

**BOARD OF FINANCE
TOWN OF EAST WINDSOR
11 RYE STREET
BROAD BROOK, CONNECTICUT 06016**

**MINUTES OF REGULAR MEETING
Wednesday, February 18, 2015, at 7:00 p.m.**

DRAFT DOCUMENT – These minutes are not official until approved at a subsequent meeting

Members Present: Jerilyn Corso (Chairman); Cindy Herms, Kathy Pippin, and Sharon Tripp.
Members Absent: Regular Members Robert Little, and Robert Maynard.
Alternate Present: Paulette Broder, and Gilbert Hayes.
Alternate Absent: See Attendance above.
Others: **Town Treasurer:** Kim Lord; **First Selectman:** Denise Menard;
East Windsor Police Department: Chief Edward DeMarco, Deputy Chief Roger Hart; **Police Commission:** Tom Stremper, Chairman; Robert Leach, member.

Press: No one from the press was present.

I. Call to Order:

Chairman Corso called the Meeting to Order at 7:04 p.m.

II. Time and Place of Meeting:

Wednesday, February 18, 2015 at 7:00 p.m. at the East Windsor Town Hall (11 Rye Street, Broad Brook, CT.)

III. Appointment of Alternates:

Acting Chairman Corso noted the absence of Regular Members Robert Little and Robert Maynard; she called for a motion to appoint Alternates Paulette Broder and Gilbert Hayes to fill the vacancies.

MOTION: To APPOINT Alternate Members Paulette Broder and Gil Hayes as voting members for the February 18, 2015 Regular Meeting of the Board of Finance.

Tripp moved/Pippin seconded/

DISCUSSION: None.

VOTE: In Favor: Unanimous

IV. Approval of Minutes/Regular Meeting, January 21, 2015:

MOTION: To APPROVE the Minutes of the January 21, 2015 Regular Meeting of the Board of Finance.

Tripp moved/Pippin seconded/

DISCUSSION: None.

VOTE: In Favor: Unanimous

V. Public Participation:

No one requested to speak.

VI. Communications:

Nothing presented this evening.

VII. Monthly Reports:

a. Treasurer:

Treasurer Lord presented the Board with the standard reports – See Attachments

- Cash Flow Report – Webster Bank General Fund Cash Account – See Attachment B.

Tax Collector:

Treasurer Lord presented the Board with the following:

- Cumulative Report of Cash – See Attachment A.
- Report of the Tax Collector – See Attachment C.

Assessor's Report:

Treasurer Lord presented the Board with the following reports from the Assessor:

- Assessor's Status Report – See Attachment D, page 1 and 2
- Grant List as of 10/1/2014 – See Attachment E.
- Top Ten Taxpayer List – 10/1/ 2014 – See Attachment F.

Treasurer Lord also provided the Board with the following:

- CCM Public Policy & Advocacy State Budget Update – FY 16 Governor's Proposed State Budget Impact on East Windsor – See Attachment G.
- Schedule of Board of Finance Budget Workshops – See Attachment H.

Treasurer Lord and First Selectman Menard reported the Town would be going into negotiations with three bargaining units; the following members of the Board volunteered to participate in the negotiation:

- Chairman Corso – Police Union
- Cindy Herms – Clerical Union
- Kathy Pippin – Dispatchers' Union

b. Line-Item Transfer Requests:

Treasurer Lord reviewed Line Item Transfers 18, 20, and 21 as described under Attachment I.

MOTION: To APPROVE Transfer 18.

Tripp moved/Broder seconded/

DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer 20.

Tripp moved/Broder seconded/

DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer 21.

Tripp moved/Broder seconded/

DISCUSSION: None.

VOTE: In Favor: Unanimous

VIII. Unfinished Business: None.

IX. New Business:

a. Police Department – Transfer Request:

Chief Edward DeMarco, and Deputy Chief Roger Hart, of the East Windsor Police Department, and Tom Stremper, and Robert Leach, of the Police Commission joined the Board.

Chief DeMarco advised the Board that while they work hard to keep expenditures within the budget allocation this year the department budget is experiencing an overrun; they are appearing before the Board seeking a transfer of funds. Chief DeMarco and Deputy Chief Hart reviewed the status of the department budget, noting the additional expenditures are due to contractual obligations, mandatory shift payments, and overtime required to respond to incidents which involved the response of additional personnel. Chief DeMarco noted the Police Department has reviewed and approved the request. Lengthy discussion followed – See Attachments J and I..

