

Agenda
Town Council Regular Meeting
Wednesday, February 7, 2024 at 8:00 AM
Town Hall Green Room

1. Pledge
2. Visitors
3. Approval of Minutes – January 17, 2024
4. Appointments/Reappointments
Lawrence Pilcher (R) Zoning Board of Appeals Alternate Seat until November 2025
Elif Ahmad – Sustainability Committee for a term until 6/30/2024
Town Council Representative to Police Pension Committee
Town Council Representative RiverCOG Regional Agriculture Council
5. Presentation of the Audit from PKF O’Connor Davies & Acceptance of the Audit
6. Clinton Land Conservation Trust Exemption Request to Ordinance 194-4A and 194-5A
7. Sustainability Committee Revised Charge
8. Access and Due Diligence Agreement for Pierson School
9. South Central CT Mutual Police Assistance Compact
10. Downtown Improvement Subcommittee Report
11. The Morgan School Yearbook Program Ad, Project Graduation Request and The Morgan School Musical Program Ad
12. Chairman’s Report
13. Town Manager’s Report
14. Council Discussion
15. Town Council Committee Liaison Reports
16. Executive Session – Personnel, Pursuant to CGS 1-200 (6) (A)
17. Ratification of Police Contract
18. Adjourn



December 19, 2023

To the Town Council
Town of Clinton, Connecticut

Auditors' Communication with Those Charged with Governance

We have audited the financial statements of Town of Clinton, Connecticut (the "Town") as of and for the year ended June 30, 2023, and have issued our report thereon dated December 19, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. This letter provides additional required communications related to our audit.

Our responsibility under professional standards

Our responsibility is to form and express an opinion about whether the financial statements, which are the responsibility of management, are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("US GAAP"). Those individuals charged with governance of the Town are responsible for the oversight of the financial reporting process, and our audit does not relieve management and those charged with governance of their respective responsibilities.

Our responsibility for the supplementary information accompanying the financial statements is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

With respect to such supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with US GAAP, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other information in documents containing audited financial statements

Our responsibility as auditors for other information in documents containing the audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to determine that such other information is properly stated. However, in accordance with professional standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Nothing came to our attention that caused us to believe that any such material inconsistencies exist or that the information contains a material misstatement of fact.

Our responsibility under the Federal Single Audit Act

In connection with our audit, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the Town's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the Town's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on the Town's compliance with those requirements.

Our responsibility under the State Single Audit Act

Our responsibilities include considering internal control over compliance with requirements that could have a direct and material effect on a major state program, testing and reporting on internal control over compliance in accordance with Connecticut General Statutes Sections 4-230 to 4-236, and testing evidence of the Town's compliance with the types of compliance requirements described in the Office of Policy and Management's Compliance Supplement applicable to each of its major federal programs.

Planned scope and timing of the audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Qualitative aspects of significant accounting practices

Significant accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the reporting period that had a significant impact on the financial statements. No matters have come to our attention that would require us to inform you about (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant accounting estimates

Accounting estimates made by management are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Actual results could differ from those estimates.

Certain accounting estimates are particularly sensitive because of their significance to financial statements and their susceptibility to change, such as

- Estimates for landfill closure and post closure liability
- Actuarial assumptions and proportionate share calculations related to pension liabilities
- Actuarial assumptions related to the Other Post Employment Benefit liabilities ("OPEB")

Management believes that the estimates used and assumptions made are adequate based on the information currently available. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements as a whole.

Financial statement disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements relate to:

- Pension liability and related plan information
- OPEB liability and related plan information

The financial statement disclosures are consistent and clear.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit

Uncorrected and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management.

We are required to communicate to you misstatements that remain uncorrected, including any related to prior periods, and the effect, if any, that they may have on the opinion in our report, and request their correction.

There are no such financial statement misstatements that remain uncorrected.

In addition, we are required to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

None of the misstatements identified by us and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this letter, a disagreement with management is a matter, whether or not resolved to our satisfaction, concerning financial accounting, reporting, or auditing, which could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations requested from management

We have requested certain written representations from management in a separate letter.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to the best of our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other matters discussed with management

We generally discuss with management a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Town, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed and our responses thereto were a condition to our retention as auditors.

We have provided our comments regarding other matters noted during our audit in our separate document labeled "Recommendations to Management".

