



**CITY OF DERBY
BOARD OF APPORTIONMENT & TAXATION
MONDAY – 17 OCTOBER 2011
7:00 PM
ALDERMANIC CHAMBERS**

CALL TO ORDER

The meeting was called to order at 7:03 p.m. All rose and pledged allegiance to the flag.

ROLL CALL

Present: David Anroman, James Butler, Mark Nichols, Nelson Cummings, Judy Szewczyk, Carolyn Duhaime and Jeremy Bell.

Also Present: Henry Domurad - Director of Finance, Keith McLiverty - City Treasurer and Pam Mangini - Board of Education Business Manager.

Absent: Anita Dugatto, Tim Conlon and Carlo Malerba.

ADDITIONS, DELETIONS & CORRECTIONS TO THE AGENDA

Mr. Nichols stated the approval of minutes from the last two meetings were tabled and looks like it will have to be tabled again this evening. Ms. Szewczyk will research the procedure for approval of minutes.

PUBLIC PORTION

No one from the public spoke.

APPROVAL OF 19-SEPTEMBER 2011 MINUTES

A MOTION to approve by Mr. Nichols, second by Mr. Butler, there is an abstention, motion fails. The minutes do not have additions, deletions by the members present.

TREASURER'S REPORT - Mr. McLiverty and Mr. Domurad are busy with the audit and looking at next year's budget.

BOARD OF EDUCATION

Supplemental request for \$98,799 from health insurance savings previously tabled by BOAT. The Board of Education had an amount in their medical plan department which was swept away when the City opted for a self insurance medical plan.

Ms. Mangini stated since August there has been over \$240,000.00 of unanticipated costs in Special Education, personnel costs and maintenance costs. The board has tried to absorb the majority of the costs from the operating budget by taking money away from special education out of district money and utilizing unemployment which is a chancy thing to do. The board will need a third party contractor for Special Education which will be very costly, there is a possibility of an additional out of district

placement for a student at 60-70,000 dollars additional. The board is at a breakeven point for the Special Education budget right now. The Excess Cost Grant has about \$8,000.

The request for the money tonight is to offset the cost of the additional student, utilize some of the funding for personnel and legal obligations and IT issues.

Mr. McLiverty stated there were two buckets. One bucket was employees who were budgeted for medical that were replaced or from family to single. The \$98,000 was for retirees who were receiving medical post employment that are no longer going to receive medical benefits. Mr. McLiverty asked if the \$98,000 is a byproduct of the savings in the self insurance plan or a byproduct of the board deciding to give the 98,000 irrelevant of the self insurance plan.

If the plan performs poorly, do we keep the 98,000? If the plan performs well do we give the 98,000? Or...is the 98,000 really a dollar amount the board of education is seeking irrelevant of the medical performance? This is what Mr. McLiverty feels they are after.

The BOAT needs to make two decisions... do you or don't you give the 98,000 although it was budgeted in the medical line.

Do you give it back irrelevant of the performance of the medical plan, or do you wait until the medical plan has a positive balance and give it back irrelevant of the performance but you use the savings from the medical plan to fund it.

The philosophical dilemma is giving the 98,000 at all, because it was in medical but was going to be used for salaries.

A MOTION by Mr. Nichols with a second by Ms. Duhaime to move \$98,799 from 2400-270-0281 and put into working balance line 8400-390-0390, and then move \$98,799 from working balance 8400-390-0390 and put into board of education department 9100-100-0100, all in favor, **motion carries.**

TAX COLLECTOR

Restore cost of duplexing printer to current budget

Increase 6000-690-6918 "Appropriate from Fund Balance" \$595.00

Increase 2800-390-0390 "Tax Department Supplies" \$595.00

A MOTION to approve by Mr. Bell with a second by Mr. Anroman, all in favor, **motion carries.**

LIBRARY

Fund Maintenance Request

Increase 6000-690-06918 "Appropriate from Fund Balance" \$5,000.00

Increase 5500-350-0350 "Repairs and Maintenance" \$5,000.00

A MOTION to approve by Mr. Cummings, second by Mr. Butler, all in favor, **motion carries.**

Create Revenue line item

Authorize Director of Finance to create "Library Endowment Fund" revenue line item

A MOTION to approve by Mr. Cummings with a second by Mr. Nichols, all in favor, **motion carries.**

EMPLOYEE BENEFITS

Fund Labor Relations Ruling

Move \$1,864.80 from 8400-390-0390 "Working Balance" to 2400-110-0113 "Taxable Wages under Workers Compensation"

A MOTION to approve by Mr. Butler, second by Mr. Cummings, all in favor, **motion carries.**

ADJOURN

A MOTION at 8:07 p.m. to adjourn by Ms. Duhaime, second by Mr. Nichols, all in favor, **motion carries.**

Respectfully Submitted,

*Denise Cesaroni
Recording Secretary*

*******These minutes are subject to the approval by the Board of Apportionment & Taxation at their next regular meeting.**