

Lebanon Board of Finance  
Regular Meeting September 19, 2023 at 7:00 pm

**Members Present:** Liz Charron (Chair), Diane Malozzi (Secretary), Gregg Lafontaine, Philip Johnson and alternate Mike Ninteau.

**Members Virtual present:** David Scata and alternate Haley Messier.

**Absent:** Meghan Scott

**Also present:** Kevin Cwikla, First Selectman; Hayley Wagner, Finance Director; Andrew Gonzalez, Superintendent

Recording begins.

**1.0 Call to order**

L. Charron called the meeting to order at 7:00 pm.  
M. Ninteau to sit for M. Scott.

**2.0 Correspondence**

- a. Letter from Superintendent Gonzalez regarding surplus from FY23 – emailed 9/14/23
- b. BOE financial report – emailed 9/14/2023
- c. Email for First Selectman Cwikla regarding emergency TIP expenditure for town hall septic system – emailed 9/15/2023

**3.0 Minutes to discuss and approve**

**3.1 Regular BOF meeting 8/15/2023**

*P. Johnson MOVED to accept the minutes of the 8/15/2023 Regular meeting. M. Ninteau SECONDED.*

**MOTION CARRIED: 6:0**

**3.2 Long Term Planning Committee 8/29/2023 – for information only**

**4.0 Public Comments**

None

**5.0 Discuss 2021–22 audit with Vanessa Rossitto from the audit firm, CLA (Clifton Larson Allen LLP)**

Vanessa Rossitto presented the Town of Lebanon Audit to the BOF along with Michael Popham also with Clifton Larson Allen LLP. A power point presentation highlighted how the audit was conducted, the findings and any weaknesses. A full report can be accessed on the Town website.

**6.0 Town-wide Updates**

**6.1 BOE update with Superintendent Gonzalez**

Superintendent Gonzalez updated the BOF with how the start of the school season is going and anticipated funding for special education. Enrollment is currently just under 1000 students.

**6.2 Town update with First Selectman Cwikla**

**Discuss emergency TIP expenditure for town hall septic system.**

K. Cwikla said the septic at Town Hall backed up twice in the past weeks causing Town Hall to be closed for cleanup. An old cast iron drain line was replaced with newer material and a flush of the system was done. This project met the Town Improvement Fund, (TIP), criteria for an emergency repair. The cost was \$9,300.00, funded from TIP.

The RFP went out for septic system installation at the First Congregational Church. Wentworth was the low bidder. K. Cwikla said there is currently \$30,00.00 in escrow for the project but actuals were \$48,00.00. There may be additional funds in the library account due to higher bonding than anticipated that could cover the additional funds needed. Timelines for construction of the system to be determined.

## **7.0 Financial Reports**

**7.1 Fiscal Year 2022-2023 Expenditures, Revenues, TIP/SIP, BOE non-lapsing, if updates from last month.**  
H. Wagner said all reports are complete.

**7.2 Fiscal Year 2023-2024 Expenditures, Revenues, TIP/SIP, BOE non-lapsing.**  
H. Wagner went over the reports with the Board of Finance.

## **8.0 New Business**

**8.1 Consider and act on budget transfers for 2022 – 23 FY, if needed.**

*G. Lafontaine MOVED to request the Board of Selectman to call a special town meeting for the purposes of transferring \$27,405.00 from contingency to Department 420, Police Services. P. Johnson SECONDED.*

L. Charron said police services came in over budget but the revenue from police services came in much higher than what was originally budgeted.

**MOTION CARRIED: 6:0**

**8.2 Consider and act on the request from the Superintendent to transfer the FY23 surplus of \$56,787.98 to the BOE non-lapsing fund.**

**NO ACTION TAKEN**

**8.3 Consider and Act on the request to return \$10,000.00 in Capital to the WPCA Fund #235 for a purchase that was abandoned.**

D. Malozzi said that this should be under unfinished business because a motion was made and carried to postpone the pending motion to this month. The pending motion was: M. Nintean MOVED to request the Board of Selectman to call a special Town Meeting for the purpose of transferring ten thousand dollars and no cents, (\$10,000.00), from Capital to the WPCA Fund #235 for funds that were not used on an abandoned project. D. Malozzi SECONDED.

Documentation has been provided to the BOF concerning legal opinion that this does not need to go to Town Meeting.

Motion amended without objection to:

*Nintean MOVED to transfer from Capital ten thousand dollars and no cents (\$10,000.00) to the WPCA Fund #235 for funds that were not used on the abandoned jet truck project. D. Malozzi SECONDED.*

**MOTION CARRIED: 5:0**

G. Lafontaine abstained.

**8.4 Consider and act on requesting the Board of Selectman to call a special town meeting for the purposes of approving expenditures from the general fund amounting to \$1,220,500 for the following projects:**

- I. Trees - \$300,000
- II. Complete wall at New Lebanon Cemetery – \$45,000
- III. Replace firetruck ET106 – Down Payment, lease at a later date – \$100,000
- IV. Asbestos at LES/LMS Schools – \$145,000 (completes this)
- V. Alarm at Schools – \$30,000 (district wide)
- VI. LES Gym Floor – \$100,000
- VII. School Study – \$100,000
- VIII. DPW Plow Truck – \$163,000 (completes purchase with the \$81,500 we allocated in the FY24 budget that was approved)
- IX. DPW 1 Ton Dump Truck – \$37,500 (completes purchase with the \$37,500 we allocated in the FY24 budget that was approved)
- X. High School Roof Repairs with 5-year warranty - \$200,000

K. Cwikla said the agenda incorrectly states under item II. New Lebanon Cemetery. It should be the North Lebanon Cemetery.

*M. Ninteanu MOVED to request the Board of Selectman to call a special town meeting for the purposes of approving expenditures for the following projects for a total of one million, two hundred twenty thousand, five hundred dollars and no cents (1,220,500.00), from the general fund.*

- I. Trees - \$300,000.00*
- II. Complete wall at North Lebanon Cemetery – \$45,000.00*
- III. Replace firetruck ET106 – Down Payment, lease at a later date – \$100,000.00*
- IV. Asbestos at LES/LMS Schools – \$145,000.00 (completes this)*
- V. Alarm at Schools – \$30,000.00 (district wide)*
- VI. LES Gym Floor – \$100,000.00*
- VII. School Study – \$100,000.00*
- VIII. DPW Plow Truck – \$163,000.00 (completes purchase with the \$81,500 we allocated in the FY24 budget that was approved)*
- IX. DPW 1 Ton Dump Truck – \$37,500 (completes purchase with the \$37,500.00 we allocated in the FY24 budget that was approved)*
- X. High School Roof Repairs with 5-year warranty - \$200,000.00*

*G. Lafontaine SECONDED.*

The Board received an in-depth explanation from L. Charron on how the Long-Term Planning Committee determined these projects to be on the list.

**MOTION CARRIED: 6:0**

**9.0 Subcommittee Updates and Actions**

**9.1 Policies & Procedures**

D. Malozzi said the Capital Non-Recurring and Capital Asset policies are ready for review and possible action. L. Charron will add them to next month meeting agenda.

**9.2 Long Term Planning**

None

**9.3 Audit**

None

**9.4 School Study**

None

**10.0 Other - None**

**11.0 Adjourn** – Hearing no further business, L. Charron adjourned the meeting at 8:25 pm

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

*Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.*