

**Preston Board of Finance
Special Meeting
Thursday, April 22, 2021 at 7:30 P.M.
Teleconference Call**

Call to Order – John Moulson called the meeting to order at 7:32 P.M.

1. Roll Call

Members

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

Alternates

Vacancy
Vacancy

Also Present

Sandra Allyn-Gauthier – First Selectwoman
Ken Zachem – Selectman
John Spang – Financial Director
Art Moran – Chairman of PZC
Kathy Warzecha – Town Planner
Gary Piszczek – Conservation Agricultural Commission
7 members of the public

2. Public Comment

Melissa Lennon, asked Chairman John Moulson, if the Democratic Party could still present a candidate to be considered for the Board of Finance vacancy. She also spoke in favor of moving the Town Treasurer to an appointed position rather than an elected position. Ms. Lennon stated that with the advancements in the use of technology and regulations and more specialized skills that the person filling the position should be adequately qualified to do the best job for the town.

3. Correspondence

- April 9, 2021 – Andy Depta – email: requesting Joshua Sweeney be interviewed at the next meeting to possibly fill one of the two alternate vacancy positions
- April 9, 2021 – Joshua Sweeney – Letter: interest in the Board of Finance Alternate vacancy position
- April 8, 2021 – Andy Depta – Letter: promoting Joshua Sweeney as a candidate to fill the alternate vacancy position of the Board of Finance
- April 5, 2021 – John Spang – Letter: March 2021 Board of Education Financial Report
- March 24, 2021 – Sue Nysten – email: audit status update

- March 19, 2021 – John Spang – email: regarding conversation with Sean O’Grady from the King & King Audit Firm
- March 24, 2021 – Andy Depta – email: regarding audit updates
- March 26, 2021 – John Spang – email: asking Sue Nysten to confirm communication with Sean O’Grady
- March 26, 2021 – John Spang – email: regarding issues with some accounts not balancing between Phoenix and QuickBooks
- March 30, 2021 – Sue Nysten – email: requesting help to resolve the Phoenix to QuickBooks issues.
- March 30, 2021 – John Spang – email: regarding issue with Phoenix to QuickBooks and possible meeting time to solve the issue
- March 29, 2021 – Sean O’Grady – email: listing outstanding items that were need by the auditors
- March 29, 2021 – John Spang – email: requesting a list of any missing information needed to complete the audit
- March 31, 2021 – John Spang – email: list of outstanding items for the audit and when they were sent to the auditors
- April 1, 2021 – John Spang – email: updated items to the auditor that have been received and sent
- April 2, 2021 – John Spang – email: updated items to the auditor that have been received and sent
- April 8, 2021 – John Spang – email: a refreshed list from the audit which requesting to incorporate Phoenix payroll and bill paying into QuickBooks by auditors
- April 7, 2021 – Sean O’Grady – email: requesting to incorporate Phoenix payroll and bill paying into QuickBooks and a refreshed list of items required to complete the audit
- April 7, 2021 – John Spang – email: regarding LOCIP funds
- April 9, 2021 – John Spang – email: requesting communications from town employees with Sandra Welwood and her firm
- April 14, 2021 – Sue Nysten – email: stating that everything has been sent to the auditors
- April 7, 2021 – Nancy Musa – email: copy of invoice from King & King
- April 7, 2021 – John Moulson – email: requesting Nancy Musa open the invoice and send aa copy to Stacey Becker
- March 25, 2021 – PZC – requesting appropriation for POCD and to be place on the agenda
- March 25, 2021 – PZC – copy of the Board of Selectmen March 25, 2021 Regular Meeting Minutes showing that it is the recommendation of the Board of Selectmen to appropriate \$5,000 for the POCD
- April 7, 201 – Arthur Moran – letter – regarding the POCD and requesting the Board of Finance’s support for appropriating \$5,000 for the work to be done in house
- April 7, 2021 – PZC – copy of the March 30, 2021 Special Meeting of the PZC showing discussion and motions regarding both the POCD and the Avalonia Land Trust purchase
- April 19, 2021 – Amos Lake Association – letter: regarding invasive plants and a plan to eradicate them from Amos Lake; also seeking financial help from the town to cover the \$6,494 shortfall that isn’t covered by a grant to complete the work
- April 19, 2021 Amos Lake Association – report: copy of Amos Lake Association 2021-2022 Fiscal Year Budget Request for Amos Lake – showing the financial need
- April 14, 2021 – Sandra Allyn-Gauthier – email: regarding an ordinance to change the Treasurer position from elected to appointed

