

Town of Plymouth

80 Main Street
Terryville, CT 06786
<http://www.plymouthct.us>

Board of Finance

Tel: (860) 585-4001
Fax: (860) 585-4015

1. Call Meeting to Order - The Regular Meeting of the Town of Plymouth Board of Finance was called to order on Thursday, October 17, 2013 by Chairman Ralph Zovich at 7:03 p.m. in the Assembly Room, Plymouth Town Hall. Members in attendance: Pat Budnick, Vicky Carey, Peter Cook, Mike Drozdick, Ralph Zovich. Also present: David Bertnagel, Director of Finance; Robin Gudeczaskas, Recording Secretary; DiAnna Schenkel, Council Liaison. Excused absent: Dan Murray.

2. Pledge of Allegiance

MOTION: To add Board of Education Update as agenda item 3 and all others move down by Vicky Carey; second Pat Budnick and the vote unanimous.

3. Board of Education update- Mike Santogatta, Business Manager, stated the major issues are repairs, boiler across the street is being repaired; no variances in payroll, utilities look good. The Superintendent is making preparations for budget development for next year; all reading and math coaches are in place; Title 1 grants came in and preliminary number cut by approx. \$22,000 and are now making adjustments in hours and days. Mr. Santogatta thanked Chairman Zovich for his tenure as he has been Chairman since he came to the district, has been a wealth of information and leadership is great. Working with everyone on the Board of Finance is refreshing compared to what towns and cities have and rapport on both sides of street has been wonderful. Chairman Zovich stated that is reciprocal and without the cooperation of him, and the Superintendent, we would not have accomplished what they did, and he hopes that will continue as you are always looking for cost savings, protecting interests of the school system and the taxpayers and he sees both sides of the fence.

4. Approve Minutes:

a. Regular Meeting Sept. 19, 2013 – minutes had gone to the wrong email and not to Ralph's but are here tonight to review.

b. Special Meeting Sept. 30, 2013

MOTION: To accept the minutes of September 19, 2013 and the September 30, 2013 minutes by Peter Cook; second Pat Budnick. Discussion: September 19th: Peter's last name is spelled incorrectly. Vote: unanimous.

5. Mayor's Report – Dave Bertnagel stated Lot 11, Lassy Court, has closed and starting construction; purchase order for vehicles is out and the State has signed off on paperwork for 5 vehicles (\$22,000 each) and will have net saving of \$60,000. One Crown Vic will be going to WPCA.

6. Discuss & take action on closing of all municipal funds for FY 2012-13:

a. Review draft of Annual Financial Report to be distributed to public. Dave Bertnagel reviewed draft noting audit letter stated no findings, no discrepancies reading into record the bottom paragraph in the first page “in our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Plymouth, Connecticut, as of June 30, 2013 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United State of America”. Chairman Zovich stated this is the first year we have received the draft in October. Schedule of revenues and other financing sources, report of Tax Collector, special revenue funds reviewed. Discussion held. The final document will be 46-48 pages.

MOTION: To accept the DRAFT “Town of Plymouth Citizen’s Annual Report” for fiscal year ending June 30, 2013 as presented with amendments by Pat Budnick; second Mike Drozdick. Discussion: Dave Bertnagel stated the Town Council had a contest for a cover picture, the town seal will appear on Mayor’s letter and there will be a introductory letter. Pattie DeHuff, 20 Lynn Avenue asked (a) how much is in BOE sinking fund at this time. Chairman Zovich stated \$190,315. (b) document is about 46 pages and hasn’t it been closer to 100 pages. Chairman Zovich stated this is the short version and retitled “Citizen’s Annual Report”. The Comprehensive Annual Report with all of the auditors explanations and appendix with statistical data and government account explanations will be available and put on the website once the Board of Finance receives and accepts it. Dave Bertnagel stated last year they made 350 copies. (c) open space account, what is that. Dave Bertnagel stated it was established years ago, town clerk collets fees and they are deposited in there, \$3 for every document filed is designated for open space by way the State law is written and at some point needs to be appropriated and used to purchased open space. Melanie Church, (a) where is FEMA for salt/sand and overtime and where in report; Dave Bertnagel, capital nonrecurring in report. (b) if we are getting money back that is what is saving public works budget.

Vote: Vicky Carey, yes; Peter Cook, yes; Pat Budnick, yes; Mike Drozdick, yes. Further discussion held on number of copies to be printed; 250 per district or 500.

b. Set date for meeting with independent auditors from Blum Shapiro. Commission asked that the auditors be at the next meeting on November 21st at which the Mayor will open the meeting and a new chairperson will call upon the auditor to present the annual report.

7. Discuss & take action on following items in current FY2013-14 General Fund budget:

a. Status of delinquent tax collections and updates (if any) to Tax Sale List
Chairman Zovich read into record a handwritten note from Ted Scheidel on payoff breakdown on Jasper Assoc for foreclose between taxes, interest and liens: Delinquent taxes of \$519,836.62; Interest \$282,945.01; Lien Fees of \$144.00.

b. Recommended transfers between accounts, as req’d. – No transfers

8. Discuss & take action on revised draft of Accounting Policies & Procedures manual. Dave Bertnagel stated he will have Rich Trudeau go through the technical aspects of this manual; Chairman Zovich noted the same organizational chart from the Annual Report will be inserted in this manual. Discussion and review held on Draft stating Appendix, sections numbered; revisions made at last meeting reviewed. Also, Index A.2 “Governing Documents” is a new section; Information Technology Services (ITS)

corrected throughout and Mr. Trudeau will update applicable sections with correct terminology; Special Backups, third bullet item add “before year end closes prior to audit adjustments.”; Special backups c72, change years from 2 to 5 in all locations; Chart of Accounts; D2 change chief accountant to accounts payable clerk.; forms for budget request are used and will be included in appendix; Public hearing, use on or before April 23; Dave Bertnagel stated the Board of Education Business Manager and the Town Treasurer are the authorized signatories on BOE accounts. First line at end add “on town accounts”; Section F5 – changed petty cash vs. cash drawer account; BOE, \$500 is for the lunch program and amount to be verified. Director of Finance is a petty cash account not a cash drawer. Cash drawer comes out and goes to petty cash in amount of \$100. Section G, deposit and application of revenues; G2, night deposit system does not match with AND system in glossary (AND to be removed). H1 Purchasing procedures. J3, line 7, a backup should be made (delete “special”). A final Draft will be prepared and brought back to the Board for approval.

9. Executive Session for Personnel Matters.

Do not have need for Executive Session.

10. Finance Director’s Report – Dave Bertnagel stated he has been notified that Ana Legassey has accepted another job with the Town of Plainville. She is on election ballot and there will be a special election at some point. Very sad to see her leave but can understand reasoning. This Board has authority to set salary of tax collector per Charter. Chairman Zovich stated Mrs. Legassey has notified the Mayor she has accepted the position in Plainville.

11. Public Input

a. Melanie Church, 328 Main Street, (a) spoke to a council person and understand some billing or getting bills here with no purchase orders and done routinely, Harwinton Tree Service. Dave Bertnagel stated every bill has a purchase order assigned to it. (b) this person, Harwinton Tree Service, giving out bill and town paying before services were rendered and a practice going on. Dave Bertnagel stated they had situation sent to Council as a practice in one point in time where invoice submitted at end of year and practice going on 8-9 years and internal issue in public works and process stopped 3 months ago after meeting with individuals, Mayor and Director of Finance. He stated Harwinton Tree had a legitimate bid, there was purchase order on it and processed invoice as if work was done. Discussion held. (c) highway department is getting security cameras and concern is where feed is going and for safety reasons it should go to police department. She never saw it come up for bid and all of a sudden done and knows it cost over 10,000. Dave Bertnagel stated this is an executive session item as it talks about security of the town. The police department has access to everything and they are the central point.

12. Correspondence

a. Letter from Ronald Hasteed Inc re Wilton Road Dam and courtesy copy sent to our Board; portions read into record. This will be a \$5000 expenditure.

13. Board Member Comments

- a. Vicky Carey - good luck Ralph and you will missed
- b. Peter Cook - pleasure working with Ralph
- c. Pat Budnick – enjoyed Ralph’s chairmanship

d. Mike Drozdick - hard trying to visualize someone else
e. Ralph Zovich - thanked all members and especially Dave. One of things most proud of is we were able to come to general consensus, respected each other's differences of opinion and everyone was supportive of the final budget. Hope you can go forward and live with decision of majority. Handed gavel to Vice Chairman Carey for next month's meeting.

14. Adjournment

MOTION: To adjourn by Vicky Carey; second Pat Budnick and the vote unanimous.
Meeting adjourned by 9:15 p.m.

Respectfully submitted,

Robin Gudeczauskas
Recording Secretary