
TOWN OF KILLINGWORTH, CONNECTICUT



ANNUAL REPORT: FISCAL YEAR 2022-2023

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ANNUAL FINANCIAL REPORTAddendum

SELECTMAN REPORT 2022/2023

Work continued to amend the Personnel Manual. However, the manual could not be formally approved by the BOS without the establishment of an Ethics Policy and an Ethics Commission to enforce it.

The Committee on Alternative Housing fulfilled its charge by submitting Killingworth's Alternative Housing Plan. The Plan was a joint effort with the River COG.

A Traffic Safety Committee was charged with reviewing safety issues and making recommendations to the BOS to make Killingworth's roads safer. The Committee was unable to meet regularly, and the BOS assumed the responsibility of traffic safety.

A Fair Rent Commission ordinance was approved at the town meeting and a Fair Rent Commission was established.

The Defined Benefit Pension Plan for the Killingworth Ambulance Association and Killingworth Volunteer Company (formerly referred to as the KAA/KVFC Pension Plan) was approved at the town meeting.

Pathfinders purchased Deer Lake, securing its future as open space. The town website was updated.

A PFAS town hall was conducted where residents were able to ask questions of DEEP, DPH, and the CT Water Company. The Drinking Water State Revolving Fund was approved, and work began with GZA Environmental, Inc. on remediation plans. DEEP and DPH transitioned the costs for continued testing and maintenance of filtration systems of impacted residential wells to the town.

A Committee on Aging was charged with studying the conditions and needs among our senior residents and community as such needs are related to housing, economics, employment, health, and recreational matters.

Amendments to the town's ARPA Policy were approved. Textiles and food scraps recycling began at the Transfer Station.

The Charter Revision Commission fulfilled its charge with the approval of the Charter of the Town of Killingworth at a public meeting.

Nancy Gorski First Selectman

BOARD OF FINANCE OVERVIEW:

2022-2023 Financial Results

Board of Finance

Robert Rimmer, Chairman Annie Stirna, Vice Chairman
Sarah O'Brien Andrew O'Neill
Marcel Couture, Secretary Tara Amatrudo

Board of Finance Operating Budget Allocation - \$30,500

Board of Finance Operating Expenditures - \$26,868

- \$25,485 Audit Expense
- \$1,508 Clerk
- \$1,875 Publication of Annual Budget
- - Publication of Annual Budget Publication of Annual Report

Town of Killingworth Operating Budget

At the close of FY 22/23, Killingworth's operating expenditures totaled \$22,406,556. Approximately 71% (\$16,106,211) of these expenditures went to Killingworth's portion of the Regional School District 17 budget and approximately 29% (\$6,536,869) went to General Government, Public Safety, Highway, Sanitation and Health, Conservation and Land Use, Recreation, Community Services, Welfare and Debt and Lease Obligations. Most town departments maintained spending levels within defined budget limits. The FY22/23 unassigned general fund balance increased by \$1,504,196 or 37.7% to \$3,995,332. The fund balance remained equal to more than 2 1/2 months of regular general fund operating expense, which meets the recommendation of the Government Finance Officers Association and insulates our town from interruptions in revenue. The mill rate for FY 22/23 decreased from 26.72 to 23.22.

Capital Budget and Multi-Year Capital Improvement Plan (MYCIP)

The Board of Finance, in conjunction with the Board of Selectmen, monitors the Reserve for Capital and Nonrecurring Expenditures Fund and expenditures on approved capital projects. The town's 10-year capital plan (MYCIP) is a living document that evolves and is updated and presented for approval at town meeting on an annual basis. The town approved \$3,227,129 in capital projects for FY 22/23: 37.4% (\$1,208,450) for Road improvements; 24.2% (781,796) for Public Safety; 15.4% (500,000) for Recreation; 22.8% (\$736,883) for Facilities and Equipment.

Summary

The Board of Finance, in conjunction with the Board of Selectmen, continues to refine long-range financial and capital plans in an attempt to keep mill rate growth at a reasonable level, without diminishing current services to the community or imperiling the town's ability to respond to unforeseen contingencies. The town's auditor, Seward and Monde, rendered an opinion that the financial statements present fairly, in all material respects, the financial position of the Town of Killingworth as of June 30, 2023, and the respective changes in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America. The audit document is included in the annual report.

Respectfully submitted by:
Robert Rimmer, Chairman

**TOWN OF KILLINGWORTH: MUNICIPAL BOARDS,
DEPARTMENTS AND ORGANIZATIONS**

ASSESSOR'S OFFICE

Fiscal Year 2022-2023

2022 Grand List Assessor 2022-2023 Michael Bekech
 Capital Expenditures: Asst Assessor Shauna Mam

The Assessor's primary objective is to ensure that the property tax burden is distributed fairly among Killingworth property owners. The Assessor's office provides a comparison of the Net Taxable Grand List with a breakdown of the dollar amount of increase or decrease, as well as the associated percentage change. This involves a comparison of each component of the grand list: Real Estate, Personal Property, and Motor Vehicles. Throughout the year, real estate sales, building and land use permits, surveys, subdivisions, new businesses, and motor vehicle transactions are examined and compiled into a complete list of all taxable and tax exempt property located in Killingworth as of October 1st of the Grand List Year. The assessment office also administers all relief and exemptions, e.g. Veterans, additional veterans, Blind, Disabled, State and local Elderly Homeowners Tax Relief and Volunteer Ambulance and Fire Fighter Abatements. The October 1, 2021 Grand List was the last Revaluation year.

The data presented compares the Grand List of October 1, 2022 to the Grand List of October 1, 2021 and shows the fluctuations in the the taxable Grand List across each component of the Tax base. The comparison follows:

2022 Grand List	Real Property	Personal Property	Motor Vehicles	Totals
Gross Taxable	\$ 732,349,170	\$ 19,611,300	\$ 86,216,650	\$ 838,177,120
Exemptions	\$ 1,101,500	\$ 1,167,240	\$ 387,500	\$ 2,656,240
Net Taxable	\$ 731,247,670	\$ 18,444,060	\$ 85,829,150	\$ 835,520,880
2021 Grand List	Real Property	Personal Property	Motor Vehicles	Totals
Gross Taxable	\$ 728,528,370	\$ 19,161,880	\$ 82,092,850	\$ 829,783,100
Exemptions	\$ 1,230,000	\$ 1,315,750	\$ 192,910	\$ 2,738,660
Net Taxable	\$ 727,298,370	\$ 17,846,130	\$ 81,899,940	\$ 827,044,440
Year to Year Grand List Comparison				
Change Summary	Real Property	Personal Property	Motor Vehicles	Totals
Gross taxable	\$ 3,820,800	\$ 449,420	\$ 4,123,800	\$ 8,394,020
Gross Percent Change	0.52%	2.35%	5.02%	1.01%
Net Change to GL	\$ 3,949,300	\$ 597,930	\$ 3,929,210	\$ 8,476,440
Net Percent change	0.54%	3.35%	4.80%	1.02%

Killingworth Top 10 Net Assessments for the 10/1/2022 Grand List

<u>Name</u>	<u>Net Total Assessment</u>
Eversource Inc dba CT Light and Power	\$ 11,051,140
Sun Beechwood LLC	\$ 6,315,707
CT Clinical Services Inc	\$ 4,570,706
Connecticut Water Company (The)	\$ 4,218,420
Anderson, Norma R Trustee	\$ 2,126,530
M & M Holdings LLC	\$ 1,999,900
KTV CostFam Limited Partnership (KTV Inc)	\$ 1,505,090
Roman, Laura (A)	\$ 1,444,010
Moore, Deborah L	\$ 1,223,790
Saw Mill Hollow LLC	\$ 1,199,310
TOTAL TOP 10	\$ 35,654,603
NET TAXABLE 2022 GRAND LIST	\$ 835,520,880
TOP 10 AS % OF GRAND LIST	4.27%

KILLINGWORTH BOARD OF ELECTIONS:

Registrar's Office

For the fiscal year 2022-2023

We held the following Primary, Referendums, and Elections

August 9, 2022 -State Primary, Democrat voters 255 19.06, Republican voters 357 26.52 %

November 8, 2022, State Election, 3553 voters cast ballots for 71.8%, 18 were Election Day Registration, 456 Absentees were processed

Regional School Budget May 2, 2023 turnout was 887 voters 18.94 %, there were 6 taxpayers voting.

The Middlesex County of Registrar of Voters held meetings in Middlefield, Clinton, and Old Saybrook.

We attended a 2 day Fall conference in Windsor and a Spring 3 day Conference in Southington.

As of June 30, 2023 there were 4809 registered active voters---1331 D—1351 R—2065 U—61 other.

Nancy McCormick- Democratic Registrar

Lauren K. Blaha- Republican Registrar

BOARD OF ASSESSMENT APPEALS –

(2022-2023 FY Annual Report)

Matthew T. Stillman (D – Chair)
Carolyn Anderson (D Secretary)
Todd Blewett (R- member)

Financial Highlights

Town of Killingworth Budget Allocation \$500.00

THE BAA has no incoming revenue other than the Town Budget.

Operating Expenditures:

The BAA has the statutory obligation of publishing the committee’s meeting notice dates for both the Spring and Fall meetings. The Board aims to provide a small stipend to each member to reimburse them for personal costs/expenses for attending the meetings and/or for any expenses incurred related to their participation or attendance.

The only other expenses would be the cost of photocopying, mailings and other documents deemed necessary by statute(s) to conduct the meetings, such as publication of notice pursuant to Statute. These and salaries of Town Assessor staff who assist us are typically provided through the Assessor’s line-item budget. No other expenses are regularly incurred.

Potential expenditures:

Various training seminars that are run by the Ct Assoc of Assessing Offices are sometimes attended by members

Key Activities and Accomplishments:

The BAA runs two (2) appeal hearings annually on behalf of Killingworth residents/taxpayers. The Fall session is held in September and is primarily for the purpose of hearing appeals on motor vehicle assessments. The Spring session is to hear appeals for the prior Oct 1 GL for Real Property, and Business Personal Property. There were five Real Property appeals in the 2023 Spring Session (over two meetings) resulting in approximately \$7,800 in assessment reductions.

*Respectfully submitted by
Matthew T. Stillman, Chairperson*

BUILDING DEPARTMENT ANNUAL REPORT FY22-23

The Building Department had an increase in roof-mounted solar, and wood stoves while maintaining new home construction during the 2022/2023 fiscal year. Increases in alternate heating sources were due to the rising cost of fuel.

<i>Category</i>	<i>2018/201</i>	<i>2019/2020</i>	<i>2020/2021</i>	<i>2021/2022</i>	<i>2022/2023</i>
<i>Residential- Est. Val</i>	\$ 4,838,095	\$ 4,936,903.4	\$ 8,370,780.64	\$ 8,233,932.43	\$ 9,028,769.63
<i>Commercial</i>	\$ 118,600	\$ 221,400	\$ 58,000	\$ 508,000	\$ 10,500.00
<i>Renovations</i>	\$2,226,32 7	\$ 3,774,512.4	\$ 3,638,981.86	\$ 5,274,271.45	\$ 4,977,481.21
TOTALS	\$ 7,183,053	\$ 8,932,815.8	\$ 12,067,762.5	\$ 14,016,203.8	\$14,016,750.8 4
<i>Revenues: Permit Fees</i>	\$ 108,004	\$ 126,363.33	\$ 168,220.98	\$ 208,470.85	\$ 197,773.62
<i>Certificates of Occupancy & Certificates of Completion</i>	129	181	172	193	250
<i>Building Permits Issued:</i>	533	490	709	602	670
<i>New Dwellings</i>	6*	7*	7*	9*	8*
<i>Commercial</i>	6	5	5	8	1
<i>Renovations/</i>	129	156	156	134	133
<i>Burns/Sheds</i>	11	11	24	19	14
<i>Garages</i>	2	9	9	2	13
<i>Electrical</i>	139	104	205	162	199
<i>Plumbing</i>	93	55	89	81	83
<i>Mechanicals</i>	108	84	146	133	128
<i>Pools</i>	4	16	23	5	8
<i>Wood Stoves</i>	7	19	12	16	25
<i>Solar</i>	18	19	22	25	48
<i>Demolition Permits</i>	4	5	6	7	7

*replacement mobile homes no longer included

COMMITTEE ON AGING

2022-2023 town budget

Officers/Members

Joan Gay - Chair, Joyce Mason - Vice-Chair, Jean Panciera - Secretary, William Joyce and Mary Solera, Jamie Sciascia, Clerk

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation \$0

Other revenues \$0

Operating Expenditures\$0

Capital Expenditures \$0

KEY ACTIVITIES AND ACCOMPLISHMENTS

- On February 13, 2023, the Board of Selectmen charged the Committee on Aging as follows: to study the conditions and needs among senior residents and community related to housing, economics, employment, health, and recreational matters; to review services provided and make recommendations to the Board of Selectmen, the Municipal Agent and to the Town; and to provide and sponsor programming.
- The Committee held two meetings in FY 2022-2023, one in May and one in June resulting in the development of a prioritized table of actionable items based on the Board of Selectmen's charge as follows:
 - High priority: Communications, Identification of Needs of Seniors, Health, Recreation Programs
 - Medium Priority: Housing, Economic
 - Low Priority: Employment
 - Ongoing: Senior Center

Respectfully submitted by:

Joan Gay, Chair

OFFICE OF EMERGENCY MANAGEMENT

Annual Report

Budget FY 2022-23	Budget	Other Revenue	Expenditures	Capital Expenditures
	\$10,000	\$0	\$7149.77	\$0
EOC Communications	\$3,500	–	\$7149.77	–
EOC Supplies	\$1,000	–	\$	–
CERT	\$1,000	–	\$	–
Sheltering	\$3,500	–	\$0	–
Emergency management training budget	\$1,000	–	\$0	–
Administrative	\$0	–	\$0	–

Emergency Management Director: Brian Walsh
Deputy Emergency manager: Don MacDougall
Radio Ops Manager: Tage Carlson

EOC communications expenses has fluctuated recently. This is due to the cost of Everbridge location in town budget, and grants influencing those decisions.

CERT expenses are variable based on activity, and we are losing volunteers to attrition. Without increasing the volunteer staff, there may be a time when services will need to be administered via paid for positions.

During the FY 2022-23 we did not have the need of opening shelter. This expense is difficult to prepare for as major incidents are not predictable on a year to year basis.

Emergency management training budget for 2022-23 was not needed, as training conducted on line, via government sponsored, free events.

Respectfully submitted
Brian Walsh, Emergency Management Director
KWEMD@townofkillingworth.co

FIRE MARSHAL OFFICE 2022-2023

Fire Marshal: Dennis Campbell

Deputy Fire Marshals: Jim McDonald, Jeff Hesel

Financial Highlights

Town of Killingworth Operating Budget Allocation	\$27,651
Other revenues	\$300 Blast Permit Fee \$60/each
Operating Expenditures	\$25,496
• Stipend	\$20,859
• Other	\$4,637 (Codes, Fire Prevention Materials, Seminars/Training, Professional Memberships, Cell Phone, On-Call Coverage)

Capital Expenditures (if applicable): None

Key Activities and Accomplishments

The Local Fire Marshal's responsibility is defined by Connecticut General Statute and is broken up into 2 main categories.

First, is to enforce the Connecticut State Fire Safety and Prevention Codes, which apply to every occupancy within the town except one- and two-family dwellings. These codes require plan review and inspections of new commercial buildings as well the ongoing inspections of occupancies to ensure continued compliance. The Fire Marshal works with the Building Official and is required to sign off on all commercial building permits and Certificates of Occupancy.

Secondly, the Local Fire Marshal must investigate the origin, cause, and circumstances of all fires and explosions that they are notified of. The Local Fire Marshal works in conjunction with the CT State Police should a criminal prosecution of arson be warranted. These investigations must be reported to the Federal Emergency Management Agency (FEMA) via the National Fire Incident Reporting System (NFIRS). This information is used for research and analysis of fire and EMS incidents.

Respectfully submitted by:

Dennis Campbell, Killingworth Fire Marshal

HELPING HANDS FOOD PANTRY OF KILLINGWORTH

2022-2023 Helping Hands Food Pantry

Staffed by volunteer members of the Killingworth Women’s Organization (KWO) acting as agents of the Town of Killingworth.

Financial Highlights

Town of Killingworth Operating Budget Allocation

The town covers the cost of utilities, cleaning services and miscellaneous repairs to the building. These expenses are not reflected in the financials that follow.

Community donations made to the municipal account: \$16,827

Expenditures:

Groceries	\$15,219
Miscellaneous	\$ 500
Combined	\$15,719

The town maintains a balance of funds from prior years which allows expenditures to exceed donations periodically. This fund balance as of June 30, 2023 was \$11,380.

KEY ACTIVITIES AND ACCOMPLISHMENTS

Helping Hands Food Pantry is open one day a week for 2 ½ hours. Available items include perishable and non-perishables food items. Fresh produce, when available, supplied by Shared Harvest. Approximately 40 holiday meals are available in April, November and December. Home deliveries are made as needed.

Respectfully submitted by:

Eric Couture

First Selectman

HISTORIC REVIEW COMMITTEE FY 22-23

HISTORIC REVIEW COMMITTEE

Elizabeth Doyle Disbrow, Chair
Bruce E. Dodson
Joseph T. Hutchins
Lucinda H. Hogarty, Secretary
David D. Meixell

ALTERNATES

Laura Lee Lefko
Dennis R. Rich

Financial Highlights

Town of Killingworth Operating Budget Allocation: 0

Other revenues: Time and materials for various exhibits are donated.

Key Activities and Accomplishments

The Historic Review Committee, appointed by the Board of Selectmen, is charged with encouraging the preservation of architecturally and historically significant buildings and structures in Killingworth. To this end, the committee reviews all requests to the town for issuance of a permit to demolish a building or structure and advises the Building Official on the issuance of those permits under Killingworth's Demolition Delay Ordinance.

In FY 22/23, the committee continued efforts to expand the committee's role in preserving historic properties in town. Public relations activities included gallery exhibits at the Killingworth Library and in the Killingworth Town Hall, outreach projects to owners of historic properties in town, and consultation with Preservation CT.

DECISION: The Committee reviewed a second demolition application for a house at 270 Green Hill Road. After a public hearing in January 2023, the Committee voted unanimously to again designate the house at 270 Green Hill Road a "preferably preserved" structure and imposed a delay of demolition of up to 180 days.

DECISIONS: Preliminary applications for demolition of a structure at 143 Route 81 and of a partial demolition at 81 Green Hill were reviewed. The Committee decided full applications would not be required.

DECISION: An application for demolition of a house at 147 Roast Meat Hill was reviewed. After research indicated that the house was not an authentic Sears Kit house, the committee voted to allow the homeowner to proceed with demolition without further consideration.

TAX ABATEMENT ORDINANCE: The committee drafted an ordinance for town consideration that would enable the Board of Selectmen, pursuant to CGS 12:127a, to offer full or partial tax abatement to homeowners for whom the current level of taxation is a material factor which threatens the continued existence of the structure. The ordinance is scheduled to go to town meeting in 2024.

Respectfully submitted by:
Elizabeth Disbrow, Chair

INLAND WETLANDS AND WATERCOURSES COMMISSION

Commission Members

Terrence Doyle
David Cutillo-
Carol Reimers-
Glenn Johnson-(Chairman)
Chris Plum
Ernest Pizzuto
Inland Wetlands Enforcement Officer Tom Talbot

Annual Budget: \$700

Actual Expenditures: \$175

This commission processed and approved 15 applications and conducted 10 on-site Walk-Thrus and conducted 1 Walk-Thru concerning possible Vernal Pool designation.

*Respectfully Submitted,
Glenn Johnson, Chairman*

VOLUNTEER FIRE COMPANY

The Killingworth Volunteer Fire Company responded to a total of 450 calls for service from July 1, 2022 through June 30, 2023, a slight decrease over the previous year.

Response Statistics are as follows

Fire Calls (including Motor Vehicle Accidents)	196
Rescue Calls/Medical Emergencies	248
Total	444

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

During the year, the KVFC operated on a budget of \$177,362. Percentages of monies spent are as follows:

Apparatus – Tools & Supplies	0.5%
Apparatus Repairs & Maintenance	12.0%
Appreciation Dinner	4.0%
Building Repairs & Maintenance	6.0%
Dues & Subscriptions	0.5%
Electricity	7.0%
Equipment – Firefighting, Rescue & Medical	28.0%
Equipment Repairs & Maintenance	6.0%
Heating Oil & Propane	5.0%
Physicals	9.0%
Secretarial Services & Supplies	1.0%
Telephone / Television	5.0%
Training & Education	14.0%
Waterhole Maintenance	2.0%
TOTAL	100%

Other significant events of the past year include:

- The KVFC started the process of using more Information Technology to track all aspects of our operation such as Training, Waterhole inventory and Member activity.
- Purchase of a Utility Terrain Vehicle (UTV) for brush fires and medical emergencies in our woods and trail systems. All Funds were generously donated by a member of our **Organization**.
- Replacement of all our gas detection meters.
- Working with Town Officials to finalize the Pension plan that was originally started in 1989

The Board of Fire Commissioners, officers and firefighters of the KVFC thank our Town Officials and the community for their continued support during this past year.

Respectfully submitted by:

Fire Chief
Richard Darin, Chief

Board of Fire Commissioners
Don Offner, Chairman
Jen Liptak, Fire Commissioner
Todd Hajek, Fire Commissioner

Active, Probationary and Life Membership roster as of June 30, 2021
(bold indicates past KVFC Fire Chief)

Jeremy Adametz

Richard Bauer

Eric Bergman

Bruce Bowman

Erin Bowman

Michael Carri

Alan Chapman

Ben Chasse

Pete Cumpstone

Rick Darin

Mark Deluca

Ray Desjardins, Sr

Ethan Drain

Kevin Dougherty

Robert Drew

Fred Dudek, Jr.

Chris Gemmell

Cliff Goodale

Kevin Gorman

Rafelina Graham

Todd Hajek

David Hudson

Paul Jacobs

Graig Judge

Blake Knockwood

Ralph Knockwood

Andy Kuczma

Don Lagasse

Jim McDonald

Arnie Moore, Jr.

Arnie Moore, III

Chip Morgan

Damon Munz

Todd Nelson

Dan O'Brien

Anthony Pascucelli

George Roelofsen, Jr.

Paul Schilling

Ben Scholfield

Bill Shipman

Brianna Shipman

Tom Shipman

Kyle Vallera

Donald Venuti, III

Brian Walsh

Michael Walton

Bill Wright

KILLINGWORTH CONSERVATION COMMISSION

Public Programs :

The annual summer KCC “Kids Kontest “ was held from July through September with focus again on Vernal Pools. The contest materials supplied by the KCC are made available to the public through the sponsorship of Killingworth Public Library. There were three winners, ages 6,7 10, who won prizes for their work, writing about Vernal pools and their relationship to the environment.

These youngsters presented good information and really earned their awards! Several of the parents mentioned that their families had very little awareness of vernal pools before the contest, and that everyone learned something new from this contest topic, highlighting the educational aspect of the contest.

The “Did You Know” Series III articles ran in the Killingworth Krier for May and June. The articles are designed and written by the KCC members to provide basic awareness of conservation issues and include resource identification that the public can access.

Conservation Educational information Projects.

Conservation related presentations developed by the KCC members were displayed in the summer of 2022, and summer of 2023 at the Killingworth Library. The library supports conservation efforts and adds related books and resources to the topics on display. Topics included composting, recycling (textiles, plastics) , invasive insects , wildlife protection.

Recycling Programs

A Textile recycling process was started at the Killingworth Transfer Station through the efforts of Reeps, Vecchitto and Farrel-Charney and the strong cooperation of the Killingworth Public Works department. So far, the donation and collection of recycled materials from town residents has been very good.

Submitted by Stephanie Warren, KCC Chairperson

2022-2023 Members

Marilyn Campbell
Roslyn Reeps

Alec Martin
Jim Fullmer

Maureen Farrel-Charney
Guy Vecchitto

MUNICIPAL AGENT FOR THE ELDERLY

2022-2023 TOWN BUDGET

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

The amount budgeted for you in the 2022-2023 town budget **\$13,389**

Operating Expenditures

Your total operating expenditures for FY 2022—2023 **\$12,100**

KEY ACTIVITIES AND ACCOMPLISHMENTS

- State fuel assistance for all low-income and disabled residents.
- State Renter's Rebate for low-income Elderly and disabled.
- Information and referrals for State services and benefits for all residents
- Help with social services requests from all residents.
- Distribute the Friendly Fund donated by Killingworth residents to help other residents in crisis.

Respectfully submitted by:

Mercedes Ricciuti

Municipal Agent

MUNICIPAL ANIMAL CONTROL

Marian Smith, Animal Control Officer

FINANCIAL HIGHLIGHTS

Revenue

Town of Killingworth Operating Budget Allocation	\$25,000
Other revenues	
Licenses	\$ 6,247
Redemptions	\$ 75
Animal Population Control	\$ 2,234
Combined	\$ 8,556

Expenditures

Animal Control Officer	\$19,660
State of Connecticut	\$ 5,411
ACO & Shelter Expenses	\$ 3,365
Veterinarian Expenses	\$ 775
License & postage	\$ 325
Training	\$ 18
Combined	\$29,554

Net \$4,002

Additional information regarding Dog Fund and other Nonmajor governmental funds can be found in the exhibits "Balance Sheet" and "Statement of Revenue, Expenses and Changes in Fund Balances" in the annual audit. The surplus increased Dog Fund balance to \$6,807 as of June 30, 2023.

Key Activities and Accomplishments

The Killingworth Animal Control Officer is responsible for handling all concerns regarding domestic animals as well as providing information, referrals, and intervention for concerns regarding wild animals. The initial licensing delinquent list totaled over several hundred delinquencies. After following up with each person on the list, we were able to update the town's records, collect required fees, and ultimately reduce the list to 90 delinquencies. In addition to those dogs being impounded, Animal Control also reunited numerous lost dogs with their owner's avoiding impoundment.

