

**Board of Finance
Town of East Windsor
11 Rye Street
East Windsor, CT**

MINUTES OF REGULAR MEETING, November 17, 2010 at 7:30 p.m.

These minutes are not official until approved at a subsequent meeting.

Members Present: Jack Mannette, Danelle E. Godeck, Robert Little, Kathleen Pippin, Marie DeSousa, and Jason Bowsza
Members Absent: None
Alternates Present: Jamie Daniel
Alternate Absent: Thomas Baker
Others: Catherine Cabral, Dale Nelson, Richard Pippin, Linda Sinsigallo, Chief Edward DeMarco, Deputy Chief Roger Hart, and others
Press: K. Loucks (Journal Inquirer)

I. Call to Order

Chairman Jack Mannette called the Regular Meeting to Order at 7:30 p.m., in the East Windsor Town Hall.

II. Appointment of Alternates

Chairman Jack Mannette indicated all Board Members were in attendance.

It was **MOVED** (DeSousa) and **SECONDED** (Godeck) and **PASSED** (U) that the Board of Finance agrees to add the following agenda item: III. Approval of Minutes, a. Minutes of September 23, 2010 Emergency Meeting.

III. Approval of Minutes

a. Minutes of September 23, 2010 Emergency Meeting

It was **MOVED** (Little) and **SECONDED** (Bowsza) and **PASSED** (U) that the Board of Finance approves the minutes of September 23, 2010 Emergency Meeting, as presented.

b. Minutes of October 20, 2010 Regular Meeting

It was **MOVED** (Bowsza) and **SECONDED** (Pippin) and **PASSED** (U) that the Board of Finance approves the minutes of October 20, 2010 Regular Meeting, as presented.

IV. Public Input

Mr. Jason Bowsza wanted to thank the Broad Brook Fire Department and all emergency personnel for rescuing a child in a motor vehicle accident which occurred a few weeks ago. The new extrication tool was put to good use!

V. Communications

Mr. Jason Bowsza remarked about an inspirational website he subscribes to which had an inspirational quote he wanted to share with all Board Members, copies were given to all. The quote was “With more understanding, we can meet in the middle and walk the rest of the way together.”

Chairman Jack Mannette indicated the Warehouse Point Public Library 2009-2010 Financial Statements are available for public viewing. If any Board Member would like to review same, a copy has been recorded in the Town Clerk’s Office.

Mr. Mannette also mentioned communications from Chief DeMarco regarding requesting added appropriations. This subject will be discussed later in the meeting.

Mr. Mannette also read from an email he received from Mr. Paul Anderson dated November 17, 2010. The email discussed the Police Commission’s request for added appropriations. Mr. Anderson was in attendance of the Board of Selectmen meeting when Chief DeMarco and Deputy Chief Hart presented their request. He was unable to attend this evening’s meeting and would like to voice his support for the Police Commission.

VI. Monthly Reports

a. Treasurer’s Report

Ms. Catherine Cabral, Treasurer, addressed the Board of Finance. She gave to all the Board Members a memorandum dated November 12, 2010 for their review. The document is broken down in four subjects: Cash, Tax Collections, Assessor Information, and Treasurer Update. As of October 31, 2010, the cash position of the Town is as follows: Webster Bank \$4,835,735; New England Bank (formerly Enfield Federal Savings) \$621,943; TD Banknorth \$574,198; STIFF \$1,745,421; and MBIA Class \$36,524. She also discussed the Revenue Comparison Report for the month of October. The tax collection percentage was very good.

A discussion among Ms. Cabral, Mr. Mannette, Ms. DeSousa and Mr. Bowsza was held regarding the reports regarding the different percentages from prior years to the current year.

b. Assessor's Report

Ms. Catherine Cabral gave to all Board Members a copy of the Assessor's report dated November 10, 2010. The report indicates the final 2009 Appeal case which was heading to pretrial in November, 2010 has been postponed by the Court. The next scheduled date for this pretrial is sometime in January or February, 2011. All Stipulations have been delivered relating to the others and Certificates of Changes will be filed with the Tax Collector in the next few weeks reflecting the reductions on the second half installment of real estate taxes due in January, 2011. Personal Property Declarations for the Grand List of October 1, 2010 are in process. The Motor Vehicle Supplemental List (billable at the end of December, 2011) was recently received through our Vendor from the Department of Motor Vehicles and is also in process.

