

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
MARCH 12, 2024  
“Doc” McIntosh Conference Room or Remote Meeting  
7:00 P.M.

[https://berlinct-](https://berlinct.gov.zoom.us/j/4148724481?pwd=SkpBQmdlU0NoNTF5U0dWTXZGVUh1UT09&omn=84561191944)  
[gov.zoom.us/j/4148724481?pwd=SkpBQmdlU0NoNTF5U0dWTXZGVUh1UT09&omn=84561191944](https://berlinct.gov.zoom.us/j/4148724481?pwd=SkpBQmdlU0NoNTF5U0dWTXZGVUh1UT09&omn=84561191944)

Call-in Option: 1 929 205 6099 United States Toll  
Meeting ID: 414 872 4481  
Passcode: 539615

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

February 13, 2024, Regular Meeting

F. NEW BUSINESS

1. Move to approve the transfer of \$40,000 from Vehicle Fuel into Auto Parts, both in the General Fund, to cover expenditures due to increases in the cost of parts and larger repair jobs for the remainder of Fiscal Year 2024.
2. Move to appropriate \$31,165.50 from the Sale of Land, Labor, & Materials Revenue Account to the Vehicle Reserve to be used for the purchase of vehicles Account in the Capital Nonrecurring Fund.
3. Move to appropriate an \$8,000 Historic Documents Preservation Grant to the Document Preservation account in the Special Revenue Fund.
4. Move to appropriate the \$750,000 State Urban Grant to the Police Station Renovation Grant account in the Police Station Construction Fund.
5. Move to approve a transfer of \$30,000 from the ADA Improvements account to the Senior Center Van account, both in the CNR Fund.
6. Finance Director update.

7. Discussion of department budgets

- a. Review of prior meeting follow up requests.
- b. Discuss and vote on adjustments to the General Government, Board of Education and/or Berlin Water Control budgets.
- c. Vote to send budgets to the Annual Budget Hearing:
  - i. Move to send the Board of Education budget of \$\_\_\_\_\_ to the Annual Budget Hearing.
  - ii. Move to send the General Government budget of \$\_\_\_\_\_ to the Annual Budget Hearing.
  - iii. Move to send the Berlin Water Control budget of \$\_\_\_\_\_ to the Annual Budget Hearing.

8. ADJOURNMENT

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
FEBRUARY 13, 2024  
“Doc” McIntosh Conference Room or Remote Meeting  
7:00 P.M.

<https://berlinct-gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhlUT09&omn=82838632807>

Call-in Option: 1 929 205 6099 United States Toll  
Meeting ID: 414 872 4481  
Passcode: 539615

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, Denise McNair, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Kevin Delaney – Finance Director

Chris Edge – Economic Development Director

Jim Mahoney – Economic Development Coordinator

D. PUBLIC COMMENTS

None

E. APPROVAL OF PRIOR MINUTES January 9, 2024, Regular Meeting

Mr. Millerd moved to approve the January 9, 2024 Regular Meeting minutes.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Move to appropriate the State Early Voting Grant in the amount of \$10,500.00 to the Early Voting Grant account in the Special Revenue Fund.

Mr. Paradis moved to appropriate the State Early Voting Grant in the amount of \$10,500.00 to the Early Voting Grant account in the Special Revenue Fund.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Millerd said this is a uniform payment to all 169 towns in the state. It is probably not going to cover what is needed for every town. Finance Director Delaney said there is a risk that there will be some challenges, but it's unknown how many primaries there will be. Mr. Paradis asked if early voting is required? Finance Director Delaney said yes. The grant money also has to be used by this fall, but because it is in a Special Revenue Fund, it can be carried over if not completely spent by the end of the fiscal year.

2. Move to appropriate \$6,860.00 from the Sale of Land, Labor, & Materials Revenue Account to the Sage Improvement Account in the Capitol Nonrecurring Fund.

