

**Town of Plymouth**  
80 Main Street  
Terryville, CT 06786  
www.plymouthct.us

**Plymouth Board of Finance**  
Tel: (860) 585-4001  
Fax: (860) 585-4015

**Minutes**

July 21, 2016

**Call to Order:** Plymouth Board of Finance Chairman Ralph Zovich called the scheduled July 21, 2016, Plymouth Board of Finance Regular Meeting to order at 7:02 p.m. in the Assembly Room, Town Hall.

16 JUL 26 PM 12:42  
PLYMOUTH, CT  
TOWN CLERK'S OFFICE  
RECEIVED FOR RECORD  
*Ralph Zovich*  
TOWN CLERK

Present were Plymouth Board of Finance Vice-Chairman Vicky Carey, Plymouth Board of Finance Member Jay Dorso, Plymouth Board of Finance Member Dan Murray, Plymouth of Finance Member Jim Zalot and Plymouth Board of Finance Chairman Ralph Zovich. Excused absence Plymouth Board of Finance Member Pattie DeHuff. Also in attendance were Capital Improvements Committee Chairman Joe Green, Plymouth Tax Collector Joe Kilduff, Mayor David Merchant, Chairman Plymouth Firehouse Committee Victor Mitchell, Director of Finance Ann Marie Rheault, Fire Chief Mark Sekorski, Capital Improvements Committee Vice-Chairman Matt Tellier and Director of Public Works Charles Wiegert.

**Pledge of Allegiance**

Plymouth Board of Finance Chairman Ralph Zovich led the Plymouth Board of Finance Members in the Pledge of Allegiance.

**Fire Exits Notification**

Plymouth Board of Finance Chairman Ralph Zovich noted the Fire Exits for the Capital Improvements Committee and Public Audience.

**Acceptance of Minutes**

Plymouth Board of Finance Member Dan Murray made a motion, seconded by Plymouth Board of Finance Member Jim Zalot, to accept the Plymouth Board of Finance Regular Minutes of March 17, 2016, March 21, 2016, March 24, 2016, March 31, 2016, April 7, 2016, April 11, 2016, Special Meeting Minutes April 13, 2016, Regular Meeting Minutes April 14, 2016, Public Hearing Meeting Minutes April 21, 2016, Special Meeting Minutes May 5, 2016, May 9, 2016, Public Hearing Minutes May 12, 2016, Special Meeting Minutes June 9, 2016, and June 21, 2016. This motion was approved unanimously.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Two of Twenty Pages**

**Discuss and take action to recommend approval of \$6,950,000 in Capital Expenditures for the (4) revised Infrastructure Projects, and subsequent Bonding thereof, as proposed by the Capital Improvements Committee**

Capital Improvements Committee Chairman Joe Green, 1 Katy Court, Terryville, stated he and Capital Improvements Committee Vice-Chairman Matt Tellier were in attendance this evening to discuss this agenda item. He further stated that since their last Town meeting the Committee had met a few times and had come up with a new plan, which reflected the Public's sentiment regarding the Bridges. Capital Improvements Committee Chairman Joe Green stated the Committee had removed the Bridges, as well as the Allentown Road Project. He further stated that Fall Mountain Roads were now in the Town's budget because it had to be done this year. Capital Improvements Committee Chairman Joe Green stated the projects currently were the Eli Terry School Rear Access (Charles Street Extension) Project, the Town Hall Gas Connection Boiler Replacement, UST Removal, Front Parking Lot/Sidewalks Repair Project, the Plymouth Fire House Project, the Road Improvements Project, which include Todd Hollow/Lake Plymouth and the Survey and Engineering Design of Harwinton Avenue and Tory Crossing.

It was noted that the Harwinton Avenue work would be considered as Phase I and that the Committee wanted to go all the way to Burr Road at some point.

Mayor Merchant gave Plymouth Board of Finance Chairman Ralph Zovich a Summary of Expenditures for the four projects, which came from Bond Counsel Robinson & Cole.

Plymouth Board of Finance Chairman Ralph Zovich read the report out loud for the Public Audience and the Board of Finance members.

Plymouth Board of Finance Chairman Ralph Zovich stated the Board of Finance's action this evening would be to make a recommendation for or against this \$6,950,000 Bond Proposal, noting the Town Charter required a recommendation of this Capital Expenditure and subsequent bonding. He further stated this was based on two criteria; one being is it beneficial to the Townspeople and two, would it be affordable based on the proposed financing

Capital Improvements Committee Chairman Joe Green stated the Bonding Proposal would be broken out into four separate questions this time.

