

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 Special Meeting November 19, 2018, Board of Finance Meeting to order at 7:09 p.m. in the Assembly Room at Plymouth Town Hall. Members in attendance: James Zalot, Pattie DeHuff, and Briana Brumaghim. Also present: Ann Marie Rheault - Director of Finance

2. **Pledge of Allegiance:** Jim Kilduff, Chairman led the group and audience in the Pledge of Allegiance.

3. **Notice of Fire Exits:** Jim Kilduff, Chairman, noted the fire exits.

Jim Kilduff stated a correction to Agenda Item No. 6 the corrected figure should read \$39,911.75.

Correction:

8. Discuss and take action as necessary on BOE Sinking fund request to move \$39,911.75 from unspent encumbrances to the BOE Sinking Fund.

Jim Kilduff stated Agenda Item No. 8: Discuss and take action as necessary on Town Council approval of a transfer of \$4,000.00 from the Parks and Recreation Special Revenue Fund will still be covered.

*Note: Michael Ganem, Parks & Recreation Director could not be in attendance this evening.

James Zalot made a motion, seconded by Briana Brumaghim to correct Agenda Item No. 6 change figure from \$46,686.75 to \$39,911.75 and Agenda Item No. 7 will become Discuss and take action as necessary on Town Council approval of a transfer of \$4,000.00 from the Park and Recreation Special Revenue Fund.

Motion passed unanimously

4. **Report from the Tax Collector**

Joe Kilduff distributed the Town of Plymouth, Tax Collections by Month, Fiscal Year 2018/2019 (as of 10/31/18)

5. **Tax Collector's Report**

Joseph Kilduff distributed/reviewed the Town of Plymouth -Tax Collections by Month Fiscal Year 2018/2019 (as of 10/31/18)

10 DEC - 3 PM 3:50
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD
PLYMOUTH, CT
TOWN CLERK
Briana Brumaghim

| Mon | Current Property Taxes | Current MV Taxes | Prior Years Taxes | Personal Property Taxes | Interest & Lien Fees | Anrg. Fees | MV Supp. | Total |
|------------|------------------------------|------------------------|-------------------------|-------------------------------|----------------------------|-----------------|-------------|-------------------------|
| Oct. | 118,837.67 0.49% | 79,909.14 2.35% | 69,253.76 13.85% | 12,475.11 1.03% | 25,383.45 10.15% | 396.51 1.98% | 0.00 % | 306,255.64 1.02% |
| YTD | 12,564,322.70 51.79% | 2,963,116.72 87.13% | 266,843.04 53.37% | 689,055.60 57.05% | 100,505.77 40.20% | 641.09 3.21% | 0.00 % | 16,584,484.92 55.27% |

Joseph Kilduff distributed a Property Delinquency List for comparison/discussion, foreclosures processes and/or issues and briefly elaborated.

Joseph Kilduff stated the Motor Vehicle Supplemental Tax bills were not sent out and briefly elaborated.

Jim Kilduff questioned how current is this property list.

Joseph Kilduff stated current as of today.

Briana Brumaghim questioned if the list is basically private properties.

Joseph Kilduff stated mostly residential some commercial.

Briana Brumaghim questioned how owners are notified.

Joseph Kilduff stated three notifications are sent out before liens are filed and all are done according to state statutes and briefly elaborated.

Joseph Kilduff stated the January Tax Bill is included in the July Tax Bill which is the owner's responsibility to stay current since we don't rebill in January for cost saving reasons.

Pattie DeHuff questioned by law you are not obligated or required to send another tax bill in January.

Joseph Kilduff stated "No", we do not rebill and technically this is one bill -split into two installments most people are escrowed which do not affect them and briefly elaborated.

6. Discuss and take action as necessary on BOE Sinking fund request to move \$39,911.75 from unspent encumbrances to the BOE Sinking Fund.

Jim Kilduff received Accounts by Facility Reports from the Plymouth Board of Education

Accounts By Facility**11/01/2018 10:07:01PM Fiscal Year 2018-2019**

| | Orig. Budget | Adj. Budget | Mtd Expended | Ytd Expended | Encumbered | Non PO-Encumb | Balance | %Exp. |
|------------------------|-----------------|-----------------|----------------|----------------|--------------|---------------|-----------------|--------|
| Grand Total for Report | \$24,037,791.00 | \$24,037,791.00 | \$1,647,060.10 | \$5,737,348.91 | 1,177,660.78 | 0.00 | \$17,122,781.31 | 28.77% |

Dr. Martin J. Semmel, Superintendent of Schools introduced Paul Hendrickson, Business Manager.

Dr. Martin J. Semmel, Superintendent of Schools discussed quick update on budget, highlights of school year and sinking fund and briefly elaborated.

Dr. Martin J. Semmel shared an email monthly update that was sent to parents.

Dr. Martin J. Semmel distributed the Plymouth Board of Education Budget Presentation and Workshop Schedule.

Paul Hendrickson, Business Manager distributed and discussed a graph/chart that represented the Cumulative Total Board of Education Budget % By Month for 2016-17, 2017-18, and 2018-19 (Spent vs Budget)

Dr. Martin J. Semmel stated we have brought back some out placed students which has increased spending on in-house items - will continue to pay close attention to this which is unpredictable, and briefly elaborated.

