

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

**MINUTES OF REGULAR MEETING  
Wednesday, December 21, 2016, at 7:30 p.m.**

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

**Regular Members Present:** Jerilyn Corso (Chairman), Kathy Pippin; Jim Richards,  
Steve Smith, and Bill Syme,

**Regular Members Absent:** Cindy Herms

**Alternates Present:** Paulette Broder.

**Alternate Absent:** Danelle Godek

**Others:** **Town Treasurer:** Kim Lord; **First Selectman:** Robert Maynard;  
**Deputy First Selectman/CIP Committee:** Dick Pippin; **Selectman:**  
Jason Bowza; **Town Staff or Department Heads: Public Works**  
**Department/CIP Committee:** Joe Sauerhoefer, Maintainer of Facilities  
and Inspections; **Board of Education/CIP Committee:** Cathy Simonelli.  
**Auditors for the Town of East Windsor:** Michael VanDeventer, CPA,  
Partner, and Heather R. Greatorex, CPA, Senior Associate with Mahoney  
Sabol, CPA and Advisors

**Press:** No one from the press was present.

**1. Call to Order/Pledge of Allegiance:**

Chairman Corso called the Meeting to Order at 7:30 p.m. The Board stood to recite the Pledge of Allegiance.

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

Wednesday, December 21, 2016 at 7:30 p.m. at the East Windsor Town Hall (11 Rye Street, Broad Brook, CT.)

**3. Attendance/Appointment of Alternates:**

See Attendees noted above. Chairman Corso noted the absence of Regular Member Herms; 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 December 21, 2016 Regular Meeting of the Board of Finance.

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

**VOTE:** In Favor: Unanimous

4. **Approval of Agenda:**

**MOTION:** To ADD as Agenda Item d) under New Business - Negotiation Committee

Richards moved/Pippin seconded/DISCUSSION: None

VOTE: In Favor: Broder/Corso/Pippin/Richards/Smith/Syme

**MOTION:** To ADD as Agenda Item e) under New Business - Community Renewal Team.

Richards moved/Pippin seconded/DISCUSSION: None

VOTE: In Favor: Broder/Corso/Pippin/Richards/Smith/Syme

5. **Approval of Minutes/a) November 21, 2016:**

**MOTION:** To APPROVE the Minutes of the Regular Meeting of the Board of Finance dated November 16, 2016 as written.

Richards moved/Pippin seconded/DISCUSSION: None

VOTE: In Favor: Broder/Corso/Pippin/Richards/Smith/Syme

6. **Public Participation:**

**Deputy First Selectman Pippin:** wished everyone a happy holiday.

**First Selectman Maynard:** wished everyone a merry Christmas and a happy Hanukkah

**MOTION:** To TAKE AGENDA ITEM 10a New Business: Mahoney and Sabol – FY 16 Audit Report out of order

Richards moved/Smith seconded/DISCUSSION: None

VOTE: In Favor: Broder/Corso/Pippin/Richards/Smith/Syme

10. **New Business/a) Mahoney and Sabol – FY 16 Audit Report:**

Michael VanDeventer, CPA, Partner, and Heather R. Greatorex, CPS, Senior Associate with Mahoney Sabol, CPA and Advisors, joined the Board. The Board was presented with a copy of the 2016 Audit Results for the Town of East Windsor. Mr. VanDeventer reviewed the document, noting the scope of work performed for the Town, and the financial highlights of their various findings. The full document will be available on the Town Website in January, 2017,

**MOTION:** To GO BACK INTO THE POSTED AGENDA ORDER.

Richards moved/Smith seconded/DISCUSSION: None

VOTE: In Favor: Broder/Corso/Pippin/Richards/Smith/Syme

7. **Communications:**

See discussion under New Business, item e, Community Renewal Team.

8. **Monthly Reports:**

a. **Treasurer:**

Treasurer Lord presented the Board with the standard reports

- Cash Flow Report – Webster Bank – General Fund Cash Account, beginning balance November 1, 2016 – See Attachment A.

**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 November 2016 - See Attachment B.
- Report of the Tax Collector – See Attachment C.

**Assessor's Report:**

Treasurer Lord reported the Assessor has been extremely busy this month; she was not able to prepare a report for the Board this month.

b. **Line-Item Transfer Requests:**

Treasurer Lord reviewed the specifics of the following line item transfer with the Board. See Attachment D.

**TownClerk – (Overtime – Transfer #8)**

**MOTION:** To APPROVE Transfer #8.

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

VOTE: In Favor: Broder/Corso/Pippin/Richards/Smith/Syme

9. **Unfinished Business:**

Chairman Corso provided the Board members with a copy of the completed Annual Report. Discussion followed regarding content and presentation. Treasurer Lord was commended for her efforts.

**10. New Business:**

**a. Mahoney and Sabol – FY Audit Report:**

See discussion/presentation – page 2.

**b. Capital Planning Commission – Supplemental Appropriation Request:**

**MOTION:** To APPROVE the CIP (Capital Planning Commission) recommendations as voted on at the Board of Selectmen's Meeting of December 20, 2016, and to send the recommendations to Town Meeting.

Syme moved/Richards seconded/

**DISCUSSION:** Mr. Richards recalled discussion during the Selectmen's Meeting in which Selectman Bowsza questioned if the funding of the proposed projects should go to Town Meeting or should be part of the budget approval process via a separate question. Discussion continued regarding advisement/publication of the vote occurrence for the public. Treasurer Lord cited concern for the potential to create confusion that the separate question would result in a tax increase. She reiterated this funding proposal is the Town's attempt to return some money to residents via project completion. Mr. Sauerhoefer was asked to confirm the timeframe for the project recommendations; Mr. Sauerhoefer indicated all projects must be completed within one year. Discussion continued regarding the coordination of project management, the payback expectancy of building upgrades, the necessity of some of the projects, and the cost savings of vehicle replacement vs. the cost of continuing repairs.

The majority of the Board members were comfortable with the recommendations as proposed, and were comfortable with sending the recommendations to the vote of a Town Meeting. Mr. Richards favored a vote during the budget process.

<b>VOTE:</b>	In Favor:	Broder/Corso/Pippin/Richards/Syme
	Opposed:	Smith
	Abstained:	No one

**c. Board of Finance Budget Request FY 18:**

Treasurer Lord noted the budget process will begin shortly; department/organization or agency submissions are due by the end of the month.

**d. Negotiation Committee:**

Chairman Corso noted negotiations begin shortly with the Supervisor's Union and the Public Works Department. She noted a volunteer from the Board of Finance has been requested to join participants from the Board of Selectman, and the Treasurer on a Negotiation Subcommittee. Mr. Richards volunteered to participate in discussions with the Supervisor's Union; Mr. Syme volunteered to participate in discussions with the Public Works Department.

**e. Community Renewal Team:**

At the request of Chairman Corso First Selectmen Maynard advised the Board the Town presently receives meals for seniors and other residents from the Community Renewal Team (CRT), a non-profit agency. He has recently received a letter from CRT noting that the sources of their funding are expected to be reduced; they have requested a contribution of \$7,000 from East Windsor to ensure that this program continues for our residents.

Discussion followed regarding the process for receipt of the meals from CRT, which are in turn delivered to homebound residents by local volunteers, or enjoyed in a community setting by other residents at the Senior Center. Discussion followed regarding the number of residents benefiting from this service. A review of the budget indicated East Windsor has not provided a monetary contribution in the past as part of the annual budget, although donations collected through the Human Services Department are referred to CRT.

First Selectman Maynard noted that approximately 18 other towns received similar letters. Several towns wrote letters to the Commissioner of CRT requesting a meeting to discuss funding issues. First Selectman Maynard will attend that meeting..

No action was taken on this item this evening. First Selectman Maynard will report on the results of the proposed meeting.

**11. Board Member Comments:**

Most of the Board members had no comments, other than to wish each other and residents a Merry Christmas.

Mr. Smith questioned if the budget process would begin in January? Treasurer Lord reviewed the budget process, from receipt of submitted budgets in January, 2017 through the review process before the Board of Selectmen prior to referral to the Board of Finance. Treasurer Lord will provide everyone with a copy of the budget calendar.

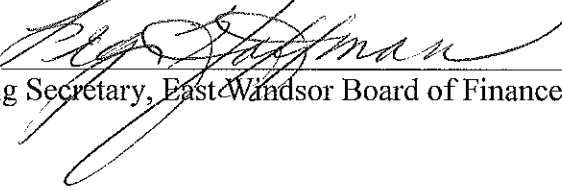
**12. Adjournment:**

**MOTION:** To ADJOURN this Meeting at 8:40 p.m.

Board of Finance Regular Meeting  
December 21, 2016 –  
MEETING MINUTES - *Draft*

Smith.moved/Syme seconded/VOTE: In Favor: Unanimous

Respectfully submitted:

  
Peg Hoffman, Recording Secretary, East Windsor Board of Finance

BOARD OF FINANCE - 12/21/2016  
ATTACHMENT A

CASH FLOW REPORT - WEBSTER BANK GENERAL FUND CASH ACCOUNT

BEGINNING BALANCE November 1, 2016	OUTFLOWS				
	PAYROLL	TRANSFER TO BOE	ACCOUNTS PAYABLE	TRANSFER TO INVESTMENT ACCOUNT	TRANSFER TO OTHER/ TO DEBT SERVICE* BOUNCE
\$3,219,258	(\$787,996)	(\$2,067,000)	(\$630,394)		(\$875)
				(\$22,946)	

ENDING BALANCE  
November 30, 2016

\$3,083,982

INFLOWS				
LOCAL REVENUE	STATE/FED REVENUE	TAX COLLECTIONS	TRANSFERS IN	WPCA IN
\$164,532	\$313,532	\$217,000	\$2,370,000	\$308,870

BOARD OF FINANCE - 12/21/2016  
ATTACHMENT B

CUMULATIVE REPORT OF CASH

End of Month Report of	NOV 2016	NET CASH COLLECTION	BUDGETED REVENUE	DIFFERENCE BETWEEN BUDGET AND ACTUAL
Current Taxes	\$193,807.55	\$16,893,018.25	\$29,152,930.00	(12,259,911.75)
MV Supplemental	\$0.00	\$0.00	\$300,000.00	(300,000.00)
Interest and Fees	\$71,651.22	\$133,306.69	\$225,000.00	(91,693.31)
Prior Year Taxes	\$113,242.08	\$228,838.71	\$300,000.00	(71,161.29)
<b>Total Tax Collector Report</b>	<b>\$378,700.85</b>	<b>\$17,255,163.65</b>	<b>\$29,977,930.00</b>	<b>(12,731,716.80)</b>
NON-GENERAL FUNDS COLLECTIONS				
Sewer Benefit Assessment	\$667.29	\$25,668.72		\$25,668.72
Sewer Facility Connection Charge	\$24,378.23	\$98,155.74		\$98,155.74
Aircraft	\$180.00	\$3,540.00	\$2,200.00	\$1,340.00
Parking	\$0.00	\$0.00	\$60.00	(\$60.00)
WHP Fire District	\$1,434.04	\$572,083.16	\$575,624.12	(\$3,540.96)
<b>Total Deposit</b>	<b>\$405,360.41</b>			

% OF BUDGET COLLECTED  
% OF BUDGET COLLECTED

57.56% TOWN  
99.38% FIRE



# BOARD OF FINANCE - 12/21/2016

## ATTACHMENT C

### TOWN OF EAST WINDSOR REPORT OF TAX COLLECTOR

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
2015	29,662,742.19	72,220.32	206,170.20	37,281.25		29,528,792.31			16,893,018.25	30,263.93	8,027.75	12,635,774.06	12,638,209.17
2014	335,638.51	3,696.42	7,159.00	2,495.28		332,175.93			123,180.14	20,854.48	6,204.76	208,995.79	210,140.55
2013	137,409.92	306.98	2,364.21	55.97		135,352.69	90.23	32.48	36,434.51	11,829.46	1,171.82	98,918.18	100,111.18
2012	127,008.02		1,334.71			125,673.31	142.81	47.31	16,194.72	9,021.24	196.83	109,478.59	110,767.75
2011	108,401.06					108,401.06			14,700.04	11,602.28	457.07	93,701.02	93,749.02
2010	106,812.63					106,812.63	150.86	96.44	13,999.96	12,693.33	24.00	92,812.67	93,148.67
2009	104,212.91					104,212.91	97.43	3,109.61	13,421.90	14,408.14	48.00	90,791.01	90,815.01
2008	85,150.97					85,150.97			10,093.39	2,720.75	72.69	75,057.58	75,081.58
2007	54,884.42					54,884.42	161.89	280.04	(24.00)		24.00	54,908.42	54,932.42
2006	8,058.35					8,058.35			(24.00)	-	24.00	8,082.35	8,082.35
2005	5,060.48					5,060.48			-	-	-	5,060.48	5,060.48
2004	2,890.95					2,890.95			-	-	-	2,890.95	2,890.95
2003	3,388.05					3,388.05			-	-	-	3,388.05	3,388.05
2002	3,194.71					3,194.71			-	-	-	3,194.71	3,194.71
2001	1,473.13					1,473.13			-	-	-	1,473.13	1,473.13
TOTAL	30,746,326.30	76,223.72	217,028.12	39,832.50	-	30,605,521.90	643.22	3,565.88	17,120,994.91	113,393.61	16,250.92	13,484,526.99	13,491,045.02
										</			

BOARD OF FINANCE - 12/21/2016  
ATTACHMENT D



Town of East Windsor Transfer Request Form

FY 16-17



Department Town Clerk (410300) Date 12/5/2016  
Transfer Amount \$350.00  
Line Item FROM Part Time Salary (51620) Line Item TO Overtime (51630)  
Reason for Transfer Town Clerk had to work overtime due to Presidential election- Part time salary line has surplus as the department has been short-staffed for several months.  
8 Approved Denied

Department \_\_\_\_\_ Date \_\_\_\_\_  
Transfer Amount \_\_\_\_\_  
Line Item FROM \_\_\_\_\_ Line Item TO \_\_\_\_\_  
Reason for Transfer \_\_\_\_\_  
9 Approved Denied

Department \_\_\_\_\_ Date \_\_\_\_\_  
Transfer Amount \_\_\_\_\_  
Line Item FROM \_\_\_\_\_ Line Item TO \_\_\_\_\_  
Reason for Transfer \_\_\_\_\_  
10 Approved Denied

Department \_\_\_\_\_ Date \_\_\_\_\_  
Transfer Amount \_\_\_\_\_  
Line Item FROM \_\_\_\_\_ Line Item TO \_\_\_\_\_  
Reason for Transfer \_\_\_\_\_  
11 Approved Denied

First Selectman  
Board of Finance

*Ralph J. [Signature]*

Date  
Date

*Dec 5, 2016*