

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

**MINUTES OF REGULAR MEETING  
Wednesday, January 18, 2017, at 7:00 p.m.**

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

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

**Regular Members Absent:** None

**Alternates Present:** Paulette Broder.

**Alternate Absent:** Danelle Godek

**Others:** **Town Treasurer:** Kim Lord; **Deputy First Selectman:** Dick Pippin; **Selectmen:** Jason Bowsza; **East Windsor Public Schools:** Dr. Theresa Kane, Superintendent; **Board of Education:** 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. The Board stood to recite the Pledge of Allegiance.

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

Wednesday, January 18, 2017 at 7:00 p.m. at the East Windsor Town Hall (11 Rye Street, Broad Brook, CT.)

**3. Appointment of Alternates:**

Chairman Corso noted all members are present this evening; it will not be necessary to appoint an Alternate member for this meeting.

**4. Approval of Agenda:**

**MOTION:** To **APPROVE** Agenda as presented.

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

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

**6. Public Participation:**

Deputy First Selectman Pippin advised the Board the Board of Selectmen will be starting the Budget review process; he provided all Board members with a schedule of Board of

Selectmen Budget Workshops. Deputy First Selectman Pippin welcomed everyone to attend and ask questions.

5. **Approval of Minutes/a) Regular Meeting, December 21, 2016:**

**MOTION:** To **APPROVE** the Minutes of the December 21, 2016 Regular Meeting of the Board of Finance.

Pippin moved/Syme seconded/

DISCUSSION: Mr. Richards requested the following revision:

Page 4, Agenda Item 10. New Business/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: **Vote:** In Favor: Broder/Corso/Pippin/Richards/Syme; Opposed: RICHARDS/Smith/

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

7. **Communications/(Undated)Letter from Robert Leach, 39 Church Street:**

Chairman Corso noted receipt of letter from Robert Leach regarding the Board's recent vote on the supplemental appropriation request from Scout Hall for reimbursement of \$10,460.17 for replacement of doors at Scout Hall. The letter was read by Chairman Corso and Mr. Syme. Discussion followed.

**MOTION:** To **ADD** discussion of Mr. Leach's letter as Agenda Item c. under New Business.

Richards moved/Syme seconded/DISCUSSION: None

**VOTE:** In Favor: Herms/Richards/Syme  
Opposed: Pippin/Richards  
Abstained: No one

**Communications/FY State Budget Memo:**

Treasurer Lord referenced the following documentation:

- Letter dated December 29, 2016 from Benjamin Barnes, Secretary of the State Office of Policy and Management regarding cuts in municipal aid for FY 2017. She noted reductions of \$64,858 in the ECS (Education Cost Sharing) Grant are anticipated.
- Memo dated December 29, 2016 from Benjamin Barnes, Secretary of the State Office of Policy and Management indicating the bond authorization for LoCIP (Local Capital Improvement Program) projects has reached the authorized limit;

therefore an application for \$78,338 in completed roadwork is not anticipated to be reimbursed.

Dr. Theresa Kane, Superintendent, East Windsor Public Schools, joined the discussion. She advised the Board the Board of Education will be impacted by the following reductions totaling \$215,153:

- SHEFF Grants - \$113,975
- SPED (Special Education, Section 2) - \$36,320
- ECS (Education Cost Sharing), Alliance portion - \$64,858

Dr. Kane reported the Board of Education has been able to absorb the cuts through changes in healthcare costs for employees. Dr. Kane is not presently asking for an additional appropriation but the BOE's concern is what cuts may be coming in subsequent years. She is bringing this information to the Board's attention to request discussion of this issue at the February Board of Finance Meeting.

**8. 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 standard reports submitted by the Tax Collector:

- Cumulative Report of Cash – End of Month Report for December 2016 - 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 January 11, 2017.- Assessor's Status Report – See Attachment D.

Treasurer Lord noted that with regard to the appeals initiated by Chestnut Point and the nursing homes the Supreme Court has ruled in favor of the Town because some of the appeals were not filed in a timely manner. A settlement has also been reached with Balch Bridge Street Corporation regarding 186 Bridge Street. Discussion followed regarding the process for determining assessed property values.