Plymouth Board of Finance Chairman Ralph Zovich stated if the Board of Finance recommended against the Bonding Proposal the Town Council (by Charter) could take that under consideration, noting the Council could still move it forward and authorize a Bond Resolution; a brief discussion followed.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Three of Twenty Pages**

**Discuss and take action to recommend approval of \$6,950,000 in Capital Expenditures for the (4) revised Infrastructure Projects, and subsequent Bonding thereof, as proposed by the Capital Improvements Committee Cont'd.**

Mayor Merchant stated the two 40-year old boilers in the Town Hall were what triggered the Town Hall improvements.

When questioned, Director of Public Works Charles Wiegert stated the dual fuel system had not been decided on as yet; a brief discussion followed.

Capital Improvements Committee Vice-Chairman Matt Tellier stated the presentation would define where the monies would be going for the Road Improvements Project; a brief discussion followed.

Plymouth Board of Finance Vice-Chairman Vicky Carey stated whether the Bond Proposal passed or not, the Town needed to update its five-year Pavement Management Study.

Capital Improvements Committee Chairman Joe Green stated he was in agreement and he had already spoken to Charles Wiegert about the update.

When questioned, Director of Finance Ann Marie Rheault stated the bonding period has not been examined as yet, but typically the models they give us were for 20-years.

Plymouth Board of Finance Chairman Ralph Zovich stated it would be the same bonding schedule as previously presented, it would just be proportionally smaller, a brief discussion followed.

Director of Finance Ann Marie Rheault stated the current Debt Service was \$2,867.00 and in 2017 it would be \$2,847.00.

Plymouth Board of Finance Member Dan Murray made a motion, seconded by Plymouth Board of Finance Member Jim Zalot, to recommend to the Town Council approval of the \$6,950,000 Bond Proposal for the four revised infrastructure projects, and subsequent bonding thereof, as proposed by the Capital Improvements Committee. This motion was approved unanimously.

Plymouth Board of Finance Member Dan Murray made a motion, seconded by Plymouth Board of Finance Jim Zalot, to move Agenda Item 12-Mayor's Report, to 6a. This motion was approved unanimously.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Four of Twenty Pages**

**Mayor's Report**

Mayor Merchant stated the 2015 Audit was still under construction and not completed, noting there had been a major obstacle when the Town lost the Staff Accountant (Nicole) who was the primary point person, to a move. He further stated the Town was actively looking for a person to assist Ann Marie Rheault who was trying to close out 2016; starting to issue purchase orders for the new budget and briefly elaborated. Mayor Merchant stated we might have to come back for additional monies for the assistant. He further stated he was in contact with the Office of Policy and Management (OPM).

Mayor Merchant stated the Bemis Street Project was under construction and the Town had received the check, which was put into a separate Bemis Street account and was not part of the General Fund.

Mayor Merchant stated he was expecting Easement reimbursements this week.

Mayor Merchant stated the Safe Routes to School Project was completed and briefly elaborated; noting Charles Wiegert was in the process of applying for those reimbursements.

Mayor Merchant stated the downtown Streetscape would be going out to bid on July 29<sup>th</sup>; noting the Town Council had approved the paperwork and the Town was waiting on the State Comptroller's approval.

Mayor Merchant stated the last Union Contract that was open 2 days ago had met and agreed on the settlement offer, and the Labor Attorney was drawing up the contract. He further stated the big push had been to switch the insurance to an HAS. Mayor Merchant stated the new insurance will have an August 1<sup>st</sup> start date and that they hopefully the Town Council would ratify at their August meeting.

Mayor Merchant stated he was working with Actuary on updating the Pension Plan. He further stated David Bertnagel had approved some early retirements for people who were missing years of service and that it cost the Town hundreds of thousands and briefly elaborated.

Mayor Merchant stated the Capital Improvements Committee had done a great job, noting the Bridges had only been included in the Bonding Proposal because of the high reimbursements.

When questioned by Plymouth Board of Finance Chairman Ralph Zovich, Mayor Merchant stated the Streetscape Phase II would take us to Baldwin Park.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Five of Twenty Pages**

**Mayor's Report Cont'd.**

When questioned by Plymouth Board of Finance Chairman Ralph Zovich, Mayor Merchant stated the Town had not received any complaints regarding the HSA.

Mayor Merchant stated he had discussion concerning the Retiree's Insurance Plans, noting we may be able to put them on the current Bargaining Unit Plans of which they were once on; a brief discussion followed.

Mayor Merchant stated he had spoken to TJ Barnes, who handles the Bristol Pensions, as well as Joan Tucker from VOYA, noting new people were needed for the Pension Board.

