



TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING JANUARY 15, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM.

Present: Gary Lord, Kevin Dumas, Donald Greenstein, Wayne Piskura, Hugh Rawson and James Conway, Board of Finance Members; and First Selectman Barbara Henry; Rico Melaragno; and a member of the press.

APPROVAL OF MINUTES

December 18, 2012 Regular Meeting

Motion by Kevin Dumas to approve the minutes of the 12/18/12 meeting. The motion was seconded by Donald Greenstein and carried. Hugh Rawson and James Conway abstained.

BUSINESS

Consider acceptance of 6/30/2012 Audit

Auditor Rico Melaragno reviewed a Power Point presentation entitled Financial Statements 6/30/12. Kevin Dumas noted that he would like to create policy where the final adjustments are booked immediately following the Board's acceptance of the audit.

Mr. Melaragno explained that the Region 12 BOE determined to return to each town their share of the \$42,724 Fund Balance. Going forward, this will be reconciled annually.

It was acknowledged that there are no formal accounting procedures. The town has contracted a vendor to complete this long term project of creating an Accounting Procedure Manual.

The next revaluation will be treated as an expenditure. The funds for this should reside in the General Fund rather than it being a Capital Expense.

It was reported that the Fund Balance represents 1.8 operating months vs. 1.9 operating months on 6/30/11. The available Fund Balance is \$1,586,472.

Rico Melaragno clarified that the grantor has given instructions to the First Selectman to spend funds in the Town Aid Road Fund on any road. The project does not have to be approved by the BoF if it is not in the budget.

Kevin Dumas noted that funds given to the Library from the Booth Free School fund are not definite. This should be part of the budgetary discussion.

The allowance for uncollectable taxes of \$1,000 was noted. State grants FYE is \$957,022 compared to \$463,722 FYE 2011.

Gary Lord commented that this was an excellent year and congratulated Barbara Henry for keeping expenses down.

Gary Lord questioned whether the town is funding adequately for Post-Employment Benefits. Kevin Dumas recommended that the town work towards lessening this gap. Rico Melaragno advised that these funds be kept in a trust.

Motion by Gary Lord to accept the audit of 6/30/12 as prepared by Charles Heaven & Company subject to typographical revisions. The motion was seconded by Wayne Piskura and carried unanimously.

Accounting procedure manual

It was agreed that work would begin on the accounting procedural manual within the month.

Consider \$5,000 request for Long Range Planning

Gary Lord reminded the Board that each town in Region 12 contributed towards the employment of a Long Range Planning Committee Facilitator from Education Connection in June 2011. He reviewed the options to the Region determined by this Committee. To go forward, conceptual plans are required. Each town in the Region is being asked to contribute \$5,000 to help fund the conceptual plans.

Kevin Dumas noted that the options are still in the research stage, which needs to be completed prior to funding conceptual plans. Hugh Rawson explained that he would like to know how the people of each town feel about the options prior to funding conceptual plans. James Conway noted his reluctance to fund a concept that would not be agreeable to the people and most likely would not happen.

Gary Lord explained that they need to examine costs of construction in order to narrow the options.

Motion by Gary Lord to authorize up to \$5,000 to be paid out of the Contingency line to Region 12 to fund cost estimates proposed by the Long Range Planning Committee provided that all three towns participate equally. The motion was seconded by James Conway and carried unanimously.

ADJOURNMENT

Motion by Wayne Piskura to adjourn at 9:00 PM, the motion was seconded by Hugh Rawson and carried unanimously.

Respectfully submitted,

Tai Kern

Tai Kern, Secretary

These minutes are not considered official until approved at the next Regular Meeting of the Roxbury Board of Finance



TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING FEBRUARY 19, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM.

Present: Gary Lord, Donald Greenstein, Wayne Piskura, Hugh Rawson and James Conway, Board of Finance Members; and First Selectman Barbara Henry

APPROVAL OF MINUTES

Motion by Wayne Piskura to approve the minutes of the 1/15/13 meeting. The motion was seconded by Hugh Rawson and carried unanimously.

BUSINESS

Accounting procedure manual

The Board confirmed their receipt of the Accounting Procedure draft. Gary Lord reported that he met with Kim Baron and Barbara Henry to review. The suggested changes have been forwarded to Rico Melaragno. Gary Lord will obtain a copy of the draft in Microsoft Word. Wayne Piskura and Hugh Rawson agreed to proof read and edit the draft.

Region 12 enrollment projection

The 2022 Region 12 enrollment projections have been released by Dr. Prowda. Gary Lord distributed a 2012 vs. 2022 Region 12 Enrollment comparison worksheet showing a 37% overall decrease in students by year 2022.

Capital Expenditure Budget

Barbara Henry reported that Secretary Barnes of the OPM will be in Roxbury on Monday, February 25th at 2 PM to discuss the Governor's budget. It was noted that if the car tax is abolished it would be a decrease of \$250,000 in the Town's revenue. She explained that the STEEP Grant awards are unknown until March.

It was noted that the Town will need to begin budgeting for the 2017 physical revaluation. The Board discussed the 8.07% decrease in the Grand List after this year's revaluation.

Barbara Henry reviewed the submissions for Capital Expenditures. Many requests were received. The new Capital Projects requests are between \$300,000 and \$350,000.

Barbara Henry explained that the 1988 Mac is slated to be replaced in 2014. It was agreed that this is a good truck and should not be replaced; however, perhaps refurbished.

The Library's request for the replacement of the slate roof on the Hodge was discussed. The group requested more information regarding the current roof's condition and the whether there were other estimates obtained.

The Fire Department's Capital requests amount to \$145,000 each year over the next four years. The request includes 18 air packs, an air pack compressor, air pieces and the replacement of truck #9. Barbara Henry will attend the Fire Department's February 20th meeting to understand the grants available and what the Fire Department is contributing towards these expenses. Gary Lord explained that he would like to stipulate that the

Town shall not contribute towards the Fire Department's requests until all grant avenues have been exhausted. The Board requested to see both the Fire Department and Ambulance Association financial statements. Barbara Henry reported that she testified regarding the sharing of Resident Troopers in small towns. This is an opportunity for voluntary regionalization for Bridgewater and Roxbury. She explained that, as an advocate of regionalization, the Governor needs to instruct the Commissioner regarding this matter.

ADJOURNMENT

Motion by Wayne Piskura to adjourn at 8:35 PM the motion was seconded by James Conway and carried unanimously.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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ROXBURY BOARD OF FINANCE REGULAR MEETING MARCH 19, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:01 PM.

Present: Gary Lord, Donald Greenstein, Wayne Piskura, Hugh Rawson and James Conway, Board of Finance Members; and First Selectman Barbara Henry

Others present: Mark Lowe and Lisa Easter

APPROVAL OF MINUTES

2/19/13 Minutes

Motion by Wayne Piskura to approve the minutes of the 2/19/13 meeting. The motion was seconded by Donald Greenstein and carried unanimously.

BUSINESS

LoCIP

Tabled

Accounting procedure manual

The edits to the accounting procedure manual draft were reviewed and further edits were made. The final draft will be reviewed at the next meeting of the BoF.

Recreation Commission

Recreation Commission members Mark Lowe and Lisa Easter came forward to discuss Hurlburt Community Park. They reported that the Rec. Commission would like the park to have a kitchen and bathroom, which would make the park more usable for the residents. They have consulted both Bridgewater and Washington's Parks & Recs and found that it is best to hire someone to care for such a facility.

Barbara Henry reminded everyone that a lot of towns have Park & Rec departments. We have a Recreation Commission and the Board of Selectmen is over the parks. This request came before the BOS in prior years and the Rec Commission was asked to come back with a plan. That didn't happen. The BoF requested a plan regarding the placement, operation and costs of the proposed bathroom and kitchen. They suggested that more research be done and presented to both the BOS and BOF. Mr. Lowe and Ms. Easter agreed and explained that they would like to move forward with this. Barbara Henry noted that an informational meeting should be held after a plan is presented and agreed upon. Barbara Henry agreed to include a notation regarding the proposal in the newsletter if timely received by the Rec. Commission.

Budget

The proposed budget was distributed to the board members. It was noted that Region 12's budget is up by \$205,902 and the Town's budget is up by \$13,040. The proposed F/Y 13/14 mill rate is 13.0 or 13.1 depending what the BOF feels is appropriate to take from the Fund Balance.

The Board reviewed proposed rate increases. They were in agreement with the Assessor's suggested rate increase. It was noted that an assistant for the Treasurer is included in this budget as a new position.

Barbara Henry reported that the Building Official is taking on the responsibility for the fuel storage tanks inspections, and checking storm water. DP Support under this portion of this budget should be corrected to \$1,024.

The Board requested that the budget line item for BoF Consultant be put back into the budget at \$2,500.

It was agreed that the Fire Department's 2012 Financial Statements should be reviewed prior to making decisions regarding their budget requests. Gary Lord proposed a 50/50 match towards their equipment purchases. Barbara Henry confirmed that they have been instructed to pursue any and all grants for such equipment.

A Special Meeting of the BoF was scheduled for 3/26 at 7:00 p.m. in the lower level conference room for further budget review.

ADJOURNMENT

Motion by Wayne Piskura to adjourn at 9:40 PM, the motion was seconded by James Conway and carried unanimously.

Respectfully submitted,

Tai Kern

Tai Kern, Secretary

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ROXBURY BOARD OF FINANCE SPECIAL MEETING MARCH 26, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:10 PM.

Present: Gary Lord, Donald Greenstein, Wayne Piskura, Hugh Rawson and James Conway, Board of Finance Members; and First Selectman Barbara Henry

Others present: A member of the press

BUSINESS

Budget Discussion

The Board continued their review of the FY 13/14 Proposed Budget.

Accounting Procedure Manual

Tabled

A Special Meeting of the BOF was scheduled for 4/2/13 at 7:00 p.m. for further budget review.

ADJOURNMENT

Motion by Wayne Piskura to adjourn at 9:10 PM, the motion was seconded by James Conway and carried unanimously.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE SPECIAL MEETING APRIL 2, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM.

