

TOWN OF WINDSOR, CONNECTICUT

Special Meeting Notice



AGENCY: Finance Committee

DATE: June 12, 2023

TIME: 6:00 PM

PLACE: Hybrid meeting - via Zoom and In-person at Town Hall in Ludlow Room

Dialing in by Phone Only:

1. Please call: **312 626 6799 or 346 248 7799**
2. When prompted for participant or meeting ID enter: **864 1253 3827**
3. You will then enter the meeting muted. During Public Comment if you wish to speak press *9 to raise your hand.

Joining in by Computer:

Please go to the following link: <https://us02web.zoom.us/j/86412533827>

When prompted for participant or meeting ID enter: **864 1253 3827**

1. Only if your computer has a microphone for two way communication then during Public Comment if you wish to speak press **Raise Hand** in the webinar control. If you do not have a microphone you will need to call in on a phone in order to speak.

AGENDA


1. Call to Order
2. Public Comment
3. *Review of FY 23 Enterprise Funds Year End Financials
4. *Review of FY 23 General Fund Year End Financials
5. *Review of FY 23 Year End Transfers
6. *Review of FY 23 Year End Purchase Orders
7. Staff Reports
8. Approval of Minutes
 - a) *March 29, 2023
9. 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.



First in Connecticut. First for its citizens.

Date: June 12, 2023
To: Members of the Finance Committee
Prepared By: Mark Goossens, Solid Waste Manager
Reviewed By: Peter Souza, Town Manager 
Subject: Projected FY23 4th Quarter Reports for the TSEF and LEF

Attached are the Quarterly Financial projections for the Transfer Station Enterprise Fund and the Landfill Enterprise Fund which cover the 4th quarter of FY 23.

Transfer Station Enterprise Fund - FY 2023 4th Quarter Projected Results

For *Total Revenues*, the Transfer Station Enterprise Fund expects to receive \$341,210 for fiscal year 2023. This is primarily from fees for annual permits and disposal of bulky and yard waste deliveries from residents. These and other revenues for the fiscal year are shown in the column entitled: "YTD Projected Results."

Year-to-date *Total Operating Expenses* of \$352,755 are shown in the same column. The largest budgeted expenses are for the transfer and disposal of wastes delivered to the Transfer Station by residents. With the exception of yard wastes and brush, all wastes must be hauled offsite to other facilities for processing.

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

- Bulky Waste Revenues and Disposal Expense: Revenues are projected to come in approximately \$53,206 under budget and disposal expenses are projected to come in approximately \$47,433 under budget. These variances are both driven primarily by a significant decrease in the receipt of construction and demolition materials to pre-pandemic levels. With the decrease in intake tonnage revenues, comes a proportional decrease in the expense to dispose of those same tons.

The Annual Operating Income: With revenues projected to be \$341,210 and operating expenses expected to come in at \$352,755, the result is an \$11,545 projected operating loss for FY23. When the \$4,981 expense related to our continued Organics Recycling Pilot Program is taken into consideration, the final result is a projected annual loss of \$16,526 to the Transfer Station Enterprise Fund for FY 23. These results are \$9,885 better-than-budgeted. Subtracting this projected result from the Retained Earnings at the beginning of the fiscal year yields a projected total of \$503,105 in retained earnings at the conclusion of FY 2023.

Landfill Enterprise Fund – FY 2023 4th Quarter Projected Results

For *Total Revenue*, the Landfill Enterprise Fund expects to receive \$410,000 for the fiscal year. This estimate is comprised of \$310,000 in interest income and \$100,000 for the sale of a landfill trash compactor.

Total Expenses of \$1,495,685 are related to closure and capping of the landfill. The three major components of this expense are Personnel (\$486,786), Contractual Services (\$281,410), and Supplies (\$342,587) expenses.

As shown in the row entitled: *Annual Operating Income*, the Landfill Enterprise Fund expects to expend more than it receives by \$1,085,685 for fiscal year 2023. This scenario is reflected in the FY 24 adopted budget.

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

- **Total Revenues:** Expected to be under budget by \$321,540. This shortage is related to DEEP Reimbursement revenues, which were budgeted to be higher due to the reimbursement of wetlands-related expenses from a previously agreed-upon approach to address long-standing aesthetic concerns. This project has been delayed. Partially offsetting the shortfall was \$215,000 in additional interest earnings due to the higher-than-budgeted interest rates. The sale of an inactive landfill compactor for \$100,000 accounts for the remainder of the projected revenues for FY23.
- **Contractual Services:** Projected to be under budget by \$1,030,430. The FY23 approved budget included a \$900,000 expense for the installation of a horizontal, subsurface pipe within the wetlands. These costs will come in significantly under budget due to a subsequent change to the approach to our wetlands aesthetic-improvement project. Within the last year the CT DEEP has agreed to a revision in our plans toward a simpler, less intrusive, but equally effective method to address the aesthetic concerns within the wetlands that will result in significantly lower costs as well. Staff continues to work with the CT DEEP regarding the scope of this new approach at the time of this report.
- **Supplies:** Are projected to come in under budget by approximately \$108,413 because it was not necessary to purchase additional topsoil in FY23. Previously-stockpiled topsoil materials were sufficient to cover the portions of the landfill that were fully capped in FY23.

