

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

**MINUTES OF REGULAR MEETING
Wednesday, January 20, 2016, at 7:30 p.m.**

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

Members Present: Jerilyn Corso (Chairman) Cindy Herms, Kathy Pippin; Steve Smith, and Bill Syme.
Members Absent: Robert Little
Alternate Present: Paulette Broder, and Luis Valdez.
Alternate Absent: Robert Little
Others: **Town Treasurer:** Kim Lord; **First Selectman:** Robert Maynard;
Selectmen: Jason Bowsza; Richard Pippin; **Town Staff or Department Heads:** Assessor, Carol Madore;

Press: No one from the Press identified themselves at this Meeting.

1. **Call to Order:**

Chairman Corso called the Meeting to Order at 7:31 p.m.

Chairman Corso welcomed Steve Smith to the Board. She requested everyone stand to participate in the Pledge of Allegiance.

2. **Time and Place of Meeting:**

Wednesday, January 20, 2016 at 7:30 p.m. in the Meeting Room of the East Windsor Town Hall (11 Rye Street, Broad Brook, CT.)

3. **Attendance/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 Luis Valdez to replace Regular Member Robert Little as a voting member for the January 20, 2016 Regular Meeting of the Board of Finance.

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

VOTE: In Favor: Unanimous (Herms/Pippin/Smith/Syme)

4. **Approval of Minutes/a. Regular Meeting, December 16, 2015:**

MOTION: To APPROVE the Minutes of the Regular Meeting of the Board of Finance dated December 16, 2015, as presented.

Syme moved/Herms seconded/**DISCUSSION:** None

VOTE: In Favor: Unanimous (Herms/Pippin/Smith/Syme/Valdez)

Approval of Minutes/a. Special Meeting, December 16, 2015:

MOTION: To APPROVE the Minutes of the Special Meeting of the Board of Finance dated December 16, 2015, as presented.

Syme moved/Valdez seconded/**DISCUSSION:** None

VOTE: In Favor: Unanimous (Herms/Pippin/Smith/Syme/Valdez)

5. **Public Participation:**

No one requested to speak.

6. **Communications:**

Treasurer Lord provided the Board with an updated Budget Schedule. Discussion followed regarding participation in other (BOS and BOE) workshops. The Board decided to move the BOF Budget Workshop scheduled for Monday, April 11th to Monday, April 18th.

7. **Monthly Reports/a. Town Financial Reports:**

Assessor's Report:

Assessor Carol Madore joined the Board to discuss her Status Report dated January 14, 2016 - See Attachment A. Assessor Madore reported on the following:

- No changes to Personal Property Audits (2012, 2013, & 2014).
- Difficulties which have occurred within the State DMV trickle down to the local level. The Assessor's Office is working diligently to process the 2015 Motor Vehicle Grand List despite the incorrect information received from the DMV.
- The Warehouse Point Fire District (WHPFD) will now tax residents for fire protection. They will no longer be part of the Town Budget, and will have their own budget approval process, with Budget expenditures voted on by the members of their fire district. The Town will collect tax payments for the WHPFD; coding to reflect the change of charges is complete. Discussion continued regarding the need for a Memo of Understanding between the Town and the WHPFD to reflect these changes.

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 December 2015 -See Attachment B.
- Report of the Tax Collector – See Attachment C.

Treasurer:

Treasurer Lord presented the Board with the standard reports

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

Monthly Reports/b. Line-Item Transfer Requests:

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

Police Department:

MOTION: To APPROVE Transfer #5 for \$3,000.00 from Supplies and Equipment – 52200 to Professional Services 52100 for Janitorial Services.

Herms moved/Syme seconded/

DISCUSSION: Treasurer Lord referenced an e-mail from Deputy Chief Hart regarding this request. She indicated she had requested someone appear to discuss this request to clarify the budget years referenced in the e-mail. No one was present from the Police Department; Treasurer Lord reported the request for appearance was made on short notice.

MOTION: To RESCIND Transfer request #5.

Herms moved/Syme seconded/**DISCUSSION:** None

VOTE: In Favor: Unanimous (Herms/Pippin/Smith/Syme/Valdez)

MOTION: To POSTPONE Transfer #5.

Valdez moved/Herms seconded/**DISCUSSION:** None

VOTE: In Favor: Unanimous (Herms/Pippin/Smith/Syme/Valdez)

MOTION: To POSTPONE Transfer #6.

Herms moved/Valdez seconded/**DISCUSSION:** None

VOTE: In Favor: Unanimous (Herms/Pippin/Smith/Syme/Valdez)

Assessor:

MOTION: To APPROVE Transfer #7 for \$3,000.00.

Herms moved/Smith seconded/

DISCUSSION: Assessor Madore reported the request is to fund salaries for Staff to work on the local issues caused by the State DMV problems. Discussion followed regarding the hourly rate vs. comp time.

VOTE: In Favor: Herms/Smith/Syme/Valdez
Opposed: Pippin
Abstained: No one

8. Unfinished Business/a. Amend Cynthia Herms appointment to Pension Board for four years, per Charter:

The Board had previously appointed Mrs. Herms to complete the term of Robert Maynard on the Pension Commission; Treasurer Lord noted the Charter requires that the appointment be a four year term.

MOTION: To AMEND Cynthia Herms' term for appointment to the Pension Board to four (4) years for a term to expire 2020, or upon her no longer being on the Board of Finance.

Syme moved/Pippin seconded/DISCUSSION: None.

VOTE: In Favor: Pippin/Smith/Syme/Valdez
Opposed: No one
Abstained: Herms

9 New Business/a Board of Finance Budget Request FY 17:

Treasurer Lord presented the Board with a proposed budget for FY 2016 – 2017. She noted the Town is in the third year of its contract with the auditors, which calls for an increase of \$500.

MOTION: To APPROVE the budget request of \$44,250.00 for the Board of Finance for FY 2017.

Herms moved/Pippin seconded/DISCUSSION: None.

VOTE: In Favor: Unanimous (Herms/Pippin/Smith/Syme/Valdez)

New Business/b. Result of \$4.9 million note sale – Broad Brook School Classroom project:

The note sale produced 4 bids during a competitive sale. The net interest cost is .68% and there was a premium paid for the note, so the results were very favorable.

New Business/c. Discussion of BOE reconciliation as of January 1, 2016:

Chairman Corso noted that Treasurer Lord, Chairman Corso, First Selectman Maynard, and representatives from TMS met earlier today to begin the new process for reconciliation of BOE expenditures which was agreed to during a joint meeting of the BOF and BOE in September, 2015. TMS presented three additional check registers authorizing expenditures totaling \$59,000.00 which they expect to be charged to FY 2015.

Discussion continued regarding lack of compliance to the agreed process. It was also noted that FRC payments for 2015 have not yet been received by the Town, and two deficiencies noted in the audit relate to the BOE side of the budget. The BOF cited concern the agreement is already collapsing. Chairman Corso suggested the Boards had agreed to meeting quarterly to discuss funding; she said she would send a letter to the BOE chairman to schedule a joint BOF/BOE Meeting.

10. Board Member Comments:

Mrs. Broder cited her disappointment that the Board of Education (BOE) was unable to keep their side of the agreement made between the BOF and the BOE at our joint meeting; she questioned how this Board could expect cooperation in the future? Discussion followed regarding the amount of time spent by Treasurer Lord and her Staff trying to reconcile the BOE's expenditure submissions.

Mr. Valdez felt the only power the BOF has over the BOE is the power of the purse.

Mrs. Pippin

- agreed with Mr. Valdez; she felt this lack of cooperation will continue. Mrs. Pippin felt these actions shows lack of respect for this Board.
- reported she isn't supposed to be part of the Capital Improvement Projects Commission (CIP) because she is a member of the BOF. Mrs. Pippin reported she loved serving on the CIP; she will attend as a member of the audience. Discussion followed regarding Section 11.3 of the Charter which specifies membership of BOF members on other boards. Chairman Corso noted another member of the Board has requested a legal opinion of that directive as he is also a member of another board. Speaking from the audience Denise Menard reported she felt a legal opinion on that issue has already been made and should be available in the First Selectmen's Office.

Mrs. Herms questioned the status of the presentation of CIP projects? Denise Menard, speaking as a member of the CIP Committee, suggested the projects have been ranked, and funding options have been discussed. Discussion followed regarding the process of presenting the project rankings to the BOS and BOF.

Mr. Syme

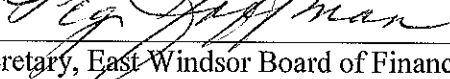
- reported he won't be able to attend the next BOF Meeting as he will be out of town.
- suggested that TMS (acting as the BOE's business manager) hasn't matched up the accounting categories for the past three years; if they can't maybe we need to find a new business manager.
- noted the Town has new trucks on the road plowing; he cited his experience with equipment management and questioned if the town has over-spent on the trucks and purchased equipment which is larger than needed.