Dr. Martin J. Semmel discussed LED conversion lighting advantages/savings; Insurance State Plan 2.0 premium- claims will affect rate increase, student achievement – District/School improvement plan, goals and efforts.

Dr. Martin J. Semmel noted/highlighted - highest graduation rate at Terryville High School for 2018, absenteeism down, free or reduced lunch population increase partly due to Husky, number of students taking higher level math in Middle School and more students taking AP classes/courses at Terryville High School, STEM, Coding-Middle School, Robotics-Elementary, Personal Finance, adding Fire Course, students fitness scores up, tentative newly added classes for next year, and advanced manufacturing visits/field trips.

Pattie DeHuff questioned how far along is the Board of Education on the possibility of combining schools.

Dr. Martin J. Semmel stated no definite timeline -started talking to agencies that do facility studies, they provide demographics (future), provide possible scenarios/suggestions of our current spacing and briefly elaborated.

Briana Brumaghim questioned possible regionalization options.

Dr. Martin J. Semmel stated still open to conversation with other, Boards, Town Councils, etc. We have done regional work in shared services/cost i.e. (Food Service Director), oil for savings, -studies are mixed in reference to regionalization/dependent cost savings.

Briana Brumaghim questioned you mentioned the qualification in reduced/free breakfast and lunch increase. Is the Board of Education looking into getting this for the entire district?

Dr. Martin J. Semmel stated plan is to try to apply/request for all schools to receive free lunch and we should have no problem qualifying if they don't change the numbers.

Pattie DeHuff stated I don't think we should encourage that though – Parents should be responsible for feeding their children, state push back to municipalities and parents preferences of food choice and briefly elaborated.

Dr. Martin J. Semmel stated still parents would be allowed to send their kids with their own lunch.

Dr. Martin Semmel stated school lunch is using healthy food choices per government standards.

Pattie DeHuff questioned what the new total amount in the Sinking Fund would be.

Paul Hendrickson stated, roughly \$169,000.

Pattie DeHuff made a motion, seconded by James Zalot to move \$39,911.75 from unspent encumbrances to the BOE Sinking Fund.

Motion approved unanimously

7. None*

8. **Discuss and take action as necessary on Town Council approval of a transfer of \$4,000.00 from the Parks and Recreation Special Revenue Fund.**

Pattie DeHuff made a motion, seconded by Briana Brumaghim to approve the transfer of \$4,000.00 from the Parks and Recreation Special Revenue Fund to general fund to cover items purchased that was previously approved by the Town Council.

Motion passed unanimously

9. Finance Director's Report

Ann Marie Rheault discussed the positive strides taken to move the town's rating –stable outlook and briefly elaborated.

Ann Marie Rheault distributed and discussed:

Town of Plymouth General Fund Revenue/Expenditures Summary 10/31/2018

| TOTALS | | FY2018-19 ORIGINAL BUDGET | YEAR-TO- DATE ACTUALS | ENCUMR. | TOTAL YTD WITH ENCUMBR | Y-T-D VARIANCE POS. (NEG) | PERCENT VAR. POS. (NEG.) |
|----------------------------|-----------|---------------------------------|-----------------------------|-----------|------------------------------|---------------------------------|--------------------------------|
| | MUNICIPAL | 16,954,279 | 5,884,569 | 810,547 | 6,695,117 | 10,259,162 | 60.51% |
| 099 | EDUCATION | 24,037,790 | 5,737,349 | 1,177,661 | 6,915,010 | 17,122,780 | 71.23% |
| TOTAL GENERAL FUND EXP. | | 40,992,069 | 11,621,918 | 1,988,208 | 13,610,126 | 27,381,943 | 66.80% |

YTD GENERAL FUND SURPLUS (DEFICIT) 5,640,661

TSB General Fund Bank Account Balance 10/31/2018 \$5,478,802

(A) Parks and Rec. Dept. expenses not adjusted for year-end transfer of rec. exp to separate fund

(B) Extra Duty revenue and expenses not included in general fund results

Amended budget reflects any line item transfers approved by Board of Finance

10. Discuss and take action on request for final FY 2018 Budgetary Transfers.

James Zalot made a motion, seconded by Briana Brumaghim to transfer line items as presented for Fiscal 2017-18 to balance line items to cover deficits in any line items the final FY 2018 Budgetary transfer.

Motion passed unanimously

11. Fraud Risk Assessment update

Jim Kilduff stated a fraud line issue will discuss at next meeting.

12. Public Comment

None

13. Correspondence

Received memo from Ann Marie Rheault, Finance Department regarding past issue of lap top for Board of Finance Recording Secretary.

Ann Marie Rheault stated this would need to be voted on since it will come out of the Board of Finance's budget.

14. Board Members Comments

Pattie DeHuff – Next Fiscal Year will not be any easier, website, charter, and cost cutting measures.

Briana Brumaghim – questioned Dial-a-Ride van
James Zalot - None

15. Adjournment

There being no further business of the Board of Finance, a motion was made by Pattie DeHuff, seconded by Briana Brimaghim to adjourn at 8:30 p.m. This motion was approved unanimously.

Our next meeting is currently scheduled for December 20, 2018.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary