



City of Derby
BOARD OF APPORTIONMENT AND TAXATION
MINUTES
TUESDAY FEBRUARY 22, 2022
6:00 PM
ZOOM MEETING

MARCO J. GAROFALIO, MAYA
Marco J. Garofalio

2022 FEB 24 AM 11:27

RECEIVED
 TOWN/CITY CLERK
 DERBY, CT

Christopher Carloni
 Jennifer Desroches
 Robert Forte
 Michael Gray
 Kristen Mancini-wright

Holly Oraziotti
 Bhamini Patel
 Rose Pertoso
 Jeff Polis-Chairrperson
 Roberto Santos

1. Call to order & Pledge of Allegiance

The meeting was called to order at 6:04PM followed by the Pledge of Allegiance.

3. Roll Call

Present: Mr. Carloni, Ms. Desroches, Mr. Gray, Ms. Mancini-Wright, Ms. Patel, Mr. Polis and Mr. Santos

Absent: Mr. Forte (Excused), Ms. Oraziotti and Ms. Pertoso

4. Additions, Deletions, Corrections, and Adoption of the Agenda

A motion was made by Ms. Desroches and seconded by Mr. Carloni to accept the agenda. Motion Carried.

5. Public Portion

No one spoke

6. Approval of Minutes

a. December 20, 2021

Ms Desroches wanted a correction to the minutes to item #11. She asked that it be noted that this be accepted on the contingency of the receipt of the reports on the 8400/2500 accounts. A motion to accept with the correction was made by Ms. Desroches and seconded by Mr. Mancini-Wright. Motion Carried.

b. January 18, 2022

Mr. Santos asked if item #9, the movement of monies for the Bookkeeper was a one time transfer, and Ms. Herasimowicz assured him it was.

Mr. Carloni wanted on the record that BOAT must approve any expenses before they are paid. A motion to approve the minutes was made by Ms. Desroches and seconded by Mr. Carloni.

7. Adopt meeting dates for 2022-2023 Budget reparation and Adoption

The board decided to have the budget meetings every Tuesday, starting on March 1, 2022 thru April 26th, 2022. The budget must be adopted by April 30th.

On March 1st, 2022, the budget will be presented by the Mayor and the Finance Director. After that, each week will be other budgets. It was discussed that the larger department presentations would be at least an hour each, and the subsequent budgets will be allotted at least 30 minutes each. The meetings will be held at 6:00 PM. Mr. Garofalo was asked about the procedure and he explained that once the budgets are accepted by the BOAT, first there has to be a Preliminary Hearing, then they has to be a Public Hearing, and then the BOAT will produce the Final Budget.

Mr. Santos wanted it recorded in the minutes, that BOAT should be receiving this information by February 1st, so the BOAT could review all the information. Mr. Polis said he would send an email to the Mayor, requesting copies of all the budgets be given in advance to each BOAT member to review. A motion was made by Mr. Gray and seconded by Ms. Bhamini. Motion Carried.

8. Create new line-item Account (8400-390-0394-000) Compensated Leave Reserve

A motion was made by Mr. Santos and seconded by Mr. Carloni for Ms. Herasimowicz to creast the new line item. Motion Carried.

9. Transfer from Special Working Balance to Compensated Reserve Account

- **Transfer from Account (8400-390-0391-0000) Special Working Balance \$152,710.74**
- **Transfer to Account (8400-390-0394-0000) Compensated Leave Reserve \$152,710.74**

Mr. Santos asked if both of the Police Officers were included in this transfer and Ms. Herasimowicz concurred. A motion to approve was made by Mr. Gray and seconded by Ms. Mancini-Wright. Motion Carried

10. Discussion on the use of Payroll Outsource Fee Line Item (2500-390-0393-0000)

- a. For Period July 1, 2020 to June 30, 2021
- b. For Period July 1, 2021 to February 17, 2022
- c. For remainder of the 2021-2022 Fiscal Year

Mr. Santos asked if the paying of the employees bi-weekly had gone into effect, and Ms. Herasimowicz said that this had been accepted. However, the Police Department will not do bi-weekly. Mr. Carloni said he was going to check, as he works for Public Works, and does not recall this being discussed with his department. Ms. Herasimowicz stated that most of the contracts reflect this change. Ms. Desroches asked if only salaries are paid from this line item and Ms. Herasimowicz said everything is paid from the Paycor line. Ms. Desroches wanted to be sure that just fees are in the Paycor line item, not Personnel.

11. Discussion of Revenue Summary from July 1, 2021 to February 18, 2022

Mr. Santos asked what the status of the Audit was. Ms. Herasimowicz said they were waiting on 2 items. A 3rd party has been hired to set up the ledger and books. They are trying to balance the BOE account, it seems the same mistakes are made every year. She had been working with the state, regarding the BOE. The revenue has been projected for the rest of the year. But they still don't know what the final numbers will be. Hopefully they will know by the end of February.

They still is no Tax Collector, so there is no one to send out the delinquent letters. The question was asked about grants, and the answer was they have received a few small grants. Mr. Gray asked if Ms. Herasimowicz had received the sign off on the BOE AUP, and she said no. Ms. Desroches asked if items 11 & 12 of the agenda could be added every month with the packet. Ms. Desroches made a motion that every month, BOAT receive the check register, plus the bank statements and the physical 20/21 check register, so BOAT can see how the money is being spent in the city. Mr. Santos seconded the motion. Mr. Polis said he will check to see if this information can be disclosed to the Board. This will be under review. Motion Carried.

12. Discussion of Appropriation Summary from July 1, 2021 to February 18, 2022

13. Adjournment

A motion to adjourn was made by Mr. Santos and seconded by Ms. Desroches. The meeting was adjourned at 7:13 PM. Motion Carried.

Respectively Submitted

Louise Pitney

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