

Town of Plymouth

Board of Finance

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1. Call Meeting to Order: Mayor David Merchant called the scheduled Special December 5, 2017, Board of Finance Meeting to order at 7:00 p.m. in the Assembly Room at Plymouth Town Hall. Members in attendance: Victoria Carey-Vice Chairman, James Zalot, Jay Dorso, Pattie DeHuff, Briana Brumaghim, and Jim Kilduff. Also present: Ann Marie Rheault - Director of Finance, Town Councilwoman Sue Murawski, Joseph Kilduff - Tax Collector and Michele Yokubinas - Recording Secretary.

2. Pledge of Allegiance: Mayor David Merchant led the group and audience in the Pledge of Allegiance.

3. Notice of Fire Exits: Mayor David Merchant noted the fire exits.

4. Election of Officers (Chairman, Vice-Chairman) – Mayor David Merchant welcomed returning and new Board Member Briana Brumaghim.

a. Chairman

Nomination for Chairman: To nominate Jim Kilduff as Chairman of the Board of Finance by James Zalot, seconded by Jay Dorso.

MOTION: To close Nominations by Vicky Carey, seconded by Jay Dorso - **Motion passed**

MOTION: A motion was made by James Zalot to elect Jim Kilduff as Chairman of the Board of Finance, Jay Dorso seconded

Motion passed unanimously

b. Vice-Chairman

Nomination for Vice-Chairman: To nominate Vicky Carey as Vice-Chairman of the Board of Finance by James Zalot, seconded by Jay Dorso.

MOTION: To close Nominations by James Zalot, seconded by Jay Dorso - **Motion passed**

MOTION: A motion was made by James Zalot to elect Vicky Carey as Vice-Chairman of the Board of Finance, Jay Dorso seconded

Motion passed unanimously

Mayor Merchant turned the meeting over Jim Kilduff, Chairman

5. Set 2018 Calendar Meeting Dates

Jim Kilduff stated we need to accept the Board of Finance - 2018 meeting schedule noting he would forward the amended schedule to reflect all meetings.

James Zalot made a motion to accept the 2018 Calendar Meeting scheduled dates, seconded by Pattie DeHuff.

Motion passed unanimously

6. Mayor's Report

Mayor David Merchant briefly discussed budget cuts to Municipal Aid.

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TOWN CLERK'S OFFICE
PLYMOUTH, CT

Pattie DeHuff questioned the (TANS) tax anticipation notes process - cost to start (\$15,000) and the language that was drafted would that carry over and or will we have to start the process over again if necessary; a brief discussion followed.

7. Tax Collector's Report

Joe Kilduff stated good news in the prior year's tax line item we have already collected over 69% of anticipated revenues for prior year's taxes, quite a bit ahead compared to previous years, two reasons being, Department of Motor Vehicle's new system and a couple of large payoffs that boosted that. Overall 55.32% of budgeted revenue, which is right on, target. Optimistic moving forward and briefly elaborated.

Joe Kilduff stated my office has been working with Ann Marie Rheault and Nicole, we are working much better with both offices reconciling monthly even better since now we have excellent templates in place that are streamlining our office procedures.

Joseph Kilduff distributed the Town of Plymouth Tax Collections by Month Fiscal Year 2017/2018 (as of 11/30/17)

Month	Current Property Taxes	Current MV Taxes	Prior Years Taxes	Interest & Lien Fees	Anrg. Fees	MV Supp.	Total
September	68,958.02 0.27%	82,787.06 0.33%	36,663.18 7.73%	18,904.50 7.56%	258.32 0.10%	0.00%	209,571.08 0.72%
October	92,346.84 0.36%	70,819.56 0.28%	44,384.90 0.17%	22,120.56 0.09%	447.35 0.00%	0.00%	230,119.21 0.91%
November	141,947.75 0.56%	47,889.49 0.19%	51,924.84 10.38%	23,007.09 9.20%	115.74 0.05%	0.00%	264,884.91 0.91%
Year to Date	13,194,438.28 51.91%	2,451,077.72 92.46%	348,065.18 69.61%	121,502.04 48.60%	2,105.41 0.84%	0.00%	16,117,188.63 55.32%

8. Finance Director's Report

Ann Marie Rheault distributed Town of Plymouth –General Fund Revenue/Expenditures Summary dated 10/31/2017

TOTALS		FY2017-18 ORIGINAL BUDGET	YEAR-TO-DATE ACTUALS	ENCUMR.	TOTAL YTD WITH ENCUMBR.	Y-T-D VARIANCE POS. (NEG)	PERCENT VAR. POS. (NEG.)
	MUNICIPAL	16,812,762	6,022,076	371,026	6,393,102	10,419,660	61.97%
099	EDUCATION	24,212,790	5,658,614	1,346,104	7,004,718	17,208,072	71.07%
TOTAL GENERAL FUND EXP.		41,025,552	11,680,690	1,717,130	13,397,821	27,627,731	67.34%

ESTIMATED SURPLUS (DEFICIT) 2,352,385

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Ann Marie Rheault stated we have been working with the Board of Education to come up with a plan to meet the \$1.5 M shortfall that we have in our budget and briefly elaborated.

Ann Marie Rheault stated looking at not filling positions within Public Works, not filling other positions, library position not filled, and possible transfers to compensate for the shortfall.

Ann Marie Rheault stated should be enough in those line items that would cover those payouts for people who are leaving or have left.

Pattie DeHuff questioned how many have left Public Works.

Ann Marie Rheault stated (2-3) one might have been before the current fiscal year 2017.

Briana Brumaghim questioned if there is a cap on the time that they accumulated.

Ann Marie Rheault stated every contract has a different cap.

Vicky Carey questioned how many contracts are up now. David Merchant stated Highway, Supervisors, Non-Supervisors, and WPCA.

Ann Marie Rheault stated we are still addressing other areas of cutting and we have put a stop on capital spending, capital projects. The majority of things that were previously approved in the current year budget that was on the capital project schedule are not being done right now, other than the exception of the Communication Project. Ann Marie Rheault stated still looking at other areas and library.

Ann Marie Rheault stated still on a spending freeze, the key is to rebuild the fund balance and briefly elaborated.

Ann Marie Rheault stated 2016 audit wrapping up with auditors, open items, draft before we go to Hartford next Thursday. Since shorthanded, I am spending some of my time overseeing and processing payroll.

Ann Marie Rheault stated we are sending budget templates to their respective departments, by the 15th and are due back January 12th, since we need time to compile that information to present/give to the Board of Finance on February 10, 2017.

Pattie DeHuff questioned Ann Marie Rheault if she started on the 2016-2017 audit.

Ann Marie Rheault stated still working on 2016 audit. I have my temporary help working on some of the work prior to having to stop that and help in other areas within our department.

Pattie DeHuff questioned if we acquired a Police Officer and had to pay Thomaston \$30,000. Mayor David Merchant stated it is around \$26,000.

Ann Marie Rheault confirmed that it is a law that any time you take an officer who has less than two years of experience you have to pay back fifty percent of the cost to send them to the academy or

anything else related and stated that it came out of the Police budget.

Jim Kilduff, Chairman stated that going forward we want the Board of Finance to answer strictly finance board issues only.

9. Public Comment

Kathy Kosak, 201 Harwinton Avenue, Terryville, CT – will we receive a supplemental tax bill, Harwinton Avenue Project, and overpayment for a retiree.

Melanie Church, 328 Main Street, Terryville, CT - questioned Tax Anticipation Note reasoning, bonding money –labor was town employees -surplus on the town side, suggestion - transparency of Board of Finance meetings.

Brian Dunn, 19 Carriage Drive, Terryville, CT - clarification does ECF grant go directly to Board of Education.

10. Correspondence

Jim Kilduff distributed to The Board of Finance a memorandum from Dr. Martin J. Semmel, Superintendent of Schools regarding the Plymouth Board of Education’s Budget Presentation and Workshop Schedule, in which Dr. Semmel welcomed/invited the Board of Finances’ participation in any or all of the meetings. Jim Kilduff stated that since the Board of Education is 60% of our budget I urge the Board of Finance members to attend these meetings.

Jim Kilduff distributed the Plymouth –Board of Education, Accounts by Facility dated 10/03/2017, 11:15:54 AM, Fiscal Year 2017-2018:

	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	%Exp
Grand Total for Report	\$24,212,791.00	\$24,212,791.00	\$1,854,482.43	\$4,083,620.95	\$735,897.32	\$0.00	\$19,393,272.73	19.90%

Jim Kilduff distributed the Plymouth –Board of Education, Accounts by Facility dated 11/01/2017, 10:14:07 AM, Fiscal Year 2017-2018:

	Orig Budget	Adj Budget	Mtd Expended	Ytd Expended	Encumbered	Non-PO-Encumb	Balance	%Exp
Grand Total for Report	\$24,212,791.00	\$24,212,791.00	\$1,574,993.46	\$5,658,614.41	\$1,346,103.66	\$0.00	\$17,208,072.93	28.93%

11. Board Member Comments

Pattie DeHuff – Current budget allotted \$15,000 for a Fraud Risk Assessment should be placed on the agenda for the next meeting, the timing of handouts and packets at meetings.

James Zalot – Welcome Briana to the Board of Finance.

Jim Kilduff – Suggested waiting until the budget comes out then decide, needs and wants. Maybe a software problem, we can put in controls on non-computer items along with management follow-ups. Most complicated issues are the computers, back-ups, and knowledge of those computers. I believe that some issues have already been dealt with, there are controls in place, and some of these issues have been resolved. Computer system upgrades might be needed – suggested to look at in future. We have dealt with some of these past issues responsibility and moving forward we need to look at more closely when the time is appropriate.

Vicky Carey – We could have further discussion at the regular meeting in January but need to proceed with caution but felt we should wait until the end of the year. Welcome, Briana!

Jay Dorso – Welcome Briana!

Briana Brumaghim – Thank you for welcoming me and I look forward to working with all of you.

12. Adjournment

There being no further business of the Board of Finance, a motion was made by James Zalot, seconded by Vicky Carey to adjourn at 8:00 p.m. This motion was approved unanimously.

Our next meeting is currently scheduled for December 21, 2017.

Respectfully submitted,

Michele Yokubinas

Michele Yokubinas
Recording Secretary