

CHAPLIN BOARD OF FINANCE
Chaplin Town Hall
Chaplin, Connecticut
Regular Meeting Minutes
February 9, 2026

Chair Dick Weingart called the meeting to order at 7:02 PM. Board members present: Link Diwan, Victor Boomer, Mike O'Neill. Others: Finance Manager Val Garrison, Assessor Chandler Rose, Town Administrator Mary Calorio. Absent: Jeremiah Rufini, Bill Jenkins, Alternate Matt Foster, Alternate Izzy Alvarez.

3. SEATING OF ALTERNATES: None

4. GUESTS:

a. Mr. Chandler Rose, Chaplin Assessor, re: October 2025 Grand List

2025 Grand List decreased .24% in assessment from 2024 Grand List (adjusted with revised MV depreciation schedule and 1 real estate account from Board of Assessment Appeals). Seeing positive growth (1.7% increase) with real estate property - 4 new houses. Motor Vehicles grew (1.7% increase) with updated depreciation schedule. Personal Property decreased - offset by Algonquin (last year of depreciation) and includes Dollar General. Top 10 Taxpayers include: Algonquin (top taxpayer), CT Light & Power (in top 3), Mehak (new gas station - fully on Grand List), BTV Realty (Dollar General fully on Grand List), Zlotnick's Realty (gas station with convenience store, Dunkin Donuts, Pizza, package store), Don Tedford (apartments on Lynch Road), Cellco/SBA (2 cell towers), Chaplin Cottage Rentals (property behind Blondie's). Deadline for Board of Assessment Appeals February 19th (no appeals to date).

- Dick Weingart asked if notified about building permits (Building Official provides copies of all new building permits monthly – 4 currently).

b. Ms. Mary Calorio and Mr. Jordan Lumpkins, Town Administrators, re: Chaplin Budget Process Transition:

Working closely with Finance Manager on many agency requests that have come in - discussed process to get remainder in (working on same document together to make changes). Reworked front pages of document for easier read (includes Revenue estimates) – discussed expectations with Dick. In good shape overall with initial draft to present end of this month – meeting with Superintendent and team tomorrow to review how budget numbers presented to the Town. Plan to meet with all department heads to discuss expectations and lines of communication for input.

- Victor Boomer commented about including graphs (key components will be built into public document for a different way to absorb information).

- Dick Weingart asked about building in way to fund capital projects and if TARM could be transferred into Capital Fund (could look at building small increments into the budget annually for transfer to CIP, slowly building up to get into mill rate, could look at going into debt issuance (lower interest rate) or bond – consider cost benefit to the user, could earmark TARM for road projects - can't be used as matching grant) – Dick noted not appropriate for BOF to make decisions on CIP (CNR Plans should be created for specific equipment based on depreciation value, plan same for roads with companies available to scan roads to grade conditions).

- Link Diwan would like to see contributions put away based on depreciation value for buildings, bridges, equipment (works more for equipment - start small including benefits in long run for public). Special Meeting will be held Monday, February 23rd at 6pm to look at draft budget.

5. FIRST AUDIENCE FOR CITIZENS: None

6. ADDITIONS OR CHANGES TO THE AGENDA: Add to agenda as Item #7a4) – Bylaws Update.

7. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

Dick Weingart updated BOS with the following: received Grand List (mostly flat), Municipal Aid numbers came in (proposed to be flat funded), little behind in CIP process -1st meeting February 19th.
- Used wood chipper put up for auction on government website (declared surplus).
Noted concise report from Town Administrators attached to BOS minutes.

2) FY 2024-25 Annual Report:

Very close to completion (Treasurer working on final report, Economic Development Commission - no activity, Dick will get information for BOF report to Jeremiah).

3) FY 2026-27 CIP Process: Some requests received from Public Works (Fire Department working on).