Brief discussion followed regarding the Expenditure Budget Report in relation to the expiring budget year.

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

Treasurer Lord reviewed the specific of the following line item transfer with the Board. See Attachment ~~E~~

Insurance and Pension – Transfer #8:

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

Hermes moved/Syme seconded/

DISCUSSION: Treasurer Lord reported the \$5,000 deductible line has been fully expended, and requests for replacement of mailboxes are anticipated.

**VOTE:** In Favor: Hermes/Pippin/Richards/Smith/Syme  
(No opposition/No abstentions)

CNR Selectmen – Transfer #9:

**MOTION:** To **APPROVE** Transfer #9.

Hermes moved/Syme seconded/

DISCUSSION: Treasurer Lord reported this line was funded several years ago but the funds have not been expended, which is an inappropriate use of CNR funds. This transfer request would fund equipment for the Tax Department and an upgrade to the Town website. With regard to the reference to the line item identification as potable water Deputy First Selectman Pippin reported that several years ago various properties were impacted by EDB; the Town provided potable water until the State become involved. Discussion continued regarding potential uses for these funds and the process for determining expenditures.

The MOTION failed for the lack of a vote.

**9. Unfinished Business:**

Nothing presented this evening.

**10. New Business:**

**a. FY 18 Budget Update – discuss workshop dates and location:**

The Board determined the following dates for Budget Hearings, followed by Budget Workshops:

Wednesday, March 22: Hearing /Workshop, 7:00 p.m.  
Monday, March 27: Hearing 6:00 p.m./Workshop 7:00 p.m.  
Wednesday, March 29: Hearing 6:00 p.m./Workshop 7:00 p.m.  
Monday, April 3: under consideration.

**b. Town Legal Fees:**

Mr. Smith reported a good synopsis of expenditures for legal fees was presented by Mrs. Reichle during the Board of Selectmen's Meeting held last evening. Treasurer Lord noted much of the legal expenditures were due to tax collection, and one lawsuit.

**c. Letter from Robert Leach:**

The Board reviewed Mr. Leach's letter, which related to a previous vote by the Board to postpone indefinitely the request of Scout Hall for payment of the cost of \$10,460.17 for replacement doors at the facility. Lengthy discussion continued regarding the process for submitting requests for payment of vendor invoices. The request had initially been submitted to the Board of Selectmen as a payment directly to a vendor; that request was forwarded to the Board of Finance as a recommendation for payment. It was subsequently found the vendor had already been paid; the payment request would then need to be handled as a reimbursement to the entity of Scout Hall. Discussion continued regarding the conditions of the lease between the Town and Scout Hall, oversight of maintenance at this Town facility, and the process for expenditures related to same.

With regard to Mr. Leach's questions the Board felt it was not the responsibility of the Board of Finance to set policy, but is rather to follow policy when reviewing budget requests. Nor is it the responsibility of the Board of Finance to inform and train town employees, boards and commissions regarding Town policies.

**MOTION:** To **APPROVE** a supplemental appropriation of \$10,460.17 from the General Fund balance to reimburse Scout Hall for the replacement of entry doors. The supplemental appropriation request should be sent to Town Meeting.

Syme moved/Herms seconded/

DISCUSSION: See comments above

**MOTION:** To **CALL THE QUESTION**

Smith moved/Herms seconded/

DISCUSSION: None

**VOTE ON ORIGINAL MOTION:**

Board of Finance Regular Meeting  
January 18, 2017 –  
MEETING MINUTES - *Draft*

In Favor:	Syme
Opposed:	Herms/Pippin/Richards
Abstained:	Smith

11. **Board Member Comments:**

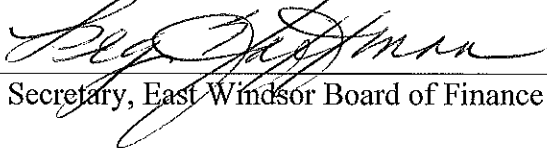
Nothing presented this evening.