Mr. Smith cited information and CGS. regarding the relationship between the BOF and the BOE Discussion followed regarding options to improve the working relationship.

11. Adjournment:

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

Pippin moved/Herms. Seconded/VOTE: In Favor: Unanimous

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

BOARD OF FINANCE - 1/20/2016
ATTACHMENT A



TOWN OF EAST WINDSOR

Caroline G. Madore, CCMA II - Assessor
11 Rye St. - Broad Brook, CT 06016-9553
cmadore@eastwindsorct.com
860-823-8878 / (Fax) 860-823-4788

TO: Board of Finance / Board of Selectmen
FROM: Caroline G. Madore, CCMA II - Assessor *CM*
DATE: January 14, 2016
RE: Assessor's Status Report

MEMORANDUM

Real Estate Appeals which remain active:

Grand List of October 1, 2012:

- 171 Main St. & 96 Prospect Hill Rd. (Nursing Homes) - the Plaintiffs have filed their Briefs with the Supreme Court - the reply Briefs are now in process by our Attorneys.

Grand List of October 1, 2014:

- 171 Main St. (Chestnut Point Realty LLC)
- 96 Prospect Hill Rd. (Kettle Brook Realty LLC)
 - o Pretrial dates will be scheduled in order to follow the resolution of the Supreme Court matters, referred above.
- 54 Real Estate Accounts - owned by SJK Properties LLC & Jolanta Kement

Personal Property Audits (2012, 2013 & 2014) -

Please see the attached final report.

Grand List of October 1, 2015 -

Real Estate & Personal Property:

Processing & review will continue another 2 weeks.

Motor Vehicle - 2015:

I have attached a copy of an email from our Assessor's Association President as well as a memo from the Association's Motor Vehicle Committee. We are doing everything we can to prepare for the end result which will ultimately give us our motor vehicle list in a format that will be the best we can get at that time.

Warehouse Point Fire District:

Coding has been completed to reflect the real estate & personal property accounts in the Warehouse Point Fire District & Broad Brook areas.

Board of Assessment Appeals -

The Board met December 9, 2015 to schedule their 2016 Regular Meeting Schedule as posted with the Town Clerk. The Appeal Application form was reviewed for the March meetings in order for hearings to be held relative to the Grand List of October 1, 2015 & the Motor Vehicle Supplement of October 1, 2014.

Thank you.

BOARD OF FINANCE - 1/20/2016
ATTACHMENT B

CUMULATIVE REPORT OF CASH

End of Month Report of	DEC 2015	NET CASH COLLECTION	BUDGETED REVENUE	DIFFERENCE BETWEEN BUDGET AND ACTUAL
Current Taxes	\$2,307,688.15	\$18,547,628.00	\$28,273,762.00	(9,726,134.00)
MV Supplemental	\$14,722.95	\$14,722.95	\$275,000.00	(260,277.05)
Interest and Fees	\$30,925.64	\$136,484.91	\$225,000.00	(88,515.09)
Prior Year Taxes	\$46,581.79	\$237,123.39	\$275,000.00	(37,876.61)
Total Tax Collector Report	\$2,399,918.53	\$18,935,959.25	\$29,048,762.00	(10,129,138.51)
Sewer Benefit Assessment	\$0.00	\$23,633.71		\$23,633.71
Sewer Facility Connection Charge	\$3,045.05	\$224,646.84		\$224,646.84
Aircraft	\$0.00	\$1,960.00	\$3,300.00	(\$1,340.00)
Parking	\$0.00	\$20.00	\$60.00	(\$40.00)
Total Deposit	\$2,402,963.58	\$248,280.55		\$246,900.55

