



TOWN OF SCOTLAND BOARD OF SELECTMEN

Scotland Town Hall 9 Devotion Road, P.O. Box 288 Scotland, CT 06264
(860) 456-7797 ext. 1

BOARD OF SELECTMEN SPECIAL MEETING

February 8th, 2023

Location: Scotland Volunteer Community Hall
47 Brook Road

Meeting Audio Link

https://scotlandct-my.sharepoint.com/:u:/g/personal/adminassist_scotlandct_org/EcKZlwrRyBxMsdIWwGZ9wvMBiwMqQH-RpMUPiK6xkpglTg?e=Pq2hhl

MEETING MINUTES

1. The meeting was called to order by First Selectman Gary Greenberg at 7:06pm. Present: Selectman Chris Demorit, Selectman Wendy Sears, Treasurer MaryAnn Fitzsimmons, Administrative Assistant Wendy O'Connor
2. Audience for Citizens
3. Approval of minutes of the January 11th, 2023 Special Meeting
 - **MOTION:** Wendy Sears made a motion to approve the minutes of the January 11th, 2023 BOS meeting, seconded by Chris Demorit. Motion carries
4. Treasurer's Report – MaryAnn Fitzsimmons gave the treasurer's report (attached to minutes).
5. Scheduling Town Meeting and Budget Hearing: Department head budget worksheets will be sent out on February 15th and will have one month to return to the finance department. First batch will be reviewed at the March 22nd BOS meeting and the second batch will be reviewed at the April 5th Special BOS meeting. Will have a public budget hearing on June 1st and the town meeting will be held on June 15th. There will be a special BOS meeting following the town meeting to set the mill rate. Gary has asked the Scotland BOE to have a public budget hearing of their own but has not heard back. Will finalize dates for budget hearing and town meeting at the next BOS meeting.
6. Tax Refund –
 - **MOTION:** Wendy Sears made a motion to approve tax refunds to Tim Higley for \$10.38, Hyundai Lease Trust for \$196.93, Jaimie Johnson for \$16.95, Frederick Leiss for \$11.02 and Laurence Miller for \$81.57, seconded by Chris Demorit. Motion carried.
7. Report of Selectmen
 - Received the construction documents for the final repair of bass road bridge. Plan is to leave the bridge as is. In the meantime, we are going to pick the bridge up, take the old bridge out, remove the abutments from the old bridge, shore up the abutments for the new bridge, leaving the abutments in place but using helical piles, put dead man abutments in the ground, and anchor the abutments that are currently holding up the temporary bridge, anchor them into the new abutments and they will be permanent. It will remain a single lane bridge. Discussion was held.

- MaryAnn is planning on leaving her position as treasurer on June 30. Have put up ads and have one strong candidate. Have interviewed the candidate and plan on offering them the treasurer position. Plan on having new treasurer up to speed by end of fiscal year. Will need to make additional appropriations to cover cost of 2 treasurers until end of fiscal year. MaryAnn will be available on a consulting basis after the end of the fiscal year. Discussion was held.
- Gary has spoken to legislative assistant to our state senator and has gotten her to intervene with the State Department of Education regarding the \$25,000 to offset the cost of the consolidation study. Heard back today that he will be getting a call from Kathy Dempsey. Gary is confident the money will come in by the end of the fiscal year. Discussion was held.
- Had our hazardous material analysis done for the town hall done. Will not have to do lead paint abatement. The highest concentration of lead paint is in the sheetrock compound that is in the building department office on one wall.
- Still struggling with how to phase the town hall project. Would like to know how much money is available for the project first. Hoping to have this figured out by the end of next week. Discussion was held.
- Fire Department potential merging with Canterbury. Waiting to hear back from both departments. Scotland FD is in the process of writing a Memorandum of Understanding.
- Discussion was held on Early Voting and how it would work.
- Wendy Sears asked about adding a page to the town website for the Republican and Democratic Town Committee. Gary will work on getting that done.
- New grand list has been finalized. The increase is \$1,468,045 or 1.27%. 2022 grand list is \$117,071,380. The 2021 grand list was \$115,603,335.
- Library heating controls are in place. The library and school now report out alarms to building maintenance personnel, Nathan Hall and Ryan Beaumont.
- Gary will be out of the office for the March 8th check run. MaryAnn will be out of the office on March 22nd. Wendy or Chris will need to come in and sign checks in their absence.
- Proposed increase to health insurance is 23%. Discussion was held.