12. **Adjournment:**

**MOTION:** To **ADJOURN** this Meeting at 8:10 p.m.

Smith moved/Richards seconded/VOTE: In Favor; Unanimous

Respectfully submitted:

  
Peg Hoffman, Recording Secretary, East Windsor Board of Finance

Board of Finance - 1/18/2017  
Attachment A

CASH FLOW REPORT- WEBSTER BANK GENERAL FUND CASH ACCOUNT

BEGINNING BALANCE December 1, 2016		OUTFLOWS				ENDING BALANCE December 31, 2016	
	\$3,083,982	PAYROLL	TRANSFER TO BOE	ACCOUNTS PAYABLE	TRANSFER TO INVESTMENT ACCOUNT	TRANSFER TO DEBT SERVICE	TRANSFER TO OTHER/ BOUNCE
		(\$542,307)	(\$951,000)	(\$1,158,672)		(\$24,389)	(\$14)
		INFLOWS					
LOCAL REVENUE	STATE/FED REVENUE	TAX COLLECTIONS	TRANSFERS IN	WPCA IN			
\$116,458	\$84,488	\$1,049,000	\$1,100,000				
					\$2,757,546		

Board of Finance - 1/18/2017  
Attachment B

CUMULATIVE REPORT OF CASH

End of Month Report of	DEC 2016	NET CASH COLLECTION	BUDGETED REVENUE	DIFFERENCE BETWEEN BUDGET AND ACTUAL
Current Taxes	\$2,221,848.24	\$19,108,417.51	\$29,152,930.00	(10,044,512.49)
MV Supplemental	\$488.97	\$488.97	\$300,000.00	(299,511.03)
Interest and Fees	\$16,064.81	\$149,408.92	\$225,000.00	(75,591.08)
Prior Year Taxes	\$20,601.89	\$249,243.37	\$300,000.00	(50,756.63)
<b>Total Tax Collector Report</b>	<b>\$2,259,003.91</b>	<b>\$19,507,558.77</b>	<b>\$29,977,930.00</b>	<b>(10,487,337.52)</b>
<b>NON-GENERAL FUNDS COLLECTIONS</b>				
Sewer Benefit Assessment	\$0.00	\$25,668.72		\$25,668.72
Sewer Facility Connection Charge	\$19,550.00	\$98,205.74		\$98,205.74
Aircraft	\$90.00	\$3,630.00	\$2,200.00	\$1,430.00
Parking	\$0.00	\$0.00	\$60.00	(\$60.00)
WHP Fire District	\$1,638.44	\$573,725.93	\$575,624.12	(\$1,898.19)
<b>Total Deposit</b>	<b>\$2,280,282.35</b>			

% OF BUDGET COLLECTED 65.07% TOWN  
% OF BUDGET COLLECTED 99.67% FIRE

Board of Finance - 1/18/2017  
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	30,114,830.70	76,594.62	211,374.54	38,545.95		29,980,050.78			19,108,906.48	35,833.11	10,517.44	10,871,144.30	10,871,144.30
2014	335,638.51	3,792.88	7,481.05	2,687.50		331,950.34			139,098.57	24,366.66	6,762.02	192,851.77	193,996.51
2013	137,409.92	404.15	2,461.38	55.97		135,352.69	250.75	108.65	38,231.83	12,501.35	1,368.01	97,120.86	98,313.86
2012	127,008.02		1,334.71			125,673.31	201.12	67.92	16,925.65	9,858.01	240.75	108,747.66	110,036.82
2011	108,401.06		0.01			108,401.05	373.12	314.77	15,173.37	11,959.23	467.01	93,227.68	93,275.68
2010	106,812.63					106,812.63	282.50	224.78	14,493.77	12,968.85	24.00	92,378.86	92,714.86
2009	104,212.91					104,212.91	118.25	3,133.67	13,654.36	14,583.27	48.00	90,558.55	90,582.55
2008	85,150.97					85,150.97	107.55	139.61	10,093.39	2,720.75	72.69	75,057.58	75,081.58
2007	54,384.42					54,384.42	213.80	357.91	(24.00)		24.00	54,908.42	54,932.42
2006	8,058.35					8,058.35	(5.01)		(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	52.62	138.69				2,890.95	2,890.95
2003	3,388.05					3,388.05		383.66				3,388.05	3,388.05
2002	3,194.71					3,194.71	85.73	200.61				3,194.71	3,194.71
2001	1,473.13					1,473.13						1,473.13	1,473.13
TOTAL		31,198,414.81	80,791.65	222,651.69	41,289.42	31,056,554.77	1,680.43	5,070.27	19,356,469.42	124,791.23	19,547.92	11,700,085.35	11,704,168.25
CREDIT BALANCES													
		2015	(4,169.91)										
		2014	(1,144.74)										
		2013	(1,193.00)										
		2012	(1,289.16)										
		2011	(48.00)										
		2010	(336.00)										
		2009	(24.00)										
		2008	(24.00)										
		2007	(24.00)										
		TOTAL	(8,252.81)										



