



TOWN OF SCOTLAND BOARD OF SELECTMEN

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

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BOARD OF SELECTMEN SPECIAL MEETING

April 5th, 2023

Audio Link:

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MINUTES

1. The meeting was called to order by First Selectman Gary Greenberg at 7:05pm. Present: Selectman Chris Demorit, Selectman Wendy Sears, Administrative Assistant Wendy O'Connor; Treasurer Jean LeFebvre, Treasurer MaryAnn Fitzsimmons, attending virtually.
2. Approval of minutes of the March 22nd, 2023 Meeting
 - **MOTION: Chris Demorit made a motion to approve the minutes of the March 22nd, 2023 BOS meeting, Wendy Sears seconded by Motion carried.**
3. Treasurer's Report – Treasurer MaryAnn Fitzsimmons presented the treasurer's report. (Attached to minutes). MaryAnn will work on Capital Budget and preparing for Public Hearing and the Town Meeting when she returns. Treasurer transition should be completed by the Town Meeting. RFP's for auditor will be coming in. Discussion was held on budgets and pay increases. Would like to increase the town employees' pay by 6%. Budget should be ready for the next Selectmen's meeting. Discussion was held on increasing the First Selectman's salary. The Selectman's salary is on 2-line items and will be increased to \$50,000 total. Will work on revising the Frist Selectman's job description. Second and third Selectmen will have a placeholder in the budget with an increase to \$2,500.
4. Budget Discussion – Deputy Chief Michael Gurnack presented the 2023-2024 Scotland Volunteer Fire Department preliminary budget; they anticipate a \$13,000 increase. Have not received a quote for insurance yet. In reviewing the policy all trucks were undervalued for replacement cost. Anticipate the cost for insurance to be around \$16,500. Deputy Chief Gurnack explained the line-by-line increases and decreases. Discussion followed.
5. Appointment of William Syme to Inland/Wetlands Watercourse Commission Term 01/01/2023 to 12-31/2025
 - **MOTION: Chris Demorit made a motion to appoint William Syme to Inland/Wetlands Watercourse Commission Term 01/01/2023-12/31/2025, seconded by Wendy Sears. Motion carried.**
6. Appointment of Alice Bury as Agent for the Elderly
 - **MOTION: Wendy Sears made a motion to appoint Alice Bury as Agent for the Elderly, seconded by Chris Demorit. Motion carried.**

7. Cemetery Fee Increase - \$650 to \$700 for full burial
 - **MOTION: Wendy Sears made a motion to increase burial fee from \$650 to \$700, seconded by Chris DeMorit. Motion carried.**

8. Report of Selectmen
 - Wendy Sears volunteered for the half marathon. Went very well. Fire Department's involved were a great help.
 - Friday we will be receiving the \$700,000 for the town hall renovations. Joe Courtney will be here to present it.
 - We were turned down for the Community Investment Fund. Cathy Osten is going to try and put a million dollars into the state budget for this project. She also suggested that we apply for the Community Development Block Grant. Gary has spoken to a gentleman from the Eastern Connecticut Housing Opportunities (ECHO), a non-profit organization. Discussed the Community Development Block Grant, a complicated grant to get. Gary would like to see if ECHO will administer the grant. Discussion was held.
 - RFP for Bass Road Bridge repair is out. Site meeting is scheduled. Going to straddle the project over the 2 fiscal years.
 - The State Department of Education is giving us the \$25,000 for the school consolidation study. It will cover ours and Hampton's expenses.
 - DPW job has been put on Indeed.com. There have been several responses. Will be conducting interviews.
 - RD11 has sent their assessment in today. There is an increase of \$72,000.
 - Gary is working on getting the Republican Town Committee on our website. Democratic Town Committee has fallen apart. The town needs at least 2 viable political parties. Discussion was held.
 - Wendy Sears looked at the First Selectman's job description and there are a few things that need to be corrected. Would like to review job descriptions. Discussion was held.

9. Audience for Citizens: None

10. Wendy Sears made a motion to adjourn at 8:21pm, Chris Demorit seconded. Motion carried.

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

Treasurer's Report

March 21, 2023 Board of Selectman Meeting

JANUARY 2023 FINANCIALS

- Month end close is complete for General Fund, all other funds will be completed and reported on at the end of Q3 (March 31).
- Tax Collections for January totaled \$1.05M, with the year to date total at \$4.03M, or 90% of the full year budget, with \$427k remaining to hit the full year budget. Back tax collections exceed the full year budget by \$11k, with interest on back taxes approaching full year budget as well.
- General Revenues totaled \$42.7k, 228% of the full year budget, due to the sale of land on Parish Hill Road, strong interest revenue (\$17.6k over full year budget) and a larger than expected equity distribution from CIRMA (\$2.8k over full year budget). Departmental Revenues totaled \$61.1k, \$29.7k over full year budget. It looks as though there may have been an error on the Town Clerk's monthly Z-report which is being investigated – this resulted in Building Fees being posted as Assessor Copies. Any necessary correction will be reflected in the month-end reporting for February. Conveyances now exceed the budget by \$12k. State Revenues were \$318.7k for the month of January, reflecting the second 25% payment of ECS funds.
- General Government expenditures totaled \$1.05M or 58% of the full year budget. This includes FY23 CNR contributions, fire truck lease payment and \$88.5k of debt payments on notes and bonds.
- Scotland Elementary School expense totaled \$1.17M (49% of full year budget) including the audit adjustment which moved \$23.5k out of last year and into FY23. Spend for RD#11 totaled \$1.05M (6 payments of 11 are reflected).
- General Fund cash at January 31 totaled \$2.38M of which \$496k was held in the STIF investment account and another \$1.17k in interest bearing accounts at Berkshire. There was another \$1M 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 \$5.6k in January.
- **CAPITAL:** spend was minimal in January, with a total of \$2k spent on the Town Hall project (from CNR). No further spend from TAR, but the second TAR payment of \$76.4k from the state was received in January.
- **DECLARED EMERGENCY FUND:** We received the final \$22k in early November. These funds will be transferred to the STIF account in Q3, and no further expenses have been charged directly to this fund in January. We will begin transferring grant funding from this fund to help defray costs of Town Hall project soon.

FY24 BUDGET

- Department templates have been sent out to department heads are beginning to be sent back. Work on administrative-type departments is underway by the Finance team.
- Some departments are ready to be reviewed under a separate agenda item, with the remainder to be reviewed at the April 5 BOS meeting.
- Final schedule was approved at the last meeting, with Public Hearing and Town Meeting scheduled in June.

OTHER ACTIONS COMPLETED

- Combined Balance Sheet and Income Statement for All Funds for December 31, 2022 (Q2) was completed and distributed to the Board
- Continuing Disclosure report for year ended June 30, 2022 filed by the February 28 deadline
- US Census Survey of Government Finances completed online (this is done every 5 years and is a fairly lengthy process)
- Audit RFP has been posted on the Town's website and any audit firms who had more than 10 municipal audits completed for FY22 were notified via email.
- Treasurer transition is ongoing.

UPCOMING/ONGOING ACTIVITIES

- Workers comp audit – all files have now been uploaded for the auditor, awaiting any questions or notification of completion.
- UCOA filing for YE 2022 (have not received a due date from the state as yet)
- ARPA/SLFRF (Covid money) reporting for period April 1, 2022 through March 31, 2023 will be due in the Federal reporting system in April (MAF to complete before her departure)
- 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.