

# TOWN OF WINDSOR, CONNECTICUT

## Special Meeting Notice



**AGENCY:** Finance Committee  
**DATE:** December 9, 2019  
**TIME:** 5:30 PM  
**PLACE:** Town Hall – Ludlow Room

### AGENDA

1. Call to Order
2. Public Comment
3. \*Review of FY 2019 & FY 2020 Financials – Enterprise Funds
4. \*Review of FY 2019 Year End Financials – General Fund
5. \*Review of FY 2020 First Quarter Financials – General Fund
6. \*Review of FY 2021 Budget Parameters
7. \*Review of FY 2021 Budget Calendar
8. \*Review of FY 2021 Budget Format
9. Staff Reports
10. Approval of Minutes
  - a) \*July 1, 2019
11. Adjournment

\*Backup materials

Public Act 75-312 requires notice of Special Meetings to be posted in the Town Clerk's Office not less than 24 hours prior to the time of such meeting. No other business shall be considered at this meeting than that listed on this Agenda.

---

---

## INTEROFFICE MEMORANDUM

---

---

**TO:** Peter Souza, Town Manager  
**FROM:** Laura Casey, Early Childhood Manager  
**SUBJECT:** FY 19 Unaudited Year End & FY 20 1<sup>st</sup> Quarter Review with Fiscal Year Projections  
**DATE:** December 9, 2019

---

### **FY 19 Year End Review (unaudited)**

The town budgeted for the Discovery Center to experience a \$59,260 operating loss in FY 19. The enterprise fund ended FY 19 with a \$3,327 unaudited gain which resulted in a net position of \$401,679 as of June 30, 2019. The gain is primarily a result of increases in customer revenues, interest income, and savings in salary costs, services, and energy and utility expenses.

### **1<sup>st</sup> Quarter Revenues & Fiscal Year Projections**

The first three months of the FY 20 fiscal year revenues were \$282,383. The FY 19 first quarter revenues totaled \$265,360. Therefore revenues are trending \$17,023 higher than the same time period last year. We anticipate at this point in time to be under our budgeted revenue projections by \$1,050. This is due to vacancies amongst the various programs offset by additional revenue from gym rentals.

We started the school year with 9 total vacancies, 3 of which were in the primary program. The primary program (ages 3-5) experienced an additional decline in enrollment after the start of the school year for the following reasons: one family went to a magnet school and one family moved. All spaces remained vacant. Due to the lack of afternoon staff in the primary program, we shifted our internal kindergarten children to attend our elementary program for after-school care. We anticipate a decline in after school enrollment based on student extra curricular activities which may result in decreased revenues offset by a decrease in part-time hours.

In regards to staffing, as you know, seasoned and highly qualified staff has always been a trademark of the Discovery Center. Attracting qualified staff has been extremely challenging. Recruiting and hiring qualified individuals moving forward will come at a higher cost due to the increase in minimum wage and competition with other centers in the region as well as a shrinking pool of qualified applicants.

### **1<sup>st</sup> Quarter Expenses & Fiscal Year Projections**

The Child Enterprise Fund expenditures for FY 20 are \$13,761 more than the 1<sup>st</sup> quarter of FY 19 or a 4.9% increase. This is due primarily to increased recruitment costs, salary & benefit cost increases, as well as the number & timing of field trip payments.

### **Overall FY 20 Projection**

Based on the first quarter, we project an end of fiscal year loss of \$74,150 as budgeted for in FY 20. The projected loss would leave the Child Enterprise Fund with a net position of \$327,529 at the end of the FY 20.

## **Marketing Efforts**

Our marketing efforts for the first quarter included:

- redesigning summer camp programs to increase enrollment
- streamlining the summer billing process
- outreach at a Windsor Chamber of Commerce business fair
- conduct weekly tours for potential customers to build waiting lists
- advertising in *There's A Lot to Do in Windsor* magazine
- attending open house events at local colleges and distributing school employment information and promotional items
- working with Public Works to enhance the curb appeal of the building
- upgrading security system for future improvement to the camera system.

Marketing efforts going forward include adding parent testimonials to our website, posting openings on the website and beginning to take deposits for the 2020-2021 school year. We will also be researching the possibility of getting apparel featuring our logo/brand for purchase by parents, and adding new digital cameras for added security.

## **Attachments**

FY 19 Year End Unaudited Actuals

FY 20 First Quarter Actuals & Year End Projections

**TOWN OF WINDSOR  
CHILD DEVELOPMENT ENTERPRISE FUND  
STATEMENT OF REVENUES AND EXPENSES**


	FY 2018		FY 2019		
	Budget	Actual	Budget	FY 19 Estimate (FY 20 budget document page S-21)	Unaudited Actual
<b>Operating Revenue:</b>					
Charges For Services	1,090,960	1,084,623	1,095,640	1,087,240	1,110,238
Permits & Other Revenues	300	1,548	300	850	823
<b>Total Operating Revenue</b>	<b>1,091,260</b>	<b>1,086,171</b>	<b>1,095,940</b>	<b>1,088,090</b>	<b>1,111,060</b>
<b>Non-Operating Revenue:</b>					
Interest Income	950	4,417	4,000	4,400	8,351
<b>Total Non-Operating Revenue</b>	<b>950</b>	<b>4,417</b>	<b>4,000</b>	<b>4,400</b>	<b>8,351</b>
<b>Total Revenue</b>	<b>1,092,210</b>	<b>1,090,588</b>	<b>1,099,940</b>	<b>1,092,490</b>	<b>1,119,411</b>
<b>Operating Expenses:</b>					
Personal Services	906,750	867,602	915,420	901,420	897,886
Supplies	18,550	16,962	19,550	19,550	18,907
Services	50,250	39,852	52,000	51,000	36,761
Marketing	11,500	5,731	10,750	10,750	7,446
Maintenance & Repairs	16,700	12,203	17,900	17,900	11,105
Capital Outlay	-	-	-	2,000	904
Energy & Utility	20,200	14,676	20,750	21,450	16,340
Administrative Overhead	-	-	-	-	-
Rent	118,830	118,830	118,830	118,830	118,830
Other (bad debt)	1,000	3,434	3,000	3,000	6,905
<b>Total Operating Expenses</b>	<b>1,143,780</b>	<b>1,079,290</b>	<b>1,158,200</b>	<b>1,145,900</b>	<b>1,115,084</b>
<b>Non-Operating Expenses:</b>					
Depreciation	1,000	1,000	1,000	1,000	1,000
<b>Total Non-Operating Expenses</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Expenses</b>	<b>1,144,780</b>	<b>1,080,290</b>	<b>1,159,200</b>	<b>1,146,900</b>	<b>1,116,084</b>
<b>Annual Income/(Loss)</b>	<b>(52,570)</b>	<b>10,298</b>	<b>(59,260)</b>	<b>(54,410)</b>	<b>3,327</b>
<b>Net Assets (Retained Earnings), Beginning of Year</b>	<b>333,687</b>	<b>388,054</b>	<b>343,892</b>	<b>398,352</b>	<b>398,352</b>
<b>Transfer In - General Fund Unassigned Fund Balance</b>					
<b>Net Assets (Retained Earnings), End of Year</b>	<b>281,117</b>	<b>398,352</b>	<b>284,632</b>	<b>343,942</b>	<b>401,679</b>
Subtract capital assets in Net Position		(8,000)			(7,000)
<b>Unrestricted Net Position (Deficits)</b>		<b>390,352</b>			<b>394,679</b>

**TOWN OF WINDSOR  
CHILD DEVELOPMENT ENTERPRISE FUND  
STATEMENT OF REVENUES AND EXPENSES**

	FY 2019 Actual	FY 2020 - Adopted Budget	FY 2020 Monthly Average ~ Adopted budget divided by 12 ~	FY 2020 First Quarter Actuals & Year End Projections												FY20 Projection vs FY20 Adopted Budget	
				Jul-19 Actual	Aug-19 Actual	Sep-19 Actual	Oct-19 Projection	Nov-19 Projection	Dec-19 Projection	Jan-20 Projection	Feb-20 Projection	Mar-20 Projection	Apr-20 Projection	May-20 Projection	Jun-20 Projection		Total FY 20 YTD
<b>Operating Revenue:</b>																	
Charges For Services	1,110,238	1,114,190	92,849	92,227	94,132	93,216	89,040	89,000	89,000	94,115	94,115	94,115	105,000	105,000	65,230	1,104,190	(10,000)
Other Revenues	823	5,120	427	-	-	1,471	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,399	14,070	8,950
<b>Total Operating Revenue</b>	<b>1,111,061</b>	<b>1,119,310</b>	<b>93,276</b>	<b>92,227</b>	<b>94,132</b>	<b>94,687</b>	<b>90,440</b>	<b>90,400</b>	<b>90,400</b>	<b>95,515</b>	<b>95,515</b>	<b>95,515</b>	<b>106,400</b>	<b>106,400</b>	<b>66,629</b>	<b>1,118,260</b>	<b>(1,050)</b>
<b>Non-Operating Revenue:</b>																	
Interest Income	8,351	4,400	367	487	450	400	340	340	340	340	340	340	340	340	340	4,400	-
<b>Total Non-Operating Revenue</b>	<b>8,351</b>	<b>4,400</b>	<b>367</b>	<b>487</b>	<b>450</b>	<b>400</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>340</b>	<b>4,400</b>	<b>-</b>
<b>Total Revenue</b>	<b>1,119,411</b>	<b>1,123,710</b>	<b>93,643</b>	<b>92,714</b>	<b>94,582</b>	<b>95,087</b>	<b>90,780</b>	<b>90,740</b>	<b>90,740</b>	<b>95,855</b>	<b>95,855</b>	<b>95,855</b>	<b>106,740</b>	<b>106,740</b>	<b>66,969</b>	<b>1,122,660</b>	<b>(1,050)</b>
<b>Operating Expenses:</b>																	
Personal Services	897,886	949,520	79,127	85,177	80,246	72,373	83,519	76,256	79,887	83,519	72,625	79,887	79,887	76,256	79,887	949,520	-
<i>Payroll Weeks</i>	<i>52.0</i>	<i>52.4</i>		<i>4.6</i>	<i>4.4</i>	<i>4.2</i>	<i>4.6</i>	<i>4.2</i>	<i>4.4</i>	<i>4.6</i>	<i>4.0</i>	<i>4.4</i>	<i>4.4</i>	<i>4.4</i>	<i>4.2</i>		
Supplies	18,907	19,600	1,633	180	1,085	2,067	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	19,600	-
Services	36,761	56,820	4,735	9,787	4,195	6,246	4,066	4,066	4,066	4,066	4,066	4,066	4,066	4,066	3,016	55,770	1,050
Marketing Expenses	7,446	8,000	667	-	125	-	875	875	875	875	875	875	875	875	875	8,000	-
Maintenance & Repairs	11,105	18,500	1,542	225	830	830	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	1,846	18,500	-
Capital Outlay	904	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy & Utility	16,340	22,590	1,883	111	244	1,935	2,256	2,256	2,256	2,256	2,256	2,256	2,256	2,256	2,256	22,590	-
Administrative Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	118,830	118,830	9,903	9,903	9,903	9,903	9,902	9,902	9,902	9,902	9,902	9,902	9,902	9,902	9,902	118,830	-
Other (Bad Debt)	6,905	3,000	250	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	-
<b>Total Operating Expenses</b>	<b>1,115,084</b>	<b>1,196,860</b>	<b>99,738</b>	<b>105,383</b>	<b>96,628</b>	<b>93,354</b>	<b>104,271</b>	<b>97,008</b>	<b>100,640</b>	<b>104,271</b>	<b>93,377</b>	<b>100,640</b>	<b>100,640</b>	<b>97,008</b>	<b>102,590</b>	<b>1,195,810</b>	<b>1,050</b>
<b>Non-Operating Expenses:</b>																	
Depreciation	1,000	1,000	83	83	83	83	83	83	83	83	83	83	83	83	87	1,000	-
<b>Total Non-Operating Expenses</b>	<b>1,000</b>	<b>1,000</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>83</b>	<b>87</b>	<b>1,000</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,116,084</b>	<b>1,197,860</b>	<b>99,822</b>	<b>105,466</b>	<b>96,711</b>	<b>93,437</b>	<b>104,354</b>	<b>97,091</b>	<b>100,723</b>	<b>104,354</b>	<b>93,460</b>	<b>100,723</b>	<b>100,723</b>	<b>97,091</b>	<b>102,677</b>	<b>1,196,810</b>	<b>1,050</b>
<b>Annual Income/(Loss)</b>	<b>3,327</b>	<b>(74,150)</b>	<b>(6,179)</b>	<b>(12,752)</b>	<b>(2,129)</b>	<b>1,650</b>	<b>(13,574)</b>	<b>(6,351)</b>	<b>(9,982)</b>	<b>(8,499)</b>	<b>2,395</b>	<b>(4,867)</b>	<b>6,018</b>	<b>9,649</b>	<b>(35,708)</b>	<b>(74,150)</b>	<b>(0)</b>
<b>Net Position (Deficits), Beginning of Year/Month</b>	<b>398,352</b>	<b>343,942</b>		<b>401,679</b>	<b>388,927</b>	<b>386,798</b>	<b>388,448</b>	<b>374,875</b>	<b>368,524</b>	<b>358,541</b>	<b>350,042</b>	<b>352,438</b>	<b>347,570</b>	<b>353,588</b>	<b>363,237</b>		
<b>Net Position (Deficits), End of Year/Month</b>	<b>\$ 401,679</b>	<b>\$ 269,792</b>		<b>\$ 388,927</b>	<b>\$ 386,798</b>	<b>\$ 388,448</b>	<b>\$ 374,875</b>	<b>\$ 368,524</b>	<b>\$ 358,541</b>	<b>\$ 350,042</b>	<b>\$ 352,438</b>	<b>\$ 347,570</b>	<b>\$ 353,588</b>	<b>\$ 363,237</b>	<b>\$ 327,529</b>		
Subtract capital assets in Net Position	(7,000)	(6,000)				(6,000)									(6,000)		
<b>Unrestricted Net Position (Deficits)</b>	<b>\$ 394,679</b>	<b>\$ 263,792</b>		<b>\$ 382,927</b>	<b>\$ 380,798</b>	<b>\$ 382,448</b>	<b>\$ 374,875</b>	<b>\$ 368,524</b>	<b>\$ 358,541</b>	<b>\$ 350,042</b>	<b>\$ 352,438</b>	<b>\$ 347,570</b>	<b>\$ 353,588</b>	<b>\$ 363,237</b>	<b>\$ 321,529</b>		



First in Connecticut. First for its citizens.

Date: December 9, 2019  
To: Members of the Finance Committee  
From: Peter Souza, Town Manager   
Subject: Quarterly Reports of the Transfer Station Enterprise Fund

Attached are the Quarterly Financial Reports for the Transfer Station Enterprise Fund and the Landfill Enterprise Fund which cover the 4<sup>th</sup> quarter of FY 19 and the 1<sup>st</sup> quarter of FY20.

### **Transfer Station Enterprise Fund - FY 2019 4<sup>th</sup> Quarter Results**

For *Total Revenue*, the Transfer Station Enterprise Fund received \$277,612 for fiscal year 2019. This was primarily from permit fees, as well as fees for bulky waste deliveries from residents. These and other revenues for the fiscal year are shown in the column entitled “YTD Results.”

Year-to-date *Total Operating Expenses* of \$181,859 are shown in the same column. After personal services, the largest budgeted expenses are for the transfer and disposal of wastes delivered to the Transfer Station by residents. Because there was space remaining in the landfill, construction and demolition wastes (C&D) brought to the Transfer Station by residents were disposed within the landfill which reduced the costs for this line item. The small amount of additional space in the bulky waste cell of the landfill continues to be utilized in FY 20.

The most notable variances on the attached report are explained as follows:

- C&D Revenues: Over budget by \$29,311 – Disposal facilities within the local waste marketplace continued to raise tipping fees in FY19. This resulted in a 12.0 % increase in transactions, a 16.1% increase in incoming tons, and an 11.8% increase in revenues over the previous fiscal year.
- Permit Fees: Over budget by \$8,640, but flat “year-to-year” (FY18 vs. FY19) - This surplus also relates to our local marketplace. Local waste haulers implemented price increases toward the summer of 2018, which increased the number of annual permits that were sold at the end of FY18 and continued to trend “flat” into FY19.
- Sale of Scrap Metal and Recyclables: Over budget by \$5,316 – This surplus was generated primarily by a rise in intake tonnage in FY19 over previous fiscal years.
- Curbside Recycling Rebate: In January of 2018, China launched an initiative called “National Sword”, the most severe step in China’s goal of building a metaphorical “green fence”, which is intended to block the imports of illegal and low-quality wastes and recyclables into China.

This has had a severe global impact on the recyclables market which ultimately affects Windsor at the local level. Recyclables that once had value, are now considered to be an economic liability. No change is expected until new recycling standards are enacted or new outlets for raw materials are developed. For this reason, no revenues from Curbside recyclables have been realized since January of 2018.

The Annual Operating Income (where revenues and expenses are considered together) earned by the Transfer Station Enterprise Fund was \$95,753 for fiscal year 2019. Adding this to the Annual Operating Income from the previous fiscal year yields a total of \$481,084 in retained earnings at the conclusion of FY 2019.

### **Transfer Station Enterprise Fund - FY 2020 1<sup>st</sup> Quarter Results**

Also attached is the report of the 1<sup>st</sup> quarter of the present fiscal year, which covers the period from July through September of 2019.

For Total Revenues, the Transfer Station Enterprise Fund received \$127,973 for the 1<sup>st</sup> quarter. As was described previously, permit fees, and revenues from bulky waste and MSW deliveries were the primary revenue sources. As reflected on the attached report, the revenues from the sale of transfer station permits is very similar to Q1 of FY 18. There were a total of 207 permits sold in Q1 of FY20. There were also 468 more transactions (+75.19 tons) related to the disposal of construction & demolition debris at the Transfer Station this quarter compared to the first quarter of last fiscal year.

Total Operating Expenses were \$41,878 in the first quarter, with personnel services expenses and transportation and disposal of wastes being the largest components respectively. The largest variance relates to the disposal of C&D materials; because we were able to continue to utilize landfill airspace during the first quarter, expenses for transport and disposal came in under budget by \$21,981.

The Total Operating Income shown for the 1<sup>st</sup> quarter was \$86,095. This amount, when added to the Retained Earnings of the fund shown on the bottom, left side of the report (\$481,084) results in an updated Retained Earnings, as shown at the bottom center of the report, of \$567,179 at the end of the 1<sup>st</sup> quarter of FY 19.

### **Landfill Enterprise Fund – FY 2019 4<sup>th</sup> Quarter Results**

For Total Revenue, the Landfill Enterprise Fund received \$725,682 for the fiscal year. This was comprised of \$416,004 in interest income and \$309,679 from the State DEEP Reimbursement Grant for expenses related to landfill closure costs. The Town will continue to submit reimbursement requests to the DEEP for more of the \$2,000,000 grant during the current fiscal year as presented in the approved FY20 budget.

Total Expenses were primarily related to closure and capping of the landfill (\$1,644,148, column 6). The three major components of this expense are Personnel (\$396,726), Contractual Services (\$710,806), and Supplies (\$419,138) expenses.

As shown in the row entitled: Annual Operating Income, the Landfill Enterprise Fund expended more than it received by \$955,519 for fiscal year 2019. This scenario is anticipated for subsequent years, and is reflected in the current FY 20 adopted budget.

Some of the notable variances on the attached report are as follows:

- Revenues – were over budget by 19%. A large increase in interest income offset a smaller deficit in CT DEEP Reimbursements.
- Personnel Services – were under budget by approximately 12% due to a short-term disability of one employee during the first quarter and a corresponding decrease in overtime.
- Maintenance & Repairs – were under budget, due largely to a re-classification of previous expenses into capitalized expenses. This change also results in a corresponding increase in depreciation which is also reflected on the “Non-Operating Expenses” line lower on the page.
- Contractual Services – were under budget due primarily to a timing issue with respect to our landfill gas consultant’s availability to perform work during the end of the fiscal year 2018. This work, which completed our landfill gas collection system build out, was completed during FY 2019.
- Supplies – were under budget due to having a large supply of previously stockpiled topsoil on site, which was utilized for capping purposes and negated the need to purchase additional significant amounts in FY 2019.

At the bottom, left side of the report is a figure of: \$25,071,243, which was the Retained Earnings of the Landfill Enterprise Fund at the end of FY 2018. With the \$955,519 annual operating loss for FY 2019, and consideration of accrued liabilities at the end of the fiscal year, the balance of the Retained Earnings of the enterprise fund at the end of the year was \$24,049,020, as shown at the bottom, right side of the report. This amount will continue to be used for landfill closure and capping expenses, as well as on-going post-closure expenses at the site.

### **Landfill Enterprise Fund – FY 20 1<sup>st</sup> Quarter**

Also attached is the report of the 1<sup>st</sup> quarter of the present fiscal year, which covers the period from July through September of 2019.

For Total Revenue, the only revenue received by the Landfill Enterprise Fund was \$99,590 in interest income. Additional revenues are anticipated in future quarters as a result of expected reimbursements from the State grant.

For Total Expenses, \$178,742 was expended, again primarily related to closure and capping. Every significant variance during the first quarter relates to the “timing” of these expenses and they are each expected to reach their budgeted levels as we progress through FY20.

The Annual Operating Loss was \$79,152 for the first quarter. Subtracting this quarterly loss from the Retained Earnings total results in a new balance of \$23,969,868 at the conclusion of the 1<sup>st</sup> quarter of FY 2020.



LANDFILL QUARTERLY REPORT - 4th Quarter - FY 2019

Period: April 2019 to June 2019

6

	FY 2019 ADOPTED BUDGET	FY 2019 Data						Previous Fiscal Year - FY 2018	
		4th Quarter Target	4th Quarter Results	YTD Target	YTD Results	YTD vs YTD Target Variance (T & \$)	YTD vs YTD Target Variance (%)	4th Quarter	YTD 4 Quarters
<b>Operating Revenue</b>									
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Permits & Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
CT DEEP Reimbursement Grant	\$ 350,000	\$ -	\$ 309,679	\$ 350,000	\$ 309,679	\$ (40,321)	88.5%	\$ -	\$ -
<b>TOTAL OPERATING REVENUE</b>	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ 309,679	\$ (40,321)	88.5%	\$ -	\$ -

**Non-Operating Revenue**

Interest Income	\$ 260,000	\$ 65,000	\$ 133,184	\$ 260,000	\$ 416,004	\$ 156,004	160.0%	\$ 88,083	\$ 244,946
<b>TOTAL REVENUE</b>	\$ 610,000	\$ 65,000	\$ 133,184	\$ 610,000	\$ 725,682	\$ 115,682	119.0%	\$ 88,083	\$ 244,946

**Operating Expenses**

Administrative Overhead	\$ 50,000	\$ 12,500	\$ 12,500	\$ 50,000	\$ 50,000	\$ -	100.0%	\$ 12,500	\$ 50,000
Personnel Services	\$ 449,450	\$ 112,363	\$ 107,095	\$ 449,450	\$ 396,726	\$ (52,724)	88.3%	\$ 110,069	\$ 399,798
Maintenance & Repairs	\$ 182,000	\$ 45,500	\$ 24,385	\$ 182,000	\$ 7,750	\$ (174,250)	4.3%	\$ 39,580	\$ 81,037
Energy & Utility	\$ 44,300	\$ 11,075	\$ 10,868	\$ 44,300	\$ 29,023	\$ (15,277)	65.5%	\$ 16,177	\$ 33,611
Contractual Services	\$ 445,380	\$ 148,460	\$ 147,781	\$ 445,380	\$ 710,806	\$ 265,426	159.6%	\$ 144,099	\$ 406,634
Supplies	\$ 757,000	\$ 252,333	\$ 279,022	\$ 757,000	\$ 419,138	\$ (337,862)	55.4%	\$ 80,683	\$ 302,686
Grants & Contributions	\$ 3,000	\$ 750	\$ -	\$ 3,000	\$ -	\$ (3,000)	0.0%	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -
Insurance Premium & Permit Fees	\$ 31,500	\$ -	\$ -	\$ 31,500	\$ 30,705	\$ (795)	0.0%	\$ -	\$ 30,705
<b>Total: Operating Expenses</b>	\$ 1,962,630	\$ 582,981	\$ 581,652	\$ 1,962,630	\$ 1,644,148	\$ (318,482)	83.8%	\$ 403,109	\$ 1,304,471
<b>Non-Operating Expenses (includes Depreciation)</b>	\$ 26,700	\$ 26,700	\$ 37,053	\$ 26,700	\$ 37,053	\$ 10,353	138.8%	\$ 6,669	\$ 26,677
<b>TOTAL: EXPENSES</b>	\$ 1,989,330	\$ 609,682	\$ 618,705	\$ 1,989,330	\$ 1,681,201	\$ (308,129)	84.5%	\$ 409,778	\$ 1,331,148

<b>Annual Operating Income/(loss)</b>	\$ (1,379,330)	\$ (544,682)	\$ (485,521)	\$ (1,379,330)	\$ (955,519)	\$ 423,811	69.3%	\$ (321,695)	\$ (1,086,202)
---------------------------------------	----------------	--------------	--------------	----------------	--------------	------------	-------	--------------	----------------

Adopted End of Yr Retained Earnings: (07/01/18) \$ 23,875,844

Actual Retained Earnings - start of FY 2019 (From June 30, 2018 CAFR)

\$ 25,071,243

Net Annual Operating Income - YTD - (6/30/19) \$ (955,519)

Year-End Accrued Liabilities \$ (66,704)

Final LEF Balance - 6/30/19 \$ 24,049,020

LANDFILL QUARTERLY REPORT - 1st Quarter - FY 2020

Period: July 2019 to Sept 2019

6

	FY 2020 ADOPTED BUDGET	FY 2020 Data						Previous Fiscal Year - FY 2019	
		1st Quarter Target	1st Quarter Results	YTD Target	YTD Results	YTD vs YTD Target Variance (T & \$)	YTD vs YTD Target Variance (%)	1st Quarter	YTD 1 Quarters
		Operating Revenue							
Permits & Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
CT DEEP Reimbursement Grant	\$ 324,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 324,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

Non-Operating Revenue

Interest Income	\$ 375,000	\$ 93,750	\$ 99,590	\$ 93,750	\$ 99,590	\$ 5,840	106.2%	\$ 44,987	\$ 44,987
<b>TOTAL REVENUE</b>	<b>\$ 699,000</b>	<b>\$ 93,750</b>	<b>\$ 99,590</b>	<b>\$ 93,750</b>	<b>\$ 99,590</b>	<b>\$ 5,840</b>	<b>106.2%</b>	<b>\$ 44,987</b>	<b>\$ 44,987</b>

Operating Expenses

Administrative Overhead	\$ 50,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	100.0%	\$ 12,500	\$ 12,500
Personnel Services	\$ 454,560	\$ 113,640	\$ 95,611	\$ 113,640	\$ 95,611	\$ (18,029)	84.1%	\$ 93,812	\$ 93,812
Maintenance & Repairs	\$ 179,000	\$ 44,750	\$ 3,119	\$ 44,750	\$ 3,119	\$ (41,631)	7.0%	\$ 43,605	\$ 43,605
Energy & Utility	\$ 36,240	\$ 9,060	\$ 6,666	\$ 9,060	\$ 6,666	\$ (2,394)	73.6%	\$ 4,820	\$ 4,820
Contractual Services	\$ 458,470	\$ 114,618	\$ 47,152	\$ 114,618	\$ 47,152	\$ (67,466)	41.1%	\$ 77,837	\$ 77,837
Supplies	\$ 778,300	\$ 194,575	\$ 13,694	\$ 194,575	\$ 13,694	\$ (180,881)	7.0%	\$ 81,764	\$ 81,764
Grants & Contributions	\$ 3,000	\$ 750	\$ 0	\$ 750	\$ 0	\$ (750)	0.0%	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Insurance Premium & Permit Fees	\$ 31,500	\$ 31,500	\$ 0	\$ 31,500	\$ 0	\$ (31,500)	0.0%	\$ 30,705	\$ 30,705
<b>Total: Operating Expenses</b>	<b>\$ 1,991,070</b>	<b>\$ 521,393</b>	<b>\$ 178,742</b>	<b>\$ 521,393</b>	<b>\$ 178,742</b>	<b>\$ (342,650)</b>	<b>34.3%</b>	<b>\$ 345,043</b>	<b>\$ 345,043</b>
<b>Non-Operating Expenses (includes Depr)</b>	<b>\$ 26,700</b>	<b>\$ 6,675</b>	<b>\$ 0</b>	<b>\$ 6,675</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 6,675</b>	<b>\$ 6,675</b>
<b>TOTAL: EXPENSES</b>	<b>\$ 2,017,770</b>	<b>\$ 528,069</b>	<b>\$ 178,742</b>	<b>\$ 528,068</b>	<b>\$ 178,742</b>	<b>\$ (349,325)</b>	<b>33.8%</b>	<b>\$ 351,718</b>	<b>\$ 351,718</b>
<b>Annual Operating Income/(loss)</b>	<b>\$ (1,318,770)</b>	<b>\$ (434,319)</b>	<b>\$ (79,152)</b>	<b>\$ (434,318)</b>	<b>\$ (79,152)</b>	<b>\$ 355,165</b>	<b>18.2%</b>	<b>\$ (306,731)</b>	<b>\$ (306,731)</b>

