

**Board of Finance  
Special Meeting Minutes  
7pm Wednesday November 14, 2012  
Clifford B. Green Meeting Center**

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2012 NOV 26 A 9:19

**Attendance:** Rick Ives, Bob Kelleher, Drew Dionne, Austin Tanner, David Fuss, Carla Demers, Jeff Otto

**Absent:** Gene Deary, Maura Bowen, Kim Conroy, Cassandra Leach

1. **Call to Order:** Rick Ives called the meeting to order at 7:11pm
2. **Acceptance of previous meeting minutes:** 10/17/12 & 11/08/12

Rick Ives tabled the minutes from 10/17/12 because he was absent and it would leave 3 members to vote. David Fuss made a motion to table the minutes from 10/17/12. Carla Demers seconds this motion. All in favor. Motion passed. Minutes tabled. Jeff Otto made a motion to accept the minutes from the 11/08/12 meeting as presented. Carla Demers seconds this motion. All in favor. Motion passed. Minutes accepted into record.

3. **Audit presentation:** O'Connor and Davies, LLP Marcia Marien, CPA reviewed the Power point presentation concerning the audit with the Finance members. The School Building Fund was the first topic discussed. Marcia reviewed the following: disallowed costs, the amount of money available after reimbursement, and suggested that if the town is given a grant, do not overspend that budget nor borrow from excess unused money from previous completed projects. Katherine McNair confirmed the money for the projects were disallowed costs and monetary availability after expected reimbursements.

Capital nonrecurring was reviewed. It was stated that the town is currently under budget. Marcia also advised the Board that the town should consider a miscellaneous grant fund. Marcia went on to state that the Board of Education overspending needs to be addressed. They are currently over budget. It was suggested that a management letter be sent to the Board of Education to explain their fiduciary responsibilities.

Property Taxes were reviewed and Jeff Otto asked if maybe the tough economic times are forcing residents to hold back on paying town taxes. Rick Ives would like to see a list every quarter of property taxes owed by residents. Brooklyn is lower for collections but there is less income in this town compared to neighboring towns.

The new rules and laws that will become effective in Connecticut for 2013 (such as the new sick time law) were included in the audit packet.

4. **Selectman's report:** Nothing to report. Carla Demers asked Austin Tanner how the "garbage day" went. Austin Tanner explained that the numbers were not available but he felt it went well.
5. **Approve School Wall Appropriation:** Austin Tanner reviewed the itemized list of the projects additional costs which included change orders. He stated the School Wall Committee is requesting \$110,000.00 extra contingency to ensure no additional requests will have to be made. Austin Tanner and Rick Ives discussed the breakdown of how the funds will be designated. There is still some testing that needs to be done that has not been put into the budget. Austin Tanner informed the Board of Finance that a power point presentation will be composed for the town meeting (which will take place on November 27<sup>th</sup>) to show the progression of the project. Rick Ives stated the itemized list is not enough detail to approve the additional request of \$110,000.00. Jeff Otto stated the School Wall Project request for additional funds needs to be specific so an informed decision can be made. Carla Demers asked how the additional estimates were arrived at and who came up with the numbers. Joe Voccio explained briefly how the numbers were derived.

RECORDED VOL.  
*Leona A. Mainville*  
TOWN CLERK, BROOKLYN, CT

Jeff Otto made a motion that the Board of Finance approve the requested \$110,000.00 for completion of the School Wall Project which will include paying back \$20,000.00 contingency if approved by the taxpayers. Carla Demers seconds this motion. Additional review of the project funds designation was discussed in detail. Jeff Otto withdrew his motion to approve the requested amount for project completion because Jeff Otto was relying on the numbers originally received. Jeff Otto made a motion that the Board of Finance approve up to \$90,000.00 for completion of the School Wall Project which will include paying back \$20,000.00 contingency. Carla Demers seconds this motion. All in favor. Motion passed.

6. **Audit RFP discussion:** An email will be sent to all Board of Finance members for approval.
7. **2012-2013 Budget discussion:** Sherri Soucy brought to the Boards attention some minor corrections such as Assessor and Tax Collector numbers were designated incorrectly, and the corrections were made.
8. **Parks & Recreation Invoice review:** no discussion
9. **Board/Committee liaison reports:** Rick Ives discussed teacher negotiations are winding down. Mediation is on 11/20/12 arbitration is somewhere around 12/13/12. He believes that there is a good chance that mediation will be the last step. Rick Ives asked the school were the budget was for this year. The answer he received was that it is not looked at until February. Rick Ives went on to discuss that the school has rehired 5 new aides and hired a new teacher. They were urged to take a more active role as to where they are on a monthly basis. He wants to have a meeting with them and review the management letter once it is created along with possibly setting up an Audit Committee and set up policies about fraud and a myriad of other items. Jeff Otto believes it is important that the Board of Education understands that they should get behind the idea of having a Finance Director who will be responsible for school and general government financial matters.  
David Fuss stated that the Fire Commissioners did not have their meeting because of the storm.
10. **Board/Committee assignments:** Current liaisons are: Board of Recreation, Board of Fire Commissioners (have a member by town statute), liaison to Selectman, and one for the Board of Education. Rick Ives would like to create an Audit Committee. He will have a new schedule for the next meeting to review where we can use everybody the best.
11. **Public Comment:** none
12. **Adjourn:** Carla Demers motioned to adjourn. David Fuss seconds this motion. All in favor.  
Meeting adjourned at 9:31pm

Respectfully submitted,

Lisa Scribner  
Recording Secretary