

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
JULY 11, 2023
John “Doc” McIntosh Conference Room or Remote Meeting
7:00 P.M.

<https://berlinct-gov.zoom.us/j/85616394178?pwd=TVlqWHZqdHJibjhSNFF4eDc1Vkl6Zz09>

Call-in Option:	1 929 205 6099 United States Toll
Meeting ID:	856 1639 4178
Passcode:	598129

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

June 13, 2023, Regular Meeting

F. NEW BUSINESS

1. Review VNA quarterly reporting framework.
2. Move to transfer \$57,500, as detailed on the accompanying spreadsheets, to cover higher than budgeted expenditures in identified accounts.
3. Review capital project funding list.
4. Move to approve the transfer of \$40,000 from General Fund Parks and Grounds accounts Electricity, Fencing, Maintenance & Repair and Blue-Collar Personnel to the Percival Soccer Field Improvement account in the Capital Non-recurring Fund.
5. Move to approve a transfer of \$30,000 from the Storm Related Overtime Account in the General Fund to the Snow Equipment account in the Capital Non Recuring Fund to purchase Fisher Poly Caster Sanders.
6. Finance Director update.

G. ADJOURNMENT

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
JUNE 13, 2023
John “Doc” McIntosh Conference Room or Remote Meeting
7:00 P.M.

<https://berlinc-tov.gov.zoom.us/j/85659413531?pwd=YmlxRmUzZHc1VVBCUUZCaHNhcmVzd09>
Call-in Option: 1 929 205 6099 United States Toll
Meeting ID: 856 5941 3531
Passcode: 214358

A. CALL TO ORDER

Chairman Bordonaro called the meeting to order at 7:00 p.m.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Mark Holmes, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Kevin Delaney – Finance Director

Steve Wood – Parks and Recreation Foreman

Jim Simons - Fleet Manager/Fire Administrator

D. PUBLIC COMMENTS

None

E. APPROVAL OF PRIOR MINUTES

May 9, 2023, Regular Meeting

May 25, 2023, Special Budget Meeting

May 31, 2023, Special Budget Meeting

Mr. Paradis moved to approve the May 9, 2023, Regular Meeting, May 25, 2023, Special Budget Meeting and May 31, 2023, Special Budget Meeting.

Seconded by Mr. Grady..

Those voting in favor: Chairman Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Move to transfer \$981.00 and \$662,113.56, as detailed on the accompanying spreadsheets, to cover higher than budgeted expenditures in identified accounts.

Mr. Paradis moved to transfer \$981.00 and \$662,113.56, as detailed on the accompanying spreadsheets, to cover higher than budgeted expenditures in identified accounts.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

2. Move to approve the transfers of \$10,000 from “Storm Related Overtime” to Auto Parts to cover further expenditures within the Auto Parts account for the remainder of FY2023.

Mr. Paradis moved to approve the transfers of \$10,000 from “Storm Related Overtime” to Auto Parts to cover further expenditures within the Auto Parts account for the remainder of FY2023.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

Mr. Fernandes asked is \$10k enough? Fleet Manager/Fire Administrator Simons said that amount should be sufficient. We currently have about \$3k and another \$4k in invoices. We will be all-set and only have about two weeks left.

3. Move to approve the transfer of \$30,000 from the Irrigation account in the Veterans Commission Department in the General Fund to the Irrigation System account in the Public Grounds Department in the Capital Nonrecurring Fund.

Mr. Paradis moved to approve the transfer of \$30,000 from the Irrigation account in the Veterans Commission Department in the General Fund to the Irrigation System account in the Public Grounds Department in the Capital Nonrecurring Fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis asked if this is because we are not ready to spend the money? Finance Director Delaney said yes, when the project began there was an expectation that there was a level of depth on the topsoil that would allow irrigation. That level of depth wasn't sufficient and the town went back to DEEP to request approval to do that, or an alternative. We have not heard back and this is to make sure that we keep money aside to buy irrigation for the whole Veteran's Park area, including the monument area. Parks and Recreation Foreman Wood said we heard back from the state just after the last Town Council meeting. It is slated for DEEP to look at it around July 15. We are hoping to have an answer on what we need to do by end of September or October.

