

**CHAPLIN BOARD OF FINANCE**  
**Chaplin, Connecticut**  
**Special Meeting Minutes**  
**March 4, 2024**

Chairperson Dick Weingart called the meeting to order at 7:02 PM. Present were Board members Link Diwan, Linda Caron, Jeremiah Rufini, Victor Boomer; Alternate Peter Haines and Alternate Matt Foster. Also present was Finance Manager Val Garrison. Absent was Board member Bill Jenkins; Alternate Izzy Alvarez.

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

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

5. **GUESTS:** None

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

**7. REPORTS**

**a. Board Member Reports**

**1) FY 2022-23 Annual Report**

**a) Consider and act on approval of FY 2022-23 Annual Report:**

All reports are in including external reports (Eastern Highlands Health District, NECCOG) and addition of Deputy Town Treasurer. Dick Weingart suggested the Appendix have a title in the Index and to update the heading in the BOF Report.

**2) FY 2025-29 CIP Committee:**

February 29<sup>th</sup> meeting was postponed. The next step is to reprioritize scheduled projects that far exceed the amount of funds that can be made available (need to consider the audit, assessment for Parish Hill and amount of funding that can be made available – Dick has suggestions).

**b. Staff reports:**

**1) BOE/CES: Review and accept monthly CES Financial Statements (FY 23-24); identify questions for followup:** No Report

**2) Tax Collection: Review and accept monthly Tax Collections Report (FY 23-24); identify questions for followup:** Received January and February Reports (will review at the next meeting).

**8. APPROVAL OF MINUTES**

**a. Regular/Special meeting (s) – February 26, 2024:**

***Motion to approve the February 26, 2024 special meeting minutes, made by Victor Boomer with the following corrections:***

**Item #8a should read** – The table presented also showed the Grand List broken down by property type for the previous 6 years.

**Item #11b should read** – Adult Education (goes directly to the school).

***The motion was seconded by Link Diwan and carried unanimously.***

9. **CORRESPONDENCE:** None

**10. BUDGET WORKSHOP FOR FY 2024-25**

**a. Review Board of Education/CES PRELIMINARY BUDGET for FY 2024-25 and identify questions/comments for BOE:**

Reviewed CES preliminary budget with an overall increase of 8.63% (Contractual Salaries, Non-Certified Staff – upcoming negotiations, Group Insurance, Speech & Hearing – outside services, Special Ed related services – may have to use Unexpended Education Funds for excess costs). There is legislation for the state to cover Magnet School Tuition. Link Diwan noted the large mismatch between Audited Actuals and budget for Instructional Supplies.

**b. Review latest draft of total Chaplin FY 2024-25 anticipated revenues:**

No significant changes since the last meeting. The approximate value of a mill is about \$250,000.

**c. Review Town agency budget requests, identify individual budgets for examination/additional information/adjustments:** No Review

**d. Continue review of BOS recommended Salary Adjustments for Town Officials and Staff:**

Link Diwan and Peter Haines were asked to look at the BOS recommended salary adjustments (Peter will check with the First Selectman for job descriptions and hours worked). Dick Weingart presented CCM Salary Surveys available for comparison.

**e. Review FY 2024-2029 DRAFT Chaplin assessment percentage for RSD11 budget and cost impact on Chaplin:**

Chaplin's assessment for Parish Hill is about 51% (impact to the budget estimated at \$169,372). Jeremiah Rufini asked if Magnet School Tuition (may not be responsible for) would come off here (the cost would come off the RD11 budget).

**f. Continue review of FY 2024-25 General Fund and FY 2025-2029 CIP Plan budgets, parameters, and schedule:**

Reviewed Budget, Mill Rate, and Fund Balance document with Unassigned Fund Balance of 16% for FY 2022-23 (Link noted 16% is less than recommended 2 months of expenditures - would be 16.67%). The current year is projected at 14.1% (revenues projected with \$89,000 deficit and potential transfer of \$200,000 to CIP Fund). Focus should be on a range for the Unassigned Fund Balance and the Mill Rate.

**g. Review Capital Projects Plan**

**1) FY 2025-2029 CIP Plan as proposed by CIP Committee:**

Dick Weingart will propose the following changes to the CIP Committee: General Government - Town Center Vision (Grant not submitted yet - move funding out to the future); Public Safety - Vehicle Replacement (waiting for replacement schedule - move funding out to the future); Public Works - Nutmeg Lane Paving & Drainage (remove funding for this year), Sander Roof Rack (move funding out to the future), Facility Communication – DPW (move funding out to the future); Chaplin BOE – Roof Replacement (grant funding may be available – move funding out to the future), Electrical Room Upgrades (use Unexpended Education Fund) with a total Net CIP Funding of about \$273,000.

**2) Review completed CIP projects for closure:** No review

**h. Review dates for Board of Finance special budget workshops, budget Public Hearing, and Annual Town Budget Meeting:**

March 18<sup>th</sup> (BOF), March 25<sup>th</sup> (BOE), April 1<sup>st</sup> (CIP), April 8<sup>th</sup> (Budget Workshop).

**i. Review CCM Salary Survey data for 2023-24:** Discussed already

**j. 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. Review and update BOF Annual Activity/Project Calendar – FY 2023-24:**

Budget requests with detailed information are in the Master Budget Workbook.

- c. **Review Special Meeting dates for March 2024:** Discussed already
- d. **Review BOF Bylaws:** No update (technical difficulties).
- e. **Continue review of policies under revision**
  - 1) **BOE Unexpended Education Funds:** No Review
  - 2) **General Fund Unallocated Fund Balance:** Discussed already

**12. SECOND AUDIENCE FOR CITIZENS:** None

**13. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:**

- a. Special meeting: March 18 – Standard meeting agenda & pertinent tasks from Annual Activity Calendar
- b. BOS Budget Presentation
- c. Continue review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets, parameters and schedule
- d. Continue review of FY 2024-25 agency budget requests

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

- a. Monday, March 11, 2024: Regular meeting cancelled
- b. Monday, March 18, 2024: Special Meeting & BOS Budget Presentation @ 7pm (Town Hall)
- c. Monday, March 25, 2024: Special Meeting & BOE Budget Presentation @ 7pm (Town Hall)
- d. Monday, April 1, 2024: Special Meeting & CIP Committee Budget Presentation @ 7pm (Town Hall)
- e. Monday, April 8, 2024: Special Meeting & Budget Workshop

**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 (9:01 PM) made by Peter Haines, seconded by Link Diwan and carried unanimously.***

***Respectfully submitted by Kathleen Scott***

***Recording Clerk***