Present: Gary Lord, Donald Greenstein, Wayne Piskura, Hugh Rawson and James Conway, Board of Finance Members; and First Selectman Barbara Henry

BUSINESS

Budget Discussion

General discussion took place regarding the proposed budget. The Board decided that it was time for eligible employees to contribute 5% towards their health insurance. B. Henry reminded the Board that some employees have already been required to do that but will see that it is across the board now. She also reminded the Board that the union employees do not contribute and that would be a change she will pursue in the next contract.

2008 CAT Loader

B. Henry explained the opportunity available to purchase a used CAT loader. The loader at the Transfer Station blew a head gasket at the cost of \$4,000 to repair. She inquired about a used loader and one is available. The details of allowing this purchase have been handled by the BOS. She requested a net transfer of \$15,000 from the Reserve for Capital – Undesignated to pay for the loader. The motion below explains the costs.

Motion by Hugh Rawson to authorize the purchase of a 2008 CAT loader 930H to be funded with the following:

- \$115,000 – Gross cost
- 80,000 – From Res. for Capital – Designated (earmarked for a future purchase of a loader)
- 20,000 – Trade-in for loader currently at the Transfer Station and returned in the form of a check from CAT to the Town
- \$15,000 – Request of BOS to BOF to move from Res. for Capital – Undesignated to Designated for the loader
- \$95,000 – Net cost to the Town for the 2008 930H loader

Second by Donald Greenstein, Motion carried unanimously.

Accounting Procedure Manual

Motion by W. Piskura to table the above item, second by Jim Conway. Motion carried.

ADJOURNMENT

Motion by W. Piskura to adjourn at 9:20 PM second by G. Lord. Motion carried.

Respectfully submitted,

Barbara Henry

Barbara Henry, Acting Clerk

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE SPECIAL MEETING APRIL 9, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM.

Present: Gary Lord, Donald Greenstein, Wayne Piskura, Hugh Rawson and James Conway, Board of Finance Members; and First Selectman Barbara Henry

BUSINESS

Budget Discussion

The Board continued their review of the FY 13/14 Proposed Budget.

Accounting Procedure Manual

Tabled

ADJOURNMENT

Motion by Gary Lord to adjourn at 8:30 PM, the motion was seconded by James Conway and carried unanimously.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING APRIL 16, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM.

Present: Gary Lord, Donald Greenstein, Wayne Piskura, Hugh Rawson and James Conway, Board of Finance Members; and First Selectman Barbara Henry

APPROVAL OF MINUTES

Approval of 3/19/13, 3/26/13, 4/2/13 AND 4/9/13 Minutes

Motion by Wayne Piskura to approve the minutes of the 3/19/13, 3/26/13, 4/2/13 and 4/9/13 meetings. The motion was seconded by James Conway and carried unanimously.

BUSINESS

Budget Discussion

The Board reviewed the Capital Projects portion of the proposed budget. The \$5,000 allotted for GASB 34 was discussed. Barbara Henry reported that they are looking into doing this in house on the software the town currently has.

The need for a printer for GIS mapping was questioned. Barbara Henry explained that they are waiting to hear if the town has been awarded the STEAP Grant for the GIS software. Wayne Piskura agreed to discuss with the Town Clerk the need for this printer.

The Board agreed that the funding for a backhoe should be pushed out a year. The purchase date was changed to 2015 leaving \$35,000 for that line item in this budget. The Board also agreed that the town should go forward with refurbishing the Mack truck for the quoted price of \$64,000.

The Capital request from the Fire Department were reviewed. The Board discussed grant procurement incentives, contribution percentage requirements, fundraising opportunities and the need for better transparency with regard to the Fire Department's funds and plans. The refurbishment of the rescue truck rather than its replacement was suggested.

The Board agreed to reduce the Capital budget for the Fire Department by 20 percent in the anticipation of grants being received. They asked Barbara Henry to invite the Fire Department to their September meeting and requested their financial statements and proof of grant applications by August.

The members advised that if the muster truck's value is less than \$5,000 then the BoF will be in favor of the Fire Department's request to donate this truck.

It was agreed that the town should go forward with replacement of the slate roof on the Hodge this year for the amount of \$46,000 quoted.

The unrestricted General Fund balance surplus available was reviewed. It was noted that the Grand List is down 8% due to the revaluation. A 13.3 mill rate was proposed. Barbara Henry will make agreed changes to the budget and

run the different mill rate scenarios. She will e-mail this information to the Board. The Annual Budget Hearing is scheduled for 5/2/13 at 7 p.m. with a Special Meeting of the BoF to follow.

Appoint Auditor

Motion by Gary Lord to appoint Charles Heaven & Co as auditor for fiscal year ending 6/30/13. The motion was seconded by James Conway and carried unanimously.

Accounting procedure manual

Tabled

Motion by Gary Lord to enter into executive session at 9:18 p.m. to discuss contract negotiations regarding possible land acquisition. The motion was seconded by Wayne Piskura and carried unanimously.

Motion by Gary Lord to exit executive session at 9:30 p.m. The motion was seconded by James Conway and carried unanimously.

Motion by Gary Lord to support the Board of Selectmen in their decision to purchase property for \$433,310 plus any closing costs. The motion was seconded by Wayne Piskura and carried unanimously.

ADJOURNMENT

Motion by Wayne Piskura to adjourn at 9:35 PM, the motion was seconded by Hugh Rawson and carried unanimously.

Respectfully submitted,

Tai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE SPECIAL MEETING APRIL 30, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 6:00 PM.

Present: Gary Lord, Donald Greenstein, Wayne Piskura, Hugh Rawson, Kevin Dumas and James Conway, Board of Finance Members; First Selectman Barbara Henry; Kim Baron; and a member of the public

BUSINESS

Fuelmaster

Barbara Henry reminded the Board that she came before them in October regarding the fuelmaster proposal in the amount of \$8,000. Additionally, there were costs for installation and the fuel pump, which required replacement. The entire project came to \$22,120. LoCIP has granted funds for this entire amount. This amount will be taken from the "Town Garage" line item and will be reimbursed to the General Fund once the LoCIP funds are received. Gary Lord confirmed that the auditor has advised that this is a proper way to handle these transactions.

Discussion /approval of proposed budget for PH presentation

Barbara Henry distributed a revised Proposed Budget for 2013/2014. The Board confirmed that the correct changes have been made.

Motion by Gary Lord to present the 2013/2014 Budget dated 4/24/13 at the Public Hearing of May 2, 2013. The motion was seconded by Donald Greenstein and carried unanimously.

The Board reviewed the 13-14 Revenue Projections, 13-14 Mill Rate Possibilities worksheet and Assessor's Calculation of "Break-Even" Assessments worksheet. The \$180,000 estimated surplus was discussed. It was suggested that the town budget for a slight increase in the Unassigned Fund Balance with a 13.3 mill rate. Barbara Henry and Donald Greenstein felt it would be more appropriate to go with the 13.2 mill rate considering the expected surplus and projected revenue. It was determined that the mill rate to show at public hearing would be 13.3 with a \$195,422 buy down for the 13-14 Budget.

ADJOURNMENT

Motion by Gary Lord to adjourn at 6:59 PM, the motion was seconded by James Conway and carried unanimously.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE ANNUAL BUDGET HEARING MAY 2, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM

Present: Gary Lord, Wayne Piskura, Hugh Rawson, Kevin Dumas and James Conway, Board of Finance Members; and members of the public

BUSINESS

Proposed Budget for the Town of Roxbury for the Fiscal Year 2013-2014

Chairman Gary Lord read an opening statement noting that the mill rate used in this proposal is 13.3, which represents a 1% increase. The education cost increase to the Town of Roxbury is \$206,000. The 6/30/14 General Fund surplus estimate is 1.4 million dollars, representing 1.7 months of average monthly expenses. The proposed budget and capital budget for fiscal year 2013-2014 was reviewed.

The floor was opened for public comments. Peter Hurlbut questioned the age of the slate roof on the Hodge Library.

ADJOURNMENT

Motion by Gary Lord to adjourn at 7:25 PM, the motion was seconded by James Conway and carried unanimously

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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ROXBURY BOARD OF FINANCE SPECIAL MEETING MAY 2, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:35 PM.

Present: Gary Lord, Wayne Piskura, Hugh Rawson, Kevin Dumas and James Conway, Board of Finance Members

BUSINESS

Budget Discussion – Public Opinion

Motion by Gary Lord to bring the budget presented tonight at the Annual Budget Hearing, totaling \$9,939,256 to the Annual Town and Budget Meeting. The motion was seconded by Kevin Dumas and carried unanimously.

ADJOURNMENT

Motion by Gary Lord to adjourn at 7:50 PM, the motion was seconded by James Conway and carried unanimously.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

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ROXBURY BOARD OF FINANCE REGULAR MEETING MAY 21, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 9:24 PM.

Present: Gary Lord, Wayne Piskura, Hugh Rawson, Kevin Dumas and James Conway, Board of Finance Members; and Selectman Russell Dirienzo.

APPROVAL OF MINUTES

Approval of minutes from the 4/16, 4/30 and 5/2 meetings

Motion by Kevin Dumas to table the approval of minutes from the 4/16, 4/30 and 5/2 meetings. The motion was seconded by James Conway and carried unanimously.

BUSINESS

Set mill rate Budget Discussion – Public Opinion

The Board agreed that the mill rate should be set at 13.3 as presented in the budget and approved at the Annual Town Meeting.

Motion by Gary Lord to set the mill rate for FY 13/14 at 13.3. The motion was seconded by Kevin Dumas and carried unanimously.

ADJOURNMENT

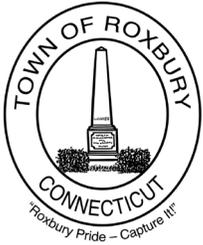
Motion by Gary Lord to adjourn at 9:26 PM, the motion was seconded by Wayne Piskura and carried unanimously.

Respectfully submitted,

Tai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING JUNE 18, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:02 PM.

Present: Gary Lord, Wayne Piskura, Kevin Dumas & James Conway, Board of Finance Members and First Selectman Barbara Henry.

HUGH RAWSON

Gary Lord spoke of the sad and sudden loss of board member Hugh Rawson. He attended a wonderful memorial service, which was packed with those who knew and loved Hugh and learned of all the amazing things with which he was involved. A large paver will be purchased for the memorial walkway at the Library inscribed with gratitude to Hugh Rawson from the Town. Hugh Rawson had always believed that no public meeting should exceed 90 minutes. Plaques will be purchased to be hung in town meeting rooms remembering this.

The Board agreed that they felt no urgency in filling Hugh Rawson's position on the BoF. It was noted that a new member would serve until the November election.

APPROVAL OF MINUTES

Minutes from April 16th, April 30th, May 2nd & May 21st Meetings

Motion by Wayne Piskura to approve the minutes from the 4/16/13 meeting, the Motion was seconded by James Conway and carried. Kevin Dumas abstained.

Motion by Wayne Piskura to approve the minutes from the 4/30/13 meeting, the Motion was seconded by James Conway and carried unanimously.

Motion by Wayne Piskura to approve the minutes from the 5/2/13 meeting, the Motion was seconded by James Conway and carried unanimously.

Motion by Wayne Piskura to approve the minutes from the 5/21/13 meeting, the Motion was seconded by James Conway and carried unanimously.

BUSINESS

First Year End 2013 Project Closeouts

A memo dated 6/11/13 from Kim Baron entitled Fiscal Year End 2013 Closeouts was reviewed with regard to the recommendations for transfers and project closeouts for the Reserve for Capital Fund.

Motion by Gary Lord to close out the Goldmine Road project and transfer the \$248.44 back to the Reserve for Capital Undesignated. The motion was seconded by Kevin Dumas and carried unanimously.

Motion by Gary Lord to close out the Weller's Bridge Scour Critical Analysis project and transfer the balance of \$14,305.39 to the Reserve for Capital Undesignated. The motion was seconded by Wayne Piskura and carried unanimously.

Motion by Gary Lord to close out the Judd's Bridge project and to reallocate \$121,263.56 to the Minor Bridge project and to transfer the balance of \$16,094.42 to the Reserve for Capital Undesignated, the motion was seconded by James Conway and carried unanimously.

Motion by Gary Lord to transfer \$134,751.09 from the Minor Bridge project to the Reserve for Capital Undesignated, the motion was seconded by Kevin Dumas and carried unanimously.

Motion by Gary Lord to close out the Replace Loader #13 project, the motion was seconded by Kevin Dumas and carried unanimously,

Motion by Gary Lord to close out the Replace Public Works Truck #5 project and transfer the balance of \$17,037.84 to the Reserve for Capital Undesignated, the motion was seconded by James Conway and carried unanimously

Miscellaneous Transfers

A memo dated 6/11/13 from Kim Baron entitled Transfer to General Fund of Non-Capital Projects 6/30/2013 reporting that the total amount of \$46,487.55 will be transferred from the Reserve for Capital and Non-Recurring Projects Fund back into the General Fund and maintained there as committed funds for these projects per GASB 54 requirements.

Motion by Gary Lord to add to the agenda the election of a Clerk to represent the BoF, the motion was seconded by Wayne Piskura and carried unanimously.

Election of Clerk to Represent the Board of Finance

James Conway nominated Kevin Dumas to serve as BoF Clerk. The nomination was seconded by Wayne Piskura.

Motion by Wayne Piskura to close nominations, the motion was seconded by James Conway and carried unanimously.

Motion by James Conway to elect Kevin Dumas as Clerk of the BoF, the motion was seconded by Wayne Piskura and carried unanimously.

Tax Collector's Suspense List

The BoF reviewed a letter from the Tax Collector recommending \$2,107.49 be transferred to the Suspense Tax Book. The Board reviewed the items on the Suspense List.

Motion by Wayne Piskura to transfer \$2,107.49 to the Suspense Tax Book per the Tax Collector's recommendation, the motion seconded by Kevin Dumas and carried unanimously.

Barbara Henry requested a one-year delay of the Board of Finance decision to require that all Town Hall employees contribute 5% towards their healthcare insurance premiums. She explained that inequities exist with regard to employee health insurance and since there will be more changes next year with Obama Care, she felt it would be prudent to make all the changes next year. An overall savings has been realized with health insurance this year as several employees now have single coverage. It has been agreed to look into the possibility that any new hires will be single coverage for the employee only.

The Board noted that it is rare that an employee would get insurance without any contribution. They agreed that the 5% required contribution was a good idea and a move toward uniformity. The Board agreed to maintain their decision to require a 5% insurance premium contribution by all Town Hall employees with the exception of the Union employees, per the existing/current contract.

Health Insurance

Procedure Manual – Gary Lord and Wayne Piskura agreed to organize the information they have regarding the procedure manual to present to the BOF.

OTHER BUSINESS

Barbara Henry distributed tokens of appreciation for Roxbury's volunteers on behalf of the Board of Selectmen

ADJOURNMENT

Motion by Gary Lord to adjourn at 8:23 PM, the motion was seconded by Wayne Piskura and carried unanimously.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING JULY 16, 2013

CANCELLATION NOTICE

The Regular Meeting of the Board of Finance scheduled for July 16, 2013 has been canceled. The next Regular Meeting is scheduled for August 20, 2013.

Respectfully submitted,
Jai Kern
Tai Kern, Secretary



TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING AUGUST 20, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM.

Present: Gary Lord, Wayne Piskura, Kevin Dumas and James Conway, Board of Finance Members; Kim Baron and First Selectman Barbara Henry

APPROVAL OF MINUTES

Regular Meeting – June 18, 2013

It was agreed that the word "would" should be changed to "could" in the last sentence under the agenda item "Hugh Rawson".

Motion by Wayne Piskura to approve the minutes from the 6/18/13 meeting as amended. The motion was seconded by Gary Lord and carried unanimously.

BUSINESS

Gary Lord distributed year-end Revenue and Expense reports. Kim Baron reported that \$110,000 was unexpended and \$142,000 over what was expected was collected in revenue. Cash has been reconciled to the penny and the town is ready for the auditor. The Board noted that it was a good year and thanked Kim Baron.

Procedure Manual

Wayne Piskura distributed copies of the Procedure Manual with the recommended changes. Kevin Dumas suggested the use of e-statement, which would make for better control. He also suggested procedures in case of an employee has more than a two week leave of absence. Barbara Henry advised that the outgoing mail procedure does not happen the way that it has been written as well as the location of the files kept. Wayne Piskura agreed to make the revisions discussed.

Motion by Gary Lord to table the approval of the Procedure Manual. The motion was seconded by Wayne Piskura and carried unanimously.

OTHER BUSINESS

Gary Lord read a letter from the Minor Memorial and Hodge Library Board of Trustees thanking the BoF for their approval of funds to replace the Hodge roof as well as their continued support.

Gary Lord questioned whether the RVFD had supplied the proof that they have been seeking grants as requested. Barbara Henry confirmed that she had not received any of the information requested from the RVFD for this meeting. Kevin Dumas noted that it is important that the Board adheres to their schedule to meet with the RVFD in September. Gary Lord agreed to contact Bill Hibbard as a reminder that the BoF is looking forward to their meeting in September.

Motion by Gary Lord to add to the agenda the discussion of an alternate member on the BoF. The motion was seconded by Wayne Piskura and carried unanimously.

Gary Lord noted concerns with achieving quorums while allowing for flexibility for members' schedules. He explained that the existing ordinance can be amended to allow for an alternate. The Board agreed that this should be a six year term; however, the first term should be five years. Barbara Henry agreed to consult the Town Attorney regarding filling this position prior to a town election since it would not initially be a vacancy. An effective date will have to be agreed upon.

Motion by Gary Lord to request the BOS to include a modification to the ordinance establishing the BoF (11-27-70) on the agenda of the next town meeting, where the modification can be voted on by the electors. The modification shall read as follows:

"There shall also be one alternate member, pursuant to Chapter 106, Sec. 7 340A of the CGS. Vacancies in the alternate position shall be filled by the Board for the unexpired portion of the term (or until the next election)."

The motion was seconded by Wayne Piskura and carried unanimously.

ADJOURNMENT

Motion by Kevin Dumas to adjourn at 8:15 PM, the motion was seconded by Wayne Piskura and carried unanimously.

Respectfully submitted,

Tai Kern

Tai Kern, Secretary

These minutes are not considered official until approved at the next Regular Meeting of the Roxbury Board of Finance



TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING SEPTEMBER 17, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:02 PM.

Present: Gary Lord, Wayne Piskura, Kevin Dumas and James Conway, Board of Finance Members; First Selectman Barbara Henry, Kim Baron, Ed Cady, Members of the RVFD and Loumarie Rodriguez of the Voices.

APPROVAL OF MINUTES

Regular Meeting – August 20, 2013

The Board asked to strike the word "of" from the 3rd line under Manual. The word "questioned" should be changed to "asked".

Motion by James Conway to approve the minutes from the 8/20/13 meeting as amended. The motion was seconded by Wayne Piskura and carried unanimously.

BUSINESS

Departmental Transfers

A report entitled General Fund Budget by Department FY 12/13 was distributed along with a Budget Report as of 6/30/13. Over budget line items were reviewed. The State Police overage was discussed. Barbara Henry reported that she has been having communications regarding combining Roxbury and Bridgewater State Police.

Motion by Kevin Dumas to transfer \$10,000 from contingency to General Government and to transfer \$6,000 from Contingency to Protection to cover the overages. The motion was seconded by James Conway and carried unanimously.

RVFD

The RVFD Income Statements were distributed. Gary Lord welcomed the RVFD members and asked to discuss their equipment needs. It was explained that the air bottles have a 15 year cycle, which will be expiring 2017. The cost of the air bottles is expected to be \$120,000. The new air bottles will require a new air compressor to fill them, which will cost \$38,000 if not included and mounted on a new Rescue Truck.

Gary Lord asked whether a new Rescue Truck is necessary. New regulations requiring an automatic truck and insurance company requirements were discussed. The cost of rehabbing the current truck was considered.

The budgeting process of the RVFD for future needs was reviewed. Communication with the BoF regarding their requirements was encouraged.

Gary Lord asked about grants sought by the RVFD. It was explained that the Grants Committee has been applying for available grants. They have also been looking for regional grant opportunities.

The BoF thanked the RVFD members for meeting with them and agreed that they should meet annually in September.

Procedure Manual

Wayne Piskura suggested that they discontinue this project noting that this much detail may not serve a purpose for future reference. Gary Lord reminded the members that the purpose of this project was to determine and maintain the internal control of cash flow within the town.

The Board agreed that too much detail was being included and the manual should be more general. Gary Lord and Kevin Dumas agreed to meet with Rico to redirect this process.

Alternate Position

The 9/9/13 opinion from the Town Attorney regarding an Alternate BoF member was reviewed. It was determined that the Board can have an Alternate member once an ordinance revision is voted upon by the townspeople. The new position shall be appointed by the BOS for a transitional 2-year term and then beginning 2015 there would be an election of an alternate. Subsequently, this position will be elected for a 6 year term. It was warned that this position should not disturb the minority representation within the Board.

OTHER BUSINESS

Kevin Dumas asked that the Board consider allowing members to attend meetings remotely to achieve a quorum on a limited basis.

ADJOURNMENT

Motion by Kevin Dumas to adjourn at 8:13 PM, the motion was seconded by Wayne Piskura and carried unanimously.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING OCTOBER 15, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 P.M.

Present: Gary Lord, Wayne Piskura, Don Greenstein and James Conway, Board of Finance Members; First Selectman Barbara Henry, Ed Cady, and Loumarie Rodriguez of the Voices.

APPROVAL OF MINUTES

Regular Meeting – September 17, 2013

The words "automatic truck" were clarified to "truck with an automatic transmission".

Motion by James Conway to approve the minutes from the 9/17/13 meeting as amended. The motion was seconded by Wayne Piskura and carried. Don Greenstein abstained.

BUSINESS

Procedure Manual

Gary Lord reported that Rico Melaragno arranged for Bridgewater to share their completed Procedural Manual with this Board. It was agreed that Roxbury would go through their job descriptions using this as a guideline in an effort to save some of the costs of creating a manual for Roxbury.

OTHER BUSINESS

James Conway

James Conway was presented with an engraved award in gratitude for his 24 years of service to the Board of Finance. Mr. Conway commented that this has been an enjoyable and educational experience. He has seen many positive changes over the years.

Town Aid Road Fund

The Town Aid Road Fund Including Transfers report was reviewed. Barbara Henry noted that cost for the recent chip sealing of Mallory Road and Flag Swamp Road will come out of this account. She will resubmit an application for a STEAP Grant for Minor Bridge Road.

Tennis Court

Barbara Henry explained that Kim Baron has asked that a motion be made regarding the funds for the repair of the tennis court, which had been previously discussed by the Board.

Motion by Gary Lord to authorize the use of \$10,000 of the Reserve for Capital Fund, Undesignated, to pay the contractor the amount due for the repair of the tennis court. The \$10,000 will be replaced by funds which are currently receivable from LoCIP. The motion was seconded by Don Greenstein and carried unanimously.

Minor Bridge Transfer

Barbara Henry read Kim Baron's e-mail of 10/15/13 noting her request to the BoF to amend their motion for the transfer of the amount of \$134,751.09 to the amount \$121,263.56 to adjust an error on the Application for a credit of \$13,487.53. This was revised by Milone and MacBroom and shows no credit now, but retainage owed to Schultz of \$12,812.52.

Motion by Gary Lord to amend the motion of June 18, 2013 to correct the transfer amount to \$121,263.56 from the Minor Bridge project to the Reserve for Capital Fund, Undesignated, reflecting the correct amount of the transfer. The motion was seconded by James Conway and carried unanimously.

Tax Collector's Report

The Tax Collector's Report as of 10/15/13 was reviewed. It was noted that the Town is on track with tax collection with 48.20% uncollected.

Hand Book for CT Boards of Finance:

It was agreed that the link to this handbook would be made available to current and upcoming members.

Roxbury Museum

Gary Lord reminded the Board that the slate was saved from the Hodge Library when the roof was replaced. He reported that Ed Cady agreed to do all the repairs needed to the Roxbury Museum in exchange for the balance of the slate and the \$5,000 budgeted to date toward this project.

ADJOURNMENT

Motion by Gary Lord to adjourn at 7:45 PM, the motion was seconded by Wayne Piskura and carried unanimously.

Respectfully submitted,

Tai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING NOVEMBER 19, 2013

MINUTES

CALL TO ORDER

Gary Lord, Chairman, called the meeting to order at 7:00 PM.

Members Present: Gary Lord, Wayne Piskura, Don Greenstein, Kevin Dumas, and Ed Cady

Others Present: First Selectman Barbara Henry

APPROVAL OF MINUTES

Regular Meeting - 10/15/13 meeting

Motion by Wayne Piskura to approve the minutes from the 10/15/13 meeting. The motion was seconded by Don Greenstein and carried. Kevin Dumas and Ed Cady abstained.

BUSINESS

Procedure Manual

The group received copies of the Town of Bridgewater Procedure Manual. Gary Lord reported that the sections that apply to each department were distributed for review and input from that department. Rico Melaragno will then meet with each department to create Roxbury specific procedures.

Approval of 2014 Regular Meeting Schedule

Receipt and review of the 2014 Regular Meeting Schedule was confirmed.

Motion by Wayne Piskura to approve the 2014 Regular Meeting Schedule. The motion was seconded by Kevin Dumas and carried unanimously.

OTHER BUSINESS

Resignation

Gary Lord reported that he received a letter of resignation from the BoF from Don Greenstein because he will be moving out of town. In the event of a vacancy on the BoF the Chairman is to call a Special Meeting to fill this seat. The Special Meeting is scheduled for December 17, 2013 at 6:30 PM and to be immediately followed by the Regular Meeting of the BoF.

The Board thanked Don for his service. Barbara Henry presented him with a key to the town noting what a tremendous asset he has been in many ways. She explained that not only has Don served on the BOF, but has been a member of the Roxbury Volunteer Ambulance Association and was the #1 responder for many years.

Audit

Kevin Dumas requested an update on the Town and BOE audit. Barbara Henry agreed to contact Rico Melaragno for drafts of the audit for review at the December meeting. Gary Lord will request audit information from Region 12.

ADJOURNMENT

Motion by Gary Lord to adjourn at 7:30 PM, the motion was seconded by Wayne Piskura and carried unanimously.

Respectfully submitted,

Tai Kern

Tai Kern, Secretary

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TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE REGULAR MEETING DECEMBER 17, 2013

CANCELLATION NOTICE

The Regular Meeting of the Board of Finance scheduled for December 17, 2013 have been canceled and rescheduled for December 18, 2013 due to inclement weather.

Respectfully submitted,

Jai Kern

Tai Kern, Secretary



TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE SPECIAL MEETING DECEMBER 17, 2013

CANCELLATION NOTICE

The Special Meeting of the Board of Finance scheduled for December 17, 2013 have been canceled and rescheduled for December 18, 2013 due to inclement weather.

Respectfully submitted,
Jai Kern
Tai Kern, Secretary



TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE SPECIAL MEETING DECEMBER 18, 2013

MINUTES

CALL TO ORDER

Chairman Lord called the meeting to order at 6:30 PM. Special Meeting rescheduled after Regular Meeting postponed due to inclement weather.

Present: Chairman Gary Lord, Ed Cady, Nanette Falkenberg, Wayne Piskura; First Selectman, Barbara Henry; Town Auditor Rico Melaragno of Charles Heaven & Company.

APPROVAL OF MINUTES

Regular Meeting – November 19, 2013

Wayne Piskura moved to accept the minutes of the November 19, 2013 regular meeting as submitted. Second by Ed Cady. 3 Aye, 1 Abstention. Nanette Falkenberg abstained because she was not present at the November meeting.

BUSINESS

Town Auditor Rico Melaragno presented the Audited Financial Statements for June 30, 2013 to the board, explaining the entire statement and answering questions from the board.

Motion by Wayne Piskura to accept the Audited Financial Statements for June 30, 2013 as presented. The motion was seconded by Nanette Falkenberg. All voted Aye.

Motion by Wayne Piskura to include the Pension Trust Fund Statement of Net Position and changes in that position into the Audited Financial Statements, as recommended by First Selectman Barbara Henry, subject to approval by town counsel. Motion Seconded by Ed Cady. All voted Aye.

Wayne Piskura asked about Custodial Credit Risk. This was discussed among the members with comment by Rico Melaragno. The conclusion was that the town was taking prudent steps to minimize, although not eliminate, Custodial Credit Risk.

The board thanked Rico Melaragno for his presentation and continued hard work on behalf of the Town of Roxbury.

OTHER BUSINESS

Election of Officers

Gary Lord nominated Wayne Piskura to be Secretary. Seconded by Ed Cady. All voted Aye. Wayne Piskura nominated Gary Lord as Chairman. Seconded by Nanette Falkenberg. All voted Aye.

ADJOURNMENT

Motion by Gary Lord to adjourn at 8:30 PM. Seconded by Wayne Piskura. All voted Aye.

Respectfully Submitted

Wayne Piskura

Wayne Piskura, Secretary



TOWN OF ROXBURY CONNECTICUT

Board of Finance

29 North Street • P.O. Box 203 • Roxbury, CT 06783-0203

ROXBURY BOARD OF FINANCE SPECIAL MEETING DECEMBER 18, 2013

MINUTES

CALL TO ORDER

Chairman Lord called the meeting to order at 8:35 PM.

Present: Chairman Gary Lord, Wayne Piskura, Ed Cady, Nanette Falkenberg; First Selectman Barbara Henry; Andrew Engel member of the public.

BUSINESS

Motion by Gary Lord to nominate Andrew Engel to fill the vacancy left by the resignation of Donald Greenstein.
Second by Wayne Piskura.

Mr. Engel addressed the board. This was followed by a discussion of other possible candidates.

Chairman Lord called for a vote on the nomination. All voted Aye.

ADJOURNMENT

Motion to adjourn at 8:47 PM by Gary Lord, Second by Wayne Piskura, All voted Aye.

Respectfully Submitted

Wayne Piskura

Wayne Piskura, Secretary