

GOSHEN BOARD OF FINANCE
MINUTES APRIL 22, 2015 MEETING

CALL TO ORDER: The meeting was called to order at 7:30 P.M. by Chairman Allan D. Walker

ATTENDANCE: Finance Board members Allan D. Walker, James Korner, Ned Bixler, Scott Tillmann, Edward Davidson, Richard Reis and Alternate George Zeidenstein. Absent, Alternate Russell Hurley. Others Present First Selectman Robert Valentine, Tax Collector Launa Goslee, Recreation Director Colleen Finn, Rec Commission members Chairman Don Patterson, Nanci Howard, Brandon Ives & sons, Mike and Amy Cardello & boys, Susan Larson & son and . Fire Department members, Barry Hall, Bill Gelormino, William Lane. John Krukar

APPROVAL OF MINUTES: Presented for approval were the minutes of the March 25, 2015 Finance meeting. **A MOTION TO APPROVE THE MINUTES WAS MADE** BY James Korner seconded by Ned Bixler. Questioned on page one, fourth para. was the 1.99% drop in the number of Goshen students attending Region 6 for 2015/2016. It was noted that the 1.99% figure is correct. Noted for correction, Page one, Para. Four, fifth sentence correct the spelling of the word bases to read (based). Page 4, fourth para. after the word would delete the words (is proposed to). No other corrections were noted, the minutes **WERE APPROVED AS AMENDED**. Richard Reis abstained from voting.

SUSPENSION OF UNCOLLECTED TAXES: Received and reviewed by the Board was the Tax Collector's certification of uncollectable uncollected taxes.

ANNUAL RATE SET FOR COLLECTION OF TAXES: Tax Collector Launa Goslee was present to address the annual tax collection rate. The collection rate for many years has been set at 98% collection plus 1% for uncollected taxes. Tax Collector Launa Goslee noted under her March report that the collection rate as of March 30th is just under \$80,000.00 over what has been budgeted for collection and as of April 22, collection is just under \$14,000.00 over the budgeted amount and recommends that if the Board of Finance were to raise the collection rate up to 99.8% collection for 2015/2016 the collection of 100% would go into the month of April and at the very least, would help keep down the mil rate. Goshen's history shows that collections have been extremely good for the past several years and it is felt that over the past five years the taxpayers are in a good tax payment pattern. Launa Goslee's recommendation to the board is that they increase the collection rate by 1/8th or ¼ %. Launa Goslee noted that it is her policy to file liens early in April which helps to get collections coming in sooner, giving a better idea of what to project. The Chairman noted that the Board would take the recommendation of the Tax Collector under advisement. There were no questions on the March 30, 2015 Tax Collectors report. Noted by Launa Goslee were two (2) Tax Sales that would take place on June 4th. One sale is a small parcel of land at Tyler Lake and the other is an old unlivd in structure that is in poor condition. Launa Goslee left the meeting at 7:40 P.M.

A MOTION WAS MADE BY James Korner seconded by Richard Reis to approve the April 16, 2015 Collectors Certification to the Board of Finance recommending transfer of uncollectible

uncollected property taxes in the amount of \$1,531.49 to the suspense tax book. There was no discussion **SO VOTED.**

The Board approved to defer the regular order of business to allow those present to address their proposed 2015/2016 proposed budgets.

BOARD REVIEW OF 2015/2016 PROPOSED BUDGETS: Dept. 22 – Recreation Dept. Current 2014/2015 Budget \$12,651.00, proposed 2015/2016 budget \$127,225.00 an increase of \$2,574.00. Recreation Director Colleen Finn addressed the line item for Ice Skating Pond Maintenance and the need at times to use equipment other than the use of shovels to clear the snow off the ice and noted that the Recreation Commission would like to budget for snow removal under the line item for programming expense so that if there was no need for use of a plow to clear the ice that the money could be used for other recreation programs. The Recreation was asking that \$1,500.00 be appropriated for Ice Skating Pond Snow Removal. Questioned was the determination of the \$1,500.00 amount for snow removal and the equipment needed and the finding of an independent contractor to do the snow removal work. Noted was the discussion on the issue between the Recreation Commission and the Board of Selectmen on the matter. First Selectman Robert Valentine addressed the past history and noted some of the problems in the snow removal on the ice skating pond. Robert Valentine stated that the Board of Selectmen is not absolutely adamant that the \$1,500.00 not be in the budget but felt that it is problematic at best and at this time there is no basis for the \$1,500.00 cost. Don Patterson, Chairman of the Rec Commission stated that the \$1,500.00 is a guesstimate at this time and the Rec Commission felt it was a good starting number to work with for the next fiscal year. Chairman Allan Walker polled the Finance Board Members and they were all in approval **of the \$1,500.00** being added to its own line item under the 2015/2016 Recreation Budget. Robert Valentine hopes that everyone would be understanding of the Recreation Director and Commission if the snow removal project is not workable.

