

**TOWN OF POMFRET  
BOARD OF FINANCE MEETING AGENDA  
MAY 11, 2020 @ 6:30 PM  
VIRTUAL ZOOM MEETING**

- I. Call to Order**
- II. Approval of Minutes from April 20, 2020, PH April 30, 2020 and special meeting April 30, 2020**
- III. Citizens' Participation**
- IV. Old Business**
  - 1. Discussion with Board of Education on Recommended Budget Cuts
  - 2. Discussion with Board of Selectmen on Recommended Budget Cuts
- V. Reports from Boards and Commissions**
  - 1. Board of Selectmen
  - 2. Board of Education
  - 3. Board of Finance
    - a. Budget Update
    - b. Tax Collector's Report
    - c. Other Financial Reports
    - d. Correspondence
- VI. New Business**
  - 1. Review/Possible Approval – Transfer of Uncollectible, Uncollected Property Taxes to the Suspense Tax Book as recommended by the Tax Collector
  - 2. Appointment of Auditor for fiscal year 2019/2020
- VII. Citizens' Participation**
- VIII. Adjournment**

Computer or smart phone – log in to [www.zoom.us/join](http://www.zoom.us/join)

Meeting ID: 883 0237 6232

To join via telephone, dial 1-929-205-6099 and enter Meeting ID 883 0237 6232 followed by the # sign

You will be asked for participant ID. You may skip this by entering # once more.

The following excerpts are from  
**Handbook for Connecticut Boards of Finance:**  
**General Statutes & Principles of Financial Administration**

It is the function of the Board of Finance to review all requests for expenditures for town activities, to evaluate all requests, and to recommend to the town meeting *a budget which in its judgment meets all of the town's expenditure needs within its financial resources.*

In preparing the final town budget the Board of Finance may have to reduce expenditure requests of all town agencies including the Board of Education.

In reducing a request, the Board of Finance may take into consideration the educational needs of the town, its financial condition, and other expenditures it must make. *The Board of Finance must exercise its sound judgment in determining whether, or to what extent, expenditure requests of the Board of Education are larger than the town can afford.*

There is nothing in this legal framework to prevent conflicts between the Board of Finance and Board of Education, however. If fundamental differences of opinion arise, they can in the final analysis be resolved only by mutual understanding between the two boards. Both boards have important work to do for the same community drawing on the same financial resources for the welfare of the same taxpayers. They should strive always to work together for causes which are of mutual interest.

**Town of Pomfret**  
**Tax Collector's Report**  
 Period Ending April 30, 2020

TAXATION EFFORT 2019 - 2020					
GRAND LIST 2018	BUDGET AMT TO BE COLLECTED	CORRECTED LEVY	ACTUAL COLLECTED	% COLLECTED ON CORRECTED LEVY	% COLLECTED ON BUDGETED LEVY
Current Tax Effort	9,178,100	9,411,807	9,220,216	98.0%	100.5%
Prior Taxes	50,000	236,834	103,832	43.8%	207.7%
Interest	35,000	N/A	47,966	N/A	137.0%
Supplemental (Current)	95,000	119,890	106,794	89.1%	112.4%
Misc. Tax Fees & Liens	1,000	N/A	1,324	N/A	132.4%
<b>TOTAL AMOUNT COLLECTED TO DATE</b>	<b>9,359,100</b>	<b>9,768,531</b>	<b>9,480,132</b>	<b>97.0%</b>	<b>101.3%</b>

TAXATION EFFORT 2018 - 2019					
GRAND LIST 2017	BUDGET AMT TO BE COLLECTED	CORRECTED LEVY	ACTUAL COLLECTED	% COLLECTED ON CORRECTED LEVY	% COLLECTED ON BUDGETED LEVY
Current Tax Effort	8,892,555	9,111,867	8,970,986	98.5%	101%
Prior Taxes	40,000	206,516	78,077	37.8%	195%
Interest	30,000	N/A	46,381	N/A	155%
Supplemental (Current)	80,000	115,657	107,909	93.3%	135%
Misc. Tax Fees & Liens	1,000	N/A	1,657	N/A	166%
<b>TOTAL AMOUNT COLLECTED TO DATE</b>	<b>9,043,555</b>	<b>9,434,040</b>	<b>9,205,010</b>	<b>97.6%</b>	<b>101.8%</b>

