



## 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 SPECIAL MEETING

January 11, 2023

Location: Scotland Volunteer Community Hall  
47 Brook Road

*Meeting is in-person, with online access*

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#### AGENDA

1. Call to Order
2. Audience for Citizens
3. Approval of minutes of the November 9, 2022 & December 14, 2022 Meeting
4. Treasurer's Report
5. Kevin & Melissa Benito – 54 Pinch Street, complaint regarding Town Salt Shed
6. Office of Policy and Management – to opt into the Small-Town Economic Assistance Program for a period of four years following submission of notice
7. Report of Selectmen
8. Audience for Citizens
9. Adjournment

*Action Anticipated on Agenda Items*



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## BOARD OF SELECTMEN MEETING November 9<sup>th</sup>, 2022 – 7:00pm Location: Scotland Volunteer Community Hall 47 Brook Road

### Meeting Audio Recording:

[https://scotlandct-my.sharepoint.com/:u:/r/personal/adminassist\\_scotlandct\\_org/Documents/Desktop/221109\\_2002.mp3?csf=1&web=1&e=oBfWmf](https://scotlandct-my.sharepoint.com/:u:/r/personal/adminassist_scotlandct_org/Documents/Desktop/221109_2002.mp3?csf=1&web=1&e=oBfWmf)

### MEETING MINUTES

1. Meeting was called to order at 7:05pm. Present: First Selectman Gary Greenberg, Selectman Chris Demorit, Selectman Wendy Sears, Treasurer MaryAnn Fitzsimmons (Virtual), Administrative Assistant Wendy O'Connor and members of the audience.
2. Audience for Citizens – Cassidy Martin received the resolution that was passed December 15, 2021 regarding the Capital Non-Recurring Fund. BOE would like more clarification on the resolution and the BOS discretion to cap the deposits at 50% of the state approved 2%. BOE is disappointed with this and would like to know how the BOS came up with these numbers. Discussion was held.
3. Additions to Agenda - None
4. Approval of minutes of the October 12<sup>th</sup>, 2022 Meeting
  - **MOTION:** Chris Demorit made a motion to approve the minutes of the October 12<sup>th</sup>, 2022 BOS meeting, seconded by Wendy Sears. Motion carries
5. Treasurer's Report – Treasurer MaryAnn Fitzsimmons presented the treasurer's report. (Attached to minutes)
6. Motion to deposit a portion of the Board of Education 2021-22 surplus into capital non-recurring fund.
  - **MOTION:** Wendy Sears made a motion to deposit \$25,520 to the Board of Education 2021-22 surplus into capital non-recurring fund, Chris Demorit seconded. Motion carries.
7. Tax Refunds
  - **MOTION:** Wendy Sears made a motion to approve a tax refund to Walter Okoney in the amount \$15.96 and a tax refund to CCAP Auto Lease for \$596.49, Chris Demorit seconded. Motion carries.
  - **MOTION:** Wendy Sears made a motion to approve a tax refund to CCAP Auto Lease for \$596.49, Chris Demorit seconded. Motion carries.

8. Report of Selectmen
  - Salt Shed site is prepared. Pavement will go in next week. Money is coming from LoCip account. Project will cost around \$65,000. DPW did the site work and will put up the hoop house. Should be done in time for the first shipment of salt.
  - DPW garage doors are in and installed but were damaged, cosmetic damage only. Negotiating with vendor for compensation.
  - Problem with mower we purchased earlier in the year. Factory rep showed up and explained that the mower had been assembled incorrectly because they provided us with the wrong instruction book. Created damaged to our tractor also. Goal is to obtain the mower we really need. Pushing for an answer before the end of the year.
  - We have a \$50,000 grant from the state historic preservation office for survey and planning of the town hall renovations. This grant is the gateway to the \$200,000 grant for the historic preservation part of the project. We are still short on estimate of \$2million Applied for a \$750,000 grant from the state but did not get it. Have been invited to reapply. Grants are given out every 3 months. Did not have support of our state senator for the grant. New application can be put in any time.
  - Will be applying for a \$250,000 planning grant to study the feasibility and necessity for elderly housing.
  - Gary is on the agenda for the next BOE Meeting at RD11 to discuss enumeration. Need to find a way get enumeration done on a yearly basis. Discussion was held.
  - New Tax Assessor, Mary Hawley has started.
  - In the process of figuring out building control issues at the library and school. Trying to find a way that will communicate with building maintenance personnel if there is an issue at the buildings.
  - The issue with Day Kimball Hospital is moot. They were looking for municipal support to oppose the merger with Covenant Health, that wants to take over Day Kimball. Gary has not been able to obtain any information on what Day Kimball needs.
  - Received \$1,300 from the nip tax.
  
9. Audience for Citizens – Nate Hall asked if the fire department’s capital non-recurring fund builds interest like the schools. Gary will check with MaryAnn.
  
10. Wendy Sears made a motion to adjourn at 8:20pm, seconded by Chris Demorit. Motion carries,

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

## Treasurer's Report

### November 9, 2022 Board of Selectman Meeting

#### June 2022 Financials (unaudited)

- Audit is substantially complete and I am in receipt of draft audit report for review, as well as the listing of all journal entries made by the audit team
- Final Scotland Elementary School surplus came in at \$56,029, which would support a CNR contribution of \$28,015, however given the limit of keeping the CNR balance at June 30 to \$150,000, the contribution will be limited to \$25,520. BOS will vote on this at tonight's meeting.
- Excluding any BOE CNR contribution, the General Fund deficit for the year totalled \$115,719, and the ending unreserved fund balance stands at \$607,405
- I haven't received the Single Audit report draft yet, so have not seen the language for the anticipated findings on the school side

#### September 2022 Financials

- Quarter close is complete for all funds, and the reporting package for September includes the P&Ls for the General Fund and Declared Emergency Fund, as well as Combined Balance Sheet & P&L for All Funds.
- Tax Collections totaled \$2.5M through September, or 56% of the full year budget. Back tax collections now exceed the full year budget, and interest on the back levy is at over 60% of the full year budget.
- General Revenues totaled \$22.3k, 119% of the full year budget, due to the sale of land on Parish Hill Road, strong interest revenue (\$3.5k over full year budget) and a larger than expected equity distribution from CIRMA (\$2.8k over full year budget). Departmental Revenues totaled \$20.8k, with Building Fees already exceeding the full year budget and several other lines coming close. State Revenues are very low through September, but we have received substantial grant funds in October and November.
- General Government expenditures totaled \$521.3k or 29% of the full year budget. FY23 CNR contributions were made in September as was the annual fire truck lease payment, hence the jump in spending percentage.
- Scotland Elementary School expense totaled \$291k before the audit adjustment which will move \$23.5k out of last year and into FY23. That entry will be reflected in the October statements. Spend for RD#11 totalled \$350.8k (2 payments of 11 are reflected).
- General Fund cash at September 30 totalled \$2.26M of which \$1.5M was held in the STIF investment account and another \$450k in interest bearing accounts at Berkshire. There was another \$500k 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 \$4.2k in September
- **CAPITAL:** not much change from prior report. FY23 spend includes \$15k for the Library Roof (CNR), \$40k for the Town Garage project from TAR (construction and concrete work), \$5k for Town Hall from CNR. The first payment of FY23 TAR revenue from the state was also received.
- **DECLARED EMERGENCY FUND:** We received another \$85k in revenues in early August and these funds will be transferred to the STIF account at the end of Q1. The final payment of ARPA monies were received in early October. Not much in the way of expenses as yet.

**Other Key Activities**

- We're nearly complete with prep for the worker's comp audit.
- Submitted LoCIP grant application for salt shed.

**Upcoming Activities**

- Once the audit report is complete, we'll have a number of annual filings that will need to be done: Continuing Disclosure report, UCOA filing, etc.
- Need to finish the update to the Financial Processes document, had hoped for this to be complete before the audit, but now will aim for end of year (before budgeting begins in earnest). The auditors have made suggestions for a couple of things they'd like us to include 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.



# TOWN OF SCOTLAND BOARD OF SELECTMEN

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## BOARD OF SELECTMEN MEETING December 14<sup>th</sup>, 2022

1. Call to Order: First Selectman Greenberg called the meeting to order at 7:06 pm. Present: Greenberg; Wendy Sears, Selectman; Chris Demorit, Selectman; Mary Ann Fitzsimmons, Treasurer (online). Absent: Recording Clerk Wendy O'Connor. Greenberg performed her duties
2. Audience of Citizens: No citizens present
3. Additions to the Agenda: None
4. Approval of Minutes of 11/9/22 meeting: MOTION to table by Sears, SECOND by Demorit. Discussion: Due to absence of O'Connor (illness), 11/9/22 minutes were unavailable. VOTE: motion to table passes unanimously. Minutes will be approved at January meeting
5. Treasurer's Report: Fitzsimmons presented a report, including P&L through October. Report is part of the record of the meeting, included in Minutes.
6. Procurement Manual: MOTION to approve by Sears, Seconded by Demorit. Discussion: Greenberg reported that he and Fitzsimmons attended a workshop on procurement policies in April 2022 and were given a model manual, prepared by Shipman and Goodwin, a law firm. With a few minor changes, he recommended the manual be adopted and that it include in its appendices contracts and bid notices prepared by the State Commission on Human Rights and Opportunities that comply with state statutes regarding award of contracts to small and minority- and women-owned businesses. These should be included as appropriate in requests for bids and quotes, and in contracts. Fitzsimmons questioned the lack of a Code of Conduct, as called for in the manual, and Greenberg clarified that the town has one, and will research whether it has been approved by selectmen. If not, it will be brought before the Board next meeting. Fitzsimmons pointed out some typographical errors. Sears amended her motion to approve the manual, subject to further proofreading. VOTE: Motion carried unanimously.
7. Scotland School CNR Resolution: MOTION by Demorit to amend the Resolution Concerning the Disposition of Unexpended Educational Funds. Seconded by Sears. Discussion: Greenberg summarized the Board of Education request presented at the last meeting to review this Resolution. He attended a BOE meeting that clarified the BOE's concern that the Resolution referred to Section 10-248 of the Connecticut General Statutes, which authorizes towns to create a non-lapsing account funded by a percentage of a BOE budget surplus. However, the Resolution does not create such an account; it creates a Capital Non-Recurring Fund, and the BOE was concerned that this would create the impression that the Resolution was implementing Section 10-248. Greenberg suggested language to clarify that the Board of Selectmen was not implementing the Section, but rather using it as a guide to use of surpluses to fund capital expenditures, and that the reason it was not implementing the Section was that a non-lapsing account did not provide sufficient Town or Board oversight of those funds. To this end, he recommended that the reference to the statute be maintained in the Resolution, and that language be added clarifying that the Selectmen had considered the non-lapsing fund and rejected it and explaining why. VOTE: Motion carried unanimously.

