

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

**SPECIAL MEETING
Wednesday, June 28, 2023
7:15 p.m.**

John Daly, Jr. Meeting Room, Town Hall
11 Rye Street, Broad Brook, Connecticut
In-Person Meeting

Meeting Minutes

These minutes are not official until approved at a subsequent meeting

Board of Selectmen

Jason E. Bowsza, First Selectman
Marie DeSousa, Deputy First Selectman
Alan Baker, Selectman
Sarah Muska, Selectman
Charlie Nordell, Selectman

1. TIME AND PLACE OF MEETING:

First Selectman, Jason E. Bowsza called the special meeting to order at 7:16 p.m. in the John Daly, Jr. Meeting Room at Town Hall, 11 Rye Street, Broad Brook, Connecticut.

2. PLEDGE OF ALLEGIANCE

3. ATTENDANCE:

Jason E. Bowsza, First Selectman, Marie DeSousa, Deputy First Selectman, Alan Baker, Selectman, Sarah Muska, Selectman, Charlie Nordell, Selectman.

All Selectmen were present for this meeting.

4. NEW BUSINESS

- A.** Discuss and approve Connecticut Electric Railway Association (Connecticut Trolley Museum) application for the 2023 Connecticut Neighborhood Assistance Act Program

MOTION: To approve the application of the Connecticut Electric Railway Association (Connecticut Trolley Museum) and submit the application on their behalf to the Department of Revenue Services.

Muska moved/DeSousa seconded.

Discussion: None

**Vote: In Favor: DeSousa/Muska/Baker/Nordell
(No one opposed/No abstentions)**

5. PUBLIC PARTICIPATION: *None*

Town of East Windsor
Board of Selectmen
Special Meeting
Wednesday, June 28, 2023
Meeting Minutes

First Selectman Bowsza requested a motion to RECESS the special meeting of the Board of Selectmen until after the Town Meeting.

MOTION: To recess special meeting of the Board of Selectmen at 7:18 p.m. until after the Town Meeting.

Muska moved/Nordell seconded.

Discussion: None

**Vote: In Favor: DeSousa/Muska/Baker/Nordell
(No one opposed/No abstentions)**

First Selectman Bowsza RECONVENED the Special Board of Selectmen meeting at 9:12 p.m.

6. EXECUTIVE SESSION

7. ADJOURNMENT:

MOTION: To ADJOURN the Meeting at 9:53 p.m.

Muska moved/Nordell seconded.

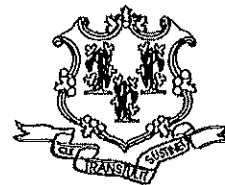
DISCUSSION: None

**VOTE: In Favor: DeSousa/Baker/Muska/Nordell
(No one opposed/No abstentions)**

Respectfully Submitted,



Melissa V. LaBelle
Executive Assistant
Recording Secretary
Board of Selectmen



Municipality: East Windsor

Form NAA-01

2023 Connecticut Neighborhood Assistance Act (NAA) Program Proposal

This form **must** be completed and submitted to your municipality for approval. All items **must** be completed with as much detail as possible. If additional space is needed, attach additional sheets. Please type or print clearly. See attached instructions before completing. **Do not submit this form directly to the Department of Revenue Services.**

Part I — General Information

Name of tax exempt organization/municipal agency: Connecticut Electric
Railway Association dba Connecticut Trolley Museum

Address: 58 North Rd P.O. Box 360 East Windsor, CT 06088

Federal Employer Identification Number: 06-6076002

Program title: Upgrade Heating & Cooling System

Name of contact person: Michael P. Speciale

Telephone number: cell 860-344-8631

Email address: mspeciale@ct-trolley.org

Total NAA funding requested (\$250 minimum, \$150,000 maximum): \$ 18,500

Is your organization required to file federal Form 990 or 990EZ, Return of Organization Exempt from Income Tax?

☒ Yes

No

If **Yes**, attach a copy of the **first page** of your most recent return.

If **No**, attach a copy of your determination letter from the U.S. Treasury Department, Internal Revenue Service.

Part II — Program Information

Check the appropriate description of your program:

100% credit percentage

- ☒ Energy conservation; or
☐ Comprehensive college access loan forgiveness (see Conn. Gen. Stat. § 12-635(3)).

60% credit percentage

- ☐ Job training/education for unemployed persons aged 50 or over;
☐ Job training/education for persons with physical disabilities;
☐ Program serving low-income persons;
☐ Child care services;
☐ Establishment of a child day care facility;
☐ Open space acquisition fund; or
☐ Other (specify): _____

Description of program: To have professionally installed
a ductless heating and cooling system in the
Museum's offices.

Need for program: The current system is antiquated. The
areas are currently cooled by window air conditioners
and heated by electric baseboard heat. This is costly,
ineffective and wasteful.

Neighborhood area to be served: Building physically located in
East Windsor.

Plan to implement the program: To select and hire a professional
HVAC contractor.

Timetable:

Program start date: 02/01/2024
MM - DD - YYYY
Program completion date: 05/31/2024
MM - DD - YYYY
Post-project audit due date: N/A
MM - DD - YYYY

The program start date must not be more than two years prior to the program completion date.
Any program receiving \$25,000 or more in NAA funding is required to provide a post-project audit, prepared by a certified public accounting firm, to the municipality overseeing the program, no later than three months after the program completion date.

Part III — Financial Information

Program Budget:

Complete in full. Expenditures must equal or exceed total funding.

Sources of Revenue:

NAA funds requested

\$18,500

Other funding sources - itemized sources:

- a) _____
b) _____
c) _____
d) _____

Total Funding: \$

\$ 18,500

Proposed Program Expenditures:

Direct operating expenses - itemized description:

- a) Purchase + Installation
b) _____
c) _____
d) _____

\$ 18,500

Administrative expenses - itemized description:

- a) _____
b) _____
c) _____
d) _____

Total Proposed Expenditures:

\$ 18,500

Part IV — Municipal Information

To be completed by the municipal agency overseeing implementation of the program

Name of municipal agency overseeing implementation of the program:	<u>Town of East Windsor</u>
Mailing address:	<u>11 Rye Street, Broad Brook, CT 06016</u>
Name of municipal liaison:	<u>Jason E. Bowsza</u>
Telephone number:	<u>860-629-8122</u>
Fax number:	<u>860-629-4798</u>
Email address:	<u>jbowsza@eastwindsorct.com</u>

<p align="center">Post-Project Audit</p> <p align="center">Is a post-project audit required for this proposal?</p> <p align="center">Yes <input checked="" type="checkbox"/> No</p> <p align="center">If Yes, date post-project audit due:</p> <p align="center">_____</p> <p align="center">Date</p>
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Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2021 calendar year, or tax year beginning 01/01/2021 and ending 12/31/2021	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CONNECTICUT ELECTRIC RAILWAY ASSOCIATION INCORPORATED Doing business as The Connecticut Trolley Museum Number and street (or P.O. box if mail is not delivered to street address) Room/suite P O Box 360 58 North Road City or town, state or province, country, and ZIP or foreign postal code East Windsor, CT 06088-0360
	D Employer identification number 06-6070002
	E Telephone number 860-627-6540
	G Gross receipts \$ 612,092
	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (Insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ www.ct-trolley.org	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1940 M State of legal domicile: CT

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Trolley Museum-Provide a historically accurate educational experience of the trolley era through interpretation, preservation, restoration, and operation of an electric railway.</u>
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 13
	4 Number of independent voting members of the governing body (Part VI, line 1b) 13
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 10
	6 Total number of volunteers (estimate if necessary) 145
	7a Total unrelated business revenue from Part VIII, column (C), line 12 0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11 0	
Revenue	8 Contributions and grants (Part VIII, line 1h) 180,290
	9 Program service revenue (Part VIII, line 2g) 136,816
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 5,015
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 5,931
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 328,052
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 0
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 108,283
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 298,834
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 407,117
19 Revenue less expenses. Subtract line 18 from line 12 -79,065	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 1,859,851
	21 Total liabilities (Part X, line 26) 278,226
	22 Net assets or fund balances. Subtract line 21 from line 20 1,581,625

