

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: Ralph Zovich, Chairman called the scheduled July 18, 2017, Board of Finance Meeting to order at 7:00 p.m. in the Community Room at Plymouth Town Hall. Members in attendance: Victoria Carey-Vice Chairman, James Zalot, Jay Dorso, Pattie DeHuff and Jim Kilduff. Also present: Ann Marie Rheault, Director of Finance; Town Councilwoman Sue Murawski, and Michele Yokubinas - Recording Secretary.

2. Pledge of Allegiance: Ralph Zovich, Chairman led the group in the Pledge of Allegiance.

3. Notice of Fire Exits: Ralph Zovich, Chairman noted the fire exits.

4. Acceptance of Minutes listed below: A motion was made by Pattie DeHuff, seconded by Vicky Carey to accept the minutes as follows:

Acceptance of Minutes:

- a. Special Meeting – June 8, 2017
- b. Regular Meeting – June 15, 2017

Motion approved and passed unanimously.

5. Mayor's Report

None

6. Tax Collector's Report – Year End Totals

Ralph Zovich stated the end of the month summary is incorporated into the year-end totals, which will be covered in item 9.

7. Finance Director's Report

Ann Marie Rheault stated in process of closing year, distributed results of the General Fund. Ann Marie Rheault stated went to Municipal Finance Advisory Commission (MFAC) and gave quarterly presentation as to where Town is at, department, staffing levels, audit etc. Quarterly meeting with State Office of Policy and Management (OPM), updating software program, look into software that interfaces with quality data. First comment chairperson made was that they are concerned about staffing level, need full time person. Overall, meeting went well with OPM.

8. Update on progress of independent audit for FY2015-16

Ann Marie Rheault stated they are asking for regular updates with the audit. Targeting to have 2017 done on time goal to have that done by issuance date of December 31, 2017.

Ann Marie Rheault stated it is not effective until we are ready for Blum Shapiro to come out and briefly elaborated.

PLYMOUTH, CT
TOWN CLERK'S OFFICE
RECEIVED FOR RECORD
17 JUL 27 PM 12:55
Barbara A. Peckham
TOWN CLERK

Board of Finance Meeting

July 18, 2017

Page 2 of 6

Ralph Zovich questioned preliminary CAFR by August 31, for 2015-2016.

9. Closing of General Fund budget for FY2016-17, determination of tentative surplus/deficit:

a. Review G/L line item detail actual vs. budget as of June 30, 2017.

Ann Marie Rheault distributed and reviewed the Town of Plymouth General Fund/Expenditures Summary Year to Date as of 6/30/2017. There will be changes to this.

Total revenues under budget by \$308,965, the pieces of that on the tax side (184,545) below plan on the current taxes, motor vehicle 181, Prior Year's Taxes (120,864), Interest & Lien Fees 76,513, Motor Vehicle Supplement 119,832, biggest piece of shortfall was foreclosure sales which was budgeted for \$200,000 and came in at \$17,000 which was a (183,398.06) shortfall in just that line item.

Ralph Zovich stated need to have discussion with Mayor in September in how to get those foreclosed properties back on the grand list.

Ann Marie Rheault stated Expenditures under budget by \$572,000, on Municipal side \$337,000 and \$235,000 on the education side

Ann Marie Rheault stated estimated surplus, \$263,000 highly tentative, projected.

Ralph Zovich stated initial surplus, dependent on closings, reconciliations, and encumbrances.

Ann Marie Rheault stated only some departments were over budget and some under budget, would look at detail.

Vicky Carey questioned will the Board of Education's -\$235,000 be looking to take 1% off of that amount of money.

Ralph Zovich stated sometime between now and September, Board of Education would like to take a certain amount from their surplus and put it into the sinking fund and our obligation is either to vote yes or no.

b. Discuss & Take Action on year-end transfers to balance line items as req'd.

Ann Marie Rheault, Director of Finance requested a transfer of \$3,000 to retain Nicole until the end of September, temporary staff line item.

Pattie DeHuff made a motion, seconded by James Zalot to move \$3,000 in line item 101-01-005-011 Grant Administrator to line item 101-01-005-010 Temp Audit Staff – Contract Services

Passed unanimously

Ann Marie Rheault stated fees too much ADP. Need to negotiate fees \$43,000, budgeted at \$35,000 going forward.

Board of Finance Meeting
July 18, 2017
Page 3 of 6

Ann Marie Rheault stated made a change in the Registrars Department Page 2 - salary basis they were being paid hourly, which caused an overage in that line item. Ann Marie Rheault suggested that they continue to track hours that they are mandated to work in which they might need to come to the Board of Finance and ask for an addition to what their salary is.

017 Legal Services \$77,099 – small piece in there that needs to be encumbered for the Town Attorney. Mayor did as much work as possible to save money in that area.

019 Property & Liability Insurance \$20,213

020 Employee Benefits \$23,403

Ann Marie Rheault stated because of switching to HSA going forward trying to move retirees to HSA will hopefully see a line item reduction there.

Social Security and pension did adjustment to move portion of that to extra duty, because a portion of their salaries that get charged for MERS and SS, that been adjusted downwards to move against the revenue coming in from extra duty.

Ralph Zovich stated \$895,783 is an actual health insurance expense to show savings is truly remarkable

Ann Marie Rheault stated Charles Wiegert-Public Works is still under budget.

