



# TOWN OF SCOTLAND BOARD OF SELECTMEN

Scotland Town Hall 9 Devotion Road, P.O. Box 288 Scotland, CT 06264  
(860) 456-7797 x 101

## BOARD OF SELECTMEN November 18<sup>th</sup>, 2020 7:00 PM

### Meeting Audio Link:

[https://zoom.us/rec/share/78CZvozNBHIYiCu09WDeQ2UAVXj3hPqrLV\\_3dkJ-JiYW3EknaLijlWc2y1RxvtVE.VXtjKYuZaN9w-1xE](https://zoom.us/rec/share/78CZvozNBHIYiCu09WDeQ2UAVXj3hPqrLV_3dkJ-JiYW3EknaLijlWc2y1RxvtVE.VXtjKYuZaN9w-1xE)

## MEETING MINUTES

- I. Call to Order  
Gary Greenberg, First Selectman stated this is a virtual meeting of the Board of Selectmen. Present on screen is Selectman Wendy Sears, Treasurer MaryAnn Fitzsimmons and Wendy O'Connor, Administrative Assistant. And members of the public that will be able to join chat when it is Audience for Citizens. Gary called the meeting to order at 7:03pm.
- II. Additions to Agenda - None
- III. Approval of October 28, 2020 Meeting Minutes
  - MOTION: W. Sears made a motion, to approve the October 28<sup>th</sup>, 2020 Meeting Minutes, with amendments, seconded by G. Greenberg. The motion passed unanimously.
  - AMENDMENTS: Under Selectmen's Report Change "Fire" to "Fire Truck: and "Collect a Road" should be changed to "Collector Road".
- IV. Treasurers Update – M. Fitzsimmons gave Treasurer's Report – Report Attached to this document, page 3.
- V. Approval of FY20 Contribution to Board of Education Capital Non-Recurring Fund of \$47,814.00
  - MOTION: W. Sears made a motion to approve FY20 contribution to Board of Education Capital Non-Recurring Fund of \$47,814.00, seconded by Gary Greenberg. The motion passed unanimously.
- VI. Tax Refund – Susan Duchesneau \$149.72
  - MOTION: W. sears made a motion, seconded by G. Greenberg to approve the \$149.72 reimbursement to Susan Duchesneau. The motion passed unanimously.
- VII. Tax Refund – Jeffrey A. Jakubowski \$131.86
  - MOTION: W. sears made a motion, seconded by G. Greenberg to approve the \$131.86 reimbursement to Jeffrey A. Jakubowski. The motion passed unanimously.
- VIII. Tax Refund – Jason Perry \$12.65
  - MOTION: W. sears made a motion, seconded by G. Greenberg to approve the \$12.65 reimbursement to Jason Perry. The motion passed unanimously.

- IX. Approval of Local Emergency Medical Services Plan
- MOTION: W. sears made a motion to approve the Local Emergency Medical Plan, seconded by G. Greenberg. The motion passed unanimously.
  - G. Greenberg gave a description of how the plan works and what it involves. Discussion followed.
- X. Set 2021 Board of Selectmen Meeting Dates
- MOTION: W. sears made a motion to approve 2021 Board of Selectmen Meeting Dates, seconded by G. Greenberg. The motion passed unanimously. Meeting date schedule attached, page 4.
- XI. Report of Selectmen
- Issues with Building Department, backlog of permits. G. Greenberg is working on streamlining the process of obtaining a building permit. Gary has created a document for the website that will guide people through the process.
  - The website is almost done. There are some technical difficulties.
  - We are in the process of evaluating the list of students going to the district. Gary would like to have our own process to ascertain whether students are residents of our town before paying tuition for them.
  - G. Greenberg met with gentleman who for \$1,200 will go through school, town garage, fire department, library to help put together a Capital Improvement Plan.
  - Has submitted insurance claims for signs, has not heard back.
  - Made an error in the administration of the town clerk grant. Will not be able to use money to have our land records online. Working on fixing the issue.
- XII. Audience for Citizens –
- Jennifer Nelson questioned why there always is a surplus from the elementary school at the end of the year. MaryAnn stated that this is something she will look into. She suspects that some if it is related to school being held remotely for most of end of last year. Discussion followed.
  - Jennifer Nelson asked about MaryAnn about IRS SALT Tax Deduction. Discussion followed.
- XIII. Adjournment
- MOTION: W. Sears made a motion, which was seconded by G. Greenberg to adjourn the meeting at 8:10pm. The motion passed unanimously

***Action Anticipated On Agenda Items***

**Treasurer's Report  
November 18, 2020 at BOS meeting**

**Discussion of AUDITED Financials as of June 30, 2020**

- Adjusting journal entries have been received and posted, with two main adjustments from the auditors:
  - an additional \$20k of revenue was recorded in taxes, largely related to the removal of a balance sheet related to reconciliation of credit balances. These have been addressed, and we are now in balance with the Revenue Collection Department, so the item was removed from the balance sheet
  - \$20k of revenue related to the reconciliation of SES educational grant funds to the General Fund. This account has been out of balance for some time, so it's been forced into balance as of June 30, and we will ensure that it balances going forward.
- The only remaining item will be the BOE Capital Non-recurring contribution from the FY20 budget of \$47,814 that the Board of Selectmen will be voting on tonight.
- Assuming tonight's motion passes, the audited financials will reflect an FY20 General Fund surplus of approximately even with our unaudited financials, and an Unassigned Fund Balance of \$680k.
- As mentioned previously, we will have one audit finding on the BOE side that will require a corrective action plan be filed with the State within 60 days of report issuance.
- Legal representation letters have been sent out to our various counsel, this is one of the final steps before report issuance.

**October 2020 Financials**

- Monthly financials are complete, bank statements reconciled and QuickBooks for all funds updated. Department heads will receive their October reports this week.
- As expected, tax collections slowed down in October, totaling \$112k for the month, \$2.6M year to date. We gained some ground in October 2020 v. October 2019 and now only trail prior year-to-date collections by about \$50k. Given the impact of the pandemic, I'm very pleased with this.
- Departmental and General Revenues are at 43% and 26% of full year budget. General revenues slightly behind due to the change in transportation contract at RD11 - we will no longer be receiving the fuel reimbursement, but will also have lower fuel costs (in the Public Works budget).
- We received our first ECS payment on October 31, along with several smaller grants, bringing State Revenues to \$363.4k
- General Government expenditures have totaled \$445k year to date, with our first lease payment on the new fire truck made in October.
- At October 31, the Town had \$2.0M in cash, \$1.5M of which was held in interest-bearing accounts.
- **CAPITAL:** No further spend in October, balance remains at \$146k in CNR funds. TAR balance is \$139k including the July state money, with another \$77k of revenue expected this year.

**Other Key activities**

- The library has begun expenditures against the new Everybody Learns Grant, with only \$8k of invoicing remaining.
- An ad has been placed on craigslist for a new bookkeeper, I hope to begin interviews the week after Thanksgiving.
- COVID-19 - no word from the state yet on our CRF reimbursement, nor have they opened up the next reporting period for submissions (although I expect ours will be minimal).
- I met with the Worker's Comp auditor briefly to resolve any outstanding items on the Town side, and we are now complete. Awaiting BOE completion for any final reporting.

**Upcoming due dates and activities**

- Review and issuance of final audit report (imminent post-approval of BOE CNR contribution)
- We have a number of annual reporting requirements that will be upcoming as the audit is completed (bonding disclosures, state reporting, etc.)
- Update to Financial Processes document has been postponed as we work to evaluate changes that will result for the bookkeeper role. I hope to get back to this in early 2021

2021

**SCOTLAND BOARD OF SELECTMEN**  
**Scotland Volunteer Community Hall**  
**47 Brook Road**  
**Scotland, Connecticut**

**MEETING SCHEDULE**

Second and Fourth Wednesday of each month: 7:00 pm

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**January 13<sup>th</sup>**

**January 27<sup>th</sup>**

**February 10<sup>th</sup>**

**February 24<sup>th</sup>**

**March 10<sup>th</sup>**

**March 24<sup>th</sup>**

**April 14<sup>th</sup>**

**April 28<sup>th</sup>**

**May 12<sup>th</sup>**

**May 26<sup>th</sup>**

**June 9<sup>th</sup>**

**June 23<sup>rd</sup>**

**July 14<sup>th</sup>**

**July 28<sup>th</sup>**

**August 11<sup>th</sup>**

**August 25<sup>th</sup>**

**September 8<sup>th</sup>**

**September 22<sup>nd</sup>**

**October 13<sup>th</sup>**

**October 27<sup>th</sup>**

**November 10<sup>th</sup>\*\***

**December 15<sup>th</sup>**

***November 24<sup>th</sup> no meeting due to Thanksgiving Holiday***