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	Robert Brogle, President Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2021)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	0			
	b	Membership dues	1b	20,873			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	112,651			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	125,437			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 0			
	h	Total. Add lines 1a-1f		258,961			
Program Service Revenue				Business Code			
	2a	Winterfest Seasonal Rides & Exhibits	712110	115,659	115,659	0	0
	b	Youth Rails to the Dark Side Rides & Exhibits	712110	56,543	56,543	0	0
	c	Children Pumpkin Patch Rides & Exhibits	712110	44,616	44,616	0	0
	d	General Admissions including Summer at t	712110	35,018	35,018	0	0
	e	Easter Bunny Fun Day	712110	17,852	17,852	0	0
	f	All other program service revenue		35,528	35,528	0	0
	g	Total. Add lines 2a-2f		305,216			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		196	196	0	0
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0
	5	Royalties		0	0	0	0
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	0	0		
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				14,488	0		
	b	Less: cost or other basis and sales expenses	7b	0	0		
	c	Gain or (loss)	7c	14,488	0		
	d	Net gain or (loss)		14,488	14,488	0	0
8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a	33,231				
b	Less: cost of goods sold	10b	16,946				
c	Net income or (loss) from sales of inventory		16,285	16,285	0	0	
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		0			
12	Total revenue. See instructions		595,146	336,185	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	105,887	105,887		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	9,013	9,013		
10 Payroll taxes	9,149	9,149		
11 Fees for services (nonemployees):				
a Management	0			
b Legal				
c Accounting	1,000		1,000	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	9,301	9,301		
13 Office expenses	13,241	10,211	3,030	
14 Information technology	6,697	6,697		
15 Royalties				
16 Occupancy	105,817	105,817		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	50	50		
19 Conferences, conventions, and meetings				
20 Interest	0			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	73,274	73,274		
23 Insurance	15,335	14,028	1,307	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Restoration & Repairs - Trolley & Rolling Stock	51,324	51,324	0	0
b Visitor Experience & Event Related	58,290	58,290	0	0
c Track, overhead & Signal Related	35,573	35,573	0	0
d Volunteer Meetings & Related Expenses	3,925	3,925	0	0
e All other expenses	0	0	0	0
25 Total functional expenses. Add lines 1 through 24e	497,876	492,539	5,337	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	37,120	1	55,573
	2 Savings and temporary cash investments	218,976	2	292,435
	3 Pledges and grants receivable, net	0	3	
	4 Accounts receivable, net	0	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	
	8 Inventories for sale or use	7,131	8	5,769
	9 Prepaid expenses and deferred charges	0	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,730,047		
	b Less: accumulated depreciation	10b 1,543,196	1,170,607	10c 1,186,851
	11 Investments—publicly traded securities	0	11	
	12 Investments—other securities. See Part IV, line 11	0	12	
	13 Investments—program-related. See Part IV, line 11	0	13	
	14 Intangible assets	0	14	
	15 Other assets. See Part IV, line 11	426,017	15	426,017
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,859,851	16	1,966,645	
Liabilities	17 Accounts payable and accrued expenses	8,568	17	48,245
	18 Grants payable	0	18	
	19 Deferred revenue	0	19	
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	246,458	23	239,505
	24 Unsecured notes and loans payable to unrelated third parties	23,200	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	
	26 Total liabilities. Add lines 17 through 25	278,226	26	287,750
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,581,625	27	1,610,493
	28 Net assets with donor restrictions	0	28	68,402
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,581,625	32	1,678,895
33 Total liabilities and net assets/fund balances	1,859,851	33	1,966,645	