c. Tax Collector's Report

Ms. Catherine Cabral indicated the report "Tax Collector's Report to Board of Finance 7/1/2010 through 10/31/2010" was emailed to all Board Members. She asked the Board if they had any questions regarding the contents of the report. She indicated the report shows percentage of collection for the fiscal years 2008-2009 through 2010-2011 and the corresponding grand list years.

d. 2009-2010 Budget Expense Report Update

Ms. Cabral gave to the Board Members a report entitled "Preliminary Budget by Department Town of East Windsor 2009-2010" for their review. She indicated this report was still not in the final form. She also gave out a report of Transfers for FY 2009-2010. General questions were asked of Ms. Cabral regarding the reports which were answered.

e. 2010-2011 Budget Expenses/Transfers/Appropriations

▪ **Police Department**

Ms. Cabral introduced to the Board, Chief DeMarco, Deputy Chief Hart, and Ms. Linda Sinsigallo, Chairwoman of the Police Commission. Chief DeMarco addressed the Board indicating the department has been committed to working with the East Windsor Police Commission to keep a tight budget and to provide the Town of East Windsor public safety services for the past several years. However, due to unforeseen circumstances and beyond the control of the department, the present financial status of the police department is dire. Chief DeMarco and Deputy Chief Hart began explaining the reason for the projected deficit. The first two accounts discussed were Salary Accounts Nos. 102 and 103. Those accounts are used to pay for overtime as a result of time

worked on holidays and other overtime pay. The agency has suffered the loss of personnel due to retirements and extended sick/workers' compensation leave which has resulted in unforeseen expenditures on holidays and on any other time employees take leave. The increase in overtime is necessary in order to meet contractual obligations specific to minimum manpower. The next Account No. 380 is entitled "uniform cleaning". The department received an increase from the uniform cleaning vendor. The amount reflects this increase which the department has to pay in order to meet the contractual obligations. The Account No. 430 entitled "vehicle maintenance" was discussed. With the condition of the department's fleet, unforeseen expenditures were seen in the area of large scale repairs. In addition, \$4,492.08 has been spent in tires for both regular and snow tires. The next account discussed was Account No. 431 entitled "building maintenance". In 2009/2010, the department suffered the loss of its part-time custodian. As approved by the East Windsor Police Commission, the department went with contracted services. With the budget reverted to the 2009/2010 fiscal year, the funds were not reflected in the operational side of the budget. The last account discussed was Account No. 603 entitled "vehicle gas". The amount reflects an increase in price per gallon for gasoline. The total requested is in the amount of \$117,935. Chief DeMarco and Deputy Chief Hart indicated this amount would carry the department until the end of the fiscal year.

A lengthy discussion was held among Chief DeMarco, Deputy Chief Hart, and the Board Members regarding the projected expenditures. Questions were raised regarding where the funds would come from if the transfer was approved. If the funds come out of the contingency account, it would decrease the account to approximately \$11,000. Ms. Cabral indicated there are some funds which can be transferred out of the pension lines which has excess.

A motion was entertained by Ms. DeSousa and seconded by Ms. Bowsza that the Board of Finance approves the transfer of \$117,935 from Contingency Fund Account No.: 1-01-50-8410-8-890-0000-0 to various accounts within the police department, as presented and recommend to the Board of Selectmen and to a Town Meeting, if necessary. A discussion was held regarding if this request was addressed by the Board of Selectmen at a recent meeting. Mr. Bowsza questioned if it needed to go to the Board of Selectmen citing a State Statute 7-277. Also discussed was the overruns and appropriations policy of July. It was suggested the transfer not to be put on hold due to the dire circumstances. A vote was taken.

In Favor – M. DeSousa, J. Bowsza, and D. Godeck

Opposed – None

Abstain – R. Little and K. Pippin

Motion passes.

Board recessed at 8:25 p.m.
Board reconvened at 8:32 p.m.

Mr. Mannette commented that the Board Members must be aware of what just took place. Since they have given approval of the transfer of \$117,000, the police department will have an additional \$117,000 in their adjusted budget. The next budget cycle, the police department will have a tremendous advantage due to the fact their adjusted budget is has increased. Ms. Godeck commented that there was no other choice than to transfer the funds to the police department due to contractual obligations and the like.

▪ **Building Department-Vehicle Maintenance**

The next transfer request in the amount of \$1,200 from the Contingency Account to Building Department Vehicle Maintenance was discussed. Mr. Mannette indicated this request was heard at the Board of Selectmen's meeting and it was reduced to \$500 after the Board Members and Mr. Rand Stanley discussed the request. Mr. Stanley indicated given vehicle's age, general maintenance is necessary. The line was not funded last year and maintenance needs to be done on the vehicle.

A motion was entertained by Mr. Robert Little to approve the transfer of \$500.00 and to recommend to town meeting, if necessary. The motion was not seconded.

Ms. DeSousa indicated she did not feel comfortable approving the partial transfer. She would like more details regarding the maintenance and the anticipated repairs to the vehicle before an action was taken on this transfer.

A motion was entertained by Ms. DeSousa and seconded by Ms. Godeck that the transfer request of the building department-vehicle maintenance of November 4, 2010 be postponed to a future meeting until such time more details are available.

A vote was taken:

In Favor – M. DeSousa, J. Bowsza, and D. Godeck

Opposed – None

Abstained – R. Little and K. Pippin

Motion passed.

- **Treasurer**

Ms. Cabral indicated a transfer request from the Treasurer's office. The transfer request is in the amount of \$400.00 from the Salary Full Time to Salary Over time. The overtime is needed due o the Treasurer's Aide position being vacant.

It was **MOVED** (DeSousa) and **SECONDED** (Godeck) and **PASSED** (3-2)(In Favor – M. DeSousa, D. Godeck, J. Bowsza; Opposed – K. Pippin and R. Little) that the Board of Finance approves the transfer of \$400.00 from Salary Full Time Account No.: 1-01-10-1025-1-100-0000-0 to Salary OT Account No.: 1-01-10-1025-1-102-0000-0 and to forward to a Town Meeting, if necessary.

VII. Old Business

a. 2009-2010 Annual Report Update

Mr. Mannette began speaking of the annual report which has to be completed. Mr. Mannette indicated that Ms. Jennifer Browne in the Selectman's Office has received all the reports and they will be reviewed and edited by Friday of this week. Mr. Mannette inquired if the Board would like to review each report from each department or should the responsibility of reviewing the reports be done by Mr. Bowsza. Mr. Mannette also mentioned the reports done by Ms. DeSousa and had made a few changes, which Ms. DeSousa did not have any objections to. All the information will be given to Jennifer and Mr. Bowsza for their review. Mr. Mannette began speaking of the audit and if the Board felt the audit should be put into the annual report. In past years, he explained, the audit was in the annual report. A discussion was held regarding what has been done in past years. It was suggested if the public would like to see such information. Mr. Mannette indicated the report has to be available for the public at the Annual Town Meeting. Ms. Cabral inquired if that was required by State statute. Mr. Mannette was not certain, but believed it was required under the Town Charter. Mr. Mannette indicated all information has to be given to the printer by December 9, 2010, and if the audit is received by December 9, 2010, it will be included in the Annual Report. He asked the Board if that was the general consensus. All were in agreement.

b. 2009-2010 Audit Update

Ms. Catherine Cabral gave to all Board Members a handout entitled "Treasurer's Report Audit Process Improvements". She read through the report indicating the following:

1. Changes made to the Phoenix Financial System include and due to/froms in the expenditure and revenue postings to create more accurate records which are audited. There were approximately 2,000 less transactions than last year.
2. Reconciliation on a monthly basis of all funds creates more accurate reporting and is audited.
3. The general fund reconciliation function now encompasses accounting for all cash transactions combining previously separated functions not just check clearing.
4. The capital assets are now reconciled by budget and in total rather than just listing of additions and deletions.
5. Funds are kept in separate folders with the general fund in monthly folders containing transactions relating to them as well as copies of reconciliations for audit ease and retrieval of fund information at any time during the year, rather than posting items combined all funds.
6. More accurate reporting from the departments with year end reconciliation of the department revenues.

