



City of Derby
Board of Apportionment & Taxation
Monday – 18 April 2011

Meeting called to order - The meeting was called to order by Chair Judy Szewczyk at 7:00 p.m.

Pledge of Allegiance - all rose and pledged allegiance.

Roll Call - David Anroman, Tim Conlon, James Butler, Judy Szewczyk, Jeremy Bell, Nelson Cummings, Mark Nichols and Carolyn Duhaime. Anifa Dugatto arrived at 7:08 p.m.
Absent: Carlo Malerba.

Also Present: Keith McLiverty - City Treasurer, Jerry Narowski - Police Chief, Joseph Coppola - Corporation Counsel, Director of Public Works - Ron Culmo, Fire Commissioner - Kelly Curtis and OEM Director - Charles Sampson.

Additions, Deletions or Corrections to the Agenda

There are additions: a bid waiver for the purchase of a generator - **A MOTION** to put the item on the agenda by Ms. Duhaime, second by Mr. Bell, all in favor, **motion carried**.

Another addition is to add discussion and possible action for the payment for Engine 16 - **A MOTION** to add to the agenda by Mr. Nichols, second by Ms. Duhaime, all in favor, **motion carried**.

Addition; rename a line item for Registrar of Voters Department "Extra Work" to "Election Wages" - **A MOTION** to add the renaming of an account for the Registrar of Voters by Mr. Cummings, second by Mr. Conlon, all in favor, **motion carried**.

Public Portion

Dan Waleski - Elm Street. Mr. Waleski enjoyed some of the budget workshops that he attended.

Approve 21-March 2011 Minutes

A MOTION by Mr. Nichols to accept the minutes second by Mr. Butler, Mr. Anroman abstained, all in favor, **motion carried**.

Treasurer's Report

Mr. McLiverty stated anticipated revenue will be discussed tomorrow. The State of CT has not moved along.

No changes to the fund balance.

Legal Opinion - Corporation Counsel

Submit BoAT request for written legal opinion on the transfer of money from one line item to another via the working balance from Corporation Council

Corporation Council submitted a letter regarding the opinion of the transfer of funds. A copy of the letter is attached to the minutes.

Community Development

DOT Funding - Authorize Finance Office to move dollar amount difference discussed in 21-March 2011 Executive Session from 8400-390-00391 "Special Working Balance" into 6300-250-0250 "DOT Road Parcel"

A MOTION by Mr. Butler with a second by Ms. Duhaime to authorize the Finance Office to move \$6,175.00 from 8400-390-0391 "Special Working Balance" to 6300-250-0250 "DOT Road Parcel" all in favor, **motion carried.**

Town Clerk

Increase 6000-680-6807 "Town Clerk Receivables" \$5,828.59

Increase 8400-390-0391 "Special Working Balance" \$5,828.59

A MOTION by Mr. Nichols with a second by Mr. Butler, all in favor, **motion carried.**

Fund Remainder of Levee Re-Certification Obligation

Move \$30,000.00 from 8400-390-0391 "Special Working Balance" to 6300-270-0270 "Levee Recertification"

A MOTION by Mr. Butler with a second by Mr. Cummings, all in favor, **motion carried.**
all in favor, **motion carried.**

Office of Emergency Management Transfers

Discussion and possible action on \$200.00 shortfall in line item 3300-220-0220 "Data Services"

A MOTION by Mr. Conlon with a second by Mr. Butler to move \$200.00 from 8400-390-0391 "Special Working Balance" into 3300-220-0220 "Data Services"
all in favor, **motion carried.**

Discussion and possible action on shortfall in line item 3300-230-0231 "Yankee Gas"

A MOTION by Mr. Nichols with a second by Ms. Duhaime to transfer \$1,000.00 from 8400-390-0390 "Working Balance" into 3300-230-0231 "Yankee Gas" all in favor, **motion carried.**

Move \$1,431.00 from 3300-480-0483 "Civil Prep Uniforms" to 3300-330-0331 "Vehicle Maintenance"

A MOTION by Ms. Duhaime with a second Mr. Butler by all in favor, **motion carried.**

Move \$1,000.00 from 3300-390-0390 "General Supplies" to 330-440-0441 "Radio Purchases"

A MOTION by Mr. Cummings with a second by Mr. Butler, all in favor, **motion carried.**

Authorize Finance Office to create revenue and expense line items (numbers to be determined) titled "Emergency Management Performance Grant"

A MOTION Mr. Butler with a second by Mr. Conlon to put the grant money in to OEM Reimbursement to the City, all in favor, **motion carried.**

Police Transfers

Move \$987.73 from 3100-110-0002 "Lieutenants Wages" to 3100-110-0003 "Detective Wages"

Move \$6,024.35 from 3100-110-0002 "Lieutenants Wages" to 3100-110-0010 "Supernumeraries Wages"

Move \$200.00 from 3100-270-0273 "SCCJA" to 3100-460-0464 "Computer Maintenance"

Move \$112.50 from 3100-330-0334 "General Maintenance" to 3100-330-0330 "Extinguisher Repair"

Move \$4000.00 from 3100-280-0281 "Education Reimbursement" to 3100-460-0463 "Police Station Maintenance"

A MOTION by Mr. Cummings with a second by Ms. Duhaime, all in favor, **motion carried.**

Parks and Recreation Transfers

Move \$2,000.00 from 5100-480-0488 "Skate Park" to 5100-110-0112 "Attendants"

A MOTION by Mr. Nichols with a second by Mr. Conlon, all in favor, **motion carried.**

Building Department - Fund shortfall in State of Connecticut Permit Fees

Move \$93.84 from 8400-390-0391 "Special Working Balance" into 6100-460-0484 "St of CT Permit Fees"

A MOTION Mr. Nichols with a second by Ms. Duhaime, all in favor, **motion carried.**

Insurance (Tabled from Last Month) - Policy Changes that Resulted in Additional Premium Charges

Move \$4,433.00 from 8400-390-0391 "Special Working Balance" into 2200-270-0001 "Liability"

A MOTION by Mr. Nichols with a second by Mr. Butler, all in favor, **motion carried.**

Increase 6000-660-6618 "Workers Comp Reimbursement" \$7,827.47

Increase 2400-270-0273 "Workers Compensation Insurance" \$7,827.47

A MOTION by Ms. Duhaime with a second by Mr. Butler all in favor, **motion carried.**

Youth Services - Drop Down Increased Grant Monies

Increase 6000-2300-0234 "Youth Services Programs" \$6,201.95

Increase 9200-460-0468 "Youth Services Programs" \$6,201.95

A MOTION by Mr. Cummings with a second by Mr. Butler, all in favor, **motion carried.**

Engineering - Drop Down P & Z Reimbursement Monies

Increase 6000-660-6615 "Planning, Zoning, Wetlands" \$6,219.00

Increase 6500-150-0154 "Planning/Zoning Consultant" \$6,219.00

A MOTION by Mr. Nichols with a second by Mr. Conlon, all in favor, **motion carried.**

Employee Benefits - Increase Based on Experience

Move \$1,000.00 from 8400-390-0390 "Working Balance" to 2400-270-0278 "Medical Benefit Reserve"

A MOTION by Mr. Butler with a second by Mr. Nichols, a friendly amendment by Mr. Cummings to allow the Finance Director to move between the Special Working Balance and the Working Balance, amendment accepted, all in favor, **motion carried.**

Bid Waiver for the Purchase of a Generator

Mr. Culmo has five bids; Direct \$11,673.00, Norwall \$11,673.00, Distributive Energy \$12,159.00, Northeast Generator \$13,299.00 and Canondale Generator is \$13,470.00.

A MOTION by Mr. Butler to allow a bid waiver on the emergency generator, second by Mr. Cummings, all in favor, **motion carried**, Ms. Cesaroni to request a vote by proxy from absent board member Mr. Malerba.

***Mr. Malerba's vote is attached to the minutes.

Discussion and Possible Action for the Payment for Engine 16

Mr. Curtis is asking for the board's action on the payment for Tracy's Garage for the rebuild of the engine.

A MOTION by Mr. Butler to pay the bill to Tracy's Garage, and leave to the Finance Director to find the accounts to pull it out of(we will wait till next month).

Rename a Line Item for Registrar of Voters Department 1500-110-0114 "Extra Work" to "Election Wages"

A MOTION by Mr. Cummings, second by Mr. Nichols, friendly amendment by Mr. Cummings to be effective July 1, 2011, second by Mr. Nichols, all in favor, **motion carried.**

Executive Session

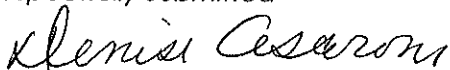
A MOTION by Mr. Cummings to go into Executive Session at 8:13 p.m. second by Ms. Duhaime and invite Police Chief Jerry Narowski, Denise Cesaroni - WPCA Administrator, Henry Domurad - Finance Director and City Treasurer -Keith McLiverty.

A MOTION to come out of Executive Session at 8:04 p.m. by Ms. Duhaime, second by Mr. Cummings, all in favor, **motion carries.**

Adjourn

A MOTION to adjourn by Mr. Nichols with a second by Mr. Conlon, all in favor, **motion carried.** Meeting ended at 8:05 p.m.

Respectfully Submitted



Denise Cesaroni
Recording Secretary

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



**Office of the
Corporation Counsel
City of Derby**

April 14, 2011

Judith A. Szewczyk, Chair
Board of Apportionment and Taxation
City of Derby
1 Elizabeth St.
Derby, CT 06418

Re: Legal Opinion
"Transfer of funds from one line item to another via special working
balance or working balance line item"

Dear Chairman Szewczyk and Members of the Board:

I have been requested to provide a legal opinion as to the Board's ability to transfer funds from a designated line in the Budget to the "Special Working Balance" or "Working Balance" line and then back to another designated line. The answer is that the transactions are allowed under the current budget structure provided that the Board approves the transfer by a minimum of seven (7) affirmative votes.

I will explain my opinion. The concepts under Section 32, and Section 34 of the Charter is to appropriated and collect taxes after debating needs for the expenses of the City's operation. If the City requires to expend \$1.00 in expenses it must collect \$1.00 in taxes. The budget is set at \$1.00. The current budget includes the designation of "Special Working Balance" and "Working Balance" line as an "expense" within the budget. The Board utilizes these line items when the needs arises, including the transfer to other designated uses. Section 32 and 34, although somewhat confusing, makes references to "appropriation" and "unappropriated revenues." "Appropriation" whether "regular" or "special" is defined as the allocations to expense line items within the budget. There are occasions when a balance within a line item established in the budget will not be expended. Section 32 allows the Board to make a finding that the funds will not be expended and move to a working balance line item (without the need to wait to the end of the year) and then make a "special appropriation" with at least seven (7) affirmative votes to another expense. Section 32 also states


that "[a]ny appropriation, regular or special, so made, for any specific purpose, shall not be expended for any other purpose...." The restriction as applied means that the Board cannot directly pay a "Public Works" expense utilizing a line item under the "Police Department's" budget. If the allocation for a specific purpose will not be expended, the Board can with affirmative votes debit the unused line allocation and credit working balance.

Section 34 of the Charter has been misunderstood in the past as to meaning and function. "Unappropriated revenues" is not defined as the funds allocated to an expense line item which was not expended during the fiscal year.

"Unappropriated revenues" is actually the Boards' determination of the total taxes to be collected. Section 34 allows the City, through a unanimous vote of the Board of Taxation and the Board of Alderman to utilize the unexpended allocations of a budget year, to be declared as revenues of the next fiscal budget or applied to the General Fund. The balance of a previous tax budget would be credited towards the next tax budget as a percentage of the "unappropriated revenue" of a new tax year. Section 34 is there to protect the taxpayers from "over taxation" not to be used as a restraint on the Tax Board ability to reallocate expenses within an approved budget.

I hope that I have provided clarification to your questions.

Sincerely,



Joseph T. Coppola
Corporation Counsel

Denise Cesaroni

From: Carlo Malerba [c.malerba@yahoo.com]
Sent: Friday, April 29, 2011 12:50 PM
To: Denise Cesaroni
Subject: Re: emergency generator bid waiver

i vote yes
carlo malerba jr

From: Denise Cesaroni <DCesaroni@derbyct.gov>
To: Carlo Malerba <c.malerba@yahoo.com>
Sent: Fri, April 29, 2011 9:02:55 AM
Subject: emergency generator bid waiver

Hi Carlo

At the last tax board meeting a motion was made to accept a bid waiver for an emergency generator at the public works complex.

Ron Culmo had five prices:

Direct	11,673.00
Norwall	11,673.00
Distributed Energy	12,159.00
Northeast Generator	13,299.00
Cannondale Generator	13,470.00

A Motion was made by Mr. Butler with a second by Mr. Cummings to allow the bid waiver for the emergency generator.

Please respond in kind to allow the waiver.

Sincerely,

Denise Cesaroni
Recording Secretary