THE TOWN OF WINDSOR LOCKS
BOARD OF FINANCE
50 Church Street, Windsor Locks, Connecticut
Minutes of the March 3, 2020 Regular Meeting

Chairman Norman Boucher called the Regular Meeting of Tuesday, March 3, 2020 to order at 6:30 p.m.

MEMBERS IN ATTENDANCE:
Chairman Norman Boucher, Cornelius O’Leary, David Weigert, Michael Ciarcia, Lori Quagliaro, Paul Riedi and Alternates Mark Whitten and Lacinda VanGieson

MEMBERS ABSENT:
All members were present.

ALSO IN ATTENDANCE:
Finance Director, Amanda Moore
Interim Assessor, John Creed
First Selectman, J. Christopher Kervick and Selectman Paul Harrington

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

CORRESPONDENCE:
There was no correspondence.

ADDED AGENDA ITEMS:
Michael Ciarcia moved to add “RFP Sub-Committee Audit Firm Suggestion Recommendation To The Board Of Finance” after item “8” as “8a”. Cornelius O’Leary seconded this motion. The vote was 6-0 in favor and this motion carried.

SENIOR CENTER STUDY TRANSFER:
This item was tabled.

TRANSFERS:

T20-40
This transfer was submitted by the Finance Department:
From: Unallocated Capital Acct #3600-410100-59501-0000000 Amount: $9,300.00
From: Capital Non-Recurring Acct #3600-410100-59502-0000000 Amount: $1,515.42
From: 18 6 Cubic Yard Dump Tr. Acct #3600-431300-57320-1843056 Amount: $ 805.71
From: 18 FB ERP Software Acct #3600-411700-57350-0000000 Amount: $ 893.75
To : 20 Senior Center Bus Acct # To Be Created Amount: $13,000.00
The Senior Center was awarded a 5310 Grant for a 80/20 split purchase of a new bus for the center. The Town is responsible for 20% cost share.

Cornelius O’Leary moved to approve transfer T20-40 as presented. David Weigert seconded this motion. The vote was 6-0 in favor and this motion carried.

T20-41
This transfer was submitted by the Assessor’s Office:
From: Salary and Wages Acct # (as presented) 51610   Amount $4,550.00
To : Professional and Technical/Consult. Acct # (as presented) 53300   Amount $4,550.00

Cornelius O’Leary moved to approve transfer T20-41 as presented. Lori Quagliaroli seconded this motion. During discussion, Interim Assessor John Creed explained that the Assessor’s Office has been down one position and has had to out-source work and has asked for clerical help until the position within the Assessor’s Office is filled. This position is expected to be posted this week. The vote was 6-0 in favor and this motion carried.

At this point in the meeting Fire Chief Gary Ruggiero addressed this board and stated that funds for an air regulator that was included in the Fire Commission Budget should have been included in Capitals. It was suggested that $3,000.00 be reduced from the General Supplies/Equipment line item. After discussion, Michael Ciarcia moved to reduce the General Supplies/Equipment line item in the Fire Commission presented budget by $3,000.00 and to temporarily approve the fiscal year 2020-2021 Fire Commission adjusted budget total at $376,065.00. Cornelius O’Leary seconded this motion. The vote was 6-0 in favor and this motion carried.

BUDGET PRESENTATIONS:

a. Revenues: Interim Assessor, John Creed distributed Grand List Comparison Charts and discussed historical data with this board. He also distributed the Grand List of Taxable Property for both 2018 and 2019. He stated that the Grand List went down $2,163,301 primarily due to last fiscal year being a revaluation year. During discussion Mr. Creed explained that the 2019 Grand List was $1,481,072,425 with a 4% estimated reduction ($59,242,897) and the estimated 2020-2021 Grand List should be $1,421,829,528. Historically this reduction figure adjustment has been approximately 4%. Mr. Creed continued to explain exemptions and assessing procedures. He also stated that the decrease in Personal Property was due to “cleaning out of closed accounts.” Mr. Creed stated that if the Mil Rate remains the same it would be expected that roughly the same amount of revenue should be received from taxpayers as in the current budget within $50,000.00. The deadline for appeals is March 20, 2020 and after that point, if there is a significant change, revised figures will be forwarded to this board.

Ms. Moore continued discussion with regard to Revenue Estimates for fiscal year 2021. She stated that figures are based on trends and a five-year average. Ms. Moore
expects an increase in Veteran’s Exemptions due to the opening of the new Veteran’s Office at Town Hall and more information will be available. Each line item was explained and discussed in detail. Some of the highlights discussed with regards to Revenue Estimates included: A drop in Conveyance Tax is based a decrease in real estate sales; Building Permit Fees are expected to increase; Municipal Grants-In-Aid has historically remained flat but is estimated to increase next fiscal year; And expected Revenue from the Cellphone Tower Rental is $120,000. Ms. Moore explained that a decrease in the Miscellaneous Receipts line item was due to funds being moved to a different line item which was more appropriate. The Police Revolving Fund was discussed.

Ms. Moore explained why funding of LOCIP (Local Capital Improvements) funds allocated to the Town by the State, is not recommended as an item that should be included in the budget. After a project is approved in advance, reimbursement is not received until said project is finished. The amount listed in the budget is the amount the State estimates Windsor Locks would qualify for. There was discussion as to how LOCIP funds could be used. The general consensus of board members was to leave anticipated funding for LOCIP out of the 2020-2021 Revenues. Ms. Moore will further research information with regards to LOCIP.

Ms. Moore stated the Park and Recreation Revolving Account revenues and expenditures have been removed. The board agreed to not renew and to remove the J. DeForest Phelps Fund line item ($3.00). Ms. Moore stated remaining funds should go to Social Services.

In summary, Ms. Moore stated that non-tax revenue is up approximately 1M. This is specifically related to ECS (Educational Cost Sharing) and the increase from Municipal Grants and Aide.

b. **TIF Districts:** First Selectman J. Christopher Kervick submitted a draft TIF budget to Board of Finance members. He stated that the Board of Selectmen had just voted to recommend that this information be considered preliminary and that two weeks be given to turn in a final budget as there are figures pending from a Town agency (Board of Education) which may affect the preliminary numbers submitted.

First Selectman Kervick discussed TIF Revenues with the board and stated that they remained basically constant with figures of last year with exception of a slight reduction in a couple assessments. There was discussion with regards to Personal Property Assessments and Assessment Methodology.
There was discussion with regards to who has the authority to determine the needs with regards to the Public Works budget. Discussion also included who is responsible to determine the expectations of the Public Works Department.

**DISCUSS AND ACT ON PRESENTED BUDGETS:**

**a. Public Works:** During a lengthy discussion, the following line items were adjusted: Salary and Wages/Seasonal line item was decreased to $32,062.00; the Gas, Diesel and Lube line item was decreased to $44,900.00; the Repair and Maintenance/Trees line item was decreased to $20,000.00; the General Supplies/Fencing line item was decreased to $7,500.00. It was also agreed to round up the Salary and Wages/Regular ($1,105,577.00) line item and Salary and Wages/OT line item ($27,989.00) to whole numbers. With these changes, the adjusted fiscal year 2020-2021 Publics Works budget total was $1,519,608.00. *Michael Ciarcia made a motion to temporarily approve the fiscal year 2020-2021 Public Works budget at $1,519,608.00 with the following changes: the Salary and Wages Regular line item being $1,105,577.00; the Salary and Wages/Seasonal line item being $32,062.00; Salary and Wages/Overtime line item being $27,989.00; Repair and Maintenance/Trees line item being $20,000.00; General Supplies line item being $7,500.00; and the Gas, Diesel, Lube line item being $44,900.00. Cornelius O’Leary seconded this motion. The vote was 6-0 in favor and this motion carried.*

**b. Public Works/Snow Removal:** During discussion, it was agreed that the Public Works Snow Removal budget would remain the same as fiscal year 2019-2020 funding. *Paul Riedi moved to temporarily approve the Public Works fiscal year 2020-2021 Snow Removal budget at $121,500.00 with the following changes: Salary and Wages Overtime line item decreased to $60,000.00; Supplies line item decreased to $1,500.00; and General Supplies-Sand/Salt line item decrease to $60,000.00. Michael Ciarcia seconded this motion. The vote was 6-0 in favor and this motion carried.*

**c. Police:** During discussion, it was agreed to fund the addition of two requested positions (Dispatcher and Traffic Officer) and decreasing the Salary and Wages/Overtime line items for the corresponding positions. *Paul Riedi moved to approve the Dispatch position being requested and decreasing the Salary and Wages/Overtime (51630) for Dispatch to $5,000.00, approving the Traffic Officer position being requested and decreasing the Salary and Wages/Overtime (51630) for Patrol to $210,000.00 and temporarily approving the fiscal year 2020-2021 Police Department budget at $3,786,217.00. Cornelius O’Leary seconded this motion. After discussion, the vote was 6-0 in favor and this motion carried.*
REQUEST FOR PROPOSAL (RFP) SUB-COMMITTEE AUDIT FIRM SUGGESTION
RECOMMENDATION TO THE BOARD OF FINANCE:
Michael Ciarcia stated that he, David Weigert and Chairman Boucher met to review the two RFP’s received. As a result, it was agreed to move forward with BlumShapiro. Michael Ciarcia moved to accept the RFP as submitted from BlumShapiro as Auditor. Cornelius O’Leary seconded this motion. After discussion, the vote was 6-0 in favor and this motion carried. Official appointment will be made in June 2020.

FINANCE OFFICE UPDATE:
Ms. Moore stated there is a pending transfer from EIDC.

Ms. Moore received response from MERS and a formal letter will be received.

Ms. Moore shared information as requested with regards to the Insurance line item amounts from what was proposed to what was actually funded for the past two years.

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

BOARD MEMBER INPUT:
Fund Balance was discussed.

Chairman Boucher thanked all board members for their hard work and effort put forth with regards to fiscal year 2020-2021 budget preparations.

ADJOURNMENT:
A motion to adjourn was made by Lori Quagliaroli and seconded by Paul Riedi. The vote was unanimous and this meeting stood adjourned at 9:49 p.m.

Respectfully submitted,

Terrie-Ann Becker
Board of Finance Recording Secretary