



## Advisory & Finance Committee

The following meeting of the Advisory & Finance Committee has been posted and will be held

**At:** Great Hall, Town Hall / Zoom Cloud Meetings Video Conference

**On:** Wednesday, January 11, 2023 7:00 PM

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*Items on the agenda will include but are not limited to the following.*

*Other discussion may include items that were not reasonably anticipated by the Chair 48-hours in advance of the meeting posting.*

### Call to Order

### Announcements

- **Hybrid Meeting:** This meeting is likely to be conducted in a hybrid format, with some participants attending physically and others attending virtually via a video conference application
- **Ways to Watch:** The meeting will be airing on Comcast 15, Verizon 47, or on PACTV's YouTube channel which can be viewed at [pactv.org/stream](https://pactv.org/stream).
- **Public Comment:** Any speaker giving public comment is allotted up to 5 minutes in which to speak. Public Comment can be made at the beginning or end of each meeting, or in regard to a particular agenda item the speaker wishes to be heard on
- **Zoom Login Information:** Anyone who wants to attend the meeting virtually, including members of the public who wish to give public comment, can use one of the following methods in which to do so:
  - **Join via Zoom application:** Download the Zoom meeting application on your device, press/click on "Join", then enter Meeting ID: **995 2986 0638**, and then the Meeting Password: **100131**, or
  - **Join via website** (requires microphone): Go to [www.zoom.us](https://www.zoom.us), click "Join A Meeting" on the top righthand side, and enter the meeting ID: **995 2986 0638**, and then the meeting password **100131**, or
  - **Join via Telephone (voice only):** Dial **929-205-6099** and Enter Meeting ID: **995 2986 0638** and enter Meeting Password: **100131**

### Public Comment

### Agenda Items

**Minutes:** Approve December 14, 2022, meeting minutes

### **Town Meeting Articles**

Article 2: Reports of Boards/Committees

Article 4: Continuation of Committees

Article 6: Salaries of Elected Officials

Article 12: Chapter 90 Roads

### Old/New/Other Business

### Public Comment

### Adjournment

**ADVISORY AND FINANCE COMMITTEE**  
**Minutes**  
**December 14, 2022, Hybrid Meeting**

**PRESENT**      **14 members of the committee were present:**

Gail Butler, Louis Cabana, Kevin Canty, Brian Dunn, Bruce Howard, Steven Keith, Joe Lalley, Larry McGrath, Steve Nearman, Christine Richards, Bethany Rogers, Ashley Shaw, Evelyn Strawn, and Robert Zupperoli.

**ABSENT**      **1 member of the committee was absent:** Timothy Lawlor.

Call to Order - The meeting was called to order by Chairman Kevin Canty at 7:00 PM.

Announcements

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Public Comment

Agenda Items

**Introduce New Member Mr. Steven Keith** – Chairman Canty advised that committee member Don Piatt had resigned last month and thanked him for his service. He introduced new member Steven Keith. Mr. Keith advised that he graduated from Plymouth South High School, attended Norwich Military University, and served 11 years in the army. His family consists of his wife Meaghan, son Henry and they have one on the way. He owns a plumbing company in town with his brother. He looks forward to serving the community in his capacity on the Advisory and Finance Committee, is on the Board of Directors for the Chamber of Commerce and helps at the VFW.

**Minutes:** Approve November 16, 2022, meeting minutes – Ms. Butler made a motion to approve the minutes as written. Mr. Cabana second. Motion carried unanimously (3 abstentions, Steven Keith, Joe Lalley & Evelyn Strawn).

**Municipal Budget 101 Presentation:** Ms. Lynne Barrett, Finance Director, thanked Chairman Canty for the introduction and the opportunity to address the Advisory & Finance Committee (A&F) on the budget process. Ms. Barrett discussed the budget process timeline. She explained that to get to the actual tax rate set for the FY23 tax bill, which is finalized and set in December 2022, the process begins, well in advance, in October

2021. The timeline is as follows:

- October 2021 – Revenue Estimates & Budget Message Developed and Distributed
- November 2021 – Town Manager & Finance Director meet with all departments to review their budget request
- December 2021 – Town Manager recommends budget to Select Board (SB)
- January 2022 – SB vote the budget and hand off to the A&F
- January – February 2022 – A&F sub-committees meet with departments and propose a budget at a Public Hearing
- March 2022 – A&F presents their Book of Recommendations to Town Meeting Members
- April 2022 – Town Meeting votes the budget
- June – September 2022 – End of Year results & Actual State Aid known
- October 2022 – Fall Town Meeting, Budget Adjustments, if necessary, voted
- November 2022 – Assessors finalized New Growth and Valuations with DOR
- December 2022 – Actual Tax Rate set

Ms. Barrett discussed the Sources of Funding for the budget. She noted that property taxes fund 76% of the budget, State Aid 13%, Local Receipts 8% and Other 3%.

She discussed the General Fund Revenues and explained how they are calculated.

She discussed the Budget Drivers and noted that labor and benefits make up most of the budget. She also broke down the budget by Department Area with the School having the largest budget followed by Fixed Costs.

And the last slide showed the tax rate and how it compares to other towns. For FY22 Plymouth's average single family tax bill is \$6,438 which is lower than the State Average of \$6,724.

The presentation which can be accessed here: [https://www.plymouth-ma.gov/sites/g/files/vyhlf3691/f/uploads/municipal\\_budget\\_101\\_presentation\\_a\\_f\\_12-14-2022.pdf](https://www.plymouth-ma.gov/sites/g/files/vyhlf3691/f/uploads/municipal_budget_101_presentation_a_f_12-14-2022.pdf)

Chairman Canty asked Ms. Barrett to explain:

- Enterprise Fund - Ms. Barrett advised that under MGL there are certain operations a Town can vote, locally, to adopt an enterprise fund for. An enterprise fund is an accounting mechanism to account for all the expenditures of that Enterprise Fund and the revenues that you raise for that Enterprise Fund separate from other Town funds. Plymouth has 5 Enterprise Funds: Solid Waste, Sewer, Water, Airport and Cable Access. Each Enterprise fund budget is voted separately by Town Meeting.
- Rev Fund – A fund that allows departments to charge a fee for services and use those funds to support the service providing they don't exceed the established annual spending limit.
- General Stabilization Fund – Is a rainy-day fund designed to accumulate amounts for future general purposes. A stabilization fund can also be set-up for a specific purpose. Plymouth also has three special purpose stabilization funds that the town sets aside funds into: Nuclear Mitigation, Pavement Management & Facility Capital Maintenance. A two-thirds vote of Town Meeting is required to spend from the stabilization funds.
- Free Cash – A terminology that DOR uses to calculate the Towns unrestricted balance from the previous year's unspent funds. The funds are not available for use until certified by DOR and can be used for anything but it isn't recommended to use regularly for operations.
- Level Funded vs Level Service - Level Funded would not include any increases and Level Service would be the current cost to fund the same level of service as the year before.

- Reserve Fund Transfer – An amount set aside annually to fund extraordinary or unforeseen expenditures. The A&F can authorize requested transfers from this fund for such unforeseen circumstances.

Mr. Dunn asked how much additional funding the Town received from ARPA funding sources? Ms. Barrett advised that the Town received ARPA funding of \$15.1 mil, (\$9.4 mil from ARPA, and \$5.7 mil from Plymouth County ARPA). Ms. Barrett listed some of the projects that were being funded with this money including the Airport WWTP, Water St Interceptor and Water St Pump Station Flood Barrier Wall. Mr. Dunn inquired that if the Town received \$15 mil extra dollars from the Federal Government why hasn't this put us in a better position? Ms. Barrett explained that this money has put us in a better position because otherwise the taxpayers would be funding these significant capital improvement projects. Also, she advised that State Aid and receipts only goes up 3 % every year so most of the funding comes from taxes. She discussed the increasing costs and that the amount the budget went up is \$9.4 mil and most of that increase is used up by health insurance and pensions. The reason that every year the Town cautions about the budget is to minimize the impact to the taxpayer, to look for ways to reduce the escalating costs of health insurance and any time there is opportunity to make a change or adjustment that is what we should do to make sure the Town is spending this money appropriately. Mr. Dunn appreciates the explanation and feels that we get a similar presentation every year and we're in the same position so he thinks the Town, and partly this Committee, should be working to make sure we don't feel this way every December. He thanked Ms. Barrett.

Mr. Lalley thanked Ms. Barrett and asked how much of the budget consists of unfunded State mandates. Ms. Barrett replied that she didn't have that figure in front of her but noted that the school has several State mandates relative to transportation and Charter schools and there are significant costs associated with these mandates. A recent State mandate that will significantly impact the Town budget is mail-in voting which will be permanent and is labor intensive. There are a lot of mandates but she doesn't have a list with her.

Ms. Strawn also thanked Ms. Barrett for the presentation and the presentation for the League of Women Voters last week. She offered to send the slides from that presentation to the committee. Ms. Barrett would like to send both presentations to the committee.

Mr. Nearman asked, out of curiosity, how close the budget is to the original estimates. Ms. Barrett said it was close.

