

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

March 13th, 2024 - 7:00pm

Location: Scotland Volunteer Memorial Hall - Scotland, CT

Meeting Recording Link:

<https://app.goto.com/meetings/history/sessions/1390088799596254251>

Meeting Minutes

1. The Meeting was called to order by First Selectman Dana Barrow Jr. at 7:05pm. Present: Selectman Mike Gurnack; Selectman Bart Laws; Treasurer David Zito; Assistant Treasurer MaryAnn Fitzsimmons (virtual); Administrative Assistant Wendy O'Connor and members of the audience.
2. Additions to Agenda
 - **MOTION:** Mike Gurnack made a motion to add Treasurer's Report to the agenda as Item #3, seconded by Bart Laws. Motion carried.
 - **MOTION:** Mike Gurnack made a motion to add Bridge Inspections to the agenda as Item #11, seconded by Bart Laws. Motion carried.
3. Treasurer's Report: Treasurer David Zito presented the report (attached to minutes)
4. Audience with Citizens: None
5. Approval of February 28th, 2024 Meeting Minutes
 - **MOTION:** Bart Laws made a motion to approve the February 28th, 2024 Meeting Minutes, seconded by Mike Gurnack. Motion carried.
6. Emergency Management Performance Grant Resolution
 - **MOTION:** Mike Gurnack made a motion to approve the Emergency Management Performance Grant Resolution, seconded by Bart Laws. Motion carried.
7. Cyber Security Insurance Update – Dana Barrow gave an update on extra cyber security measures and cyber security insurance. Will be adding a lot of new email security measures. Will be more costly but needs to be done. Email addresses will be switch to .gov emails which is going to be mandated at some point and will be more secure. Cyber insurance, Dana has gotten quotes for Gerardi Insurance, requested some changes. Would like to move forward with purchasing policy asap. Bart Laws asked about training for cyber security. All Town employees will be required to take 10 hours of training per year. Will be broken up to 1 hour a month of online training.
 - **MOTION:** Mike Gurnack made a motion to purchase Cyber Insurance, seconded by Bart Laws. Motion carried.
8. Discussion of Multi Town Administrator Position – NECOGG is putting together a program for a multi-town administrator. Dana is cautious about jumping into this due to the cost and the amount of time each town will get from the administrator. Let other towns try the program out and see how it works out before we decide to take part in the program. Discussion was held.

9. Firehouse Furnace room vent repairs & Mold remediation – There are funds available in the LOCIP fund to help with repairs. The mold is creeping out into the hallway and is a safety issue and needs to be taken care of. The server for the fire department needs vent repairs so it does not get so hot in the room. Discussion was held.
- **MOTION:** Mike Gurnack made a motion to spend no more than \$20,000 for the furnace vent repairs and mold remediation at the Public Safety Complex, seconded by Bart Laws. Motion carried.
10. Update on EV Charging Stations – We entered into a contract with Blink Charging. Working with our representative setting up the “Dashboard” and how we will be charging for use. Have to figure out if we are going to keep the revenue that comes in from the charging station. Now the first \$1000 will go into the cost of having it built and the rest will go into the general fund. Discussion was held.
- **MOTION:** Mike Gurnack made a motion that we take all the revenue generated from the EV charging station at the library and put it into the general fund, seconded by Bart Laws. Motion carried.
11. Bridge Updates: Dana gave an update on his meeting with bridge consultant, Cardinal Engineering. Discussion was held.
12. Report of Selectmen
- Budget: Town Departments are starting to put together budgets.
 - Zip Code Issues: No updates on this issue. Waiting on Senator Murphy
 - NECCOG: Discussed Shared town administrator with the BOS.
 - Council of Small Towns [COST]: Working on many bills that will benefit the 130 small towns in Ct.
 - Town Hall: Test Holes will be dug behind the Town Hall on Friday for a new septic design. The Town Hall generator control board is shot and will be replaced for a little over \$ 5,000.00 The generator is not slated for replacement with the renovation project.
 - Roads / Public Works: Bill D’Appollonio used some very Yankee Ingenuity to repair the old town bucket truck, the repair Garage estimate was \$9,000.
 - Bridges: No updates
 - Cyber Attack: BOA had sent an email stating that it will be 90 or more Business days which will be March 25th.
 - Scotland residents: My door is always open to discuss anything, and the BOS meets twice a month, I encourage all to come to the meetings.
 - Bart Laws – took a tour of Talbot Wildlife Management with a DEEP Forrester. Across from Beaver Brook Saw Shop there is a gate with a sign that says no trespassing. The DOT does not really use this area. If you walk through that lot, you can enter the Talbot Wildlife area and you can hike and walk there. There are going to be logging 20 acres. Remove most of large trees and leave the young trees to promote young growth and more diversity. Encourage oaks, hickory, and sugar maples. Work will not start until November. Discussion was held.
13. Audience with Citizens - Kim Martin asked how we paid for the Charging Stations. Dana – most of it was covered by grants. The town paid \$7,000. We may be getting money back from a grant. Discussion was held.
14. Motion to adjourn at 7:47pm made by Bart Laws, seconded by Mike Gurnack. Motion carried.

Treasurer's Report
March 13, 2024 Board of Selectman Meeting

December 2023 Financials

- Month end close is complete for General Fund, the Declared Emergency Fund, and the capital related funds, and tonight's report includes a Combined Balance Sheet and P&L the P&Ls for the General Fund, the Declared Emergency Fund, Special Revenue Funds and Permanent Funds as of December 31, 2023. The exception is for the D'Elia Library Fund and the Permanent Library Fund which is as of September 30, 2023 as previously reported since we have not been able to secure the bank statements for that account. BOE reconciliation is in process. December bank statements, Tax revenue/collections and interfund reconciliations have been completed.
- Year-to-date through January 31, 2024 and February 29, 2024 are nearly complete for General Fund and will be presented at an upcoming meeting.
- Tax Collections for six months ended December 31, 2023, totaled \$3.3M, which is 71.6% of the full year's budget. Back tax collections of \$81k have been collected, more than double the full year's budget. Interest on back taxes was \$21k, also more than double the full year's budget. December collections totaled \$0.6M.
- General Revenues totaled \$17.7k, 35.4% of the full year budget. Departmental Revenues totaled \$37.9k, 59.3% of the full year's budget.
- Intergovernmental Grant revenues totaled \$723k, 42.7% of the full year budget. ECS funding is very backloaded, we've received 25% included in the December financials, another 25% in January, and the final 50% will come in April. The last remaining ARPA funds totaling \$201K transferred to the General Fund under the revenue loss provision have now been recorded and reflected in the final December report.
- Total Revenues of \$4.076M, 63.6% of the full year's budget.
- General Government expenditure totaled \$1,214K, 55.7% of the full year's budget. This includes the transfer to the Declared Emergency Fund for \$150k for the bridge emergency, as well as the FY24 CNR contributions.
- Scotland Elementary School expenses totaled \$933K, 39.3% of the full year budget. RD11 District School expenses totaled \$952K, 44.6% of the full year budget.
- General Fund cash on December 31 totaled \$968K of which \$476k was held in the STIF investment account. Note that these funds include a "provisional credit" from Berkshire Bank of \$279k as a return of funds paid out in error. These funds could be recouped by Berkshire if Bank of America does not return the full amount once their investigation is complete. There was another \$457K held in a STIF account for the investment and other funds (including Declared Emergency and CNR funds). Between the two STIF accounts, the Town earned interest totaling \$21.6K in FY 2024.

FY24 Capital Expenditures

FY 24 Capital Expenditures have been incurred as follows:

- Declared Emergency Fund – we approved \$750k to be spent to resolve the bridge emergency in September. To date, \$675k has been incurred.
- Capital Non-recurring - \$11.4k spent to date, mainly on Town Hall project. Current balance of \$108k available to spend after FY24 contributions from the General Fund and the \$600k transferred out to Declared Emergency Fund.

FY25 Budget

- Preparation of file used to compile the annual budget is complete and blank templates were sent to department heads for completion on February 14, 2024.
- Responses were requested by March 15, 2024 and we will be working on that information as it is received.

Status of Vendor Fraud

- Bank of America investigation ongoing before funds can be officially returned to the Town – unknown risk regarding amount. Recent inquiry with Berkshire Bank did not yield any new information.
- Town set up new bank account for the general fund which has resulted in a number of issues that are still being worked through. For example, State ACH deposits are still going into the old account. Changing these is complicated by the transition of staff in November (i.e., the state does not have the current selectmen or Interim Treasurer as official contacts as yet to then allow for submission of necessary change documents). We have resolved the auto credit card payment with JP Morgan and have asked Berkshire to update the auto-payment for our bank loans to withdraw from the new account.

All Other Activities

- Final FY 23 Audit Report has been received and has been filed with the State at the end of January.
- The continuing disclosure report for our Bonding has been completed and filed with EMMA on February 27, 2024, in line with the deadline.
- Quarterly payroll filings for 4Q23 are complete and W-2's generated
- Miscellaneous guidance/questions related to Town Hall building project will need to be worked out as we start to incur costs for the project.
- Our entity renewal on SAM.gov was completed on March 7, 2024. Correcting our entity information is still ongoing.
- New Treasurer as been updated as the current Administrator on JP Morgan credit card account, SAM, and MSRB. Currently working to update STIF accounts. New bank signature cards have been updated with Berkshire Bank. We will be addressing administrator access to Quickbooks as well.