

**THE TOWN OF WINDSOR LOCKS
BOARD OF FINANCE
50 Church Street, Windsor Locks, Connecticut
Minutes of the March 11, 2020 Regular Meeting**

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

MEMBERS IN ATTENDANCE:

Chairman Norman Boucher, Cornelius O’O’Leary, Michael Ciarcia, David Weigert, Paul Riedi, Lori Quagliaroli and Alternates Mark Whitten and Lacinda VanGieson

MEMBERS ABSENT:

All members were present.

ALSO IN ATTENDANCE:

Finance Director, Amanda Moore
Labor Attorney, Kevin Deneen
Tax Collector, Peter Juszczynski

PUBLIC INPUT-BOARD OF FINANCE MATTERS ONLY:

There was no public input.

CORRESPONDENCE:

Correspondence was received by Superintendent Shawn Parkhurst as requested during the Board of Finance meeting held on Tuesday, March 10, 2020.

ADDED AGENDA ITEMS:

There were no added agenda items.

Chairman Boucher requested that Agenda Item, “*Minutes of Previous Meeting Approval*” be addressed after “*Executive Session: Legal Advice/Possible Claim With Regards to Connecticut Municipal Retirement System*”. All members agreed.

EXECUTIVE SESSION: LEGAL ADVICE/POSSIBLE CLAIM WITH REGARDS TO CONNECTICUT MUNICIPAL RETIREMENT SYSTEM:

Labor Attorney, Kevin Deneen gave an overview with regards to the status of a case involving the Town of Thompson and the Connecticut Municipal Employee Retirement System (CMERS). There was brief discussion. *At 6:50 p.m., Michael Ciarcia made a motion to move into Executive Session for discussion with the Labor Attorney for Legal Advice with regards CMERS. Mr. Ciarcia requested that Amanda Moore and Attorney Kevin Deneen be present during executive session. Paul Riedi seconded this motion. All were in favor and this motion carried.*

At 7:14 p.m., Michael Ciarcia made a motion to end Executive Session and return to the regular meeting. Cornelius O’Leary seconded this motion. All were in favor and the regular Board of Finance meeting resumed.

MINUTES OF PREVIOUS MEETING APPROVAL: March 3, 2020

Cornelius O’Leary moved to accept the Minutes of Tuesday, March 3, 2020, as written. Lori Quagliaroli seconded this motion. The vote was 6-0 in favor and this motion carried.

March 4, 2020

Lori Quagliaroli moved to accept the Minutes of Wednesday, March 4, 2020, as written. Paul Riedi seconded this motion. The vote was 6-0 in favor and this motion carried.

TIF REVENUE POLICY:

Ms. Moore stated that she and Tax Collector, Peter Juszczynski have been working on the TIF Revenue Policy so that funds from incremental assessment should be moved into the TIF District. During discussion with auditors as to how funds should be moved over as journal entries and moved out of current year revenues, it was determined that a TIF Revenue Policy was necessary. To summarize as per TIF Revenue Policy Draft, “The Town of Windsor Locks has established Tax Increment Financing (TIF) districts. Properties in the established districts receive a standard bill for the residential property tax. After payment, the portion of the bill that has been calculated through the TIF master Plan to be “incremental” is due to the TIF Fund. These revenues are subsequently reclassified from General Fund Tax Revenues to TIF District Revenues by the Finance Office by journal entry. The purpose of this policy is to formalize a process for how payments for taxes on the TIF District properties are allocated between the General Fund and TIF Fund. The General Fund will receive priority of funds before the TIF Fund. The Tax Office receives and applies all tax payments. All accounts that are designated as part of a TIF District have been flagged in QDS. The Tax Department will report to the Finance Office all tax payments made for Real Estate tax bills that are for properties designated in any TIF District.” Different payment receipt and non-payment situations were discussed.

Ms. Moore explained that the Main Street TIF and the two Champion Landings TIFs are separate.

Tax collection rate was discussed. Ms. Moore explained how incremental assessments are due to TIF. After this discussion, *Cornelius O’Leary moved to include in the draft of the presented TIF Revenue Policy: To use the tax collection rate assumption used by the Board of Finance. Michael Ciarcia seconded this motion. After discussion, the vote was 6-0 and this motion carried.*

Further discussion with regards to the TIF Revenue Policy Draft was tabled. This item will be added to the Tuesday, March 17, 2020 Agenda.

TAX BILL REMOVAL DISCUSSION:

Tax Collector, Peter Juszczynski stated there were accounts that had been placed on the Grand Lists from 2004-2017 in error and should be removed. Mr. Juszczynski spoke of limitations (limited by law) regarding removal. He stated that approval from the Board of Finance was recommended.

Mr. Juszczynski discussed eight property situations to be removed with this board. *Lori Quagliaroli made a motion to authorize the removal of \$17,911.30 in taxes and \$2,688.00 in lien fees from the eight listed accounts which were erroneously placed on the Grand Lists from 2004-2017. Michael Ciarcia seconded this motion. The vote was 6-0 in favor and this motion carried.*

FINALIZE CAPITAL IMPROVEMENTS, SELECTMAN, BOARD OF EDUCATION AND ALL OTHER BUDGETS NOT YET APPROVED:

Ms. Moore distributed DRG information to board members and this information was discussed. Paul Riedi stated that Windsor Locks is second from the highest when comparing District Reference Group (DRG) data. There was discussion about student cost and determining a budget amount for the Board of Education. It was agreed that the Board of Finance approves a budget amount and it is the Board of Education who will determine programs and items that are cut from the Board of Education budget. Paul Riedi stated that it would have been better if DRG information was brought forward during the last meeting (March 10, 2020) so that this information could have been discussed while the Board of Education and parents were present.

During the meeting, Paul Riedi researched information and found that Windsor Locks Public School System is 24.4% higher per student cost than the median of 15 towns within DRG. (\$15,679.00 was median-Windsor Locks was \$19,511.00 per student/Data from 2018).

It was agreed to table approval of the Board of Education budget for fiscal year 2020-2021 until someone from the Board of Education can explain to the Board of Finance what is the driving force with regards to the 4.9% increase. There was discussion with regards to administrative salary increases. Chairman Boucher will contact Superintendent Parkhurst regarding Board of Finance concerns. Lacinda VanGieson requested information with regards to associated costs for non-mandated, non-special education Pre-K.

Ms. Moore asked this board if they would like to invite the Architectural firm that did the study for the North Street School parking lot to a future meeting to explain study findings. It was suggested that this presentation be done after budget season is over.

Ms. Moore distributed Debt Service revised information and discussed this information with the board. She also explained an early buy-out option with regards to the Library energy upgrade agreement.

- a. ***Insurance and Benefits:*** Ms. Moore distributed revised Insurance and Benefit fiscal year 2020-2021 budget request spreadsheets. Under Employee Benefits, the Employee Benefits/Pension line item was revised to \$1,171,500.00 and the Employee Benefits/Medical line item was revised to 1,377,640.00. (Total Employee Benefits: \$3,115,640.00). *Michael Ciarcia made a motion to temporarily approve the Employee Benefits fiscal year 2020-2021 budget at \$3,115,640.00 with the only two changes being*

with the Pension and Medical line items as presented. Lori Quagliaroli seconded this motion. The vote was 6-0 in favor and this motion carried.

Michael Ciarcia made a motion to temporarily approve the Post Employee Benefits fiscal year 2020-2021 budget at \$66,633.00 as presented. Paul Riedi seconded this motion. The vote was 6-0 in favor and this motion carried.

Michael Ciarcia made a motion to temporarily approve the Insurance and Bonds fiscal year 2020-2021 budget as presented at \$500,000.00. David Weigert seconded this motion. The vote was 6-0 in favor and this motion carried.

- b. **EIDC:** Ms. Moore stated that the EIDC proposed a revision to the previous presented budget. Funds were deleted from the General Supplies/Program line item and added to the Dues and Fees line item. The total budget figure remained unchanged. ***Cornelius O'Leary moved to temporarily approve the EIDC fiscal year 2020-2021 revised budget at \$11,494.00. Michael Ciarcia seconded this motion. The vote was 6-0 in favor and this motion carried.***
- c. **Debt Service:** Ms. Moore explained revisions to the Debt Service budget. ***Michael Ciarcia moved to temporarily approve the Debt Service fiscal year 2020-2021 budget at \$3,145,157.00. Paul Riedi seconded this motion. The vote was 6-0 in favor and this motion carried.***
- d. **Capital Improvements:** Ms Moore explained LOCIP rules with regards to Capital Improvement items and corresponding revenue. As Capital Improvement projects were considered this board discussed whether or not they qualified for LOCIP. The Board of Finance discussed consideration of the following Capital Improvement Projects for approval:

Board of Education: Sprinkler System Upgrades; Server Upgrades; Elevator Upgrade at the High School and Middle School; Chromebooks for Grades 6-8

EIDC: Main Street Redevelopment

Fire Department: Rescue Airbag Replacement

Historical Commission: Noden Reed Barn Renovation

Public Works/Roadways: Engineering Account

Public Works/Projects: Pesci Pool House Mini Split Units; Noden Reed Electrical Wiring Upgrades

Selectman: Town Hall Renovation

It was suggested to have Mr. James Roche from the Historical Commission, attend a Board of Finance meeting possibly next week to discuss repairs needed at Noden Reed.

Possible total cost of Capital Improvements that may qualify for LOCIP as discussed was \$236,000.00.

After further discussion with regards to Capital Improvement Projects, *Michael Ciarcia made a motion to temporarily approve the fiscal year 2020-2021 Capital Improvement Projects at \$601,117.00. Cornelius O’Leary seconded this motion.* After discussion, *the vote was 6-0 and this motion carried.*

Preliminary budget total calculations for fiscal year 2020-2021 were viewed and discussed.

TRANSFERS:

There were no transfers.

FINANCE OFFICE UPDATE:

There was no Finance Office update.

PUBLIC INPUT-BOARD OF FINANCE MATTERS ONLY:

There was no public input.

BOARD MEMBER INPUT:

There was no board member input.

ADJOURNMENT:

A motion to adjourn was made by Lori Quagliaroli and seconded by Cornelius O’Leary. The vote was unanimous and this meeting stood adjourned at 10:20 p.m.

Respectfully submitted,

Terrie-Ann Becker
Board of Finance Recording Secretary

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