

**BOARD OF FINANCE
THE TOWN OF WINDSOR LOCKS
50 Church Street, Windsor Locks, Connecticut 06096
Minutes of the November 10, 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 Zoom teleconferencing.

Chairman Norman Boucher called the Board of Finance Regular Meeting of Tuesday, November 10, 2020 to order at 6:30 p.m.

BOARD OF FINANCE MEMBERS PRESENT AND ATTENDING REMOTELY:

Chairman Norman Boucher, Michael Ciarcia, David Weigert, Paul Riedi and Alternates Mark Whitten and Lacinda Van Gieson

BOARD OF FINANCE MEMBERS ABSENT:

Cornelius O’Leary and Lori Quagliaroli were absent for this meeting.
Lacinda VanGieson voted for Lori Quagliaroli in her absence.
Mark Whitten voted for Cornelius O’Leary in his absence.

ALSO ATTENDING REMOTELY:

Finance Director, Amanda Moore
Windsor Locks Public Schools-Superintendent, Shawn Parkhurst; Business Manager, David Solin and Roger LaFleur, Project Manager
Tax Collector, Peter Juszczynski

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

Correspondence was received by First Selectman J. Christopher Kervick confirming the STEAP 2000 Grant approval.

ADDED AGENDA ITEM:

Chairman Boucher stated Superintendent Shawn Parkhurst would like to speak to the Board of Finance about re-allocating Capital funds for school roof repairs within the fiscal year 2020 budget. *Michael Ciarcia moved to add “Board of Education Capital Funding Re-allocation for School Roof Repairs” to the agenda as item 5a. David Weigert seconded this motion. All were in favor and this motion carried.*

MINUTES OF PREVIOUS MEETING APPROVAL: October 13, 2020

David Weigert made a motion to approve the Minutes of October 13 2020 as written. Mark Whitten seconded this motion. The vote was five in favor (5-Boucher, Weigert, Whitten, VanGieson and Ciarcia) zero opposed and one abstained (1-Paul Riedi abstained from voting as he was absent for the October 13, 2020 meeting.)

BOARD OF EDUCATION CAPITAL FUNDING RE-ALLOCATION FOR SCHOOL ROOF REPAIRS:

Windsor Locks Public Schools Superintendent, Shawn Parkhurst stated that there was a discrepancy found with regards to Capital projects involving roof repairs at South Elementary School and the Windsor Locks High School. Due to discrepancies with square footage measurements for roof repairs and the fact that the original estimate was three years old for the South Elementary School and Windsor Locks High School, Capital funding for those projects needed to be re-allocated for fiscal year 2020. Superintendent Parkhurst stated that the original total amount funded for the projects was \$4,065,000.00. This amount would not change however, he stated the re-allocation of the funds would change between the two schools. The High School square footage was decreased and the amount for South Elementary School increased.

Board of Education Business Manager, David Solin stated that the two roof projects were bonded separate. Given the new estimates, the new bonded amount for South Elementary School would increase to 1.6M and the High School would decrease to 2.5M. Ms. Moore stated the original amounts approved were 2,865,000 for the High School and 1.2M for South Elementary School. After consulting with Bond Council, Ms. Moore stated a referendum is required. Aspects of bonding and holding a public referendum was discussed. Mr. Solin stated roof repair is anticipated to begin during the summer of 2020. Superintendent Parkhurst stated information with regards to the scope of work required at each school will be forwarded to Board of Finance members within the next week.

Project Manager Roger LaFleur discussed differences in square footage with regards to roof contract project and data discrepancies. He confirmed the proposed changes for Capital project allocated amounts at the High School to be \$2,490,000 and at the South Elementary School to be \$1,575,000. He also confirmed that the original total amount for both projects would not change and would remain at \$4,065,000.

Ms. Moore clarified to the Board of Finance that increased funds needed at the South Elementary School for the roof repair project should be taken from the excess funds (due to square footage and data changes) allocated for the roof repair project at the High School. Board of Finance members agreed that this change needs to be appropriately explained to taxpayers.

Ms. Moore stated she will work with the bond council to get new wording for a resolution. She also stated that the Board of Finance will have to approve the new resolution, the Board of

Selectmen would have to also formally approve it, a Public Hearing and Town Meeting date will be set and a referendum would be necessary.