4) Bylaws Update:

Mike O'Neill reviewed Bylaws and will merge draft dated 2020 with revisions dated 2024 (new Article – Members & Duties) for review at next meeting.

b. Staff Reports:

1) Finance Dept: Review and accept monthly Town Financial Statements (FY25-26); identify issues for follow up:

a) BOF member review by Victor Boomer:

Items over 100% include: **Income:** 14145.1 Planning & Zoning Application Fees, 14150.2 Firehouse Hall Rentals; **Expenses:** Assessor (23106 Office, 23103 In-House Computer - costs came in under budget); BOF (26102 increase for Auditor); Bicentennial Arboretum (30305 Education & Marketing, 30313 Tree Planting); Emergency Preparedness (31315 Equipment); Historic District (33050 Clerical Hire); Inland/Wetlands (34101 Clerical Hire); Library (35101 Assistant Lib 1 – covered Director Absence); Planning & Zoning (36105 Office); DPW (38111 Safety Replacement Training, 38112 Salt); Rec (39100 Clerical Hire, 39105 Activities); Transfer Station (44543 Disposal Singletream) – Dick suggested factoring in bottom line with review.
- Dick Weingart asked about funds spent in Building/Grounds/Maintenance - 28075 Town Hall (painting for Rec, concrete work, lighting for pollinator garden).

Victor Boomer motioned to accept January 2025 Town Financial Statements, seconded by Link Diwan and carried unanimously.

2) BOE/CES: Review and accept monthly CES Financial Statements (FY25-26); identify issues for follow up: None

3) Tax Collector: Review and accept monthly Tax Collections report (FY25-26); identify questions for follow up: Office understaffed - Tax Collector Amanda Tashea has left the office.

4) Assessor/Treasurer: None

8. APPROVAL OF MINUTES

a. Regular/Special meeting(s) – January 12, 2026:

****Link Diwan motioned to approve January 12, 2026 joint special meeting minutes, seconded by Dick Weingart and carried unanimously.***

****Victor Boomer motioned to approve January 12, 2026 regular meeting minutes with the following correction:***

Item 4a should read – (rely on professional companies for ordinances to be accurate and legal, super secure, formatting data – some doesn't transfer, PDF would be available even if hosting not funded).

Motion seconded by Link Diwan and carried unanimously.

9. CORRESPONDENCE: None

10. OLD BUSINESS

- a. **Review action items from previous meetings – see minutes:** Needs cleanup.
- b. **Review and update BOF Annual Activity/Project Calendar – FY 2025-26:** None.
- c. **Review Budget Calendar for FY 2026-27 fiscal year:**
Adjustments – 1st CIP meeting cancelled (rescheduled to February 19th), received Chaplin Enrollment data for Parish Hill, special meeting February 23rd to review 1st draft of budget by NECCOG Administrators.
- d. **Consider and act on FY 2026-27 BOF & Contingency budget requests:**
BOF total budget - \$46,268 (increase for Auditor).
Victor Boomer motioned to approve FY 2026-27 BOF budget of \$46,268, seconded by Link Diwan and carried unanimously.
Total Town Contingency budget - \$47,500 (Town Contingency - \$30,000, Town Salaries - \$17,500).
Victor Boomer motioned to approve FY 2026-27 Total Town Contingency budget of \$47,500, seconded by Link Diwan and carried unanimously.

11. NEW BUSINESS

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Consider and act on FY 2026-27 Board of Education/Chaplin Elementary School budget request letter:**
Updated request letter from last year that includes: rewording on stable funding from the state, information on Grand List, asked to keep budget as close to this year's budget as possible, asked for list of supplemental information including plans for use of Non-lapsing Education fund.
Link Diwan motioned to approve FY 2026-27 BOE/CES budget request letter, seconded by Victor Boomer and carried unanimously.
- c. **Review Governor's proposed FY 2026-27 Municipal Aid for Chaplin:**
State funding increased \$3,000 overall (Adult Ed and Special Ed goes direct to BOE, little increase to PILOT) – Mary noted strong legislative push to redo base formula for ECS (not changed since 2013) that would provide increase for all districts.

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
- c. First Review of preliminary FY 2026-27 Agency Budgets and Revenue Budget
- c. Review FY 2026-27 Budget calendar and potential agency presentations
- d. Other necessary business

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

- a. February 23, 2026: Special Meeting @6pm (Town Hall)
- b. Monday, March 9, 2026: Regular Meeting @7pm (Town Hall)
- c. March 2026, TBD: Special Meeting(s) @7pm (Location TBD)
- d. Monday, April 13, 2026: Budget Public Hearing @7pm (Senior Center)

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:

***Link Diwan motioned to adjourn (9:50 PM), seconded by Victor Boomer and carried unanimously.
Respectfully submitted by,
Recording Clerk Kathleen Scott***