Prepared by: Pamela N. Gaumond, CCMC, Tax Collector

# Town of Pomfret

## GENERAL FUND REVENUES For the Period 07/01/2019 through 04/30/2020

Fiscal Year: 2019-2020

		<u>07/01/2019 - 04/30/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
<b>INCOME</b>						
<b>GENERAL FUND REVENUES</b>						
<b>TAXATION EFFORT (+)</b>		<b>\$9,488,064.29</b>	<b>\$9,488,064.29</b>	<b>\$9,480,600.00</b>	<b>(\$7,464.29)</b>	<b>100.1%</b>
1005.00.0000.41211.21101.00000	BUDGETED CURRENT YEAR TAXES COLLECTIONS	\$9,334,621.70	\$9,334,621.70	\$9,178,100.00	(\$156,521.70)	
1005.00.0000.41212.21201.00000	BUDGETED PRIOR YEARS TAX COLLECTIONS	\$104,152.52	\$104,152.52	\$50,000.00	(\$54,152.52)	
1005.00.0000.41213.21301.00000	BUDGETED INTEREST ON DELINQUENT TAX COLLECTIONS	\$47,966.16	\$47,966.16	\$35,000.00	(\$12,966.16)	
1005.00.0000.41214.21401.00000	BUDGETED MOTOR VEHICLE SUPPLEMENTAL TAX COLLECTIONS	\$0.00	\$0.00	\$95,000.00	\$95,000.00	
1005.00.0000.41215.21501.00000	BUDGETED TAX LIENS & FEES	\$1,323.91	\$1,323.91	\$1,000.00	(\$323.91)	
1005.00.0000.41216.21601.00000	TAXES COLLECTED TO BE REFUNDED	\$0.00	\$0.00	\$12,000.00	\$12,000.00	
1005.00.0000.41217.21701.00000	TAXES-UNDER CONTRACTUAL AGREEMENT	\$0.00	\$0.00	\$109,500.00	\$109,500.00	
<b>LICENSES &amp; PERMITS (+)</b>		<b>\$147,779.02</b>	<b>\$147,779.02</b>	<b>\$72,800.00</b>	<b>(\$74,979.02)</b>	<b>203.0%</b>
1005.00.0000.42611.61101.00000	PERMIT FEES FOR DRIVEWAYS/PISTOL/RAFFLES ETC	\$2,109.50	\$2,109.50	\$1,600.00	(\$509.50)	
1005.00.0000.42618.61801.00000	BUILDING PERMIT FEES-NEW CONSTRUCTION, ELECTRICAL/	\$142,449.52	\$142,449.52	\$65,000.00	(\$77,449.52)	
1005.00.0000.42623.62301.00000	MARRIAGE LICENSE FEES, CERT.COPIES OF ALL VITAL RE	\$2,916.00	\$2,916.00	\$4,500.00	\$1,584.00	
1005.00.0000.42624.62401.00000	TOWN CLERK'S PORTION OF DOG LICENSE FEES	\$106.00	\$106.00	\$1,300.00	\$1,194.00	
1005.00.0000.42625.62501.00000	TOWN CLERK'S PORTION OF SPORT LICENSE FEES	\$58.00	\$58.00	\$100.00	\$42.00	
1005.00.0000.42626.62601.00000	TOWN CLERK FEES-NOTARY FILING, LIQUOR PERMIT FILIN	\$140.00	\$140.00	\$300.00	\$160.00	
<b>INTERGOVERNMENTAL REVENUE (+)</b>		<b>\$2,877,370.77</b>	<b>\$2,877,370.77</b>	<b>\$2,812,420.00</b>	<b>(\$64,950.77)</b>	<b>102.3%</b>
1005.00.0000.43301.30101.00000	BUDGETED STATE EDUCATION COST SHARING REVENUES	\$2,748,157.00	\$2,748,157.00	\$2,658,718.00	(\$89,439.00)	
1005.00.0000.43403.40301.00000	MASHENTUCKET/PEQUOT/MOHEGAN GRANT REVENUES	\$6,114.66	\$6,114.66	\$9,172.00	\$3,057.34	
1005.00.0000.43407.40701.00000	STATE REVENUES IN LIEU OF STATE OWNED PROPERTY	\$29,556.00	\$29,556.00	\$29,556.00	\$0.00	
1005.00.0000.43408.40801.00000	TOTALLY DISABLED TAX BREAK REVENUES STATE PORTION	\$321.10	\$321.10	\$400.00	\$78.90	
1005.00.0000.43411.41101.00000	MOTOR VEHICLE FINES FROM STATE CIRCUIT COURT TOWN	\$475.00	\$475.00	\$1,300.00	\$825.00	
1005.00.0000.43412.41201.00000	STATE LIBRARY GRANT	\$0.00	\$0.00	\$300.00	\$300.00	
1005.00.0000.43416.41601.00000	MUNICIPAL PROJECT GRANT	\$0.00	\$0.00	\$27,820.00	\$27,820.00	
1005.00.0000.43418.41801.00000	MUNICIPAL STABILIZING GRANT FORMERLY REV SHARING	\$23,434.00	\$23,434.00	\$23,434.00	\$0.00	
1005.00.0000.43419.41901.00000	UNBUDGETED REVENUES-RE: STATE DEPT OF EMERGENCY SE	\$8,041.22	\$8,041.22	\$0.00	(\$8,041.22)	
1005.00.0000.43421.42101.00000	TELECOMMUNICATIONS ACCESS TAXES REQUIRED BY STATE	\$9,740.19	\$9,740.19	\$10,867.00	\$1,126.81	
1005.00.0000.43422.42201.00000	VETERANS TAX BREAK STATE'S PORTION	\$5,385.60	\$5,385.60	\$5,300.00	(\$85.60)	
1005.00.0000.43425.42501.00000	LOCAL CAPITAL IMPROVEMENT GRANT FROM STATE	\$46,146.00	\$46,146.00	\$45,553.00	(\$593.00)	
<b>GENERAL GOVERNMENT-CHARGES FOR SERVICES (+)</b>		<b>\$25,687.50</b>	<b>\$25,687.50</b>	<b>\$37,889.00</b>	<b>\$12,201.50</b>	<b>67.8%</b>
1005.00.0000.44610.61001.00000	FEES FOR COPIES OF FIELD CARDS & MAPS	\$158.50	\$158.50	\$800.00	\$641.50	
1005.00.0000.44613.61301.00000	POMFRET FIRE DISTRICT-COST OF SHARED SERVICES	\$0.00	\$0.00	\$11,389.00	\$11,389.00	
1005.00.0000.44621.62101.00000	LAND RECORDS RECORDING FEES	\$19,283.00	\$19,283.00	\$17,000.00	(\$2,283.00)	

