



**City of Derby**

**BOARD OF APPORTIONMENT AND TAXATION**

**TAX BOARD MINUTES**

**TUESDAY NOVEMBER 25, 2025  
6:00 PM**

**ZOOM MEETING**

**Jennifer Desroches  
Collen Germain-Ezzo  
Michael Gray  
Kristen Manvini-Wright  
Tina Parelli-Silkoff**

**Bhamini Patel  
Jose Rivera  
Vacant  
Ashley Simon  
Laura Wabno**

**1 & 2 Call to Order & Pledge of Allegiance**

The meeting was called to order by Chairperson Germain-Ezzo at 6:10 PM, followed the by the Pledge of Allegiance.

**3. Roll Call**

**Present:** Ms. Desroches, Ms. Germain-Ezzo, Mr. Gray, Ms. Mancini-Wright, Ms. Parelli-Silkoff, Mr. Rivera, Ms. Simon and Ms. Wabno

**Absent:** Ms. Patel

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By Marc J. Garofalo, MPA, MCC, MCTC at 3:23 pm, Dec 18, 2025

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

There were no changes to the agenda. Agenda adopted.

#### **5. Public Portion**

No one from the public spoke. Ms. Germain-Ezzo closed the public portion.

#### **6. Financial Update- Finance Director**

Mr. Brian Hall, the Finance Director, stated that the budget has an \$800K surplus, plus with the additional interest we have received, this is good work by everyone. MFAC has been meeting with Mayor DiMartino and myself, and gave us a good update, and we are in better shape than we were. The 24/25 audit is well underway, and we should be done in December. Our auditor left us temporarily to help Hamden where he had worked before. All is set to go, with the \$800K surplus and the added interest, great work was done in the tax office. We will now be able to put more money into the Capital Fund, and now that the referendum has passed, we will have more money to work with. The Capital Planning group has a long list of what is needed. The Fund Balance is \$5.2M, 10% of the target. The 25/26 budget is on track and shows a similar size surplus. The stop loss insurance payments have also given more money as we now can expect a refund check.

On the 26/27 Budget, MFAC said we should be doing a 5-year budget for the city, so I will be working on that. Mayor DeMartino has sent out the budget letter to all department heads, stating that we should keep the budgets “flat”.

Reevaluation is coming up, and the city is putting in a new program called “exemption” which will apply to homeowners that own their homes. Commercial properties rise more than residential properties, so therefore the burden shifts to the property owners,

Ms. Germain-Ezzo asked if there was a timeline for the assessment. Mr. Hall said that hopefully the homeowners will take advantage, and if not, they can try again next year. They also can reapply every 5 years.

#### **7. Transfer Requests**

Mr. Hall explained that monies were given to the fire houses, but the treasurer at the East End Hose Company was going through his past budgets and found that the money was put into the General Fund rather than the firehouse. So this is what this transfer is.

**Transfer from Account (5020-58500) \$7500.00 General Fund**  
**Transfer to (Account (4203-55000) \$7500.00 East End Firehouse**

**Ms. Germain-Ezzo asked if this happened in any other firehouses and Mr. Hall said he thought he had checked them all.**

**A motion to approve the transfer was made by Ms. Parrelli-Silkoff and seconded by Ms. Desroches. Motion carried.**

**Mr. Garofalo asked if this was just a move from revenue to expense and Mr. Hall said yes. This is just a “wash”**

**Transfer from Account (3000-48955) \$86,863.00 General Fund**  
**Transfer To (Account (4303-54309) \$86,863.00 Highway Department**

**A motion to approve the transfer was made by Ms. Wabno and seconded by Mr. Gray. Motion carried.**

## **8. Adjournment**

**Ms. Germain-Ezzo asked for a motion to adjourn. A motion was made by Ms. Wabno and seconded by Mr. Gray. Motion carried.**

**The meeting was adjourned at 6:32 PM.**

**Respectfully Submitted,**

**Louise Pitney**

**Recording Secretary**

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

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*By Marc J. Garofalo, MPA, MCC, MCTC at 3:23 pm, Dec 18, 2025*