

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
July 8, 2025
“Doc” McIntosh Conference Room or Remote Meeting
7:00 P.M.

[https://berlinct-
gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhUT09&omn=87169103490&from=addon](https://berlinct.gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhUT09&omn=87169103490&from=addon)

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. <u>APPROVAL OF PRIOR MINUTES</u>	June 4, 2025, Special Budget Meeting June 10, 2025, Regular Meeting
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F. NEW BUSINESS

1. Move to consider and act upon the following Ordinance:

The Original Resolution adopted December 12, 2023 by the Town Council entitled “AN ORDINANCE APPROPRIATING \$3,200,000 FOR HVAC UPGRADES TO MARY E. GRISWOLD ELEMENTARY SCHOOL (2023) AND AUTHORIZING THE ISSUE OF \$3,200,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE” (the “Original Resolution”), which is ratified, confirmed and adopted, is amended by increasing the appropriation by \$2,800,000 to a total of \$6,000,000, increasing the bond authorization by \$1,800,000 to a total of \$5,000,000 and authorizing the Town to fund the balance of the appropriation in the amount of \$1,000,000 with Town funds on hand.

2. Move to approve a \$1,000,000 fiscal year 2025 non-budgeted appropriation of General Fund Unassigned Fund Balance to the Griswold-HVAC account in the Capital Non-Recurring Fund.
3. Move to approve a fiscal year 2025 non-budgeted appropriation from the Berlin High School Construction Fund to the BHS Moisture account in the Capital Non-Recurring Fund

in the amount of \$164,748 to fund initial efforts to remediate a moisture issue at Berlin High School.

4. Move to transfer \$686,000, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts, pending approval by the Board of Finance.
5. Move to transfer \$140,500, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts, pending approval by the Board of Finance.
6. Finance Director update.

G. ADJOURNMENT

TOWN OF BERLIN
SPECIAL BOARD OF FINANCE BUDGET MEETING
JUNE 4, 2025
REMOTE MEETING
7:00 P.M.

<https://berlinct-gov.zoom.us/j/4148724481?pwd=SkpBQmdlU0NoNTF5U0dWTXZGVUhIU09&omn=82716816000&from=addon>

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

A. CALL TO ORDER

Mr. Paradis called the meeting to order at 7:15 p.m.

B. ROLL CALL

Members Present: Raul Fernandes, Tim Grady, Denise McNair, , Gerald Paradis

Members Absent: Sal Bordonaro, George Millerd

Staff Present:

Kevin Delaney – Finance Director

C. NEW BUSINESS

Move to set the Fiscal Year 2026 mill rate for the Town of Berlin at_____.

Mr. Fernandes made a motion to set the Fiscal Year 2026 mill rate at 30.65.

Seconded by Ms. McNair.

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

Vote being 4-0. (MOTION CARRIED)

D. ADJOURNMENT

Ms. McNair moved to adjourn at 7:16 p.m.

Seconded by Mr. Grady

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

Vote being 4-0.

Submitted by,
Alina Brown

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
June 10, 2025
“Doc” McIntosh Conference Room or Remote Meeting
7:00 P.M.

<https://berlincnt-gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhUT09&omn=88469212319&from=addon>

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

A. CALL TO ORDER

Mr. Millerd called the meeting to order at 7:04 p.m.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Members Present: Raul Fernandes, Tim Grady, Denise McNair, George Millerd

Members Absent: Sal Bordonaro, Gerald Paradis

Staff Present:

Kevin Delaney – Finance Director

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

April 8, 2025, Regular Meeting
May 5, 2025, Special Budget Meeting
May 28, 2025, Special Budget Meeting

Ms. McNair made a motion to approve the meeting minutes from April 8, 2025, Regular Meeting, May 5, 2025, Special Budget Meeting and May 28, 2025, Special Budget Meeting.

Seconded by Mr. Grady.

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

Vote being 4-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Move to appropriate an \$8,000 Neglected Cemetery grant to the Cemetery Account in the Special Revenue Fund.

Ms. McNair moved to appropriate an \$8,000 Neglected Cemetery grant to the Cemetery Account in the Special Revenue Fund.

Seconded by Mr. Grady.

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

Vote being 4-0. (MOTION CARRIED)

Ms. McNair asked if we received the grant. Finance Director Delaney said yes and this is to appropriate it so that when the cash arrives it has been approved.

2. Move to appropriate a FY25 STEAP grant in the amount of \$1,000,000 (for the Berlin Library/Town Hall Roof and Mechanical Improvement Project) to the FY25 STEAP Grant account in the Capital Non-Recurring Fund, after all grant documents have been executed.

Ms. McNair moved to appropriate a FY25 STEAP grant in the amount of \$1,000,000 (for the Berlin Library/Town Hall Roof and Mechanical Improvement Project) to the FY25 STEAP Grant account in the Capital Non-Recurring Fund, after all grant documents have been executed.

Seconded by Mr. Grady.

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

Vote being 4-0. (MOTION CARRIED)

Ms. McNair asked where the \$240k local funding match comes from. Finance Director Delaney said it came from the \$415k bond premium that was fully appropriated to the roof projects.

3. Move to consider and act upon the following Ordinance:

AN ORDINANCE APPROPRIATING \$2,000,000 FOR ATHLETIC FACILITY IMPROVEMENTS (2025) AND AUTHORIZING THE ISSUE OF \$2,000,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF, THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Ms. McNair moved to consider AN ORDINANCE APPROPRIATING \$2,000,000 FOR ATHLETIC FACILITY IMPROVEMENTS (2025) AND AUTHORIZING THE ISSUE OF \$2,000,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF, THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Seconded by Mr. Fernandes.

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

Vote being 4-0. (MOTION CARRIED)

Mr. Grady asked for more details. Finance Director Delaney said the first part is for the sand trap project that is going out to bid. A portion of the sand trap renovation project is

covered by insurance due to storm damage. The balance of the project is expected to cost up to \$750k, but we have not yet received the bid documents. The balance of this money is intended for the bridge project at Timberlin. If available, additional funding will provide more detailed specs and engineering for the East Berlin pool work (splash pad and pickleball courts, etc.) that is a Town Council priority.

4. To consider and act upon the following Ordinance:

AN ORDINANCE APPROPRIATING \$1,500,000 FOR FIRE VEHICLES (2025) AND AUTHORIZING THE ISSUE OF \$1,500,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF, THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Ms. McNair made a motion to consider and act upon AN ORDINANCE APPROPRIATING \$1,500,000 FOR FIRE VEHICLES (2025) AND AUTHORIZING THE ISSUE OF \$1,500,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF, THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Seconded by Mr. Fernandes.

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

Vote being 4-0. (MOTION CARRIED)

Mr. Fernandes asked to confirm which fire vehicles. Finance Director Delaney said these are the fire trucks that Fleet Manager/Fire Administrator Simons spoke about during the budget season. This is for the appropriation. We pay the \$750k deposit now and it will take about 4 years to build.

5. Move to transfer \$306,000, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts, pending approval by the Board of Finance.

Ms. McNair moved to transfer \$306,000, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts, pending approval by the Board of Finance.

Seconded by Mr. Grady.

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

Vote being 4-0. (MOTION CARRIED)

6. Move to accept the Suspense List of \$226,281.19, as detailed on the accompanying reports.

Ms. McNair moved to accept the Suspense List of \$226,281.19, as detailed on the accompanying reports.

Seconded by Mr. Grady.

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

Vote being 4-0. (MOTION CARRIED)

Mr. Millerd asked what accepting this means. Finance Director Delaney said it is required by state statute. This will go into a different section on the balance sheet. It is considered as a more conservative approach.

7. Finance Director update.

Mr. Millerd reviewed the uncollectible tax list and asked if it is due mostly because of disputes. Finance Director Delaney said we continue to send delinquent notices to those on the lists to demand payment. In addition, constables or state marshalls are sent. Some of the businesses and individuals are on this list every year. The tax office continues to actively work on these.

Finance Director Delaney said that the financials are in good shape, and we are projected to finish the year strong. Fund balance is in a good place. The VNA will not meet their budget but there is some offsetting with cost savings. The VNA has made strides and there are opportunities. They are looking to add in more per diem staff to address overtime costs. We are seeing improvements in the bottom line.

The next meeting will include about \$900k in transfers, including a \$462k refund to one of our largest taxpayers.

G. ADJOURNMENT

Ms. McNair moved to adjourn at 7:29 p.m.

Seconded by Mr. Grady.

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

Vote being 4-0.

Submitted by,
Alina Brown

ORDINANCE AMENDING “AN ORDINANCE APPROPRIATING \$3,200,000 FOR HVAC UPGRADES TO MARY E. GRISWOLD ELEMENTARY SCHOOL (2023) AND AUTHORIZING THE ISSUE OF \$3,200,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE”

WHEREAS, on December 12, 2023 (the “Approval Date”), the Town Council approved the Original Resolution (defined below); and

WHEREAS, since the Approval Date, bids on the project have come in higher than anticipated, and as such, the Town of Berlin (the “Town”) seeks to amend the ordinance to increase the overall appropriation from \$3,200,000 to \$6,000,000, to increase the bonding authorization from \$3,200,000 to \$5,000,000 and to include the Town’s ability to fund the balance of the appropriation in the amount of \$1,000,000 with Town funds on hand.

RESOLVED:

Section I. The Original Resolution adopted December 12, 2023 by the Town Council entitled “AN ORDINANCE APPROPRIATING \$3,200,000 FOR HVAC UPGRADES TO MARY E. GRISWOLD ELEMENTARY SCHOOL (2023) AND AUTHORIZING THE ISSUE OF \$3,200,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE” (the “Original Resolution”), which is ratified, confirmed and adopted, is amended by increasing the appropriation by \$2,800,000 to a total of \$6,000,000, increasing the bond authorization by \$1,800,000 to a total of \$5,000,000 and authorizing the Town to fund the balance of the appropriation in the amount of \$1,000,000 with Town funds on hand.