Plymouth Board of Finance Ralph Zovich stated the Actuary Report had a lot of information. He further stated the Town needed to address the Pension before the new calendar year, noting the problem was in years past most of the pension (94-95%) was put into insurance annuities so we missed the big upsurge in the Stock Market and briefly elaborated. Plymouth Board of Finance Chairman Ralph Zovich stated the Actuary was saying that medical inflation was three times the rate of the consumer price index and the Town was only earning a 3 to 3.5 percent return.

Mayor Merchant stated the Town was looking at the overtime issues, especially in the Police Department and briefly elaborated, noting there would be weekly reports on department overtime.

Plymouth Board of Finance Chairman Ralph Zovich stated the Board of Finance had received the same letter the Mayor had from the Plymouth Board of Education's Superintendent regarding keeping the School Resource Officer.

Plymouth Board of Finance member Dan Murray stated the way we do business in the Town Hall is entirely different than from three years ago.

Plymouth Board of Finance Member Dan Murray questioned if there was any opportunity to go to the State of Connecticut for a Staff Accountant to assist Ann Marie Rheault so we don't run into the risk for training, etc. He further stated we would need someone who has the expertise and then the Town could do a transfer of funds between the State and Town; a brief discussion followed.

Melanie Church, 328 Main Street, Terryville, stated the Bristol Water Department was hiring a person that was retiring from the State that has Public Accounting and briefly elaborated.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Six of Twenty Pages**

**Update on Blight Fund expenditures as authorized by Town Council on July 5, 2016**

Plymouth Board of Finance Chairman Ralph Zovich stated the Resolution to create the Blight Fund was a special Revenue Fund that was restricted and could only be used for blight remediation.

Plymouth Board of Finance Chairman Ralph Zovich stated the Town Council had certified the Blight listing at their July 5, 2016, meeting, which had been prepared by the Code Enforcement Committee. Plymouth Board of Finance Ralph Zovich stated the Council had sent a recommendation to the Board of Finance to approve the expenditure not to exceed \$30,000. He further stated the Board of Finance did not need to make the approval according to the Charter, Chapter 7, Section 3c., in that it did not apply because the Town was not increasing Charles Wiegert's Operating Budget. Plymouth Board of Finance Chairman Ralph Zovich stated according to the Ordinance when the work is done the Town will put a lien on the property and then the money will come back and be re-deposited into the Blight Fund, thus becoming self-sustaining.

When questioned by Plymouth Board of Finance Member Dan Murray, Plymouth Board of Finance Chairman Ralph Zovich stated overseeing the Blight Fund was the Mayor's responsibility as the Chief Executive Officer and the Chairman of the Council.

Mayor Merchant stated the Town had received a favorable bid (\$23,000) to demolish the burned out house on North Main Street and briefly elaborated.

When questioned by Plymouth Board of Finance Member Dan Murray, Plymouth Board of Finance Chairman Ralph Zovich stated currently there was \$128,000 in the Blight Fund account.

Plymouth Board of Finance Jim Zalot questioned what the owner's intention was for the Terryville Trust building that was being torn down.

Mayor Merchant stated it would not be used for parking cards, noting there was some interest for a Boys/Girls Satellite Club, noting that would take it off the tax rolls being anon-profit. He further stated it would be a good thing for the Community; a brief discussion followed.

Mayor Merchant stated the new Economic Development Consultant was putting the property on sites, noting he can bring people in.

When questioned by Plymouth Board of Finance Ralph Zovich, Mayor Merchant stated the new Town Hall summer hours were working out great and briefly elaborated.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Seven of Twenty Pages**

**Tax Collectors Report**

Plymouth Tax Collector Joe Kilduff stated the revenue breakdown, unaudited and not compared to what Ann Marie Realty was showing, was a fairly good estimate with just over 98.5 percent collection, noting a big chunk of that was the drop in the prior year tax collection. He further stated that he brought a list of the current up to date Delinquent list stating there were only 10 accounts left and the top two fell off pretty quickly. Plymouth Tax Collector Joe Kilduff stated the 8<sup>th</sup> delinquent could not be touched due to litigation and that most of them had filed bankruptcy. He further stated he did not ever expect to be paid for the top two, noting the total included tax interest and lien fees on Real Estate. Plymouth Tax Collector Joe Kilduff stated it also included the new installment that had come out and of the 150 Real Estate accounts remaining, only 50 owed over \$4,000.00. Plymouth Tax Collector Joe Kilduff stated that the majority of the top 10 had been in bankruptcy before he became the Tax Collector and that they drag out for years.

Plymouth Board of Finance Chairman Ralph Zovich stated the Board of Finance could schedule an Executive Session in September for those accounts who ignore the Attorney letters.

Plymouth Tax Collector Joe Kilduff stated there were legal ramifications for booting cars. He further stated he had no idea how incorrect the Motor Vehicle Grand List was (as far as what was projected) due to the Motor Vehicle error of not sending out the correct bills. Plymouth Tax Collector Joe Kilduff stated this July was better than last year's; a brief discussion followed.

When questioned by Plymouth Board of Finance Chairman Ralph Zovich regarding the Real Estate Committee coming up short in foreclosure sales, Plymouth Tax Collector Joe Kilduff stated it took longer than anticipated to acquire the Mayfair Garage property and briefly elaborated, noting time had run out.

Mayor Merchant stated the Town had received \$60,000 from the State of Connecticut to perform a Phase I, noting he was hoping to tear the building down and look at selling the property.

Plymouth Board of Finance Chairman Ralph Zovich stated it was prime real estate property and Mayor Merchant stated the Town also owns the white house bordering the property; a brief discussion followed.

Plymouth Board of Finance Member Dan Murray stated Plymouth Tax Collector Joe Kilduff had done a nice job.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Eight of Twenty Pages**

**Tax Collectors Report Cont'd.**

Plymouth Board of Finance Member Jim Zalot stated he pays his bills online and questioned if the Town could acquire an ATM machine for installation in the Town Hall.

Plymouth Tax Collector Joe Kilduff stated he had looked into and the banks contract the machines out with a fee to the Town and briefly elaborated.

Plymouth Tax Collector Joe Kilduff stated he had also looked into a credit card machine, noting the banks charge fees for it and 3% online, noting that was why the Town had a computer in the upstairs hallway. Plymouth Tax Collector Joe Kilduff they charge a flat fee (50 cents) for a debit card.

**Finance Director's Report**

Director of Finance Ann Marie Rheault stated there was a preliminary plan in place and the Town would be looking at the Workers Comp with a Broker in August, noting the Broker had offered a multiple of services and personnel in order to do a full review for the Town. She further stated that this assistance, coupled with CIRMA, would hopefully move some cases along, noting the Town's Workers Comp continues to grow.

Mayor Merchant stated when the Town pays 60% and the employee pays 40% there is no incentive for people to come back to work; it's in their contract and it's hard; a brief discussion followed.

Plymouth Board of Finance member Dan Murray stated the Broker idea and resources for the Town was worth its weight in gold, noting the same thing for Heart and Hypertension.

**Update on progress of independent audit for FY2014-15; revised implementation plan**

Director of Finance Ann Marie Rheault briefly discussed her Accounting Assistant's departure, noting the Assistant would not be transitioning out; a brief discussion followed.

When questioned by Plymouth Board of Finance Member Dan Murray, Director of Finance Ann Marie Rheault stated 600 hours to finish up was a reasonable expectation.

Plymouth Board of Finance member Dan Murray questioned if the Mayor knew of someone at the Bank's Board of Directors who might be interested, i.e., retiree, etc.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Nine of Twenty Pages**

**Finance Director's Report Cont'd.**

Mayor Merchant stated he was already looking into this recommendation.

Chairman Zovich recommended calling the Office of Policy and Management as another avenue for assistance.

Director of Finance Ann Marie Rheault stated some of the work fell on her to get done and that the pension work, for the most part, had been completed and briefly elaborated.

When questioned by Chairman Zovich, Director of Finance Ann Marie Rheault stated someone having municipal/government experience would be helpful, but not necessary for the work being done.

**Closing of General Fund budget for FY2015-16: Review G/L line item detail actual vs. Budget as of June 30, 2106; Review preliminary trial balances for Major Governmental Funds; Discuss any other actions needed to facilitate closing of FY15-16 budget year**

Director of Finance Ann Marie Rheault stated this was extremely preliminary, noting her department had been working just on the expense side and it had been a lot of hours.

Director of Finance Ann Marie Rheault stated she didn't want the Board to take these numbers as written in stone, noting she did not have time to put together the budgetary transfers and briefly elaborated.

Director of Finance Ann Marie Rheault stated the Board of Education had the majority of their money encumbered so they were under, but not by a lot.

Director of Finance Ann Marie Rheault stated she had done a lot of work looking at what the Town had encumbered for 2016 and that it was pretty much complete, short of some journal entries to book, but this will give the Board a good idea.

Director of Finance Ann Marie Rheault reviewed her report in detail by each line item as follows:

Department 17 Legal Fees were \$140,850 over

019 Property Casualty Insurance was \$53,000 over

Department 020 close to \$350,000 over

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Ten of Twenty Pages**

**Closing of General Fund budget for FY2015-16: Review G/L line item detail actual vs. Budget as of June 30, 2106; Review preliminary trial balances for Major Governmental Funds; Discuss any other actions needed to facilitate closing of FY15-16 budget year Cont'd.**

Department 032 Police was \$107,000 over

Plymouth Board of Finance Member Dan Murray stated this was not including the encumbered and questioned where we were.

Director of Finance Ann Marie Rheault stated she did not total both; a brief discussion followed.

Plymouth Board of Finance Member Dan Murray stated we were \$451,000 over, had expended the budget, and questioned if that included encumbrances.

Director of Finance Ann Marie Rheault stated yes, but she did not total as yet because it was not balancing. She further stated you would have to take every department and back out the encumbrances for each or total up manually; a brief discussion followed.

Plymouth Board of Finance Member Dan Murray stated he would like to see where we were year to date with all the encumbered amounts/absolutes.

Director of Finance Ann Marie Rheault stated we were only 21 days into the year so to expect it all to be closed was ridiculous. She further stated she had worked on getting the encumbrances and bills into the system; getting them paid and scrub the revenue numbers and briefly elaborated.

Plymouth Board of Finance Member Dan Murray Dan questioned when we encumber it was it an absolute or a wish.

Director of Finance Ann Marie Rheault stated most things in the General Fund were items that have been ordered but not yet invoiced. She further stated there was very little open, a few on the Capital projects on the side; a brief discussion followed.

Director of Finance Ann Marie Rheault stated Charles Wiegert did his request of transfers 040 (page 11) and that was left untouched.

Plymouth Board of Finance Chairman Ralph Zovich stated this year would end in deficit no matter what the Board of Finance did, noting there was a \$48,000 surplus in Sand and Salt, which Charles Wiegert had mentioned during the Budget process.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Eleven of Twenty Pages**

**Closing of General Fund budget for FY2015-16: Review G/L line item detail actual vs. Budget as of June 30, 2106; Review preliminary trial balances for Major Governmental Funds; Discuss any other actions needed to facilitate closing of FY15-16 budget year Cont'd.**

Plymouth Board of Finance Chairman stated Charles Wiegert might be able to place the order now, get the bulk discount and take delivery in the fall.

When questioned by Plymouth Board of Finance Chairman Ralph Zovich, Director of Public Works Charles Wiegert stated he locked in to last year's price going forward.

Plymouth Board of Finance Chairman Ralph Zovich stated Charles Wiegert could still stock up on sand and salt and as long as we don't have a brutal winter we should start the snow removal season in good shape.

Plymouth Board of Finance Chairman Ralph Zovich stated the line item was cut down to \$200,000.

Plymouth Board of Finance Member Dan Murray stated it did not matter because you would have the same amount of money to encumber, same price and so he wouldn't need to stock up now.

Plymouth Board of Finance Chairman Ralph Zovich stated he doubted that Mother Nature would give us another mild winter and the possibility existed for this line item to go into deficit.

Director of Public Works Charles Wiegert stated encumbering the monies would be beneficial.

Director of Public Works Charles Wiegert stated that historically speaking, outside of the previous year, the amount would be \$275,000 (typically) and the Board of Finance had cut the line item down to \$200,000.

Plymouth Board of Finance Member Dan Murray stated Charles Wiegert should encumber the whole amount.

Director of Finance Ann Marie Rheault stated we could use it cover this year's deficit.

Plymouth Board of Finance Member Dan Murray stated it was a case of pay me now or pay me later.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Twelve of Twenty Pages**

**Closing of General Fund budget for FY2015-16: Review G/L line item detail actual vs. Budget as of June 30, 2106; Review preliminary trial balances for Major Governmental Funds; Discuss any other actions needed to facilitate closing of FY15-16 budget year Cont'd.**

Plymouth Board of Finance Chairman Ralph Zovich stated the Board of Finance had thought the Salt and Sand was a discretionary item.

Director of Public Works Charles Wiegert stated there was no benefit to buying the Salt and Sand now, noting it solidifies when it gets wet and there wasn't enough storage capacity. He further stated that as a whole, the Department of Public Works was more than \$75,000 under budget so if the Board of Finance wanted to encumber the \$75,000 he could make the transfers to make that work and the department would still be under budget.

Plymouth Board of Finance Chairman Ralph Zovich stated the Board of Finance just wanted to buffer some of the cost of the Sand and Salt if we have an average winter.

Plymouth Board of Finance Chairman Ralph Zovich stated he would hesitate to add to the \$451,000 deficit and would rather roll the dice with Mother Nature; leave the budget as it was, and the \$48,000 surplus. He further stated it was already in the preliminary calculation so let it roll into the net balance.

Plymouth Board of Finance Ralph Zovich stated the Board of Finance had adopted the Budget and altered Department 17's Legal Budget line item.

Plymouth Board of Finance Ralph Zovich stated we had a very small deficit with the Town Attorney and noted the Labor Attorney was \$33,000.00 over budget for Legal Expenses and Foreclosure was \$51,000 over; a brief discussion followed.