Mr. Lalley asked about the valuations and tax rate. Ms. Barrett advised that the valuations increased 18% which in turn lowered the tax rate. The building is steady but leveling off. She doesn't think the valuations will increase at the same rate in the next few years.

Ms. Richards asked how long before the town hall bond would be paid off? Ms. Barrett advised that CPA renovations funds have been paid off and a \$32 mil bond was borrowed in 2017 for the main building. She indicated that the bond was a 30-year level debt service, which equates to approx. \$1.8 mil annually, so there is a lot of time left.

Chairman Canty thanked Ms. Barrett for attending and educating the members.

Ms. Barrett thanked the committee and their commitment to Town Meeting and appreciation of their work, which is very important to Town Meeting.

**Review Budget Sub-Committee Process** – Chairman Canty advised that the Sub-Committees have been formed and will begin meeting in January to review the budgets with each department in their Sub-

Committee. The sub-committees will prepare a report and PowerPoint presentation to the full committee at the budget hearing meeting. He discussed the schedule and process with the committee.

He discussed broadcasting the meetings with PACTV and PACTV indicated that all zooms would be preferred and easiest. He recommended that the committee discuss and decide how they wish to move forward. The committee decided that all meetings would be via PACTV zoom.

Old/New/Other Business - None.

Public Comment - None

Adjournment - Mr. Dunn motioned to adjourn. Mr. Howard second. Motion carried unanimously. The meeting adjourned at 8:25 PM

Submitted by  
Jeanette White  
Budget Analyst

**ARTICLE 2:** To hear the reports of the several Boards and Officers and Committees of the Town thereon, or take any other action relative thereto.

**SELECT BOARD**

**ARTICLE 4:** To see what action the Town will take pursuant to Chapter 173 of the General By-Laws regarding the formation, reformation, organization, continuation or discharge of existing Committees created by vote of Town Meeting, or take any other action relative thereto.

**SELECT BOARD**

**ARTICLE 6:** To see what action the Town will take pursuant to G.L. c.41, §108 with regard to fixing the salaries of elected Town Officials, or take any other action relative thereto.

**SELECT BOARD**

**ARTICLE 12:** To see if the Town will vote to appropriate from available funds a sum of money as the State's share of the cost of work under the state's so-called Chapter 90 roads program or take any other action relative thereto.

**DEPARTMENT OF PUBLIC WORKS—ENGINEERING DIVISION**

**ARTICLE 2:**

**ARTICLE 2:** To hear the reports of the several Boards and Officers and Committees of the Town thereon or take any other action relative thereto.

**BOARD OF SELECTMEN**

**TOWN OF PLYMOUTH  
FINANCE DEPARTMENT**

TO: Select Board  
Advisory and Finance Committee

FROM: Jeanette White  
Budget Analyst

RE: Article 4 – Town Meeting Committees

DATE: December 15, 2022

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Attached please find data sheets corresponding to the Town Meeting Committees scheduled for review at the 2023 Annual Town Meeting - Article 4.

**1749 Court House Committee**

Continue for review in three years at the 2026 Annual Town Meeting with no changes. A report will be placed on file with the Town Clerk to be included in the Annual Town Report. Please see the attached data sheet.

**Plymouth Energy Committee**

Continue for review in three years at the 2026 Annual Town Meeting with no changes. A report will be placed on file with the Town Clerk to be included in the Annual Town Report. Please see the attached data sheet.

**North Plymouth Steering Committee**

Continue for review in three years at the 2026 Annual Town Meeting with no changes. A report will be placed on file with the Town Clerk to be included in the Annual Town Report. Please see the attached data sheet.



## TOWN MEETING COMMITTEES

<u>Committee:</u>	<b>1749 Court House Committee</b>
<u>Article/Year:</u>	Art. 27 - 1966 Annual Art. 102 - 1967 Annual Art. 64 - 1972 Annual
<u>Term:</u>	Indefinite
<u>Members:</u>	5
<u>Appointing Authority:</u>	Select Board
<u>Purpose:</u>	“...To explore the possibility of raising funds for the restoration of the interior of the building, by gifts from private and public sources, and if such financing is found, then the Committee, with the approval of the Board of Selectmen may accept such financing and proceed with the plans for restoration, in accordance with the terms of such gift or financing...(102,67)" and further "...the maintenance and continued restoration of said building, and furnishings therein...(64,72)".
<u>Temporary/Permanent:</u>	Permanent
<u>Review Dates:</u>	1987 ATM                      2005 ATM                      2023 ATM 1990 ATM                      2008 ATM 1993 ATM                      2011 ATM 1996 ATM                      2014 ATM 1999 ATM                      2017 ATM 2002 ATM                      2020 ATM
<u>Next Review Date:</u>	2026 ATM
<u>Term:</u>	Annual Appointment
<u>Report Required:</u>	Oral report at Town Meeting or written report placed on file with Town Clerk for inclusion in Annual Report of the town.
<b><u>2023 Recommendation:</u></b>	<b>Continue for review at the 2026 Annual Town Meeting.</b>