Mr. Paradis asked if we only have \$30k for the irrigation system. Finance Director Delaney said we have over \$20k from the initial funds for the Veterans Park project that has been sitting since 2009 (donation money). That money would be combined if needed. Mr. Paradis asked if nothing is an option. Finance Director Delaney said if you do nothing then you would have the current status. Parks and Recreation Foreman Wood added that with the amount of geese there and how fast it burns out from not having adequate topsoil and good soil conditions, it makes it very unpleasant. We are showcasing a burnt-out park that is not very appealing and we like to host things there.

4. Move to appropriate a \$62,640.00 CEN grant to the CEN Grant account upon full execution of the grant paperwork.

Mr. Paradis moved to appropriate a \$62,640.00 CEN grant to the CEN Grant account upon full execution of the grant paperwork.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

5. Move to appropriate a \$4,000 Youth Services Bureau grant to the Youth Grant expenditure account.

Mr. Paradis moved to appropriate a \$4,000 Youth Services Bureau grant to the Youth Grant expenditure account.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

6. Move to deposit a \$5,000 Amplify grant to the State Opioid Response Grant revenue account and appropriate the grant to the State Opioid Response Grant expense account once all paperwork is executed.

Mr. Paradis moved to deposit a \$5,000 Amplify grant to the State Opioid Response Grant revenue account and appropriate the grant to the State Opioid Response Grant expense account once all paperwork is executed.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

7. Move to appropriate a \$3,421 State of Connecticut Youth Services Bureau Grant to the Youth Grant expenditure account.

Mr. Paradis moved to appropriate a \$3,421 State of Connecticut Youth Services Bureau Grant to the Youth Grant expenditure account.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

8. Move to accept the Suspense List of \$135,118.13, as detailed on the accompanying reports.

Mr. Paradis moved to accept the Suspense List of \$135,118.13, as detailed on the accompanying reports.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0. (MOTION CARRIED)

Mr. Millerd asked does it go to collection agencies? Finance Director Delaney said this will continue through the normal collection process. It is more of an accounting exercise, but we continue to collect on it. We collect about \$86k from business that had been put into suspense. By statute this is done every year. Mr. Paradis added that this is more for a personal property point of view. Mr. Fernandes asked if there is an interest rate penalty? Finance Director Delaney said it will continue to be charged 1.5% per month of interest and accrue. Mr. Paradis said for our financial statements it is not carried as a receivable.

9. Finance Director update.

Finance Director Delaney said the Police Department is making good progress on hiring. They brought two more people in and looking to bring in a lateral hire that would be officer number 43. The budget was funded with 42 police officer and goes to 46. We talked about letting the year play out. They are making progress and Town Council will vote on the pension plan next Tuesday. We will keep an eye on that and revisit it. Mr. Millerd asked how many police officers are patrolling? Finance Director Delaney said I think it would add one to each shift. Mr. Grady said that would be a big step.

Finance Director Delaney said the financial results coming in are strong. Revenue is very strong predominantly from interest earnings and tax revenue. The motor vehicle cap was not included in the budget. That came through at about \$370k and adds to this year for certain months. I have a few more over budget items that will be processed through the Town Council on June 20. A couple of departments are looking at their surplus and determined there are some critical needs they can deal with by doing some transfers. Those will come back through the Board of Finance. Our projects are beginning to pick up. Porters Pass is done. The HVAC project at Willard is starting this summer. Fire alarm updates at Willard and Griswold will be done. Biscoglio Field and Percival Field will also be done this summer. There were sidewalk upgrades done on Farmington Ave. Also, there is an effort to pursue another state grant to do more roads. Town Engineer/Public Works Director Ahern is working on two more grants because there is an area on Burnham St. that needs work and a few other spots in town as well.

Mr. Millerd asked if the Willard School HVAC bids came in somewhere in line with where we thought they would be? Finance Director Delaney said they were largely in line, but it is an expensive project. The first part is tearing out the ceiling and the second part is putting in the connections. If we need second shift work, there would be more costs associated.

Mr. Paradis asked where do we stand with the police station renovation? Finance Director Delaney said he is following up to find out. We anticipated the bid award in June and to start in July. The downstairs is almost completely cleared out with only a few items remaining. Chairman Bordonaro said he heard that we are still waiting for the grant money. Finance Director Delaney said yes, it is \$3.9M. It is unclear if it made the final cut in the bond package. There was some money included in a DECD grant which the town received \$250k for other items.

Finance Director Delaney reviewed the capital improvement list from the budget. The state budget items were included in the adopted state budget. We needed some funding for the roof replacement at the senior center. Half is operated by the town and the other half is through the senior housing authority. This is for the town portion. Supervisor police vehicle, band room renovations at McGee and additional modifications at South Kensington Fire House are on the list. The leaking roof repair at South Kensington Fire House will be on the next Town Council agenda. There were different opinions

whether some of the surplus items should be done this year, or not at all. Also, if they should be moved up or down on the list. The projection for the surplus is about \$3.5M.

Chairman Bordonaro said somebody should lay out an incremental plan for HVAC for the 3 schools. Mr. Paradis said I would like to see something that takes your full estimate of where we are going to end this fiscal year. It would show these are the projects that need additional funding and this is the equipment that we have in tier one. I'd like to see something with numbers. I would not be in favor of taking all from fund balance for the police department project. We should bond some of it. I don't see why we would disrupt all of the other stuff that we need to do by shorting ourselves with fund balance. We have to say conceptually what we want, but I need to see it on paper.

Mr. Holmes added that the difficulty with the schools is it has to be done in the summer. That is tough for planning. Chairman Bordonaro said he agrees with Mr. Paradis. Regarding the FY24 budget, at last night's budget meeting, the Board of Education said they used 8% for health insurance vs. 10%. What is the impact to the town side on how much we could save? Mr. Paradis said if we knew about that change in percentage prior to setting the mill rate. Could we have taken that into consideration in setting the mill rate? Finance Director Delaney said yes. Mr. Paradis said if we set the mill rate and reduce the amount of taxes, does that need to follow the state law that we need to have a balanced budget? Our revenue estimate would be going down. Finance Director Delaney said your adopted budget is balanced and you expect at year end to use fund balance. Mr. Paradis said if we knew there was a \$1M savings there, we could have adjusted the mill rate to generate a \$1M less in property taxes. Finance Director Delaney said yes. Mr. Paradis asked if we could do it the other way and raise the mill rate? Finance Director Delaney said you could. Mr. Grady added that you could change the mill rate during the year, it is feasible, but it would not be popular. When did that 10% become 8%? Were we still in the budget process when that happened? Finance Director Delaney said it is always very late in the process. Chairman Bordonaro added that we usually know before we finish our budget process. I would like to know exactly when that became available because we could have said something different before the second referendum. Mr. Grady asked what was that number and how much did it affect the Board of Education. Finance Director Delaney said he does not have that number, but it was actually 8.5% (not 8%).

Mr. Holmes asked if the Town Council decides on what capital projects they are going to do on this list? Finance Director Delaney said in the budget they decided not do anything. When it comes to circling back, they will be the first ones. I usually start with the Board of Finance first, because you are looking at the whole financial picture. The Town Council will ask is the Board of Finance okay with moving this type of money around.

Mr. Holmes asked is it the intent now with the police station bids to do the whole project, or is there still a phase two and three? Finance Director Delaney said there is a project and there were three phases. Essentially what was phase one is the project. The intent is to complete that project and re-access at a later time, what if anything would be a future project, or projects. Mr. Holmes asked what work will not be done? Finance Director Delaney said the offices, the roll call room and the large meeting room when you come in that can be used for the public. The idea was to re-do the middle section. Mr. Holmes said he is trying to get comfortable with what was a \$6M project and now saying this is really the project now. Mr. Grady said we were under \$6M when we took some of the silly things out. Finance Director Delaney added that the project is around \$3.9M now and includes the \$300k that already been appropriated for the additional architectural work and it includes some contingencies. This new project is truly what the architect is focused on and it is a very detailed cost estimate.

Chairman Bordonaro said he spoke with Town Manager Jayawickrema about the VNA report and will have Mr. Paradis follow up with him on that. We could have a close out for the current fiscal year with

stats. Mr. Paradis said we are shooting for August. Finance Director Delaney said we can keep the August meeting as needed for year-end transfers. If we don't need it, we can cancel it. Mr. Paradis added that we want to see a format for the report. Mr. Fernandes asked if we have a final number for the VNA losses? Chairman Bordonaro said he is coming up with \$733k. Finance Director Delaney said it is around \$700k to \$750k.

G. ADJOURNMENT

Mr. Holmes moved to adjourn at 7:42 p.m.

