

BOARD OF FINANCE
TOWN OFFICE BUILDING
TOWN OF KILLINGWORTH
323 ROUTE 81
KILLINGWORTH, CONNECTICUT 06419

Minutes

Virtual Regular Monthly Meeting
December 14, 2021

Acting Chairman Robert Rimmer called the December 14, 2021 Virtual Regular Monthly Meeting of the Board of Finance of the Town of Killingworth to order at 7:02 P.M.

Members present: Acting Chairman Robert Rimmer, Clerk Marcel Couture, Tara Amatrudo, Sara O'Brien (arrived at 8:48 P.M.), Andrew O'Neill, and, Annie Stirna.

Members absent: None

Also present: Secretary Sherry Lee Hynes, First Selectman Nancy Gorski, Selectman Jamie Young, Director of Finance Regina Regolo and Andrew Switaj, CPA and Michele Loso, CPA

Election of Officers

Chairman

Rimmer opened the floor for nominations for Chairman.

Stirna **NOMINATED** Rimmer for Chairman. O'Neill seconded the nomination.

There being no further nominations, O'Neill **MOVED** to close the nominations for Chairman. Couture seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, Amatrudo, O'Neill and Stirna. Opposed: none. Abstentions: none. The motion was **carried**, 5-0-0. O'Brien was not present.

Vote for Rimmer for Chairman: Rimmer, Couture, Amatrudo, O'Neill and Stirna O'Brien was not present.

Vice Chairman

Rimmer opened the floor for nominations for Vice Chairman.

Couture **NOMINATED** Stirna. O'Neill seconded the nomination.

There being no further nominations, O'Neill **MOVED** to close the nominations for Vice Chairman. Couture seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, Amatrudo, O'Neill and Stirna. Opposed: none. Abstentions: none. The motion was **carried**, 5-0-0. O'Brien was not present.

Vote for Stirna for Vice Chairman: Rimmer, Couture, Amatrudo, O'Neill and Stirna. O'Brien was not present.

Clerk

Rimmer opened the floor for nominations for Clerk.

Stirna **NOMINATED** Couture for Clerk. O'Neill seconded the nomination.

There being no further nominations, Couture **MOVED** to close the nominations for Clerk. O'Neill seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, Amatrudo, O'Neill and Stirna. Opposed: none. Abstentions: none. The motion was **carried**, 5-0-0. O'Brien was not present.

Vote for Couture for Clerk: Rimmer, Amatrudo, O'Neill and Stirna. Couture abstained. O'Brien was not present.

The officers for 2022 are:

Chairman	Robert Rimmer
Vice Chairman:	Annie Stirna
Clerk	Marcel Couture

Welcome to New Members. Rimmer welcomed new members Tara Amatrudo and Sarah O'Brien to the Board. Couture and others mentioned that the Connecticut Conference of Municipalities (CCM) has training in January for new commissioners and others who wish a refresher. Regolo will send the information to all. She will check for other educational opportunities and send that information as well. Rimmer announced that the election is over and it is the Board's duty to work together for the betterment of the Town.

Selectman Nancy Gorski spoke about:

1. Property Revaluation. The revaluation of properties has been completed and property assessment letters are going out. Feedback is coming in. A procedure is in place for those who wish to challenge an assessment.

2. Budget: FY 22/23. The following should be a focus during the budget process:
 - a. Town Hall Modulares. The modulares need work. A decision will be needed shortly on how to proceed – repair or replace.
 - b. Fire Hall. There is a high-sodium issue with the water. Personal safety equipment must be washed with bottled water after each run.
 - c. Pension Plan for the volunteer ambulance personnel.

3. Virtual Meetings. The Board of Selectmen decided that all meetings will be held virtually until April at which time it will be revisited.

Finance Director Regina Regolo

November 2021 Financial report.

The report was distributed prior to the meeting. Noting the tardiness of some billings from FY 20/21. O’Neill suggested that a submittal deadline be established. Questioned if the guardrail mower had been purchased. Regolo advised that it is not yet available, probably due to a supply issue.

Stirna questioned the Fire Company Station One roof replacement. Regolo advised that originally it was thought the whole roof would need to be replaced; however, it was discovered that only a partial replacement is needed.

Regolo told all members she is always available to address any questions or concerns.

Tax Collector. Board members determined that it is not necessary for her to attend the meetings unless there is something specific, she wishes to discuss.

Approval of Minutes. O’Neill **MOVED** to approve the Minutes of the November 9, 2021 Regular Monthly Meeting with the following correction: Page 3, Membership: last sentence, change “partisan” to “bipartisan”. Stirna seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, O’Neill and Stirna. Opposed: none. Abstentions: none. The motion was **carried**, 4-0-0. Amatrudo was not eligible to vote. O’Brien was not present.

Review of Audit and Discussion with Auditors

Michaele Loso, CPA and Andrew Switaj, Manager, both of Seward and Monde were present.

Michele Loso, advised that it was a “clean” audit. There were no management deficiencies. She noted that there was extra monitoring this year due to Covid monies received by the Town under the American Rescue Plan. Killingworth did not meet the threshold which requires a single audit. She suggested that the Board start by reviewing the management pages prepared by Finance Director Regolo. Loso then addressed questions of the Board.

Andrew Switaj, with input from Loso and Regolo, went over the financial statements of the audit with explanations of same. They then addressed inquiries of Board members and Selectman Young.

Couture **MOVED** to approve the Preliminary Audit for FY2019/2020 (Ending June 31, 2021) and to direct Seward and Monde to prepare the final audit. O’Neill seconded the motion. Discussion: none. Roll call vote in favor: Couture, Amatrudo, Stirna, O’Neill and Rimmer. Opposed: none. Abstentions: none. The motion was **carried**, 5-0-0. O’Brien was not present.

Establish 2022 Mileage Rate.

Regolo noted that the rate has not yet been established by the IRS and suggested this be tabled to the January Meeting.

Couture **MOVED** to adopt the 2022 Mileage Rate as set by the Internal Revenue Service. Stirna seconded the motion. Discussion: O’Neill would rather wait until the official rate was available. Voting in favor: Stirna, Couture, Rimmer and Amatrudo. Opposed: none. Abstention: O’Neill. The motion was **carried**, 4-0-1. O’Brien was not present.

RSD17 Operating Budget Review.

Stirna noted that the operating budget has not yet been presented. She also noted that the District is holding money in an insurance fund pending a determination on the recipient of the monies. Regolo noted that the money is from the 2019/2020 Budget and now the 2020/21 budget season is closed.

O’Neill **MOVED** to authorize Annie Stirna to contact First Selectman Gorski – the motion was not completed.

Some members noted that there is a State Law that says a surplus must be spent in the next budget year and concern was raised that a decision on disbursement must be made soon. Stirna noted that the District has gotten a seven-month extension for their audit.

Sara O'Brien arrived at 8:48 P.M.

O'Neill **MOVED** to authorize Annie Stirna to write a letter or e-mail, on behalf of the Board of Finance, to the Board of Education and Superintendent of RSD #17 regarding the disbursement of withheld insurance reimbursement funds and to reach out to the Board of Finance of the Town of Haddam and the Killingworth First Selectman. Couture seconded the motion. Discussion: reaching out to the Board of Selectmen of Killingworth. O'Neill amended the motion to change Killingworth Selectman to the Board of Selectmen. Marcel seconded the amendment. Further discussion: none. Roll call vote on the motion as amended: In favor: Couture, O'Neill, Amatrudo, Rimmer and Stirna. Opposed: none. Abstention: O'Brien. The motion was **carried**, 5-0-1.

Discuss 2019/2020 and 2020/2021 Annual Reports. Rimmer advised that the 2019/2020 Annual Report was not done and now the 2020/2021 Annual Report is due. Rimmer has received reports from Former BOF Member Gwenne Celmer and Elizabeth Disbrow. Regolo will send reports that were submitted to her. Rimmer will send assignments to BOF members to contact various agencies, boards and commissions to get their annual reports. Regolo noted that former First Selectwoman Catherine Iino took the task of producing the 2019/2020 Annual Report from the Board of Finance to the Board of Selectmen. The Report never happened.

Establish Calendar. O'Neill **MOVED** to adopt the Board of Finance 2022 Meeting Calendar as presented. Couture seconded the motion. Discussion: none. Roll call vote in favor: Rimmer, Amatrudo, Couture, O'Brien, O'Neill, and, Stirna. Opposed: none. Abstentions: none. The motion was **carried**, 6-0-0.

Bills. Couture **MOVED** to accept and approve as presented the invoice for Hynes' November Clerical Hours in the amount of \$93.67. O'Neill seconded the motion. Discussion: none. Roll call vote in favor: Rimmer, Amatrudo, Couture, O'Brien, O'Neill, and, Stirna. Opposed: none. Abstentions: none. The motion was **carried**, 6-0-0.

Old/New Business. None.

BOF Minutes
Virtual Monthly Meeting
December 14, 2021

Additions to Next Regular Meeting Agenda: consideration of minimum fund balance policy.

There being no further business, O'Neill **MOVED** to adjourn the meeting. Stirna seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, Amatrudo, O'Brien, O'Neill, and, Stirna. Opposed: none. Abstentions: none. The motion was **carried**, 6-0-0. The meeting was **adjourned** at 9:11 P.M. to the January Regular Monthly Meeting.

Respectfully submitted,
Sherry Lee Hynes
Sherry Lee Hynes, Secretary

E-mailed: Dawn Mooney, Town Clerk
Board of Finance
Board of Selectmen
Regina Regolo, Director of Finance
Elizabeth Disbrow, Administrative Assistant
Michele Nuhn, Tax Collector
Donna Dupuis, Town Treasurer
Michele Loso
Anthony Switaj