

Town of Barrington  
Committee on Appropriations (COA)  
Minutes from Meeting held February 12, 2013

Attendance:

COA members present:

Kathy Cadigan (Chair), Tim Sweetser (Vice Chair), Joel Hellmann, Rosetta Narvaez (scribe)

Regrets: Geoff Grove

Guests:

Dean Huff (Town Finance Director), Peter DeAngelis (Town Manager)

Administrative:

- Meeting called to order at 7:20 pm.
- Clarification for upcoming COA meeting dates: 2/26 contingent on forthcoming draft school budget, noted as confidential due to negotiations.
- Approval of prior Meeting Minutes deferred until February 26<sup>th</sup> meeting, as Minutes drafted by Geoff are not yet ready for review and approval.
- For purposes of the flow of discussion at the COA meeting, Agenda items 4 and 5 were reversed.

Review Follow up Questions / Analysis on Fiscal Year 2012 Audit:

Dean walked through several of the questions from last week's review of the 2012 Audit, and responses that he had submitted through email to the COA:

1. The question on reconciliation of School revenue of \$5mm:
  - Most of the school revenues are captured and booked back to the Town budget for Tuition (\$129,000) and rentals, inclusive of expenses
  - School's total budget subtracts out the federal and state income from mandatory programs
  - Pensions are based on state, town \$2mm looks like revenue but it is pass-through only (CREFT, etc).
2. Questions still outstanding
  - (Joel) on per pupil expenditure: RIDE indicated that schools will be requested to use a standardized approach in which schools book into per pupil expenses student activities, and other types of current expenses that today are not included into the calculation. He had remaining questions on how the \$447,000 of school expenses figures into how Barrington calculates per pupil expenses.
  - Discussions on charge accounts, and Dean explained the reconciliation.
  - Debt service on page 65 – clarifications on interest for bonded debt (\$3 mm)
  - Cemetery Fund balance. Tim gave background on investment of certain funds.
  - Rosetta asked Dean on whether he was comfortable with his reconciliation of items in question by COA on the Audit report. Dean was able to reconcile the Audit Report line items, but reminded COA members that the FY Audit followed GAAP and Government Auditing Standards (GAS), and so may not have been readily intuitive.

Discussion on Policy Proposal:

Kathy recommended a policy for COA members to refrain from one-off discussions with the community and press during the research and discovery phase of the COA budget review. Joel had requested an opinion from the Town Solicitor obtained through Peter D'Angelis, Town Manager, on COA member's roles and responsibilities. Discussion ensued on how the Committee would maintain the integrity of the research and discovery phase. Any sub-committee research on budget items beyond the scope of the COA public meetings would report back findings to the COA body, so that the COA could consider the research in tandem with all other material in preparing and presenting a Town budget.

Follow-Up Information on Proposed Capital Budget questions:

1. Questions on Tub-Grinder purchase. Response back from the Capital Committee that they found no real cost savings or revenue generation from the purchase of a Tub-Grinder for mulching debris and tree waste for compost. COA agreed with the Town and declined the proposal.
2. Harbor Patrol boat engine request one at \$8,000. CIP agreed with the purchase. Sinking fund of \$21,000 for total of \$29,000 for the engines. One engine was projected to last an additional year.

Meeting adjourned at 9:15 pm.

Respectfully submitted by Rosetta Narvaez, COA