

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

**MINUTES OF REGULAR MEETING,  
June 15, 2011 at 7:30 p.m.**

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

Members Present: Danelle E. Godeck, Jason Bowsza, Robert Little, Kathleen Pippin,  
and Marie DeSousa  
Members Absent: Jack Mannette  
Alternates Present: Jerilyn Corso  
Alternate Absent: Jamie Daniel  
Others: Denise Menard, Catherine Cabral, Richard Pippin, and Dave  
Menard  
Press: None

**I. Call to Order**

Board Secretary Danelle E. Godeck called the Regular Meeting to Order at 7:30 p.m., in the East Windsor Town Hall.

**II. Appointment of Alternates**

Board Secretary Danelle E. Godeck indicated that Chairman Jack Mannette will not be attending this meeting; all other Regular Members are in attendance and Ms. Jerilyn Corso, Alternate is in attendance and should be appointed as voting member.

It was **MOVED** (Bowsza) and **SECONDED** (Pippin) and **PASSED** (U) that Ms. Jerilyn Corso be approved as voting member at this time.

Regular Members welcomed the newest appointed Alternate Member Jerilyn Corso.

**III. Approval of Minutes**

**Minutes of May 18, 2011 Regular Meeting**

It was **MOVED** (Bowsza) and **SECONDED** (Pippin) and **PASSED** (4-0) (R. Little and J. Corso abstained) that the Board of Finance approves the minutes of May 18, 2011 Regular Meeting, as presented.

**IV. Public Input**

None.

**V. Communications**

Board Secretary Danelle E. Godeck indicated she was in receipt of two letters from CPA firms regarding budgets. The First Selectwoman, Denise Menard, was also in receipt of same. She indicated to the Board Members if they were interested in reading said letters, they would just need to make a request to her and she would send copies to them.

Ms. Godeck remarked about a recent email she had sent to all Board Members regarding the Revised Budget Overruns and Added Appropriations General Rules Policy and a copy of said policy which was recently revised at the last Regular Meeting, and is marked herein as Exhibit A.

**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 June 9, 2011 for their review. The document is broken down in four subjects: Cash, Tax Collections, Assessor Information, and Treasurer Update. As of May 31, 2011, the cash position of the Town is as follows: Webster Bank \$4,814,911; New England Bank (formerly Enfield Federal Savings) \$779,283; TD Banknorth \$575,206; STIFF \$729,320; and MBIA Class \$36,561.

**b. Tax Collector's Report**

Ms. Cabral gave to all the Board Members a report entitled "Tax Collector's Report to Board of Finance 7/1/2010 through 05/31/2011" which was prepared by Samantha Lee, Tax Collector. She briefly discussed the figures on the report comparing tax collection of the current year verses the three previous years. The percentage of tax collection is approximately 99.93% which is higher than last year's collection and shows how hard the tax collector and her office has worked. A brief discussion regarding the report was held regarding the tax collection and delinquent tax collection to date.

**c. Assessor's Report**

Ms. Cabral gave to all the Board Members a report dated June 15, 2011 from the Assessor, Ms. Caroline Madore. The report indicates the October 1, 2012 Revaluation delay has passed, however, corrections are needed by the legislative system to tie down and correct the actual Revaluation date to the

Grand List of October 1, 2013. Senator Gary LeBeau has been very instrumental in this process. The outcome will be sometime in July.

The Grand List of October 1, 2011 work has begun with Income and Expense Report requests sent to 313 property owners. The 10% penalty applied has been a big incentive to non-filers and to date, 90% have filed.

**d. 2010-2011 Budget Expenses/Discussion on YTD Expenses**

Ms. Catherine Cabral gave to all Board Members a report of 2010-2011 Budget Expenses for their review.

Ms. Cabral wanted to speak to the Board regarding a memorandum that she received from Ms. Joanne M. Slater, Town Clerk regarding changing the amount of cash in the cash drawer. The Town Clerk is requesting that the amount of starting cash in the drawer be increased from \$20.00 to \$100.00 due to the fact that the drawer is constantly running low. A petty cash account which is held in the vault has a total of \$100.00; \$62.85 in cash and \$37.15 in receipts. She is requesting that the cash drawer have a beginning balance of \$100.00 and to eliminate a petty cash account as of July 1, 2011.

A brief discussion was held.

It was **MOVED** (Little) and **SECONDED** (Bowsza) and **PASSED** (U) that the Board of Finance accepts the Town Clerk's recommendation to change the regular cash drawer beginning balance to \$100.00 and to eliminate the petty cash account as of July 1, 2011.

Ms. Cabral also wanted to give the Board an update on the status with the auditors. She indicated representatives from the firm CCR, LLP which was appointed as the Town Auditor for the next three years are planning to attend next month's meeting to meet with the Board. Presently information is being gathered for the auditors to review.

**e. Added Appropriations/Transfers**

▪ **Treasurer's Office**

The only transfer is being requested is to Town Government/Life Insurance Premium in the amount of \$18,500.00. The line inadvertently was under budgeted due to the charter changes and last year's budget process.

A brief discussion was held.

It was **MOVED** (Bowsza) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance approves the transfer of \$18,500.00 to the Town Government/Life Insurance Premium (1-01-10-1195-2-200-0000-0) from P. Safety Pension Plan (1-01-15-2195-2-203-0000-0), as presented, and recommend to a town meeting if necessary.

**f. Invoices**

None to be discussed.

**VII. Old Business**

None.

**VIII. New Business**

None.

**IX. Adjournment**

It was **MOVED** (DeSousa) and **SECONDED** (Godeck) and **PASSED** (U) that the Board of Finance adjourns the June 15, 2011 Regular Meeting at 7:51 p.m.

Respectfully Submitted,

Denise M. Piotrowicz  
Recording Secretary

**EXHIBIT A**

**The Board of Finance approved the following revised policy to be effective on May 19<sup>th</sup>, 2011.**

**REVISED BUDGET OVERRUNS AND ADDED APPROPRIATIONS GENERAL RULES  
EFFECTIVE MAY 19, 2011**

**Budget Overruns And Added Appropriations**

It is the First Selectman and/or Treasurer's responsibility to address potential budget overruns, with the exception of the Board of Education. The Police Commission is responsible to first address any potential Police Department overruns prior to meeting with the Board of Selectman. It is the Board of Education's responsibility to handle any internal transfers, however any potential budget overruns of the Board of Education shall be brought to the Board of Finance.

**Definitions**

*Added Appropriations – Monies that come from outside the approved budget.*

*Reimbursement Appropriations – Reimbursements for non-grant related expenditures that require approval and direction on where reimbursements should be applied.*

*Transfers – Within the General Fund Budget, allocating funds from one line item to another requires:*

- Board of Selectman approval and recommendation to the Board of Finance and Town Meeting if appropriate, or
- Board of Finance approval and recommendation to Town Meeting if appropriate, or
- Town Meeting approval if required by Town Charter.

**The Following General Rules Shall Apply**

**1. Added appropriations**

In accordance with State Statute 7-348 and the Town Charter Section 8-6 (b), only the Board of Finance has the ability to approve added appropriations and recommend said added appropriations to Town Meeting. Added appropriation funds shall not be expended prior to such approval(s).

**2. Department Budget Management**

- a. New line items or line items with a zero beginning balance, funding is required. The Treasurer and/or Department Heads shall present justification for the funding to the Board of Selectmen. If approved by the Board of Selectmen, they shall recommend to the Board of Finance reallocation of budget line item amounts and/or appropriate additional funds.
- b. Departmental operational budgets, line item transfers are not required for line item overruns where the department's operational bottom line total is not over expended.
- c. Departmental salary budgets, line item transfers are not required for line item overruns where the department's salary bottom line total is not over expended.

- d. Departmental salary or operational bottom line over expenditures, the Treasurer and/or Department Head shall present justification for the funding to the Board of Selectmen. If approved by the Board of Selectmen, they shall recommend to the Board of Finance an appropriate transfer and/or added appropriation.

**3. Unpaid invoices**

Refer to the Town Purchase Order policy