

North Stonington Board of Finance
DRAFT Meeting Minutes
Wednesday, December 16, 2009
NEW TOWN HALL
40 Main Street, North Stonington, CT

1. **Call to Order:** Chairman M. Donahue called the meeting to order at 7:31 PM. Chairman M. Donahue, G. Herbert, E. Pavlovics, E. Bresette and P. Nimirowski were present. Secretary T. Oswald was absent.
2. **Public Comments and Questions:** None.
3. **Board of Selectmen**
 - a. **Justice Assistance Grant (JAG) - Additional Appropriation:** The Board reviewed the BOS request of December 2, 2009 for an added appropriation for the JAG Stimulus Grant. The funds will be used to acquire two digital radars for police vehicles, cameras and signal devices (such as cones and barriers). E. Bresette moved to approve the Board of Selectmen's request for an additional appropriation for \$9,025.00 for the JAG Stimulus Grant to Line Item BB26.04 State Troopers and to recommend it to a Town Meeting. E. Pavlovics seconded. The motion carried 5-0-0.
 - b. **Kingswood Drainage - Additional Appropriation:** The Board reviewed the BOS request of December 16, 2009 for additional appropriations for the Kingswood Meadowwood drainage projects.
 - i. G. Herbert moved to de-obligate the following Capital Non-Recurring accounts: Ambulance, \$5,483.00; Assekonk Walkway, \$3,196.00; Town Building Solar (Highway), \$1,645.00; and Walking Floor Trailer, \$20,908.00 which total \$31,232.00 and to recommend the de-obligation to a Town Meeting. E. Bresette seconded and the motion carried 5-0-0.
 - ii. G. Herbert moved to approve an Additional Appropriation of \$137,125.00 from LOCIP for Job 1 (36" Pipe, Kingswood Drive) Kingswood Meadowwood drainage to Capital Non-Recurring, as an existing designated item for Kingswood Meadowwood Job 1, subject to a Town Meeting. E. Bresette seconded and the motion carried 5-0-0.
 - iii. G. Herbert moved to rescind the previous motion. E. Pavlovics seconded. The motion carried 5-0-0.
 - iv. G. Herbert moved to make an Additional Appropriation of \$137,135.00 from LOCIP for Job 1 (36" Pipe, Kingswood Drive) Kingswood Meadowwood Drainage to the designated Kingswood item Capital Non-Recurring subject to Town Meeting approval and subject to Town Meeting approval of a revised LOCIP Plan. E. Pavlovics seconded and the motion carried 5-0-0.
 - v. E. Pavlovics moved, subject to Town Meeting approval of an Additional Appropriation, to approve \$75,976.00 for Job 2 (15" Pipe, Old Colony Road) Kingswood Meadowwood Drainage to be moved from undesignated Capital Non-Recurring funds to the designated Kingswood Meadowwood Capital Non-Recurring line item. P. Nimirowski seconded and the motion carried 5-0-0.

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- c. **Boombridge Road Bridge - Additional Appropriation:** The Board reviewed the BOS request of December 16, 2009 for an additional appropriation for engineering costs for the Boombridge Road Bridge project. First Selectman N. Mullane indicated that expenditures will not proceed, however, until the Town received a commitment from the Town of Westerly to pay their share of the project costs. E. Pavlovics moved, subject to Town Meeting approval of an Additional Appropriation, to approve \$86,100.00 for engineering of the Boombridge Road project to be moved from undesignated Capital Non-Recurring funds to the designated Boombridge Road Bridge Capital Non-Recurring account. P. Nimirowski seconded and the motion carried 5-0-0.
4. **Tax Collector – Suspense Tax Book Recommendation:** M. Donahue moved to accept the Tax Collector’s request of November 30, 2009 to transfer uncollectible uncollected property taxes in the amount of \$52,923.86 to the Suspense Tax Book. E. Bresette seconded and the motion carried 5-0-0.
5. **Board of Education:**
 - a. **Financial Report:** not available.
 - b. **Boiler Repairs and Asbestos Abatement:** no update available.
 - c. **Mediation Outcome:** BOE Chairman Robert communicated to M. Donahue that the contract would be signed this week and a copy sent to the BOF for reference.
6. **Management Reports/Board of Finance as Audit Committee/GASB 45 OPEB.**
 - a. **Auditor Fraud Questionnaire:** deferred.
7. **2009/10 Budget/Budget Spreadsheet**
 - a. **PA 09-1, June 19 Special Session—HB 6901 Act Concerning Educator Certification and Professional Development and Other Education Issues (Accounting Treatment of ARRA Monies):** The Board reviewed correspondence from the auditor, Marien & Co., describing two methods to account for ARRA monies (as confirmed by the Office of Internal Audit at the Connecticut Department of Education), one of which is the current method being utilized by the Town of including the revenue and expenses from the ARRA grants in the General Fund and adding line items to divide out and note which are being paid with ARRA funds. This method precludes the need to modify the 2009/10 Town budget as provided in PA 09-1. The Board agreed this agenda item is resolved.
8. **Board of Finance Strategy**
 - a. **Policy on Capital Non-Recurring (CNR) Fund:** The Board reviewed the policies voted on at the December 10, 2009 meeting affirming that the Capital Non-Recurring (CNR) Fund be maintained in the Town’s financial process and that the Board of Finance establish the financial policy to use CNR for only designated specific items, i.e., there shall not exist any undesignated balance in future fiscal years (after 2009/10).

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- b. **Policy on Unreserved General Fund Balance:** deferred.
 - c. **2010/11 Budget Guidelines for BOS/BOE:** deferred. Members should prepare questions for BOS/BOE regarding budget preparation.
 - d. **Election of BOF Officers:** Elections will be held at the next meeting. A draft policy addressing the timing and content of elections will be proposed.
9. **Town Report for June 30, 2009:** Additional input has been received for the annual report. Status will be provided the First Selectman N. Mullane to expedite outstanding reports.
10. **Previous Minutes:**
- a. Minutes of November 18, 2009: E. Bresette moved to accept the minutes as amended. P. Nimirowski seconded and the motion carried 4-0-1. G. Herbert abstained.
 - b. Minutes of December 2, 2009: G. Herbert moved to accept the minutes as written. E. Bresette seconded and the motion carried 5-0-0.
 - c. Minutes of December 10, 2009: G. Herbert moved to accept the minutes as written. P. Nimirowski seconded and the motion carried 4-0-1. E. Bresette abstained.
11. **Correspondence:**
- a. Letter, M. Marien, Marien & Co. to M. Donahue, Re: Accounting Treatment of ARRA Monies, December 2, 2009.
 - b. Email, C. McCarthy to R. Roohr, Grant Titles and Descriptions, December 8, 2009.
 - c. Letter, K. Farhoumand, PE, Rhode Island Department of Transportation, to N. Mullane, Boombridge Road Bridge, November 12, 2009.
12. **Future Agenda Items Identification:** Election of BOF Officers
13. **Adjournment:** A motion to adjourn was made by E. Bresette and seconded by G. Herbert. The motion carried 5-0-0 and the meeting adjourned at 11:11 PM.

Respectfully Submitted,

Mark Donahue
Chair

