

CHAPLIN BOARD OF FINANCE
Chaplin Town Hall
Chaplin, Connecticut
Regular Meeting Minutes
October 7, 2024

Chair Dick Weingart called the meeting to order at 7:01 PM. Present were Board members Linda Caron, Jeremiah Rufini, Victor Boomer and Bill Jenkins; Alternate Peter Haines. Others present were Finance Manager Val Garrison and audience member Ryan Perry. 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.

Dick Weingart thanked Board members, the public and everyone involved with budget deliberations. Reviewed new section in the Bylaws - Members and Their Duties.

4. FIRST AUDIENCE FOR CITIZENS:

Ryan Perry expressed concerns about the town cast into the spotlight with articles in the Chronicle regarding a Board of Finance member employed by the Board of Education (conflict of interest).

- The Board discussed the issue including: going to the state level for a resolution, CT statute 10 -156e (Board of Education employees can serve on any government body in town where they reside except their own Board of Education), concerns about the issue not being brought up sooner for discussion, concerns about voting on any motion until the issue is resolved, misinformation about Town Attorney opinion in the Chronicle (Dick will talk to the 1st Selectman about following up with the Town Attorney).

5. GUESTS: None

6. ADDITIONS OR CHANGES TO THE AGENDA: Add to agenda as Item 10d – Refunds to Taxpayers.

7. REPORTS:

a. Board Member reports:

1) Selectmen’s monthly meeting:

Dick Weingart updated the BOS with the following: followup to the budget passing (submit 2 reports through OPM portal, send Tax Collection budget to Tax Collector after Revenue Budget approved), Audit field work at the Town Hall starts tomorrow, begin preliminary work on the next budget (looking at working copy of budget calendar).

2) FY 2023-24 Annual Report: Meeting with Susan end of the month.

3) FY 2023-24 Audit by Hoyt, Filippetti & Malaghan LLC: Covered already

4) Fixed Assets Update for Audit:

Fixed Assets for DPW submitted to the 1st Selectman (needs further work).

b. Staff Reports:

1) Finance Dept: Review and accept monthly Town Financial Statements (FY 24-25); identify issues for follow up:

a) BOF member review by Victor Boomer:

Items overbudget –

Income (14160 Zoning Board of Appeals).

Expenses - **Board of Selectmen** (27105 Conferences & Dues); **Employee Fringe Benefits** (31515.6 Life Insurance); **Recreation** (39105 Activities); **Registrars** (40110 Training/Certification); **Senior**

Center (41050.2 Holiday - Director not budgeted - tracks holiday, sick time, vacation time); **Town Clerk** (43105.8 Historic Document Grant); **Transfer Station** (44545 Disposal of Tires).

Motion to accept September 2024 Town Financial Statements, made by Peter Haines, seconded by Victor Boomer, motion carried.

- 2) **BOE/CES: Review and accept monthly CES Financial Statements (FY 24-25); identify issues for follow up: No Report**
- 3) **Tax Collector: Review and accept monthly Tax Collections report (FY 24-25); identify questions for follow up: No Report**
- 4) **Assessor/Treasurer: None**

8. APPROVAL OF MINUTES:

a. Regular/Special meeting(s) – September 9, 2024:

Motion to approve the September 9, 2024 regular meeting minutes, made by Victor Boomer with the following correction:

Add to Action Items – Funding for CES Roof Replacement.

Motion seconded by Linda Caron and carried with abstentions by Jeremiah Rufini and Bill Jenkins.

9. CORRESPONDENCE: None

10. OLD BUSINESS:

a. Review action items from previous meetings – see minutes:

Add Funding for CES Roof Replacement. Bill Jenkins expressed concerns with Policy for dissemination of Personal Information of Board members that may conflict with FOI.

b. Review and update BOF Annual Activity/Project Calendar – FY 2023-24 & 2024-25:

Pending items for FY 2023-24 include: Fixed Assets Inventory, Draft Procedures for the Annual Report, budget related items. FY 2024-25 Items completed through September. Annual Report due October 31st.

c. FY 2024-25 budget issues:

1) Approve Town Revenue Budget for FY 2024-25: Reviewed Revenue Budget with a 29.95 mill rate.

Motion to approve \$9,820,456 Town Revenue Budget for FY 2024-25, made by Victor Boomer, seconded by Linda Caron and carried with the following vote:

YES: Peter Haines, Victor Boomer, Linda Caron. NO: Bill Jenkins. ABSTAIN: Jeremiah Rufini.

2) RTC flyer re: referendum and tax increase:

Discussed item to get involved in flyer distributed at Chaplin Day - Vote in Referendums (20% Democrat Property Tax Increase on the Ballot for September 17th).

3) Other potential budget issues for consideration: None

d. Refunds for Taxpayers:

BOS set the mill rate at 29.95 for July tax bills (29.7 mill rate for approved budget). OPM won't allow reduction to mill rate once it is set. The Tax Collector cannot legally issue a refund unless there is a change in assessment or the mill rate. Looked into option of issuing rebates that would require looking at every item on the Grand List - would need to be calculated individually by hand (not practical due to time, logistics, cost). Jeremiah Rufini expressed concerns about the quick decisions made with the mill rate (Board has the authority to put funds collected in excess in restricted account for the sole purpose to offset next year's budget to lower the mill rate).

11. NEW BUSINESS:

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

- b. **Consider draft budget calendar for FY 2025-26 fiscal year:** Reviewed draft budget calendar.
- c. **Consider parameters for FY 2025-26 budget requests:** Discuss at the next meeting.
- d. **Review BOF policies under revision:** None

12. CONTINUING BUSINESS:

- a. **Review Board goals and policies for FY 2023-24:** All moved to follow up section of meeting minutes.

13. SECOND AUDIENCE FOR CITIZENS: None

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting(s): Standard meeting agenda
- b. Consider and act on FY 2025-26 budget calendar, policies, and town agency budget request memo
- c. Review BOF policies under revision
- d. CIP Funding
- e. Other necessary business

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

- a. Monday, November 18, 2024: Regular Meeting @7pm (Town Hall)
- b. Monday, December 9, 2024: Regular Meeting @7pm (Town Hall)

Action Items:

- Review Board goals and policies for FY 2024-25:
 - 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.
- Funding for CES Roof Replacement

16. ADJOURN:

Motion to adjourn (9:19 PM) made by Victor Boomer, seconded by Linda Caron and carried unanimously.

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