The following activity occurred during the 22-23 Fiscal Year:

Licenses Issued	962
Complaints Investigated	180
Animal Bites	3
Infractions Issued (State Statute Violations)	10
Impoundments	5
Placed as pets	0
Euthanized	0
DOA	0

Respectfully submitted by:
Marian Smith, Animal Control Officer

KILLINGWORTH MUNICIPAL HISTORIAN

TOWN OFFICE BUILDING
323 ROUTE 81
KILLINGWORTH, CONNECTICUT 06419-1298

Annual Report 2022-2023

The Connecticut General Statutes state that towns may appoint a Municipal Historian. However, they do not define the duties of a municipal historian, so it is up to the individual historian and town to determine what he or she does.

The Municipal Historian responded to questions from individuals and organizations about town history, ancestors who lived in Killingworth, veterans, dates of houses, gravestones, etc. If the question can't be answered, the municipal historian guides persons to appropriate sources such as books, web sites, genealogies, vital records, land records, and cemetery records. The municipal historian does not do genealogical research or title searches for individuals but can tell them how to do it. The municipal historian acts as an advisor to the Historic Review Committee.

The Killingworth Historical Society, Municipal Historian, and volunteers performed work on the Town-owned cemeteries, including cleaning gravestones, resetting gravestones, and cutting brush. The town provides for mowing of the cemeteries. There are still some large trees in the Union District cemetery that should be removed as funds permit. Some of these trees have fallen in the past damaging many gravestones. The town provided \$20,000 for the professional restoration of gravestones by Monument Collaborative at the Union District Cemetery on Roast Meat Hill Road. Due to this work and that of the Historical Society, the appearance and condition of the Union District Cemetery is greatly improved. In the future, work can proceed on the other old town cemeteries.

The Killingworth Historical Society, located in the Parmelee house at the Parmelee Farm, owns a large collection of artifacts, books, documents, and photographs on the history of the Town. Exhibits are usually set up at the Parmelee house for viewing by the public on days during the summer. A display of tools used in 18th and 19th century Killingworth farmsteads is in the Society's new barn. Donations to the Historical Society of items pertaining to Killingworth's history are welcomed.

The Municipal Historian has written books on the history of Killingworth. The newest is *The Early Gravestones of a Colonial Town: Killingworth, Connecticut*. Others are *History of The Congregational Church in Killingworth, Connecticut*; *a Timeline of the History of Killingworth Connecticut 1600-2017*, second edition; and *A Photographic History of Killingworth*. These books benefit the Killingworth Historical Society and are available at the Town Hall and the Historical Society.

Respectfully submitted by
Thomas L. Lentz, Municipal Historian

PARMELEE FARM REPORT FOR 2022/23 FISCAL YEAR

Committee:

Scott Hawkins, Chair

Guy Vecchitto, Vice Chair

Christine Cronin, Secretary

Tim Gannon, Peg Scofield, Karen Milano, Linda Dudek, Terry Doyle, Micheal Greenway, Elise Brule

Financial Highlights:

Town of Killingworth Operating Budget Allocation

\$12,000.00

Operating Expenditures:

Our total operating Expenditures were: \$12,152.00

This money was used for the following items to keep the farm operating:

- Gasoline
- General Farm Maintenance
- Small Tools & Equipment
- Equipment Rental
- Security/Internet
- Eversource
- Porto Potty
- Tree Work
- Signage
- Trash Carting

Parmelee Activities Special Fund Expenditures: \$19,368.00

Activities Expenses include:

- Cleaning Services
- Event Labor
- Return of Security Deposits
- Misc. Expense – Includes expense for Farm Sponsored community events.
- Food & Beverage -Volunteers
- Farm Market Refund
- Sugar House Operational Supplies

Parmelee Activities Revenue: \$36,105.00

This revenue is comprised of:

- Event Deposits and Payments
- Artisan Market Fee
- Misc. Donations – Includes some event deposits, memorial benches,
- Sugar House Donation
- Shared Harvest Donations
- Community Garden Plot Fees

Improvements/Enhancements Made in 2023

Stone wall repair – An approx.300-foot section between KHS barn and schoolhouse on both side of pathway (Parmelee Trail). This was paid from Activities Account.

Trail Improvements – Updated trail maps and brochures located at kiosk and trail intersections.

KEY ACTIVITIES AND ACCOMPLISHMENTS

Projects were accomplished at Parmelee Farm thanks to the hard work of some dedicated volunteers and local contractors. These projects continue to add to the useability of the property. The Parmelee Farm Committee continues to use its Master Plan, developed in 2010, and updated as needed as a guide for the improvements on the property. As the committee works to develop the property, additional modifications and improvements will be added as opportunities and needs present themselves.

A special thanks goes out to our dedicated group of volunteers that keep Parmelee Farm looking good for our events and community experiences by the mowing of the fields, upkeep of trails with help of the KLT, maintenance of buildings and facilities, and staffing of community events.

Submitted by

Scott Hawkins, Committee Chair, on behalf of the Parmelee Farm Committee

KILLINGWORTH PLANNING & ZONING COMMISSION

2022-2023 Town Budget

Planning and Zoning Commission Members:

Thomas W. Hogarty (D)
Brice McLaughlin (R)
Geoffrey Cook (D)
William T. Tobelman (D)
Paul McGuinness (R)
Thomas Lentz, Chair (R)

Alternates

Alec Martin (D)
Michael D. Drew (R)
Stephanie Warren (D)

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

Operating Budget Allocation	\$4,000
Operating Expenditures	\$2,185

The powers and duties of Planning and Zoning Commissions are spelled out in the General Statutes of the State of Connecticut. Killingworth has a combined Planning and Zoning Commission.

Zoning commissions have two functions; one is legislative, and the other is administrative. In its legislative role, P&Z writes regulations regarding zoning districts (for example, residential, commercial, industrial); the height, number of stories, and size of buildings; the density of population and the location and use of buildings; and advertising signs. It may provide that certain classes or kinds of buildings, structures, or uses of land are permitted only after obtaining a special permit or special exception from the commission.

In its administrative role, the commission determines whether a building or use is in conformity with the regulations, reviews applications and site plans, decides on applications for special exceptions, and enforces the zoning regulations.

Planning commissions regulate the subdivision of land and dedication of open space. Also in this capacity, P&Z reviews municipal improvements such as streets and bridges, public schools, parks, utilities, and public housing developments.

Finally, every ten years, P&Z must prepare, adopt, and amend a plan of conservation and development for the municipality. This plan shows the commission's recommendations for the most desirable use of land for residential, recreational, commercial, industrial, and other purposes and for the most desirable density of population in the various parts of the municipality. The plan currently in place was adopted in 2018.

KILLINGWORTH DEPARTMENT OF PUBLIC WORKS

HIGHWAY/TRANSFER STATION

Walter Adametz, Road Foreman; Mark Albrecht, Crew Leader/Operator; Greg Alfiero, Driver/Operator; Wayne Linsley, Mechanic/Operator

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation Highway

• Highway Other	\$382,903
• Snow	\$190,000
• OT/Special	\$ 8,500
• Cemetery	\$ 11,000
• Groundskeeper/Contractors	\$ 5,500
• Wages	\$312,251
• Sub-Total	\$910,154
• Total Highway Operating Budget	\$ 910,154

Operating Expenditures

Total Highway Operating Expenditures FY- 22/23 were \$729,878

The Department was able to stay well within the operating budgets. Thanks to a mild winter, we spent about half of our snow budget.

Was a mild winter of snow, freezing rain and rain with nine snow events plus sanding events with the first snowfall on Dec.11&12th, with 3 inches of snow. The one major storm of the season was storm Anthony that dumped between 4-8 inches of snow on February 27th-28th, 2023 over 2 days cleaning up.

Capital Expenditures

The department's capital expenditure for equipment for FY 22/23 was \$300,000, which included a large dump/plow, sander and a brush chipper

The department's capital expenditure for Road Projects for FY 22/23 was \$1,208,450 for sectional overlay, reclaim and pave, gravel road drainage improvements and chip seal.

The department also addressed the roof on the salt shed by replacing the skylights, clean, prime, and paint for \$40,000

The department's capital also reclaimed and paved the library parking lot for \$60,000

KEY ACTIVITIES AND ACCOMPLISHMENTS

We continue with our road program by paving our roads from our Capital Plan and continued with our Chip Seal program to increase the life of our roads. We continue with our tree program addressing the high mortality rate of dead ash trees killed by EAB (Emerald Ash Borer) and other trees killed by the Gypsy Moth throughout the town. Each year we sweep, roadside mow and plow and sand 70 miles of town roads as well as grade 7miles of gravel roads, and pump out 1200 catch basins.

KILLINGWORTH DEPARTMENT OF PUBLIC WORKS – TRANSFER STATION

Fran Harris, Supervisor; Martin Puhl, Attendant; Jose Torres, Attendant, Neal Peterson, Attendant
FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation Transfer Station

• Compactor Operation	\$ 87,838
• Compaction, Carting & Disposal	\$ 133,200
• Bulky Waste Disposal	\$ 90,500
• Hazardous Waste Collection	\$ 12,400
• Total	\$323,938

Operating Expenditures

Total Transfer Station Operating Expenditures FY- 22/23 were \$264,259.34.

Capital Budget

The department's capital expenditure for equipment for FY 22/23 was \$80,000, which included a new center cardboard compactor, and two roll-off containers

Key Activities and accomplishments

The Town of Killingworth hauls our own trash. Which amounted to for the FY 22-23, 1,004 tons of MSW (Municipal Solid Waste), 555 tons of Bulky Waste, 190 tons of paper/ cardboard, 136 tons of bottles and cans, 2400 gals.of waste oil, 13 tons of electronics and items that contain freon and 833 tons brush which we have chipped and is given to the residents for mulch free of charge.

Respectfully submitted by:

*Walter Adametz
Road Foreman*

TAX COLLECTOR'S OFFICE

Michele Nuhn, CCMC, CCMO, Tax Collector

Debbie Oehrle, Tax Clerk

Financial Highlights

Budgeted tax revenue **\$ 19,070,184**

Actual tax revenue **\$ 19,307,774**

Annual Report for Active Accounts

YEAR	BEGINNING BALANCE 7/01/22	LAWFUL INCREASES	LAWFUL DECREASES	SUSPENSED	TAXES PAID	INTEREST PAID	LIENS/ FEES PAID	REFUND OF OVERPAYMENTS	RECEIVABLE BALANCE AS OF 6/30/23
2007	609.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	609.84
2008	600.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.71
2009	609.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	609.84
2010	661.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	661.24
2011	270.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.54
2012	271.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271.02
2013	260.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.82
2014	285.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.90
2015	299.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299.90
2016	790.58	0.00	0.00	0.00	386.24	7.08	24.00	0.00	404.34
2017	1,707.82	0.00	0.00	0.00	1,053.48	820.46	48.00	0.00	654.34
2018	2,272.02	7.52	0.00	0.00	664.33	321.71	24.00	0.00	1,615.21
2019	42,713.16	0.00	0.00	16,335.80	15,131.24	6,784.61	72.00	5.53	11,251.65
2020	138,255.32	973.20	1,743.56	0.00	99,390.43	16,375.63	365.50	2,923.96	47,018.49
2021	19,251,484.32	14,457.48	59,049.05	0.00	19,107,574.58	42,395.53	2,031.20	19,643.26	118,961.43

Annual Report for Suspense Accounts

YF AR	BEGINNING BALANCE OF SUSPENSE ACCOUNTS 07/01/22	LAWFUL INCRFA SES	LAWFUL DECRFA SES	ADDED TO SUSPEN SE	TAXES PAID	INTERES T PAID	LICENS / FEES PAID	REFUND OF OVERPAYM ENTS	ENDING BALANCE OF SUSPENSE ACCOUNTS 6/30/23
20 07	6,876.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,876.60
20 08	5,408.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,408.00
20 09	9,618.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,618.29
20 10	7,972.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,972.49
20 11	12,713.52	0.00	0.00	0.00	60.83	114.06	0.00	0.00	12,652.69
20 12	12,930.92	0.00	0.00	0.00	293.67	430.94	0.00	0.00	12,637.25
20 13	14,316.04	0.00	0.00	0.00	889.17	1,358.36	0.00	0.00	13,426.87
20 14	13,626.49	0.00	0.00	0.00	881.81	1,186.46	0.00	0.00	12,744.68
20 15	11,787.45	0.00	0.00	0.00	1,135.62	1,333.28	0.00	0.00	10,651.83
20 16	14,087.85	0.00	0.00	0.00	673.15	666.62	0.00	0.00	13,414.70
20 17	16,027.24	0.00	456.82	0.00	1,109.10	893.22	0.00	0.00	14,461.32
20 18	26,990.22	0.00	0.00	0.00	7,596.70	1,497.03	0.00	0.00	19,393.52
20 19	0.00	0.00	0.00	16,335.80	1,196.00	592.02	24.00	0.00	15,139.80

Operating Budget Allocation **\$ 90,396.00**

Operating Expenditures

Salaries	\$ 77,825.43
Supplies	\$ 1,253.68
Meetings and dues	\$ 763.16
DMV fees	\$ 250.00
Printing, software, technology	\$ 9,725.18
Certification courses	\$ 25.00
Total expenditures	\$ 89,842.45

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Tax Collector's Office is responsible for the following:

- Bills for and collects all taxes assessed in the town. The taxes cover the town budget and Killingworth's share of the Region 17 school budget.
- This year the office mailed 3,072 real estate bills, 378 personal property bills, 6,783 motor vehicle bills, and 1,175 supplemental motor vehicle bills, for a total of 11,408 bills.
- Publishes legal notices for collection periods as required by Connecticut State Statute.
- Processes all payments made online, in person, and by mail.
- Provides up-to-date, accurate information to escrow companies, title searchers, and residents.
- Processes Certificates of Correction, pro-rates, and added bills from the Assessor's Office.
- Prepares and processes tax refund forms as applicable.
- Files tax liens in the Town Clerk's Office and UCC liens with the State of Connecticut as needed.
- Provides information to the CT DMV for delinquent put-on and take-off of motor vehicle records.
- Maintains an accurate audit trail of all collections.
- Attends educational seminars and training classes offered by the Middlesex County Tax Collector's Association, The Connecticut Tax Collector's Association, and the Connecticut Conference of Municipalities throughout the year.
- Michele Nuhn, Tax Collector, served as Treasurer for the Middlesex County Tax Collector's Association.
- The total amount collected for current taxes, back taxes, interest, liens, and fees for the 2021-2022 fiscal year was \$19,167,551.99.
- Collection rate for the 2021-2022 fiscal year was 99.3512%.

Respectfully submitted by:
Michele Nuhn, CCMC, CCMO
Tax Collector

TOWN CLERK'S OFFICE

Town Clerk: Dawn Rees Mooney, CCTC, MCTC, CMO

Assistant Town Clerk: Michele O'Toole, CCTC, MCTC

Assistant Town Clerk: Ellen Nixon

Financial Highlights

Town of Killingworth Operating Budget Allocation

General Government	Allocation	Expenditures*
Town Clerk Office Salaries	142,167.00	139,554.00
Town Clerk		
Recording/Indexing	22,000.00	19,749.00
Mapping/Microfilming	500.00	431.00
Conference/school/mile	1,200.00	1,184.00
Supplies	1,100.00	808.00
Record Preservation	2,400.00	1,714.00
Codification/Ordinances	4,000.00	2,371.00
Total Town Clerk	31,200.00	26,257.00
Software Licenses	2,150.00	2,024.00
Total General Government	175,517.00	167,835.00+
Unexpended Funds		7,682.00

+Approximately 5% of FY2022-23 annual budget was not expended.

Other Revenues

Grants: The Town Clerk applied for and was awarded a \$5,500 Historic Preservation Grant which was used for two projects. First, funds were used to purchase locking shelving units to house election forms and absentee ballot supplies previously stored in cardboard shipping boxes stacked on the floor in the back of the Town Clerk's office. These important election supplies are now well organized and secured in a locking storage system in the Town Clerk's office. Second, grant funds were used to purchase a mobile shelving system to replace six overflowing filing cabinets in the lower vault which housed agency minutes, election records and town clerk files. These new mobile shelving units store these records in a more efficient manner, maximizing our vault space and allowing for future growth. With current economic conditions dictating fiscal responsibility, maximizing costly vault space is among the Town Clerk's top priorities.

Operating Expenditures - See above*

Capital Expenditures (if applicable) - (not applicable)

KEY ACTIVITIES AND ACCOMPLISHMENTS

- **Overview:** The Killingworth Town Clerk's Office was open to the public, fully staffed and operational for the entire fiscal year, and all responsibilities of the office continued to be fulfilled within statutory and practical timeframes.

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- **Land Records:** During the 2022-2023 fiscal year, 946 land record documents were recorded, indexed and scanned into the Killingworth land records, and 5 survey maps and 13 property registrations were also filed and indexed in this office. Additionally, the Town Clerk's Office processed CT State Real Estate Conveyance Tax Returns (OP-236's) totaling \$346,690 in revenue for the State of CT.

 - **Technology:**
 - o The Town Clerk's Office continued to partner with Catalis Courts & Land Records, LLC (previously NewVision Systems Corp.) for recording, indexing, and accessing the town's land records, as well as processing vital records and dog licenses.
 - o The Town Clerk's Office initiated and completed a project to add all survey maps on file to the Catalis land record system, and indexed those earliest maps previously not indexed.
 - o The Town Clerk's Office also continued its relationship with ACI Universal Payments to accept credit card/debit card payments for all on-line land record copies and dog licensing fees with a minimal fee to the user.
 - o A land records search terminal (including access to the newly added survey maps) was available to the public in the Town Clerk's Office. The Town's land records were also available 24 hours a day, seven days a week through the Town of Killingworth's website allowing the public to conduct on-line land record searches and print land record documents/maps remotely.
 - o The Town Clerk's Office staff continued to manage records, including minutes of boards and commissions, property transfer reports and town budgets, with General Code's Laser fiche document imaging system for easy search and access.
 - o Once again, the Town Clerk maintained and updated "The Code" for the Town of Killingworth (available through the town's website or on paper) incorporating the Town's Charter, Ordinances and Special Acts, Inland Wetlands and Watercourses Regulations, Road Regulations, Subdivision Regulations and Zoning Regulations into one searchable resource.
 - o The Town Clerk's Office staff utilized the State of CT's on-line Election Management System for election preparation and to report all election records and results (in conjunction with the ROV's) to the CT Secretary of the State.
 - o The Town Clerk's Office continued to utilize the Connecticut Voter Registration System, with hand-held scanner and label printer, to process absentee ballots for all primaries, referenda and elections.
 - o Town Clerk Dawn Rees Mooney worked with the Selectman's Administrative Assistant to redesign, populate, launch and update a new Town of Killingworth municipal website (www.townofkillingworth.com) as well as served as the on-site administrator for the town's website on an ongoing basis.

 - **Dog Licensing:**
 - o State law requires that all dogs six months and older and all kennels be licensed each year in the Town Clerk's Office. The Town Clerk's Office sent renewal reminders to all registered dog owners. Licensing was completed by mail, online or in person.
 - o The Clerk's Office designed and conducted a "Superhero" dog contest during the month of June to encourage on-time dog licensing in compliance with state statutes. (The Town Clerk personally provides all contest prizes.)
 - o This office processed 951 dog licenses, 10 kennel licenses and one guide dog license for the 2022-2023 license year.

-
- **Official Town Meeting Schedule:** In accordance with FOIA requirements, the Town Clerk's Office maintained the official meeting schedule for all Town of Killingworth boards and commissions, in addition to numerous regional agencies. All agendas and minutes submitted to the office were posted on the Town's website, as well as on the official calendar in the Town Clerk's Office, with paper copies filed in the vault as prescribed by state statutes. Most town agencies returned to in-person meetings after the COVID-19 pandemic subsided, however, use of the GoToMeeting on-line platform continued as an option, with instructions and access codes posted on the meeting schedule within individual agendas.
 - **Voters:** As always, residents were able to register to vote, change party affiliation and update name and address on a daily basis in the office of the Town Clerk.
 - **Elections:** During the 2022-2023 fiscal year, the Town of Killingworth held both Democratic and Republican State Primaries and a State Election, as well as a Regional School District #17 Budget Referendum. For each of these elections Town Clerk Office staff:
 - o Entered and verified all pre-election information into Connecticut's on-line Election Monitoring System.
 - o Maintained Killingworth's permanent absentee ballot records.
 - o Compiled, issued, and recorded absentee ballots applications for all votes.
 - o Received and time-stamped completed absentee ballot applications, verified applications were complete and applicant was a registered elector, and issued absentee ballots for every vote within 24 hours of receipt of application for all elections, primaries, and referendums.
 - o Received, recorded, and filed completed absentee ballots; safeguarded returned ballots until delivery to polling place on election day for all votes.
 - o Conducted absentee ballot training for absentee ballot clerks during poll-worker training sessions prior to each election, primary or referendum.
 - **Vital Statistics:** Unlike in larger CT cities, in Killingworth the Town Clerk also serves as the Registrar of Vital Statistics, issuing marriage licenses, burial, cremation and disinterment permits, and certified copies of birth, marriage and death certificates. Acting in this capacity, this office indexed and preserved all vital records in volumes for that purpose in the format prescribed by the CT Department of Public Health. Additionally, office staff continues to monitor CT's new Electronic Death Registry for processing burial, cremation and disinterment permits and issuing death certificates.
 - **Freedom of Information Act Requests:** The Town Clerk's Office continued to serve as the coordinator for all FOIA requests received by the Town of Killingworth, providing the initial acknowledgement of the request, compiling requested information from appropriate town departments, scheduling delivery of the information, collecting any fees and tracking the Town's response. During the 2022-2023 fiscal year the Town Clerk's Office managed and tracked 24 FOIA requests.
 - **Policies and Procedures Manual:** Town Clerk Dawn Rees Mooney updated the office's "Policy & Procedure Manual", a comprehensive guide for all operations of the Town Clerk's Office, with numerous changes, and continued to ensure all office business was conducted in accordance with this manual.
 - **Additional Duties:** For the convenience of Killingworth's residents the Town Clerk's Office continued to issue hunting, fishing, trapping licenses and guidebooks for the State of Connecticut DEEP. In addition, the office managed Notary Public Applications/Filing/Certifications, issued Trade Name Certificates and record liquor permits.

- **Personnel:** Town Clerk Dawn Rees Mooney and Assistant Town Clerk Michele O’Toole maintained their Master Connecticut Town Clerk (MCTC) designations from the Connecticut Town Clerks Association by attending training classes and semi-annual conferences. Additionally, Town Clerk Dawn Rees Mooney maintained her Certified Connecticut Municipal Official (CCMO) designation from the Connecticut Conference of Municipalities. Part-time Assistant Town Clerk Ellen Nixon remained an invaluable member of the town clerk team.

- **Special Town Meetings:**

- o **Special Town Meeting, September 21, 2022**

RESOLVED: That the Town fund, from the underexpended lines, overexpenditures in FY2021-22 in excess of \$20,000 for the following line items:

Town Counsel	\$35,777
Snow Removal	\$26,177

RESOLVED, That the Town authorize the overexpenditure of the following Capital Accounts as of June 30,2022:

IT Upgrades	\$204
Sick/Vacation Payout at Retirement	\$1,092

These balances to be funded by the Capital Assigned Fund Balance.

RESOLVED, That the Town authorize the closeout of the following Capital Accounts as of June 30, 2022:

Revaluation	\$ 1,386
KVFC-Turnout Gear Replacement	\$ 3
KVFC- Bay Doors & Openers – Station 1	\$ 6,240
KVFC-Station 1 Roof Replacements	\$ 58,065
Paving Projects	\$ 93,360
Chip Sealing Projects	\$ 88,050

These balances revert to the Capital Assigned Fund Balance.

RESOLVED, That the Town enact a Fair Rent Commission Ordinance. The complete text of the proposed ordinance is on file in the office of the Town Clerk.

RESOLVED, That the Town authorize an appropriation from the General Fund Balance of \$40,000 to hire a consultant to review the workings of the Public Works Department.

RESOLVED, That the Town approve the use of ARPA funds in the amount of \$10,000 to the Middlesex County Chamber of Commerce/Killingworth Krier as a one-time assistance payment for operating expenses impacted during the pandemic.

RESOLVED, That the Town approve the use of ARPA funds in the amount of \$66,864.11 to the Killingworth Ambulance Association to cover the cost of a new stretcher and power loader for their new ambulance.

RESOLVED, That the Town approve the use of ARPA funds in the amount of \$10,000 to the Shoreline Soup Kitchen to support their purchase of a refrigeration truck.

o **Special Town Meeting, November 28, 2022**

RESOLVED, That the Town accept the amended and restated Defined Benefit Pension Plan for the Killingworth Ambulance Association and the Killingworth Volunteer Fire Company effective July 1, 2021, of copy of which is available for view on the town's website and in the town clerk's office.

o **Annual Town Budget Meeting and Special Town Meeting, May 15, 2023**

RESOLVED, That the Town adopt the Budget recommendation of the Board of Finance of an Operating Budget for fiscal year July 1, 2023 – June 30, 2024, in the amount of \$5,853,770.

RESOLVED, That the Town adopt the Budget recommendation of the Board of Finance of Capital Expenditures for the fiscal year July 1, 2023 – June 30, 2024, in the amount of \$2,027,846.

RESOLVED, That the Town approve a Multi-Year Capital Improvement Plan FY 2023/24 – FY2032/33

RESOLVED, That the Town confirm the Selectmen's appointment of James Joseph Duffield, William Raymond Burley, and Brian James Blair as Killingworth's representatives to the Haddam-Killingworth Recreation Authority, for a term to commence upon confirmation and to continue until June 30, 2024.

RESOLVED, That the Town confirm the Selectmen's appointment of Jamie Mowat Young to the Representative Policy Board, South Central Connecticut Regional Water Authority for a term ending June 30, 2026.

RESOLVED, That the Town accept the amended and restated Defined Benefit Pension Plan for the Killingworth Ambulance Association and the Killingworth Volunteer Fire Company effective July 1, 2021, of copy of which is available for view on the town's website and in the town clerk's office.

Respectfully submitted by:
Dawn Rees Mooney, CCTC, MCTC, CCMO
Killingworth Town Clerk

ZONING BOARD OF APPEALS

Members: Bruce Dodson, Chairman Charles E. Martens, Jr., Secretary Brian Patrick Young
Graig Judge Cheryl K. Fine

Alternate Members: Benjamin A. Charney Judith Brown - Clerk

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

Annual Budget \$500

Other revenues Revenue \$800

Operating Expenditures Expenses \$0

Key Activities and Accomplishments

- Deciding appeals of a decision of the Zoning Enforcement Officer to consider if Zoning Regulations were applied and interpreted correctly.
- Deciding if a variance of Zoning Regulations should be granted. A variance or exception to Zoning Regulations is considered only when a hardship exists as defined by Connecticut State Law. This requires careful application of the law to the facts – a judicial function. A hardship exists only in a unique situation affecting real estate, which Zoning Regulations fail to address. By State Law:
 - o The hardship must be a unique situation which is different from all other properties.
 - o The hardship must be in terms of the property – financial, medical, or other personal difficulties of the applicant cannot be considered.
 - o Variances are granted to real estate and are attached permanently through land records. The identity or character of the owner or applicant is not relevant.
 - o Variances must be consistent with the overall objectives of Zoning Regulations and the Town Plan.
 - o The situation leading to the application for variance may not have been created by the owner or occupant.

Two applications were received – two variances. Both variances were granted.

Respectfully submitted by: *Bruce E. Dodson, Chairman*

SUPPORTED NON-MUNICIPAL ORGANIZATIONS

COMMUNITY RENEWAL TEAM, INC.

2022-2023 town budget

Officers /Members: Lena Rodriguez, President & CEO
Julie Ackerman, Vice President, Organizational Advancement

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation \$3,000

Other revenues

- Grants (federal, state, municipal, state capital projects, private weatherization program): \$55,600
- Fund-Raising: \$226,665
- Other (e.g., patient fees, meal subsidies, catering, etc.): \$577,600
- Total operating support & revenue: \$61,461,624

Revenue for this year was c. \$9million more than the previous one. This was primarily due to ARPA grants from numerous agencies plus new programmatic awards from the CT Department of Social Services, U.S. Housing and Urban Development, and U.S. Substance Abuse and Mental Health Service Administration, among others.

Operating Expenditures FY 2022-2023: \$57,666,256

- Salaries and Benefits: \$18,786,061
- Client Assistance: \$27,481,140
- Materials and Supplies: 4,825,229
- Contractual Services: \$2,272,658
- Occupancy: \$2,377,269

Key Activities and Accomplishments

- In the 2022-23 year, CRT helped 84 Killingworth households (137 individuals) via our Energy and Weatherization program at a cost of more than \$86,000.
- Other services utilized by Killingworth residents include Elder Services and Neighborhood Services.

Respectfully submitted by: *Willa Bloch, Program Analyst*

CONNECTICUT CONFERENCE OF MUNICIPALITIES

2022-2023 TOWN BUDGET

2022 Joe Delong, Executive Director and CEO;
Mike Muszynski, Director of Research and Analytics;
Brian West, Killingworth Town Liaison to CCM;
Andrea Farrell, Director of Finance

545 Long Wharf Drive
New Haven, CT

203-500-7556 (Mike Muszynski)

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

CCM has sustained the town's dues at the current level, \$3,643 for the last 11 years.

Key Activities and Accomplishments

A brief, (bulleted list preferred) summary of significant activities and accomplishments during FY 2022-2023, with an emphasis on their value to Killingworth residents.

- CCM played a major role in securing Killingworth additional state financial assistance through PILOT and other programs, held harmless against particular cuts, and ensured costly mandates were not enacted.
- In the last year, Killingworth staff have attended more than 16 workshop sessions on key state-local and municipal management issues.
- In the past year, CCM has provided at least 3 unique research requests for town staff.
- Killingworth has 3 active staff enrolled in CCM's Certified Connecticut Municipal Officials (CCMO) program.
- The town is a member of CCM's Discount Prescription Drug Card Program.

Respectfully submitted by:
Mike Muszynski, CCM

CONNECTICUT RIVER COASTAL CONSERVATION DISTRICT

Staff

Jane Brawerman, Executive Director
Kelly Starr, Natural Resource Specialist
Sandy Weiss, Office Administrator

Officers

Denise Savageau, Chair
Cary Chadwick, Secretary
Lorraine Jalbert, Treasurer

Location/Contact Information

deKoven House, 27 Washington Street
Middletown, CT 06457
(860) 346-3282
ctrivercoastal@conservect.org
www.conservect.org/ctrivercoastal

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation: \$1,661

Financial Statement

July 1, 2022 through June 30, 2023

INCOME

State Funds	\$100,000
Grants	123,348
Material Sales	75,934
Local Funds	33,518
Contributions	7,255
Interest Income	197
Total Income	\$340,252

EXPENSES

Wages, Payroll Taxes, Retirement Benefits	\$145,139
Grant Expenses	74,050
Plant Sale & Fundraising Expenses	46,521
Operating/Office Expenses	24,340
Professional Fees & Dues	1,750
Conferences, Meetings & Workshops	850
Total Expenses	\$292,650

Compiled by Comer & Company, LLC, Certified Public Accountants

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Connecticut River Coastal Conservation District is a nonprofit organization whose mission is to promote the sound use of our natural resources through technical assistance and education. Our programs are provided to municipal staff and land use commissioners, private residents, the agricultural community, the public, and the development industry. We are one of five conservation districts with similar missions working in different areas of the state. The Town of Killingworth is one of the 26 municipalities in Connecticut River Coastal Conservation District's area, which includes the lower Connecticut River watershed and adjacent coastal towns. We provide leadership in solving natural resource problems and preventing impacts to the environment in our communities, supporting both local conservation needs and working across municipal boundaries on a watershed level. Our ongoing technical and education services and programs include:

- Working with farmers and other land stewards to plan and implement more sustainable practices, increase productivity, and enhance habitat of working lands
- Providing municipal site plan reviews and landowner on-site assistance to address stormwater management, drainage, erosion and other natural resource concerns
- Conducting watershed assessments and water quality protection projects
- Engaging community members in taking an active role in protecting their rivers and streams through our citizen monitoring program, the Connecticut River Watch Program
- Distributing free District resources to promote backyard stewardship throughout our area, like our backyard water resources guide, invasive plant guide, pet waste pickup brochure, and stream buffer guide. Some of our publications also help support public education and outreach on stormwater management requirements for MS4 (Municipal Separate Storm Sewer System) communities
- Securing grants to assist municipalities and other partners with conservation needs
- Holding public events like our environmental film series, and our annual CT native plant sale

For more information go to www.conservect.org/ctrivercoastal, or contact our office at 860-346-3282. 2022-2023 highlights include:

- Provided conservation planning and technical assistance to ten farms and forest landowners throughout our district in partnership with Natural Resources Conservation Service focused on protecting water quality by addressing run-off concerns and soil erosion; improving soil health and plant productivity; and enhancing and managing habitats and forests
- Completed a habitat assessment and open space management plan for town-owned conservation land
- Completed, printed and began distributing an update of our streamside buffer guide, *How to Create a Streamside Buffer Garden*, also available on our website (www.conservect.org/ctrivercoastal/resources/)
- Held the 8th year of our community environmental film series for the public featuring documentary films on a variety of pertinent topics
- Continued to offer and distribute our District educational resources throughout our towns
- Held our 31st annual CT native plant sale to promote use of native plants in the landscape

Respectfully submitted by: Jane Brawerman, Executive Director

CONNECTICUT RIVER AREA HEALTH DISTRICT

ANNUAL REPORT

This report covers the period from July 1, 2022, through June 30, 2023

The Connecticut River Area Health District (CRAHD) is a six-town local health district. CRAHD provides core public health services to the towns of Clinton, Old Saybrook, Deep River, Haddam, Chester, and Killingworth. The district is responsible for implementing programs and supporting policies that improve the health of its residents. The district provides a strong environmental health and code compliance program, targeted public health nursing services, health education and promotion activities, disease tracking and prevention, and public health preparedness planning. The district is dedicated to conducting its mission to maximize the highest quality local public health services possible given its current resource level.

COVID-19

The Emergency declaration for Covid 19 that began 3/10/2020, officially ended May 11, 2023. This declaration enabled us as a health district to provide health services to our residents during the COVID-19 Pandemic. The ending of the declaration does not signify the eradication of the Covid virus. We will continue to provide support and direction for our residents as the need arises.

CRAHD will maintain its resiliency and strive to do everything possible to keep our communities safe. In collaboration with the Old Saybrook Police and Emergency Management, CRAHD has provided close to 35,000 Covid-19 vaccinations. CRAHD will continue to provide Covid vaccines as needed in the fall of 2023.

Environmental Health:

This fiscal year proved to be another busy one for the environmental health section. Our licensed Sanitarians performed a variety of environmental health functions and conducted a wide variety of inspections. In addition, Sanitarians offered advice to residents and the business community, and educated the public and targeted audiences on a variety of environmental health issues, code enforcement and code guidance. Inspection programs include state-mandated inspections for compliance with the Connecticut Public Health Code and local ordinances.

Inspections, permitting/licensing activities, and targeted education are conducted in the following areas:

On-site sewage disposal: soil site evaluations, installer, and engineered plan reviews, permitting for new, upgraded, altered, and repaired systems, installation inspections, as-built drawing review, issuance of permits to discharge.

Food service establishments: restaurants, caterers, food stores, school cafeterias, nursing homes, churches, vendors, temporary events, and farmer's markets

Body care establishments: cosmetology shops, nail and beauty salons, barber shops, and tanning salons

Child day care centers and group day care homes

Overnight-stay facilities such as hotels, motels, inns, bed & breakfasts

Public swimming pools, including spas and condominium pools.

Public bathing areas include freshwater bathing and marine water beaches.

General Nuisance/Other Complaints: CRAHD Sanitarians respond to a variety of citizens' complaints such as: housing, rodent infestation, garbage and odors, septic overflows, general nuisance, well and water supply issues, and poor sanitary conditions.

Private water supplies permitting, location approvals, testing, lab report reviews, advice on treatment and maintenance.

Campgrounds: Inspections to ensure minimum sanitary standards

Childhood Lead Poisoning Prevention: Lead Paint hazard reduction, abatement orders, education to homeowners, tenants, and property owners. Case follow up of childhood elevated blood lead levels.

Housing: landlord-tenant issues related to minimum housing standards

Community Health:

The Public Health Nurse (PHN) has continued to work closely with all our school districts conducting surveillance for flu-like illness, COVID, to assist in control of illness in the schools, and to support health education and promotion activities while school in session. PHN continues to offer support and guidance to all school nurses and day care providers as Covid-19 continues to affect the children/ adults of our district.

The PHN has maintained the CRAHD District PPE supplies and provided distribution to MD offices and community service organizations as needed. The scarceness of this resource is not where it was two years ago.

The PHN manages the district's efforts to control childhood lead poisoning, both in prevention and response to elevated blood lead levels.

PHN continues to communicate with SNF and IL elderly housing frequently regarding cases, contacts and testing and preventing the spread throughout that high-risk population.

The Public Health Nurse continues to monitor ContaCT for COVID-19 positive cases that occur in clusters with individual reach out for those less than 18 years of age. PHN has reviewed and investigated the small clusters at summer camps to monitor contact tracing, watching for in camp transmissions with review of policies and procedures at camp as needed. As well as monitoring and providing guidance as needed. PHN has kept close communication with schools and received weekly COVID-19 counts monitoring for increase in clusters and concerns.

CRAHD has administered close to 35,000 COVID vaccines that began 12/28/2020 and continued through 5/16/2023 to date 3 days a week. CRAHD is vaccinating all eligible age groups. Clinics here are mostly based at CRAHD's central office, with car side service as needed for those unable to get out of cars, since 6/12/2021. PHN continues to make infrequent home visits for those home bound requiring boosters again till 5/13/2023.

PHN continues to stay up to date on the emerging infection of Monkey Pox and monitors CTEDDS daily for cases and contacts. PHN is ready to assist with screening and vaccination referrals as they arise.

PHN is presently collaborating with 4 Local prevention teams to support team efforts in education and prevention of youth vaping, alcohol, and cannabis consumption. In addition to assisting school administrations and towns in developing plans for Post event response to a community overdose and the appropriate response and support needed.

CRAHD is the lead health department previously referred to as Mass Dispensing Area #39, which includes the six health district towns as well as Westbrook, Essex. CRAHD continues to meet with its Emergency Support Function (ESF) eight; Medical and Public Health partners in DEMHS region two and statewide to enhance regional capacity and to develop regional health care coalitions. CRAHD has reviewed and changed the structure of its PHERP. All Preparedness plans have been reviewed and will continue on an ongoing basis.

CRAHD conducts local communications exercises on a quarterly basis and participates in regional and statewide drills and exercises.

CRAHD continues its efforts in volunteer management and closed points of dispensing (PODs) efforts.

CRAHD continues to improve its Health Alert Network (HAN) capacity and usefulness.

Our PHN, under the guidance of the DOH, conducts active surveillance of all laboratories and physician reported diseases identified by the CT DPH. The PHN also conducts follow-up investigations of selected illnesses reported to control the spread of these diseases in the community.

PHN has maintained certification for community health, “living with chronic disease or pain” and refresher course completed October 12th and 19th.

Outreach and education are provided for diseases of importance such as hepatitis A, B, and C, elevated childhood lead levels, COVID, Lyme disease, West Nile virus, Zika, and other vector borne diseases. The district monitors mosquito borne diseases and managed mosquito control activities in the towns that participate.

CRAHD Staff List and Board of Directors 2022-2023

Staff Position	Name
Director of Health	Scott Martinson, MPH, MS, RS
Registered Sanitarian	Ryan Grenon, MPA, RS
Registered Sanitarian	Greg Mattus, RS
Registered Sanitarian	Rebecca Drew, RS
Sanitarian	Alyssa Pannone
Sanitarian	Melissa Howley
Public Health Nurse	Sherry Carlson, RN, BSN

Board Position	Name	Town
Chair	Michael Dunne, M.D.	Old Saybrook
Vice-Chair	Angus McDonald	Deep River
Director	Alan Schwarz, M.D.	Old Saybrook
Director	Rita Foster, RN, MSN	Clinton
Director	Karl Kilduff	Clinton
Director	Robert McGarry	Haddam
Director	Charlene Janecek	Chester
Director	Nancy Gorski	Killingworth

*Submitted by Scott Martinson, MPH MS RS
Director of Health*

CRAHD - KW	22/23
Soil Testing	22
B100A	69
New Septic Systems	15
Repair Septic Systems	13
Water Treatment	4
Well Permits	12
Complaints	3
Salon Inspections	5
Daycare Inspections	1
Overnight Stay Inspections	1
Subdivision Review	0

THE CONNECTICUT COUNCIL OF SMALL TOWNS (COST)

2023 ANNUAL REPORT

The Connecticut Council of Small Towns (COST) is the only statewide organization that exclusively represents the interests of the state's smaller communities at the state Capitol and before state agencies. Currently, 115 municipalities are members of COST.

During the 2023 legislative session, COST was instrumental in advocating for increased funding for the Local Capital Improvement Program (LoCIP) and the Local Bridge Program to better meet the infrastructure needs of Connecticut's small towns. In addition, COST championed efforts to increase education funding and ensure that municipalities are held harmless from reductions in education funding due to the phased-in implementation of changes to the Education Cost Sharing formula.

COST was also successful in pushing for an increase in the Medicaid reimbursement rate for ambulance service providers to address concerns regarding the continued availability of such services. We will continue to champion this issue during the 2024 legislative session. COST also worked with key lawmakers to address issues related to police accreditation by delaying the POST accreditation deadlines for local law enforcement units that consist solely of constables or resident state troopers.

In addition, COST was successful in defeating several bills that would have imposed additional costs on municipalities, including proposals to eliminate the car tax, significantly increase the solid waste assessment, and increase worker's compensation costs by eliminating permanent partial disability settlement offsets.

COST was also at the forefront of discussions on affordable housing, opposing one-size-fits-all approaches and, instead, encouraging support for programs to promote homeownership and affordable housing opportunities. Recognizing COST's expertise on this issue, we have been asked to serve on the Majority Leaders Affordable Housing Roundtable.

This session, COST testified on more than 100 bills affecting the state's smaller communities and met with key lawmakers through the legislative process to ensure that COST's concerns were heard and heeded. COST also serves on numerous working groups to develop recommendations on a wide range of municipal issues, including the Advisory Commission on Intergovernmental Relations, the Commission on CT's Future and Development, and the state Department of Education's Indoor Air Quality Task Force.

In addition, COST held webinars, workshops, and conferences to provide municipal officials with information and assistance in complying with new laws and regulations and addressing other challenges, such as cybersecurity, stormwater management, and energy efficiency.

Working together, COST has been successful in addressing the critical issues facing Connecticut's small towns. With the ongoing support of our member towns, COST will continue to be well-positioned as a vital resource for Connecticut's small towns.

For additional information, please visit COST's website at www.ctcost.org or contact COST's Executive Director Betsy Gara at 860-841-7350 or bgara@ctcost.org.

HADDAM-KILLINGWORTH RECREATION DEPARTMENT

Robyne Brennan, Director of Recreation
Sheila Benoit, Administrative Assistant

Josselyn Salafia, Recreation Supervisor

2022-23 Recreation Authority Members:

Bill Burley, Chairman

Jen O'Neal, Vice Chairman

Jim Duffield, Secretary/Treasurer

Brian Blair

Peter Christopher

Jason Lonergan

David Law

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

\$71,817

Other revenues

Town of Haddam (\$88,183)

Program Income/Grants & Sponsors / Promotion & Fundraising Events (\$480,000).

Includes a \$27,000 grant from the State of CT Dept. of Education that was used for Camp Scholarships and extra camp activities that were not budgeted.

Operating Expenditures

\$640,000

Salaries, Benefits, Supplies, Promotion, Contracted Services

Capital Expenditures (if applicable)

N/A

KEY ACTIVITIES AND ACCOMPLISHMENTS

The Haddam-Killingworth Recreation Department entered its 48th year of service to the HK communities. Our Mission Statement is to provide a comprehensive year-round recreational program which meets the needs of the individuals in the community. The department strives to provide positive recreational experiences which contribute to the individual's physical, social, emotional, creative, cultural, and educational growth and development in order to enrich the quality of life. Use of the Regional School District #17 facilities is a key factor in our ability to provide affordable programs to our community. We were thrilled once again to be awarded a grant from the State of CT Department of Education (Summer Camp Expansion Grant) in the amount of \$27,000. This was used for camp scholarships for twenty-nine kids to be able to attend our camp as well as extra special activities we were able to plan for all the campers. We continue to thrive with our Aquatic programs and our RecCare (Before and After School Program) continues to be a vital service we provide to our community. Our department's website (www.hkrec.com) provides an informative site as well as 24 hour on-line registration.

Respectfully submitted by: Robyne Brennan, Director of Recreation

FACILITY USAGE & ATTENDANCE JULY 1, 2022–June 30, 2023

	Total Participants	Duration
High School Pool		
Drop-in/Lap Swim	1166 (6/30)	28 weeks
Children Swim Lessons (Summer)	213	6 weeks
Children Swim Lessons (Fall, Winter, Spring)	251	20 weeks
Cougar Aquatic Team	41	26 weeks
Masters Swimming	19	26 weeks
Pool Memberships	37 family / 51 ind.	28 weeks
Parent & Tot Swim	56	12 weeks
Pre-School Swim	43	22 weeks
Aqua Aerobics	92	27 weeks
Lifeguard Training	6	8 weeks
High School Tennis Courts		
Skyhawks Tennis Camp	15	5 days
OLD MS (Central Office) Classrooms		
Curious Campers	53	4 weeks
Summer Camp	744	7 Weeks
OLD MS (Central Office) Gym		
Gymnastics (Summer)	17	4 days
Mens Basketball	61	28 weeks
Youth Basketball	48	9 weeks
High School Gym/Field House		
Skyhawks Volleyball Camp	12	5 days
Skyhawks Basketball Camp	26	5 days
Adult Co-Ed Volleyball (Drop-In)	66	21 weeks
High School Field		
Skyhawks Baseball Camp	15	5 days
Skyhawks Golf Camp	15	4 days
Skyhawks Mini-Hawk Camp	2	5 days
Skyhawks Flag Football Camp	19	4 days
Skyhawks Multi-Sport Camp	6	5 days
Archery	8	6 weeks
High School Art Room		
Pottery Camp	23	5 days
Kids Pottery	7	6 weeks
Adult Pottery	32	24 weeks
Art Camp	5	5 days
High School Cafeteria		
Womens Self Defense	20	1 day
Cake Decorating	9	1 day
Cupcake Decorating	30	2 days
Basic Boating	21	3 days

High School Lower Media

Modeling Camp	9	5 days
Stem Camp	16	5 days
Science or Just Fun	6	4 days
Cooking	8	4 days
Beach Art	8	5 days
Babysitter's Training (Summer, Fall)	8	6 days
Basic First Aid	5	1 day
When I'm In Charge	20	1 day
Adult/Child/Infant First Aid	3	2 days
Babysitter's CPR	2	2 days
Decorating	5	1 day

HK IM/MS Gym

Pre-Season Basketball Clinic	28	4 weeks
Youth Basketball	71	9 weeks

HK IM/MS Cafeteria

Fitness Yoga	70	30 weeks
Basic Boating	12	3 days

Killingworth Elementary School

Before School	11	36 weeks
After School Child Care (Total Enrolled)	10	36 weeks
Gymnastics	60	16 weeks
Running Rams	7	4 weeks
Indoor Soccer	36	15 weeks
Syhawks Basketball	17	5 weeks
Karate	36	30 weeks
Zumba Kids	27	20 weeks
Abrakadoodle Art	28	20 weeks
Secret 101	6	5 weeks
Science Anyone?	4	5 weeks
Creative Art	22	12 weeks
Playwell	48	23 weeks
Dance	17	15 weeks
Magic	28	2 days
Science	6	5 weeks
Rockets	7	5 weeks
2nd Grade Basketball	38	6 weeks
Kids in the Kitchen	14	5 weeks
Learn to Draw with Zoe	13	1 day

Burr Elementary School

Before School	12	36 weeks
After School Child Care (Total Enrolled)	9	36 weeks
Staff Day (10/7) Child Care	21	1 day
Election Day (11/8) Child Care	21	1 day
Veterans Day (11/11) Child Care	14	1 day
Presidents Day (2/20) & (2/21) Child Care	48	2 days
Staff Day (3/10) Child Care	21	1 day
April Break Childcare	15	6 days

Gymnastics	55	12 weeks
Indoor Soccer	39	15 weeks
Skyhawks Basketball	13	5 weeks
Karate	52	30 weeks
Zumba Kids	34	20 weeks
Abrakadoodle Art	39	20 weeks
Playwell	42	23 weeks
Secret 101	5	5 weeks
Science Anyone?	6	5 weeks
Creative Art	36	12 weeks
Dance	27	15 weeks
Science	4	5 weeks
Rockets	7	5 weeks
Kids in the Kitchen	13	5 weeks
Magic	13	1 day
Haddam Elementary School		
Art Smart	16	10 weeks
Pickleball	82	28 weeks
Beg. Pickleball	10	4 weeks
Skyhawks Sports	38	15 weeks
Eric Auer Killingworth Recreation Park		
Summer Soccer Fun	29	5 weeks
Youth Soccer	107	8 weeks
Pee Wee Fall Soccer Academy	93	6 weeks
Vale Soccer Camp	39	5 days
Parmelee Farm		
Karate (Summer)	9	6 weeks
Outdoor Summer Concerts	115	2 nights
Sheldon Park		
Tennis	23	9 weeks
Running Rams "Cross Country"	28	11 weeks
Beg. Pickleball	7	4 weeks
Higganum Green		
Outdoor Summer Concerts	75	2 nights
Zoom		
Fitness Yoga	34	18 weeks
Crossroads Driving School	46	46 weeks
Other		
Lake Compounce Discount Tickets	75	10 weeks
Adventure Park Tickets	5	10 weeks
Rising RecCreators	12	8 weeks
Teen Strength Class	1	4 weeks

KILLINGWORTH LIBRARY ASSOCIATION

Board of Directors (as of June 30, 2023)

Holly Louise Perry – President
Jan O’Sullivan – Treasurer
Lucinda Hogarty – Recording Secretary
Melissa Ferrara – Corresponding Secretary
Lise Brule
Bini Freeman
Chris Larson
Nancy McCormick
Jim McDonald
Dave Meixell
Keith Nairn
Richard Otto
Roslyn Reeps
Katherine Smith

Staff (as of June 30, 2023)*

Ben Sodergren – Library Director
Tammy Eustis – Assistant Library Director
Jennifer Figurelli – Part-time Child & Youth Services Specialist
Hana Tanabe – Part-time Library Technical Assistant/Circulation Desk Staff
Ellery Freeman – Part-time Student Temp

*In addition to the work of full-time and part-time staff, we have volunteers who work at the circulation desk and in the back room, students and others who perform community service, and a volunteer board whose members provide governance and operational support. The desk and back-room volunteers logged approximately 70 hours of service per week to the library, the equivalent of two full-time employees.

Location: 301 Route 81, Killingworth,

CT FINANCIAL HIGHLIGHTS

Fiscal Year July 1, 2022 – June 30, 2023

Income

Town of Killingworth Operating Budget Allocation:	\$200,000
Release of KLA Encumbered Funds	69,500
Annual Fund Campaign Contributions	19,571
Endowment Income	20,201
Golf Tournament	11,042
Misc. Gifts & Income	11,825
Fundraising Activities	7,267 (<i>Book Sales, Summer Raffle</i>)
User Fees	2,655
Grants	<u>9,065</u>
Total Income	\$351,126

Expenditures

Salaries & Payroll Taxes	\$213,310
Health Insurance	17,120
Insurance (other than health)	10,503
Maintenance & Occupancy	31,699
Operating Expenses	67,106
Earmarked Expenses from Grants and Gifts	<u>10,983</u>
Total Expenditures	\$350,721

CT Neighborhood Assistance Act Program

Neighborhood Assistance Act funding from 2014-23*	\$59,565
NAA project expenditures 2015-22	(27,335)
NAA project expenditures 2022-23 **	(29,804)
Remaining NAA balance	\$2,426

* Encumbered for specified energy upgrades, community service enhancements to the building.

** FY 2022-23 expenditure was for the parking lot lighting project.

KEY ACTIVITIES AND ACCOMPLISHMENTS

General

- Following nationwide efforts to increase the equity of library services, and to encourage greater library usage, the library ceased charging late fees for overdue items. All such existing fees were voided.
- Efforts were made to make our facilities friendlier to various age groups. Our tween area was completely rearranged to remove adult PCs from the space, provide more shelving, and improve the organization of tween books. To encourage parents to make use of our adult reading area while their children are participating in programming, we began offering free tea and coffee in that space.
- Ben Sodergren was hired to assume the role of Library Director following the retirement of previous Director Laurie Prichard.

Programming

- We held 450 on-site programs, with attendance totaling 3,054. The majority of those programs were for children and families, and have received excellent feedback. The strengthening of our youth services is evident in circulation of juvenile materials, which increased 40.8% over the prior fiscal year.
- New programming during the year included the incubation of chicks in the children's room, the launch of our monthly Homeschool Book Club, and Tips & Tricks classes to teach patrons about our online resources.
- There were 250 non-library-sponsored meetings held in our conference room. Our acquisition of new flip-top rolling tables and a 55" smart TV have made that space more flexible and convenient for community groups. Partial funding for the tables came from a grant from the Community Foundation of Middlesex County.
- Killingworth's veterans' representative, Richard Mason, began holding regular monthly meetings in our conference room. To support Richard's efforts to aid local veterans, we provided wall space for a veterans' information board, and began providing public access to the VetNow database.
- The library provided space and support for programs led by the Killingworth Women's Organization, including two jigsaw puzzle tournaments and their Read and Eat program, which provided elementary age children an activity with a free picnic lunch during the summer months.

Key Statistics

- 416 new patron accounts were added in FY 2022-23.
- Total circulation between physical and electronic resources amounted to 39,098 items; circulation has continued to increase every year since the pandemic lows. Electronic circulation in particular continues to grow, with 6,307 items, a 12% increase over last year.
- There were 17,932 visits to the library. Our public computers were used for an estimated 546 sessions. Patrons continue to use their own devices on the library's public Wi-Fi network, and our acquisition of a wireless printer has eased the process of printing from personal computers and cell phones.

Respectfully submitted by:

On behalf of the Killingworth Library Association Board of Directors

KILLINGWORTH LIBRARY ASSOCIATION BOARD OF DIRECTORS KILLINGWORTH LIBRARY

FY 2022-2023 Actuals

EXPENSES

Salaries	\$174,016	
Payroll Taxes		
S/S and Medicare	13,312	
CT Unemployment Comp	1,268	
Subtotal	\$14,580	
TOTAL SALARIES AND PAYROLL TAXES		\$188,596
Health Care Insurance	13,450	
Insurance expenses Reimbursement	3,250	
Subtotal		16,700
Maintenance		
Boiler	251	
Cleaning	6,500	
Other	6,984	
Subtotal		13,735
Occupancy		
Oil	6,491	
Electricity	7,727	
Telephone	1,215	
Subtotal		15,433
Insurance expenses		
Liability and D&O	12,369	
Workers Comp	671	
Subtotal		13,040
Subscriptions		3,526
Dues & Professional Development		1,311
Office (Supplies and Expenses)		12,192
Fundraising expenses		1,567
Books		44,645
Programs		
Children and Youth Programs		7,098
Adult Programs		500

Museum Passes	840
Technology	
Maintenance	2,050
Copier Lease and expenses	2,204
Equipment and supplies	8,340
Bibliomation	11,914
Earmarked Expenses from Grant	19,045
Goodwill	400
TOTAL EXPENSES	\$363,136
INCOME	
Town Grant	\$269,500
Annual Fund	20,670
Golf Tournament Net Proceeds*	0
Miscellaneous Fundraising	824
Miscellaneous Income	396
Room Rental	0
Endowment Income**	0
Book Sales	2,793
User Fees	1,856
Miscellaneous Gifts and Grants***	24,718
Summer Raffle	5,580
Release of Encumbered Funds	0
TOTAL INCOME	\$326,337

* No Golf Tournament was held in this fiscal year, but \$10,875 of sponsorship money was received by June 2022 for the August 2022 tournament.

** Transfer from endowment was postponed after analysis of cash flow (see note above) in order to provide additional investment income for the following withdrawal.

*** Does not include Neighborhood Assistance Act Grant of \$7,000, which is used on building (owned by town) improvements. See KLA Annual Report to Town for more detail.

LITERACY VOLUNTEERS VALLEY SHORE CT

Officers/Members, Leadership, or Staff as appropriate: See attached list of board members

Location(s)/Contact information as appropriate:

Joanne Argersinger, Office Manager

Mailing Address: PO Box 1006 Westbrook CT 06498

Physical Address: 61 Godspeed Drive Lower Level Westbrook, CT 06498

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

\$500

Operating Expenditures: See attached budget information

Your total operating expenditures for FY 2022-2023

Capital Expenditures (if applicable) N/A

KEY ACTIVITIES AND ACCOMPLISHMENTS

SEE ATTACHED PROGRAM REPORT

There is much more work to be done. The 2012 Study of the Program for the International Assessment of Adult Competencies (PIAAC) reported on literacy, numeracy and problem solving in technology rich environments shows;

- Over 400 Killingworth residents perform below a third grade level of literacy
- 275,000 students have dropped out of high school prior to completion in CT and that number increases by 9,000 each year.

The support of the town has been instrumental in changing the lives of those residents for the better. Literacy Volunteers Valley Shore looks forward to another year of partnering for a better Killingworth.

Respectfully submitted by: Joanne Argersinger, Office Manager

2022-2023 BOARD LIST

Sharon Colvin (Vice President) 15 Wood Ridge Hills Road Old Lyme, CT 06371 H.860-434-9300 c. 860-391-4449 colvin.sharon9@gmail.com	2023	Elizabeth Ramirez-Media (Student Rep.) 1146 Boston Post Road Old Saybrook, CT 06475 h. 860-391-1480 Elizabeth.ramed@hotmail.com	2023
Susan Graves (Workshop Coordinator) 179 Wildwood Avenue Madison, CT 06443 h. 203-318-0573 c.203-641-5226 SUVGraves@gmail.com	2025	Clare Keefe (Secretary) 49 College Street Old Saybrook, CT 06475 c. 508-468-1489 clarehkeefe@verizon.net	2023
Gerri Lewis (Deputy Treasurer) 392 Main Street Old Saybrook, CT 06475 h. 860-304-2947 gerri_lewis@yahoo.com	2023	2023 Edisa Morina (Student Rep.) 137A West Bridge Street Deep River, CT 06417 c.860-304-5424 edisa.morina2017@gmail.com	2023
Paula Chabot 7 Woodsedge Lane Westbrook, CT 06498 h. 860-399-5414 c. 860-876-6676 chabotpaula@gmail.com	2025	Nancy McCormick (President) 15 Tower Hill Road Killingworth, CT 06419 c. 203-984-3518 mccormicknj1@gmail.com	2023
Ralph Anderson (Treasurer) C. 203-509-5670 ralphacpa@gmail.com	2023		

	FY2022	
	Budget	Actual
Operating Income		
Income from participants' program fees	1,100	1,015
Private agency award(s) and grants	18,500	16,046
Fundraising	9,900	826
Income from special events (Annual Appeal)	7,700	4,465
Fees and grants from government agencies	6,650	5,600
Total Operating Income	43,850	27,952
Expenses		
Salaries	27,500	18,559
Rent or mortgage payment	0	0
Insurance	2300	2,707
Utilities	0	0
Phone and Internet	1,400	2,177
Maintenance & Repairs	2,305	117
Travel/Conference/Conventions	0	0
Professional Fees	2305	1,823
Membership Dues	100	99
Awards and Grants	450	224
Interest Expense	100	69
Depreciation	600	0
Office Expenses (supplies, etc.)	2,000	1,123
Public Relations	700	981
Miscellaneous	0	0
Postage	1,090	537
Teaching Materials	3,000	2,605
Total Expenses	43,850	31,021

LOWER CONNECTICUT RIVER VALLEY COG

ANNUAL REPORT FISCAL YEAR 2022-2023

RiverCOG, one of Connecticut's nine Councils of Governments, is governed by the chief elected / executive officials of its 17 member municipalities: Chester, Clinton, Cromwell, Deep River, Durham, East Haddam, East Hampton, Essex, Haddam, Killingworth, Lyme, Middlefield, Middletown, Old Lyme, Old Saybrook, Portland, and Westbrook. The RiverCOG is responsible for planning of regional land use, transportation, emergency preparedness, environmental conservation, economic development, and homeland security. RiverCOG also provides services such as household hazardous waste collection and now serves as the county-equivalent government for federal purposes. This fiscal year was a busy one for the staff at RiverCOG. We worked on many projects this year, receiving multiple new grants including a federal Safe Streets and Roads for All for a regional transportation safety plan, a federal Thriving Communities grant for transit oriented development plans, and a state aquatic invasive grant to fund an expanded trapa natans (invasive water chestnut) removal project in the Connecticut River. RiverCOG welcomed two new Regional Planners, Brendan Geraghty and Susan Beckman, to our team, and celebrated the retirement of RiverCOG's Deputy Director Torrance Downes after many wonderful years with RiverCOG and Connecticut River Estuary RPA.

FY23 officers for RiverCOG are Anthony Salvatore (Cromwell), serving as Chairperson, Timothy Griswold (Old Lyme) as Vice-Chairperson, Robert McGarry (Haddam) as Secretary, and Carl Fortuna (Old Saybrook) as Treasurer. Town Manager David Cox (East Hampton) and First Selectman Irene Haines (East Haddam) also join the RiverCOG officers on the Executive Committee.

RiverCOG adopted its first Regional Housing Plan in 2023. The RHP won a state-wide planning award from the CT chapter of the American Planning Association and is the only plan in the state to look at housing through a regional lens. As a recommendation of the plan, a Regional Housing Committee was formed. The committee has been working to become an information resource for the towns and the public on housing issues in the region. Initial work has been focused on creating a housing toolkit that will analyze current zoning regulations and provide research and template language to make zoning regulations more housing friendly. The tools in the toolkit will focus first on changes needed to implement the municipal 8-30j affordable housing plans. Future work will include developing a methodology to conduct a region-wide housing needs assessment, as well as the creation of an online data dashboard for monitoring housing, demographic, and economic changes as they occur.

In the spring of 2022, work began on its first Comprehensive Economic Development Strategy (CEDS) a federally recognized economic development plan. The CEDS, which was approved by EDA on August 8, 2023, updated the information in the 2016 GrowSMART study and built upon the Regional Housing Plan and Regional Plan of Conservation and Development. The CEDS is a strategy driven plan to grow important business sectors, support key workers, and curate a talent pipeline in the region. A business resiliency study will accompany the CEDS and will help essential businesses prepare and recover following a natural disaster.

In FY23 the region continued to work with the Connecticut Institute for Resilience and Climate Adaptation (CIRCA) and their Resilient Connecticut 2.0 project to review with all 17 of our municipalities their Natural Hazard Mitigation Plan strategies to create Potential Climate Adaptation and Resilience Opportunity Areas primarily focused on flooding and heat as they relate to underserved populations.

Executive Director Sam Gold continued to chair the Connecticut Association of COGs as well as to sit on multiple boards (Sustainable CT) and the state Advisory Commission on Intergovernmental Relations.

RiverCOG continued a legacy of legislative engagement with the state and federal governments on the behalf of our member municipalities. In December 2022 we held our annual legislative COG/MPO meeting with the region's legislators and approved the year's legislative agenda. Staff members were able to provide testimony on many bills.

Under state statute, RiverCOG, through its Regional Planning Committee (RPC), or its delegated staff, reviews proposed zoning text and map changes that affect property within 500 feet of municipal boundaries and subdivisions which touch or cross-town lines, as well as municipal plans of conservation and development. This fiscal year we reviewed 61 inter-municipal zoning regulation referrals from our member municipalities and adjacent towns which addressed topics such as regulation changes for establishment of cannabis sales/production (prohibitions, moratoria and permitting), brew pubs, environmental overlay districts, and accessory dwelling units in response to Public Act 21-29. Referrals included review of Portland Village District applications as the town's Tier 1 reviewing agency.

RiverCOG continued to host and staff the Connecticut River Gateway Commission which, for 50 years has served the towns of Chester, Deep River, East Haddam, Essex, Haddam, Lyme, Old Lyme and Old Saybrook as the guardian of the scenic and ecological values of the Lower Connecticut River. Working with the eight town Planning & Zoning Commissions, Zoning Boards of Appeal, and town staff, the Gateway Commission oversees a scenic protection program comprised of acquisition of scenic and conservation easements and land and the administration of a program of development management within the Gateway Conservation Zone, located from the banks of the river up to the first ridge of river hillsides. The Commission and RiverCOG staff supporting commissioners, reviewed and decided upon 6 Special Exception applications for dwellings over 4,000 square feet in total area, 17 applications for amendment of zoning regulation and zoning maps, and 18 applications for variances of zoning regulations, a total of 47 applications.

In addition to staffing the Gateway Commission, RiverCOG supported the health of the Connecticut River by educating communities about aquatic invasive plant species and monitoring and removing *Trapa natans* (European Water Chestnut) and *Hydrilla verticillata*. We obtained a Department of Energy and Environmental Protection Aquatic Invasive Species Grant for the purchase of a work boat and pay seasonal staff to help with this program. Invasive hydrilla continues to be a great threat to the ecology of the Connecticut River and to other water bodies of New England and New York as it is easily transported through recreational boating activities. Through Senator Blumenthal's office we worked again this year to bring federal funding to continue the Connecticut River program to address the issue through the Army Corp of Engineers, the Connecticut Agricultural Experiment Station, and the Connecticut Department of Energy and Environmental Protection

RiverCOG continued to host and staff the Lower Connecticut River Land Trust (LCRLT). This non-profit entity's members include the communities and land trusts of the region. The LCRLT continues to establish itself and move forward to help all the land trusts under its regional umbrella. We launched and continued the 19-Town Trail Challenge to promote the region's open spaces and trails and to raise funds for the stewardship needs of its member communities and land trusts. The LCRLT was able to provide grant funding for two stewardship projects this fiscal year, one for the East Haddam Land Trust and one for the Town of Essex.

RiverCOG continued to act as the fiduciary agent for the Department of Emergency Management and Homeland Security (DEMHS) Region 2 of the state's emergency planning efforts through grants provided

by the federal government. Fiduciary duties include substantial financial record organization, certification of vendors and service providers, review of vendor quotes, payment of vendor invoices, attendance at monthly REPT meetings, administration and collection of Memorandums of Agreement from the 30 municipalities for each of numerous overlapping grants and preparing specific deliverables that are required in order to receive RiverCOG's funding allocation for the fiduciary responsibilities. At any one time, RiverCOG staff oversees execution of purchases of regional equipment and training using funds from four Federal Homeland Security grants totaling approximately \$1 million.

RiverCOG continued to offer Household Hazardous Waste and paper shredding collections from April to October as a free service to residents of the region. We collected 48,500 pounds of waste from 2,425 households, making the 2022 season better than ever. The four paper shredding events totaled 34,750 pounds of paper collected. That is 83,250 pounds of waste that was kept out of the municipal solid waste stream for the 2022 season.

The RiverCOG hosts Connecticut's only Regional Agriculture Council (RAC). The RAC continued its efforts to work with local farmers to increase access to local farmland using a regenerative no-till method by sharing a new no-till drill, a transplanter, and a roller crimper amongst farmers in our region.

RiverCOG serves at the area's Metropolitan Planning Organization (MPO) and is involved in many transportation-related projects through State and Federal funding. In FY23 we completed the Unified Planning Work Program and Metropolitan Transportation Plan updates, and coordinated with CTDOT on the I-95 Eastern CT PEL study and public transit user experience study. The MPO also was approved to study a link between the Airline Trail and Farmington Canal Trail and initiated federal Safe Streets and Roads for All and Thriving Communities Program grants.

Other regional planning projects from fiscal year 2023 include:

- Hosted compost bin/rain barrel sales
- Continued work with State GIS Office and GIO on standards for GIS coding and annual reporting
- Development of web-based regional data dashboards utilizing ArcGIS Online framework
- Received Thriving Communities grant from the federal government and started work on transit-oriented development planning
- Continued working with CTDOT on LOTCIP, TAP, TRIP, Community Connectivity and other types of projects throughout the region, such as
 - o Transit merger implementation to form River Valley Transit
 - o Corridor, Bike/ped, and Safety Plan implementation
 - o East Haddam swing bridge walkway and Haddam roundabouts
 - o Middletown Route 9 Improvements
 - o Municipal traffic counts
 - o ADA and Title VI compliance measures

REGIONAL SCHOOL DISTRICT NO. 17

2022-2023 ANNUAL REPORT

Submitted on behalf of the Board of Education

BOARD OF EDUCATION MEMBERSHIP		
<u>Name</u>	<u>Town</u>	<u>Term</u>
Prem Aithal	Haddam	11/14/22 – 12/01/25
Lisa Connelly	Killingworth	12/01/21 – 12/01/25
Joel D’Angelo	Killingworth	12/01/11 – 12/01/23
Jennifer Favalora	Haddam	12/01/19 – 12/01/23
Shawna Goldfarb	Haddam	12/01/19 – 12/01/23
Hamish MacPhail	Haddam	12/01/21 – 12/01/25
Nelson Rivera	Killingworth	12/01/19 – 12/01/23
Corey Roberts	Haddam	12/01/21 – 12/01/25
Suzanne Sack	Killingworth	12/01/15 – 12/01/23
Peter Sonski	Haddam	03/01/17 – 12/01/23
Kathleen Zandi	Killingworth	02/01/17 – 12/01/25

The Mission of Regional School District 17 is to engage students in an educational community that challenges them with high standards and builds their capacity for success and their aspiration to improve themselves and their society.

STATISTICAL INFORMATION

BUDGET INFORMATION

The 2022 - 2023 budget appropriation was \$45,030,679. This budget reflected a net increase of 5.34% over the previous year’s budget of \$42,749,049.

Killingworth Assessments:

10/1/2022 Enrollment	10/1/2022 Percent	2022-2023 Adopted Gross Budget	2020-2021 Audited Fund Balance	2020-2021 Estimated Self Insurance Fund Balance	2022-2023 Net Budget Assessment
696	38.8%	\$17,021,590.63	\$234,122.20	\$678,257.44	\$16,109,210.99

The 2022-2023 budget distribution was as follows:

• Salaries	\$23,233,345
• Benefits	\$ 7,818,124
• Learning Programs	\$ 735,055
• Support Programs	\$ 303,828
• Administration	\$ 448,314
• Transportation	\$ 3,519,163
• Buildings & Grounds	\$ 3,787,135
• Tuition	\$ 3,207,384
• Debt Service	\$ 1,477,513
• Technology	\$ 440,379

History of gross* budget increases:

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
0.38%	0.39%	(1.09%)	2.06%	5.34%

*Gross includes all operating costs.

History of net* budget increases:

<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2022-23</u>
0.92%	(0.20%)	(1.53%)	1.74%	5.71%

*Net budget increase reflects gross budget minus outside revenue (grants etc.).

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
TOTAL ENROLLMENT	2029	1961	1852	1793	1819
Hadlam	1196	1204	1123	1097	1118
Killingworth	833	757	729	696	701

PER PUPIL EXPENDITURE

The net per pupil expenditure of \$22,841 is determined by the State Department of Education. It excludes expenditures related to transportation, debt service, and adult education.

Respectfully Submitted,
Jeffrey Wihbey Superintendent

YOUTH AND FAMILY SERVICES OF HADDAM-KILLINGWORTH

HKYFS Staff:

2022 Tyree Hughey, Executive Director (full-time)
Michael Tingley, Prevention Coordinator & Youth Program Coordinator (full-time, grant- funded)
Laura Shipman, Office Manager (full-time)
Katherine Kennedy, Clinical Director (full-time)
Patty Coletti, Mentor Program Coordinator (part-time, grant-funded)

2023 Jennifer Favalora, Interim Director (part-time)
Kyana Anderson, Prevention Coordinator & Youth Program Coordinator (full-time, grant- funded)
Kerry Holmes, Bookkeeper (part-time)
Patty Coletti, Mentor Program Coordinator (part-time, grant-funded)

HKYFS Board of Directors 2022-2023:

Jane Baird, Co-Chair, Carol Flanagan- Dupuis, Co-Chair, Kerry Emerson, Treasurer, Heather Pach, Secretary
Kim Kelly, Louise Hayash, Marc Adelberg, Gretchen Spector, Shawna Goldfarb, Jennifer Favalora (until Jan 2023)

FINANCIAL HIGHLIGHTS

Town of Killingworth Operating Budget Allocation

\$90,400

Other revenues

Town of Haddam \$102,000

Grant Income: \$180,389

Fundraising Income: \$29,998

Program Fees: \$10,780

In-Kind Donations: \$3,750

Contributions Income: \$10,852

Investment Income: \$224 TOTAL: \$428,393

Operating Expenditures

\$294,098

Capital Expenditures (if applicable)

\$3731

Deferred Revenue (3 year grant-carryover to following FY)

\$84,223

KEY ACTIVITIES AND ACCOMPLISHMENTS

- Youth and Family Services of Haddam-Killingworth entered its 29th year of service to families residing in Haddam and Killingworth. Headquartered in Higganum, CT, HKYFS was formed in 1993 as a private, non-profit Youth Service Bureau as defined by CT General Statute 10-19m. 2022-2023 was a year that marked significant transformation for HKYFS. In the face of fiscal and staffing challenges, our Board of Directors took a proactive stance to re-imagine the agency, aligning our strategies with the recently completed Strategic Plan. A significant portion of our efforts were dedicated to youth prevention programming. Recognizing the importance of early intervention and support, the agency prioritized initiatives aimed at fostering the well-being of the youth we serve. Through targeted programs and community engagement, we sought to address the unique challenges young individuals face, empowering them to make positive life choices and contribute meaningfully to society. We provided in-school clubs, services, and speaker series, Outside of the schools we provided community events, after school programming and community events.

*Respectfully Submitted,
Jennifer Favalora, Director of Operations*

**TOWN OF KILLINGWORTH,
CONNECTICUT**

**BASIC FINANCIAL STATEMENTS
AS OF JUNE 30, 2023**

**TOGETHER WITH
INDEPENDENT AUDITORS' REPORT,
REQUIRED SUPPLEMENTARY
INFORMATION,
OTHER SUPPLEMENTARY
INFORMATION
AND
STATE SINGLE AUDIT REPORTS**

 **HOYT
FILIPPETTI &
MALAGHAN LLC**
CERTIFIED PUBLIC ACCOUNTANTS

**TOWN OF KILLINGWORTH, CONNECTICUT
FINANCIAL STATEMENTS
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JUNE 30, 2023**

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FINANCIAL STATEMENTS
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INDEPENDENT AUDITORS' REPORT



Richard M. Hoyt, Jr., CPA PFS
Paul R. Filippetti, CPA
Terence J. Malaghan, CPA
K. Elise vonHousen, CPA
Susan K. Jones, CPA

Jason E. Cote, CPA
Dipti J. Shah, CPA
Fiona J. LaFountain, CPA
Stephanie F. Brown, CPA

INDEPENDENT AUDITORS' REPORT

The Board of Finance
Town of Killingworth, Connecticut

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Killingworth, Connecticut (the "Town"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4-10, 48-52 and 53-58, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying combining, nonmajor special revenue funds, combining fiduciary fund financial statements, supplementary schedules, and Schedule of Expenditures of State Financial Assistance as required by the State Single Audit Act, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor special revenue fund financial statements, combining fiduciary fund financial statements, supplementary schedules, and Schedule of Expenditures of State Financial Assistance, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2023, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Hoyt, Filippetti & Malachuk, LLC

Groton, Connecticut

December 4, 2023

BASIC FINANCIAL STATEMENTS

TOWN OF KILLINGWORTH, CONNECTICUT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

Our discussion and analysis of Town of Killingworth, Connecticut's (the "Town's") financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the Town's financial statements, which begin with the Government Wide Statement of Net Position on page 11.

FINANCIAL HIGHLIGHTS

The following are the Town's significant financial highlights for the year ended June 30, 2023:

- Total net position *increased* by \$81,534 from operations.
- Total fund balance *increased* by \$329,517. This includes a \$136,438 *decrease* in the General Fund, a \$421,074 *increase* in the Capital Reserve Fund, a \$28,476 *increase* in the ARPA Fund and a \$16,405 *increase* in Other Governmental Funds.
- The Town reported a combined fund balance of \$7,247,178. Of this amount, \$3,995,332 is unassigned and available for spending at the town's discretion. This is a *decrease* of \$1,504,196 in general fund unassigned fund balance from the prior year.
- The Town had a final fiscal-year 2023 expenditure budget totaling \$22,646,080. Total revenues came in \$579,085 *ahead* of budget. Total expenditures came in \$239,524 *under* budget.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start with the Governmental Funds Balance Sheet. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the Town.

**TOWN OF KILLINGWORTH, CONNECTICUT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Reporting the Town as a Whole

Our analysis of the Town as a whole begins with the Statement of Net Position. One of the most important questions asked about the Town’s finances is, “Is the Town as a whole better off or worse off as a result of the year’s activities?” The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year’s revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the Towns *net position* and changes in them. You can think of the Town’s net position—the difference between assets and liabilities—as one way to measure the Town’s financial health, or *financial position*. Over time, *increases* or *decreases* in the Town’s net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Town’s property tax base and the condition of the Town’s roads, to assess the *overall health* of the Town. In the Statement of Net Position and the Statement of Activities, the Town shows the following activity:

- Governmental activities—The Town’s basic services are reported here, including education, public works, public safety, health, welfare and sanitation, and general administration. Property taxes, state and federal grants and local revenues such as fees and licenses finance most of these activities.

Reporting the Town’s Most Significant Funds

Our analysis of the Town’s major funds begins in the section titled “The Town’s Funds”. The fund financial statements provide detailed information about the most significant funds—not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, the Board of Finance establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The Town’s uses governmental funds to report on all its funds:

- *Governmental funds*—The Town’s basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual accounting*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Town’s general government operations and the basic services it provides.

**TOWN OF KILLINGWORTH, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Reporting the Town's Most Significant Funds (Continued)

Governmental funds (Continued) - Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in a reconciliation following the fund financial statements.

The Town as a Whole – Governmental Activities – Statement of Net Position

Table 1 - Net Position

	Governmental Activities		Increase
	2023	2022	(Decrease)
Current and other assets	\$ 9,490,913	\$ 8,347,336	\$ 1,143,577
Capital assets, net	24,788,576	24,822,165	(33,589)
Deferred outflows of resources	1,153,127	1,166,552	(13,425)
Total assets and deferred outflows of resources	<u>\$ 35,432,616</u>	<u>\$ 34,336,053</u>	<u>\$ 1,096,563</u>
Other liabilities	\$ 1,687,862	\$ 961,278	\$ 726,584
Long-term debt outstanding	3,497,853	3,072,207	425,646
Total liabilities	<u>5,185,715</u>	<u>4,033,485</u>	<u>1,152,230</u>
Deferred inflows of resources	787,401	924,602	(137,201)
Net position			
Restricted	153,265	108,384	44,881
Net investment in capital assets	23,778,576	23,427,165	351,411
Unrestricted	5,527,659	5,842,417	(314,758)
Total net position	<u>29,459,500</u>	<u>29,377,966</u>	<u>81,534</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 35,432,616</u>	<u>\$ 34,336,053</u>	<u>\$ 1,096,563</u>

The net position of the Town's Governmental Activities *increased* \$81,534 from operations from a year ago. Current and other assets in Governmental Activities *increased* \$1,143,577 from the prior year, primarily due to an *increase* in cash and cash equivalents at year-end related to additional American Rescue Plan Act ("ARPA") funding received during the year. Capital assets *decreased* by a net of \$33,589 as depreciation expenses exceeded capital additions for the year. Other liabilities *increased* \$726,584 mainly due to the *increase* in unearned revenue in the America Rescue Plan Act Fund, as previously mentioned. Long-term debt outstanding in Governmental Activities *increased* \$425,646 primarily due to net pension liability increases at year-end.

**TOWN OF KILLINGWORTH, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

The Town as a Whole – Combined Statement of Activities

Table 2 - Change in Net Position

	Governmental		Increase (Decrease)
	Activities		
Revenues	2023	2022	
Program revenues			
Charges for services	\$ 612,141	\$ 647,423	\$ (35,282)
Operating grants and contributions	2,688,691	2,714,694	(26,003)
Capital grants and contributions	53,053	54,710	(1,657)
General revenues:			
Property taxes, interest, and liens	19,359,308	19,314,870	44,438
Gain on sale of capital asset	-	45,005	(45,005)
Unrestricted interest and investment earnings	176,933	7,784	169,149
Total revenues	<u>22,890,126</u>	<u>22,784,486</u>	<u>105,640</u>
Program expenses			
General government	2,818,220	1,692,053	1,126,167
Highway	2,001,445	2,210,826	(209,381)
Public safety	741,313	786,790	(45,477)
Welfare	13,384	11,432	1,952
Conservation and land use	58,290	48,120	10,170
Community services	409,664	469,998	(60,334)
Recreation	283,232	225,390	57,842
Education	16,109,211	15,985,520	123,691
Sanitation and health	354,594	335,540	19,054
Interest on long-term debt	19,239	25,419	(6,180)
Total expenses	<u>22,808,592</u>	<u>21,791,088</u>	<u>1,017,504</u>
Change in net position	81,534	993,398	(911,864)
Net position, beginning of year	<u>29,377,966</u>	<u>28,384,568</u>	<u>993,398</u>
Net position, end of year	<u>\$ 29,459,500</u>	<u>\$ 29,377,966</u>	<u>\$ 81,534</u>

- Unrestricted interest and investment earnings *increased* \$169,149 due to higher than anticipated interest rates.
- Property taxes *increased* \$44,438 due to stronger than anticipated collections and an *increase* in property assessment values.
- General Government expenses *increased* \$1,126,167 primarily due to an *increase* in pension expense for the year.
- Highway expenses *decreased* \$209,381 due to milder winter resulting in less snow removal and other related expenses.
- Community service expenses *decreased* \$60,334 due to a *decrease* in the appropriation for the Killingworth Library Association.
- Education expenses *increased* \$123,691 due to an *increase* in the Regional School District No.17 budget.

**TOWN OF KILLINGWORTH, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Governmental Activities – Total and Net Cost of Activities

The schedule below presents the cost of each of the Town's governmental programs as well as each governmental program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions:

Table 3 - Total and Net Cost of Services

	Total Cost of Services		Increase (Decrease)	Net Cost (Revenue) of Services		Increase (Decrease)
	2023	2022		2023	2022	
Governmental Activities						
General government	\$ 2,818,220	\$ 1,692,053	66.56%	\$ 1,586,496	\$ 316,931	400.58%
Highway	2,001,445	2,210,826	-9.47%	1,697,441	1,903,396	-10.82%
Public safety	741,313	786,790	-5.78%	714,926	786,790	-9.13%
Welfare	13,384	11,432	17.07%	13,384	11,432	17.07%
Conservation and land use	58,290	48,120	21.13%	58,290	48,120	21.13%
Community services	409,664	469,998	-12.84%	409,664	469,998	-12.84%
Recreation	283,232	225,390	25.66%	252,557	197,490	27.88%
Education	16,109,211	15,985,520	0.77%	14,365,376	14,305,931	0.42%
Sanitation and health	354,594	335,540	5.68%	337,334	305,604	10.38%
Interest on long-term debt	19,239	25,419	-24.31%	19,239	25,419	-24.31%
Totals	\$22,808,592	\$21,791,088	4.67%	\$19,454,707	\$18,371,111	5.90%

THE TOWN'S FUNDS

As the year showed a \$81,534 *increase* in net position from operations, it also showed a \$329,517 *increase* in fund balance in the governmental funds as presented in governmental funds financial statements. The difference in the amounts is primarily from the treatment of long-term debt and capital assets, as well as deferred inflows. In the fund financial statements, debt issuances are an increase in fund balance and principal payments on long-term debt are a reduction in fund balance when the payments on the debt are made. Debt payments are never a direct reduction in net position on the government-wide statements. Likewise, purchases of capital assets are reduction in fund balance when the purchase is made. Capital asset purchases are never a direct reduction in net position on the government-wide statements.

**TOWN OF KILLINGWORTH, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

General Fund Budgetary Highlights

Over the course of the year, the Board of Finance can revise the Town's budget with additional appropriations and budget transfers. Additional appropriations increase the total budget. The Board of Finance is allowed by State Statute to make one additional appropriation up to \$20,000 per line item or department. A second additional appropriation or an appropriation over \$20,000 requires a Town Meeting. Transfers do not increase the total budget, but instead pull appropriations from one department that needs additional funding from other departments that might have excess funding. State Statutes allow these transfers to be made by the Board of Finance without a Town Meeting. Below is a summarized view of the final budget and actual results for the General Fund:

Table 4 - General Fund - Budget Summary

Revenues	Final Budget	Actual	Variance
Tax Collector	\$ 19,070,184	\$ 19,204,640	\$ 134,456
Local Revenues	230,000	450,863	220,863
Town Clerk Fees	125,000	226,784	101,784
State Education Support	1,743,835	1,743,835	-
State Municipal Support	535,082	657,064	121,982
Total Revenues	<u>21,704,101</u>	<u>22,283,186</u>	<u>579,085</u>
Expenditures			
General Government	6,536,869	6,297,345	239,524
Education	16,109,211	16,109,211	-
Total Expenditures	<u>22,646,080</u>	<u>22,406,556</u>	<u>239,524</u>
Increase (Decrease) in Fund Balance	<u>\$ (941,979)</u>	<u>\$ (123,370)</u>	<u>\$ 818,609</u>

The *decrease* in fund balance of \$123,370 is primarily a result from an additional transfer of funds in the amount of \$858,007 to the reserve for capital and nonrecurring expenditures fund. This outlay was mitigated by higher than anticipated building fees, town clerk fees and state municipal support.

**TOWN OF KILLINGWORTH, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of this year, the Town had \$68,993,654 invested in government activity capital assets as shown in Table 5:

Table 5 - Capital Assets

	Governmental Activities	
	2023	2022
Land	\$ 3,821,535	\$ 3,821,535
Land improvements	2,498,050	2,498,050
Buildings and improvements	4,418,681	4,418,681
Infrastructure	51,483,957	50,688,655
Machinery and equipment	6,771,431	6,279,975
Totals	\$ 68,993,654	\$ 67,706,896

This amount represents a net *increase* (including additions and deductions) of \$1,286,758 from last year as depreciation exceeded capital additions during the fiscal year. More detailed information about the Town's capital assets is presented in the notes to the financial statements.

Debt

At year end, the Town had \$3,497,853 in long-term liabilities outstanding. This is a net *increase* of \$425,646 from the prior year. This net *increase* includes an *increase* to the net pension liability of \$787,842, a *decrease* in general obligation bonds of \$385,000, and small *increases* in both OPEB and compensated absences. More detailed information about the Town's long-term liabilities is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At a special meeting held in May 2023, the Town approved a total budget for 2023-2024 of \$23,685,121 using a mil rate of 23.47 and \$1,451,730 of assigned fund balance. The general government portion of the budget totals \$5,853,870 while the education budget is \$17,831,251.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Board of Finance at the Town of Killingworth, Connecticut, 323 Route 81, Killingworth, CT 06419.

BASIC FINANCIAL STATEMENTS

**TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2023**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	\$	8,965,467
Receivables, net		215,446
Deposit on capital asset		310,000
Capital assets		
Non-depreciable		3,821,535
Depreciable, net		20,967,041
Total assets		34,279,489
DEFERRED OUTFLOWS OF RESOURCES		
Pensions - differences between expected and actual experience		196,298
Pensions - differences between projected and actual earnings		555,437
Pensions - changes of assumptions		387,841
OPEB - differences between expected and actual experience		10,940
OPEB - changes of assumptions		2,611
Total deferred outflows of resources		1,153,127
Total assets and deferred outflows of resources	\$	35,432,616
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES		
Accounts payable	\$	63,155
Accrued expenses		54,812
Unearned revenue		1,569,895
Noncurrent liabilities		
Due within one year		428,734
Due in more than one year		3,069,119
Total liabilities		5,185,715
DEFERRED INFLOWS OF RESOURCES		
Pensions - differences between expected and actual experience		405,819
Pensions - differences between projected and actual earnings		331,786
Pensions - changes of assumptions		28,346
OPEB - differences between expected and actual experience		7,949
OPEB - changes of assumptions		13,501
Total deferred inflows of resources		787,401
Total liabilities and deferred inflows of resources		5,973,116
NET POSITION		
Restricted		153,265
Invested in capital assets, net of related debt		23,778,576
Unrestricted		5,527,659
Total net position		29,459,500
Total liabilities, deferred inflows of resources, and net position	\$	35,432,616

The accompanying notes are an integral part of these financial statements

**TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Functions / Programs	Program Revenue			Net (Expense) Revenue and Change in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES					
General government	\$ (2,818,220)	\$ 560,680	\$ 671,044	\$ -	\$ (1,586,496)
Highway	(2,001,445)	3,526	247,425	53,053	(1,697,441)
Public safety	(741,313)	-	26,387	-	(714,926)
Welfare	(13,384)	-	-	-	(13,384)
Conservation and land use	(58,290)	-	-	-	(58,290)
Community services	(409,664)	-	-	-	(409,664)
Recreation	(283,232)	30,675	-	-	(252,557)
Education	(16,109,211)	-	1,743,835	-	(14,365,376)
Sanitation and Health	(354,594)	17,260	-	-	(337,334)
Interest on long-term debt	(19,239)	-	-	-	(19,239)
Total governmental activities	\$ (22,808,592)	\$ 612,141	\$ 2,688,691	\$ 53,053	\$ (19,454,707)
GENERAL REVENUES					
Property taxes, interest, and liens					19,359,308
Unrestricted interest and investment earnings					176,933
Total general revenues					19,536,241
Change in net position					81,534
NET POSITION, beginning of year					29,377,966
NET POSITION, end of year					\$ 29,459,500

The accompanying notes are an integral part of these financial statements

TOWN OF KILLINGWORTH, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

ASSETS

	GENERAL FUND	RESERVE FOR CAPITAL AND NONRECURRING EXPENDITURES FUND	AMERICAN RESCUE PLAN ACT FUND	OTHER GOVERNMENTAL FUNDS		TOTAL
				SPECIAL REVENUE FUNDS		
ASSETS						
Cash and cash equivalents	\$ 5,533,124	\$ 1,646,851	\$ 1,656,095	\$ 129,397	\$ 8,965,467	
Receivables, net	215,446	-	-	-	215,446	
Total current assets	\$ 5,748,570	\$ 1,646,851	\$ 1,656,095	\$ 129,397	\$ 9,180,913	

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

LIABILITIES					
Accounts payable	\$ 823	\$ -	\$ 60,334	\$ 1,998	\$ 63,155
Accrued expenses	44,315	-	-	-	44,315
Unearned revenue	-	-	1,566,495	3,400	1,569,895
Total current liabilities	45,138	-	1,626,829	5,398	1,677,365
DEFERRED INFLOWS OF RESOURCES					
Revenue - unavailable	256,370	-	-	-	256,370
Total deferred inflows of resources	256,370	-	-	-	256,370
Total liabilities and deferred inflows of resources	301,508	-	1,626,829	5,398	1,933,735
FUND BALANCES					
Restricted	-	-	29,266	123,999	153,265
Committed	-	1,628,740	-	-	1,628,740
Assigned	1,451,730	18,111	-	-	1,469,841
Unassigned	3,995,332	-	-	-	3,995,332
Total fund balances	5,447,062	1,646,851	29,266	123,999	7,247,178
Total liabilities, deferred inflows of resources and fund balances	\$ 5,748,570	\$ 1,646,851	\$ 1,656,095	\$ 129,397	\$ 9,180,913

The accompanying notes are an integral part of these financial statements

**TOWN OF KILLINGWORTH, CONNECTICUT
RECONCILIATION OF THE BALANCE SHEET
OF THE GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total fund balances for governmental funds		\$ 7,247,178
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		24,788,576
Deposits on capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds		310,000
Other assets are not available to pay for current-period expenditures and therefore, are deferred in the funds.		
Deferred outflows of resources - pensions	1,139,576	
Deferred outflows of resources - OPEB	13,551	
Deferred inflows of resources - unavailable revenue	256,370	
Deferred inflows of resources - pensions	(765,951)	
Deferred inflows of resources - OPEB	<u>(21,450)</u>	
		622,096
Long-term liabilities applicable to the Town's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position:		
Pension liability	(2,153,725)	
OPEB liability	(185,505)	
General obligation bonds	(1,010,000)	
Compensated absence	(148,623)	
Accrued interest	<u>(10,497)</u>	
		(3,508,350)
Net position of governmental activities		<u>\$ 29,459,500</u>

The accompanying notes are an integral part of these financial statements

TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND	RESERVE FOR CAPITAL AND NONRECURRING EXPENDITURES FUND	AMERICAN RESCUE PLAN ACT FUND	OTHER GOVERNMENTAL FUNDS SPECIAL REVENUE FUNDS	TOTAL
REVENUES					
Property taxes, interest, lien fees	\$ 19,204,640	\$ -	\$ -	\$ -	\$ 19,204,640
Intergovernmental revenues	2,387,846	53,053	282,837	17,489	2,741,225
Local revenue	439,312	28,772	28,476	58,080	554,640
Miscellaneous revenue	251,388	-	-	-	251,388
Total revenues	22,283,186	81,825	311,313	75,569	22,751,893
EXPENDITURES					
Current					
General government	1,643,457	-	282,837	42,983	1,969,277
Highway	729,881	-	-	-	729,881
Public safety	638,699	-	-	-	638,699
Sanitation, health and welfare	367,978	-	-	-	367,978
Education	16,109,211	-	-	-	16,109,211
Conservation land use	58,290	-	-	-	58,290
Recreation	152,821	-	-	-	152,821
Community services	372,041	-	-	41,181	413,222
Debt service					
Principal	385,000	-	-	-	385,000
Interest	19,239	-	-	-	19,239
Capital outlay	-	1,578,758	-	-	1,578,758
Total expenditures	20,476,617	1,578,758	282,837	84,164	22,422,376
Excess (deficiency) of revenues over expenditures	1,806,569	(1,496,933)	28,476	(8,595)	329,517
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,918,007	-	25,000	1,943,007
Transfers out	(1,943,007)	-	-	-	(1,943,007)
Total other financing sources (uses)	(1,943,007)	1,918,007	-	25,000	-
Net changes in fund balances	(136,438)	421,074	28,476	16,405	329,517
FUND BALANCE, beginning of year	5,583,500	1,225,777	790	107,594	6,917,661
FUND BALANCES, end of year	\$ 5,447,062	\$ 1,646,851	\$ 29,266	\$ 123,999	\$ 7,247,178

The accompanying notes are an integral part of these financial statements

**TOWN OF KILLINGWORTH, CONNECTICUT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Net changes in fund balances - total governmental funds \$ 329,517

Total change in net position reported for governmental activities in the statement of activities is different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. The amount by which depreciation expense exceeded capital additions in the current period is as follows:

Expenditures for capital assets	1,343,758	
Depreciation expense	<u>(1,377,347)</u>	
		(33,589)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in revenues - unavailable	87,476
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The net effect of these differences in the treatment of long-term debt obligations is as follows:

Principal repayments:		
General obligation bonds and notes payable	<u>385,000</u>	
		385,000

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. This amount represents the effect of such items:

Deferred outflows of resources - pensions	(10,651)	
Deferred outflows of resources - OPEB	(2,774)	
Deferred inflows of resources - pensions	133,648	
Deferred inflows of resources - OPEB	3,553	
Pension liability	(787,842)	
OPEB liability	(10,772)	
Compensated absences	<u>(12,032)</u>	
		<u>(686,870)</u>

Changes in net position of governmental activities	<u>\$ 81,534</u>
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The accompanying notes are an integral part of these financial statements

**TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2023**

	<u>PENSION TRUST FUNDS</u>
ASSETS	
Investments	\$ 3,999,647
Total assets	<u>\$ 3,999,647</u>
NET POSITION	
Restricted for:	
Pensions	\$ 3,999,647
Total net position	<u>\$ 3,999,647</u>

The accompanying notes are an integral part of these financial statements

**TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>PENSION TRUST FUNDS</u>
ADDITIONS	
Net appreciation in the fair value of investments	\$ 374,154
Contributions	<u>186,847</u>
Total additions	<u>561,001</u>
DEDUCTIONS	
Benefits	264,335
Administrative expenses	<u>25,459</u>
Total deductions	<u>289,794</u>
Net increase in fiduciary net position	271,207
NET POSITION	
Beginning of year	<u>3,728,440</u>
End of year	<u>\$ 3,999,647</u>

The accompanying notes are an integral part of these financial statements

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

PURPOSE OF ORGANIZATION

The Town of Killingworth, Connecticut (the "Town") is a municipal corporation governed by a selectmen-town meeting form of government. Under this form of government, the town meeting is the legislative body. A town meeting is required to make appropriations, levy taxes and borrow money. The administrative branch is led by an elected three-member Board of Selectmen. The selectmen oversee most of the activities not assigned specifically to another body. The elected Board of Finance is the budget making authority and supervises the Town's financial matters.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

REPORTING ENTITY

The reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be incomplete or misleading as set forth by GASB.

In evaluating how to define the reporting entity for financial statement reporting purposes, management has considered all potential component units. The decision to include a potential component unit in this reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal dependency and financial accountability. The criterion has been considered and there are no agencies or entities which should be presented with this government.

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the primary government as a whole. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities (if any), which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents the financial position of the Town at the end of its fiscal year. The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods or services, or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and (3) interest earned on grants that is required to be used to support a particular program. Taxes and other items not identified as program revenues are reported as general revenues. The Town does not allocate indirect expenses to functions in the Statement of Activities.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balances, revenues and expenses/expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The Town maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. The Town maintains proprietary and fiduciary funds, which are reported by type. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the enterprise funds are charges to customers for services. Operating expenses for the enterprise funds include the cost of services, administrative expenses, depreciation costs and benefit costs. All revenues and expenses not meeting the definition are reported as non-operating revenues and expenses.

There are currently no funds in the Town which meet the criteria for being reported as a proprietary fund.

The Town's resources are reflected in the fund financial statements in three broad fund categories, in accordance with generally accepted accounting principles, as follows:

Fund Categories

- a. Governmental Funds - Governmental funds are those through which most general government functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the Town's major governmental funds:
 - **General Fund** - This fund constitutes the primary operating fund of the Town and is used to account for and report all financial resources not accounted for and reported in another fund.
 - **Reserve Fund for Capital and Nonrecurring Expenditures** – This fund is a capital projects fund and is used to account for revenues and expenditures associated with the construction of Town facilities and infrastructure.
 - **American Rescue Plan Act Fund** – This fund is a Special Revenue Fund and is used to account for federal grant revenue and expenditures associated with the American Rescue Plan Act.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS (*Continued*)

FUND CATEGORIES (*Continued*)

a. Governmental Funds (*Continued*)

The Town also reports the following non-major governmental funds:

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purpose other than debt service or capital projects. The non-major Special Revenue Funds of the Town are:

1. Dog Fund
2. Town Clerk Record Preservation Fund
3. Town Clerk Record Surcharge Fund
4. Fire Protection Fund
5. Helping Hands Fund
6. Friendly Fund
7. Parmelee Farm Fund
8. Tax Sale Fund

- b. Fiduciary Funds – Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for others and therefore are not available to support the Town's programs. The Town currently maintains fiduciary funds that are classified as pension trust funds.

Pension Trust Funds are used to report the activities of the Town's pension plans, which accumulate resources for pension benefit payments to qualified Town employees and volunteer firefighters.

The Town also reports the following Pension Trust Funds:

1. Municipal Employee Pension Fund
2. Volunteer Fire Company Pension Fund

MEASUREMENT FOCUS AND FINANCIAL STATEMENT PRESENTATION

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Agency Funds have no measurement focus but utilizes the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

MEASUREMENT FOCUS AND FINANCIAL STATEMENT PRESENTATION (*Continued*)

Property taxes and certain other revenues are considered to be available if collected within sixty days of the fiscal year end. Property taxes associated with the current fiscal period, as well as charges for services and intergovernmental revenues are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Fees and other similar revenues are not susceptible to accrual because generally they are not measurable until received in cash. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are accrued when the expenditure is made.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures, when applicable, related to early retirement incentives, compensated absences, capital leases, post-closure landfill costs, pollution remediation obligations, other post-employment benefit obligations, certain pension obligations and certain claims payable are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCES

DEPOSITS, INVESTMENTS AND RISK DISCLOSURES

Cash and equivalents - Cash and equivalents consist of funds deposited in demand deposit accounts, time deposit accounts, certificates of deposit, money market funds, Tax Exempt Proceeds Funds and treasury bills with original maturities of less than three months. Restricted cash includes cash and equivalents which are restricted for providing housing rehabilitation loans to qualifying homeowners.

The Town's custodial credit risk policy is to only allow the Town to use banks that are in the State of Connecticut. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk-based capital ratio.

Investments - The investment policies of the Town conform to the policies as set forth by the State of Connecticut. The Town's policy is to only allow prequalified financial institution broker/dealers and advisors. The Town policy allows investments in the following: (1) obligations of the United States and its agencies; (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. The Statutes (sections 3-24f and 3-27f) also provide for investment in shares of the Connecticut Short-Term Investment Fund and the Tax Exempt Proceeds Fund.

The Pension Trust Funds are also authorized to invest in United States government obligations, corporate bonds, common stocks, and mutual funds.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCES (*Continued*)

DEPOSITS, INVESTMENTS AND RISK DISCLOSURES (*Continued*)

The Town follows U.S. GAAP guidance on *Fair Value Measurements* which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quote prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, an investment's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

Investments are stated at fair value.

Interest Rate Risk - Interest rate risk is the risk that the government will incur losses in fair value caused by changing interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. Generally, the Town, exclusive of its Pension Trust Funds, does not invest in any long-term investment obligations.

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy for custodial credit risk is to invest in obligations allowable under the Connecticut General Statutes as described previously.

Credit Risk - Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Town does not have a formal credit risk policy other than restrictions to obligations allowable under the Connecticut General Statutes.

Concentration of Credit Risk - Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The Town follows the limitations specified in the Connecticut General Statutes. Generally, the Town's deposits cannot be 75% or more of the total capital of any one depository.

TAXES RECEIVABLE

Property taxes are assessed on property values as of October 1st. The tax levy is divided into two billings; the following July 1st and January 1st. This is used to finance the fiscal year from the first billing (July 1st) to June 30th of the following year. The billings are considered due on those dates; however, the actual due date is based on a period ending 31 days after the tax bill. On these dates (August 1st and February 1st), the bill becomes delinquent, at which time the applicable property is subject to lien, and penalties and interest are assessed.

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCES (Continued)

TAXES RECEIVABLE (Continued)

Under State Statute, the Town has the right to impose a lien on a taxpayer if any personal property tax, other than a motor vehicle tax, due to the Town is not paid within the time limited by any local charter or ordinance. The lien shall be effective for a period of fifteen years from the date of filing unless discharged. A notice of tax lien shall not be effective if filed more than two years from the date of assessment for the taxes claimed to be due.

An allowance for uncollectible taxes of \$13,000 has been recorded net with respect to taxes and interest receivable as of June 30, 2023.

CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than the capitalization threshold for that asset type and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Intangible assets lack physical substance, is nonfinancial in nature and its useful life extends beyond a single reporting period. These are reported at historical cost if identifiable. Intangible assets with no legal, contractual, regulatory, technological or other factors limiting their useful life are considered to have an indefinite useful life and are not amortized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land is considered inexhaustible and, therefore, not depreciated. Construction in Progress has not yet been placed into services and, therefore, not depreciated. Property, plant and equipment of the Town is depreciated or amortized using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>	<u>Capitalization Threshold</u>
Land	N/A	\$ 5,000
Buildings and improvements	50	5,000
Land improvements	20	5,000
Equipment and vehicles	5-20	5,000
Infrastructure	20-50	5,000

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCES (*Continued*)

UNEARNED REVENUES

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenues consist of revenue received in advance and/or amounts from grants received before the eligibility requirements have been met.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred inflows of resources in the fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Such amounts in the fund financial statements have been deemed to be measurable but not "available" pursuant to generally accepted accounting principles.

LONG-TERM LIABILITIES

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, and debt payments, are reported as expenditures.

NET POSITION

Net position represents the difference between assets, liabilities and deferred outflows/inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position on the Statement of Net Position includes, net investment in capital assets and restricted. The balance is classified as unrestricted.

In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCES (*Continued*)

FUND BALANCE

Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Under this standard, the fund balance classifications are as follows:

- Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (inventories, prepaid amounts, long-term receivables) or they are legally or contractually required to be maintained intact (the corpus of a permanent fund).
- Restricted fund balance is to be reported when constraints placed on the use of the resources are imposed by grantors, contributors, laws or regulations of other governments or imposed by law through enabling legislation. Enabling legislation includes a legally enforceable requirement that these resources be used only for the specific purposes as provided in the legislation. This fund balance classification will be used to report funds that are restricted for debt service obligations and for other items contained in the Connecticut statutes.
- Committed fund balance will be reported for amounts that can only be used for specific purposes pursuant to formal action of the Town's highest level of decision making authority. A motion at a Town meeting is the highest level of decision making authority for the Town that can, by the adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, these funds may only be used for the purpose specified unless the Town removes or changes the purpose by taking the same action that was used to establish the commitment.
- Assigned fund balance, in the General Fund, represents amounts constrained either by policies of the Board of Finance for amounts assigned for balancing the subsequent year's budget or management for amounts assigned for encumbrances. Unlike commitments, assignments generally only exist temporarily, in that additional action does not normally have to be taken for the removal of an assignment. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. Assigned fund balance in all funds except the General Fund includes all remaining amounts, except for negative balances, that are not classified as nonspendable and are neither restricted nor committed.
- Unassigned fund balance, in the General Fund, represents amounts not classified as nonspendable, restricted, committed or assigned. The General Fund is the only fund that would report a positive amount in unassigned fund balance. For all governmental funds other than the General Fund, unassigned fund balance would necessarily be negative, since the fund's liabilities and deferred inflows, together with amounts already classified as nonspendable, restricted and committed would exceed the fund's assets and deferred outflows.

In order to calculate the amounts to report as restricted and unrestricted fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Town's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Town's policy to use fund balance in the following order: committed, assigned, and unassigned.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCES (*Continued*)

ENCUMBRANCES

In governmental funds, encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year-end are generally reported as assigned fund balance since they do not constitute expenditures or liabilities.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, deferred inflows and outflows, and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

RECLASSIFICATIONS

Certain reclassifications have been made to prior year amounts in the Management's Discussion and Analysis and beginning balances in certain footnotes to conform to the 2023 presentation.

SUBSEQUENT EVENTS EVALUATION BY MANAGEMENT

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through December 4 2023, the date that the financial statements were available to be issued. There were no subsequent events identified requiring disclosure.

NOTE 2- STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

BUDGET BASIS

A formal, legally approved, annual budget is adopted for the General Fund. This budget is adopted on a basis consistent with Generally Accepted Accounting Principles (modified accrual basis) with the following exceptions:

- **Accrued Payroll** – Changes in the accrued payroll are not included in the annual General Fund budget.

BUDGET CALENDAR

The Town establishes a Town-wide budget in accordance with provisions of its Charter and the Connecticut General Statutes. The Annual Budget meeting is held on the third Monday in May, in accordance with the Town Charter. At the meeting, the Board of Finance recommends its proposed budget to the Town. The operating budget includes proposed expenditures and the means of financing them.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

BUDGET CONTROL

The Board of Finance, on request by Town agencies or officials, may make special appropriations from surplus revenue or from an approved contingency fund. Such a special appropriation in excess of \$20,000 shall require approval by a vote of Town meeting. Not more than one special appropriation for any Town agency, official, or any department may be made by the Board of Finance in each fiscal year, without approval of Town meeting.

The Board of Finance is also authorized to transfer budgeted amounts up to \$20,000 within and between Town Departments. Any transfer over \$20,000 must be approved at a Town meeting.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

All encumbered General Fund appropriations lapse at year-end. Section 9-4 of the Town Charter allows the Board of Finance to hold open any portion of an annual appropriation remaining unexpended at the close of the fiscal year.

In accordance with Section 9-7 of the Town Charter, the Town is permitted to hold open unencumbered appropriations, within the Reserve Fund for Capital and Nonrecurring Expenditures, authorizing the construction or permanent improvement of capital assets of the Town for a period of three years. If an encumbered expenditure has been incurred, the appropriation is held open until the completion of the project.

ADDITIONAL APPROPRIATIONS

For the year ended June 30, 2023, the Town made line item budget transfers and an additional appropriation of \$858,007 in the form of a transfer to the reserve for capital and nonrecurring expenditures fund.

EXPENDITURES IN EXCESS OF BUDGET

Total expenditures were less than total appropriations for the 2022-2023 fiscal year in the amount of \$239,524.

APPLICATION OF ACCOUNTING STANDARDS

For the year ended June 30, 2023, the following accounting pronouncements became effective. The Town implemented such pronouncements, where applicable:

GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. This statement improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement 96, Subscription-Based Information Technology Arrangements. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement 99, Omnibus 2022. This statement address both select practice issues that have been identified during implementation and accounting and financial reporting for financial guarantees.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 - CASH, CERTIFICATES OF DEPOSIT, CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents, and Restricted Cash - As of June 30, 2023, the carrying amount of the Town's deposits with financial institutions was:

Cash and Cash Equivalents	
Deposits with financial institutions	\$ 8,965,467
	\$ 8,965,467

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The bank balance of the deposits was \$9,133,594 and was exposed to custodial credit risk as follows:

Covered by Federal Depository Insurance	\$ 250,000
Collateralized	888,359
Uninsured and uncollateralized	7,995,235
	\$ 9,133,594

Investments – Investments held in the Town's fiduciary funds at June 30, 2023 totaled \$3,999,647 and consisted of the following:

Investment Type	Municipal Employee Pension Fund	Volunteer Fire Company Pension Fund	Total
Cash and cash equivalents	\$ 150,785	\$ 97,453	\$ 248,238
US Equity	988,631	556,369	1,545,000
International Equity	517,731	294,227	811,958
US Fixed Income	892,235	502,216	1,394,451
	\$2,549,382	\$ 1,450,265	\$3,999,647

The Town does not have a custodial credit risk policy with regard to investments, or related credit risk policy for debt securities. The fair values and credit ratings of the investments held within the Town's fiduciary funds are as follows as of June 30, 2023:

Investment Type	Credit Rating	Fair Value	Fair Value Measurements		
			Level 1	Level 2	Level 3
Cash and cash equivalents	N/A	\$ 248,238	\$ 248,238	\$ -	\$ -
US Equity	N/A	1,545,000	1,545,000	-	-
International Equity	N/A	811,958	811,958	-	-
US Fixed Income	N/A	1,394,451	1,394,451	-	-
		\$ 3,999,647	\$3,999,647	\$ -	\$ -

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 - CASH, CERTIFICATES OF DEPOSIT, CASH EQUIVALENTS AND INVESTMENTS (Continued)

The investment maturities of the investments held within the Town’s fiduciary funds are as follows as of June 30, 2023:

Investment Type	Investment Maturities (Years)				
	N/A	Less than 1	1-10	More than 10	Total
Cash and cash equivalents	\$ 248,238	\$ -	\$ -	\$ -	\$ 248,238
US Equity	1,545,000	-	-	-	1,545,000
International Equity	811,958	-	-	-	811,958
US Fixed Income	-	-	1,394,343	108	1,394,451
	<u>\$2,605,196</u>	<u>\$ -</u>	<u>\$1,394,343</u>	<u>\$ 108</u>	<u>\$3,999,647</u>

NOTE 4 - RECEIVABLES, DEFERRED INFLOWS OF RESOURCES AND UNEARNED REVENUE

At June 30, 2023, receivables consisted of the following:

	Fund Financials	Government-Wide Financials
	General Fund	Governmental Activities
Receivables		
Property taxes	\$ 183,778	\$ 183,778
Interest, liens and fees	44,668	44,668
Receivables, gross	228,446	228,446
Allowance for doubtful accounts	(13,000)	(13,000)
Receivables, net	<u>\$ 215,446</u>	<u>\$ 215,446</u>

Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. This is recorded as the liability *unearned revenue* at June 30, 2023. The Town had \$1,569,895 of unearned revenue at year end, the majority of which consisted of unspent American Rescue Plan Act of 2021 (“ARPA”) funds management intends to utilize in the 2023-2024 fiscal year. Governmental funds report deferred inflows of resources in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. The Town reports property taxes not received within 60 days of the year end as *deferred inflows of resources*.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 - RECEIVABLES, DEFERRED INFLOWS OF RESOURCES AND UNEARNED REVENUE (Continued)

At June 30, 2023, the Town's deferred inflows of resources relating to receivables consisted of the following:

	Fund Financials	Government-Wide Financials
	General Fund	Governmental Activities
Deferred inflows of resources		
Property taxes	\$ 205,800	-
Interest, liens and fees	50,570	-
Revenue - unavailable	\$ 256,370	\$ -

NOTE 5 - INTERFUND TRANSACTIONS

The outstanding balances between funds result mainly from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made.

At June 30, 2023, there were no outstanding balances.

Fund transfers are generally used to fund special projects with general fund revenues. Transfers during the year ended June 30, 2023 were as follows:

	Transfers into	
	Reserve for Capital and Nonrecurring Expenditures Fund	Dog Fund
Transfers out of:		
General Fund	\$ 1,918,007	\$ 25,000

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - CAPITAL ASSETS

Changes in the Town's capital assets used in the governmental activities are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 3,821,535	\$ -	\$ -	\$ 3,821,535
Total capital assets, not being depreciated	<u>3,821,535</u>	<u>-</u>	<u>-</u>	<u>3,821,535</u>
Capital assets, being depreciated				
Land improvements	2,498,050	-	-	2,498,050
Buildings and improvements	4,418,681	-	-	4,418,681
Equipment and vehicles	6,279,975	548,456	(57,000)	6,771,431
Infrastructure	50,688,655	795,302	-	51,483,957
Total capital assets, being depreciated	<u>63,885,361</u>	<u>1,343,758</u>	<u>(57,000)</u>	<u>65,172,119</u>
Less: accumulated depreciation				
Land improvements	(1,468,287)	(67,897)	-	(1,536,184)
Buildings and improvements	(2,085,106)	(91,026)	-	(2,176,132)
Equipment and vehicles	(4,634,833)	(345,657)	57,000	(4,923,490)
Infrastructure	(34,696,505)	(872,767)	-	(35,569,272)
Total accumulated depreciation	<u>(42,884,731)</u>	<u>(1,377,347)</u>	<u>57,000</u>	<u>(44,205,078)</u>
Total capital assets, being depreciated, net	<u>21,000,630</u>	<u>(33,589)</u>	<u>-</u>	<u>20,967,041</u>
Governmental activities capital assets, net	<u>\$ 24,822,165</u>	<u>\$ (33,589)</u>	<u>\$ -</u>	<u>\$ 24,788,576</u>

Depreciation expense was charged to functions/programs of the governmental activities as follows:

General Government	\$ 26,694
Public Safety	185,628
Highway	1,043,145
Recreation	84,257
Community Services	37,623
	<u>\$ 1,377,347</u>

The Town also has a \$310,000 deposit on a new fire truck which was in the process of being constructed as of June 30, 2023.

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 7 - LONG-TERM LIABILITIES

The following table summarizes changes in the Town's long-term indebtedness for the year ending June 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Other liabilities:					
General obligation bonds	\$ 1,395,000	\$ -	\$ 385,000	\$ 1,010,000	\$ 375,000
Net pension liability	1,365,883	787,842	-	2,153,725	-
OPEB liability	174,733	10,772	-	185,505	-
Compensated absences	136,591	25,787	13,755	148,623	53,734
	<u>\$ 3,072,207</u>	<u>\$ 824,401</u>	<u>\$ 398,755</u>	<u>\$ 3,497,853</u>	<u>\$ 428,734</u>

Each governmental funds' liability is liquidated by the respective fund, primarily the General Fund. Interest on these obligations is expensed to the respective fund, primarily the General Fund.

NOTE 8 - GENERAL OBLIGATION BONDS

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the Town and pledge the full faith and credit of the Town. General obligation bonds generally are issued as 10-year serial bonds with equal amounts of principal maturing each year. General obligation bonds and bond anticipation note outstanding as of June 30, 2023 consisted of the following:

Purpose	Year of Issue	Original Amount	Final Maturity	Interest Rates	Amount Outstanding
Town hall	2016	3,415,000	8/15/2026	1.59%	1,010,000
					<u>\$ 1,010,000</u>

Payments to maturity on the general obligation bonds and notes payable are as follows:

Year End	General Obligation Bonds	
	Principal	Interest
2024	\$ 375,000	\$ 13,078
2025	370,000	7,155
2026	160,000	2,942
2027	105,000	835
	<u>\$ 1,010,000</u>	<u>\$ 24,010</u>

For the year ended June 30, 2023, interest incurred on general obligation bonds and bond anticipation notes totaled \$19,239, including accrued interest of \$4,455.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 - OTHER LONG-TERM DEBT

Compensated Absences

Long-term liabilities for compensated absences are reported for certain employees of the Board of Education and consist of unpaid, but earned sick pay balances. Liabilities for compensated absences are reported in the government-wide financial statements. Expenditures and liabilities related to these obligations are recognized in the governmental fund financial statements when they mature such as upon the termination of employment. Compensated absences are reported as noncurrent liabilities in the statement of net position and amounted to \$148,623 for the year ended June 30, 2023.

NOTE 10 - LEGAL DEBT LIMIT

Connecticut General Statutes Section 7-374 sets limits on the debt, as defined by the statutes, which can be incurred by the Town and other governmental agencies within the Town. The limitations for the Town of Killingworth, Connecticut are as follows:

Total tax collections (including interest and lien fees) for the year - primary government	\$ 19,264,897
Reimbursement for revenue loss on tax relief for the elderly (C.G.S. 12-129d)	-
Debt limitation base	<u>\$ 19,264,897</u>

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt limitation					
2 1/4 times base	\$ 43,346,018	\$ -	\$ -	\$ -	\$ -
4 1/2 times base	-	86,692,037	-	-	-
3 3/4 times base	-	-	72,243,364	-	-
3 1/4 times base	-	-	-	62,610,915	-
3 times base	-	-	-	-	57,794,691
Total debt limitation	43,346,018	86,692,037	72,243,364	62,610,915	57,794,691
Indebtedness					
Regional School District No. 17 Bonds	-	2,087,440	-	-	-
General Obligation Bonds	1,010,000	-	-	-	-
Debt limitation in excess of debt outstanding and authorized	<u>\$ 42,336,018</u>	<u>\$ 84,604,597</u>	<u>\$ 72,243,364</u>	<u>\$ 62,610,915</u>	<u>\$ 57,794,691</u>

In no case shall total indebtedness exceed seven times the annual receipts from taxation	<u>\$ 134,854,279</u>
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The Town of Killingworth is a member of regional School District #17 which provides education facilities for grades kindergarten through twelve for the Towns of Haddam and Killingworth. As of June 30, 2023, based on the most current and available information, the indebtedness of the District was \$5,380,000. The Town of Killingworth's share will be 38.80% of the debt, or \$2,087,440. These are the general obligations of Regional School District #17 and its member towns.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11 - NET POSITION

The components of net position are as detailed below:

Net Investment in Capital Assets – the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

Restricted Net Position –the component of net position that reflects funds set aside in accordance with laws, regulations, grants and other agreements. This is made up of \$29,266 in the American Rescue Plan Act fund and \$123,999 in other governmental funds.

Unrestricted – all other amounts that do not meet the definition of “restricted” or “net investment in capital assets”.

NOTE 12 - FUND BALANCES

As discussed in *Note 1*, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. These are summarized below:

	General Fund	Capital Reserve Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
Restricted					
General Government	\$ -	\$ -	\$ 29,266	\$ 123,999	\$ 153,265
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,266</u>	<u>\$ 123,999</u>	<u>\$ 153,265</u>
Committed					
Capital Projects	\$ -	\$ 1,628,740	\$ -	\$ -	\$ 1,628,740
	<u>\$ -</u>	<u>\$ 1,628,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,628,740</u>
Assigned					
General Government	\$ 1,451,730	\$ -	\$ -	\$ -	\$ 1,451,730
Capital Projects	-	18,111	-	-	18,111
	<u>\$ 1,451,730</u>	<u>\$ 18,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,469,841</u>
Unassigned	<u>\$ 3,995,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,995,332</u>

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS

The Town participates in the following:

- 1) Defined Benefit Pension Plan – Municipal Employees
- 2) Defined Benefit Pension Plan – Volunteer Fire Company
- 3) Defined Contribution Plan – Municipal Employees
- 4) Other Post Employment Benefits

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

DEFINED BENEFIT PENSION PLAN

The Town is the administrator of two single employer defined benefit pension plan (PERS), one covering all eligible full-time employees and the second covering volunteer firefighters. The PERS are considered to be part of the Town's reporting entity as fiduciary component units and are included in the Town's financial statements as Pension Trust Funds.

Management of the plans rest with the administrative pension advisory board appointed by the Board of Selectmen.

Municipal Employees

The Town is the sponsor and administrator of a single employer retirement system named the Town of Killingworth Municipal Employees' Pension Plan (The Plan) which was established to provide pension benefits for employees of the Town. The Killingworth Municipal Employees' Pension Plan was adopted September 30, 2003. The plan is closed to new participants.

At June 30, 2023, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	11
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	<u>7</u>
	<u>19</u>

Under the provisions of The Plan, normal retirement is upon reaching the latter of age of 65 or the completion of 15 year of credited service. Members are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.5% of final earnings times years of service, to a maximum of 30 years.

The Plan contains a provision for early retirement at age 60 with at least 15 years of service. Benefit is reduced actuarially to reflect early retirement. The spousal death benefit for the plan is the actuarial equivalent of the members' vested accrued retirement benefit. Participants in the plan are vested after 15 years.

The Plan's financial statements are prepared on the accrual basis of accounting. Town contributions are recognized as revenues when due, and the Town has made or has committed to provide the contributions. Benefit payments and refunds are payable when due and are paid in accordance with the terms of the plan.

The Town establishes contribution rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2023, the actuarially determined contribution was \$57,447 and the actual contribution was \$57,447.

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Town. It is the policy of the Town's board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

DEFINED BENEFIT PENSION PLAN (Continued)

Municipal Employees (Continued)

For the year ended June 30, 2023, the annual money-weighted rate of return on plan investments, net of plan investment expenses was 9.45%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Volunteer Fire Company

The Town is the sponsor and administrator of a single employer retirement system named the Killingworth Volunteer Fire Company Defined Benefit Pension Plan (The Plan) which was established to provide pension benefits for employees of the Town.

The plan covers anyone who is a volunteer fireman or ambulance personnel who is eligible to enter the plan. Individuals are eligible to enter the plan as a participant upon reaching age 18 and completing a probationary period of at least 3 months and not more than 3 years.

The amount of monthly retirement income benefit of a plan participant will be an amount based upon years of plan participation. A participant will receive \$150 for one to five years of participation, \$200 for six years of participation, and an additional \$20 for each year beyond six years up to a maximum of 21 years.

Participants in the plan are vested at 40% for four years of participation and an additional 10% for each year beyond four years until the being fully vested at 10 years of participation.

Town contribution rates are established by the Board of Selectmen and approved by the Board of Finance as determined by its actuaries. The Town is required to contribute the remaining amounts necessary to finance the benefits for the participants as are actuarially determined. The Town's funding policy provides for periodic employer contributions to accumulate sufficient assets to pay benefits when due.

At June 30, 2023, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	29
Inactive plan members entitled to but not yet receiving benefits	19
Active plan members	48
	<hr/>
	96

Under the provisions of the plan, normal retirement age is age 65 but there is no mandatory retirement age. The plan benefit is determined based upon years of participation. Participants will be credited with a year of plan participation for any plan year in which the participant attends any one of the following: (1) at least 20% of all calls; (2) at least 50% of all meetings; (3) at least 50% of all drills; and (4) at least 50% of all work nights.

The plan's financial statements are prepared on the accrual basis of accounting. Town contributions are recognized as revenues when due, and the Town has made or has committed to provide the contributions. Benefit payments and refunds are payable when due and are paid in accordance with the terms of the plan.

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

DEFINED BENEFIT PENSION PLAN (Continued)

Volunteer Fire Company (Continued)

The Town establishes contribution rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2023, the actuarially determined contribution was \$78,883 and the actual contribution was \$129,400.

The plan's policy in regard to the allocation of invested assets is established and may be amended by the Town. It is the policy of the Town's board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans.

For the year ended June 30, 2023, the annual money-weighted rate of return on plan investments, net of plan investment expenses was 9.52%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Investments and Net Pension (Asset) Liability

The plans' policy in regard to the allocation of invested assets is established and amended by the Board of Finance. It is the policy of the Board of Finance to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes.

The following was the Board of Finance's adopted asset allocation policy for all plans as of June 30, 2023:

Asset Class	Municipal Employees Target Allocation	Volunteer Fire Company Target Allocation
US Equity	39%	38%
International Equity	20%	20%
US Fixed Income	35%	35%
Cash Equivalents	6%	7%
	100%	100%

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

DEFINED BENEFIT PENSION PLAN (Continued)

Investments and Net Pension (Asset) Liability (Continued)

The components of the net pension liability of the Town at June 30, 2023 were as follows:

	<u>Municipal Employees</u>	<u>Volunteer Fire Company</u>	<u>Total</u>
Total pension liability	\$ 3,103,224	\$ 3,050,148	\$ 6,153,372
Plan fiduciary net position	2,549,382	1,450,265	3,999,647
Net pension liability	<u>\$ 553,842</u>	<u>\$ 1,599,883</u>	<u>\$ 2,153,725</u>

Plan fiduciary net position as a percentage of the total pension liability	82.15%	47.55%
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The total pension liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>Municipal Employees</u>	<u>Volunteer Fire Company</u>
Inflation	2.25%	2.25%
Salary increases	3.00%	N/A
Investment rate of return	6.00%	6.00%

Mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, with adjustments for future mortality improvements using Mortality Improvement Scale MP-2021.

The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the plan's targeted asset allocation as of June 30, 2023 (see the earlier discussion of the plan's investment policy) are summarized as follows:

<u>Asset Class</u>	<u>Municipal Employees Long-term Expected Real Rate of Return</u>	<u>Volunteer Fire Company Long-term Expected Real Rate of Return</u>
US Equity	2%	2%
International Equity	2%	2%
US Fixed Income	3%	3%
Cash Equivalents	5%	5%

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

DEFINED BENEFIT PENSION PLAN (Continued)

Investments and Net Pension (Asset) Liability (Continued)

The discount rate used to measure the total pension liability is 6.00%. For the fiscal year ended June 30, 2023, the projection of cash flows used to determine the discount rate resulted that the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. Since no changes have been made to the funding policy, benefit terms, or actuarial cost method, and contributions are historically equal to the actuarially determined amount, it was considered by the actuaries to be reasonable to conclude that the plan's fiduciary net position is sufficient to pay all projected benefits for the fiscal year ended June 30, 2023. The long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for 2023.

The following is a schedule of the changes in the net pension liability for the year ended June 30, 2023:

<u>Municipal Employees Plan</u>	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances, June 30, 2022	\$ 2,860,257	\$ 2,404,814	\$ 455,443
2022-2023 changes:			
Service Cost	34,120	-	34,120
Interest on total pension liability	167,500	-	167,500
Differences between expected and actual experience	106,655	-	106,655
Changes of assumptions	71,887	-	71,887
Employer contributions	-	57,447	(57,447)
Net investment income (loss)	-	240,656	(240,656)
Administrative expense	-	(16,340)	16,340
Benefit payments, including employee contribution refunds	(137,195)	(137,195)	-
Net Changes	242,967	144,568	98,399
Balances June 30, 2023	\$ 3,103,224	\$ 2,549,382	\$ 553,842
<u>Volunteer Fire Company Plan</u>			
	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances, June 30, 2022	\$ 2,234,066	\$ 1,323,626	\$ 910,440
2022-2023 changes:			
Service Cost	30,960	-	30,960
Interest on total pension liability	135,656	-	135,656
Differences between expected and actual experience	40,151	-	40,151
Changes of benefit terms	646,741	-	646,741
Changes of assumptions	89,714	-	89,714
Employer contributions	-	129,400	(129,400)
Net investment income (loss)	-	133,498	(133,498)
Administrative expense	-	(9,119)	9,119
Benefit payments, including employee contribution refunds	(127,140)	(127,140)	-
Net Changes	816,082	126,639	689,443
Balances June 30, 2023	\$ 3,050,148	\$ 1,450,265	\$ 1,599,883

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

DEFINED BENEFIT PENSION PLAN (Continued)

Investments and Net Pension (Asset) Liability (Continued)

The following schedule presents the net pension liability, calculated using the discount rate of 6.00%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.00%) or 1 percentage point higher (7.00%) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Municipal Employees net pension liability	871,075	553,842	281,899
Volunteer Fire Company net pension liability	2,008,472	1,599,883	1,266,231

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the Town recognized pension expense of \$87,912 and \$763,780 for the Municipal Employees and Volunteer Fire Company Plans respectively. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to this pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Municipal Employees Plan		
Differences between expected and actual experience	\$ 88,647	\$ (204,083)
Changes of assumptions	140,685	(11,520)
Net difference between projected and actual earnings on pension plan investments	358,379	(212,736)
Total	\$ 587,711	\$ (428,339)
Volunteer Fire Company Plan		
Differences between expected and actual experience	\$ 107,651	\$ (201,736)
Changes of assumptions	247,156	(16,826)
Net difference between projected and actual earnings on pension plan investments	197,058	(119,050)
Total	\$ 551,865	\$ (337,612)

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

DEFINED BENEFIT PENSION PLAN (Continued)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the pensions will be recognized in pension expense as follows:

June 30,	Municipal Employee	Volunteer Fire Company	Total
2024	\$ 30,624	\$ 28,551	\$ 59,175
2025	14,797	20,560	35,357
2026	116,589	63,093	179,682
2027	(2,638)	72	(2,566)
2028	-	11,927	11,927
Thereafter	-	90,050	90,050
Total	<u>\$ 159,372</u>	<u>\$ 214,253</u>	<u>\$ 373,625</u>

DEFINED CONTRIBUTION PLAN

The Town is the administrator of the Town of Killingworth 401(a) Plan established to provide benefits at retirement to substantially all full-time Town employees hired on or after July 1, 2015.

