

Town of Plymouth

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Board of Finance

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1. The Regular Meeting of the Plymouth Board of Finance was called to order on Thursday, February 26, 2015 at 7:00 p.m. by Chairman Peter Cook in the Assembly Room, Plymouth Town Hall. Members in attendance: Vicky Carey, Peter Cook, Pattie DeHuff, Michael Drozdick, Jim Zalot. Also present: Mayor David Merchant; AnnMarie Rheault, Interim Director of Finance; Joe Kilduff, Tax Collector; Robin Gudeczauskas, Recording Secretary; Council Liaison Sue Murawski; Councilman Bill Hering. Excused absent: Dan Murray.
2. Pledge of Allegiance
3. Tax Collectors Report – Distributed and reviewed tax collections through Jan 31, 2015; also July 1 to today collection (current year and back taxes); overview given. On track to make budget; good progress with back tax. Current year at 95.32%; over \$900,000 for February in collection. Back tax update given; working with 2 attorneys with approximately 200 properties owing back taxes; number in probate, 1-2 or 3-5 years and will create report for next month.
4. Fiscal Year 2015-2016 Budget
 - a. Presentation/overview by Interim Director of Finance and Mayor – updates in future will be individual sheets to replace. AnnMarie noted changes from Monday draft; added summary pages of revenue and expenses by category. Expense line item changes: salary in Comptroller changed to reflect 1.5% increase from last year's budget; dept 041, formulas were incorrect with overall department total changed 897,255 to 915,230; Dept 080 with new account in left column and will add numbers to break out the park and recreation department pieces with total for department 248,940; Capital projects amount recommended was 225,000 line item under public works and changed to 200,000; front loader for transfer station and addition to replace ford truck at 75,000 and net of those in general fund funding down to 643,109. Mayor stated mill rate was 34.85 and this budget brings to 34.92 representing increase 7/100 of a mill. Increase in grand list reviewed. Mayor gave overview including BOE budget update and number put in was a 250,000 increase as a placeholder stating he feels they need some increase and it is the BOE's job to come and convince the BOF if they needs more money. AnnMarie stated the budget is not restructured but in highway more detail added; parks and rec need to isolate parks from recreation programs. Pattie DeHuff asked to go back to page 1, mill rate – Ann Marie will go through and determine where numbers are coming from and what the right numbers are. Total fund revenue is a summary and rolls from detail of revenue accounts; foreclosure sale proceeds is a new account meant to isolate the money we get that will show what we are taking in when we get money from foreclosures

and legal fees will be in an expense line item. Government Grants are firm numbers received this week from the State, reviewed. Operating transfer in of 60,000 is to fund the police car purchases for this year from the police extra duty fund. Comptroller's office added grant administrator for part time position, background given and goal is to have better handle on all grants, applied for, can be applied for and spending against grants; bank charges, previously that line item was not running through the general fund, reviewed noting fees for wire transfers, bounced check fees, etc. Human Resources, contract services up and for person doing HR function. Mayor Merchant stated this person has been getting files back in order; meeting with employees; discussion held. Page 12 recommending the assessor office be part time which was part of the recommendation last year and staff there will work part time in building inspectors office. Town audit, we need to sign contract soon and need to go out to bid. Salary for registrars and why increase; Mayor will verify but believe it was hours increased and not pay. Legal services increases, reviewed; two new line items for foreclosures, reviewed and discussion held. Insurances, worked with HD Segur and got best estimates, reviewed. Will have 10% on property and casualty; umbrellas are 7%; Insurance claims and deductions is our deductible. Tax Collector, line item under tax refunds and the Town Council has to approve tax refunds and previously not a budgeted item, reviewed. Employee benefits reviewed; health insurance going into HSA policies and until contracts are settled cannot give exact number. Benefits heart and hypertension, one person and will have to pay final payments, portion this year and portion next year. Probate court in Bristol is relocating from city hall and rebuilding a probate court in a remodeling school and 3 towns have to put up this money and a one time expense or 78,600. Emergency management, generator maintenance; Mayor Merchant stated all generators in town are in emergency management. \$200 increase for dog warden. Some new line items for wireless charges for iPads for fire, police, fire marshal and billed out to their department and for police department included Accucom system. Page 19, town hall maintenance, new line items per Charlie's request to split out to separate repairs from supplies/equipment; also sewer use fees that was on 026 and corresponding increase in 043 and just a move from one department to another. Street lights in utilities are contracted rates and going up. Sidewalk repair sand expansion should be under capitals per Vicky Carey; Dan had question on dam maintenance and inspections as we have line item in capitals with only one more dam needing inspection. AnnMarie noted 044 drop in contract services, reviewed. Maintenance garage has new accounts as new line items, reviewed. Building inspector, took out part time blight official; moved salary secretary. TAHD, small increase and fees paid based on per capita. Ambulance Corps, will check on additional request. Dial a Ride expense is fees to run program and a portion comes back in a grant. Recreation department reviewed breakdown of line items. North Main Street Reservoir needs to be added to capitals or in budget. AnnMarie will put together a debt service schedule. Industrial park, contractual services, increase \$10,000 stating Craig doing a lot

of work to get us a large portion of grant money not being applied for. Pattie DeHuff questioned (a) cap projects, Ann Marie stated 3rd year money was budgeted and will look back at budget. (b) Main Street Streetscape and Safe Routes, is that refundable; Mayor Merchant stated that is a grant, reviewed.

5. Public Comment

- a. Michael Ganem, Parks & Rec Director distributed summer/spring brochure, reviewed highlights of a teen travel camp in conjunction with Bristol Parks and Rec; reviewed youth basketball program growth giving shout out to volunteers who coach teams; budget submitted last year had 7500 in revenue and now over budget but brought in 16,000 in revenue, overspent in equipment. Areas or projects added since he came aboard includes Plymouth Reservoir recreation, community garden, born learning trail, small gardens in town, skate park coming on line. He would like to continue to utilize Brianna as assistant program coordinator and action to make her an employee vs independent contractor. Budget reviewed stating a timing issue with recreation department due to summer program which begins prior to July 1st. AnnMarie will prepare estimated numbers for end of the year for March 12th. (b) volunteer service to the town reviewed; reviewed 5 North Main Street that has been attacked with graffiti; EDC advertised Structus and advertised making property marketable; the town now has a suitable tenant.
- b. Rae Ann Wolcott, Assessor for Town of Plymouth, clarified that there are not 2 full time people in office giving background of department and how changes will limit services to the town, cannot get work done. Reviewed programs, need for field work; will not get grand list completed and will put note out to taxpayer. She does not do personal property and all mailings are done by clerk; she does reports; her computer generates reports. With no disrespect to Joe who has done a wonderful job but she does not understand why he town clerk and she is making less than a tax collector who came in in January.
- c. Janet Olmstead – started upstairs in 2008 and not enough work in that office and went to other offices and assessor's office has more to do; she has worked very hard and does what she can; mailings, phone calls and inputting. The assessor brings in all the property, motor vehicle; you don't want a part time assessor. To cut a position and the most important position in this town is foolish.
- d. Chris Simo Kinzer – question for Mayor as at the last meeting indicated when took office had concerns about control the Finance Director had and what steps has he taken to control that and assure checks and balances. Ann Marie Rheault gave response that it is a work in progress and continuing to make a list of things to address and areas where need to keep control such as grants she spoke of earlier; all departments are responsible to manage their department and be aware of expenses and there was not a lot of reporting going back to those departments. Chairman Cook stated reconciliation is not being done by someone writing checks and bank reconciliation is not being done by one person and not just one person can do transfer between accounts. Mayor Merchant stated dual control was lacking. Chairman Cook stated the BOF Policies and procedures manual will be thoroughly reviewed after budget season. AnnMarie stated paper trail was

- lacking and being put in place.
- e. Melanie Church, 328 Main Street, still would like to see a full forensic audit; don't think it was just paying bills and that is misappropriation of funds whether done by David or anyone else. There was a question on BOE side and they had a forensic audit. \$972,000 was spent and not spent without having misappropriations. Also, layoffs, laying two off and adding a half person; when hired Paychecks to do payroll only needed a payroll person for 12 hours a week and now have that person full time; talking about hiring someone for grants, hiring for parks and rec; before you can lay off these people get the first position and they bump. We know David took 808,000 and 972,000 was spent.
 - f. Rob Wilcox, South Main Street – seems role of assessor and assistant are more vital than extra people in parks and rec; assessor is essential and parks and rec is not. Question to Mayor, BOE proposed 4.4 and we go every year and he is saying 250,000 and is that arbitrary. Chairman Cook stated at beginning of meeting the Mayor said \$250,000 was a placeholder and up to the BOF to decide.
 - g. Dan Gentile – 269 Mt. Tobe Road – when did they forensic audit and had money within budget to do that and took 3 months but was over 30,000 and if guesstimate in one year would be 250,000 per year and is that in your budget. Sounds like Ann Marie and the Mayor have a handle on it, making everything accountable. A forensic audit would cost this town a lot of money and not in your budget to do and where will you come up with 750,000 or 1 million. Sometimes you need to take common sense into factor.
 - h. Cathy Paskus, 4 Arrow Drive – compliment the Mayor and new finance director on job done, integrity and finance board for what they are doing. The taxpayers in town have confidence in what is being done and thank you.
 - i. Brian Dunn, 19 Carriage Drive – forensic audit is accountability what people are looking for and it does stop leaks in system and if you don't know if money is still being misappropriated. Did the chair or mayor investigate at all to see what happened. How can you maintain budget when money is being spent. The system is still broken and there are a lot of people who do not have confidence. David Bertnagel's name is coming up as excuse and what he did is travesty because he stole but giving everyone a scapegoat and looks like what will happen in future and need to show accountability. Did not hear clear answer as far as property clean up and renovations to west wing.
6. Correspondence
 - a. BOE has fulfilled their requirement and given us their line item budget
7. Board Member Comments
 - a. Mike Drozdick - off to good start and with people involved will have good outcome.
 - b. Pattie DeHuff – last year we had BOD W2 gross wages and town side as well and can we get those for next meeting.
 - c. Jim Zalot- will do his job on his sections.
 - d. Vicky Carey – big thank you to AnnMarie for this budget.
 - e. Peter Cook – exciting year and big decisions to make

8. Adjournment

MOTION: To adjourn by Vicky Carey; second Pattie DeHuff and the vote unanimous at 9:13 p.m.

Respectfully submitted,

Robin Gudeczauskas
Recording Secretary