

Town of Plymouth

80 Main Street, Terryville, CT 06786

www.plymouthct.us

Board of Finance

Telephone: 860-585-4001

Fax: 860-585-4015

1. **Call Meeting to Order:** Jim Kilduff, Chairman called the scheduled special December 15, 2022, Board of Finance meeting to order at 7:00 p.m. Members in attendance: Victoria Carey-Vice Chairman, Eugene Croce, Barbara Rockwell, Briana Brumaghim-excused absence, and Jennifer Brunoli. Also Present; Grace K. Zweig - Finance Director, Karen Krasicky, Police Chief, Sergeant John D'Aniello, Officer Christopher Brody - Town of Plymouth Police Department, Raymond Kovaleski, Fire Marshal - Town of Plymouth, and Paul Pronovost, Interim Public Works Director-Town of Plymouth,

2. **Pledge of Allegiance:** Jim Kilduff led the group and audience in the Pledge of Allegiance.

Fire Exit Notification: Jim Kilduff noted the Fire Exits for the record.

3. **Acceptance of Minutes – Follow-up**

MOTION:

Vicky Carey made a motion, seconded by Eugene Croce to table the Acceptance of Minutes until the next meeting.

Motion passed unanimously

4. **Auditor CAFR Financial Report FY-21**

Santo Carta, CLA (CliftonLarsonAllen Wealth Advisors, LLC) gave a presentation that included the following highlights:

Town of Plymouth, Connecticut Pgs. 1 - 24
June 30, 2021 Audit Presentation
December 15, 2022

Agenda:

❖ **Terms of the Engagement:**

- Express opinions on whether the basic financial statements are presented in accordance with GAAP
- Express an "in relation" to opinion on the schedule of expenditures of state financial assistance.
- Express an opinion on compliance related to major state award programs
- Provide a report on internal control over financial reporting and compliance with laws, regulations, contracts, and grants
- Provide a report on internal control over compliance related to major federal and state award programs

❖ **Executive Summary – Audit Results**

- **Financial Statements**
 - Unmodified opinion on the financial statements
 - No findings reported in report on internal control and compliance
- **State Single Audit**
 - Unmodified opinion on the major state programs
 - No compliance findings or significant deficiencies in internal control over compliance.

❖ **Financial Highlights – Overview:**

- **Government-Wide Financial Statements**
- **Governmental Funds**
- **General Fund**
 - **Fund balance \$6.8 M**
 - Assigned- \$0.7 M (encumbrances)
 - Unassigned- \$6.0 M
 - Committed- \$0.1 M (pension)
 - **Pension Trust Fund**
- **Net Pension Liability**
 - **PERS - \$11.2 M (45.61% funded)**
 - Town - \$7.8 M (34.91% funded)
 - BOE - \$3.4 M (60.43% funded)
- **Total OPEB Liability**
 - **\$14.9 M**

❖ **State Single Audit -Overview**

- **Total state awards expended - \$11.3 M**
- **Major programs:**
 - **Town Aid Road**
 - **Municipal Grants-in-Aid**
 - **Local Capital Improvement**
 - **Magnet Schools**
- **Unmodified opinion on major program compliance**
- **No compliance or internal control findings**

❖ **Governance Communication**

❖ **Upcoming GASB Pronouncements**

❖ **GASB Standards**

MOTION:

Vicky Carey made a motion, seconded by Eugene Croce to move items 9 and 10 up and then follow the other items downwards as previously listed order on agenda.

Motion passed unanimously

5. Finance Director's Report

Grace Zweig, Director of Finance referred to November 30, 2022 results, updated June 30, 2022 results, entries, transfers, and updated reports, reconcile/Board of Education, noted encumbrances, and briefly elaborated.

Eugene Croce questioned if the Board of Education's software accounting system is the same as towns.

Grace Zweig confirmed is the same - system is separate and for any type of reconciliation that is needed we have to work together. The system is set up so that they have their controls and we cannot see each other's systems, reports, etc., and briefly elaborated.

6. FY-22 Budget Transfers

Grace Zweig, Director of Finance went over in detail the Town of Plymouth Budget Transfers Summary for the period 7/1/2021 – 6/30/2022 Pg. 1 of 2

MOTION:

Vicky Carey made a motion, seconded by Eugene Croce, to accept the FY-22 Budget Transfers as listed, which totaled \$523,276.00.

