

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 August 25th, 2021 7:00pm

Meeting Audio Link:

<https://drive.google.com/file/d/1Cw-Y94WxfnlOorCt9hMXP6dskjT6ouXY/view?usp=sharing>

MEETING MINUTES

- I. The meeting was called to order 7:02pm:
 - Gary Greenberg, First Selectman stated this is a virtual meeting of the Board of Selectmen. Present is Selectman Wendy Sears, Selectman Rob Keator, MaryAnn Fitzsimmons and Wendy O'Connor, Administrative Assistant, Kylie Dostie, special assistant to the First Selectman and members of the public.
- II. Additions to Agenda: None
- III. Approval July 28th, 2021 BIS Meeting Minutes:
 - **MOTION:** Robert Keator made a motion to approve the July 28th, 2021 Meeting Minutes, seconded Wendy Sears, motion carries unanimously.
- IV. Treasurer's Report: Treasurer MaryAnn Fitzsimmons presented her report. Discussion was held. Report is attached to minutes.
- V. Additional Appropriations and Line Item Transfers
 - MaryAnn Fitzsimmons discussed the line item transfers; supporting documents have been posted on the Town's website. These are transfers; all shortfalls will be covered by other savings in other line items. No increase in total budget. Discussion was held.
 - **MOTION:** Robert Keator made a motion to approve the additional appropriations and line item transfers as presented, seconded by Wendy Sears. The motion passed unanimously.
- VI. Hiring a new Wetlands Enforcement Officer, Isabelle Kisluk:
 - **MOTION:** Rob Keator made a motion to table hiring of Wetlands Enforcement Officer, seconded by Wendy Sears. The motion carries unanimously.
- VII. Resolution to accept the Grant for Affordable Housing:
 - **MOTION:** Rob Keator made a motion to approve the Resolution to accept the Grant for Affordable Housing and authorize First Selectman Gary Greenberg to sign grant, seconded by Wendy Sears. The motion passed unanimously.
- VIII. Report of Selectmen
 - Wendy Sears attended the NECOGG special meeting regarding ARPA funds. The administration of ARPA funds was discussed. John Filchak spoke about the reporting requirements and how onerous they are and to ensure that you have met all the proper agreements and procurement regulations that have been put in place by the Federal Government and to make sure your contracts have been reviewed by your legal team. Discussion was held.

- Kylie Dostie, special assistant to the First Selectman has started and is working on several projects.
- Hampton Scotland Adhoc Interdistrict Committee met yesterday. Looking at hiring an attorney to help with creating a blueprint to present to the towns. Committee will be meeting the second and fourth Tuesday of the month.
- Fire Department has proposed increasing day staff pay rate to be competitive with other towns. Area departments are paying higher rates. Discussion was held.
- Tropical Storm Henri – John Beck did a great job manning the storm. Eversource has a new way to report outages and downed trees, seems to be working well.
- Subsurface has been completed on Kemp Road. Next step is to get a paving company.
- Town has purchased a used sweeper for \$7,000
- Working on getting our cyber security insurance in place.
- Teachers contract negotiations starts this year. Gary is meeting with BOE attorney tomorrow.

IX. Audience for Citizens: None

X. Motion to adjourn at 8:21 made by Wendy Sears. Seconded by Rob Keator. Motion carries unanimously.

Respectfully submitted,

Wendy O'Connor, Administrative Assistant

August 25, 2021 BOS meeting

June 2021 Financials-UNAUDITED

- General Fund remained open until August 23 to allow for all June invoices to be processed, but we believe all bills have now been received and paid. Bank statements and tax revenues have been reconciled. Most other funds are complete and the QuickBooks files have been sent to the auditors (including Town Aid Roads). The only open fund is the Declared Emergency Fund (needs to be set up in QuickBooks and all activity recorded). We have an open question for the auditors about how cash proceeds will be treated (Revenue vs. Deferred Revenue) and how to book the “lost revenue” component allowed under ARPA.
- FY21 revenues include the return of previous surpluses from RD11, but not the return of the Tech Park funds (the agreement wasn’t signed by all parties until early July).
- The BOE/SES reconciliation is ongoing as they are in the process of finalizing their books in time for the September 1 filings due to the State. We do have a difference in Q4 of ~\$15k (previous quarters all balanced), which could change our numbers (decrease to total expenditures) - likely this is due to shifting expenses from General Fund to grants which haven’t been recorded on our side.
- General Government expenditures totaled \$1,447k and all year-end entries, with the exception of the BOE/SES reconciliation are complete. We do need to do one more budgetary transfer at this month’s meeting (next agenda topic).
- Overall, our P&L currently reflects a surplus in the range of \$161k, vs. a budgeted deficit of \$106k (and an estimate from last month’s report of \$150-170k). The positive variance vs. budget is driven by the RD11 surplus return, BOE/SES surplus and savings throughout departments in the General Government.
- Once the Board has acted on the proposed budgetary transfers and the BOE/SES reconciliation is complete, I will distribute unaudited reporting to the Board via email and post to the Finance page on the Town’s website.
- The auditors will book entries to “true-up” the balance sheet accounts related to Tax Revenues, which will likely change our P&L. On an pre-audited basis, our year end fund balance currently stands at \$953k, of which \$432k is reserved to balance the FY22 budget and another \$18k reserved for various town clerk and town recording fees. The undesignated fund balance is \$502k.
- **CAPITAL:** No June spend from CNR funds, current balance \$113.5k. Final invoicing was received and posted this week for spring paving projects, TAR fund finished with \$130.3k in expenses vs. revenues of \$153k with a total balance available for future projects of \$87.2k. No spend from the BOE CNR account this year, balance stands at \$96.6k. The Board will need to make a decision about the BOE CNR funding based on the school’s final surplus later this fall (which will get booked back into FY21 financials).

FY2021 Audit

- Auditors have provided their list of materials needed for fieldwork and we have begun uploading materials to their secure portal.
- Field work for the audit will happen in the weeks of September 6 and 13th

July 2021 financials

- July’s financials are incomplete as focus has been on finalizing June for the auditors. I anticipate that we will review both July and August at next month’s meeting.

Other Key activities

- Tropical Storm Isaias expenses - FEMA has denied the claim for debris removal due to lack of burn permit at the Transfer Station, but we anticipate receiving funds for emergency protective measures in the amount of approximately \$8k.
- P-card program is well underway, especially by Public Works Department, with cards being used in place of many items that previously required paper invoices and checks to be cut

Upcoming due dates and activities

- State UCOA reporting for the year ended June 30, 2020 has been extended again (until August/September) due to implementation of new FHMS system at the state
- Final correcting entry to clean-up BOE balance sheet in Accufund

- 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.
- Update to Financial Processes document has been postponed, but hope to use UCONN intern to help with this document over the coming year. The plan is to include detailed information about each of the Town’s Funds as well.