8. Audience for Citizens: None

9. Motion to adjourn at 8:11pm made by Chris Demorit, seconded by Wendy Sears. Motion carried.

***Respectfully Submitted,
Wendy O'Connor
Administrative Assistant***

Treasurer's Report

February 8, 2023 Board of Selectman Meeting

December 2022 Financials

- Month end close is complete for General Fund, the Declared Emergency Fund, and the capital related funds, and tonight's report includes the P&Ls for the General Fund and the Declared Emergency Fund. Work is ongoing to close the remaining funds and a Combined Balance Sheet and P&L will be issued upon completion of those closes.
- Tax Collections for November totaled \$461k, with the year to date total at \$2.98M, or 67% of the full year budget. Back tax collections exceed the full year budget by \$7k, and interest on the back levy is at over 73% of the full year budget.
- General Revenues totaled \$38.9k, 208% of the full year budget, due to the sale of land on Parish Hill Road, strong interest revenue (\$14.6k over full year budget) and a larger than expected equity distribution from CIRMA (\$2.8k over full year budget). Departmental Revenues totaled \$56.4k, \$25k over full year budget. Building Fees for the month totaled \$8k, bringing this line item to a total of \$17.6k over the full year budget. Conveyances now exceed the budget by more than \$10k as well. State Revenues were \$5k for the month of December, with large receipts coming in January.
- General Government expenditures totaled \$919.6k or 51% of the full year budget. This includes FY23 CNR contributions, fire truck lease payment and \$64.4k of debt payments on notes and bonds.
- Scotland Elementary School expense totaled \$969k (41% of full year budget) including the audit adjustment which moved \$23.5k out of last year and into FY23. Spend for RD#11 totaled \$877k (5 payments of 11 are reflected).
- General Fund cash at October 31 totaled \$1.53M of which \$766k was held in the STIF investment account and another \$565k in interest bearing accounts at Berkshire. There was another \$720k held in a STIF account for the investment and other funds (including ARPA and CNR funds). Between the two STIF accounts, the Town earned interest totaling \$6.6k in December
- **CAPITAL:** spend slowed in December due to the prior completion of the salt shed. December expenditures included \$8k spent on the Town Hall project (from CNR). No further spend from TAR.
- **DECLARED EMERGENCY FUND:** We received the final \$22k in early November. These funds will be transferred to the STIF account at the end of Q2. Very minor expenditures/activity in November. We will begin transferring grant funding from this fund to help defray costs of Town Hall project soon.

FY24 Budget

- Preparation of file used to compile the annual budget is nearly complete and we'll be sending out blank templates to department heads for completion by early next week.
- Proposed schedule/timelines to be discussed in a separate agenda item

Upcoming/Ongoing Activities

- Workers comp audit – all files have now been uploaded for the auditor, awaiting any questions or notification of completion.
- Quarterly payroll reporting and W-2s were completed.
- Now that the audit is complete, we'll have a number of annual filings that will need to be done: Continuing Disclosure report, UCOA filing, etc.
- Need to prepare a bid package for the annual audit, expect to send that in the next few weeks.
- Need to finish the update to the Financial Processes document to include suggestions made by the auditors that would further strengthen our "segregation of duties" internal controls.
- Final correcting entry to clean-up BOE balance sheet in Accufund – this may become a higher priority given the current out of balance situation between AF and Quickbooks
- 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.