



# Gaines Town Board

April 8<sup>th</sup>, 2019

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# Agenda

- Pledge to the Flag and moment of silence
- Organizational Meeting Items
- Approval of Previous Meeting Minutes
- Town Clerk's Report
- Supervisor's Report
- Highway Superintendent's Report
- Approval of Abstracts

# Agenda

- Consideration and approval of Water Allocation Audit
- Approval to request additional street lights
- Presentations by persons interested in service on the ZBA
- Appointment to Zoning Board of Appeals
- Other New Business
- Privilege of the Floor

# Approval of Minutes

- Minutes of the March 11<sup>th</sup> Board Meeting

# Town Clerk's Report

● Zoning and Building Permits	\$249.30
● Dog Licenses	\$180.00
● Conservation	\$0.00
● Death Certificates	\$20.00
● Other Fees	\$20.00
● Total Remitted to other entities	\$36.00
● Total Remitted to Town	\$469.30

# Supervisor's Report

- General Fund – Town wide
  - \$401,773.47
- General Fund – Outside Village
  - \$71,928.94
- Highway Fund – Town wide
  - \$402,784.32
- Highway Fund – Outside Village
  - \$145,301.56
- Water District 1: (\$12,869.81)
- Water District 2: \$32,781.01
- Water District 3: \$26,203.09
- Water District 4: \$150,112.77
- Water District 5: \$179,263.20
- Water District 6: \$6,775.38
- Water District 7: \$33,857.45
- Water District 8: \$70,439.63
- Water District 9: \$70,272.46
- Water District 10: \$75,769.76



# Highway Superintendent's Report

# Approval of Abstracts

<b>General Fund</b>	<b>\$35,645.41</b>
<b>Highway Fund</b>	<b>\$5,137.11</b>
<b>Water Fund</b>	<b>\$1,561.10</b>



# Consideration/Approval – Water Audit

- Up until January 1, 2018, expenses toward water districts (water loss, repairs, equipment, etc.) were allocated in a variety of ways, in most instances, based on number of meters in the district
- This causes high use water customers (i.e. Intergrow, etc.) to only bear those costs based on a single meter, rather than how much water was used. Cost of Water and income from water sold are all based on use
- Example - \$10,000 Expense to a water district

Meters	Gallons	Cost/Meter	Cost/Gallon	Low Use House (8,000 gal)	Typical House (16,000 gal)	Business User (150,000 gal)
500	4,500,000	\$20	\$0.0022	\$17.60	\$35.20	\$330.00

# Request Additional Street Lights

- Kenyonville Rd./Eagle Harbor Knowlesville Rd.
- Kenyonville Rd./Howlett Rd.
- Ridge Road/Allens Bridge Rd.
- Transit Rd./West Transit Church Road
- Densmore Rd./West Transit Church Road
- Lattin Road/West Transit Church Road
- Zig Zag Road/Densmore Road
- Zig Zag Road/Lattin Road
- East Bacon Road/Brown Road
- West Bacon Road/Gaines Basin Road

# Zoning Board of Appeals Vacancy

- One letter of interest received – Jim Navarra



# Other New Business from the Board



# Privilege of the Floor

# Adjournment

- Next meeting of the Gaines Town Board will be a brief year end meeting, being held on **Monday, May 13, 2019 at 7:00 PM.**
- Thank you for your **attendance!**



# **Town of Gaines**

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## **Water Allocation Review**

**Water Districts 1 – 10**

**HVaudit**  
Hungerford Vinton **LLC**

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Spencerport, NY 14559  
tel (585) 426-2260  
fax (866) 890-6749  
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# Town of Gaines

## Water Allocation Review

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  - II. Background and Experience
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#### **I. INTRODUCTION**

Town of Gaines has requested a review of the historical allocation of common charges to verify the current fund balances of each water district. Starting with 2007 through the end of 2018, a review of the quarterly invoices from the Village of Albion and the allocations of common and related charges. This would include an examination of the billings and collections related to adjacent towns for the water services provided through the Town of Gaines. This proposal is in addition to the bookkeeping services provided by Hungerford Vinton, LLC.

#### **II. BACKGROUND AND EXPERIENCE**

HVaudit was established in 1997 as a company focused on performing internal audit and compliance services, as well as governmental accounting services. The following individual will be in charge of any activities related to Town of Gaines's needs:

#### **Timothy C. Hungerford, CIA, CPA, CMA, CFM, CFE, CISA, CGAP**

Tim has over 33 years of public accounting, industrial accounting, financial systems audit and consulting experience. Tim is a *Certified Public Accountant (CPA)*, Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Management Accountant (CMA), Certified Information Systems Auditor (CISA) and *Certified Governmental Auditing Professional (CGAP)*. He has a bachelor's degree in accounting from Niagara University, Niagara Falls, NY and a master's degree in finance and international business from the Rochester Institute of Technology, Rochester, NY. In addition, Tim is a member of the Board of Governors for the Rochester Chapter of the Institute of Internal Auditors.



### **III. PROJECT APPROACH**

We will be performing tasks as identified in this section of the proposal.

#### Historical Review

We will establish a December 31, 2006 fund balance for all the active water districts for the Town of Gaines. Once this starting point is established, we will review historical accounting records, invoices, and collections, to determine the proper fund balances carried forward until December 31, 2018.

We will use an allocation method of flushing charges based on usage as opposed to the various methods used throughout the time period being reviewed. In addition, any labor charges will be allocated based on a consistent and activity-based methodology, to ensure charges are not unjustly charged to any one particular district. This will also include a review of the assignment of collections and revenues to the proper water district.

This review may be limited to the availability of information stored at the Town of Gaines. We will use due professional care to locate any missing information, as best as possible, within reasonable efforts.

#### Reporting

We will deliver a summary report to the Town of Gaines that will identify the ending Find Balance for each water district as of 12/31/2018, as well as reasoning for any modifications identified during the review period.

Based on this review, we will establish consistent allocation methods, and document the methods for consistent future use.

### **IV. COST**

It is estimated that this review will require 30-40 hours of professional time. At a professional hourly rate of \$75 per hour, this review will cost between \$2,250 - \$3,000.

**V. SUMMARY**

We trust this engagement letter covers your needs. If you have any questions, or need clarification on anything presented within the proposal, please feel free to call us. Thank you for providing us with the opportunity to serve you.

Very truly yours,

HUNGERFORD VINTON, LLC (HVaudit)

*Timothy C Hungerford*

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Timothy C. Hungerford, CPA, CIA, CPA, CMA, CFM, CFE, CGAP  
Hungerford Vinton, LLC  
585-426-2260 x1 (tel)  
585-426-2275 (fax)

HVaudit proposal to the Town of Gaines for the Water Allocation Review

This proposal is accepted by:

TOWN OF GAINES

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Signature

Title

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Printed Name

Date

## Joseph Grube

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**From:** Jim Navarra <jim.navarra@yahoo.com>  
**Sent:** Friday, March 29, 2019 15:56  
**To:** Joseph Grube; Jim Navarra  
**Subject:** Applicant for open ZBA position

Mr. Grube,

I am sending you this note, stating my interest in applying for the advertised position on the Town of Gaines Zoning Board of Appeals.

I feel I can be of service to that Board, by presenting fair and unbiased experience for local zoning matters.

i had been appointed to that same board as an "alternate" approximately 6 years ago, and had provided assistance to the comprehensive plan revision that was developed at that time.

I am especially interested in participating in projects that will continue to enhance the business atmosphere for our town, while at the same time, exhaust a steadfast determination to maintain our rural quality of life for our town.

I can provide a resume of my professional employment history, as well as a complete list of other community organizations I have participated throughout my life, upon request.

Respectfully submitted for your review.

Vincent J.(Jim) Navarra  
jim.navarra@yahoo.com  
3206 Allens Bridge Road  
Albion,N.Y.14411