

**TOWN OF SALEM
BOARD OF FINANCE
REGULAR MEETING MINUTES
THURSDAY, AUGUST 10, 2023 – 7:00 P.M.
SALEM TOWN HALL – CONFERENCE ROOM 1**

**The minutes submitted below have been filed in accordance with
Section 7-342 of the CT General Statutes. They are subject to final approval
with or without amendments by a vote of the Board of Finance (BOF).
Approval and any such amendments will be detailed in subsequent BOF minutes.**

PRESENT

William “Skip” Dickson, Chairman
Corinne (Cory) Bourgeois, Clerk
Deborah Cadwell
Janet Griggs
Matt Rucci
John Bernier, Alternate (*seated*)

ABSENT

Kate Belleville, Alternate
Maryann Casciano, Alternate

ALSO PRESENT

Selectman Kevin Lyden
Finance Specialist Lisa Jablonski

CALL TO ORDER

Chairman Dickson called the meeting to order at 7:01 p.m.

PLEDGE OF ALLEGIANCE

RECOGNITION OF VISITORS:

Horace Lindo, 542 Flanders Road, Oakdale

SEAT ALTERNATE, IF NEEDED: *none*

COMMUNICATIONS:

- a. A copy of an e-mail from Former Board of Finance Clerk Marshall Collins regarding contacting CCM (Connecticut Council of Municipalities) for information regarding the Board of Education (BOE) Non-Lapsing Account.
- b. A copy of an e-mail from Rob Funk, Director of Finance and Chief Financial Officer, New London Schools, at the request of Senator Irene Haines, regarding the BOE Non-Lapsing Account.
- c. A copy of an e-mail from Christopher King, CPA, CGMA, King, King & Associates, P.C., CPAs, regarding the BOE Non-Lapsing Account.

ALTERATIONS TO THE AGENDA:

M/S/C: Griggs/Bernier, to add the following item to the Agenda:

Item 9 Fill Alternate Member Vacancy

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

AGENDA:

- 1. APPROVAL OF MINUTES: JULY 13, 2023 BOF REGULAR MEETING**
M/S/C: Cadwell/Griggs, to approve the July 13, 2023 Board of Finance Regular Meeting Minutes. Discussion: None. Voice vote, 6-0, all in favor.

- 2. TREASURER'S REPORTS**
 - A. REVENUE SUMMARY**
 - B. TRIAL BALANCE**
 - C. FUND BALANCE**

Treasurer Pam Henry reviewed the Balance Sheet and Budget vs. Actual Reports. The Budget vs. Actual Report reflects that 53.9% of the total General Property Tax (Line Item 410000) has been collected as of July 31. The report also shows the receipt of the TAR (Line Item 420000-001, State/Federal Grants, Town Aid Roads (TAR)) and Judicial (Line Item 420000-099, State/Federal Grants, Miscellaneous) Grants from the state. Acting Selectman Lyden reported that they are waiting to receive the reimbursement for the School Oil Tanks from the state. Once received, the funds will be used to fund the School Roof Project.

- 3. PUBLIC COMMENTS**

Horace Lindo, 542 Flanders Road, Oakdale, representing the Gardner Lake Volunteer Fire Company (GLVFCO), distributed a copy of the proposed budget for the Ambulance Billing System to the Board Members and provided a brief update regarding the transparency issues that were raised by the Boards of Finance and Selectmen. Two (2) members from the Board of Selectmen and three (3) members of the GLVFCO have met to discuss the On-Call Agreement and the formation of an additional Agreement regarding the receipt, use, and reporting of funds. It is hoped that both Agreements will be finalized during their next meeting, which will be held later this month.

- 4. FIRST SELECTMAN'S REPORT**

In lieu of First Selectman Chmielewski, who is attending the Gardner Lake Authority's monthly meeting at the GLVFCO, Acting Selectman Lyden was present to answer any questions they might have.