Mr. Paradis moved to appropriate \$6,860.00 from the Sale of Land, Labor, & Materials Revenue Account to the Sage Improvement Account in the Capitol Nonrecurring Fund.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Chairman Bordonaro asked if this is going to be used in the future? Finance Director Delaney said yes. Parks and Recreation Grounds Superintendent Wood sold some very old tractors and received money for them. We will use the Sage Improvement account for smaller items.

3. Move to approve a transfer of \$16,200 from the Development Services Clerical Personnel account to the Development Services Contractual Services account, both in the General Fund.

Mr. Paradis moved to approve a transfer of \$16,200 from the Development Services Clerical Personnel account to the Development Services Contractual Services account, both in the General Fund.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

4. Move to approve the transfer of \$6,600 from the Assessor's Contractual Services account to the Assessor's Supplies account, both in the General Fund, for the purchase of office furniture.

Mr. Paradis moved to approve the transfer of \$6,600 from the Assessor's Contractual Services account to the Assessor's Supplies account, both in the General Fund, for the purchase of office furniture.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

5. Discuss revised tax abatement policy.

Economic Development Director Edge said we have modified the tax abatement policy to incentivize investment. The more you spend, the more you get. This policy has worked well and we have seen some large developments. If you spend \$25M, you get a 10 year tax abatement on commercial and a 10 year tax abatement on residential, which is apartments. The project just south of the Blue Lobster has been approved for this. The contractor is going to use CHFA funding for the first two apartment buildings and we will get credit for all, or some of those units, which should get us closer to our 10% affordable housing goal. This is a large investment of around \$50M. In addition to apartments, it will include a gas station, retail building and a hotel. The hotel could hold events if it has a conference center on the ground floor. The project is moving forward and the commercial portion has begun.

Finance Director Delaney said this is just for the Board of Finances information. The Town Council has already approved it at their last meeting. Mr. Millerd said the proposal is flawed. Ms. McNair added that there is a clerical error that states \$25,500,000 vs. \$25,000,000. Mr. Millerd said towards the end it says the Town Council has the discretion to request a minimum of 10% of all apartments be affordable under 8-30g for mixed use projects. It actually requires it to be 30%, of which 15% has to be at 80% and 15% at 60%. The 10% comment does not make sense. Economic Development Director Edge said the idea was to give the Town Council the ability to request 10% if they are going to request an abatement of that size, but the language may be incorrect. Mr. Millerd added that it should be more like 20%. Economic Development Director Edge said I can make modifications. We opted for a minimum of 10%, but if the Town Council wants to go for more, they could. It is a new CHFA program that was added during the last session of the legislature and the contractor is looking to take advantage of it. I will talk to Corporate Counsel Donofrio to make sure that the language is clear within the tax abatement policy. Chairman Bordonaro asked if Town Council needs to re-approve the clerical error? Economic Development Director Edge said he will check with Corporate Counsel Donofrio.

Mr. Grady asked if the 10% would be the minimum for the Town Council to approve? Economic Development said it is their discretion. Mr. Millerd said that it shouldn't even be at the discretion of the Town Council, 10% does not move the needle, it keeps it even.

Mr. Paradis asked how does this abatement policy line up with what other towns are doing? Economic Development Director Edge said this is more aggressive than a lot of other towns, but our surrounding towns have enterprise zones and receive money back from the state (Meriden, Middletown and New Britain). They can offer 80% tax abatement for up to either 5 or 10 years straight across the board. Mr. Paradis asked what about the smaller towns? Economic Development Director Edge said the smaller towns have been cutting one off deals with different developers and I believe it is a bad road to go down because there is no end to it. I can look into it further. Rocky Hill has done a 100% tax abatement for 10 years. Mr. Grady asked for a number on what this tax abatement has brought into the town? Economic Development Director Edge said he does not know but can do some calculations.

Mr. Fernandes asked if this newly revised abatement policy will apply to the 3<sup>rd</sup> building at Steel Blvd.? Mr. Edge said no, it only applies to the Berlin Turnpike. Steel Center will not go north of \$25M. It is around \$18M-\$19M.

6. Move to transfer \$33,333 from the Police Department Grant Overtime Account to the RAISE grant account to provide Berlin's projected share of the grant match.

Mr. Paradis moved to transfer \$33,333 from the Police Department Grant Overtime Account to the RAISE grant account to provide Berlin's projected share of the grant match.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Economic Development Director Edge said we are a member of the Capital Region Council of Governments (CRCOG). We talked to them about the Berlin Turnpike area since it is the most accident prone, particularly the Deming Rd. intersection. We are looking to apply for a \$2.8M RAISE grant. This grant would assist with the intersection near Rowley St., across from Eversource, the Deming Rd. intersection and the intersection at Woodlawn Rd.

7. Move to approve a non-budgeted appropriation of \$150,000 from the FY24 General Fund Unassigned Fund Balance to the DEEP Silver Lake (\$25,000), Community Connectivity Grant (\$75,000) and Farmington Ave Non-Grant (\$50,000) accounts for the purposes of providing matching funding and funds for preparation of grant applications.

Mr. Paradis moved to approve a non-budgeted appropriation of \$150,000 from the FY24 General Fund Unassigned Fund Balance to the DEEP Silver Lake (\$25,000), Community

Connectivity Grant (\$75,000) and Farmington Ave Non-Grant (\$50,000) accounts for the purposes of providing matching funding and funds for preparation of grant applications.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Finance Director Delaney said this process started in December and the number has come down since then. This is for the local match. Chairman Norton asked if the \$75k is for sidewalks at Steel Blvd. area? Economic Development Coordinator Mahoney said the Town Council has not designated the particular sidewalks. We did receive a grant for \$780k and plan to do sidewalks on Kensington Rd. from Carriage Dr. to Norton Rd. and also Four Rod Rd. from Norton Rd. to Wildermere Rd. and a couple of smaller pieces.

8. Discuss Chairman's email to the BOE on 1/12/2024.

Chairman Bordonaro said Board of Education President Dennis responded via email but didn't fully answer all of my questions. I'd like to know what they think will be remaining by year end. They should know what is not going to be spent in some of these categories. Mr. Paradis added that whatever is in the unencumbered column is what they expect to have at the end of the year. Finance Director Delaney said there are still some unknowns at this point such as personnel and transportation costs. The March 6 budget meeting will be completely dedicated to the Board of Education.

9. Update on VNA organizational change.

Finance Director Delaney said VNA Director Piatek has resigned. Town Manager Jayawickrema spoke to a legal expert to ensure that whatever we do is within the bounds of the law. He has appointed one of the nurses, Edyta Halas, to be the interim Clinical Supervisor and Administrator. The position will be filled permanently by April 3. Mr. Fernandes asked if Town Manager Jayawickrema would consider hiring a Business Manager to lead the VNA as opposed to an actual nurse leading it? Finance Director Delaney said that Town Manager Jayawickrema is cognizant of the financial challenges and is following the direction of legal experts. The charter requires maintaining this. Ms. McNair said they did have a Business Manager at one point and she was not a nurse.

10. Finance Director update.

- We are a little bit behind on the receipt side compared to last year. The current year taxes are caught up. The biggest driver is some of the back taxes that were caught up.
- Everything else is coming in as expected with the one notable exception being the VNA.
- Expenditures are a little bit ahead of last year.
- Insurance funds continue to be in a strong position.
- Pension continues to be solid.
- We are moving forward with our projects.

- Some vacant positions.
- Interest continues to be strong.
- The VNA number continues to underperform from what was expected in the budget and continues to be a challenge.