- April 13, 2021 – John Spang – letter: request for \$95,000 Supplemental Appropriation for Repaving PPMS; with attached documentation
- March 18, 2021 – Millie Peringer – copy of the Board of Selectmen Special Meeting Minutes for March 18, 2021 regarding Assessor Interim Revaluation Appropriations request
- April 10, 2021 – Millie Peringer – email: regarding Assessor Interim Revaluation Appropriations request
- April 12, 2021 – Millie Peringer – letter: to the Board of Finance regarding Assessor Interim Revaluation Appropriations request
- April 12, 2021 – Jim Corley – letter: regarding a change to the Capital Improvement Plan, with attached documentation
- April 21, 2021 – copy of the description of the Role of Preston Board of Finance Liaison
- April 6, 2021 – Proposed Board of Education FY22 Budget
- April 5, 2021 – Sandra Allyn- Gauthier – letter: cover letter to the Proposed Board of Selectmen FY22 Budget
- Letter from Jennifer Harris, 20 Lake of Isle Road regarding additional funding for emergency services.

4. Approval of Minutes

a. Board of Finance Regular Meeting of March 17, 2021

Andy Depta motioned to approve the March 17, 2021 Minutes as presented. Stacey Becker seconded the motion. The motion carried unanimously.

5. Candidate for Alternate Interview – Andy Depta introduction

Andy Depta promoted Joshua Sweeney, a Republican, to fill one of the two vacancies that are open on the Board. It was hoped that Mr. Sweeney would attend this meeting, but was not present. The Board was given a biography of Joshua Sweeney to review, but a decision would wait until such time that he could be interviewed.

6. Town Revenue Report

John Spang reminded the Board that tax payers had an extension to pay their taxes. The revenues at this point seem to be down from last year. This is due to the town's largest tax payer, Covanta, paid their taxes of \$454,000 on April 1st. Once that figure is added to the revenues it will show that 99 ½% of the revenue budget will be collected, which is ahead of last year at this time. Mr. Spang pointed out key areas that show revenue growth: Previous Years Property Tax is \$97,000 over budget; Interest & Liens is \$26,000 over budget; Building Permits is \$21,000 over budget; Town Clerk Fees is \$13,000 over budget; and there are no plans to reduce State Aid; therefore, the Town seems to be doing well at this point.

7. Board of Education Financial Report

John Spang referred to his April 5th report which states that with 7 of the 10 months of the school year done that 73% of their budget has been spent. This is higher than last year at this time; however, the two years aren't comparable. By this time last year, schools were closed and participating in remote

learning. At this time schools are back to 5 days of in-person learning and will be until the end of the year. Even with this change it is forecasted that there will be approximately \$110,000 returned to the town. Most of the savings as stated at previous meetings coming out of the transportation line items.

Andy Depta asked how the money from the CARES Act and other covid funds will be used.

John Spang stated that the \$63,532 is planned to be used for a Summer Program to address *Unfinished Learning* and would be offered to regular education students.

8. Board of Selectmen Financial Report

Sandra Allyn-Gauthier stated that at this point 70% of the budget has been spent. She pointed out several lines that were inaccurate, but would be resolved by next month's report. Those areas were: part-time salary due to the many hours of training on Infinite Vision programs and modules; Pensions were showing a double payment; Town Aid Road is showing a negative; and Gas & Diesel is incorrect due to billing for the school and the fire department. The budget is continuing to be tight, but there is one positive. The new State Trooper, Trooper Sulik, is coming in at a lower grade than our previous trooper so there will be a savings there. It's not known what that savings is at this point. Sandra Allyn-Gauthier also stated that she has requested all departments have their projected saving for the year submitted to her office, and is hoping she will be able to share that with the Board at their May meeting.

Andy Depta asked with the new fuel tank if there is a way to track each departments fuel consumption. Sandra Allyn-Gauthier explained that with a key fob and a code for each department it is easily tracked.

9. PRA Update – No update

10. Old Business

a. FY19-20 Annual Reports Progress

Denise Beale reported that she is just missing 6 reports and that she'll be reaching out to Nancy Musa to help prompt reports from those last 6 Boards, Committees, or Commissions. Stacey Becker then shared a photo of the Board of Selectmen that will be included in the Annual Report.

b. FY19-20 Audit Status – John Spang

John Spang reported that they will not be asking for any more extensions. That his contact at the firm, Sean O'Grady has been professional and that all the information they requested from the town is in their hands. The firm expects the Board of Finance to have the completed Audit by the end of April.

Mr. Spang reminded the Board of their conversation from a year ago to reduce the Undesignated Fund account from 16% to 12%. As of June 30th, the Undesignated Fund held 2,911,851 which increased it to 17% of the budget; this increase is due to the pandemic.

