

**Preston Board of Finance**  
**Regular Meeting**  
**Wednesday, January 20, 2021 at 7:30 P.M.**  
**Teleconference Call**

**Call to Order** – John Moulson called the meeting to order at 7:30 P.M.

**1. Roll Call**

***Members***

John Moulson – Chairman  
Bob Congdon - Vice Chairman  
Stacey Becker - Clerk  
Andy Depta  
Denise Beale  
Zachary Maurice

***Alternates***

Matthew Davis  
Vacancy

***Also Present***

Sandra Allyn-Gauthier – First Selectwoman  
Jerry Grabarek – Selectman  
Ken Zachem - Selectman  
John Spang – Financial Director

**2. Correspondence**

- December 18, 2020 – John Spang – email: spending report exported into an Excel format
- December 22, 2020 – John Spang – email: clarifying 2013 Capital Projects and Monthly Revenue Reports
- December 23, 2020 – Sandra Allyn-Gauthier– email: Happy Holidays and thank you for hard work
- January 5, 2021 – Nancy Musa – email: reminder for budget input
- January 6, 2021 – Nancy Musa – email: discussion between John Spang and Nancy Musa how best to pay the invoice from Sandra Welwood.
- January 8, 2021 – Nancy Musa – email: invoice from Sandra Welwood for FY20 audit for \$10,000 payment will be taken from account 71-4800-4190-5332 (BoF External Audit) unless otherwise directed
- January 14, 2021 – Robert Smith – email: promotion regarding Google upgrades
- January 14, 2021 – Andy Depta – email: request for items to be added to the January 20, 2021 agenda under New Business.

**3. Public Comment**

There was none.

**4. Approval of Minutes**

**a. December 16, 2020 Regular Meeting Minutes**

**Bob Congdon motioned to approve the December 16, 2020; Regular Meeting Minutes. Denise Beale seconded the motion. The motion carried unanimously.**

**5. Candidate for Alternate Interview (None due to format)**

**6. Town Revenue and Status Report**

John Spang stated there were 5 areas to look at compared to last year. The first was Property taxes collected. Last year at this time \$7,243,459.80 of the budgeted revenue had been collected. This year \$7,449,000 or 63.5% has been collected to date leaving 36.5% to still be collected. This is exactly where we were last year at this time. Also, looking at Prior Years Tax Collection last year at this point \$79,000 had been collected. This year 60,000 was budgeted for the Line and to date \$121,000 has been collected; \$61,000 over budget. The third area to look at is Interest & Lien Fees last year \$27,000 had been collected by now and this year \$47,000 has been collected and again we've surpassed what was budgeted for this Line by \$7,000 already. Just looking at these 3 areas the budget is looking very favorable in an uncertain economy.

Looking at the fourth area of revenue, Building Permits, we can see by comparison last year at this point \$26,000 had been collected. This year \$41,000 has been collected on a Line that was budgeted \$45,000 so budget has almost been met half way through the year. The last area to look at is the Town Clerk Fees. Last year at this time \$36,000 was collected; and once again we see that the budgeted \$50,000 has been met, to date \$50,200 has been collected.

Even though the Governor and our Board of Selectmen have given taxpayers an additional 90 days to pay taxes, there doesn't seem to be a reason to be concerned at this point.

Bob Congdon stated that the new Tax Collector should be commended. The he continued to question why LoCIP, Town Aid Road, and PILOT all had 0 budgets. Also, he asked about the installments from Mashantucket payments.

John Spang explained that he would need to check with Sue Nylen about the timing of those installments.

Bob Congdon pointed out that according to the report none of those funds have been received at this point and that seems wrong.

John Spang will check the first third status of LoCIP, Town Aid Road, PILOT, and Mashantucket payments.

**7. BoE Financial Report**

John Spang explained that 42% of the Board of Education budget has been spent thus far compared to last year at this time 42.5% had been spent. There are savings that lead one to believe funds will be return in June. The biggest savings is in transportation. Buses are running 4 days rather than 5 days; also, high school closure mean savings such as NFA being closed for 2 weeks so there is a savings there. Also, buses are new so fewer repairs, and less cost for bus drivers. It looks like about \$37,000 to be returned to the Town in June.

At the same time technology costs have gone up because laptops need programming and licensing. Right now, students following protocols and the logistics of school days are better than what was first expected. Plans to move the middle school to face to face add costs. The need for partitions, extra people such as part time custodians, and para educators to assist with students in need. But if we stay in the hybrid in the Middle school it could mean a savings of \$110,000 to be returned in June. We'll know more by the Feb. 1<sup>st</sup>.

