

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

**MINUTES OF REGULAR MEETING
Wednesday, May 20, 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, Robert Maynard, Kathy Pippin, and Sharon Tripp.
Members Absent: Robert Little
Alternate Present: Paulette Broder.
Alternate Absent: Gilbert Hayes
Others: **Town Treasurer:** Kim Lord; **First Selectman:** Denise Menard;
Selectmen: Jason Bowsza; **Town Staff:** **Department of Public Works**
Joe Sauerhoefer; **Assessor:** Carol Madore; **Tax Collector:** Patti Kratochvil.
Press: Kyle Penn, Journal Inquirer.

I. Call to Order:

Chairman Corso called the Meeting to Order at 7:01 p.m.

II. Time and Place of Meeting:

Wednesday, May 20, 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 Member Robert Little; she called for a motion to appoint an Alternate to fill the vacancy.

MOTION: To APPOINT Alternate Member Paulette Broder as a voting member for the May 20, 2015 *SPECIAL* Meeting of the Board of Finance.

Tripp moved/Herms seconded/**DISCUSSION:** None.
VOTE: In Favor: Unanimous

IV. Approval of Minutes/April 22, 2015 Special Meeting:

MOTION: To APPROVE the Minutes of the April 22, 2015 Special Meeting of the Board of Finance.

Tripp moved/Pippin seconded/

DISCUSSION: Members of the Board questioned the presentation format of the minutes; it was noted Items of Business had been moved ahead which caused them to appear in the minutes in different order than the agenda.

VOTE: In Favor: Unanimous

V. Public Participation:

No one requested to speak.

VI. Communications:

No correspondence was received to be shared at this meeting.

VII. Monthly Reports:

a. Treasurer:

Treasurer Lord presented the Board with the standard reports

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

Tax Collector:

Treasurer Lord presented the Board with the Report of the Tax Collector –

- Cumulative Report of Cash – End of Month Report for April 2015 -See Attachment B.
- Report of the Tax Collector – See Attachment C.

Assessor's Report:

Treasurer Lord presented the following monthly report submitted by the Assessor:

- Memorandum dated 5/12/2015.- Assessor's Status Report – See Attachment D.

Chairman Corso noted the Tax Collector and the Assessor are present this evening to discuss the New Business Items.

MOTION: To GO OUT OF ORDER AND MOVE New Business, Items a, b, and c, up for discussion next.

Tripp moved/Herms seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

IX. New Business:

a. Supplemental Appropriation – Security Upgrades Tax Office, Human Services:

Treasurer Lord recalled that at the BOF's Budget Workshop of 3/27/2015 the Board had reduced the Capital Purchases line in the Tax Collector's budget to \$500.00, noting the intention was to fund the security system needs from the Fund Balance appropriation in the current budget. Tax Collector Kratochvil and Municipal Agent/Director of Human Services Kristen Bouchard subsequently went to the Board of Selectmen and presented a proposal for security and ADA compliance upgrades to the Tax Collector's Office (\$9,500.00) and security upgrades to the Human Services Department (\$8,920.00). Tax Collector Kratochvil described the proposed renovations, noting the assistance of Officer Matt Carl of the Police Department.

MOTION: To APPROVE a supplemental appropriation of \$18,420 for security improvements for the Tax Collector's Office and the Human Services Departments, and to send the appropriation to Town Meeting.

Tripp moved/Hermes seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

b. Suspense List – Tax Collector Patricia Kratochvil:

Tax Collector Kratochvil presented the Board with a document which summarizes accounts for which she is actively pursuing tax collection. She reviewed the accounts, which are comprised of real estate, personal property, and motor vehicles. As required by State Statute Tax Collector Kratochvil is requesting the BOF approve transferring these accounts – which total \$106,327.52 – to the suspense book. See Attachment E – memo dated 5/20/2015 from Tax Collector Kratochvil.

MOTION: To APPROVE the transfer of the Suspense List in the amount of \$106,327.52 as presented by Tax Collector Kratochvil.

Tripp moved/Maynard seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

c. Assessment Discussion – Assessor Carol Madore:

Assessor Madore joined the Board to discuss the process for appeal of tax valuations, and report on the status of appeals made to the Board of Assessment Appeals for the Grand List of 2014.

VII. Monthly Reports (continued):

b. Line-Item Transfer Requests:

Treasurer Lord reviewed Line Item Transfers 31 through 44— See Attachment F, Pages 1 through 4.

MOTION: To APPROVE Transfer #31.

Tripp moved/Herms seconded/

DISCUSSION: Mr. Maynard questioned the movement of the salary allocation from the part-time fire personnel from the Town to the Warehouse Point Fire District. It was noted it has been agreed that the fire personnel will be employees of the district rather than the town.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #32

Tripp moved/Maynard seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #33

Tripp moved/Herms seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #34

Tripp moved/Maynard seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #35

Tripp moved/Maynard seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #36

Tripp moved/Maynard seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #37

Tripp moved/Maynard seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #38
Tripp moved/Maynard seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #39

Tripp moved/Maynard seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #40

Tripp moved/Maynard seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #41

Tripp moved/Herms seconded/

DISCUSSION: Discussion of the process for invoice review followed.

VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #42

Tripp moved/Maynard seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #43.

Tripp moved/Maynard seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous

MOTION: To APPROVE Transfer #44.

Tripp moved/Maynard seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous

VIII. Unfinished Business/a. Modular Project Update:

Treasurer Lord gave an update on the Meeting of the Building Committee held last evening. The Building Committee voted to continue to go with the bid submitted in November by ModSpace. Discussion continued regarding bonding options. After reimbursement by the State the Town's share of the Modular Project will be \$2,739,100.00.

IX. New Business:

See discussion earlier.

X. Board Member Comments:

First Selectman Menard reported that the Town and the Board of Education are moving forward with the switch in health care providers; negotiation will begin shortly with two bargaining units; and the HVAC project in the Town Hall is nearly completed.

Members Broder, Pippin, Herms, and Tripp had no comments.

Mr. Maynard requested a copy of the chart used during Mr. Chapman's presentation.

It was noted the Board of Finance will meet immediately the closing of the polls after the second referendum, on Tuesday, May 26.

XI. Invoice Authorization:

Chairman Corso noted receipt of an invoice for recording secretarial services for the Public Hearing/Special Meeting on 5/13/2015, and for this Regular Meeting dated 5/20/2015.

MOTION: To APPROVE payment of \$250 for recording secretarial services.

Tripp moved/Broder seconded/DISCUSSION: None.

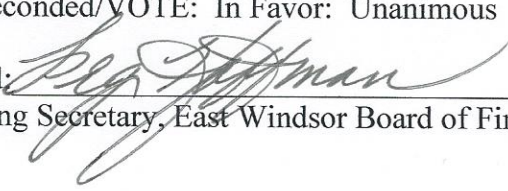
VOTE: In Favor: Unanimous

XII. Adjournment:

MOTION: To ADJOURN this Meeting at 8:30. p.m.

Tripp moved/Herms seconded/VOTE: In Favor: Unanimous

Respectfully submitted:


Peg Hoffman, Recording Secretary, East Windsor Board of Finance

Board of Finance - 5/20/2015
Attachment A -

CASH FLOW REPORT - WEBSTER BANK GENERAL FUND CASH ACCOUNT

BEGINNING BALANCE March 1, 2015	OUTFLOWS				
	PAYROLL	TRANSFER TO BOE	ACCOUNTS PAYABLE	TRANSFER TO INVESTMENT ACCOUNT	TRANSFER TO DEBT SERVICE TO OTHER/ BOUNCE
\$3,594,600	(\$493,418)	(\$1,207,600)	(\$627,759)	(\$90,558)	(\$54,190)

ENDING BALANCE
March 31, 2015

\$3,275,774

INFLOWS				
LOCAL REVENUE	STATE/FED REVENUE	TAX COLLECTIONS	TRANSFERS IN	WPCA IN
\$352,200	\$443,051	\$313,407	\$785,207	\$260,834

Board of Finance - 5/20/2015
Attachment B

CUMULATIVE REPORT OF CASH

End of Month Report of	APR 2015	CUMULATIVE	NET CASH COLLECTION	BUDGETED REVENUE	DIFFERENCE BETWEEN BUDGET AND ACTUAL
Current Taxes	\$24,860.86	\$27,649,930.85	\$27,599,347.28	\$27,789,172.00	(189,824.72)
MV Supplemental	\$671.55	\$304,767.35	\$302,849.54	\$250,000.00	52,849.54
Interest and Fees	\$10,755.90	\$271,591.20	\$278,562.83	\$225,000.00	53,562.83
Prior Year Taxes	\$10,510.31	\$473,974.56	\$442,830.33	\$300,000.00	142,830.33
Total Tax Collector Report	\$46,798.62	\$28,700,263.96	\$28,623,589.98	\$28,564,172.00	33,207.67
Sewer Benefit Assessment	\$0.00	\$10,417.57	\$10,417.57		\$10,417.57
Sewer Facility Connection Charge	\$7,491.00	\$158,026.72	\$158,026.72		\$158,026.72
Aircraft Registration		\$3,740.00	\$3,740.00	\$4,800.00	(\$1,060.00)
Total Deposit	\$54,289.62	\$172,184.29	\$172,184.29	\$28,568,972.00	\$167,384.29

% OF BUDGET COLLECTED 100.21%

TOWN OF EAST WINDSOR
REPORT OF TAX COLLECTOR

Board of Finance - 5/20/2015
Attachment C

TOWN OF EAST WINDSOR													
LIST YEAR	BEGINNING BALANCE	ASSESSMENT INCREASE	ASSESSMENT DECREASE	TAXES REFUNDED	TO SUSPENSE	ADJUSTED COLLECTIBLE	SUSPENSE PAID TAX	SUSPENSE PAID INTEREST	TAXES PAID	INTEREST	LIEN	NET BALANCE	GROSS BALANCE
2013	28,570,650.37	31,842.55	122,985.00	34,539.92		28,479,508.42			27,876,842.48	98,021.44	15,835.08	602,665.94	603,806.51
2012	617,851.28	2,020.75	44,337.59	5,986.04		575,534.44	396.48	110.56	300,655.52	53,513.17	16,037.16	274,878.92	275,241.69
2011	227,862.58	1,068.29	7,663.38	62.95		221,267.49	2,645.18	1,168.03	58,403.63	21,269.00	1,805.20	162,863.86	162,935.86
2010	155,612.92		7,167.90	36.56		148,445.02	1,466.54	970.57	24,262.53	13,351.08	1,221.06	124,182.49	124,518.49
2009	141,054.94		4,023.73			137,031.21	636.26	605.92	13,145.96	10,244.53	96.00	123,885.25	123,909.25
2008	114,792.59		3,646.84			111,145.75	262.72	249.58	13,509.38	11,653.00	3,967.08	97,636.37	97,660.37
2007	81,820.03		3,506.80			78,313.23	568.93	655.32	6,406.23	4,868.89	96.00	71,907.00	71,931.00
2006	20,475.02	113.32	2,938.50			17,649.84	373.73	600.69	4,562.38	5,221.58	48.00	13,087.46	13,087.46
2005	12,514.00		2,928.09			9,585.91	1,276.00	1,869.90	1,936.65	954.32	48.00	7,649.26	7,649.26
2004	7,576.43		2,842.35			4,734.08	598.44	761.29	201.37	3.02		4,532.71	4,532.71
2003	7,259.44		2,757.82			4,501.62	117.44	214.04				4,501.62	4,501.62
2002	7,081.80		2,600.43			4,481.37	239.33	490.86				4,481.37	4,481.37
2001	5,589.49		2,646.23			2,943.26	579.18	1,273.32				2,943.26	2,943.26
2000	4,396.01		2,529.03			1,866.98	35.62	85.49				1,866.98	1,866.98
1999	4,057.21		2,449.44			1,607.77	40.52	329.68				1,607.77	1,607.77
TOTAL	29,978,594.61	35,044.91	215,023.13	40,625.47	-	29,798,616.39	9,236.37	9,385.25	28,799,926.13	219,080.03	39,153.58	1,498,690.26	1,500,673.60
CREDIT BALANCES													
DATE	5/12/2015					2013	(1,140.57)						
						2012	(362.77)						
						2011	(72.00)						
						2010	(336.00)						
						2009	(24.00)						
						2008	(24.00)						
						2007	(1,983.34)						

Board of Finance - 5/20/2015



Attachment D.

TOWN OF EAST WINDSOR

Caroline G. Madore, CCMA II - Assessor
11 Rye St. - Broad Brook, CT 06016-9553
cmadore@eastwindsorct.com
860-623-8878 / (Fax) 860-623-4798

TO: Board of Finance / Board of Selectmen
FROM: Caroline G. Madore, CCMA II - Assessor
DATE: May 12, 2015
RE: Assessor's Status Report

MEMORANDUM

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

171 Main St. & 96 Prospect Hill Rd. (Nursing Homes) - The Appellate Court oral argument session was held on April 8, 2015. The Court's decision should be released shortly.

Grand List of October 1, 2014 -

Real Estate Appeals

171 Main St. & 96 Prospect Hill Rd. (Nursing Homes) - Appeals have been filed and our Town Attorney has filed an Appearance on our behalf.

Board of Assessment Appeals

As indicated in the prior month's report, the Board heard 92 cases - 63 real estate & 29 personal property matters totaling 11,700,393 in assessment value. Please see the attached spreadsheet which details the 64 denied cases and the 28 granted cases.

Personal Property

Audits have begun - please see the attached spreadsheet indicating the accounts which are in the Audit process. The declaration years of 2012, 2013 & 2014 are the Grand List years which will be investigated in order to ascertain that these personal property owners have submitted accurate information.

Real Estate

Field work has begun to address Certificates of Occupancy and updates to real estate values for the upcoming Grand List.

Revaluation - Grand List of October 1, 2017 -

The Request for Proposals (RFP) is in production stage and will be released by August, 2015.

Thank you.

Board of Finance - 5/20/2015
Attachment E

TOWN OF EAST WINDSOR
TAX COLLECTOR'S OFFICE
11 RYE STREET
BROAD BROOK, CT 06016
PH (860) 623-8904



PATRICIA KRATOCHVIL, CCMC
TAX COLLECTOR
MARY ANN SIMMONS
FINANCIAL CLERK
HEIDI VANE
TREASURERS AIDE

May 20, 2015

To: The Board of Finance

From: Patricia Kratochvil, Tax Collector *DK*

I am submitting a list of accounts for transfer to the suspense book per Connecticut General Statute 12-165.

I have worked with an two attorneys, two state marshals and a collection agency to collect these accounts.

The real estate accounts are mobile homes that previous grand lists have been suspended or have been sold by tax sale with a new owner.

The personal property accounts are no longer in business, mail has been returned as undeliverable, have been sent to the State Marshal and the warrants were returned as no assets.. For all defunct businesses, I have filed U.C.C. liens with the State of Connecticut, and if the business owner attempts to re-open a business in Connecticut, the Town of East Windsor's interests have been protected as a result of filing this lien. Some personal property accounts had been previously suspended on earlier grand lists and for continuity have been listed here.

The motor vehicle accounts have been returned to me as undeliverable, or I have been notified that the person is deceased and the estate is insolvent. The DMV has been notified of all delinquent accounts and the town can continue to collect back taxes owed from anyone who still has vehicles registered in the state.

Nothing herein shall be construed as an abatement of any tax transferred, and such tax, as increased by interest, penalties and fees will remain collectible for fifteen years from the due date.

Tax Type Transferred to Suspense	Total
Real Estate	\$13,116.02
Personal Property	\$74,394.21
Motor Vehicle	\$18,817.29
Grand Total	\$106,327.52

Action taken by the Board of Finance:

To: Patricia Kratochvil, CCMC, Tax Collector, Town of East Windsor:

A detailed examination has been made of the above statement, dated the 20th day of May, 2015, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed in such statement are believed to be uncollectible and pursuant to section 12-165 of the Connecticut General Statutes, and authority is hereby given to you to transfer such taxes, in accordance with the law, to the suspense book.

Dated at East Windsor, Connecticut, the _____ day of _____, 2015

Board of Finance, East Windsor _____

Chairman

Board of Finance - 5/20/2015
Attachment F - Page 1



Town of East Windsor Transfer Request Form

FY 14-15



Department Fire Departments (511100) **Date** 4/28/2015
Transfer Amount \$20,089.00
Line Item FROM 1005 511100 51620 **Line Item TO** 1005 511000 53510
Reason for Transfer Per Contract, Warehouse Point FD will administer part-time firefighters. The approved budget has \$43,000 for part-time firefighters, but due to late start, \$20,089 will cover costs.

31

Approved

Denied

Department Town Clerk (410300) **Date** 5/1/2015
Transfer Amount \$2,370.00
Line Item FROM Worker's Comp 910300 58250 **Line Item TO** Salary, Full Time 51610
Reason for Transfer Supervisor's contract settled- retro pay and COLA

32

Approved

Denied

Department Planning (411100) **Date** 5/1/2015
Transfer Amount \$5,755.00
Line Item FROM Worker's Comp 910300 58250 **Line Item TO** Salary, Full Time 51610
Reason for Transfer Supervisor's contract settled- retro pay and COLA

33

Approved

Denied

Department Building (411300) **Date** 5/1/2015
Transfer Amount \$1,505.00
Line Item FROM Worker's Comp 910300 58250 **Line Item TO** Salary, Full Time 51610
Reason for Transfer Supervisor's contract settled- retro pay and COLA

34

Approved

Denied

First Selectman
Board of Finance

Denise Menard

Date
Date

5/14/2015

Board of Finance - 5/20/2015
Attachment F - Page 2



Town of East Windsor Transfer Request Form

FY 14-15



Department	Parks and Recreation (710200)	Date	5/1/2015
Transfer Amount	\$945.00		
Line Item FROM	Worker's Comp 910300 58250	Line Item TO	Salary, Full Time 51610
Reason for Transfer	Supervisor's contract settled- retro pay and COLA		
35	Approved	Denied	

Department	Assessor's Office (410700)	Date	5/1/2015
Transfer Amount	\$1,975.00		
Line Item FROM	Worker's Comp 910300 58250	Line Item TO	Salary, Full Time 51610
Reason for Transfer	Supervisor's contract settled- retro pay and COLA		
36	Approved	Denied	

Department	Public Works (610100)	Date	5/1/2015
Transfer Amount	\$3,480.00		
Line Item FROM	Worker's Comp 910300 58250	Line Item TO	Salary, Full Time 51610
Reason for Transfer	Public Works contract settled		
37	Approved	Denied	

Department	Public Works (610100)	Date	5/1/2015
Transfer Amount	\$265.00		
Line Item FROM	Worker's Comp 910300 58250	Line Item TO	Longevity 51700
Reason for Transfer	Longevity calculation tied to overtime, per contract		
38	Approved	Denied	

First Selectman
Board of Finance

Deise Marano

Date
Date

5/14/2015

Board of Finance - 5/20/2015
Attachment F - Page 3



Town of East Windsor Transfer Request Form

FY 14-15



Department Public Works (610100) Date 5/7/2015
Transfer Amount \$75.00
Line Item FROM Professional Services (52100) Line Item TO Education and Dues (52400)
Reason for Transfer To pay for state-mandated training.
39 Approved Denied

Department Planning (411100) Date 5/12/2015
Transfer Amount \$682.00
Line Item FROM Professional Services (52100) Line Item TO Travel (52300)
Reason for Transfer ZEO attended local conference, and there was no town car available for many months, and staff was reimbursed for using personal vehicles for inspections.
40 Approved Denied

Department Town Property (610200) Date 5/14/2015
Transfer Amount \$33,500.00
Line Item FROM Gasoline (54421) Line Item TO Building Repair (54423)
Reason for Transfer Surplus in gas line will be used for needed building repairs
41 Approved Denied

Department Town Property (610200) Date 5/14/2015
Transfer Amount \$1,500.00
Line Item FROM Janitorial (54422) Line Item TO Building Repair (54423)
Reason for Transfer Surplus in gas line will be used for needed building repairs
42 Approved Denied

First Selectman
Board of Finance

Danese Menard

Date
Date

5/14/2015

Board of Finance. 5/20/2015
Attachment E. Page 4



Town of East Windsor Transfer Request Form

FY 14-15



Department Town Property (610200) Date 5/14/2015
Transfer Amount \$6,000.00
Line Item FROM Janitorial (54422) Line Item TO Vehicle Maintenance (54420)
Reason for Transfer Surplus in janitorial line will be used for needed vehicle maintenance
43 Approved Denied

Department Town Property (610200) Date 5/14/2015
Transfer Amount \$19,000.00
Line Item FROM Heating Oil (55300) Line Item TO Vehicle Maintenance (54420)
Reason for Transfer Surplus in heating oil line will be used for needed vehicle maintenance
44 Approved Denied

Department _____ Date _____
Transfer Amount _____
Line Item FROM _____ Line Item TO _____
Reason for Transfer _____
41 Approved Denied

Department _____ Date _____
Transfer Amount _____
Line Item FROM _____ Line Item TO _____
Reason for Transfer _____
42 Approved Denied

First Selectman
Board of Finance

Denise Menard

Date
Date

5/14/2015