

**BOARD OF FINANCE MEETING
MARCH 2, 2015**

A meeting of the Board of Finance was held on Monday, March 2, 2015, at 7:00 p.m. in the Assembly Room at Plymouth Town Hall. The following members were in attendance: Chairman Peter V. O. Cook, Vicky Carey, Patti DeHuff, James Zealot, Mike Drozdick, Interim Director of Finance Ann Marie Rheault, and Council Liaison Sue Murawski.

1. Call meeting to order.

Chairman Cook called the meeting to order at 7:00 p.m.

2. Pledge of Allegiance.

Chairman Cook led the Board of Finance in the Pledge of Allegiance.

3. Fiscal Year 2014-2015 Budget Review.

Chairman Cook noted that they would be discussing the revenue budget only. Chairman Cook went thru each item. He noted that prior year's taxes – account 002 needs more information due to the fact that it looks high. Interim Director of Finance Rheault stated she was given them numbers but would look at them again. Chairman Cook noted that 60 day GAAP Adjustment is a one-time adjustment. Interim Director of Finance Rheault stated yes. Chairman Cook asked about that Foreclosure Sale Proceeds – Interim Director of Finance stated that it was \$30,000.00 to offset legal fees and noted there was an added \$20,000.00. Interim Director of Finance Rheault stated that she received these numbers from Town Clerk Barbara Rockwell. Commissioner DeHuff asked what the Miscellaneous Town Clerk Account 005 was. Interim Director of Finance Rheault stated that she does not know she will pull the detail on this. Chairman Cook asked where the Zoning Permits numbers account 001 fit in. Interim Director of Finance Rheault stated she was not sure. Chairman Cook asked about Public Hearings. Commissioner Carey stated they charge a fee for public hearings. Chairman Cook stated he was fine with it at zero. Chairman Cook was fine with the Fire Marshal's budget. He asked about the gun permits budget. Interim Director of Finance Rheault stated that she received those numbers directly from the Chief. Commissioner Carey asked about on the extra duty reimbursements adjustments. Interim Director of Finance Rheault stated they have never done adjustments on this. Commissioner Carey stated they should be going thru the fund. Chairman Cook asked about Hancock Dam Patrol. Commissioner Carey stated that the Army Corps of Engineers use to pay for this and noted that there is police patrol in that area. Chairman Cook asked about transfer station permits budget and Commissioner Carey stated that those were tipping fees. Chairman Cook stated wetlands were fine and so are the structural permits and their accounts. Chairman Cook asked about Recreation Programs.

Interim Director of Finance Rheault stated that at the end they would pull the majority of parks revenue and place it in this account. Commissioner Carey stated it is because it is a revolving account and noted it had previously been zero. Commissioner DeHuff asked why the \$808,000.00 is added to revenue. Chairman Cook stated that you will close with a deficit and receive the money next year as a revenue. Chairman Cook asked Interim Director of Finance Rheault to look into this to make sure it is recorded correctly. Chairman Cook stated that the pilot from state and Assessors Office look fine. Commissioner DeHuff asked if all these fall in line with what we are getting from the state. Interim Director of Finance Rheault stated she received these numbers from Rae Ann Walcott. She noted that Judicial Refunds is an average of the years. Interim Director of Finance Rheault stated that a portion of the emergency management fund is in the civil preparedness budget. Chairman Cook noted that there is no misc. state income. Interim Director of Finance Rheault stated that there is state income but it goes into another account. She stated that currently \$129,000.00 went to capital projects. Interim Director of Finance Rheault stated that the ECS Grant is a number she received from the state. She noted that Mike Santogatta from the board of education gave her the information for the Out Placement –Excess Cost and stated it was just a guess. Chairman Cook talked to them regarding if they have \$427,000.00 in the budget and spend \$1,000,000.00 it will need to get paid. Interim Director of Finance Rheault stated this is revenue. Commissioner Carey stated that we have always asked for a realistic number and when they need to cut this is where they trim it from. Chairman Cook asked about the miscellaneous and Interim Director of Finance Rheault stated that this was based on monthly reports from Cook's for dial a ride. Chairman Cook asked if Pilot Federal account is an estimate and Interim Director of Finance Rheault stated she did not know. Chairman Cook noted that WPCA debt service Reimbursement account is outstanding. Chairman Cook noted that Appropriation of Fund Balance account is cut to \$100,000.00 and stated it was an excellent choice. Operating Transfers in is \$60,000.00 and that is transferred in from police extra duty to cover cars. Chairman Cook noted that more information from tax collection of prior years and interest needs to be updated. Commissioner DeHuff stated it seems high and noted it gets harder to make it up.

4. Public Comment.

John Murphy, 385 Greystone, stated that certain things do not add up with the Charter Chapter 9 section 8f. Mr. Murphy then read this section of the Charter into the record. He stated he requested an FOI from purchasing for advertisements and noted he has not received anything. Mr. Murphy stated he was tired of the shenanigans and tired of paying taxes. He requested an FOI on Mr. David Bertnagel who embezzled the money and noted in his opinion Mr. Bertnagel did not meet the qualifications for the job and noted that the previous administration had hired him. Mr. Murphy stated this was unprofessional. He feels that once the insurance company finds out about his lack of qualifications they may not pay the Town the money.

Melanie Church, 328 Main St. stated that they should ask Mike Santogatta about the different amount in the board of education and noted that she would put Mr. Santogatta up against anyone.

She stated the reason the Out placement –excess cost is low is because they were combining with Thomaston. She noted that the Superintendent noted that this is one of the neediest towns. Ms. Church stated that last year the board of finance approved a zero increase in the board of education budget. Chairman Cook stated the board of education came in with a zero budget to the board of finance and noted the board of finance agreed. Ms. Church stated that there was a private agreement with the board of education and Mayor David Merchant that they would receive \$250,000.00 if they came in with a zero budget. Ms. Church noted that the Board of Finance should be as angry as she is because they were lied to and that this was a misappropriation. She noted that this did not go back to the Council or the people. She noted that any change over \$50,000.00 should go back to a public meeting. She stated that the amount was not in the budget. She noted that in another point that if the \$808,000.00 is returned it should go back to the accounts it was taken from. Ms. Church stated that she also has an issue with the \$972,000.00 noting it was shoved under the carpet. Chairman Cook stated we are not missing that money. He noted that this will be discussed after the audit. Ms. Church stated this is a major issue and noted that we should have a forensic audit. She mentioned that she brought in paperwork from LOCIP money and stated you know it wasn't there. Ms. Church asked about town aide to roads, she wanted to know how much was spent acknowledging that people are willing to go to the FBI.

5. Correspondence.

None.

6. Member Comments.

Commissioner Carey stated that she did her homework on LOCIP funds. She noted it would be nice if people were not so antagonistic. She stated that comments should be based on what is being discussed. Commissioner Carey said that she does not know anything about a forensic audit but noted it would be around 1 million dollars to do. She stated people should bring their concerns to the mayor and the council.

Commissioner Drozdick had no comment.

Commissioner DeHuff stated that we are elected officials and noted the public is our boss. She stated that Ms. Church mentioned the \$250,000.00 with the board of education and noted we should find out about it. Commissioner DeHuff noted we should have an accounting of the town aide to roads and the bonding projects accounting. She stated we need to see how this money is spent. She asked if any of the money went to paving the highway garage. Commissioner DeHuff noted we should have an accounting of what Acting Comptroller Rheault has figured out. She stated it is the people's money and we should be able to account for it.

Commissioner Zealot stated that Commissioner Carey nailed it and he agrees with her.

Chairman Cook stated that there is a .07 mill increase proposed in the paper which when divided by 34.85 is 002008 which is about a 2 percent increase, not 1.3 not .5 mill increase and noted they should not make up another number. He noted we still have a long way to go and we should have correct numbers to begin with.

7. Adjournment.

With no further business to come before said meeting a motion was made by Commissioner Carey seconded by Commissioner Zealot to:

“adjourn at 7:53 p.m.”

The motion passed unanimously.

Respectfully submitted,

Mayra I. Sampson
Acting Recording Secretary