Ralph Zovich questioned Utilities, problem with Eversource with street lights.

Ann Marie Rheault stated they are still looking into streetlights and the energy conservation program.

When questioned by Pattie DeHuff about Public Works if they were under budget because some of how Public Works is being paid out of the bonding, Ann Marie Rheault stated no; all of Public Work's time was charged to here right now"

Ann Marie Rheault stated regarding Public Safety still need to look at Fire Marshall's Department. Police Department even with overtime they came in with a \$1600 surplus, \$40,000 overage in their overtime but a portion of their salary covered that overtime, they were also over in their training, which was required deficit of \$13,000 but was able to cover that in the rest of the line items.

Ann Marie Rheault stated Emergency Management overages mostly generator maintenance and will look at that again.

Ann Marie Rheault stated Communications over \$40,000 salary line item, \$11,000 in overtime, had trouble filling their positions.

Ann Marie Rheault off set salt and sand, which we overshot.

Ann Marie Rheault stated Probate allocation we received bill from Probate, which was never budgeted for new probate court, did not have in budget. One time allocation instead of going for additional appropriation new of surplus in legal we would be able to cover it.

Ann Marie Rheault stated overall Highway Department ended with \$110,000 tentative surplus. Will go up since GIS Mapping is allocated to the capitals.

Board of Finance Meeting

July 18, 2017

Page 4 of 6

Ann Marie Rheault stated the Ambulance Corp is not being budgeted for correctly for electricity and additional service contracts. Will come back with transfers.

Ann Marie Rheault stated need to relook at departments and check salaries in reference to placement and details.

Ann Marie Rheault stated on the revenue side -extra duty fund within this total kept in general fund \$50,000 in those results covering deficit in total safety, which was mostly wages and salary.

Vicky Carey stated page 12, transfer to the revolving account any line items shaded all totals up to the \$67,000 rec. revolving fund. Recreation revenue a little over \$100,000.

Ralph Zovich stated the recreation revolving fund is working like it is supposed to.

Ann Marie Rheault stated summary of Extra Duty \$122,000 roll forward balance estimate taking \$50,000 from general fund keeping \$149,000 extra duty fund.

Ralph Zovich stated all departments did a great job containing their expenses!

c. Discuss any other actions needed to facilitate closing of FY16-17 budget year.

None

10. Implementation of General Fund budget for FY2017-18:

a. Review status of state budget situation and impact of potential funding reductions.

Ralph Zovich stated nothing concrete, second hand information, opposing budget plans, no ongoing negotiations. Unions accepted the agreement, have to accrue these savings...if rejected -automatic layoffs. Still no budget, no formula on cost sharing on education grant, haven't heard much about the teacher pension agreement, if they still have no budget in September, we continue to operate with the budget that was approved by the Town Council.

b. Discuss "contingency plans" available to BOF, i.e. sequester funds and/or raise taxes.

Ralph Zovich discussed Joe Kilduff's previous email from the 6/15/2017 minutes.

Vicky Carey stated we need a discussion with Town Council and Mayor about Town Hall Renovations until we hear from State of Connecticut.

Vicky Carey stated upgraded Communications is needed we cannot put our Police or Fire in jeopardy.

Ann Marie Rheault stated there is already a hiring freeze, not hiring for new positions except my department, replacing one position downstairs, SRO on hold, and a hold on any nonessential spending.

c. Compare changes in Employee Benefit costs per person between FY16-17 & FY17-18.

Ann Marie Rheault stated average between ending fiscal and current fiscal year.

Ann Marie Rheault stated still in process of moving expenditures particularly for retirees, changes in staffing, can do average, unless you do cost analysis, a lot of variables, better off with individual detailed information and briefly elaborated.

Ann Marie Rheault stated total medical, health, pension; average would be distorted and hard to gauge.

Ralph Zovich stated on hold until September ongoing cost monitoring for next fiscal year. Table item 10c., defer it until September to allow Ann Marie Rheault to get departmental numbers.

11. Public Comment

Melanie Church, 328 Main Street, Terryville, CT , questioned furlough, Registrars changed to salary, temporary staff in Finance Department, probate bill and camp coordinator –summer and Board of Education’s move.

James Mozalak, 18 Carriage Drive, Terryville, CT, questioned labor attorney issues, fiscal year change, raises, real estate and tax increases.

Peter Cook, 11 Orchard Street, Terryville, CT stated cannot justify Registrars going over budget, line item adjustments town council’s responsibility, should not wait until September to sequester money, stopping capitals, vehicle supplemental, sinking fund with no cap it should be capped.

12. Correspondence

Accounts by Facility Board of Education financial report dated 5/31/2017

13. Board Members’ Comments

James Zalot - None

Jim Kilduff - Not mental gymnastics to discuss possible use of why you would do some contracts in-house and why you would do some hiring and the reasoning to have these types of accounts.

Pattie DeHuff - None

Vicky Carey - Board of Education, where and what line account is being charged for the move to the High School. Not aware of any Building Committee and Capital Improvements notifications from the Board of Education.

Jay Dorso - None

Our next meeting is September 21, 2017

14. Adjournment

There being no further business of the Board of Finance, a motion was made by James Zalot, seconded by Jay Dorso to adjourn at 8:30 p.m. This motion was approved unanimously.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary