Chairman Norman Boucher called the Regular Meeting of Tuesday, February 11, 2020 to order at 6:30 p.m.

MEMBERS IN ATTENDANCE:
Chairman Norman Boucher, Michael Ciarcia, David Weigert, Paul Reidi, Lori Quagliaroli, Cornelius O’Leary (arrived at 6:32) and Alternates Lacinda VanGieson and Mark Whitten

MEMBER ABSENT:
All members were present.

ALSO IN ATTENDANCE:
Amanda Moore, Finance Director
Representatives from Blum/Shapiro:
    Michael Popham, Audit Manager and Leslie Zoll, Audit Partner
David Renouf, Finance Chairman-Windsor Locks Lions Charities
Stuart Garrison, Ambulance Chief
William Hamel, Town Clerk
Peter Juszczynski, Tax Collector

PUBLIC INPUT-BOARD OF FINANCE MATTERS ONLY:
There was no public input.

CORRESPONDENCE:
There was no correspondence.

ADDED AGENDA ITEMS:
There were no added agenda items.

ANNUAL AUDIT UPDATE WITH REPRESENTAIVES FROM BLUM/SHAPIRO:
Audit Partner, Leslie Zoll from Blum/Shapiro began the audit presentation by explaining responsibilities of management and the auditors. Two audits were performed (Federal Single Audit and State Single Audit) With regards to Financial Statement Audit results, unmodified (“clean”) opinion was received on statements and no significant deficiencies or material weaknesses were reported. Ms. Zoll shared financial highlights with regards to governmental activities stating net position is $88,424,000 which is up $568,000 from last year. Ms. Zoll stated that the tax collection rate for Windsor Locks is still very strong along with the total Fund Balance and Unassigned Fund Balance. There was a decrease in the Internal Service Fund (2.5M-Due to an irregular number of claims and under-fund decision by the Board of Finance). OPEB (Other Post-Employment Benefits) net position at end of 2019 was 3.9M.
Audit Manager, Michael Popham presented information with regards to Single Audits. He stated approximately 1.4M was expended in Federal Grants. Audit with regards to Federal Single Audit (IDEA Cluster) resulted in unmodified (“clean”) opinion on compliance and there were no significant deficiencies. (No material weakness identified on major programs.)

Mr. Popham also stated that a State Single Audit was done. There was approximately $14.5 M in State Financial Assistance expended this year. Programs tested included: Alliance District, PILOT (State owned property), Brownfield Development Loan and Urban Action Grant. Results of this audit showed unmodified (“clean”) opinion on compliance and no material weakness was identified on major programs.

Mr. Popham stated that required communication, which included significant accounting policies, are described within Note #1 in Financial Statements. There were no new standards adopted and listed significant estimates were described. Mr. Popham was happy to report that there were no difficulties encountered in performing this audit.

Ms. Zoll explained upcoming GASB Standards which will include: Statement 84-Fiduciary Activities will change how all fiduciaries are reported on financial statements (2020). The next change discussed was those to Statement 87 with regards to leases. Most of Capital, Operating Leases will be treated like a Capital Lease; Rented or leased building contracts will be analyzed to make sure they are reported properly in the financial statement (2021). With regards to Statement 89, interest costs before the end of a construction period will no longer be allowed (2021). Finally, with regards to Statement 91, if debt is entered into on behalf of another legal/separate entity, when debt is paid back, additional disclosure and reporting will change (2022).

Ms. Zoll stated there was nothing to impact requirement of a formal management letter therefore no letter was issued.

BUDGET PRESENTATIONS:

a. Ambulance/Lion’s Club: Mr. Renouf, Financial Chairman for Windsor Locks Lion’s Club Charities, presented this budget at $50,000.00 and discussed information with regards to expenses and revenues. Mr. Renouf stated that there is an increase in call volume level which may increase expenses. There are now three ambulances available. Two are always being used and the third is used when one ambulance is being repaired. There was discussion with regards to Capital purchases. Mr. Renouf stated that collection rate is very good and billing is out-sourced.

Stuart Garrison, Ambulance Chief, stated that they have long outgrown the ambulance facility. Currently one ambulance is housed at the Police
Department as there is no room at the facility. He also stated that there is no room to house four ambulance personnel overnight to sleep between calls. There also is no room to house a non-transport ambulance vehicle. Call volume is expected to increase due to senior housing on Old County Road and the increase of Montgomery Mill residents. Out of town calls have also increased.

b. **Town Clerk:** Town Clerk, William Hamel presented this budget at $149,245.00. Mr. Hamel discussed the income budget with this board and stated he has been very conservative with this budget as does not expect any significant increases as there has been in the past. With regards to expenses, Mr. Hamel explained that the Salary and Wages line item was less than budgeted for this year due to an absence of an Assistant Town Clerk for a significant amount of time. A new Assistant Town Clerk has been hired and requires training and certification. Mr. Hamel expects an increase in expenses within the Advertising line item due to the upcoming Presidential election. Increases in the Professional and Technical Service/Software line item is due to contractual increases.

Mr. Hamel stated that vital records are now required to be locked in a secure cabinet. In order to comply, two safe type cabinets are needed. Estimated cost is $5,000.00 each. Mr. Hamel has applied for a grant. One will be purchased with grant funding and the second purchased from the Town Clerk Preservation Fund.