Motion passed unanimously

7. Discuss and take action on Police Department's request for Red Dot Sight Program utilizing Extra Duty Fund.

Karen Krasicky, Police Chief stated the importance of the Red Dot Sights for the Police Department Firearms – approved by the Police Commission on November 9, 2022.

Officer Christopher Brody, Town of Plymouth Police Department gave a detailed presentation which included an overview, benefits, and notable features, including warranty, regarding the Red Dot Sights for firearms and distributed quotes for perusal.

Vicky Carey, Vice Chair noted the option of transferring from the Captains Fund line item to the Firearms & Ammunition line item, for accounting purposes, and noted more transparency and briefly elaborated.

Grace Zweig confirmed a balance of \$580,000 in the Extra Duty Fund.

Eugene Croce noted if taken from extra duty - takes balance out. If you take it out of the Captain's fund this is potential money that would lapse at end of the year and would go back to the general fund – which could help us resolve us solve pension issues, etc., and briefly elaborated.

Grace Zweig confirmed a balance of \$102,500 – Captain’s fund line item budget – noting halfway through the year.

MOTION:

Vicky Carey made a motion, seconded by Eugene Croce to approve the transfer of \$16,000 from the Captains Fund line item to the Firearms & Ammunition line item for the purchase of the Red Dot Sights for the Police Department.

VOTE:

**Jennifer Brunoli - No
Barbara Rockwell - No
Eugene Croce - No
Vicky Carey – Yes**

Motion fails 3 to 1

MOTION:

Eugene Croce made a motion, seconded by Barbara Rockwell to approve the transfer of \$16,000 from the Extra Duty fund for the purchase of Red Dot Sights for the Police Department.

VOTE:

**Jennifer Brunoli - Yes
Barbara Rockwell - Yes
Eugene Croce - Yes
Vicky Carey – No**

Motion passes 3 to 1

8. Discuss and take action on the Generator at Fire Headquarters.

Paul Pronovost, Interim Public Works Director gave a brief explanation regarding need for new transfer switch, previously blew two (2) circuit breaker cards at the generator at Fire Headquarters. Brand new transfer switch is presently in stock and has one year warranty.

Vicky Carey noted the previous procedure of contingency fund, and Charter, noted shuffling, and briefly elaborated.

MOTION:

Eugene Croce made a motion, seconded by Barbara Rockwell to approve \$8,200 from the contingency fund line item to the Repairs & Maintenance in the Facilities Line item.

VOTE:

**Jennifer Brunoli - Yes
Barbara Rockwell - Yes
Eugene Croce - Yes
Vicky Carey – No**

Motion passed 3 to 1

9. Discuss the take action on ARPA recommendation for Radios and Computers/Monitors for the Fire Marshal's office.

Raymond Kovaleski, Fire Marshal – Town of Plymouth distributed quotes and gave a detailed presentation regarding ARPA's recommendation for radios noting the importance for safety reasons and the need for computers/monitors for the Fire Marshal's office.

MOTION:

Eugene Croce made a motion, seconded by Jennifer Brunoli to approve the ARPA recommendation to the Town Council for the approval of up to \$10,000 for the purchase of Radios and Computers/Monitors for the Fire Marshal's office.

Motion passed unanimously.

10. Discuss and take action on ARPA recommendation Public Works Department carport additions.

Paul Pronovost, Interim Public Works Director gave a brief explanation regarding the recommendation of the Public Works Department carport addition.

MOTION:

Barbara Rockwell made a motion, seconded by Jennifer Brunoli to approve the ARPA recommendation to the Town Council for up to \$100,000 for the Public Works Department carport additions to preserve equipment for Public Works.

Motion passed unanimously

11. Discuss and take action on Calendar 2023 Meeting Dates

MOTION:

Barbara Rockwell made a motion, seconded by Vicky Carey to accept the Board of Finance meeting dates for the calendar year 2023.

Motion passed unanimously

12. Public Comment

Melanie Church, 328 Main Street, Terryville, CT- ARPA, Audit report, Charter violation, non-profits, and town needs.

James Moslak, 18 Carriage Drive, Terryville, CT – Previous budget, and questioned if the Town Grant Administrator has an office.

13. Board Member's Comments

Jennifer Brunoli- None

Vicky Carey -None

Eugene Croce - None

Barbara Rockwell – None

14. 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 8:30 p.m. This motion was approved unanimously.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary