

BOARD OF FINANCE
AUGUST 12, 2010
MINUTES

Present: Ken Martin, Jr., William A. Crooks, Steven C. Lupien, Andrew Palo, Mark E. Smith, Perry and Molinoff.

Also Present: Tim Herbst, First Selectman, Maria Pires, Director of Finance and Dan Nelson, Chief of Staff, James W. Henderson, Financial/Accounting Controls Analyst, John Marsillio, Public Works Director, Megan Murphy, Fire Marshal, Deputy Chief Michael Harry, Trumbull Police Department and Denise Sepot, Finance Administrative Assistant Trumbull Police Department.

CALL TO ORDER: The meeting was called to order at 7:06 p.m. by Chairman Ken Martin, Jr. All those present joined in the Pledge of Allegiance.

AUDIENCE PARTICIPATION:

There were five (5) members of the public in attendance to speak at this meeting. (SEE ATTACHED)

The Chair stated that Mr. Molinoff is present and will voting in place of Mr. Tesoro.

APPROVAL OF MINUTES: Minutes of June 10, 2010 meeting:

Mr. Lupien moved to amend the June 10, 2010 minutes; seconded by Mr. Smith to read as in the middle of page 1...Investments at Merrill Lynch are mortgage “**backed**” securities. And two lines down to read as ... “mortgage “**backed**” securities.

Mr. Crooks moved to amend on page 4, the second paragraph to read as, “This is expected to be finished by “**August 31st**”, not May 30th as it currently reads seconded by Mr. Palo.

VOTE: Motion to amend carried 5-0-1 (Abstention: Molinoff).

Mr. Crooks moved, seconded by Mr. Palo to approve the June 10, 2010 meeting as amended.

VOTE: Motion carried 5-0-1 (Abstention: Molinoff).

INTERNAL AUDITOR’S REPORT:

Mr. Henderson reported that the report entitled **Audit of Cash Receipts Processing and Handling Procedures** consists of the examination of the processing of revenues by various Town of Trumbull departments, specifically the Tax Collector, Building Department, Golf Course, Town Clerk’s office, Library and Police. Overages were found in every case ranging from \$.01 to \$14.12 of petty cash funds tested during surprise counts. Recommendations are to establish formal policies & procedures with regard to cash handling.

The Chair extended his gratitude to Mr. Henderson for the report, noting its thoroughness and the recommendations included in the report.

Mr. Smith commended Mr. Henderson for a job well done. Mr. Henderson stated that the Assistant Director of Finance, the Director of Finance and himself will be working on creating policies and procedure policy, the next department he is currently reviewing is the Senior Center, he is in the process of finishing findings and will then go over them with the Senior Center Director.

Mr. Crooks commended Mr. Henderson for a job well done. Mr. Henderson stated it is his intent to report on all items/findings included in this report with the BoF. Mr. Crooks spoke in favor of one

follow up report. Mr. Henderson agreed. Mr. Henderson clarified for Mr. Palo that the term “impressed balance” included in the report is the original set up of funds in the till, at anytime cash in the till plus receipts outstanding should equal the original amount of the till.

TOWN TREASURER’S REPORT:

The Chair noted that the Treasurer was not present at this meeting; correspondence from the Treasurer had been received by the BoF.

Mr. Palo’s question for the record to the Town Treasurer is as follows: The Merrill Lynch Investment balance reported for July have doubled since June, Mr. Palo questioned how that is correct knowing that interest rates have gone down?

Mr. Crooks requested of the Treasurer when the cumulative interest is reported for a particular time frame if a comparison for the same time period of the previous year be represented in the report as well.

Fiscal Year 2010-11 Supplementals:

8-10-01...Charter Revision 2010-2011 Budget...Appropriate from Available General Fund the sum of \$21,000 to Account 01010300-5222201 Clerical Fees, \$1,000; Account 01010300-545502 Publications the sum of \$5,000 and Account 01010300-522202 Services & Fees-Prof. the sum of \$15,000.

Moved by Mr. Smith, seconded by Mr. Crooks.

Ms. Pires stated that Charter Revision is a new account; it did not exist when the budget was created for this fiscal year. Mr. Lupien noted that it is 5 weeks into the fiscal year speaking against a supplemental appropriation from the general fund. The attorneys’ account of \$235,000 has not been depleted to date. Mr. Crooks noted you can not transfer from one account to another; Charter Revision’s account must stand on its own.

Mr. Bill Holden member of the Charter Revision Commission was present. Judge Chiota, Chairman of the Charter Revision Commission is on vacation and could not attend this meeting. All of the requests are estimates, the \$15,000 is for legal counsel; the Commission intends to use legal counsel to draft the language and to advise the commission if or when something that is being considered and/or discussed may be in conflict with state statute.

First Selectman Timothy Herbst indicated that Judge Chiota had raised the fact that the commission would need legal guidance with the proposed changes, it was the recommendation of the First Selectman not to use the town attorneys who are appointed by the first selectman to avoid any appearance of partisanship or biased opinions. The attorney has not been retained yet. Judge Chiota conferred with other members of the commission and ultimately the whole commission concurred. Mr. Holden stated that the Charter Revision Commission in 2003 did not have legal representation; Mr. Schopick attended one meeting as an observer, the 1981 Charter Revision predated Mr. Holden and he could not speak to that.

First Selectman Herbst stated that there are sections of the charter that conflict with each other, that are vague and up for interpretation. For example the make-up of the BoE where the Secretary of the State needed to make a ruling after the it had been ratified by the Town and the voters of the town.

Mr. Holden reported that the hourly rate of the attorney is either \$175.00 or \$180.00 based upon approximately 83 hours of work. First Selectman Herbst stated it is a reduced rate. In response to a question from Mr. Crooks, Mr. Holden confirmed that all 6 commission members approved this request.

Mr. Holden in response to Mr. Palo stated if the \$15,000 were removed from this appropriation the Charter Revision would be delayed, the funds would not be available for October 1st, and it would still need to go to the town Council for approval.

Mr. Lupien moved, seconded by Mr. Molinoff to remove \$15,000 for Services & Fees-Prof. from the Charter Revision item.

Mr. Lupien withdrew his motion.

Mr. Lupien moved, seconded by Mr. Molinoff to amend 8-10-01 to read as, "Charter Revision 2010-2011 Budget...Appropriate from Available General Fund the sum of \$6,000 to Account 01010300-5222201 Clerical Fees, \$1,000; Account 01010300-545502 Publications the sum of \$5,000", removing the \$15,000 and changing the sum to \$6,000.

Mr. Crooks spoke in favor of the \$15,000 in the Charter Revision account stating that it represents an obvious non-recurring item.

Ms. Pires confirmed for Mr. Lupien that most activity in the legal account is non-recurring. Mr. Lupien spoke against the \$15,000 coming from the general fund.

VOTE: Motion to amend carried 3-2-1 (Against: Crooks and Martin) (Abstention: Palo).

Mr. Smith noted that the \$15,000 could be brought to the board at next month's meeting.

Vote: Motion as amended carried 4-1-1 (Against: Crooks) (Abstention: Pala).

08-10-02...Library 2010-2011 Budget...Appropriate from Available General Fund the sum of \$11,000 to Account 01070000-581888 Capital Outlay.

Moved by Mr. Smith, seconded by Mr. Crooks.

Mr. Marsillio, Director of Public Works was present. Mr. Marsillio reported that the compressor began to fail in June 2010; it was operating at 50% capacity. Mr. Lupien stated there had been consistent mechanical issues at the Library. Mr. Marsillio stated that this was an unexpected occurrence. Mr. Lupien questioned if there was a need for a maintenance account. Mr. Lupien spoke against the number of supplementals on this agenda five (5) weeks into the fiscal year. Mr. Marsillio confirmed for Mr. Crooks that the public works budget was in place before he had accepted the position as director. Mr. Marsillio stated that a bid waiver will not be necessary; this item consists of two (2) parts labor and equipment. The labor portion is an "on-call" maintenance account already on file, the equipment was bid and there are 3 bids in place. There are four (4) compressors in total with one not operational. The one nonoperational unit lowers the A/C operation of the whole building. Mr. Crooks stated he had visited the library; the community room and the tech room, (where the bulk of the staff work), are severely hampered.

VOTE: Motion carried 4-0-2 (Against: Molinoff and Lupien).

08-10-03...Public Works-Main/Fleet 2010-2011 Budget...Appropriate from Available General Fund the sum of \$20,000 to Account 01030200-581888 Capital Outlay.

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

The Chair noted Mr. Lupien's statement for the record for every agenda item coming from the general fund as being against the items of business, not based upon need but based on procedure, that the funds will be coming from the general fund.

Mr. Marsillio stated that the system failed a week ago and is at the end of its useful life. If it were to fail again, they would probably not be able to get parts for it, there is a possibility of overriding the system, but that would only be possible during business hours. The system is used 24/7 by the Police

department and EMS. Mr. Marsillio would have included this item in a 5-year capital plan. The town can not afford to let the system limp along until the end of the fiscal year, the cost to do so would far exceed this amount. The training could be backed out of the amount. Mr. Marsillio explained that there is a computer required as well.

Mr. Crooks, moved, seconded by Mr. Smith to amend 08-10-03 to \$16,750 from \$20,000.

VOTE: Motion to amend carried unanimously.

VOTE: Motion carried as amended 4-2 (Against: Lupien and Molinoff)

08-10-04 - Moved by Mr. Smith, seconded by Mr. Crooks.

Mr. Marsillio this has not been put out to bid, it is late request, requesting direction on how to proceed with such items. Mr. Martin confirmed that the public works department can go out to bid on their own. Item 08-10-04 was withdrawn by Mr. Marsillio.

08-10-05 - Moved by Mr. Smith, seconded by Mr. Palo.

08-10-05 was withdrawn by Mr. Marsillio with the understanding that this item would be brought back to the board with bids and documentation. Mr. Crooks stated that timing may be an issue therefore it may be necessary to request a special meeting of the Town Council for consideration of this item.

First Selectman Herbst stated that the Public Works Director is beginning the process of developing a capital improvement plan; develop a schedule and a cost associated with each item. The town will need to implement a policy.

08-10-06...Fire Marshal 2010-2011 Budget...Appropriate from Available General Fund the sum of \$30,200 to Account 01022800-501101 \$28,000 Salaries-Full-Time; Account 01022800-501888 Uniform Allowance \$2,200.

Moved by Mr. Smith, seconded by Mr. Crooks.

Ms. Murphy, Fire Marshal was present. Ms. Murphy stated this item represents the addition of a position for the 2011-2012 budget, the Fire Marshals' workload has reached its maximum. The Mall and the High School project have consumed the office; they have 900 calls and one part timer. 30-50 hours of work are spent at the Mall; there is a need for the position. The state runs a recertification program normally twice a year, it is now running the program once a year in September, there is a candidate for the position who is willing to go to the class, which is 5 days a week for a 4-month period, using his own car on his own time the department is requesting the \$28,000 for 6 months of salary. The position is not a civil service position; it is an appointed position. State statute reads that preference to a local fire department needs to come first, this candidate meets that requirement and has been an intern for a year, he is very knowledgeable.

First Selectman Herbst stated that there had been two collapses at the mall; the Fire Marshals are putting in tremendous amounts of work. He is hesitant to increase the workforce but considers this is a public safety issue. There has been an unanticipated level of inspections at the mall.

Ms. Murphy stated that when the construction projects are complete, the Fire Marshals have 3,000 inspections to carry on with, currently they are able to conduct 1,000 annually.

The Board of Finance questioned the addition of a position over 20-30 year time-span.

Ms. Murphy stated that the benefits of adding another position is that the buildings would be inspected faster which means the buildings would be on the tax roll that much faster. If the part time fire marshal were to leave, there would be a great need; this position will allow the department to have a person already in place.

Mr. Palo and Mr. Crooks stated they would support a part time position.

VOTE: Motion Failed 2-4 (Against: Crooks, Palo, Smith and Martin)

08-10-07...Golf Course 2010-2011 Budget...Transfer from Account 211000000-501101 \$28,000 Salaries-Full-Time to Account 211000000-501103 Salaries-Seasonal.
Moved by Mr. Smith, seconded by Mr. Molinoff.

Mr. Don Espach, Chairman of the Golf Course was present at this meeting. Mr. Espach confirmed for Mr. Crooks that the Golf Course is comfortable not replacing the full time position, it his intent that they will not be coming forward with a request to replace the position. There is \$12,000 to upgrade a position to Senior Groundskeeper, there are two needs since they are not filling a full time position, the first is manpower, and the second; supervision of all the people working on the course.

VOTE: Motion carried unanimously. 6-0

08-10-08...Human Resource 2009-2010 Budget...Appropriate from Available General Fund the sum of \$45,217 to Account 01013000-522203 Ancillary.
Moved by Mr. Smith, seconded by Mr. Crooks.

Mr. Nelson stated that the wage portion of the MATE contract went to arbitration there was an additional arbitration after the Town Council rejected the arbitration in February 2010. The new arbitration came back and was affirmed. The town Council postponed the resolution at their July 8, 2010 meeting; that was the 28 day mark of the 45 day Charter provision to act upon the resolution, the Town Council had 17 days to call a special meeting which they did not. Mr. Crooks stated it was his understanding that the Town Council postponed the resolution to allow time to see if the fees could be reduced. This item represents fiscal year 2009-2010.

VOTE: Motion carried unanimously 6-0.

08-10-09... Withdrawn.

08-10-10...Finance 2009-2010 Budget... Transfer from Account 01011000-501101 the sum of \$3,675 to Account 01011000-522201 Services & Fees- Prof.
Moved by Mr. Smith, seconded by Mr. Palo.

Ms. Pires indicated that fees were based upon \$100 per hour based upon 36.75 hours from the 2009-2010 budget.

First Selectman Herbst indicated that Mr. Leahy was consulted to ascertain what kind of scenario, the town could expect, a nuts and bolts analysis so the Town could identify the potential funding cliff and how to address it in the next budget cycle. Mr. Leahy was a long time Finance Director for the town of Fairfield, Mr. Leahy consult for different municipalities specifically mayors and first selectmen in budget preparation. Contractual obligations drove the current year's budget; this type of analysis would be germane to a favorable contract this year. The goal was to share the report with the BoE, it is public record, but wanted to share the document with the BoF first. Mr. Leahy and Ms. Pires had met with Mr. Serico of the BoE and obtained information which is included in the report.

Additional questions from the BoF will be sent to the First Selectman (in writing) and will be reviewed

by himself and the Director of Finance.

Mr. Crooks voiced his concern that this item was not brought to the BoF at its June 10, 2010 meeting; the report was dated June 2, 2010. First Selectman stated that the item required quick action.

VOTE: Motion carried 5-1 (Against: Crooks).

Mr. Crooks moved, seconded by Mr. Lupien to take items 08-10-11 through 08-10-51 all inclusive with the exception of four (4) motions as follows: 08-10-19; 08-10-24; 08-10-25 and 08-10-34.

VOTE: Motion carried unanimously 6-0.

08-10-19...Employees Benefits-Medical... Transfer from 01013400-511151 the sum of \$549,293 to Account 01013400-511150 Employee Benefits – FICA \$84,492; Account 01013400-511152 Employee Benefits –Workers Comp \$415,534; Account 01013400-511153 Employee Benefits – Unemployment \$48,452 and account 01013400- 511154 Employee Benefits –Medical Admin \$815.

Moved by Mr. Crooks, seconded by Mr. Lupien.

Ms. Pires explained that the Town is self insured up to \$500,000 per employee; the worker's comp portion of this item includes several back injuries, slip and falls and carpal tunnel surgeries, and has requested of CIRMA detail on the large claims, and will report back to the BoF when received. It is not possible to anticipate who will get hurt with these type of claims.

VOTE: Motion carried unanimously 6-0.

08-10-24...Town Hall..... Transfer from Account 01013800-590011 \$4246; 01013800-578801 \$7,260; 01013800-522202 \$3,250; 01013800-522208 \$14,241; 01013800-534401 \$840.92; 01013800-545502 \$638.27; 01013800-567703 \$100; 01013800-589901 \$600.80; 01013800-590013 \$235.10 the sum of \$28,302 to Account 01013800- 511160 \$2,537; 01013800-534402 \$329; 01013800-534403 \$2,262; 01013800-534504 \$1,305; 01013800-578802 \$10,726; 01013800-590012 \$1,163 and 01013800-590014 \$9,980.

Moved by Mr. Crooks, seconded by Mr. Lupien.

Ms. Pires explained that the Town Hall had \$20,000 budgeted for these items, the elevator needed \$7,300 in repairs and the A/C in the server room was not working efficiently, it had gotten to 100 degrees in the room. The room had to be shut down until the A/C was purchased.

VOTE: Motion carried unanimously 6-0

08-10-25...Custodial – Ancillary... Transfer from Account 01014000-522203 the sum of \$6,229 to Account 01014000-501101 \$690 Custodial-Salaries FT; 01014000-501102 \$1074 Custodial-Salaries PT and 01014000-501105 \$4,465 Custodial-Salaries OT.

Moved by Mr. Crooks, seconded by Mr. Smith.

Ms. Pires explained that the cleaning service for all of the town buildings had gone out of business; the custodial staff was utilized in the interim while the town went out to bid.

VOTE: Motion carried unanimously 6-0.

08-10-34...Public Works-Hwy-Salaries FT.... Transfer from 01030100-501101 the sum of \$39,865 to

Account 01030100-501105 \$6,220 Public Works – Hwy- Salaries OT; 01030100-501888 \$2,165 Public Works- Hwy- Uniform Allow; 01030100-534401 \$187 Office Supplies; 01030100-534402 \$2,155 Public Works- Hwy-Program Supplies; 01030100-578801 \$579 Public Works -Hwy- Service Contracts; 01030100-578802 \$2035 Public Works-Hwy- Equipment Maint; 01030100-578803 \$1,455Program Maint; 01030100-590012 \$22,689 Public Works-Hwy- Electricity; 01030100-590013 \$912 Public Works-Hwy-Water; 01030100-590014 \$1,468 Public Works-Hwy-Telephone.
Moved by Mr. Smith, seconded by Mr. Crooks. There will be further review and there will be a follow up report given to the BoF.

Ms. Pires stated the account had been reviewed and there was no obvious reason for the over run, and will conduct a second detailed review in order to find the reason for the overage.

VOTE: Motion carried unanimously 6-0.

08-10-52...and 08-10-53 By unanimous consent the BoF voted on both 08-10-52 & 08-10-53.

08-10-52...Town Hall Contingency... Transfer from 01013899-501116 the sum of \$116,525.44 to Account 01050200-501101 \$4,708 Counseling Ctr. – Salaries FT; 01050200-501105 \$34 Counseling Ctr – Salaries OT; 01014200-501101 \$1,564 Planning & Zoning – Salaries FT; 01014200-501105 \$181.23 Planning & Zoning – Salaries PT; 01012000-501105 \$20 Tax Collector – Salaries OT; 01014000-501101 \$17,142 Custodial - Salaries FT; 01014000-501105 \$480 Custodial - Salaries OT; 01013000-501101 Human Resources – Salaries \$1,106; 01012600-501101 Technology - Salaries \$3,183;01012600-501105 Technology – Salaries OT \$24; 01070000-501101 libraries – salaries FT \$19,128; 01080400-501101 Recreation – Salaries FT \$5,505; 01013600-501101 Town Clerk salaries FT \$2,572; 01013400-511150 Employee Benefits – FICA \$13,547;01022000-501101 Police Salaries – FT \$32,949; 01022000-501105 Police Salaries OT \$374; 01022800-501101 Fire Marshal – salaries FT \$3,332.21; 01023200-501101 Building – Salaries – FT \$4,264; 01040400-501102 PH Nursing – Seniors – Salaries PT \$31; 01060400-501101Non Public School Nurses – Salaries FT \$95; 01080800-501101 Tree Warden – Salaries FT \$81; 01080400-501101 Recreation Salaries – FT \$6,205.
Moved by Mr. Crooks, seconded by Mr. Smith.

Ms. Pires explained that 08-10-52 is all the transfers related to retroactive pay for the MATE contract, the whole balance of the contingency was not used, explaining that if the department had enough in the department account to fund the retroactive, the Finance department does not transfer from the contingency account.

Mr. Molinoff moved, seconded by Mr. Smith to amend 08-10-52 to \$216,256.50.

VOTE: Motion to amend carried unanimously 6-0

08-10-53...Supplemental Appropriations from the General Fund in the sum of \$272,611.20 to Account 01010000-545501 \$1,603 Town Council Legal Notices; 01010400-501101 \$26,908 First Selectman Salaries- FT ; 01012600-522204 \$6,971 Technology – Contractual Services; 01014200-501102 \$4,994 P&Z – Salaries – PT ; 01014800-522201 \$169 Inland Wetlands Commission - Clerical; 01022000-501101 \$140,048 Police – Salaries - FT; 01022000-501105 \$17,956.06 Police – Salaries - OT; 01023400-501102 \$3,193 Emergency Management Salaries - PT; 01030000-501101 \$46,680Public Works Dir – Salaries- FT; 01030023-522204 \$296 Security – Bldg & Grounds – Serv Contracts; 01030023-590017 \$6,852 Security – Bldg & Grounds – Sewer Fee; 01030025-590015 \$12,761.14

street Lights; 01080800-522205 \$4,180 tree Warden – Program Expenses.

Moved by Mr. Lupien, seconded by Mr. Smith revised supplemental using additional contingency \$99,731.06; bring the total to \$172,880.14.

Ms. Pires explained that 08-10-53 represents final payouts (5) to certain individuals, suggesting instead of a transfer for the entire supplemental just fund the \$172,880.14 because there is enough in the contingency, since it was not all used for the MATE contract retroactive pay.

VOTE: Motion carried unanimously 6-0.

Mr. Crooks moved, seconded by Mr. Lupien to approve 08-10-11 through 08-10-51 exclusive of the previous four motions of 08-10-19; 08-10-24; 08-10-25 and 08-10-34.

VOTE: Motion carried unanimously 6-0.

By unanimous consent the BoF agreed to continue past the 10:30 p.m. limit.

Discussion Items:

- *Attorneys' Schedule:*

First Selectman Herbst indicated that a comprehensive list of legal matters regarding the Town of Trumbull had been put together by Owen's Schine & Nicola P.C. at his request for the BoF's review. It is a very encompassing list. First Selectman Herbst suggested to arrange a time when maybe 2 commissioners at a time could meet with the Town attorneys to review the list and address any questions.

- *WPCA Assessment Reduction:*

The WPCA commissioners were not present at this meeting, the BoF members agreed with First Selectman Herbst's suggestion that it was the prudent thing to do to have the WPCA commissioners be present at the next BoF monthly meeting. If the BoF has any questions with regard to this discussion item, the First Selectman requested the BoF members to forward the questions in writing to First Selectman. The Chair will formerly ask all the appropriate parties to attend the next meeting to discuss this matter with the BoF.

- *Concert Funding* – Postponed to next month.

- Budget to Actual Expenditure Report fro FYE 06/30/2011 and 6/30/2010

No discussion.

- Fund Balance Report @ 6/30/2010

In response to Mr. Lupien, the posting of credit for the unexpended expenditures and the revenue figures the fund balance will increase.

Adjournment:

There being no further business to discuss upon motion made by Mr. Lupien, seconded by Mr. Smith the Board of Finance adjourned at 11:08 p.m.

Respectfully Submitted,

Margaret D. Mastroni,
Acting Clerk

Attachment - Audience Participation: There were 5 members of the public present to speak.

Lisa Labella of Sally Ann Drive an elected member of the BOE requested that back-up information, monthly reports, budget vs. spending to the agenda items be made available to the public via the web-site.

Kathy McGannon of 59 Jackson Drive former Chairman of the Board of Finance was present. Ms. McGannon spoke against the \$70,000 vote for the forensic audit which took place at the June 2010 BoF meeting. The approval took place without the appropriate back-up information distributed to the BoF members, Ms. McGannon did not speak against the need for the audit only that the board did not have back-up information. The agenda of this meeting includes many supplemental appropriations, stating that supplemental appropriations were not readily approved by the members of the BoF at the end of the fiscal year under her tenure as chairman, being that it is a month into the new fiscal year if the items on this agenda are approved that would speak to the budget prepared under this administration.

Martin Shapiro of 36 Dogwood Lane former BoF member was present. Mr. Shapiro spoke to the recent actions of the WPCA, the amount of the town's money spent to date. WPCA does not believe it needs to come before this board for financial approval although it was a couple of month's ago that the WPCA came before this board for approval of a new pump for the pump station and it was this board which withheld its approval until the source of the problem with pump was found, it was found and the pump did not have to be replaced. The assessments in the Jog Hill area are higher but it is not in the WPCA's pervue to use the taxpayers' money to offset and reduce those assessments. The use of those funds should come before the BoF and then to the Town Council for approval.

Mr. Tony D'Aquila spoke to the recent WPCA activity stating that the WPCA is trying to set a policy to reject the financial oversight of the BoF and the Town Council. Mr. D'Aquila stated that this would result in poor public policy, and hopes that this board takes a firm stand and require that all transfers come before this board for approval.

Mr. Bill Crooks member of the Board of Finance speaking as a member of the public stated the approval of the \$70,000 for the forensic audit, referenced at this meeting under audience participation, was for \$50,000 which was amended to \$51, 000, back-up information was distributed to all the BoF members, a bid summary outlining 3 different bidders was received by the members of the BoF as back-up as well as a proposal for their review. The itemization of the food bills and hotel invoices and bills for copies made at Kinko's were transmitted the day of the meeting.