

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Regular Meeting Minutes
April 8, 2024

Chairperson Dick Weingart called the meeting to order at 7:10 PM. Present were Board members Linda Caron, Jeremiah Rufini, Bill Jenkins, Victor Boomer (online); Alternate Peter Haines. Others present was 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:

Dick Weingart updated the BOS with the following: budget deliberations, change in composition of the Grand List resulting in a considerable shift of the tax burden.

- No decisions made yet on 2 items: path forward for resolving some IT issues with the Town, contract with Casella for Hauling Waste and Recycling.

b. Staff Reports:

1) Finance Dept: Review and accept monthly Town Financial Statements (FY 23-24); identify questions for follow up:

Revenues and expenses are tracking well with budget projections.

Expenses - Employee Benefits (Health Insurance expected to be overbudget); Public Works (Salary expected to be overbudget – have Salary Contingency).

Motion to accept March 2024 Town Financial Statements, made by Peter Haines, seconded by Linda Caron and carried unanimously.

2) Tax Collector: Review and accept monthly Tax Collections report (FY 23-24); identify questions for follow up: Tax Collections for March at 99.8%.

Motion to accept March 2024 Tax Collections Report, made by Jeremiah Rufini, seconded by Linda Caron and carried unanimously.

8. APPROVAL OF MINUTES

a. Regular/Special meeting(s) – March 25, 2024:

Motion to approve March 25, 2024 special meeting minutes, made by Peter Haines with the following correction:

Item #5a should read – (one outplaced student moved in this year and going to Parish Hill next year - \$107,000 not budgeted this year).

The motion was seconded by Linda Caron and carried unanimously.

9. **CORRESPONDENCE:** None

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

Proposed budgets to date need reductions with a deficit of about \$500,000 (consider the CIP, Town budget, BOE budget, and increase to the mill rate).

- a. **Review latest PRELIMINARY ESTIMATE of total Chaplin FY 2024-25 anticipated revenues:**
Revenues projected with a 2.5% increase. State Grant (Municipal Revenue Sharing no longer funded).
- b. **Review Board of Education/CES PROPOSED BUDGET for FY 2024-25 and identify questions/comments for BOE:**
The overall increase is 6.09%. Consider possible savings in Salaries (Non-Certified Staff), Health Insurance (based on actuals), and Purch/Prof/Tech Services (Central Office, Speech & Hearing Services).
- c. **Review FY 2024-25 PRELIMINARY ESTIMATE Chaplin's assessment for RSD11 budget and cost impact on Chaplin:** The increase for Chaplin's assessment for RSD11 is already factored into the budget.
- d. **Review PRELIMINARY Capital Projects Plan**
 - 1) **FY 2025-2029 CIP Plan as compiled by CIP Committee:**
Reviewed proposed changes to the CIP: **General Government** – Community Room Acoustic Improvements (adjustments to accommodate voting – move out of Fire Department, exit door for access and egress). Jeremiah Rufini asked if any concerns justifying expenditure of moving voting (need a dedicated line to support early voting – exists at the Town Hall). Peter Haines suggested recommending to the BOS to defer funds to move voting to the Community Room to a better time. **Motion to remove \$30,000 from CIP Community Room project, made by Peter Haines, seconded by Linda Caron and carried unanimously.**
Public Works – reduced Road Maintenance (can use funds from current balance). Consider not funding the following projects this year: **Public Safety** - Community Investment-Town Center Vision; **Public Safety** - Vehicle Replacement (fire truck); **Public Works** – Nutmeg Lane Drainage & Paving, Sander Roof Rack, Senior Center Parking Lot Paving, Facility Communication; **Education** – CES Roof Replacement (intended to start next year).
 - 2) **Review completed CIP projects for potential closure:** No review
- e. **Review PRELIMINARY Town agency budget requests; identify individual budgets for examination and adjustment:**
Government Operations - 9.3% increase (Sanitation, IT Services upgrade, BOS Salary Proposal). Each budget was reviewed for possible savings with about \$60,000 from the following: change to BOS Recommended Salary Adjustments (1st Selectmen, 2 Selectmen, Administrative Assistant, Finance Manager, Town Clerk, Librarian, Senior Center Director, Treasurer); **Chaplin BOE** – consider BOF reduction; **General Government** – move Equipment Purchase to CIP, consider BOF reduction; **Assessor** – Revaluation Assessment moved to CIP; **Board of Selectmen** – consider BOF reduction; **Building, Grounds Maintenance** – Maintenance (based on actuals), consider BOF reduction; **Employee Fringe Benefits** – Annuity Match & Social Security (based on actuals), consider BOF reduction; **Library** – Books; **Public Works** – consider BOF reduction; **Recreation** – Building & Field Maintenance, Special Activities, Sporting Equipment; **Sanitation** – MSW & Collection, Residential Collection, Singletstream, consider BOF reduction; **Tax Collections** – Collection Fees; **Transfer Station** – Disposal Bulky Waste, Haul Bulky Waste, consider BOF reduction; **Volunteer Fire Department** – Emergency Medical Services – Supplies & Training, Insurance, OSHA Mandates, Forestry Grant; **Town Contingency.**
 - 1) **Continue review of BOS recommended Salary Adjustments for Town Officials & Staff:** None

Bill Jenkins left the meeting at 9:13 PM.

- Discussed how to deal with the \$508,000 deficit including the following: cut from the CIP, use \$70,000 from the North Bear Hill Road Bridge project, use some of the Fund Balance to offset, BOF reduction on individual line items for each budget, \$2,500 BOF reduction for each budget.

Motion to defer remainder of the agenda to next week, made by Peter Haines, seconded by Jeremiah Rufini and carried unanimously.

- f. Continue review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets, parameters, and schedule**
- g. Review dates for Board of Finance special budget workshops, budget Public Hearing, and Annual Town Budget Meeting**
- h. Other budget issues for consideration**

11. OLD/NEW BUSINESS

- a. Consider and act on funds transfers and budget line additions/adjustments as requested**
- b. Review and update BOF Annual Activity/Project Calendar – FY 2023-24**
- c. Review Special Meeting dates for April 2024**
- d. Review BOF Bylaws**
- e. Continue review of policies under revision**
 - 1) BOE Unexpended Education Funds**
 - 2) General Fund Unallocated Fund Balance**

12. SECOND AUDIENCE FOR CITIZENS

13. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Special meeting(s): April 15 -Standard meeting agenda & pertinent tasks from Annual Activity Calendar**
- b. Continue review of FY 2024-25 General Fund and FY 2025-29 CIP Plan budgets, parameters, and schedule**
- c. Continue review of FY 2024-25 agency, Board of Education, and CIP budget requests**

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

- a. Monday, April 15, 2024: Special Meeting & Budget Workshop @ 7pm (Town Hall)**
- b. Monday, April 22, 2024: Special Meeting & Budget Workshop @ 7pm (Town Hall)**
- c. Monday, April 29, 2024: Budget Public Hearing & Special Meeting/Budget Workshop @ 7pm (Senior Ctr)**
- d. Monday, May 13, 2024: Annual Town Budget Meeting @ 7pm (Senior Center)**

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.

15. ADJOURN:

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

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