

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

**MINUTES OF REGULAR MEETING  
Wednesday, May 21, 2014**

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

**Members Present:** Jerilyn Corso (Acting Chairman), Cindy Herms, Robert Little, Robert Maynard, and Sharon Tripp.  
**Members Absent:** All members were present.  
**Alternate Present:** Paulette Broder and Gilbert Hayes  
**Alternate Absent:** All Alternates were present  
**Others:** **Town Treasurer:** Kim Lord; **First Selectman:** Denise Menard (arrived at 7:44 p.m.); **Selectmen:** Jason Bowsza, Deputy First Selectman; Dale Nelson.

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

**I. Call to Order:**

Acting Chairman Corso called the Meeting to Order at 7:30 p.m.

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

Town Hall Meeting Room, 11 Rye Street, Broad Brook, CT.

**III. Appointment of Alternates:**

Acting Chairman Corso noted the resignation of Regular Member Joe Pellegrini requires the appointment of an Alternate to complete the Board's quorum; she further noted that in accordance with the sequence of rotation Mr. Hayes would be the Alternate to be appointed this evening. Mr. Hayes yielded his appointment to Ms. Broder. Acting Chairman Corso requested a motion to appoint Ms. Broder to fill the current vacancy.

**MOTION:** To APPOINT Alternate Member Paulette Broder as a voting member for the May 21, 2014 Regular Meeting of the Board of Finance.

Tripp moved/Herms seconded/

**DISCUSSION:** None.

**VOTE:** In Favor: Unanimous

**IV. Approval of Minutes/Special Meeting of April 23, 2014 (Amended):**

**MOTION:** To APPROVE the Amended Minutes of the Special Meeting of the Board of Finance dated April 23, 2014.

Tripp moved/Little seconded/

**DISCUSSION:** Item VIII. Matters referred from the Board of Selectmen; final sentence: "from the Contingency Fund and \$25,000 from the LAPD (liability/auto/property/disability) LAP (liability/auto/property) line to the BOE."

**VOTE:** In Favor: Broder/Herms/Little/Maynard/Tripp

(Previous amendments in the revised Minutes were accepted as well).

**Approval of Minutes/Special Meeting of April 30, 2014:**

**MOTION:** To APPROVE the Minutes of the Special Meeting of the Board of Finance dated April 30, 2014.

Tripp moved/Little seconded/

**DISCUSSION:** None

**VOTE:** In Favor: Broder/Herms/Little/Maynard/Tripp

**V. Public Participation:**

**Lois Noble, 180 Wells Road:** Noted there is not an option for public comment at the Special Meeting scheduled for 8:00 p.m.; she offered the following comments: Ms. Noble spoke in favor of Kathy Pippin as the person to fill the current vacancy on the Board of Finance. Kathy has served on the Board of Finance previously for six years; Kathy also attends the meetings of many of the other Boards and Commissions and has been a voice at those meetings. Ms. Noble felt Kathy has served the Town well in the past and will continue to do so.

**Dale Nelson, 51 Omelia Road:** Ms. Nelson reported she echoed the comments made by Ms. Noble. During the Budget Hearings Kathy Pippin was present at all of them. It would be good to take Kathy as she will blend in with the Board as she is up to speed with what they have done already.

**VI. Communications:**

- Letter of resignation from the Board of Finance from Joe Pellegrini.

**VII. Monthly Reports/a:**

- **Treasurer:**

Treasurer Lord reported that discussion has been occurring between the Town and the Water Pollution Control Authority (WPCA) regarding the sewer benefit assessment fees. The WPCA had an audit done; the Town and the WPCA have reached an agreement as to what amount is due each entity. Treasurer Lord

referenced her Report for April, 2014, noting that \$324,441 has been received by the Town and will be going into the General Fund. She also noted that going forward, the annual assessment will be approximately \$30,000 per year. Discussion followed. (See Attachment A for details of Treasurer's Report)

- **Tax Collector:**

Treasurer Lord reported the new Tax Collector started this previous Monday; she will attend the June Meeting. Collections remain good, but are not yet at 100%. Some lawsuits remain pending. (See Attachment B and C for details of the Tax Collection Report).

- **Assessor's Report:**

Treasurer Lord reported the Assessor continues to work through appeals on real estate valuations, as well as continuing to process homeowners benefits requests. (See Attachment D for details of the Assessor's Report).

