

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

**MINUTES OF REGULAR MEETING,  
August 17, 2011 at 7:30 p.m.**

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

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

**I. Call to Order**

Chairman Jack Mannette called the Regular Meeting to Order at 7:32 p.m., in the East Windsor Town Hall.

**II. Appointment of Alternates**

Chairman Jack Mannette indicated that Board Member Danelle E. Godeck and Alternate Member Jerilyn Corso are not in attendance at this meeting due to vacation schedules; and Regular Member Kathleen Pippin is not in attendance.

**III. Approval of Minutes**

**Minutes of July 20, 2011 Regular Meeting**

An error was noted in the July 20, 2011 Regular Meeting Minutes. An amendment to the minutes in Section II, is noted. The following is the noted amendment:

“...Board Member Marie DeSousa is not in attendance at this meeting;  
to

“...Board Member Marie DeSousa is not in attendance at this meeting and has called Board Member Jason Bowsza indicating she is having car trouble and waiting for a tow truck and would not be able to attend the meeting;”

An error was noted in the July 20, 2011 Regular Meeting Minutes. An amendment to the minutes in Section VI, Subparagraph e, Paragraph 20 is noted. The following is the noted amendment

“Ms. Cabral agreed.”

to

“Ms. Cabral agrees that some of the funds could be allocated to projects.”

It was **MOVED** (Little) and **SECONDED** (Bowsza) and **PASSED** (3-0) (M. DeSousa abstained) that the Board of Finance approves the minutes of July 20, 2011 Regular Meeting, as amended.

#### **IV. Public Input**

None.

#### **V. Communications**

Board Member Jason Bowsza gave to all Board Members a copy of a copy of Substitute Senate Bill No. 377 for their review. The bill is an act concerning interest owed on property taxes by members of the armed forces called to active service. Chairman Mannette indicated a copy of this bill to the Tax Collector's Office and Assessor's Office for their records. Mr. Bowsza commented the act is in effect as of October 1, 2011.

#### **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 August 12, 2011 for their review. The document is broken down in four subjects: Cash, Tax Collections, Assessor Information, and Treasurer Update. As of July 31, 2011, the cash position of the Town is as follows: Webster Bank \$12,176,050; New England Bank (formerly Enfield Federal Savings) \$524,691; TD Banknorth \$575,397; STIFF \$571.695; and MBIA Class \$36,570.

Ms. Cabral informed the Board that she was accepted to the AFGI (Advanced Government Finance Officers Institute) at the University of Wisconsin. The program was training and updates in such areas as GASB and pension changes. Fifty people across the country were chosen for this program and she was chosen to attend. She indicated she learned a great deal from the program. The Board Members congratulated her for being chosen.

##### **b. Tax Collector's Report**

Ms. Cabral gave to all the Board Members a report entitled “Tax Collector's Report to Board of Finance 7/1/2011 through 07/31/2011” 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 43.78% 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 August 12, 2011 from the Assessor, Ms. Caroline Madore. The report indicates the Grand List of October 1, 2011 work continues along with the preparation work for the Grand List of October 1, 2012 (Revaluation). The Request for Proposals is completed and under review, to be released shortly. The Board of Assessment Appeals is gearing up for the September 13, 2011 Motor Vehicle Hearings relating to the October 1, 2010 Grand List and the October 1, 2009 Motor Vehicle Supplemental Grand List. Invitations to attend this session as of the November elections: Lois Noble and Michael Ceppetelli. It is the Board's feeling that the new members would benefit from seeing the process in action. The new members will be in charge beginning with the March, 2012 Grand List Hearings and September, 2012 Motor Vehicle Hearings prior to the more intense Revaluation Hearings which will be held in March or April, 2013.

She expects to have the Request for Proposals completed shortly for release in August, 2011. The Geographic Information System (GIS) is up and running and is of great assistance to the office staff as well as taxpayers, appraisers, and title searchers. Layers exist depicting aerial views, zoning, wetlands, flood zones, and farming. New map numbers were issued in accordance with the Town's changeover to the GIS. If you wish to access information on the site, please sign onto the Town website: [www.eastwindsorct.com](http://www.eastwindsorct.com) and click on "Town Departments and Agencies" and then "Assessor". The link to the GIS system is on the Assessor's web page in the center column of the blue area at the bottom under "Additional Links".

**d. Added Appropriations/Transfers (2010-2011 Budget)**

Ms. Cabral indicated that the first transfers being discussed are for the year 2010-2011.

▪ **Assessor**

Ms. Cabral indicated that the Assessor's Office is requesting a transfer in the amount of \$50,000.00 for revaluation.

It was **MOVED** (Bowsza) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of

\$50,000.00 to Fund 8 CNR Account No.: 1-08-55-1025-7-799-0110-0 from CIP Account No.: 1-01-55-9447-7-799-0110-0, and to a Town Meeting if necessary.

- **Selectman's Office**

Ms. Cabral indicated the Selectman's Office is requesting a transfer in the amount of \$3,050.00 to cover telephone invoices partly due to high usage than budgeted.

It was **MOVED** (Bowsza) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance approves the request to transfer in the amount of \$3,050.00 to Communications/Phone/Fax Account No.: 1-01-50-8430-5-542-0000-0 from P. Safety Pension Plan Account No.: 1-01-15-2195-2-203-0000-0, and to a Town Meeting if necessary.

- **Insurance and Benefits**

Ms. Cabral indicated the next transfer was in the amount of \$2,050.00 to LAP/Employee Insurance from Public Safety Workers' Compensation.

Chairman Mannette commented that he was not comfortable discussing this transfer since the Board of Selectmen have not yet approved and forwarded to the Board of Finance. Ms. Cabral indicated the transfer could be discussed further at next month's meeting. She also commented that there would be many more transfers that would need to be discussed at next month's meeting.

- **Contingency**

Ms. Cabral indicated the next transfer request is in the amount of \$48,800.00 to Contingency from Public Safety – Pension Plan. Mr. Mannette inquired why this transfer was being requested. Ms. Cabral indicated the reasoning behind this transfer is to show the Town is gradually increasing the contingency account. The contingency account last year ended with a balance of approximately \$1,200. The beginning balance was approximately \$50,000.00. She continued to state that for budget purposes, showing the gradual increase of this account affects the bond rating of the Town. Mr. Mannette began discussing that years ago the contingency balance was approximately \$40,000 to \$50,000. However, last year due to the budget default vote, a lot of the monies in the contingency had to be used for the budget, but it is his opinion future budgets the contingency can be increased but this year it cannot be done because the Town cannot afford it. Mr. Little agreed. Mr. Mannette continued saying that the Charter indicates at the end of the fiscal year any unspent funds to be transferred to Fund 8 and just to increase the

contingency for the sake of increasing that account is not necessary. Ms. Cabral indicated the contingency fund should be increased slightly every year and the cap of that increase, statutorily, is 3% of the total budget. Every year the contingency should be increased because it shows on financials that it is slowly increasing and that the Board of Finance is choosing to do so. Mr. Mannette indicated that during the next budget cycle, this issue should be addressed. Ms. Cabral warned that the financials will reflect the contingency account has been decreased substantially. Ms. DeSousa commented that it was not intentional that the contingency was decreased and in years past the Town used the contingency account as a checking account to help departments balance their budgets and the contingency account wasn't used for emergency purposes. She agreed with Mr. Mannette that the transferring money from the pension account and increasing the contingency should be discussed in future budgets. Ms. Cabral indicated the monies which would be transferred from the pension fund extra monies from the smoothing process. The actuary has recommended monies are not paid out and is required to be less. Ms. DeSousa inquired if there is more money need in the account it should be better. Mr. Bowsza commented the extra money would be placed in the unassigned. Ms. Cabral agreed saying the money would go to the fund balance either way. Mr. Little remarked this transfer is unnecessary.

A brief discussion continued.

Mr. Mannette commented that this transfer needs to be returned to the Board of Selectmen and no action will be taken and basically it is a "pocket veto".

**e. Added Appropriations/Transfers (2011-2012 Budget)**

▪ **Parks and Recreation**

Ms. Cabral indicated the requested transfer from Parks and Recreation Part Time Salary to the General Overtime Public Works in the amount of \$2,500.00. The additional overtime is for the parks/grounds supervisor, Keith Tetro.

Mr. Mannette inquired as to the proper transfer form which is normally used when requesting a transfer. Ms. DeSousa indicated she had a problem with this request and that Mr. Norton (Public Works) should have budgeted for his employees and not Ms. Maltese (Parks and Rec) for a part-time worker. Ms. Cabral indicated Mr. Norton budgeted for what he thought would be needed. Mr. Mannette commented that the overtime account for Parks and Recreation still has a balance of \$22,000 and then

commented that when the department is under-budgeted, then that department can request a transfer.

- **CNR**

This appropriation requested is in the amount of \$99,709.79 to repave the Annex Parking Lot. The Account Number would be 1-08-55-1025-7-799-0663-0. Mr. Bowsza indicated the parking lot is very bad and needs to be fixed. Ms. Cabral commented that the lot is a safety hazard and due to the new playground which was just constructed, the lot is used frequently.

Mr. Mannette wanted to discuss where this money has come from. He indicated \$77,031.79 was received from the insurance company from the two barns that were lost during the winter snow. He believes that money should be recorded in the miscellaneous revenue account and should be left there until the end of the year and it would be a sound rainy day fund. He reminded the Board that next year budget cycle could be very difficult and that extra money may be helpful during the budget process and help the taxpayer. In regards to the parking lot, Fund 8 has approximately \$280,000.00 unassigned. He does not recall the CIP Committee indicating the paving of the Annex Parking Lot was critical; however, it needs to be addressed by the CIP. He believes the money should be taken from the unassigned. Ms. Cabral commented that there are two checks which were received, one for \$77,031.79 from the insurance for the barns and another from CIRMA in the amount of \$22,678.00. She had given to all Board Members for their review a letter from CIRMA wherein CIRMA indicates the \$22,678.00 represents a credit and CIRMA would like to know how the Town will be using said money. CIRMA would like the money to be used for the good of the community. Mr. Mannette does not believe that CIRMA wants the money spent right away and CIRMA should be told the money was placed in the general fund. Ms. Cabral commented that allocating the money into the general fund balance is not considered good business practices and allocating monies from previous budgets to the fund balance is being recommended by the GFOA. Ms. DeSousa commented that as a resident of the Town of East Windsor, she realizes that the Annex Parking Lot is an accident waiting to happen. There are many pot holes and complaints from people using the playground. She understands the necessity. However, she does not see bids for the project and the amount of money seems a little high since the Fire Department was looking for paving and it wasn't this high. Ms. Cabral indicated the Fire Department lot was smaller. Mr. Mannette again indicated the balance in the unassigned Fund 8 is approximately \$280,000.00 and the payment should come from that account. Ms. DeSousa indicated no project has been assigned. Mr. Mannette commented that an account can be created and the money can be transferred to that project. Ms. DeSousa reminded him that not using the money from CIRMA could be a violation.

Mr. Cabral indicated the money from CIRMA can be used immediately and the Board of Finance has to allocate that money to a project. If the Board does not want to pave the parking lot, the line number goes away. Mr. Little remarked that according to the letter from CIRMA, the money is unrestricted. Mr. Mannette suggested letting the money stay in miscellaneous revenue and go to unassigned. No one has objected to the request to fix the parking lot, however, CIP may say there are other needs of the Town. This matter needs to go through the CIP. Ms. Cabral commented that the Board of Selectmen have discussed this issue and had chosen to use this extra revenue to fix the parking lot due to the hazard. Mr. Mannette indicated he is not debating the hazard, just where the money is coming from the fix the parking lot. Ms. Cabral advised the Board that the \$22,678 should be allocated to the project.

It was **MOVED** (Bowsza) and **SECONDED** (DeSousa) that the Board of Finance allocate \$99,709.79 to a new line and account number in CNR entitled: Account No.: 1-08-55-1025-7-799-0663-0 Repave Annex Parking Lot.

A vote was taken:

In Favor – M. DeSousa and J. Bowsza

Opposed – R. Little and J. Mannette

Motion failed.

Mr. Mannette indicated the money should be placed in the general fund and recommends to the Board of Selectmen a transfer from unassigned for the project. Ms. Cabral reminded the Board the project won't be able to move forward. Mr. Mannette questioned why, there is money in Fund 8 to assign to this project. Ms. Cabral cautioned the Board not to spend down the unassigned. Mr. Bowsza inquired what the balance is in the Fund 8 account. Mr. Mannette indicated it was well over \$300,000, but wasn't exactly sure of the balance. Ms. DeSousa again reiterated putting the CIRMA into the general fund was not meeting CIRMA recommendation. Ms. Cabral indicated the balance of the unassigned was approximately \$281,630.00. Mr. Bowsza inquired if that was a healthy balance. Ms. Cabral again said the money should be used for needed projects. Mr. Mannette commented the repaving is a needed project. Mr. Bowsza commented that if use the unassigned money for the paving project, it would take that balance down to \$186,000.00 and wondered if that was a healthy balance. Ms. Cabral explained that the reason for the unassigned is to have that money there is an emergency arises, such as, roads needed immediate repair due to a storm and to reduce the balance to \$100,000.00

would be foolish. She also gave an example of the emergency snow removal from last year.

A brief discussion was held regarding the timing of the repaving and the need to do it before the asphalt factories shut down for the winter. Mr. Mannette commented if the money is transferred in September the project can still move forward before that time.

**f. Invoices**

Invoices were given to Mr. Mannette by Ms. Cabral for his signature, which he signed and returned to Ms. Cabral.

**VII. Old Business**

None.

**VIII. New Business**

**a. Pension Board Representative**

Mr. Mannette indicated that he has received an email from Ms. Jennifer Browne of the Selectman's Office indicating that Ms. Kathleen Pippin has resigned from her appointment on the Pension Board. He indicated it is the Chairman's choice to choose a representative from the Board of Finance; however, it is difficult one due to the fact only one person is guaranteed to be on the Board until after the elections are held. Mr. Bowsza inquired as to if the term of the Board of Finance runs concurrent with the Pension Board. Mr. Mannette believes if not re-elected to the Board of Finance, that person cannot be a representative of the Board of Finance to the Pension Board. He suggested that this issue be tabled until the next meeting. Mr. Bowsza inquired if an alternate member of the Board of Finance can be a representative of the Pension Board. Ms. Cabral indicated she would research that question and get back to the Board. Mr. Mannette indicated he would talk to Ms. Godeck about the representative position. This matter was tabled until the next meeting.

**b. 2010-2011 Annual Report**

Mr. Mannette indicated it is that time of year again when the Annual Report must be compiled. Last year no one wanted to do it, so all Board Members were assigned to do sections of the report. He gave to the Board Members copies of his proposal of who did what last year. He reviewed the sheet. Mr. Bowsza indicated that it would be hard to assign anyone to these tasks due to the elections coming and some of the members may not be members after the election and he suggested waiting until after the election to make such

assignments. Mr. Mannette then asked if the Board should use Ms. Judith Rajala as the consultant as has been done in the past. Mr. Bowsza indicated that there might be a conflict of interest due to the fact Ms. Rajala is currently a candidate for the First Selectman.

A motion was entertained by Mr. Little to reappointment Ms. Judith Rajala as a consultant to the 2010-2011 Annual Report. The motion was not seconded.

Mr. Mannette suggested having the consultant job go out for a quote. Ms. DeSousa indicated there are enough personnel within the Town Hall who can put the report together. Before they had Ms. Rajala, a woman from Windsor Locks was doing the job and then it was suggested by Mr. Tim Howes to have students at the high school may be capable and then Ms. Rajala had gotten the job. She agrees with Mr. Bowsza indicating that it may be a conflict if Ms. Rajala is running for First Selectman and Ms. Menard's office has offered to help in any way.

A brief discussion was held.

It was ultimately decided that Mr. Mannette would contact Ms. Menard and she would copy that email to all Board Members to see if she can assist in compiling the annual report. Ms. DeSousa commented that he report has a deadline of November 5.

#### **IX. Adjournment**

It was **MOVED** (Bowsza) and **SECONDED** (Little) and **PASSED** (U) that the Board of Finance adjourns the August 17, 2011 Regular Meeting at 8:40 p.m.

Respectfully Submitted,

Denise M. Piotrowicz  
Recording Secretary