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

MINUTES OF REGULAR MEETING Wednesday, October 21, 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 (arrived shortly after the Call to

Order), Robert Little, Robert Maynard, Kathy Pippin, and Sharon Tripp.

Members Absent: Robert Little.

Alternate Present: Paulette Broder.

Alternate Absent: Gilbert Hayes

Others Guests associated with the Town: Town Treasurer: Kim Lord; First Selectman:

Denise Menard; **Deputy First Selectmen:** Jason Bowsza; **Town Staff or Department Heads: Director of Social Services, Human Services**

Department/Director of Senior Services Kristen Fromanek;

Other Guests associated with the Board of Education: Dr. Theresa Kane, Superintendent of

Schools; Chris, representing Business Management Services provided by TMSolution, Inc. (available in the audience); Andrew Paquette, SFO, Business Management Services provided by TMSolution, Inc. (arrived after completion of the presentation).; **Board of Education:** Chris

Mickey, Chairman; Kathy Bilodeau, Nicole DeSousa, Patti Nelson, Randi

Reichle, and Cathy Simonelli.

Press: No one from the Press was present.

1. Call to Order:

Chairman Corso called the Meeting to Order at 7:00 p.m.

2. Time and Place of Meeting:

Wednesday, October 21, 2015 at 7:00 p.m. at the East Windsor Town Hall (11 Rye Street, Broad Brook, CT.)

3. **Appointment of Alternates:**

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 October 21, 2015 Regular Meeting of the Board of Finance.

Tripp moved/Pippin seconded/<u>DISCUSSION:</u> None.

Board of Finance Regular Meeting October 21, 2015

VOTE:

In Favor:

Unanimous

4. Approval of Minutes/a. Special Meeting, September 14, 2015:

MOTION: To ACCEPT the Minutes of the Special Meeting of the Board of Finance

dated September 14, 2015 as presented.

Tripp moved/Pippin seconded/*DISCUSSION*: None.

VOTE:

In Favor:

Broder/Maynard/Pippin/Tripp

b. Special Meeting, September 29, 2015:

MOTION: To **ACCEPT** the Minutes of the Special Meeting of the Board of Finance

dated September 29, 2015 as presented.

Tripp moved/Pippin seconded/DISCUSSION: None.

VOTE:

In Favor:

Broder/Maynard/Pippin/Tripp

c. Joint BOE and BOF Meeting, September 29, 2015:

MOTION: To ACCEPT the Minutes of the Special Meeting of the Board of Finance

and Board of Education dated September 29, 2015 as presented.

Tripp moved/Pippin seconded/DISCUSSION: None

VOTE:

:

In Favor:

Broder/Maynard/Pippin/Tripp

5. <u>Public Participation:</u>

No one requested to speak.

6. Communications: None.

MOTION: To **MOVE** Transfer Requests as the next Agenda item before the Monthly

Reports.

Tripp moved/Pippin seconded/*DISCUSSION*: None.

VOTE:

In Favor:

Broder/Maynard/Pippin/Tripp

7. b. <u>Transfer Requests:</u>

Kristen Fromanek, Social Services Director, stated to the Board that last year she received funding for an upgrade to security for the Human Services Department located at the Town Hall Annex. Funding of \$8,920 provided adding a card reader to Human Services' front door, adding a camera to their hallway, and adding a wireless remote panic alarm for the department. Installation of those security measures at one time provided a \$280 savings to the Town.

Ms. Fromanek noted that currently the Human Services Department is separated from the Police Department by double doors. While the Human Services Department can easily access the Police Department access from the Police Department to the Human Services Department is attained by either using a lock box key or going outside the building to gain entrance to the department. It has been recommended that a second card reader, at a cost of \$2,350, be installed at the double doors separating the Police Department from the Human Services Department. The additional cost for the second card reader is reduced to \$2,030 considering the savings noted above. Total cost of this security upgrade will be \$10,950. Ms. Fromanek is requesting a transfer of the additional \$2,030. See Attachment A.

LET THE RECORD SHOW Board of Finance Member Hermes arrived.

MOTION: To APPROVE Transfer #1.

Tripp moved/Maynard seconded/*DISCUSSION*: None.

VOTE: In Favor: Broder/Maynard/Pippin/Tripp

Opposed: No one Abstained: Hermes

MOTION: To TAKE Agenda 8a. next.

Tripp moved/Pippin seconded/*DISCUSSION:* None.

VOTE: In Favor: Broder/Herms/Maynard/Pippin/Tripp

8. <u>Unfinished Business/a BOE expenditures FY 15:</u>

Board of Education (BOE) Chairman Chris Mickey and BOE Member Simonelli joined the Board of Finance for continued discussion of outstanding expenditures attributable to the BOE. BOE Chairman Mickey gave a presentation outlining which invoices had proof of order prior to July 1, 2015 and those that did not.