Mr. Hamel wanted the Board of Finance to be aware that there may be end of service expenses in the future as it is his intent to retire in the upcoming fiscal year.

c. **Tax Collector:** Tax Collector Peter Juszczynski presented this budget at $257,095.00. While Mr. Juszczynski presented information with regards to the Salary and Wages lines, Paul Riedi asked Mr. Juszczynski what percentage of tax payers utilize the on-line service for transactions as compared to taxpayers who pay taxes in person at the office. Mr. Juszczynski did not have that information but stated that he would research it and forward it to board members. Mr. Riedi stated that as in the private sector, the on-line services should be encouraged. Mr. Riedi suggested absorbing on-line payment fees charged to taxpayers and possibly eliminating the part-time clerk position in the Tax Office.

Mr. Juszczynski stated that the Professional and Technical Service/Administration line item decreased because WPCA bills will no longer be included as in the past. The Educational Training and Professional
Development line item increased based on guidance that was received from OPM (Office of Policy Management/State of Connecticut) for a re-certification program to begin in January 2021. The Professional and Technical/Software line item increased due to contract and licensing increases. Mr. Juszczynski also explained copier increases and requested a one-time expense for a barcode scanner for his desk. Postage is expected to decrease from last fiscal year due to the fact that the Tax Office will no longer be sending out WPCA bills.

Prior year refunds remained the same at $50,000, however Mr. Juszczynski explained that there may be potentially $90,000 in refunds from rental car adjustments.

Mr. Juszczynski presented an updated second installment spreadsheet with regards to delinquent Real Estate accounts. To date no accounts have been turned over to the Marshall. Michael Ciarcia asked if the amount presented in the budget of $20,000.00 for Professional and Technical Services/Legal is necessary and Mr. Juszczynski responded by stating that since there has been not very much movement with the collection of delinquencies, this figure could be reduced as it is not fair to the taxpayers to include unused funding for legal services in the budget. Mr. Juszczynski’s intention is to communicate with the attorney to determine why delinquencies in progress have not been turned over to the Marshall. Discussion continued regarding appropriate funding for the Professional and Technical Services/Legal line item.

**DISCUSS AND ACT ON PRESENTED BUDGETS:**

*a. Ambulance/Lion’s Club:* Lori Quagliaroli made a motion to temporarily approve the Ambulance/Lion’s Club fiscal year 2020-2021 budget at $50,000.00. Michael Ciarcia seconded this motion. The vote was 6-0 in favor and this motion carried.

*b. Town Clerk:* Mr. Riedi initiated discussion with regards to condensing Town Hall hours (and employee hours) if there is financial benefit. There was discussion regarding a possible decrease in salary for the Town Clerk position when the current Town Clerk retires. After discussion, Cornelius O’Leary moved to temporarily approve the Town Clerk fiscal year 2020-2021 budget as presented at $149,245.00. Michael Ciarcia seconded this motion. After further discussion, the vote was 6-0 in favor and this motion carried.

*a. Tax Collector:* Based on previous historical information, it was agreed by board members to decrease the Professional and Technical Services/Legal line item by $10,000.00. (Reducing the Tax Collector fiscal year 2020-2021 requested budget balance to $247,095.00.) Michael Ciarcia moved to
temporarily approve the Tax Collector fiscal year 2020-2021 budget at $247,095.00 with the only change being a reduction of $10,000.00 in the Professional and Technical Services/Legal line item revising that line item total to $10,000.00. David Weigert seconded that motion. During discussion, Paul Riedi stated the amount of on line transactions needs to be looked into as it is always less expensive to have something transmitted electronically and not have the manual intervention of an individual being in the office processing payments. He stated that if there could be an incentive to motivate more on line payments (by reducing merchant fee charge), work in the office can be reduced, the part-time clerk position could be eliminated, and there could be net positive cost savings. After lengthily discussion, the vote was 6-0 and this motion carried.

TRANSFERS:
There were no transfers.

FINANCE OFFICE UPDATE:
Ms. Moore stated that some RFP deadlines have passed. Questions have been received by one source and have been posted on the Board of Finance web page. Final responses are due by Friday (February 14, 2020).

Ms. Moore stated there is a rating call with S & P (Standard and Poor’s) tomorrow (February 12, 2020), and due diligence call is on Friday (February 14, 2020).

Ms. Moore explained GASB changes as discussed earlier by Blum/Shapiro auditors earlier during this meeting.

PUBLIC INPUT:
Peter Juszczynski applauded the mind set of being more efficient, however he explained that there are more things being done in the Tax Office than just processing payments. He stated there is a large amount of time being spent in the office and on the telephone helping tax payers understand the tax and assessing process.

Mr. Juszczynski requested that the board keep in mind, that by reducing hours in the Tax Office and Town Clerk Office, it will affect the public in many different ways. He stated one example would be the effect it would have on attorneys who come in to both offices gathering information for title searches. These individuals visit offices all different times during the day. Mr Juszczynski suggested speaking with department heads regarding revision of office hours as there are many variables with regards to office practices.
BOARD MEMBER INPUT:
Cornelius O’Leary stated that the caption for the picture on the cover page of the 2019 Annual Report is incorrect. It states that the inauguration of Ella T. Grasso was in 1976. Mr. O’Leary stated the inauguration was in 1974. He also believes that the Donut Kettle was on Spring Street at that time.

AJOURNMENT:
A motion to adjourn was made by Michael Ciarcia and seconded by Lori Quagliaroli. The vote was unanimous and the meeting stood adjourned at 8:47 p.m.

Respectfully submitted,

Terrie Becker
Recording Secretary