Mr. Mannette thanked Ms. Cabral for her report.

VIII. New Business

a. Discussion of Town Counsel & Legal Expenses for 2009-2010 and 2010-2011. Reference Jack Mannette's email dated October 7, 2010

Mr. Mannette indicated he has requested the First Selectwoman Denise Menard to discuss the legal expenses from the Legal Accounts. He would like to look at all the legal invoices so he can understand what the Town is spending on legal services. Mr. Bowsza explained to Mr. Mannette that the legal details could not be shared with the Board due to the confidentiality issues. Mr. Mannette indicated he did not want to see confidential details, but he just wants to understand the extent of the legal services. Mr. Bowsza and Ms. DeSousa were against Mr. Mannette, acting as Chairman of the Board of Finance to look at those records due to the confidentiality issues. Ms. DeSousa suggested to motion not to allow Mr. Mannette to review legal documents as Chairman of Board of Finance. But the motion wasn't acted upon. The discussion continued regarding past practices in looking into invoices. At the end of the discussion, it was agreed that Mr. Mannette would not be authorized on behalf of the Board of Finance to review such legal invoices and there will be no implications with other Board Members.

b. Revised Budget Overruns and Added Appropriations General Rules Policy

Ms. Godeck gave to all Board Members a copy of the revised policy. Ms. Godeck, Ms. Cabral, and Ms. Menard have been working on the revision of the policy. She highlighted the actual changes which have been made and discussed them briefly. The section entitled “Department Budget Management” was reworded to be a little clear that then original policy.

A discussion was held regarding the policy. The issue of the Police Commission and Board of Education and the protocols those departments must abide by when dealing with budget overruns and added appropriations. It was agreed Ms. Cabral and Ms. Godeck will meet again with Ms. Menard to discuss the concerns raised by the Board of Finance and this subject will be discussed at a future meeting.

IX. Adjournment

It was **MOVED** (Little) and **SECONDED** (Pippin) and **PASSED** (U) that the Board of Finance adjourns the November 17, 2010 Regular Meeting at 9:46 p.m.

Respectfully Submitted,

Denise M. Piotrowicz
Recording Secretary

Exhibit A

from **Jack Mannette** <dogwoodhillfarm@cox.net>
to linda sinsigallo <tomlinfarms@att.net>,
Edward DeMarco <DeMarcoE@eastwindsorpd.com>

[hide details](#)

cc BOF Denise Piotrowicz <dee.piotrowicz@gmail.com>,
EWPD Roger Hart <roger.hart@eastwindsorpd.com>,
BOF Tom Baker <tonnybhd@cox.net>,
BOF Marie DeSousa <hdqts@aol.com>,
BOF Jason <vaultew@aol.com>,
BOF Jamie Daniel <jamie_daniel2@yahoo.com>,
BOF Danelle Godeck <dgodeck@gmail.com>,
BOF Bob Little <rnlittle55@yahoo.com>,
BOF Kathy & Dick Pippin <pippinandson@cox.net>,
Catherine Cabral <CCabral@eastwindsorct.com>,
BOS Denise FS Menard
<dmenard@eastwindsorct.com>,
BOS Gil Hayes <grhayes8433@sbcglobal.net>,
BOS Mark Simmons
<marksimmons074111@sbcglobal.net>

date Wed, Nov 10, 2010 at 1:30 PM
subject Request for added appropriation
mailed-cox.net
by

Chief / Linda

Your request will be added to our Nov. 17th meeting agenda. I would suggest that you first submit it to the Board of Selectmen for approval than let it come to the BOF as is the current practice.

I know that there is some confusion over the Budget Overruns and Added Appropriation General Rules that became effective July 1, 2010.

These rules say that the Board of Police Commission "First" address any potential budget overruns. It does not say that the First Selectman or the BOS are excluded from the process. The only budget that is excluded from this process by state statute is the BOE.

Jack

Denise, please add this Email to our 11/17 meeting minutes.