Camp Custodian Fee: Noted was the review by the Board of Selectmen and the Recreation Commission relative to the Camp Custodian's Fee, the hours worked and the hourly wages for the former custodian, the reduction in the hourly rate and the increase in hours for the new custodian. Colleen Finn and Don Patterson addressed the upgrades that have been done and other improvements that are being considered and the increase in hours needed to properly maintain the camp grounds and facilities. The Recreation Commission was requesting 1200 hours be appropriated for the Custodian. Colleen Finn noted that the custodian would not necessarily use all those hours but would have the hours to use if needed. The First Selectman Robert Valentine brought to the attention of the Board a detailed worksheet that showed how the Selectmen reached the 922 Custodial hours used when figuring the Custodial Fee for 2015/2016. Bob Valentine stressed the need to base budgets on realities and not on guesses.

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It is the concern of the Selectmen that there be a basis for the budgeted numbers. A poll of the Board showed the Board of Finance to be unanimous in the acceptance of the recommendation to increase the Custodial Hours to 1200 hours. Said increase in hours would increase the Camp Custodian's Fee line item by \$1,500.00. Said increase would change the proposed appropriation of \$16,984.00 for Camp Custodian Fee to \$18,490.00. There was no other discussion on the Recreation Budget. With the exception of Colleen Finn and Don Patterson, all others attending the meeting on behalf of the Recreation Commission left the meeting at 8:05 P.M.

Re-Submitted Budget Review:

Dept. 58 – Welfare: Current Budget \$2,520.00, proposed 2015/2016 budget \$4,275.00 an increase of \$1,755.00. Robert Valentine reported the change is based on a \$500.00 increase under Welfare for the Susan B. Anthony Grant.

Dept. 18 – Animal Control: Current Budget \$14,040.00, proposed 2015/2016 budget, \$16,912.00 an increase of \$2,872.00. Robert Valentine noted that the budgeted increase for Animal Control is a result of his best efforts to get actual numbers based on the proposed budget and what Goshen's liabilities are. It was noted that the Town is working cooperatively with Litchfield and Torrington and the increase does include a \$900.00 payment for 2015/16 for the new vehicle purchased by the three Towns.

Insurance: current budget \$95,339.00, revised proposed 2015/2016 budget \$104,766.00. The proposed \$9,427.00 includes the cost for additional liability insurance coverage for the Goshen Volunteer Fire Company, as requested by the Fire Company and approved by the Finance Board at their March meeting.

Dept 28 – Fire Protection: Current budget, \$109,432.00, proposed revised 2015/2016 budget \$110,107.00 an increase of \$675.00. The changes reflect the increase in the line item for electricity and a decrease in the line items for gasoline and heating oil expense.

Dept. 51, - Conservation of Health: Current budget, \$ 70,942.00, revised proposed 2015.2016 budget \$71,017.00 an increase of \$75.00. Said revision is based on receipt of a solid number for 911 calling.

New Budgets to be received and reviewed:

Dept. 59 – Contingency: Any action regarding contingency appropriation for 2015/2016 placed on hold until final budget meeting.

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Dept. 55 – Newsletter: Current budget, \$8,150.00, proposed 2015/2016 budget \$10,150.00 an increase of \$2,000.00. Said increase is due to more pages and use of heavier stock which resulted in thicker issues. Brought to the attention of the Board was the revenue line item for Town Topics Advertising which offsets some of the cost.

