

CHAPLIN BOARD OF FINANCE

Chaplin Town Hall

Chaplin, Connecticut

Regular Meeting Minutes

May 11, 2026

Chair Dick Weingart called meeting to order at 7:01 PM. Board members present: Link Diwan, Jeremiah Rufini, Victor Boomer, Mike O'Neill. Others present: 1st Selectman James Harrington, Selectman Leslie Ricklin, Selectman Juan Roman, Town Administrator Mary Calorio, Finance Manager Val Garrison. Absent: Bill Jenkins, Alternate Matt Foster, Alternate Izzy Alvarez.

3. SEATING OF ALTERNATES: None

4. GUESTS: None

5. FIRST AUDIENCE FOR CITIZENS: None

6. ADDITIONS OR CHANGES TO THE AGENDA:

Add to agenda as Item 11d – Approve Revenue Budget for FY 2026-27 and Item 11e – Deallocate Funds on Balance Sheet.

7. REPORTS

a. Board Member reports:

1) Selectmen's monthly meeting:

BOS approved moving \$47,100 in CIP from Museum (\$35,000) and Bicentennial (\$12,100) to Technology 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:

Revenues - tracking reasonably well (quarterly reports through March coming from Mansfield Tax Collector).

- Public Works Salt and Snow Removal O/T overbudget from winter storms.

- Link Diwan asked about the following: 20200 Information Technology (on track), how the Town is doing with Fuel (down to 500 gal. – will have to use fuel pumps soon with additional \$500-\$1,000 projected), and Fire Department 47104.2 Maintenance Contracts and 47109 Repairs overbudget (Maintenance Contracts may include repairs - higher than normal with budget in line overall).

- BOF spent \$2,500 more than allocated due to Federal Audit.

Balance Sheet – Assigned Funds to Balance the Budget may be needed for snow removal and salt or any other department that goes over. Moving Assigned Funds for Capital projects to Unassigned Funds would make Fund Balance healthier with no impact to Capital Fund.

Victor Boomer motioned to accept April 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: 64% of budget spent through March.

Link Diwan motioned to accept March 2026 CES Financial Statements, seconded by Victor Boomer and carried unanimously.

3) Tax Collector: Review and accept monthly Tax Collections report (FY25-26); identify questions for follow up: No Report

4) Assessor & Treasurer: No Report

8. APPROVAL OF MINUTES

- a. **Regular/Special meeting(s) – April 13, 2026 Public Hearing, April 13, 2026 Special Meeting:**
**Victor Boomer motioned to approve April 13, 2026 Public Hearing minutes, seconded by Link Diwan and carried with abstention by Mike O’Neill.*
**Victor Boomer motioned to approve April 13, 2026 special meeting minutes, seconded by Link Diwan and carried with abstention by Mike O’Neill.*

9. CORRESPONDENCE: None

10. OLD BUSINESS

- a. **Review action items from previous meetings – see minutes:** None
- b. **Review and update BOF Annual Activity/Project Calendar – FY 2025-26:** Needs to be updated.

11. NEW BUSINESS

- a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None
- b. **Consider and act on Mill Rate for FY 2026-27:**

Reviewed Mill Rate Statement with change to 32.884 mills (reduced .33) for Real Estate & Personal Property and 32.46 mills for Motor Vehicle and Motor Vehicle Supplement - capped at 32.46 (received about \$60,000 additional Education Aid from the State - added to Revenue and decreased from amount to collect from taxes). Also received from the State about \$155,000 one-time additional Mohegan Pequot Grant not reflected as revenue (Town Administrators recommend using for Capital Investment or Fund Balance).

- Jeremiah Rufini spoke about not using entire amount to reduce the mill rate (not a significant offset) – open to ideas that would benefit taxpayers.
- Link Diwan prefers putting funds towards capital projects not funded last year (need roof, school updates, and healthier Fund Balance to bond for larger projects (bridge) – need to finalize guidelines in Unallocated Fund Balance.
- Victor Boomer suggests putting into Unallocated Fund Balance for emergency use.
- Dick Weingart noted one-time Supplemental Mohegan Pequot Grant of \$155,000 is about 4/10 of a mill – if used to reduce the mill rate, would have to consider it on top of next year’s budget in addition to any change in assessment for Parish Hill (2 to 3 more students would cost an additional \$175,000 to \$225,000).

Link Diwan motioned to set FY 2026-27 Mill Rate of 32.884 for Real Estate & Personal Property and 32.46 for Motor Vehicle & Motor Vehicle Supplement, seconded by Mike O’Neill and carried with the following vote:

YES: Mike O’Neill, Victor Boomer, Link Diwan, Dick Weingart.

NO: Jeremiah Rufini.

- c. **Consider and act on appointment of Auditor for FY 2025-26:**
Victor Boomer motioned to appoint HFMLLC (Hoyt, Filippetti and Malaghan LLC) as Auditor for FY 2025-26, seconded by Jeremiah Rufini and carried unanimously.
- d. **Approve Revenue Budget for FY 2026-27:** Tabled
- e. **Deallocate Funds on Balance Sheet:** Tabled

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:

- Pat Pogmore of 18 York Road asked about the following: any discussion of bifurcation of budget for next year (significant conversation started – too late in this budget cycle, RD11 sets their referendum question,

bifurcation needs to be approved at Town Meeting), any scheduled meetings for oversight on monies given to education (no authority), intent for use of one-time aid (State wants to see property tax relief and possible mill rate reduction – will help in the long run), and appreciates all the work done by the Board.

- Link Diwan speaking as a citizen asked if BOS would be putting question about bifurcation on agenda for next Town Meeting (discussing with Town Attorney – RD11 asked to include each town’s share of their budget with their question).

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular Meetings(s):
 - 1) Standard meeting agenda
 - 2) Approve Revenue Budget for FY 2026-27
 - 3) Guidelines for Unallocated Fund Balance
 - 4) Add Bifurcation to Action Items

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

- a. Monday, June 8, 2026: Regular Meeting @7pm (Town Hall)
- b. Monday, July 13, 2026: Regular Meeting(s) @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:

*Jeremiah Rufini motioned to adjourn (8:53 PM), seconded by Link Diwan and carried unanimously.
Respectfully submitted by,
Recording Clerk Kathleen Scott*