Mr. Grady asked if Town Manager Jayawickrema has looked into making this a town run VNA with a VNA Director and subletting everything out. It has been \$700k losses year after year. Finance Director Delaney said he spent time with an attorney from Shipman who specializes in this. They looked at what is the minimum required staffing level to run it and comply with the statutes. The problem stems from revenue. Town Manager Jayawickrema is trying to take the most appropriate action to address the financial issue. Mr. Paradis asked if the feedback from the attorney will be put into Town Manager Jayawickrema's budget solution? Finance Director Delaney said yes. Mr. Fernandes asked who will be doing the VNA financial reporting to the Board of Finance? Finance Director Delaney said Town Manager Jayawickrema may not be in a position to do that, but he will ask.

Mr. Paradis asked if the Board of Finance could meet with the attorney to ask questions during the budget process. This would be after we get Town Manager Jayawickrema's recommendation. His perspective might be different from what I want to do. Finance Director Delaney said he could see if the attorney would join the March 11 budget workshop, or the Board of Finance meeting on March 12. Mr. Millerd added that he does not think the issue has been addressed by Town Manager Jayawickrema. It has been left to the Director and we have gone through 4 Directors over the last 5 years.

#### G. ADJOURNMENT

Mr. Paradis moved to adjourn at 7:54 p.m.

Seconded by Mr. Millerd.

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

Vote being 6-0

Submitted by,  
Alina Brown



**Agenda Item No.: F-1**  
**Request for Board of Finance Action**

**TO:** The Board of Finance  
**FROM:** Arosha Jayawickrema, Town Manager  
**DATE:** February 5, 2024  
**SUBJECT:** Approve the Transfer of \$40,000 from Account # 001.20.2035.0.53106-Vehicle Fuel into Account # 001.20.2035.0.53233.00000-Auto Parts to cover expenditures for the remainder of FY 2024.

**Summary of Agenda Item:**

Over the course of fiscal year 2023/2024, the Fleet Garage has overspent from the Auto Parts account and now needs to transfer funds from the Vehicle Fuel account to cover the remainder of FY 2024.

The shortage in the Auto Parts account was caused by unanticipated increases in parts and larger jobs that depleted the account earlier during this fiscal year.

Some of those repairs included:

- Transmission in the Highway Department's Large payload, MP#0283
- Power Steering Pumps in two of the Fire Dept.'s trucks, MP#0440, MP#0433
- Turbo Charger / Diesel Exhaust filter, Highway Dump Truck, MP#0415
- Turbo Charger, Highway Dump Truck, MP# 0387
- Transmission Water and Sewer, MP#0357

The funding is located within the Fleet Department budget in the Vehicle Fuel account. The additional funds in the Vehicle Fuel account are due to a downturn in the markets along with good timing on awarding contracts for futures.

**Funding:**

Funds are located in Account # 001.20.2035.0.53106 - Vehicle Fuel, \$40,000.

**Action Needed:**

Move to Approve the Transfer of \$40,000 from Vehicle Fuel into Auto Parts to cover expenditures due to increases in the cost of parts and larger repair jobs for the remainder of Fiscal Year 2024.

**Attachments:**

None

**Prepared By:**

James C. Simons, Fleet Manager

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

**TO:** The Board of Finance

**FROM:** Aroscha Jayawickrema, Town Manager

**DATE:** January 23, 2024

**SUBJECT:** Appropriation of funds from Land, Labor & Materials to Vehicle Reserve Account.

**Summary of Agenda Item:**

The Town of Berlin has sold surplus items utilizing the online auction site, "Public Surplus", with the proceeds of the sold items deposited to account 500.00.0000.8.45301.00000, Sale of Land, Labor & Materials in the Capital Projects Fund.

During Fiscal year 23/24, the Fleet Department sold various vehicles listed below equaling a net of \$31,165.50. In an effort to assist funding for Capital Vehicle request 2025 Tier 1, Jim Simons, Fleet Manager is requesting to appropriate these proceeds from the Sale of Land, Labor and Materials Revenue Account 500.00.0000.8.45301.00000 to the Vehicle Reserve Account #500.05.0507.0.54000.00012.

