

**BOARD OF FINANCE  
THE TOWN OF WINDSOR LOCKS  
50 Church Street, Windsor Locks, Connecticut 06096  
Minutes of the June 9, 2020 Regular Meeting**

In response to the issuance of declarations concerning a public health emergency and civil preparedness emergency, and with regards to a global pandemic of the COVID-19 disease associated with the coronavirus affecting multiple countries and states, this meeting was held via teleconferencing.

Chairman Norman Boucher called the Regular Meeting of Tuesday, June 9, 2020 to order at 6:31 p.m.

**BOARD OF FINANCE MEMBERS PRESENT AND ATTENDING REMOTELY:**

Chairman Norman Boucher, Michael Ciarcia, Lori Quagliaroli, Paul Riedi and Alternates Mark Whitten and Lacinda VanGieson

Alternate Mark Whitten joined the meeting at 6:34 p.m. and voted for Cornelius O’Leary until Mr. O’Leary’s arrival at 6:37 p.m.

David Weigert joined the meeting at 6:48 p.m.

**BOARD OF FINANCE MEMBERS ABSENT:**

All members joined this meeting.

**ALSO ATTENDING REMOTELY:**

Amanda Moore, Finance Director; J. Christopher Kervick, First Selectman; Peter Juszczynski, Tax Collector; Philip Sissick, Public Works Director; John Creed, Assessor; Police Chief Eric Osanitsch; and Chairperson Patricia King and Superintendent Shaun Parkhurst, from the Board of Education

Recording Secretary, Terrie Becker reviewed required teleconferencing meeting rules for all participants who joined this meeting.

**PUBLIC INPUT-BOARD OF FINANCE MATTERS ONLY:**

There was no public input.

**CORRESPONDENCE:**

Chairman Boucher stated correspondence was received from Attorney Scott Storms. This correspondence was forwarded to all Board of Finance members.

**ADDED AGENDA ITEMS:**

There were no added agenda items.

**APPROVAL OF MAY 26, 2020 REGULAR MEETING MINUTES:**

Finance Director Amanda Moore made the following amendments to the minutes of May 26, 2020: On page 4, under “Transfers”, the amount being transferred for transfer T20-57 was typed

as \$700.00 and should have been \$5,700.00. On page 5 under “Finance Office Update”, in the first paragraph it states: “Tax payments will be due on October 1, 2020”. Ms. Moore stated that this is incorrect and should read: “Tax payments are due July 1, 2020, however, there is a three-month grace period to pay without penalty until October 1, 2020”.

***Mark Whitten moved to approve the May 26, 2020 Regular Meeting Minutes as amended. Michael Ciarcia seconded this motion. The vote was 6-0 in favor and this motion carried.***

**DISCUSSION WITH TAX COLLECTOR REGARDING SUSPENSE LIST:**

Tax Collector Peter Juszczynski presented a list of uncollected taxes and recommended they be transferred to the Suspense Book as required under Connecticut General Statute 12-165. Mr. Juszczynski explained that transferring to the Suspense Book removes these uncollectible taxes as an asset of the town, but is still collectible for fifteen years from the original due date. The following uncollectible taxes were submitted to be transferred to the Suspense Book:

<u>Type of Account</u>	<u>Grand List Year 2016</u>	<u>Dollars Due</u>
Business Personal Property (38)		\$64,206.97
Motor Vehicle (335)		\$44,797.20
Motor Vehicle Supplemental (MVS) (79)		<u>\$13,399.27</u>
TOTAL: (452)		\$122,403.44

(May be subject to small change due to payments made before the list is transferred.)  
Real Estate accounts are not recommended for suspense as real estate is not moveable and is secured by a municipal lien. ***Lori Quagliaroli made a motion to approve a transfer of \$122, 403.44 in “uncollectible taxes” to the Suspense List 2016. Paul Riedi seconded this motion. The vote was 6-0 in favor and this motion carried.***

Mr. Juszczynski presented information with regards to taxes from the 2004 Grand List that will exceed statutory collection of fifteen years on July 1, 2020 and will be removed from the records. Since this removal is statutory, no action was needed by the Board of Finance.

