

**BOARD OF FINANCE**

**THE TOWN OF WINDSOR LOCKS**

**50 Church Street, Windsor Locks, Connecticut 06095**

**Minutes of the March 4, 2026, Regular Meeting**

<https://us02web.zoom.us/j/82811337100?pwd=kfT75BOUFW3dh53ztn2G4SnbfbhYB.1>

Meeting ID: 828 1133 7100

Passcode: 348346

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The Board of Finance Meeting of Wednesday, March 4<sup>th</sup>, 2026, was called to order at 6:30pm by Chairwoman Patty Murphy and was followed by the Pledge of Allegiance.

**BOARD OF FINANCE MEMBERS PRESENT:**

Chairwoman Patty Murphy, Michael Ciarcia, Norm Weigert, Con O’Leary, Roy Zettlemyer, Sean Twitchell and Judy Chapman.

**ABSENT:**

Dan Flanagan

**ALSO PRESENT:**

Yana Abramovich, Finance Director

Steve Brown, Assistant Finance Director

**PUBLIC INPUT – BOARD OF FINANCE MATTERS ONLY:**

**In person:**

**Kevin Knapp, 6 West Street, Windsor Locks:** Kevin expressed his concerns with Town governance, police department oversight, and the budget process. He referenced his ongoing efforts to raise concerns with both Town and State officials and expressed dissatisfaction with how Town leadership has handled those matters. He requested that the Board exercise oversight of department budgets and questioned certain police department expenses. He also expressed concerns about potential tax increases and the financial impact on town residents, stating that many taxpayers cannot afford further increases. Kevin further referenced an ongoing dispute with the Town and indicated that he intends to continue pursuing the matter.

**Linda Palmer, 15 North Main Street, Windsor Locks:** Linda expressed her concern to the Board regarding the handling of her correspondence with Town officials. She stated that while her letter had been attached to meeting minutes and posted on the Town website, her request for the email to be read aloud during a Board of Selectmen meeting was not fulfilled. She also expressed concerns regarding outstanding FOI requests submitted since March 2025 and requested clarification on procedures to ensure compliance with public records laws and accessibility requirements.

**Via Zoom:**

None.

**CORRESPONDENCE:**

Chairwoman Murphy did not receive any correspondence related to the Board of Finance.

**APPROVAL OF MINUTES OF PREVIOUS MEETINGS, FEBRUARY 24<sup>th</sup> and FEBRUARY 25<sup>th</sup>, IF AVAILABLE:**

***Sean Twitchell made a motion to approve the February 24<sup>th</sup>, 2026, meeting minutes. Judy Chapman seconded the motion. Motion passes unanimously.***

***Sean Twitchell made a motion to approve the February 25<sup>th</sup>, 2026, meeting minutes. Judy Chapman seconded the motion. Motion passes unanimously.***

**ADDED AGENDA ITEMS:**

Chairwoman Murphy requested adding an item in between items 7 and 8 to review the calendar changes related to the 3/3/26 meeting cancellation due to inclement weather.

***Michael Ciarcia made a motion to add the calendar revision item to the agenda. Con O'Leary seconded the motion. Motion passes unanimously.***

**TRANSFERS:**

None.

## BUDGET PRESENTATIONS

### Tax Department:

Peter Juszczynski, Tax Collector, presented the Tax Collector FY26-27 budget.