Dept. 71- Employee Benefits: Current budget \$356,357.00, proposed 2015/2016 budget, \$381,658.00. Said budget reflected an increase of \$26,241.00 for employee insurance the \$(1,500.00) reduction for Pension Plan Contribution is based on fees and changes due to employee retirement.

Dept. 03 – Waste Removal: Current budget \$177,988.00, proposed 2015/2016 budget \$174,603.00 a reduction of (\$3,290.00) is based on a three year average tipping fee cost per ton. Noted was the \$1,533.00 increase under the Recycling Contract.

Dept. 01 – Public Works: Current Budget, \$1,036,676.00. proposed 2015/2016 budget \$1,008,438.00 a decrease of (28,238.00). which is mainly for reduction in cost per gallon for diesel fuel and gasoline. The increase in the line item for Winter Salt was based on a review of a three year average. Robert Valentine noted that all line items were reviewed and any changes made were based on what the need was for each line item.

Dept. 61 – Town Office Building: Current Budget \$75,627.00. proposed 2015/2016 budget \$15769.00 an increase of \$142.00. Robert Valentine explained the \$850.00 increase for computer support and the \$5,800.00 for electricity. Noted was the (4,808) decrees for heating oil and the decrease of \$1,700.00 under miscellaneous repairs is based on the fact that every other year pruning is done of the radiant crabapple trees and that expense, under the current budget will not be needed for next year...

2015/2016 CAPITAL REQUESTS: Total Capital request for 2015/2016 \$640,320.00. Robert Valentine reported that for the most part, Capital Request budgets were received as requested noting receipt of more five-year capital request than has been presented in the past few years. Public Works presented a ten-year capital plan looking at all the equipment, noting what would and would not need to be replaced. It was noted the Recreation Department had put in a capital request for new furnace 9HVAC) but since they did not have firm numbers on which to base their request, it was not included with the capital request. Robert Valentine stated that all other capital request received was listed. Noted was a \$1,500 appropriation under Public Works equipment replacement line item for a riding lawn mower which under a new custodial maintenance agreement would be used for the mowing of the lawn at the firehouse. Also noted was the need for the \$7,000.00 appropriation for a security system at the fire house. Not knowing what the actual cost will be and if there will be enough grant dollars and the use of the residual energy efficient dollars to cover the cost of the window replacement in the Library,

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Robert Valentine noted that \$12,000.00 had been appropriated under the Town Hall Maintenance line item to be used for window replacement expense. Appropriation of funds for carpet replacement is also being looked at.

BOARD CONSIDERATION OF PERCENTAGE OF WAGE INCREASE FOR 2015/2016: Reviewed by the Board was a spread sheet showing the total current employee compensation. Said report showed what the budgetary line items were for each department with the number showing no change to the current rate. Separated out were the contracted wages. The percent of wage increase going across the spread sheet show how any increase would change the bottom line on the budget. Robert Valentine noted that at a meeting of the Northwest Hills Council of Elected Officials, a pool of the Board relative to what they were doing relative to employee wage increases showed that the 21 Towns in the Northwest Hills Council were looking at a range of 2% to 2.5% wage increase. A poll of the Goshen Finance Board showed that the Board to be in agreement with a 2.5% wage increase for 2015/2016 Fiscal Year. It was noted that the 2.5% wage increase would be included in any budgets that carried a line item for employee wages.

Region 6 School Budget: Noted was the possibility of a referendum being held on the Region 6 school budget. No date has been set at this time. Chairman Allan Walker noted the approval which was expressed by the Finance Board for the work done by Ed Drapp Region 6 School Superintendent for the work being done toward keeping educations cost down and suggested that the Finance Board go on recorded expressing the Boards approval of the 2015/2016 Budget and that the Board recommend to the taxpayers that the vote to approve the 2015/2016 proposed Region 6 budget. **A MOTION WAS MADE BY** Ned Bixler seconded by James Korner that the records shows that the Goshen Board of Finance overwhelmingly endorses the proposed 2015/2016 Region 6 Education Budget and recommends to the tax payers that they do the same. No further discussion, **SO VOTED.**

2015/2016 Revenue Projections: Robert Valentine again reminded the finance Board that the projected \$322,844.00 State Grant Revenue projections are the Governor's numbers and noted a 10% cut could reduced the state grant revenue amount by \$32,000.00. All other projected revenue receipts from the various departments are best estimates at this time. Discussion was held on a proposed 2015/2016 mil rate and Board consideration of what the percentage of fund balance should be. Robert Valentine stated that the Board of Selectman had discussed the mil rate issue and was recommending at this time that the mil rate for the 2015/2016 fiscal year be lowered by at least three tenth of a mil.

HOLDING OF SPECIAL MEETING: The date of Wednesday, April 29, 2015, 7:30 P.M. was scheduled for the holding of a special meeting of the Finance Board for the purpose of receiving and approving all the proposed 2015/2016 budgets. The Fiscal Office would provide

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The Finance Board with a final summary sheet comprised of all the Budgets received and reviewed by the Board. Said Summary sheet would include the changes in the Recreation Budget and the Board approved 2.5% wage increase. The Board would also be provided with a revised mil rate/fund balance calculations. Also factored into the proposed revenue calculations for 2015/2016 would be the 99.125% tax collection. Noted was receipt of the year end budget projections for 2015/2016 which currently shows a \$276,417.00 cost savings.

Robert Valentine informed the Board that the Selectmen would be reviewing with Financial Consultant Chris King the \$36,968.00 encumbered for the Pension liabilities to determine how those dollars can be better utilized.

Budget Report for period ending March 31, 2015: Noted was Board receipt and review of said report.

REPORT FROM FIRST SELECTMAN: First Selectman Robert Valentine noted the locked in contract 2015/2016 price of 2.0792 a gal. for heating oil, diesel 2.0727 and 1.8942 for gasoline.

UPDATED WEBSITE: With the exception of a few minor adjustments, the update of the Town of Goshen website is completed and up and running. The updated website will give the staff, who has received training, greater capabilities to be able to use and modify their own sites.

CAMP COCHIPIANEE FLOORING: for the second time the flooring replacement at Camp Cochipianee has been completed and looks to have been properly installed this time around.

VAN PURCHASE AGREEMENT: The Goshen Board of Selection in conjunction with the Cornwall Selectmen have agreed to apply for a 5310 Federal Grant dollars for the handicap excisable 12 passenger van which would be co-owned by the towns of Cornwall and Goshen. The transportation would be managed through the transit district drivers and scheduling program. Based on a 50% matching Grant, dollars are also available for operation expenses. Based on timing, the purchase of the van expense will come under the 2016/2017 Budget. If the Towns are successful in getting the 80% Federal Grant, additional steps would be taken to apply to three foundations in the area for the remaining 20% that is not paid for. It is hoped that the purchase of a handicap access van will help the senior residents out, especially in getting out to Doctors appointments.

PUBLIC WORKS TRUCK 18 REPLACEMENT: Said truck has been replaced and the Board of Selectmen is looking to dispose of the truck through an on line auction for municipal vehicles. Notice of the time of auction will be posted on the Town web-site.

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BOARD RECEIPT AND OPENING OF BIDS FOR AUDITOR FOR 2014/2015 Fiscal Year: The following Bids were received and opened. Ron L Beaulieu, CPA & Co.

Sandra R. Welwood, LLC
Charles Heaven & Co. CPA
O'Connor Davies, LLP
Sinnamon & Associates, LLC

None of the bids were reviewed, a decision was made to form a Committee of three to review said bids and come back to the Board with their recommendation of hire as Auditor for the 2014/2015 Fiscal Year. **A MOTION WAS MADE BY** James Korner seconded by Ned Bixler to give the committee consisting of Finance Board members Allan D. Walker, Edward Davidson and Richard Reis authorization to conduct the bid review process and be given the power to come back to the May Board of Finance meeting with their recommendation of the Firm to hire for the audit of the 2014/2015 Financial Records of the Town of Goshen for Fiscal Year ending June 30, 2015. No further discussion, **SO VOTED,**

There was no other business to come before the meeting. **A MOTION TO ADJOURN WAS MADE BY** James Korner seconded by Richard Reis. The meeting adjourned at 9:15 P.M.

Respectfully submitted,

GOSHEN BOARD OF FINANCE

Joan M. Lang, Board Clerk