Seconded by Mr. Grady.

Those voting in favor: Chairman Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0

Submitted by,
Alina Brown

Berlin VNA Monthly Financial Report

Month/Year

Total # of patients cared for:

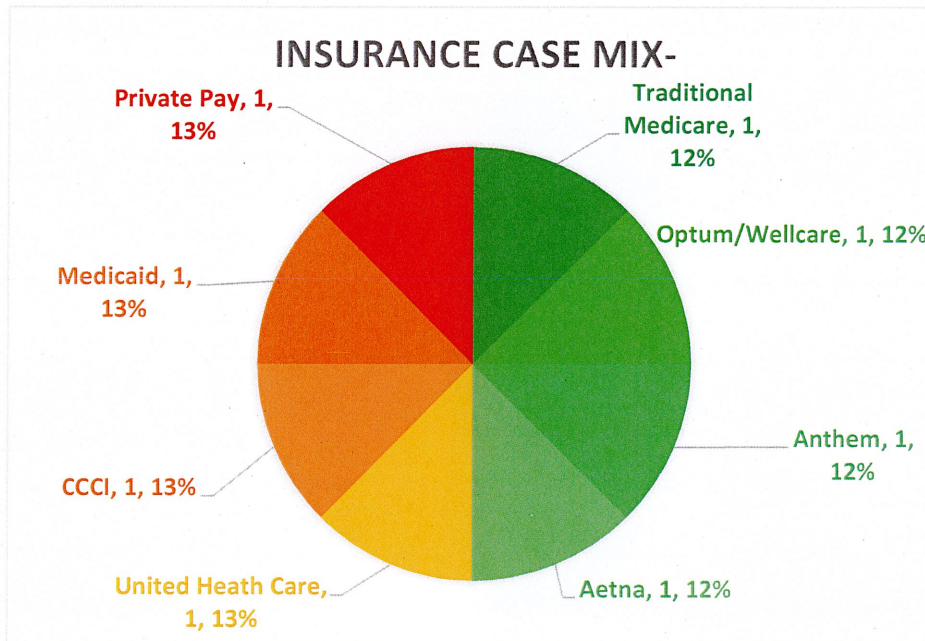
of Referrals:

Top 3 referral sources:

- 1.
- 2.
- 3.

of New Episodes of Care:

Case Mix:



Average Monthly Patient Reimbursement:

Budget vs Actual (Total):

YTD Budgeted Costs	YTD Actual Costs

YTD Revenue vs Goal (Total):

YTD Actual Revenue	YTD Goal

Monthly Revenue vs Goal (Total):

Monthly Actual Revenue	Monthly Goal

Monthly In Town Vs Out of Town:

	Costs of Care	Revenue
In Town		
Out of Town		

Staff Utilization/Productivity per month:

	Nurse	Home Health Aide
Goal (Full Capacity)	390 “units”	260 “units”
Actual		

Outreach Efforts:

Where	When	Outcome

(In this table we will record where we have performed marketing and the results/referrals from that source)

**FY 2023 VNA Financial Results
Compared to FY 2022
MAY 2023**

	<u>FY 23</u>	<u>FY23</u>	<u>FY23</u>	<u>FY 22</u>	<u>FY22</u>	<u>FY 22</u>	<u>FY 23 to FY 22</u>
	Budget	Actual	% of Budget	June 30 Actual	YTD Actual	% of Budget	Variance
Revenue:							Favorable (+)
							Unfavorable(-)
Public Health Nursing	\$900,000	\$579,759	64.42%	\$616,246	\$552,628	89.68%	-25.26%
Summer/Field Trips	\$14,084	\$16,663	118.31%	\$14,084	\$12,014	85.30%	33.01%
	\$914,084	\$596,422	65.25%	\$630,330	\$564,641	89.58%	-24.33%
Expenditure:							
Wages/Salaries	\$948,083	\$794,437	83.79%	\$945,595	\$823,797	87.12%	3.33%
Fringe Benefits	\$382,250	\$310,192	81.15%	\$311,033	\$287,421	92.41%	11.26%
53201 - Supplies	\$7,700	\$0	0.00%	\$3,436	\$3,152	91.73%	91.73%
53208 - Equipment (New)		\$12,000					
53276 - Medical Supplies	\$6,510	\$4,640	71.28%	\$4,551	\$3,575	78.55%	7.27%
53440 - Public Education	\$3,000	\$1,261	42.03%	\$1,051	\$450	42.82%	0.79%
53606 - Telemonitor Lease	\$6,000	\$2,640	44.00%	\$2,880	\$2,400	83.33%	39.33%
53810 - Background checks	\$1,000	\$638	63.81%	\$957	\$957	100.02%	36.21%
53813 - Computer Support	\$42,640	\$36,508	85.62%	\$36,339	\$36,060	99.23%	13.61%
53819 - Medical Services	\$102,000	\$36,429	35.71%	\$44,492	\$37,194	83.60%	47.88%
53902 - Telephone	\$9,000	\$6,002	66.68%	\$7,042	\$6,041	85.79%	19.11%
53903 - Copiers	\$3,650	\$1,588	43.51%	\$1,680	\$1,655	98.50%	54.99%
53916 - Professional Development	\$2,850	\$0	0.00%	\$3,625	\$3,625	100.00%	100.00%
53920 - Professional Services	\$21,300	\$17,182	80.67%	\$14,895	\$13,610	91.37%	10.70%
53940 - Advertising	\$6,000	\$4,724	78.74%	\$4,284	\$2,275	53.10%	-25.64%
53943 - Mileage	\$6,000	\$1,474	24.57%	\$1,569	\$1,369	87.23%	62.66%
53944 - Organizational Fees	\$18,710	\$17,925	95.80%	\$15,940	\$15,830	99.31%	3.51%
53945 - Training	\$10,000	\$3,770	37.70%	\$4,862	\$4,830	99.34%	61.64%
	\$1,576,108	\$1,251,411	79.40%	\$1,404,322	\$1,244,240	88.60%	9.20%
NET INCOME	(\$676,108)	(\$654,989)	96.88%	(\$788,076)	(\$679,599)	86.24%	-10.64%

Agenda Item No. F-2
Request for Board of Finance Action

TO: **The Board of Finance**

FROM: **Arosha Jayawickrema, Town Manager**

DATE: **June 12, 2023**

SUBJECT: **Budget Transfers**

Summary of Agenda Item:

Over the course of the fiscal year some accounts exceed budget for different reasons. All higher than budgeted costs are offset in other parts of the budget or contingency. No new money is being appropriated with this request. These items are summarized on the Budget Adjustments spreadsheet submitted with this action item.

Action Needed:

Move to transfer \$57,500.00, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.

Attachments:

Budget Adjustments spreadsheet

Prepared By:

Kevin Delaney, Finance Director

**Budget Adjustments
June 20, 2023**

F-2

<u>Department</u>	<u>GL Account #</u>	<u>From</u>	<u>To</u>	<u>Explanation</u>
Police	001.15.1532.0.51120.00000		\$500.00	The retroactive payment for the Deputy Chief overlapping period is more than the available budget amount. Funds are available in the Police Personnel account due to the number of vacancies.
	001.15.1532.0.51140.00000	\$500.00		
Golf	001.25.2543.0.54000.01504		\$20,000.00	The core components for the Golf Course irrigation system are failing. The system was reset twice in the four days at the beginning of June 2023. The system is so old that replacement are not available. This transfer will fund replacing the control and VFD assembly along with labor and a small contingency in case other issues are discovered during replacement.
	001.25.2543.0.52110.00000	\$18,750.00		
	001.25.2543.0.51805.00000	\$1,250.00		
Townwide	001.05.0507.0.53940.00000		\$10,000.00	Due to the increased volume of advertising undertaken by the Town throughout FY23, the account is overbudget.
	001.05.0507.0.53913.00000	\$10,000.00		
Library	001.25.2544.0.51325.00000		\$12,000.00	
	001.25.2544.0.52200.00000	\$8,000.00		Due to employees on maternity leave, Clerical Personnel and Substitutes were used for coverage. As a result, the Clerical Personnel and Substitute accounts are overbudget.
	001.25.2544.0.51120.00000	\$4,000.00		
Schools	001.35.3561.0.51500.00000		\$15,000.00	Due to inflation, the cost of water was more than budgeted in FY23 for the pools and various locations where the Town waters.
	001.35.3561.0.53102.00000	\$15,000.00		
GENERAL FUND TOTAL		\$57,500.00	\$57,500.00	

WATER CONTROL TOTAL

\$0.00	\$0.00
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CAPITAL PROJECTS TOTAL

\$0.00	\$0.00
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GRAND TOTAL

\$57,500.00	\$57,500.00
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Town of Berlin
General Fund Unassigned Fund Balance
July 2023 Board of Finance Meeting

F-3

6/30/2022 Actual Balance (Audited)	\$13,029,120	
Use of fund balance - Fire Vehicle (50% deposit) (Non-Budgeted Appropriation)	(\$550,000)	\$810,000
Use of fund balance - Percival Field (Non-Budgeted Appropriation)	(\$250,000)	
Use of fund balance - Police Station (Non-Budgeted Appropriation)	(\$300,000)	
Use of fund balance - Atkins Street purchase (Non-Budgeted Appropriation)	(\$1,000,000)	
Operating surplus/(deficit) - receipts (unaudited)	\$2,910,000	
Operating surplus/(deficit) - expenditures (unaudited)	\$2,440,000	
FY24 Budget - Closed DB Pension funding	(\$742,609)	
FY24 Budget - Committed to cover Police headcount not funded in adopted budget	(\$548,000)	
6/30/2023 Projected Balance (unaudited)	\$14,988,511	
FY2024 Adopted General Fund Budget	\$99,612,696	
6/30/2023 Projected Balance (unaudited) as a % of FY24 Proposed GF Budget	15.0%	

FY23 Projected Operating Surplus/(Deficit)	\$3,250,000	
6/30/2023 Projected Balance (unaudited) in Excess of 11% Policy Floor	\$4,031,114	
<u>Proposed Uses of FY23 Projected General Fund Surplus</u>		
BHS-2100 Block-Slab on Grade Ground Water, Moisture, Flooring (BHS courtyard)	\$200,000	\$1,750,000
Large dump truck body replacement (in lieu of vehicle replacements)	\$225,000	
Vans (3 school vans)	\$140,000	
Camera Upgrades (districtwide)	\$195,000	
Timberlin on-course bridges	\$50,000	
Resurface Basketball/Tennis Courts (assume yr 7) (BHS)	\$75,000	
Willard Ballast Block Replacement	\$70,000	
Pickup Truck (Highway)	\$65,000	
Police Modems (and related hardware) (IT/Police)	\$50,000	
Police Vehicles	\$200,000	
Town Clerk/Assessor Vault/Office Renovations	\$200,000	
Replace equipment at Little People's Playground	\$200,000	
Track Snow Machine (Grounds)	\$80,000	
6/30/2023 Project Balance in Excess of 11% Policy Floor (after uses)	\$2,281,114	
6/30/2023 Projected Balance (unaudited) after uses	\$13,238,511	
6/30/2023 Projected Balance (unaudited) as a % of FY24 GF Budget (after uses)	13.3%	

Drivers of Projected FY23 Surplus (subject to change - invoices still being paid)

<u>Receipts:</u>	
Interest Earnings	\$2,070,000
Taxes	\$674,000
MV Cap PILOT	\$370,000
VNA	(\$270,000)
Other NET Items	\$66,000
	<u>\$2,910,000</u>

<u>Expenditures:</u>	
Town Personnel (Police: \$375k; \$Schools: \$170k; Recreation: \$120k)	\$1,580,000
Electricity (townwide)	\$320,000
Contractual Services	\$100,000
Other	\$440,000
	<u>\$2,440,000</u>

Agenda Item No. F-4
Request for Board of Finance Action

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: June 26, 2023

SUBJECT: Transfer funds from General Fund accounts to Percival Soccer Field Improvement Account

SUMMARY:

The Berlin Parks and Grounds Department is requesting to transfer \$40,000 from several accounts to the Percival Soccer Field Improvement Account (500.25.2545.0.54000.00747). The funds are being requested to increase the contingency for the Percival Soccer Field project. We currently have less than a 3 percent contingency for this project. We know that soil amendments and extra earthwork will be needed. The funds are available in these accounts for a number of reasons. By not opening Demore, Dinda, Bittner Jr. Pool we have savings in the Electricity Account as well as Maintenance and Repair. American Legion did not play all summer and fall at night at Zipadelli Field and we rewired Sage 1 to get power from a closer transformer instead of back at the building, which saved us more on electricity. There are also funds left in fencing due to large portion of the fence at the unleashed dog area at Pistol Creek came out of a capital account. The funds are available in Blue Collar Personnel due to vacancy of employees retiring and the new employees coming in at the bottom of the pay scale.

FUNDING:

001.25.2545.0.53102.00000	Electricity	\$20,000
001.25.2545.0.51135.00000	Blue Collar Personnel	\$10,000
001.25.2545.0.53221.00000	Fencing	\$7,500
001.25.2545.0.53245.00000	Maintenance & Repair	<u>\$2,500</u>
		\$40,000

ACTION NEEDED:

Move to approve the transfer of \$40,000 from General Fund Parks and Grounds accounts Electricity, Fencing, Maintenance & Repair and Blue Collar Personnel to the Percival Soccer Field Improvement account in the Capital Non-recurring Fund.

ATTACHMENTS:

None

PREPARED BY:

Steven T. Wood, Superintendent of Parks and Grounds
Jennifer Ochoa, Director of Community, Recreation and Parks Services

Agenda Item No. F-5
Request for Board of Finance Action

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: June 9, 2023

SUBJECT: Move funds from General fund to Capital Non Recuring Snow Equipment account for Fisher Poly Caster Sanders

SUMMARY:

The Berlin Parks and Grounds Department is requesting to transfer \$30,000 from the Storm Related Overtime Account to the Snow Equipment Account in the Parks and Grounds CNR Account (500.25.2545.0.54000.00027) for the purchase of Fisher Poly Caster Sanders. These funds are needed to replace slide in hydraulic sanders. The current hydraulic systems and tanks are not powerful or large enough for the sanders to work efficiently on these trucks. These trucks came with a 5 and 1 body and were retrofitted a few years back to a traditional dump body to extend the vehicles life.

ACTION NEEDED:

Move to approve a transfer of \$30,000 from the Storm Related Overtime Account in the General Fund to the Snow Equipment account in the Capital Non Recuring Fund to purchase Fisher Poly Caster Sanders.

ATTACHMENTS:

None

PREPARED BY:

Steven T. Wood, Superintendent of Parks and Grounds

Town of Berlin
Financial Status Report
Board of Finance Meeting of July 11, 2023

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GENERAL FUND

(budgeted amount excludes assigned fund balance)

Receipts

	<u>FY 2022</u>	<u>FY 2022</u>	<u>Notes</u>
Actual Receipts	\$99,217,921	\$95,038,988	
Budgeted Receipts	\$96,314,919	\$93,513,047	
% to Budget	103.0%	101.6%	
Current Year Tax Receipts	\$83,017,582	\$80,083,805	
Current Tax Budget	\$83,068,727	\$79,861,907	
Current Tax Levy <i>(99.3%/99.3% collection rates)</i>	\$83,654,307	\$80,424,881	

% to Current Budget	99.9%	100.3%	
% to Current Levy	99.2%	99.6%	
Adopted budget target %	99.3%	99.3%	

Expenditures *(excludes capital expenditures)*

Actual Expenditures	\$93,130,433	\$96,794,200	FY22 included \$7,510,640 non-budgeted pension/fire vehicle appropriation/expenditure from unassigned fund balance
Budgeted Expenditures	\$98,270,352	\$100,922,637	
% to Budget	94.8%	95.9%	FY23 includes \$2,100,000 non-budgeted property acquisition/fire vehicle/capital purchase appropriation/expenditure

	<u>Actual</u>	<u>Encumbered</u>	<u>Budget</u>	<u>Var to Budget</u>
Storm-related Overtime (51445)	\$38,430	\$0	\$86,392	\$47,962
Electricity (53102)	\$928,062	\$351,356	\$1,457,306	\$177,888
Refuse Disposal (53823)	\$1,729,248	\$168,740	\$1,921,091	\$23,103
Legal (53828)	\$278,879	\$56,718	\$355,000	\$19,404
Tax Refunds (53924)	\$286,932	\$0	\$295,000	\$8,068

Target Floor Fd Bal. Actual Fund Bal.

