

TOWN OF EAST WINDSOR  
BOARD OF FINANCE

MINUTES  
BOARD OF FINANCE MEETING  
January 20, 2010 EAST WINDSOR TOWN HALL 7:30 P.M.

Mr. Mannette called the meeting to order at 7:30 P.M. at the East Windsor Town Hall, 11 Rye Street, Broad Brook, CT.

The following members were present:

- Jack Mannette, Chairman
- Danelle Godeck
- Robert Little
- Kathy Pippin
- Jason Bowsza
- Jamie Daniel, Alternate
- Unable to attend: Marie DeSousa, Tom Baker, Alternate

Also in attendance:

- Cathy Cabral, Treasurer
- Karen Gaudreau, Town Clerk
- Samantha Lee, Tax Collector
- Denise Menard, First Selectman

I. APPOINTMENT OF ALTERNATES

Jamie Daniel appointed

II. PREVIOUS MINUTES

A. Minutes from December 16, 2009

**MOTION: To approve the regular meeting minutes of December 16, 2009 with the following correction: Page 1 correction to misspelled member names Danelle Godeck and Jamie Daniel. Made by Mr. Bowsza, seconded by Mr. Little  
ALL MEMBERS IN FAVOR. MOTION CARRIED**

B. Minutes from December 29, 2009

**MOTION: To approve the special meeting minutes from December 29, 2009. Made by Mr. Little, seconded by Ms. Pippin  
Members in Favor: Daniel, Godeck, Little, Pippin  
Abstained: Bowsza  
MOTION CARRIED**

III. PUBLIC INPUT

**MOTION: To add invoice under New Business item #D for discussion  
Made by Mr. Bowsza, seconded by Ms. Daniel  
ALL MEMBERS IN FAVOR. MOTION CARRIED**

**MOTION: To add Retirement Settlement for Town Clerk Karen Gaudreau to New Business item# E  
Made by Mr. Bowsza, seconded by Mr. Little  
ALL MEMBERS IN FAVOR, MOTION CARRIED**

#### IV. COMMUNICATIONS

Mr. Mannette stated we received two forms of communication.

An email was received from Mr. Cacio in regards to the upcoming budget and concerns with services being cut. This email was also provided to the First Selectman.

Each Board member received an invitation to attend a Poetry competition at EW High School.

A letter was received by CCM informing us that there would be no increase in dues this year.

**MOTION: Entertain motion to move New Business Item E out of order.**

**Made by Mr. Bowsza, seconded by Ms. Godeck**

**ALL MEMBERS IN FAVOR, MOTION CARRIED**

Request to transfer funds for Town Clerk Karen Gaudreau's retirement pay.  
 \$17,000.00 from Contingency II – Acct# 1-01-50-8410-8-895-0000-0  
 \$ 5,500.00 from Health Insurance – Acct# 1-01-15-1195-2-200-0000-0  
 \$ 4,685.00 from Full-Time Salary – Acct# 1-01-10-1030-1-100-0000-0  
 \$27,185.00 to Retirement Enhancement – Acct# 1-01-10-1195-2-204-0000-0

**MOTION: Recommendation to bring to Town Meeting.**

**Made by Mr. Little, seconded by Ms. Pippin**

**ALL MEMBERS IN FAVOR, MOTION CARRIED**

Discussion on future changes to HR policies the costly past practice of retirement payouts for unused earned time, etc... Ms. Menard explained the Board of Selectman approved monies for an HR Consultant. This consultant will provide us opportunities to update our policies to be more current.

Mr. Mannette questioned monies left in a Capital Non-Recurring account (Fund 8) being used to pay for human resource consulting instead of capital projects. Is this legal? His recommendation is to transfer to the General Fund as a general expenditure. Ms. Menard explained this account was established back by Linda Roberts for Human Resources. Ms. Menard will check with the Auditors to confirm this is accurate.

