

**THESE MINUTES ARE SUBJECT TO BOARD APPROVAL AT THE NEXT
BOARD OF FINANCE MEETING
WESTBROOK MULVEY MUNICIPAL CENTER
December 14, 2013**

The Westbrook Board of Finance Regular Meeting was held on Wednesday, December 18, 2013 at 7:00pm in the Multi Media Room. In attendance were Paul Connelly, Gary Gavigan, Tanya Lane, George Pytlik and Rick Westbrook. Also in attendance were Andrew Urban, Director of Finance and Kelley Frazier Secretary to the Board. Absent: John Leake

CALL TO ORDER

The meeting was called to order by Mr. Connelly at 7:04pm with the Pledge of Allegiance.

Upon a motion made by Mr. Pytlik and seconded by Mr. Gavigan, the Westbrook Board of Finance unanimously **VOTED** to add an item to the agenda regarding selecting a Chairperson for the Board of Finance.

Upon a motion made by George Pytlik and seconded by Gary Gavigan the Westbrook Board of Finance unanimously **VOTED** to elect Mr. Connelly as the Chairman of the Westbrook Board of Finance.

AUDITOR'S PRESENTATION OF FY2012-13 AUDIT AND OPINION LETTER DATED 12/9/13

Michelle Loso from Seward and Monde presented the audit results for the town of Westbrook. There was no material delinquencies found. Mr. Gavigan noted that in the past we have had many material delinquencies. He would like to thank Mr. Urban and his staff for their hard work in improving our financial situation.

APPROVAL OF MINUTES

Upon a motion made by George Pytlik and seconded by Gary Gavigan the Board of Finance unanimously **VOTED** to approve the minutes from the November 20, 2013 Regular Meeting.

Upon a motion made by George Pytlik and seconded by Gary Gavigan the Board of Finance unanimously **VOTED** to approve the minutes from the November 7, 2013 meeting.

TREASURER'S REPORT

Ms. Butterworth noted that she has transferred money out of STIF as needed. The town did pay some sizeable bills in the past month. There were scheduled disbursements into the Grants Funds and the Board of Education accounts. The Board asked for clarification on the Performance Bond Accounts. Ms. Butterworth will draft a letter of authorization to close the Passbook accounts and move that money into other accounts. Mr. Connelly asked for an update on this at the next meeting. Mr. Urban discussed the process for accounts payable. Responsibilities are divided up which create internal controls.

Upon a motion made by Rick Westbrook and seconded by George Pytlik the Westbrook Board of Finance unanimously **VOTED** to accept the Treasurer's Report as presented.

FIRST SELECTMEN REPORT

Mr. Bishop noted that the municipal contract was approved and retroactive back to July 1st. It is a 3 year contract. Mr. Bishop thanked Mr. Urban and Ms. Butterworth for their work on this contract. There is a forum scheduled for non-union employees. The Constables contract has not yet been negotiated. It was noted that the process was amiable, but we did use a mediator. Mr. Urban discussed the insurance savings through cost share that the town will receive. There was a wage salary survey. The response was very good of the thirteen towns who participated. Mr. Gavigan noted that he would like to be able to budget with the salary increases included in the budget when a new contract is negotiated. He would like to go to the public with a finite number. The calculation of longevity and the evaluation process are changes incorporated into the new contract. There will be training for Supervisors and Boards and Commissions regarding the new process.

Mr. Bishop said that all budget worksheets have been distributed. We have a good process in place. We are on target to start the Board of Selectmen budget hearings.

Mr. Gavigan asked about the town Department of Health joining the Health District. The Committee has met and is doing a thorough job. They are scheduled to report in March any changes that may be needed. Mr. Connelly asked that a decision be made for the budget. Mr. Bishop will send the timeline to the Board of Finance.

To accommodate the attendees the Board agreed to move the Appropriations as the next item in the agenda.