Auditor independence

We affirm that PKF O'Connor Davies, LLP is independent with respect to the Town in accordance with professional standard.

This communication is intended solely for the information and use of the Town Council and management of the Town and is not intended to be and should not be used by anyone other than these specified parties.

PKF O'Connor Davies, LLP

December 19, 2023
Wethersfield, CT

Town of Clinton, CT
Presentation of Financial Statements
Fiscal Year Ended June 30, 2023

PDF page	ACFR page		Item	Comments	Balance/ Amount
		1	Reports	ACFR Federal and State Single Audit	
17-19	9-11	2	Opinion on the Financial Statements	Unmodified opinion "clean opinion"	
20-28	12-20	3	Management's Discussion and Analysis	Executive summary of fiscal year operations	
21	13	a	General Fund fund balance	Increase in fund balance	\$ 1,718,333
25	17		Unassigned fund balance	% of 2023 expenditures and transfers out	29.10%
		4	General Fund - GAAP basis	Exhibits C and D	
33	24	a	Unassigned fund balance	Exhibit C	\$ 17,045,719
35	26	b	Net change in fund balance	Exhibit D	1,718,333
43-103	34-94	5	Footnotes	Implemented GASB No. 96 (SBITA) this year - no beginning balance adjustment	
		6	General Fund - Budgetary Basis	RSI-1A and RSI-1B	
105-106	95-96	a	Revenues and Other Financing Sources	Above budget by a net of	\$ 598,221
				Property taxes above budget by	1,022,538
				Charges for services above budget by	234,066
				Income from investments above budget by	779,424
				Transfers in above budget by	248,316
				Appropriation of fund balance	(1,869,000)
				Appropriation of committed fund balance	(3,600)
107-108	97-98	b	Expenditures and Other Financing Uses	Under budget by	\$ 1,160,105
				General government function	687,402
				Education function	154,032
110	100	7	RSI - Pension - Police	Percentage funded	58.37%
				Decreased from PY of 61.23% by	2.86%
				Decrease due to increase in change in assumptions of	\$ 2,078,798
				partially offset by increase in fair value of	1,277,262
113	103	8	RSI - Pension - Education	Percentage funded	87.27%
				Increased from PY of 81.38% by	5.89%
				Increase due to increase in fair value of	\$ 710,101
116	106	9	RSI - Pension - Volunteer Fire	Percentage funded	18.17%
				Increased from PY of 16.75% by	1.42%
				Increase due to increase in fair value of	\$ 17,770



Town of Clinton, CT
Presentation of Financial Statements
Fiscal Year Ended June 30, 2023

PDF page	ACFR page		Item	Comments	Balance/ Amount
123	113	10	RSI - OPEB - Town	Net liability of	\$ 1,981,264
				Decreased from prior year by	(478,681)
				due to differences between expected and actual experience of	(656,485)
126	116	11	RSI - OPEB - Education	Net liability of	\$ 4,601,860
				Increased from prior year by	87,659
				due to overall increase in total OPEB liability of	94,467
			Plans currently not actively funded (pay as you go)		
		12	Federal Single Audit	No findings or questioned costs	
12	9		Programs tested	a Coronavirus State and Local Fiscal Recovery Funds	
				b Education Stabilization Fund	
		13	State Single Audit	No findings or questioned costs	
19	15		Programs tested	a Town Aid Road Grants Transportation Fund	
				b Small Town Economic Assistance Program (STEAP)	
				c Tiered Payment in Lieu of Taxes	
				includes Municipal Revenue Sharing	
		14	Communication with those charged with governance	Responsibilities. Independence. Adjustments.	
		15	New applicable GASB Statements	GASB 101 - Compensated Absences (2025)	
		16	Recommendations		
		a	Education General Ledger	Properly record grant revenues, including the related grants receivable and unearned revenue, for all grants as appropriate as of June 30	
		b	Maintenance	Student activities are recorded in the District's general ledger software system beginning July 1, 2023	
			Follow up on prior year recommendations (removed recommendations)		

Item # 6

SUGGESTED MOTION

Pursuant to Chapter 194 of the Codified Ordinances, the Town Council hereby provides an exemption to 194-4A and 194-5A to the Clinton Land Conservation Trust to allow alcohol at Town Hall on May 4, 2024.

