

LEBANON BOARD OF FINANCE

**REGULAR MEETING**

September 20, 2022 - 7:00 pm

Via Zoom/phone.

**MINUTES**

A recording of this meeting is posted on the Town website.

**AGENDA**

Recording Begins.

**Members Present:** Liz Charron, Chair; Diane Malozzi, Secretary; Gregg Lafontaine.

**Alternates Present:** Mike Ninteau

**Late Arrivals:** Philip Johnson @ 7:02pm; Haley Messier @ 7:04pm.

**Members Absent:** Meghan Scott, David Scata

**Others Present:** Kevin Cwikla, First Selectman; Hayley Wagner, Finance Director; Andrew Gonzalez, Superintendent; Laurie Bergeron, Recording Secretary.

**1.0 Call to order.**

A quorum being present L. Charron called the meeting to order at 7:01pm.  
M. Ninteau to sit for D. Scata.

**2.0 Correspondence**

- a) Letter from Charter Revision Commission, received and email to BOF 9/9/2022
- b) Letter from Superintendent Gonzales, emailed to BOF on 9/15/2022

**3.0 Approval of Minutes**

- a) Special BOF meeting 8/16/2022

*P. Johnson MOVED to accept the minutes of the 8/16/2022 special meeting; G. Lafontaine  
SECONDED.*

MOTIONCARRIED: 5:0

- b) Regular BOF meeting 8/16/2022

*M. Ninteau MOVED to accept the minutes of the 8/16/2022 regular meeting; P. Johnson.  
SECONDED.*

MOTION CARRIED 5:0

- c) Policy & Procedures Subcommittee meeting 9/14/2022, for information only

**4.0 Public Comments**

None

**5.0 Financial Reports**

- 5.1** Updates for Fiscal Year 2021-2022 Expenditures, Revenues, TIP/SIP, BOE non-lapsing  
H. Wagner said there are no issues with the FY 2021-2022 financials with the exception of the two items the BOF requested to go to Town Meeting. H Wagner said surpluses are as follows: \$200,000.00 from expenditures, \$300,000.00 from revenue and \$95,000.00 from Contingency.

**5.2** Discuss and act on budget transfers for FY 2021 – 22 if necessary.

H. Wagner said there are no necessary transfers.

NO ACTION TAKEN

**5.3** Reports for Fiscal Year 2022-2023 Expenditures, Revenues, TIP/SIP, BOE non-lapsing  
The Board reviewed accounts with H. Wagner. H. Wagner said Computer Services- Dept. 415 is an annual cost that is billed quarterly. Election, Dept. 402 has concern of going over budget. Two referendums were budgeted for but there will be at least three due to primaries. L. Charron said Contingency may be able to cover the overage.

**6.0 New Business**

**6.1** Discuss and act on request from the Board of Education to transfer surplus dollars to non-Lapsing Fund for the Fiscal Year 2021 – 2022 in the amount of \$8,789.26.

*P. Johnson MOVED to transfer eight thousand seven hundred eighty-nine dollars and twenty-six cents (\$8789.26) from Fund Balance to the BOE Non-Lapsing account. G. Lafontaine SECONDED.*

MOTION CARRIED: 5:0

**6.2** Discuss and act on request from the Board of Education to transfer surplus dollars to non-Lapsing Fund for the Fiscal Year 2020 – 2021 in the amount of \$16,626.16.

*G. Lafontaine MOVED to transfer sixteen thousand six hundred twenty-six dollars and sixteen cents (\$16,626.16) from Fund Balance to the BOE Non-Lapsing account. P. Johnson SECONDED.*

H. Wagner said the audited surplus amount is approximately \$21,347.00.

MOTION CARRIED 4:1

M. Nintean OPPOSED

**6.3** Discuss and act on a request from Superintendent Gonzales to consider other types of unexpected expenditures for the Non-Lapsing Fund.

A. Gonzalez asked if additional expenditures could be added to the non-Lapsing account policy such as legal, and special education staff hiring. Discussion included comments that the policy already includes special education costs and that legal, if under budgeted, could be addressed through the contingency fund.

NO ACTION TAKEN

D. Malozzi rose to Point of Order: It was brought to the attention of the Chair that H. Messier arrived late but should have been seated as there was a position available and allowed to vote. H. Messier did not object to the oversight. The Chair stated that going forward Zoom attendees would be carefully monitored for members arriving late.

**6.4** Discuss and act on invitation from Charter Revision Commission to provide input on items to consider.

Discussion identified several areas of the Charter that are confusing due to the wording as to what is expected of the Board of Finance and some inconsistencies in wording.

Differences between what is expected and the salary costs between a Town Administrator and Town Manager was discussed. L. Charron said members may send her their concerns and she will compile a list to send to the Charter Commission.

## **7.0 Subcommittees**

### **a) Policies & Procedures**

D. Malozzi reported that the Committee discussed changes to the Capital & Non-Recurring policy and the Capital Asset policy. Drafts will be ready for the entire Board to review at the next regular meeting.

The next policies for review will be the School Improvement Plan, Fund Balance and Lease Purchase policies. These policies are available on the Town website and the subcommittee will appreciate input from the Board before their review.

Emails can be sent to the Chair, D. Malozzi, but no discussion or response other than a thank you is allowed under FOIA. Communications with the Finance Director has revealed that the Finance Office manual has not been reviewed or updated in quite a while. This will be added to the P&P subcommittee task list.

### **b) Shared Services**

Committee not active at this time.

### **c) Long Term Planning**

The Board of Selectman is arranging a joint meeting within the next week.

### **d) Audit**

P. Johnson reported that a questionnaire was sent out but he has yet to receive any responses. He would like to confirm the timeline for this year's audit.

## **8.0 Other**

### **8.1** Update from First Selectman on scheduling a special town meeting.

K. Cwikla said the Special Town Meeting is scheduled for October 19, 2022.

### **8.2** L. Charron asked about the status of appointing an alternate to the BOF since Tony Tyler resigned.

K. Cwikla said he is looking at candidates for the alternate position but cannot act on an appointment because he has not received a formal letter of resignation from T. Tyler. He has reached out to Ms. Tyler and will act once the letter is received.

L. Charron would like to thank Tony Tyler for her service to the Board.

## **9.0 Adjourn**

Hearing no further business L. Charron adjourned the meeting at 8:12pm without objection.

Recording ends.

Respectfully submitted,  
Laurie Bergeron, Recording Secretary  
Diane Malozzi, Secretary, Board of Finance  
September 22, 2022