



# 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  
May 26<sup>th</sup>, 2021

Scotland Volunteer Community Hall - 47 Brook Road - Scotland, CT

## MEETING MINUTES

- I. Meeting was called to order 7:00pm:
  - Gary Greenberg, First Selectman stated this is an in person meeting of the Board of Selectmen. Present is Selectman Wendy Sears, Selectman Rob Keator, Treasurer MaryAnn Fitzsimmons and Wendy O'Connor, Administrative Assistant, and members of the public.
- II. Additions to Agenda:
  - **MOTION:** Rob Keator made a motion to add an executive session to this meeting, seconded by Wendy Sears, motion carries unanimously.
- III. Approval May 12<sup>th</sup>, 2021 Special Meeting Minutes:
  - **MOTION:** Wendy Sears made a motion to approve the May 12<sup>th</sup>, 2021 Meeting Minutes, with amendments, seconded Rob Keator unanimously.
- IV. Treasurer's Report: Treasurer MaryAnn Fitzsimmons gave Treasurer's Report (attached to minutes)
- V. Annual Auditor Appointment:
  - **MOTION:** Wendy Sears made a motion to appoint Mahoney & Sable as our Town Auditor for year ending 2021, seconded by Rob Keator. Motion carries unanimously.
- VI. Set Mill Rate for 2021-2022 Fiscal Year:
  - **MOTION:** Rob Keator made a motion to table setting the Mill Rate until after the executive session, seconded by Wendy Sears. Motion carries unanimously.
- VII. Discussion of Reopening of Town Hall: Town Hall will be opening to the public after Memorial Day. Starting June 15<sup>th</sup>, Town Hall hours will be Tuesday and Thursday, 9am-3pm and Wednesday, 1pm-7pm.
- VIII. Report of Selectmen:
  - Paving is underway on Brooklyn Turnpike.
- IX. Audience for Citizens: None
- X. Executive Session:
  - **MOTION:** Wendy Sears made a motion to enter into executive session at 7:24 with Allan Cahill, Hampton First Selectman; Kathy Donahue, Hampton Board of Finance; and Dick Weingart, Chaplin Board of Finance, seconded by Wendy Sears. Motion carries unanimously. Executive session ended at 8:28pm
- XI. **MOTION:** Wendy Sears made a motion to table setting the Mill Rate until next Board of Selectmen Meeting, seconded by Rob Keator. Motion carries unanimously
- XII. Adjournment: Motion to adjourn at 8:29 made by Wendy Sears, seconded by Rob Keator, motion carries unanimously.

## May 26, 2021 BOS meeting

### April 2021 Financials

- Monthly financials are complete, bank statements reconciled and Quickbooks for the General Fund updated. Department heads will receive their reports this week.
- Tax collections totaled \$55k for the month, \$4.63M year to date. April's collections were about \$10k higher than the same month last year and we are now ~\$173k behind our year-to-date collections for the same period last year, with 73% of that driven by collections on back levies. Revenue from the current levy is just slightly behind last year (\$20k). Through April, we have exceeded the budget for back tax collections by \$13.6k (both tax and interest). Through April 30, we have \$107k remaining to hit our budget this year, and we've deposited another \$47k so far in May.
- General Revenues are at 78% of full year budget after adjusting for the PHHS fuel reimbursement budget item. Departmental revenues are at 198% of budget, driven by very strong revenues in Building Fees and Conveyances.
- State grant revenue is on track, with the final ECS payment coming in on April 30. We don't expect to submit a LoCIP project this year, and are still awaiting a couple of smaller grants.
- General Government expenditures have totaled \$1,088k year to date, with most departments in good shape relative to budget. We are keeping an eye on several departments that will need additional funding, which we plan to do in June (likely with Budget Transfers from underspent departments rather than additional appropriations). Even with the tough weather in February/March, we are favorable in the snow removal costs, as well as gas/diesel due to the change in the RD11 bus contract. We will also be moving COVID revenues and costs to the new Declared Emergency Fund before year-end.
- At April 30, the Town had \$2.37M in cash, \$1.53M of which was held in interest-bearing accounts (\$0.6M received in checking on April 30 from ECS was transferred to interest-bearing in early May)
- **CAPITAL:** There was no spend in April from CNR funds, balance remains at \$119.5k. No TAR expenses in April either, balance remains at \$195k. Plans underway for spring paving projects. No spend from the BOE CNR account as yet, balance stands at \$96.6k

### FY2021-2022 Budgets

- General Fund/operating budget, Capital Improvement Program budget and 5 Year Capital Improvement Plan all approved at Town Meeting last week.
- Board of Selectmen to approve mill rates and then final budget files will be sent to the Town Clerk for official records and posted to the Finance Department page on the Town's website.

### Other Key activities

- Attempts to resolve ongoing "account ownership" issues with Intuit have been unsuccessful, and introduces risk in the payroll process. Will be exploring other options for payroll processing as a result.
- Tropical Isaias expenses have been submitted to FEMA for potential reimbursement
- Documentation has been submitted to JPMorganChase for P-card program for town purchases, expect to receive cards within the next couple of weeks.
- Updated Town of Scotland entity registration in federal government payment system (SAM.GOV) as required by the State of CT in order to receive our ARP monies.

### 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, but hope to complete in time for year end audit.