MOTION: To APPROVE Transfer 19 in the amount of \$141,914.00.

Tripp moved/Herms seconded/

DISCUSSION: None.

VOTE: In Favor: Unanimous

The Board RECESSED at 8:10 p.m. and RECONVENED at 8:16 p.m.

b. Debt Service Budget discussion:

Treasurer Lord reviewed the status of East Windsor's debt service in comparison to other comparative towns with the Board.

X. Board Member Comments:

Chairman Corso noted the following:

- A Public Hearing will be held by the Board of Selectmen to review the status of the modular classroom project for the Broad Brook Elementary School.
- Charter revisions have been submitted to the Board of Selectmen for review; red-line copies of the proposed changes are available in the Selectmen's Office.


XI. Invoice Authorization:

Chairman Corso noted receipt of an invoice for recording secretarial services. No discussion occurred; Chairman .signed/approved the payment as submitted.

XII. Adjournment:

MOTION: To ADJOURN this Meeting at 9:00. p.m.

Tripp.moved/Pippin seconded/VOTE: In Favor: Unanimous

Respectfully submitted: 
Peg Hoffman, Recording Secretary, East Windsor Board of Finance

*BOARD OF FINANCE - 2/18/2015
ATTACHMENT A*

CUMULATIVE REPORT OF CASH

	JAN 2014	NET CASH COLLECTION	BUDGETED REVENUE	DIFFERENCE BETWEEN BUDGET AND ACTUAL
End of Month Report of				
Current Taxes	\$8,477,295.08	\$26,120,498.29	\$27,789,172.00	(1,668,673.71)
MV Supplemental	\$214,122.54	\$215,587.19	\$250,000.00	(34,412.81)
Interest and Fees	\$16,735.14	\$174,421.07	\$225,000.00	(50,578.93)
Prior Year Taxes	\$39,194.79	\$394,061.96	\$300,000.00	94,061.96
Total Tax Collector Report	\$8,747,347.55	\$26,904,568.51	\$28,564,172.00	(1,659,603.49)
Sewer Benefit Assessment	\$0.00	\$9,060.29		\$9,060.29
Sewer Facility Connection Charge	\$10,112.00	\$147,688.72		\$147,688.72
Aircraft Registration	\$270.00	\$3,650.00	\$4,800.00	(\$1,150.00)
Total Deposit	\$8,757,729.55	\$160,399.01	\$28,568,972.00	\$155,599.01

% OF BUDGET COLLECTED 94.19%

BOARD OF FINANCE - 2/18/2015
ATTACHMENT B

CASH FLOW REPORT - WEBSTER BANK GENERAL FUND CASH ACCOUNT

BEGINNING BALANCE		OUTFLOWS						ENDING BALANCE
January 1, 2015		PAYROLL	TRANSFER TO BOE	ACCOUNTS PAYABLE	TRANSFER TO INVESTMENT ACCOUNT	TRANSFER TO DEBT SERVICE	TRANSFER TO OTHER/BOUNCE	January 31, 2015
	\$2,987,154	(\$530,388)	(\$1,917,000)	(\$785,889)		(\$325,139)		
		INFLOWS						
LOCAL REVENUE	STATE REVENUE	TAX COLLECTIONS	TRANSFERS IN	FED/WPCA IN				
\$181,599	\$345,592	\$2,278,297	\$600,000	\$397,862				\$3,232,089



TOWN OF EAST WINDSOR

Caroline G. Madore, CCMA II - Assessor
11 Rye St. - Broad Brook, CT 06016-9653
cmadore@eastwindsorct.com
860-623-8878 / (Fax) 860-623-4798

TO: Board of Finance / Board of Selectmen
FROM: Caroline G. Madore, CCMA II - Assessor *CGM*
DATE: February 11, 2015
RE: Assessor's Status Report

MEMORANDUM

Real Estate Appeals - Grand List of October 1, 2012:

123 Phelps Rd. (Residence) - The Stipulation of Judgment has been reviewed and submitted back to the Plaintiff's attorney for sign-off and submittal to the Superior Court. I should have final numbers on this matter prior to next month's Status Report.

171 Main St. & 96 Prospect Hill Rd. (Nursing Homes) - Our Town Attorney and I have reviewed the 2 Reply Briefs which were filed by the nursing home owners - we now wait for the scheduling of the oral arguments at the Appellate Court level.

Grand List of October 1, 2014 -

I have attached the following:

- Grand List filing
- A Breakdown of Commercial vs. Residential Gross Assessments
- Top Ten Taxpayer List

There is a drop in the total taxable property (-496,744) which equals -.0522% and represents a total loss of \$14,793.04 (using the 2014/2015 mill rate). As difficult as this loss is, it can be explained and I would like to offer the following:

As to Real Estate - Since the filing of the 10/1/2013 Grand list, we have been successful in settling the Appeals relating to Sofia's Plazas - the settlement represented a drop in assessment value of 677,830. An additional 101,061 was dropped due to the demolition of 5 residences (4 mobile homes & a single family home) due to fire damage and the Town acquired one parcel of land on the corner of South Water St. and South Main St. That being said, we still finished on the positive side with an additional gross of 659,900 from the 2013 Grand List base. In December, 2014 the Permitting system was put on-line (following an over 2 year absence) and now may be accessed by our department to enable us to better track real estate permits and valuable property upgrades and will place us in a better scenario for 10/1/2015.

As to Personal Property - The business known as STR (Specialized Technology Resources, Inc.) has moved out of town and represents a loss of 12,942,397 in the gross assessment numbers. Following the pertinent reduction due to their manufacturing equipment exemptions, the net assessment loss is 132,410. We have also had a significant loss in applied penalties (281,843) as a result of the outstanding efforts of our Tax Collector in pursuing the uncollected dollars. Declarations were filed more promptly and/or when we were dealing with a closed business, then the files were closed following submittal as to the disposal of property was provided and/or proper proof of closure was provided.

Real Estate -

Homeowner's benefit letters have gone out to 70 homeowner accounts and 14 other additional veteran applicants who are required by statute to receive notification that they must apply to continue their tax credit status.

Thank you.



TOWN OF EAST WINDSOR

ASSESSOR'S OFFICE

January 30, 2015

Caroline G. Madore, Assessor for the Town of East Windsor hereby formally announces the figures for the Grand List of October 1, 2014:

TAXABLE PROPERTY

	<u>GROSS</u>	<u>EXEMPTIONS</u>	<u>NET</u>
REAL ESTATE	800,315,110	1,265,080	799,050,030
Difference	659,900	8,250	668,150
Percentage of Difference	0.0825%	0.6479%	0.0837%
PERSONAL PROPERTY	81,478,555	19,800,000	61,678,555
Difference	(8,309,780)	(7,929,380)	(380,400)
Percentage of Difference	-0.2549%	-28.5956%	-0.6130%
MOTOR VEHICLES	99,273,736	8,006,570	91,267,166
Difference	549,136	1,333,630	(784,494)
Percentage of Difference	0.5562%	19.9856%	-0.8522%
Sub-Totals	981,067,401	29,071,650	951,995,751

TAX EXEMPT PROPERTY

REAL ESTATE	85,484,050	85,484,050	-
TOTALS	1,066,551,451	114,555,700	951,995,751
Difference	(6,872,194)	(6,375,450)	(496,744)
Percentage of Difference	-0.8402%	-5.2720%	-0.0522%

Additional Information:

- The Net Difference of 496,744 times the 2013 mill rate (.02978) equals a loss of collectible dollars of \$14,793.04

- One mill = Taxable dollars figured as follows: Net total taxable assessments (951,995,751) times .001 = \$951,995.75

BOARD OF FINANCE - 2/18/2015
ATTACHMENT E



TOWN OF EAST WINDSOR

ASSESSOR'S OFFICE

Grand List of 10/1/2014		
Type	Gross Figures	%
Real Estate	885,799,160	83.05%
Personal Property	81,478,555	7.64%
Motor Vehicles	99,273,736	9.31%
Gross Grand List =	1,066,551,451	100.00%

Breakdown of Real Estate Commercial vs. Residential			
Code	Description	Gross Assessment Value	%
100	Residential	503,462,310	56.84%
200	Commercial	239,133,030	27.00%
300	Industrial	76,294,470	8.50%
400	Public Utility	10,150,770	1.15%
500	Vacant Land	13,314,810	1.50%
600	Use Assessment	3,519,100	0.40%
800	Apartments	40,924,870	4.62%
		885,799,160	100.00%

Residential	Commercial
56.84%	
	27.00%
	8.50%
	1.15%
1.50%	
0.40%	
	4.62%
58.74%	41.26%

BOARD OF FINANCE - 2/18/2015
ATTACHMENT F

TOP TEN TAXPAYER LIST - FOR OCTOBER 1, 2014

Property Owner / Location	Real Estate	Personal Property	Motor Vehicles	Assessment Totals	Tax Liability (X .0298)
1 Southern Auto Sales, Inc. & Related Entities Various Locations	19,705,320	2,448,650	84,640	22,238,610	\$662,265.81
2 Wal-Mart Stores East LP 44 & 69 Prospect Hill Rd.	18,250,760	3,721,690	21,390	21,993,860	\$654,977.15
3 The Mansions at Canyon Ridge LLC 277 North Rd.	19,050,040	192,070	0	19,242,110	\$573,090.04
4 Millpond Limited Partnership 100 Mill Pond Rd.	15,198,710	279,460	9,630	15,487,800	\$461,226.68
5 Blue Dog Properties Trust 97 Newberry Rd.	10,990,100	0	0	10,990,100	\$327,285.18
6 Connecticut Light & Power Co. & Related Entities Various Locations	559,940	10,300,050	0	10,859,990	\$323,410.50
7 Balch Bridge Street Corp. & Related Entities Various Locations	9,776,540	64,050	0	9,840,590	\$293,052.77
8 East Windsor Properties Limited Partnership 69 Prospect Hill Rd.	8,776,440	0	0	8,776,440	\$261,362.38
9 Connecticut Water Company Various Locations	3,350,160	4,567,800	452,920	8,370,880	\$249,284.81
10 Fremont Prospect Hill Road LLC 64, 66 & 68 Prospect Hill Rd.	8,184,460	0	0	8,184,460	\$243,733.22
TOTALS	113,842,490	21,573,770	568,580	135,984,840	\$4,049,628.54

Note - The Assessment Total of 135,984,840 represents 12.750% of the Gross Grand List

Town of East Windsor
Caroline G. Madore, CCMA II - Assessor
February 6, 2015

Kim Lord

From: GEORGE RAFAEL <GRAFAEL@CCM-CT.ORG>
Sent: Wednesday, February 18, 2015 12:20 PM
To: Kim Lord
Subject: Municipal Aid Estimates



February 18, 2015

FY 16 Governor's Proposed State Budget Impact on: East Windsor

On February 18, 2015, the Governor proposed his state budget for FY 16. Below is CCM's preliminary analysis of the impacts of this plan on East Windsor for certain key grant programs.*

Grant:	Current Year	Proposed FY	Proposed FY 16 v. FY 15	
	FY 15	16	(\$)	(%)
	(\$)	(\$)	(\$)	(%)
Education				
Adult Education	15,827	16,355	528	3.3%
ECS Grant	5,789,350	5,789,350	0	0.0%
Non-Public School Transportation	0	0	0	
Public School Transportation	110,946	114,678	3,732	3.4%
LoCIP	78,232	78,232	0	0.0%
Pequot-Mohegan Grant	43,987	48,673	4,687	10.7%
PILOT: Colleges & Hospitals	0	0	0	
PILOT: State-Owned Property	118,146	111,317	-6,829	- 5.8%
Town Aid Road	267,394	267,394	0	0.0%
MRSA Municipal Projects	277,470	295,024	17,554	6.3%
Total	6,701,352	6,721,024	19,672	0.3%

*Some grants are not listed because town-by-town amounts are not available. Many of these grants will be featured in CCM's upcoming budget analysis.

Below please find a summary of the estimated statewide changes to major municipal grants.

