

**THESE MINUTES ARE SUBJECT TO BOARD APPROVAL AT THE NEXT
BOARD OF FINANCE MEETING
WESTBROOK MULVEY MUNICIPAL CENTER**

The Westbrook Board of Finance Regular Meeting was held on Wednesday, August 21, 2013 at 7:00pm in the Multi Media Room. In attendance were Chairman Paul Connelly, George Pytlik, Gary Gavigan, Sherry Seidman, Keith Maynard and Rick Westbrook. Also in attendance were Andrew Urban, Director of Finance. Absent:

CALL TO ORDER

The meeting was called to order by Chairman Connelly at 7:00pm.

**PRESENTATION OF GOVERNMENT FINANCE OFFICERS' ASSOCIATION
CERTIFICATION OF ACHIEVEMENT**

Mr. Robert Curry, President of the Connecticut GFOA presented to the Board of Finance and the Westbrook Finance Department the Certificate of Achievement for Excellence in Financial Reporting for Fiscal Year 2012 Comprehensive Annual Finance Report CAFR. Applications are taken annually.

APPROVAL OF MINUTES

Upon a motion made by Gary Gavigan and seconded by Rick Westbrook the Board of Finance unanimously **VOTED** to approve the minutes from the July 17, 2013 Regular Meeting as written.

TREASURER'S REPORT

Upon a motion made by Gary Gavigan and seconded by Rick Westbrook, the Westbrook Board of Finance unanimously **VOTED** to move the Treasurer's Report until after the Appropriations.

FIRST SELECTMEN REPORT

Mr. Bishop discussed a legal case the Town has been involved in with a previous town Assessor. The Superior Court has upheld the ruling of the lower court that the Town of Westbrook could decide to not reappoint the assessor. There is no appeal. The case is now closed.

DIRECTOR OF FINANCE REPORT

Fiscal Year 2013 Pro Forma Report at 6/30/13

There was no report available through the month of July to book accruals and to close the books. Mr. Urban noted that CCM sent an email today which stated that the estimate is more than anticipated. Mr. Urban noted that we are still processing transactions and the books are not completely closed. There are engineering bills to be paid and an adjustment to the fuel inventories and tax collections. This is all subject to audit adjustments. The final close will be in approximately six weeks.

Fiscal Year 2013 Revenue Analysis

Mr. Urban explained the General Fund Revenue Report in detail. It was noted that we did not get a boat tax reimbursement. The Board of Finance discussed the loss of revenue for the boat tax and if a town could levy this tax. Mr. Urban will research the statutes to see if this is possible. The Federal Reimbursement for Medicare and Medicaid are decreasing. Patients are starting to become part of HMO's which pay at a lower rate. Mr. Urban feels that this trend will continue. Mr. Gavigan asked if someone research whether it is beneficial to continue to have a town VNA. We are only one of five towns in the state that has this. The VNA covers 100 percent of their cost. The Senior Center will review who is using the center and our ability to provide food. We need to look closely at the dollars received from the Estuary. The rental of the school tennis courts by the Madison Racquet Club was discussed. Mr. Ehler discussed that the Board of Selectmen will review the charge for the use of these courts and fields. He would like to ensure a fair market rate. Mr. Gavigan would like the town to have use of the school facilities. This may need to be addressed. We will receive a grant from the state for the Middlesex Hospital facility moving to Westbrook. It was noted that the fees for septic inspections should be reviewed. The Board of Selectmen will review this. If changes are made, it will have to be approved at a town meeting.

Mr. Bishop noted that two weeks ago \$500,000 was given to the Town from a STEAP grant. He was pleased to say that this is the second one that we have received.

Mr. Connelly said that we need to have some checks and balances in so that the revenue numbers are more accurate. Mr. Bishop noted that the towns are going to take an ultra conservative approach in what aid is expected from the state.

July 31 Monthly Financial Report

Mr. Urban reviewed the financial report. Mr. Urban discussed the bond associated expenses and when they are expected to be paid. He noted that revenue is in line. We are also in line with expenditures. Mr. Urban discussed the Fire Department capital purchases.

Upon a motion made by Rick Westbrook and seconded by Keith Maynard it was:

RESOLVED: Unanimously by the Board of Finance to approve the Monthly Financial Report as presented by Mr. Urban.

Results of 2013 Bond Issue

Mr. Urban noted that the sale was successful. We took possession of the proceeds on August 14, 2013.

APPROPRIATIONS AND OTHER RESOLUTIONS

General Fund Supplemental Appropriations: DPH Lead Presentation Grant, \$2,500

Upon a motion made by George Pytlik and seconded by Rick Westbrook it was:

RESOLVED: Unanimously by the Board of Finance to approve the supplemental appropriation in the General Fund Source Account#: 010.0020.5100.5571.4 State DPH Grant to Budget Account #: 010.0510.5100.0399.5 DPH Lead Prevention Program in the amount of \$2,500.

Open Space Preservation Fund Appropriation: Appraisals, \$4,500

Tom O'Dell was present to discuss the purchase of this property. This will be used for preservation and trails.

Upon a motion made by George Pytlik and seconded by Sherry Seidman it was:

RESOLVED: Unanimously by the Board of Finance to approve the following appropriation in the Open Space Preservation Fund Source Account #: 122.0090.0000.9100.4 to Budget Account#: 122.0414.4140.0232.5 Open Space Contractual Services in the amount of \$4,500.

CNRE Fund Supplemental Appropriation: Audubon Grant, \$500 for Public Outreach

Upon a motion made by George Pytlik and seconded by Sherry Seidman it was:

RESOLVED: Unanimously by the Board of Finance to approve the following supplemental appropriation in the Capital and Non-Recurring Expenditures fund Source Account#: 101.2013.0006.5702.4 Audubon Society Grant to Budget Account#: 101.2013.0006.0614.5 Public Outreach Program in the amount of \$500.

Resolution: Fiscal Year 2013 Year End Budget Transfers

Upon a motion made by Gary Gavigan and seconded by George Pytlik it was:

RESOLVED: Unanimously by the Board of Finance to approve these budget transfers and authorize the Director of Finance to make such transfers. (See Attached Document)

Contingency Transfer – None

Upon a motion made by George Pytlik and seconded by Sherry Seidman it was unanimously **VOTED** to add the Capital Project Closure Resolution to the agenda.

Upon a motion made by Gary Gavigan and seconded by Sherry Seidman it was:

RESOLVED: Unanimously by the Board of Finance to approve the closure of the following CNRE capital projects and transfer any unexpended balances to the Capital and Non-Recurring Expenditure Fund Resource Accounts indicated. (See Attached Document)

TREASURER'S REPORT

Ms. Butterworth was present and discussed the Treasurer's Report. She explained the final report of the year. She noted that the interest rates are going down.

Upon a motion made by Rick Westbrook and seconded by George Pytlik it was:

RESOLVED: Unanimously by the Board of Finance to approve the Monthly Treasurer's Report as presented.

PUBLIC COMMENT

None

NEW BUSINESS

None

OLD BUSINESS

None

CORRESPONDENCE

None

ADJOURNMENT

On motion duly made and seconded, the Board of Finance unanimously **VOTED** to adjourn at 9:24pm.

Respectfully Submitted

Kelley S. Frazier, Board of Finance Clerk

BUDGET TRANSFER REQUEST

To: Board of Finance
From: Andrew Urban, Director of Finance
Date: August 14, 2013

The Department of Finance requests the following budget transfers between various departments and divisions to offset over-expenditures in various divisions in the FY2012-13 General Fund budget. These transfers are necessary to ensure that no division budget is over-expended at fiscal year- end. The reasons for the over-expenditures in these objects are included in an accompanying memorandum.

From/To	ACCOUNT TITLE	AMOUNT
From 010.0115.1150.0897.5	Assessor	\$ 14,300.00
To 010.0118.1180.0898.5	Legal Services	\$ 14,300.00
From 010.0210.2105.0897.5	Constables	\$ 10,600.00
To 010.0201.2011.0898.5	Public Safety	\$ 10,600.00
From 010.0210.2105.0897.5	Constables	\$ 1,560.00
To 010.0210.2103.0898.5	Harbor Patrol	\$ 1,560.00
From 010.0210.2105.0897.5	Constables	\$ 2,070.00
To 010.0210.2104.0898.5	Police Vehicles	\$ 2,070.00
From 010.0210.2105.0897.5	Constables	\$ 5,115.00
To 010.0211.2114.0898.5	Fire Station	\$ 5,115.00
From 010.0312.3120.0897.5	WPCC	\$ 4,485.00
To 010.0311.3110.0898.5	Public Works Admin	\$ 4,485.00
From 010.0314.3145.0897.5	Buildings - Mulvey	\$ 13,750.00
From 010.0314.3142.0897.5	Buildings - Academy	\$ 4,000.00
From 010.0314.3143.0897.5	Buildings - Riggio	\$ 680.00
To 010.0311.3114.0898.5	Public Works Vehicles	\$ 18,430.00
From 010.0314.3144.0897.5	Buildings - Old Library	\$ 1,085.00
To 010.0314.3141.0898.5	Buildings - Town Hall	\$ 1,085.00
From 010.0410.4103.0897.5	Zoning Board of Appeals	\$ 6,515.00
To 010.0410.4102.0898.5	Zoning	\$ 6,515.00
From 010.9990.9991.3000.5	Contingency	\$ 11,500.00
To 010.0510.5101.0898.5	Public Nurses	\$ 11,500.00
From 010.0510.5101.0897.5	Public Health Director	\$ 2,880.00
To 010.0510.5102.0898.5	Sanitarian	\$ 2,880.00
From 010.9945.9943.0897.5	Probate Court	\$ 1,057.00
To 010.9940.9941.0898.5	Contributions	\$ 1,057.00
From 010.9945.9943.0897.5	Probate Court	\$ 1,585.00
To 010.9920.9921.0391.5	Insurance	\$ 1,585.00

**BOARD OF FINANCE
CAPITAL PROJECT CLOSURE RESOLUTION**

WHEREAS, During Fiscal Year 2013 a number of capital projects have been completed with expenditures at or less than the appropriation,

WHEREAS, any unexpended balances are to be returned to the funding source account, and

WHEREAS, these capital projects are considered complete and can be closed, with the residual balances to be transferred to the various Capital and Non-Recurring Expenditure Fund reserve accounts from which the original funding was provided.

BOARD OF FINANCE

THEREFORE, upon a motion by Gary Gavigan, seconded by Sherry Seidman at the Board of Finance Meeting on August 21, 2013 be it:

RESOLVED unanimously to approve the closure of the following CNRE capital projects and transfer any unexpended balances to the Capital and Non-Recurring Expenditure Fund Reserve Accounts indicated.

Project Account	Closed Projects	Date	Budget	Expended	Balance	Reserve Account #
101.2010.0122	Energy Grant	4/27/2011	\$ 45,915.00	\$ 44,157.26	\$ 1,757.74	101.3010.0000.3020.3
101-2011-0105	Salt Island Overlook (SIO) Overlook	12/18/2008	\$ 17,845.18	\$ 17,831.48	\$ 13.70	101.3010.0000.3020.3
101-2011-0128	Historic Survey	5/26/2011	20,000.00	20,000.00	-	none
101-2011-0129	CC Feasibility Study	10/20/2010	11,400.00	11,229.50	170.50	101.3010.0000.3020.3
101-2011-0135	Fire Apparatus	4/27/2011	418,221.00	417,881.74	339.26	101.3010.0000.3020.3
101-2011-0138	HS Boilers RFP	6/15/2011	3,000.00	2,929.51	70.49	101.3010.0000.3020.3
101.2012.0011	TS Irene Restoration (Note 1)	10/3/2011	400,000.00	400,000.00	-	none
101.2012.0020	Mail Machine	3/27/2012	7,000.00	6,415.00	585.00	101.3010.0000.0925.3
101.2012.0023	Police Vehicle	4/26/2012	32,500.00	32,500.00	-	none
101.2012.0024	Emergency Management Equipment	5/16/2012	2,075.00	2,030.93		grant reimbursement of actual
101.2012.0025	Senior Center Kitchen	5/16/2012	4,500.00	4,469.00	31.00	101.3020.0000.0951.3
101.2013.0002	PW Equipment - Kawasaki Mower	7/18/2012	9,000.00	9,000.00	-	none
101.2013.0003	BOE Carpets	7/18/2012	18,925.00	18,925.00	-	none
101.2013.0005	DPW Trailer	8/20/2012	2,975.00	2,975.00	-	none
101.2013.0008	BOE Facilities Plan Update	9/20/2012	19,000.00	19,000.00	-	none
101.2013.0009	Dredging	10/17/2012	3,750.00	3,750.00	-	none
101.2013.0010	Hurricane Sandy (Note 2)	1/18/2013	50,000.00	28,780.13	21,219.88	101.3010.0000.3020.3
101.2013.0011	DPW Sand Spreader	11/28/2012	11,700.00	10,989.00	711.00	101.3010.0000.0923.3
101.2013.0017	Police Boat Engine	5/15/2013	17,150.00	17,150.00	-	
Total Closed Projects			\$ 1,094,956.18	\$ 1,070,013.55	\$ 24,898.57	
	Unassigned Fund Balance				23,571.57	101.3010.0000.3020.3
	Reserve: Public Works Equipment				711.00	101.3020.0000.0923.3
	Reserve: Office Equipment				585.00	101.3020.0000.0925.3
	Reserve: Town Buildings				31.00	101.3020.0000.0951.3
					\$ 24,898.57	

OFFICE USE	
Director of Finance Approval:	June 30, 2013
Board of Finance Approval:	Entered by:
JEXXXX-071513	