Section II. The title of the Original Resolution is hereby replaced in its entirety by the following:

AN ORDINANCE APPROPRIATING \$6,000,000 FOR HVAC UPGRADES TO MARY E. GRISWOLD ELEMENTARY SCHOOL (2023) AND AUTHORIZING THE ISSUE OF \$5,000,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE AND AUTHORIZING THE USE OF TOWN FUNDS TO FUND THE BALANCE OF THE APPROPRIATION

Section III. The first sentence of Section 1 of the Original Resolution is hereby replaced in its entirety by the following:

Section 1. The Town of Berlin, Connecticut (the “Town”) appropriates the sum of \$6,000,000 for the HVAC Upgrades to Mary E. Griswold Elementary School (2023) project (the “Project”).

Section IV. The first sentence of Section 2 of the Original Resolution is hereby replaced with the following two sentences as follows:

Section 2. To meet a portion of said appropriation, \$5,000,000 bonds of the Town or so much thereof as may be necessary for such purpose, shall be issued, maturing not later than the twentieth year after their date, or such later date as may be allowed by law. The balance of the appropriation in the amount of \$1,000,000 shall be funded with Town funds on hand.

Section V. Sections 3 through 8 of the Original Resolution are hereby ratified, confirmed and adopted and incorporated into this ordinance.

Section VI. If the above Sections are enacted, the Amended Ordinance will read in its entirety as follows:

AMENDED ORDINANCE

AN ORDINANCE APPROPRIATING \$6,000,000 FOR HVAC UPGRADES TO MARY E. GRISWOLD ELEMENTARY SCHOOL (2023) AND AUTHORIZING THE ISSUE OF \$5,000,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE AND AUTHORIZING THE USE OF TOWN FUNDS TO FUND THE BALANCE OF THE APPROPRIATION

Section 1. The Town of Berlin, Connecticut (the "Town") appropriates the sum of \$6,000,000 for the HVAC Upgrades to Mary E. Griswold Elementary School (2023) project (the "Project"). The Project is comprised of HVAC improvements and upgrades at Mary E. Griswold Elementary School, as determined by the Town Council or the Public Building Commission. The Project includes the costs of planning, design, architectural work, remediation, equipment, acquisition, construction and related costs thereto, and administrative, advertising, printing, legal and financing costs related thereto. The Director of Finance or the Town Manager may allocate funding among the projects as needed from time to time. Said appropriation shall be inclusive of all State and Federal grants-in-aid, and in addition to all other appropriations therefor.

Section 2. To meet a portion of said appropriation, \$5,000,000 bonds of the Town or so much thereof as may be necessary for such purpose, shall be issued, maturing not later than the twentieth year after their date, or such later date as may be allowed by law. The balance of the appropriation in the amount of \$1,000,000 shall be funded with Town funds on hand. Said bonds may be issued in one or more series as determined by a majority of the Mayor, Town Manager and Director of Finance (such majority hereafter, the "Town Officials"), and the amount of bonds of each series to be issued shall be fixed by the Town Officials in the amount necessary to meet the Town's share of the cost of the Project determined after considering the estimated amount of State and Federal grants-in-aid of the Project, or the actual amount thereof if this be ascertainable, and the anticipated times of receipt thereof, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with

other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, printing and legal costs of issuing the bonds. Capital project revenues, including bid premiums and income derived from the investment of proceeds from bonds issued pursuant to this ordinance (and net investment income derived from the investment of note proceeds) are authorized to be credited by the Director of Finance to the project account and expended to pay project expenses customarily paid there from, provided that such expenditures shall be applied against the appropriation, and the bond authorization shall be reduced by the amount of capital project revenues so credited, and provided further that earnings from the investment of note proceeds shall first be applied by the Director of Finance to pay note interest expense. The bonds shall be in the denomination of \$1,000 or a whole multiple thereof, or, be combined with other bonds of the Town and such combined issue shall be in the denomination per aggregate maturity of \$1,000 or a whole multiple thereof, be issued in fully registered form, be executed in the name and on behalf of the Town by the facsimile or manual signatures of the Town Officials, bear the Town seal or a facsimile thereof, be certified by a bank or trust company designated by the Town Officials, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company designated by the Town Officials, and be approved as to their legality by Pullman & Comley, LLC, Attorneys-At-Law ("Bond Counsel"). Such bonds shall bear such rate or rates of interest as shall be determined by the Town Officials. The bonds shall be general obligations of the Town and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, that the full faith and credit of the Town are pledged to the payment of the principal thereof and interest thereon and shall be paid from property taxation to the extent not paid from other sources. In connection with the issuance of any bonds or notes authorized herein, the Town may exercise any power delegated to municipalities pursuant to Section 7-370b, including the authority to enter into agreements moderating interest rate fluctuation, provided any such agreement or exercise of authority shall be approved by the Town Council. The aggregate principal amount of bonds to be issued, the annual installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such bonds shall be determined by the Town Officials in accordance with the General Statutes of the State of Connecticut, as amended (the "Statutes"). In order to meet the capital cash flow expenditure needs of the Town, the Town Manager and Director of Finance are authorized to allocate and reallocate expenditures incurred for the Project to any bonds or notes of the Town outstanding as of the date of such allocation, and the bonds or notes to which such expenditures have been allocated shall be deemed to have been issued for such purpose, including the bonds and notes herein authorized.