Grant:	Current Year FY 15	Proposed FY 16	Proposed FY 16 v. FY 15
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*BOARD OF FINANCE - 2/18/2015
ATTACHMENT H*

2015 Board of Finance Budget Workshops – Town Hall Meeting Room

Wednesday, March 25 th	Public Hearing:	7:00 p.m. Workshop immediately following
Thursday, March 26 th	Budget Workshop:	6:30 p.m.
Friday, March 27 th	Budget Workshop:	6:30 p.m.
Monday, April 6 th	Budget Workshop:	6:30 p.m.
Wednesday, April 8 th	Budget Workshop:	6:30 p.m.

BOARD OF FINANCE - 2/18/2015
ATTACHMENT I



Town of East Windsor Transfer Request Form

FY 14-15

Department Senior Center (710100) Date 1/30/2015
Transfer Amount \$200.00
Line Item FROM Education and Dues (52400) Line Item TO Travel (52300)
Reason for Transfer Line was budgeted too low for number of staff requesting reimbursement.

18

Approved

Denied

Department Police Department (510200) Date 2/4/2015
Transfer Amount _____
Line Item FROM _____ Line Item TO _____
Reason for Transfer See attached spreadsheet- to discuss under new business

19

Approved

Denied

Department Treasurer (410500) Date 2/5/2015
Transfer Amount \$1,000.00
Line Item FROM Professional Services (52100) Line Item TO Supplies and Equipment (52200)
Reason for Transfer No longer use part-time reconciliation clerk- and previous treasurer used to under-budget supplies & education lines and charge WPCA costs, which she posted to her expenditure budget

20

Approved

Denied

Department Treasurer (410500) Date 2/5/2015
Transfer Amount \$2,000.00
Line Item FROM Professional Services (52100) Line Item TO Education and Dues (52400)
Reason for Transfer For CPFO certification- to purchase books and take exams

21

Approved

Denied

First Selectman
Board of Finance

Denise Morano

Date
Date

2/10/2015

*BOARD OF FINANCE - 2/18/2015
ATTACHMENT J.*

	<u>Orig Budget</u>	<u>Budget + Revision</u>	<u>Y-T-D Actual</u>	<u>Projected Balance as of 6/30/15</u>	<u>Transfer From</u>	<u>Transfer To</u>
<u>Police Department</u>						
1005 510200 51655 OFFICER SALARY- FT	1,682,088.00	1,682,088.00	965,410.94	(13,620.88)		13,621.00
1005 510200 51665 CLERICAL SALARY- FT	105,581.00	105,581.00	65,445.18	(396.76)		397.00
1005 510200 51670 ACO SALARY- PT	22,880.00	22,880.00	13,947.68	(487.85)		488.00
1005 510200 51680 PD OVERTIME	242,914.00	229,914.00	240,640.91	(116,494.24)		116,500.00
1005 510200 52200 SUPPLIES & EQUIPMENT	13,983.00	13,983.00	11,909.94	(8,910.80)		8,911.00
1005 510200 52400 EDUCATION & DUES	23,747.00	23,747.00	16,683.69	(1,996.82)		1,997.00
				(141,907.35)		141,914.00
<u>Police Department</u>						
1005 510200 52100 PROFESSIONAL SERVICES	14,151.00	14,151.00	11,473.76	90.62	(90.00)	
1005 510200 51650 ADMIN SALARY- FT	222,019.00	240,019.00	136,028.72	243.54	(240.00)	
1005 510200 51660 DISPATCHER SALARY- FT	330,007.00	325,007.00	175,230.96	8,618.69	(8,610.00)	
1005 510200 51675 CLERICAL SALARY- PT	15,715.00	15,715.00	3,219.49	368.91	(360.00)	
1005 510200 51700 LONGEVITY	21,545.00	21,545.00	11,943.60	805.00	(805.00)	
1005 510200 52300 TRAVEL	100.00	100.00	0.00	100.00	(100.00)	
1005 510200 54303 UNIFORMS	47,968.00	47,968.00	17,926.72	1,762.04	(1,760.00)	
<u>Insurance and Pension</u>						
1005 910300 58250 WORKER'S COMP	242,039.00	241,360.00	120,912.89	70,753.43	(49,949.00)	
1005 910300 58320 LIABILITY AUTO PROPERTY	274,788.00	257,459.03	138,375.60	77,076.43	(45,000.00)	
<u>Contingency</u>						
1005 910600 59500 CONTINGENCY	70,000.00	70,000.00	0.00	70,000.00	(35,000.00)	
					(141,914.00)	