

**TOWN OF EAST WINDSOR
BOARD OF SELECTMEN
11 RYE STREET
BROAD BROOK, CT 06016
First Selectman's Office - (860) 623-8122**

Regular Meeting Minutes

Tuesday, June 17, 2014 at 7:00 p.m.

BOARD MEMBERS

Denise Menard – First Selectman

Jason E. Bowsza – Deputy First Selectman

Steve Dearborn – Selectman

Dale A. Nelson – Selectman

James C. Richards – Selectman

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

1. CALL TO ORDER

First Selectman Denise Menard called the Regular Meeting to Order at 7:00 p.m. in the Town Hall Conference Room.

2. ATTENDANCE

Present:

Denise Menard, First Selectman

Jason E. Bowsza, Deputy First Selectman

Steve Dearborn, Selectman

Dale A. Nelson, Selectman

Absent:

James C. Richards, Selectman

3. ADDED AGENDA ITEMS

Motion was made to add consideration of the Encumbrance Policy to New Business Item 10. D. It was MOVED (Bowsza) and SECONDED (Nelson). Motion PASSED. In favor – J. Bowsza, S. Dearborn and D. Nelson; Opposed – None.

4. APPROVAL OF MINUTES

Regular Meeting Minutes of June 3, 2014

It was MOVED (Nelson) and SECONDED (Bowsza) that the Board of Selectmen approve the Regular Meeting Minutes of June 3, 2014. Motion PASSED. In favor – J. Bowsza, D. Nelson; Abstained – S. Dearborn; Opposed – None.

5. COMMUNICATIONS

A. Building a More Active Community

B. POCD Housing Workshop

6. SELECTMEN'S REPORTS

A. Denise Menard

First Selectman Menard stated the town has hired a Social Services Director. Kristen Reardon started on June 9th and is a breath of fresh air. The employees are enthusiastic about having her on board. The Town Hall Annex is challenged and they will be making it a more professional office.

The American Heritage River Commission worked with fifty volunteers from Wood Group to clean up the Scantic Trails. Dick Sherman, Chairman of AHRC, was very enthusiastic about having so many volunteers and they were able to clear out a large amount of debris from the trails before Trail Day Weekend.

On June 18th, the Parks & Rec Director, Selectman Menard and an advisor from Walkable Communities will be touring the town. They will be having a joint meeting with Windsor Locks tomorrow night to discuss building more active communities that are walking/biking friendly.

Mark Liljedahl is a new employee in the Building Department. Mark is a great fit!

Selectman Menard attended a car show on Sunday, June 8th, at the Children's Place. She was told by the Superintendent that it is now a boy's only facility with thirty boy's currently residing there. The maximum number of residence allowed is thirty eight.

Selectman Menard reminded the Selectmen that the Duck Race and Cardboard Race will be held on June 29, 2014.

B. Jason E. Bowsza

Deputy First Selectman Bowsza's report is hereto attached as Attachment A.

C. Steve Dearborn

Selectman Dearborn had no information to report.

D. Dale A. Nelson

Selectman Nelson reported The Volunteer Incentive Committee met on June 9th and it was a good meeting.

Selectman Nelson attended the Police Commission meeting on June 11th and said there was an added agenda item to position a recording secretary. There was discussion of traffic concerns. Selectman Nelson said with the growth of industry from Sofia's Plaza to Southern Auto there is an increase in traffic, thank goodness not an increase in accidents. The Police Commission is conducting a study and working on the issue.

There was discussion of upgrades that need to be done at the Police Department. The request for funds for carpeting and other upgrades were approved. The funds will be taken from the officer overtime budget line.

Selectman Nelson was not able to stay for the Chamber of Commerce Persons of the Year ceremony but she did stop by to congratulate the recipients from JR Russo & Associates.

Selectman Nelson attended the Housing Authority meeting on June 16th. She noted they are in a good place and are putting money aside for the PILOT program. They are working well together and there is a sense of unity.

E. James C. Richards

Mr. Richards report is hereto attached as Attachment B.

7. PUBLIC PARTICIPATION

Gilbert Hayes, 143 Rye Street, is an elected constable. Mr. Hayes questioned the suggestion of eliminating constables from the Town Charter. Mr. Hayes stated that over 900 voters said they wanted him to be a constable. He is a volunteer and took the certification course. Constables evolved from Pursuers, Robbers and Horse Thieves so there is history there. Mr. Hayes said he is in favor of the proposed changes to the Charter but will not support it if the constables are removed.

8. BOARD AND COMMISSIONS APPOINTMENTS

Resignations:

None

Re-Appointments:

None

New Appointments:

None

Item 9. A will be taken after Item 9. D as not all of those attending are currently present.

Selectman Richards arrived at the meeting at 7:21 p.m.

9. UNFINISHED BUSINESS

B. Warehouse Point Fire District Added Appropriation Request

Chairman Mike Balf, Chief James Barton and D. James Barton were in attendance representing the WHPFD.

Chairman Balf thanked First Selectman Menard for sending him information regarding the DEEP underground oil tank removal program. He said based on what he read, he understood that heating oil tanks are ineligible for the program under municipalities. Selectman Menard said she thought they would be eligible under another category.

Selectman Menard said the town also has underground oil tanks that must be removed and they will be applying for this program. She will let Chairman Balf know when the town completes the application process and will forward him a contact for DEEP. The deadline for applications to be received by DEEP is October 1, 2014. Mr. Barton said they need to get going on this to meet the deadline. Selectman Bowsza said municipalities are first priority but it is a first come, first serve basis.

C. Discussion of Part Time Paid Firefighters

Chief Tom Arcari, Chief James Barton, Volunteer Incentive Committee (VIC) member Gilbert Hayes and VIC Chairman Ron Masters were present for this discussion. Chief Barton distributed a Volunteer Firefighter Incentive Hourly Stipend Proposal, hereto attached as Attachment C.

Chief Barton said there was money put in the budget to start this paid firefighter program and they came up with the hourly stipend. He discussed the content of

the proposal, which defined the job description and responsibilities of the part time firefighters. Chief Barton said the highest number of calls and incidents are between 6 a.m. and 6 p.m., so the greatest need for coverage is between those hours. The firefighters will be cross trained between the two fire departments and will be paid \$18 hourly and cover 8 hour shifts. Selectman Menard suggested starting off later in the fiscal year to see how close they can get to the end of the year because funding was only approved for six months. Mr. Hayes agreed. Selectmen Richards suggested four day work weeks to stretch out the available funds.

Chairman Masters asked the intent of only approving six months of funding for the paid firefighters? Selectman Menard said it was an opportunity for the fire departments to prove to the Board of Selectmen and voters that this could work and they could ask for full year funding in next year's budget. Selectman Dearborn said \$18 an hour is a good deal for having someone available to put out a fire at your house and it will prove itself.

Selectman Richards had concerns about waiting to start at a later date if there is an immediate need. Chief Barton said they could put someone on duty for one day a week to get things started. He said hiring will be based on seniority and good job standing with the departments. Chief Barton said the fire departments will be fiscally responsible with the funds for these positions.

The Volunteer Incentive Committee is meeting on June 23rd and will vote on the proposal and then present it to the Board of Selectmen. Selectman Bowsza said it is a well thought out proposal and they did a fantastic job.

D. Update from East Windsor Youth Center

Wendy Parker, Jamie Thrall and Donna House were in attendance.

Selectman Menard said she met with Ms. Parker a couple of times since their initial presentation was made at a previous Board of Selectmen's meeting. They put together a proposal for a committee and agreed to seven members, hereto attached as Attachment D. The proposal also addresses what the Board of Selectmen will need from the committee in order to move forward.

A motion was made to establish the East Windsor Youth Center Planning Committee as proposed in the attached document, effective July 1, 2014. It was MOVED (Richards) and SECONDED (Bowsza).

Selectman Bowsza asked when the committee would meet and who would take the minutes? Ms. Parker said they will meet monthly and she will take the minutes. There was discussion of fundraising and Selectman Menard told the committee they need to present all plans to the Board of Selectmen for approval. All committee members must be registered to vote by July 1st so they can be appointed at the next Board of Selectmen's meeting.

Motion PASSED. In favor – J. Bowsza, S. Dearborn, D. Nelson and J. Richards; Opposed – None.

A. Update from Charter Revision Commission

Richard LeBorious, Richard Pippin Jr. and Len Norton were in attendance representing the Charter Revision Commission.

Mr. LeBorious said the Commission has finished its recommendations and Mr. Baker will have the red line ready within the next couple of days. He said the Commission held a public hearing and had another meeting since last speaking to the Board of Selectmen. There were a few changes and the new document has been filed with the Town Clerk.

Selectman Menard said the Board of Selectmen will discuss the proposed changes to the Town Charter and then hold a public hearing. Deputy First Selectman Bowsza asked if the 2% or current social security increase, whichever is higher, is sufficient to support the town needs. Mr. LeBorious said it is probably not, but the Charter Revision Commission members came to the best solution they could agree on after much compromise. He said 3% would be a no vote by the voters and fail. Mr. LeBorious said it is up to the Board of Selectmen to make the case to the community.

Selectman Dearborn said if the Board of Selectmen set the budget after 2 failed referendum, that tells the voters their vote means nothing. Mr. LeBorious said the government is a mix of democracy and if the voters don't feel they are being represented by the people they elect, they should vote them out at the next election.

Selectman Richards wants to know why the Charter Revision Commission suggested eliminating the Board of Finance, since they are the checks and balances in government? Mr. LeBorious responded that function would exist in the extended Board of Selectmen. He said it will simplify things to focus and concentrate on responsibility and accountability.

Selectman Richards asked why eliminate the Police Commission? They are of value to the town. Mr. LeBorious said the intent is to focus responsibility on one board for local government. The Police Commission would be more responsible if they had to answer to the Board of Selectmen. There is no accountability.

Selectman Richards asked if state statute requires the position of Town Administrator be added to the Charter? Mr. LeBorious said it does not. He said if the town hired an Administrator the Board of Selectmen and First Selectman would delegate responsibilities. Selectman Richards asked if the Board of Selectmen could create a Town Administration position without changing the Charter? Mr. LeBorious said the Charter specifically assigns responsibilities to the First Selectman. Mr. Norton said the Charter must be changed to change the First Selectman to part time.

Mr. Pippin stated no money has been spent on legal so the recommendations being made may be subject to change. Deputy First Selectman Bowsza asked if they go ahead with these recommendations and make the First Selectman a part time position, where would the money come from to hire a Town Administrator?

First Selectman Menard said the document has to go to legal before any decisions. Mr. LeBorious said legal will not change the concept of the new document. He said the red line will be ready in a couple of days and Selectman Menard will forward it to the Town Attorney for review. Mr. LeBorious said the Charter Revision Commission will go before any civic group to explain the proposed changes.

E. *Update on Barber Hill Schoolhouse

F. *Update regarding Farm Leases

10. NEW BUSINESS

A. Discussion of Ideas for Possible Grant Funded Projects

Selectman Menard is asking the Board of Selectmen for fact gathering to work on grants for the new fiscal year. Selectman Nelson said she went to the OPM website and said there are many grants available. Selectman Richards asked for a list of the grants applied for and/or received last fiscal year be available at the next meeting.

B. Discussion of Quarterly Chairmen's Meeting

The Selectmen discussed whether or not to reschedule the June 30, 2014 Chairmen's meeting based on summer vacations and the possibility of low attendance. After some discussion it was decided to keep the meeting scheduled for June 30, 2014.

C. Approval of Tax Refunds

Motion was made to approve the tax refunds of June 12, 2014 in the amount of \$2507.42. It was MOVED (Nelson) and SECONDED (Richards). Motion PASSED. In favor – J. Bowsza, S. Dearborn, D. Nelson and J. Richards. Opposed – None.

D. Request for Encumbrance Policy made by the Treasurer

The policy is hereto attached as Attachment E.

