

**APPROVED  
BOARD OF FINANCE  
Minutes  
December 11, 2014**

**CALL TO ORDER**

Chairman Hammers called the Board of Finance meeting to order at 7:00 p.m. at the Town Hall, Trumbull, Connecticut. All those present joined in the Pledge of Allegiance.

**PUBLIC COMMENT**

There was no public comment.

**ATTENDANCE**

**Present**

Elaine Hammers, Chairman  
Lainie McHugh  
Andrew Palo  
Thomas Kelly  
Roy Molgard  
Bill Haberlin, Alternate  
Vincent DeGennaro, Alternate (arrived at 7:25 p.m.)

**Absent**

Karen Egri, Alternate  
Paul Lavoie

**Also present:**

Maria Pires, Finance Director; Juliette Nealon

The Chair indicated Mr. Haberlin would be voting for Mr. Lavoie.

**ELECTION OF OFFICERS**

Mr. Haberlin moved, seconded by Ms. McHugh, to re-elect Mrs. Hammers as Chairman.

Vote: 6-0-0- motion carries

Mr. Haberlin moved, seconded by Ms. McHugh, to re-elect Mr. Lavoie as Vice Chairman.

Vote: 6-0-0- motion carries

Mr. Kelly moved, seconded by Mr. Palo, to re-elect Mr. Molgard as Secretary.

Vote: 6-0-0- motion carries

**TREASURER'S REPORT**

Mr. Ponzio was not present. The Chair indicated that according to his report there was not much change from last month. Income was down slightly – \$2,000 – due to one investment. This isn't a large cash month; January is a larger month for income.

**RULES OF PROCEDURE - TRUMBULL BOARD OF FINANCE**

Mr. Haberlin moved, seconded by Mr. Palo, to accept the Rules of Procedure as revised 12/13/2013.

Vote: 6-0-0

Mrs. McHugh asked who sets the schedule of audits for the Financial/Accounting Controls Analyst position. The Chair indicated that the Internal Auditor prepares a schedule of proposed audits for the Board of Finance to review. The Board can also change the schedule, based upon need. She went on to

add that the Board would like to see the auditor become more involved with the budget process, more of a budget analyst and a part of the finance area, because the previous auditing focus would move away from the financial aspect into areas of safety, etc. In answer to Mr. Palo's question, the Chair indicated that safety concerns could be brought to the attention of Facilities by the employees.

#### **CALENDAR YEAR 2015 - BOARD OF FINANCE MEETINGS**

The Board accepted the calendar of meetings, as presented.

#### **INTRA-DEPARTMENTAL TRANSFERS LESS THAN \$1,000**

Mr. Haberlin moved, seconded by Mr. Palo, to accept the Intra-Department Transfers Less Than \$1,000 Policy and Procedure, as revised 12/11/2014.

Vote: 6-0-0

#### **12-14-01 – Fiscal Year 2013-2014 - SUPPLEMENTAL APPROPRIATIONS**

Mr. Haberlin moved, seconded by Mr. Molgard, to appropriate \$180,000 from the Fund Balance to Police Salaries OT #01022000-501105 \$180,000 for the Police Department to correct approval by the BOF 9/17/2014 based on the auditors recommendations.

Vote: 6-0-0

The Chair indicated the Board approved the transfer of Special Agency funds directly to police overtime. This appeared to reduce the salary expense and the auditors felt the funds should have been put into the General Fund first and then used to reduce the police overtime salary expense.

Ms. Pires indicated that \$600,000 is being moved in 2015. Mr. Kelly requested that a discussion regarding the transfer of the remaining funds in the Special Detail account to the General Fund be made a part of next month's Agenda. He also asked that the Auditors come out to talk to the Board of Finance. Ms. Pires asked that any questions be sent to her in advance.

Ms. Pries indicated that going forward they will need to make the decision whether to bring the funds into revenue each year or to allocate the funds to the different expenses associated with Special Detail.

Mr. Palo requested a report each month that includes all the Special Agency accounts. Ms. Pires indicated she would look into it. The Chair asked that a report be prepared indicating how much actually came in to the Special Detail account over the last 5 years, and what was paid out for salaries and FICA on Special Detail. Ms. Pires indicated that there is a receivable on the books.

Ms. McHugh asked that the small special agency accounts be reviewed and possibly closed out. The Chair indicated she is still trying to find out by what authority Boards and Commissions feel they can assess and collect fees and then use the funds for whatever they want. It was noted that the internal auditor reported on those accounts. It was noted that these fees possibly arise when a Commission is not happy with their approved budget. Mr. Kelly added that there is no transparency given we don't know what the fees are being used for.

#### **12-14-02 – Fiscal Year 2013-2014 – TRANSFER**

Mr. Haberlin moved, seconded by Ms. McHugh, to transfer \$133,614 from the Police Various Accounts to Police Salaries OT #01022000-501105 \$133,614 for the Police Department to correct approval by the BOF 9/17/2014 based on the auditors recommendations.