Bob Congdon stated after looking through the figures at the half mark through the year, that the savings should be far greater than what was being reported.

John Spang noted that the budget is showing 4 months of a 10-month year for the school. He also stated with the uncertainties of the time and the difficulties finding substitutes that the school has hired 3 long-term subs. When they aren't actually in for a classroom teacher, they are performing various tasks to assist students. I do agree it will be larger, but because it's not known if activities and programs will return by the end of the school year it's hard to know.

**a. BoE Liaison Report**

Andy Depta reported that the Board of Education due to the new accounting software has gone totally paperless relative to their paychecks and statements which will create a savings. He also mentioned that the Board of Education is looking at the same 9 items for the upcoming budget that were priorities last year, especially human resource services.

**8. BoS Financial Report**

Sandra Allyn-Gauthier reported that town has also gone paperless as well. It was reported that the Town has implemented the Portal, employees will receive pay stubs, W-2's, statements through the Portal, and continue to work on enhancements. She stated that there wasn't much to report with few changes since the December meeting because of the holidays. She did state that 40% has been expended leaving 60% at the half way through the year with no anticipated major expenses at this time.

Andy Depta questioned the Public Works Road Foreman and Public Works Director line items and whether someone had been hired as Public Works Director.

Sandra Allyn-Gauthier explained that Steve Maslin was hired at the Board of Selectmen's meeting last Feb. to fill that role and he may not have the official title, but that is the role that he is fulfilling.

Bob Congdon pointed out that Highway Maintenance - Town Aid Road received \$99,000. The Town has received half of that, but it's not shown in this report. Other than that, one error, the report is much better and easier to follow the budgets of the different departments.

Sandra Allyn-Gauthier will check into the Town Aid Road funds issue and correct it.

**9. PRA Update**

No update given.

**10. Old Business**

**a. Resurfacing Tennis and Basketball Courts – STEAP Grant**

Sandra Allyn-Gauthier reported STEAP Grant has gone through OPM, and it then goes to DEEP. We're just waiting for it to go through their process. We are all approved just waiting for the state to go through its proper channels.

**b. New Accounting Software Implementation - update**

John Spang reported that last week several participated in a 2-day Infinite Vision virtual workshop to learn W-2 processing, earnings, and withholdings. W-2 Forms were printed. Then we had to bridge back to prior years to process vendors 10-99 Forms which are now printed. Finally, we prepared 1095 Forms statements regarding health insurance and those are printed as well.

John Moulson asked if there are any problems on the horizon.

John Spang said that in June they will need assistance in closing out the year and starting a new year.

Bob Congdon asked why the 1095 Forms were not done for town employees. John Spang explained that with fewer than 50 employees it is not required. Sandra Allyn-Gauthier added that the state will provide that.

**11. New Business**

**a. Andy Depta proposed motions:**

**1. Adopt permanently the standard procedures of the Handbook**

Andy Depta proposed that the Preston Board of Finance *permanently* adopt the standard procedures of the latest addition of the Handbook for Connecticut Boards of Finance which sets out guidance of legal power and standards which the Board should operate and required stator duties. It's not state statute, but a document of guidance.

Stacey Becker shared that all new members are given a copy and it is uploaded in the Drop Box. She also shared that some of the information is outdated, and that it should be used as a tool.

Bob Congdon thought that it would give the public an idea of the procedures that the Board follows and gives transparency.

Stacey Becker pointed out that there are items and situations that come up in meetings that are not covered in the Handbook and that it shouldn't be necessary to make following an out of date document our only guide.

John Moulson stated he had no problem adopting it as a guidance.

Sandra Allyn-Gauthier suggested that everyone read the Handbook.

**Andy Depta motioned that the Preston Board of Finance *permanently* adopt the standard procedures of the latest addition of the Handbook for Connecticut Boards of Finance. Bob Congdon**

seconded and amended the motion that the Handbook be scan and put on the Board of Finance website.

**Andy Depta motioned to defer this decision until the February 2021 Board of Finance meeting. Denise Beale seconded the motions. The motion carried unanimously.**

**2. Adopt Robert's Rules of Order of Robert's Rules of Order Newly Revised to govern the BoF**

Bob Congdon stated that it should be a guidance for conducting meetings not set in stone. The Chairman should have some flexibility to run the meeting as he or she see fit.

John Moulson agreed to it as a guidance rather than rigid rules.

Matthew Davis agreed that it should be a guidance rather than a rule we are forced to follow.

Stacey Becker asked if anyone had an electronic addition to post.

**Andy Depta motioned to adopt the current edition of Robert's Rules of Order Newly Revised to govern the BoF in all cases to which they are applicable and in which they are not inconsistent with CT ST Statutes, Preston ordinances, and any other special rules of order that the BoF may adopt. Denise Beale seconded the motion.**

**Andy Depta amended the motion to read "to adopt as a guidance". Denise Beale seconded the motion. The motion carried unanimously.**

**3. Adopt a budget calendar beginning in April to June 30<sup>th</sup>**

Andy Depta stress the importance of adopting a Budget Calendar for the Board of Education and the Board of Selectmen know dates to work to.

Bob Congdon stated that he would work on a calendar to be presented at the February meeting.

Sandra Allyn-Gauthier shared that at the last Governor's meeting there were hints that there may be new executive orders concerning budgets. There was the feeling that they don't want to repeat what was done last year.

Andy Depta stated that we need a Budget Calendar in place ad then we can always revise it.

Stacey Becker asked if we know when the State will set its budget.

Bob Congdon stated we never know, but we do need to tell the Board of Education and Board of Selectmen when we want their budgets.

**4. Limit budget increases to no greater than 2.5% from prior year**

Andy Depta moved to limit 2021-2022 Board of Education and General Government budget increase no greater than 2.5% from the prior fiscal year.

Bob Congdon pointed out that towns that increase more than 2.5% create a possible reduction in state aid.

Sandra Allyn-Gauthier stated that there are some offsets.

Bob Congdon agreed that Capital Projects, we can just tell the Board of Education and Board of Selectmen to keep their budgets under 2.5%.

Andy Depta pointed out that we have a responsibility to hold down increases, Preston has no new businesses or revenues.

Bob Congdon stated that there should justification for any increase above 0.

Stacey Becker felt that putting a cap ties our hands, and at this point local revenues are doing very well.

Matthew Davis stated that he supports the cap, but asked how do you enforce it, do we need to speak to a lawyer?

Sandra Allyn-Gauthier stated that she can call for legal advice.

John Moulson surmised that this motion doesn't do anything but ask the Board of Education and the Board of Selectmen to be responsible which they do anyway.

#### **b. Audit Extension**

John Spang explained that Audit Extensions are approved by the state. He stated that Sandra Welwood has requested an extension because Preston was unable to provide everything, she needed to complete the electronic audit on time. Town Hall employees are still having to provide information from Quick Books and working to link that program to provide her the needed information.

Bob Congdon asked how many other towns are requesting extensions.

John Spang said he would find out.

Sandra Allyn- Gauthier stated that the extension was submitted.

Stacey Becker asked what day the extension goes out to, to get an idea of when the audit would be ready.

Bob Congdon stated probably not until April or May.

Andy Depta asked if there would be an additional cost.

John Moulson stated that there is no money involved in an extension.

#### **c. Board of Finance Submission for 2021-2022 budget year**

In looking at the presented Board of Finance budget, John Moulson stated that it looks incorrect.

Stacey Becker stated that it is a report before payments were made.

Bob Congdon stated that the Auditors fees and the Recorders fees need to be confirmed.

John Spang will get the Auditor's fee confirmed.

Sandra Allyn-Gauthier pointed out that in the mapping with Infinite Vision not all items have aligned and that could be the issue.

## **12. New Business**

Denise Beale asked what the protocol for attending a meeting was. That during her PZC meeting everyone is seen. Is there a reason why people are not attending with cameras on?

John Moulson shared that he doesn't have a camera on his computer and that he works on sensitive material on his computer that he doesn't want others to see.

Andy Depta shared that he calls rather than using a computer.

Denise Beale pointed out that companies are hiring people virtually so why can't we interview for the vacancy virtually.

John Moulson stated that there are no candidates at this time.

Bob Congdon stated that we could interview if we had a candidate. If we did interview, we would need to turn on our cameras.

Sandra Allyn -Gauthier shared that the executive order realizes that not everybody has a camera and technology is different for individuals.

John Moulson will look into getting a notice posted for the vacancy.

## **13. Public Comment –**

Both Andy Depta and John Moulson shared that they had appointments to receive the Covid vaccine towards the end of the month.

## **14. Adjournment**

**Andy Depta motioned to adjourn at 9:13 P.M... Denise Beale seconded the motion. The motion carried unanimously.**

Respectfully Submitted,

*Kimberly Lang*

Recording Secretary