

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 February 24th - 7:00 PM

MEETING MINUTES

- I. Call to Order at 7:02pm
Gary Greenberg, First Selectman stated this is a virtual meeting of the Board of Selectmen. Present on screen is Selectman Rob Keator, Treasurer MaryAnn Fitzsimmons, Michael VanDeventer of Mahoney Sabol and Wendy O'Connor, Administrative Assistant. And members of the public that will be able to join chat when it is Audience for Citizens.
- II. Additions to Agenda: None
- III. Approval of January 13th, 2021 Meeting Minutes
 - **MOTION:** Rob Keator made a motion to approve the January 13th, 2021 Meeting Minutes, seconded by Gary Greenberg. Motion carries unanimously.
- IV. Auditor's Presentation – Presentation can be found on the Town of Scotland's Website, under the Finance Departments page.
- V. Treasurers Report (*attached to this agenda*)
- VI. Appointment of Planning & Zoning Commission Alternate
 - **MOTION:** Rob Keator made a motion to appoint Rueben Manning as an alternate on Planning and Zoning Commission Board, seconded by Gary Greenberg. Motion carries unanimously.
- VII. Tax Refunds.
 - **MOTION:** Rob Keator made a motion to approve tax refund in the amount of \$360.35 to Brittany Boulanger, seconded by Gary Greenberg. Motion carries unanimously.
 - **MOTION:** Rob Keator made a motion to approve tax refund in the amount of \$51.60 to Cab East/Ford Credit, seconded by Gary Greenberg. Motion carries unanimously.
 - **MOTION:** Rob Keator made a motion to approve tax refund in the amount of \$200.00 to Boudreau Survivors Trust, seconded by Gary Greenberg. Motion carries unanimously.
 - **MOTION:** Rob Keator made a motion to approve tax refund in the amount of \$34.12 to Vault Trust, seconded by Gary Greenberg. Motion carries unanimously.
- VIII. Report of Selectmen
 - We're making a lot of progress in figuring out our capital spending plan. We received a report on our buildings from our building inspector, Jason Nowosad which is comprehensive and is online on the Finance department's page. The specifics of these plans will be the discussion of the of our March meeting. There is the necessity of a new building. We do not have enough space for our public works equipment. We also might need to consider creating more salt storage.
 - The reports are in on the bridges. Had engineering reports done on the bridge on Kemp Road, the bridge over Merrick's Brook on Brooklyn Turnpike and the 2 Merrick Brook Bridges on Brook Road and Bass Road Bridge. We could be looking at in excess of \$3 million that will have to be spent to get these bridges to in good shape. Kemp Road bridge is really in bad shape, and the superstructure may need to be replaced. Gary looked at bridges with John Valente, looks like a

lot of the work can be done locally, under the authority of the local Wetlands Commission. Gary Greenberg. John's fairly confident it can be done for a reasonable amount of money.

- Waiting for a capital spending plan from the fire department, they are working on it now.
- The bridges may qualify for grants and other kinds of funding help. There is a program run by the Masters in Public Administration School at the University of Connecticut. They will provide a second year master student, as an intern for \$16,000 for 52 weeks. Gary has applied for an intern to assist the first selectman for special projects, to help us prioritize the infrastructure projects that we have to undertake and chase the money for them and who can assist with compliance issues.
- The Ad Hoc Committee on combining services with Hampton did not meet since the last time we met. Will me meeting on February 25th We have received some information regarding what our range of options are.
- Would like to discuss budget schedule at our next meeting. Is hoping that we will be able to have in person meetings when it is time to pass the budget. Preparing to have informational meetings, at least two of them, prior to the budget hearing. Gary has recruited a PowerPoint specialist to help prepare a presentation that is informative and will give people an opportunity to understand both the big picture and the specifics. We'll have a schedule for the budget at our next meeting.
- Our Grand List is closed. It is almost exactly the same amount of money as the old grand list, went up by six tenths of a percent. There was a larger increase in personal property and motor vehicle, but there was a smaller one in real estate, which is the vast majority of the grand list.

IX. Audience for Citizens

- Jennifer Nelson asked if there is going to be a presentation of what a zero tax increase would look like for us as a town and what is the impact of no taxing? What does that do to our budget? What does that do to our town? Is that even a consideration for presentation given our current mil rate versus the rest of the towns that go around us and the impact of Covid 19?
- Gary replied this is one of the reasons that he wants to have a PowerPoint presentation, to lay out the possible different scenarios and a scenario of zero tax increase. Discussion followed.'
- Rob Keator suggested the people who regularly attend BOS meetings communicate to their neighbors and friends the importance of acclimating themselves over the next couple of months to our online meetings so when it comes time for the budget meeting, they are not ill informed.

X. Motion to adjourn at 8:12pm made by Rob Keator, seconded by Gary Greenberg. Motion carries.

Respectfully submitted,
Wendy O'Connor
Administrative Assistant

February 24, 2021 BOS meeting

January 2021 Financials

- Monthly financials are complete, bank statements reconciled and Quickbooks for the General Fund updated. All other funds are updated quarterly. Department heads received their reports last week.
- Tax collections totalled \$913k for the month, \$4.08M year to date. We ~\$220k behind our total collections for the same period last year, with just over half of that driven by collections on back levies. Revenue from the current levy is \$100k behind last year likely due to the COVID relief extension of time to pay January installments. We have already exceeded the budget in back tax collections for this year, and are on track to meet or exceed our budgeted revenue. The COVID tax deferral program will likely result in our not meeting our budget in Interest on Current Levy, but I expect any shortfalls to be offset by back collections.
- General Revenues are at 25% of full year budget and will continue to remain low all year due to the RD11 fuel reimbursement issue previously discussed. Excluding this budget item, revenues would be at 47%. Departmental revenues are at 147% of budget, driven by very strong revenues in Building Fees, Conveyances and Pistol Permits.
- We received \$319k of state ECS monies in January, with another 50% to be received April 30. Most other state funds have now been received.
- General Government expenditures have totaled \$793k year to date, with most departments in good shape relative to budget. We are keeping an eye on the Transfer Station department, as well as several line items within Building Maintenance. The Emergency expenses department will require additional appropriations, which will be offset by unbudgeted revenues already received from the State. So far, line items related to snow removal are in good shape, but we'll continue to keep a close eye on them given the recent weather.
- At December 31, the Town had \$2.4M in cash, \$1.7M of which was held in interest-bearing accounts (large deposit in transit into tax account at very end of month).
- **CAPITAL:** There was no spend in January from CNR funds, balance stands at \$126.6k. TAR expenses include \$7,200 for the purchase of a wood chipper, with balance at January 31 at \$201k (including second payment from the state). No spend from the BOE CNR account as yet, balance stands at \$96.6k

Other Key activities

- Julie Lane, our bookkeeper, has resigned her position effective March 5.
- Analysis of outstanding balances shown as Driveway bonds on the balance sheet is completed and we've identified the 3 applicants whose bonds have been outstanding for some time. These will be followed up on, and returned or proposed for forfeiture as appropriate.
- Quarterly state and federal payroll tax returns filed by January 31
- Employee W-2's and SVFD volunteer stipend 1099s distributed by January 31
- Transmission of W-2s and 1099s to IRS by February 28 due date
- Municipal Spending Cap report filed by February 6 (early)
- Continuing Disclosure report filed January 28 (early)
- State notified us of missing FY19 Form DE-2017 that was due September 30, 2019. That was completed and returned as requested. The form was not required for FY20 (we didn't have any grants that required filing for FY20).
- Reconciliation of BOE's Accufund system and Town's Quickbooks as of Dec 31 was fully completed, including for grant funds. This is the first time this has been done. I've created a grant fund tracker as recommended by the auditors. I've also implemented a new format for the BOE continuous tally that will facilitate the quarterly reconciliations. Lastly, I've identified the likely root cause of the Accufund out-of-balance situation and the BOE accounting manager will be running the processes necessary to resolve the issue.

Upcoming due dates and activities

- Final correcting entry to clean-up BOE balance sheet in Accufund.
- Drafting of the Corrective Action Plan for audit finding related to BOE accounting system
- State UCOA reporting extended until June 30 due to implementation of new system at the state
- 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