Plymouth Tax Collector Joe Kilduff stated that was a one-year balloon, and the subdivision and Mayfair were huge.

Plymouth Board of Finance Chairman Ralph Zovich stated it made him sick to see them \$64,000 in the Grievances Resolution line item, noting that money that went to the Lawyers and was a Christmas bonus for them

Mayor Merchant stated he did not anticipate any more grievances

Plymouth Board of Finance Chairman Ralph Zovich stated the \$51,000 we have in Foreclosures distorts the amount and we hope in a year we will not have it again.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Thirteen of Twenty Pages**

**Closing of General Fund budget for FY2015-16: Review G/L line item detail actual vs. Budget as of June 30, 2106; Review preliminary trial balances for Major Governmental Funds; Discuss any other actions needed to facilitate closing of FY15-16 budget year Cont'd.**

Plymouth Board of Finance Chairman Ralph Zovich stated the Health Insurance has risen three times the rate of inflation.

Plymouth Board of Finance Chairman Ralph Zovich stated \$218,000 of the deficit was in Health Insurance and was killing us.

Director of Finance Ann Marie Rheault stated when we budgeted for that we didn't capture all the right numbers.

Plymouth Board of Finance Chairman Ralph Zovich stated the \$133,000 deficit was in the Benefits/Non-Employees (Retiree Benefits).

Plymouth Board of Finance Chairman Ralph Zovich stated we needed to get these under control and when you look at the big contributors there were a couple of departments that broke even. He further stated Police Overtime was one of the two items and we needed to watch Employee Benefits and Legal.

Director of Finance Ann Marie Rheault stated most of the salary line items would be over budget by \$1,000 (or less) because when the Board of Finance did the budget the pay calculation was based on 52 weeks, but there were 53 paid weeks this year. She further stated the Mayor's salary would be \$975.00 extra for the four days in June that we have to accrue for. Director of Finance Ann Marie Rheault stated the Board would also see there were bigger differences in some of the line items because when we budgeted for last year the contracts hadn't been settled and they were paid at the old rate.

Plymouth Board of Finance Vice Chairman Vicky Carey questioned why there was such a large deficit in the Public Works Secretary line item of \$8,000.

Director of Public Works Charles Wiegert stated the Secretary got a raise.

Director of Finance Ann Marie Rheault stated the \$10,000 was a Labor Grade upgrade, but the whole \$8,000 was not all raise based.

Director of Public Works Charles Wiegert questioned if that was offset by the Land Use Secretary.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Fourteen of Twenty Pages**

**Closing of General Fund budget for FY2015-16: Review G/L line item detail actual vs. Budget as of June 30, 2106; Review preliminary trial balances for Major Governmental Funds; Discuss any other actions needed to facilitate closing of FY15-16 budget year Cont'd.**

Director of Finance Ann Marie Rheault stated you have to look at all the Clerical positions all together, because some were budgeted in one department, but paid out of other departments.

Plymouth Board of Finance Vice Chairman Vicky Carey stated the Assessors was over by \$9,000 as well.

Director of Finance Ann Marie Rheault stated if you look at all the positions together they were under budget.

Mayor Merchant stated next year we will take them out and put them in a separate area and create a Clerical line item.

Plymouth Board of Finance Chairman Ralph Zovich stated the following Year End Transfers, to close out 2015/2016, were from the Public Works Director:

\$2,625.00 to Hydrant Rentals from Transfer Repairs  
\$3,548.08 to Streetlights from Transfer Repairs  
\$815.19 to Telephone Utilities from Transfer Repairs  
\$33,941.29 to Town Hall Telephone from Snow Salaries Overtime  
\$2,964.34 to Town Hall Telephone from Public Works Office Contract Services  
\$6,439.56 to Town Hall Contract Services from Public Works Office Contract Services c  
\$64,343.00 to Highway Salary from Mechanics Salary  
\$27, 557.35 to Highway Salary from Assistant Mechanics Salary  
\$6,731.60 to Highway Salary from Public Works Office Contract Services

Plymouth Board of Finance member Dan Murray made a motion, seconded by Plymouth Board of Finance Member Jim Zalot, to approve the closing of General Fund budget for FY2015-2016. This motion was approved unanimously.

Director of Finance Ann Marie Rheault stated there would probably be more transfers that would have to be made.

Plymouth Board of Finance Chairman Ralph Zovich stated the Board would authorize the Director of Finance to make the necessary adjustments to close the books.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Fifteen of Twenty Pages**

**Closing of General Fund budget for FY2015-16: Review G/L line item detail actual vs. Budget as of June 30, 2106; Review preliminary trial balances for Major Governmental Funds; Discuss any other actions needed to facilitate closing of FY15-16 budget year Cont'd.**

Plymouth Board of Finance Chairman Ralph Zovich stated the Board members had the line item detail and there would be adjustments and the Board would have a reprint.

When questioned by Plymouth Board of Finance member Dan Murray if the Board would have what was really going on before it happened, Director of Finance Ann Marie Rheault stated it would.

Plymouth Board of Finance Chairman Ralph Zovich stated the line item detail was a snapshot of where we stand as of July 21<sup>st</sup>.

When questioned by Plymouth Board of Finance Vice Chairman Vicky Carey for a list of encumbrances, Director of Finance Ann Marie Rheault stated a lot of them had been cut and she would reprint it because she found an error.

**Discuss and take action to re-appoint BlumShapiro as Independent Auditor for FY 2015/2016**

Plymouth Board of Finance member Dan Murray made a motion, seconded by Plymouth Board of Finance Vice Chairman Vicky Carey, to re-appoint BlumShapiro as Independent Auditor for FY 2015/2016.

**Discussion:**

Plymouth Board of Finance Chairman Ralph Zovich Ralph stated we were kind of locked into BlumShapiro, however we could go out for RFP's next year. He further stated for consistency and continuity we should keep the BlumShapiro team.

Director of Finance Ann Marie Rheault stated we did budget for Fraud Risk Assessment for 2016, but we did not encumber it because we hadn't selected a vendor so we would have to re-budget.

When questioned by Plymouth Board of Finance member Dan Murray, Director of Finance stated BlumShapiro had been very helpful on a regular basis, not just with the audit.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Sixteen of Twenty Pages**

**Discuss and take action to re-appoint BlumShapiro as Independent Auditor for FY 2015/2016 Cont'd.**

Vote:

This motion was approved unanimously.

**Implementation of General Fund budget for FY16-17: a. Discuss & Take Action to approve internal transfers between accounts to re-balance FY16-17 General Fund original budget as adopted by Council**

Plymouth Board of Finance Chairman Ralph Zovich read the second set of transfers into the record as follows:

Transfers to rebalance budget as the Town Council had originally intended (not what was actually printed)

\$21,000.00 into Assessor Staff Line Item

\$50,000.00 into Workers Comp Line Item

\$200,000.00 into Health Insurance Line Item

\$10,589.00 into benefits/non-employees (retirees) Line Item

Total: \$281,589.00

Police Department Transfers:

\$50,000.00 into Police Overtime

\$15,000.00 into Communications

\$9,399.00 into Training

Total \$74,399.00

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Seventeen of Twenty Pages**

**Implementation of General Fund budget for FY16-17: a. Discuss & Take Action to approve internal transfers between accounts to re-balance FY16-17 General Fund original budget as adopted by Council Cont'd.**

Transfers Public Works:

Transfer from Snow Contract Services \$20,000.00

Transfer from Sand and Salt \$100,000.00

Transfer from \$132,893.00 Contract Services

Total \$252,893.00

Transfer to Ambulance corps water line item \$757.00

Transfers to Dial A ride \$500.00

Total 1,257.00

Transfer from Secretary Salary \$21,000.00

Transfer from Economic Development Signs \$958.00

Transfer from Economic Development expense line item 1,000.00

Total from Land Use \$22,958.00

Transfer from Reval Assessor \$81,394.00

Plymouth Board of Finance Chairman Ralph Zovich stated there was no net change from the bottom line as approved by the Town Council and it still stands at \$39,831.574

Plymouth Board of Finance member Jim Zalot made a motion, seconded by Plymouth Board of Finance Vice Chairman, to accept the transfers as presented.

Discussion:

Plymouth Board of Finance member Dan Murray Dan questioned where the Capital Projects Revaluation assessments were.

Director of Finance Ann Marie Rheault stated part of it was in Capital Projects.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Eighteen of Twenty Pages**

**Implementation of General Fund budget for FY16-17: a. Discuss & Take Action to approve internal transfers between accounts to re-balance FY16-17 General Fund original budget as adopted by Council Cont'd.**

Plymouth Board of Finance member Dan Murray Dan Murray stated that would be a Capital Project line item going into the balancing of the Operating Budget line item.

Director of Finance Ann Marie Rheault stated that was correct because when we had the 3% plus or minus we also had to go 3% plus or minus in Capital Projects.

Plymouth Board of Finance member Dan Murray stated didn't think the dollars could be intermixed.

Plymouth Board of Finance Chairman Ralph Zovich stated those were the non-occurring in Capital Outlays, which were part of the General Fund.

Director of Finance Ann Marie Rheault noted the funding comes out of the General Fund.

