

**BOARD OF FINANCE  
MINUTES  
December 9, 2010**

**CALL TO ORDER:**

Chairman Ken Martin, Jr. 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.

Members present and absent were as follows:

**PRESENT:**

Chairman Ken Martin, Jr.  
Vice-Chairman Mark E. Smith  
William A. Crooks  
Tom Tesoro  
Andrew Palo  
Steven C. Lupien

**Also Present:** Director of Finance Maria Pires, First Selectman Herbst, Town Internal Auditor Mr. James Henderson and Deputy Director of Public Works Theodora Samadjopoulos.

**Public Comment:** There no one present from the public to speak.

**Approval of Minutes – November 18, 2010:**

Motion made by Mr. Tesoro, seconded by Mr. Lupien to amend the November 18, 2010 minutes to read as under the heading **CALL TO ORDER**, “Chairman Ken Martin, Jr. 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.”

Mr. Tesoro noted that on the last page of the meeting minutes under the heading Discussion Items; the BoF had discussed requesting bond counsel to come before the board. Mr. Tesoro noted that the bond counsel was not present at this meeting, suggesting that the recommendations of the bond counsel be forwarded in letter form. The BoF agreed that when the letter is received the item could be put on the agenda for discussion.

VOTE: Motion to approve the minutes as amended carried 4-0-1 (Abstention: Palo).

**Election of Officers:**

Mr. Smith nominated Mr. Crooks as Chairman of the Board of Finance, seconded by Mr. Tesoro.

VOTE: Motion carried unanimously 6-0.

Mr. Crooks nominated Mr. Smith as Vice-Chairman, seconded by Mr. Palo.

VOTE: Motion carried unanimously 6-0.

Mr. Tesoro nominated Mr. Palo as Secretary of the Board of Finance, seconded by Mr. Lupien.

VOTE: Motion carried unanimously 6-0.

Mr. Palo noted for the record that Mr. Martin has done excellent work as the Board of Finance Chairman. Mr. Lupien seconded that adding that Mr. Martin had handled all the meetings in a professional manner, has treated all members fairly and will be missed.

Mr. Martin thanked all of the Board of Finance members for their guidance and the collaborative manner in which they presented themselves. This board was a good example to the other boards and commissions in town. Mr. Martin extended his gratitude to First Selectman Herbst and to the former first selectman Mr. Baldwin for their autonomy, to Gail Bokine the former clerk, the acting clerk and Ms. Pires for all of their hard work.

First Selectman Herbst took this opportunity to extend his congratulations to all of the officers elected at this meeting and to Mr. Martin for all of his hard work last year as chairman. Mr. Crooks added that Mr. Martin had done a wonderful job as chairman, providing balance, composure and demeanor.

Review & Changes to Board of Finance Rules of Procedure:

The Board of Finance discussed continuing the resolution through December 2011 authorizing the Director of Finance to transfer funds in the amount of \$500 or less. Mr. Tesoro spoke in favor of continuing the resolution for another year.

Mr. Tesoro suggested adding that the minutes and supporting documents be posted to the web-site in a timely manner. Mr. Lupien spoke against the addition of the rule. Ms. Pires stated that this month the whole packet including back-up was posted on the web-site and will be as well moving forward. The clerk is responsible for the postings of agendas and minutes in the Town Clerk's office and overseeing that they are posted on the town web-site. Mr. Tesoro stated that any changes to those postings should take place in a timely manner post meeting.

Mr. Lupien moved, seconded by Mr. Martin to continue the practice of the past year to allow the Director of Finance to engage in transfers of less than \$500 without prior board approval, presuming that at the next meeting the transfers are grouped together and presented to the board.

VOTE: Motion carried unanimously.

2011 Board of Finance Schedule:

The Board of Finance discussed the 2011 schedule of meetings; all agreed when the staff member/clerk is hired that he/she will provide the board with a list of exact meeting dates at the next meeting. The Board of Finance meets the second Thursday of every month. The September 8, 2011 and the November 10, 2011 meeting will fall on the same Thursday the Town Council will be meeting on. The board agreed that they would change the meeting room from the council chambers to another room for those meetings. Mr. Crooks stated that a draft of the budget meeting dates will be placed on the agenda for review by the board in January.

The 2011 meeting dates are as follows:

January 13	July 14
February 10	August 11
March 10	September 8
April 14	October 13
May 12	November 10
June 9	December 8

**Town Treasurer’s Report:**

Mr. Ponzio was not present. Ms. Pires was present to speak to the Treasurer’s Report.

**Internal Auditor’s Report:**

Mr. Henderson reviewed the report with the Board of Finance members. This report is a follow up to the past August 2010 report. The focus of the report is to follow up on previous audits of cash receipts processing and handling procedures, to ensure that recommendations had been implemented. It was found that some recommendations have been implemented and others are in the process of being implemented. Discussion on certain recommendations as to why they can not be implemented will take place with the appropriate parties. Mr. Henderson will come back to the Board and report on those discussions. Mr. Henderson explained that there may be valid reasons as to why certain items had not been implemented. A data base file has been created which keeps track of what has been implemented and what has not been implemented by individual departments.

**Tabled Items**

**FISCAL YEAR 2010-11 SUPPLEMENTALS:**

Mr. Smith moved, seconded by Mr. Tesoro to remove items 11-10-01 and 11-10-02 from the table.  
VOTE: Motion carried unanimously 6-0.

11-10-01	APPROPRIATION WPCA 2010-2011 BUDGET	FROM:	RETAINED EARNINGS 20-315200	2,941
		TO:	PROFESSIONAL SERVICES 20100000-522202 Legal Services Related to Jog Hill Contract 3 Public Hearing	2,941

Ms. Pires stated that both 11-10-01 and 11-10-02 will be withdrawn, the WPCA will vote to pay 11-10-01 out of the WPCA 59 account and 11-10-02 out of the Public Works Paving Account.

11-10-02	APPROPRIATION WPCA 2010-2011 BUDGET	FROM:	RETAINED EARNINGS 20-315200	17,575
		TO:	PROFESSIONAL SERVICES 20100000-522202 Geotechnical Services Contract 4 Nichols (Dogwood Pond area)	17,575

Ms. Pires stated that 11-10-02 is withdrawn and will be paid from Public Works Paving Account. This account has a budget of \$250,000 and zero has been expended.

Mr. Crooks clarified for the board that the following items, 12-10-01 to 12-10-04, are review and discussion items; as they are transfers less than \$500 previous approved by Ms. Pires.  
Mr. Crooks called for discussion. Hearing none the board proceeded to the next item of business.

Fiscal Year 2010-11

12-10-05 Town Hall	Transfer	From: Build/Equip Repair 01013800-578802	3,000
		To: Professional Services 01013800-522201 Professional Services for Antinozzi Board of Finance Approved \$15,000 Fiscal year 2010 Paid \$12,000	3,000

Moved by Mr. Smith, seconded by Mr. Lupien.

Ms. Pires clarified that this item was approved at \$12,000 last year; they were unable to finish the work last year; that is why the \$3,000 is being requested this year.

Mr. Crooks stated that this account has no funds; suggesting an amendment to the exact amount of \$3,082; otherwise a minor deficit would be left in the new account.

Mr. Lupien moved to amend the amount to \$3,082, seconded by Mr. Tesoro.

Mr. Crooks stated that \$15,000 had been appropriated in the previous fiscal year; \$12,000 had been paid out. The remaining had not been paid because the work had been done in the current fiscal year. Mr. Crooks questioned why the full amount had not been encumbered. Ms. Pires stated that it was not known that the extra work was necessary, even though the contract was for \$15,000.

VOTE: Motion to amend carried unanimously.

VOTE: Motion as amended carried unanimously.

Addendum Item to the December 9, 2010

10-14-02	Appropriation Public Works	From: General fund Balance	3,200
		To: 010130100-578802 Building/Equip Repair	3,200
		Additional work to the PW Garage Boiler	

Moved by Mr. Smith, seconded by Mr. Palo.

Mr. Smith corrected the item number to 12-10-06.

By unanimous consent the Board of Finance agreed to correct the item number from 10-14-02 to 12-10-06.

Mr. Tesoro moved to amend the account to 01030100-578802, seconded by Mr. Martin (striking the second number one).

VOTE: Motion carried unanimously.

Mr. Lupien stated the item was originally funded at \$20,000; \$18,002 was transferred in; bringing it to \$38,002. There is \$10,000 in expenditures, \$25,000 is encumbered. Ms. Pires stated that the \$25,000 could be identified and forwarded to the board; the purchase order shows that it was \$18,202 and that \$3,200 was manually put in. Ms. Pires stated that the \$25,000 does not include the \$18,202. Mr. Lupien stated that the \$2,373 could be used in lieu of going to the general fund suggesting to take only the difference out of the general fund.

Mr. Lupien moved to amend \$3,200 to \$875, seconded by Mr. Smith.

VOTE: Motion carried unanimously 6-0.

VOTE: Motion as amended to \$875.

VOTE: Motion carried unanimously.

**DISCUSSION ITEMS:**

- Budget to Actual Expenditure Report for FYE 06/30/2011

With regard to part-time and seasonal accounts; there are cases when a part timer fills in for a vacant position; eventually the amount will be taken from the full-time account. Ms. Pires is unsure of what the exact amount will be until the position in the respective departments are filled.

The Police Department Shift Differential is 99.8% expended and is paid upfront. Ms. Pires will follow up on this item and will forward the information to the board.

- Approved Supplemental Appropriations report for FYE 06/30/2011  
(No discussion)

**ADJOURNMENT**

There being no further business to discuss upon motion made by Mr. Martin, seconded by Mr. Tesoro the Board of Finance adjourned by unanimous consent at 8:10 p.m.

Respectfully submitted,

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Margaret Mastroni  
Acting Clerk, Board of Finance