

# Town of Plymouth

80 Main Street, Terryville, CT 06786

[www.plymouthct.us](http://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 January 21, 2021 Board of Finance meeting to order at 7:09 p.m. Zoom Meeting online- Meeting ID: 416 918 410. Members in attendance: Victoria Carey-Vice Chairman, Eugene Croce, Barbara Rockwell, Elizabeth Wollenberg, and Dave Sekorski – excused absence. 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.

Jim Kilduff stated Ann Marie Rheault would like to discuss the establishment of a nonrecurring capital nonrecurring fund for WPCA.

Vicky Carey made a motion, seconded by Eugene Croce to add “Discuss the establishment of a nonrecurring capital nonrecurring fund for WPCA (Water Pollution Control Authority).”

**Motion passed unanimously**

Jim Kilduff stated added agenda item will be number 6.

- 3. Approval of minutes -November 19, 2020 – will follow-up next meeting**
- 4. Budget transfer request from Public Works**

Jim Kilduff re memorandum To: Ann Marie Rheault, Director of Finance From: Charles J. Wiegert, Public Works Director Date: December 29, 2020, Re: Account Transfer Request – transfer request of \$30,000

Reason for request: In place of conducting repairs with Town personnel, the PWD has used contractors to conduct more in-depth repairs this Fall. As a result, we have already essentially used up our budget for what we call “contract services” and have been under budget on the repairs line.

Transfer(s) complete the following: From To Amount 1000.43.4303.000000.54330 Repairs and Maintenance (Highway) 1000.43.4303.000000.53300 Other Professional/Tech Services (Highway) \$30,000 Total: \$30,000.00

Jim Kilduff read into the record an email from Charles Wiegert, Public Works “As stated in the request we are only looking to transfer money within the Highway Department budget in the Public Works Department. We have utilized the entire budget of “Other professional/Tech Services. A lot of the reason for that is that during/after the construction of the Salt Containment Structure we really went above and beyond with protective measures. We ended up sealing the entire concrete foundation wall with a protective membrane, plywood the entire inside of the building to protect the concrete walls, and we painted the entire inside of the building to protect the wood. None of the items were particularly expensive, but all together added up. We’re not looking for more money, we just want to transfer funds so we can continue to add requisitions to the appropriate line items.

*Swiss Calista*  
TOWN CLERK  
2021 FEB 3 PM 1:10  
PLYMOUTH, CT  
TOWN CLERK'S OFFICE  
FOR RECORD

Vicky Carey questioned the entire project and how much was the exact amount over in capitals re. Salt Shed and why they did not come to the Board of Finance earlier.

Charles Wiegert stated do not have the exact figures/number presently - looking to just transfer.

Vicky Carey stated the importance of accountability, total amounts, the budget - what exactly you did.

Charles Wiegert stated, tree work, drainage issues – contracted work, vast expected expenditures, we felt we made correct decisions that were made in the town's best interest.

Jim Kilduff stated confirmed money already in your department and briefly elaborated.

Charles Wiegert stated wanted to transfer money to the correct line item and briefly elaborated.

Vicky Carey stated prefers for the Board of Finance to know prior.

Ann Marie Rheault confirmed balance after transfer would be \$26-27,000 in other professional technical services line item.

Eugene Croce questioned at what point do we expect a manager to manage within their line item and when should the Board of Finance be involved – own past experience given a budget and staying within that set amount and salt shed going over budget is the bigger issue.

Vicky Carey stated that we need to do due diligence watching the taxpayers' money.

Jim Kilduff reiterated when a budget is determined for the whole department understood that money can be moved around to where it is needed due to initially being estimates and briefly elaborated.

**Eugene Croce made a motion, seconded by Vicky Carey to approve a transfer of \$30,000 from the repair and maintenance –highway department to other professional services within the highway department.**

**Motion passed unanimously**

#### **5. Review of CAFR with Nikoleta McTigue, CPA**

Jim Kilduff welcomed Nikoleta D. McTigue and Santo Carta of Blumshapiro.

Nikoleta D. McTigue, CPA, MSA, shared her screen.

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Town of Plymouth, Connecticut  
June 30, 2020 Audit Presentation  
January 21, 2021

The Agenda included the following:

- Terms of Engagement
- Executive Summary
- Financial Highlights
- Federal and State Single Audit
- Governance Communication
- Management Advisory Letter
- Upcoming GASB Pronouncements
- CLA

Completed/received from Blumshapiro – re. Town of Plymouth, CT cover letter dated December 30, 2020– Federal Single Audit Report dated June 30, 2020, and the Town of Plymouth, CT- State Single Audit Report dated June 30, 2020, can be viewed in its entirety at town hall.

The Town of Plymouth Connecticut – Comprehensive Annual Financial Report – Fiscal Year Ended June 30, 2020, can be viewed in its entirety at the Plymouth, CT Town Hall Pg. 1 of 107.

Nikoleta D. McTigue stated January 1, 2021 Blumshapiro merged - very excited about that merger! We share the same values and culture and as far as our clients are concerned, the teams are going to remain intact and briefly elaborated.

Jim Kilduff, Chairman thanked Nikoleta D. McTigue for the thorough presentation and Ann Marie Rheault, Director of Finance- Town of Plymouth, CT

**6. Discuss the establishment of a nonrecurring capital nonrecurring fund for WPC.**

Ann Marie Rheault recommended/proposal – for an approved establishment of this non-recurring capital non-recurring fund for Water Pollution Control Authority (WPCA) this would be for a separate – clear and simple accounting system record (new accounting system in place) – for transparency and accounting purposes only and briefly elaborated.

**Beth Wollenberg made a motion, seconded by Eugene Croce to approve the establishment of a capital non-recurring fund for WPCA (Water Pollution Control Authority).**

**Motion passed unanimously**

Ann Marie Rheault stated this will only change how Water Pollution Control Authority (WPCA) shows their capital projects in their budget.

Barbara Rockwell questioned re. late fees (WPCA).

Ann Marie Rheault stated was not brought to my attention.

**7. Update on Topics of interest for BOF**

Jim Kilduff stated the Board of Education gave a presentation requesting a 2.5% increase - amount \$627,992.

Jim Kilduff stated - Expenditure budgets due by January 22, 2021

Jim Kilduff stated - Draft Budget Schedule for Town and the Board of Education will set up dates for specific departments – streamlining procedure/process. Some notable upcoming items include Air packs expense and raises for elected officials (position).

**8. Finance Director's report**

Vicky Carey requested the Board of Education to break down the budget by specific Schools.

Vicky Carey questioned if ECS (Education Cost Sharing) **grant** is down, expenditures –will Property and Casualty amount last until the end of the year, Animal Control overtime, Highway Department overtime up; and Parks Facilities Grounds Maintenance and COVID-19 reimbursements.

Ann Marie Rheault confirmed ECS Grant –No, Property and Casualty amount – Yes, Animal Control paid overtime (Holidays), Highway Department –flagged/highlighted will follow-up with Charles Wiegert, Parks Facilities Grounds Maintenance – No, COVID-19 reimbursements – FEMA - \$75,000 and CRF (Coronavirus Relief Fund) received/allocated \$163,000 – based on specific invoices (first round) re. (second round) - question remains a possible return. Have been reimbursed for everything that we submitted.

**9. Public Comment**

Ann Marie Rheault briefly discussed her employment status with the Town of Plymouth.

**10. Correspondence**

Jim Kilduff responded to a general question/email - confirmed funds don't lapse back into the general fund.

**11. Board Member's Comments**

**Vicky Carey stated will not be at the next meeting.**

**Eugene Croce - None**

**Barbara Rockwell - None**

**Elizabeth Wollenberg – None**

**12. Adjournment**

**There being no further business of the Board of Finance, a motion was made by Vicky Carey, seconded by Eugene Croce to adjourn at 8:38 p.m. This motion was approved unanimously.**

Respectfully submitted,

Michele Yokubinas  
Recording Secretary