Proposed Sustainability Committee Charge 2024

WHEREAS, The Town of Clinton received Sustainable CT Bronze Level Certification in 2023 ; and

WHEREAS, The Town Council of the Town of Clinton wishes to maintain Bronze or higher certification from Sustainable CT in the future; and

WHEREAS, The Town Council recognizes achieving Sustainable CT certification is a starting point, and that principles of sustainability can be integrated into a broad range of Town and community efforts; and

NOW THEREFORE, be it resolved that the Town Council of the Town of Clinton affirms that the Sustainability Committee will continue to act in an advisory capacity to the Town Council on matters related to sustainability.

PURPOSE: The Sustainability Committee shall advise and recommend to the Town Council sustainability principles to be adopted and the initiatives that will further the Town's approved sustainability goals. The Committee shall have a goal of maintaining the Town of Clinton's certification in the Sustainable CT Program.

Charges and Responsibilities

- Coordinate activities related to maintaining the Town of Clinton's certification in the Sustainable CT program and serve as the Town's Sustainability Team.
- Recommend goals, strategies, policies, and actions to improve sustainable municipal operations to the Clinton Town Council.
- Develop an annual work plan to be approved by the Clinton Town Council that details strategies and actions the Committee will take to advance sustainability goals in the areas of inclusivity and equity, economic vitality and resilience, stewardship of natural resources, vibrant and creative cultural ecosystems, dynamic and resilient planning, clean and diverse transportation, clean and efficient energy systems, inclusive community engagement and education, materials management, health and wellness, affordable housing opportunities, and homelessness prevention.
- Make recommendations to, and when appropriate support sustainability initiatives of other committees, commissions, and community organizations working to advance sustainability goals.
- Provide reports to the Town Council every six (6) months.

Item # 8

SUGGESTED MOTION

The Town Council hereby authorizes and directs the Town Manager to execute an Access and Due Diligence Agreement, as approved by the Town Attorney, to allow Xenolith Partners CT, LLC and its agents to enter the Pierson School property to complete further due diligence.

Item # 9

SUGGESTED MOTION

The Town Council hereby authorizes and directs the Town Manager to sign the updated South Central Connecticut Mutual Police Compact.

DRAFT

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10 APPROVAL

SOUTH CENTRAL CONNECTICUT MUTUAL POLICE ASSISTANCE COMPACT

WHEREAS, Section 7-277a, as amended, of the Connecticut General Statutes, authorizes municipalities, upon approval of the Chief Executive Officer and, where required by charter or ordinance, the governing body of such municipality, to enter into an agreement with other municipalities for the purpose of requesting and supplying police assistance to protect the safety or well-being of the public; And

WHEREAS, Section 7-277a, as amended, further authorizes the Chief Executive Officer of any institution which maintains a special police force established under the provisions of Section 10a-156b of the Connecticut General Statutes to enter into such an agreement; And

WHEREAS, the undersigned municipalities and institutions recognize that such agreement will further cooperation among them and will increase the safety and well-being of the public.

NOW, THEREFORE, the undersigned municipalities and institutions mutually agree to the following terms and conditions:

ARTICLE ONE

MUTUAL ASSISTANCE/JOINT OPERATIONS

1. The Chief of Police of any municipality or such Chief's designee, may, whenever he or she determines it to be necessary in order to protect the safety or well-being of the municipality or institution, request the Chief of Police of any other municipality or institution to provide needed police assistance and the Chief of Police receiving such request may, in accordance with any provision of state or local law, assign officers from his or her department that he or she deems consistent with the safety and well-being of the municipality or institution. The Chief of Police or his or her designee shall notify the chief executive officer of the municipality or institution served by such chief or designee of such request or provision of service.

2. Each municipality may request assistance for emergency or non-emergency services. A municipality may elect not to participate in a request for assistance if it has a good faith reason to do so.
3. Neither municipality is obligated to agree to any joint operation request. Each municipality, at its discretion, may determine the extent of its participation through the specific assignment of personnel and equipment.
4. During the deployment of personnel and equipment pursuant to this compact, the officers so deployed shall be deemed members of their respective departments acting to further the goals of this compact and each shall have the same powers, duties, privileges, and immunities as are conferred on the police officers of the municipality in whose jurisdiction such officers are operating.

ARTICLE TWO

DUTIES OF PERSONNEL

1. All personnel assigned to an incident occurring out of his or her jurisdiction shall be under the supervision of the requesting department's ranking officer.
2. The municipality requesting assistance shall prepare an operational plan for all events of a non-emergency nature.

ARTICLE THREE

REIMBURSEMENTS

1. Each participating municipality agrees that it shall be responsible for its respective police department expenses incurred while participating in any mutual aid request, whether that municipality's equipment and personnel were operating within or outside of its own jurisdiction. Unless otherwise provided by a written agreement between the Chief of Police of the department supplying assistance pursuant to a request under this section and the Chief of Police of the department receiving such assistance, the department supplying such assistance shall bear the cost for all expenditures incurred in providing such assistance. Such expenses may include, but are not limited to:
 - the actual payroll (including overtime) cost to the municipalities of all personnel assigned;
 - the replacement cost of all equipment lost, destroyed, or made unavailable for further services as a result of proper use in a deployment. Nothing in this section waives a municipality's right to seek reimbursement for equipment lost or destroyed negligently, recklessly, willfully, or purposefully;
 - fuel and maintenance for police cars;

- the cost of repairing damaged equipment;
- awards for death, disability, or injury to personnel arising as a result of services provided pursuant to this compact to the extent that such awards exceed Workers' Compensation coverage;
- Workers' Compensation claims as set forth in C.G.S. 31-275, et seq.;
- Survivor's benefits as set forth in C.G.S. 7-323, et seq.

ARTICLE FOUR

MISCELLANEOUS PROVISIONS

1. The Chief of Police of the municipality providing assistance may, if necessary to protect the safety and well-being of said municipality, recall any personnel or equipment provided pursuant to this compact in a manner that does not compromise an ongoing operation.
2. Withdrawal from this agreement by any municipality or institution shall be made by thirty (30) days notice in writing.
3. Amendments to this agreement shall be by written agreement of all Chiefs of Police and in accordance with any charter or ordinance of that municipality or institution.
4. If any provision of this compact shall be unlawful, void, or for any reason unenforceable, then that provision shall be deemed severable from this compact and shall not affect the validity of the remaining provisions.
5. This compact shall be governed by and construed in accordance with the laws of the State of Connecticut.
6. Any municipality in the State of Connecticut may become a participant in this agreement by duly executing the agreement.
7. The execution of this agreement is an adoption of its provisions. Any change in the Chief of Police representing any municipality or institution that is a signatory to this agreement shall not alter that party's obligations under the agreement.

Item # 11

SUGGESTED MOTION

The Town Council hereby agreed to provide support to the Morgan School Yearbook, Project Graduation and Morgan School Musical Program, as presented.



Morgan Project Graduation 2024 The Morgan School, Clinton, CT

Town of Clinton
54 East Main St.
Clinton, CT 06413

September 1, 2023

Dear Town of Clinton,

Since 1989 the senior class at The Morgan School has enjoyed an incident and substance-free graduation night. The Morgan School Class of 2024 graduation is quickly approaching and our Morgan Project Graduation Committee is busy planning a special and memorable event for our Seniors.

Morgan Project Graduation is a parent-run initiative to raise the funds needed for a safe graduation event for our high school seniors. The event is an adult-chaperoned, overnight, senior-only celebration at a "secret" venue. Immediately following graduation, students are transported by bus to this surprise destination where a variety of activities, entertainment, food, gifts and prizes await them. It is a wonderful opportunity for the seniors to celebrate their hard work over the last four years!

To continue this tradition for the students, **we need your support!** We rely completely on our local community, parents, and fundraising events.

Your Prior Year Contribution was \$ 1,500, can we count on your support this year?

Enclosed, please find our Donation Instructions and EIN for Tax Deduction. Please see our contact information below for additional questions and support.

We appreciate your thoughtfulness as you consider supporting this community event. With your help, we can provide a memorable and safe graduation celebration for our graduates.

With Gratitude,
Morgan Project Graduation 2024

Carrie O'Neil and Susan Landino
MorganPG2024@gmail.com

THE MORGAN SCHOOL MUSICAL THEATRE 🎵

Dear Business Professional or Organizational Leader,

As we write to you, work has already begun on The **Morgan School's** annual musical. This year's production of **"CURTAINS"** will take place on March 22,23,24th at The Morgan School auditorium in Clinton.

