

BOARD OF FINANCE

Minutes of the Special Meeting held on Tuesday, May 23, 2023
Held via ZOOM - meeting ID 858 7277 0424

Regular Members

- ✓ Joe Pryor (CHM)
- ✓ Lisa Lansing
- ✓ David Hubbard
- ✓ Zejke Hermann
- ✓ Simon Hewett
- ✓ Rocco Botto

Others

- ✓ Gordon M Ridgway, 1st Selectman
- ✓ Barbara Herbst, BoF Clerk
- ✓ Richard Bramley, Treasurer
- ✓ Priscilla Pavel, Selectman
- Members of the Press

Alternate members

- ✓ John Brown
- ✓ Jessica Brackman

Call to Order
1 - FY '24 Budget

7:00 p.m.

Set Mil Rate

Motion

Lisa Lansing Made a motion to set the FY '24 Mil Rate at 14.7 mils
David Hubbard Seconded the motion.

Motion passed unanimously

2 - Suspense List

4.5.23 Suspense Tax List from Jean Bouteiller, Cornwall Tax Collector

Pursuant to GCS 12-165, Tax Collector Jean Bouteiller submitted a letter along with a list of unpaid and uncollectible personal property and motor vehicle taxes on the rate books and requested that the 2018 delinquent bills be put on suspense as well as bills that have been returned for individuals who have moved out of state and for deceased individuals. A copy of the letter and the list is appended to these minutes.

Motion

David Hubbard Made a motion to approve the request of the Tax Collector.
Simon Hewett Seconded the motion.

Motion passed unanimously

3 - P/R request

5.8.23 letter from Jennifer Markow, Cornwall Park and Recreation

Jennifer Markow submitted a letter requesting that the Park and Recreation department have a debit card for purchases necessary to carry out their programs. The current process involves occasional purchases by Jennifer or Michelle Shipp from vendors that the town does not have an established relationship with. A debit card would facilitate these purchases and remove the out of pocket and reimbursement process that is currently ongoing. A copy of the letter is appended to these minutes.

Discussion of this request included the following items.

- a) Opening a separate bank account to sequester these funds from the operating account.
- b) Putting internal controls in place to minimize exposure.
- c) Criteria for using the debit card.

Motion

Lisa Lansing Made a motion to approve the request of Jennifer Markow and to authorize the Finance Director to open an appropriate account at local bank to facilitate this.
David Hubbard Seconded the motion.

Motion passed unanimously

4 - Adjournment

Rocco Botto Made a motion to adjourn the meeting
 Zejke Hermann Seconded the motion

Motion passed unanimously 7:28 PM

Barbara E. Herbst, Board Clerk

Minutes remain "Draft" until accepted at the next regular scheduled meeting, please see subsequent meeting minutes for any corrections to these minutes.

OFFICE OF TAX COLLECTOR

TO: Joseph Prior, Chairman Board of Finance

FROM: Jean D. Bouteiller, CCMC, Tax Collector

SUBJECT: Suspense Tax List

DATE: April 5, 2023

COPY: Gordon Ridgway, First Selectman
Barbara Herbst, Director of Finance

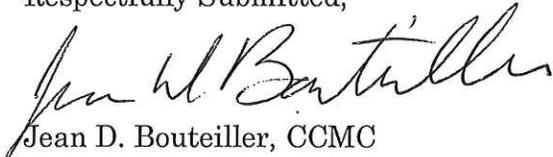
In accordance with Section 12-165 of the Connecticut General Statutes, I request that the attached listing of unpaid and uncollectible personal property and motor vehicle taxes on the rate books of the Town of Cornwall be submitted to the Board of Finance for approval for transfer to the Suspense Tax Book. Last year we put delinquent tax bills from Grand List year 2017 on suspense, and bills that had been returned as "undeliverable" or for people who had moved out of state. This year I am requesting that the year 2018 delinquent bills be put on suspense, plus bills that have been returned, for those individuals who have moved out of state, and for deceased individuals.

The accounts presented for transfer to Suspense include \$3,969.80 in Motor Vehicle Taxes and Interest, \$827.93 in Supplemental Motor Vehicle Taxes and Interest, and \$3,586.57 in Personal Property Taxes and Interest on the Grand Lists of 2017 through 2021. This comes to a total of \$8,384.30 in unpaid taxes and interest.

Please note that even though the recommended accounts will be removed from the active tax rolls, they are still collectible. Once these bills are put on Suspense, I forward to them to the collection agency for action. In the past year we have collected \$1,199.22 in taxes and interest from bills that were on Suspense.

Your favorable support for this Suspense List is requested. I am available to answer any questions you may have concerning this agenda item.

Respectfully Submitted,



Jean D. Bouteiller, CCMC

Tax Collector

Attachments: 2

2018 PP to go to suspension

Delinquent Report
 Conditions : Year 2018 To 2018 Dist To Order By Bill Number Include Susp : No Suspense Recap by Bank : No Recap by District No Tax/Def All
 Bill # S-D Name

Bill #	S-D	Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Print Due	Total Due
2018-02-0200046		CORNWALL CASTLE FARM LLC	1,148.64	0.00	0.00	1,148.64	740.87	0.00	0.00	0.00	1,889.51
2018-02-0200066		FLETCHER ASSET MANAGEMENT	78.49	0.00	0.00	78.49	54.16	0.00	0.00	0.00	132.65
2018-02-0200071		GORAT PETER M JR	52.10	0.00	0.00	52.10	35.95	0.00	0.00	0.00	88.05
2018-02-0200088		HOUATONIC RIVER OUTFITTE	175.02	0.00	0.00	175.02	112.89	0.00	0.00	0.00	287.91
2018-02-0200098		JW CONSTRUCTION	208.76	0.00	0.00	208.76	134.65	0.00	0.00	0.00	343.41
2018-02-0200118		NESTLER PETER	62.63	0.00	0.00	62.63	43.21	0.00	0.00	0.00	105.84
2018-02-0200158		SPOTTED DOG GALLERY	62.63	0.00	0.00	62.63	43.21	0.00	0.00	0.00	105.84
2018-02-0200161		STROBEL ENTERPRISES LLC	325.66	0.00	0.00	325.66	210.05	0.00	0.00	0.00	535.71
TOT PP		# Of Accts: 9	2,176.56	0.00	0.00	2,176.56	1,418.20	0.00	0.00	0.00	3,594.76
YEAR 2018		# Of Accts: 9	2,176.56	0.00	0.00	2,176.56	1,418.20	0.00	0.00	0.00	3,594.76
GRAND TOTAL		# Of Accts: 9	2,176.56	0.00	0.00	2,176.56	1,418.20	0.00	0.00	0.00	3,488.92

3,488.92

2018 MV to go to Suspense

Delinquent Report
 Conditions : Year 2018 To 2018 Dist To Order By Bill Number Include Susp : No Suspense Recap by Bank : No Recap by District No Tax/Def All
 S-D Name
 Cash Type : TOWN
 Date: 04/05/2023 Page: 1

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2018-03-0300317	COLLEY HARRY L EST OF	16.37	0.00	0.00	16.37	11.30	0.00	0.00	0.00	27.67
2018-03-0300338	COSIELLO SUSAN C	121.58	-50.71	0.00	70.87	48.90	0.00	0.00	0.00	119.77
2018-03-0300484	FARNSWORTH BARBARA A EST	136.77	-45.54	85.76	5.47	3.45	0.00	0.00	0.00	8.92
2018-03-0300737	HUMISTON MATTHEW M	163.99	0.00	0.00	163.99	113.15	0.00	0.00	0.00	277.14
2018-03-0300743	HURLEBURT ALIYN H III	196.06	0.00	0.00	196.06	135.28	0.00	0.00	0.00	331.34
2018-03-0301457	SIMON KARLA W	142.28	0.00	0.00	142.28	98.17	0.00	0.00	0.00	240.45
2018-03-0301469	SMIRA LAWRENCE E JR	334.33	0.00	0.00	334.33	230.69	0.00	0.00	0.00	565.02
TOT MV	# Of Accts: 7	1,111.38	-96.25	85.76	929.37	640.94	0.00	0.00	0.00	1,570.31
YEAR 2018	# Of Accts: 7	1,111.38	-96.25	85.76	929.37	640.94	0.00	0.00	0.00	1,570.31
GRAND TOTAL	# Of Accts: 7	1,111.38	-96.25	85.76	929.37	640.94	0.00	0.00	0.00	1,570.31

ADDITIONAL MOTOR VEHICLE AND SUPPLEMENTAL MV SUSPENSE ACCOUNTS

Returned mail or moved out of state

<u>Year/List</u>	<u>Name</u>	<u>Tax Due</u>	<u>Interest</u>	<u>Total Due</u>	<u>RM</u>	<u>MO</u>	<u>DE</u>
2020/300034	Aylmer, Sean	\$ 292.25	\$ 96.44	\$ 388.69	x		
2020/400010	Aylmer, Sean	\$ 58.48	\$ 14.04	\$ 72.52			
2021/300081	Beal, Patrick	\$ 77.09	\$ 11.56	\$ 88.65	x		
2021/40012	Beal, Patrick	\$ 97.58	\$ 5.85	\$ 103.43	x		
2021/300165	Boyum, Asmund & Joy	\$ 53.32	\$ 8.00	\$ 61.32			x
2019/301753	Cable, Gerard	\$ 8.35	\$ 4.26	\$ 12.61		x	
2021/300349	Cramp, Karen	\$ 222.42	\$ 33.36	\$ 255.78	x		
2020/300430	Dwyer, Samuel	\$ 27.72	\$ 9.15	\$ 27.72	x		
2020/400078	Dwyer, Samuel	\$ 30.68	\$ 7.36	\$ 38.04			
2021/40066	Failla Mechanical	\$ 233.29	\$ 14.00	\$ 247.29	x		
2021/300081	Ford, John & Jane	\$ 82.74	\$ 11.56	\$ 94.30	x		
2021/40071	Ford, John & Jane	\$ 82.74	\$ 4.96	\$ 87.70	x		
2021/300536	Galicia-Rivera, Elvia	\$ 177.79	\$ 26.67	\$ 204.46	x		
2020/300694	Hogan, Marian	\$ 40.92	\$ 13.50	\$ 54.42	x		
2021/300720	Hogan, Marian	\$ 156.20	\$ 23.43	\$ 179.63	x		
2019/300719	Humeston, Morgan	\$ 135.27	\$ 68.99	\$ 204.26		x	
2020/300738	Humeston, Morgan	\$ 114.06	\$ 37.64	\$ 151.70		x	
2021/300989	Lundeen, Andrew	\$ 32.71	\$ 4.91	\$ 37.66	x		
2020/301066	Meyers, Risa	\$ 230.96	\$ 76.22	\$ 307.18		x	
2021/301297	Richardson, Paul	\$ 46.95	\$ 7.04	\$ 53.99	x		
2021/40202	Rojas, Sheila	\$ 228.67	\$ 13.72	\$ 242.39	x		
2021/301362	Saint, Carla	\$ 28.98	\$ 4.35	\$ 33.33	x		
2021/301373	Santoro, William	\$ 211.99	\$ 31.80	\$ 243.79	x		
2021/40226	Shepard, James	\$ 34.49	\$ 2.07	\$ 36.56		x	
TOTALS		\$2,705.65	\$ 530.88	\$3,227.42			

RM = Returned Mail
 MO = Moved Out of State
 DE = Deceased

**ADDITIONAL SUSPENSE ACCOUNTS
PERSONAL PROPERTY**

Returned mail or moved out of state

<u>Year/List</u>	<u>Name</u>	<u>Tax Due</u>	<u>Interest</u>	<u>Total Due</u>	<u>RM</u>	<u>MO</u>
2021/200103	Lundeen, Andrew	84.91	12.74	97.65	x	
TOTALS		\$ 84.91	\$ 12.74	97.65		

May 8th, 2023

Dear Selectmen, Finance Committee and Barbara,

As you know and have seen, the Park and Recreation Commission has become a VERY active bunch. It is so great to work with this group in creating new events and enhancing our yearly events.

Moving The Annual Town Picnic to the Town Beach and including music got a ton of positive feedback, as did adding a chili cook-off and trunk or treating to the Halloween event at Town Hall. The music festivals were amazing last year and will be just as good or even better this summer. I would be remiss to not mention how much our older generation loves the monthly breakfasts and lunches, but you can read about that in the May edition of The Chronicle. Due to the popularity of breakfast and lunch, we have added an afternoon social on the third Wednesday of the month with the hopes of getting a few new people to come and to give people another chance to gather with friends.

All of these events require buying supplies and paying vendors for their services. An important procedure that needs to be changed is for Cornwall Park and Rec to have a checking/debit/credit card account of some sort. Adding these new and enhanced activities has changed how we make purchases for items needed. Our social events with food for our seniors in the past were purchased through a caterer. However, since two members on the commission and myself love to cook, we have been making the meals, which has saved hundreds of dollars in our Park and Rec Program budget. The only catch is that ever since I became Park and Rec director, I have had to use my own personal money to make these purchases. Yes, petty cash could be requested, but not knowing the exact amount can be tricky. Also, when shopping there might be sales for items for future events that we would like to get, but wouldn't be able to take advantage of the sale because we don't have enough cash with us. There have also been many times when I have changed the shopping day and petty cash needs a few days' notice in order to get it from Barbara and that would not have worked out.

Many things can be ordered from Amazon, but that also comes with its share of problems. The town has the Amazon Business account so that statements are billed to the town. I had requested that we upgrade to Amazon Business Prime; one because it would save money by not needing to pay the shipping, but also with Prime we would have quicker delivery. It wasn't until after we had gotten Business Prime that I could compare with my personal Prime account and we learned the Business was still not any faster on delivery, sometimes being worse. I called Amazon to find out why. Business Prime and Amazon Prime are two TOTALLY different companies and with us not living in a busy city area the Business Prime delivery vehicles are WAY less frequent to our area than the personal Amazon Prime vehicles. At this point, we find it is often more efficient to use our personal Prime accounts, which again means using our own money and waiting for reimbursement. If we had a debit card then, we could get the benefits of using Personal Prime, can cancel the Business Prime account, and commissioners would not have to use their own funds when ordering.

Now that I have a child heading off to college, spending several hundreds of dollars and then waiting to get reimbursed is not very convenient anymore. All financial reports show that my spending is way more than what my salary is, and that doesn't exactly look that great to our financial advisor.

I don't think that it is right for an employee of the town to have to use their own personal money in order to run events. I think that it is time to find a better solution. Several commissioners have purchased things over the last few years as well. In fact, I have spent over \$1300 and our Chairperson Michelle Shipp has spent nearly \$3000 this fiscal year already. I am very thankful that she helped out personally, otherwise that amount would have come out of my finances as well. Plus, there were a few other commission members that needed reimbursement as well, which totaled almost \$400.

My commission understands the frustrations, inefficient practices, and supports a change that allows the Commission to continue with the excellent program of events while taking the financial burden off of me

and other commissioners. We have a Commission Chairman, Commission Vice Chairman and a Secretary. If need be, we could also include a Commission Treasurer to ensure that everything is being done appropriately and work as a liaison to Barbara. The debit card can be linked to an account that has limited funds in it that would keep the total budget secure. I can ask for amounts to be transferred in the case of a major purchase.

Many of the Region One Area Park and Rec Directors have an account that allows them to make purchases without using their personal funds. This request comes as a change to practice in Cornwall; however, it is not a unique practice. The Commission and I look forward to working with you to make this improvement in the financial procedures for purchasing goods and paying for services. Thank you for helping us to continue the successful programming of events while relieving the financial strain on our volunteers/commissioners.

Respectfully,
Jennifer Markow
& The Cornwall Park & Recreation Commission