% OF BUDGET COLLECTED 65.19%

BOARD OF FINANCE - ATTACHMENT C
1/20/2016

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	29,118,002.79	65,758.88	68,149.33	13,549.50		29,115,612.34			18,562,356.95	37,130.72	21,790.69	10,553,255.39	10,556,575.23
2013	385,295.14	45,033.22	11,976.10	3,754.77		418,352.26	5,819.63	722.41	161,693.32	26,392.72	6,926.40	256,658.94	256,791.43
2012	193,015.61	36,087.51	2,689.87	148.90		226,403.25	782.38	379.22	31,049.25	11,652.03	1,628.57	195,354.00	195,598.00
2011	145,243.70	0.01	1,426.43	68.54		143,817.28	1,332.34	955.60	19,933.17	7,603.28	1,753.27	123,884.11	123,566.11
2010	117,070.92		1,513.24			115,557.68	839.94	1,357.95	4,772.57	3,938.62	426.00	110,765.11	111,121.11
2009	114,536.35		1,383.40			113,152.95	1,174.10	1,084.54	5,070.02	3,740.00	2,254.02	108,082.93	108,106.93
2008	90,710.11		1,253.62			89,456.29	350.60	392.65	1,604.16	1,754.26	218.78	87,852.13	87,876.13
2007	59,305.80		1,205.66			58,100.14	670.60	981.75	1,151.73	1,442.84	72.00	56,948.41	56,996.41
2006	10,550.87		958.22			9,592.65	283.92	409.13	35.17	51.17	24.00	9,557.48	9,561.48
2005	7,173.38		694.20			6,479.18	308.00	366.01	35.04	57.29	24.00	6,444.14	6,444.14
2004	4,038.63					4,038.63	218.95	393.14	34.02	61.24	24.00	4,004.61	4,004.61
2003	4,501.62					4,501.62			33.01	65.86	24.00	4,468.61	4,468.61
2002	4,244.73					4,244.73			31.12	67.69	24.00	4,213.61	4,213.61
2001	2,536.82					2,536.82			37.27	87.77	24.00	2,499.55	2,499.55
2000	1,478.54					1,478.54			35.62	90.30	24.00	1,442.92	1,442.92
TOTAL	30,257,705.01	146,879.62	91,260.27	17,521.71	-	30,313,324.36	11,780.36	7,042.60	18,787,872.42	94,135.79	35,247.73	11,525,451.94	11,529,676.27
CREDIT BALANCES													
	DATE	1/5/2016				2014	(3,319.84)						
						2013	(132.49)						
						2012	(244.00)						
						2011	(72.00)						
						2010	(336.00)						
						2009	(24.00)						
						2008	(24.00)						
						2007	(48.00)						
						2006	(24.00)						
						TOTAL	(4,224.33)						

BOARD OF FINANCE - 1/20/2016
ATTACHMENT D

CASH FLOW REPORT - WEBSTER BANK GENERAL FUND CASH ACCOUNT

BEGINNING BALANCE
December 1, 2015

\$3,460,353

OUTFLOWS					
PAYROLL	TRANSFER TO BOE	ACCOUNTS PAYABLE	TRANSFER TO INVESTMENT ACCOUNT	TRANSFER TO DEBT SERVICE	TRANSFER TO OTHER/BOUNCE
	(\$1,050,500)	(\$957,043)		(\$78,579)	

ENDING BALANCE
December 31, 2015

\$4,081,293

INFLOWS

LOCAL REVENUE	STATE/FED REVENUE	TAX COLLECTIONS	TRANSFERS IN	WPCA IN
\$97,925	\$98,823	\$1,834,000	\$1,460,000	

BOARD OF FINANCE - 1/20/2016
ATTACHMENT E.



Town of East Windsor Transfer Request Form

FY 15-16



Department Police Department- 510200 **Date** 1/4/2016
Transfer Amount \$3,000.00
Line Item FROM Supplies and Equipment- 52200 **Line Item TO** Professional Services- 52100
Reason for Transfer Janatorial Services totaling \$9,900 removed twice during budget workshops- began year in a deficit situation.
5 **Approved** **Denied**

Department Police Department- 510200 **Date** 1/4/2016
Transfer Amount \$3,000.00
Line Item FROM Supplies and Equipment- 52200 **Line Item TO** Education/Dues- 52400
Reason for Transfer Anticipate additional expenses due to new hires
6 **Approved** **Denied**

Department Assessor- 410700 **Date** 1/11/2016
Transfer Amount \$3,000.00
Line Item FROM Professional Services- 52100 **Line Item TO** Overtime - 51630
Reason for Transfer Grand list valuations impacted by DMV computer conversion. Many vehicles came in unpriced or mis-priced from DMV database.
7 **Approved** **Denied**

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

First Selectman *Robert F. Maynard* **Date** 1/14/2016
Board of Finance _____ **Date** _____