**MOTION: Made to go back to order**

**Made by Mr. Bowsza, seconded by Mr. Little**

**ALL MEMBERS IN FAVOR, MOTION CARRIED**

#### V. TREASURER

##### A. MONTHLY REPORT

Ms. Cabral came before the Board. She asked that Ms. Lee please join her per request from the BOF last meeting. Ms. Lee discussed the Tax Collector's report reflecting data from 7/1/09 – 12/31/09.

Mr. Mannette brought up the audit and stated we need to anticipate a shortfall but he didn't believe anyone at the table could it explain it at this time.

Mr. Mannette thanked Ms. Lee for sharing this information with the BOF and was happy to see were on top of the collections. He also asked if there are any more changes in the grand list. Ms. Menard did not believe so, but stated the Town Assessor would prefer to wait until next month in

regards to providing information about the grand list.

B. 2009/2010 BUDGET BY DEPARTMENT

**Transfer requests**

\$1,392.00 transfer for Town Auditor Department

- FROM: ACCT# 1-01-1015-3-350-0000-0 (Legal Fees)
- TO: ACCT# 1-01-10-1020-3-336-0000-0 (GASB 45 – OPEB)

\$ 500.00 transfer for Town Auditor Department

- FROM ACCT# 1-01-10-1020-3-330-0000-0 (Professional Services)
- TO ACCT# 1-01-10-1020-3-336-0000-0 (GASB 45 – OPEB)

\$10,000.00 transfer for FD Physicals & Immunizations

- FROM ACCT# 1-01-50-8410-8-890-0000-0 (Contingency)
- TO ACCT# 1-01-15-2150-3-330-0000-0 (FD Physicals & Immunizations)

\$ 840.50 transfer for Unemployment Comp Fiscal 2009/2010

- FROM ACCT# 1-01-50-8410-8-890-0000-0 (Contingency)
- TO ACCT# 1-01-35-7350-2-215-0000-0 (CT Unemployment Taxes)

First transfer was requested for \$2000.00 out of the contingency account. Mr. Mannette asked Ms. Cabral for her recommendation. Mr. Little suggested we take money from the legal account and move it to the OPEB account. Ms. Menard cautioned the BOF about transferring from the Legal account as we could encounter issues before the end of the year.

Discussion continued on the requested transfers and the following transfers were deferred:

\$30,000.00 for Fire Protection (Fire Hydrants)

\$10,000.00 for Unemployment Comp (\$840.50 transfer approved above)

Ms. Menard raised concerns about holding off on transferring the funds. She asked the BOF if we wanted the balances to go to negatives and handle them as one offs. Ms. Cabral is going to request additional information for the Unemployment charges.

**MOTION: To transfer \$1392.00 from the Legal Fees account and transfer to OPEB account.**

**Made by Mr. Little, seconded by Ms. Pippin**

**IN FAVOR: Godeck, Little, Pippin, Daniel**

**OPPOSED: Bowsza**

**MOTION: To go out of order and discuss Item D; the Annual Report**

**Made by Mr. Bowsza, seconded by Mr. Little**

**MOTION CARRIED**

Second transfer for the Town Auditor will need to be presented at a Town Meeting

**MOTION: To pay \$1460.00 for annual report out of Printing**

**Made by Mr. Bowsza, seconded by Mr. Little**

**MOTION: To bring the following transfers discussed at the BOF meeting to a Town meeting:**

\$1392.00 transfer for Town Auditor

- FROM: ACCT# 1-01-1015-3-350-0000-0
- TO: ACCT# 1-01-10-1020-3-336-0000-0 (GASB 45 – OPEB)

\$ 500.00 transfer for Town Auditor

- FROM ACCT# 1-01-10-1012-3-330-0000-0
- TO ACCT# 1-01-10-1020-3-336-0000-0 (GASB 45 – OPEB)

\$10000.00 transfer for Fire Department

- FROM ACCT# 1-01-50-8410-8-890-0000-0
- TO ACCT# 1-01-15-2150-3-330-0000-0 (FD Physicals & Immunizations)

\$ 840.50 transfer for Unemployment Comp Fiscal 2009/2010

- FROM ACCT# 1-01-50-8410-8-890-0000-0
- TO ACCT# 1-01-35-7350-2-215-0000-0 (CT Unemployment Taxes)

**Made by Mr. Bowsza, seconded by Mr. Little  
ALL MEMBERS IN FAVOR. MOTION CARRIED**

Ms. Menard stated there is hiring freeze except within Public Works and the BOS authorized the posting for a new Town Clerk. All non-essential spending has been frozen.

**MOTION: Made to entertain item D from Old Business to discuss under Treasurer  
Made by Mr. Bowsza, seconded by Ms. Pippin**

Mr. Mannette met with the Auditors to obtain explanation of our finances. He explained the General Fund is down and we are at risk of going below the 5%. If this occurs it will hurt the Town's rating and potentially impacts our ability to borrow money.

Ms. Menard stated it was inappropriate for the First Selectman and Treasurer to hear about this for the first time this evening. Mr. Mannette stated he spent numerous hours reviewing and asked his questions with the Auditor to ensure his understanding. Ms. Menard would appreciate meetings with the Auditors to include the First Selectman, Treasurer and the Chairman from the BOF. Ms. Menard will follow up with the Auditors. The Auditors are scheduled to attend next month's BOF meeting to review the audit.

#### C. PENSION CONTRIBUTION, CALCULATIONS

Ms. Menard and Ms. Cabral met with Milliman and they provided three different methods. They are recommending possible changes to how our pension contributions are calculated. Mr. Mannette stated we received those same recommendations last year. Ms. Cabral will ask them to attend a future BOF meeting and provide their recommendations.

#### D. 2008/2009 YEAR END BUDGET BY DEPARTMENT REPORT

Mr. Mannette is looking for a From To report by department. This would give us a complete picture of the budget. Ms. Cabral stated the Auditors follow each transaction. Ms. Cabral also stated if her team was to provide a summary of all transactions by day would BOF be willing to authorize OT. Ms. Menard also stated OT authorization for the Treasurer's team and the revenue information is provided in the budget packets. Mr. Mannette said no way to authorizing OT. Ms. Godeck suggested if Ms. Cabral's team could keep a monthly list of the transfers and share it with the BOF.

#### E. SUN GUARD TRAINING

Mr. Mannette reached out to Sun Guard in regards to training and it will cost us \$500.00 for a ½ day and \$1000.00 for a full day. BOF recommends and authorizes \$500.00 for training. Ms. Menard said this is great news and appreciates it. Ms. Cabral will reach out to Sun Guard to schedule the training.

#### VI. OLD BUSINESS

##### A. DISCUSSION OF 2008-2009 ANNUAL REPORT

Mr. Mannette stated with the new Charter the Annual report should also include the Auditors Report. Ms. Menard agreed and stated an addendum will be added to the Annual Report.

#### VII. NEW BUSINESS

A. 2008/2009 ANNUAL AUDIT DISCUSSION

Mr. Mannette asked the BOF members if they all had copies of the report and the four documents. Mr. Mannette explained to the group what he did when he received his audit. He also provided a list of questions he had. He asked the BOF do the same and be prepared to ask questions to the Auditors at next month's meetings.

B. BRIEFING FROM CCM TRAINING

Ms. Godeck shared with the group about the Budget training her and Mr. Bowsza attended. There were a few items reviewed at this training that were new to them. This information was forwarded to Ms. Cabral to provide her time to research and respond. Once Ms. Cabral responds this information will be shared with the BOF at a future meeting.

Mr. Bowsza also mentioned an upcoming training in East Hartford on Municipal Parliamentary. Ms. Menard stated the training is very good and in the past our town has invited CCM to come and provide training to our Boards.

C. BRIEFING FROM JAN 16, 2010 BOS/BOE PUBLIC HEARING

Mr. Bowsza stated there were approx. 30 or so individuals at the meeting and the majority spoke. He said it was unanimous that the individuals were in support of a mill rate increase to keep services.

VIII ADJOURNMENT

**MOTION: To adjourn meeting at 10:32 P.M.  
Made by: Mr. Bowsza, seconded by Ms. Pippin  
ALL IN FAVOR. MOTION CARRIED**