

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

**MINUTES OF REGULAR MEETING
Wednesday, August 19, 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: Robert Little; Robert Maynard
Alternate Present: Paulette Broder.
Alternate Absent: Gilbert Hayes
Others: **Town Treasurer:** Kim Lord; **Deputy First Selectman:** Jason Bowsza;
Representative of the Building Committee (Permanent): Joe Sauerhoefer

Press: No one was present from the Press.

I. Call to Order:

Chairman Corso called the Meeting to Order at 7:02 p.m.

II. Time and Place of Meeting:

Wednesday, August 19, 2015 at 7:00 p.m. at the East Windsor Town Hall (11 Rye Street, Broad Brook, CT.)

III. Appointment of Alternates:

Chairman Corso noted the absence of Regular Member Robert Maynard; she called for a motion to appoint an Alternate to fill the vacancy.

MOTION: To APPOINT Alternate Member Paulette Broder as a voting member to replace Regular Member Robert Maynard for the August 19, 2015 Regular Meeting of the Board of Finance.

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

IV. Approval of Minutes/Regular Meeting, July 15, 2015:

MOTION: To ACCEPT the Minutes of the Regular Meeting of the Board of Finance dated July 15, 2015 as presented.

Broder moved/Pippin seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous

V. Public Participation:

Chairman Corso clarified that **Public Participation** should be a process by which the Board takes in information and returns to the speaker with correct information at a later date when the information can be researched for accuracy. It's not a process of dialogue but is an opportunity for the speaker to present his or her information. See additional discussion under **Communication**.

Deputy First Selectman Bowsza reported that in June the Board of Selectmen voted to recommend to the Board of Finance that they grant an additional appropriation for \$10,000.00 for the purpose of providing additional means of communication to the public. The request is the result of concerns and frustration raised by citizens over the current methods of communication of information, in this case advisement of hearings held on the possible Police Shooting Range. He requested that the Board consider discussing the appropriation during this Meeting.

MOTION: To ADD as Item c under New Business Discussion of an Additional Appropriation of \$10,000.00 for communications to the public.

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

VI. Communications:

Chairman Corso referenced Public Participation which occurred during the July 15, 2015 Board of Finance Meeting. Resident Steve Smith had questioned the percentage of funding allocated to employee salaries and benefits; in response Mr. Maynard guesstimated 80%. Chairman Corso cited information researched by Treasurer Lord, which indicated 58.15% of the 2014 - 2015 Fiscal Year Budget was expended in salaries and benefits – a percentage significantly less than that suggested by Mr. Maynard. See Attachment A.

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 B.

Tax Collector:

Treasurer Lord presented the Board with the standard reports submitted by the Tax Collector:

- Cumulative Report of Cash – End of Month Report for July 1, 2015 -See Attachment C.
- Report of the Tax Collector – See Attachment D.

Treasurer Lord noted the Tax Collector has collected 54% of the current tax obligations.

Assessor's Report:

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

- Memorandum dated August 12, 2015.- Assessor's Status Report – See Attachment E

Treasurer Lord noted that since Assessor Madore's submission of this report the Real Estate Appeals for nursing homes have been appealed to the Supreme Court, which extends the period of legal action.

Discussion followed regarding revenue received by the Town and the school system directly via the ECS Funding.

b. Line-Item Transfer Requests:

Treasurer Lord reviewed the specifics of the following line item transfers with the Board. See Attachment F.

Storm Emergency Fund:

MOTION: To APPROVE Transfer #65.

Tripp moved/Herms seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Town Property:

MOTION: To APPROVE Transfer #66.

Tripp moved/Herms seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Senior Center:

MOTION: To APPROVE Transfer #67.

Tripp moved/Herms seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Park and Recreation:

MOTION: To APPROVE Transfer #68.
Tripp moved/Herms seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Park and Recreation:

MOTION: To APPROVE Transfer #69.
Tripp moved/Herms seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Park and Recreation:

MOTION: To APPROVE Transfer #70.
Tripp moved/Herms seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Legal Defense:

MOTION: To APPROVE Transfer #71.
Tripp moved/Herms seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Legal Defense:

MOTION: To APPROVE Transfer #72.
Tripp moved/Herms seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

Sanitation:

MOTION: To APPROVE Transfer #73.
Tripp moved/Herms seconded/DISCUSSION: None.
VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

VIII. Unfinished Business: None.

IX. New Business/a. Supplemental Appropriation: Middle School Roof Emergency Repair:

Joe Sauerhoefer, representing the Building Committee (Permanent), joined the Board to discuss the request for an additional appropriation to fund repair of a portion of the Middle School Roof which lies above the recently renovated nurses' station suite. Discussion determined the funding for the nurses station suite was provided from two sources – a partial contribution from the Town CIP Fund, and a supplemental contribution made by the school system. Mr. Sauerhoefer indicated that they are at the point of installing drywall in the nurses' station suite; replacement of this 4,200 square foot portion of the roof at this time would prevent interior water damage to the nurses' station suite. It would also be a permanent replacement of this portion of the total Middle School roof structure - which is a project looming in the future. Mr. Sauerhoefer reported his funding request is for an additional appropriation not to exceed \$75,000.00

Discussion followed; it was noted additional future repairs anticipated for the Middle School are replacement of the furnace, and removal of the existing oil tanks.

Discussion followed regarding the process to manage and complete building repairs. While the Building Committee seeks estimates for pending projects actual funding for projects must be assured prior to the project formally going out to bid. The Board also discussed the ordinance which outlines the policies by which the Building Committee (Permanent) will manage future projects.

Treasurer Lord reported the Treasurer's Office has just received a list of expenditures made prior to June 30, 2015 totaling \$700,000.00+/- made by of the Board of Education.

MOTION: To APPROVE a supplemental appropriation not to exceed \$75,000.00 for the Building Committee to replace the roof above the nurses station suite in the Middle School, and to send the request for the supplemental appropriation to Town Meeting.

Tripp moved/Herms seconded/

DISCUSSION: The Board agreed the work needs to be done but the process by which this type of work is completed must be clearly defined, including the sources of funding, going forward.

Mrs. Herms called the question.

VOTE:
In Favor: Broder/Herms/Pippin/Tripp
Opposed: No one
Abstained: No one

b. Annual Report – FY 14-15

Treasurer Lord reported preliminary work will begin on the annual town report shortly. If the Commission is in agreement she would like to repeat the format used this year. The Commission concurred.

c. **Community Communications/ Discussion of an Additional Appropriation of \$10,000.00 for communications to the public:**

MOTION: To TAKE Deputy Selectman Bowsza's discussion after Board Member Comments.

Tripp moved/Herms moved/DISCUSSION: None

VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

X. Board Member Comments:

Chairman Corso requested Treasurer Lord to provide for the Board of Finance for the next meeting a breakdown of the \$700,000.00 in additional expenditures submitted by the Board of Education for Fiscal Year 2014 – 2015.

Chairman Corso would also like to set up quarterly meetings of the Board of Finance and the Board of Education.

MOTION: To CHANGE the regularly scheduled meeting date for the September Board of Finance to September 14, 2015 at 7:00 p.m. – location of meeting to be determined. Regular Meeting to be cancelled; September 14th to be scheduled as a Special Meeting.

Tripp moved/Herms moved/DISCUSSION: None

VOTE: In Favor: Unanimous (Broder/Herms/Pippin/Tripp)

IX. New Business/c. Community Communications/ Discussion of an Additional Appropriation of \$10,000.00 for communications to the public.

See discussion under Public Participation made by Deputy Selectman Bowsza regarding the Board of Selectmen's request for an additional appropriation of \$10,000.00 for the purposes of expanding methods of public communication.

MOTION: To APPROVE an additional appropriation of \$10,000.00 to the Board of Selectmen for community communications and to send the request to a Town Meeting.

Tripp moved/Pippin seconded/

DISCUSSION: Consideration of logistics of development of the methods and process to accomplish additional public communication.

VOTE: **In Favor:** **Unanimous (Broder/Herms/Pippin/Tripp)**

X. Adjournment:

MOTION: To **ADJOURN** this Meeting at 8:32 p.m.

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

Respectfully submitted:

Peg Hoffman, Recording Secretary, East Windsor Board of Finance

BOARD OF FINANCE - 8/19/2015
ATTACHMENT A

Salary and Benefit impact -FY 14-15

5,327,705 Town Salaries (Full, Part-time, Recording Secretaries)

3,074,549 Benefits (Insurance, 27th payroll, pension, OPEB)

8,402,254 Subtotal

14,449,749 Total town budget

58.15% Percentage of Town budget that paid salary and benefits

In response to question during public comment in July meeting.

BOARD OF FINANCE 8/19/2015
ATTACHMENT B

CASH FLOW REPORT- WEBSTER BANK GENERAL FUND CASH ACCOUNT

BEGINNING BALANCE July 1, 2015	OUTFLOWS					ENDING BALANCE July 31, 2015
	PAYROLL	TRANSFER TO BOE	ACCOUNTS PAYABLE	TRANSFER TO INVESTMENT ACCOUNT	TRANSFER TO DEBT SERVICE	TRANSFER TO OTHER/ BOUNCE
\$3,019,902	(\$861,366)	(\$1,165,000)	(\$1,562,676)		(\$78,579)	(\$3,080)
	INFLOWS					
	LOCAL REVENUE	STATE/FED REVENUE	TAX COLLECTIONS	TRANSFERS IN	WPCA IN	
	\$217,861	\$41,006	\$2,530,000	\$705,000		
						\$2,843,069

BOARD OF FINANCE 8/19/2015
ATTACHMENT C

CUMULATIVE REPORT OF CASH

End of Month Report of	JUL 2015	NET CASH COLLECTION	BUDGETED REVENUE	DIFFERENCE BETWEEN BUDGET AND ACTUAL
Current Taxes	\$15,315,755.55	\$15,310,633.53	\$28,273,762.00	(12,963,128.47)
MV Supplemental	\$0.00	\$0.00	\$275,000.00	(275,000.00)
Interest and Fees	\$17,752.05	\$17,883.23	\$225,000.00	(207,116.77)
Prior Year Taxes	\$66,379.81	\$63,579.55	\$275,000.00	(211,420.45)
Total Tax Collector Report	\$15,399,887.41	\$15,392,096.31	\$29,048,762.00	(13,658,587.02)
Sewer Benefit Assessment	\$3,945.15	\$3,945.15		\$3,945.15
Sewer Facility Connection Charge	\$152,841.00	\$152,841.00		\$152,841.00
Aircraft	\$0.00	\$0.00	\$3,300.00	(\$3,300.00)
Parking	\$20.00	\$20.00	\$60.00	(\$40.00)
Total Deposit	\$15,556,693.56	\$156,786.15		\$153,446.15

% OF BUDGET COLLECTED 52.99%

BOARD OF FINANCE 8/19/2015
ATTACHMENT D

TOWN OF EAST WINDSOR
REPORT OF TAX COLLECTOR

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
2014	28,744,867.65	17,450.82	36,138.02	506.80		28,723,180.45	2,522.52	519.77	15,310,633.53	241.06	72.50	13,412,546.92	13,414,777.86
2013	385,295.14	1,845.94	3,005.28	825.37		384,135.80	253.95	113.31	51,361.73	8,434.03	2,732.41	332,774.07	334,766.22
2012	193,015.61		2.54			193,013.07	209.17	127.71	4,342.42	1,095.54	828.84	188,670.65	189,914.65
2011	145,243.70					145,243.70	123.35	191.40	1,855.31	955.99	72.00	143,388.39	143,460.39
2010	117,070.92		107.98			116,962.94	253.47	189.29	786.14	700.09	24.00	116,176.80	116,512.80
2009	114,536.35					114,536.35	95.69	104.78	944.26	129.33	48.00	113,592.09	113,616.09
2008	90,710.11					90,710.11	141.34	178.64	124.83	134.86	146.78	90,585.28	90,609.28
2007	59,305.80					59,305.80	216.93	304.65				59,305.80	59,353.80
2006	10,550.87					10,550.87	105.69	172.80				10,550.87	10,574.87
2005	7,173.38					7,173.38	202.75	364.95				7,173.38	7,173.38
2004	4,038.63					4,038.63						4,038.63	4,038.63
2003	4,501.62					4,501.62						4,501.62	4,501.62
2002	4,244.73					4,244.73						4,244.73	4,244.73
2001	2,536.82					2,536.82						2,536.82	2,536.82
2000	1,478.54					1,478.54						1,478.54	1,478.54
TOTAL	29,881,569.87	19,296.76	39,253.82	1,332.17	-	29,861,612.81	4,164.86	2,267.30	15,370,048.22	11,691.90	3,924.53	14,491,554.59	14,495,555.68
CREDIT BALANCES													
DATE	8/6/2015					2014	(2,230.94)						
						2013	(1,992.15)						
						2012	(244.00)						
						2011	(72.00)						
						2010	(336.00)						
						2009	(24.00)						
						2008	(24.00)						
						2007	(48.00)						
						2006	(24.00)						
						TOTAL	(4,995.09)						



BOARD OF FINANCE
8/19/2015
ATTACHMENT E.

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: August 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 was in our favor. We must get beyond certain law dates before these appeals may be considered finalized & closed.

Real Estate Appeals - Grand List of October 1, 2014:

- 171 Main St. (Chestnut Point Realty LLC) - assessment value = 1,829,330
- 96 Prospect Hill Rd. (Kettle Brook Realty LLC) - assessment value = 4,089,130
 - o I will be attending a Pretrial session shortly on these two cases.
- 54 Real Estate Accounts – owned by SJK Properties LLC & Jolanta Kement
 - o The total assessment value for all 54 accounts = 1,107,040

State Reports –

The Additional Veteran's Report for the 2014 Grand List has been filed. The total revenue loss reimbursement requested is \$7,166.50.

Grand List of October 1, 2015 –

We continue to be in the search mode for real estate and personal property changes and updates. This process will be on-going until the Grand List is filed in January, 2016.

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

Revaluation – 2017

The Request for Proposals is in process of completion. I would prefer to start Revaluation work by the Spring/Summer of 2016.

Thank you.

BOARD OF FINANCE - 8/19/2015
ATTACHMENT F, PAGE 1



Town of East Windsor Transfer Request Form

FY 14-15



Department Storm Emergency Fund (Fund 2770) Date 6/30/2015
Transfer Amount \$82,430.48
Line Item FROM Public Works, Road Maintenance Line Item TO Storm Emergency Fund
Reason for Transfer Annual transfer of surplus funds to Storm Emergency Fund to cover storm expenses

65 Approved Denied

Department Town Property (610200) Date 6/30/2015
Transfer Amount \$11,489.66
Line Item FROM Electricity- Buildings (54424) Line Item TO Electricity- Street (54430)
Reason for Transfer Use surplus in one electricity line to offset deficit in other.

66 Approved Denied

Department Senior Center (710100) Date 6/30/2015
Transfer Amount \$194.96
Line Item FROM Professional Services (52100) Line Item TO Supplies and Equip (52200)
Reason for Transfer Use surplus in one dept. line to offset deficit in other.

67 Approved Denied

Department Park and Recreation (710200) Date 6/30/2015
Transfer Amount \$248.16
Line Item FROM Travel (52300) Line Item TO Prof. Services (52100)
Reason for Transfer Use surplus in one dept. line to offset deficit in other.

68 Approved Denied

First Selectman
Board of Finance

Deise Menard

Date
Date

8/6/2015

BOARD OF FINANCE - 8/19/2015
ATTACHMENT F, PAGE 2



Town of East Windsor Transfer Request Form

FY 14-15



Department	Park and Recreation (710200)	Date	6/30/2015
Transfer Amount	\$311.16		
Line Item FROM	Travel (52300)	Line Item TO	Supplies and Equip. (52200)
Reason for Transfer	Use surplus in one dept. line to offset deficit in other.		
69	Approved	Denied	

Department	Park and Recreation (710200)	Date	6/30/2015
Transfer Amount	\$188.50		
Line Item FROM	Education and Dues (52400)	Line Item TO	Site Improvement (55510)
Reason for Transfer	Use surplus in one dept. line to offset deficit in other.		
70	Approved	Denied	

Department	Legal Expense (910200)	Date	6/30/2015
Transfer Amount	\$3,461.43		
Line Item FROM	Ins. And Pension- Unemploy (58300)	Line Item TO	Town Counsel (57400)
Reason for Transfer	Legal line deficit due to defense of tax and zoning related lawsuits		
71	Approved	Denied	

Department	Legal Expense (910200)	Date	6/30/2015
Transfer Amount	\$9,146.00		
Line Item FROM	Ins. And Pension- Unemploy (58300)	Line Item TO	Labor Relations (57500)
Reason for Transfer	Legal line deficit due to negotiation of four contracts (Supervisors began in FY 14 resolved FY 15)		
72	Approved	Denied	

First Selectman
Board of Finance

Denise Menard

Date
Date

8/6/2015

BOARD OF FINANCE - 8/19/2015
ATTACHMENT F, PAGE 3



Town of East Windsor Transfer Request Form

FY 14-15



Department Sanitation (910500) Date 6/30/2015
Transfer Amount \$502.38
Line Item FROM Disposal (59400) Line Item TO Collection (59320)
Reason for Transfer Use surplus in one dept. line to offset deficit in other.

73

Approved

Denied

Department _____ Date _____
Transfer Amount _____
Line Item FROM _____ Line Item TO _____
Reason for Transfer _____

74

Approved

Denied

Department _____ Date _____
Transfer Amount _____
Line Item FROM _____ Line Item TO _____
Reason for Transfer _____

75

Approved

Denied

Department _____ Date _____
Transfer Amount _____
Line Item FROM _____ Line Item TO _____
Reason for Transfer _____

76

Approved

Denied

First Selectman

Board of Finance

Denise Marano

Date

Date

8/6/2015