

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 27th, 2024 - 7:00pm

Location:

Scotland Volunteer Memorial Hall - Scotland, CT

Meeting Audio Link:

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

Meeting Minutes

1. The meeting was called to order at 7:02pm by First Selectman Dana Barrow. Present Selectman Mike Gurnack, Selectman Bart Laws; Administrative Assistant Wendy O'Connor; Treasurer David Zito and members of the audience.
2. Additions to Agenda: Motion made by Mike Gurnack to add an executive session to discuss possible real estate transaction as item 12 to the agenda, seconded by Bart Laws. Motion carried.
3. Audience with Citizens: None
4. Approval of March 13th, 2024 Meeting Minutes: Mike Gurnack made a motion to approve the minutes of the March 13th, 2024 Meeting Minutes, seconded by Bart Laws. Motion carried.
5. Treasurer's Report: Treasurer David Zito presented the treasurer's report. (attached to minutes). Treasurer David Zito recommends appointing Mahoney Sable as auditors. Dana Barrow made a motion to appoint Mahoney Sable as auditors for the Town of Scotland, seconded by Bart Laws. Motion carried.
6. Scotland Poet Laureate Susan Powers gave a presentation on what a poet laureate is and what work she will be doing with the local school. Discussion was held.
7. Public Information Session on the Town Hall Renovations – Special Projects Director Gary Greenberg presented an update on the Town Hall Renovation Project. Discussion was held.
8. Kevin Ring Sr. presented the Tax Abatement Program for Fire Department Members. Motion to approve the tax abatement program for Fire Department Members made by Bart Laws, seconded by Michael Gurnack. Motion carried.
9. Approval of Tax Refund for Hyundai Lease Titling Trust - \$351.41: Motion to approve a tax refund for Hyundai Lease Titling Trust in the amount of \$351.41 made by Michael Gurnack, seconded Bart Laws. Motion carried.

10. Report of Selectmen:

- Budget: Town Departments are starting to put together budgets.
- Zip Code Issues: BOS and Previous First Selectman Gary Greenberg are collaborating closely with Senator Murphy and Representative Courtney on putting in a bill to the US Senate and the House of Representatives to make Scotland one zip code.
- NECCOG: Scotland BOS voted not to join the shared town administrator at this time, and we decided not to join the Regional Revaluation Program based on the advice of our town Assessor. The Local Hazard Mitigation Plan has been submitted to NECCOG. We are moving forward to utilize the GIS program offered by NECCOG. NECCOG is also involved in many bills to benefit the rural character of our area. The Bills out of Hartford are set up as one size fit all and usually benefit the larger cities.
- Council of Small Towns [COST]: Working on many bills that will benefit the 130 small towns in Ct. I have written testimony against mandating Electric Vehicle etc. Many bills are coming out to circumvent safety and review process for low income housing issues.
- Town Hall: Updated tonight by the Town Hall renovation committee Chairperson. I want to thank the Committee for their hard work on this project. Yes, it is Grant money that must be used by specific projects and if we had chosen not to use the money it would be spent in the larger cities or sent overseas. It will be nice to be proud of our Town Hall. It will save the town money in the future on energy costs alone.
- Roads / Public Works: With the past event of heavy rain fall the town is busy repairing washouts. Bill will be exploring installing a deeper culvert on Pinch Street.
- Bridges: The core drilling investigations have been delayed, expected start date is April 1st. Hired Cardinal Engineering Associates to author a compressive report to apply for a grant to replace the Brooklyn rd. Bridge. Previous report rated the Brooklyn Turnpike bridge in poor condition the same as the three bridges that were washed out.
- Note: The money that the town spent on the emergency and temporary bridges is money lost by the town and the State has not promised to reimburse any of it. We have spent \$ 675,000.00 of the \$750,000.00 emergency fund so far and we will will have to spend additional money to remove the emergency bridge by the school when the state is ready to install the new one. The State and the Federal Government is funding the construction of the 4 new bridges 100%. 80% Federal, 20 % State.
- Early Primary Voting is going on now at the Selectman's Office. It will be open tomorrow and Saturday. With the actual Primary election Day on Tuesday April 2nd
- Cyber Attack: Contacted Berkshire Bank, Ct. State Police and our Lawyer. State Police major crime squad has contacted BOA, and it sounds promising but no guarantees yet.
- I want to thank all the town employees for their hard work making this town a wonderful place to live.
- 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.