- 5. FIRST SELECTMAN TRANSFER REQUESTS**

Acting Selectman Lyden presented the First Selectman's transfer requests, which are traditionally made between May and August, inclusively. He explained that all of the total

budgeted amounts for the departments may not be exceeded, with the exception of Department 105, Salaries, in which each of the line items may not be exceeded.

In response to Clerk Bourgeois, the transfer of \$13,684.00 to Line Item 5-105-109, Salaries, Financial/HR Administrative, is due to overtime hours for the Finance Specialist for required financial items, including attending the monthly Board of Finance meetings.

**M/S/C: Griggs/Bourgeois, to approve the following transfer of funds:
from Line Item 5-138-802, Employee Benefits, Insurance (PHS & BC
Dental), to:**

5-126-208, Town Counsel, Town Issues	\$ 902.00
5-126-202, Town Counsel, Labor Relations	\$ 8,276.00
5-134-299, Town Office Operation, Computer Expense	\$ 1,700.00
5-135-608, Municipal Bldg. Maint., Exterminator Services	\$ 1,713.00
5-140-725, Utilities, Electricity, Public Works	\$ 420.00
5-240-970, Public Safety, On-Call Fees	\$ 12,474.00
5-630-924, Planning and Zoning Commission, Engineering	\$ 1,328.00
Total	\$ 26,813.00

from Line Item 5-105-116, Salaries, Public Works, to :

5-105-100, Salaries, First Selectman	\$ 52.00
5-105-101, Salaries, Admin. Assistants/Senior Liaison	\$ 6,611.00
5-105-102, Salaries, Town Clerk	\$ 92.00
5-105-108, Salaries, Treasurer	\$ 15.00
5-105-109, Salaries, Financial/HR Administrative	\$ 13,684.00
5-105-110, Salaries, Registrar of Voters	\$ 10.00
5-105-114, Salaries, Administrative FT/PT Fin & HR	\$ 767.00
5-105-118, Salaries, Public Works Summer Help	\$ 32.00
5-105-125, Salaries, Acting Selectman	\$ 6.00
Total	\$ 21,269.00

from Line Item 5-105-107, Salaries, Assessor Assistant, to :

5-105-106, Assessor	\$ 223.00
Total	\$ 223.00

from Line Item 5-105-121, Salaries, EMT/Maintenance, to :

5-105-111, Salaries, ZEO/WEO/Building Office	\$ 2,282.00
5-105-113, Salaries, Recording Secretaries	\$ 2,884.00
5-105-115, Salaries, Recreation Coordinator	\$ 2,097.00
5-105-120, Salaries, Fire Marshal/CP	\$ 2,818.00
Total	\$ 10,081.00

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

6. SALEM VOLUNTEER FIRE COMPANY BUDGET

Newly elected Salem Volunteer Fire Company (SVFCO) Chief Gene Maiorano informed the Board that items that were ordered in the previous fiscal year may not be shipped and invoiced until the following year due to supply chain issues, which may result in budgetary issues. While the funds may be encumbered, the Finance Specialist stated that she would discuss the matter with the Auditor.

He also questioned whether the Board would approve of refurbishing the existing Engine Tanker Truck to extend its life rather than purchasing a new Engine Tanker, which is included in the town's FY2023/24 to FY2025/26 Capital Plans (Line Item 24). The receipt of a new Engine Tanker is estimated to take approximately two (2) years after it is specced. The Truck is consistently used to provide water to areas that do not have fire hydrants. The town currently owns two (2) Tanker Trucks, which are housed at each of the Fire Companies. Chairman Dickson stated their trust in the Fire Company's judgment and requested an itemized list of the costs and the resulting life expectancy after refurbishing the existing Truck to compare the benefits. Clerk Bourgeois concurred.

He also reported that the Fire Company is covering the insurance and service costs for the Squad, which was turned over to the Fire Marshal's office. Recently, the Fire Company paid approximately \$1,500.00 in maintenance costs. He was agreeable to continuing to fund the maintenance costs with the understanding that the Fire Company may need to request additional funds in line item (Line Item 5-222-018, SFVC Equipment) in the future. The vehicle is housed at the Firehouse and is also sometimes used for medical calls.

7. BOARD OF EDUCATION (BOE) NON-LAPSING ACCOUNT STATUS

Board Member Griggs reported that on former Board of Finance Clerk Marshall Collins' e-mail stating that either the First Selectman or a First Selectman-designated individual should speak with CCM. As such, she has spoken with the First Selectman who has agreed to speak with CCM and requested that the Board of Finance re-discuss and finalize their questions, which he will, then, forward to the Board of Selectmen for review and discussion before presenting them to CCM.

The Board reviewed the three (3) questions, drafted by Board Member Griggs based on their discussions. In response to Board Member Rucci who questioned whether the funds could be returned to the town's General Fund should the account and/or agreement be dissolved (Question 2), Board Member Griggs felt that the Town Attorney would need to be consulted. Clerk Bourgeois concurred.

Clerk Bourgeois reported on the response received from the Auditor and State Representative Irene Haines, who referred the question to Rob Funk, Finance Director, Town of East Haddam and former Executive Director of Finance, New London, and Chief

Financial Officer (CFO), New London Public Schools. She is planning to further discuss and clarify the Auditor's response(s) and follow up with those legislators who have not yet responded.

The Board Members reviewed the proposed questions and made the following suggestions (in italics):

1. Could authorizing a non-lapsing account for the BOE lead to legitimate requests for such accounts from other town entities (boards, commissions, etc.)?

Chapter 10-248a specifically refers to the appropriation for education for the town. Is there any way that this could be extended to other town entities through this or any other regulation?

2. Are there any municipalities that have authorized non-lapsing accounts for their school districts, and decided not to continue the practice? If so, what issues caused them to discontinue the process?

Add: *What happens to the funds should the account/agreement be dissolved?*

3. How many school districts in Connecticut currently have non-lapsing accounts? What has their experience been?

Add: *Which school districts in Connecticut currently have non-lapsing accounts?*

Add:

4. *What is the policy of those school districts in Connecticut that have established a non-lapsing account? What, if any, guardrails are included in the agreements?*

10. LIAISON REPORTS

a. EMERGENCY SERVICES – no update

The completion of the Public Safety Report was unknown. The funding for the Report is accrued.

b. BOE (Board of Education)

BOE Liaison Griggs reported on the highlights of her BOE Summary Report, including leaks that were created during the roof replacement, resulting in the damaging of school equipment; the hiring of a cleaning service to temporarily supplement the existing custodial staff, and; the finalization of the FY2023/24 budget due to the addition of three (3) new special education students.

Acting Selectman Lyden reported that the School Roof Project is completed and the School HVAC Project has been delayed due to supply chain issues. Because part of the School must remain empty during its installation, the project will, most likely, begin during either the School's holiday or spring break. He also commended and stated that

he was pleased with the BOE's decision to share the Facilities Director with the East Lyme School District.

10. APPOINTMENT OF ALTERNATE MEMBER

Chairman Dickson reported that the Republican Town Committee recommended lifelong resident Jim Moran, a successful business owner, member of the Lions Club, and former Boy Scouts Leader, to fill the Alternate Member Vacancy and recited his statement of interest. Acting Selectman Lyden commended Mr. Moran, stating that he would be an asset to the Board.

M/S/C: Cadwell/Griggs, to appoint Jim Moran to fill a vacancy as an Alternate Member of the Board of Finance. Discussion: Mr. Moran's term will expire in November, when he intends to run as a Member of the Board during the election. Clerk Bourgeois felt that Mr. Moran would be a great asset to the Board. Chairman Dickson agreed. Voice vote, 6-0, all in favor. Meeting adjourned.

OLD BUSINESS – *none*

ADJOURNMENT

M/S/C: Cadwell/Griggs, to adjourn the meeting at 7:57 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

A VIDEO RECORD OF THE MEETING CAN BE FOUND ON THE TOWN'S WEBSITE UNDER BOARDS & COMMISSIONS – BOARD OF FINANCE – MEETING VIDEOS