Motion was made to approve the Board of Selectmen's signature, First Selectman and Deputy First Selectman, to the Encumbrance Policy as of June 16, 2014. It was MOVED (Nelson) and SECONDED (Richards).

Motion was made to take a 5 minute recess at 9:10 p.m. It was MOVED (Richards) and SECONDED (Nelson). Meeting was back in session at 9:15 p.m.

Deputy First Selectman Bowsza asked if this policy covered the Board of Education? First Selectman Menard said it would because it was recommended by the auditors. Selectman Bowsza asked what happens if the encumbrance process is only partially completed by year end? Selectman Menard assured him the Treasurer will have it completed.

11. BUDGET MATTERS

None

12. EXECUTIVE SESSION

Pursuant to C.G.S. Section 1-200 (6) (a) Personnel & (b) Litigation. Motion was made to enter Executive Session. MOVED (Richards) and SECONDED (Nelson). The Board of Selectmen entered into Executive Session at 9:19 p.m.; came out of Executive Session at 10:18 p.m.

13. ADJOURNMENT

Motion to adjourn made by (Nelson) and seconded by (Richards). The meeting was adjourned at 10:19 p.m.

Respectfully Submitted,



Heidi Vane
Recording Secretary

On June 4th, the Inland Wetlands Commission met and discussed a number of exciting projects, including drainage enhancement proposals on Abbe Road, Wapping Road and Morris Road, as well as pond construction on the Scout Hall property. I missed the meeting due to a personal commitment.

On June 10th, the Planning and Zoning Commission conducted another workshop with LADA, the consultant helping to coordinate the work for the Plan of Conservation and Development. This continues to be an excellent opportunity to learn more about our town and where we should be going over the next 10 years.

Also on the 10th, the townspeople approved our budget for Fiscal Year 2015, which is great news.

On the 11th, the Building Committee met to review bids for the modular classroom replacement project and to get an update on the CIP project to replace the doors at the high school and the middle school. The modular project is running into difficulties because the two bids that were submitted exceed budgeted expectations by more than \$1.5 million. This could cause additional delays in the project. Some discussion centered around the bid process regarding the door replacement project. Concern was raised about whether it followed appropriate bid practices, how companies were invited to bid, and whether an RFP should have been issued, even though not required. Board members strongly felt that, although not required, the Board of Education would be doing a greater service to taxpayers by following good contracting practices.

On the 12th I had the opportunity to attend the East Windsor Chamber's Business Person of the Year celebration. Congratulations to the folks at JR Russo and Associates for their recognition this year. They do a great job, always comport themselves with honesty and integrity, and serve as fine ambassadors for the town to businesses looking to relocate here.

Respectfully submitted,

Jason Bowsza
Deputy First Selectman

Board of Selectman Liaison report Jim Richards 6/17/14

Board of Education –

The BOE put in place cuts to staff due to budget/Curriculum Goals are being met for the most part by students however there is some work to be done but have identified the areas and will continue to improve.

Economic Development Commission-

Discussion was had on recent interviews conducted by EDC with local businesses-Town was not seen for most part in favorable light but the East Windsor Chamber is held in very high regard.

Thanks to EWCC the EDC will be at EWCC's monthly meeting June 19th as a Business Presenter to reconnect with Business Community.

Discussion was had on \$10,000 in budget for EDC professional and how we would need more than that to hire. Thought was to maybe involve private money to complete as the budget would not have the \$80,000 needed on yearly basis to do.

Next meeting is a workshop on this matter and a Economic Plan for long term.

Parks & Recreation-

No meeting

Historical Preservation Commission-

Missed due to East Windsor Chamber's Annual meeting.

WHPFD-

NO meeting till next month

BBFD-

Meets this Thursday

Veterans Commission-

Missed due to personal reasons

East Windsor Chamber of Commerce 19th Annual Meeting-June 12th

Officers Elected for 2014-2015

President Sean Millane Rockville bank

1st VPres. Paul Benson Pasco Commons

2nd VPres Jerilyn Corso Candelwood Suites

Secretary Robert Lyke Images by Bob

Past Pres Paul Delskey State Farm

Directors Elected for 2014-2017

Stephen Kulcsar United Bank

Jimmy Chen Jimmy Chens Asian Cuisine
Sean Millane Rockville Bank
Paul Benson Pasco Commons

Executive Director Jim Richards reported that the Chamber is continuing to progress on 5 Year plan and membership is holding steady at 174 even in the tough economic times.