At the bottom, left side of the report is a figure of \$20,507,737, which was the Retained Earnings of the Landfill Enterprise Fund at the end of FY 2022. With a projected \$1,085,685 annual operating loss for FY 2023, the balance of the Retained Earnings of the enterprise fund at the end of the year is expected to be approximately \$19,422,052, 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 QUARTERLY REPORT - 4th Quarter - FY 2023 - PROJECTED

Period: April 1, 2023 to June 30, 2023

	FY 2023 ADOPTED BUDGET	FY 2023 Data						Previous Fiscal Year - FY 2022	
		4th Quarter Target	4th Quarter Projected Results	YTD Target	YTD Projected Results	YTD vs YTD Target Variance (T & \$)	YTD vs YTD Target Variance (%)	4th Quarter	YTD 4 Quarters
Operating Revenue									
Permits & Other Revenues	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -		\$ 70,000	\$ 70,000
CT DEEP Reimbursement Grant	\$ 536,540	\$ 270,000	\$ 258,080	\$ 536,540	\$ -	\$ (536,540)		\$ -	\$ 294,019
TOTAL OPERATING REVENUE	\$ 636,540	\$ 370,000	\$ 358,080	\$ 636,540	\$ 100,000	\$ (536,540)		\$ 70,000	\$ 364,019
Non-Operating Revenue									
Interest Income	\$ 95,000	\$ 23,750	\$ 97,691	\$ 95,000	\$ 310,000	\$ 215,000	326.3%	\$ 10,045	\$ 50,374
TOTAL REVENUE	\$ 731,540	\$ 393,750	\$ 455,771	\$ 731,540	\$ 410,000	\$ (321,540)	56.0%	\$ 80,045	\$ 414,393
Operating Expenses									
Administrative Overhead	\$ 50,000	\$ 12,500	\$ 12,500	\$ 50,000	\$ 50,000	\$ -	100.0%	\$ 12,500	\$ 50,000
Personnel Services	\$ 492,180	\$ 123,045	\$ 121,730	\$ 492,180	\$ 486,786	\$ (5,394)	98.9%	\$ 114,368	\$ 443,113
Maintenance & Repairs	\$ 181,030	\$ 45,258	\$ 52,875	\$ 181,030	\$ 85,807	\$ (95,223)	47.4%	\$ 43,838	\$ 95,901
Energy & Utility	\$ 35,040	\$ 8,760	\$ 15,596	\$ 35,040	\$ 42,224	\$ 7,184	120.5%	\$ 17,065	\$ 41,287
Contractual Services	\$ 1,311,840	\$ 327,960	\$ 128,175	\$ 1,311,840	\$ 281,410	\$ (1,030,430)	21.5%	\$ 148,544	\$ 336,445
Supplies	\$ 451,000	\$ 112,750	\$ 94,804	\$ 451,000	\$ 342,587	\$ (108,413)	76.0%	\$ 367,495	\$ 613,973
Grants & Contributions	\$ 3,000	\$ 750	\$ -	\$ 3,000	\$ 3,000	\$ -	100.0%	\$ -	\$ -
Capital Outlay	\$ 275,000	\$ -	\$ 157,601	\$ 275,000	\$ 157,601	\$ (117,399)	57.3%	\$ -	\$ -
Insurance Premium & Permit Fees	\$ 32,250	\$ -	\$ -	\$ 32,250	\$ 32,250	\$ -	0.0%	\$ -	\$ 31,940
Total: Operating Expenses	\$ 2,831,340	\$ 631,023	\$ 583,280	\$ 2,831,340	\$ 1,481,665	\$ (1,349,675)	52.3%	\$ 703,810	\$ 1,612,659
Non-Operating Expenses (includes Depr)	\$ 42,900	\$ 10,725	\$ 5,620	\$ 42,900	\$ 14,020	\$ -	32.7%	\$ 11,929	\$ 11,929
TOTAL: EXPENSES	\$ 2,874,240	\$ 641,748	\$ 588,900	\$ 2,874,240	\$ 1,495,685	\$ (1,378,555)	52.0%	\$ 715,739	\$ 1,624,589
Annual Operating Income/(loss)	\$ (2,142,700)	\$ (247,998)	\$ (133,129)	\$ (2,142,700)	\$ (1,085,685)	\$ 1,057,015	50.7%	\$ (635,694)	\$ (1,210,196)

Adopted End of Yr Retained Earnings: (07/01/21) \$ 18,401,085

Actual Retained Earnings - start of FY 2023 (From June 30, 2022 CAFR) \$ 20,507,737

Projected Net Annual Operating Income - YTD - (6/30/23) \$ (1,085,685)

Projected Final LEF Balance - 6/30/23 19,422,052

RESIDENTIAL TRANSFER STATION QUARTERLY REPORT - 4th Quarter - FY 2023 - *PROJECTED*

Period: April 1, 2023 to June 30, 2023

REVENUES	FY 2023 ADOPTED BUDGET	FY 2023 Data						Previous Fiscal Year - FY 2022	
		4th QTR Target	4th QTR Projected Results	YTD Target	YTD Projected Results	YTD vs YTD Target Variance (T & \$)	YTD vs YTD Target Variance (%)	4th QTR	YTD 4 Quarters
		BULKY REVENUES							
Construction & Demolition Debris	\$ 228,000	\$ 57,000	\$ 53,685	\$ 228,000	\$ 174,794	\$ (53,206)	76.7%	\$ 56,688	\$ 185,029
Oversized Wastes (couches, chairs, etc)	\$ 15,690	\$ 4,358	\$ 2,745	\$ 15,690	\$ 10,145	\$ (5,545)	64.7%	\$ 4,130	\$ 14,510
MSW REVENUES									
Permit Fees	\$ 56,300	\$ 1,689	\$ 2,090	\$ 56,300	\$ 49,225	\$ (7,075)	87.4%	\$ 4,510	\$ 49,140
Side Window Transactions	\$ 25,150	\$ 6,288	\$ 4,554	\$ 25,150	\$ 17,822	\$ (7,328)	70.9%	\$ 4,799	\$ 20,110
SALE OF RECYCLABLES (metal, CC)	\$ 21,620	\$ 6,359	\$ 9,127	\$ 21,620	\$ 21,056	\$ (564)	97.4%	\$ 4,584	\$ 24,874
CURBSIDE RECYCLING REBATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
NON-DISPOSED MATLS (tires, prop, cfcs, etc)	\$ 17,770	\$ 4,443	\$ 4,713	\$ 17,770	\$ 12,950	\$ (4,820)	72.9%	\$ 2,100	\$ 15,184
YARD WASTES & BRUSH	\$ 34,500	\$ 9,200	\$ 13,100	\$ 34,500	\$ 32,219	\$ (2,281)	93.4%	\$ 13,645	\$ 39,090
RECYCLING ADMIN PAYMENT	\$ 11,000	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ -	-	\$ -	\$ 11,000
INTEREST EARNINGS	\$ 3,500	\$ 875	\$ 3,910	\$ 3,500	\$ 12,000	\$ 8,500	342.9%	\$ 257	\$ 576
TOTAL: REVENUES	\$ 413,530	\$ 90,211	\$ 93,924	\$ 413,530	\$ 341,210	\$ (72,320)	82.5%	\$ 90,714	\$ 359,514
OPERATING EXPENSES									
Personnel Services	\$ 96,210	\$ 24,053	\$ 25,254	\$ 96,210	\$ 96,142	\$ 68	99.9%	\$ 25,992	\$ 94,233
Supplies	\$ 7,010	\$ 1,753	\$ 3,034	\$ 7,010	\$ 6,424	\$ 586	91.6%	\$ 2,749	\$ 4,702
Services & Other Wastes	\$ 33,050	\$ 9,443	\$ 17,533	\$ 33,050	\$ 34,053	\$ (1,003)	103.0%	\$ 4,466	\$ 31,696
Services - MSW T&D	\$ 66,480	\$ 16,620	\$ 15,702	\$ 66,480	\$ 57,896	\$ 8,584	87.1%	\$ 24,270	\$ 62,753
Services - Bulky & Oversized T&D	\$ 194,190	\$ 55,483	\$ 39,803	\$ 194,190	\$ 146,757	\$ 47,433	75.6%	\$ 66,394	\$ 162,941
Energy & Utility	\$ 11,570	\$ 4,628	\$ 2,066	\$ 11,570	\$ 11,483	\$ 87	99.2%	\$ 2,469	\$ 11,319
TOTAL: OPERATING EXPENSES	\$ 408,510	\$ 111,979	\$ 103,391	\$ 408,510	\$ 352,755	\$ 55,755	86.4%	\$ 126,339	\$ 367,644
NON-OPERATING EXPENSES									
Organics/Food Scrap Recycling Program	\$ 31,430	\$ 10,477	\$ 1,796	\$ 31,430	\$ 4,981	\$ 26,449	15.8%	Program started in FY 2023	
TOTAL EXPENSES	\$ 439,940	\$ 122,455	\$ 105,187	\$ 439,940	\$ 357,735	\$ 82,205	81.3%	\$ 126,339	\$ 367,644
ANNUAL OPERATING INCOME / (LOSS)	\$ (26,410)	\$ (21,768)	\$ (9,468)	\$ 5,020	\$ (16,525)	\$ (21,545)	-329.2%	\$ (35,626)	\$ (8,130)


Adopted End of Yr Retained Earnings \$ 518,791

Actual Retained Earnings start of FY23 (June 30, 2022 CAFR) \$ 519,630

\$ 503,105 Projected Retained Earnings (06/30/23)

Discovery Center

Agenda Item Summary

Date: June 12, 2023
To: Members of the Finance Committee
Prepared By: Laura Casey, Child Development Manager
Reviewed By: Peter Souza, Town Manager 
Subject: Child Development FY 23 Year End Projections

Background

We had a successful year with full enrollment in all programs, except the afterschool elementary program. The afterschool program is slowly returning back to pre-COVID enrollment. We anticipate the afterschool elementary program will be at full capacity for the 2023-2024 academic year.

At this time, the Montessori program is close to being fully enrolled for the 2023-2024 school year with the newly added Primary classroom. The new classroom for 3-5 year olds is budgeted for 16 students. Currently there are 9 confirmed students enrolled, 3 students working on potty training and there are 4 available spaces. At this time we are contacting families from the waiting list to complete the admission process.

Our goal is to have full enrollment in all programs by July 31, 2023 for the 2023-2024 academic year. One of our challenges is finding qualified staff to work within our pay scale. Quality staff comes at a significantly higher cost.

The below table shows a recap of capacity versus enrollment:

Program	'22-'23 Capacity	Enrolled 1st Quarter	Enrolled 2nd Quarter	Enrolled 3rd Quarter	Enrolled 4th Quarter	'23-'24 Enrolled
Infants	8	8	8	8	8	8
Toddlers	16	16	16	16	16	16
Primary	60	58	60	60	60	69
Elementary	20	8	10	13	13	15

Discussion/Analysis

FY 23 revenues, which were budgeted at \$1,156,700, are now projected to be \$1,272,780, an increase of \$116,080. The FY 23 expenses, budgeted at \$1,333,340, are now projected to be \$1,252,478. The savings is primarily due to personnel costs for the retirement of a longtime employee, a teacher assistant vacancy and a reduction in services, (field trips, buses had less kids enrolled for summer of 2022) specifically for summer of 2022. June spending is higher than previous months due to staffing, training and supply costs for the summer program, as well as maintenance and repairs.

The budgeted loss for FY 23 was \$176,640 and is now forecasted to be a gain of \$20,301. When OEC Ready, Set, Rebuild grant funds are factored in (used towards personnel costs and rent) the Unrestricted Net Position is projected to be \$301,263 on June 30, 2023 which is an increase of approximately \$90,000 over June 30, 2022.

Our current efforts are focused on the expansion of the Montessori Primary program with the additional classroom, building the waiting list with active interested families, hiring additional qualified staff and updating the website.

Other Board Action

None

Recommendations

This agenda item summary is for informational purposes only.

Attachments

FY 23 Child Development Year End Projections

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

	FY 2022 Actual	FY 2023 - Monthly Average		FY 2023 Year-To-Date May 31, 2023 Actuals & Year End Projections												FY 23 Projection vs FY 23 Adopted Budget	
		FY 2023 - Adopted Budget	~ adopted budget divided by 12 ~	Jul-22 Actual	Aug-22 Actual	Sep-22 Actual	Oct-22 Actual	Nov-22 Actual	Dec-22 Actual	Jan-23 Actual	Feb-23 Actual	Mar-23 Actual	Apr-23 Actual	May-23 Actual	Jun-23 Projection		Total FY 23 YTD
Operating Revenue:																	
Charges For Services	1,062,117	1,156,250	96,354	89,684	92,400	105,456	98,364	97,598	98,109	97,138	111,363	109,421	103,346	102,107	110,500	1,215,486	59,236
Other Revenues	685	200	17	-	-	3,887	3,485	1,802	2,926	22,591	2,670	3,279	4,748	2,986	3,000	51,374	51,174
Total Operating Revenue	1,062,802	1,156,450	96,371	89,684	92,400	109,343	101,849	99,400	101,035	119,729	114,033	112,700	108,094	105,093	113,500	1,266,860	110,410
Non-Operating Revenue:																	
Donations	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	100	100
Interest Income	228	250	21	82	-	194	225	387	455	1,189	619	768	700	601	600	5,820	5,570
Total Non-Operating Revenue	228	250	21	82	-	194	225	387	455	1,189	619	868	700	601	600	5,920	5,670
Total Revenue	1,063,030	1,156,700	96,392	89,766	92,400	109,537	102,074	99,787	101,490	120,918	114,652	113,568	108,794	105,694	114,100	1,272,780	116,080
Operating Expenses:																	
Personal Services	984,956	1,096,970	91,414	91,744	91,125	86,651	91,056	79,240	85,847	81,206	80,155	85,837	76,507	89,426	110,000	1,048,794	48,176
Payroll Weeks	52.2	52.2															
Supplies	16,805	23,900	1,992	639	232	590	235	710	687	566	133	3,113	6,734	1,789	5,000	20,428	3,472
Services	33,081	56,560	4,713	2,457	4,917	2,067	1,819	3,284	1,800	1,681	2,350	6,298	1,139	2,631	8,000	38,443	18,117
Marketing Expenses	4,104	8,000	667	-	75	10	208	-	1,736	-	-	171	48	94	1,300	3,642	4,358
Maintenance & Repairs	10,155	10,300	858	-	40	-	-	202	-	-	-	-	-	-	10,000	10,242	58
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy & Utility	12,656	15,780	1,315	124	450	124	239	123	8,380	131	131	131	130	130	130	10,223	5,557
Administrative Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	118,830	118,830	9,903	9,903	9,903	9,902	9,902	9,902	9,903	9,903	9,902	9,902	9,902	9,901	9,905	118,830	-
Other (Bad Debt)	-	2,000	167	-	-	-	-	-	-	-	-	-	-	-	876	876	1,124
Total Operating Expenses	1,180,587	1,332,340	111,028	104,867	106,742	99,344	103,459	93,461	108,353	93,487	92,671	105,452	94,460	104,847	144,335	1,251,478	80,862
Non-Operating Expenses:																	
Depreciation	1,000	1,000	83	83	83	83	83	83	83	83	83	83	83	83	87	1,000	-
Total Non-Operating Expenses	1,000	1,000	83	83	83	83	83	83	83	83	83	83	83	83	87	1,000	-
Total Expenses	1,181,587	1,333,340	111,112	104,950	106,825	99,427	103,542	93,544	108,436	93,570	92,754	105,535	94,543	104,930	144,422	1,252,478	80,862
Annual Income/(Loss)	(118,557)	(176,640)	(14,720)	(15,184)	(14,425)	10,110	(1,468)	6,243	(6,946)	27,348	21,898	8,033	14,251	764	(30,322)	20,301	35,218
Net Position (Deficits), Beginning of Year/Month	243,910	79,920		215,158	199,974	185,549	195,659	194,191	200,434	193,488	220,836	252,636	270,571	284,822	285,585		
Transfer In - Gen Fund Unassigned FB	-	-		-	-	-	-	-	-	-	-	-	-	-	-		
OEC Stabilization Grant Funds Us	89,805	96,720		-	-	-	-	-	-	9,902	9,902	-	-	-	49,000		
Net Position (Deficits), End of Year/Month	\$ 215,158	\$ -		\$ 199,974	\$ 185,549	\$ 195,659	\$ 194,191	\$ 200,434	\$ 193,488	\$ 220,836	\$ 252,636	\$ 270,571	\$ 284,822	\$ 285,585	\$ 304,263		
Subtract capital assets in Net Position	(4,000)	(3,000)													(3,000)		
Unrestricted Net Position (Deficits)	\$ 211,158	\$ (3,000)													\$ 301,263		


Caring Connection

Agenda Item Summary

Date: June 12, 2023

To: Members of the Finance Committee

Prepared By: Cheryl Rosenbaum, Caring Connection Manager

Reviewed By: Peter Souza, Town Manager 

Subject: Caring Connection FY 23 Year-End Projections

Background

While program operations and revenues continued to be significantly impacted by the COVID-19 pandemic, fourth quarter activity has been encouraging. We continue to take various actions (remaining a “masked” facility) to ensure client and employee safety as well as continued provision of high quality services.

Discussion/Analysis

Census driven revenues at the Caring Connection began increasing in January with steady momentum through May. Monthly revenues from January through May have exceeded our projected revenues by approximately \$23,000. June is targeted to follow, as we expect to exceed projected revenues by approximately \$5,600.

Overall, our fourth quarter report is encouraging. FY 23 revenues were budgeted to be \$282,770 and by year end, we anticipate revenues to be \$319,545. Expenditures were budgeted to be \$419,780 and are projected to come in at \$428,286.

The forecasted net loss for FY 23 is (\$108,740), which is \$45,280 better than our original budgeted net loss of (\$137,010). The estimated retained earnings for June 30, 2023 is \$49,940.

The Caring Connection was recently awarded an additional \$20,000 NCAAA grant for Nurses’ Aides caring for clients diagnosed with dementia to be distributed by the end of FY 23. In the attached projections note that in June \$15,000 of that award is included in personal services and \$5,000 is included in supplies.

As noted during our April budget hearing, Adult Day Centers, certified by the Connecticut Association of Adult Day Services, are on target to receive State ARPA funds to help with the losses suffered as a result of the COVID-19 pandemic. Hopefully more details will be available in coming month or so.

Marketing efforts continue to include a comprehensive marketing plan helping to broaden our customer base and spread the word about the Caring Connection. The second annual “Longest Day Concert” on the town green has been planned once again together with the Windsor Senior Center for Thursday, June 22nd.

One highlight of the program this year has been the inclusion of a Master’s candidate creative arts therapist shared with the Senior Center. I am happy to report that for FY 24, another similar arrangement is in place.

Other Board Action

None

Recommendations

None

Attachments

FY 23 Caring Connection Year End Projections

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

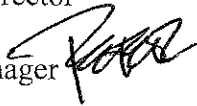
	FY 2023 - Monthly Average	FY 2023 - ~ budget divided by 12 ~	FY 2023 Year-To-Date May 31, 2023 Actuals & Year End Projections												Total FY 23 YTD	FY 23 Projection vs FY 23 Adopted Budget	
			Jul-22 Actual	Aug-22 Actual	Sep-22 Actual	Oct-22 Actual	Nov-22 Actual	Dec-22 Actual	Jan-23 Actual	Feb-23 Actual	Mar-23 Actual	Apr-23 Actual	May-23 Actual	Jun-23 Projections			
Operating Revenue:																	
Charges For Services	208,387	259,370	21,614	18,372	22,484	19,637	18,908	18,686	17,148	21,120	21,705	25,953	26,307	28,936	27,500	266,756	7,386
Other Revenues	31,506	20,000	1,667	-	-	599	759	743	-	-	-	11,584	828	6,069	28,107	48,689	28,689
Total Operating Revenue	239,893	279,370	23,281	18,372	22,484	20,236	19,667	19,429	17,148	21,120	21,705	37,537	27,135	35,005	55,607	315,445	36,075
Non-Operating Revenue:																	
Donations	3,244	3,200	267	-	-	-	-	3,000	100	-	-	-	-	-	-	3,100	(100)
Interest Income	49	200	17	37	67	-	66	88	84	310	97	90	100	31	30	1,000	800
Total Non-Operating Revenue	3,293	3,400	283	37	67	-	66	3,088	184	310	97	90	100	31	30	4,100	700
Total Revenue	243,186	282,770	23,564	18,409	22,551	20,236	19,733	22,517	17,332	21,430	21,802	37,627	27,235	35,036	55,637	319,545	36,775
Operating Expenses:																	
Personal Services	217,236	233,830	19,486	18,522	19,188	18,456	18,331	18,596	18,354	18,369	17,910	21,448	21,700	22,012	36,720	249,606	(15,776)
Supplies	16,689	10,400	867	905	944	1,169	1,291	1,055	1,171	756	767	900	785	1,050	6,200	16,993	(6,593)
Services	10,501	38,250	3,188	630	1,032	248	514	2,768	1,371	3,506	3,974	4,014	617	7,309	5,000	30,983	7,267
Marketing Expenses	6,504	6,000	500	-	152	698	207	-	1,864	184	499	10	204	435	1,747	6,000	-
Energy & Utility	3,830	3,710	309	331	344	166	184	167	2,041	205	179	192	191	192	192	4,384	(674)
Administrative Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	65,090	65,090	5,424	5,424	5,424	5,425	5,424	5,424	5,424	5,424	5,424	5,425	5,424	5,424	5,424	65,090	-
Transfer Payment to GF Transportation Unit	54,097	61,500	5,125	4,236	4,672	4,290	4,311	4,394	4,360	4,835	4,347	4,815	4,952	5,018	5,000	55,230	6,270
Other (Bad Debt)	-	1,000	83	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Total Operating Expenses	373,947	419,780	34,982	30,048	31,756	30,452	30,262	32,404	34,585	33,279	33,100	36,804	33,873	41,440	60,283	428,286	(8,506)
Non-Operating Expenses:																	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	373,947	419,780	34,982	30,048	31,756	30,452	30,262	32,404	34,585	33,279	33,100	36,804	33,873	41,440	60,283	428,286	(8,506)
Annual Income/(Loss)	(130,761)	(137,010)	(11,418)	(11,639)	(9,205)	(10,216)	(10,529)	(9,887)	(17,253)	(11,849)	(11,298)	823	(6,638)	(6,404)	(4,646)	(108,741)	45,281
Net Position (Deficits), Beginning of	29,441	2,251		18,680	147,041	137,836	127,620	117,091	107,204	89,951	78,102	66,804	67,627	60,989	54,585		
Transfer In - from the General Fund	120,000	100,000		100,000	-	-	-	-	-	-	-	-	-	-	-		
Transfer In - from American Rescue Fund		40,000		40,000	-	-	-	-	-	-	-	-	-	-	-		
Net Position (Deficits), End of Year/Month	\$ 18,680	\$ 5,241		\$ 147,041	\$ 137,836	\$ 127,620	\$ 117,091	\$ 107,204	\$ 89,951	\$ 78,102	\$ 66,804	\$ 67,627	\$ 60,989	\$ 54,585	\$ 49,939		
Subtract capital assets in Net Position	-	-		-	-	-	-	-	-	-	-	-	-	-	-		
Unrestricted Net Position (Deficits)	\$ 18,680	\$ 5,241															

Agenda Item Summary

Date: June 12, 2023

To: Members of the Finance Committee

Prepared By: Jim Bourke, Finance Director

Reviewed By: Peter Souza, Town Manager 

Subject: FY 23 General Fund Year-End Projections

Background

Attached are unaudited General Fund revenue and expenditure estimates for fiscal year-end 2023. This report is provided for the Finance Committee's review and discussion.

Discussion/Analysis

Revenues are projected to come in with a favorable variance of approximately \$6.8 million, which includes opening cash revenue of \$1.8 million. Positive revenue variances in excess of budget are building permits by \$3.5 million, interest income by \$1.1 million, general property tax collections by \$637,000, State aid by \$635,000, State grants in lieu of taxes by \$554,000 and conveyance fees by \$275,000.

Expenditures (including the Board of Education) are estimated to be approximately \$453,000 under budget, which is less than 1% of the FY 23 adopted budget. These savings are mainly due to vacant positions and employees on workers compensation or disability leave. Three service units are projected to be over budget and will require transfers. General Government is expected to be over budget by \$11,210 due to legal fees for workers compensation cases, Development Services by \$26,390 mostly due to personnel costs, and Town Support for Education by \$14,930 due to increase costs related to aid to private education. A transfer from the Safety Services budget is recommended to meet the overages in these service units.

During the course of the year, the Town Council approved appropriations from the General Fund unassigned fund balance totaling approximately \$1.1 million. These items consisted of \$380,000 to Windsor EMS for financial assistance, \$310,000 for design of the multi-use trail from Town Center to East Barber Street, \$140,000 for slab moisture mitigation at Sage Park Middle School, \$88,000 for an emergency generator at Wilson Firehouse, \$75,000 for on-line building permitting software and \$65,000 towards renovations for the Goslee Pool bathhouse.

Overall additional revenues, expenditure savings and appropriations from the fund balance are anticipated to result in an increase to the General Fund budgetary fund balance of approximately \$4.4 million. This does not include the \$1.8 million opening cash appropriation, which was not needed to balance the budget.

Other Board Action

None

Recommendations

This report is presented for informational purposes only.

Attachment

FY 23 unaudited year-end revenue and expenditure estimates

**TOWN OF WINDSOR
GENERAL FUND
UNAUDITED FINANCIAL STATEMENT
FY 23 PROJECTION**

BUDGETARY BASIS

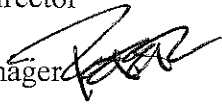
Service Unit/Department	FY 23 Adopted Budget	FY 23 Projection	Variance
Revenues:			
General Property Tax	109,827,320	110,464,100	636,780
Licenses and Permits	747,850	4,250,250	3,502,400
Fines and Penalties	24,000	30,500	6,500
Revenues from Use of Assets	993,000	2,135,000	1,142,000
State School Aid	12,547,660	13,182,720	635,060
State Grants in Lieu of Taxes	2,926,100	3,479,660	553,560
Other State Grants	43,500	67,930	24,430
Revenues from Other Agencies	138,370	122,370	(16,000)
Charges for Current Services	826,500	1,169,250	342,750
Other Revenues	20,000	27,000	7,000
Opening Cash	1,800,000	1,800,000	0
Total Revenues	129,894,300	136,728,780	6,834,480 5.26%
Expenditures:			
General Government	1,219,070	1,230,280	(11,210)
Safety Services	12,064,540	11,802,600	261,940
Recreation & Leisure Services	2,297,220	2,295,840	1,380
Human Services	516,110	515,520	590
Health Services	581,980	565,730	16,250
Library Services	1,849,810	1,847,280	2,530
Development Services	1,502,270	1,528,660	(26,390)
Community Development	104,820	104,820	0
Public Works	7,106,290	6,911,800	194,490
Information Services	620,440	617,990	2,450
Administrative Services	2,795,110	2,789,170	5,940
General Services	16,937,220	16,917,510	19,710
Board of Education	76,484,440	76,484,440	0
Town Support for Education	5,814,980	5,829,910	(14,930)
Total Expenditures	129,894,300	129,441,550	452,750
Surplus/(Deficit)	-	7,287,230	7,287,230
Budgetary Fund Balance, July 1, 2022		34,825,640	
Use of Fund Balance:			
Opening Cash		(1,800,000)	
9/6/22 - Multi-Use Riverfront Trail Design		(310,000)	
10/3/22 - Wilson Firehouse Generator		(88,000)	
1/17/23 - Building Permit Software		(75,000)	
2/6/23 - Sage Park Slab Moisture Mitigation		(140,000)	
4/3/23 - Windsor Emergency Medical Services		(380,000)	
5/1/23 - Goslee Pool Bathhouse Renovation Project		(65,000)	
Total Appropriations		(2,858,000)	
Budgetary Fund Balance, June 30, 2023		39,254,870	

Agenda Item Summary

Date: June 12, 2023

To: Members of the Finance Committee

Prepared By: Jim Bourke, Finance Director

Reviewed By: Peter Souza, Town Manager 

Subject: Approval of FY 23 General Fund Year-End Transfers

Background

The Town Council has traditionally granted the Finance Director the authority to transfer up to \$5,000 between service units at the end of the fiscal year (offsetting those that have gone over budget with those that have come in under budget). In addition, the Town Council is requested to approve the transfer of funds to service units that have gone over the adopted budget by more than \$5,000.

Discussion/Analysis

The General Government service unit is projected to be over budget by \$11,210, which brings the FY 23 General Fund funding to the service unit to \$1,230,280 as opposed to the adopted budget of \$1,219,070. The main driver for this are additional costs associated with legal fees for workers compensation cases. It is recommended that a transfer of \$11,210 be made from the FY 23 Safety Services budget.

The Development Services service unit is projected to be over budget by \$26,390, which brings the FY 23 General Fund funding to the service unit to \$1,528,660 as opposed to the adopted budget of \$1,502,270. The main drivers for this are additional costs associated with wage adjustments related to market conditions, additional part-time coverage, vehicle repairs and vacation payout related to a retirement. It is recommended that a transfer of \$26,390 be made from the FY 23 Safety Services budget.

The Town Support for Education service unit is projected to be over budget by \$14,930, which brings the FY 23 General Fund funding to the service unit to \$5,829,910 as opposed to the adopted budget of \$5,814,980. The main driver for this are higher costs associated with nursing services for Aid to Private Education. It is recommended that a transfer of \$14,930 be made from the FY 23 Safety Services budget.

At this time, there are no service units that are projected to need a year-end transfer by the Finance Director. However, we respectfully request that the Finance Committee recommend to the Town Council that the Finance Director be granted authorization to make year-end transfers of up to \$5,000 in the event a service unit exceeds the original budget authorization.

Other Board Action

None

Recommendations

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

Finance Director Authorization for Year End Transfers

“MOVE that the Finance Committee recommend to the Town Council that the Director of Finance be granted authority to make year-end transfers in the General Fund of not more than \$5,000 per Service Unit.”