Plymouth Board of Finance Vice Chairman Vicky Carey she didn't think the dollars could be intermixed either and was still having a hard time with it, but according to what the Town Attorney said in order to adjust the budget we weren't actually changing what she had proposed in the Capitals.

Plymouth Board of Finance Member Dan Murray stated he understood it was taxpayer's dollars and briefly elaborated. He further stated even though the Town Attorney said (he was okay with it) the Board could do it but it would still be setting a precedent.

Plymouth Board of Finance Member Dan Murray stated the Capital Budget bottom line will go down.

Director of Finance Ann Marie Rheault stated that was correct and it includes Capital dollars, noting the \$582,000 that's in one of the last departments is the funding to Capital Projects; a brief discussion followed.

Plymouth Board of Finance Chairman Ralph Zovich stated there was a Charter revision change that was recommended to eliminate the 3% by Department and that would put an end to the shell game.

Vote:

This motion was approved unanimously.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Nineteen of Twenty Pages**

**Public Comment**

Jim Moslak, 18 Carriage Drive, Terryville, questioned how many attorneys the Town had. Jim Moslak questioned each Policeman's shift, and questioned why we were paying overtime. Jim Moslak questioned the \$40,000 for workers comp stating he thought each person had a certain amount taken out of their pay. Jim Moslak stated we were running a deficit each year. Jim Moslak questioned if any foreclosures go through the Blight Fund.

Director of Finance Ann Marie Rheault stated Workers Comp was budgeted at over half million dollars (\$538,000) and 2016 was close to \$580,00 for 2016, noting that is the premium we pay.

Plymouth Board of Finance Chairman Ralph Zovich noted the Town goes by what the Chief of Police reports and briefly elaborated

It was noted there was a Labor Attorney, a Town Attorney and two Foreclosure Attorneys a brief discussion followed.

Plymouth Board of Finance Chairman Ralph Zovich stated the Blight Fund could only be used for remediation (repairs or demolitions) and that it was separate from foreclosures.

Plymouth Board of Finance Chairman Ralph Zovich noted for the record that Plymouth Board of Finance Member Jim Zalot left the meeting at 9:08 p.m., however the quorum remained.

Melanie Church, 328 Main Street, Terryville, stated she had some things that could be looked at to cut for next year and briefly elaborated. Melanie Church stated the overtime abuse should be looked at and briefly elaborated. Melanie Church stated Public Works was running with seven people instead of 10 and briefly elaborated what it takes to run the department. Melanie Church stated people that bring their personal cars should have to put them in the Town Garage and briefly elaborated. Melanie Church stated two Police Officers were in front of her house when the gas lines were being put in and briefly elaborated.

Director of Finance Ann Marie Rheault stated the Police Officers who were present for the gas line installation would be billed to the Contractors.

Jim Moselak stated there were Terryville Chevrolet trailers at the Terryville Fire House and that was a liability issue.

Plymouth Board of Finance Chairman Ralph Zovich stated this issue should be brought to the Chief of Police, noting the Board of Finance had no control over it.

**Plymouth Board of Finance Regular Meeting  
July 21, 2016  
Page Twenty of Twenty Pages**

**Correspondence**

Plymouth Board of Finance Chairman Ralph Zovich read the letter from the Plymouth Board of Education Superintendent to Mayor Merchant, regarding the elimination of the School Resource Officer for the Public Audience and the Board of Finance Members.

**Board Member Comments**

Plymouth Board of Finance Member Dan Murray stated in response to the letter from the Superintendent it wasn't the Board of Finance's decision, noting the Chief made the decision that wherever they were reallocating that resource was more important to them and that should be dealt with them. He further stated it was the same as when their department wanted to bring on another dog, which he did not feel was necessary.

Plymouth Board of Finance Chairman Ralph Zovich noted it was a staffing and management issue.

Plymouth Board of Finance Vice-Chairman Vicky Carey stated she had no Member Comments at this time.

Plymouth Board of Finance Member Jay Dorso stated he had no Member Comments at this time.

Plymouth Board of Finance Chairman Ralph Zovich stated the Board of Finance would not meet in August and that the Board would finalize whatever we had in the budget closing at the September 15<sup>th</sup> meeting. He further stated that hopefully, Director of Finance Ann Marie Rheault would have an update on where we actually stand when we close the June 30 fiscal year.

**Adjournment**

There being no further business of the Plymouth Board of Finance, Plymouth Board of Finance Member Dan Murray made a motion, seconded by Plymouth Board of Finance Vice-Chairman Vicky Carey, to adjourn at 9:16 p.m. This motion was approved unanimously.

Respectfully Submitted,



Patricia A. Hale  
Acting Recording Secretary