Clinton's own **Morgan Music Department** has a 58 year tradition of producing high quality, entertaining shows, and this year's cast and crew members are working hard to meet these high expectations. Unfortunately their hard work and dedication is not enough to produce a musical. The past 58 years could not have been possible without the support of our local businesses and community organizations. We are just so grateful for your support in the past and we highly encourage our local audience to patronize your business or organization. Your continued support will help to keep the arts alive in Clinton and give our students the opportunity to continue this tradition, as well as promote your business or organization.

Again, thank you so much for your past generosity. It has definitely made a difference in our student's lives and hopefully in your business.

Enclosed you will find the form you may use to place an ad in this year's 2024 Musical Playbill which will be distributed to over 2,000 audience members. All you need to do is:

**Indicate the size ad you would like.*

**Enclose your artwork or write your message directly on the form, or e mail it as indicated on the form.*

Enclose your payment (checks should be made payable to: The Morgan Musical)

**Sign the form and return it to a Cast member or, mail it to:*

Valerie Nye
Program Ad Coordinator
14 Stonewall La.
Clinton, Ct. 06413

IN ORDER TO ENSURE THAT THE PROGRAM IS PRINTED IN TIME, ALL FORMS MUST BE RECEIVED BY FEBRUARY 26, 2023. *We thank you for your continued support and commitment to the arts and education of our students in Clinton.*

BEST WISHES TO YOUR BUSINESS OR ORGANIZATION FOR A SUCCESSFUL AND PROSPEROUS NEW YEAR!

(If you have a question about your ad, you may call Elaine Lampe at 860 663-0470))

THE MORGAN SCHOOL MUSICAL THEATRE

"Curtains"

March 22,23,24th, 2024

Programs for "Curtains" will be distributed to over 2,000 local audience members. Your support is greatly appreciated.

The advertising deadline for this program is February 26, 2024

****Submitted ads must be the correct size, we cannot adjust size.

Name of business or organization _____

___ Full page... (7"x4.75") \$190

___ Half page... (3.5"x4.75") \$120

___ One quarter page.... (3.5"x2.25") \$85

___ business listing.....(2"x1.75") \$50

Payment enclosed \$ _____ (Checks to Morgan Musical)

Send to: Valerie Nye (Program Ad Coordinator)

14 Stonewall La. Clinton Ct. 06413

Or email ads in PDF form to ... valnye72@gmail.com with a subject line AD for PROGRAM

★ ******Please include cast member's name in ad or pdf (if you were solicited by a cast member)**

*Eileen Whittel (cast member)
Thank you!*

Select a Page Layout

--	--

3.5"x4.75"

Business Listing:
2"x1.75" - These listings will include business name address & contact number but will have no artwork

3.5"x2.25"	



The Morgan School

The Tower

Dear Advertiser:

The yearbook staff has already started producing the yearbook for the class of 2024 at The Morgan School and once again we face an enormous bill. We rely a GREAT DEAL on businesses and professional advertising to help keep the cost of our books down.

We need support!

We are extremely grateful to all businesses, organizations, and individuals that continue to help us each year. If you have advertised in the past, WE THANK YOU. Please repeat or increase your contribution. If you have never advertised in The Morgan Tower, please consider one of the following:

BUSINESS CARD – \$100 – most popular!!

QUARTER PAGE – \$175

HALF PAGE – \$275

FULL PAGE - \$375

We are very proud of our award winning book. It is a proven fact that yearbook advertising is one of the most cost efficient ways of spreading the word about your business. Because your ad will be noticed for years by countless numbers of potential customers, supporting THE MORGAN TOWER is a wise choice.

Please complete the attached information, indicating what copy size you desire. All checks can be made payable to THE MORGAN TOWER and returned no later than February 15th, 2024. We can have a yearbook staff member come back and pick up your ad when it is convenient for you, or you can email it to srobinson@clintonpublic.net, or you can send it to:

The Morgan Tower
% Shannon Robinson
The Morgan School
71 Killingworth Turnpike
Clinton, CT 06413

The yearbook staff thanks you for taking the time to read this letter. If you have any questions, please feel free to contact Shannon Robinson at 860-664-6504 ext. 1526