Dept	Description	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027	BOF TEMP	TIF	BOF	NU SAL	BOF	\$	%
		Budget	YTD Expended	YTD Balance	Budget	YTD Expended	TIF Adjstment	Request	APPROVE	ADJUST	REDUCE	ADJUST	REVISED	CHANGE	CHANGE
4135	S&W REGULAR	\$162,801.00	\$169,110.57	-\$6,309.57	\$172,556.69	\$72,330.80		177,379	-	-	-	-	-	-	-
4135	S&W PART TIME	\$23,269.00	\$23,824.73	-\$555.73	\$25,045.00	\$10,043.10		25,922	-	-	-	-	-	-	-
4135	S&W TEMP/REPLACE	\$600.00	\$270.32	\$329.68	\$600.00	\$0.00		250	-	-	-	-	-	-	-
4135	PROF & TECH SERV-ADMIN	\$6,539.00	\$5,936.82	\$602.18	\$7,332.00	\$3,664.00		8,289	-	-	-	-	-	-	-
4135	EDU TRAINING & PROF DEV	\$2,440.00	\$2,128.67	\$311.33	\$2,440.00	\$308.65		2,440	-	-	-	-	-	-	-
4135	PROF & TECH SERV-SOFTWARE	\$12,195.00	\$10,888.69	\$1,306.31	\$12,780.00	\$10,455.00		13,250	-	-	-	-	-	-	-
4135	EQUIPMENT CONTRACTS	\$1,590.00	\$1,564.56	\$25.44	\$1,880.00	\$1,116.25		1,900	-	-	-	-	-	-	-
4135	POSTAGE	\$18,065.00	\$17,667.53	\$397.47	\$15,369.00	\$684.67		17,069	-	-	-	-	-	-	-
4135	ADVERTISING	\$800.00	\$582.38	\$217.62	\$800.00	\$354.15		800	-	-	-	-	-	-	-
4135	PRINTING & BINDING	\$10,158.00	\$8,994.78	\$1,163.22	\$12,249.00	\$7,785.22		13,267	-	-	-	-	-	-	-
4135	GENERAL SUPPLIES-OFFICE	\$500.00	\$245.41	\$254.59	\$500.00	\$165.87		500	-	-	-	-	-	-	-
4135	PRIOR YEAR REFUNDS	\$49,509.00	\$17,218.56	\$32,290.44	\$60,000.00	\$12,576.69		50,000	-	-	-	-	-	-	-
		288,466	258,433	30,033	311,532	119,484		311,066	-	-	-	-	-	-	-

**There was a lengthy discussion regarding a salary increase request in the budget for the Deputy Tax Collector related to a recent certification. Chairwoman Murphy requested additional supporting information for the request, including a town comparison, departmental breakdown, and market study. Temporary approval of the budget was tabled pending further information.**

**\*\*Request letter attached here as Schedule A\*\***

### Department of Public Works:

Devin Cowperthwaite, Director of Public Works, presented the DPW FY26-27 operating and snow budget.

#### Operating:

Dept	Description	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026	FY 2025-2026	FY 2026-2027	FY 2026-2027	BOF TEMP	\$	%
		Budget	YTD Expended	YTD Balance	Budget	YTD Expended	TIF Adjstment	Request	APPROVE	CHANGE	CHANGE
4301	S&W Regular	\$1,224,086.00	\$1,187,608.59	\$36,477.41	\$1,232,354.00	\$522,247.78		1,445,018	-	-	-
	S&W Temp/Replace*	\$3,422.00	\$811.30	\$2,610.70	\$3,422.00	\$960.78		3,422	-	-	-
	S&W Seasonal*	\$50,120.00	\$53,323.82	-\$3,203.82	\$24,120.00	\$19,472.65		49,500	-	-	-
	S&W Overtime	\$54,150.00	\$55,865.25	-\$1,715.25	\$49,054.00	\$18,218.30		51,998	-	-	-
	Prof & Tech Serv-Consultant	\$32,406.00	\$29,758.03	\$2,647.97	\$58,406.00	\$29,203.24		60,806	-	-	-
	Prof & Tech Serv-Police							-	-	-	-
	Repair & Maintenance	\$110,000.00	\$105,317.12	\$4,682.88	\$110,000.00	\$60,649.43		110,000	-	-	-
	Repair & Maintenance-Grounds	\$21,000.00	\$14,232.76	\$6,767.24	\$21,000.00	\$5,395.72		22,000	-	-	-
	Repair & Maintenance-Trees	\$23,805.00	\$65,429.00	-\$41,624.00	\$23,805.00	\$10,037.50		23,805	-	-	-
	Equipment Contracts	\$4,373.00	\$4,373.00	\$0.00	\$4,373.00	\$0.00		4,700	-	-	-
	Tele & Communications	\$3,120.00	\$2,597.84	\$522.16	\$3,120.00	\$1,843.31		3,600	-	-	-
	General Supplies-DPW	\$86,221.00	\$49,392.33	\$36,828.67	\$86,221.00	\$23,366.10		86,221	-	-	-
	General Supplies-Grounds	\$21,000.00	\$14,232.76	\$6,767.24	\$15,783.00	\$735.00		17,008	-	-	-
	General Supplies-Fencing	\$10,978.00	\$2,233.40	\$8,744.60	\$10,978.00	\$0.00		10,978	-	-	-
	Gas, Diesel, Lube	\$81,720.00	\$31,740.38	\$49,979.62	\$57,310.00	\$37,652.14		81,720	-	-	-
	S&W Overtime- Parks				\$0.00			5,000	-	-	-
	Repair & Maintenance-Parks				\$23,112.00	\$4,511.19		23,112	-	-	-
	Repair & Maintenance- Park unplanned				\$0.00			-	-	-	-
	General Supplies-Pool				\$5,778.00	\$250.00		5,778	-	-	-
	Repair & Maintenance- Sidewalks				\$11,556.00	\$435.26		11,556	-	-	-
	General Supplies-Street Paint				\$18,747.00	\$0.00		18,747	-	-	-
	General Supplies-Traffic Lights				\$1,155.00	\$0.00		1,155	-	-	-
	General Supplies-Street Signs				\$7,000.00	\$110.00		7,000	-	-	-
		1,726,401	1,616,916	109,485	1,767,294	735,088		2,043,124	-	-	-

Devin reviewed the budget increases, including the reinstatement of previously eliminated Parks Department and seasonal positions, contractual wage adjustments, and expected increases in operational costs such as fuel, equipment inspections, and supplies. He explained that prior staffing reductions removed approximately 80 hours of weekly park and town maintenance while additional maintenance responsibilities have been added, which may impact service levels noticeable by town residents if the positions are not restored. There was a lengthy discussion regarding the impacts of prior budget reductions, fuel purchasing arrangements, and other maintenance needs.

**Snow:**

DEPT	DESC	FY 2025		FY 2025	FY 2026		FY 26	FY 2027	BOF TEMP	TIF	BOF	NU SAL	BOF	\$	%
		Budget	YTD Expended	YTD Balance	Budget	YTD Expended	TIF Adjstment	Request	APPROVE	ADJUST	REDUCE	ADJUST	REVISED	CHANGE	CHANGE
4307	S&W Overtime	\$46,500.00	\$40,685.40	\$5,814.60	\$60,000.00	\$0.00		63,600							
4307	Supplies	\$1,500.00	\$824.44	\$675.56	\$1,500.00	\$0.00		1,500							
4307	General Supplies-Sand/Salt	\$60,000.00	\$54,522.00	\$5,478.00	\$60,000.00	\$28,253.61		64,000							
		108,000	96,032	11,968	121,500	28,254		129,100							

Devin reviewed the proposed snow budget, noting that the Town has experienced an unusually active winter with significantly more snow events than typical in recent years. He stated that the department has worked hard to manage salt usage, but the current season is expected to exceed the snow removal budget, particularly in overtime costs. He noted that increases requested for the upcoming fiscal year primarily reflect contractual wage adjustments and increasing costs for the sand and salt needed to maintain normal operations.

Devin also reviewed the projected 5-year capital requests including the equipment-based DPW requests and the Public Works Roadway requests.

***Board members requested additional information, specifically a department salary analysis, before moving forward with temporary budget approval. The Public Works Director indicated that the requested information would be provided to the Board for review prior to further budget consideration.***

**CALENDAR REVISIONS:**

There was a lengthy conversation regarding calendar revisions for upcoming budget presentations secondary to the recent inclement weather. The new schedule will be as follows:

- 3/10: Parks and Rec, Fire Commission and Fire Marshall
- 3/11: TIF, Board of Selectman, Wages Non-Union and Employee Benefits
- 3/17: Meeting will be cancelled
- 3/18: Police Commission, Revenues

**REVIEW, DISCUSS AND APPROVE ANY PREVIOUS BUDGETS PRESENTED, AS NEEDED:**

**Registrar of Voters:**

The Board of Finance discussed reducing the number of budgeted referendums from three to two, with consensus on that change. However, they postponed a decision until they could determine the exact budget impact of primary elections, which are expected this year.

**Probate Court:**

DEPT	Probate Court DESC	FY 2025 Budget	FY 2025 YTD Expended	FY 2025 YTD Balance	FY2026 Budget	FY 2026 YTD Expended	FY 26 TIF Adjustment	FY 2027 Request	BOF TEMP APPROVE	TIF ADJUST	BOF REDUCE	NU SAL ADJUST	BOF REVISED	\$ CHANGE	% CHANGE
10416170 4161	PROF & TECH SERV-RECORDING	\$4,000.00	\$1,384.00	\$2,616.00	\$4,000.00	\$1,384.00		4,000	4,000						
10416170 4161	EQUIPMENT CONTRACTS	\$2,500.00	\$178.00	\$2,322.00	\$2,800.00	\$66.96		2,800	800						
10416170 4161	TELE & COMMUNICATIONS	\$7,200.00	\$7,109.74	\$90.26	\$8,000.00	\$7,796.54		8,500	8,500						
10416170 4161	POSTAGE	\$9,100.00	\$9,878.43	-\$778.43	\$11,000.00	\$6,574.40		13,500	13,500						
10416170 4161	GENERAL SUPPLIES-OFFICE	\$6,850.00	\$4,384.16	\$2,465.84	\$8,000.00	\$4,069.58		8,800	8,800						
10416170 4161	LEGAL PUBLICATIONS	\$1,500.00	\$721.00	\$779.00	\$1,500.00	\$0.00		1,500	1,500						
		31,150	23,655	7,495	35,300	19,831		39,100	37,100						

**Michael Ciarcia made a motion to temporarily approve the Probate Court FY26-27 budget in the amount of \$37,100, with the only change being in the Equipment Contracts line item to \$800. Con O’Leary seconded the motion. Motion passes unanimously.**

**Debt Service:** No further information at this time.

**Revenues:** Planned for discussion on 3/18.

**Town Clerk:** Planned for discussion with the Town Clerk on 3/10.

**Board of Education:**

ORG	OBI	DEPT	Dept	Description	FY 2024-2025 Budget	FY 2024-2025 YTD Expended	FY 2024-2025 YTD Balance	FY 2025-2026 Budget	FY 2025-2026 YTD Balance	FY 2025-2026 TIF Adjustment	FY 2026-2027 Request	BOF TEMP APPROVE	TIF ADJUST	BOF REDUCE	NU SAL ADJUST	BOF REVISED	\$ CHANGE	% CHANGE
		1041327051625	4700	Educational Exp	\$34,051,186.00	\$35,631,052.49	-\$1,579,866.49	\$34,051,186.00	\$0.00	\$0.00	\$9,766,369.00	\$37,266,369.00					(\$57)	-100.00%
					\$34,051,186.00	\$35,631,052.49	-\$1,579,866.49	\$34,051,186.00	\$0.00	\$0.00	\$9,766,369.00	\$37,266,369.00					-\$56.75	

**Sean Twitchell made a motion to temporarily approve the Board of Education FY26-27 budget at \$37,266,369, with the only change being moving \$2,500,000 for medical insurance to the town budget. Con O’Leary seconded the motion. Following discussion, four in favor; two opposed: Michael Ciarcia, Norm Weigert. Motion passes.**

**\*\*Email from the superintendent with requested Board of Education information attached as Schedule B\*\***

**OLD BUSINESS:**

None.

**NEW BUSINESS:**

None.

**FINANCE OFFICE UPDATE:**

- A. **Annual Reports:** No new information provided at this time.
- B. **Audit Updates:** Chairwoman Murphy stated that an email was received from the Town's municipal advisor, Barry Bernabe, stating that S&P would be placing the town on a credit watch with negative impacts if there was no update provided on the FY24 audit. If the FY24 audit was not completed by April 1<sup>st</sup>, the Town's credit rating would be removed. Chairwoman Murphy read into the record the email response from Finance Director Yana Abramovich.

*\*\*Email from Finance Director attached as Schedule C\*\**

**PUBLIC INPUT – BOARD OF FINANCE MATTERS ONLY:**

**In Person:**

**Kevin Knapp, 6 West Street, Windsor Locks:** Kevin expressed concerns about several FY24 and FY25 department budgets, noting that some departments reported surpluses while also requesting increased funding in their FY26-27 budgets. He questioned the need for budget increases when prior year spending was below the allocated amounts and suggested that taxpayers may have paid more than necessary. He reiterated previous allegations regarding former town officials and the handling of audits and financial oversight. Additionally, he expressed concerns about education spending and outcomes, questioned teacher salary increases, and again suggested that the town conduct an efficiency study of its operations.

**Via Zoom:**

None.

**BOARD MEMBER INPUT:**

Michael Ciarcia discussed the annual notice issued by the Connecticut Office of Policy and Management regarding the municipal spending cap. He explained that state guidelines limit year-over-year increases in a municipality's general fund operating budget to the greater of 2.5% or the state-determined inflation rate, which for the FY26-27 budget has been set at 2.64%. He noted that certain expenditures are excluded from the calculation, including debt service, capital expenditures, and the special education portion of the Board of Education budget. He expressed concern that several departmental budget requests currently reflect double-digit increases, which could place the Town above the spending cap. He further explained that exceeding the cap does not result in penalties but could place certain state revenue sharing grants, approximately \$150,000, at risk. He encouraged the Board to consider how budget requests may be adjusted moving forward to remain in compliance.

Finance Director Yana clarified that FY24 and FY25 surplus figures referenced during public input are not final, as both fiscal years remain subject to ongoing audit adjustments and potential reallocation of expenses between departments. She noted that the figures currently available are preliminary and are based on what is currently available within the accounting software. The final numbers will not be known until the audits are complete.

**ADJOURNMENT:**

***Sean Twitchell made a motion to adjourn at 9:15pm. Michael Ciarcia seconded the motion. Motion passed unanimously.***

Respectfully submitted,

*Amelia Griskewicz*

Recording Secretary

# Schedule A

January 22, 2026

From: Jennifer Bourque, CCMC  
Assistant Collector of Revenue  
Town of Windsor Locks

To: Peter Juszczynski, CCMC, CCMO  
Tax Collector  
Town of Windsor Locks

**Subject: Salary Adjustment Following Completion of Certified Connecticut Municipal Collector Certification**

Dear Peter:

I am writing to formally request a review of my salary since completion of the CCMC certification program in May 2024. This was an extensive process which included 4 courses each taking 6 to 8 weeks over three years with a final exam. Per Article XVIII Section E of my union contract allows for this request.

This achievement enhances my skill and knowledge in the Tax office. My 23 years of service shows dedication to the Town of Windsor Locks and its residents.

Thank you for your consideration of this request.

Sincerely,



Jennifer Bourque, CCMC  
Assistant Collector of Revenue

period of seven (7) working days. Interested employees of the bargaining unit shall apply in writing to the First Selectman for the position within the ten (10) working days of the initial posting. Any such position shall be offered in accordance with seniority, providing the employee can perform the available work as determined by The Department Director.

ARTICLE XVIII  
GENERAL TERMS

- A. The Pension Plan for eligible employees shall be MERF – Plan B.
- B. The Town shall provide the Union for each of its members of the bargaining unit and any new employees hired, a copy of this Agreement. The Town shall further provide the Union with three copies thereof.
- C. Any member required to use his/her personal motor vehicle during normal business hours, shall be reimbursed by the Town for mileage based upon the IRS rate.
- D. The Town will use its best efforts to schedule community service workers during normal business hours and, when appropriate an appropriate bargaining unit member will supervise them.
- E. Should an employee in order to perform his or her duties with the Town, be required to acquire certain certifications or to attend and successfully pass any extensive training programs, then that employee may request the Town to consider a reclassification or upgrade in that employee's position, and/or wages. The Town shall consider this request and notify the employee of its decision. Any such discussion shall not constitute mid-term bargaining and the Town and Union shall not submit any such matter to the mediation and/or binding arbitration provisions of the Municipal Employee Relation Act.

ARTICLE XIX  
SAVINGS PLAN

The employer agrees to deduct from the wages of its employees each pay period an amount designated by each employee in writing on a form supplied by the Payroll Office.

All wages and other sums due an employee hereunder shall be paid via electronic transfer ("direct deposit") weekly to a depository institution designated by the employee.

# Schedule B

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## Fw: Follow Up Corresponded to BOF Questions

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**From** Patty Murphy <pmurphy@wlocks.com>  
**Date** Thu 3/5/2026 10:00 AM  
**To** Mia Griskewicz <mgriskewicz@wlocks.com>

Shawn's other email.

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**From:** Parkhurst, Shawn <sparkhurst@wlps.org>  
**Sent:** Thursday, February 26, 2026 10:56:19 AM  
**To:** Patty Murphy <pattymurph@cox.net>; Patty Murphy <pmurphy@wlocks.com>; Stephan Brown <sbrown@wlocks.com>  
**Cc:** Alba Osorio <albaosorio15@gmail.com>; Parkhurst, Shawn <sparkhurst@wlps.org>; Bole, Donna <dbole@wlps.org>  
**Subject:** Follow Up Corresponded to BOF Questions

Patty,

Here are the follow up responses to the request/questions from the BOF from last evening's BOE presentation.

This first column shows you all of the 36 Alliance Districts; you will see the state accountability index for 2024-2024 which is measured by Connecticut's Next Generation Accountability System is a broad set of 12 indicators that help tell the story of how well a school is preparing its students for success in college, careers, and life. The system moves beyond test scores and graduation rates and instead provides a more holistic, multifactor perspective of district and school performance and incorporates student growth over time. It was developed through extensive consultation with district and school leaders, Connecticut educators, state and national experts, CSDE staff, and many others. The system was conceived and developed under ESEA Flexibility and approved by the U.S. Department of Education (USED) on August 6, 2015. It was later included as part of Connecticut's state plan under the Every Student Succeeds Act (ESSA). Connecticut's ESSA plan was approved on August 4, 2017. For complete school and district accountability results, please visit EdSight at <http://edsight.ct.gov>.

The second and third column shows you the **growth target achieved for Grades 3-8 (tested grades)** for 24-25 in each of the alliance districts; first in English Language Arts and then in Math.

The fifth column shows the 23-24 (this is always delayed as it is pulled from EdSight) per pupil expenditure for each of the 36 Alliance districts.

The final column shows the 23-24 enrollment totals again, a bit delayed for comparison purposes as this too is pulled from EdSights.

Alliance Districts					
District	State Accountability Index Score 2024 - 2025	Grades 3-8 SBAC ELA % of Growth Target Achieved 2024-2025	Grades 3-8 SBAC Math % of Growth Target Achieved 2024-2025	Per Pupil Expenditure 2023 - 2024	Enrollment 2023 -2024 (including outplacements )
Meriden	69.6	58.50%	61%	\$ 16,646.00	9,069
Danbury	68.7	59.40%	56.70%	\$ 17,100.00	12,177
East Hartford	67.2	56.80%	57.90%	\$ 17,348.00	8,247
Naugatuck	68.6	61.10%	54.40%	\$ 17,922.00	4,677
West Haven	69.3	63.50%	63.90%	\$ 18,600.00	6,857
Enfield	69.9	54.50%	52.70%	\$ 18,781.00	5,033
East Haven	70.6	60.80%	54.20%	\$ 18,985.00	3,228
Vernon	76.3	67.50%	63.50%	\$ 19,243.00	3,471
Putnam	67	52.40%	50.60%	\$ 19,790.00	1,215
Ansonia	65.2	54.50%	53.80%	\$ 19,869.00	2,567
New Britain	57.2	50.30%	50.20%	\$ 19,901.00	11,464
Groton	70.2	52.40%	59.10%	\$ 20,055.00	4,413
Waterbury	62.7	56.60%	52.50%	\$ 20,266.00	19,478
Manchester	66.2	56.40%	56.20%	\$ 20,321.00	7,525
Bridgeport	59	52%	56.70%	\$ 20,418.00	18,922
Plainfield	66.4	59.70%	55.20%	\$ 20,655.00	2,024
Bristol	70.7	53.30%	57.20%	\$ 20,822.00	8,091
Stratford	70.1	58.30%	52.90%	\$ 20,911.00	7,055
Killingly	70.1	65.10%	48.20%	\$ 20,989.00	2,488
Torrington	68.7	61.20%	59.40%	\$ 21,305.00	4,264
New Haven	59.4	54.80%	54.60%	\$ 21,371.00	19,551
Norwalk	73.9	64.60%	63.90%	\$ 22,245.00	11,996
Windsor	67.5	63.40%	63.80%	\$ 22,687.00	3,909
Derby	64.8	53.40%	53.80%	\$ 23,073.00	1,439
Winchester	64.6	61.60%	62.10%	\$ 23,080.00	1,114
Hartford	59	53.20%	52.60%	\$ 23,095.00	21,531
Stamford	65.9	58.90%	58.90%	\$ 23,201.00	16,432
Hamden	67.3	57.60%	56.70%	\$ 23,244.00	6,397
Windham	62.8	58%	57.80%	\$ 23,352.00	3,391
Norwich	56.5	57%	57.10%	\$ 23,566.00	5,184
Windsor Locks	67.5	56.70%	61.90%	\$ 23,662.00	1,630
New London	58.6	55.30%	52.80%	\$ 23,663.00	3,432

Thompson	71	58.40%	55.50%	\$ 24,079.00	913
Bloomfield	67.6	54.30%	54.60%	\$ 24,674.00	2,730
Middletown	63.8	50.40%	52.80%	\$ 24,962.00	4,627
East Windsor	71.6	68.30%	64.30%	\$ 25,949.00	1,184

This chart shows the same information but just for DRG F which we are a part of:

<b>DRG F</b>			
<b>District</b>	<b>State Accountability Index Score 2024 - 2025</b>	<b>Per Pupil Expenditure 2023 - 2024</b>	<b>Enrollment 2023 -2024 (including outplacements )</b>
Brooklyn	72	\$ 19,247.00	1,198
Sprague	60.5	\$ 19,606.00	420
Plymouth	67.1	\$ 20,751.00	1,409
Montville	72.5	\$ 21,162.00	2,198
Winchester	64.6	\$ 23,080.00	1,114
Stafford	75.9	\$ 23,428.00	1,366
Lebanon	76.8	\$ 23,517.00	1,004
Windsor Locks	67.5	\$ 23,662.00	1,630
Thompson	71	\$ 24,079.00	913
Norfolk	79.2	\$ 49,304.00	59

\* DRG is determined using income, parent's education, occupation, family structure, poverty, home language, district enrollment

This chart shows you the same data but for surrounding area towns:

<b>Surrounding Towns</b>			
<b>District</b>	<b>State Accountability Index Score 2024 - 2025</b>	<b>Per Pupil Expenditure 2023 - 2024</b>	<b>Enrollment 2023 -2024 (including outplacements )</b>
Enfield	69.9	\$ 18,781.00	5,033
Suffield	80.9	\$ 20,794.00	2,076
Granby	82.8	\$ 20,961.00	1,805
Windsor	67.5	\$ 22,687.00	3,909
Windsor Locks	67.5	\$ 23,662.00	1,630
East Granby	80.6	\$ 24,227.00	877
Bloomfield	67.6	\$ 24,674.00	2,730
East Windsor	71.6	\$ 25,949.00	1,184

Staffing Totals as requested:

23-24: 375

24-25: 372

25-26: 367

I am still digging for the information on the NSS parking lot on or about 2011.

Let me know if there is anything additional you may need.

Thanks,  
Shawn

# Schedule C

Fw: 2024 Audit Update

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From: Patty Murphy (pmurphy@wlocks.com)

To: miagrit@ymail.com

Date: Thursday, March 5, 2026 at 03:42 PM EST

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The note I read last night.

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**From:** Yana Abramovich <yabramovich@wlocks.com>

**Sent:** Wednesday, March 4, 2026 4:51:16 PM

**To:** Patty Murphy <pmurphy@wlocks.com>

**Cc:** Jon Savino <jsavino@WLOCKS.com>; Stephan Brown <sbrown@WLOCKS.com>

**Subject:** 2024 Audit Update

Good afternoon Patty,

I wanted to give you an update on the Town's 2024 audit and where things stand.

We had a virtual meeting with our auditors yesterday. I now have access to the audit portal and the list of outstanding items. Based on my initial review — which the auditors generally confirmed — the audit appears to be about two-thirds complete.

There are a few factors affecting the timeline. As you know, I'm very new in my role — just two weeks in — and this is also the first year CBIZ is auditing Windsor Locks, so there's no prior-year continuity to rely on. On top of that, the Board of Education currently has no Finance Director, and the new Assistant Finance Director is also getting up to speed. I'm still assessing how much support will be needed from the BOE to address the outstanding items.

The auditors noted that municipal audits aren't typically done at this time of year since it's a busy period for them, but they are committed to prioritizing our audit and working with us to move things forward as efficiently as possible. They also pointed out that as we submit materials, there may be additional follow-up requests, which could temporarily affect completion percentages.

At the same time, we are in the middle of budget season and transitioning to new financial software that was introduced in FY26 by the prior interim Finance Director.

I want to be clear that I'm not offering excuses — this is just a realistic snapshot of where things stand. My team is committed to completing this audit as efficiently as possible. We are currently in the assessment and prioritization phase, and leadership is supportive of bringing in extra resources. I just want to fully understand the scope before doing that.

At this stage, we are still refining a realistic timeline. Based on what we know now, I expect to have a more defined projected completion date by the end of this month, as we continue working through the remaining items and any follow-up the auditors may request.

My immediate focus is stabilizing the process, making sure all outstanding items are addressed, and getting the audit completed as efficiently as possible.

I'll keep you updated as we progress. Please feel free to share this update with your Board tonight if you think it's helpful.

Thank you,  
Yana

Yana Abramovich  
Finance Director  
Town of Windsor Locks  
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Windsor Locks CT 06096  
Office- 860-627-1449  
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