*Board of Finance*  
*1-18-2017*  
*Attachment D*

## **TOWN OF EAST WINDSOR**

Caroline G. Madore, CCMA II - Assessor  
11 Rye St. - Broad Brook, CT 06016-9553  
[cmadore@eastwindsorct.com](mailto:cmadore@eastwindsorct.com)  
860-623-8878

**TO:** Board of Finance / Board of Selectmen  
**FROM:** Caroline G. Madore, CCMA II - Assessor *CGM*  
**DATE:** January 11, 2017  
**RE:** Assessor's Status Report

### **MEMORANDUM**

#### **Real Estate Appeals - currently active:**

##### **Grand List of October 1, 2012:**

- 171 Main St. & 96 Prospect Hill Rd. (Nursing Homes) – I attended the Supreme Court argument session on 10/18/2016. We are still waiting for the Supreme Court decision in this potentially landmark case due to the specifics of this matter.

##### **Grand List of October 1, 2014:**

- 171 Main St. (Chestnut Point Realty LLC) - on hold pending the above decision
- 96 Prospect Hill Rd. (Kettle Brook Realty LLC) – on hold pending the above decision
- 54 Real Estate Accounts – owned by SJK Properties LLC & Jolanta Kement – on February 2, 2017, I will be attending a pre-trial session in New Britain Superior Court

##### **Grand List of October 1, 2015:**

- 168 Bridge St. (Balch Bridge Street Corporation) – On November 28, 2016, we reached a settlement – the specifics of the case are attached.

##### **Grand List of October 1, 2016:**

Processing, input & review continues. Grand List numbers to be filed January 31, 2017.

#### **Board of Assessment Appeals:**

The Board met December 7, 2016 to schedule their 2017 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, 2016 & the Motor Vehicle Supplement of October 1, 2015.

#### **Revaluation – October 1, 2017:**

The residential field workers have completed their work on everything other than our Condominium/PUD properties. The balance of the field work will pick up as the weather conditions improve.

#### **Staff Information:**

After working for the Town of East Windsor for 16+ years, Assistant Assessor Jane M. Grigsby has decided to retire. Her last day of employment will be February 3, 2017. In coordination with First Selectman's staff, the Town (in the Town Hall Meeting Room) will be wishing her well and sincere Congratulations on February 2, 2017 beginning at 5:00 p.m.

Thank you.

Board of Finance - 1/5/2017  
Attachment E



## Town of East Windsor Transfer Request Form

FY 16-17



**Department** Insurance and Pension **Date** 1/9/2017  
**Transfer Amount** \$500.00  
**Line Item FROM** Contingency (910600 59500) **Line Item TO** Deductible Expense (58340)  
**Reason for Transfer** Had to pay \$5000 deductible for motor vehicle accident, leaving this account fully expended.  
The transfer will cover potential small damage claims through year end.  
**8** **Approved** **Denied**

**Department** CNR Selectmen (3005 410100) **Date** 1/10/2017  
**Transfer Amount** \$10,000.00  
**Line Item FROM** Potable Water (81160) **Line Item TO** Capital (81150)  
**Reason for Transfer** Line was funded years ago as a savings account, which is inappropriate use of CNR funds. This transfer would be used for tax collector equipment and updating town website.  
**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** \_\_\_\_\_ **Date** .....  
**Board of Finance** \_\_\_\_\_ **Date** .....