

---

# FinComm Minutes – 10 July 2023

---

## Call to order 5:36pm

A meeting of the Plympton Finance Committee was held at the Town House on Monday, July 10, 2023. Attendees included Marilyn Browne (MB), Steve Lewis (SL) and Nathaniel Sides (NS). Members not in attendance included Kathryn Shepard (KS), Mike Lemieux (ML) Also in attendance was Town Administrator Liz Dennehy (ED) and Accountant Lisa Hart (LH)

## Approval of prior minutes

The meeting minutes from 4/24 and 5/31 were approved 3-0 with no changes. The meeting minutes from 5/17 were tabled until the next meeting. A question was raised whether the funds approved at that meeting were line transfers or Reserve Fund transfers. LH and ED to research and report back.

## Announcements

MB announced that a farewell/thank you gathering would be held at the Fire Station at 10am on July 26<sup>th</sup> for outgoing Chief Steve Silva. The public is invited.

## Motion

Several end of year line transfers were presented to FC by LH for approval to close out FY23. The full list is attached. All were moved by SL, seconded by NS and approved by a 3 – 0 vote

- Assessors' salary shortfall was due to lack of a dept. assistant, requiring more hours for the assessor
- Conservation salary shortfall was due to IT project work by the agent unaffiliated with his conservation duties. These will be addressed as a separate line item in future budgets
- Custodial salary shortfall was due to several unexpected emergencies requiring OT work
- Police salary shortfall was due to ~\$76K in OT needed to cover an FMLA. It was noted that most of the transfers completed on 5/17 were also Police salary (\$50K+)

There was a question by NS where these transfers would be reflected on reporting, i.e., would they be recorded in the line transferred to or appear as though they were expended in the original line voted? LH stated that the department reporting would show all funds used, including any line transfers and/or RF transfers.

NS questioned why the \$4058 for fire vehicle repairs had to be a line transfer and not come from the ~\$65K granted the FD at the May STM. The consensus of all present was to give the new Chief a clean slate to start from. LH confirmed that any expenses still need to follow the standard approval process, even those being paid out of the new account.

## Ongoing Business

The FY23 Reserve Fund was completely drained with tonight's approvals, totaling \$120,710 over the full FY. Members again discussed the need for possibly approaching STM this Fall with a request to increase the RF, which was approved for FY24 at \$130,000. LH mentioned that the auditors advised that each town handles it differently. Historically Plympton for years budgeted \$50-60,000 for the RF and only the past few years indexed it to the total budget line. Initially it was at 0.75%, and more recently is budgeted at 1%. We agreed a target of 1.5 or even 1.75% might be more prudent. LH reminded the Committee that if not used the RF would be returned to the Town as free cash. Discussion was tabled for the future.

NS asked a general question about the procedure for department heads' awareness of their budget status and for obtaining approval prior to exceeding their approved budget, as well as approval for large expenditures. He was concerned with the need for \$153K+ in EOY transfers. The concept of a spending 'freeze' was discussed and whether the Town is able to implement one. It was noted that an approved budget amount may be spent at the discretion of the department head without restrictions, however it was agreed that better acknowledgement by the departments of their current budget status and accountability was needed. A copy of the year end expenditures for each department was provided.

## New Business

None

## Adjournment

Motion to adjourn was made by SL, seconded by NS. Meeting adjourned at 6:16pm

Respectfully submitted,

Nathaniel Sides, secretary

# PLYMPTON FINANCE MEETING

## ADDENDUM 7/10/2023

### Line Transfers for FY23

Account Shortfall			Transfer From			Remainder due
Assessors Salaries 160	01-141-5112	\$ 2,980.38	Assessors Expense } LINE	01-141-5114	\$ 2,980.38	\$ -
Conservation Salary 111	01-170-5113	\$ 5,778.56	Assessors Expense } 170	01-141-5114	\$ 5,778.56	\$ -
Custodial Salary 258	01-192-5113	\$ 1,848.24	Assessors Expense }	01-141-5114	\$ 1,848.24	\$ -
Building Salary 400	01-241-5113	\$ 1,485.00	Wiring 415	01-245-5112	\$ 1,485.00	\$ -
Highway Dept Head 300	01-420-5112	\$ 0.08	Highway Salaries 305	01420-5113	\$ 0.08	\$ -
Police Salary 555	01-210-5113	\$ 75,938.72	Reserve Fund 800	01-132-5201	\$ 32,210.00	\$ 43,728.72
			Police Expenses 565	01-210-5201	\$ 8,815.23	\$ 34,913.49
			Police Vehicles 570	01-211-5201	\$ 24,226.57	\$ 10,686.92
			Police Department Head 550	01-210-5112	\$ 1,764.32	\$ 8,922.60
			Police Clerical 556	01-210-5114	\$ 3,067.97	\$ 5,854.63
			Wiring 415	01-245-5112	\$ 5,854.63	\$ -
Police Utilities 567	01-210-5202	\$ 5,500.00	Police Department Head 550	01-210-5112	\$ 5,500.00	\$ -
Fire Salary 510	01-228-5113	\$ 46,163.77	Fire Equipment 515	01-220-5878	\$ 4,580.34	\$ 41,583.43
			Fire Expenses 505	01-228-5201	\$ 3,318.52	\$ 38,264.91
			Fire Utilities 517	01-228-5202	\$ 2,220.46	\$ 36,044.45
			Medical Supplies 508	01-228-5314	\$ 8,043.21	\$ 28,001.24
			Group Health 20	01-914-5172	\$ 11,515.98	\$ 16,485.26
			Medicare 25	01-940-5785	\$ 7,394.89	\$ 9,090.37
			Plumbing 410	01-243-5112	\$ 6,480.00	\$ 2,610.37
			Wiring 415	01-245-5112	\$ 2,610.37	\$ -
Fire Vehicle Repair 520	01-228-5422	\$ 4,058.36	Town Clerk Clerical 188	01-161-5114	\$ 4,058.36	\$ -
Legal 260	01-151-5301	\$ 8,578.70	Highway Salaries 305	01-420-5113	\$ 8,578.70	\$ -
Wate Collection Expenses 335	01-430-5201	\$ 1,000.00	Waste Collection Wages 338	01-430-5112	\$ 1,000.00	
<b>Totals</b>		<b>\$ 153,331.81</b>			<b>\$ 153,331.81</b>	