

MINUTES
REGULAR MEETING
BOARD OF FINANCE
LISBON TOWN HALL
WEDNESDAY, JUNE 20, 2012
7:00 P.M.

1. Call to order

The regular meeting of the Board of Finance was called to order by Wayne Donaldson, Chairman, at 7:02 p.m.

MEMBERS PRESENT: Wayne Donaldson, Kenneth Mahler, Jim McCloud, Lauren Sylvestre, Thomas Wakely; Frank Burzycki, Alternate

MEMBERS ABSENT: Eric Lotreck; Dennis Duplice, Alternate

Mr. Donaldson noted that Frank Burzycki would be sitting in for Eric Lotreck.

2. Reading of Previous Minutes

a. 5/16/12 Reg.

A motion was made by K. Mahler, seconded by T. Wakely, to accept the minutes of 5/16/12 as printed.

VOTE: UNANIMOUS MOTION CARRIED

b. 5/23/12 Spec.

A motion was made by T. Wakely, seconded by L. Sylvestre, to accept the minutes of 5/23/12 as printed.

VOTE: UNANIMOUS MOTION CARRIED

c. 5/30/12 Spec.

A motion was made by K. Mahler, seconded by J. McCloud, to accept the minutes of 5/30/12 as printed.

VOTE: UNANIMOUS MOTION CARRIED

A motion was made by J. McCloud, seconded by K. Mahler to reorder the agenda and bring up Auditor Pre-Audit Visit (10. a.) to hear Marcia Marien.

VOTE: UNANIMOUS MOTION CARRIED

10. a. Auditor Pre-Audit Visit

Marcia L. Marien, CPA, Partner, O'Connor Davies, LLP, Town Auditor, accompanied by Susan Macione distributed and reviewed the following: 1) Presentation of the Audit Plan Audit of June 30, 2012; Fraud Questionnaire, and Engagement Letter (FY2012/2013).

A motion was made by K. Mahler, seconded by L. Sylvestre, to reorder the agenda and bring Shooting Stars (10.c.) up.

VOTE: UNANIMOUS MOTION CARRIED

10. c. Shooting Stars

Mr. Donaldson reported meeting with the Shooting Stars. He then turned the discussion over to Marcia Marien who distributed and reviewed a sheet entitled "Special Revenue Fund vs. Separate Nonprofit Organizations" (Pros & Cons for both).

A motion was made by T. Wakely, seconded by L. Sylvestre, to reorder the agenda and bring Senior Center Special Revenue Account (10.b.) up.

VOTE: UNANIMOUS MOTION CARRIED

10. b. Senior Center Special Revenue Account

Mr. Donaldson advised that at the last meeting, the Board voted to bring the proceeds from the "sandwich program" into the General Fund budget, noting that the Commission on Aging is asking

Lisbon Senior Center Lunch / Food Special Revenue Fund.

Purpose:

The purpose of this fund is to account for all revenue and expenses generated through the Senior Center food programs excluding those programs financed and controlled by the State of Ct or Federal Agencies.

Authorization;

The Lisbon Commission on Aging would have the approval on all bills. The Lisbon Commission on Aging will also be responsible for the creation and submission to the Board of Finance a yearly budget declaring projected revenue and expenses based on the accounts assigned by the Town Finance Department.

Recordkeeping:

All revenue and expenses shall be reported to the Town of Lisbon Finance department. At a time and schedule determined by the Town of Lisbon Finance Department. The Lisbon Commission on Aging or its designated representative shall review and approve all expenditures prior to submission to the Town of Lisbon Finance Department. The town of Lisbon Treasurer will set up all procedures and controls required to properly account and record all revenue and expenses. All expenses are to adhere to all purchase order policies as established by the Town of Lisbon.

Custody:

The Town of Lisbon Treasurer shall have signature authority over the accounts. The Lisbon Senior Coordinator /Municipal Agent shall have custody of the cash. The Lisbon Senior Director will be responsible for safeguarding the cash on hand and depositing it into the bank in a timely manner.

Any and all excess revenue generated shall be used for the dedicated purpose of supporting the facilities and operations of the Lisbon Senior Center as approved through the budget process of the Special Revenue Account. These funds will not be used to support the normal operating costs of the Senior center such as utilities building maintenance and wages. While it is recognized that the Lisbon Senior Center Food program required numerous small purchases of food stuff the Town of Lisbon Treasurer is authorized to establish an account to allow access via an open PO with either a limited balance Debit Card or Credit Card or open accounts with local vendors for the express purpose of the purchase of food stuffs. In either case, receipts for the purchase must be forwarded to the Town of Lisbon Finance Department in a timely manner.

The Town Finance Department will establish a starting cash account. It is realized that there is a need to make change for the lunch purchases and a small amount of cash will need to be on hand to provide change for purchases. This amount should not exceed \$25.00.

The Town of Lisbon Finance department is instructed to establish accounts to account for the revenue and expenses as approved by the Board of Finance based on the yearly budgets.

Passed
6/21/12
Wb

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that, that decision be reconsidered and instead the funds be put in a special revenue fund. Leonora Szruba, Chair., Commission on Aging, addressed the Board to make that request and submit a budget for the program. Judith Jencks, Sr. Center Coordinator, requested that the dollar amounts on the budget be removed. Mr. Szruba submitted records dating back to 2009. The proposal for the Lisbon Senior Center Lunch/Food Special Revenue Fund and proposed budget (A budget of estimated revenues of \$6,000 and estimated expenses of \$6,000 broken into four categories: Comestibles, Kitchen Equipment/Utensils/Dishware, Kitchen Appliances, Miscellaneous Furnishings) were distributed for review.

A motion was made by T. Wakely to table. There was no second.

MOTION FAILED

A motion was made by L. Sylvestre, seconded by K. Mahler, to bring this onto the floor.

A motion was made by F. Burzycki, seconded by L. Sylvestre, to accept the Senior Center 2012-2013 Special Revenue Account Budget in the amount of \$6,000.

VOTE: UNANIMOUS MOTION CARRIED

Mr. Donaldson called for a vote on the original motion.

VOTE: UNANIMOUS MOTION CARRIED

A motion was made by L. Sylvestre, seconded by J. McCloud, to reorder the agenda and bring Community Connections High School (9. a.) to the forefront.

VOTE: UNANIMOUS MOTION CARRIED

9. a. Community Connections High School Special Revenue Account

Mr. Donaldson reviewed communication from Michael C. Markowicz, Associate, Murtha Cullina LLP, Town Counsel, Re: Community Connections Fund.

Randall Baah, Chair., Board of Education submitted the CCHS 2012/2013 Budget as well as the May 2012 CCHS Financial Statement for the Board's review.

3. Correspondence (not covered in an agenda item below)

1. Memo, Nate Walsh, Bookkeeper, 6/15/12, Re: Fiscal Year End

4. Bills and action there on - None

LI Bal. as of May 2012: LI #51630, Auditor-\$5,295; LI #51650, \$529.50

5. Chairman's Report - None

6. Student Ambassadors

It was advised that students are on vacation for the summer.

7. Monthly Statements

The following monthly statements were distributed for review:

Treasurer Reports - As of May 2012

General Government - Through May 2012

Board of Education - Through April 2012, Through May 2012

8. Public Comment - None

Farmers Market Special Revenue Fund.

Purpose:

The purpose of this fund is to account for all revenue and expenses generated through the Lisbon Farmers Market programs

Authorization:

The Lisbon Farmers Market committee would have the approval on all bills. The Lisbon Farmers Market Committee will also be responsible for the creation and submission to the Board of Finance a yearly budget declaring projected revenue and expenses based on the accounts assigned by the Town Finance Department

Recordkeeping:

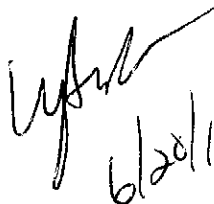
All revenue and expenses shall be reported to the Town of Lisbon Finance department. At a time and schedule determined by the Town of Lisbon Finance Department. The Lisbon Farmers Market Committee or its designated representative shall review and approve all expenditures prior to submission to the Town of Lisbon Finance Department. The town of Lisbon Treasurer will set up all procedures and controls required to properly account and record all revenue and expenses. All expenses are to adhere to all purchase order policies as established by the Town of Lisbon.

Custody:

The Town of Lisbon Treasurer shall have signature authority over the accounts. The Lisbon Farmers Market Committee shall have custody of the cash. They will be responsible for safeguarding the cash on hand and depositing it into the bank in a timely manner.

Any and all revenue generated shall be used for the dedicated purpose of supporting the Activities of the Farmers Market Committee in supporting local Farmers in displaying and selling their goods as approved through the budget process of the Special Revenue Account.

The Town of Lisbon Finance department is instructed to establish accounts to account for the revenue and expenses as approved in the yearly budgets.


6/28/12

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9. Old Business

b. Budget

Mr. Donaldson distributed and reviewed a memo to the Cost Cntr. Managers, Boards/Commissions/Committees, Re: Fiscal Year 2013/2014 Budget (schedule), and a sheet entitled "2013-2014 Budget Submission Requirements"

A motion was made by J. McCloud, seconded by F. Burzycki, to approve it and get it out to the Department Heads.

VOTE: UNANIMOUS MOTION CARRIED

10. New Business

d. Farmers' Market

Mr. Donaldson explained that the Selectmen have approved the establishment of a "Farmers' Market Committee" which will be running a weekly farmers' market; collecting fees and paying bills for advertising, etc.

A motion was made by J. McCloud, seconded by K. Mahler, to approve the Farmers Market Special Revenue Fund.

VOTE: UNANIMOUS MOTION CARRIED

e. Selectmen's Requests

1. \$700 additional appropriation to Line Item #70201, Special Events, which is the amount donated to the town by WalMart and Wheelabrator for the Community Day event expenses and deposited into the General Fund; the funds are now needed for reimbursement for expenditures.

A motion was made by K. Mahler, seconded by T. Wakely, to approve a \$700 additional appropriation to Line Item #70201, Special Events.

VOTE: UNANIMOUS MOTION CARRIED

2. \$492.24 additional appropriation to Line Item #55352, Fire Marshal's Supplies & Expenses, which is the amount of a grant deposited in the General Fund, for the purchase of a camera, that the Fire Marshal is requesting be moved to the supplies & expense line item for the purchase.

A motion was made by K. Mahler, seconded by T. Wakely, to approve a \$492.24 additional appropriation to Line Item #55352, Fire Marshal's Supplies & Expenses.

VOTE: UNANIMOUS MOTION CARRIED

3. \$550 line item transfer from Line Item #70141, Senior Center Utilities, to Line Item #70143, Senior Van Maintenance for costs associated with recent repairs to the senior van.

A motion was made by J. McCloud, seconded by L. Sylvestre, to approve a \$550 line item transfer from Line Item #70141, Senior Center Utilities, to Line Item #70143, Senior Van Maintenance.

VOTE: UNANIMOUS MOTION CARRIED

4. \$8,000 line item transfer from Line Item #70260, Lisbon Meadows Park, to Line Item #70220, Mnt. of Municipal Rec. Fields, for the costs for fencing and dugout concrete pads for the softball field, and the sidewalk to the track.

A motion was made by K. Mahler, seconded by L. Sylvestre, to approve a \$8,000 line item transfer from Line Item #70260, Lisbon Meadows Park, to Line Item #70220, Mnt. of Municipal Rec. Fields.

VOTE: UNANIMOUS MOTION CARRIED

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5. \$1,500 line item transfer from Line Item #70260, Lisbon Meadows Park, to Line Item #70201, Special Events, to cover the Radio City bus trip which will be reimbursed through ticket sales.

A motion was made by K. Mahler, seconded by J. McCloud, to approve a \$1,500 line item transfer from Line Item #70260, Lisbon Meadows Park, to Line Item #70201, Special Events.

VOTE: UNANIMOUS MOTION CARRIED

6. \$5,425 additional appropriation to Line Item #51114, Bookkeeper's Wages, for additional hours; the hours for this position were increased, with the newly hired Bookkeeper, from 19 to 30.

A motion was made by K. Mahler, seconded by L. Sylvestre, to approve a \$5,425 additional appropriation to Line Item #51114, Bookkeeper's Wages.

VOTE: UNANIMOUS MOTION CARRIED

7. \$5,593 additional appropriation to Line Item #51212, Assistant Town Clerk's Wages, to cover new hire training hours and retiree's accrued benefits.

A motion was made by K. Mahler, seconded by J. McCloud, to approve a \$5,593 additional appropriation to Line Item #51212, Assistant Town Clerk's Wages.

VOTE: T. Wakely-Abstain, All Others-In Favor, MOTION CARRIED

8. \$7,456 additional appropriation to Line Item #51411, Assessor's Wages, to reimburse the line item for accrued benefits paid to the retiring Assessor.

A motion was made by K. Mahler, seconded by T. Wakely, to approve a \$7,456 additional appropriation to Line Item #51411, Assessor's Wages.

VOTE: UNANIMOUS MOTION CARRIED

9. \$1,734 additional appropriation to Line Item 60111, Highway Department Wages, for a shortfall caused by the unbudgeted periodic use of a seasonal employee.

A motion was made by K. Mahler, seconded by F. Burzycki, to approve a \$1,734 additional appropriation to Line Item 60111, Highway Department Wages.

VOTE: UNANIMOUS MOTION CARRIED

10. \$114 additional appropriation to Line Item #60150, Highway Dept. Supplies & Expenses, needed because of the cost increases for water, coffee, and paper products.

A motion was made by K. Mahler, seconded by L. Sylvestre, to approve a \$114 additional appropriation to Line Item #60150, Highway Dept. Supplies & Expenses.

VOTE: UNANIMOUS MOTION CARRIED

11. \$547 additional appropriation to Line Item #52611, Clerk to the Board's Assistants' Wages, needed to cover unbudgeted special meetings for the newly formed Farmers' Market Committee.

A motion was made by K. Mahler, seconded by T. Wakely, to approve a \$547 additional appropriation to Line Item #52611, Clerk to the Board's Assistants' Wages.

VOTE: UNANIMOUS MOTION CARRIED

11. Agenda Planning

Mr. Donaldson confirmed that there will be a meeting in July.

12. Other Business - None

13. Public Comment - None

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14. Adjournment

A motion was made by F. Burzycki, seconded by T. Wakely, to adjourn at 9:30 p.m.

VOTE: UNANIMOUS MOTION CARRIED

APPROVED: _____
Wayne Donaldson, Chairman

Marlene LePine, clerk

RECEIVED FOR RECORD AT LISBON
CT ON 06/25/2012 AT 11:20
ATTEST. LAURIE TIROCCHI, TOWN CLERK
Wayne O. Wakely, asst.