TOWN MEETING COMMITTEE

<u>Committee:</u>	<b>Plymouth Energy Committee</b>
<u>Article/Year:</u>	Article 27 - 2004 FATM Article 19 - 2005 FATM
<u>Members:</u>	9
<u>Appointing Authority:</u>	Board of Selectmen
<u>Purpose:</u>	“to investigate the municipalization and/or aggregation of electric power and/or distribution and to review energy usage and sources for recommendation”
<u>Temporary/Permanent:</u>	Temporary
<u>Review Dates:</u>	2008 2011 ATM 2014 ATM 2017 ATM 2020 ATM 2023 ATM
<u>Next Review Date:</u>	2026 ATM
<u>Term:</u>	3- year overlapping terms
<u>Report Required:</u>	Oral report at Town Meeting or a written report placed on file with Town Clerk for inclusion in Annual Report of the town.
<u>2023 Recommendation:</u>	<b>Continue for review at the 2026 Annual Town Meeting.</b>

TOWN MEETING COMMITTEES

Committee: **North Plymouth Steering Committee**

Article/Year: Art. 7 - 12/7/92 STM

Members: 7

Appointing Authority: 6 - Planning Board  
1 - Selectmen

Any Town Meeting members who live within the defined North Plymouth Village Service Area who are not appointed to the committee shall be non-voting "ex-officio" members.

Purpose: "...implementing the recommendations outlined in the North Plymouth Village Master Plan. The Committee to be advisory in nature and its primary function to assist in the implementation of the North Plymouth Village Master Plan, and to advocate for the needs of the area."

Temporary/Permanent: Permanent

Review Dates: 1996 ATM                      2014 ATM  
1999 ATM                                2017 ATM  
2002 ATM                                2020 ATM  
2005 ATM                                2023 ATM  
2008 ATM  
2011 ATM

Next Review Date: 2026 ATM

Term: 3-year overlapping terms

Report Required: Oral report at Town Meeting or written report placed on file with Town Clerk for inclusion in Annual Report of the town.

**2023 Recommendation: Continue for review at the 2026 Annual Town Meeting.**

TOWN OF PLYMOUTH  
26 Court Street  
Plymouth, MA 02360  
(508) 747-1620

OFFICE OF TOWN MANAGER  
MEMORANDUM

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To: Select Board  
Advisory and Finance Committee Members

From: Derek Brindisi, Town Manager

Date: December 15, 2022

Re: Annual Town Meeting, Article \_\_ – Fixing the Salaries of Elected Officials

*ARTICLE \_\_: To see what action the Town will take pursuant to G.L. c.41, §108 with regard to fixing the salaries of elected Town Officials, or take any other action relative thereto.*

**SELECT BOARD**

In order to comply with MGL Chapter 41, Section 108, the Town of Plymouth must annually vote at town meeting the salary and compensation of all elected officers.

There are no changes to the salaries of elected officials for FY24, therefore I am recommending the following:

\$4,500 – Chairman of the Select Board  
\$4,000 – Select Board Member  
\$2,000 - Moderator

Thank you for your consideration.

# TOWN OF PLYMOUTH

Department of Public Works  
Engineering Division  
26 Court Street  
Plymouth, Massachusetts 02360

## MEMO

**To:** Advisory & Finance Committee

**From:** Sheila Sgarzi, P.E., Assistant Director of Public Works SS✓

**Through:** Jonathan Beder, Director of Public Works

**CC:** Derek Brindisi, Town Manager

**Date:** January 3, 2023

**Subject:** 2023 Spring Annual Town Meeting  
Article 12 - Accepting Chapter 90 Funds

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Please be advised that this Annual Article authorizes the Town to accept funding provided by the Commonwealth of Massachusetts under G.L., Chapter 90 for the maintenance of public roads. In the previous round of Fiscal Year 2023 appropriations, the Town received \$1,596,234.00. The estimated amount for Fiscal Year 2024 is currently unknown. However, the Town can expect a similar amount in Fiscal Year 2024 unless there is a change in policy and/or the Commonwealth's financial health.

There is not any need for funding Article 12.

The DPW recommends that the Advisory & Finance Committee members vote to support Article 12 as presented.