Operating Statement with Budget

# Town of Pomfret

## GENERAL FUND REVENUES For the Period 07/01/2019 through 04/30/2020

Fiscal Year: 2019-2020

		<u>07/01/2019 - 04/30/2020</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
1005.00.0000.44622.62201.00000	PHOTOCOPIES FEES-LAND RECORDS, MINUTES, PROBATE RE	\$2,536.00	\$2,536.00	\$5,000.00	\$2,464.00	
1005.00.0000.44627.62701.00000	TOWN CLERK'S FEES-RECORDING/FILING SURVEY & SUBD.	\$240.00	\$240.00	\$200.00	(\$40.00)	
1005.00.0000.44640.64001.00000	PLANNING & ZONING PERMIT APPLICATION FEES	\$3,149.00	\$3,149.00	\$2,800.00	(\$349.00)	
1005.00.0000.44641.64101.00000	INLAND WETLANDS PERMIT APPLICATION FEES	\$321.00	\$321.00	\$600.00	\$279.00	
1005.00.0000.44647.64701.00000	ZONING BOARD OF APPEALS-PERMIT APPLICATION FEES	\$0.00	\$0.00	\$100.00	\$100.00	
<b>GENERAL GOVT-FINE &amp; SPECIAL ASSESSMENTS (+)</b>		<b>\$4,028.00</b>	<b>\$4,028.00</b>	<b>\$4,000.00</b>	<b>(\$28.00)</b>	<b>100.7%</b>
1005.00.0000.45628.62801.00000	OPEN SPACE PENALTY-LAND DECLASSIFICATION ON PROPER	\$4,028.00	\$4,028.00	\$4,000.00	(\$28.00)	
<b>INVESTMENT EARNINGS (+)</b>		<b>\$80,370.55</b>	<b>\$80,370.55</b>	<b>\$108,572.00</b>	<b>\$28,201.45</b>	<b>74.0%</b>
1005.00.0000.46601.60101.00000	INVESTMENT INCOME ON CD'S MONEY MARKETS STIF FUNDS	\$80,370.55	\$80,370.55	\$105,000.00	\$24,629.45	
1005.00.0000.46603.60301.00000	SCHOOL FUND-INVESTMENT INCOME	\$0.00	\$0.00	\$10.00	\$10.00	
1005.00.0000.46604.60401.00000	HAMMOND TRUST-INVESTMENT INCOME	\$0.00	\$0.00	\$140.00	\$140.00	
1005.00.0000.46605.60501.00000	OVERLOCK TRUST-INVESTMENT INCOME	\$0.00	\$0.00	\$190.00	\$190.00	
1005.00.0000.46606.60601.00000	AVERILL BUILDING TRUST FUND-INVESTMENT INCOME	\$0.00	\$0.00	\$3,187.00	\$3,187.00	
1005.00.0000.46619.61901.00000	BRUCE, CHANDLER, DENNIS CEMETERIES INVESTMENT INCO	\$0.00	\$0.00	\$45.00	\$45.00	
<b>LOCAL GOVT-OTHER REVENUES (+)</b>		<b>\$73,348.39</b>	<b>\$73,348.39</b>	<b>\$59,100.00</b>	<b>(\$14,248.39)</b>	<b>124.1%</b>
1005.00.0000.48607.60701.00000	MISC. LOCAL REVENUES	\$25,990.47	\$25,990.47	\$4,000.00	(\$21,990.47)	
1005.00.0000.48609.60901.00000	CONTRIBUTIONS-IN LIEU OF TAXES ETC	\$0.00	\$0.00	\$20,000.00	\$20,000.00	
1005.00.0000.48615.61501.00000	YIELD TAX ON FORESTED LAND	\$0.00	\$0.00	\$100.00	\$100.00	
1005.00.0000.48620.62001.00000	CONVEYANCES TAXES-REAL ESTATE SALES	\$47,357.92	\$47,357.92	\$35,000.00	(\$12,357.92)	
<b>OTHER FINANCING SOURCES (+)</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$335,000.00</b>	<b>\$335,000.00</b>	<b>0.0%</b>
1005.00.0000.49010.01001.00000	SURPLUS TO OFFSET THE MILL RATE	\$0.00	\$0.00	\$225,000.00	\$225,000.00	
1005.00.0000.49010.01002.00000	SCHOOL DESIGNED FUND-BUDGET SURPLUS	\$0.00	\$0.00	\$100,000.00	\$100,000.00	
1005.00.0000.49100.10005.00000	RECREATION OPERTING FUND-INTERFUND TRANSFER.	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
<b>Sub-total : GENERAL FUND REVENUES</b>		<b>\$12,696,648.52</b>	<b>\$12,696,648.52</b>	<b>\$12,910,381.00</b>	<b>\$213,732.48</b>	<b>98.3%</b>
<b>Total : INCOME</b>		<b>\$12,696,648.52</b>	<b>\$12,696,648.52</b>	<b>\$12,910,381.00</b>	<b>\$213,732.48</b>	<b>98.3%</b>
<b>NET ADDITION/(DEFICIT)</b>		<b>\$12,696,648.52</b>	<b>\$12,696,648.52</b>	<b>\$12,910,381.00</b>	<b>\$213,732.48</b>	<b>98.3%</b>