Section 3. Said bonds shall be sold by the Town Officials in a competitive offering or by negotiation, in the Town Officials' discretion. If sold in a competitive offering, the bonds shall be sold upon sealed proposals, or by auction, or other competitive method at not less than par and accrued interest on the basis of the lowest net or true interest cost to the Town. A notice of sale or a summary thereof describing the bonds and setting forth the terms and conditions of the sale may be published in advance of the sale in a recognized publication carrying municipal bond notices and devoted primarily to financial news and the subject of state and municipal

bonds. If the bonds are sold by negotiation, provisions of the purchase agreement shall be approved by the Town Officials.

Section 4. The Town Officials are authorized to make temporary borrowings in anticipation of the receipt of the proceeds from the sale of bonds, notes or obligations, or the receipt of grants for the Project. Notes evidencing such borrowings shall be executed in the name and on behalf of the Town by the facsimile or manual signatures of the Town Officials, bear the Town seal or a facsimile thereof, be payable at a bank or trust company designated by the Town Officials, be approved as to their legality by Bond Counsel, and be certified by a bank or trust company designated by the Town Officials pursuant to Section 7-373 of the Statutes. They shall be issued with maturity dates which comply with the provisions of the Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the Town and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon, and shall be paid from property taxation to the extent not paid from other sources. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, shall be included as a cost of the project. Upon the sale of said bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 5. Resolution of Official Intent to Reimburse Expenditures with Borrowings. The Town (the "Issuer") hereby expresses its official intent pursuant to Section 1.150-2 of the Federal Income Tax Regulations, Title 26 (the "Regulations"), to reimburse expenditures paid sixty days prior to and after the date of passage of this ordinance in the maximum amount and for the capital projects defined in Section 1 with the proceeds of bonds, notes, or other obligations ("Bonds") authorized to be issued by the Issuer. The Bonds shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the Project, or such later date the Regulations may authorize. The Issuer hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Director of Finance, or designee, is authorized to pay project expenses in accordance herewith pending the issuance of reimbursement bonds, and to amend this declaration.

Section 6. The Town Officials are hereby authorized to exercise all powers conferred by Section 3-20e of the Statutes with respect to secondary market disclosure and to provide annual information and notices of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this ordinance.

Section 7. It is hereby found and determined that it is in the public interest to issue all, or a portion of, the Bonds, notes or other obligations of the Town authorized to be issued herein as qualified private activity bonds, or with interest that is includable in gross income of the holders thereof for purposes of federal income taxation. The Town Officials are hereby

authorized to issue and utilize without further approval any financing alternative currently or hereafter available to municipal governments pursuant to law including but not limited to any tax credit bonds or other tax-advantaged bonds.

Section 8. The Mayor, Town Manager and Director of Finance, and other proper officers and officials of the Town are each authorized to take any other action which is necessary or desirable to complete the Project and to issue bonds, notes or obligations or obtain grants to finance the aforesaid appropriation.

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

TO: The Board of Finance

FROM: Ryan Curley, Town Manager

DATE: June 27, 2025

SUBJECT: Move to approve a \$1,000,000 fiscal year 2025 non-budgeted appropriation of General Fund Unassigned Fund Balance to the Griswold-HVAC account in the Capital Non-Recurring Fund

SUMMARY OF AGENDA ITEM:

The Town of Berlin received bids to upgrade the HVAC system at Griswold Elementary School. The responses for all aspects of the project exceed the current bond ordinance. To award the bids and begin construction during the summer of 2025, the Town Council and Board of Finance are being asked to increase the ordinance amount. Based on the submitted bids plus a reasonable contingency, the request amount is \$6,000,000. Per the Town Charter, if the amount to be bonded exceeds \$5,000,000, an ordinance must be put to an automatic referendum. This referendum would take place in November 2025 and prevent the Town from initiating work during the summer 2025.

The Town of Berlin was the recipient of a state grant to cover more than 40% of the estimated project cost. The grant requires work on the project to be substantially complete by 12/31/2025. The Town may request an extension, and the State has approved extensions for one year (until 12/31/2026) in some instances. Even with the extension, if the project is not awarded and key materials are not ordered in the summer of 2025, there is a good chance the project will not be completed by 12/31/2026.

This motion asks the Town Council and Board of Finance to fund \$1,000,000 of the ordinance with local funds and approve bonding the remaining \$5,000,000.

FUNDING:

General Fund Unassigned Fund Balance

ACTION NEEDED:

Move to approve a \$1,000,000 fiscal year 2025 non-budgeted appropriation of General Fund Unassigned Fund Balance to the Griswold-HVAC account in the Capital Non-Recurring Fund.

ATTACHMENTS:

None

PREPARED BY:

Mike Ahern, Public Works Director

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

TO: The Board of Finance

FROM: Ryan Curley, Town Manager

DATE: June 27, 2025

SUBJECT: Move to approve a fiscal year 2025 non-budgeted appropriation of Berlin High School Renovate-as-New State Reimbursement to fund BHS moisture remediation efforts

SUMMARY OF AGENDA ITEM:

The Town of Berlin received \$2,638,480 in State reimbursement. As part of the FY26 budget process, the Town Council and Board of Finance appropriated \$2,473,732 of this reimbursement to fund capital projects and purchases in the Town Manager's FY26 budget submission. This leaves an unappropriated balance of \$164,748. This agenda item proposes to use this unappropriated balance to start temporary remediation and flooring repair efforts at Berlin High School during school year 2025-2026 (FY26) per the recommendations in the Wiss, Janney, Elstner Associates, Inc. report under the direction of the PBC. Two Flooring Contractors utilized by the Town (Bartholomew Contract Interiors of Hartford and McBride Wayside Carpet Co. of Newington) can perform phased repairs per the consultant's report and will be able to continue temporary repairs once the consultant confirms and identifies additional scope.

FUNDING:

Berlin High School Construction Project Fund (554.00.0000.0.10002.00000).

ACTION NEEDED:

Move to approve a fiscal year 2025 non-budgeted appropriation from the Berlin High School Construction Fund to the BHS Moisture account in the Capital Non-Recurring Fund in the amount of \$164,748 to fund initial efforts to remediate a moisture issue at Berlin High School.

ATTACHMENTS:

None

PREPARED BY:

Doug Solek, Facilities Director

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

TO: The Board of Finance
FROM: Ryan Curley, Town Manager
DATE: June 9, 2025
SUBJECT: Budget Transfers

SUMMARY OF AGENDA ITEM:

Over the course of each fiscal year, funds within the adopted General Fund budget are transferred between accounts for needs that have changed or opportunities that have arisen since the budget was adopted. No new money is being appropriated with this request. These items are summarized on the Budget Adjustments spreadsheet submitted with this action item.

FUNDING:

N/A – transfers between account – no new funding required

ACTION NEEDED:

Move to transfer \$686,000, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts, pending approval by the Board of Finance.

ATTACHMENTS:

Budget Adjustments spreadsheet

PREPARED BY:

Kevin Delaney, Finance Director

Budget Adjustments
June 17, 2025

<u>Department</u>	<u>GL Account #</u>		<u>From</u>	<u>To</u>	<u>Explanation</u>
Tax Collector	001.05.0504.0.53924.00000	Tax Refunds		\$460,000.00	
	001.20.2035.0.53106.00000	Vehicle Fuel	\$75,000.00		
	001.35.3561.0.51135.00000	Blue Collar Personnel	\$30,000.00		
	001.25.2542.0.51520.00000	Life Guards/Pool Worker	\$30,000.00		
	001.25.2542.0.51530.00000	Recreation Program Help	\$40,000.00		
	001.05.0502.0.51130.00000	Clerical Personnel	\$25,000.00		
	001.35.3561.0.51125.00000	Mid-Managers Personnel	\$30,000.00		
	001.20.2038.0.51135.00000	Blue Collar Personnel	\$20,000.00		
	001.35.3561.0.52010.00000	Worker's Compensation	\$60,000.00		Due to a court stipulated settlement of the Eversource tax lawsuit for the 2022 revaluation, the tax refunds GL account is overbudget. The various accounts listed have surplus funds due to position vacancies and lower than budgeted operating costs.
	001.20.2037.0.52010.00000	Worker's Compensation	\$25,000.00		
	001.15.1532.0.52010.00000	Worker's Compensation	\$10,000.00		
	001.15.1532.0.51811.00000	In lieu of Sick Pay (Retiree)	\$40,000.00		
	001.35.3561.0.52200.00000	Pension	\$25,000.00		
	001.05.0509.0.53814.00000	Contractual Services	\$10,000.00		
	001.10.1014.0.51510.00000	Part time & Summer Help	\$10,000.00		
	001.25.2542.0.51510.00000	Part time & Summer Help	\$10,000.00		
	001.25.2544.0.51125.00000	Mid-Managers Personnel	\$10,000.00		
	001.05.0502.0.51125.00000	Mid-Managers Personnel	\$10,000.00		
Fire Dept	001.15.1531.0.53102.00000	Electricity		\$15,000.00	Due to statewide rate changes, the Electricity account exceeded budget.
	001.15.1531.0.52410.00000	Robert Wolf	\$5,000.00		
	001.15.1531.0.52010.00000	Worker's Compensation	\$10,000.00		

Budget Adjustments
June 17, 2025

<u>Department</u>	<u>GL Account #</u>		<u>From</u>	<u>To</u>	<u>Explanation</u>
Highway	001.20.2037.0.51400.00000	Overtime		\$30,000.00	Due to weather conditions, the Highway Department worked overtime in the spring to complete projects.
	001.20.2037.0.51440.00000	Extra Duty Police Officer	\$15,000.00		
	001.20.2037.0.51135.00000	Blue Collar Personnel	\$15,000.00		
Public Buildings	001.20.2038.0.53102.00000	Electricity		\$15,000.00	Due to statewide rate changes, the Electricity account exceeded budget.
	001.20.2038.0.53902.00000	Telephone	\$15,000.00		
Library	001.25.2544.0.51325.00000	Substitute		\$16,000.00	Due to staffing issues, the Library utilized substitutes more than budgeted.
	001.25.2544.0.51130.00000	Clerical Personnel	\$16,000.00		
Schools	001.35.3561.0.51500.00000	Summer Programs/Field Trips		\$20,000.00	Due to the number of field trips/programs where the BOE requested nursing coverage (including overnight trips), the cost of nursing support exceeded budget.
	001.35.3561.0.51135.00000	Blue Collar Personnel	\$20,000.00		
Police	001.15.1532.0.51400.00000	Overtime		\$50,000.00	Due to officers out for medical reasons and dispatchers covering during the ADA restroom remodel, the overtime account exceeded budget.
	001.15.1532.0.52200.00000	Pension	\$20,000.00		
	001.15.1532.0.51440.00000	Extra Duty Police Officer	\$15,000.00		
	001.15.1532.0.51811.00000	In Lieu of Sick Pay (Retiree)	\$15,000.00		
Townwide	709.05.0507.0.53025.00000	US 250th Celebration		\$10,000.00	The Town of Berlin is planning events to celebrate the 250th anniversary of the United States. This transfer provides seed money for these events. The plan is to raise private funds to supplement the town contribution.
	001.40.4065.0.59500.02055	Issue of June 2024	\$2,500.00		
	001.40.4063.0.59500.02035	Issue of 2014	\$2,500.00		
	001.40.4066.0.59500.02055	Issue of June 2024	\$5,000.00		
Mobile Home Park	500.25.2541.0.53814.00000	Contractual Services		\$70,000.00	The former caretakers house at the Berlin moile home park was included on the annual blighted property list. This transfer provides funding to demo the house, including the required abatement.
	001.15.1532.0.52010.00000	Worker's compensation	\$5,000.00		
	001.05.0501.0.51125.00000	Mid-Manager's Personnel	\$10,000.00		
	001.35.3561.0.51100.00000	Department Head	\$10,000.00		
	001.25.2544.0.52200.00000	Pension	\$20,000.00		
	001.05.0502.0.52200.00000	Pension	\$12,500.00		
	001.05.0503.0.52200.00000	Pension	\$5,000.00		
	001.05.05090.0.52200.00000	Pension	\$7,500.00		
GENERAL FUND TOTAL			<u>\$686,000.00</u>	<u>\$686,000.00</u>	
WATER CONTROL TOTAL			<u>\$0.00</u>	<u>\$0.00</u>	
CAPITAL PROJECTS TOTAL			<u>\$0.00</u>	<u>\$0.00</u>	

Budget Adjustments
June 17, 2025

<u>Department</u>	<u>GL Account #</u>	<u>From</u>	<u>To</u>	<u>Explanation</u>
	GRAND TOTAL	<u>\$686,000.00</u>	<u>\$686,000.00</u>	

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

TO: The Board of Finance
FROM: Ryan Curley, Town Manager
DATE: June 30, 2025
SUBJECT: Budget Transfers

SUMMARY OF AGENDA ITEM:

Over the course of each fiscal year, funds within the adopted General Fund budget are transferred between accounts for needs that have changed or opportunities that have arisen since the budget was adopted. No new money is being appropriated with this request. These items are summarized on the Budget Adjustments spreadsheet submitted with this action item.

FUNDING:

N/A – transfers between account – no new funding required

ACTION NEEDED:

Move to transfer \$140,500, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts, pending approval by the Board of Finance.

ATTACHMENTS:

Budget Adjustments spreadsheet
Budget Change forms

PREPARED BY:

Kevin Delaney, Finance Director

Budget Adjustments
July 8, 2025

Department	GL Account #		From	To	Explanation
Police	001.15.1532.0.51140.00000	Police Personnel		\$25,000.00	
	001.15.1532.0.52200.00000	Pension	\$12,500.00		Holiday payouts were higher than budgeted.
	001.15.1532.0.51420.00000	Grant Overtime	\$12,500.00		
Nurses	001.30.3053.0.51145.00000	Nurses		\$7,500.00	
	001.30.3053.0.52010.00000	Worker's Compensation	\$5,000.00		Due to overtime, the Nurses line in the VNA exceeded the adopted budget.
	001.30.3053.0.51125.00000	Mid-Manager's Personnel	\$2,500.00		
Golf Course	001.25.2543.0.51135.00000	Blue Collar Personne;		\$7,000.00	Due to a mid-year wge adjustment to reflect increased duties and higher than budgeted 9-month Blue Collar hours, the Blue Collar line exceeded the adopted budget.
	001.25.2543.0.53106.00000	Vehicle Fuel	\$7,000.00		
Golf Course	001.25.2543.0.51160.00000	Starters & Rangers		\$10,000.00	
	001.25.2543.0.52110.00000	Unemployment Compensation	\$4,900.00		Due to the minimum wage increase and the number days the course was open in the spring season, the Starters & Rangers exceeded the adopted budget.
	001.25.2543.0.51400.00000	Overtime	\$1,800.00		
	001.25.2543.0.52010.00000	Worker's Compensation	\$3,500.00		
Golf Course	500.25.2543.0.54000.01729	Capital Equipment		\$41,000.00	
	001.25.2543.0.53917.00000	Water & Sewer	\$12,500.00		
	001.25.2543.0.53941.00000	Bank Charges	\$8,500.00		The Golf Course is projected to finish on budget with revenue and underbudget with expenses. A portion of this favorability in operating expenses is being used to cover higher than budgeted personnel costs, and the remainder of projected surplus is proposed to be transferred to the Capital Non-Recuring Fund (Capital Equipment account) to purchase capital equipment at the course.
	001.25.2543.0.53106.00000	Vehicle Fuel	\$8,000.00		
	001.25.2543.0.53202.00000	Irrigation	\$5,000.00		
	001.25.2543.0.53243.00000	Fertilizer, Seed & Chem.	\$5,000.00		
	001.25.2543.0.53102.00000	Electricity	\$2,000.00		
Schools	001.35.3561.0.51145.00000	Nurses		\$10,000.00	
	001.35.3561.0.52100.00000	Social Security	\$5,000.00		Due to the retirement vacation payout of a tenured school nurse, the line exceeded the adopted budget.
	001.35.3561.0.52200.00000	Pension	\$5,000.00		
Schools	001.35.3561.0.51125.00000	Mid-Manager Personnel		\$4,000.00	Due to a higher than budgeted vacation payout, the line exceeded the adopted budget.
	001.35.3561.0.51100.00000	In Lieu of Sick Pay (Retiree)	\$4,000.00		
Registrars	001.05.0510.0.51540.00000	Election Workers		\$6,000.00	Due to the number of hours worked, including early voting, poll worker pay was moved to the Election Worker line so that social security and medicare may be withheld in compliance with IRS regulations.
	001.05.0510.0.53815.00000	Non-Taxable Election Worker's	\$6,000.00		
		GENERAL FUND TOTAL	<u>\$110,500.00</u>	<u>\$110,500.00</u>	
Water	843.50.5092.0.51135.00000	Blue Collar Personnel		\$15,000.00	The increase in the Blue Collar contract was higher than budgeted for FY25.
	843.50.5088.0.53814.00000	Contractual Services	\$15,000.00		
Sewer	844.55.5592.0.51135.00000	Blue Collar Personnel		\$15,000.00	The increase in the Blue Collar contract was higher than budgeted for FY25.
	844.55.5586.0.53814.00000	Contractual Services	\$15,000.00		
		WATER CONTROL TOTAL	<u>\$30,000.00</u>	<u>\$30,000.00</u>	
		CAPITAL PROJECTS TOTAL	<u>\$0.00</u>	<u>\$0.00</u>	
		GRAND TOTAL	<u>\$140,500.00</u>	<u>\$140,500.00</u>	

Town of Berlin
Financial Status Report
Board of Finance Meeting of July 8, 2025 (PRELIMINARY RESULTS)

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GENERAL FUND

	<u>FY 2025</u>	<u>FY 2024</u>	<u>Notes</u>	
<i>(budgeted amount excludes assigned fund balance)</i>				
Receipts				
Actual Receipts	\$102,298,182	\$100,001,516		
Budgeted Receipts	\$101,885,192	\$98,781,646		
% to Budget	100.4%	101.2%		
Current Year Tax Receipts	\$88,340,991	\$84,075,935		
Current Tax Budget	\$87,899,741	\$84,207,963		
Current Tax Levy <i>(99.3%/99.3% collection rates)</i>	\$88,519,377	\$84,801,574		
% to Current Budget	100.5%	99.8%		
% to Current Levy	99.8%	99.1%		
Adopted budget target %	99.3%	99.3%		
Expenditures <i>(excludes capital expenditures)</i>				
Actual Expenditures	\$98,735,762	\$96,376,240		
Budgeted Expenditures	\$103,205,521	\$100,729,813		
% to Budget	95.7%	95.7%		
	<u>Actual</u>	<u>Encumbered</u>	<u>Budget</u>	<u>Var to Budget</u>
Storm-related Overtime (51445)	\$137,417	\$0	\$137,417	\$0
Electricity (53102)	\$1,325,902	\$56,750	\$1,534,800	\$152,148
Refuse Disposal (53823)	\$1,512,536	\$284,640	\$1,797,176	\$0
Legal (53828)	\$359,474	\$50,510	\$410,000	\$16
Tax Refunds (53924)	\$637,051	\$0	\$675,000	\$37,949

	<u>Target Floor Fd Bal.</u>	<u>Actual Fund Bal.</u>	<u>Notes</u>
<u>INSURANCE FUNDS</u>			
Health Insurance Fund	\$2,928,544	\$3,054,485	The Health Insurance Fund balance is 26.1% of full year projected expenses - target floor reserve is 25%.
General Insurance Fund	\$1,000,000	\$2,030,966	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 FY25). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.
TOTAL INSURANCE FUNDS	<u>\$3,928,544</u>	<u>\$5,085,450</u>	

Town of Berlin
Financial Status Report
Board of Finance Meeting of July 8, 2025 (PRELIMINARY RESULTS)

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PENSION FUND

	<u>Closed Plan</u>	<u>Police Plan</u>	<u>Notes</u>
Total Liability (as of 7/1/2024)	\$4,622,155	\$8,405,533	The Closed 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 were eligible to participate in the plan.
			As of July 1, 2023, the Town of Berlin approved a new Defined Benefit Plan for Police Officer's only. Existing officers were given the option to remain in the Defined Contribution Plan or use their DC assets to "buy in" to the new Police DB Plan. All but two existing officers elected to "buy in" to the new Police DB Plan.
<u>Cash Balances:</u>			
Empower	\$4,863,315	\$0	
Webster	\$0	\$7,766,405	
	<u>\$4,863,315</u>	<u>\$7,766,405</u>	
Funding %	105.2%	92.4%	
Net Pension Asset/(Liability)	\$241,160	(\$639,128)	

ACTIVE CAPITAL PROJECTS

	<u>% Complete*</u>	<u>Project Balance**</u>	<u>Managed By</u>	<u>Department</u>	<u>Notes</u>
4-Bridge Rehabilitation	91%	\$0	Public Works	Public Works	Current Phase: close out with the State of CT
55 Steele Boulevard	43%	\$0	Economic Dev	Economic Dev.	Building 3 of 3 from Newport's original Farmington Ave plans
3-Road Project (CRCOG Pre-Funded Construction)	83%	\$0	Public Works	Public Works	Current Phase: finalize; any remaining balance is due back to State of CT
Kensington Road Bridge - Design Phase	42%	\$0	Public Works	Public Works	Current Phase: design (local funded); once project is approved by DOT, CRCOG grant will pre-funded for bid amount + contingency & incidentals
Willard HVAC Upgrades (ARPA Funds)	100%	\$0	PBC	Facilities	Current Phase: construction
Willard HVAC Upgrades (Bond Funds)	100%	\$0	PBC	Facilities	Current Phase: construction
Willard HVAC Upgrades (Local Funds)	24%	\$345,894	PBC	Facilities	Current Phase: construction
Police Station Renovation (ARPA Funds)	100%	\$0	PBC	Facilities	Current Phase: construction
Police Station Renovation (Grant Funds)	100%	\$0	PBC	Facilities	Current Phase: State reimbursement received; owe final CO at completion
Police Station Renovation (Local Funds)	82%	\$39,742	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			
EXPENDITURES			
TOTAL	\$0	\$0	
Total excluding Pension payouts	\$0	\$0	

Opportunities			
Description	Projected - Low	Projected - High	Probability
RECEIPTS			
Building Inspection	\$200,000	\$400,000	Med/High
Town Clerk	\$50,000	\$100,000	Med/High
EXPENDITURES			
Town wages & benefits (vacancies)	\$1,000,000	\$1,500,000	High
TOTAL	\$1,250,000	\$2,000,000	
NET RISKS/OPPORTUNITIES	\$1,250,000	\$2,000,000	
6/30/2024 General Fund Unassigned Fund Balance (audited)	\$17,437,699	\$17,437,699	
Non-Budgeted Appropriation of FY25 General Fund Unassigned Fund Balance:			
BWC/KFD/WFD Study	(\$140,000)	(\$140,000)	
Additional funding for 55 Steele Blvd remediation/construction	(\$360,000)	(\$360,000)	
Grant to Kensington Volunteer Fire Dept for purchase of land for driveway access	(\$75,000)	(\$75,000)	
Requested capital removed from FY25 Town Manager's budget proposal	(\$445,000)	(\$445,000)	
Griswold HVAC Upgrade (local supplement to bond/grant)	(\$400,000)	(\$1,000,000)	
FY26 ADEC of closed defined benefit pension plan (based on 7/1/2024 valuation)	(\$295,617)	(\$295,617)	
BHS moisture remediation (estimate)	(\$1,000,000)	(\$1,500,000)	
Carbon Reduction Grant (assumed 20% local share of \$3,778,740 cost estimate)	(\$755,748)	(\$755,748)	
Potential land acquisition on Chamberlin Highway (Blue Hills Cons. area)	TBD	TBD	
Projected 6/30/2025 General Fund Unassigned Fund Balance	\$15,216,334	\$14,866,334	
Projected 6/30/2025 GF Unassigned FB as a % of FY25 GF Budget	14.8%	14.5%	

Town of Berlin

Financial Status Report

Board of Finance Meeting of July 8, 2025 (PRELIMINARY RESULTS)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL	YTD
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
FY2024	37,692	53,924	36,570	39,543	51,115	40,460	28,414	63,876	55,144	45,533	38,973	58,014	549,258	549,258
FY2025	44,725	33,730	46,286	19,917	42,715	30,298	37,848	34,361	35,086	30,865	28,465	31,193	415,489	415,489
CY vs. PY	7,033	(20,194)	9,715	(19,625)	(8,400)	(10,161)	9,435	(29,515)	(20,059)	(14,668)	(10,509)	(26,821)		

