

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

**MINUTES OF SPECIAL MEETING,
March 23, 2011 at 7:00 p.m.**

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

Members Present: Jack Mannette, Danelle E. Godeck (arrived at 7:09), Robert Little, Marie DeSousa, Jason Bowsza, and Kathleen Pippin
Members Absent: None
Alternates Present: None
Alternate Absent: Jamie Daniel and Thomas Baker
Others: Catherine Cabral and Richard Pippin
Press: K. Loucks (Journal Inquirer)

I. Call to Order

Chairman Jack Mannette called the Regular Meeting to Order at 7:03 p.m., in the Park Hill Community Room, East Windsor, Connecticut.

II. Appointment of Alternates

Chairman Jack Mannette indicated that all Regular Members are in attendance, except for Ms. Godeck who has indicated she will be late; however, Alternate Member, Jamie Daniel and Alternate Member Thomas Baker were unable to attend this meeting.

III. Budget Presentations

Mr. Mannette indicated the purpose of this Special Meeting is for the Board of Finance to prepare for the first Public Hearing which is scheduled for April 5, 2011 at the East Windsor Middle School. He indicated the presentation is to be completed and copies given to the Town Clerk by Tuesday, March 29, 2011.

Ms. Catherine Cabral had several handouts she had given to the Board Members entitled "Budget Builder Town of East Windsor Preliminary dated March 23, 2011", "Town of East Windsor FY 2011-2012 Projected Revenue Proposed 3-21-2011", "Town of East Windsor FY" 2011-2012 Projected Revenue 3-21-2011 2%", and a copy of the Board of Selectmen's Proposed Budget presentation. Mr. Mannette inquired if the Budget Builder document is a clear line, except for the Police Department, budget based on current adjusted budget. Ms. Cabral

indicated it was not due to the fact there are transfers which are presently in the process and a Town Meeting is scheduled for those approvals on March 29, 2011. She indicated the numbers shown today in the salary lines will be different after those transfers are approved.

Ms. Cabral then began explaining those documents and indicated at the meeting last night, there was a question regarding the projected revenues and how that was calculated. On Page 7 of the presentation, she indicated there were clerical errors and those errors have been corrected and revised on the sheets they have received this evening. She indicated the amount that needs to be raised from taxes is still \$936,616. Mr. Mannette questioned this figure, because the increase of the proposed budget is \$1.6 million. Ms. Cabral explained the revenue sheets which she has given to the Board might help explain the difference. She indicated the revenue tax base is different. Mr. Bowsza indicated that the ECS Grant has been funded flat for the past two years at approximately \$5.8 million, however, the projected State and Local revenue is approximately \$6.7 million. Ms. Cabral explained that the grand list is slightly higher and to calculate the tax base, use the new grand list numbers and multiply by the mill rate. She explained last year, the tax base was approximately \$25,868,138; but the new tax base is approximately \$29 million. Mr. Mannette inquired if there was a simpler way of explaining and showing these figures to the public. He indicated the public needs to know that the amount that will be needed to be raised from taxes is a total of \$26,908,037. Ms. Cabral indicated the \$936,616 figure is not a constant, but rather a variable. Mr. Mannette indicated that in years past, that figure was never made a variable. He indicated he would like to present it to the public in a simpler way, because it is very confusing in the way it is presently being presented.

Mr. Bowsza inquired why it is anticipated that local revenues will be lower. Ms. Cabral commented that the rental income is anticipated to be less and the Town Clerk expects lower revenue. Ms. DeSousa inquired about if the insurance carrier will cover the loss of rental income due the structure collapse. Ms. Cabral indicated she was not sure.

Mr. Mannette recommended to the Board that the presentation be simplified for the public hearing and show that to support the proposed budget, the town will need to raise approximately \$26,908,037 in taxes. He also indicated any reference to the 2% default budget should be eliminated from the presentation. Ms. DeSousa and Mr. Bowsza agreed.

Mr. Mannette inquired that the changes that are being made, he could make said changes and email the "final copy" to all Board Members for their approval, and a copy of that email would be sent to the recording secretary who then could attach same to the minutes. Mr. Bowsza indicated if done electronically, it could be in violation of the FOI Rules and would be risky. So it was decided, the Board would go through the presentation and rough draft would be given to the Board Members this evening for a general consensus approval.