End of Report

Operating Statement with Budget

**TOWN OF POMFRET**  
**PROJECTED GENERAL FUND BALANCE - JUNE 30, 2020**

	Beginning Fund Balances 07/01/2019	Increases Decreases to F/B 2019-2020	Projected Fund Balances 06/30/2020
Unassigned General Fund Balance -07/01/2019 *	\$ 1,652,696		
Estimated Additional Revenues 2019/2020		\$ (5,889)	
Estimated General Govt. Unexpended Approp. 2019/2020	-	\$ 148,782	
Decrease of Unassigned F/B to Offset the Mill Rate for 2020-2021		\$ (209,788)	
Estimated Increase/Decrease to Unassigned F/B 06/30/19		\$ (66,895)	
<b>Projected Unassigned General Fund Balance-06/30/2020</b>			<b>\$ 1,585,801</b>
Unassigned School Surplus Fund Balance 07/01/2019 *	\$ 62,404		
Transfer Balance of School Surplus 18-19 to boe Non-Lapsing Fund		\$ (62,404)	
Estimated BOE Unexpended Approp. 2019/2020		\$ 125,000	
Estimated Net Increase/Decrease to Unassigned School F/B		\$ 62,596	
<b>Projected Unassigned School Surplus F/B 06/30/2020</b>			<b>\$ 125,000</b>
<b>Total Projected Unassigned Fund Balance-06/30/2020</b>			<b>\$ 1,710,801</b>
Assigned Fund Balance to Offset Budget 07/01/2019 *	\$ 225,000		
Assigned General F/B Used to Offset Mill Rate 2019-2020		\$ (225,000)	
Assigned General F/B Proposed to Offset Mill Rate for 2020-2021		\$ 455,000	
<b>Projected Assigned Fund Balance to Offset Mill Rate 06/30/2020</b>			<b>\$ 455,000</b>
Committed Fund Balance BOE Non-Lapsing Fund 07/01/2019 *	\$ 100,000		
Assigned BOE Non-Lapsing to Offset Mill Rate 2019-2020		\$ (100,000)	
Assigned BOE Non-Lapsing to Offset Mill Rate 2020-2021		\$ 79,788	
<b>Projected Committed Fund Balance BOE Non-Lapsing 06/30/2020</b>			<b>\$ 79,788</b>
Assigned BOE Unexpended Encumbrance (Transferred to Non-Lapsing) *	\$ 2,533		\$ 2,533
Assigned Fund Balance Land Acquisitions 07/01/2018 *	\$ 210,550	\$ -	\$ 210,550
Est. Net Increase/Decrease to Assigned F/B 06/30/2019		\$ 209,788	
<b>Projected Total Assigned General F/B 06/30/2020</b>			<b>\$ 747,871</b>
<b>Projected Total General Fund Balances 06/30/2020</b>	<b>\$ 2,253,183</b>	<b>\$ 205,489</b>	<b>\$ 2,458,672</b>

\* Per Audit: Unassigned General Fund Balance & Unassigned School Surplus Fund Balance=\$2,253,183

Revised: 05/07/2020

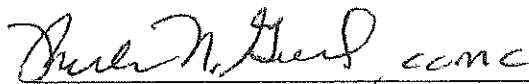
**COLLECTOR'S CERTIFICATION TO THE BOARD OF FINANCE  
RECOMMENDING TRANSFER OF UNCOLLECTIBLE UNCOLLECTED  
PROPERTY TAXES TO THE SUSPENSE TAX BOOK:**

*To the Board of Finance, Town of Pomfret:* The attached list of uncollected taxes for transfer to the suspense tax book is respectfully submitted for your examination and approval.

I hereby certify that, to the best of my knowledge and belief, each tax in the attached list has not been paid, is uncollectible and should be transferred to the suspense tax book.

Dated at Pomfret, Connecticut, the 6<sup>th</sup> day of May, 2020.

Respectfully submitted,



Pamela N. Gaumond, CCMC  
Tax Collector, Town of Pomfret

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**ACTION TAKEN BY BOARD OF FINANCE:**

*To Pamela N. Gaumond, CCMC, Tax Collector of the Town of Pomfret:* A detailed examination has been made of the attached list, dated the 6<sup>th</sup> day of May, 2020 recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed in such list are believed to be uncollectible. Pursuant to section 12-165 of the Connecticut General Statutes authority is hereby given you to transfer such taxes, in accord with the law, to the suspense tax book.

Dated at Pomfret, Connecticut, the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

By \_\_\_\_\_  
Chairman, Board of Finance, Town of Pomfret  
(Please print your name on the line below)

\_\_\_\_\_

**COLLECTOR'S CERTIFICATION TO THE BOARD OF DIRECTORS**

Modify Suspense Report

TOWN OF POMFRET Date: 05/06/2020 Time: 09:41:06

Page: 1

Condition (s): Year: 2018, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp	Total
2014-03-0054281	CASE BRENDAN	MO	MOVED OUT OF STATE	04/29/2020	282.15		
MOTOR VEHICLE	# Of Acct: 1				282.15		
2014-04-0080209	DUQUETTE DMITRI DAVID	NR	NO RESPONSE	04/29/2020	64.91		
MOTOR VEHICLE SUPP	# Of Acct: 1				64.91		
YR : 2014	TOTAL : 2				347.06		
2015-03-0051104	DUQUETTE DMITRI D	NR	NO RESPONSE	04/29/2020	70.44		
2015-03-0051170	HOPKINS GERALD D JR	NR	NO RESPONSE	04/29/2020	41.45		
2015-03-0054259	CASE BRENDAN R	MO	MOVED OUT OF STATE	04/29/2020	250.23		
MOTOR VEHICLE	# Of Acct: 3				362.12		
2015-04-0080233	DUQUETTE DMITRI D	NR	NO RESPONSE	04/29/2020	216.41		
2015-04-0080246	ESPELETA CIARA B	CL	CANNOT LOCATE	04/29/2020	116.98		
MOTOR VEHICLE SUPP	# Of Acct: 2				333.39		
YR : 2015	TOTAL : 5				695.51		
2016-02-0040012	BANKS DARIUS & DEVONTE	NR	NO RESPONSE	04/29/2020	187.35		
2016-02-0040067	DURAND DONALD	NR	NO RESPONSE	04/29/2020	498.06		
PERSONAL PROPERTY	# Of Acct: 2				685.41		
2016-03-0051174	DUQUETTE DMITRI D	NR	NO RESPONSE	04/29/2020	252.77		
2016-03-0051189	DYER JENNIFER L	CL	CANNOT LOCATE	04/29/2020	87.42		
2016-03-0051190	DYER JENNIFER L	CL	CANNOT LOCATE	04/29/2020	302.48		
2016-03-0051382	FOX JEREMY R	CL	CANNOT LOCATE	04/29/2020	139.93		
2016-03-0052044	JONES ALANA M	MO	MOVED OUT OF STATE	04/29/2020	105.58		
2016-03-0052377	LEWIS KELLEY A	CL	CANNOT LOCATE	04/29/2020	76.81		
2016-03-0052378	LEWIS KELLEY A	CL	CANNOT LOCATE	04/29/2020	191.04		
2016-03-0053056	PETERS SHANE M	CL	CANNOT LOCATE	04/29/2020	282.93		
2016-03-0053908	THORNTON JENNIFER L	NR	NO RESPONSE	04/29/2020	201.93		
MOTOR VEHICLE	# Of Acct: 9				1,640.89		
2016-04-0080130	CIARLO ROBERT R	CL	CANNOT LOCATE	04/29/2020	60.52		
2016-04-0080363	JONES ALANA M	MO	MOVED OUT OF STATE	04/29/2020	38.12		
MOTOR VEHICLE SUPP	# Of Acct: 2				98.64		
YR : 2016	TOTAL : 13				2,424.94		
2017-02-0040040	CIARLO ROBERT R	CL	CANNOT LOCATE	04/29/2020	155.14		
PERSONAL PROPERTY	# Of Acct: 1				155.14		
2017-03-0050759	CIARLO ROBERT R	CL	CANNOT LOCATE	04/29/2020	47.16		
2017-03-0051160	DUQUETTE DMITRI D	IN	INCARCERATED	04/29/2020	214.45		
2017-03-0051174	DYER JENNIFER L	CL	CANNOT LOCATE	04/29/2020	241.13		
2017-03-0053918	TONELLI JASON E	DE	DECEASED	04/29/2020	102.82		
MOTOR VEHICLE	# Of Acct: 4				605.56		
2017-04-0080277	GREGOIRE ROCHELL L	MO	MOVED OUT OF STATE	04/29/2020	80.81		
MOTOR VEHICLE SUPP	# Of Acct: 1				80.81		
YR : 2017	TOTAL : 6				841.51		
2018-03-0051200	DYER JENNIFER L	CL	CANNOT LOCATE	04/29/2020	232.32		



Modify Suspense Report

TOWN OF POMFRET Date: 05/06/2020 Time: 09:41:06

Page: 2

Condition (s): Year: 2018, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp	Total
2018-03-0052671	MAYO GORDON G	DE	DECEASED	04/29/2020	96.62		
2018-03-0054179	WALBERG DONALD R	DE	DECEASED	04/29/2020	13.20		
2018-03-0054180	WALBERG DONALD R	DE	DECEASED	04/29/2020	13.20		
2018-03-0054191	WALBERG DONALD R	DE	DECEASED	04/29/2020	13.20		
2018-03-0054192	WALBERG DONALD R	DE	DECEASED	04/29/2020	13.20		
MOTOR VEHICLE	# Of Acct: 6				381.74		
YR : 2018	TOTAL : 6				381.74		

Grand Total: 32

4,690.76

## APPOINTMENT OF AUDITOR ANNUAL NOTIFICATION

**TO:** Municipal Finance Services  
Office of Policy and Management  
450 Capitol Avenue, MS#54MFS  
Hartford, CT 06106-1379

Complete this fillable form and return by e-mail attachment to the e-mail address below. For questions on this form please contact us at the telephone number indicated below.

**E-Mail:** OPM.mfsforms@ct.gov

**Telephone:** (860) 418-6400

**FROM:** Entity Name: TOWN OF POMFRET

Entity Address: 5 HAVEN ROAD  
POMFRET CENTER, CT 06259

Federal Employer Identification Number (FEIN): 06-6002066

Chief Fiscal Officer (Municipal): Maureen A. Nicholson, First Selectman

Executive Director (Nonprofit): \_\_\_\_\_

Telephone (with area code): 860 974-0191

Email Address: maureen.nicholson@pomfretct.gov

Chair, Board of Directors (Nonprofit): \_\_\_\_\_

Telephone Number of Bd. Chairman: \_\_\_\_\_

**The following information is furnished in compliance with CT General Statutes 7-396 and/or 4-232:**

1. Independent Accountant or Accounting Firm Performing the Audit:

Firm Name: KING & KING ASSOCIATES, P.C.

Firm Address: 170 HOLABIRD AVENUE

WINSTED, CONNECTICUT 06098

State of CT Board of Accountancy CPA Firm Permit: 4852

Audit Firm Federal Employer Identification Number: 06-1392255

Contact Person & Title: Christopher King, CPA, CGMA, Audit Partner

Telephone (with area code): 860 379-0215

Email Address: cking@kingcpas.com

2. Fiscal Period of Audit: From: 07/01/2019 To: 06/30/2020  
(beginning of fiscal year) (end of fiscal year)

3. Appointment Date of Auditor: May 11, 2020

4. Name/Title of Appointing Authority: Board of Finance

Note: C.G.S. 7-396 and 4-232 require this form to be submitted on an annual basis no later than 30 days prior to the fiscal year end of the entity to be audited. This form will not be accepted without a complete and accurate federal employer identification number of the entity and its auditor.

4/22/19

TOWN OF POMFRET  
BOARD OF FINANCE MINUTES (AMENDED)  
APRIL 20, 2020 AT 5:30 PM  
VIRTUAL MEETING

**Call to order** – M. Huoppi said she went over the updated revenues with B. Ryan and M. Nicholson that would result in a .93 mil rate increase. To get the increase to a 0, an adjustment of \$350,000 is necessary. She recommended they look at a .35 mil increase and a 2% reserve. Discussion followed.

M. Nicholson said cuts have been made to the General Government budget. M. Huoppi recommended a cut of \$100,000 to the Board of Education budget. There was discussion as to where to put the Woodstock Academy capital improvement fee. D. Thompson recommended taking less money from the unassigned fund balance. She suggested a cut of \$125,000 to the BOE and \$10,000 to the General Government.

M. Huoppi noted that tax collections have slowed down. The governor has extended the tax payment deadline 90 days to October 1, 2020, which could impact the collection rate. D. Flath asked about the impact of cuts to education. M. Huoppi said any cuts are decided by the BOE. The BOF authorizes an amount for the budget, and the BOE decides how to spend it. D. Flath asked if any additional money will be coming to municipalities this year. M. Nicholson said it will go to the large cities, not small towns.

J. York asked about using more from the unassigned fund balance and if money from the land acquisition fund could be used. M. Huoppi said the fund was created by the BOF and could be undesignated and used to offset the budget if necessary. M. Nicholson said there will be \$187,000 from the state grant coming back into the open space fund, but that money can only be used for open space.

M. Huoppi noted the education budget increase is the largest in recent memory and the BOE has turned back money the past few years. K. Cerrone explained that the BOE is permitted to do transfers within their budget throughout the year.

M. Nicholson felt propping up the budget by \$455,000 is not a good idea, as the situation will be the same next year. She reports other towns are trying to keep their budgets flat and are making some difficult cuts. M. Huoppi feels \$455,000 is the maximum the BOF should use. M. Nicholson said she is more concerned with the loss of revenue from the state. Brief discussion on the impact of the COVID-19 pandemic.

S. Cullinan spoke regarding cutting \$175,000 from the BOE budget. He felt this would cause a bad impact, including losing people. K. Cerrone said even if teachers wanted to take decrease, she bets the union would not allow it to happen. S. Cullinan said we must look for concessions from everyone.

E. Sistare said that pain and suffering is where we are and maybe we do not get to a zero (0) mil rate increase. M. Huoppi said she is concerned about the Woodstock Academy budget. E. Sistare asked about the bus contracts. S. Cullinan said the contract will be a 3% increase (tied to the CARES Act).

M. Huoppi mentioned that there will be an all boards meeting on 4/30/2020 to get input from citizens. There was further discussion about the mil rate. They found out that Woodstock was projecting an 8.94% increase for their budget. M. Huoppi put up a .35% increase. D. Thompson liked the number, as well as J. Corey, E. Sistare, and D. Flath.

S. Cullinan said he needs clarification regarding the BOE budget. Our first cut was \$100,000 and we've been asked to cut another \$75,000. This was verified by M. Huoppi. She said she will calculate the reserve.

As there is no Town meeting, the budget decisions are on the shoulders of the BOF. J. York made a motion to hold a Public Hearing on 4/30/20. J. Corey seconded and it was approved. M. Huoppi checked for any citizen's comments, but there were none.

**Adjournment** - D. Flath made a motion to adjourn. D. Thompson seconded and the meeting adjourned at 6:45 pm.

Respectfully submitted,

Lynn L. Krajewski, Clerk

Date: \_\_\_\_\_

TOWN OF POMFRET  
BOARD OF FINANCE SPECIAL MEETING MINUTES  
APRIL 30, 2020

- I. Discussion and possible action on budget. M. Huoppi said the Board has been trying to keep a 0 mil increase but it has been so difficult because the Board members feel that everything is important. The BOE was asked to make more cuts totaling \$250,000 (2.4%) and the General Government budget was asked to make more cuts totaling \$67,800 (2.37%). There will be \$425,000 from the unassigned fund, \$30,000 for the salt shed, and \$79,788 from the capital improvement fund (non-lapsing fund). This would make a mil increase of 1.4%. D. Thompson looked at the proposal. It's a good proposal and close to a 0% increase, which will be able to live with. She supports the proposal as written. J. Corey is fine with the increase. It was an impact to the BOE overall, but the proposal looks good. The BOE cut is still a concern of hers. M. Huoppi agreed and said the BOE cut is going to cause pain. D. Thompson then asked M. Huoppi to go over the numbers again because she came up with a .16% increase. M. Huoppi explained how to calculate the mil rate. She also stated that they want to bump up the reserve to 2%. E. Sistare mentioned that the taxes are estimated, but if 100% was collected, would the overage go into the unassigned fund. M. Huoppi said any unexpected revenue will go to the unassigned fund. Last year it was .5, the year before was .04, and the year before that was .43. J. York said she felt a 2% reserve is responsible. She wanted to know if there was a municipal financial adviser for the Town. M. Huoppi said that Sherry Grist has been handling that for years, but the interest rates are not doing well right now. She also stated that there is no specific grant writer for the Town. M. Nicholson mentioned that B. Ryan has done well at writing grants. She also mentioned that the Firehouse and Emergency Response Center are all paid for. P. McCormick wondered about the fire district budget because Margie's number is an estimate. M. Huoppi said they lowered their mil rate to .78 this year. We have to share our burden and the townspeople need to get involved. M. Nicholson said the Fire District has their own website. There is a project going on right now to get a regional ambulance. At this point, M. Huoppi repeated the original budgets and their requested cuts. The General Government budget was \$2,856,035. They were asked to cut \$67,800, which brought their budget to \$2,788,236. The BOE budget was \$10,661,250. They were asked to cut \$250,000, which brought their budget to \$10,411,250. This makes a total of \$13,199,486. M. Huoppi said the BOF would like to set the two budgets at these numbers. After discussion, M. Huoppi made a motion to set the General Government budget at \$2,788,236 and the BOE budget at \$10,411,250. D. Flath seconded the motion and it was approved.
- II. Discussion and possible decision using fund for balance. \$30,000 for the salt shed will come from the unassigned fund balance, \$79,788 for Woodstock Academy will come

TOWN OF POMFRET  
BOARD OF FINANCE MINUTES (AMENDED)  
PUBLIC HEARING ON PROPOSED BUDGETS FOR FISCAL YEAR 2020/2021  
THURSDAY, APRIL 30, 2020 AT 7:00 ON ZOOM

- I. M. Huoppi opened the meeting at 7pm. She mentioned that anyone wishing to ask questions or make comments should put their request in the chat room.
- II. Open Session/Discussion - opened
- III. Board of Education – Fiscal Year 2020/2021 Budget Review and Public Comments and Questions. K. Cerrone, Chair of the BOE, S. Imschweiler, Principal of PCS, and S. Cullinan, Superintendent were present for the meeting. Their budget prior to COVID-19 on March 9, 2020, was a 4.2% increase. The main driver of that increase was tuition. During a follow-up meeting, they were asked to remove an additional \$100,000 from their budget. S. Cullinan said they were asked to do further cuts of \$75,000-\$90,000. With these additional cuts, he said they would have to start looking at staff/personnel. K. Cerrone asked if there were any questions. T. Emilio asked about the contract they have with Woodstock Academy and if it was for only one more year. K. Cerrone said it is on a 3- or 5-year rotation. S. Cullinan stated we're probably at the 3-4-year range of the 5-year contract. If the contract is not renewed, the students already attending will be allowed to finish high school. T. Emilio thanked the BOE staff for their response.
- IV. General Government – Fiscal Year 2020/2021 Budget Review and Public Comment and Questions. M. Huoppi turned the meeting over to M. Nicholson, First Selectmen, to discuss the General Government Budget. She stated that the budget on March 8, 2020, initially was \$2,856,336. They were asked to cut another \$25,000, which they did over 15-line items, including employee raises, recreation, Abington Library, the community building, and the Town Planner. She stated that the salt shed still needs to be done. M. Huoppi asked for comments/questions, but there were none.
- V. Board of Finance Discussion / Possible Action. M. Huoppi then stated that this is a very difficult year for the BOF. They were looking at a \$500,000 increase. They asked for cuts to the budgets and they are looking at the general fund. Their goal is to get as close to a 0 mil increase as possible. They are aware that next year there will be even less revenue and it is not a pretty picture. J. Corey said she agrees with M. Huoppi. There have been lots of meetings and diligence to get through this process. There were many challenges. D. Flath thanked everyone for the cuts they had to make. They want to make sure the Town and BOE have what they need. E. Sistare said this was baptism by fire, as she's only been a board member for a few months. She said they have some very difficult decisions to make while trying to keep the budgets as close to last year as possible. D. Thompson said she appreciates

the efforts of everyone. The decision weighed heavily on the Board and they were doing the best they could. They would appreciate any comments and input. J. York said it has not been easy. They have had lots of decisions to make. They have been proactive and fair. There is a \$1.7 mil fund balance. We can tap some of it and still have 10%. We are also expecting funds to come into the unassigned fund. T. Emilio hoped the BOE would consider the Woodstock Academy contract when it came up. There are other schools out there that are just as good. K. Cerrone said that we have Killingly, Putnam, Woodstock, HS at QVCC, but to force a change/choice may create a negative impact. She stated that Killingly's tuition is more than Woodstock's, but their special education is less than Woodstock. They will be keeping an eye on this idea. L. Grossman mentioned that there are 14 more kids going to high school this year than last year. D. Dunning thanked everyone who volunteers for the BOE. He hopes that before they get to eliminating any staff/administration, they will consider freezing pay raises. K. Cerrone said they have not decided about that yet. S. Cullinan has not asked any of the staff not to take the wage increase, although he has taken cuts and wage freezes a few times himself. D. Dunning thank S. Cullinan and told him he is a great leader. Maybe the administration would be willing to take a wage freeze. He would like the BOE to try other areas before cutting any teachers. E. Chase, Selectmen, asked K. Cerrone if Woodstock was planning any cost deductions, any savings, or reductions. K. Cerrone said that Woodstock is very possibly scared of losing their International students, dormitory and food plans, etc. She would assume they aren't going to do any cost cuts. E. Chase said there was somewhat of an increase this year, rather than flat, but it was a minimal increase. M. Huoppi asked if there were any other questions or comments. M. Nicholson stated that last year, \$325,000 from the unassigned fund balance and BOE non-lapsing surplus funds were used.

VI. Citizen's Comments - none

VII. Adjournment - At this point, M. Huoppi asked for a motion to adjourn. J. Corey made a motion to adjourn the public hearing. E. Sistare seconded and the motion was approved. The public hearing was adjourned at 7:45 pm.

Respectfully submitted,

Lynn L. Krajewski, Clerk

Date: \_\_\_\_\_