

Town of Plymouth

80 Main Street, Terryville, CT 06786
www.plymouthct.us

Board of Finance

Telephone: 860-585-4001
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1. **Call Meeting to Order:** Jim Kilduff, Chairman called the scheduled February 21, 2019 Board of Finance meeting to order at 7:04 p.m. in the Assembly Room, 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
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.
4. **Acceptance of Minutes:**
 - a. 4-26-18
 - b. 5-10-18
 - c. 5-17-18
 - d. 5-23-18
 - e. 5-31-18
 - f. 6-6-18
 - g. 6-21-18
 - h. 9-20-18
 - i. 11-19-18
 - j. 01-17-19

PLYMOUTH, CT
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD
2019 FEB 32 PM 4:03
Briana Brumaghim
TOWN CLERK

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the April 26, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/yes; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the May 10, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/yes; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the May 17, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/yes; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the May 23, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/yes; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the May 31, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/yes; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the June 6, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/abstained; Vicky Carey/yes; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the June 21, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/yes; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the September 20, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/abstained; Briana Brumaghim/yes; motion passed.

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the November 19, 2018, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/abstained; Briana Brumaghim/yes; motion passed. Correction: Community Room

Pattie DeHuff made a motion, seconded by Vicky Carey, to accept the January 17, 2019, Board of Finance meeting minutes as presented. Vote: Pattie DeHuff/yes; Vicky Carey/abstained; Briana Brumaghim/yes; motion passed.

5. Update: Board of Education 2019-20 Budget Proposal & Town Draft Budget Timeline

Jim Kilduff, Chairman stated attended the Board of Education meeting on February 13, 2019 – Budget Presentation -Items noted – a 2.4% increase, long discussions need for second grade full time teacher, Dean position at Fisher –noting should be covered under Title One, some parents support a full time music teacher at Terryville High School, insurance changes/cutting budget, staff changes, cost, reductions made have put additional stress on education department and have affected the services provided, items in the Budget presentation – spending displayed –charts and graphs, detailed notable items needed, staff changes and costs, projected class size, additional tutor, full time tutor, expenditures by area, and historical increases/spending are noted in the Budget presentation which is available for viewing on the Board of Education’s website.

Pattie DeHuff stated no matter what the bottom line is that we give the Board of Education they decide how to use the funds:

Jim Kilduff stated the draft budget has a slight increase, if we want to stay to flat we are looking at a few hundred thousand noting the grand list is up, consideration of capital projects-some that have to be done and may cost more if put off, capital projects improve the grand list and briefly elaborated.

Briana Brumaghim made a motion to add Finance Director’s Report to the Agenda, seconded by Pattie DeHuff. Motion passed unanimously

6. Finance Director's Report

Town of Plymouth General Fund Revenue/Expenditures Summary 1/31/2019

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	10,175,775	517,647	10,693,422	6,260,857	36.93%
099	EDUCATION	24,037,790	11,920,054	876,942	12,796,996	11,240,794	46.76%
TOTAL GENERAL FUND EXP.		40,992,069	22,095,829	1,394,589	23,490,418	17,501,651	42.70%

YTD

8,929,683

(A) Park 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

TSB General Fund Bank Account Balance 1/31/2019 \$7,889,748

Amended budget reflects any line item transfer approved by BOF

Ann Marie Rheault discussed January results - departmental wise were in good shape, second half of year, legal fees will go over budget – contract negotiations, Police overtime costs and vacancies, will access/potential budget transfers, Library will open Saturdays for remainder of year, and briefly elaborated.

Pattie DeHuff questioned WPCA meeting discussion regarding \$800,000 transferred on paper not from bank

Ann Marie Rheault stated in a lengthy process of being completely reconciled, multiple years still reconciling. In process of squaring up with the WPCA, billings up to date for current year - only interfunds no impact on general fund go into bank account just a balance sheet transfer between due from WPCA and (cash transaction).

Ann Marie Rheault stated still working and focused on Chart of Accounts for software conversion.

7. Initial discussion of Draft Budget & Town Draft Budget Timeline

Jim Kilduff stated timeline – Budget Presentation/Joint Meeting - Monday April 22, 2019, scheduled, immediately following Board of Education, Town Council and Board of Finance.

Ann Marie Rheault reviewed and highlighted sections of the Town of Plymouth, Fiscal Year July 1, 2019 – June 30, 2020 Proposed Budget Draft dated 2/13/2019 for discussion purposes - can be viewed in its entirety at the Plymouth, CT Town Hall and on the Town of Plymouth's website.

NOTE: MILL RATE CALCULATION IS FOR REFERENCE ONLY. THE FINAL MILL RATE HAS NOT BEEN DETERMINED BY THE BOARD OF FINANCE AND WILL NOT BE FINAL UNTIL THE BUDGET IS APPROVED.

Ann Marie Rheault discussed briefly the Governor’s proposal/ideas from the quarterly GFOA (Government Finance Officers Association) meeting and briefly elaborated.

8. Budget assignments to Board of Finance Members

Jim Kilduff discussed briefly the budget assignments and tentative dates which will be posted on the town’s website.

Departments	Discussion Date	Budget Assignment/Contact
General Administration	March 7th	James Kilduff
General Administration Part II (if necessary)	March 11 th	James Kilduff
Public Works	March 14th	James Kilduff
Public Health Services & Land Use Boards	March 18 th	Briana Brumaghim
Board of Education Budget Presentation	March 21	
Libraries & Recreation	March 25th	Pattie DeHuff
Public Safety (Police, Fire Department, Communications)	March 28 th	James Zalot
Board of Education, Capitals and Debt Service	April 1	Vicky Carey/ Ann Marie Rheault
Employee Benefits (Pensions, Workers Compensation & Health Insurance)	April 4th	Jay Dorso/Ann Marie Rheault
General Fund revenues/expenditures review- 2nd pass thru of Budget, Finalize & Adjust Revenues/Expenditures & approve totals	April 8th	All
Public Hearing- Board of Finance Budget Presentation & Tri Board meeting	April 22 nd	

Jim Kilduff stated letter and information above will be sent out to department heads.

9. Public Comment

Bernadette Persico, 62 Fall Mountain Lake Road – in favor of Music Teacher, full-time tutor, concern if Dean is based on Title One Grant, request for another third grade teacher for next year.

10. Update on ECD funded Mayfair Garage remediation project

No update

11. Fraud Risk update

None

Pattie DeHuff made a motion, seconded by Vicky Carey to suspend Fraud Risk as an Agenda item until budget is completed.

Motion passed unanimously

12. Correspondence

Accounts by facility 12/28/2018 10:13:41 AM 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	\$1,526,221.36	\$9,329,418.20	\$962,336.32	0.00	\$13,746,036.48	42.81%

Accounts by facility 01/30/2019 03:26:21PM 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	\$2,590,237.38	\$11,920,053.60	\$876,942.24	0.00	\$11,240,795.16	53.24%

13. Board Member’s Comments

Vicky Carey - Cancel February 28, 2019 due to lack of items on Agenda.

Vicky Carey made a motion, seconded by Briana Brumaghim to cancel February 25, 2019 due to lack of agenda items.

Motion passed unanimously

Briana Brumaghim – waiting for answer to past question regarding the final legal decision on the state constitution regarding when elective officials receive their pay increases.

14. Adjournment

There being no further business of the Board of Finance, a motion was made by Pattie DeHuff, seconded by Briana Brumaghim to adjourn at 8:35 p.m. This motion was approved unanimously.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas

Recording Secretary