

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

Vice-Chair Link Diwan called the meeting to order at 7:00 PM. Board members present: Jeremiah Rufini, Victor Boomer, Mike O'Neill. Others present: 1st Selectman James Harrington, Selectman Leslie Ricklin, Finance Manager Val Garrison, Town Administrator Mary Calorio. Absent: Dick Weingart, Bill Jenkins, Alternate Matt Foster, Alternate Izzy Alvarez.

3. SEATING OF ALTERNATES: None

4. GUESTS

a. First Selectman James Harrington and Town Administrator Mary Calorio presenting:

1) FY 2026-27 Town Government Budget Proposals:

No changes to Preliminary Proposed Budget presented at last meeting with biggest drivers of the budget: Ambulance Services (in negotiations), Animal Control, Town Administrator Program, Registrars & Primaries (invite to March 23rd meeting), Fire Department (invite to March 23rd meeting), potential changes to tax assessment, modifying Assessor/Tax Collection/IT services. Revenues not reflected for any use of Fund Balance to balance the budget. Unassigned Fund Balance currently just under 10% (recommends not using at current level and create Fund Balance Policy - can provide Best Practice Policy for Municipalities). Revenues mostly flat. CCM advocating for revising ECS base formula. BOE budget will be put into budget document after approved (expected March 11th). Looking at putting Assessor, Tax Collection and IT services under one umbrella (need capital investment for infrastructure about \$68,000).

- Link Diwan asked the following: what Bond issuers would like to see (15-20%), reduction in Employee Benefits (Health Insurance based on change in actual participants, Pension based on actuals), participating in Cyber Security Insurance (new IT vendor would assist with coverage), and would like details for Fire Department before March 23rd meeting.
- Mike O'Neill asked about timeframe if they decide to increase ECS funding (will probably come in Implementer Bill that comes out end of session in May – can adjust mill rate if it comes through), and asked about Treasurer's increase – backup presented (invite to March 23rd meeting and ask for work logs, job duties and why reduction in hours by previous Treasurer not sufficient).
- Victor Boomer asked for update on Assessor (talking with Mansfield about package deal for Assessor and Tax Collection services making available to residents all in one place) – applied for RPIP funding to offset. Windham office going through upheaval with their services (incorrect bills sent out, Town has not received reports since November).
- Jeremiah Rufini asked if additional revenue from ECS would be overspending with MBR (not related to revenue - based on what budgeted in current year).

2) Potential changes to Tax Assessment, Collection Services, and IT support services: Covered already.

3) Other necessary budget business: None

5. FIRST AUDIENCE FOR CITIZENS: None

6. ADDITIONS OR CHANGES TO THE AGENDA: None

7. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

- Discussed Mansfield and Interlocal.
- Asked Superintendent to break out each town's share in dollar value in referendum questions for General Government, CES, RD11 (Dick suggests splitting CIP into separate line item). \$40,000 put in budget for Capital Improvements to start saving.

2) FY 2024-25 Annual Report:

Everything in except BOF, need to decide how to handle missing report from Economic Development.

3) FY 2026-27 CIP Process:

Discussed projects with reason for requests - totals \$352,000. Biggest component for Public Works with severe damage to many roads (especially North Bear Hill Road) due to bad winter - applying for Trip Grant for Lynch Road. Discussed using \$35,000 from Museum Relocation to cover initial costs for IT infrastructure.

b. Staff Reports:

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

a) Detailed review of budgets that may be on a trajectory to over expenditure for the year:

- Tree Removal in CIP and Public Works budget (discussed putting all in one place, purchasing used bucket truck).
- Canon leases (Link suggested looking at reducing number of machines to 2).
- IT expenses will go down with new IT contract.
- Public Works – Salt and Snow Removal Overtime overbudget (may need appropriations) – will be applying for FEMA funding.

Victor Boomer motioned to accept February 2026 Town Financial Statements, seconded by Jeremiah Rufini 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: None

4) Assessor/Treasurer: None

8. APPROVAL OF MINUTES

a. Regular/Special meeting(s) – February 9, 2026:

Victor Boomer motioned to approve February 9, 2026 regular meeting minutes, seconded by Jeremiah Rufini and carried with abstention by Link Diwan.

9. CORRESPONDENCE: None

10. OLD BUSINESS

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

Combine CES Roof Replacement with building improvements to Funding for CES Building Envelope Improvements (working on facilities study to submit to Office of School Construction Grant with 62% reimbursement). Change Berkshire Bank to Beacon Bank. Highlight grant funding in Budget and Annual Report (will incorporate net tax impact to budget – Link suggests including Special Revenue).

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

c. Review budget calendar for FY 2026-27 fiscal year: Tabled

11. NEW BUSINESS

a. Consider and act on funds transfers and budget line additions/adjustments as requested: 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. Special Meetings
- 1) Presentation of FY 2026-27 CES budget by Board of Education
 - 2) Consider additional agency budget presentations
 - 3) Budget workshop
 - 4) Other necessary business

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

- a. Monday, March 16, 2026: Special Meeting @6pm (Town Hall) – BOE budget presentation
- b. March 23 & 30, 2026 Special Meeting @6pm (Town Hall)
- c. April 2026, TBD Special Meeting @6pm (Town Hall)
- 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 Building Envelope Improvements.
- Contact Treasurer about presentation by Beacon Bank representative.
- Fixed Assets – Public Works only.

16. ADJOURN:

***Victor Boomer motioned to adjourn (9:07 PM), seconded by Jeremiah Rufini and carried unanimously.
Respectfully submitted by,
Recording Clerk Kathleen Scott***