

**Preston Board of Finance  
Agenda - Regular Meeting  
Wednesday, July 21, 2021 7:30pm  
Cafeteria-Preston Plains Middle School**

**Call to Order** - John Moulson called the meeting to order at 7:37 P.M.

**1. Roll Call**

Members

John Moulson-Chairman  
Robert Congdon-Vice Chairman  
Stacey Becker-Clerk - **excused**  
Denise Beale - **absent**  
Andy Depta - **excused**  
Zachary Maurice

Alternates

Andrew Sawyer - **seated**  
Vacancy

***Also Present***

Sandra Allyn-Gauthier - First Selectwoman  
Jerry Grabarek - Selectman  
John Spang - Financial Director  
Melissa Lennon

**2. Public Comment** - No one spoke.

**3. Correspondence**

- June 24, 2021 - John Spang- email: Auditors will begin their field work July 14th.
- June 22, 2021 - Sean O'Grady - letter: list of what will be need on their July 14th visit
- July 18, 2021 - John Moulson - email: regarding the May 12th Minutes and Kim Lang's reply
- July 21, 2021 - Stacey Becker - email: absent due to illness

**4. Approval of Minutes**

- a. **BoF Special Meeting of May 12, 2021 - tabled**
- b. **BoF Regular Meeting of June 16, 2021**

***Bob Congdon motioned to approve the Regular Meeting Minutes of June 16, 2021. Zach Maurice seconded the motion. The motion was carried unanimously.***

**5. Candidates for Alternate (if available) - Still one vacancy and no one has come forward.**

**6. Town Revenue and Status Report**

John Spang reported that during the month of June - Current Property Taxes, Previous Property Taxes, and Interest and Lien Fees are still showing a strong collection rate. Also Building Permits, Town Clerk Fees, and Town Clerk - MERS are continuing on a high trend. He

pointed out that both the LoCIP and Mashantucket Pequot monies were received at the end of June as predicted. Mr. Spang also pointed out that the American Rescue Grant has been received. He pointed out that unlike other federal grants where towns are reimbursed that this Grant is given up front and towns need to keep track of the money and report back to the government how it was spent.

Sandra Allyn-Gauthier pointed out that the town is on the hook to make the right decisions as to how the money is to be spent according to the regulations/stipulations and guidelines attached to the grant.

## **7. BOE Financial Report**

John Spang referred to the narrative on page 17 of the Board's packet. He stated that there were still bills that needed to be settled and that it was too early to run the numbers for the recently ended school year. He did point out that as of July 12, 2021 the unencumbered balance was \$101,374. He stated that it could change a little, but most June bills are in. He would have a final report next month and that the biggest savings this year was in the transportation area as has been stated all along.

Mr. Spang also shared that the King, King, and Associates have begun the process of the next audit and seems to be working smoothly.

### **a. BOE Liaison Report**

Zack Maurice reported that the Board of Education has awarded the bid for the parking lot paving. It went to the lowest bid of \$150,000. They also talk extensively about bus replacement plans for the next 10 years.

## **8. BOS Financial Report**

Sandra Allyn-Gauthier reported that Human Resources is over budget by \$27,700 due to employee changes throughout the year and when they switched their dependent status. There is a \$25,000 savings due to the temporary Trooper assignment being one that is at a lower pay grade. Still waiting for information on when the temporary position will become permanent. The Diesel, gasoline, and fuel line item is in the negative, but when we get billings from the school and fire department that line will be in the positive again. Town Clerk and Tax Collector staff is negative \$3,000. They have grant funds for the extra handling of the absentee ballots which should offset that amount. There is a discrepancy in the Zoning Board of Appeals recorder fee that was recorded incorrectly. Overall the Government Budget has \$321,000 with approximately \$116,000 in checks that are being processed at this time, which leaves \$205,000. There are still invoices that need to be dealt with and by next month should have a better idea of the amount that will be returned to the town. It should be over \$165,000.

## **9. Old Business**

### **a. Request from Conservation Commission and PZC for funding from the Open Space Fund for purchase of land jointly with Avalonia Land Trust.**

Sandra Allyn-Gauthier explained that a committee was formed and developed a process that will be followed in the future when the town would like to access the Open Space Fund. The plan is a directive that will be followed so that the appropriate Boards, Committees, and Commissions are seen in the proper order and everyone is aware of the steps to access the fund

and the steps needed to do so. At the moment Avalonia is in discussions with the buyers so this particular project is on hold for now.

**b. King, King and Associates Engagement Letter for FY 20-21 Audit**

John Moulson shared that he felt that the Board should look over the Letter of Engagement before signing it on behalf of the Board.

***Bob Congdon motioned to authorize Chairman John Moulson to sign the Letter of Engagement from King, King, and Associates. Andrew Sawyer seconded the motion. The motion was carried unanimously.***

**c. Plan of Action – Audit Findings-John Spang Update**

John Spang reported that not a lot of progress has been made towards completing the tasks in the Action Plan.

John Moulson voiced his concern that all the necessary tasks be completed before Sue Nysten leaves in the fall.

John Spang stated that there are regular meetings with her and that if it seems that she's lagging that perhaps more support may be needed. Already additional support has been given; now someone else is responsible for payroll, that seems to have helped.

Bob Congdon asked if numbers 4-6 of the Action Plan were completed by the auditors.

John Spang said that they had, but Sue Nysten has yet to enter the data. He suggested keeping this on the agenda so progress can be continually monitored.

Melissa Lennon pointed out that previous auditors made these very same suggestions and yet years later the town is still not following through. This isn't anything new, it's a recurring issue and it would behoove the town to follow through. This shouldn't take months or years to make these corrections.

**d. Annual Report FY20 Update - Denise Beale was not present to give an update.**

**10. New Business**

**a. Status of 2005-18 Bond Packages-John Spang**

John Spang stated that there are 2 bonds that aren't closed yet, 2013 and 2019. As far as 2013 bonds are concerned the final project was completed in the summer of 2019 and it hasn't been closed out yet. The 2018 bond's fifth year is 2022 and not all projects are done. The 2013 bond numbers need to be verified with King, King, and Associates. Sue Nysten feels she needs authorization to place the excess in the General Fund. Mr. Spang explained that there were several places the excess could be placed, one is the General Fund. Sandra Allyn-Gauthier stated that it could be earmarked for the Non-recurring Capital Projects. Bob Congdon stated that it should go to the General Fund until all projects are completed.

**b. Adopted Budgets for FY21 and FY22 needs to be added to Preston Website.**

John Moulson will contact Sandra Allyn-Gauthier for instructions to complete this task.

**11. Public Comment - No one spoke.**

12. Adjournment

*Zachary Maurice motioned to adjourn at 8:30 P.M. Andrew Sawyer seconded the motion. The motion was carried unanimously.*

Respectfully Submitted,

*Kimberly Lang*

Recording Secretary