in revenues at the current mill rate from Algonquin depreciation).

a. Consider and act on Board of Education/CES budget for FY 2023-24 and identify questions/comments for Board of Education:

Reviewed the BOE/CES budget with a BOF reduction of \$46,000 from requested 3.68% increase and discussed 14% increase to the Central Office Budget. Doug Dubitsky asked about justification for IT Director and Maintenance Director Salary increase (no documentation) and asked about any further discussion for the town to pay for certain items (equipment, maintenance) that would not impact the MBR (snowplowing, RD11 van purchase to transport students). Juan Roman asked what savings would be with a 0% increase (\$143,000). The overall increase for the BOE/CES budget would be 1.77% after removing unreasonable Central Office increase (Dick will redo calculations not to exceed 2% increase and present with explanation to the BOE).

b. Consider and act on Town agency budget requests for FY 2023-24; identify budgets for examination, additional information, and/or adjustments:

Reviewed Expense Summary for each department with BOF reductions based on historical data and budget performance (overall increase of 1.75% - mostly salary). Victor Boomer presented proposed reimbursement to towns for 7 or 14-day early voting (for one year).

c. Consider and act on preliminary Capital Projects Plan

1) FY 2024-2028 CIP Plan as proposed by CIP Committee and consider alternate funding proposal:

Reviewed the CIP Plan (most of funding in Public Works). State LoCIP Funds (\$104,000), repurposed funds from other projects funded through ESSER Grants (\$104,000), and transfer from the Unallocated Fund Balance (\$150,000) will be used to minimize the impact to the CIP. The BOE Pump House was reduced to \$5,000 for plan drafted by Link Diwan to upgrade safety equipment and function monitoring that would alleviate the need to go down into confined space (the BOE needs to investigate solution and bring to the Board to consider funding moving forward).

2) Review completed CIP projects for potential closure: None

d. Consider and act on preliminary mill rate for FY 2023-24:

Discussed projected 1.85 increase to the mill rate. Doug Dubitsky suggested negotiating a flat rate service agreement for any post service projects with Algonquin or Eversource. Peter Haines suggested emphasizing the positive by presenting benefits of funding such as safety (Dick pointed out value statements in the Budget Executive Summary).

e. Consider and act on preliminary FY 2023-24 anticipated revenue:

Reviewed the Revenue Summary with a 1.42% increase. State funding includes: Motor Vehicle Tax Cap with towns being reimbursed for lost revenue (\$832 for Chaplin this year) and reduction in ECS Grant (approximately \$70,000 per year). Local revenues are about the same.

Bill Jenkins left the meeting at 9:06 PM.

f. Discussion of General Fund and CIP Fund budget parameters for FY 2023-24:

There is enough information for the budget based on parameters discussed.

g. Consider and act on legal notice for Budget Public Hearing:

The Board reviewed the legal notice for the Budget Public Hearing that will be sent out to the Chronicle.

h. Review BOF Budget Schedule and dates for Budget Public Hearing: April 17th meeting not necessary.

i. Other budget issues for consideration: None

11. OLD/NEW BUSINESS

a. Review action items from previous meetings – see minutes: Covered under Item 7a1)

b. Review and update BOF Annual Activity/Project Calendar: Activity/Project Calendar is up to date.

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

12. CONTINUING BUSINESS:

a. Review Board goals and policies for FY 2022-23: Moved to Action Items

13. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

a. Regular meeting(s): Standard meeting agenda and FY 2023-24 Budget Workshop

b. Special meeting(s): FY 2023-24 Budget Workshops

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

a. Monday, April 24, 2023: Budget Public Hearing Special Meeting and Budget Workshop @ 7pm
(Senior Center)

b. Monday, May 8, 2023: Annual Town Budget Meeting @7pm (Senior Center)

c. Monday, May 22, 2023: Special Meeting to Set Mill Rate and Budget Workshop @7pm

Juan Roman suggested using Unassigned Fund Balance in lieu of raising mill rate (1 mill increase would carry over to the next year and drop the fund balance below 10% - concerns with unpredicted PH enrollment).

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.

15. ADJOURN:

Motion to adjourn (9:25 PM) made by Doug Dubitsky, seconded by Peter Haines and carried unanimously.

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