11. Audience with Citizens:

- Resident Jennifer Nelson asked about Line Item 51011 in the budget for First Selectman's Special Assistant, what this job is and was the job advertised? The special assistant was hired under the previous administration. Former First Selectman Gary Greenberg consulted with the town attorney, and asked if a position had to be created for this, the answer was no. He could hire a qualified person in the town and ask them to aid in the grant writing for the Town Hall Renovations. Kim Martin was hired as special assistant to the First Selectman at the rate of \$25.00/hour. The position was not advertised. Discussion was held.
- Gary Greenberg asked if the Finance Department's treasurer's salary is covering both the treasurer's during the transition period. Treasurer David Zito – yes it is.

12. Motion to adjourn at 8:10pm made by Mike Gurnack, seconded by Bart Laws. Motion carried.

13. Motion to enter into Executive Session at 8:12pm made by Michael Gurnack. Gary Greenberg and David Zito were invited into the executive session. Executive Session ended at 8:30pm.

14. Motion to adjourn at 8:31pm made by Bart Laws, seconded by Michael Gurnack. Motion carried.

Treasurer's Report

March 26, 2024 Board of Selectman Meeting

February 2024 Financials

- Month end close is complete for General Fund for January and February. Tonight's report includes the General Fund P&L through February 29, 2024. January and February bank statements, Tax revenue/collections and interfund reconciliations have been completed.
- Tax Collections for eight months ended February 29, 2024, totaled \$4.5M, which is 98.6% of the full year's budget. Back tax collections of \$89k have been collected, more than double the full year's budget. Interest on back taxes was \$23k, also more than double the full year's budget. February tax collections totaled \$156K. January tax collections were nearly \$1.1m.
- General Revenues totaled \$26.1k, 52.2% of the full year budget. Departmental Revenues totaled \$44.7k, 70% of the full year's budget.
- Intergovernmental Grant revenues totaled \$1.05M, 62.2% of the full year budget. ECS funding is very backloaded, we've received 50% FY to date included in the February financials and the final 50% is expected in April.
- Total Revenues total \$5.66M, 88.4% of the full year's budget.
- General Government expenditure totaled \$1,452K, 66.6% 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 \$1.326K, 55.8% of the full year budget. RD11 District School expenses totaled \$1.340K, 62.7% of the full year budget.
- General Fund cash on February 29, 2024 totaled \$2.012K of which \$481k 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. There was another \$461K 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 \$44.7K 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 with responses requested by March 15, 2024.

- Responses received have been entered in the budget template. A follow up was sent out on March 25, 2024 for ones not received requesting a response by March 29, 2024. We will be working on that information as it is received.

Status of Vendor Fraud

- Bank of America still has an open investigation ongoing before funds can be officially returned to the Town. We received notification today from the State Police that the Bank of America investigator indicated that the funds are still in the Bank of America account.
- These funds should be returned to Berkshire Bank but no timeframe was given due to their backlog of requests.

All Other Activities

- D'Elia permanent fund statements have been secured from October through February and entered.
- Final FY 23 Audit Report has been received and has been filed with the State at the end of January.
- AFDR Annual Financial Data Reporting from our FY 23 year end audit has been completed and entered on the State's Office of Policy Management website.
- Miscellaneous guidance/questions related to Town Hall building project will need to be worked out as we start to incur costs for the project.
- Correction of our entity information on SAM.gov has been submitted and the corrected changes have now been updated.
- New Treasurer has been updated as the current Administrator the STIF accounts. We will be addressing administrator access to Quickbooks as well.
- Workers compensation audit information was compiled and submitted.
- The Town needs to appoint an auditor for the FY 24 fiscal year. Mahoney, Sabol & Company (our auditors for FY 23) have submitted a cost proposal.