

CHAPLIN BOARD OF FINANCE

Chaplin Town Hall

Chaplin, Connecticut

Regular Meeting Minutes

August 11, 2025

Chair Dick Weingart called the meeting to order at 7:06 PM. Board members present: Link Diwan, Jeremiah Rufini, Alternate Peter Haines. Others present: Finance Manager Val Garrison, NECCOG Town Administrators Jordan Lumpkins and Mary Calorio. Audience: Ryan Perry. Absent: Linda Caron, Victor Boomer, Bill Jenkins, Alternate Matt Foster, 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:

Add the following to the agenda: CES Teacher Negotiations as Item #7a5); Budget Calendar for FY 2025-26 as Item #11c; October BOF Meeting as Item #11d.

7. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

Dick Weingart updated BOF with the following: budgets for FY 25-26 up and running in QuickBooks, Audit prep has begun, Treasurer working on OPM reporting (LOCIP Grant) and FHMS reporting (budget including adjustments for allowable exceptions for 2.5% cap on budget increase - 4.43% increase for BOF) – most towns exceeded this year with no penalty from State approved waiver.

2) FY 2023-24 Audit by Hoyt, Filippetti & Malaghan LLC:

Audit Engagement Letter signed and Fee Schedule reviewed (\$2,100 more than budgeted).

3) FY 2024-25 Annual Report:

Request memo sent out with template (waiting to hear back from departments).

4) NECCOG Town Administrator review of Chaplin Budget Process:

Town Administrators started review of budget process meeting with 1st Selectman and BOF Chair and would like to meet with other people that contribute to the budget (including input from other BOF members) to get the full picture on how information flows, any stumbling blocks or areas for improvement, monitoring year-end spending.

5) CES Teacher Negotiations:

Updated schedule – BOE non-meeting August 28th at 6:30pm to discuss strategies with attorney (Dick, Jeremiah, Link will attend), Negotiations begin September 11th. Link Diwan would like to briefly discuss points to bring to August 28th meeting (should be done in Executive Session) and what assistance or resources to provide (add to September agenda).

b. Staff Reports:

1) Finance Dept: Review and accept monthly Town Financial Statements (FY 24-25); identify issues for follow up: Looked at June 2025 Budget Reports.

- Revenues with a surplus: Investment Interest, Surplus Equipment (not budgeted), Building Permits, Conveyance Tax (real estate transfers), Planning & Zoning Permits, Transfer Station Fees, Town Clerk Copying and Recording Fees, Vital Statistics (copying), Zoning Board of Appeals (Application Fees), State Telecommunications. Education Grant and State/Federal Funding on target. Tax Collection in good shape.

- Over expenditures: CIP & Debt Service (Copier Leases), Assessor, BOF (not enough budgeted for Clerical Hire), Bldg. Grounds & Maint. (mostly in Utilities), Employee Fringe Benefits (not enough budgeted for benefits – not all being used including Annuity Match), Library, Planning & Zoning (Agent Salary), Public Works (well informed of status by 1st Selectman), Recreation (great job finding funds), Registrars, Transfer Station (mostly from Tire Disposal and Household Chemicals), Volunteer Fire Department.
- CES - \$168,000 surplus to date - plan to put 2% of their budget (about \$80,000) into Non-Lapsing Account pending BOE approval (BOF approval not needed with Legislative change – will not reduce MBR).

Motion to accept June 2025 Budget Reports, made by Link Diwan, seconded by Jeremiah Rufini and carried unanimously.

- 2) **BOE/CES: Review and accept monthly CES Financial Statements (FY24-25); identify issues for followup:** None
- 3) **Tax Collector: Review and identify monthly Tax Collections report (FY24-25/FY25-26); identify questions for follow up:** None
- 4) **Assessor/Treasurer:** None

8. APPROVAL OF MINUTES

- a. **Regular/Special meeting(s) – July 14, 2025:**

Motion to approve July 14, 2025 regular meeting minutes, made by Peter Haines with the following correction:

Item #10b should read – Work on Audit items begins in August.

Motion seconded by Link Diwan and carried with abstention by Jeremiah Rufini.

9. CORRESPONDENCE: None

10. OLD BUSINESS

- a. **Review action items from previous meetings – see minutes:**
Town Administrators working on Fixed Assets List project that includes: verifying with Insurance and Auditors, long-term replacement cycle (can look at doing a Capital Improvement Policy).
- b. **Review and update BOF Annual Activity/Project Calendar – FY24-25/FY25-26:** August – mostly the Audit.

11. NEW BUSINESS

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Consider and act on FY 2024-25 year-end budget transfers:**
Transfer from 50050 Contingency Fund to the following: 20000 CIP & Debt Service (Copier Leases) (\$1,271.70); 23000 Assessor (\$82.25); 26000 Board of Finance (\$5,650.47); 28000 Bldg. Grounds & Maint. (\$1,515.86); 31500 Employee Fringe Benefits (\$1,956.36); 35000 Library (\$108.16); 36000 Planning & Zoning (\$820.62); 38000 Public Works (\$3,411.06); 39000 Recreation (\$445.69); 40000 Registrars (\$6131.83).
Transfer from 20100 General Expenses to: 40000 Registrars (\$4,660.60).
Transfer from 31300 Emergency Preparedness to: 40000 Registrars (\$1,043.62).
Transfer from 40500 Sanitation to: 44500 Transfer Station (\$2,362.39).
Transfer from 30500 Community Economic to: 47000 Volunteer Fire Department (\$1,014.00).
Transfer from 34000 Inland Wetlands to: 48000 Zoning Board of Appeals (\$690.84) – Total \$31,165.45
Motion to approve Year End Budget Transfers totaling \$31,165.45 for FY 2024-25 made by Peter Haines, seconded by Link Diwan and carried unanimously.

- c. **Budget Calendar for FY 2025-26:** Preliminary Calendar will be presented at September meeting.
- d. **October BOF Meeting:** Dick Weingart will be out-of-town for October meeting.

12. CONTINUING BUSINESS:

- a. **Review Board goals and policies for FY 2025-26:** 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/Special meeting(s):
 - 1) Standard meeting agenda
 - 2) Progress of NECCOG Town Administrator(s) in reviewing Chaplin budget process
 - 3) Begin preliminary planning for FY 26-27 budget

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

- a. Monday, September 8, 2025: Regular Meeting @7pm (Town Hall)
- b. Monday, October 6, 2025: Regular Meeting @7pm (Town Hall)
- c. Monday, November 10, 2025: 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 Acct.: 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, cost documentation).
 - e) Policy for dissemination of Personal Information of Board Members.
- Draft Memo Template for Agencies that are near budget.
- Funding for CES Roof Replacement.
- Contact Treasurer about presentation by Berkshire Bank representative.
- Fixed Assets – Public Works only.
- Highlight grant funding in the Budget and Annual Report.

16. ADJOURN:

***Motion to adjourn (8:41 PM) made by Jeremiah Rufini, seconded by Link Diwan and carried unanimously.
Respectfully submitted by,
Recording Clerk Kathleen Scott***