



Town of Burlington

BURLINGTON BOARD OF FINANCE REGULAR MEETING December 16, 2020

A meeting of the Burlington Board of Finance was held on Wednesday, December 16, 2020, as a virtual Zoom Conferencing meeting. Board members present were: Gerald Mullen, Chairman, John Achilli, Susan Brault, Steve Carrier, John Kirschner, Mark Klepacki and Andrew Klimkoski. Also in attendance was First Selectman Theodore Shafer, Finance Director Elisa Michell, and from King & King Associates, P.C. Christopher King and Kevin Vold.

Chairman Mullen declared a quorum was present and called the meeting to order at 6:31 p.m.

Minutes

Minutes from the November 18th regular meeting and December 9th special meeting were reviewed. It was noted that Mrs. Michell's name incorrectly has the letter "T" in it. Following the review and discussion, on a motion made and seconded by Brault/Achilli, it was unanimously VOTED TO:

Approve the November 18 and December 9, 2020, minutes as presented.

Citizens Comments

Mr. Dwight Harris advocated for the Board to support an expansion of the Town's exemption for farmland and farming operations to promote it and preserve open space.

Chairman Mullen then asked for a motion to move item #8, Audit Report, to item #3 on the meeting agenda to permit the auditors to make their presentation. On a motion made and seconded by Brault/Klepacki, it was unanimously VOTED TO:

Move Item #8, Audit Report, to be Item #3 on agenda.

FY 2020 Audit Reports

A draft of the audit report prepared by King & King Associates, P.C. for the year ending June 30, 2020, was distributed. Also distributed were drafts of their *Report on Internal Controls Over Financial Reporting* and *Report on Compliance Required by the State Single Audit Act* for the same reporting period. Mr. King gave a high-level summary of the reports. The draft reports are substantially complete. The "Management's Discussion and Analysis" section still has to be finalized. He reported that the audit has resulted in a clean opinion, meaning the Town's financial statements, in all material respects, present fairly the financial position and governmental activities of the Town in accordance with accounting standards. There were no disagreements with management and management cooperated throughout the audit process. Town revenue was better than budget and Town expenses were less than budget. As a result, the Town's total net position increased for at fiscal year-end June 30, 2020. Board members



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were asked to review the audit reports in more detail and direct any questions or recommended text edits to Finance Director Michell by Dec. 28th. The final report will be distributed in advance of January's meeting. Messer's King and Vold agreed to meet with the Board again next month to address any questions or concerns.

Messrs King and Vold left the meeting at 7:00 p.m.

Correspondence

Chairman Mullen read an email from Town Tax Collector Tharau that stated she expects supplemental motor vehicle tax collections to be lower than expected due to the COVID pandemic.

Election of Vice Chairman

Chairman Mullen asked for a volunteer to serve as the Board's Vice Chairman to assume the Chairman's role in his absence. Following discussion, on a motion made and seconded by Achilli/Brault, it was unanimously VOTED TO:

Elect Mark Klepacki as Vice Chairman.

Financial Report

Mrs. Michell reviewed and discussed key year-to-date financial reports for: 12/8 revenue and 11/30 expenses. Expenses were generally on budget. She reported on nine negative budget expense items. It was noted that four of them add up to just \$857. Public works is due to storm Isaias. Unemployment taxes are higher due to the COVID-19 pandemic. A federal disaster was declared for storm Isaias, but the State has not acted on the Town's application for financial assistance. September's month-end bank/investment/reserve account balance reports prepared by Treasurer Savino were then reviewed and discussed.

Mrs. Michell reported the finance department in on track to move payroll processing services to Paylocity starting Jan. 1st. Most of the Town's departments have submitted their initial budgets and capital requests for fiscal year 2020-21. She reported that Burlington has received \$11,550, and \$21,950, in financial aid for COVID-19 related costs from the federal government, and State, respectively. A discussion on the accounting of these funds was held. Following discussion, on a motion made and seconded by Klimkoski/Klepacki, it was unanimously VOTED TO:

Accept the Financial Report as presented.

Tax Collector's Report

The Board reviewed and discussed the November 30, 2020, Tax Collector's Report. Reports covered information on collected, and uncollected, property taxes and sewer fees/taxes.



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Following discussion, on a motion made and seconded by Kirschner/Brault, it was unanimously VOTED TO:

Accept the November 2020 Tax Collector's Report as presented.

First Selectman's Report

Mr. Shafer reported that Mrs. Michell had an opportunity to meet the BOS and discuss with them overall FY 2020-21 budget process. He then reported having met with Canton officials to discuss recreational and other non-permitted activities along the Farmington river. The objective is to start a conversation on how to monitor/police public use of this important recreational space and share in the costs.

Executive Session

Chairman Mullen asked for a motion to go into executive session to discuss cell tower, Farmington sewer and Central Business District contracts, and personnel benefits. On a motion made and seconded by Klimkoski/Brault, at 7:39 p.m. it was unanimously VOTED TO:

Convene into executive session and invite Mr. Shafer and Mrs. Michell.

On a motion made and seconded by Achilli/Klepacki, at 8:18 p.m. it unanimously VOTED TO:

Reconvene to public session.

Adjournment

Chairman Mullen then asked if there was any further business to come before the Board. There being no further business, on a motion made and seconded by Kirschner/Klepacki, at 8:18 p.m. it was unanimously VOTED TO:

Adjourn the meeting.

Respectfully submitted,

Andrew J. Klimkoski

Andrew Klimkoski, Secretary