After discussion regarding decreasing roof project allocated amounts, (Ms. Moore to clarify with bond council requirements to de-authorize High School allocated amount.) ***Mark Whitten made a motion to reduce the allocated amount for the High School roof project from \$2.865M to \$2.490M, which is a decrease of \$375,000, and increase the amount allocated for South Elementary School roof project from 1.2M to 1.575M which is an increase of \$375,000 which makes a zero increase for the total adjustment for both projects. A formalized resolution will be approved at a future meeting. Michael Ciarcia seconded this motion. All were in favor and this motion carried.***

Formalized resolution will be approved at a future meeting.

MEETING DATES FOR 2021:

Michael Ciarcia stated that during each budget season, meeting dates for February, March and April are usually set as regular meetings on each Tuesday and Wednesday for those three months. (For 2021 these dates include: February 2, 3, 9, 10, 16, 17, 23, 24; March 2, 3, 9, 10, 16, 17, 23, 24, 30, 31 and April 6, 7, 13, 14, 20, 21, 27, 28-Added agenda items can be included during regular meetings.) ***Michael Ciarcia made a motion to consider all Board of Finance meetings to take place on Tuesdays and Wednesdays during the months of February, March and April. These meetings will be considered regular meetings and to also include the normally scheduled meetings held on the second and fourth Tuesdays during the other nine months of the year. Paul Riedi seconded this motion. The vote was 6-0 in favor and this motion carried.***

The budget letter to departments, commissions and boards for fiscal year 2022 and budget timeline schedule was discussed.

TAX DELINQUENCY UPDATE AND COLLECTION COMPARISONS:

Tax Collector, Peter Juszczynski stated that before the pandemic hit, there were six delinquencies ready to foreclose however, nothing has moved forward as courts have been closed. Since so much time has passed, foreclosure information now needs to be updated.

Mr. Juszczynski then presented a collection analysis between periods ending October 31, 2019 and October 31, 2020 (Current Year Taxes, Prior Year Taxes and Interest/Fees) to determine if the COVID-19 pandemic had any effect upon collections compared to what was budgeted. Comparison information showed that collections for 2020 were 1.61% above collections for 2019. Mr. Juszczynski stated based on information he has received the same trend holds true for most of the State.

The Hertz bankruptcy issue was discussed. Mr. Juszczynski stated that although it was anticipated that Hertz would be paying taxes over a period of approximately five years due to the bankruptcy, that will not be the case. Payment will be treated as an administrative expense and payment for the first half is on the way. Mr. Juszczynski explained liquidation, refund issues and procedures regarding car rental companies.

Supplemental billing and possible scenarios were also explained by Mr. Juszczynski. Although he does not anticipate any problems, this has not been a typical year, and nothing will be known until the Assessor finishes pricing the lists and determining what is available for vehicles.

TAX OFFICE LABOR EXPENDITURES:

Mr. Juszczynski stated his assistant, Cindy Orcutt retired on November 6, 2020 and there will be an end of service payout of almost \$6,000.00. This position has been internally posted and things are moving forward to fill the position. He stated that until this position is filled, the Revenue Clerk will be working extra hours as needed and wanted the Board of Finance to be aware that he may have to request further funding. Ms. Moore stated that the service payout amount will be reclassified to the end of service line item. Any payment for the Revenue Clerk which may exceed budgeted amount can be covered by the amount remaining from the fulltime open position.

Paul Riedi suggested looking into alternative ways to eliminate on-line tax/sewer payment fees for the taxpayer. He stated that it would make it more convenient for taxpayers and could eliminate excess hours for the part-time Revenue Clerk during peak tax payment periods. Mr. Juszczynski stated that the way it is structured now, the only two options available is to have the taxpayer pay the merchant fees, or the Town. Mr. Riedi would like to revisit this issue in the future.

Mr. Juszczynski discussed an interface program with regards to the Software Company and the Building Department. He explained that permit approval is dependent on individual properties having no delinquencies with regards to real estate taxes and sewer fees. Currently the Building Department sends requests to the Tax Department for verification of current real estate and sewer payments. QDS offers a \$500.00 interface where this verification would be done automatically. Typically, the Tax Department receives on an average of approximately ten plus requests per day. Mr. Juszczynski anticipates having enough to fund this software at the end of fiscal year, but wanted to inform the Board of Finance of his intentions for approval as this is an unplanned expenditure.

Mr. Juszczynski also stated that due to employee change-over in the Tax Department, he would like to change the alarm system codes. The one-time cost for this service is anticipated to be \$195.00. The Town Clerk office will also be included. He wanted to notify the Board of Finance as this is an unbudgeted expense.

**NOMINATION OF CAPITAL IMPROVEMENT ADVISORY COMMITTEE (CIAC)
REPRESENTATIVE:**

Ms. Moore stated that in the past, Chairman Boucher was a member of the Capital Improvement Advisory Committee (CIAC). Typically, meetings are held on Monday evenings at 6:00 p.m. during the month of January. Sometimes there are meetings held on Tuesday evenings to complete overflow items from the previous Monday. A schedule of meetings dates will be available soon. *Paul Riedi volunteered as nominee to represent the Board of Finance on the Capital Improvement Advisory Committee (CIAC). Mark Whitten seconded his nomination. The vote was 6-0 in favor and Paul Riedi was appointed as representative from the Board of Finance for the Capital Improvement Advisory Committee (CIAC).*

TRANSFERS:
T20-107

This transfer was submitted by the Finance Department for the Police Department:

From: Salary and Wages/Regular	Acct #1005-413100-51610	Amount: \$14,333.00
To : Salary and Wages/ OT	Acct #1005-420120-51630	Amount: \$14,333.00

A posting error was discovered after Police Salary year end transfers were submitted for Board of Finance review. Correcting entry increased overtime wages in General Fund.

Ms. Moore began discussion by making it clear that this transfer was not due to error from the Police Department. She explained how this error occurred and that there was a clerical error involving two grants posted by the Finance Department. For discussion purposes, *Paul Riedi moved to approve transfer T20-107 as presented. David Weigert seconded this motion.* During a lengthy discussion Ms. Moore explained all aspects of this transfer, transfers within different departments and answered all questions asked by the Board of Finance. It was also suggested that *this transfer be sent to the Board of Selectmen for approval*, be added to the motion in discussion.

Discussion continued with regard to an approximate amount of \$7,000.00 which was overspent by the Police Department in fiscal year 2020.

Paul Riedi moved to retract his motion and Mark Whitten retracted the second on this motion.

Mark Whitten moved to transfer \$7,000.00 from Salary and Wages (1005-413100-51610) to Salary and Wages/Overtime (1005-420120-51630) with regards to transfer T20-107 to correct posting error and to send to the Board of Selectmen for approval. David Wiegert seconded this motion for point of discussion. During discussion it was determined that this transfer was being done for optic purposes and to balance the Police Department budget. *The vote was one in favor (1-Whitten) and 4 opposed (Ciarcia, Riedi, Weigert and VanGieson). The motion did not pass.*

David Weigert moved to approve transfer T20-107 as originally presented and sending to the Board of Selectmen for approval. There was no second. Transfer 20-107 was not approved.

Ms. Moore will notify the Chief of Police this transfer was not approved by the Board of Finance.

FINANCE OFFICE UPDATE:

Ms. Moore stated that auditor requests are almost finished and her department has been working on payroll implementation.

There has been no response with regards to estimated expense the for Senior Center. Ms. Moore will follow up with Mr. Bernabe.

PUBLIC INPUT-BOARD OF FINANCE MATTERS ONLY:

There was no public input.

BOARD MEMBER INPUT:

Mr. Riedi mentioned moving the sewer budgets to WPCA and he stated that he will not agree with a 2022 budget that bonds sewers and suggested payment be transitioned to be paid for by the same people that use the sewer system rather than those who do not.

Mr. Riedi also suggested that healthcare be listed per department for the 2022. Ms Moore stated that healthcare is not structured that way within the budget and explained the complexity of doing so. Mr. Riedi requested estimates separate from the budget sheets to determine what estimated department costs may be. Ms. Moore agreed that it would be a worthwhile analysis and will look into it.

Mr. Riedi asked if it was required of all departments to present a budget. He suggested that if it is a smaller budget, and if there is no material change, perhaps there would be no need for presentation. He also stated that the Board of Finance should be more proactive with regards to what information this board would like to have presented during presentations.

Ms. Moore stated per charter, that budget documents go out on December 1st. She stated that documents are distributed by the Finance Department but are actually from the Board of Finance and suggested a subcommittee be established within the Board of Finance to determine information desired and such requested documentation should be included in the budget letter going out on December 1st. Mark Whitten suggested taking notes as the Board of Finance goes through the budget process for 2022 to come up with an outline to use going forward. Charter requirements were discussed.

David Wiegert inquired about funds approved to the Board of Education for arbitration. Chairman Boucher stated that an agreement was made and the funds were not needed. No funds were transferred.

ADJOURNMENT:

There being no further discussion or information to come before the Board of Finance, a *motion to adjourn was made by Paul Riedi and this motion was seconded by Mark Whitten. The vote was unanimous and this meeting stood adjourned at 8:51 p.m.*

Respectfully submitted,

Terrie-Ann Becker
Board of Finance Recording Secretary