FY 23 Year End Transfers Over \$5,000

“MOVE to recommend to the Town Council the approval of the following transfers to cover projected year-end deficits:

- **\$11,210 from Safety Services to General Government**
- **\$26,390 from Safety Services to Development Services**
- **\$14,930 from Safety Services to Town Support for Education.”**

Attachments


None

Agenda Item Summary

Date: June 12, 2023

To: Members of the Finance Committee

Prepared by: Jim Bourke, Finance Director

Reviewed by: Peter Souza, Town Manager 

Subject: Approval of FY 23 Year-End General Fund Purchase Orders

Background

Attached are FY 23 year-end purchase orders as of June 12, 2023 for the Finance Committee's review. When goods and services are not able to be received and paid for in the current fiscal year, purchase orders encumbering the funds for those goods or services must be extended into the upcoming fiscal year. By extending the purchase orders into the new fiscal year, the Town Council is formally extending budgetary authority for that item or service.

Discussion/Analysis

There are fourteen FY 23 General Fund open purchase orders totaling \$209,832 that are expected to be continued into FY 24. The list of these purchase orders is attached.

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 23 General Fund year-end open purchase orders as presented on ‘Attachment A’ be extended until October 16, 2023.”

Attachment

FY 23 Year-End General Fund open purchase orders

Attachment A

**Town of Windsor
FY 23 Year-End General Fund Open Purchase Orders
As of June 12, 2023**

Department	P.O. #	Vendor Name	Product / Service Description	Open Amount
Library				
Contractual Services	23321, 23325, 23326 & 23327	McKinney Construction	Door for Furnace Room; Painting; Step Repair	\$14,250
Public Works & Engineering				
Contractual Services	23345	BSC Group-Connecticut	Development Application Peer Review (Stormwater/Traffic) - 205 Baker Hollow Rd	\$14,000
Public Works & Engineering				
Contractual Services	23329	BSC Group-Connecticut	Development Application Peer Review (Stormwater/Traffic) - 11 Goodwin Drive	\$14,500
Public Works & Engineering				
Other Capital Equipment	23279	Tri-County Contractors Supply	Berming Machine	\$14,805
Public Works & Engineering				
Other Capital Equipment	23281	Ray Jurgen Company	Portable Lifts for Equipment Repair	\$72,994
Public Works & Engineering				
Contractual Services	23135	Fuss & O'Neill	FY 23 Environmental Regulatory Compliance Support for the DPW Site (original amount of P.O. was \$13,300)	\$4,525
Public Works & Engineering				
Other Capital Equipment	23347	North East Shoring Equipment	Trench Box	\$15,250
Safety Services - Police Administration				
Other Capital Equipment/Equipment Main & Srv Contracts	23309	CDW Government	G Drive File Server Storage	\$24,208
Safety Services				
Contractual Services	23273	The Holdsworth Group	Windsor EMS Consulting Services (original amount of P.O. was \$19,600)	\$9,800
Safety Services				
Contractual Services	23277/23278	Automated Logic/Woodcock Refrigeration	HVAC Replacement - 50 Pine Lane Radio Room	\$25,500

General Fund Total \$209,832



**TOWN OF WINDSOR
FINANCE COMMITTEE
MARCH 29, 2023
HYBRID MEETING**

UNAPPROVED MINUTES

1. CALL TO ORDER

Councilor Ojala Naeem called the meeting to order at 6:00 p.m. with Councilor Ken Smith and Deputy Mayor Lisa Rampulla-Bress present.

Staff Present: Peter Souza, Town Manager; Scott Colby, Assistant Town Manager; Linda Collins, Assistant Finance Director

Other: Scott Basset, RSM; Santo Carta and Jessica Aniskoff, CLA (CliftonLarsenAllen LLP)

2. PUBLIC COMMENT – None

3. TOWN AUDITOR INTERVIEWS AND SELECTION

MOVED by Deputy Mayor Bress, seconded by Councilor Naeem that the Finance Committee recommend to the Town Council the appointment of CLA as Town Auditor to carry out the annual financial audit of the Town of Windsor for fiscal years 2023, 2024 and 2025 as per the firm's proposal of January 24, 2023.

The committee interviewed the firms of RSM and CLA regarding their auditing capabilities and discussed the pros and cons of each firm.

Motion Passed 2-0-1 (Councilor Smith abstained due to a conflict of interest)

4. STAFF REPORTS

Town Manager Souza gave the following report:

- The FY 24 proposed budget books are being delivered to the Town Council tonight and a high level overview of the proposed budget.
- Tomorrow evening (March 30th) at 6:30 PM the Town Manager will be having an informational meeting on the proposed FY 24 budget.
- We will be placing the auditor item on the agenda for Monday night's (4/3/23) Town Council meeting for their consideration.
- The Town Manager went over items that will be on upcoming Town Council agendas.



5. APPROVAL OF MINUTES

MOVED by Deputy Mayor Bress, seconded by Councilor Smith, to approve the unapproved minutes of the March 15, 2023 meeting as presented.

Motion Passed 3-0-0

6. ADJOURNMENT

MOVED by Deputy Mayor Bress, seconded by Councilor Smith, to adjourn the meeting at 7:45 p.m.

Motion Passed 3-0-0

Respectfully submitted by,

Helene Albert
Recording Secretary