

**TOWN OF BROOKFIELD, CONNECTICUT  
BOARD OF FINANCE  
BYLAWS**

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**ARTICLE I Purpose and Authorization**

The purpose of the Board of Finance (Board) shall be to provide oversight and guidance in all financial affairs of the Town of Brookfield. The Board of Finance of the Town of Brookfield shall have all authority to act as set forth in Chapter 106 of the Connecticut General Statutes and in Article VIII of the Charter of the Town of Brookfield. The Board of Finance shall execute all powers and duties delegated to the Board of Finance by the aforementioned Statutes, by ordinance of the Town of Brookfield in accordance with the above enabling law.

**ARTICLE II Name**

The Board shall be known as the Brookfield Board of Finance.

**ARTICLE III Office of the Agency**

The Office of the Brookfield Board of Finance shall be at the Town Hall, Pocono Road, where all Board records will be kept.

**ARTICLE IV Membership**

Section 1:

The membership and terms of office shall be as specified in the Town Charter.

Section 2:

The First Selectman serves as ex-officio member of the Brookfield Board of Finance and shall vote in the event of a tie only.

**ARTICLE V Officers and Their Duties**

Section 1:

The Officers of the Board shall consist of a Chair, a Vice-Chair, and a Secretary.

Section 2:

The Chair shall preside at all meetings and hearings of the Board and shall have the duties normally conferred by parliamentary usage on such officers. The Chair shall have the authority to appoint committees, certify expenditures of funds within the Budget of the Board of Finance up to \$500.00 without prior approval of the Board, call special meetings and generally perform other duties as may be prescribed in these bylaws.

Section 3:

The Chair, or his/her designee, shall acknowledge receipt of all communications and send copies of any responses to all members of the Board.

Section 4:

The Chair shall be one of the Board members. He/she shall have the privilege of discussing all matters before the Board and of voting thereon.

Section 5:

The Vice-Chair shall act for the Chair in his/her absence and has the authority to perform

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the duties prescribed for that office during such absence. He/she shall be a Board member.

Section 6:

The Secretary shall be responsible for keeping the minutes, records and equipment of the Board and with the assistance of such staff as the town might employ, shall prepare the agenda of regular and special meetings under the direction of the Chairman, provide notice of all meetings to Board members, arrange proper and legal notice of all hearings, attend to correspondence of the Board and such other duties as are normally carried out by a Secretary. In the absence of the Chairman and Vice-Chairman, the Secretary shall act for the Chairman and shall have the authority to perform the duties prescribed for that office in an "acting" capacity. He/she shall be a Board member.

Section 7:

In the absence of the Secretary due to illness, personal or disqualification reasons, the Chairman may appoint a Secretary pro-tem at his/her discretion.

**ARTICLE VI Election of Officers**

Section 1:

At the first meeting following the bi-annual Town elections, the Board shall convene with the First Selectman as Acting Chairman. The Acting Chairman will take nominations for the office of Chairman of the Board of Finance from the members of the Board.

Nominations shall be made by the members of the Board of Finance. After the nominations are complete, each member will vote for one nominee. The candidate receiving more than 50% of those elected to be members of the Board of Finance, as then constituted by the charter, shall be elected Chairman. In the event the Board is unable to elect a Chairman, within one month after the election of the board, state statutes (Chapter I 06 Section 7-342) allow for the Board of Selectmen to choose officers of the board from the Board of Finance's membership.

Section 2:

Once a Chairman has been elected, the new Chairman will assume responsibility for conducting elections for the remaining officers. The Chairman will take nominations from the full Board. The candidate receiving a majority of the vote of the full membership of the Board as then constituted by the charter shall be elected to the office designated.

Section 3:

The First Selectman will not vote in the election of any officers, except in the case of a tie. While the First Selectman has the right to break a tie in the election of officers, it is the sense of the Board that an abstention in this instance would be preferred.

Section 4:

Unless removed from such office by a majority vote of the full Board, Officers of the Board of Finance will serve until a newly elected Board votes for leadership as described in Article VI Section I.

**ARTICLE VII Vacancies**

Section 1:

Resignations from the Board shall be in written form and transmitted to the Town Clerk with

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copies to the Chairman of the Board of Finance. Such vacancies shall be filled by the Board within 60 days as specified in C2-6-B and C2-4 of the Town Charter.

Section 2:

Upon the resignation of any officer of the Board, a special election shall be called by a majority vote of the Board to elect a successor and such other officers as may be necessary by virtue of the successor vacating another office. Such special election shall be held as soon as practical after the effective date of the resignation.

ARTICLE VIII New Member Orientation

New members of the Board of Finance will be furnished with materials dealing with information about the district, relevant laws and regulations, and BOF policies and regulations. Such materials shall include but not limited to:

- Board policies & bylaws
- Printed list of names & contact information for new Board as well as key Town positions
- Current financial reports
- Most recent audit and approved budget
- Annual Calendar
- Section 8 Town Charter
- Chapter 106 of State Statutes

It is recommended that the BOF Chair, First Selectman and Town Controller create orientation opportunities for new members prior to their first regular meeting.

ARTICLE IX Meetings

Section 1:

Regular meetings will be held on the second Wednesday of each month. In the event of a conflict with holidays or other events, a majority at any meeting may change the date of said meeting. The Secretary shall notify the membership of Regular or Special Meetings, not less than 48 hours in advance of such meeting.

Section 2:

Once any meeting has been scheduled, the location should be booked, the meeting should be placed on the Town's calendar and all support personnel should be informed to reduce the potential for conflicts

Section 3:

All Board meetings shall be open to the public. Executive Sessions of the Board may be closed to the public upon a majority vote of those members present and voting, and the minutes shall reflect the purpose for calling said Executive Session. Four (4) voting members of the Board shall constitute a quorum and no business may be transacted unless a quorum is present. No business other than that shown on the agenda shall be discussed at a Regular Meeting except by majority vote of the Board.

Section 4:

Unless other specified, ROBERT'S RULES OF ORDER shall govern the proceedings at the meetings of this Board.

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**ARTICLE X Disqualifications**

No member of the Board shall participate in the hearing or decision of the Board of which he/she is a member upon any matter in which he/she is directly or indirectly interested in a financial sense. In the event of such disqualification, such fact shall be entered into the records of the Board.

**ARTICLE XI Reporting**

**Advance Delivery of Meeting Materials**

A draft agenda will be circulated to Board members in advance of all Board meetings to provide each member an opportunity for input.

The agenda, together with supporting materials, shall be distributed to Board of Finance members as a package at least 5 days prior to the board meeting, if at all possible, to permit the Board members sufficient time to give items of business careful consideration. Staff will make every effort to deliver agendas and supporting material to Board members on the Friday preceding regular Wednesday meetings. The agenda and appropriate agenda materials shall also be made available to the press; to representatives of community, staff, and student organizations; and to others upon request.

**Standard Reports**

The following shall be included in the agenda packages for each regular meeting:

- Monthly financial report (with the recommendation that the Town Controller review the report with the school's director of finance prior to distribution) to include income statement. This to be accompanied by a brief synopsis of points of interest, including specifics about significant challenges that situations present.
- Capital projects update and closeouts (quarterly)
- Requests for transfers
- Update on auditor's recommendations
- Cash flow/balance sheet grant status (quarterly)

**ARTICLE XII Order of Business**

**Section I:**

Unless otherwise determined by the Chair, the order of business at Regular Meetings shall be:

- a) Call to Order
- b) Pledge of Allegiance
- c) Roll Call
- d) Public Comment
- e) Communication and Correspondence
- f) Approval of Minutes of previous meetings
- g) Report of First Selectman

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- h) Report of the Board of Education
- i) Report of the Finance Director
- j) Report of committees (if needed)
- k) Old Business
- l) New Business
- m) Other Items to come before the BOF
- n) Public Comment
- o) Adjournment

**Section 2:**

A motion from the floor must be made and passed in order to dispense with any item on the agenda or change the order of business.

**Section 3:**

No new business submitted for action shall be acted upon unless it is submitted three (3) working days prior to a Regular Meeting date. Provisions of this section may be waived by the majority vote of the members present.

**Section 4:**

It shall be the policy of the Board to document that correspondence has been received by having the secretary read the author names for each item of correspondence. Email or other correspondence received by a majority of members of the Board shall be considered to have been received by the Board in the conduct of its public business and shall be part of the public record and shall be acknowledged by the secretary as indicated above.

**Section 5:**

The board shall maintain a listing of reports and events that should be scheduled throughout the year for review and /or action at regular meetings. This "Tick List" (see Exhibit B) will include indications as to which month during the year each report or activity should be scheduled. This list will be reviewed and updated, if necessary, annually in July.

**ARTICLE XIII Hearings**

**Section 1:**

The Board may hold Public Hearings, in addition to required hearings, when it decides that such hearings will be in the public interest.

**Section 2:**

All Public Hearings prescribed by law shall be held in accordance with the requirements set forth for such hearings as prescribed in the Town Charter.

**Section 3:**

The matter before the Board shall be presented in summary by a member of the Board designated by the Chairman, or staff member, and parties in interest shall have the privilege of the floor.

**ARTICLE XIV Annual Budget**

**Section 1:**

Upon receipt of the recommendations of the Board of Selectmen, the Board of Finance

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shall prepare a proposed annual town budget in accordance with the authorization and enabling sections of the town Charter.

**Section 2:**

The Board shall use the guidelines adapted in Exhibit A amended from time to time as appropriate, appended to these by-laws in its evaluation and preparation of its recommendations.

**Section 3:**

The Board shall hold such public hearing(s) as required by Charter, prior to adoption of its final budget recommendation.

**Sub Section A:** The Chairman of the Board shall preside at the Public Hearing. In the event of his/her absence, the Vice Chairman or a duly appointed Board member shall act as presiding officer. The Chairman at his/her discretion may designate a regular member as the "presiding officer/moderator" who shall conduct a particular hearing as prescribed herein.

**Sub Section B:** The Chairman of the Board or another member designated by the Chairman shall present in summary the proposed budget to be considered by the electorate. The presiding officer of the meeting may invite representatives of other boards or commissions to present information related to their budget requests.

**Sub Section C:** Members of the public qualified to vote on the annual town budget shall then have an opportunity to be heard. Before speaking, each person shall give his name and address.

**Sub Section D:** The Presiding Officer shall assure an orderly hearing and shall take necessary steps to maintain the order and decorum of the hearing at all times. The presiding officer shall reserve the right to terminate the hearing in the event the discussions become unruly and unmanageable.

**Section 4:**

Following the Public Hearing, as prescribed by the Charter, the Board will prepare its final recommendation to be presented to the annual town meeting.

**ARTICLE XV Setting of the Mill Rate**

Within fifteen (15) days after the adoption of the annual Town Budget the Board of Finance shall meet and shall lay such tax as is required to fund the approved budget in accordance with the General Statutes

**ARTICLE XVI Special Appropriations**

**Section 1:**

From time to time, there will arise the need for appropriations over and above those included in the current year budget. Requests for special appropriations are made to the Board of Selectmen which must forward such requests to the Board of Finance, along with their recommendation, within fourteen (14) calendar days after receipt. The Board of finance shall act on all requests for special appropriations within thirty (30) days after

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receipt thereof and shall immediately after acting advise, or delegate to the First Selectman or Controller to advise, the department making such requests and the Board of Selectmen of its action.

**Section 2:**

All requests for special appropriations that exceed the amount which the Board of Selectmen is empowered by Section C8-5A of the Charter to appropriate for that department in any one fiscal year, shall be acted upon by a special Town meeting after approval by the Board of Finance.

**Section 3:**

Special appropriations other than those from Fund Balance, borrowing as limited by Section C8-8 of the Charter, or any approved contingency fund may be acted upon only by a special Town meeting after approval by the Board of Finance.

**ARTICLE XVII Town Requests for Funding**

The BOF expects that all requests from the Board of Selectmen for funding (both operational and capital) will be in written form. Any significant financial implications will be included as part of the backup documentation. The requests will include the following:

- Project description; including purpose, background and justification, effect on annual operating budget,
- Specifics on funding request, including suggestion(s) from the Director of Finance/Town Controller on where funding could be sourced,
- Capital requests will include details regarding cost estimates, RFP process or other procurement activities as well as timeframe for implementation/completion.
- Building projects will have received prior review by and support of the Municipal Building Committee.

**ARTICLE XVIII Contract Review**

The Board of Finance may appoint a liaison with the Board of Selectmen and a liaison with the Board of Education to request consultation on labor contracts, where appropriate. Note that Connecticut General Statute 10-153d requires that the town's fiscal authority (the Board of Finance in Brookfield's case) be consulted by the Board of Education prior to negotiations with teachers' and administrators' unions.

**ARTICLE XIX Town Audit and Accounts**

**Section 1:**

The Board of Finance shall provide for an annual independent audit of the financial statements of the Town as required by the General Statutes.

**Section 2:**

The system of accounts used by the Town agencies and departments shall be that prescribed by the Board of Finance.

**Section 3:**

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The Board of Finance shall periodically, but no less often than every five years, explore options for auditing firms through the RFP process or a comprehensive review of audit services and costs provided to comparable towns. A change in auditing firms will not be mandated.

**ARTICLE XX Employees**

**Section 1:**

The Chairman of the Board of Finance or his/her designee will meet periodically, not less than at least once a year, with the Chief elected official of the town and the Town Treasurer to communicate the Boards evaluation of performance of this employee..

**ARTICLE XXI Committees**

**Section 1:**

The Board shall establish an audit committee to act as liaison between the Town, the Board of Finance and the external audit firm.

**Section 2:**

The Board shall establish a Bylaws committee.

**Section 3:**

Other Committees may be appointed by the Chair for purposes and terms which the Board approves.

**Section 4:**

All Committees shall report findings and recommendations to the Board as necessary.

**ARTICLE XXII Communications**

**Section 1:**

The Chair or designee is responsible for communicating information to the community and the media.

**Section 2:**

In the matters of the press, radio and television representatives, the Board shall comply with Section 1-226 of the Connecticut General Statutes, 1958 revision, as amended.

**ARTICLE XXIII Amendments**

These bylaws may be amended by a majority of the entire voting membership of the Board, only after the proposed change has been read and discussed at a previous Regular Meeting.

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**BYLAW HISTORY**

Adopted: October 12, 2005

Revised: February 10, 2010 Technical changes to existing bylaws

Revised: April 14, 2010 Addition of the following

- Articles:VIII New Member Orientation;
- XI Reporting;
- XVII Town Requests for Funding

Revised: November 18, 2010 Addition of the following

- Section:XIX Town Audit and Accounts- Section 3

Revised: October 12, 2011 Addition of the following Section:

- Article VIII: addition of Annual Calendar Bullet points
- Article XII Section 5
- New exhibit B

Revised: November 9, 2011

- Exhibit A: new language relating to salary changes for elected officials

Revised: December 14, 2011 Addition of the following Sections:

- Article VIII: Addition of Town Charter Bullet point
- Article XI ; Added Language to Capital Project update and cash flow balance sheet/grant status update.
- Article XXI: Added establishment of Bylaw committee

Revised: January 14, 2012

- Exhibit C: Added Statements of Purpose as approved

Revised: July 19, 2012

- Article VIII Sec 3 - eliminate "except in the case of a tie"
- Article XI - Standard Reports - eliminate "cash flow, balance sheet", add "quarterly (3 times)
- Article XII Sec I: Reorder and add to reflect current process
- Article XII Sec 4: eliminate "date, addressee, subject"
- Article XII Sec 5: add "in July"
- Article XIII Sec 2: add "as per the Town Charter"
- Article VIV: Sec 3: remove Sub Section B
- Article XVII: eliminate "anticipates" add: "requires" add: "Written motion resolution"
- Article XXI: Sec 2: add "s" to Bylaw
- Add to Tick List: Quarterly Grant Status Update, Letter from Chair to BOS for negotiationschedule. July update of Tick List.

Revised: October 9, 2013

- Replace Exhibit A, with new Exhibit A Attachment.

Revised: October 18, 2023

- Minor grammatical errors corrected.

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- Added “Contents”.
- Article V: Sections 3-6 renumbered due to duplicate “Section 3” from a prior revision.
- Article VI: Section 1: adds “Nominations shall be made by the members of the Board of Finance. After the nominations are complete, each member will vote for one nominee.” Rewords “In the event the Board is unable to elect a Chairman, within one month after the election of the board, state statutes (Chapter I 06 Section 7-342) allow for the Board of Selectmen to choose officers of the board from the Board of Finance’s membership.”
- Article VI: Section 4: adds “Unless removed from such office by a majority vote of the full Board, Officers of the Board of Finance will serve until a newly elected Board votes for leadership as described in Article VI Section I.” and removes “Officers of the Board of Finance will serve until a newly elected Board votes for leadership as described in Article VI Section 1, unless removed from such office by a majority vote of the full board”.
- Article VI: Section 5: removes section to default to the Town Charter.
- Article VII: Section 1: replaces “made” with “filled”
- Article VIII: adds “but not limited to”. Replaces “prior to the first regular meeting” with “prior to their first regular meeting”. Removes: “(Note: Currently the above is being placed on the town web site in the Board of Finance listed under New Member Orientation)”
- Article XI: removes: “at least one week”
- Article XII: Section 1: adds “Report of the Board of Education”.
- Article XII: Section 4: removes “All correspondence shall be attached to the minutes of the subsequent meeting.”
- Article XI: Section 5: adds “(see Exhibit B)”
- Article XVI: Section 1: adds “or delegate to the First Selectman or Controller to advise,”.
- Article XVI: Section 3: removes “cash surplus”, adds “Fund Balance”.
- Article XVII: adds “cost estimates, RFP process or other procurement activities as well as”.
- Article XIX: Section 1: removes “books and accounts”, adds “financial statements”.
- Article XIX: Section 3: adds “or a comprehensive review of audit services and costs provided to comparable towns”.
- Article XX: Section 1: removes the section.
- Article XX: Section 2: renumbers to Section 1.
- Article XXII: Section 1: removes “The Chair shall be responsible for insuring that timely and accurate information is disseminated to the community and the media. This includes preparation of news releases, interviews, etc.”, adds “The Chair or designee is responsible for communicating information to the community and the media.”
- Exhibit A: adds “before the end of the previous calendar year”.
- Exhibit A: Reporting Format: removes “In January,”.
- Exhibit A: Replaces “BOF” with “Board of Finance”, “BOS” with Board of Selectmen” and “BOE” with “Board of Education”. Adds “Before the end of the previous fiscal year, the BOF will request”. Removes “Inconsistent”, adds “in a consistent”, removes “Line item detail for past 5 years”, adds “Line item detail for past 3 years of actual, not budgeted, (or more upon request)”, removes “Preference is for files not to be linked”. Removes “Letter for BOF”, adds “Letters from the BOF”
- Exhibit A: Decision Making: removes “March”, adds “deliberations”

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- Exhibit B: updates for monthly meeting reports and activities.
- Exhibit C: adds “Committees”.

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Exhibit A - Annual Budget Review

This attachment provides general guidance about the annual budget cycle. It is not intended as a set of rules, but rather as a general documentation of the annual budget cycle for use by the Board of Finance. It may be amended from time to time before the end of the previous calendar year.

Reporting Format

The Controller will present the Board of Finance with a package of financial reporting templates (for town and individual department) being contemplated for use during the upcoming budget process for BOF input.

Information Gathering

Before the end of the previous fiscal year, the Board of Finance will request that the First Selectmen arrange for all group/departments to present their budgets in a consistent manner, to include:

- Line item detail for past 3 years of actual, not budgeted, (or more upon request),
- Current year line item detail (both budget and current estimate),
- Line item detail request for upcoming year.

Written discussion by department (what this year's goals were, what we were able to accomplish this year, what next year's goals are, how the budget moves these goals forward, what metrics (if available) were used to generate priorities and discussion of revenue where applicable.

Provide Board of Finance with spreadsheet files that allow for individual analysis and what-if scenarios.

Letters from the Board of Finance chair should go to all departments, or to the First Selectman for distribution to departments, informing them of their charter right to present their budget request and inviting them to a budget session to make a presentation and answer questions. The Board of Finance will work with the First Selectman to schedule dates with those departments that the Board of Finance wishes to meet with.

Continue the process of attending a joint Board of Education/Board of Selectmen/Board of Finance session in February.

First meeting in March would be Board of Selectmen presentation of their expense request, proposed 5-year capital plan (including debt service), revenue assumptions, and areas of priority.

Questions relating to operational change: The Board of Finance (by consensus) may have specific questions that require additional work or research by department personnel and the First Selectman. (eg: how would the department adjust if the Board of Finance took a specific budget action, or could operations be effectively combined with another department). In these cases, departments will be given time to respond thoroughly. Follow-up meetings will be scheduled with departments as needed.

Questions of clarification: Board of Finance members may ask for line-item clarifications at any time. In order to ensure coordinated communication, questions will be passed

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through either the Board of Finance Chair (or his/her designee) or the Controller (contact point to be determined early in the process). The Controller shall keep a running list of such clarification questions. Responses will be circulated to the BOF (including First Selectman), the Controller, and all Departments referenced in the report.

Devote the first 3 weeks of March to information gathering sessions, followed by a round table discussion of the budget.

Agree on revenue assumptions on which the proposed budget will be based.

Include discussion of expense, revenue, and capital with all departments.

Decision Making

Devote the last week of deliberations to decision making sessions. If possible, representatives from departments will be present to answer questions.

The Controller will distribute hard copy and digital (Excel) versions of most recent budget under consideration prior to each meeting. These reports will reflect the status as of the previous meeting. Any changes; including corrections should be made as first order of business at subsequent meetings. Board of Finance members should be working from the same files.

If possible, the Controller will project the budget on screen during discussions and will update as consensus changes are made to insure that Board of Finance members understand and agree on changes, and can see the effects of those changes.

If department reductions are being considered, the Board of Finance should work with the First Selectman to ensure that key department personnel are informed and present to discuss effects of changes.

The Board of Finance shall prepare a proposed Town budget (Charter C8-2 D-1) to present at public hearing.

The Board of Finance is required by Charter to hold at least one public hearing, but should consider whether or not to hold additional public hearings and optional locations.

Following the public hearing, the Board of Finance may then revise the Town budget as it deems advisable (Charter C8-2 D-3) as it sets a proposed budget for Town Meeting. The BOF chair will then offer to work with First Selectman on the BOS Town Meeting presentation.

Following Passage

At a regular meeting, Board of Finance should discuss any large-scale change ideas, and agree on items to communicate to the Board of Selectmen for their possible consideration for the following year's budget cycle.

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Exhibit B - Annual Calendar (Tick List)

Board of Finance - Annual Calendar

July Meeting

- Prior year audit/closing status or follow up
- Next year debt service
- Next year bond advisor

August Meeting

- Prior year audit/closing status or follow up
- Revenue & Expenditure Report
- Year-end transfers

September Meeting

- Prior year audit/closing status or follow up
- Revenue & Expenditure Report
- Meet with Town Treasurer

October Meeting

- Prior year audit/closing status or follow up
- Revenue & Expenditure Report
- Capital project status, includes project close out when applicable
- Other fund status
- Budget transfers
- Review elected salaries

November Meeting

- Prior year audit/closing status or follow up
- Revenue & Expenditure Report
- Set meeting schedule for next year

December Meeting

- Prior year audit/closing status or follow up
- Prior year pension/OPEB
- Revenue & Expenditure Report
- Next year pension/OPEB assumptions with RBAC
- Officer elections (every other year)

January Meeting

- Prior year audit/closing status or follow up
- Revenue & Expenditure Report
- Capital project status, includes project close out when applicable
- Other fund status
- Budget transfers
- Set budget meetings schedule

February Meeting

- Prior year audit/closing status or follow up (if needed)
- Revenue & Expenditure Report

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- Issue RFP for audit services (every 5 years)

**March Meeting**

- Prior year audit/closing status or follow up (if needed)
- Revenue & Expenditure Report

**April Meeting**

- Prior year audit/closing status or follow up (if needed)
- Revenue & Expenditure Report
- Capital project status, includes project close out when applicable
- Other fund status
- Budget transfers
- Debt service
- WPCA annual budget

**May Meeting**

- Prior year audit/closing status or follow up (if needed)
- Revenue & Expenditure Report
- Budget transfers
- Final budget document (following town approval)
- From Controller, recap of any changes between request and final approved budget
- Appoint auditor
- Approve Tax Collector's Suspense List
- Letter to BOS and BOE - negotiation status

**June Meeting**

- Prior year audit/closing status or follow up (if needed)
- Revenue & Expenditure Report
- Budget transfers
- Audit plan

**To Be Determined Reports to Be Scheduled Needed**

- Contract negotiations
- Meet with State Representatives (Annually/Quarterly)
- Bond ratings
- New capital projects

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## Exhibit C - Committees

### BOF AUDIT COMMITTEE

Statement of Purpose: The Board of Finance Bylaws state that the Board of Finance shall provide for an annual independent audit of the books and accounts of the town as required by CT General Statutes. It is the ongoing role of the Audit Committee to initiate and oversee the audit process, ensure timely communication and reporting, and make sure that recommendations are acted on in a timely manner.

#### RESPONSIBILITIES

- Make sure that the engagement letter is prepared and presented to the BOF for timely approval.
- Meet with the audit firm, town controller, BOE business manager and first selectman as needed to insure that the audit process proceeds as scheduled.
- Make sure that presentations from the audit firm to the BOF are scheduled appropriately.
- Report activities, progress, concerns to the BOF monthly.
- See to it that Audit Committee agendas and minutes are generated and posted in a timely manner.

### BOF BYLAWS COMMITTEE

Statement of Purpose: The BOF Bylaws are the internal rules of the Board of Finance, designed to help the group function in an orderly and productive manner. It is the ongoing role of the Bylaws Committee to keep the Bylaws current and to propose needed and beneficial change.

#### RESPONSIBILITIES

- Ensure that BOF Bylaws are current and posted on the Town's website.
- Research issues and propose changes to BOF Bylaws, at either the Board's directive or its own initiative.
- Interface with Town, State, CCM, etc. as required to prepare recommendations.
- Make sure that the Bylaws are amended to conform with changes in Town Charter, Town Code, State Statute, etc.
- See to it that Bylaws Committee agendas and minutes are generated and posted in a timely manner.