



**TOWN OF WINDSOR
FINANCE COMMITTEE
LUDLOW ROOM
JUNE 4, 2025
SPECIAL HYBRID MEETING

UNAPPROVED MINUTES**

1. CALL TO ORDER

Deputy Mayor Klase (sitting in for Councilor Naeem) called the meeting to order at 6:00 p.m. with Councilor Ronald Eleveld being present.

Absent: Councilor Anthony King

Staff Present: Scott Colby, Assistant Town Manager, Jim Bourke, Finance Director; Linda Collins, Assistant Finance Director; Randy Graff, Treasurer; Donald Melanson, Police Chief

2. PUBLIC COMMENT

George Slate, 74 Ethan Drive stated that the Connecticut legislature may do a special session for whatever happens with the Budget Reconciliation bill. He's toyed around with tracking tariffs depending on how the court case goes some may be refundable and some may not. The ones that are refundable are refundable to the people who pay it, not the ultimate customers. This is still an issue out there. He made an OPEB comment and stated if you have \$2.2 million dollar surplus that's anticipated, what do you do with it? He's been toying around with the Budget Reconciliation bill for the Council. What could you do with \$1,000, \$5,000, \$100,000, whatever it is, depending on how bad it looks like for Windsor residents. You take 10% for OPEB. If the Trump administration is going to hold fast that natural disasters are on the town, you can tap into some pretty hefty bucks. You only get to use that money in the Rainy Day fund once.

3. REVIEW OF PROJECTED FY 25 GENERAL FUND YEAR END FINANCIALS

Jim Bourke, Finance Director, gave an overview of the General Fund Unassigned Fund balance forecast as follows:

Revenues are projected to come in with a favorable variance of approximately \$1.7 million. Positive revenue variances in excess of budget are General Property Taxes by \$1.2 million (includes \$780,000 from delinquent tax sale), Licenses and Permits by \$466,000, State Aid by \$197,000 and Charges for Services by \$190,000. Revenue from interest income under Revenues from Use of Assets is expected to come in under budget by \$270,000 due to interest rate reductions in the fall of 2024.

Expenditures (including the Board of Education) are estimated to be approximately \$548,000 under budget, which is less than .05% of the FY 25 adopted budget. These savings are mainly due to vacant positions, employees on workers compensation or disability leave, and public safety retirement/pension savings. General Government is expected to be over budget by

\$44,180 due to legal fees for workers compensation. General Services is expected to be over budget by \$98,500 due to changes in property assessments within the Great Pond Improvement District that occurred after the budget was adopted. A transfer from the Safety Services budget is recommended to offset the overage in these service units.

During the course of the year, the Town Council approved appropriations from the General Fund unassigned fund balance totaling approximately \$690,000.

When you combine the overall revenues, surplus and the expenditure surplus, that's about \$2.3 million of operational surplus. However, we must remember that we budgeted \$3 million of our own money and revenues. So we're replacing \$2.3 million of that, we're actually coming in \$700,000 to the negative, if we replenish what we've used as much as we can from that \$3 million.

We are expecting the budgetary fund balance to decrease \$1.4 million, which is the \$700,000 and the \$690,000 the Council appropriated throughout the year. When we convert budgetary to unassigned fund balance and we compare that number to the adopted FY 26 budget, we are still a healthy amount over our fund balance policy, our 20% ceiling. We are about \$8.2 million over that.

Councilor Eleveld asked for a clarification. So, we are going to be doing some transfers to the various negative numbered slots. Mr. Bourke stated that was correct, it's the two service units. Councilor Eleveld stated they will be provided at the next Town Council meeting he presumes. Mr. Bourke replied you have that item in this packet. Scott Colby, Assistant Town Manager stated the next item on the agenda regards those transfers. This item right here for the year end projections is just for a report and presentation. There's no action to be taken on it here.

4. REVIEW OF FY 25 YEAR END TRANSFERS

Jim Bourke, Finance Director, stated the General Government service unit is projected to be over budget by \$44,180, which brings the FY 25 General Fund funding to the service unit to \$1,343,810 as opposed to the adopted budget of \$1,299,630. The main drivers for this are additional costs from legal fees for workers compensation cases (\$81,230), and costs incurred related to elections (\$13,450). These costs are offset by savings primarily in the Town Manager, Town Council and Boards and Commissions budgets. It is recommended that a transfer of \$44,180 be made from the FY 25 Safety Services budget.

The General Services service unit is projected to be over budget by \$98,500, which brings the FY 25 General Fund funding to the service unit to \$19,386,190 as opposed to the adopted budget of \$19,287,690. The main drivers for this are additional costs related to the Great Pond transfer (\$96,160) and MDC sewer charges (\$19,420). These costs were offset by savings in tax refunds. It is recommended that a transfer of \$98,500 be made from the FY 25 Safety Services budget.

At this time, there are no service units that are anticipated to require a year-end transfer by the Finance Director. However, in the event a service unit should exceed the original budget

authorization, it is requested of the Finance Committee to recommend to the Town Council that the Finance Director be granted authorization to make year-end transfers of up to \$5,000.

MOVED by Councilor Eleveld, seconded by Deputy Mayor Klase that the Finance Committee recommend to the Town Council that the Finance Director be granted authority to make year end transfers in the General Fund of not more than \$5,000 per service unit.

Motion Passed 2-0-0 (Councilor King absent)

MOVED by Councilor Eleveld, seconded by Deputy Mayor Klase to recommend to the Town Council the approval of the following transfers to cover the projected year end deficits:

- \$44,180 from Safety Services to General Government
- \$98,500 from Safety Services to General Services

Motion Passed 2-0-0 (Councilor King absent)

5. REVIEW OF FY 25 YEAR END PURCHASE ORDERS

Jim Bourke, Finance Director, stated 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.

There are seven FY 25 General Fund open purchase orders totaling \$221,827.01 that are expected to be continued into FY 25. The list of these purchase orders is attached. It is recommended the purchase orders be extended until October 20, 2025.

Assistant Town Manager Colby added that for a lot of these things it's just a lead time of ordering vehicles. Then it's waiting for them to get to the lot. They're not quite there yet. If it's other equipment it's just a lead time to be able to receive those particular items. to be able to receive those but if there's any particular.

Councilor Eleveld asked what a Public Safety drone is? He knows what a drone is but \$28,000 for it? Police Chief Don Melanson gave an update stating this is a replacement drone. They have two drones that they purchased about 5-7 years ago and they are no longer under warranty. The batteries are no longer valid. This is a replacement for it.

Assistant Town Manager Colby asked Chief Melanson to speak a little bit about what they use the drone for and what its capabilities are. Chief Melanson provided that information and stated its main use is for search and rescue operations.

Councilor Eleveld commented that this drone can probably stay in the air longer. Chief Melanson stated not much longer. The batteries last about 20-25 minutes or so.



MOVED by Councilor Eleveld, seconded by Deputy Mayor Klase, that the Finance Committee recommend to the Town Council that the FY 25 General Fund year end open purchase orders as presented on "Attachment A" be extended until October 20, 2025.

Motion Passed 2-0-0 (Councilor King absent)

6. STAFF REPORTS

7. APPROVAL OF MINUTES

MOVED by Councilor Eleveld, seconded by Deputy Mayor Klase, to approve the unapproved minutes of the April 1, 2025 meeting as presented.

Motion Passed 2-0-0

8. ADJOURNMENT

MOVED by Councilor Eleveld seconded by Deputy Mayor Klase, to adjourn the meeting at 6:18 p.m.

Motion Passed 2-0-0

Respectfully submitted by,

Helene Albert
Recording Secretary