Mr. Juszczynski also informed the Board of Finance of his intent to remove all credit balances for the 2016 Grand List in accordance with Section 12-129 of the Connecticut General Statute. He stated that as of July 1, 2020 the time to request a refund for these credits will have expired. The amount that will be removed is approximately \$3,452.12. (This amount may change as there is still one more Board of Selectmen’s meeting before July 1. 2020.)

**DISCUSSION WITH TAX COLLECTOR AND ASSESSOR REGARDING BANKRUPTCY FILING:**

Mr. Juszczynski explained classifications of taxes and how taxes are paid with regards to bankruptcy filings. He stated that for the particular bankruptcy case being discussed, after approval, this company can pay over a period of time. Mr. Juszczynski stated that information

received is speculative and no plan has been put together and it is not known whether payment will be made or not. Once a proof of claim is received, then a reorganizational plan can be developed.

First Selectman Kervick agreed with Mr. Juszczynski with regards to all information being speculative and stated that this company expressed an intention to pay all tax bills as they come due but it is still too early in the process to say what will happen. Liquidation of vehicles and cancelling purchase of new vehicles was a concern during discussion along with possible tax adjustments that may also occur because of liquidations.

Mr. Juszczynski stated that the amount to be due in taxes from this company is approximately 1.2M.

**DISCUSSION OF COVID-19 EXPENSE/FUNDING:**

First Selectman Kervick stated that the drive-through COVID-19 testing on Fridays has been discontinued but will resume if needed in the future. He also said that the Town Attorney stated that there is no automatic emergency funding at the beginning of the fiscal year for an ongoing emergency situation.

With regards to COVID-19 emergency funding until the end of fiscal year 2019-2020, Ms. Moore stated that the estimate of \$20,000 as previously suggested will not be enough. After speaking with the Public Works Director about expenses correlated with this situation, it was determined that approximately \$10,000 more may be needed. Ms. Moore suggested waiting until the end of the fiscal year before a transfer is made so that better idea of expenses will be known and one transfer can be submitted.

Public Works Director, Phillip Sissick spoke about changes due to the COVID-19 situation that will be needed in town offices, supplies needed, and availability of those supplies.

**DISCUSSION REGARDING TIF BUDGET AND GENERAL FUND BUDGET:**

First Selectman Kervick stated that there were no changes in the TIF budget and revenue projections were the same and suggested that no changes be made to the TIF budget at this time.

Chairman Boucher stated he emailed information with regards to the General Fund budget to all Board of Finance members. There were no questions.

**OVERVIEW OF PREVIOUSLY PRESENTED BUDGET:**

Chairman Boucher asked if there were any changes to budgets or potential savings with regards to the following departments:

Public Works: Director Mr. Sissick stated there were no changes.

Board of Education: Chairperson Patricia King stated there were no changes.

Police Department: Chief Eric Osanitsch stated that three months of salary can be removed from the new patrol position in the Police Department budget.

**DISCUSSION AND APPROVAL/ADOPTION OF FISCAL YEAR 2020-2021 TOWN BUDGET:**

Selectman Kervick spoke about possible future revenue sources. He stated there are still three outstanding personal property audits. Expected tax generated from one specific account is approximately \$513,000 without interest and approximately \$647,000 including interest. First Selectman Kervick stated revenue expected from the second account is approximately \$57,000. There are also approximately twenty smaller accounts which the contractor has suggested conducting audits on. Cost for these audits would be \$15,000 and projected rate of return is approximately \$135,000. Discussion continued regarding funding of \$15,000 for audit expense and possible revenue and adjustment calculations within the fiscal year 2020-2021 budget to reflect this.

Ms. Moore spoke of the supplemental revenue line item with regards to what is budgeted for and what is actually collected. She also spoke of past historical history and stated that on average more is collected than budgeted for.

Ms. Moore also stated that historically most years there has been contribution to the Fund Balance. Ms. Moore discussed possible unanticipated revenue to Fund Balance to this year.

Mr Juszczynski suggested other potential revenue items which included tax sales and lien assignments. He favored lien assignments over tax sales. This idea would need Board of Selectmen resolution to be adopted.

There was lengthily discussion regarding revenue sources that may help compensate for the amount that may be lost in revenue due to the possible bankruptcy issue.

At 8:01 p.m. Mark Whitten “called a point of order” stating that there should be opinion heard from Board of Finance members with regards to changes or acceptance of the proposed budget before continuation of discussion. Chairman Boucher asked opinion of Board of Finance members with regards to proposed budget, possible changes to the proposed budget and for input with regards to previous revenue suggestions given during this meeting. Each board member expressed their thoughts. Michael Ciarcia suggested using the Fund Balance to fund “Pay As You Go” Capitals to offset anticipated revenue decrease for next fiscal year.

Discussion continued with regards to anticipated decrease in revenues due to possible bankruptcy issue for fiscal year 2020-2021 and potential revenue options that may offset it.

There was a suggestion made to open public discussion.

At 8:30 p.m. Mark Whitten stated that he had made a “point of order” to vote as a board if there was going to be changes made to the proposed budget.

***At 8:31 p.m. Cornelius O’Leary moved to open public discussion. (public input). This motion was seconded by Lori Quagliaroli. The vote was 6-0 in favor and this motion carried.***

William Rousseau offered public input with regards to the Police Department.

Paul Riedi stated he received a message from Mr. Douglas Glazier requesting to offer public input at the beginning of this meeting. Ms. Moore checked to see if Mr. Glazier was available, however he had left the meeting. At 8:34 p.m. public input was closed.

Chairman Boucher requested suggestions or a motion to change the proposed fiscal year 2020-2021 proposed budget. Continued discussion included calculations of previously discussed expenses and proposed revenue suggestions. Possible amount of decrease to revenue for next fiscal year due to bankruptcy issue was also discussed.

At 8:47 p.m., Mark Whitten made a third “point of order” stating that to better understand board intentions, this board needed to vote to amend the budget or leave it as is. Point (call/call a question) of order was discussed. To move the meeting along, ***Paul Riedi made a motion not to make changes to the proposed fiscal year 2020-2021 budget and approve it in its previous form. David Weigert seconded this motion.*** After discussion, the vote was ***three in favor, (3-O’Leary, Weigert and Ciarcia) and three opposed (3-Boucher, Riedi and Quagliaroli). This motion failed.***

With regards to the fiscal year 2020-2021 proposed ***budget, Michael Ciarcia made a motion to add \$500,000 to the line item for prior year tax collection and deduct \$500,000 from the current year line item.*** (This represents revenue associated with the three remaining TMA tax audits.) ***And to also to draw down an additional \$400,000 from Fund Balance and use this money to fund “Pay As You Go” Capitals.*** (This offset would be related to the \$400,000 with the offset being current year tax revenue.) He stated that the total of this decreases current year tax revenue by \$900,000 and should keep the mill rate the same. ***David Weigert seconded this motion.*** During Ms. Moore’s calculations, it was found that the amount to fund “Pay As You Go” was \$419,242. ***Michael Ciarcia amended the second part of this motion from the original amount of \$400,000 being drawn down from Fund Balance and to be used to fund “Pay As You Go” Capitals to \$419,242. David Weigert amended his second to this motion to the amended figure.***

(While budget calculations were being made, the meeting continued. Agenda items “Transfers” and “Board Member Input” were covered-see page 6. After these items were covered, Chairman Boucher requested a vote with regards to the motion on the floor.) ***The vote was four in favor (4-Weigert, O’Leary, Ciarcia and Boucher) and two against (2-Quagliaroli and Riedi). This motion carried.***

First Selectman Kervick asked that the matter of \$25,000 that was put in Contingency for non-union salaries with regards to the fiscal year 2020-2021 proposed budget be resolved.

**TRANSFERS:**

**T20-62**

This transfer was submitted by the Tax Collector:

From: Professional and Technical Services/Legal Acct #413500-53025 Amount: \$1,700.00

To : Prior Year Refunds Acct #413500-58400 Amount: \$1,700.00

Tax Collector Mr. Juszczynski explained that the prior year refund account is short approximately \$1,700.00. He noted that there is at least one more Board of Selectmen meeting before June 30, 2020 and more funds may be need to be transferred. *David Weigert moved to approve transfer T20-62 as presented. Paul Riedi seconded this motion. The vote was 6-0 in favor and this motion carried.*

**BOARD MEMBER INPUT:**

David Weigert stated that the situation regarding the amount of \$25,000 put in the Contingency line item intended for non-union increases should be resolved. He stated that the First Selectman has explained several times that this is not possible to give out merit increases at this time. Mr. Weigert began to make a motion, but because there was already a motion on the floor, this was not possible. There was discussion as to whether funds could be moved for non-union salary increases after the budget had been adopted. This item was tabled until the June 23, 2020 Board of Finance meeting.

Mark Whitten voiced concern with regards to the Board of Education only allowing maintenance employees to work one day per week. Board of Education Chairperson, Patricia King stated that per information received by the State, no one is allowed into the buildings at this point. Cleaning is recommended to be done very slow and distancing is a priority because of mandates from the Board of Education and the State. Superintendent Shaun Parkhurst stated that outside work has begun and work schedule adjustments have been made. He stated that they are receiving guidance from the North Central Health Department and are complying with them. Superintendent Parkhurst anticipates a full opening of buildings on July 7, 2020. Mark Whitten voice his concern for future overtime hours needed due to current limited hours.

Paul Riedi stated that the amount put aside for non-union wages in the Contingency line item was intended for market place adjustments not merit adjustments.

It was suggested that there be a special Board of Finance meeting to finalize the fiscal year 2020-2021 budget on June 16, 2020.

**FINANCE OFFICE UPDATE:**

There was no Finance Office Update.

**PUBLIC INPUT-BOARD OF FINANCE MATTERS ONLY:**

Chief Gary Ruggiero from the Windsor Locks Fire Department asked about a transfer he submitted for addition of iPads/Cellphone for the Fire Marshall. Ms. Moore stated this transfer did not have to be approved by the Board of Finance as the amount was under required threshold. Mr. Ruggiero will be contacted by Ms. Moore regarding transfer.

William Rousseau asked if non-voting alternates were allowed to speak during meetings. Chairman Boucher will respond to Mr. Rousseau's question after consulting with the Town Attorney.

Margaret Bryne inquired about budget approval.

Board of Education Chairperson, Patricia King wanted the Board of Finance to be aware of cost increases with regards to opening schools during the current pandemic situation.

Deputy Assessor, Kristie Hunter wanted the Board of Finance to be aware that the Assessor's Office needs time to process their information before the Tax Collector can generate tax bills. Tax Collector, Peter Juszczynski stated that ten days should be sufficient time for the Tax Department to have tax bills generated.

Selectman Paul Harrington made budget suggestions with regards to approving the mill rate and budget figure so that the budget could move forward and be approved at this meeting. His intent was so the Assessor and Tax Collector could move forward to generate tax bills.

Discussion returned to budget approval. Ms. Moore stated there was an issue with the mill rate calculation sheet after it was revised. It was suggested that a special meeting be scheduled. A special meeting was scheduled for Tuesday, June 16, 2020 at 6:30 p.m.

Chairman Boucher suggested that a motion be made to set a mill rate. *Cornelius O'Leary made a motion to approve the town mill rate for the 2020-2021 fiscal year at 25.83. Michael Ciarcia seconded this motion for discussion. After discussion, Mr. O'Leary withdrew this motion and second was withdrawn by Mr. Ciarcia.*

**ADJOURNMENT:**

There being no further discussion or information to come before the Board of Finance, a *motion to adjourn was made David Weigert and this motion was seconded by Cornelius O'Leary. The vote was unanimous and this meeting stood adjourned at 10:06 p.m.*

Respectfully submitted,

Terrie-Ann Becker  
Board of Finance Recording Secretary