Adopted End of Yr Retained Earnings: (07/01/20) \$ 22,397,553

Actual Retained Earnings - start of FY 2020 (From June 30, 2019 CAFR)

\$ 24,049,020

Net Annual Operating Income - YTD - (9/30/19) \$ (79,152)

Final LEF Balance - 9/30/19 23,969,868

RESIDENTIAL TRANSFER STATION QUARTERLY REPORT - 4th Quarter - FY 2019

Period: April 1, 2019 to June 30, 2019

6

REVENUES	FY 2019 ADOPTED BUDGET	FY 2019 Data						Previous Fiscal Year - 2018	
		4th QTR Target	4th QTR Results	YTD Target	YTD Results	YTD vs YTD Target Variance (T & \$)	YTD vs YTD Target Variance (%)	4th QTR	YTD 4 Quarters
		<b>BULKY REVENUES</b>							
Construction & Demolition Debris	\$ 97,770	\$ 37,429	\$ 40,506	\$ 97,770	\$ 127,081	\$ 29,311	130.0%	40,113	113,699
Oversized Wastes (couches, chairs, etc)	\$ 8,340	\$ 2,403	\$ 3,435	\$ 8,340	\$ 11,625	\$ 3,285	139.4%	2,660	10,045
<b>MSW REVENUES</b>									
Permit Fees	\$ 40,240	\$ 5,311	\$ 13,370	\$ 40,240	\$ 48,880	\$ 8,640	121.5%	11,335	48,475
Side Window Transactions	\$ 21,990	\$ 5,498	\$ 4,744	\$ 21,990	\$ 18,191	\$ (3,799)	82.7%	4,968	17,164
SALE OF RECYCLABLES (metal, textiles, CC)	\$ 18,340	\$ 6,113	\$ 4,806	\$ 18,340	\$ 23,656	\$ 5,316	129.0%	7,181	26,078
CURBSIDE RECYCLING REBATE	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ -		0	10,873
NON-DISPOSED MATLS (tires, prop, cfcs, etc)	\$ 5,130	\$ 1,560	\$ 2,055	\$ 5,130	\$ 7,290	\$ 2,160	142.1%	2,381	7,437
YARD WASTES & BRUSH	\$ 14,070	\$ 7,663	\$ 10,808	\$ 14,070	\$ 21,716	\$ 7,646	154.3%	9,481	20,720
RECYCLING ADMIN PAYMENT	\$ 11,000	\$ -	\$ 0	\$ 11,000	\$ 11,000	\$ -	100.0%	0	11,000
INTEREST EARNINGS	\$ 3,500	\$ 875	\$ 3,021	\$ 3,500	\$ 8,173	\$ 4,673	233.5%	1,632	3,917
<b>TOTAL: REVENUES</b>	<b>\$ 220,380</b>	<b>\$ 66,853</b>	<b>\$ 82,745</b>	<b>\$ 220,380</b>	<b>\$ 277,612</b>	<b>\$ 57,232</b>	<b>126.0%</b>	<b>\$ 79,752</b>	<b>\$ 269,408</b>
<b>OPERATING EXPENSES</b>									
Personnel Services	\$ 71,410	\$ 17,853	\$ 19,067	\$ 71,410	\$ 70,944	\$ 466	99.3%	18,716	68,184
Supplies	\$ 4,200	\$ 1,050	\$ 3,146	\$ 4,200	\$ 4,934	\$ (734)	117.5%	3,245	10,871
Services & Other Wastes	\$ 22,870	\$ 5,718	\$ 9,333	\$ 22,870	\$ 24,379	\$ (1,509)	106.6%	13,951	45,245
Services - MSW T&D	\$ 56,200	\$ 14,050	\$ 19,523	\$ 56,200	\$ 55,667	\$ 533	99.1%	22,659	52,159
Services - Bulky & Oversized T&D	\$ 8,220	\$ 2,842	\$ 7,062	\$ 8,220	\$ 12,457	\$ (4,237)	151.5%	3,999	8,931
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0
Energy & Utility	\$ 12,380	\$ 3,095	\$ 4,243	\$ 12,380	\$ 13,478	\$ (1,098)	108.9%	5,676	15,743
<b>TOTAL: OPERATING EXPENSES</b>	<b>\$ 175,280</b>	<b>\$ 44,607</b>	<b>\$ 62,375</b>	<b>\$ 175,280</b>	<b>\$ 181,859</b>	<b>\$ (6,579)</b>	<b>103.8%</b>	<b>\$ 68,245</b>	<b>\$ 201,134</b>
<b>ANNUAL OPERATING INCOME / (LOSS)</b>	<b>\$ 45,100</b>	<b>\$ 22,246</b>	<b>\$ 20,370</b>	<b>\$ 45,100</b>	<b>\$ 95,753</b>	<b>\$ 50,653</b>	<b>212.3%</b>	<b>\$ 11,506</b>	<b>\$ 68,274</b>

Adopted End of Yr Retained Earnings \$ 401,667

Actual Retained Earnings (June 30, 2018) \$ 385,331

\$ 481,084 EST Retained Earnings (6/30/19)

RESIDENTIAL TRANSFER STATION QUARTERLY REPORT - 1st Quarter - FY 2020

Period: July 1, 2019 to Sept 30, 2019

6

	FY 2020 ADOPTED BUDGET	FY 2020 Data						Previous Fiscal Year - 2019	
		1st QTR Target	1st QTR Results	YTD Target	YTD Results	YTD vs YTD Target Variance (T & \$)	YTD vs YTD Target Variance (%)	1st QTR	YTD 1 Quarters
		<b>REVENUES</b>							
<b>BULKY REVENUES</b>									
Construction & Demolition Debris	\$ 122,410	\$ 40,803	\$ 56,284	\$ 40,803	\$ 56,284	\$ 15,480	137.9%	40,306	40,306
Oversized Wastes (couches, chairs, etc)	\$ 11,800	\$ 3,933	\$ 5,190	\$ 3,933	\$ 5,190	\$ 1,257	131.9%	3,290	3,290
<b>MSW REVENUES</b>									
Permit Fees	\$ 51,250	\$ 35,875	\$ 29,670	\$ 35,875	\$ 29,670	\$ (6,205)	82.7%	29,445	29,445
Side Window Transactions	\$ 22,870	\$ 5,718	\$ 6,618	\$ 5,718	\$ 6,618	\$ 901	115.7%	5,102	5,102
SALE OF RECYCLABLES (metal, CC)	\$ 19,520	\$ 6,507	\$ 2,798	\$ 6,507	\$ 2,798	\$ (3,708)	43.0%	7,011	7,011
CURBSIDE RECYCLING REBATE	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ -		0	0
NON-DISPOSED MATLS (tires, prop, cfcs, etc)	\$ 8,400	\$ 2,100	\$ 4,870	\$ 2,100	\$ 4,870	\$ 2,770	231.9%	2,270	2,270
YARD WASTES & BRUSH	\$ 15,120	\$ 5,040	\$ 9,468	\$ 5,040	\$ 9,468	\$ 4,428	187.9%	5,645	5,645
RECYCLING ADMIN PAYMENT	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	100.0%	11,000	11,000
INTEREST EARNINGS	\$ 8,400	\$ 2,100	\$ 2,076	\$ 2,100	\$ 2,076	\$ (24)	98.8%	767	767
<b>TOTAL: REVENUES</b>	<b>\$ 270,770</b>	<b>\$ 113,076</b>	<b>\$ 127,973</b>	<b>\$ 113,076</b>	<b>\$ 127,973</b>	<b>\$ 14,897</b>	<b>113.2%</b>	<b>\$ 104,836</b>	<b>\$ 104,836</b>
<b>OPERATING EXPENSES</b>									
Personnel Services	\$ 72,790	\$ 18,198	\$ 17,074	\$ 18,198	\$ 17,074	\$ 1,123	93.8%	15,882	15,882
Supplies	\$ 4,200	\$ 1,050	\$ 1,301	\$ 1,050	\$ 1,301	\$ (251)	123.9%	582	582
Services & Other Wastes	\$ 29,030	\$ 7,258	\$ 8,399	\$ 7,258	\$ 8,399	\$ (1,141)	115.7%	3,712	3,712
Services - MSW T&D	\$ 50,520	\$ 12,630	\$ 10,862	\$ 12,630	\$ 10,862	\$ 1,768	86.0%	3,149	3,149
Services - Bulky & Oversized T&D	\$ 98,550	\$ 24,638	\$ 2,656	\$ 24,638	\$ 2,656	\$ 21,981	10.8%	826	826
Maint & Repairs									
Capital Outlay	\$ 39,110								
Energy & Utility	\$ 12,740	\$ 1,274	\$ 1,587	\$ 1,274	\$ 1,587	\$ (313)	124.5%	1,039	1,039
<b>TOTAL: OPERATING EXPENSES</b>	<b>\$ 306,940</b>	<b>\$ 65,047</b>	<b>\$ 41,878</b>	<b>\$ 65,047</b>	<b>\$ 41,878</b>	<b>\$ 23,168</b>	<b>64.4%</b>	<b>\$ 25,190</b>	<b>\$ 25,190</b>
<b>ANNUAL OPERATING INCOME / (LOSS)</b>	<b>\$ (36,170)</b>	<b>\$ 48,029</b>	<b>\$ 86,095</b>	<b>\$ 48,029</b>	<b>\$ 86,095</b>	<b>\$ 38,066</b>	<b>179.3%</b>	<b>\$ 79,647</b>	<b>\$ 79,647</b>

Adopted End of Yr Retained Earnings \$ 401,667

Actual Retained Earnings (June 30, 2019) \$ 481,084

\$ 567,179 Retained Earnings (9/30/19)

---

---

## INTEROFFICE MEMORANDUM

---

---

**TO:** Peter Souza, Town Manager  
**FROM:** Cheryl Rosenbaum, Caring Connection Manager  
**SUBJECT:** FY 19 Unaudited Year End & FY 20 1<sup>st</sup> Quarter Review with Fiscal Year Projections  
**DATE:** December 9, 2019

---

### **FY 19 Year End Review (unaudited)**

The town budgeted for the Caring Connection to experience an \$86,490 operating loss in FY 19. The enterprise fund ended FY 19 with a \$136,443 unaudited loss which resulted in a net position of \$4,346 as of June 30, 2019. The increase in the loss was primarily due to a reduction in the census, offset in part with personnel and services expenditure reductions.

The Caring Connection team has undergone some significant changes over the last six months. The team continues to provide our clients and their families with a high level of care and concern. We welcomed a new program assistant in March and a new administrative aide in May. Mid-August our TRD (Therapeutic Recreation Director) resigned to return to graduate school. The Therapeutic Recreation component of the program is being managed by the combined efforts of the program coordinator, the program assistant and volunteers. In addition, our nursing staff has dealt with scheduling challenges resulting from a staff member's absence for medical reasons. This heightened personnel activity required more of my time being spent on the floor and acclimating new staff to the program, which adversely impacted available time for new client outreach.

### **1<sup>st</sup> Quarter Revenues & Fiscal Year Projections**

The first three months of the FY 20 fiscal year revenues were \$70,530. The FY 19 first quarter revenues totaled \$79,631. Our first quarter has been affected by a census loss of seven clients. These discharges represent one client death, two admissions to long-term care and four clients seeking other care arrangements such as a move, more care needed at home and hospice. We do not anticipate at this point to meet our budgeted revenue projections due to the census changes.

### **1<sup>st</sup> Quarter Expenses & Fiscal Year Projections**

The Caring Connection expenditures for FY 20 are \$8,485 less than the 1<sup>st</sup> quarter of FY 19. The main reasons for the decrease are salary savings as a result of a short term disability in addition to savings in service expenditure lines. The transportation costs will be adjusted during the course of the fiscal year in accord with service usage.

Projections for overall FY 20 expenditures have been adjusted downward by \$6,500 to reflect lower census levels.

### **Overall FY 20 Projection**

Based on the first quarter, we project an end of fiscal year loss of \$172,020. That loss would be \$57,250 more than the \$114,770 loss projected in the FY 20 adopted budget. We anticipate \$63,750 less in revenues offset by the planned expenditure savings of \$6,500 as noted above.

### **Marketing Efforts**

Our marketing efforts include:

- participation in the Town of Windsor Senior Health Fair and Flu Shot Clinic
- participation in the Windsor Locks senior community health fair
- participation in the Bloomfield community health fair
- advertise in senior center bulletins in Windsor, Windsor Locks, East Windsor and South Windsor and the St. Gabriel's Church bulletin.
- quarter page ad in the "There's a lot to do in Windsor" magazine
- continued use of social media and town web-site to promote program
- purchase of new marketing collaterals
- attendance at Senior Networking Events
- produced a 2-minute public service announcement featuring testimonials from three family members of Caring Connection who shared why they chose the Caring Connection Adult Day Health Center over in-home care for their loved ones. The video is currently featured on the town's YouTube page, the Caring Connection website, Town of Windsor social media outlets and as a video signature on some staff email accounts.

### **Attachments**

FY 19 Year End Unaudited Actuals  
FY 20 First Quarter Financials

**TOWN OF WINDSOR  
CARING CONNECTION ENTERPRISE FUND  
STATEMENT OF REVENUES AND EXPENSES**

	FY 2018		FY 2019		
	Budget	Actual	Budget	FY 19 Estimate (FY 20 budget document page S-10)	Actual
<b>Operating Revenue:</b>					
Charges For Services	371,000	376,843	383,000	300,100	295,352
Permits & Other Revenues	27,000	32,481	27,000	25,800	19,917
<b>Total Operating Revenue</b>	<b>398,000</b>	<b>409,324</b>	<b>410,000</b>	<b>325,900</b>	<b>315,269</b>
<b>Non-Operating Revenue:</b>					
Donations	2,200	3,495	2,500	2,000	3,525
Interest Income	50	446	300	400	356
<b>Total Non-Operating Revenue</b>	<b>2,250</b>	<b>3,941</b>	<b>2,800</b>	<b>2,400</b>	<b>3,881</b>
<b>Total Revenue</b>	<b>400,250</b>	<b>413,265</b>	<b>412,800</b>	<b>328,300</b>	<b>319,151</b>
<b>Operating Expenses:</b>					
Personal Services *	269,180	252,809	277,170	249,820	249,813
Supplies	14,500	11,828	14,550	12,100	10,342
Services	42,800	38,792	44,200	40,700	36,037
Marketing	10,000	8,703	10,000	10,000	9,455
Energy & Utility	3,500	3,831	3,500	3,500	3,337
Administrative Overhead	-	-	-	-	-
Rent	69,090	69,090	69,090	69,090	69,090
Transfer Payment to GF Transportation Unit	74,530	73,630	77,580	76,180	71,680
Other	1,000	1,380	1,000	1,000	3,641
<b>Total Operating Expenses</b>	<b>484,600</b>	<b>460,062</b>	<b>497,090</b>	<b>462,390</b>	<b>453,395</b>
<b>Non-Operating Expenses:</b>					
Depreciation	2,200	2,199	2,200	2,200	2,199
<b>Total Non-Operating Expenses</b>	<b>2,200</b>	<b>2,199</b>	<b>2,200</b>	<b>2,200</b>	<b>2,199</b>
<b>Total Expenses</b>	<b>486,800</b>	<b>462,261</b>	<b>499,290</b>	<b>464,590</b>	<b>455,594</b>
<b>Annual Income/(Loss)</b>	<b>(86,550)</b>	<b>(48,996)</b>	<b>(86,490)</b>	<b>(136,290)</b>	<b>(136,443)</b>
<b>Net Assets (Retained Earnings), Beginning of Year</b>	<b>86,550</b>	<b>113,287</b>	<b>32,414</b>	<b>64,290</b>	<b>64,289</b>
<b>Transfer In - General Fund, General Services</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>76,500</b>
<b>Transfer In - General Fund Unassigned Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>-</b>
<b>Net Assets (Retained Earnings), End of Year *</b>	<b>-</b>	<b>64,289</b>	<b>5,924</b>	<b>-</b>	<b>4,346</b>
Subtract capital assets in Net Position		(4,127)			(1,929)
<b>Unrestricted Net Position (Deficits)</b>		<b>60,162</b>			<b>2,417</b>

TOWN OF WINDSOR  
CARING CONNECTION ENTERPRISE FUND  
STATEMENT OF REVENUES AND EXPENSES

	FY 2019 Actual	FY 2020 - Adopted Budget	FY 2020 Monthly Average ~ Adopted budget divided by 12 ~	FY 2020 First Quarter Actuals & Year End Projections												FY20 Projection vs FY20 Adopted Budget	
				Jul-19 Actual	Aug-19 Actual	Sep-19 Actual	Oct-19 Projection	Nov-19 Projection	Dec-19 Projection	Jan-20 Projection	Feb-20 Projection	Mar-20 Projection	Apr-20 Projection	May-20 Projection	Jun-20 Projection		Total FY 20 YTD
<b>Operating Revenue:</b>																	
Charges For Services	295,352	334,000	27,833	23,035	22,592	21,905	24,500	20,230	22,360	23,430	21,300	23,420	23,430	21,300	22,748	270,250	(63,750)
Other Revenues	19,917	26,000	2,167	-	-	2,856	2,572	2,572	2,572	2,572	2,572	2,572	2,572	2,572	2,572	26,000	-
Total Operating Revenue	315,269	360,000	30,000	23,035	22,592	24,761	27,072	22,802	24,932	26,002	23,872	25,992	26,002	23,872	25,320	296,250	(63,750)
<b>Non-Operating Revenue:</b>																	
Donations	3,525	2,000	167	-	-	-	222	222	222	222	222	222	222	222	222	2,000	-
Interest Income	356	300	25	55	50	37	18	18	18	18	18	18	18	18	18	300	-
Total Non-Operating Revenue	3,881	2,300	192	55	50	37	240	240	240	240	240	240	240	240	240	2,300	-
<b>Total Revenue</b>	<b>319,150</b>	<b>362,300</b>	<b>30,192</b>	<b>23,090</b>	<b>22,642</b>	<b>24,798</b>	<b>27,311</b>	<b>23,041</b>	<b>25,171</b>	<b>26,241</b>	<b>24,111</b>	<b>26,231</b>	<b>26,241</b>	<b>24,111</b>	<b>25,559</b>	<b>298,550</b>	<b>(63,750)</b>
<b>Operating Expenses:</b>																	
Personal Services	249,813	263,210	21,934	22,925	17,865	16,488	23,403	21,368	22,385	23,403	20,350	22,385	22,385	21,368	22,385	256,710	6,500
Payroll Weeks	52.0	52.4		4.6	4.4	4.2	4.6	4.2	4.4	4.6	4.0	4.4	4.4	4.2	4.4	-	-
Supplies	10,342	12,650	1,054	789	318	413	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	1,237	12,650	-
Services	36,037	41,700	3,475	378	759	920	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	4,405	41,700	-
Marketing Expenses	9,455	8,000	667	-	1,542	171	699	699	699	699	699	699	699	699	699	8,000	-
Energy & Utility	3,337	3,600	300	-	250	320	337	337	337	337	337	337	337	337	337	3,600	-
Administrative Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	69,090	69,090	5,758	5,758	5,758	5,758	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	5,757	69,090	-
Transfer Payment to GF Transportation U	71,680	76,080	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	76,080	-
Other (Bad Debt)	3,641	1,000	83	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
Total Operating Expenses	453,395	475,330	39,611	36,190	32,832	30,410	42,177	40,142	41,159	42,177	39,124	41,159	41,159	40,142	42,159	468,830	6,500
<b>Non-Operating Expenses:</b>																	
Depreciation	2,199	1,740	145	145	145	145	145	145	145	145	145	145	145	145	145	1,740	-
Total Non-Operating Expenses	2,199	1,740	145	145	145	145	145	145	145	145	145	145	145	145	145	1,740	-
<b>Total Expenses</b>	<b>455,594</b>	<b>477,070</b>	<b>39,756</b>	<b>36,335</b>	<b>32,977</b>	<b>30,555</b>	<b>42,322</b>	<b>40,287</b>	<b>41,304</b>	<b>42,322</b>	<b>39,269</b>	<b>41,304</b>	<b>41,304</b>	<b>40,287</b>	<b>42,304</b>	<b>470,570</b>	<b>6,500</b>
<b>Annual Income/(Loss)</b>	<b>(136,443)</b>	<b>(114,770)</b>	<b>(9,564)</b>	<b>(13,245)</b>	<b>(10,335)</b>	<b>(5,757)</b>	<b>(15,010)</b>	<b>(17,245)</b>	<b>(16,133)</b>	<b>(16,080)</b>	<b>(15,158)</b>	<b>(15,073)</b>	<b>(15,063)</b>	<b>(16,175)</b>	<b>(16,745)</b>	<b>(172,020)</b>	<b>(57,250)</b>
<b>Net Position (Deficits), Beginning of Year/Month</b>																	
	64,289	-		4,346	105,871	95,536	89,779	74,769	57,523	41,390	25,310	10,152	(4,921)	(19,984)	(36,159)		
Transfer In - Gen Fund General Svs Budg	76,500	114,770		114,770													
<b>Net Position (Deficits), End of Year/Month</b>	<b>\$ 4,346</b>	<b>\$ -</b>		<b>\$ 105,871</b>	<b>\$ 95,536</b>	<b>\$ 89,779</b>	<b>\$ 74,769</b>	<b>\$ 57,523</b>	<b>\$ 41,390</b>	<b>\$ 25,310</b>	<b>\$ 10,152</b>	<b>\$ (4,921)</b>	<b>\$ (19,984)</b>	<b>\$ (36,159)</b>	<b>\$ (52,904)</b>		
Subtract capital assets in Net Position	(1,929)	(1,740)			(1,740)										(1,740)		
<b>Unrestricted Net Position (Deficits)</b>	<b>\$ 2,417</b>	<b>\$ (1,740)</b>			<b>\$ 88,039</b>										<b>\$ (54,644)</b>		




## Agenda Item Summary

Date: December 9, 2019

To: Members of the Finance Committee

Prepared By: Jim Bourke, Finance Director

Reviewed By: Peter Souza, Town Manager 

Subject: FY 19 General Fund Year-End Results

### Background

Attached are unaudited General Fund revenue and expenditure actuals for fiscal year-end 2019. This report is provided for the Finance Committee's review and discussion.

### Discussion/Analysis

Revenues came in with a favorable variance of approximately \$3.5 million. Revenue categories that show the most significant positive year-end variances as compared to budget consist of property taxes (including amounts received from the delinquent property tax sale) as well as building permits, interest income, and conveyance fees.

Expenditures, including the Board of Education, came in with a favorable variance of approximately \$700,000 or less than one percent (0.9%) of the budget. These savings are primarily due to vacant positions and savings in the storm control budget.

During the course of the year, the Town Council approved appropriations from the General Fund Unassigned Fund Balance of \$55,000 for improvements to the Mill Brook property, \$400,000 for the School Safety and Security project, and \$195,000 for the Clover Street School Roof Replacement project.

The additional revenues, expenditure savings and use of fund balance are projected to result in an increase to the General Fund budgetary fund balance of approximately \$3.0 million. This takes into consideration that the \$900,000 Opening Cash appropriation was not needed to balance the budget, as actual revenues exceeded actual expenditures during the year.

### Other Board Action

None

### Recommendations

This report is presented for informational purposes only.

### Attachment

FY19 unaudited year-end revenue and expenditure actuals

**TOWN OF WINDSOR  
GENERAL FUND  
UNAUDITED FINANCIAL STATEMENT  
FY 19 Actuals**

**BUDGETARY BASIS**


<b>Service Unit/Department</b>	<b>Original Adopted Budget</b>	<b>Year-End Transfer s</b>	<b>Final Budget</b>	<b>FY 19 Actual</b>	<b>Variance</b>
<b>Revenues:</b>					
General Property Tax	97,360,030	0	97,360,030	99,113,332	1,753,302
Licenses and Permits	625,960	0	625,960	1,266,280	640,320
Fines and Penalties	36,000	0	36,000	35,010	(990)
Revenues from Use of Assets	1,048,830	0	1,048,830	1,634,411	585,581
State School Aid	13,010,540	0	13,010,540	12,676,910	(333,630)
State Grants in Lieu of Taxes	1,488,740	0	1,488,740	1,798,610	309,870
Other State Grants	37,460	0	37,460	43,210	5,750
Revenues from Other Agencies	108,370	0	108,370	124,454	16,084
Charges for Current Services	583,500	0	583,500	1,094,734	511,234
Other Revenues	20,500	0	20,500	36,719	16,219
Opening Cash	900,000	0	900,000	900,000	0
<b>Total Revenues</b>	<b>115,219,930</b>	<b>0</b>	<b>115,219,930</b>	<b>118,723,670</b>	<b>3,503,740</b>
<b>Expenditures:</b>					
Information Services	491,270	0	491,270	474,864	16,406
Administrative Services	2,313,740	0	2,313,740	2,267,018	46,722
Development Services	1,318,030	0	1,318,030	1,275,979	42,051
General Government	1,015,240	0	1,015,240	952,939	62,301
Community Development	103,800	0	103,800	103,800	0
Recreation & Leisure Services	1,538,390	0	1,538,390	1,535,427	2,963
Library Services	1,678,840	0	1,678,840	1,640,776	38,064
Human Services	865,940	0	865,940	847,198	18,742
Health Services	494,800	0	494,800	463,033	31,767
Public Works	6,260,520	0	6,260,520	5,968,154	292,366
Town Support for Education	5,229,500	0	5,229,500	5,178,132	51,368
Board of Education	69,068,800	0	69,068,800	68,985,576	83,224
Safety Services	10,346,090	(53,500)	10,292,590	9,917,535	375,055
General Services	14,494,970	53,500	14,548,470	14,543,417	5,053
<b>Total Expenditures</b>	<b>115,219,930</b>	<b>0</b>	<b>115,219,930</b>	<b>114,153,849</b>	<b>1,066,081</b>
Surplus/(Deficit)	0	0	0	4,569,821	
Budgetary Fund Balance, beginning 7/1/18				23,807,490	
<u>Use of Fund Balance:</u>					
FY 19 Opening Cash				(900,000)	
Clover St. School Partial Roof Replacement				(195,000)	
School Safety & Security				(400,000)	
Mill Brook Improvements				(55,000)	
Total Appropriations				<u>(1,550,000)</u>	
Budgetary Fund Balance, June 30, 2016				<u>26,827,311</u>	
Change in Fund Balance (Budgetary)				3,019,821	

## Agenda Item Summary

Date: December 9, 2019

To: Members of the Finance Committee

Prepared By: Jim Bourke, Finance Director

Reviewed By: Peter Souza, Town Manager 

Subject: General Fund Budget Report - First Quarter FY 2020

### Background

Attached is the General Fund budget report for the first quarter of FY 20. This report is being provided to the Finance Committee for discussion purposes.

### Discussion/Analysis

Overall revenues reflect 82.9% collections as of the first quarter of the fiscal year vs. 83.4% for the same time period last year. Notable changes in revenues received between the two fiscal years are as follows:

- Licenses and Permits are 25.6% collected for the first quarter of this year as compared to 77.4% collected for the same period last year. This is primarily due to more building permit revenues collected in FY 19. The Verizon project on Pigeon Hill Road alone brought in over \$290,000 in August of last year.
- Revenues from Use of Assets are 33.6% collected for the first quarter of this year versus 38.8% collected for the same period last year. The difference is due to interest income, which for FY 20 is coming in over budget for the first quarter at 36% collected, but was 50% collected for the same period last year.
- The revenue category 'Charges for Current Services' reflects 44.6% collected for the first quarter of FY 20 vs. 43.3% in the previous fiscal year. The difference is attributable to increased conveyance fees as a result of corporate sales, specifically from the sale of the Marriott Hotel on Day Hill Rd.

FY 20 expenditures are comparable to the first quarter of FY 19 with a 0.9% difference between the two fiscal years (24.6% spent for FY 20 versus 23.7% for FY 19). Most of the differences relate to the timing of expenditures and purchase orders and when they are entered into the accounting system. Notable changes in expenditures between the two fiscal years are as follows:

- Administrative Services reflects 26.3% spent in the first quarter of the fiscal year versus 29.2% spent for the same time period last year. In FY 19, the Finance Department employed a temporary employee while a hiring process was conducted that was the result of a retirement. Also contributing to this were open purchase orders in Finance and Human Resources in FY 19 that were related to training and staffing that did not recur this year.

- General Government reflects 46.9% expended for the first quarter of the fiscal year versus 51.5% expended for the same time period last year. This was due to an open purchase order in FY 19 for training that did not recur this year.
- The Board of Education reflects 20.5% expended for the first quarter of the fiscal year versus 18.3% for the same time period last year. This was due to more purchase orders being opened for certain departments this year, as well as magnet school tuition being paid earlier due to the availability of invoices on-line.
- Public Works reflects 29.1% expended for the first quarter of the fiscal year versus 31.8% for the same time period last year. This is due to the timing of expenditures and purchase orders in FY 19 for Facilities Management, Traffic Safety and Equipment Repair.
- Safety Services reflects 22.1% expended for the first quarter of the fiscal year versus 24.0% for the same time period last year. This is due to the timing of the purchase order for MDC hydrant maintenance in FY 19 in Fire & Rescue Services.

Other Board Action

None

Recommendations

None

Attachment

FY 20 First Quarter General Fund Budget Report

**TOWN OF WINDSOR  
GENERAL FUND BUDGET REPORT  
FIRST QUARTER - FY 2020  
July 1, 2019 - September 30, 2019**

<b>REVENUE</b>	<b>FY 2019 - through Sept</b>			<b>FY 2020 - through Sept</b>		
	<b>Approved Budget</b>	<b>FY19 1st Qtr Actual</b>	<b>Percent Received</b>	<b>Adopted Budget</b>	<b>FY20 1st Qtr Actual</b>	<b>Percent Received</b>
910 GENERAL PROPERTY TAX	97,360,030	94,680,225	97.2%	100,237,450	97,271,662	97.0%
915 LICENSES AND PERMITS	625,960	484,588	77.4%	629,410	161,437	25.6%
920 FINES AND PENALTIES	36,000	1,435	4.0%	36,000	625	1.7%
925 REVENUES FROM USE OF ASSETS	1,048,830	407,145	38.8%	1,518,830	510,118	33.6%
930 STATE SCHOOL AID	13,010,540	-	0.0%	12,847,660	-	0.0%
935 STATE GRANTS IN LIEU	1,488,740	-	0.0%	1,728,240	-	0.0%
940 OTHER STATE GRANTS	37,460	-	0.0%	43,210	-	0.0%
950 REVENUES FROM OTHER AGENCIES	108,370	-	0.0%	118,370	-	0.0%
955 CHARGES FOR CURRENT SERVICES	583,500	252,637	43.3%	639,370	285,308	44.6%
960 OTHER REVENUES	20,500	6,273	30.6%	20,500	6,469	31.6%
965 OPENING CASH	900,000	225,000	25.0%	900,000	225,000	25.0%
<b>TOTAL REVENUES</b>	<b>115,219,930</b>	<b>96,057,303</b>	<b>83.4%</b>	<b>118,719,040</b>	<b>98,460,620</b>	<b>82.9%</b>


<b>EXPENDITURES</b>	<b>FY 2019 - through Sept</b>			<b>FY 2020 - through Sept</b>		
	<b>Approved Budget</b>	<b>FY19 1st Qtr Actual</b>	<b>Percent Expended</b>	<b>Adopted Budget</b>	<b>FY20 1st Qtr Actual</b>	<b>Percent Expended</b>
10 INFORMATION SERVICES	491,270	184,299	37.5%	540,080	204,312	37.8%
11 ADMINISTRATIVE SERVICES	2,313,740	675,933	29.2%	2,403,970	632,566	26.3%
12 DEVELOPMENT SERVICES	1,318,030	316,134	24.0%	1,344,760	322,916	24.0%
13 GENERAL GOVERNMENT	1,015,240	522,845	51.5%	1,036,260	485,488	46.9%
18 COMMUNITY DEVELOPMENT	103,800	25,950	25.0%	103,800	25,950	25.0%
20 RECREATION & LEISURE SERVICES	1,538,390	745,835	48.5%	1,600,390	766,722	47.9%
25 LIBRARY SERVICES	1,678,840	408,113	24.3%	1,717,780	429,318	25.0%
35 HUMAN SERVICES	865,940	203,277	23.5%	898,800	217,518	24.2%
38 HEALTH SERVICES	494,800	131,874	26.7%	508,150	136,867	26.9%
40 PUBLIC WORKS	6,260,520	1,993,963	31.8%	6,448,640	1,874,124	29.1%
50 TOWN SUPPORT FOR EDUCATION	5,229,500	1,257,361	24.0%	5,447,480	1,304,912	24.0%
52 BOARD OF EDUCATION	69,068,800	12,646,643	18.3%	70,913,360	14,519,058	20.5%
60 SAFETY SERVICES	10,346,090	2,487,953	24.0%	10,764,580	2,374,973	22.1%
90 GENERAL SERVICES	14,494,970	5,670,786	39.1%	14,990,990	5,914,754	39.5%
<b>TOTAL EXPENDITURES</b>	<b>115,219,930</b>	<b>27,270,968</b>	<b>23.7%</b>	<b>118,719,040</b>	<b>29,209,478</b>	<b>24.6%</b>

## Agenda Item Summary

Date: December 9, 2019

To: Members of the Finance Committee

Prepared By: Jim Bourke, Finance Director

Reviewed By: Peter Souza, Town Manager 

Subject: Preliminary Budget Guidelines and Parameters for FY 2021

### Background

As part of the annual budget process, the Town Council provides staff with a set of budget guidelines and parameters to be used in preparing the annual operating budget. As we proceed through the budget process, these preliminary projections for revenues and expenditures will be refined as new information is gathered.

### Discussion/Analysis

Attached are suggested revenue, expenditure and service delivery guidelines and parameters for FY 21. These parameters set the stage for developing a proposed budget that will attempt to maintain current levels of service, identify resources to address unmet and emerging service delivery needs, as well as continuing multi-year investments in programs such as open space preservation, debt and asset management, infrastructure improvements and funding for other post-employment benefits (OPEB).

The October 1, 2019 grand list will not be formally completed until January 31, 2020. At this time, it is expected that the net taxable grand list will be approximately \$3.12 billion, which is a 1.2% increase as compared to the October 1, 2018 grand list. Included in this amount is additional real property value from the Amazon and Windsor Station assessment abatement agreements totaling approximately \$5M.

Non-property tax revenue categories comprise approximately 16% of the current budget and include such items as state aid, interest earnings, fees, permits and use of General Fund reserves. As in years past, it can be a challenge to forecast non-tax revenues at this early stage in the budget process, as a number of factors influence these revenue sources. One uncertainty is the level of municipal state aid we anticipate to receive. We will not know these proposed amounts until the Governor's budget is introduced in February, so at this time, we are assuming level-funding state aid across all categories. Building permit fees, real estate conveyance fees and land recording fees are projected to be similar to what we budgeted from these sources for FY 20. Interest earnings for FY 21 are projected to decrease as the interest rate environment is weakening.

On the expenditure side, our assumptions and projections related to individual expenditure categories will become more firm over the coming months as we gather new data from our vendors, suppliers and cooperative purchasing coalitions. We are currently projecting increases in health

insurance costs of approximately 8% and retirement costs of approximately 7%. Additionally, we are expecting electricity expenses to increase by 8% (combination of expected rate change and the addition of Addison Road facility.) Budgeted unit prices for gasoline and diesel are projected to increase as compared to the current year unit pricing. The Metropolitan District Commission (MDC) ad valorem sewer assessment is projected to increase by approximately 8% and MDC water use rates are projected to increase by approximately 6%.

As in the recent past, the suggested guidelines and parameters include direction to present a budget that reflects current levels of service as well as identifies needed resources to address unmet and emerging service delivery needs. Also, included is direction to continue the multi-year investment program in open space preservation as well as asset management activities including pavement management, fleet, technology, facilities, athletic fields, parks and aquatic facilities.

Other Board Action

None

Recommendations

If the Finance Committee is in agreement, the following motion is recommended for approval:

**“MOVE that the Finance Committee recommend to the Town Council that the attached FY 21 budget assumptions and parameters be approved as presented.”**

Attachments

Proposed FY 21 Budget Assumptions & Parameters

**PROPOSED FISCAL YEAR 2020  
BUDGET ASSUMPTIONS & PARAMETERS**

**Revenues**

As previously mentioned, at this early stage there is uncertainty relative to the amount of state aid we are anticipating to receive. The General Assembly may need to take measures that could affect state aid, so at this time we are assuming to be level-funded for State Aid until the Governor announces his budget in February.

Building permits, conveyance fees and land recordings are projected to remain flat with FY 20 adopted budget amounts.

Interest earnings are declining and are projected to return approximately 1.5%.

**EXPENDITURES**

Employee and retiree insurance benefit (health, life, dental) premiums are projected to increase approximately 8% (\$256,000).

Town contributions to defined benefit and defined contribution retirement plans are forecasted to increase approximately 6%. (\$180,000).

The FY 20 budget includes \$90,000 towards payment into the Teacher's Retirement System, so we are including this level of funding in our FY 21 forecast until new information is received from the State.

Budgeted costs for electricity are projected to increase 8% (\$80,000)

Budgeted costs for gasoline and diesel are expected to increase 10% (\$18,000)

MDC water and sewer rates are scheduled to increase on January 1, 2020. The overall increase is projected at 6% (\$6,200). Hydrant maintenance charges are expected to increase by 8% (\$12,000)

MDC sewer ad valorem assessment is projected to increase 8% (\$368,000)

General Fund appropriation for debt service is projected to increase 3.0% (\$222,000)

Continue planned incremental increase to the OPEB Trust Fund appropriation (\$25,000)

Capital spending forecasted to increase 2.2% (\$55,000)

Continue contribution to the Caring Connection from the General Fund (\$55,000 to \$60,000 increase)



## **SERVICE DELIVERY**

Present a budget that reflects current levels of service as well as identifies needed resources to address unmet and emerging service delivery needs (e.g., neighborhood code enforcement, employee training, succession planning.)


Continue multi-year investment program in open space preservation as well as asset management activities including pavement management, fleet, technology, facilities, athletic fields, parks and aquatic facilities.

## Agenda Item Summary

Date: December 9, 2019

To: Members of the Finance Committee

Prepared By: Jim Bourke, Finance Director

Reviewed By: Peter Souza, Town Manager 

Subject: FY 2021 Budget Calendar

### Background

The attached budget calendar outlines the process for submittal, review and adoption of the annual operating budget.

### Discussion/Analysis

The proposed budget calendar is generally consistent with previous budget calendars. Once again it incorporates dates related to Public Act #13-60. This act requires the Town Council to make recommendations and suggestions to the local Board of Education regarding the consolidation of non-educational services within 10 days of the Board of Education submitting its budget information.

The proposed schedule calls for a public hearing on Monday, February 3, 2020 to hear budget requests and comments. The proposed budget will be transmitted to the Town Council on Friday, March 27, 2020. On Monday, April 6, 2020 a public hearing will be held prior to the Council's regularly scheduled meeting. Town Council budget sessions are scheduled for Monday, April 13, 2020; Monday, April 20, 2020; and Wednesday, April 22, 2020. There is no budget workshop scheduled for Wednesday, April 8, 2020 due to the Passover holiday.

Council discussion and preliminary deliberations are scheduled for Monday, April 27, 2020 with the final budget adoption being proposed for Wednesday, April 29, 2020. As in years past, the formal setting of the referendum date is established when the Town Council adopts the budget. The recommended date for the Adjourned Town Meeting (referendum) is traditionally the second Tuesday of May, but this year it will not be able to take place on the second Tuesday. This is due to the Presidential Primary occurring on April 28, 2020. Per the Registrar of Voters, voting machines must remain secure for 14 days after any election. The machines then require being set up with new memory cards once the 14 day period has passed. Therefore, the proposed budget calendar moves the budget referendum date by one week to Tuesday, May 19, 2020.

The calendar includes public information and community forums on Thursday, February 20, 2020 and Thursday, April 2, 2020. These forums will be hosted by town staff and provide an opportunity for discussion of the budget process, our overall revenue picture, as well as various fiscal and service delivery topics. The April 2, 2020 forum will provide an informal setting for the public to hear more about the proposed budget prior to the April 6, 2020 Town Council public hearing.

There will be additional community budget forums on Thursday, April 30, 2020 and Wednesday, May 6, 2020. These forums are sponsored by the League of Women Voters and Windsor CT Votes and will

allow the public to hear more about the proposed budget as well as the budget that will be presented at the referendum. The Town Manager and Superintendent of Schools will be available at these meetings to provide the latest information concerning the budget and to answer questions from residents.

Financial Impact

None

Other Board Action

None

Recommendations

If the Finance Committee is in agreement, the following motion is recommended for approval:

**“MOVE that the Finance Committee recommend to the Town Council that the FY 2021 budget calendar be approved as presented.”**

Attachments

Draft FY 2021 Budget Calendar


**TOWN OF WINDSOR, CONNECTICUT  
FY 2021  
BUDGET CALENDAR BY DEPARTMENT**

<b>Date</b>	<b>Day</b>	<b>Step</b>
February 3, 2020 7:15 PM	Monday	Public Hearing by Town Council to hear budget requests from citizens
February 20, 2020	<i>Tentative</i>	Board of Education to submit to Town Council information regarding Public Act 13-60
February 20, 2020	Thursday	Informational meeting on Proposed Budget ( <i>hosted by staff</i> )
March 2, 2020	Monday	Town Council suggestions due to the BOE per Public Act 13-60 within 10 days of BOE submission
March 2020	<i>Tentative</i>	Board of Education to submit written responses to Town Council regarding suggestions made per Public Act 13-60.
March 11, 2020	Wednesday	Finance Committee Meeting ( <i>tentative date</i> )
March 27, 2020	Friday	Estimated receipts and expenditures submitted to Town Council by Town Manager (proposed budget)
April 2, 2020	Thursday	Informational meeting on Proposed Budget ( <i>hosted by staff</i> )
April 6, 2020 7:00 PM	Monday	Town Manager's Presentation of FY 21 Proposed Budget  Public Hearing re: public opinion regarding budget as proposed by Town Manager  Regular Town Council meeting
April 13, 2020 6:30-9 PM	Monday	Revenues, Public Works, Landfill Enterprise Fund, Resident Transfer Station Enterprise Fund, Information Services, Health Services
April 20, 2020 6:30-9 PM	Monday	Board of Education, Library, Human Services, Safety Services, Recreation & Leisure Services, Child and Adult Day Care Enterprise Funds
April 22, 2020 6:30-9 PM	Wednesday	Board of Education, Development Services, Community Development, Administrative Services, General Government, General Services/Capital Spending, Insurance Internal Service Fund, Town Support for Education
April 27, 2020 6:30-9 PM	Monday	Public Comment, Price Guide, Preliminary Deliberations
April 29, 2020 6:30-9 PM	Wednesday	Public Comment, Town Council final deliberations and vote
May 19, 2020	Tuesday	Recommended date for Adjourned Town Meeting (referendum)
June 1, 2020	Monday	Regular Town Council Meeting; Council sets tax rate
June 22, 2020	Monday	Tax bill mailing completed
June 30, 2020	Tuesday	End of current fiscal year

**Additional Community Budget Forums – April 30 @ 10:00 am & 6:30 pm & May 6 @ 6:30 pm (sponsored by League of Women Voters & CT Votes)**

**Windsor school vacation week is April 13-17, 2020**

## Agenda Item Summary

Date: December 9, 2019  
To: Members of the Finance Committee  
Prepared By: Jim Bourke, Finance Director  
Reviewed By: Peter Souza, Town Manager   
Subject: FY 2021 Budget Format

### Background

The *Town Charter* requires that should the Town Council desire any changes to the budget format that these changes must be adopted by January 15<sup>th</sup>.

### Discussion/Analysis

Staff is not proposing changes to the budget format for FY 2021.

### Financial Impact

None

### Other Board Action

None

### Recommendations

If the Finance Committee is in agreement, the following motion is recommended for approval:

**“MOVE that the Finance Committee recommend to the Town Council that the FY 2021 budget format remain the same as the format utilized for FY 2020.”**

### Attachments

None



**TOWN OF WINDSOR  
FINANCE COMMITTEE  
July 1, 2019  
TOWN HALL – ROGER LUDLOW ROOM**

**UNAPPROVED MINUTES**

**1. CALL TO ORDER**

Deputy Mayor Jody Terranova, Chair of the Finance Committee, called the meeting to order at 6:45 p.m. with Councilor Joseph McAuliffe and Councilor Donald Jepsen present.

Staff Present: Town Manager, Peter Souza; Jim Burke, Economic Development Director

Guests: Donald Sardilli and Devin Sardilli of Sardilli Produce and Dairy Co., Inc.

Outside Counsel: Robert DeFrino, Esq.

**2. PUBLIC COMMENT - None**

**3. DISCUSSION OF SARDILLI FIXED ASSESSMENT AGREEMENT**

Sardilli Produce and Dairy Co., Inc., is a Hartford-based, family-owned produce and dairy distributor, processor and packager of pre-cut produce. After considering several options throughout the region including construction of a new building, the company found an existing building in Windsor that can be renovated to meet its requirements. They propose to purchase, renovate and expand the former Konica-Minolta distribution/training center at 550 Marshall Phelps Road. The plan calls for renovations to create refrigerated processing and storage areas, to expand existing loading docks, to construct a vehicle maintenance building, and to complete site work at a cost of approximately \$15.4 million. Sardilli will also invest another \$600,000 in personal property.

The company currently has 113 employees and is projected to add new jobs as the operation grows over the next five years. These positions include food prep workers, material movers and drivers, as well as administrative and other personnel. The projected average annual wages for these employees is more than \$5 million.

The Sardilli project qualifies for consideration under the town's economic incentive policies as a manufacturing firm per the Manufacturing Assistance Act. This is because of the company's pre-cut produce processing operation, which employs a large percentage of its workforce and is the primary reason for its planned expansion.

The cost of the taxable real property improvements proposed by the company total approximately \$13.12 million. Per the assessment abatement policy, this level of investment by a new business would permit the Town Council to set an abatement schedule with a maximum average percentage abatement of 40% over a maximum term of four years.

Donald Sardilli provided an overview of the company and the request for incentive.

Councilor McAuliffe asked about the employment growth. Donald Sardilli stated that he expects 50+ new jobs will be created in the next 3-5 years. They will advertise locally in hopes of recruiting Windsor residents.

Councilor Jepsen asked about the neighborhood impact. Don Sardilli showed the approved site plan along with the adjustments made regarding the 6 foot high landscaped berm. Also, he noted the truck back-up alert will be new technology which helps mitigate noise impacts while meeting safety standards.

Councilor McAuliffe asked about the relocation from Hartford. Don Sardilli stated they looked in Hartford, but no available, suitable building or land sites were available. They also investigated and pursued options in other towns in the region but at this point the Windsor location is most suitable.

MOVED by Councilor Jepsen, seconded by Councilor McAuliffe that the Finance Committee recommend that the Town Council approve the Fixed Assessment Agreement between the Town of Windsor and Sardilli Produce and Dairy Co., Inc., and that the Town Manager be given authorization to sign the agreement on behalf of the Town of Windsor.

Motion Passed 3-0-0

**4. STAFF REPORTS - None**

**5. APPROVAL OF MINUTES**

MOVED by Councilor McAuliffe, seconded by Councilor Jepsen to approve the unapproved minutes of June 10, 2019 as presented.

Motion Passed 3-0-0

**6. ADJOURNMENT**

MOVED by Councilor McAuliffe, seconded by Councilor Jepsen to adjourn the meeting at 7:19 p.m.

Motion Passed 3-0-0

Respectfully submitted by,

Peter Souza  
Town Manager