**Monthly Reports/b. Line-Item Transfer Requests:**

- **Transfer #113 – Contingency:**

**MOTION:** To APPROVE Transfer #113 in the amount of \$6,600.00 from the Contingency Fund to Town Property-WPCA User Fee.

Tripp moved/Broder seconded/

**DISCUSSION:** WPCA increased sewer fees this year; the old fee structure was used for budget projection in Spring 2013. Discussion followed regarding timing of the transfer.

**VOTE:** In Favor: Broder/Herms/Little/Maynard/Tripp

**MOTION:** To RECESS the Regular Meeting of the Board of Finance dated May 21, 2014 at 7:58 p.m. to CALL TO ORDER the Special Meeting of the Board of Finance dated May 21, 2014.

Tripp moved/Little seconded/

**DISCUSSION:** None

**VOTE:** In Favor: Unanimous

*See separate Minutes for the May 21, 2014 Special Meeting of the Board of Selectmen.*

Acting Chairman Corso RECONVENED the Regular meeting of the Board of Finance dated May 21, 2014 at 9:22 p.m.

**Members Present:** Jerilyn Corso, Chairman, Cindy Herms, Robert Maynard, Kathy Pippin, and Sharon Tripp.  
**Members Absent:** Robert Little left at the adjournment of the Special Meeting.  
**Alternate Present:** Paulette Broder and Gilbert Hayes  
**Alternate Absent:** All Alternates were present  
**Others:** **Town Treasurer:** Kim Lord; **First Selectman:** Denise Menard;  
**Selectmen:** Jason Bowsza, Deputy First Selectman; Dale Nelson.

LET THE RECORD SHOW Kathy Pippin was sworn in as a member of the Board of Finance during the break between the adjournment of the Special Meeting and the reconvening of the Regular Meeting.

**III. Appointment of Alternates:**

Chairman Corso noted Member Robert Little left at the adjournment of the Special Meeting; she requested the appointment of Alternate Gil Hayes as a voting member to continue the business of the Regular Meeting.

**MOTION:** To APPOINT Alternate Member Gil Hayes as a voting member for the May 21, 2014 Regular Meeting of the Board of Finance.

Tripp moved/Pippin seconded/

**DISCUSSION:** None.

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

**(Items of Business IV, V, and VI were discussed prior to the recess of the Regular Meeting).**

**VII. Monthly Reports/b. Line-Item Transfer Requests (continued):**

• **Transfer #114 – Contingency:**

**MOTION:** To APPROVE Transfer #114 in the amount of \$18,000.00 from the Contingency Fund to Public Works – Overtime.

Herms moved/Tripp seconded/

**DISCUSSION:** Due to the severe Winter, Public Works overtime line was over-expended. Discussion followed regarding the balance of the Contingency Fund and other potential transfers.

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

• **Transfer #115 – Contingency:**

**MOTION:** To APPROVE Transfer #115 in the amount of \$5,400.00 from Contingency to Public Works – Gas & Oil.

Hayes moved/Herms seconded/

**DISCUSSION:** The extremely cold winter caused the town garage to use 2,000 additional gallons of heating oil to keep the vehicles running. Oil prices increased by .65 cents per gallon from last year.

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

- **Transfer #116 – Building Department:**

**MOTION:** To APPROVE Transfer #116 in the amount of \$3,500.00 from Building Salary – Part Time to Building Salary – Overtime.:

Herms moved/Hayes seconded/

**DISCUSSION:** Part-time position has been vacant for months; Full time assistant has had to work overtime to ensure that work is completed.

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

- **Transfer #117 – Police Department:**

**MOTION:** To APPROVE Transfer #117 in the amount of \$3,200.00 from Police Department -- Private Duty Fund Balance to Police Department – Cruisers.

Hayes moved/Herms seconded/

**DISCUSSION:** Approved by Police Commission April 9, 2014, to pay for unexpected radio and alarm issues.

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

- **Transfer #118 – First Selectmen:**

**MOTION:** To APPROVE Transfer #118 in the amount of \$3,000.00 from First Selectmen – Recording Secretary to HR Consultant.

Tripp moved/Herms seconded/

**DISCUSSION:** HR Consultant has been paid out of CNR Fund, but that line has been fully expended. The First Selectman's secretary now records Board of Selectmen minutes and is paid out of her salary line.

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

- **Transfer #119 - Contingency:**

**MOTION:** To POSTPONE Transfer #119 in the amount of \$25,000.00 from Contingency to the Board of Education.

Tripp moved/Hayes seconded/

**DISCUSSION:** None.

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

- **Transfer #120 – Information Technology:**

**MOTION:** To APPROVE Transfer #120 in the amount of \$20,150.00 from IT Services to Public Works – Salary Full Time.

Tripp moved/Pippin seconded/

**DISCUSSION:** The Board of Selectmen approved hiring a Facilities Maintainer in January. IT wiring and hardware installation are part of his responsibilities. A janitor position was eliminated as well.

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

(See Attachment E for details of Transfers)

**VIII. Matters referred from the Board of Selectmen:**

Nothing presented this evening.

**IX. Unfinished Business/a. Revised Transfer-Supplemental Appropriation Policy:**

Treasurer Lord reviewed language changes discussed at the previous meeting.

**MOTION:** To APPROVE/ACCEPT the Transfer-Supplemental Appropriation Policy as presented.

Herms moved/Hayes seconded/

**DISCUSSION:** The Board commended Treasurer Lord on the proposed policy.

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

**X. New Business/a. General Obligation Bond 2014 – Re-funding/Modular Update:**

Treasurer Lord reported the Town is moving forward with restructuring the 2004 General Obligation Bonds. Part of the bonding package is the Elementary School Modular project. The net savings on the refinancing is \$175,947. Debt Service decreases of \$269,000 in FY 2015 and \$268,000 in FY 2016 will occur. Discussion followed regarding the financial services organizations consideration of the refinancing proposal, including the health of the fund balances and the pension plan in particular. Also of interest to the financial services organizations is the difficulty of East Windsor to pass a budget; towns should spend money on their infrastructure and schools.

**XI.** (No Agenda Item XI posted):

**XII. Board member Comments:**

Ms. Broder reported she is delighted Treasurer Lord is part of East Windsor's team; she is confident the referendum will pass on Wednesday.

Board of Finance Regular Meeting  
May 21, 2014

Ms. Herms welcomed Kathy Pippin back as a member of the Board; others Board members echoed Ms. Herms comments.

**XIII. Invoice Authorization:**

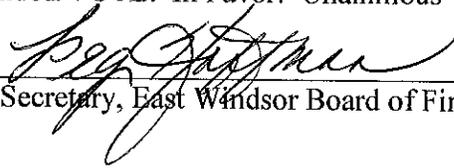
Invoice not submitted at Meeting.

**XIV. Adjournment:**

**MOTION:** To ADJOURN this Meeting at 9:50 p.m.

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

Respectfully submitted:

  
Peg Hoffman, Recording Secretary, East Windsor Board of Finance

# Attachment A

## Treasurer's Office Monthly Report of Revenue and Cash Position

Month of:	<u>April 2014</u>	
State Revenue:	<u>\$ 3,453,524</u>	includes final ECS payment
<u>Local Revenue</u>		
Tax Collections	\$ 177,457	
Local Receipts	\$ 197,615	
*** Sewer Benefit Assessment Transfer	\$ 324,441	
Local Revenue:	<u>\$ 699,513</u>	
<b>Total Revenue received</b>	<b>Apr-14</b>	<u>\$ 4,153,037</u>
General Fund Cash position:	\$10,428,687.89	
Webster Cash account:	\$ 5,790,089	

\*\*\* The town has reached an agreement with the WPCA regarding the amount of sewer benefit assessment money due to the town.  
The expected annual transfer amount going forward will be significantly lower due to depletion of SBA receivables.

# Attachment B

## CUMULATIVE REPORT OF CASH

	Jan-14	NET CASH COLLECTION	BUDGETED REVENUE	DIFFERENCE BETWEEN BUDGET AND ACTUAL
End of Month Report of				
Current Taxes	\$27,182,854.31	\$27,114,900.84	\$27,781,146.00	(666,245.16)
Interest and Liens/Fees	\$281,506.20	\$282,347.39	\$200,000.00	82,347.39
Prior Year Taxes	\$462,734.93	\$437,941.43		437,941.43
<b>Total Tax Collector Report</b>	<b>\$27,927,095.44</b>	<b>\$27,835,189.66</b>	<b>\$27,981,146.00</b>	<b>(145,956.34)</b>
Sewer Benefit Assessment	\$30,320.49	\$30,320.49		\$30,320.49
Sewer Facility Connection Charge	\$287,801.40	\$267,825.40		\$267,825.40
Aircraft Registration	\$4,550.00	\$4,550.00	\$4,700.00	(\$150.00)
<b>Total Deposit</b>	<b>\$28,249,767.33</b>	<b>\$28,137,885.55</b>	<b>\$27,985,846.00</b>	<b>\$297,995.89</b>