The first page of the presentation would read “Town of East Windsor, Fiscal Year 2011-2012 Proposed Town Budget”. Page 2 of the presentation would be entitled “Fiscal Year 2011-2012 Proposed Town Budget Summary of Expenditures”. All of the data on this page would stay the same as it was presented last night; however, it was decided to take out the notation of the mill increase required to support proposed town budget. It was decided to put that information on the last pages of the presentation. The third page will be taken from the Board of Education’s presentation, “Proposed Budget 2011-2012 Summary of Accounts” which shows the grand total along with the percentage increase for the Board of Education. The fourth page will be entitled “Fiscal Year 2011-2012 Proposed Town Budget Debt Service Detail”. The data that was presented by the Board of Selectmen will be the same. The fifth page will be “Fiscal Year 2011-2012 Proposed Town Budget Including the Board of Education”. The data on this page shows the spending increase for the Town Government of 1.96%; spending increase for the Board of Education 4.77%; and a total spending increase of 3.59%.

Mr. Mannette suggested the next page, being Page 6, should be entitled “Fiscal Year 2011-2012 Proposed Town Budget Projected Revenue and Transfers”. He also suggested changes be made to this document which originally was presented last night. The data should solely be projected revenue sources and transfers for 2010-2011 and 2011-2012; the totals for both years and the increase which is being projected for 2011-2012 in the amount of \$126,185. The other information listed on this document which included amounts to be raised from taxes, increase, total proposed budget, grand list information, mill rate information, and mill rate increase should be taken out and be listed later in the presentation. Mr. Mannette showed the Board Members his draft of the changes. Everyone agreed with the changes made. Mr. Mannette indicated that Page 7 which was originally entitled “Total Budget Comparisons” is a bit confusing, and he would like to simplify it for the public hearing. He would like the top to read “Proposed Budget Spending Increase”. On this page to list 2010-2011 budget and 2011-2012 proposed budget for the Town Government (spending increase of 1.96%) and Board of Education (spending increase of 4.77%) and show the increase of approximately \$1,166,084.

The next page will show two pie charts, which is entitled “Fiscal Year 2011-2012 Proposed Town Budget Total Expenditures and Revenues – By Categories”, the charts incorporate the Town Budget along with Board of Education. It was suggested the charts be put in color or somehow differentiated to show the public the different percentages of the departments.

Page 10 of the presentation will be entitled “Fiscal Year 2011-2012 Grand List Information”. This will be taken from the Board of Selectmen’s presentation, no data will be changed.

Page 11 will be a newly drafted, to summarize the figures previously discussed. The page will be entitled “Fiscal Year 2011-2012 Proposed Town Budget”. The

page will list the projected revenues from the State of Connecticut (\$6,759,788) and Local Revenues (\$659,598), making the total projected revenue in the amount of \$6,769,788. Beneath that information will be a line listed as Proposed 2011-2012 Town Budget (\$33,667,825). Beneath that information will be a line listed as Amount to be raised from taxes (\$26,908,037). The next section on that page will list the mill rate increase of .87 and a percentage tax increase of 3.63%.

The last page of the presentation will be entitled “Fiscal Year 2011-2012 Proposed Town Budget Property Tax Analysis”. The changes on this document would be taking out any reference to the 2% default.

A brief discussion was held regarding the calculations of a tax increase and a spending increase.

Mr. Mannette wanted to make a copy of his draft document to give to all the Board Members, but unfortunately, there was no paper in the copier. Mr. Mannette indicated he would go to the Town Hall and get some paper so copies could be made.

Board Recess at 7:50 p.m.
Board Reconvened at 8:05 p.m.

Mr. Mannette gave copies of the draft to all Board Members and indicated he would work with the Board of Selectman’s office to get the presentation completed in the final form. Mr. Bowsza suggested putting the presentation in an electronic form for the public hearing. Mr. Mannette indicated he would speak to Jennifer or Becky to see if that could be accomplished.

A brief discussion was held regarding the projected revenue and how to present same.

VI. Adjournment

It was **MOVED** (Pippin) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance adjourns the March 23, 2011 Special Meeting at 8:15 p.m.

Respectfully Submitted,

Denise M. Piotrowicz
Recording Secretary