

Oak Bluffs

Community Development Council

Meeting #93

Minutes of 04.01.2009

9am Town Hall Meeting Room

Members in attendance:

Nancy Phillips, Terry Appenzellar, Priscilla Sylvia, James Westervelt and Alison Shaw (recorder)

Members absent:

Iona Pressley, Richard Westcott, Renee Balter

Item: Minutes

Minutes of the 03.18.09 meeting were read, amended and accepted.

Item: Cost of Services

Terry reviewed her COS report, beginning with the "Definitions" and cost allocation methods (Page 1) – these include Standard, Modified Standard, Summer Allocation and Modified Summer Allocation. She proposed to walk us through the report, and then we can all look at it closely between now and the next meeting.

It was agreed that the total cost of health insurance should be based on 201 people, which includes 140 current employees (and 61 retirees), and to determine the cost on a per capita basis. Still need to break it down further and figure out in each department how many people get insurance from the town. **Terry** will then re-calculate the numbers in "Personnel Costs Add Back" (Page 2). It was agreed to remove Fire and Ambulance out of this mix (for health insurance).

Terry noted in the "Summary" (Page 3) that the letter in the first column designates a grouping (i.e. Assessors and Tax Collector are grouped).

"Summary Sorted" (Page 4): It was agreed to put Police, Fire and Ambulance together. Also, to put Marina, Parks and Highway together.

"Expenses vs. Revenue" (Page 5): There was discussion about how to allocate debt.

"Administrative Offices" (Page 9): Used Standard methodology – treated it like overhead.

"Other" (Page 10): The reason **Terry** grouped these together is that these are non-people costs. Used the Standard methodology.

"Related Organizations, Share of FY 09 Budget" (pie chart): This represents when the schools are included.

Priscilla commented that the debt should be no more than 10% of the budget.

"Expenses vs. Revenue" (bar graph): **Terry** will go back and re-do this to include debt.

"Individual Departments" (Pages 11-27): **Terry** noted that for each department the methodology is in green. Also, if Business vs. Residential isn't 10/90%, there is an explanation below. If there is revenue, it is lower left on the page. **Priscilla** proposed we have a definition for what is "Revenue" – services for which the department takes in fees. In some cases revenue goes back into the general fund, in other cases the departments have revolving funds, or there may be cases where money goes to the state.

Ambulance: **Jim** questioned whether the length of the summer season isn't longer for the Ambulance. **Terry** answered that we need to use a methodology which is consistent rather than using separate methodologies for each department

Council on Aging and Library: **Terry** will treat them the same and make them both Summer Modified.

Everyone will check over and follow up on the department they were responsible for. **Terry** will make some changes in her report based on today's meeting and any additional information that is gathered, and re-send the report to the committee.

Terry proposed that going forward we should ask to meet with the Finance Committee after Town Meeting.

Meeting Adjourned 10:05am

Next meeting 04.15.09, in the Town Hall