Mr. Palo moved, seconded by Ms. McHugh, to amend the motion to reflect the account change.

Vote: 6-0-0 motion to amend carries

Mr. Palo moved, seconded by Ms. McHugh, to transfer \$133,614 from the Police Various Accounts to Police Salaries OT #01022000-501105 \$125,523 and to Police Utilities-Electric #01022000-590012 \$8,091 for the Police Department to correct approval by the BOF 9/17/2014 based on the auditors recommendations.

Vote: 6-0-0

### **12-14-03 – Fiscal Year 2014-2015 - SUPPLEMENTAL APPROPRIATIONS**

Mr. Haberlin moved, seconded by Mr. Kelly, to transfer \$8,875 from the Fund Balance to Salaries-PT #01011000-501102 \$8,244 and to Fringe Benefits-FICA #01013400-511150 \$631 to hire a temporary PT person to fill in for and employee out with long term illness.

Ms. Pires indicated she needs someone to cover part time in the department due to an employee out on long term sick leave. This would be good until 3/15/2015 at which time she may have to come back.

Vote: 6-0-0

### **DISCUSSION ITEMS**

#### **o Year to Date Budget to Actual Report – Expenditures FY 2015**

Ms. Pires indicated we are right on target. She went on to add that the actuarial valuation is done and the Town is 35% funded whereas the Police are 72% funded. The ARC for the Town will be \$300,000 less than last year and the Police will be \$850,000 more.

#### **o Proposed Ordinance for Elected and Appointed Town Officials**

First Selectman Herbst spoke the Board asking them to evaluate the current salaries of the appointed and elected individuals and to propose an ordinance to the Town Council that would provide for sustainable salaries and increases that are competitive so we can recruit and retain qualified individuals. The First Selectman then asked if anyone had any questions for him.

Mr. Kelly asked why a six year employment contract was issued for the Director of Labor Relations. The First Selectman noted that it was necessary, since we brought the position of negotiating labor contracts in-house, eliminating the need for an outside attorney. In this way, we are assured that the individual who negotiates these contracts would bring the expertise learned to negotiate them when these contract expire, whereas a two year turnover in this area would have a negative impact on the Town. In addition, he noted that there are provisions that provide for the Town to rescind the contract if expectations are not being met. In addition, if funding was eliminated the position would be collapsed.

Mr. Kelly indicated that he only mentioned it, since it was not disclosed that a 6 year contract would be offered at the time the position was approved by the Board. He asked if issuing 6 year contracts for this position was the policy used by other towns. The First Selectman indicated he did not know as they did not survey surrounding towns. He indicated that in some towns it is a Civil Service position and in others an appointed position. In response to Mr. Kelly's next question, he indicated that the Town has only one additional contract employee. The First Selectman went on to reiterate that the contract does protect the Town. Ms. McHugh indicated that if another contract position is presented to the Board for approval, she would like to see both the contract as well as the job description at that time.

The Chair addressed the issue of an ordinance for elected and appointed town officials, indicating that she requested a salary survey for the immediate area. If we can come up with numbers where the salaries should be we could at least make that recommendation and would give us a starting point and a way to maintain the increases. We can also make a proposal for an ordinance and recommend it to the Town Council but we cannot approve it.

The Board commented on the following:

- Survey does not include job descriptions for each position. Since job descriptions are different for each town you cannot compare jobs.
- The salary survey does not indicate the overall budget for each town.
- It was noted that Shelton, Monroe and Newtown should be added.
- It was suggested that Trumbull should be compared to our ERG and Fairfield county.

Ms. McHugh indicated that she would like to see a more proactive budget. For example, if you wanted to eliminate leaf pick-up, what could we offer tax payers instead. We currently have a reactive budget system. Mr. DeGennaro indicated that brainstorming sessions are used in his company. If these sessions were used prior to the budget, they could put ideas out there and then scope the expertise and operating costs, etc. in order to implement in addition to providing information how the change will benefit the town. Instead, we challenge what they do and there is no time to acquire additional information.

Ms. Pires indicated that this year each department head is being asked to include a summary of their department's activities, tasks or programs accomplished during fiscal year 2014-15 and department goals for 2015-16 including ways to do the same job better or alternate ways to accomplish goals.

The Chair indicated that Ms. McHugh and Mr. DeGennaro would work on preparing a request to be sent to department heads asking for their ideas on how to find a better product for the same money.

The Chair indicated that she would like a member of the Police Department to explain the scheduling process currently in use. In addition, she asked that the Police Audit be added to the Agenda for January.

#### **APPROVAL OF MINUTES**

Mr. Haberlin moved, seconded by Mr. Molgard, to approve the minutes of the October 9, 2014 meeting, as presented.

Vote: 6-0-0

#### **ADJOURNMENT**

Mr. Haberlin moved, seconded by Mr. Molgard, to adjourn the meeting at 9:00 p.m.

Vote: 6-0-0

Respectfully submitted,

---

Phyllis C. Collier  
Board of Finance Clerk