John Moulson asked how the new firm was to work with.

John Spang shared that he found auditors were younger, more technology savvy, looked at things more deeply, the towns employees needed to justify/support information more thoroughly, documentation

was done meticulously, and after working with them understand why so many other towns work with them.

Sandra Allyn-Gauthier stated that she felt that they were thorough and efficient and that the added bonus was that they came on site for some of the work.

Stacey Becker stated she appreciated the many email audit updates from John Spang, the updates were very helpful, but to wait until the May meeting to see the finish audit would be too long to know the results especially with this being budget season.

Ideas were shared to have a virtual presentation by the auditors at a Special Meeting, provide the report itself could be available to board members ahead of time for them to follow along and to make notes.

Andy Depta asked if there was any progress with Sandra Welwood's firm.

John Spang shared that King, King & Associates needed information from them and she responded rather quickly.

Bob Congdon stated that communications between Sandra Welwood's firm and town employees were requested, but none have been shared with the Board.

John Spang referred to the meeting packet, page 46 where there is an email requesting all emails, letters, and other communications with Sandra Welwood and her firm be shared with him. Mr. Spang stated that he has received 2/3 of them at this point. As soon as he has received the remaining communiques he will compile and share them with the Board.

Stacey Becker reminded the group that they have receive a bill from the auditor and asked if that should be dealt with tonight.

John Moulson asked that it be tabled until next month.

11. New Business

a. PZC request for \$5,000 appropriation to start the POCD update

Kathy Warzecha explained that the PZC approached the Board of Selectmen for the funds needed to get started on the Plan of Conservation and Development which needs to be completed by 2024. She explained that the plan is mandated by the state and that state grants and funding often rely on information from in the POCD. The PZC is requesting a \$5,000 appropriation to begin the research required to complete the plan. The research will begin this July.

Art Moran Chairman of the PZC stated that in 2014 Kathy Warzecha completed the plan in house for the town and that it was very well done. She is willing to do it again and that will save the town thousands and hoped that the BoF will support this request.

Bob Congdon asked if this appropriation was recommended by the BoS.

Sandra Allyn-Gauthier stated that they did vote to support this appropriation.

It was suggested that if this project is to be done over several years that it be placed in PZC budget rather than asking for an appropriation.

Sandra Allyn-Gauthier pointed out if the funds are needed by July 1st that an appropriation is necessary because budgets have already been submitted.

b. Request from the Conservation Commission and PZC for funding from the Open Space Fund to purchase land jointly with Avalonia Land Trust

Gary Piszczek explained that Avalonia Land Trust has already secured funds from the state and DEEP to purchase a parcel of land they are about \$93,500 short of the contacted purchasing price and have approached the Conservation Commission to support the purchase by contributing a portion of the remaining monies needed. The PZC is asking that the town contribute \$50,000 towards the partnership purchase of the land.

Kathy Warzecha explained that a partnership with Avalonia is good for the town. She also told the Board that there's about \$130,000 in the Open Space Fund and that they didn't want to use more than \$50,000.

Bob Congdon stated that this is beyond our purview and that they needed to request that the BoS take this to a Town Meeting.

c. Conservation Commission request for funding the Amos Lake Association to assess invasive species in the lake and to develop remediation plan.

Gary Piszczek stated that the Amos Lake Association is looking to develop a plan to eradicate or control invasive plants in the lake, with the goal of maintaining a healthy fresh water lake environment. They have received a grant to partially fund the plan and eradications. The Conservation Commission is requesting an appropriation of \$6,494 to cover the remaining cost of their plan to deal with invasive plants.

Bob Congdon motioned to appropriate \$6,494 from the Undesignated Funds to support the Amos Lake Association's grant to eradicate invasive plants from the lake. Zach Maurice seconded the motion. The motion carried unanimously.

d. BoS proposal to have an appointed Town Treasurer vs elected

Sandra Allyn-Gauthier explained the rationale for the Board of Selectmen's decision at this time. She stated that the complexities of the job have greatly changed in the past few years with electronic banking in today's world, and knowledge of the financial regulations, and the need to understand the nuances of the technology programs used. She went on to shared that the Board of Selectmen felt that this was in the best interest of the town to get a well-qualified person in the position and that is not guarantee through an election. The Board of Selectmen can make this change because of Governor Lamonte's Executive Order 7JJ, which states that such a change can be done by the Board of Selectmen when time is of the essence.

Bob Congdon objected to the move; while John Moulson felt it was the right move for the town for all the reasons Ms. Allyn-Gauthier gave.

Stacey Becker asked if a salary has been determined and budgeted.

Sandra Allyn-Gauthier stated that they are still working on a job description that would include: hours, duties, and salary package. The job description also needs to explain what skills are required in today's business world.

e. Supplemental appropriation request from BoE for PPMS repaving project

John Spang gave a brief background of the Capital Project's Bond for the PPMS that started in 2017. He explained that the plan is in the end of year 4 and that the originally \$215,000 was allocated for the repaving of the PPMS parking lot, but that was trimmed to \$110,000. The job was put out to bid and 13 bids were received with lowest being \$161,000. Clearly the job can't be done with the funds available and it is hoped to do this job this summer. Also, it is hoped that the town works with Sullivan Paving, who have already completed work for the town. Their bid came in at \$205,000 to repave the front, side, and auxiliary parking areas. The short fall of \$95,000 is needed to get the work done.

It was stated that an appropriation of that size would require a Town Meeting. Bob Congdon requested that John Spang return with a bid that does not include paving the auxiliary parking area but instead sealing it to see if that can reduce the bid.

f. Supplemental appropriation request from Assessor for interim reevaluation

An email from the Assessor was referred to, and the explanation that the town is at the Interim 5-year Statical Reval and that the total cost is between \$45,000 – 55,000.

Sandra Allyn-Gauthier added that the cost could be staggered between 2 years, but funds are needed now. She suggested \$19,999 to expedite the matter.

Bob Congdon motioned to appropriate \$19,999 this fiscal year 2021 from the Undesignated Fund for the Interim Reevaluation. Andy Depta seconded the motion. The motion carried unanimously.

g. Request from the BoS to change approved Capital Project Re: new DPW truck

Jim Corley, Public Works Manager, explained that as part of the Capital Plan there is \$65,000 set aside to purchase a plow truck. He would like to be allowed to purchase two vehicles a F550 plow truck and a F150 truck while staying within the \$65,000. He like to do this because presently the Town Garage has 3 trucks and only one is reliable. Recently one of the trucks needed \$7,000 in repairs while its Blue Book value is only \$7,500. The F550 would cost \$43,000 and the F150 would cost \$27,000, the additional \$6,000 needed to cover the cost would be taken out of the Public Works budget. Both trucks are new and the town would be getting the through state bidding.

Bob Congdon motioned that the Board of Selectman have a Town Meeting to add the F150 to the Capital Plan. Andy Depta seconded the motion. The motion carried unanimously.

h. A. Depta requested to be replaced as BoF Liaison to the BoE Finance Committee

Andy Depta stated that he felt that the Liaison position was a one-year appointed position and wished that a new Board of Finance member take on that role to add a new voice and insight to both the Board of Education and Board of Finance. Mr. Depta also felt that there needed to be changes to the description of the position.

John Moulson appointed Zach Maurice, who agreed to accept, to the position for one-year. It was decided any changes to the description would need to be made at the next regular meeting.

i. FY21-22 Grand List

Stacey Becker shared that she emailed Millie Peringer for the Grand List, but has not gotten a response.

Sandra Allyn-Gauthier stated that she would send Stacey Becker the Grand List.

j. **Proposed BoE FY21-22 Operating Budget**

k. **Proposed BoS FY21-22 Operating Budget**

Andy Depta motioned to have a Special Meeting on April 29, 2021 at 7:30 P.M. to review the proposed budgets from the Board of Education and the Board of Selectmen. Denise Beale seconded the motion. The motion carried unanimously.

It was requested that before the meeting on the 29th that the budgets be put in an Excel format and emailed to the members. John Spang stated that the Infinite Vision program has a way of doing that and he would do that for the members.

12. Public Comment

Jill Keith, 26 Tanglewood Drive, commended the Board of Finance on their efforts to do what's best for the town and hoped that the use of technology would continue through postings and emails to make townspeople aware of upcoming events. She also stated that having used Infinite Vision at another job that she was pleased to see that the Board was using one of the many helpful features the program has to offer.

Melissa Lennon clarified that the Board of Finance Liaison to the Board of Education's Finance Committee was created to be a partnership and a resource between the two Boards. It was to add transparency for the Board of Finance to the process and decision making that was occurring during the Board of Education' Finance Committee meetings.

Jill Keith stated that while attending Board of Education Finance Committee meetings she felt that Andy Depta performed his duties as describe by Melissa Lennon as did Melissa when she was the liaison.

13. Adjournment

Andy Depta motioned to adjourn at 9:58 P.M... Stacey Becker seconded the motion. The motion carried unanimously.

Respectfully Submitted,

Kimberly Lang

Recording Secretary

Andy Depta motioned to approve the March 17, 2021 Minutes as presented. Stacey Becker seconded the motion. The motion carried unanimously.

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