2001 International Dump truck	\$6,000
2001 Ford F150 Pickup	\$1,025
2001 Ford Econoline Van	\$4,852
Trailer	\$1,275
2006 Ford Crown Victoria	\$960
2005 Ford Taurus	\$504
2011 Ford Crown Victoria	\$660
2010 Ford Crown Victoria	\$860
2007 Ford Five Hundred	\$494
1994 Ford Ranger Pick up	\$445
2010 Ford Star-trans Bus	\$2,550
2010 Ford Crown Victoria	\$520
2001 International dump Truck	\$2,500
1996 International Dump Truck	\$2,500
1992 Mack dump Truck	\$2,500
1993 Ford F250	\$3,550
Total	\$31,165.50

**Funding:**

No Funding Needed

**Action Needed:**

Move to appropriate \$31,165.50 from the Sale of Land, Labor, & Materials Revenue Account to the Vehicle Reserve to be used for the purchase of vehicles Account in the Capital Nonrecurring Fund.

**Attachments:**

None

**Prepared By:**

Jim Simons, Fleet Manager

**Agenda Item No. F-3**  
**Request for Board of Finance Action**

**TO:** The Board of Finance

**FROM:** Arosha Jayawickrema, Town Manager

**DATE:** August 16, 2023

**SUBJECT:** Application for Historic Documents Preservation Grant

**Summary of Agenda Item:**

The State has established a program whereby the Town Clerk's Office collects eleven dollars for each land record received for recording (except on MERS documents). Three dollars is retained by the Town Clerk for record management and preservation of their records. The other eight dollars is sent to the State with a monthly report. The State then issues this money back to the Towns in the form of target grants. The amount available usually depends on the population of the Town. This year Berlin can receive up to \$8,000.00.

In previous years, the Town Clerk's Office partnered with Public Works to use these grant funds for the Conservation of the Town's aerial maps from the 1950s, 1970s and 1995. The Town Clerk's Office would now like to scan Miscellaneous Maps located in the vault which would also be helpful to Engineering/Public Works. The maps will be scanned and placed on the Town's GIS for use by Town staff. The ability to review the maps on the computers saves wear and tear on the originals and saves staff's time.

Before we scan these maps, the Town Clerk would like to have some preservation done work on them. The process would include: the surface dry clean of the maps; repair/restore (which would include mending and reinforcement)); deacidification; and encapsulate of the records.

Kate Wall, Town Clerk, is asking that the resolution authorizing the Town Manager to sign the application for the grant be approved at this time.

**Action Needed:**

Move to appropriate an \$8,000 Historic Documents Preservation Grant to the Document Preservation account in the Special Revenue Fund.

**Attachments:**

None

**Prepared by:** Kate Wall, Town Clerk

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

**TO:** The Board of Finance

**FROM:** Arosha Jayawickrema, Town Manager

**DATE:** February 26, 2024

**SUBJECT:** Appropriate \$750,000 Police Station grant.

**Summary of Agenda Item:**

The Town of Berlin legislative contingent was able to secure a \$750,000 State Urban Grant for the Police Station Renovation project. This motion requests to appropriate the grant to the Police Station Renovation Grant account (538.15.1532.0.54000.00374) in the Police Station Construction Fund.

**Funding:**

N/A – this request is to secure funding.

**Action Needed:**

Move to appropriate the \$750,000 State Urban Grant to the Police Station Renovation Grant account in the Police Station Construction Fund.

**Attachments:**

Grant award letter

**Prepared By:**

Kevin Delaney, Finance Director



STATE OF CONNECTICUT  
DEPARTMENT OF EMERGENCY SERVICES & PUBLIC PROTECTION



**MUNICIPAL GRANT PROGRAM**

February 14, 2024

Mayor Mark Kaczynski  
Town of Berlin  
Berlin Town Hall  
240 Kensington Rd  
Berlin, CT 06037

Dear Mayor Kaczynski:

Congratulations on receiving an Urban Grant award for the Town of Berlin towards the renovation of the Berlin Police Department building. **The total amount of the grant is \$750,000.**

The Department of Emergency Services and Public Protection (DESPP) will manage your award. Please review the Program Guidance document carefully and pay particular attention to the grant award amount and Notice of Grant Award. I have attached the required paperwork for Phase 1 as well as the legal terms and conditions of the grant. Please complete the documents for Phase 1 and return them electronically.

The Notice of Grant Award is the legal document between the State and the Town of Berlin. When signing the Notice of Grant Award, you are agreeing to all the Special Terms and Conditions, CT General Terms and Conditions, and any additional documentation included in this grant packet. When you submit your grant package (forms, Administrative Plan, Statement of Work, Notice of Grant Award) we will review and contact you with any questions. The effective date of this award is when it is signed by Commissioner Higgins. Once executed, you will receive an electronic copy of the approved package, and you may submit reimbursements for any work after the effective date.

The following documents are required to be filed to start the grant process:

1. Administrative Plan (the Template is included, please call if you have questions)
2. Grantee Point of Contact (DPS 204)
3. Statement of Work (the Template is included, please call if you have questions)
4. Project Budget Forms (DPS-203-C)
5. Municipal Resolution or Certification by Grantee

All required documents/forms are also available at

<https://portal.ct.gov/DEMHS/Grants/Municipal-Grant-Program/Guidance-and-Forms>.

Please feel free to contact us at [Kimberly.Zigich@ct.gov](mailto:Kimberly.Zigich@ct.gov) or [Ian.Alexander@ct.gov](mailto:Ian.Alexander@ct.gov) if you have any questions.

We look forward to working with you. Congratulations.

Sincerely,

Kim Zigich  
Department of Emergency Services and Public Protection  
Division of Emergency Management and Homeland Security

**1111 Country Club Road, Middletown, CT 06457**  
Phone: 860.685.8038 / Fax: 860.685.8357  
*An Affirmative Action/Equal Employment Opportunity Employer*



**STATE OF CONNECTICUT**  
**DEPARTMENT OF EMERGENCY SERVICES & PUBLIC PROTECTION**  
Division of Emergency Management & Homeland Security  
1111 Country Club Road, Middletown, CT 06457



**NOTICE OF GRANT AWARD**

The Department of Emergency Services & Public Protection (DESPP) hereby makes the following grant award in accordance with the approved grant application from the CT Office of Policy and Management (OPM), the State of CT General Terms and Conditions, and the Special Grant Conditions from DESPP.

<b>Grantee:</b>	Town of Berlin	
<b>Address:</b>	240 Kensington Rd	
<b>City/State/Zip:</b>	Berlin, CT 06037	
<b>FEIN #:</b>		
<b>DEMHS Grant No.:</b>	023G007	
<b>Project Title:</b>	Police Department renovations	
<b>Date of OPM Award:</b>	October 6, 2023	
<b>Bond Fund Account No.:</b>	13019-DPS32000-41241	
<b>Period of Award:</b>	<b>From:</b> Fully executed agreement	<b>To:</b> 5 years from fully executed agree
<b>Grant Award Amount:</b>	<b>\$750,000.00</b>	

**Total Project Amount:** \$3,906,905 (estimated)

**Grantee Match:** NA

**State Award:** \$750,000.00

**Other:** \$3,156,905

***My signature below, for and on behalf of the above named subgrantee, indicates acceptance of the above referenced award and further certifies that:***

1. I have the authority to execute this agreement on behalf of the Grantee; and
2. The Grantee will comply with the attached General and Special Grant Conditions, Standard Assurances, Reporting Schedule, and requirements contained within this Grant Award Package.
3. I further certify that any funds received will be applied for the use and purposed outlined in the approved application submitted to OPM.

By:

\_\_\_\_\_  
Signature of Authorized Official

\_\_\_\_\_  
Date

\_\_\_\_\_  
Typed Name and Title of Authorized Official

***FOR THE DEPARTMENT OF EMERGENCY SERVICES & PUBLIC PROTECTION***

By:

\_\_\_\_\_  
Signature of Authorized Official

\_\_\_\_\_  
Date

\_\_\_\_\_  
Typed Name and Title of Authorized Official

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

**TO:** The Board of Finance

**FROM:** Aroscha Jayawickrema, Town Manager

**DATE:** February 26, 2024

**SUBJECT:** CT Department of Transportation (CTDOT) and the Capital Region of Council of Government (CRCOG) Section 5310 FFY 2023 Enhanced Mobility of Seniors and Individuals with Disabilities Grant

**Summary of Agenda Item:**

The Senior Center has received the application for the CT DOT Section 5310 FFY 2023 Enhanced Mobility of Seniors & Individuals with Disabilities Assistance. The Section 5310 program provides federal funding for capital and operating expenses to help defray the cost of a handicap accessible bus to improve mobility for seniors and individuals with disabilities. The grant will remove barriers to transportation services and expand transportation mobility options for residents. The grant funding will cover up to 80% of the cost of a new vehicle.

Tasca Ford utilizing Matthew's Buses Inc, Ballston Spa, NY reports that the manufacturer's price is approximate \$125,000.

**Funding:**

Requesting approval for the allocation amount of \$30,000 from the ADA Improvements account to the Senior Center Van account, both in the CNR Fund, pending approval by the Board of Finance.

**Action Needed:**

Move to approve a transfer of \$30,000 from the ADA Improvements account to the Senior Center Van account, both in the CNR Fund.

**Attachments:**

None

**Prepared By:**

Christine S. Doyle, Berlin Senior Center Director

**GENERAL FUND**

*(budgeted amount excludes assigned fund balance)*

**Receipts**

Actual Receipts	\$93,545,380	\$92,820,596	
Budgeted Receipts	\$98,779,146	\$96,178,498	
% to Budget	94.7%	96.5%	

Current Year Tax Receipts	\$83,490,495	\$82,342,567	
Current Tax Budget	\$84,507,963	\$83,068,727	
Current Tax Levy (99.3%/99.3% collection rates)	\$85,103,689	\$83,654,307	

% to Current Budget	98.8%	99.1%	
% to Current Levy	98.1%	98.4%	
Adopted budget target %	99.3%	99.3%	

**Expenditures (excludes capital expenditures)**

Actual Expenditures	\$65,756,050	\$62,519,971	
Budgeted Expenditures	\$100,729,813	\$97,740,498	
% to Budget	65.3%	64.0%	

Storm-related Overtime (51445)	<b>Actual</b>	<b>Encumbered</b>	<b>Budget</b>	<b>Var to Budget</b>
Electricity (53102)	\$72,268	\$0	\$143,435	\$71,167
Refuse Disposal (53823)	\$742,236	\$626,771	\$1,526,245	\$157,238
Legal (53828)	\$1,186,639	\$734,429	\$1,922,120	\$1,052
Tax Refunds (53924)	\$175,395	\$179,605	\$355,000	\$0
	\$77,313	\$0	\$215,000	\$137,687

<b>Target Floor Fd Bal.</b>	<b>Actual Fund Bal.</b>
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**INSURANCE FUNDS**

**Health Insurance Fund**

\$2,327,226	\$2,728,532	The Health Insurance Fund balance is 25.5% of full year projected expenses - target floor reserve is 25%.
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**General Insurance Fund**

\$1,000,000	\$2,512,617	
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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 \$4,980,635 for FY24). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.

**TOTAL INSURANCE FUNDS**

\$3,327,226	\$5,241,149
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**Notes**



PENSION FUND

		<u>Notes</u>
Total Liability (as of 7/1/2023)	\$4,726,976	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.
<u>Cash Balances:</u>		
Prudential	\$2,145,071	
ICMA Plus	\$2,133,092	
	<u>\$4,278,164</u>	
Funding % - Total	90.5%	
Funding % - DB	45.4%	
Unfunded Liability	<b>(\$448,812)</b>	Currently, the Town is executing a pay-as-you-go program to manage new retirements. The plan includes 3 active participants and 12 annuitants.
		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	91%	\$0		Public Works	Current Phase: close out with the State of CT
Highway Wash Bay	84%	\$926		Facilities	Current Phase: construction
55 Steele Boulevard	8%	\$0		Economic Dev.	Building 3 of 3 from Newport's original Farmington Ave plans
Sidewalk Upgrades	87%	\$0		Public Works	Current Phase: construction/finalize
3-Road Project (CRCOG Pre-Funded Construction)	78%	\$0		Public Works	Current Phase: construction/finalize
Kensington Road Bridge - Design Phase	41%	\$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	91%	\$77,350		Public Grounds	Current Phase: construction
Biscoglio Field Turf (DEEP Grant)	92%	\$0		Public Grounds	Current Phase: construction
Willard HVAC Upgrades (ARPA Funds)	53%	\$0	PBC	Facilities	Current Phase: construction
Willard HVAC Upgrades (Local Funds)	6%	\$0	PBC	Facilities	Current Phase: construction
Police Station Renovation	3%	\$0	PBC	Facilities	Current Phase: construction

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

\*\* Capital projects fund balance includes encumbrances.

Risks

Description	Projected - Low	Projected - High	Probability
RECEIPTS			
VNA	(\$150,000)	(\$300,000)	Medium/High

TOTAL  
Total excluding Pension payouts

(\$150,000)  
(\$150,000)

(\$300,000)  
(\$300,000)

Opportunities

Description	Projected - Low	Projected - High	Probability
RECEIPTS			
Interest	\$250,000	\$750,000	Medium/High

EXPENDITURES

Vacant positions (net of new, non-budgeted Police Officers)

\$600,000  
\$1,200,000

Medium/High

TOTAL

\$850,000  
\$1,950,000

NET RISKS/OPPORTUNITIES

\$700,000  
\$1,650,000

6/30/2023 General Fund Unassigned Fund Balance (audited)

\$16,436,763  
\$16,436,763

Non-Budgeted Appropriation of FY24 General Fund Unassigned Fund Balance:

Large dump truck body replacement (in lieu of vehicle replacements)

(\$275,000)  
(\$275,000)

Vans (3 school vans)

(\$125,000)  
(\$125,000)

Camera Upgrades (districtwide)

(\$195,000)  
(\$195,000)

Timberlin on-course bridges

(\$10,000)  
(\$10,000)

Pickup Truck (Highway)

(\$65,000)  
(\$65,000)

Police Modems (and related hardware) (IT/Police)

(\$50,000)  
(\$50,000)

Police Vehicles

(\$200,000)  
(\$200,000)

Replace equipment at Little People's Playground

(\$200,000)  
(\$200,000)

Track Snow Machine (Grounds)

(\$80,000)  
(\$80,000)

Police Station

(\$1,000,000)  
(\$1,000,000)

Resurface Basketball/Tennis Courts (assume yr 7) (BHS)

(\$75,000)  
(\$75,000)

Proposed February 2024 BOF meeting

(\$150,000)  
(\$150,000)

FY25 Budgeted Appropriation of General Fund Unassigned Fund Balance:

ADEC of closed defined benefit pension plan

(\$652,688)  
(\$652,688)

Projected 6/30/2024 General Fund Unassigned Fund Balance

\$14,059,075  
\$15,009,075

Projected 6/30/2024 GF Unassigned FB as a % of amended FY24 GF Budget

14.0%

Financial Status Report

Board of Finance Meeting of March 12, 2024

	<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	663,294
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	508,956
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	462,939
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	387,890
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	410,919
FY2024	37,692	53,924	36,570	39,543	51,115	40,460	28,414	63,876					351,592	351,592
CY vs. PY	(6,150)	(3,522)	(30,673)	(17,624)	(1,411)	(20,612)	(17,176)	37,843	(53,655)	(60,131)	(55,054)	(54,550)		

