

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
April 29, 2024

Chairperson Dick Weingart called the meeting to order at 9:13 PM. Present were Board members Link Diwan, Linda Caron, Jeremiah Rufini and Victor Boomer; Alternate Peter Haines and Alternate Matt Foster. Absent was Board member Bill Jenkins; Alternate Izzy Alvarez.

3. **SEATING OF ALTERNATES:** Alternate Matt Foster 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:** No Report
 - b. **Staff Reports:** No Report
8. **APPROVAL OF MINUTES**
 - a. **Regular/Special meeting(s) – 04/18/2024:**
Motion to approve 04/18/2024 special meeting minutes, made by Jeremiah Rufini, seconded by Matt Foster and carried with abstention by Linda Caron.
9. **CORRESPONDENCE:** None
10. **BUDGET WORKSHOP FOR FY 2024-25**
 - a. **Review Budget Public Hearing testimony and comments:** None
 - b. **Consider and act on Board of Education/CES budget:**

Dick Weingart proposed reducing the BOE/CES budget by \$28,000 (reducing Town Government budgets combined with a mill rate of 31.45 leaves a Fund Balance in the 11% range). Discussion included: deficit target of no more than \$100,000, move cost for additional non-certified staff (not hired yet) to Town Contingency, move Tech Coordinator to the Town budget, move majority of maintenance to Town budget to encourage shared services (BOE runs their own school by statute), go with the \$28,000 reduction, concerns about minimal impact, every budget should take a cut.

Motion to approve the Board of Education/Chaplin Elementary School budget for FY 2024-25 in the amount of \$4,134,213 - made by Jeremiah Rufini, seconded by Link Diwan and carried unanimously.
 - c. **Consider and act on FY 2025-29 CIP Plan:**

Link Diwan believes the CIP Plan is inadequate for the needs of the Town – may need to consider bonding in the future (talk to the BOS about alternated funding).

Motion to approve the FY 2025-29 CIP Plan revised to April 10, 2024, and with a General Fund appropriation, from current tax revenue of \$112,674 - made by Link Diwan, seconded by Linda Caron and carried unanimously.
 - d. **Consider and act on FY 2024-25 Town Government budget:**
Motion to approve the FY 2024-25 Town Government budget in the amount of \$2,476,362 – made by Victor Boomer, seconded by Jeremiah Rufini and carried unanimously.

- e. **Consider and act on combined Town Government and Board of Education budget for FY 2024-25:**
Motion to approve the combined FY 2024-25 Town Govt. and Board of Education budget in the amount of \$10,255,229 – made by Victor Boomer, seconded by Jeremiah Rufini and carried unanimously.
- f. **Consider and act on Budget Letter and Executive Summary for Town Meeting:** None
- g. **Consider and act on transfers from the General Fund to the CIP Fund to support the CIP Plan:**
 - a) Consider and act on recommendation to Town Meeting for appropriation and transfer from the General Fund Unallocated Fund Balance to the CIP Fund for the following project(s):
 - 1) Project #3305.4 – Road Maintenance (\$125,000)
 - 2) Other projects per CIP Plan (\$75,000)***Motion to appropriate and transfer the amount of \$200,000 from the FY 2023-24 General Fund Unassigned Fund Balance to the CIP Fund for the following projects: #3305-4 – Road Maintenance (\$125,000) and other projects per CIP Plan (\$75,000), made by Link Diwan, seconded by Linda Caron and carried unanimously.***
 - b) Consider and act on recommendation to Town Meeting for the appropriation and transfer from the General Fund Restricted Account #10701.10 BOE Non-Lapsing Unexpended Education Funds Account to the CIP Fund for the following project(s): New Project – CES Secondary Electrical Room Upgrades.
Motion to appropriate and transfer the amount of \$25,000 from the FY 2023-24 General Fund Restricted Account #10701.10 BOE Non-Lapsing Unexpended Education Funds Account to the CIP Fund for the following project: New Project – CES Secondary Electrical Room Upgrades, made by Link Diwan, seconded by Linda Caron and carried unanimously.
- h. **Consider and act on a request from the Board of Education to appropriate \$70,000 from the Unexpended Education Fund for unanticipated Special Education expenditures for FY 2023-24:**
Consider and act on recommendation to Town Meeting for an appropriation from the General Fund Restricted Account #10701.10 BOE Non-Lapsing Unexpended Education Funds Account for the following purpose: to offset unanticipated/unbudgeted Special Education costs in FY 2023-24.
Motion to appropriate an amount not to exceed \$70,000 from the General Fund Restricted Account #10701.10, BOE Non-Lapsing Unexpended Education Funds Account for the following purpose – to offset unanticipated/unbudgeted Special Education costs in FY 2023-24, made by Link Diwan, seconded by Linda Caron.
- i. **Review of BOF budget calendar and schedule:**
A special meeting will be held on May 22nd to set the mill rate.
- j. **Other budget issues for consideration:** None
- k. **Appoint Auditor for FY 2023-24:**
Motion to appoint Hoyt, Filippetti, and Malaghan, LLC as Chaplin’s auditors for FY 2023-24, made by Link Diwan, seconded by Jeremiah Rufini and carried unanimously.
- l. **Consider and act on funds transfers and budget line-item additions/adjustments as requested:** None

11. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Set the mill rate for FY 2024-25
- b. Other necessary business

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

- a. Monday, May 6, 2024: RSD11 Annual Budget Meeting @ 7pm (Parish Hill High School Library)
- b. Monday, May 7, 2024: RSD11 Budget Referendum @ noon to 8pm (Chaplin Volunteer Fire Department)
- c. Monday, May 13, 2024: Annual Town Budget Meeting & BOF Budget Presentation @ 7pm (Senior Center)
- d. Tuesday, May 21, 2024: Town Budget Referendum @ noon to 8pm (Chaplin Volunteer Fire Department)

- e. Wednesday, May 22, 2024: Special Meeting and set Mill Rate for FY 2024-25 @ 7pm (location TBD)
- f. 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.

13. ADJOURN:

Motion to adjourn (10:05 PM) made by Jeremiah Rufini, seconded by Linda Caron and carried unanimously.

*Respectfully submitted by Kathleen Scott
Recording Clerk*