

Town of Plymouth

80 Main Street, Terryville, CT 06786
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Board of Finance

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1. Call Meeting to Order: Jim Kilduff, Chairman called the scheduled Meeting May 10, 2018 Board of Finance Meeting to order at 7:00 p.m. in the Assembly Room at Plymouth Town Hall. Members in attendance: Victoria Carey-Vice Chairman, James Zalot-excused absence Jay Dorso-excused absence, Pattie DeHuff, and Briana Brumaghim. Also present: Ann Marie Rheault - Director of Finance and Town Councilwoman Sue Murawski

2. Pledge of Allegiance

3. Notice of Fire Exits

A motion was made by Vicky Carey, seconded by Pattie DeHuff to add to the Agenda Item 8 an update on the state budget.

Motion passed unanimously

4. Review and take action if necessary on a Sinking Fund request from the BOE. Items to be discussed: Terryville High School Cement replacement (2) Lighting fixtures (3) Walk-in cooler upgrade.

Jim Kilduff read into record a letter from the Plymouth Board of Education, dated May 10, 2018 addressed to Mr. James Kilduff, Chairman – Board of Finance.

RESOLVED: At the regular Board of Education Meeting On Wednesday, May 9, 2018, a motion was made and passed, per recommendation by the Finance/Operations Subcommittee at their May 9, 2018 meeting to utilize \$17,302.15 of the Sinking Fund with respect to the following:

Repair Sidewalks, Terryville High School. \$17,302.15

Jim Kilduff read into record an email from Dr. Martin Semmel to Jim Kilduff dated May 9, 2018 re: THS Sidewalk Patch Explanation –Sinking Fund Request

Briana Brumaghim stated can we be more specific about what exactly the \$17,302.15 pays for.

Ann Marie Rheault stated this is a request for a withdrawal from the Sinking Fund according the Sinking Fund Policy that the Board of Finance approved.

Ann Marie Rheault stated this is an expenditure out of the Board of Education Sinking Fund.

Briana Brumaghim questioned the email explanation and the difference between the sidewalks being patched with Elephant Armor and the water sealant that would be used later in June.

Vicky Carey stated now this is a safety issue and needs to be addressed.

Pattie DeHuff read into record for informational purposes the Special Appropriation process.

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TOWN CLERK
PLYMOUTH, CT
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD

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Vicky Carey explained why the Sinking Fund was created and what it is intended to be used for.

Jim Kilduff stated will follow-up and provide copies of signed Sinking Fund Agreement for the Board of Finance.

Jim Kilduff stated will follow-up with Dr. Martin Semmel on clarification of paragraph 2 of above email dated May 9, 2018.

Vicky Carey made a motion, seconded by Pattie DeHuff to approve \$17,302.15 from the Sinking Fund for repair of the sidewalks at Terryville High School. The sidewalks will be patched/repared with Elephant Armor. The sidewalks that will be sealed with a water block and water repellent contingent that they will follow-up prior with explanation of paragraph 2 for their further concerns at the High School for the rest of the sidewalks that need to be skim coated and covered with a water sealant.

Motion Passed unanimously

5. Discussion and update on Police Low Band Hot Line replacement.

Jim Kilduff read into record a Memorandum from Robert Wright, which detailed and explained the Police Low Band Hot Line replacement.

Jim Kilduff stated spoke with Chief Karen Krasicky and confirmed that it is an antiquated piece of equipment. Although equipment is presently working - is not reliable.

Martin Sandshaw stated the reason that it was not previously put into Capitals when the budget was presented was the equipment was working then and wanted to be prudent.

Martin Sandshaw stated at our last meeting on April 16, 2018, voted on replacement to not exceed \$3,500 unanimously and this would come out of the extra duty fund.

Jim Kilduff stated will keep open line of communications to keep apprised on events.

Vicky Carey stated need Capital Improvement Committee to draft out to all committees and departments, when budget is presented, that is it, unless emergency appropriation or one time appropriations.

Martin Sandshaw stated on this month's Agenda will include a five-year plan to present to Capitals and follow procedure.

6. Initial discussion of revolving account: Recreation

Jim Kilduff read into record Michael Ganem's drafted special revenue for Revolving account for Plymouth Parks & Recreation and its explanation and the Charter.

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Jim Kiluff gave examples for discussion purposes only some of the different ways other towns in and out of state run their programs.

Jim Kilduff stated the Board of Finance is only an advisory on these special revenue accounts and briefly elaborated.

Briana Brumaghim stated we have talked about the special revenue accounts operating on the same basis and being tweaked for their own special intended purposes.

Jim Kilduff stated the question is how much should the excess be allowed to build-up and should there be a cap.

Brian Brumaghim stated any additional money should be set aside which would be a responsible savings account.

Pattie DeHuff stated if excess then the cost of the programs then could be reduced to possibly increase participation.

7. Municipal Fraud Risk Assessment Update

Jim Kilduff stated met with Blum Shapiro in reference to modernizing our computer systems part of process, which would include and ensure extensive training be provided.

Jim Kilduff stated the timing of the Fraud Risk Assessment, have already minimized cash handling some controls are in place along with inventory checks and briefly elaborated.

Jim Kilduff stated timing is important since we do want to have to do this process twice.

Pattie DeHuff stated the Board of Finance allotted money for the process of Fraud Risk Assessment and cannot carry over.

Ann Marie Rheault stated confirmed would need purchase order to start process.

Briana Brumaghim questioned the estimated timeframe for implementation of system.

Ann Marie Rheault stated met with Edmunds & Associates, along with Board of Education -asked questions, brought forth concerns, compared differences in both systems; decide system capabilities, pros and cons, and questions regarding the overall account structure.

Ann Marie Rheault stated recently a uniform chart of accounts project from the State of Connecticut requested that Plymouth provide our trial balance be mapped to the uniform chart of accounts project. By implementing a new system we would try to wrap into that uniform chart of accounts as much as possible and briefly elaborated.

Ann Marie Rheault stated goal is accomplishing the process of getting the Board of Education information to load into town's system automatically.

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Ann Marie Rheault stated Board of Education presently is an expense ledger system and feeding that information into our system, which now is done manually - this would eliminate the manual process that would increase overall efficiency and productivity.

Ann Marie Rheault stated target date would be a goal for end of next fiscal year.

Ann Marie Rheault stated separate tax structures, cannot combine Board of Education since they are a different tax entity from town.

Ann Marie Rheault stated priority is system upgrade, server not supported, deficiencies in software, and in what we need going forward.

Ann Marie Rheault stated priority is to implement the system - shared platform would help facilitate processes and would improve efficiency. There is multitude of fund activity at the Board of Education, we summarize into general ledger, expedite process, eliminate manual processes, and briefly elaborated.

Ann Marie Rheault stated goal is to sharing and consolidating systems and processes which will reduce risks.

Ann Marie Rheault stated potentially payroll in house this may be more cost effective.

Jim Kilduff stated part of the problem is that we are not modernized and many manually extensive processes.

Pattie DeHuff questioned the manual processes of the Board of Education.

Ann Marie Rheault gave example of Board of Education's Grant Fund accounting process i.e. Grant Fund Checking Account. The Grant activity then we manually summarize in order for us to record all journal entries in order to get that activity recorded into Grant Fund 127 to be in the financial results.

Ann Marie Rheault stated if we had the ability to have the accounts set up in the general ledger for the Board of Education – that they could do their activity/process and then we can instead of manually entering data – instead feed via export, import or automatic dependent on system chosen, which would eliminate any possible keying errors. Transactions would feed directly into our system instead of presently now going through multiple manual steps and speed up process.

Briana Brumaghim stated we have \$25,000 for feasibility study not for software system.

Jim Kilduff stated will review and follow-up.

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8. Update on the State Budget

Ann Marie Rheault gave update on the General Assembly adopted State Budget 2019- Note *New Numbers are preliminary estimates and are subject to change.

Description	FY 2019 Proposed	*New numbers
PILOT State Property	458	5,936
ECS Grant	8,623,462	9,778,621
Locip Capital Projects	112,716	112,146
Pilot Pequot	No change	
Town Aid Roads	No change	
Municipal Projects	No change	

Ann Marie Rheault stated one important change that passed in the legislature regarding budget is that it prohibits the governor from cutting town grants to achieve any savings.

Ann Marie Rheault stated tentative new proposed mill rate dependent on if approved and reiterated these numbers are not yet approved and briefly elaborated.

Briana Brumaghim stated town is making up gap in Board of Education’s budget and that there is not suddenly an extra 1.1 M in our proposed budget.

9. Public Comment

Melanie Church, 328 Main Street, Terryville – ECS money comes back to town, teachers - health plan further cuts, follow a balance budget and accountability for overspending, Board of Education spending reporting, Revolving Account, and WPCA Pensions.

Jim Moslak, 18 Carriage Drive, Terryville – sidewalks at the Terryville High School, Low Band Hot Line replacement, and Revolving Fund.

10. Correspondence

None

11. Board Member’s Comments

Pattie DeHuff – amnesty period at Transfer Station- annually, 2017 audit

Vicky Carey – None

Briana Brumaghim – attended charter revision hearing, noted spoke under public comment that further clarification of budget approval process.

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12. Adjournment

There being no further business of the Board of Finance, a motion was made by Vicky Carey, seconded by Briana Brumaghim to adjourn at 8:50 p.m. This motion was approved unanimously.

Our next meeting is currently scheduled for May 17, 2018.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary