

**Town of Marlborough  
Board of Finance Regular Meeting  
Marlborough Elementary School  
February 9, 2005  
7:30 p.m.**

**1. CALL TO ORDER**

Mike Gut called the meeting to order at 7:35 p.m. in room 318 of Elmer Thienes-Mary Hall School. Board of Finance members in attendance included Mike Gut, Brian Breeden, Cathi Gaudinski, William Secord, Joe LaBella and Carl Cavaliere.

Sharon Reiner called the meeting of the board of selectmen to order at 7:36 p.m. Sharon Reiner and Bill Black were present and seated.

**2. RECOGNITION OF GUESTS**

Robert McBrair, AHM  
Nella Stelzner, AHM  
Erich Aust, AHM  
Lin Gotta, AHM  
Susan Nilsen, AHM  
Bob Hannon, 3 Gina Lane  
Barbara Murray, 15 Monhege Path  
Richard Denno, 417 Jones Hollow Rd.  
J. Craig Williams

**3. PUBLIC COMMENTS**

There were no public comments.

**4. PRESENTATION – AHM (ANDOVER, HEBRON, MARLBOROUGH YOUTH SERVICES)**

Robert McBrair introduced himself and the other representatives of AHM. He briefly stated each individual's role at AHM and his/her length of time with AHM. Mr. McBrair stated that the purpose of the evening's presentation was purely informational and was no way intended to take the place of AHM's formal oversight meeting to take place on Tuesday, February 15<sup>th</sup> at 7:00 p.m. Mr. McBrair asked that if there were any questions about the budget, they should be brought to the February 15<sup>th</sup> meeting, where all three towns will be represented.

Joel Rosenberg, AHM's Executive Director, provided a PowerPoint presentation for the information of the board. He explained that AHM is a youth service bureau, as defined by state statute. He reviewed how AHM was formed in 1983 by several volunteers. AHM was formally recognized by the Department of Children & Youth Services in 1984. AHM is one of 99 youth service bureaus in the state, and is registered as a 501c-3, a non-profit corporation. Mr. Rosenberg reviewed the mission of AHM, which is to provide a variety of services based on the youth development model.

There are three main categories of services and programs provided by AHM – intervention, prevention and positive youth development. Intervention services include counseling, school-based social work, juvenile review board, support services and psychiatric services. Prevention services include substance abuse and violence prevention, and the family resource center, which provides parent education classes, infant and toddler play groups, etc. The area of positive youth development is the area that has grown the most. This includes the summer youth program, project graduation, the teen center and youth employment. Mr. Rosenberg said that the teen center is one year old and it is growing nicely. There is a lot of interest in the teen center developing its weekend program. Mr. Rosenberg briefly reviewed the services provided at the middle school and high school level. One such program, “Names Can Really Hurt Us”, teaches diversity tolerance and has been nationally recognized.

AHM has 175 volunteers. The entire center has been paid for by private donations and grants. Mr. Rosenberg stated that AHM’s future is dependent on 1) its ability to continue to respond to the changing needs of the community, 2) the continued cooperation between the three towns sharing the cost of programs and services and 3) maintaining the highest level of professionalism of staff and volunteers.

Mr. Rosenberg distributed some material on Connecticut’s Youth Services Bureaus. He explained that AHM has helped many kids in the community over the years, children that could have gone through the state system at a considerable cost.

Mr. Rosenberg briefly discussed the types of services provided at the family resource center, which is located in Marlborough’s elementary school. Participation levels were also provided.

Mr. Rosenberg distributed copies of the pact between the three towns and AHM. He explained that the towns have no responsibility, other than the line item approved or not approved each year. The contract/pact revolves every five years; the current contract expires June 30, 2006.

Mr. Rosenberg reiterated Mr. McBrair’s comment that the presentation was educational only and was not meant to circumvent the authority of the other towns.

J. Craig Williams, a volunteer for AHM, stated that he has done extensive telephone fundraising for AHM over the years and AHM is very well supported in the community.

**Motion by Bill Secord to approve Marlborough’s contribution to AHM for the 2005/2006 year at an amount of \$77,022. This represents a 2% increase over last year’s amount, \$75,512. The motion was seconded by Brian Breeden and it was carried by a unanimous vote.**

## **5. TAX ASSESSOR METHOD OF PROCESSING PROPERTY VALUE MODIFICATIONS**

Mike Gut stated that there was an issue in the first draft of the town’s audit report with respect to modifications made to property values at Town Hall. He explained that the assessor’s office manually numbers the certificates of correction before forwarding them to the tax collector’s office. This system was checked by the auditors and found that the changes made in the assessor’s office were numbered properly (albeit manually) and the paragraph entitled

“Numbered Assessor’s Corrections” was deleted from the final audit report. The auditor’s point, however, brought to light an issue with respect to automation. Bob Hannon, Treasurer, stated that there is automated linkage between the assessor’s office and the tax collector’s office, but the assessor does not use the system. The tax collector does use it. Mr. Hannon said that this could be a concern because there is more opportunity for making errors when things are done manually. It was explained that the system is DOS-based, old and cumbersome. The board of finance was satisfied that the manual method was tested and found satisfactory by the auditors. Carl Cavaliere suggested that perhaps there is something wrong with the automated system, which is worth exploring. However, this is not a board of finance issue. Mike Gut noted that updated technology is forthcoming at Town Hall. Cathi Gaudinski stated she thought there had already been upgrades made to the technology in the assessor and tax collector offices. She agreed to research this before the next meeting.

Bob Hannon distributed a Town of Marlborough General Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the years ending 2003 and 2004 to the board members for their review. He stated that he prepared the worksheets as an executive summary for the board. There was a brief conversation about the figures. Brian Breeden asked that Mr. Hannon provide the board with the “amount designated to balance the ’03-’04 budget” figure and Mr. Hannon said he would provide the figure via e-mail.

## **6. CORRESPONDENCE**

### 6.1 Meeting Minutes

Meeting minutes from the January 12, 2005 meeting.

### 6.2 Nancy Bader – 2005/2006 Budget

First Selectman Nancy Bader sent a memo to all departments re budget requests.

### 6.3 Jill Oguschewitz

E-mail correspondence between Jill Oguschewitz and Mike Gut re next year’s audit cost.

### 6.4 RHAM BOE

Jeffrey Watt, Chairman of the RHAM BOE, invited a member of the board of finance to attend the BOE 2005/2006 meeting on February 28<sup>th</sup> at 6:30 p.m.

### 6.5 Nancy Baker

Nancy Baker, Director of Parks & Recreation, submitted 990’s and financial statements for the Marlborough Soccer Club

### 6.6 Colchester Emergency Communications

Colchester Emergency Communications submitted its financial report for FY 2004/05.

6.7 AHM

AHM provided its financial information (balance sheet dated December 31, 2004 and budget for the period of July through November 2004).

6.8 AHM

AHM submitted its Executive Director's Report dated January 2005.

6.9 Jill Oguschewitz

Jill Oguschewitz presented town financial information.

6.10 Nancy Bader

Nancy Bader provided information on the treasurer responsibilities as per the town charter.

**7. ACCEPTANCE OF MINUTES**

**Motion by Cathi Gaudinski to approve the minutes of the January 12, 2005 meeting with the following changes: 1) correct the spelling of "Gaspe" to "GASB" when referenced and 2) page 3, under "Discussion of FY 2006 Spending Targets", delete the sentence beginning "There is a possibility that AHM..." and replace with "There is a possibility that AHM's budget will increase by 2 percent, for both the town's assessment and the school's assessment." The motion was seconded by Joe LaBella and it was carried by a unanimous vote (Brian Breeden abstained).**

**8. TOWN MONTHLY FINANCIAL REPORTS**

The members reviewed the monthly financial reports. Cathi Gaudinski noted that it appears as if some account names have been changed since the budget was passed, specifically on page 2 of the expense report under the registrar section – election expenses and salary election workers. She wants to know if other accounts were changed as well. She noted that accounts should not be re-categorized midway through a budget year. Cathi Gaudinski asked about the sewer project, whether the bond money had been approved for the engineering phase. Sharon Reiner reported that the engineering bond money has been approved and the next hurdle is to work towards obtaining approval for the construction phase.

**9. REQUESTS FOR TRANSFERS**

There were no requests for transfers.

**10. LIAISON REPORTS**

This item will be covered at the next meeting.

## **11. OTHER BUSINESS**

Brian Breeden stated that an ad-hoc committee has been formed to review user fees for town services. The board of selectmen approved formation of the committee at its meeting on February 8<sup>th</sup>. Mr. Breeden said that the group will meet each Tuesday at 6:00 p.m. The group is looking for input from the community on user fees and will make recommendations to the board of selectmen. Cathi Gaudinski stated that board of finance members are not permitted to serve on any other town committee, as per regulations. There was a brief discussion about Mr. Breeden serving as a liaison with limited participation. Bill Black and Sharon Reiner will follow-up on this.

Mike Gut distributed the financial information that was presented at the last public forum. He stated that the forum was very well attended. He noted that the tax impact is significant based on existing projects only. He said there were several good comments from the public and another forum will be scheduled sometime in March after the survey results are in. Mike Gut stated that he will do a letter in the Rivereast prior to the meeting to inform the public.

Joe LaBella pointed out one thing that wasn't specifically highlighted at the town forum, which he believes is important. He noted that the 43.9% cumulative tax increase from 2005 to 2015 is after applying the town's \$500,000 debt management fund. Cathi Gaudinski wants the financial information to be posted to the town's website. Brian Breeden suggested that cost of living increases be provided along with the cumulative tax increase figures to give some perspective to the figures. Everyone agreed there was a good cross-representation of the public at the forum.

**Motion by Brian Breeden to place the audit fees at \$13,560, printing fees at \$200 and office supplies at \$50 for a total of \$13,810 for the fy 2005/2006 budget. The motion was seconded by Carl Cavaliere and it was carried by a unanimous vote.**

Joe LaBella made a comment about the AHM contract/pact. He noted that the language regarding insurance (paragraph 3) may need to be re-worded. He said that the contract should specifically state that the AHM policy is the primary policy. Mike Gut will discuss this with Nancy Bader.

Cathi Gaudinski said she has several questions about budget planning. Mike Gut asked that everyone e-mail questions/material to him before the next meeting.

## **12. ADJOURN**

**Motion by Brian Breeden to adjourn the meeting at 9:31 p.m. The motion was seconded by Carl Cavaliere and it was carried by a unanimous vote.**

**Motion by Bill Black to adjourn the meeting of the board of selectmen at 9:32 p.m.**

Respectfully submitted,

Mary Sciano