

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
April 24, 2023

Chairperson Dick Weingart called the meeting to order at 8:45 PM. Present were Board members Link Diwan, Linda Caron, Doug Dubitsky and Victor Boomer; Alternate Peter Haines. Others present was First Selectman Juan Roman. Absent was Board member Bill Jenkins; Alternate Matt Foster and Alternate Izzy Alvarez.

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

4. **AUDIENCE FOR CITIZENS:** None

5. **ADDITIONS OR CHANGES TO THE AGENDA:** None permitted

6. **GUESTS:** None

7. **REPORTS**

- a. **Board Member reports:** No Report
- b. **Staff Reports:** No Report

8. **APPROVAL OF MINUTES**

- a. **Regular meeting – April 10, 2023:**

Motion to approve the April 10, 2023 regular meeting minutes, made by Peter Haines with the following correction:

Item #10 should read – (due to 1 mill increase for RD11 increase in assessments for additional students at Parish Hill and about \$167,000 decrease in revenues at the current mill rate from Algonquin depreciation).

The motion was seconded by Linda Caron and carried unanimously.

9. **CORRESPONDENCE:**

A letter was received from the Board of Selectmen asking the Board to consider using a portion of the Unassigned Fund Balance to offset the budget shortfall in lieu of raising the mill rate.

10. **FY 2023-24 BUDGET WORKSHOP**

- a. **Review Budget Public Hearing testimony and comments:**

Suggestion made at the Public Hearing to take a hard look at the Unassigned Fund Balance.

- b. **Consider and act on Board of Education/CES budget:**

Reviewed the response from CES Board Chair Jaclyn Chancey to limit their budget increase to 2%. Salary for the IT Director and Maintenance Director includes a stipend (benefits moved to the COC). BOF reduction for the BOE/CES budget is \$65,536.

Motion to approve the Board of Education/Chaplin Elementary School budget for FY 2023-24 in the amount of \$3,984,941, made by Victor Boomer, seconded by Link Diwan and carried unanimously.

- c. **Consider and act on FY 2024-28 CIP Plan:**

Motion to approve the FY 2024-28 CIP Plan revised to April 10, 2023, and with a General Fund appropriation, from current tax revenues of \$119,451, made by Peter Haines, seconded by Linda Caron and carried unanimously.

- d. **Consider and act on Town Government budget:**

Library Director Salary reflects 3-1/2% increase approved by the BOS for hourly employees (merit increase not approved and 4 additional hours per month already approved for the FY 2022-23 budget). Recreation - Building & Field Maintenance (bulk of the expenses for the building and ancillary items) requested an increase to \$6,000 (will leave at \$4,000).

- Doug Dubitsky commented that the fields and whole park look pretty good now and attracting people to events.
- Juan Roman reported that the town pays a contractor to do field maintenance (fertilizing, cutting, maintenance of baseball diamonds) and that Building & Field Maintenance is for the snack shack, pavilion, and storage shed.

There were 2 offers for Audit Services (Link suggested increasing the Audit line to match the higher cost to give room to select between the two). Audit line was increased to \$28,500 (federal audit not included). Town Treasurer Salary reduced to reflect a 3-1/2% increase.

Motion to approve the FY 2023-24 Town Government budget in the amount of \$2,365,165, made by Link Diwan, seconded by Peter Haines and carried unanimously.

- e. **Consider and act on combined Town Government and Board of Education budget for FY 2023-24:**
Motion to approve the combined FY 2023-24 Town Government and Board of Education budget in the amount of \$9,647,758, made by Link Diwan, seconded by Peter Haines and carried unanimously.
- f. **Consider and act on Budget Letter and Executive Summary for Town Meeting:**
Reviewed Executive Summary for the Budget with items that need updating. Board consensus is for the Chair to update Executive Summary for publishing in the budget proposal to present to the town.
- g. **Consider and act on transfers from the General Fund to the CIP fund to support the CIP Plan:**
Motion to appropriate and transfer the amount of \$150,000 from the FY 2022-23 General Fund Unassigned Fund Balance to CIP Fund Project #3305.4 – Road Maintenance, made by Link Diwan, seconded by Linda Caron and carried unanimously.
Purpose: This funding will allow the Public Works department to perform needed road maintenance.
Motion to appropriate and transfer for FY 2022-23, the amount of \$415,000 from the CIP Fund Project #3315.7 England Road Bridge to CIP Fund Project #3315.6 Bedlam Road Bridge, made by Link Diwan, seconded by Peter Haines and carried unanimously.
Purpose: England Road bridge is fully funded through the Federal bridge program and this transfer will allow preliminary design and other work to begin for Bedlam Road Bridge.
- h. **Review BOF budget calendar & schedule:** Covered already
- i. **Other budget issues for consideration:**
Discussion held regarding using the Unassigned Fund Balance to offset the deficit (fully funding the \$421,000 deficit with no increase to the mill rate would reduce the Unassigned Fund Balance to about 10%) and the impact to the following year with the Revaluation (with house values going up, homeowners would expect the mill rate to go down a corresponding amount).
 - Doug Dubitsky fears real estate may not go up as much as people think and may possibly go down.Dick Weingart suggested a 1.5 mill increase to 36.00 mills with an Unassigned Fund Balance of about 12%.
- j. **Appoint Auditor for FY 2022-23:** Covered already
- k. **Consider and act on funds transfers and budget line item additions/adjustments as requested:** None

11. AGENDA SUGGESTIONS FOR NEXT MEETING:

- a. Set the mill rate for FY 2023-24
- b. Other necessary business

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

- a. Monday, May 1, 2023: RSD11 Annual Budget Meeting @6pm (Parish Hill School Library)
- b. Tuesday, May 2, 2023: RSD11 Budget Referendum – noon to 8pm (Chaplin Fire Department)
- c. Monday, May 8, 2023: Annual Town Budget Meeting & BOF Budget Presentation @7pm (Senior Center)
- d. Tuesday, May 16, 2023: Town Budget Referendum – noon to 8pm (Chaplin Fire Department)
- e. Monday, May 22, 2023: Special Meeting and Set Mill Rate for FY 2023-24 @7pm (Town Hall)
- f. Monday, June 12, 2023: Regular Meeting and Approve Revenue Budget for FY 2022-23 @7pm (Town Hall)

Action Items:

- Update on reimbursements for Electronic Sign and Fire Truck.
- 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.

13. ADJOURN:

Motion to adjourn (10:25 PM) made by Peter Haines, seconded by Linda Caron and carried unanimously.

*Respectfully submitted by Kathleen Scott
Recording Clerk*