APPROPRIATIONS AND OTHER RESOLUTIONS

Mr. O'Dell discussed the property to be purchased. He noted that he will also be applying for grants to purchase this property.

Open Space Fund Appropriation: Miele Property Option Payment - \$10,000

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

RESOLVED: Unanimously by the Board of Finance to approve in the Open Space Preservation Fund Source Account# 306.0090.0000.9100.4 Open Space Fund Balance to Budget Account #306.0414.4140.0460.5 Open Space Property Acquisition in the amount of \$10,000.

Mr. O'Dell discussed the Boat Ramp Study and what this study will include. A Harbor Management plan will be finalized early in 2014. Mr. Bishop was able to clarify questions for the Board. This is an Eagle Project. It was noted that materials expenses are not funded but are usually raised by contributions.

CNRE Fund Appropriations: Boat Ramp Study - \$7,000

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

RESOLVED: Unanimously by the Board of Finance to approve the capital appropriation in the Capital and Non-Recurring Expenditure Fund in Source Account #: 101.2014.1408.9100.4 CNR Reserve – Planning Funds to Budget Account#: 101.2014.1411.0236.5 Boat Ramp Study in the amount \$7,000.

DIRECTOR OF FINANCE REPORT

October 2013 Monthly Financial Report

Mr. Urban gave a brief overview of the Monthly Financial Report. The revenues are where we need to be. There are no changes in the General Fund. We have audited reserves in the Capital and Non-Recurring Fund. Payments have been made on the town garage project which is 90 percent complete. He noted that our contractual obligations are mostly satisfied.

We have been advised that there is an increase of Special Education costs for Westbrook schools. Mr. Urban noted that it is currently premature for the Board of Education to come to the Board of Finance until things are clarified. Discussion ensued regarding how to handle this. We will have a better idea by the end of March what the shortfall may be. Mr. Westbrook noted that he is concerned that decisions are being made by the Board of Education but there is not an appropriate amount of communication between the Board of Education and the Board of Finance. Mr. Westbrook feels that this information should be presented to the Board of Finance. We have always stated that the Board of Finance would help the Board of Education with additional Special Education costs when they occur.

Mr. Connelly asked for clarification of a payroll issue in the Assessor's office. Mr. Urban was able to clarify. A budget transfer will occur to fix this issue.

Upon a motion made by George Pytlik and seconded by Rick Westbrook the Westbrook Board of Finance unanimously **VOTED** to approve the November 2013 Monthly Financial Report as presented.

CONTINGENCY TRANSFER

Mr. Urban explained that this transaction occurs every three years to true up the departments that are receiving increases.

General Fund Contingency Transfer, FY2013 Wage/Benefits \$74,420

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

RESOLVED: Unanimously by the Board of Finance to approve the following transfer from the FY2013-14 General Fund Contingency Account from Account #010.9990.9991.3000.5 General Fund Contingency in the amount of \$74,420 to Account # ????.?????.?????.01???.5 Various Payroll Accounts in the amount of \$69,131 and Account #010.9900.9901.0121.5 Social Security Contributions in the amount of \$5,290.

PUBLIC COMMENT

None

NEW BUSINESS

Approval of Seward and Monde Progress Payment #2: \$12,200

Upon a motion made by George Pytlik and seconded by Tanya Lane it was:

RESOLVED: Unanimously by the Board of Finance to approve the progress payment of \$12,200 to Seward and Monde for audit preparation.

Mr. Urban discussed the pension fund and our portfolio. This will be discussed at the next meeting.

It was noted that on the Budget Calendar, the Town Meeting is scheduled for May 10th and this is a Saturday. This will be corrected.

OLD BUSINESS

The Annual Report is being revamped.

CORRESPONDENCE

None

ADJOURNMENT

On motion duly made and seconded, the Board of Finance unanimously **VOTED** to adjourn at 9:45pm.

Respectfully Submitted

Kelley S. Frazier, Board of Finance Clerk