

*BOARD OF SELECTMEN Monday, February 26, 2024, 6:00 P.M.  
Special Meeting MINUTES*

In attendance: E. Couture, E. Nunes, J. D'Angelo

Visitors: R. Regolo (virtual), E. Pleines, R. Pleines, N. Gorski, A. Stirna, W. Linsley, M. Nuhn

- 1) The meeting was called to order at 6:00 pm.
- 2) The meeting began with E. Couture asking the board about their general feelings about where it was in the budget process. What concerns were had, how comfortable they were with the budget, and so forth as a starting point for conversation.

R. Regolo provided an update on the school audit that had been received. An audited fund balance of approximately \$1 million would see an offset to the town of Killingworth's assessment of approximately \$400 thousand.

Discussion of the school budget and the factors influencing it were noted. It was noted that the superintendent would be presenting the initial budget the following day.

It was also noted that changes in the ADM calculation based on student population changes were partially factored in but assumed a 0% increase in the school budget. Clarification of what was already factored into the budget ensued, and it was noted more clarity would come from upcoming meetings of and with the Board of Education.

The question was again raised by E. Couture of how the Board feels about the proposed budget.

E. Nunes asked for clarification on ADM, how firm those numbers are. It was noted that the ADM rate for the upcoming fiscal year is based on the October 1<sup>st</sup> student population in the current fiscal year. It was noted that Haddam's student population decreased faster than Killingworth's this year.

It was noted by R. Regolo that the fire company had brought up the possibility of lease purchasing for a new fire truck as a way of smoothing out bumps in the capital spending. It would have an impact on the operating budget by way of the debt service line, but there are no legal issues with the option so long as the town commits to paying the requisite amount and bond counsel signs off on it. Discussion ensued as to why this was a possible option for financing and history around this option.

A brief discussion and recap of the capital list for the upcoming year and the total costs associated with those projects. It was noted that financing was supposed to be handled by the Board of Finance.

The question was again raised by E. Couture of how the Board felt about the proposed budget.

It was noted that the budget, at the current mill rate, would necessitate an increase in the mill rate to cover the costs in the proposed budget.

It was noted that part of what our discussion is focused on what the needs of the town are, and how proactive vs reactive the town approaches problems, particularly in DPW. Also to what costs we incur in contracting things vs what could be done in-house.

A general discussion of what the general fund contains and the policy governing the general fund and what best practices for a general fund are. It was noted that the fund should be around 2 months of operating costs, and the fund currently sits around \$4 million.

R. Regolo reminded the board that the responsibility of the board in this moment is to determine what the operating budget of the town looks like it will be.

The question was raised as to what sort of budget the town would accept.

The question was raised as to historical changes in the mill rate, the budget in total, the town budget, and how it all is funded.

A review of where increases outside of salary, and outlying salary requests, and lines that are impacting the general government. Specific lines were noted and whether it was a difference between requests and statutory or outside influences.

It was noted that, when talking about positions and comparative analysis of positions between towns, that because of differences in how towns handle positions.

E. Nunes raised the point, in general context of having departments speak to the budget, that having context for what is occurring in a department is important to making informed decisions around how to handle budgeting for a department by the Board of Selectmen.

There was consensus that the Assessor and Building Official would be asked to come in and speak to the narrative requests of their departments.

3) Meeting adjourned at 6:55 pm.