

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

MINUTES
Special Meeting
December 20, 2022

Chairman Robert Rimmer called the December 20, 2022 Special Meeting to order at 7:03 P.M. in the Board of Selectmen's Meeting Room at the Town Office Building, 323 Route 81, Killingworth Connecticut. Members present: Chairman Robert Rimmer, Vice Chairman Annie Stirna, Secretary Marcel Couture, Sarah O'Brien (via telephone), Andrew O'Neill, and, Tara Amatrudo. Also present: First Selectwoman Nancy Gorski, Financial Director Regina Regolo, Secretary Sherry Lee Hynes, Jason Cody, Audit Manager and Sue Jones, C.P.A., Town Auditors, Suzanne Sachs, Chairman and Peter Sonski, RSD #17 Board of Education.

Visitors: no visitors other than those listed above.

Auditor's Presentation.

Jason Cody, Audit Manager and Sue Jones, CPA, Town's Auditors, presented the draft audit for Fiscal Year 21/22, ending June 30, 2022. They noted that the audit is classified as a "clean audit" meaning there are no "material defects". This is the best level of audit. There is one "minor defect" which is an accounting entry which has been addressed with Financial Director Regolo. They addressed questions from the Board of Finance (BOF).

The accountants, with input from First Selectwoman Gorski and Financial Director Regolo, then reviewed the draft audit with the Board and answered their inquiries.

Rimmer asked for the auditors' input on a possible minimum fund balance policy, a discussion the BOF has been having. They had several comments/suggestions.

Rimmer asked for input on a proposed charter revision regarding the terms of the town auditor. Input was received.

The auditors expressed their thanks for the professionalism and co-operation of Financial Director Regina Regolo, as well as for the co-operation of town officials and personnel during the audit process.

RSD #17 Discussion

Suzanne Sachs, Chairman RSD #17 Board of Education (BOE) and **Peter Sonski, Member, BOE** were present. Sachs presented an overview of the educational achievement goals of the school system and how they are addressing them currently and plan to address them in the future with focus on the middle and high School student population. She noted that the upper grades, insofar as achievement levels, appear to be the most affected as a result of the Covid-19 virus. She then addressed inquiries of the BOF. A member of the BOF thanked them for the progress in the special needs programs for K-3.

Peter Sonski, RSD #17 BOE Member, gave an overview of the current operating budget, noting that some line items are higher than anticipated in the current fiscal year and will need a higher percentage of increase in the next fiscal year. Most of these line items are contractual in nature and it is hoped that the percentage of increase will be negotiable. He addressed inquiries of the BOF.

Sachs added that some personnel salaries will be up for negotiation. All efforts will be made to reach an agreement at the local level. She then addressed inquiries of the BOF.

The members thanked the BOE for the tour of their facilities. One member, unable to attend the tour, will be accommodated when he is available.

Minutes.

Couture **MOVED** to accept and approve as presented the Minutes of the November 9, 2022 Regular Meeting. Stirna seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, Amatrudo, Stirna and O'Neill. Opposed: none. Abstentions: O'Brien. The motion was **carried**, 5-0-1.

O'Neill **MOVED** to accept and approve the Minutes of the November 30, 2022 Special Meeting. Couture seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, Amatrudo, Stirna and O'Neill. Opposed: none. Abstentions: O'Brien. The motion was **carried**, 5-0-1.

Reports

1. First Selectwoman. See above.
2. Financial Director
 - a. November Financial Reports. Distributed for review prior to the meeting. Inquiries should be directed to her.

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b. Electronic Budgeting System. No discussion.

Status: 2019/2020 and 2020/2021 Annual Reports. The reports are to the printer. Rimmer will choose the cover photograph.

Invoice. O'Neill **MOVED** to accept and approve for payment the invoice of Hynes for her November 2022 Clerical Hours in the amount of \$21.76. O'Brien seconded the motion. Discussion: none. Voting in favor: Rimmer, Couture, O'Brien, Stirna, Amatrudo and O'Neill. Opposed: none. Abstentions: none. The motion was **carried**, 6-0-0.

Consideration of Minimum Fund Balance Policy. See discussion above.

Additions to January 10, 2022 Regular Meeting. None at this time.

Meeting Note: RSD #17 BOE Joint meeting with the Towns' Boards of Selectmen and Boards of Finance is scheduled for January 4, 2023, 5:30 P.M. at the Middle School. BOF Members are invited to attend.

There being no further business, Rimmer **adjourned** the meeting at 8:55 P.M. to the January 10, 2023 Regular 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
Suzanna Sachs, CPA