

**TOWN OF SALEM  
BOARD OF FINANCE  
REGULAR MEETING MINUTES  
THURSDAY, FEBRUARY 11, 2021 – 7:00 P.M.  
VIRTUAL MEETING VIA ZOOM**

Per State of Connecticut, Governor Lamont Executive Order Number 7B, the Town of Salem Board of Finance Regular Meeting on January 28, 2021 will be following the suspension of in-person open meeting requirements. Please click the link below to join the webinar:

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**PRESENT**

William “Skip” Dickson, Chairman  
Marshall Collins, Clerk  
Corinne (Cory) Bourgeois  
Deborah Cadwell  
Maryann Casciano  
Janet Griggs  
John Bernier, Alternate  
Joseph Duncan, Alternate

**ABSENT**

Dean Wojcik, Alternate

**ALSO PRESENT**

First Selectman Kevin Lyden

**CALL TO ORDER:**

Chairman Dickson called the meeting to order at 7:02 p.m.

**RECOGNITION OF VISITORS:** *none*

**SEAT ALTERNATE IF NEEDED:** *none*

**COMMUNICATIONS:** *none*

**ALTERATIONS TO THE AGENDA:**

**M/S/C:** Collins/Bourgeois, to add the following item to the agenda:

**8. EXECUTIVE SESSION**

**A. Executive Session to discuss the Town Auditor Proposals.**

**Discussion:** None. Voice vote, 6-0, all in favor.

**AGENDA:**

**1. APPROVAL OF MINUTES: JANUARY 28, 2021 REGULAR MEETING**

**M/S/C: Collins/Casciano, to approve the Board of Finance January 28, 2021, Regular Meeting Minutes, with the following amendments:**

**Page 1, Attendees:**

**ALSO PRESENT:** *Joseph Duncan*

**Page 4, last paragraph:**

Network Upgrades & Independent Technology Analysis – BOE Chairman Sean Reith reported that the network upgrades are not *an* emergent *need* and may be moved out, if necessary, without causing any significant negative effects to the School.

**Discussion: None. Voice vote, 6-0, all in favor.**

**2. TREASURER'S REPORTS**

**A. REVENUE SUMMARY**

**B. TRIAL BALANCE**

**C. FUND BALANCE**

**D. OTHER**

The Board reviewed the Treasurer's Reports for the months of December 2020 and January 2021. First Selectman Lyden reported that there were no unusual occurrences and stated that the recently approved \$115,000.00 supplemental appropriation for the removal/replacement of Salem School's fuel oil tanks from the town's Unassigned Fund Balance has been completed.

In response to Board Member Casciano regarding the overage for Line Item 5-710-572, Municipal Insurance, Insurance – Tanks, Bond, Crime, First Selectman Lyden stated that the line item is over its budgeted amount, in part, due to the insurance costs for the Town's aging underground oil tanks. The Department continues to be under budget and no new bills are expected for the fiscal year.

**3. PUBLIC COMMENTS – none**

**4. SELECTMAN'S REPORT**

First Selectman Lyden reported that the Montville Town Council approved to extend the existing Animal Control Officer (ACO) Agreement for an additional five (5) years.

A \$20,000.00 settlement agreement was reached with the previous firm that maintained the Library HVAC equipment. The funds will be deposited into the town's General Fund.

CIRMA (Connecticut Interlocal Risk Management Agency) has informed the town that, as of July 1, they will no longer be offering cyber insurance to municipalities. As such, he has contacted and agreed to a \$1 million liability policy for \$7,063.00/year with Corvus Insurance, a company referred to the town by CIRMA. The policy will cover both the town and the School

for the recovery/repair of data. Because the BOE (Board of Education) is currently in the midst of their budget process and was unable to make a commitment and separating the policy between the two entities proved more costly for the town, he opted to include the BOE in the policy. A loss prevention analysis was conducted and a score of 92 was received. Personnel will be required to take cyber classes. He added that the Auditors strongly recommended the town carry Cyber Insurance. A copy of the policy will be forwarded to the Board.

**5. ACT ON PROPOSED APPROPRIATIONS FOR FY2021/22**

**A. #112 TOWN CLERK'S DEPARTMENT**

Town Clerk Linda Flugrad presented the budget for Department #112 – Town Clerk's Department, with an increase of \$1,238.00 or 7.91%, due to an increase in enhanced services, including providing the public with online access to documents without a subscription. A \$1.00/per page printing fee is charged. During the early days of the pan-demic, the per page fee was waived, resulting in a loss of revenue. First Selectman Lyden added that the increase will be offset in the accompanying revenue for the Department.

**B. #110 BUILDING OFFICAL**

Building Official Vernon Vesey, II, presented the budget for Department #110 – Building Official, with a reduction of \$11.00 or 0.3%, due to a decrease in the State's mileage rate.

In response to Board Member Casciano, he stated that three (3) departments contribute to the monthly lease of the large-format printer.

**C. #114 TREASURER/AUDITOR/BOF**

First Selectman Lyden presented a flat budget for Department #114 – Treasurer/Auditor.

**D. #116 ASSESSOR**

Tax Assessor Michael Kapinos presented a flat budget for Department #116 – Assessor. He reported that the town's Grand List is up by approximately 4%.

In response to Clerk Collins regarding the amount indicated in Line Item 5-116-436, Vision 8 Software, which was upgraded in FY2019/20, First Selectman Lyden stated that the amount is for ongoing maintenance and storage fees. The Board agreed to change the Line Item Description as follows:

Line Item 5-116-436    Vision 8 Software *Maintenance Fee*

**E. #118 TAX COLLECTOR**

Tax Collector Joshua Rehrig presented a flat budget for Department #118 – Tax Collector. He reminded the Board that minimal funds have been expended for this fiscal year as the bills are not received/expended until the end of the fiscal year.

In response to Board Member Bourgeois regarding any training and conferences that they will need to attend, Tax Collector Rehrig stated that he will need to take Classes 2 and 3 and the costs for the conferences, whether online or in-person, will remain the same.

**F. #122 REGISTRAR/ELECTIONS**

Democratic Registrar of Voters Betsy Butts presented the budget for Department #122 – Registrar/Elections, with a decrease of \$737.00 or 6.39%. The largest expenses are for the election day workers and printing costs. Because a primary election in August for the November election is not expected, those costs are not included.

In response to Board Member Bernier who questioned the possible need for a new Registrar of Voters and the cost of becoming certified, Registrar Butts stated that Assistant Republican Registrar of Voters Doris Burr has agreed to work as the Registrar until the end of the term in November 2022. Because Registrar Burr is not interested in running when her term has expired and a new Registrar has two (2) years to receive certification, no training costs are included. The current cost for training is \$1,600.00.

In response to Board Member Bourgeois, who questioned the varying actual and proposed amounts for Line Item 5-122-307, Conf/Mileage/Dues, Registrar Butts stated that the variance may be due to the attendance of the Assistant Registrars to the conferences and the monthly New London County meetings, which have been temporarily suspended due to the pandemic.

**G. #210 SECURITY**

First Selectman Lyden presented the budget for Department #210 – Security, with an increase of \$16,954.00 or 4.85%, due primarily to the Resident State Trooper contract. The projection is based on that of Accountant Richard Brochu, Department of Public Safety. He reminded the Board that no funds have been expended from Line Item 5-210-216, Resident Troopers, as the bill is not received by the State until the end of June.

In response to Chairman Dickson, First Selectman Lyden stated that he does not expect any surprises, as in previous years, and felt that the numbers are, relatively, accurate.

In response to Clerk Collins regarding Line Items 5-210-416, Other Expenses (Supplies) and 5-210-616, Maintenance, both of which were under-expended in past years, First Selectman Lyden stated that the former line item will be over-expended due to the recent purchase of two (2) computers. Costs for the latter item will include the maintenance, including battery replacements, for two (2) of the four (4) speed signs that were recently acquired. The Board agreed to make the following adjustments:

Line Item 5-210-416, Other Expenses (Supplies)	<del>\$1,000.00</del>	\$800.00
5-210-616, Maintenance	<del>\$1,000.00</del>	\$800.00

In response to Board Member Bernier who questioned the possibility of separating the salary and benefit costs for the Resident State Troopers, for the sake of transparency, First Selectman Lyden stated that amounts for salary, overtime, and benefits could be included in the notes section as it would not be feasible to separate the items into three (3) different line items.

#### **H. #645 RECREATION**

Recreation Commission Chairman Alan Maziarz presented a flat budget for Department #645 – Recreation. The budget for FY2020/21 is largely unexpended due to the pandemic.

In response to Board Member Bernier regarding the status of Forsyth Road/Volunteer Park Concession Stand, which is on the Capital Plan, Recreation Commission Chairman Maziarz confirmed agreeing to move the item to FY2022/23.

In response to Board Member Bourgeois regarding whether Line Item 5-645-645, Maintenance, includes the maintenance of the fields, First Selectman Lyden confirmed that the line item does include the maintenance of all of the fields, with the exception of Bingham Field, which is used by Salem School. Recreation Commission Chairman Maziarz added that the line item has been under-expended due to the pandemic and a significant amount, in comparison was expended in FY2018/19 due to tennis court repairs.

The Board agreed to adjust the following line item, which has been under-expended in recent years:

Line Item 5-645-946, Fee-Based Activities ~~\$20,000.00~~ \$15,000.00

Board Member Griggs reminded the Board that the corresponding line item in their revenues should also be adjusted.

#### **I. #910 INTEREST PAYMENTS**

First Selectman Lyden presented the budget for Department #910 – Interest Payments, with a decrease of \$13,001.00 or 13.68%.

First Selectman Lyden confirmed that, upon approval, the School roof/HVAC system costs would be included in the re-funding of the current School Bond Payment. The total amount will be indicated above the town's Capital Plan as part of the town's debt.

#### **J. #920 PRINCIPAL PAYMENTS**

First Selectman Lyden presented a flat budget for Department #920 – Principal Payments.

**M/S/C: Griggs/Collins, to remove the following line items:**

**Department #910 – Interest Payments:**

**Line Item 5-910-993                      Library & Gadbois Property Bond**

**Department #920 – Principal Payments:**

**Line Item 5-920-993                      Library & Gadbois Property Bond**

**Discussion: None. Voice vote, 6-0, all in favor.**

**M/S/C: Collins/Casciano, to approve the appropriation of funds in the amount of \$16,883.00 for Department #112 – Town Clerk, subject to review and/or revision, pending approval at the Board of Finance's March 18, 2021 Regular Meeting.**

**Discussion: None. Voice vote, 6-0, all in favor.**

- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$4,292.00 for Department #110 – Building, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$38,369.00 for Department #114 – Treasurer/Auditor/BOF, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$21,100.00 for Department #116 – Assessor, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$13,500.00 for Department #118 – Tax Collector, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$10,802.00 for Department #122 – Registrar/Elections, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$366,100.00 for Department #210 – Security, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$47,100.00 for Department #645 – Recreation Commission, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$82,063.00 for Department #910 – Interest Payments, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**
- M/S/C: Collins/Cadwell, to approve the appropriation of funds in the amount of \$325,000.00 for Department #920 – Principal Payable, subject to review and/or revision, pending approval at the Board of Finance’s March 18, 2021 Regular Meeting. Discussion: None. Voice vote, 6-0, all in favor.**

## **6. DISCUSSION OF DEDICATION FOR THE ANNUAL REPORT**

**M/S/C: Griggs/Collins, to dedicate the FY2019/20 Annual Report to Carole Eckhart and Anne Duncan. Discussion: None. Voice vote, 6-0, all in favor.**

Board Member Griggs will draft the dedication for Ms. Eckhart and Clerk Collins will draft the dedication for Ms. Duncan. The deadline for the dedication is March 1.

## **7. COMMITTEE REPORTS**

### **A. BOARD OF EDUCATION (BOE)**

Board Member Liaison Griggs reported that the BOE is working on the following items in their proposed FY2020/21 budget:

- (1) the replacement of the part-time IT Educator position with a qualified individual. The three-day/week position currently pays \$41,000.00/year. The Personnel Committee is reviewing their options, including partnering with LEARN and Preston for a two-day/week employee or offering a full-time position with benefits. In response to Chairman Dickson, she was unsure as to whether it is a certified position. Clerk Collins requested that the BOE provide an explanation as to the difference between the IT Educator position and the individual who works in the school as part of the school's IT Contract.
- (2) the administrative structure, which will not be finalized until the analysis is completed by CABA (Connecticut Association of Boards of Education).

Board Member Liaison Cadwell questioned whether the remaining funds for the FY2020/21 teachers' retirement incentive was rolled over to the town's FY2021/22 Capital Plan budget. Chairman Dickson stated that, prior to considering including the funds in the town's budget, the savings that were gained from the incentive would need to be reviewed. First Selectman Lyden reminded the Board that the town's CPA would need to be consulted with should the Board opt to offer the incentive for FY2021/22.

She also questioned whether the school would be able to obtain a better rate for their Workers' Compensation Insurance should they separate from the town's policy. First Selectman Lyden cautioned against doing so as both the Bingham Field and parking lot located behind the old Library, which the School utilizes, is town property. The town currently pays 65% of the policy and the BOE pays the remaining 35%; the liability insurance is divided 50/50. While the town's risk is higher due to the Emergency Responders and Public Works personnel, the school employs more individuals with a higher rate of pay.

With respect to the Superintendent search, Board Member Liaison Cadwell reported that 16 individuals were interviewed and 108 responses were received from the survey. CABA will be compiling the information and discussing the results at the Committee's upcoming meeting on February 19. The BOE has included a placeholder maintaining the Superintendent's current salary in their FY2021/22 budget.

Clerk Collins questioned the proposed line item transfers to fund the \$2,426.66 additional compensation for the Assistant Principal's extra hours. He expressed his dismay with, what appears to be, the BOE's practice of providing additional compensation for part-time salaried individuals. While the BOE decided to save funds by hiring a part-time Assistant Principal, they voted to raise his salary by approximately 2% after one month into the school year and provide additional compensation for extra hours – both of which are outside of his contract. He expressed his appreciation for the notes and the line item transfers. Board Member Liaison Griggs clarified that the compensation for the additional hours worked was referred to the Personnel Committee for further evaluation and has not been finalized. The additional hours are due to the pandemic and the additional compensation will not be an ongoing occurrence.

**B. EMERGENCY SERVICES – *no report***

Clerk Collins requested that the budgets for the departments be further clarified and itemized for comparison purposes. Board Member Liaison Bourgeois disagreed, stating that their budgets are presented side-by-side and can be easily compared. She also requested that any questions the Board has for the Fire Companies be provided to them in advance of the meeting so that they could properly prepare their responses.

**8. EXECUTIVE SESSION**

**A. Executive Session to discuss the Town Auditor Proposals**

**M/S/C: Griggs/Collins, to enter into Executive Session at 8:55 p.m. to discuss the RFP (Request for Proposal) responses for auditing purposes, per the Freedom of Information Act Section 1 210 (B)(24). Discussion: None. Voice vote, 6-0, all in favor.**

**M/S/C: Griggs/Collins, to exit from Executive Session at 9:10 p.m. Discussion: None. Voice vote, 6-0, all in favor.**

**OLD BUSINESS – *none***

**ADJOURNMENT**

**M/S/C: Griggs/Casciano, to adjourn the meeting at 9:11 p.m. Discussion: None. Voice vote, 6-0, all in favor. Meeting adjourned.**

Respectfully Submitted by: Agnes T. Miyuki, Recording Secretary for the Town of Salem