Plan provisions and contribution requirements are established and may be amended by the Board of Selectmen. UPSEU plan members are required to contribute a minimum of 4.0% to the plan. Other plan members may contribute amounts up to legal limits but have no minimum requirement. The Town is required to contribute an amount equal to the plan members' contribution up to 4.0% of covered salary. Plan members and the Town contributed \$28,944 and \$8,584 respectively, not including rollover contributions and forfeitures, to the plan in the year ended June 30, 2023. Plan members are 100% vested in their employee contributions. Plan members are 20% vested in their employer contribution after 1 year of service, with an additional 20% for each year thereafter. Forfeitures shall be used to pay plan expenses or reduce future employer contributions. The Plan is not considered a fiduciary activity of the Town as the Town does not hold the Plan's assets or have the ability to direct the use, exchange, or employment of the assets.

OTHER POST-EMPLOYMENT BENEFITS – TOWN

From an accrual accounting perspective, the cost of post-employment health care benefits generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. The Town recognizes the cost of post-employment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Town's future cash flows.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS *(Continued)*

OTHER POST-EMPLOYMENT BENEFITS – TOWN *(Continued)*

Plan Description

The Town provides certain health care benefits for retired employees through a single-employer defined benefit plan administered by the Town of Killingworth, Connecticut in accordance with various collective bargaining agreements. The plan does not issue a separate financial statement, and no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

At June 30, 2023, plan membership consisted of 7 participants, all of which were active employees.

Funding Policy

Retired employees and their spouses must be allowed to continue their health insurance benefits, in the same health insurance plan offered to active employees, through their last employing Town. The Town does not contribute to the retirees' health insurance. The retirees pay 100% of the premiums in accordance with the Connecticut General Statutes and the various collective bargaining agreements. Since the Town's liability is solely from the implicit rate subsidy calculation, the Town has not established a trust fund to irrevocably segregate assets to fund the liability associated with postemployment benefits in accordance with GASB guidelines.

Actuarial Methods and Significant Assumptions

The Town's annual post employment benefit expense is calculated based using the Entry Age Normal Cost Method. Under this method, the total normal cost is the sum of amounts necessary to fund each active member's normal retirement benefit if paid annually from entry age to assumed retirement age. Entry age is the age at which the employee would have been first eligible for the plan, if it had always been in effect. The normal cost for each participant is expected to remain a level percentage of the employee's salary. The normal cost for the plan is the difference between the total normal cost for the year and the anticipated member contributions for that year.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. In addition, the assumptions and projections utilized do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial calculations of the OPEB plan reflect a long-term perspective.

The Town is required to accrue on the government-wide financial statements the amounts necessary to finance the plan as actuarially determined, which is equal to the balance not paid by plan members. Funding for the Plan has been established on a pay-as-you-go basis. Other actuarial methods and significant assumptions are summarized as follows:

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

OTHER POST-EMPLOYMENT BENEFITS – TOWN (Continued)

Actuarial Methods and Significant Assumptions (Continued)

Latest Actuarial Date	June 30, 2023
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Actuarial Cost Method
Investment Rate of Return	4.13% (previously 4.09%)
Payroll Growth Rate	3.00%
Inflation	2.50%
Healthcare Cost Trend Rates	3.00% per year
Asset Valuation Method	N/A
Mortality	RP-2014 (adjusted to 2006) with MP-2021 mortality improvements
Retirement	Age 62 and 15 years of service
Utilization	50% of current active members will elect medical coverage at retirement.
Spousal Coverage	100% of participants are assumed married and spouses are the same age as the participant

The discount rate used to measure the total OPEB liability was 4.13% and was based on the published Bond Buyer General Obligation 20-Bond Municipal Index effective as of June 30, 2023.

Total OPEB expense recognized for this Plan for the year ended June 30, 2023 was \$9,993.

Changes in the OPEB Liability

Changes in the OPEB liability for the year ended June 30, 2023 are as follows:

Balance as of June 30, 2022	\$ 174,733
Changes for the year:	
Service cost	5,581
Interest	7,147
Differences between expected and actual experience	(1,724)
Changes of assumptions	(232)
Net changes	<u>10,772</u>
Balance as of June 30, 2023	<u>\$ 185,505</u>

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

OTHER POST-EMPLOYMENT BENEFITS – TOWN (Continued)

Sensitivity Analysis

The following presents the total OPEB liability of the Town, calculated using the current discount rate of 4.13% as well as what the Town’s net OPEB liability if it were calculated using a discount rate that is 1 percentage lower (3.13%) or 1 percentage higher (5.13%)

	1% Decrease 3.13%	Current Discount Rate 4.13%	1% Increase 5.13%
Total OPEB liability as of June 30, 2023	\$ 191,406	\$ 185,505	\$ 179,844

The following presents the total OPEB liability of the Town, calculated using the current health care cost trend rate of 4.00% decreasing to 3.00% as well as what the Town’s net OPEB liability if it were calculated using a health care cost trend rate that is 1 percentage lower (3.00% decreasing to 2.00%) or 1 percentage higher (3.00% increasing to 4.00%).

	1% Decrease 2.00%	Trend Rate 3.00%	1% Increase 4.00%
Total OPEB liability as of June 30, 2023	\$ 178,985	\$ 185,505	\$ 192,480

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

As of June 30, 2023, the Town reported the following deferred outflows of resources and deferred inflows of resources related to OPEB:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,940	\$ (7,949)
Changes of assumptions	2,611	(13,501)
Total	\$ 13,551	\$ (21,450)

**THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 13 – PENSION AND OTHER POST RETIREMENT PLANS (Continued)

OTHER POST-EMPLOYMENT BENEFITS – TOWN (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2024	\$ (2,735)
2025	(2,735)
2026	(1,517)
2027	(904)
2028	(359)
thereafter	351
	<u>\$ (7,899)</u>

NOTE 14 – CONTINGENT LIABILITIES AND RISK MANAGEMENT

LITIGATION

The Town is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Town’s counsel the resolution of these matters will not have a material adverse effect on the financial condition of the Town.

CONTINGENCIES

Grants – The Town participates in various Federal and State grant programs. These programs are subject to program compliance audits pursuant to the Federal and State Single Audit Acts. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town anticipates such amounts, if any, to be immaterial.

RISK MANAGEMENT

The Town is exposed to various risks of loss related torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or three prior years. The Town currently is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), a public entity risk pool established under the provisions of Connecticut General Statutes Section 7-749a et. seq. for some of its insurance. The Town is liable only for contributions to the pool. Members do not retain the risk of loss, as they have transferred the risk by purchasing coverage with no deductible retention. A separate agreement states limits on the member’s obligation to pay indemnification obligations and expenses should CIRMA be unable to do so.

THE TOWN OF KILLINGWORTH, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 15 – GASB PRONOUNCEMENTS ISSUED, BUT NOT YET EFFECTIVE

The Governmental Accounting Standards Board (GASB) is the standard setting board for governmental entities. The following are statements which have been approved by GASB, but are not yet effective:

GASB Statement 100, Accounting Changes and Error Corrections. This statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023 (the Town's fiscal year ending June 30, 2024).

GASB Statement 101, Compensated Absences. This statement updates the recognition and measurement guidance for compensated absences. The requirements of this statement is effective for fiscal years beginning after December 15, 2023 (the Town's fiscal year ending June 30, 2025).

REQUIRED SUPPLEMENTARY INFORMATION

**TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	ORIGINAL BUDGET	ADDITIONAL APPROPRIATIONS AND TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
REVENUES					
Tax Collector					
Current Year's Taxes	\$ 19,040,184	\$ -	\$ 19,040,184	19,052,317	\$ 12,133
Prior Year's Taxes	30,000	-	30,000	152,323	122,323
	<u>19,070,184</u>	<u>-</u>	<u>19,070,184</u>	<u>19,204,640</u>	<u>134,456</u>
Local Revenues					
Charges for Goods and Services	115,000	-	115,000	212,528	97,528
Interest Income	15,000	-	15,000	121,980	106,980
Miscellaneous	100,000	-	100,000	116,355	16,355
	<u>230,000</u>	<u>-</u>	<u>230,000</u>	<u>450,863</u>	<u>220,863</u>
Town Clerk Fees					
Licenses and Permits	125,000	-	125,000	226,784	101,784
	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>226,784</u>	<u>101,784</u>
State Education Support					
Education Equalization Grant	1,743,835	-	1,743,835	1,743,835	-
	<u>1,743,835</u>	<u>-</u>	<u>1,743,835</u>	<u>1,743,835</u>	<u>-</u>
State Municipal Support					
PILOT Program	65,652	-	65,652	64,738	(914)
Disability Exemption	304	-	304	271	(33)
Veterans Tax Relief	4,175	-	4,175	2,183	(1,992)
Town Aid Road Fund	250,139	-	250,139	247,425	(2,714)
LOCIP Grant	53,710	-	53,710	-	(53,710)
Grants for Municipal Projects	5,148	-	5,148	5,148	-
Miscellaneous Grants	155,954	-	155,954	337,299	181,345
	<u>535,082</u>	<u>-</u>	<u>535,082</u>	<u>657,064</u>	<u>121,982</u>
Total revenues	<u>21,704,101</u>	<u>-</u>	<u>21,704,101</u>	<u>22,283,186</u>	<u>579,085</u>

Continued

TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

EXPENDITURES	ORIGINAL BUDGET	ADDITIONAL APPROPRIATIONS AND TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
General Government					
Board of Selectman					
First Selectman Salary	79,671	-	79,671	79,671	-
First Selectman Meeting Expense	500	-	500	179	321
Mileage, Payroll, Etc.	1,200	-	1,200	92	1,108
Finance Director Salary	84,424	-	84,424	84,424	-
Administrative Assistant	56,161	-	56,161	56,161	-
TOB Reception	15,120	-	15,120	15,078	42
Office Expense	15,360	-	15,360	21,012	(5,652) *
Legal Notices	5,500	-	5,500	4,122	1,378
Professional Development	450	-	450	65	385
Hazard Mitigation Plan	-	-	-	-	-
Selectman's Stipend	10,000	-	10,000	10,000	-
	<u>268,386</u>	<u>-</u>	<u>268,386</u>	<u>270,804</u>	<u>(2,418)</u>
Board of Elections					
Board of Elections Salary	11,000	-	11,000	9,248	1,752
Board of Elections Expenses	19,775	-	19,775	18,420	1,355
	<u>30,775</u>	<u>-</u>	<u>30,775</u>	<u>27,668</u>	<u>3,107</u>
Board of Finance					
Board of Finance Expense	3,700	-	3,700	3,383	317
Board of Finance Audit	26,800	-	26,800	25,485	1,315
	<u>30,500</u>	<u>-</u>	<u>30,500</u>	<u>28,868</u>	<u>1,632</u>
Office of the Assessor					
Assessor Salary	23,400	-	23,400	34,788	(11,388) *
Assessor Clerk Salary	500	-	500	-	500
Assistant Assessor - Salary	46,157	-	46,157	49,643	(3,486) *
Assessor - Expense	6,210	-	6,210	6,388	(178) *
	<u>76,267</u>	<u>-</u>	<u>76,267</u>	<u>90,819</u>	<u>(14,552)</u>
Board of Assessment Appeal					
Board of Assessment Appeal Expense	500	-	500	-	500
	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Office of the Tax Collector					
Tax Collector Salary	55,208	-	55,208	55,208	-
Tax Collector Clerk Salary	22,679	-	22,679	22,618	61
Tax Collector Expense	2,760	-	2,760	2,314	446
	<u>80,647</u>	<u>-</u>	<u>80,647</u>	<u>80,140</u>	<u>507</u>
Probate Court					
Probate Court Fees	1,948	-	1,948	1,948	-
	<u>1,948</u>	<u>-</u>	<u>1,948</u>	<u>1,948</u>	<u>-</u>
Office of the Treasurer					
Treasurer Stipend	5,000	-	5,000	5,000	-
Treasurer Deputy Stipend	800	-	800	800	-
	<u>5,800</u>	<u>-</u>	<u>5,800</u>	<u>5,800</u>	<u>-</u>
Town Counsel					
Town Counsel Fees	30,000	30,081	60,081	60,081	-
	<u>30,000</u>	<u>30,081</u>	<u>60,081</u>	<u>60,081</u>	<u>-</u>
Town Engineer					
Town Engineer Fees	32,500	-	32,500	18,320	14,180
	<u>32,500</u>	<u>-</u>	<u>32,500</u>	<u>18,320</u>	<u>14,180</u>
Office of the Town Clerk					
Town Clerk Salary	68,826	-	68,826	68,826	-
Town Clerk Assistant A Salary	56,311	-	56,311	56,846	(535) *
Town Clerk Assistant B Salary	17,030	-	17,030	13,882	3,148
Town Clerk Expense	31,200	-	31,200	26,257	4,943
	<u>173,367</u>	<u>-</u>	<u>173,367</u>	<u>165,811</u>	<u>7,556</u>

Continued

See independent auditors' report

TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	ORIGINAL BUDGET	ADDITIONAL APPROPRIATIONS AND TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Building Official					
Building Official Salary	36,556	-	36,556	40,113	(3,557) *
Building Official Expense	7,100	-	7,100	9,575	(2,475) *
Land Use Secretary Salary	44,099	-	44,099	44,251	(252) *
	<u>87,755</u>	<u>-</u>	<u>87,755</u>	<u>94,039</u>	<u>(6,284)</u>
Operation and Maintenance					
Water Testing Fees	10,000	-	10,000	15,779	(5,779) *
Building and Grounds	46,000	-	46,000	40,132	5,868
Electricity	30,330	-	30,330	34,083	(3,753) *
Duplicating Expense	3,000	-	3,000	5,771	(2,771) *
Postage and Meter Rental	13,000	-	13,000	10,336	2,664
Telephone	11,500	-	11,500	11,253	147
Town Office Building - Custodian	6,500	-	6,500	9,056	(2,556) *
	<u>120,330</u>	<u>-</u>	<u>120,330</u>	<u>126,550</u>	<u>(6,220)</u>
Property Casualty					
Fire/Liability/Casualty Insurance	76,024	-	76,024	71,221	4,803
	<u>76,024</u>	<u>-</u>	<u>76,024</u>	<u>71,221</u>	<u>4,803</u>
Fringe Benefits					
Workers Compensation Insurance	48,136	-	48,136	47,213	923
Unemployment Insurance	1	-	1	-	1
Social Security/Medicare	86,000	-	86,000	80,977	5,023
Medical/Dental Coverage	262,000	-	262,000	265,790	(3,790) *
Life/Disability Insurance	8,250	-	8,250	5,676	2,574
Pension Plans	68,947	-	68,947	66,031	2,916
Actuarial Expense	6,500	-	6,500	7,150	(650) *
	<u>479,834</u>	<u>-</u>	<u>479,834</u>	<u>472,837</u>	<u>6,997</u>
Grant Writer	1	-	1	-	1
Contingency	1	-	1	-	1
IT Department					
Computer Supplies	6,000	-	6,000	5,544	456
Computer Maintenance and Licenses	33,290	-	33,290	32,095	1,195
GIS Applications	3,500	-	3,500	3,500	-
Town Website	13,000	-	13,000	12,882	118
Internet Access	1,700	-	1,700	329	1,371
IT Network Support	55,128	-	55,128	61,131	(6,003) *
	<u>112,618</u>	<u>-</u>	<u>112,618</u>	<u>115,481</u>	<u>(2,863)</u>
Subtotal General Government	<u>1,697,253</u>	<u>30,681</u>	<u>1,637,334</u>	<u>1,630,387</u>	<u>6,947</u>
Public Safety					
Fire Company					
Fire Company	177,362	-	177,362	177,262	-
Ambulance Fire Service Recognition Plan	129,400	-	129,400	129,400	-
Stipend in lieu of tax abatement	12,000	-	12,000	13,503	(1,503) *
KVPC/KAA Life Insurance	26,000	-	26,000	10,167	15,833
Actuarial Expense	10,000	-	10,000	13,800	(3,800) *
	<u>354,762</u>	<u>-</u>	<u>354,762</u>	<u>344,032</u>	<u>10,730</u>
Fire Marshal					
Fire Marshal Stipend	20,859	-	20,859	20,859	-
Fire Marshal Expense	6,792	-	6,792	4,637	2,155
	<u>27,651</u>	<u>-</u>	<u>27,651</u>	<u>25,496</u>	<u>2,155</u>
Open Burning Official					
Open Burning Official Stipend	1,000	-	1,000	1,000	-
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Office of Emergency Management					
Office of Emergency Management Expenses	10,001	-	10,001	7,150	2,851
	<u>10,001</u>	<u>-</u>	<u>10,001</u>	<u>7,150</u>	<u>2,851</u>
Resident State Trooper					
Resident State Trooper - Assessment	186,609	(30,681)	156,528	147,470	9,058
Resident State Trooper Expenses	38,100	-	38,100	38,185	(19,915)
	<u>224,709</u>	<u>(30,681)</u>	<u>194,628</u>	<u>165,655</u>	<u>28,973</u>
Paramedic					
Paramedic Obligation	6,370	-	6,370	6,221	149
	<u>6,370</u>	<u>-</u>	<u>6,370</u>	<u>6,221</u>	<u>149</u>
Communication					
Valley Shore Communication	89,345	-	89,345	89,345	-
	<u>89,345</u>	<u>-</u>	<u>89,345</u>	<u>89,345</u>	<u>-</u>
Subtotal Public Safety	<u>713,838</u>	<u>(30,681)</u>	<u>683,757</u>	<u>638,699</u>	<u>45,058</u>
Highway					
Foreman Salary	90,614	-	90,614	90,614	-
Mechanic Salary	65,370	-	65,370	65,254	16
Driver/Operator Salary	142,267	-	142,267	142,251	16
OT/Special	8,500	-	8,500	9,078	(578) *
Highway Other	382,903	-	382,903	325,313	57,590
Snow Removal	190,000	-	190,000	82,129	107,861
Groundskeepers/Contractors	5,500	-	5,500	5,910	(410) *
Cemetery Care	11,000	-	11,000	9,224	1,776
	<u>896,154</u>	<u>-</u>	<u>896,154</u>	<u>729,883</u>	<u>166,271</u>

Continued

TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	ORIGINAL BUDGET	ADDITIONAL APPROPRIATIONS AND TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Sanitation and Health					
Compactor Supervisor's Salary	20,733	-	20,733	13,210	7,523
Compactor Attendant Salary	35,000	-	35,000	37,189	(2,189) *
Compactor Maintenance and Operation	32,100	-	32,100	33,690	(1,590) *
Carting and Disposal Expense	133,200	-	133,200	118,169	15,031
Bulky Waste Disposal	90,500	-	90,500	70,823	19,677
Mosquito Control	1	-	1	-	1
Hazardous Waste Collection	12,400	-	12,400	8,963	3,437
Health District Assessment	72,550	-	72,550	72,550	-
Public Health Agency	360	-	360	-	360
Vital Statistics	200	-	200	-	200
	<u>397,044</u>	<u>-</u>	<u>397,044</u>	<u>354,594</u>	<u>42,450</u>
Conservation and Land Use					
Planning and Zoning	4,000	-	4,000	2,185	1,815
Land Use Reporting Requirement	6,000	-	6,000	6,264	(264) *
Zoning Enforcement Officer - Salary	24,000	-	24,000	26,724	(2,724) *
Zoning Enforcement Officer - Expense	1,000	-	1,000	1,508	(508) *
Zoning Board of Appeals	500	-	500	-	500
Conservation Commission	500	-	500	-	500
IWWC	700	-	700	91	609
IWWC Enforcement Officer Salary	16,000	-	16,000	17,816	(1,816) *
IWWC Enforcement Officer Expense	500	-	500	-	500
Water Pollution Control	1	-	1	-	1
CT River Conservation District	1,661	-	1,661	1,661	-
Tree Warden	2,500	-	2,500	2,041	459
	<u>57,362</u>	<u>-</u>	<u>57,362</u>	<u>58,290</u>	<u>(928)</u>
Recreation					
Killingworth Park and Rec Commission	72,000	-	72,000	81,004	(9,004) *
Regional Recreation	71,817	-	71,817	71,817	-
	<u>143,817</u>	<u>-</u>	<u>143,817</u>	<u>152,821</u>	<u>(9,004)</u>
Miscellaneous Community Services					
Killingworth Seniors	-	-	-	-	-
Killingworth Library Association	200,000	-	200,000	200,000	-
Animal Control (Dog Fund) Support	25,000	-	25,000	25,000	-
Parmelee Farm Committee	12,000	-	12,000	12,152	(152) *
Open Space Committee	1	-	1	-	1
Open Space Acquisition Expense	1	-	1	-	1
Community Services Support	1	-	1	-	1
LCRVCOG	10,253	-	10,253	10,253	-
Comm Renewal Team	3,000	-	3,000	3,000	-
Estuary Council of Seniors, Inc.	10,238	-	10,238	10,238	-
Estuary Transit District	10,060	-	10,060	10,060	-
Literacy Volunteers	500	-	500	500	-
Youth and Family Services	90,400	-	90,400	90,400	-
The Connection - Eddy Shelter	1,000	-	1,000	1,000	-
Council of Small Towns	1,075	-	1,075	1,075	-
CT Conference of Municipalities	3,643	-	3,643	3,643	-
Tax Abatement and Refunds	20,000	-	20,000	22,322	(2,322) *
Miscellaneous Grants	1	-	1	7,398	(7,397) *
Miscellaneous Government Refunds	1	-	1	0	1
	<u>387,174</u>	<u>-</u>	<u>387,174</u>	<u>397,041</u>	<u>(9,867)</u>
Welfare					
Social Services/Municipal Agent	12,000	-	12,000	13,364	(1,364) *
Administrative Expense	100	-	100	20	80
	<u>12,100</u>	<u>-</u>	<u>12,100</u>	<u>13,384</u>	<u>(1,284)</u>

Continued

See independent auditors' report

TOWN OF KILLINGWORTH, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - (BUDGETARY BASIS) - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	ORIGINAL BUDGET	ADDITIONAL APPROPRIATIONS AND TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Financial Obligations					
Bonding	404,120	-	404,120	404,239	(119) *
	<u>404,120</u>	<u>-</u>	<u>404,120</u>	<u>404,239</u>	<u>(119)</u>
Transfers for Capital Improvement					
Transfer to Capital Reserve	1,060,000	858,007	1,918,007	1,918,007	-
	<u>1,060,000</u>	<u>858,007</u>	<u>1,918,007</u>	<u>1,918,007</u>	<u>-</u>
Total General Government	<u>5,678,862</u>	<u>858,007</u>	<u>6,536,869</u>	<u>6,297,345</u>	<u>239,524</u>
Education					
Regional School District #17	16,109,211	-	16,109,211	16,109,211	-
Total Education	<u>16,109,211</u>	<u>-</u>	<u>16,109,211</u>	<u>16,109,211</u>	<u>-</u>
Total Expenditures	<u>21,788,073</u>	<u>858,007</u>	<u>22,646,080</u>	<u>22,406,556</u>	<u>239,524</u>
Excess (deficiency) of revenues over expenditures - Budgetary Basis	<u>\$ (83,972)</u>	<u>\$ (858,007)</u>	<u>\$ (941,979)</u>	<u>\$ (123,370)</u>	<u>\$ 818,609</u>
Adjustments to Generally Accepted Accounting Principals (GAAP):					
Change in accrued payroll				(13,068)	
Excess (deficiency) of revenues over expenditures - GAAP Basis				<u>\$ (136,438)</u>	

* indicates overexpended line item

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS
MUNICIPAL EMPLOYEES PENSION PLAN
LAST TEN FISCAL YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total pension liability:										
Service cost	\$ 60,467	\$ 62,886	\$ 63,781	\$ 59,216	\$ 57,237	\$ 61,411	\$ 61,736	\$ 64,900	\$ 57,312	\$ 34,120
Interest	162,008	170,601	174,821	175,757	160,414	164,738	172,356	177,281	171,628	167,500
Differences between expected and actual experience	-	-	-	-	144,907	(7,139)	(8,743)	(13,448)	77,140	106,655
Changes of assumptions	-	-	(31,449)	(79,307)	(169,721)	20,776	(35,001)	(89,849)	(128,933)	71,887
Benefit payments, including refunds of member contributions	(98,386)	(106,008)	(112,852)	(274,687)	(122,057)	(130,580)	(114,581)	(114,581)	(125,888)	(137,195)
Net change in total pension liability	124,089	127,479	94,301	(119,221)	70,780	109,206	75,767	24,303	51,259	242,967
Total pension liability - beginning	2,302,294	2,426,383	2,553,862	2,648,163	2,528,942	2,599,722	2,708,928	2,784,695	2,808,998	2,860,257
Total pension liability - ending	2,426,383	2,553,862	2,648,163	2,528,942	2,599,722	2,708,928	2,784,695	2,808,998	2,860,257	3,103,224
Plan fiduciary net position:										
Contributions - employer	114,671	106,018	104,018	104,319	112,425	96,722	96,722	104,421	104,421	57,447
Investment income, net of admin expenses	246,895	2,446	(7,770)	159,021	95,044	109,345	73,645	532,424	(391,830)	224,316
Benefit payments, including refunds of member contributions	(98,386)	(106,008)	(112,852)	(274,687)	(122,057)	(130,580)	(114,581)	(114,581)	(125,888)	(137,195)
Administrative expenses	-	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	263,180	2,456	(16,604)	(11,347)	85,412	75,487	55,786	522,264	(413,297)	144,568
Plan fiduciary net position - beginning	1,841,536	2,104,716	2,107,172	2,090,509	2,079,162	2,164,574	2,240,061	2,295,847	2,818,111	2,404,814
Plan fiduciary net position - ending	2,104,716	2,107,172	2,090,568	2,079,162	2,164,574	2,240,061	2,295,847	2,818,111	2,404,814	2,549,382
Net Pension Liability (Asset) - Ending	\$ 321,667	\$ 446,690	\$ 557,595	\$ 449,780	\$ 435,148	\$ 468,867	\$ 488,848	\$ (9,113)	\$ 455,443	\$ 553,842
Plan fiduciary net position as a percentage of the total pension liability	86.74%	82.51%	78.94%	82.21%	83.26%	82.69%	82.45%	100.32%	84.08%	82.15%
Covered-employee payroll	702,696	702,696	652,649	520,287	598,381	623,075	633,603	619,479	483,836	524,438
Net pension liability as a percentage of covered-employee payroll	45.78%	63.57%	85.44%	86.45%	72.72%	75.25%	77.15%	-1.47%	94.13%	105.61%

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**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS
VOLUNTEER FIRE COMPANY PENSION PLAN
LAST TEN FISCAL YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total pension liability:										
Service cost	\$ 45,082	\$ 49,081	\$ 35,845	\$ 27,072	\$ 29,523	\$ 31,871	\$ 18,878	\$ 25,711	\$ 27,182	\$ 30,960
Interest	119,601	126,159	123,654	126,986	125,841	132,371	131,634	130,225	129,885	135,656
Differences between expected and actual experience	-	-	-	-	153,053	(5,597)	(6,291)	(9,558)	73,582	40,151
Changes of benefit terms	-	-	-	-	-	-	-	-	-	646,741
Changes of assumptions	-	(75,026)	(29,680)	55,356	(96,813)	(56,414)	(52,276)	42,751	(17,009)	89,714
Benefit payments, including refunds of member contributions	(83,100)	(75,964)	(96,572)	(67,874)	(107,038)	(115,256)	(111,900)	(115,340)	(116,460)	(127,140)
Net change in total pension liability	81,883	24,250	33,247	141,520	104,566	(13,025)	(19,935)	73,789	99,150	816,082
Total pension liability - beginning	1,708,641	1,790,524	1,814,774	1,848,021	1,989,541	2,094,107	2,081,082	2,061,127	2,134,916	2,234,066
Total pension liability - ending	1,790,524	1,814,774	1,848,021	1,989,541	2,094,107	2,081,082	2,061,127	2,134,916	2,234,066	3,050,148
Plan fiduciary net position:										
Contributions - employer	83,100	100,000	140,376	128,000	111,334	102,371	102,371	89,178	89,178	129,400
Investment income, net of admin expenses	116,461	(3,128)	(7,226)	86,163	54,583	62,113	44,575	293,349	(217,042)	124,379
Benefit payments, including refunds of member contributions	(83,100)	(75,964)	(96,572)	(67,874)	(107,038)	(115,256)	(111,900)	(115,340)	(114,460)	(127,140)
Administrative expenses	-	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	116,461	20,908	36,578	146,289	58,879	49,228	35,046	267,187	(242,324)	126,639
Plan fiduciary net position - beginning	835,374	951,835	972,743	1,099,321	1,155,610	1,214,489	1,263,717	1,298,763	1,565,950	1,333,626
Plan fiduciary net position - ending	951,835	972,743	1,099,321	1,155,610	1,214,489	1,263,717	1,298,763	1,565,950	1,323,626	1,450,265
Net Pension Liability (Asset) - Ending	\$ 838,689	\$ 842,031	\$ 838,700	\$ 833,931	\$ 879,618	\$ 817,365	\$ 762,364	\$ 568,966	\$ 910,440	\$ 1,599,883
Plan fiduciary net position as a percentage of the total pension liability	53.16%	53.60%	54.62%	58.08%	58.00%	60.72%	63.01%	73.35%	59.20%	47.55%
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MUNICIPAL EMPLOYEE PENSION PLAN
LAST TEN FISCAL YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 114,426	\$ 106,018	\$ 104,018	\$ 104,319	\$ 112,425	\$ 96,722	\$ 96,722	\$ 104,421	\$ 104,421	\$ 57,447
Contributions in relation to the actuarially determined contribution	114,671	106,018	104,018	104,319	112,425	96,722	96,722	104,421	104,421	57,447
Contribution deficiency (excess)	\$ (245)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	702,696	702,696	652,689	580,287	589,381	623,075	633,603	619,479	483,836	524,438
Contributions as a percentage of covered-employee payroll	16.32%	15.09%	15.94%	17.98%	19.08%	15.52%	15.27%	16.86%	21.58%	10.95%

Notes to Schedule

Valuation date: June 30, 2023
 Measurement Date: June 30, 2023
 Actuarially determined contribution rates are calculated as of June 30, 30 months prior to the end of the fiscal year in which contributions are reported

Actuarial method: Entry Age Normal
 Amortization method: Level Percentage of payroll, closed
 Discount Rate: 6.00% (previously 6.25%)
 Asset value method: Fair Market Value
 Remaining amortization period: 30 years from 7/1/2011
 Inflation: 2.25%
 Investment rate of return: 6.00% (previously 6.25%)
 Salary increases: 3.00%
 Mortality rates: RP-2014 (adjusted to 2006) with MP-2021 mortality improvements

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
VOLUNTEER FIRE COMPANY PENSION PLAN
LAST TEN FISCAL YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 83,100	\$ 100,000	\$ 140,376	\$ 128,000	\$ 111,334	\$ 102,371	\$ 102,371	\$ 89,178	\$ 89,178	\$ 78,883
Contributions in relation to the actuarially determined contribution	83,100	100,000	140,376	128,000	111,334	102,371	102,371	89,178	89,178	129,400
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,517)
Covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Valuation date: June 30, 2023
Measurement Date: June 30, 2023
Actuarially determined contribution rates are calculated as of June 30, 30 months prior to the end of the fiscal year in which contributions are reported

Actuarial method: Entry Age Normal
Amortization method: Level Percentage of payroll, closed
Remaining amortization period: 30 years from 7/1/2011
Asset value method: Fair Market Value
Inflation: 2.25%
Investment rate of return: 6.00% (previously 6.25%)
Salary increases: N/A
Mortality rates: RP-2014 (adjusted to 2006) with MP-2021 mortality improvements

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**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
TOWN'S PENSION PLANS
LAST TEN FISCAL YEARS**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Annual money-weighted rate of return, net of investment expense										
Municipal Employees Plan	13.94%	-0.33%	-0.37%	8.22%	4.61%	5.09%	3.31%	23.35%	-13.98%	9.45%
Volunteer Fire Company Plan	13.35%	0.12%	-0.73%	8.39%	4.79%	5.21%	3.59%	23.12%	-14.12%	9.52%

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TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF THE CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
OTHER POST EMPLOYMENT BENEFITS PLAN
LAST SIX FISCAL YEARS*

	2018	2019	2020	2021	2022	2023
Beginning Balance	\$ 130,415	\$ 127,252	\$ 138,039	\$ 149,716	\$ 168,473	\$ 174,733
Changes for the year:						
Service cost	7,379	5,398	7,698	7,985	8,860	5,581
Interest	4,721	4,607	4,321	3,982	3,673	7,147
Differences between expected and actual experience	(10,860)	(3,070)	(3,778)	2,892	13,056	(1,724)
Changes of assumptions	(4,403)	3,852	3,436	3,898	(19,329)	(232)
Net changes	(3,163)	10,787	11,677	18,757	6,260	10,772
Ending Balance	<u>\$ 127,252</u>	<u>\$ 138,039</u>	<u>\$ 149,716</u>	<u>\$ 168,473</u>	<u>\$ 174,733</u>	<u>\$ 185,505</u>
Town's covered payroll	\$ 499,350	\$ 429,611	\$ 489,151	\$ 490,060	\$ 509,943	\$ 280,805
Total OPEB liability as a percentage of its covered payroll	25.48%	32.13%	30.61%	34.38%	34.27%	66.06%

NOTES TO SCHEDULE

There are no assets being accumulated in a trust to pay benefits that meet the criteria of GASB 75.

Changes in Actuarial Assumptions

Investment Rate of Return 4.13% as of June 30, 2023 (Prior was 4.09%).
Inflation 2.50%

Pre and Post Retirement Mortality: RP-2014 (adjusted to 2006) with MP-2021 mortality improvements

*Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

OTHER SUPPLEMENTARY INFORMATION

**TOWN OF KILLINGWORTH, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023**

ASSETS

	DOG FUND	TOWN CLERK RECORD PRESERVATION FUND	TOWN CLERK RECORD SURCHARGE FUND	FIRE PROTECTION FUND	HELPING HANDS FUND
Cash and cash equivalents	\$ 6,807	\$ 5,162	\$ 4,822	\$ 15,150	\$ 11,380
Total current assets	\$ 6,807	\$ 5,162	\$ 4,822	\$ 15,150	\$ 11,380

ASSETS

Cash and cash equivalents
Total current assets

LIABILITIES AND FUND BALANCE

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,198
Unearned revenues	-	-	-	-	-
Total current liabilities	-	-	-	-	1,198

LIABILITIES

Accounts payable
Unearned revenues
Total current liabilities

FUND BALANCE

Restricted	6,807	5,162	4,822	15,150	10,182
Total fund balance	6,807	5,162	4,822	15,150	10,182
Total liabilities and fund balance	\$ 6,807	\$ 5,162	\$ 4,822	\$ 15,150	\$ 11,380

Continued

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**TOWN OF KILLINGWORTH, CONNECTICUT
 COMBINING BALANCE SHEET (Continued)
 NONMAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2023**

ASSETS

	FRIENDLY FUND	PARMELEE FARM FUND	TAX SALE FUND	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
Cash and cash equivalents	\$ 12,054	\$ 73,504	\$ 518	\$ 129,397
Total current assets	\$ 12,054	\$ 73,504	\$ 518	\$ 129,397

ASSETS

Cash and cash equivalents
 Total current assets

LIABILITIES AND FUND BALANCE

LIABILITIES				
Accounts payable	\$ -	\$ 800	\$ -	\$ 1,998
Unearned Revenues	-	3,400	-	3,400
Total current liabilities	-	4,200	-	5,398
FUND BALANCE				
Restricted	12,054	69,304	518	123,999
Total fund balance	12,054	69,304	518	123,999
Total liabilities and fund balance	\$ 12,054	\$ 73,504	\$ 518	\$ 129,397

LIABILITIES

Accounts payable
 Unearned Revenues
 Total current liabilities

FUND BALANCE

Restricted
 Total fund balance
 Total liabilities and fund balance

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**TOWN OF KILLINGWORTH, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023**

	DOG FUND	TOWN CLERK RECORD		TOWN CLERK SURCHARGE FUND	FIRE PROTECTION FUND	HELPING HANDS FUND
		FUND	FUND			
REVENUES						
Intergovernmental revenues	\$ 8,556	\$ 7,678	\$ 737	\$ -	\$ -	\$ -
Local revenue	-	-	-	-	-	16,827
Total revenues	<u>8,556</u>	<u>7,678</u>	<u>737</u>	<u>-</u>	<u>-</u>	<u>16,827</u>
EXPENDITURES						
Current						
General government	29,556	13,010	-	-	-	-
Community services	-	-	-	-	-	15,719
Total expenditures	<u>29,556</u>	<u>13,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,719</u>
Excess (deficiency) of revenues over expenditures	(21,000)	(5,332)	737	-	-	1,108
OTHER FINANCING USES						
Transfers in	25,000	-	-	-	-	-
	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	4,000	(5,332)	737	-	-	1,108
FUND BALANCE, beginning of year	2,807	10,494	4,085	15,150	9,074	
FUND BALANCE, end of year	<u>\$ 6,807</u>	<u>\$ 5,162</u>	<u>\$ 4,822</u>	<u>\$ 15,150</u>	<u>\$ 10,182</u>	

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Continued

**TOWN OF KILLINGWORTH, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES (Continued)
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023**

	PARMELEE			TOTAL NONMAJOR SPECIAL REVENUE FUNDS
	FRIENDLY FUND	FARM FUND	TAX SALE FUND	
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 518	\$ 17,489
Local revenue	4,933	36,320	-	58,080
Total revenues	4,933	36,320	518	75,569
EXPENDITURES				
Current				
General Government	-	-	417	42,983
Community services	5,294	20,168	-	41,181
Total expenditures	5,294	20,168	417	84,164
Excess (deficiency) of revenues over expenditures	(361)	16,152	101	(8,595)
OTHER FINANCING USES				
Transfers in	-	-	-	25,000
	-	-	-	25,000
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(361)	16,152	101	16,405
FUND BALANCE, beginning of year	12,415	53,152	417	107,594
FUND BALANCE, end of year	\$ 12,054	\$ 69,304	\$ 518	\$ 123,999

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**TOWN OF KILLINGWORTH, CONNECTICUT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2023**

	PENSION TRUST FUNDS			
	MUNICIPAL EMPLOYEE PENSION FUND	VOLUNTEER FIRE COMPANY PENSION FUND		TOTAL
ASSETS				
Investments	\$ 2,549,382	\$ 1,450,265		\$ 3,999,647
Total assets	\$ 2,549,382	\$ 1,450,265		\$ 3,999,647
NET POSITION				
Restricted for:				
Pensions	\$ 2,549,382	\$ 1,450,265		\$ 3,999,647
Total net position	\$ 2,549,382	\$ 1,450,265		\$ 3,999,647

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**TOWN OF KILLINGWORTH, CONNECTICUT
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023**

	PENSION TRUST FUNDS			
	MUNICIPAL EMPLOYEE PENSION FUND	VOLUNTEER FIRE COMPANY PENSION FUND	TOTAL	
ADDITIONS				
Net (depreciation) appreciation in the fair value of investments	\$ 240,656	\$ 133,498	\$ 374,154	
Contributions	57,447	129,400	186,847	
Total additions	298,103	262,898	561,001	
DEDUCTIONS				
Benefits	137,195	127,140	264,335	
Administrative expenses	16,340	9,119	25,459	
Total deductions	153,535	136,259	289,794	
Net decrease in fiduciary net position	144,568	126,639	271,207	
NET POSITION				
Beginning of year	2,404,814	1,323,626	3,728,440	
End of year	\$ 2,549,382	\$ 1,450,265	\$ 3,999,647	

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**TOWN OF KILLINGWORTH, CONNECTICUT
REPORT OF THE PROPERTY TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2023**

Grand List	Taxes Receivable July 1, 2022	Current Year Levy	Lawful Corrections		Transfer to Suspend Add-backs	Net Taxes Collectible	Collections During the Year		Interest & Liens	Total	Taxes Receivable June 30, 2023
			Additions	Deductions			Taxes	Total			
2021	\$ -	\$ 19,251,484	\$ 14,457	\$ 59,049	\$ -	\$ 19,206,892	\$ 19,087,931	\$ 44,427	\$ 118,961	\$ 118,961	
2020	138,256	-	973	1,744	-	137,485	90,466	16,742	107,208	47,019	
2019	42,713	-	-	-	16,336	26,377	15,126	6,857	21,983	11,251	
2018	2,271	-	8	-	-	2,279	664	346	1,010	1,615	
2017	1,708	-	-	-	-	1,708	1,053	868	1,921	655	
2016	792	-	-	-	-	792	386	31	417	406	
2015	299	-	-	-	-	299	-	-	-	299	
2014	286	-	-	-	-	286	-	-	-	286	
2013	260	-	-	-	-	260	-	-	-	260	
2012	271	-	-	-	-	271	-	-	-	271	
2011	271	-	-	-	-	271	-	-	-	271	
Prior	3,099	-	-	-	615	2,484	-	-	-	2,484	
	\$ 190,226	\$ 19,251,484	\$ 15,438	\$ 60,793	\$ 16,951	\$ 19,379,404	\$ 19,195,626	\$ 69,271	\$ 19,264,897	\$ 183,778	

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TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF CHANGES IN FUND BALANCE - BY PROJECT
RESERVE FOR CAPITAL AND NONRECURRING EXPENDITURES FUND
FOR THE YEAR ENDED JUNE 30, 2023

	BEGINNING BALANCE	TRANSFERS IN BUDGET ADDITIONS (REDUCTIONS)	ADDITIONS (REVENUES POSTED)	REDUCTIONS (EXPENDITURES POSTED)	PROJECT CLOSEOUTS	ENDING BALANCE
Committed fund balance	\$ -	\$ 23,883	\$ -	\$ (23,859)	\$ (24)	\$ -
Continuing Projects						
IT upgrades	82,464	-	-	(82,464)	-	-
KVFC radios and communications equipment	3,147	-	-	-	-	3,147
KVFC brush/light rescue 887	367,777	-	-	(56,906)	-	310,871
KVFC heavy rescue	3,540	-	-	(1,443)	-	2,097
KVFC knox box/apparatus key boxes	92,497	-	-	(1,805)	-	92,497
KVFC brush/light rescue 887	1,844	-	-	(10,407)	-	39
KVFC training building improvements	10,407	-	-	-	-	-
KVFC small diameter nozzles & appliances	-	500,000	-	-	-	500,000
KVFC - Station 1 Reno - Conceptual Design	3,309	-	-	(2,819)	(490)	-
Highway pickup with plow	-	225,000	-	(212,558)	-	12,442
HW Dept - Large Dump/Plow/Sander	-	75,000	-	-	-	75,000
HW Dept - Brush Chipper	-	-	-	(636)	-	-
Highway flatbed dump, plow, sander	636	-	-	(20,000)	-	-
Transfer station roll of containers	20,000	-	-	-	-	30,000
Pavilion at Eric Auer Recreational Park	30,000	-	-	-	-	40,000
Roof for Salt Shed	-	40,000	-	-	(14,264)	-
Library parking lot - reclaim and pave	-	60,000	-	(45,736)	-	-
Cemetery headstone rehabilitation	20,000	-	-	(20,000)	-	-
Road Projects						
Country road bridge - phase 2	85,596	-	-	(61,093)	-	24,503
Emanuel church road bridge	220,446	-	-	(699)	-	219,747
Bethke road - culvert	7,153	-	-	-	(7,153)	-
Overlay	-	349,450	-	(330,992)	(18,458)	-
Hill & Fill	-	137,000	-	(137,000)	-	-
Drainage Inlet Repair of Green Hill Rd	-	50,000	-	(7,819)	-	42,181
Drainage Improvement on Beckwith Rd	-	120,000	-	(15,477)	-	104,523
Gravel road drainage improvements	40,000	-	-	-	-	40,000
Chip seal	-	552,000	-	(547,045)	(4,955)	-
Sinking Funds						
Sick/vacation payout at retirement	-	33,000	-	-	-	33,000
Open Space	1,008	-	-	-	-	1,008
Capital surcharge account	42,337	-	55,348	-	-	97,685
Total committed fund balance	1,032,161	2,165,333	55,348	(1,578,758)	(45,344)	1,628,740
Assigned fund balance						
General government	193,616	(247,326)	26,477	-	45,344	18,111
Total assigned fund balance	193,616	(247,326)	26,477	-	45,344	18,111
Total fund balance	\$ 1,225,777	\$ 1,918,007	\$ 81,825	\$ (1,578,758)	\$ -	\$ 1,646,851

See independent auditors' report

STATE SINGLE AUDIT REPORTS

**STATE INTERNAL CONTROL AND
COMPLIANCE REPORTS**



Richard M. Hoyt, Jr., CPA PFS
Paul R. Filippetti, CPA
Terence J. Malaghan, CPA
K. Elise vonHousen, CPA
Susan K. Jones, CPA

Jason E. Cote, CPA
Dipti J. Shah, CPA
Fiona J. LaFountain, CPA
Stephanie F. Brown, CPA

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Finance
Town of Killingworth, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Killingworth, Connecticut (the "Town"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 4, 2023.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut
December 4, 2023



Richard M. Hoyt, Jr., CPA PFS
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance
Town of Killingworth, Connecticut

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM

Opinion on Each Major State Program

We have audited Town of Killingworth, Connecticut's (the "Town") compliance with the types of compliance requirements identified as a subject to audit in the *Office of Policy and Management's Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2023. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of state findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable the Town's state programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all

deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Hoyt, Filippetti & Malaghan, LLC

Groton, Connecticut

December 4, 2023

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE**

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023**

State Grantor; Pass-through Grantor; Program Title	State Grant Program Core-CT Number	Expenditures
NONEXEMPT PROGRAMS		
CONNECTICUT STATE LIBRARY		
Historic Documents Preservation Grants	12060-CSL66094-35150	\$ 5,500
Total Connecticut State Library		<u>5,500</u>
DEPARTMENT OF TRANSPORTATION		
Town Aid Road Grants Transportation Program	12052-DOT57131-43455	123,712
Town Aid Road Grants Transportation Program	13033-DOT57131-43459	123,712
Total Department of Transportation		<u>247,424</u>
DEPARTMENT OF JUSTICE		
Non-Budgeted Operating Appropriation	34001-JUD95162-40001	700
Total Department of Justice		<u>700</u>
OFFICE OF POLICY AND MANAGEMENT		
Reimbursement of Property Tax - Disability Exemption	11000-OPM20600-17011	272
Property Tax Relief for Veterans	11000-OPM20600-17024	2,183
Tiered PILOT	11000-OPM20600-17111	51,685
OPM Tiered PILOT	12060-OPM20600-35458	125,931
Neglected Cemetery	12060-OPM20600-35570	3,332
MRSA - Tiered PILOT	12060-OPM20600-35691	13,966
Local Capital Improvement Program (LOCIP)	12050-OPM20600-40254	53,053
Municipal Purposes and Projects	12052-OPM20600-43587	5,148
Total Office of Policy and Management		<u>255,570</u>
Total State Financial Assistance before Exempt Programs		<u>509,194</u>
EXEMPT PROGRAMS		
DEPARTMENT OF EDUCATION		
Education Cost Sharing	11000-SDE64370-17041	1,743,835
Total Department of Education		<u>1,743,835</u>
OFFICE OF POLICY AND MANAGEMENT		
Municipal Stabilization Grant	11000-OPM20600-17104	155,954
Total Office of Policy and Management		<u>155,954</u>
Total Exempt Programs		<u>1,899,789</u>
Total State Financial Assistance		<u>\$ 2,408,983</u>

The accompanying notes are an integral part of this schedule

**TOWN OF KILLINGWORTH, CONNECTICUT
NOTE TO SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE A - ACCOUNTING BASIS

GENERAL

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Killingworth, Connecticut (the "Town") under programs of the State of Connecticut for the fiscal year ended June 30, 2023. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut.

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America as applicable to governments.

The information in the schedule of expenditures of state financial assistance is presented based on regulations established by the State of Connecticut, Office of Policy and Management.

BASIS OF ACCOUNTING

The financial statements for the governmental fund types contained in the Town's basic financial statements are prepared on the modified accrual basis of accounting. The government-wide financial statements and the financial statements for business-type activities are prepared on the full accrual basis of accounting.

- Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period.
- Expenditures are generally recorded when a liability is incurred except for debt service expenditures, as well as certain other expenditures, when applicable, related to compensated absences, pension obligations, landfill closure costs, claims and judgments, and other post-employment benefits which are recorded only when payment is due (matured).
- For cost reimbursement awards, revenues are recognized to the extent of expenditures. Expenditures have been recognized to the extent the related obligation was incurred within the applicable grant period and liquidated within 90 days after the end of the grant period.
- For performance-based awards, revenues are recognized to the extent of performance achieved during the period.

The expenditures reported on the schedule of expenditures of state financial assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations of the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the schedule of expenditures of state financial assistance.

**SCHEDULE OF STATE FINDINGS
AND QUESTIONED COSTS**

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued:		Unmodified		
Internal control over financial reporting:				
<input type="radio"/> Material weakness(es) identified?	_____	Yes	_____	√ No None reported
<input type="radio"/> Significant deficiency(ies) identified?	_____	Yes	_____	√
Noncompliance material to financial statements noted?	_____	Yes	_____	√ No

STATE FINANCIAL ASSISTANCE

Internal control over major programs:				
<input type="radio"/> Material weakness(es) identified?	_____	Yes	_____	√ No None reported
<input type="radio"/> Significant deficiency(ies) identified?	_____	Yes	_____	√
Type of auditors’ report issued on compliance for major programs:				Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	_____	Yes	_____	√ No

The following schedule reflects the major programs included in the audit:

<i>State Grantor/Program</i>	State Grant Program Identification Number	Expenditures
Department of Transportation:		
Town Aid Roads Grants	12052-DOT57131-43455	\$123,712
Town Aid Roads Grants	13033-DOT57131-43459	123,712
		\$247,424
Office of Policy and Management:		
OPM Tiered PILOT	12060-OPM20600-35458	\$125,931
Dollar threshold used to distinguish between Type A and Type B program:		\$100,000

**TOWN OF KILLINGWORTH, CONNECTICUT
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

**SECTION II – SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS
REQUIRED UNDER *GOVERNMENT AUDITING STANDARDS***

- We issued a report dated December 4, 2023 on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no material weaknesses.

**SECTION III – FINDINGS AND QUESTIONED COSTS RELATING TO STATE
FINANCIAL ASSISTANCE**

- There were no findings or questioned costs reported.

**TOWN OF KILLINGWORTH, CONNECTICUT
SUMMARY SCHEDULE OF THE STATUS OF
PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

The following findings were resolved during 2022-2023

- MW-2022-01 - Incomplete General Ledger