2014 Business Persons of the Year from JR Russo & Associates
Bob Saunders, Dana Steele, Tim Coon , Jay Ussery
Presentations were made from State Rep Chris Davis, from the Town Deputy 1st Selectman Jason Bowzsa and From the Chamber President Sean Millane.

East Windsor Education Foundation 8th Annual meeting June 10th

The EWEF granted there largest amounts in a single calendar year including monies for a New Sign at Warehouse Point Library and \$5000 for Technology updates for School System.

Elected officers for 2014-2015-

President Jim Richards East Windsor Chamber of Commerce


V-President Jackie Nilsson Drost Giessler's Supermarkets

Treasurer Stephen Kulcsar United Bank

Secretary Luan Fox Principal Broad Brook Elementary

Directors of EWEF are-


Alan Baker, Gilbert Hayes, Robert Maynard, Tracey Morin and Ex-Officio Supt. Of Schools Theresa Kane



Warehouse Point Fire Department
Broad Brook Fire Department

*Volunteer Firefighter
Incentive Hourly Stipend
Proposal*


WHPFD Chief James Barton
BBFD Chief Tom Arcari
Vol. Incentive Chairman Ron Masters



Warehouse Point Fire Department
Broad Brook Fire Department

Purpose


The Volunteer Incentive Committee has discussed the addition of an hourly stipend issued to Warehouse Point Firefighters and the Broad Brook Firefighters in order to complete weekly maintenance of all fire equipment and respond to emergencies during the day time hours.



Warehouse Point Fire Department
Broad Brook Fire Department


Fire Volunteer

A Fire Volunteer is a trained individual who responds to an East Windsor fire emergency call out and remains for the duration of the emergency. Said individual responds under his/her free will, at their own choice, without pay, for the primary reason to undertake such services as may reasonably be required by the fire commanders




On Duty Definition
Fire fighters being paid an hourly stipend will be considered "On Duty"

On Duty means firefighters are stationed at the assigned fire station and will perform a list of duties scheduled by the Chief of Department or his designee.



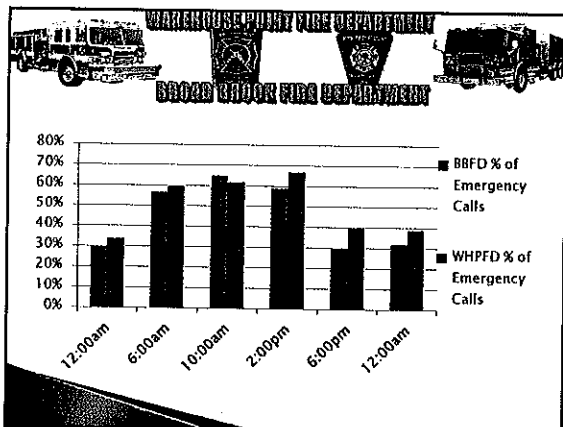
Firefighter Job Description

- ▶ On duty firefighters will follow all policies and procedures of the fire departments and be under direct supervision of the Fire Chiefs or their designee.
- ▶ Respond to all incidents the fire departments are dispatched (town wide and mutual aid), to include emergency and non-emergency calls for service
- ▶ In the absence of a Fire Officer establish command and mitigate the incident.
- ▶ Fire prevention and public education.



Firefighter Job Descriptions (cont)

- ▶ Fire department Pre-Plans and Area Surveys,
- ▶ Apparatus maintenance,
- ▶ Equipment maintenance,
- ▶ Fire department Facilities and grounds maintenance,
- ▶ Attend training,
- ▶ Maintains daily activity log,
- ▶ Follows all orders, instructions, and directions, given by immediate supervisors in an effective, efficient and timely manner.



WAREHOUSE POINT FIRE DEPARTMENT
BROAD BROOK FIRE DEPARTMENT

Hourly Stipend

Providing an hourly stipend to volunteer firefighters will ensure fire equipment safety checks and maintenance is completed on a daily and weekly basis. This will also provide and immediate response to Fire / Rescue emergencies where volunteer firefighters are limited.

WAREHOUSE POINT FIRE DEPARTMENT
BROAD BROOK FIRE DEPARTMENT

How are the departments going to fill these hourly stipend positions?

- ▶ Position's will be open to all active volunteers within each department who are in good standing of either department. (Call percentage, Drill percentage)
- ▶ Fire chief and/or their designee will be responsible to fill all required hourly stipend positions.
- ▶ All members shall be cross trained on either departments apparatus and equipment.

WAREHOUSE POINT FIRE DEPARTMENT
WOODBURY FIRE DEPARTMENT

Payroll

- › Payroll time sheets will be submitted on a Bi-weekly basis to coincide with the Town of East Windsor's scheduled pay periods.
- › Payroll sheets will be signed by the Firefighter, Fire Chief or designee, and a Town Official.
- › The Incentive Board will work with the Board of Selectmen for exact payroll policy Time sheets, submittal time, Etc.

WAREHOUSE POINT FIRE DEPARTMENT
WOODBURY FIRE DEPARTMENT

Language to be added to current Incentive Policy

D. Hourly Stipend

The following Incentive will apply:

- › The hourly stipend will be \$18.00 per hour.
- › Fire personnel will be paid this hourly stipend for facility, apparatus, and fire equipment maintenance.
- › Fire personnel assigned to complete these assigned daily tasks will also be required to respond to all Town of East Windsor Fire / Rescue emergency calls and any Mutual Aid request for services to the surrounding towns.
- › Fire Personnel will be required to sign up for hourly assignments when they are available.

WAREHOUSE POINT FIRE DEPARTMENT
WOODBURY FIRE DEPARTMENT

Language to be added to current Incentive Policy
"Cont"

- › Fire personnel will be required to perform assigned tasks in 5 hour shifts unless authorized by the chief of the department or his designee
- › Fire personnel will be required to submit and sign an attendance sheet to the chief of the department 1 day prior to the town's assigned pay period.
- › Fire personnel that cannot complete the hourly assignments must find proper coverage or notify the Chief of Department or his designee within 24 hours to the assigned hours.
- › The Chiefs of the Departments will administer this program utilizing the current Department Policies and Standard Operating Guidelines.

Proposal for establishment of a Youth Center Planning Committee

The Board of Selectmen establishes a Youth Center Planning Committee effective _____, 2014.

MEMBERSHIP AND TERM

The Committee will be an eighteen month committee consisting of 7 regular, voting members, all electors of the Town. Makeup of the Committee will follow rules of minority representation and will serve without compensation.

CHARGE

The charge for the Committee is to bring recommendations to the Board of Selectmen for establishment of an East Windsor Youth Center.

Recommendations should include but not be limited to:

1. Location and days/hours of operation.
2. Expected activities and needed staffing.
3. Proposals for addressing insurance, safety needs and oversight of the youth center.
4. Estimated annualized costs and sources of funding (donations, grants, fundraising activities, etc).

The Committee will update the Board of Selectmen quarterly with the first report at the September 2, 2014 Board of Selectmen's meeting. The Committee may meet with the Selectmen more frequently if they have information to report or need assistance or guidance.

ENCUMBRANCE POLICY

Town of East Windsor Treasurer's Office

June 16, 2014

1. Purpose
To define the procedure for Town departments and funds to encumber appropriations for contracts and other commitments authorizing delivery of merchandise or rendering of services at year end.
 2. Employees Affected
Employees authorized to prepare or approve encumbrances.
 3. Authority
 - 3.1. Town of East Windsor Charter Sec. 6.6 D
Authorizes the Treasurer, upon order from the Board of Selectmen, to prescribe and exercise general supervision over the accounting forms and methods for all departments, agencies, and districts under the control of the Board of Selectmen.
 - 3.2. Town of East Windsor Charter Sec. 8.8
Any unencumbered balance remaining to the credit of any appropriation shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.
 4. Policy
Encumbrances are required to be set up when the Town has commitments related to unperformed contracts for goods or services.
 5. Definitions
 - 5.1. Encumbrances
An anticipated expenditure in the form of contracts or other commitments that are chargeable to an appropriation and for which part of the appropriation is reserved. The appropriation remains encumbered until payment is made, or the obligation expires, or cancellation occurs, at which time some or the entire encumbrance is reversed in the subsequent fiscal year. An encumbrance is not considered an expenditure or a liability for GAAP reporting, but will be charged as a reduction of the available appropriation for budgetary purpose. Expenditures are recorded when and if goods are actually provided or services actually rendered.
-

5.2. Unencumbered Balance of Appropriation

That portion of an appropriation not yet expended or encumbered. Any such balance remaining at the end of the fiscal year shall revert to the available balance of the fund from which appropriated.

6. Responsibilities

- 6.1. Employees are expected to accurately prepare the encumbrance voucher. A separate encumbrance voucher is needed for each obligation or contract being encumbered.
- 6.2. Employees are required to verify there are adequate appropriations to cover the amount of the encumbrance.
- 6.3. The Treasurer reviews all encumbrance vouchers for compliance and completeness.

7. Procedures

7.1. Encumbering Appropriations

Purchases or contracts that have an order date prior to July 1 and shipping date or services rendered after June 30.

7.2. Preparation of Encumbrance Voucher

The Encumbrance voucher must be filled out completely and conform to the following minimum requirements:

- The preparer must date the Encumbrance voucher.
- Authorized employee must sign the Encumbrance voucher.
- All budget unit and account coding must be completed.
- Adequate description of encumbrance including vendor name and address must be completed.
- Category of fund balance used to fund the expenditure must be completed.
- All order, ship, and contract dates must be completed.
- Back-up must be attached to the Encumbrance voucher to support the amount included on the voucher.

7.3. Encumbrances for Non-Budgetary Funds

Enterprise and internal service funds need to match revenues and expenses on a full accrual basis in accordance with generally accepted accounting principles for proprietary funds. Therefore, contracts for monthly services are only encumbered through the end of the fiscal year in these funds. One-time purchase orders/contracts are encumbered for the entire amount. Standing purchase orders/contracts that are paid upon approval of invoice are encumbered for the full amount.

Draft

Exhibit A

TOWN OF EAST WINDSOR
TREASURER'S OFFICE

ENCUMBRANCE VOUCHER

See next page for instructions

(1) Date: _____

(2) Department head signature: _____

(3) Print name: _____

(4) Budget Account

(5) Encumbrance Amount (Balance of contract or order): \$ _____

(6) Vendor Name and Address: _____

(8) Order Date:

(9) Ship Date:

(10) Signed Contract Date:

FOR TREASURER USE ONLY:

FY _____

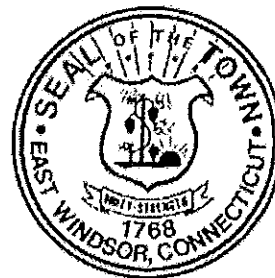
Run Date _____

Account Balance _____

Account Number _____

Encumbrance #: _____

Processed By: _____



Encumbrances are commitments related to unperformed (executory) contracts for goods or services. They represent commitments of fund balance as distinguished from liabilities and only become expenditures in the following year when they are liquidated. Encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed. The voucher should be completed in sufficient detail to clearly identify the nature of the commitment which the encumbrance represents.

Criteria for completing encumbrance voucher (form):

- Order date prior to July 1.
- Shipping date or services rendered after June 30.
- Sufficient appropriations to cover the amount of the encumbrance.
- Backup Documentation: copies of invoices and contracts must be attached; purchase orders will not be accepted.

APPROVED:

Board of Selectmen- _____

TOWN OF EAST WINDSOR, BOARD OF SELECTMEN

Attest:

First Selectman

Deputy Selectman