8. Approval of Tax Warrant: No action. Greenberg explained that the Board did not need to approve the Tax Warrant. It only requires First Selectman signature.
9. Tax Refund: MOTION by Sears, Second by Demorit, to refund \$220.60 to Justin Jalbert. No discussion. VOTE: Motion carried unanimously.
10. Appointment of Town Clerk: MOTION by Demorit, Second by Sears to appoint Sharon George as the Town Clerk. Discussion: Greenberg recommended the appointment based on George's performance as a trainee town clerk for the last six weeks. VOTE: Motion carried unanimously.
11. Appointment of Assistant Town Clerk: MOTION by Demorit, Second by Sears, to appoint Barbara McKinney as Assistant Town Clerk, to be employed when the Town Clerk is unavailable. Discussion: Greenberg explained that McKinney had been Acting Town Clerk until December 1, and was highly qualified. She agreed to work on an hourly, as-needed basis. VOTE: Motion carried unanimously. The Board wishes to thank McKinney for her hard work at a difficult time.
12. Approval of 2023 meeting dates: MOTION by Demorit, Second by Sears, to approve the meeting dates from January 11, 2023 through January 10, 2024. Discussion: Greenberg explained that January 11, 2023 will be a special meeting because it is less than 30 days from approval to the meeting, and that including January 10, 2024 will make it unnecessary to have a special meeting in 2024. VOTE: Motion carried unanimously
13. Approval of 2023 Town Hall Holidays: MOTION by Demorit, Second by Sears, to approve a list of eleven paid holidays for Town staff. No discussion. VOTE: Motion carried unanimously.
14. Report of Selectmen:
  - Greenberg showed conceptual plans for Town Hall renovations, updated to reflect concerns about the overall cost of the project. This plan does not require an addition for an elevator, but incorporates it into the existing double staircase. The budget goal is \$1.4 million. Estimator will have probable costs in January.
  - Greenberg reported that the salt shed foundation is in place and that the components have been delivered, but that one of the cloth coverings arrived damaged. DPW crew will assemble as much as they can while awaiting arrival of replacement cover.
  - Greenberg reported that the new ambulance is in service and that the discussions with Canterbury regarding combining on emergency services will continue in January. He is hopeful for a resolution soon that will result in 24/7 coverage for both towns by dual certified (EMS/Firefighter) personnel, and expects the costs to be similar to the amount currently paid for 12/7 coverage.
15. Adjournment: MOTION by Sears, Second by Demorit to adjourn the meeting. No discussion. VOTE: Motion carried unanimously. Meeting adjourned at 8:12.

Respectfully submitted,

Gary Greenberg  
Acting Recording Clerk

## Treasurer's Report

### December 14, 2022 Board of Selectman Meeting

#### June 2022 Financials (unaudited)

- Auditors have the amount for the final journal entry for the school CNR fund and are running those changes through the report
- Final legal letters were sent out and 2 of the 3 have been returned
- No extension necessary, report will be issued by end of year
- I haven't received the Single Audit report draft yet, so have not seen the language for the anticipated findings on the school side

#### October 2022 Financials

- Month end close is complete for General Fund, and the reporting package for October includes the applicable P&L. There is little activity in Declared Emergency Fund so that will be included in the quarter close package for December along with all other funds.
- Tax Collections for October totalled \$11k, keeping the year to date total \$2.5M, or 56% of the full year budget. Back tax collections exceed the full year budget by \$3k, and interest on the back levy is at over 65% of the full year budget.
- General Revenues totalled \$25.9k, 139% of the full year budget, due to the sale of land on Parish Hill Road, strong interest revenue (\$7.1k over full year budget) and a larger than expected equity distribution from CIRMA (\$2.8k over full year budget). Departmental Revenues totalled \$29.5k, with Building Fees already exceeding the full year budget and several other lines coming close. State Revenues were \$367k for the month of October, mainly due to the receipt of our first ECS payment (25% of the full year allotment).
- General Government expenditures totalled \$640.9k or 35% of the full year budget. This includes FY23 CNR contributions, fire truck lease payment and \$49k of debt payments on notes and bonds.
- Scotland Elementary School expense totalled \$496k including the audit adjustment which moved \$23.5k out of last year and into FY23. Spend for RD#11 totalled \$526.2k (3 payments of 11 are reflected).
- General Fund cash at October 31 totalled \$2.14M of which \$1.26M was held in the STIF investment account and another \$350k in interest bearing accounts at Berkshire. There was another \$716k 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 \$5.5k in October
- **CAPITAL:** continued low expenditure rate in October, with small amounts spent finishing up the Town Garage and Town Hall projects. Spend ramped up in November, and we have received approval to use LoCIP funds for the Salt Shed, so that will run through the General Fund.
- **DECLARED EMERGENCY FUND:** We received \$162k in revenues in early October and the final \$22k in early November. These funds will be transferred to the STIF account at the end of Q1. No expenditures/activity in October. Reporting will be updated for the quarter close in December.



### **Upcoming/Ongoing Activities**

- Once the audit report 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 out in January.
- 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.