



City of Derby
Board of Apportionment & Taxation
Joan Williamson Aldermanic Chambers
MINUTES
MONDAY– 15 July 2013

David Anroman
Jeremy Bell
James Butler - Chairman
Jason Cronk
Nelson Cummings

Anita Dugatto
Carolyn Duhaime
Carlo Malerba
Daniel Sexton
Judith Szewczyk

A meeting of the Board of Apportionment & Taxation of the City of Derby was held on Monday evening, July 15, 2013 at the Joan Williamson Aldermanic Chambers.

Chairman James Butler called the meeting to order at 7:00 p.m. with the pledge of allegiance.

By roll call, members present were: Anita Dugatto , Daniel Sexton, Jason Cronk, David Anroman, Chairman James Butler, Judy Szewczyk, Jeremy Bell and Carlo Malerba.

Also Present: Keith McLiverty - City Treasurer, Tom Thompson - Finance Director, John Accavallo - City Auditor- Michaud & Accavallo, Jerry Narowski - Chief of Police, Mayor Anthony Staffieri and Dave Lenart - Chief Storm Ambulance Corp

Absent: Nelson Cummings and Carolyn Duhaime.

Additions, Deletions and Corrections to the Agenda

A MOTION by Mr. Anroman with a second by Mr. Sexton to add rollover of funds for Public Works, transfer of funds for the Fire Dept, discussion of funding for Ryan Field lights and bleachers and funding for Senior Center patio, all in favor, **motion carries.**

Public Portion

No one from the public spoke. **A MOTION** by Mr. Malerba with a second by Mr. Bell to close the public portion, all in favor, **motion carries.**

Approval of Minutes

June 17 2013

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

Treasurer's Report

Mr. McLiverty stated the WPCA continues to get things ready for the referendum. The Board of Education is all set.

The ten year treasury interest rate six months ago was hovering around 1.6%, as of today it is at 2.57%. It behooves the City to go forward with the Board of Education referendum for the roofs for 5.8M of which 70% is reimbursed by the state. The longer the City waits on this, the City loses the financial benefit.

The WPCA continues to identify what is the agreed upon unit of measures; is it accounts or units. They are working on the construction schedule. The original schedule had a year and a half of nothing but design. Mr. McLiverty doesn't mind paying engineers, but I don't feel like paying eighteen months of engineers and we start construction in the twentieth month, to have to go to the voters, I don't think voters would be happy with that. So they still have work to do on their end.

Joyce Sill's last day in the Finance office was last Friday. She was a stellar employee and she and Joan were the backbone, so I guess we'll see how good Tommy really is.

John Accavallo from Michaud & Accavallo is here tonight to address some dialogue tonight so no one goes home wanting any information or facts.

The City is getting ready to close out the fiscal year and believe by September's meeting you will have all of the roll over's, all the bills will be paid and we will have an estimate of how we ended the year.

Joe Coppola received a commitment letter from Regional Water for the sale of the Water Works for a sale price of 1.6M, which will show as a receivable for this year. That's a good hit for the fund balance, and I do believe department heads have needs for some capital improvements.

Storm Ambulance & Rescue Corps

Mr. Lenart is asking to have his budget line item 5400-270-0002 increased by \$15,000.

Mr. Lenart stated the requested budgeted amount was \$55,000. The department was cut back to \$40,000 without an explanation given. He is here tonight to ask why. They are one of the only agencies that were cut back.

Mr. Butler stated they were not the only ones cut back. There were several agencies cut back.

Mr. Butler stated when you came in, you stated you really didn't need the money; you were putting towards.....

Mr. Lenart stated we didn't need it for operations.....

Mr. Butler....you're right....you were putting towards the ambulance. We looked at putting it in there, we're looking down the road with that time with the sale of the water company, so there would be funding for capital purchasing coming down the road, and that's where we were looking to go in that direction.

Mr. Lenart stated no one notified us, we are operating with one ambulance for a month now. We met with the vendors already, we need the money...

Mr. Butler stated you have \$40,000 to start out the year.

Mr. Lenart stated he needs \$55,000 to refurbish the ambulance. The bargain the City is getting with us is unbelievable. I'm charging you \$55,000 for hundreds of thousands of dollars worth of services.

Mr. Butler stated you're getting \$45,000 out of capital....

Mr. Lenart, right I need \$100,000... do the math...40 and 45 is not 100. I don't where we...

Mr. Butler:....the only reason I'm asking David is because.....alright.....um, what you will have to do is give us some time that we can sit down and look at the capital side of it...we might be able to....Keith have you picked up the capital side?.....

Mr. McLiverty...we went to 50 tonight correct?

Mr. Lenart: correct, yeah.

Mr. Butler: yeah

Mr. Lenart: at this point, Jim, any cuts, I got to start cutting my operations back. And the first cut is, I'm going to make is to get rid of my confined space team, which means public works is now going to have to go out and hire someone every time a guy goes underground to standby in case those guys get hurt, cause those are some of the free things we do.

Mr. Bell: a lot of us voted for the cut because we thought you weren't going to use the money until next year....

Mr. Lenart: that was never said. I never said that.

Mr. Bell: that's why, how it was explained...cause if we came into that budget...that 50 would have passed.

Mr. Lenart: we've been cut 50% over the past ten years. I write off \$260,000 every year for the City. I got a call today from an elderly gentleman who needed me to write off a bill, and for the first time in my life I had to second guess whether I could do it cause I need the money.

Mr. Butler: the only thing I can say is, can we put this on hold....

Mr. Lenart: no, no go look at the ambulance

Mr. Butler: so we can see where the money is going to....you're not sending it out and having it done overnight.

Mr. Lenart: no, but I need the commitment to pay for it, I need to have the money in place, if I'm going to do this,

Mr. Lenart: this whole thing with the refurbished ambulance with using the capital plan and the City allotment, we came up with that, with us, the Mayor's office, Keith, you....we all talked about it...it was all fine and now all of a sudden

Mr. Butler: the way we understood it to be, it wasn't going to be immediate...

Mr. Lenart: that was never said....it was.... never, ever, ever was the word immediately said Jim. We told you that we needed the funding, it's our allotment from the City.

Louis: Jim, correct me if I am wrong...I was at the last meeting and you had spoken to me about it and you said with the capital money and the \$55,000 if you get that, that would make \$100,000 and you're all set with that right Louie, that would be the \$100,000 for ambulance. And I said absolutely Jim, that would be perfect, and that's how we left it.

Mr. Butler: but the expenditure was going to be...my understanding wasn't immediate, it was...

Mr. Lenart: I don't understand where that understanding came from, because that was never said.

Mr. Butler: we can make a commitment for it, but we're just going to have figure out where it is going to come from.

Mr. Lenart: I mean it's .05%, of the City's budget...are we that bad?

Mr. Butler: no, but the budget is set, now what we have to do is go back and look...if the money was in from the water works we could take it out of that and say fine. That's what we have to wait for.

Mr. Lenart: so in the mean time, what do I do?

Mr. Butler: you got \$90,000 that you can commit to it, by the time your ambulance is refurbished and what not, we should have the other \$10,000 and be able to go from there.

Mayor Staffieri: Mr. Chairman, the water works money...we have a letter of intent,

Mr. Butler: oh right

Mayor Staffieri: it's guaranteed money, why don't you approve it, and then replace the money that you used once the money comes in.

Mr. Butler: where are we going to take it out of?

Mayor Staffieri: so it's like putting the money up front first, then when it comes in you replace it. Then they get what they need and

Mr. Butler: my question is, where is it...do we take it out of the fund balance?

Mr. McLiverty: I do recall, no one opposed to the \$55,000, I thought we heard we weren't going to need it until later in the year if not next fiscal year. No one opposed the \$55,000. I would agree with the \$55,000, the thought was from a cash flow perspective, since they didn't need it immediately, my recollection was let's wait until they need it and then we'll figure out how to fund the difference.

Mr. Butler: and we were looking for the sale of the water company.

Mr. McLiverty: so if the answer is you need it now.....is the ambulance shipping out tomorrow?

Mr. Lenart: no, I have to meet with the vendors, you can't give a purchase order until you have the money.

Mr. McLiverty: when are you meeting with them?

Mr. Lenart: we met with them already.

Mr. McLiverty: so all you need is the prices, so get a price, bring it back to capital planning, we know we were below our original appropriation to that 35K plus less what Dr. Conway is going to use, if it's \$5K more and \$5K is granted and we do it under capital..it makes more sense because it's not an operating expense, it's a capital improvement, so it really should come out of capital.

Mr. Lenart: but my operating budget doesn't come from the City. The money is given as a stipend to make up for some of the \$260,000 that I write off. So everyone is having a problem with me using it for buying capital, then as of right now I need \$55,000 to go buy Band-Aids, can I have it please? Because that's what I'm getting is that it's operations, well then fine, I need to go buy Band-Aids, I need \$55 grand.

Mr. McLiverty: Dave you told the board you would use it towards...

Mr. Lenart: correct, and I'm being punished for my honesty.

Mr. McLiverty: no you're not.

Mr. Lenart: that's the way it's being taken, cause everything was fine, and then at the last minute without anybody confirming or talking to us when a question arose, somebody answered it in our place and then we're here.

Mr. McLiverty: get the price from the guy by next week, capital has to meet again, once we get Dr. Conway's numbers, which is next week, and if we add to that item...if it's 5 grand, I'm not going to speak on behalf of capital planning, but we have room in the capital to absorb that 5 grand. So you'll have the money in place if it's 5 grand. If they're not going to give it here, we'll give it to you in capital.

Mr. Lenart: so my budget is consistently shrinking. I'm half of what I was ten years ago. I mean, I don't understand what the problem is. We provide a second to none service in this Valley. Look around...Orange and Woodbridge pay \$250,000, they don't even have an ambulance in town. They have a guy in an SUV. You're giving me \$40,000, I'm asking for \$55,000 and I provide a lot more than that.

Mr. Butler: the money for the refurbishing, we'll take it out of the capital account and that will make up the difference there.

Mr. Lenart: so next year, when I come back here for my budget, am I fighting for \$40,000 or am I going to be able to go for \$55,000? How much more do you want to cut me, before I have to start cutting stuff?

Ms. Dugatto: we're all in the same boat.

Mr. Lenart: I know, but no one has been cut 50% in ten years. Nobody but us.

Mr. McLiverty: I don't discount that argument...let's get you the money so we can get the refurbishing, we'll do that by next week, Wednesday or Thursday and then the discussion about the budget and future has to be addressed either now or the next budget hearing.

Mr. Butler: well the operating budget, we met many times, went over all the accounts, all the meetings were open, there wasn't any one person making a decision, we just been going through these..

Mr. Lenart: I'm just saying, to me it just...you know no notification, no nothing, this is what we think you guys can go with, go, I mean.... we didn't need the money now, we have no idea where that came from.

Mr. Butler: somebody presented that at one of the meetings, I don't know who presented it.

Mr. Lenart: I know it wasn't me.

Mr. Butler: and they said that it was coming down the road that you were going to be refurbishing the ambulance.

Louis: you said to me, you're going to be doing it this year, right? And I said yes Jim.

Mr. Butler: we talked about these....and I'm looking at both from the capital side and from the budget side to come up with the money.

Mr. Lenart: like I said the bigger problem is you know what more do you want us to do? I don't know why every year our budget keeps getting cut and cut and cut and we're talking tens of thousands of dollars in a 32M budget. Is it something against us....

Mr. Butler: no, no

Mr. Lenart: because we're the only ones consistently getting it.

Mr. Butler: all I can say at this time, David, is we can look at getting you the extra money through the capital plan.

Mr. Lenart: ok, then what about next year? What about my budget from here on?

Mr. Butler: your budget from here on, you're going to have to come to the budget meetings.

Mr. Lenart: should I be submitting bills for my services? Is that a better way to do this?

Mr. Butler: to who?

Mr. Lenart: to the City.

Mr. Butler: no, you have a budget line item there and that's it. If you're going to be submitting the bills to the City, then the City should be doing the billing and everything for the ambulance corp

Mr. Lenart: why? I'm not a city agency. You give me a stipend to make up for what I....

Mr. Butler: that's why you get a stipend, cause you're not a city agency.

Mr. Lenart: right and we're trying to meet on neutral ground. I provide essential city services. If I wasn't here the cost you would incur is greater...I tell you that with 100% certainty. It's got nothing to do with the billing...it's a simple fact. If the Storm Ambulance ceased to exist tomorrow you would be spending hundreds of thousands of dollars to replace us. And we're consistently cut and cut and cut, after being told you guys are good, don't worry and we're cut. So at this point, we want to know what is the problem.

Mr. Butler: income to the city.

Mr. Lenart: we're the only ones with \$15,000...

Mr. Butler: you weren't the only ones cut. There were many agencies that were cut.

Mr. Lenart: at this point, I would like to know what we are doing wrong that you don't like.

Mr. Butler: nothing. You're not doing anything wrong, as far as I could....I'm speaking for myself...if the board has something they want to say.....

Mr. Lenart: does anyone have any questions? Does anyone not understand what we do? How do I go about getting my budget restored?

Mr. Butler: next budget round, you're going to have to come and sit down with us...you know

Mr. Bell: from the \$55,000 you were saying?

Mr. Lenart: yes

Mr. Bell: it never would have gotten cut, I'm telling you right now, there's no way it would have gotten cut.

Mr. Lenart: that's what I am saying. Somebody is speaking for us

Mr. Bell: I don't know who said it, but I mean almost every single one of us came away from that budget thinking the exact same thing.

Mr. Lenart: the reason why I think we are being punished is for being honest.

Mr. Bell: we felt like we would be giving out a loan.

Mr. Malerba: why would you hold the money for a year and then

Mr. Butler: somebody said you didn't need it all this year

Mr. Lenart: tell me who said it.

Ms. Dugatto: it was recorded.

Mr. Lenart: fine, look it up. Cause it never came from us.

Ms. Dugatto: can you give us a little time?

Mr. Lenart: yes, gladly.

Mr. Butler: we didn't come to you because we really all thought we understood that.

Mr. Lenart: I don't know what more to tell you. Look at how little you give us, look what we're trying to do with it. We provide services, we provide ambulance service for football..we're the only ones not charging the school, we're the only ones around here that doesn't charge the schools, everyone else does. It's what we do, so I don't know what to do. I'll go back get the quotes, I'll go to capital planning with Keith, but the extra \$15,000 out of our operating budget I'd like for it to be restored. I don't know how to go about doing that, but that's what I would like.

Mr. Butler: the \$15,000 I thought you were being restored for the refurbishing of the ambulance.

Mr. Lenart: I'd like my budget restored Jim, so I don't have to keep fighting every year.

Unknown: we have to replace operating capital. If we don't get the full amount from the City to refurbish the ambulance we have to take that money out of our operating budget to make up the difference. Collections are down 3% across the board. With the new healthcare legislation that went into effect, collections are forecasted to go down further. So, we're operating on a shoestring budget, we cannot afford another \$15,000 out of our operating budget to pay for the refurbishing of the ambulance.

Mr. McLiverty: you're not going to have to do that. We are giving you the extra \$15,000 out of our capital. You don't have to touch your bank account. You're saying you are

tapping into your operating to create the capital...I'm telling you you're not. You're not even doing the forty, the forty is already appropriated to refurbish the ambulance, capital planning we had \$45,000 as of tonight....we're going to take ten to get to the \$55,000 which the net is a wash. Chief Lenart's issue is come July 2014, he will be starting with \$40,000 instead of \$55,000.

Unknown: can we have recorded in the minutes that our budget was reduced for this reason, because of a misunderstanding and that it is actually an operating expense that we're cutting in order to increase....with the misunderstanding that it was operating capital,

Mr. Butler: no it's not going to be operating, it's going to be under capital plan, it's going to be for refurbishing of your ambulance which you said is needed.

Mr. McLiverty: I wouldn't worry about next fiscal year. The bigger issue is I'm starting at \$40,000 and I should be at \$55,000 on the operating side.

Mr. Lenart: correct.

Unknown: can we somehow come to an agreement and have something recorded in the minutes that our budget should be \$55,000 which we asked for and should have been appropriated to our line item? So next year when we go back in front of the board, when we ask for \$55,000 and they say well you only got \$40,000, you're asking for a 20% increase, we have that recorded.

Mr. McLiverty: if we record a number tonight of \$55,000, the bottom line on your budget will never agree, so now we're out of balance for what they adopted. The best way to go about is to get it out of capital, the \$55,000, the \$40,000 out of them and then next year when you present....we all remember and we all state for the record...the \$55,000 came out of capital. You can't make a motion tonight to that effect.

Unknown: I don't want them to add a line item, I don't want the budget to state \$55,000, I want the minutes of this meeting to say that the Storm Ambulance should get \$55,000...

Mr. Butler: you're not going to be able to do that because the budget was adopted, it was published, it was approved, that's where you are...

Mr. Lenart: the problem still doesn't go back to next year...

Mr. Butler: no, next year, you're going to have to come to the budget meetings....you're going to have to come in and plead your case next year when we do the new budget

Mr. Lenart: so how do we fix it Jim?

Mr. Butler: we're fixing it by taking the funding from the capital plan.

Mr. Lenart: so Keith, so what do I do, nothing?

Mr. McLiverty: what's the lead time once you get the price to refurbishing?

Mr. Lenart: ten weeks.

Mr. McLiverty: so you're not paying all up front, right?

Mr. Lenart: no.

Mr. McLiverty: so get a price, next week when we meet with capital, we'll make an appropriation for the additional \$10,000 that makes you whole for the purposes of refurbishing, forgetting which side of the ledger it is on ,

Mr. Lenart: and then what do I do for my budget being down \$50,000?

Mr. McLiverty: maybe there is an understanding folks that although we took the extra \$10,000 or \$15,000 from capital, that going into next year's discussion from budget to budget comparison, it is a baseline of \$55,000. That's okay we've done that with Board of Education. I'm telling you that we all thought we weren't funding it cause of the fact that you didn't need it right away. So if that's what you want in the minutes that there was an understanding of \$55,000, they appropriated \$40,000 and the balance is coming from capital, that's a legitimate understanding and a motion that we can make.

Mr. Lenart: okay, so can we get that? That would make us happy.

Mr. Butler: fine but that isn't for us to make the motion. We have to go back to capital and do it.

Mr. Lenart: and then we come back to you and get you guys to make the motion like Keith just said.

Mr. McLiverty: it's really an understanding that going into next year your baseline is \$55,000. I don't think anyone would disagree with that.

Data Processing

Transfer From	Account #	Amount	Transfer To	Account #	Amount
Working Bal	8400-390-0390	\$9,500	Upgrades	1700-470-0477	\$9,500

Mr. Thompson presented a quote from Tiger Direct for the equipment needed.

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

Police Department

Vehicle Use and Education Assistance - Discussion and Action - Chairman Butler

Mr. Butler presented IRS Code Section 1.61, 162 and 167 - Vehicle Expenses and IRS Code Section 127 - Education which was dropped off in his mailbox. Mr. Butler stated the take home vehicles which are also used for personal use are subject to paying taxes on some formula that has to be set up.

The second item is an education reimbursement according to the IRS codes you have to pay taxes on anything over \$5,250 in reimbursement. Mr. Butler is bringing it up only because of some of the circulars that have gone out chastising Dr. Anita that he thinks is

totally unfair and unjust that have gone out. He doesn't want the board to get caught behind the eight ball, where the City hasn't taken appropriate actions with W2's.

Chief Narowski is curious as to why Mr. Butler is discussing an HR or payroll matter at a tax board meeting. Chief Narowski wonders what authority he has to do that.

Mr. Butler spoke with Corporation Counsel about it and he said it could be brought up here or whatever, but it was addressed to him as Chairman of the Tax Board and Mr. Butler doesn't know where it is going to go from there.

Chief Narowski stated you brought it up under the Police Department and he is here for the business you want to conduct.

Mr. Butler asked the accountant be aware of it, just so we are aware, so somebody doesn't get stuck in the long run and found that they are in trouble with IRS.

Chief Narowski asked if the police department is the only one that have take home cars? Mr. Butler stated as far as I know...I don't know.

Chief Narowski stated Mr. Butler knows, and he thinks this is becoming personal here and if Mr. Butler did a little digging you'd see that these are working condition benefits, they are exempt, both of the items, and we've been following the law, the City and us have been following, we're not stupid, we know what's going on, we've been following this. If this were a City matter, you would have brought this up as a City item, not as a police department matter.

Every time you bring something up like this, you bring up this illusion of impropriety and you attack my integrity. You've talked about me illegally hiring employees. If you have something to bring up, please do so and if you want to defer to the experts please do so, but you never even discussed this with me or asked me about this.

Look at IRS code, the employers tax fringe benefits publication 15B 2013 as well as the IRS publication 970 2012 code, we follow the City Charter too, or the IRS quick reference guide,

Mr. Butler:.....Jer, I can only tell you what was left in my mailbox and this refers to the IRS code 127. I'm only bringing it up as an information, I discussed it with Tom. Tom really didn't know which way to go either and we're just not hiding anything, we're just presenting it.

Chief: you're just bringing it up so that you bring up questions. You bring up these questions that raise illusions of impropriety in other people's minds. I operate on my integrity, I presented my budget to you, we don't hide anything, there's always these comments about "where's their slush fund, where's this"....I take great personal offense to that. We spend a lot of time, and we're the most transparent of any department. You can ask the Mayor who's here, if anybody has any questions, ask me and you'll see if you did one minute of digging, you'd see that we are totally exempt from this.

Mr. McLiverty: what's the issue? People are hearing this, but what's the issue you have Mr. Butler?

Mr. Butler: the issue is, this is being sent to me.

Mr. McLiverty: but what does it say...that people are using cars...

Mr. Butler: no,

Mr. Bell: how did it get tied to Anita?

Ms. Szewczyk: and why is it in the tax board?

Mr. Butler: what I said is once the, I don't know if you've seen the flyers that have come out blasting her to no end....

Mr. Bell: if you want to go outside in front of the building and defend her go ahead, but not at the tax board.

Ms. Szewczyk: it's not a tax board issue.

Mr. Butler: I'm just saying, I don't know if it is a tax board issue or what, but...

Chief Narowski: this is absolutely personal, you left as a disgruntled part time employee and you've been attacking the police department ever since. I have to say it, because I can't sit here every day and defend myself and my department. I'm here to defend people against people who can't defend themselves, my employees can't do that, I have employees that joined here because they get educational benefits to continue their education. That's what they're going to school for. I have people that have taken home cars so that when they're in the next town, they can come over here, when something's going to hell and get here as quickly as possible, and that's what they get.

We work on this, we know the tax code...if I'm doing something wrong please bring it to my attention and please be a man and talk to me....

Mr. Butler: Jer, originally I wanted this to be in Executive Session so it could be discussed and I was told no it should be brought out in the public.

Ms. Szewczyk: who said that?

Mr. Butler: Tom.

Ms. Szewczyk: if it were a tax board issue, I would have to agree. But anything to do with taxes or gathering of money that's.....

Chief Narowski: no if you have, if it's in Executive Session about an individual you have to invite them in. If it's just about a general thing, it's not Executive...

Mr. McLiverty: would it be best, to let the auditor respond so the issue tonight closes.

Chief Narowski: as a department head I demand to speak, because I'm left here holding the bag. They're paying this man to be here on a non-tax board issue.

Mr. McLiverty: for purposes of transparency Chief, let Mr. Butler say what the concern is, and let the auditor respond.

Mr. Butler: would you like to comment on it?

Mr. Accavallo: it's for all government vehicles, not just police. There's a bunch of different requirements that the City meets to make them qualify as exempt under the tax code. What was received in the mail was basically a single business IRS bulletin and that's not what we're dealing with here. We're dealing with City, local governmental issues which fall under different guidelines. Based on his review and discussions with City employees, the vehicles are exempt from being put on the individual's W2's.

In addition, the educational piece the \$5,250 is exempt, but also, pieces of that over and above are exempt if it assists the officers or anybody else in making themselves better in allowing them to do their jobs. On both conditions, it appears the City is doing just fine. There should be a written policy in place discussing the use of the vehicles, etc. It appears the Chief has a good handle on what is allowable and what is not allowable, he's quoting codes that I have in my hand. It also goes across departments, it's not just police, it's goes for fire, ambulance and so on.

Mr. Butler: I have no idea where this came from. It was left in my mailbox during budget proceedings. I was just going to sit on it, until some other stuff was coming out and I just said we better address it.

Mr. Accavallo: under both cases, it appears some important information was left out. There's more information than one sheet that is applicable to this situation under IRS guidelines.

Mr. Butler: okay.

Ms. Dugatto requests the additional information be given to the tax board for future reference.

Public Works - 2012-2013

Transfer From	Account #	Amount	Transfer To	Account #	Amount
Season cont	4100-110-0118	\$4,810.00	4100-110-0116	Summer/Fall Help	\$4,810.00

A MOTION to roll the funding over from 4100-110-0118 to 4100-110-0116 by Mr. Sexton with a second by Mr. Bell, all in favor, **motion carries.**

Fire Dept 2012-2013

Transfer From	Account #	Amount	Transfer To	Account #	Amount
Yankee Gas	3200-230-0231	\$201.87	Water Co	3200-230-0232	\$201.87
Yankee Gas	3200-230-0231	\$485.81	Comcast	3200-230-0233	\$485.81
Fire Alarm	3200-330-0333	\$377.59	Bldg Maint	3200-330-0332	\$377.59
Tires	3200-330-0330	\$4,351.00	Equip Maint	3200-330-0334	\$4,351.00
Educ	3200-280-0280	\$2,800.94	Turnout Gear	3200-460-0464	\$2,800.94
Eng Pump	3200-440-0440	\$139.43	New Equip	3200-460-0460	\$139.43
Fire Alarm	3200-330-0333	\$207.00	Annl Svc Contract	3200-330-0336	\$207.00

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

Mr. Curtis received two checks in March 2013 from VFIS for the damage to ladder 15 in the amounts of \$10,166.36 and \$20,347.86. The work will be performed in the new fiscal year. Mr. Curtis needs that money available to him for the work to be done. The money will drop to the fund balance. Next month's meeting will pick it up and put it back into the line item.

There is a third check for \$20,000 to cover the brush truck for damages. Mr. Curtis needs that picked up as well.

Mr. McLiverty stated it must have been deposited into a revenue line item. Mr. Curtis will have to establish an expense line item for it. It will drop to the fund balance and brought back up.

Mr. Curtis will type up a memo requesting where that money is and include the two other checks be brought up as well for next month's meeting. Mr. Butler will follow up with Mr. Thompson to see where the check(s) were deposited.

Ryan Field – Lights & Bleachers

The money was taken out of the capital plan tonight for \$280,000. The money will be taken out of the fund balance. Once the money is received from the sale of the Water Works, the money will go back into the fund balance.

A MOTION by Mr. Bell with a second by Mr. Malerba to create an appropriation from the fund balance to miscellaneous revenue for Ryan Field bleachers and lights for \$280,000 and set up an expenditure in miscellaneous capital for \$280,000, all in favor, **motion carries.**

Senior Center Patio

The department had \$50,000 in last year's budget and it went to the fund balance. It needs to be brought back up to the general capital account #3700-440-0446. They need it now to get the patio fixed.

A MOTION to appropriate from fund balance \$50,000 and bring back up to, by creating a revenue and expense line item "Senior Center Court Yard" by Mr. Sexton with a second by Mr. Anroman, all in favor, **motion carries.**

Mr. McLiverty stated the capital planning had \$35,000 unencumbered. While discussing the Board of Ed, Dr. Conway stated they do not need the lockers. So after giving the Board of Ed what they need that leaves a balance of \$17,000 giving Mr. Lenart the balance that he needs. This will leave a new balance left over of \$7,000.

Adjournment

A MOTION to adjourn at 8:02 p.m. by Ms. Dugatto with a second by Mr. Sexton, all in favor, motion carried.

Respectfully Submitted,
Denise Cesaroni

Recording Secretary

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