

Town of Clinton
54 East Main Street
Clinton, Connecticut 06413

**Town Council Regular Meeting Minutes
Wednesday, March 05, 2025
Town Hall Green Room**

In Attendance: Chairman Carrie Allen, Chris Passante, Brian Roccapriore, Hank Teskey, Chris Aniskovich (left the meeting at 8:48 AM) and Dennis Donovan
Absent: Michael Shove
Also participated: Michelle Benivegna, Town Manager

C. Allen called the meeting to order at 8:00 AM. Dennis Donovan led the council in the pledge of allegiance.

VISITORS

No visitors wished to speak at this time.

APPROVAL OF MINUTES – FEBRUARY 19, 2025

B. Roccapriore made a motion, seconded by D. Donovan to approve the minutes from February 19, 2025. The motion was unanimously approved.

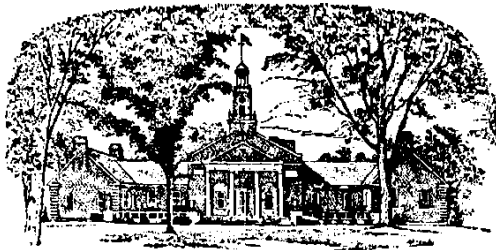
APPOINTMENTS

D. Donovan made a motion, seconded by B. Roccapriore to appoint James Segaloff (D) to the Economic Development commission full seat for a term until June 30, 2027. The motion was unanimously approved.

H. Teskey made a motion, seconded by D. Donovan to add 4A to the agenda for possible action on House Bill 7066 Motor Vehicle Assessment changes. The motion was unanimously approved.

HOUSE BILL 7067 MOTOR VEHICLE ASSESSMENT CHANGES

Municipalities now have the local option to start the depreciation schedule at 90% instead of 80%, which increases the depreciation schedule by 5%. If approved this will increase the motor vehicle grand list values. This bill also clarifies exemptions for veterans with 100 percent permanent and total disability. The difference in the motor vehicle grand list amount is \$7,519,602. This would be an increase of \$200,000 in tax dollars. H. Teskey made a motion, seconded by C. Passante to approve the motor vehicle assessments depreciation schedule at 90 % instead of 85%. The motion was unanimously approved.



Town of Clinton
54 East Main Street
Clinton, Connecticut 06413

DISCUSSION ON CT EXEMPTION REQUEST ORDINANCE 194-4A AND 194-5A

Ordinance 194-4A and 194-5A prohibits the consumption of alcoholic beverages on town property. However, the council has observed an increase in exemption requests from groups hosting events at Town Hall, seeking permission to bring their own alcohol. This raises significant concerns regarding public safety and liability risks for the town.

To mitigate these risks, the council has decided to implement new requirements. C. Passante made a motion, seconded by C. Aniskovich, effective April 1, 2025, all events on town property requesting an exemption to Ordinances 194-4A and 194-5A must obtain a temporary liquor permit and liquor liability coverage. The permit will also mandate the hiring of a professional bartender. The motion was unanimously approved.

PROJECT GRADUATION CT EXEMPTION REQUEST TO ORDINANCE 194-4A AND 194-5A, DRAG QUEEN BINGO ON MARCH 15TH

C. Passante made a motion, seconded by D. Donovan, to approve Project Graduation's exemption request to Ordinance 194-4A and 194-5A for Drag Queen Bingo on March 15th at Town Hall. The motion was unanimously approved.

PRESENTATION OF THE AUDIT FROM PKF O'CONNOR DAVIES & ACCEPTANCE OF THE AUDIT

C. Aniskovich made a motion, seconded by Brian Roccapriore to accept the financial audit for the fiscal year ending June 30, 2024. The motion was unanimously approved.

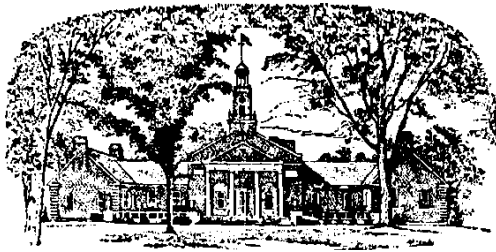
TAX SUSPENSE LIST & FIRE DEPARTMENT ABATEMENT

B. Roccapriore made a motion, seconded by C. Aniskovich to approve the Tax Suspense List and Fire Department Abatement as presented. The motion was unanimously approved.

TOWN MANAGER'S REPORT

M. Benivegna reported on the following topics.

- STEAP grant was submitted. Awards should be announced around April 3rd.
- Budget Schedule:
 - Wednesday, March 12th at 7:00 pm - Town Council will finalize the budget and send to public hearing
 - Wednesday, April 9th - Budget Public Hearing & Special Meeting to finalize budget
 - Wednesday, May 14th - Annual Budget Meeting / Budget Referendum
- Update on Connecticut Main Street Program
- Code of Ethics – M. Shove and D. Donovan volunteered to work with the Town Attorney and Town Manager to update the ordinance.
- Vacancy in the Tax Collector's office for a part time clerk. This is a non-union position.



Town of Clinton
54 East Main Street
Clinton, Connecticut 06413

CHAIRMAN'S REPORT

High School Exchange Program is having a kickoff event at The Morgan School on March 7th at 2:15 pm .

TOWN COUNCIL COMMITTEE LIAISON REPORTS

The Morgan High School are competing in the state tournament, with the potential to advance to the semi-finals if they secure another win. The semi-final game is scheduled for Tuesday, March 11th, which coincides with the town council's special meeting to set the budget. C. Passante inquired whether the council could consider rescheduling the special meeting to accommodate this event.

ADJOURN

C. Passante made a motion, seconded by D. Donovan and unanimously adjourned the meeting 9:20 AM.

Respectfully submitted,

Mary Schettino
Executive Assistant
Town Manager



Town of Clinton, CT

Presentation of the
Annual Comprehensive Financial Report
For the year ended June 30, 2024

March 5, 2025

**KNOW
GREATER
VALUE®**

Agenda

- Highlights of the Annual Comprehensive Financial Report (ACFR)
- Highlights of the Single Audit
- Required communications
- Recommendations
- Future considerations (new GASB Statements)

Financial Statements

Financial Statements Highlights

- Unmodified Opinion on Financial Statements

- Financial Highlights – MD&A (p.12 / PDF p.20)
 - Governmental Funds – ending fund balance of \$25,974,838
 - Increase of \$1,893,368 from prior year
 - Capital asset additions of \$4,118,309
 - Long-term debt decreased by \$3,151,604

Governmental Funds – GAAP Basis

- Exhibits C, D & E (p.24-28 / PDF p.33-37)
 - General Fund – fund balance decreased \$367,650

Nonspendable - prepaids	\$ 1,067
Committed - education	849,275
Committed - landfill closure	301,400
Assigned - FY25 budget	4,039,230
Assigned - Town encumbrances	62,606
Unassigned	<u>15,664,487</u>
Total fund balance	<u>\$ 20,918,065</u>
 - Capital Improvement Fund – fund balance \$2,643,693
 - Increased \$2,364,865

Internal Service Fund

- Exhibits F, G & H (p.29-31 / PDF p.38-40)

	Claims Payable July 1	Current year Claims and Changes in Estimates	Claims Paid	Claims Payable June 30	Current Portion	Long-Term Portion
<u>Heart and hypertension</u>						
2022-2023	\$ 79,717	\$ 108,000	\$ 738	\$186,979	\$ 110,692	\$ 76,287
2023-2024	186,979	-	104,752	82,227	2,772	79,455

General Fund – Budgetary Highlights

- RSI-1 (p.98-102 / PDF p.108-112)
- Total revenues were above budget by \$2,045,750
 - Unbudgeted municipal revenue sharing grant received - \$333,340
 - Additional education cost sharing grant received - \$238,978
 - Income from investments \$924,970 above budget
- Appropriation of fund balance of \$3,314,000
- Total expenditures were below budget by \$483,294

Pension

- Town Plans Footnotes (p. 61-72 / PDF p.70-81)
- RSI-2, 3 & 4 (p.103-111 / PDF p.113-121)

	<u>Police</u>	<u>Education Noncertified</u>	<u>Volunteer Firefighters</u>
Total pension liability	\$ 28,782,069	\$ 8,860,784	\$ 1,091,550
Plan fiduciary net position	<u>17,982,116</u>	<u>8,054,629</u>	<u>241,097</u>
Net pension liability	<u>\$ 10,799,953</u>	<u>\$ 806,155</u>	<u>\$ 850,453</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>62.48%</u>	<u>90.90%</u>	<u>22.09%</u>

- MERS footnote (p. 72-78 / PDF p.81-87)
- RSI-5 (p.112-113 / PDF p.122-123)
 - Share of net pension liability - \$5,587,361

OPEB

- Footnotes (p. 83-90 / PDF p.92-99)
- RSI-7 & 8 (p.116-121 / PDF p.126-131)

	<u>Town</u>	<u>Education</u>
Total OPEB liability	\$ 1,995,257	\$4,864,599
Plan fiduciary net position	<u>45,784</u>	<u>93,795</u>
Net OPEB liability	<u>\$ 1,949,473</u>	<u>\$4,770,804</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>2.29%</u>	<u>1.93%</u>

Single Audit

Federal Single Audit

- Programs Tested
 - Coronavirus State and Local Fiscal Recovery Funds
- No findings or questioned costs

State Single Audit

- Programs Tested
 - Town Aid Road
 - Smart Start
 - Local Capital Improvement Program

- No findings or questioned costs

Required Communications

Required Communications

- Our responsibility is to form and express an opinion about whether the financial statements are presented fairly in all material respects
- Estimates
 - Landfill closure and post closure liability
 - Pension and OPEB liabilities
- Disclosures are neutral, consistent, and clear
- No uncorrected misstatements, no material corrected misstatements
- Management representations were requested
- Independence

Recommendations

Recommendations

- **Significant Deficiency – Bank Reconciliations (Education Business Office)**

The Education Business Office should develop and implement formal monthly bank reconciliation procedures that include review and recording of activity in the month it was received/disbursed. The process should include the required procedures and analysis to be performed and the timeline in which they must be performed and completed. The procedures should include detailed analysis, reconciliation, supporting schedules, and proper recording of identified reconciling items as well as documentation of independent supervisory review of the reconciliations.
- **Other Matters – Student Activities Deposits**

The Education Business Office should develop and implement formal policies and procedures over the depositing and recording of cash receipts for student activities. Deposits should be made, at a minimum, weekly. All relevant information on the deposits should be sent to the Business Office when the deposit is made. The Business Office should then record these deposits in the general ledger when received, rather than on a monthly basis.

Future Considerations

GASB 101 (Effective FY 2025)

Compensated Absences

- Requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.
- A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

GASB 102 (Effective FY 2025)

Certain Risk Disclosures

- This Statement provides guidance on disclosure for risks related to a government's vulnerabilities due to certain concentrations or constraints. Concentrations and constraints may limit a government's ability to acquire resources or control spending.
- A government is required to assess whether an event or events associated with a concentration or constraint that could cause substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

GASB 103 (Effective FY 2026)

Financial Reporting Model Improvements

- MD&A – clarifies/updates guidance for preparation to improve the quality of the analysis of changes from the prior year
- Proprietary funds – defines nonoperating revenues and expenses
- Budgetary comparison information – required to explain significant variances in notes to RSI

Contact Us

Katherine Patnaude

kpatnaude@pkfod.com

860-419-3404

“PKF O’Connor Davies” is the brand name under which PKF O’Connor Davies LLP and PKF O’Connor Davies Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. PKF O’Connor Davies LLP is a licensed CPA firm that provides attest services and PKF O’Connor Davies Advisory LLC and its subsidiary entities provide tax and advisory services. PKF O’Connor Davies is a member of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms..