

North Stonington Board of Finance Meeting  
Meeting Minutes, Wednesday, Dec. 02, 2020  
Zoom Meeting @7:00pm  
North Stonington, CT

1. **Call to Order:** 7:02pm, Members present: Chairman Dan Spring, Alternate Brett Mastroianni filling in for Paul Simonds, Dan Smith, Anne Akin, Carolyn Howell, Alternate Sarah Nelson filling in for Michael Anderson, Michael Anderson (7:45) Sarah Nelson steps back to allow Michael Anderson to be seated (7:45)
2. **Public Comments:** CT's new District 43 Representative, Greg Howard, introduced himself to the board and let us know that he intends to make as many meetings as he can. Mike Urgo has his contact info if we need it.
3. **OpenGov Tutorial:** Christine Dias gave a presentation on how to navigate through the two portals available in OpenGov, the transparency portal available to the general public, and the more secured log in portal available to the town's boards and committees.
  - Discussion after the presentation-
  - How long is contract with OpenGov- it's renewed yearly
  - Can QuickBooks be linked to OpenGov- no
  - Can we get a report from OpenGov that drills down to individual payments made under each line item in expenses- Christine has to check with Mike Urgo to see if he is OK with this
  - Possible methods of increasing public use of OpenGov- have Mike Urgo discuss it on weekly town updates
  - Can Christine create a general login that can be used by the public so they can see the more detailed info available in the secured portal? Possibly
4. **ReVal 2020 Update:** Letters have been sent out to all property owners with new assessed value. If there is anything in question, property owners have until Dec 15 to challenge reval.
5. **BoF Policies Review:**
  - a) Undesignated Fund Balance Policy- draft sent out by Dan Smith. Several board members did not get this email. Christine Dias will resend to all. Discussion on whether limits should be given as % or months.
  - b) Policy 2017-1, Loss of Outside Revenues- Motion by Chairman Dan Spring to rescind BoF policy 2017-01, Loss of Outside Revenues 2<sup>nd</sup>-Dan Smith Discussion for and against.  
Vote: 5/1/0 Policy rescinded by motion
  - c) Discussion on adding a policy to cover what happens with revenue brought in by out of district students.
  - d) Discussion on adding a policy which will include a template of what the BoF wants to see from departments during budget request presentations.
  - e) Agreement that remaining policies will be reviewed at our next regular meeting

6. **Budget Directive for BoE:** BoE and BoS asked for direction on budget increases from BoF at triboard meeting held on Nov. 23, 2020. This excludes the redemption of debt.  
Motion from Dan Smith to put forth to the BoS and the BoE a 0% increase to their budgets for 2021/2022. 2<sup>nd</sup>- Brett Mastroianni Discussion for and against  
Vote: 3/3/0 Motion does not pass  
From last year we are short \$440K (0.95mil) having used this much from the undesignated fund to mitigate the mil rate increase for FY 2020/2021. In addition to this, there is \$178,745 (.3mil) that will be added for debt redemption. So even before budgets come in we are looking at a 1.25 mil increase. As mil rate increases over 1 mil resistance to passing it increases.  
Motion by Brett Mastroianni to direct the BoE for an increase of 1.3% maximum as the starting point, based on the CPI, with the understanding that it may be decreased from there. 2<sup>nd</sup>- Michael Anderson Discussion for and against  
1.3%=0.36mil  
Vote: 4/2/0 Motion passes Guidance will be shared with BoE
7. **Previous Minutes:**  
Motion by Dan Smith to table review of the minutes until the next regular meeting.  
2<sup>nd</sup>- Michael Anderson No discussion  
Vote 6/0/0 motion passes
8. **Future Strategies, Fiscal Year 2021-2022 Planning, Annual Report, Meeting Schedule:**
- a) State of CT BoF Handbook, draft budget schedule, and calendar of BoF meetings sent out to all board members
  - b) Draft budget schedule sent out to all board members
    - Are there any departments not listed on the draft schedule that we want to see presentations from, or are there any on the schedule that we don't think we need presentations from? No
    - Discussion on purpose of Feb 22 meeting and possibility of splitting the BoS and BoE presentations to BoF into two separate meetings. BoF will have to get buy in from BoS and BoE for this proposal. Chairman Dan Spring will reach out to BoS and BoE and get feedback for discussion at our next meeting.
    - May make the Feb 22 meeting a triboard meeting.
    - Schedule does not yet include meeting with triboards and State Senator and Representative
  - c) Calendar of BoF meetings sent out to all board members
    - There is interest in adding some workshops to the BoF schedule of meetings
  - d) Annual Audit-
    - Draft copy of audit received this morning. Chairman Dan Spring has reviewed it, it was a very good audit. Will have draft sent out to board members to review. We need to approve it ASAP so it can be printed and sent to the state by the end of the year. Would like to have a special

meeting next week just to do this. Chairman Dan Spring will send out a meeting request.

- Need to appoint our auditing services for the coming budget year. This may be difficult to do under current Covid conditions.
- e) Annual reports- Now that Dan has the audit, he can finish up his annual report for the BoF. Still some departments that have not submitted their annual reports, but the ones that Christine was concerned about have been received.
- f) BoS special meeting on Dec. 7<sup>th</sup> at 7:00pm to discuss sewer/water initiative. We should attend this meeting if possible.

**9. Public Comment:**

- a) Stephanie Mastroianni- speaking as a BoE member, appreciates all the discussion on guidance, and any guidance the BoF can provide as the BoS starts to build the budget is incredibly helpful. Thinks the idea of a template as part of the beginning of the presentation is great, anything that can be done to standardize the process, not just the numbers, but the breakdown too, would be incredibly helpful and would increase the efficiency of the process. Thinks a lot of what happened was due to miscommunications and misunderstandings, and anything we can do to mitigate this would be good.
- b) Joe Gross- Has a number of questions on OpenGov that he will bring to Christine for clarification. The undesignated fund balance was discussed tonight, doesn't think the 8.5% limit has caused us any problems in the past that he is aware of. However it is the only policy that we have that is unsigned, so maybe the Chairman can get it signed. Doesn't think that guidance has to be a number, thinks if we gave the boards and departments an indication of where the BoF was going and point them in that direction, that would be good guidance. Thinks we should have checked with past BoF members before we rescinded policy 2017-01, there was probably a good reason why it was put in place, they may have been addressing some issue that we have not foreseen. They spent as least as much time putting it in as we did rescinding it and we should know why. Lastly please read the BoF handbook and enforce it, thinks we will be really amazed that it will answer a lot of our questions.

**10. Adjournment:** Motion to adjourn at 10:10pm by Chairman Dan Spring, 2<sup>nd</sup> by Dan Smith. Approved 6/0/0.

Respectfully submitted,

Anne Akin  
BoF Secretary