% OF BUDGET COLLECTED                      99.48%

Attachment C

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
2012	27,986,222.59	98,612.53	221,469.71	45,288.83		27,863,365.41			27,131,890.10	104,596.15	16,157.22	731,535.31	734,912.76
2011	558,298.57	2,457.50	16,613.99	5,674.76		544,142.08	3,112.19	844.42	263,520.66	54,396.19	18,644.48	280,621.42	280,700.58
2010	267,186.38	187.23	1,594.92	86.32		265,778.69	1,878.25	980.43	91,107.17	22,254.91	3,281.92	174,671.52	175,007.52
2009	188,648.24	189.41	1,236.54			187,611.11	1,022.09	704.11	22,940.64	11,337.94	432.63	164,670.47	164,670.47
2008	147,441.16		899.76			146,541.40	545.82	514.42	13,370.50	9,629.69	168.00	133,170.90	133,170.90
2007	97,312.62	235.28	365.20			96,682.70	789.00	785.00	13,708.82	12,460.70	168.00	82,974.18	82,974.18
2006	32,716.15	350.85	649.78			32,417.22	1,339.13	1,534.93	11,375.62	8,742.49	169.94	21,041.70	21,041.70
2005	18,747.39	64.25	647.48			18,164.16	261.43	258.57	5,602.60	4,496.29	120.71	12,561.56	12,561.56
2004	11,622.10		828.52			10,963.58	51.45	30.93	3,957.72	4,658.84	24.00	7,635.86	7,635.86
2003	9,833.79		609.82			9,223.97	419.88	911.00	1,827.50	329.95	24.00	7,396.47	7,396.47
2002	7,656.82		575.02			7,081.80	682.17	1,257.72				7,081.80	7,081.80
2001	6,484.19		582.74			5,881.45	1,201.28	2,417.36		555.10	24.00	5,881.45	5,881.45
2000	5,302.63		556.92			4,745.71	312.44	680.19	349.70	47.20	24.00	4,396.01	4,396.01
1999	4,596.61		539.40			4,057.21	107.38	249.66				4,057.21	4,057.21
1998	4,250.75		525.02			3,725.73						3,725.73	3,725.73
TOTAL	29,345,299.99	102,107.05	247,994.82	51,027.91		29,200,412.22	11,722.51	11,116.74	27,558,990.63	233,502.45	39,238.30	1,641,421.59	1,645,214.20
	DATE	5/1/2014				CREDIT BALANCES							
					2012	(3,377.45)							
					2011	(79.16)							
					2010	(336.00)							
					2009								
						(3,792.61)							

*Attachment D*



**TOWN OF EAST WINDSOR**

Caroline G. Madore, CCMA II – Assessor  
11 Rye St. - Broad Brook, CT 06016-8553  
cmadore@eastwindsorct.com  
860-823-8878 / (Fax) 860-823-4798

TO: Board of Finance / Board of Selectmen  
FROM: Caroline G. Madore, CCMA II - Assessor *CGM*  
DATE: May 14, 2014  
RE: Assessor's Status Report

**MEMORANDUM**

**Real Estate –**

We have 2 properties remaining under Superior Court Appeal for the 2012/2013 Grand List:

- 1- 41 Prospect Hill Road (Kentucky Fried Chicken/Taco Bell); and
- 2- 123 Phelps Rd. (single-family dwelling)

A Superior Court decision, in the Town's favor, was issued relative to 2 properties which now have been appealed to the Appellate Court by the Plaintiffs. This action will require the Town to continue the Town's defense as to the following properties:

- 1- 171 Main Street (Chestnut Point Nursing Home); and
- 2- 96 Prospect Hill Road (Kettle Brook Nursing Home N/K/A Fresh River Healthcare)

We have potential for more appeals as a result of the Board of Assessment Appeals hearings held in March, 2014. The deadline for appeals from the Board hearings is May 27, 2014, as the decisions were postmarked March 24, 2014.

**Grand List of October 1, 2014 –**

The processing of Homeowner benefit claims continue. Of the 65 homeowner application letters sent - 2 have not responded. We have 18 new accounts this year which have met the requirements for the program. We continue to coordinate our efforts with the Human Services Department in order to make sure that our taxpayers are getting the best benefit when they qualify for renters' and/or homeowners' program.

315 Income & Expense packets were sent out in order that the information may continue to be gathered for the future Revaluation of October 1, 2017. The deadline for filing is 6/1/2014. We currently have 20% received, reviewed for potential field work & processed.

Thank you.

Attachment E (cont)

#13358



Town of East Windsor Transfer Request Form



**Department** Contingency- 8410 **Date** 4/25/2014  
**Transfer Amount** \$6,600.00  
**Line Item FROM** Contingency- 8410 **Line Item TO** Town Prop.-WPCA Fee- 1085  
**Reason for Transfer** WPCA increased sewer fees this year; the old fee structure was used for budget projection in spring 2013.  
**113** Approved Denied

**Department** Contingency- 8410 **Date** 4/25/2014  
**Transfer Amount** \$18,000.00  
**Line Item FROM** Contingency- 8410 **Line Item TO** Public Works- Overtime- 3180  
**Reason for Transfer** Due to the severe winter, public works overtime line was overexpended.  
**114** Approved Denied

**Department** Contingency- 8410 **Date** 4/25/2014  
**Transfer Amount** \$5,400.00  
**Line Item FROM** Contingency- 8410 **Line Item TO** Public Works- Gas & Oil- 3180  
**Reason for Transfer** The extremely cold winter caused the town garage to use 2,000 additional gallons of heating oil to keep the vehicles running. Oil prices increased by .65 per gallon from last year.  
**115** Approved Denied

**Department** Building- 1125 **Date** 5/1/2014  
**Transfer Amount** \$3,500.00  
**Line Item FROM** Salary- Part Time- 1125 **Line Item TO** Salary- Overtime- 1125  
**Reason for Transfer** Part-time position has been vacant for months- Full-time assistant has had to work overtime to ensure that work is completed.  
**116** Approved Denied

**First Selectman** \_\_\_\_\_ **Date** \_\_\_\_\_  
**Board of Finance** \_\_\_\_\_ **Date** \_\_\_\_\_

# Attachment E (cont)



## Town of East Windsor Transfer Request Form



**Department** Police Department-2145 **Date** 4/22/2014  
**Transfer Amount** \$3,200.00  
**Line Item FROM** Private Duty Fund Balance- Fund 14 **Line Item TO** PD- Cruisers-2145  
**Reason for Transfer** Approved by Police Commission April 9, 2014, to pay for unexpected radio and alarm issues.

117

Approved

Denied

**Department** First Selectman-1010 **Date** 5/13/2014  
**Transfer Amount** \$3,000.00  
**Line Item FROM** Recording Secretary- 1010 **Line Item TO** HR Consultant (New Line)-1010  
**Reason for Transfer** HR Consultant has been paid out of CNR fund, but that line has been fully expended.  
The First Selectman's secretary now records BO5 minutes and is paid out of her salary line.

118

Approved

Denied

**Department** Contingency- 8410 **Date** 4/26/2014  
**Transfer Amount** \$25,000.00 **TABLED**  
**Line Item FROM** Contingency- 8410 **Line Item TO** Board of Education- 9800  
**Reason for Transfer** Special needs students moved into district after March 1, 2014, after Excess Cost Grant reimbursement deadline- Board must bear full cost of outplacement.

119

Approved

Denied

**Department** Information Technology- 8425 **Date** 4/26/2014  
**Transfer Amount** \$20,150.00  
**Line Item FROM** IT Services- 8425 **Line Item TO** PW- Salary Full Time- 3180  
**Reason for Transfer** The Board of Selectmen approved hiring a Facilities Maintainer in January. IT wiring and hardware installation are part of his responsibilities. A janitor position was eliminated, as well.

120

Approved

Denied

**First Selectman** \_\_\_\_\_

**Date** .....

**Board of Finance** \_\_\_\_\_

**Date** .....