

CHAPLIN BOARD OF FINANCE
Chaplin Town Hall
Chaplin, Connecticut
Regular Meeting Minutes
October 6, 2025

Vice-Chair Link Diwan called the meeting to order at 7:03 PM. Board members present: Jeremiah Rufini, Victor Boomer, Alternate Peter Haines. Others present: NECCOG Town Administrator Mary Calorio. Absent: Dick Weingart, Linda Caron, Bill Jenkins, Alternate Matt Foster, Alternate Izzy Alvarez.

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

4. FIRST AUDIENCE FOR CITIZENS:

Link Diwan speaking as a citizen invited everyone to Nightmare on Main (Link in the production) next 2 Fridays and Saturdays from 7-9:30pm (tickets \$18 at the door – all proceeds go to Railroad Museum).

5. GUESTS: NECCOG Town Administrators: M. Calorio and J. Lumpkins

Mary Calorio reported the Town Administrators working on evaluating budget process and documents. Met with a lot of stakeholders including Finance Manager, Administrative Assistant and BOF Chair - would like to meet with BOF members to discuss what was helpful and what should be changed. Lots of positive feedback on Link's charts (asked for copies). Looking to whittle down budget meetings to be more productive – better quality, less quantity (Jeremiah would like to streamline with a lot to digest). Discussed budget documents that are used to make assumptions and how it affects Fund Balance that is trending about 10% with 16% recommended by auditors. Not able to fund CIP – will need to bond (better rating and interest rates for larger balance). Link Diwan would like to see the following: overall view of area small town budgets from NECCOG, pool all Utilities into one budget (same for Salaries), BOE to have its own referendum process (looking at referendum for the upcoming year with question for Town budget and separate question for BOE budget), and Records of Attendance in the Annual Report.

6. ADDITIONS OR CHANGES TO THE AGENDA:

Add to agenda as Item #7a4) Discuss Schedule for BOE and Teacher's Union Negotiations.

7. REPORTS

a. Board Member reports:

- 1) **Selectmen's monthly meeting:** No Report
- 2) **FY 2024-25 Annual Report:** No reports submitted since last month (reminders sent out).
- 3) **FY 2024-25 Audit by Hoyt, Filippetti & Malaghan LLC:** Audit on schedule.
- 4) **Discuss Schedule for BOE and Teacher's Union Negotiations:**
Negotiations - October 20th and 27th, Mediation - October 28th (may be moved to November 7th).

b. Staff Reports:

- 1) **Finance Dept: Review and accept monthly Town Financial Statements (FY25-26); identify issues for follow up:**
 - Town Insurance – about 1.5% in excess of what budgeted.
 - 38000 Public Works – Salary, holidays, sick/vacation already expended 100% (check with Val).
 - 30300 Bicentennial Arboretum - overbudget (planning pollinator meadow out front).
 - 31300 Emergency Preparedness - overbudget for Equipment Purchase (used for Town Radio – may need to request additional appropriation).

Motion to accept July – September 2025 Town Financial Statements, made by Peter Haines, seconded by Jeremiah Rufini and carried unanimously.

- 2) **BOE/CES: Review and accept monthly CES Financial Statements (FY25-26); identify issues for follow up:** Tabled
- 3) **Tax Collector: Review and accept monthly Tax Collections report (FY25-26); identify questions for follow up:** Tax Collections at 55%.
Motion to accept Tax Collections report, made by Victor Boomer, seconded by Peter Haines and carried unanimously.
- 4) **Assessor:** None
Treasurer: Reported to BOS about compromised account (now have Positive Pay) - have to clear all checks every morning.

8. APPROVAL OF MINUTES

a. Regular/Special meeting(s) – September 8, 2025:

Motion to approve September 8, 2025 regular meeting minutes, made by Peter Haines, seconded by Victor Boomer and carried with abstention Link Diwan.

Link Diwan thanked Peter Haines in person echoing thanks expressed at the last meeting.

9. CORRESPONDENCE: None

10. OLD BUSINESS

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

CES Roof Replacement - (Peter suggested looking at other funding besides bonding, Mary suggested Office of School Construction grant funding with the State, Link suggested BOE use their non-lapsing fund first for capital improvement). Berkshire Bank Representative – Treasurer is coordinating a meeting (comes from Massachusetts - bank is going through a merger). Fixed Assets for Public Works - Victor Boomer noted CIP project for a portable generator for \$30,000 - would like to see emergency backup generator at the Town Hall (cost about \$8,000 with underground piping already there - check with NECCOG for grant funding).

b. Review and update BOF Annual Activity/Project Calendar – FY 2025-26:

Annual Report and Fixed Assets Inventory due October 31st.

c. Consider and act on revised FY 2024-25 year-end budget transfers: Tabled

11. NEW BUSINESS

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Review draft Budget Calendar for FY 2026-27:** Reviewed
- c. **Review draft Budget Policies for FY 2026-27:** Reviewed with edits.
- d. **Review draft Budget Letter to Town agencies for FY 2026-27:** Reviewed with edits.
- e. **Consider parameters for FY 2026-27 budget request:** None

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 meeting(s): standard meeting agenda
- b. Consider and act on FY 2026-27 Budget Calendar, Policies, and Town Agency budget request letter
- c. Consider and act on revised FY 2024-25 year-end budget transfers
- d. Other necessary business

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

- a. Monday, November 10, 2025: Regular Meeting @7pm (Town Hall)
- b. Monday, December 8, 2025: Regular Meeting @7pm (Town Hall)
- c. Monday, January 12, 2026: Regular Meeting @7om (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 (9:12 PM) made by Peter Haines, seconded by Jeremiah Rufini and carried unanimously.
Respectfully submitted by,
Recording Clerk Kathleen Scott***