Notes

INSURANCE FUNDS

Health Insurance Fund

\$2,327,226	\$2,844,168	The Health Insurance Fund balance is 30.6% of full year projected expenses - target floor reserve is 25%.
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General Insurance Fund

\$1,000,000	\$2,121,759	
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The fund is used to pay Liability & Worker's Compensation insurance premiums for both the Town and BOE, on-going heart & hypertension claims from police officers, widow/widower heart & hypertension claims, "fronting" reimbursable environmental remediation costs, small equipment claims where Town elects to self-insure and deductibles. Town policy is a \$1 million floor and ceiling at 5% of General Fund budget (or \$4,831,489 for FY23). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.

TOTAL INSURANCE FUNDS

\$3,327,226	\$4,965,927	
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PENSION FUND

Notes

Total Liability (as of 7/1/2022) \$4,729,382

Cash Balances:

Prudential \$2,345,658

ICMA Plus \$2,077,838

\$4,423,497

The Town of Berlin Retirement Income (Defined Benefit) Plan was amended for the last time effective July 1, 2000. As a result of this final amendment no new Town employees (excludes BOE employees covered by the Teacher's Retirement Fund) were eligible to participate in the plan. As part of the amendment, participants in the DB Plan have the option to be paid out with an annuity or a lump sum. In recent years, all retiring participants have elected the lump sum payout.

Currently, the Town is executing a pay-as-you-go program to manage new retirements. The plan includes 3 active participants , 1 inactive but eligible participant and 15 annuitants.

Funding % - Total 93.5%

Funding % - DB 49.6%

Unfunded Liability (\$305,885)

Anticipated retirements:
FY24: 3 active participants remain and all are eligible to retire.
Annual annuity payments & total monthly fees: \$172,000

ACTIVE CAPITAL PROJECTS

	<u>% Complete*</u>	<u>Project Balance**</u>	<u>PBC Managed</u>	<u>Department</u>	<u>Notes</u>
4-Bridge Rehabilitation	90%	\$0		Public Works	Design Phase audit is complete and final payment for this phase was received - Construction Phase is complete; closing out with State
Highway Wash Bay	TBD	TBD		Facilities	TC awarded bid - begin construction in spring
55 Steele Boulevard	6%	\$0		Economic Dev.	Building 3 of 3 from Newport's original Farmington Ave plans
Sidewalk Upgrades	84%	\$0		Public Works	Current Phase: construction
3-Road Project (CRCOG Pre-Funded Construction)	11%	\$0		Public Works	Mobilization has started
Kensington Road Bridge - Design Phase	40%	\$0		Public Works	Current Phase: design (local funded); once project is approved by DOT, CRCOG grant will pre-funded for bid amount + contingency & incidentals
Percival Soccer Field	10%	\$0		Public Grounds	TC awarded bid - begin construction in spring
Scalise Scoreboard/Fiber (DEEP Grant)	98%	\$0		Facilities	Current Phase: scoreboard installed; project expected complete end of FY23
Biscoglio Field Turf (DEEP Grant)	2%	\$0		Public Grounds	TC awarded bid - begin construction in spring
HVAC Upgrades (ARPA Funds)	0%	\$0	PBC	Facilities	Current Phase: Willard bid award; begin mobilization spring 2023
HVAC Upgrades (Local Funds)	0%	\$0	PBC	Facilities	TBD
Police Station Renovation	TBD	TBD	PBC	Facilities	Current Phase: design renovations

* % complete represents invoices received versus total expected project cost - this metric will lag actual construction completion

** Capital projects fund balance includes encumbrances.

Financial Status Report

Board of Finance Meeting of July 11, 2023

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>TOTAL</u>	<u>YTD</u>
FY2019	55,212	74,521	82,025	142,845	81,705	58,331	97,213	71,442	119,187	72,239	90,498	100,562	1,045,780	1,045,780
FY2020	47,155	82,851	58,019	85,737	58,047	51,550	62,354	63,243	62,270	99,186	51,272	76,057	797,741	797,741
FY2021	48,132	56,105	61,099	53,775	54,553	64,397	66,910	57,967	78,281	82,029	27,123	107,013	757,385	757,385
FY2022	51,814	67,134	56,464	49,192	39,038	32,530	43,379	48,339	70,744	45,424	48,569	61,528	614,156	614,156
FY2023	43,842	57,446	67,243	57,167	52,526	61,072	45,590	26,033	53,655	60,131	55,054	54,550	634,309	634,309
CY vs. PY	(7,972)	(9,688)	10,779	7,975	13,488	28,542	2,211	(22,306)	(17,089)	14,707	6,485	(6,978)		