Discussion then turned to the process going forward. BOE Chairman Mickey cited Charter language which he felt exempted the BOE from the Board of Selectmen's control regarding management of budgeted funding. BOE Chairman Mickey suggested the Charter indicated the BOE isn't legally bound by any rules of the Town. Treasurer Lord stated that local control exists over all budgetary matters.

Lengthy discussion followed. Both the BOE and the BOF agreed improvement needs to be made regarding communication between both boards. The BOF reiterated that the process of providing back-up documentation for invoices needs to be adhered to, and the reporting process needs to follow specific dates (encumbrances made by 6/30, list provided to the Treasurer's Office by 7/15) to close out the FY.

Board of Finance Regular Meeting October 21, 2015

The BOF had requested a hard copy report of the expenditures discussed by BOE Chairman Mickey to compare to the outstanding check registers. Dr. Kane indicated she had a copy but it would be difficult to copy this evening; hard copies could be provided for the BOF tomorrow. The comparison, and acceptance by the BOF, however, must be made this evening.

The BOF called a recess to review Dr. Kane's material. Chris, of TMS, joined the BOF to offer assistance deciphering the back-up material.

MOTION: TO TAKE A FIVE MINUTE BREAK.

Tripp moved/Broder seconded/VOTE:

In Favor:

Unanimous

The Board RECESSED at 8:05, and RECONVENED at 8:17 p.m.

Review of the hard copy documentation corroborated that all invoices except for \$36,957.94 in expenditures were POs which qualified for FY 2014 - 2015.

MOTION: To **APPROVE** that the check registers in question be posted to the school year 2015.

Herms moved/Tripp seconded/

DISCUSSION: Mr. Maynard questioned if the Board was approving the 27 invoices totaling approximately \$279,000? Treasurer Lord reported the Board has approved check registers #139 and #140; approximately \$800,000 in expenditures were submitted by the BOE in August 2015. That \$800,000 included approximately \$300,000 in purchases from Dell Computers, which were resubmitted with purchase dates prior to 6/30. BOE Chairman Mickey suggested all the remaining invoices, aside from approximately \$36,000, had been shown to be ordered prior to July 1st. A consensus of BOF members concurred with the motion made by Mrs. Herms. The motion was amended to reflect the year end close date and check register submission date going forward.

AMENDED MOTION: To APPROVE that the check registers in question be posted to the school year 2015, and, going forward encumbrances must be dated no later than 6/30, and lists reflecting those encumbrances must be given to the Treasurer's Office by 7/15 annually so the BOF can match encumbrances with expenditures.

Herms moved/Tripp seconded/<u>Discussion</u>: Nothing further.

VOTE: In I

In Favor:

Unanimous (Broder/Herms/Maynard/Pippin/Tripp

MOTION: TO RETURN TO THE POSTED AGENDA ORDER.

Tripp moved/Herms seconded/DISCUSSION: None.

Board of Finance Regular Meeting October 21, 2015

VOTE:In Favor:

Unanimous

7. 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 September 2015 -See Attachment C.
- Report of the Tax Collector See Attachment D

Assessor's Report:

Treasurer Lord reported the Assessor has been very busy working on Personal Property Declarations. The Assessor has begun auditing several businesses. Declarations can be reviewed for the previous 3 years; tax refunds, or additional tax liabilities can be charged for that 3 year period.

Treasurer Lord also reported the Assessor is working on a Tax Abatement Policy to encourage economic development.

b. Annual Report Update:

Treasurer Lord reported most department reports have been submitted; Board members divided up the reports for proof-reading. In an effort to reduce printing costs Treasurer Lord noted the annual Financial Report will be available online and in the Town Clerk's Office. Hard copies can be printed on request.

9. New Business: Nothing presented this evening.

10. Board Member Comments:

Chairman Corso opened discussion of the available fund balance vs. revenues. Treasurer Lord and First Selectman Menard indicated savings were realized via a switch in health care plans. Treasurer Lord indicated that on the revenue side the Town had budget \$130,000 for LOCIP funding but received only \$78,000. It was noted Town Policy is to strive for 5 - 17% to be retained as the fund balance. Discussion followed regarding the possibility of developing shovel ready projects to utilize some of the fund balance.

Board of Finance Regular Meeting October 21, 2015

> Chairman Corso noted the makeup of the Board can change with the November election. She noted she's enjoyed working with the Board and Treasurer Lord. Chairman Corso suggested she felt it was important for Board members to identify the issues they would like to see accomplished going forward.

Kathy Pippin indicated she would like to get back on the Board; if it changes much people won't have the experience needed. Mrs. Pippin suggested Treasurer Lord has done a fabulous job.

Paulette Broder reported she has mixed emotions; it will be hard to start over with new members. Mrs. Broder felt the Board has started better communication with the BOE, and have come a long way already.

Cindy Herms reported she is the BOF's liaison to the CIP Commission, which is in the process of ranking the projects. She reported that during the CIP meetings it was mentioned that the BOE has available to them a grant of \$1.2 million which must be used for things outside of the budget and CIP projects.

Mrs. Herms felt it was important to finalize how to concretely improve communications with the BOE. Chairman Corso suggested the November BOF Meeting should include as an agenda item how often to meet with the BOE. Discussion followed regarding the differing opinions as to whom the BOE answers to regarding budget expenditures. It was noted that although the Town can't dictate their expenditures they are a department of the Town and must follow the same procedures as other Town departments. Chairman Corso suggested another agenda item should identify other departments, such as WPCA, which Treasurer Lord must reconcile with, and to add an agenda item for communication with those departments, and set the frequency of the communication.

Mrs. Tripp suggested her only concern is setting up quarterly meetings with the BOE.

Mr. Maynard agreed everyone worked hard on the budget process. He also agreed communication needs to be improved with the BOE. Mr. Maynard suggested Treasurer Lord has done a great job. He isn't worried about changes to the BOF as Treasurer Lord will still be here and will bring new members up to speed quickly. He suggested over the year he has learned of the additional appropriation process and bonding to keep the spending down.

Adjournment: 11.

To ADJOURN this Meeting at 9:05. p.m. **MOTION:**

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

Respectfully submitted:

Peg Hoffman, Recording Secretary, East Windsor Board of Finance

GOARD OF FINANCE - 10/21/2015



Town of East Windsor Transfer Request Form FY 15-16



Department	Human Services CNR	Date	10/5/2015
Transfer Amount	\$2,030.00	lotte seconty to t	
Line Item FROM	1005 910600 59500 (Contingency)	Line Item TO	3005 411700 81030 CNR Security
Reason for Transfer	Add additional door reader to security	upgrade project. (See r	nemo from Kristen Formanek)
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First Selectman	Deress Menare	Date	
Board of Finance		Date	

10/21/2015 BOARD OF FINANCE-ATTACHMENT B

CASH FLOW REPORT- WEBSTER BANK GENERAL FUND CASH ACCOUNT

							EFinance Special Meeting per 29, 2015
		*STATE MODULAR FUNDS TO CAPITAL PR		ENDING BALANCE	September 30, 2015	\$2,894,652	Unfinished Business; May Business at Discuss y Town: Treasurer Lo boom sont to one audit
TNO		TRANSFER TO OTHER/ BOUNCE* (\$1.341.205)	moh orowi		aper s sed to zaoito		
D CASH ACCO		TRANSFER TO DEBT SERVICE (\$317,627)	gnishow I ele. the difference of the difference		WPCA IN	\$251,531	 WPCA: Treasurer in their user fees have a New Sociessyb) thiscuss d
GENERAL FUN)WS	TRANSFER TO INVESTMENT ACCOUNT	apubE to bi	WS	TRANSFERS	\$2,361,866	
EBSTER BANK	OUTFLOWS	ACCOUNTS PAYABLE (\$1.117,920)	Unanimons	INFLOWS	TAX COLLECTIONS	\$251,000	
CASH FLOW REPORT- WEBSTER BANK GENERAL FUND CASH ACCOUNT		TRANSFER TO BOE (\$2,118,000)			STATE/FED REVENUE	\$1,402,712	
CASH FLO		PAYROLL (\$454,389)			LOCAL	\$346,170	
		sinnin g BALANCE eptember 1, 2015 \$3,630,515				1	

BOARD OF FINANCE - 10/21/2015 ATTACHMENT C

End of Month Report of Sept 2018 NIET CASH RUDGETED CLICOLLECTION NIET REVENUE CASH RUDGETED SUDGET AND REVENUE ACTION. DIFFERENCE RUDGET AND REVENUE ACTION. Current Taxes \$7.59,424.82 \$15,885,706.97 \$26,273,762.00 (12,388,056.03) MV Supplemental \$0.00 \$27,500.00 (170,338.84) Interest and Fees \$24,375.06 \$124,688.13 \$225,000.00 (170,338.84) Prior Year Taxes \$41,375.06 \$124,688.13 \$225,000.00 (170,338.84) Sewer Benefit Assessment \$16,213.36 \$20,675.64 \$20,675.64 Sewer Benefit Assessment \$20,675.64 \$20,675.64 \$20,675.64 Sewer Facility Connection Charge \$21,213.36 \$20,675.64 \$20,675.64 Sewer Facility Connection Charge \$20,675.64 \$20,675.64 \$20,675.64 Sewer Facility Connection Charge \$6,00 \$23,000 \$23,100 Total Deposit \$20,00 \$220,00 \$221,897.62 Afroratt \$260,91 \$224,247.62 \$221,897.62		CUMULATIVE	CUMULATIVE REPORT OF CASH		ş	
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BOARD OF FINANCE - 10/2015

TOWN OF EAST WINDSOR	REPORT OF TAX COLLECTOR

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