

RECORD OF PROCEEDINGS

VILLAGE OF PLYMOUTH Finance Committee Minutes

March 21, 2023

Finance Committee met on March 21, 2023, at 6:15pm. The following were present:

Committee Members: Mrs. Moore, Mr. Hurles, and Ms. Broderick

Employees and other Councilmembers: Mayor Cassandra Fryman; DiAnn Jamerson, Fiscal Officer; James Burton, Administrator; Rebekah Fearing, Tax/Court Clerk,

Visitors: None

Chairperson Moore called the meeting to order stating the purpose of the meeting was to go over the appropriations for the general fund. She would like to start out by giving a brief tutorial of the fund's revenue and expenses.

While referencing a handout (attached), she stated the balance listed of \$761,350.02 was as of March 13th. She said while this sounds like a lot of money, she wants to make sure everyone knows what all that money must cover. A brief description of each department (within the general fund) was given along with a summary of their expenses.

Moore now asked that everyone look at the sources of revenue the general fund has. Considering how much comes out of the fund, there are not a lot of revenue sources. Of the ones listed, there are only a few that can be considered "stable" income. These are income tax, property tax, and kilowatt hour tax.

Jamerson does tend to be very conservative when considering income. Between Moore and herself, it was decided to increase the expected income from the money market interest from \$20,000 to \$119,000. This is based on the assumption the interest rates will at the very least stay the way they are, or possibly increase. Jamerson went on to say that while this does cover the deficit previously referenced, it only leaves about \$4,000 wiggle room, of which she is not comfortable with.

Moore stated the carryover usually comes from the police department not needing the total amount they budgeted. We depend on the carryover to fund the first three months of the following year until revenue starts coming in and permanent appropriations are put in.

Jamerson says this is the main reason we cannot continue to use the general fund as a source of revenue for other funds. She went on to say we also cannot continue to appropriate everything we have. She fears there will come a day when there is no carryover and we have no way to continue operations for the first three months of the following year.

Moore believes one way to take some pressure off the general fund is to suspend the transfers of \$1,250 going to the pool fund each month. She stated the Pool Committee said they needed \$25,000 to run the pool for the 2023 season, and they have \$27,000. It was stated after this year we will also not have the \$25,000 boiler loan payment.

Hurles asked the committee the question if something needed to be cut, where would they start. Jamerson said, like in past years, the first thing to go is always the ordinance codification; we are not able to do it this year. She went on to say she has done everything she possibly can to get everything down to the bare minimum. She has even gone as far as shifting around wages due to duties being performed in areas not accounted for.

RECORD OF PROCEEDINGS

VILLAGE OF PLYMOUTH Finance Committee Minutes

March 21, 2023

Hurles asked the same question again. Jamerson's response was that would be up to Council to decide where/if cuts were to be made, all she can suggest at this point is to stop transferring money out of the general fund.

Committee member Broderick stated a huge portion of the general fund budget goes to the Police Department. She wonders, in a town of around 1,600 people, is it really necessary to have 24 hour coverage. Jamerson reiterated her point, that would be for Council to decide.

Hurles asked Jamerson why we are in this situation. Jamerson stated she has always estimated the budget low, that is how she has been able to prolong this from happening for so long. She stated we are beyond that now; we cannot use the general fund as a revenue source.

Hurles asked if every department is asked to create and stick to a budget- what is happening, why is there a shortage. Jamerson stated the cost of several things have increased, examples are medical insurance, liability insurance, even the municipal building's gas bill. This is why she implores Council members to take an active interest in learning the financials to help her figure things out.

Moore said it is the council (especially finance) member's job to work with DiAnn. Unfortunately, if something were to go wrong, it would come back on her (Jamerson). Hurles stated, speaking for himself, he would like to know as much as possible. He believes the process should be that once DiAnn as the treasurer tells the finance committee there is a problem, it then becomes their responsibility to then in turn tell the rest of Council.

Broderick asked if one department comes up short, are all departments to be cut like she has experienced in the past. It was stated all departments are responsible for their own fund. Example, the electric takes care of the electric, sewer takes care of sewer, etc.

Jamerson gave an example of last year with the police department. They "asked" for \$560,000 but only used \$496,000. Moore, referencing her conversation with Hintz, stated they have to consider the extra costs associated with investigations; there have been two major investigations within the last several months. According to Hintz that can add up to \$100,000, they will not know until the time comes. The point is the money must be in the budget incase it's needed.

Hurles asked if this is something that can be discussed in executive session at the next Council meeting. Mayor Fryman stated no, it cannot, because it is not one of the approved reasons for an executive session. Moore stated what makes it so hard is there is so much that comes out of the general fund, and the uncertainty of the revenue is unsettling.

A question was raised about getting rid of Mayor's Court. Jamerson responded that if we were to send our traffic and minor criminal cases to either Shelby or Norwalk, we would only get a small portion of the money received. By keeping in house, we can retain a much larger portion. Not to mention, if the cases were outsourced to other courts, the officers would be constantly leaving town all the time. That could potentially cause additional wages to be needed to cover shifts for scheduled officers while they are appearing in court.

It was asked if raising the Village's income tax rate was a possibility. Discussion took place on surrounding area rates. Fryman stated Plymouth's is one of the lowest in the area. It was decided this may be a possibility. Jamerson stated if this is something Council would like to do, it would have to be put on the ballot for the public to vote on.

Speaking of items on the ballot, Broderick asked if the paperwork was submitted for the Pool/Park levy to be put on the ballot again. She remembers it being discussed after it failed in

RECORD OF PROCEEDINGS

VILLAGE OF PLYMOUTH Finance Committee Minutes

March 21, 2023

November to try again in May. Jamerson said the deadline has passed to get it on for May, but if Council chooses to, they could try again in the fall.

Other items of brief discussion were:

- Use of permissive sales tax money.
- Street paving.
- Establishing of electric emergency fund.
- Age of sewer plant, and problems arising.
- Selling of property on Nicholas.


Attempting to wrap things up, Hurles asks that Moore, as head of finance committee, present the situation very matter of fact to Council. He believes now is not the time to hold back; if the situation really is as dire as it is being made to sound, then everyone on Council needs to know and respect their recommendation.

Moore would like legislation to be prepared to stop the transfers being made to the pool. Broderick is not in favor of this, stating it was too hard to get Council to commit to it being done to begin with. She feels like once the transfers are stopped, they will never resume.

Jamerson spoke of a conversation with the Solicitor, where he told her, if this legislation does not go through- meaning Council votes not to stop transferring money from the general fund to the pool- she as the Fiscal Officer can deny making the transfers. Jamerson hopes it does not come to this. She would like to see how things go this year at the pool and in the general fund and go from there.

Meeting adjourned at 7:25pm.

Respectfully submitted,



Rebekah Fearing, Income Tax and Mayor's Court Clerk