TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
DECEMBER 14, 2021
John "Doc" McIntosh Conference Room
Remote Option
7:00 P.M.

https://berlinct-gov.zoom.us/j/87091516244?pwd=eUlDTkhhNENFc2hua1JpVDl5Q2xXdz09

| | |
|---|---|
| Call-in Option: | 1 929 205 6099 United States Toll |
| Meeting ID: | 870 9151 6244 |
| Passcode: | 520337 |

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES November 16, 2021, Regular Meeting

F. NEW BUSINESS

1. Move to approve transfers of $25,140.00, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.

2. Move to transfer $2,000 from Professional Personnel to Department Head, both in the Police Department General Fund budget, to pay the new Police Chief for the period November 1, 2021, through November 4, 2021, noon.

3. Move to approve a FY22 non-budgeted appropriation of $2,200,000 from the General Fund Unassigned Fund Balance to the Transfers to Other Funds, both in the General Fund, to fund the purchase of two new fire vehicles and the balance owed on a third new fire vehicle to be delivered in early 2022, and to appropriate the $2,200,000 to the Fire Truck account in the Firetruck Fund.

4. Move to adopt the 2022 Board of Finance calendar

5. FY23 Budget
   a. Move to adopt the FY23 budget calendar
   b. Discuss and establish three potential dates for a budget guidance discussion with the Town Council and Board of Education (Joint Meeting) – 1/6, 1/13 or 1/20?
   c. Discuss Board of Finance establishing guidance for FY23 budgets
   d. Discuss Police and Public Works joining January/February regular Board of Finance meeting to provide overview of department

6. Discuss Board of Finance liaisons:
    a. Capital – Tim Grady
    b. Board of Education – open
    c. Senior/Community Center – Tim Grady
    d. Audit – Gerry Paradis & Sal Bordonaro
    e. Police pension – Gerry Paradis

7. Discuss Coronavirus Relief Fund expenditures and State audit

8. Finance Director update.

G. <u>ADJOURNMENT</u>

ELECTED OFFICIALS WILL BE SWORN INTO OFFICE AT 6:00 P.M. IN THE ROTUNDA OF THE BERLIN TOWN HALL. FOLLOWING THE CEREMONY, THE REGULAR BOARD OF FINANCE MEETING WILL BE CALLED TO ORDER BY THE FINANCE DIRECTOR IN THE JOHN "DOC" MCINTOSH CONFERENCE ROOM. ONCE THE CHAIRMAN IS SELECTED, HE WILL RUN THE REMAINDER OF THE MEETING.

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
NOVEMBER 16, 2021
John "Doc" McIntosh Conference Room
Remote Option
7:00 P.M.

https://berlinct-gov.zoom.us/j/84542652373?pwd=T3AvcEVHdHM4czJ0d2FVWXV4OU5GZz09

| | |
|---|---|
| Call-in Option: | 1 929 205 6099 United States Toll |
| Meeting ID: | 845 4265 2373 |
| Passcode: | 568255 |

A. CALL TO ORDER BY THE FINANCE DIRECTOR

Director Delaney called the meeting to order at 6:00 p.m.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

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

Staff Present:
Kevin Delaney – Finance Director

D. PUBLIC COMMENTS
None.

E. NEW BUSINESS

1. Nomination(s) for selection of Chairman

Director Delaney asked for nominations for Chairperson.

Mr. Grady nominated Sal Bordonaro.

Seconded by Mr. Holmes.

All in favor unanimous.

Vote 6-0

Sal Bordonaro was voted as Chairperson.

2. Nomination(s) for selection of Vice-Chairman

Director Delaney asked for nominations for Vice-Chairman.

Mr. Grady nominated Gerald Paradis.

Seconded by Mr. Holmes.

All in favor unanimous.

Vote 6-0

Gerald Paradis was voted as Vice Chairman.

3. Finance Director update.

- The town's is in the middle of its 6th audit with PKF O'Connor Davies. The town can submit a RFP for bids to see what else is in the marketplace. PKF is knowledgeable and reputable, and the town has worked with them for 6 years. Mr. Grady said to put it out to bid and Mr. Paradis added that it is always good to see the numbers, even though PKF does good, quality work.
- Director Delaney discussed the FY 2022-23 Budget Calendar Draft and Board of Finance 2022 Meeting Dates.
- Fire vehicles go to Town Council on November 30. Substantial commodity price increases expected, plus 25-40% fuel price increases. Snow plow vendor has already notified the Town that costs are up 25% versus last year.
- Working on capital, revenue and fee schedule. There is a meeting with the Board of Education and Town Council required in the Charter. In the past, meetings have been anytime between October and March. Director Delaney indicated January or February is ideal, and the Board agreed to discuss at their December meeting.
- Mr. Holmes asked about the police pension plan. Director Delaney, Chair and Vice Chair of the Police Commission are proposing a DC plan with an escalating Town match. There continues to be concern about ongoing funding of a resurrected DB plan.
- Mr. Paradis mentioned that a study of other Town's that the Town Manager shared show Berlin's Police Department turnover rates are average and not as high compared to other town's.
- Mr. Holmes asked if the town has an adequate salt supply for the winter. Director Delaney has not seen any new purchases for salt, but said he would follow up.

F. APPROVAL OF PRIOR MINUTES October 12, 2021, Regular Meeting

Mr. Holmes moved to approve the October 12, 2021, Regular Meeting minutes.

Seconded by Mr. Grady.

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

Vote being 5-0. (MOTION CARRIED)
Mr. Millerd abstained since he was not part of the Board of Finance for this meeting.

G. ADJOURNMENT

Chairman Bordonaro moved to adjourn at 7:18 p.m.

Seconded by Mr. Paradis.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, 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:** **November 15, 2021**

**SUBJECT:** **Budget Transfers to Clear Overbudget Accounts**

**Summary of Agenda Item:**
Over the course of the fiscal year some accounts exceed budget for different reasons. All the 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 $25,140.00, 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
## November 30, 2021

| Department | GL Account # | | From | To | Explanation |
|---|---|---|---|---|---|
| VNA | 001.30.3053.0.51125.00000 | Mid-Managers Personnel | | $18,300.00 | After the resignation of the VNA Director and Assistant Director, the Town Manager reorganized the leadership of VNA/School Nurse operations. As a result of this reorganization, the Department Head (Director) position was not filled and the Mid-Manager position was assigned VNA Administrator responsibilities. This change was accompanied by an increase in pay for the additional responsibilities. This transfer moves funding from the Department Head line to the Mid-Manager line to adjust the budget to reflect the new organizational structure. |
| | 001.30.3053.0.51100.00000 | Department Head | $18,300.00 | | |
| VNA | 001.30.3053.0.51510.00000 | Part-Time & Summer Help | | $1,840.00 | The former VNA Director and Assistant Director were hired to code for billing until the staff member taking over the responsibility was trained. Funding exists in the Department Head account because the Director position remains vacant. |
| | 001.30.3053.0.51100.00000 | Department Head | $1,840.00 | | |
| Garage | 001.20.2035.0.53217.00000 | Snow & Ice Materials | | $5,000.00 | Plow parts are being (and will continue to be) ordered for the upcoming winter season. The vendor informed the Town that prices have increased 25% over prior year. Based on historical activity, the Snow & Ice Materials account in the Garage will be short of funds leading up to the winter season. |
| | 001.05.0507.0.53927.00000 | Contingency | $5,000.00 | | |
| | | **GENERAL FUND TOTAL** | $25,140.00 | $25,140.00 | |
| **Water Control** | | | | | |
| | | **WATER CONTROL TOTAL** | $0.00 | $0.00 | |
| | | **GRAND TOTAL** | **$25,140.00** | **$25,140.00** | |

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

**TO:** **The Board of Finance**

**FROM:** **Arosha Jayawickrema, Town Manager**

**DATE:** **November 17, 2021**

**SUBJECT:** **Police Chief Salary Funding**

**Summary of Agenda Item:**
The new Police Chief was informed by the Vice Chair of the Police Commission that his first day as the Police Chief would be on November 1, 2021. Due to the delay in processing certain required paperwork, the Chief could not be sworn in until noon November 4, 2021, and Deputy Chief Ciuci continued to perform his duties as Acting Chief until noon November 4, 2021.

Since the current budget does not have an appropriation to pay two chiefs at the same time, approval is required to pay two employees from the Department Head budget line from November 1, 2021, through November 4, 2021, noon.

**Action Needed:**
Move to transfer $2,000 from Professional Personnel to Department Head, both in the Police Department General Fund budget, to pay the new Police Chief for the period November 1, 2021, through November 4, 2021, noon.

**Attachments:**
None

**Prepared By:**
Arosha Jayawickrema, Town Manager

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

**TO:** **The Board of Finance**

**FROM:** **Arosha Jayawickrema, Town Manager**

**DATE:** **November 8, 2021**

**SUBJECT:** **FY22 Non-Budgeted Appropriation of $2,200,000 General Fund Unassigned Fund Balance to Purchase Fire Vehicles**

**Summary of Agenda Item:**
Four fire vehicles were purchased in 2002 – Engines 4, 7, 8 and 12. The engine 12 replacement is being built and is expected to be delivered in early 2022. The next two scheduled to be replaced – engines 4 & 8 – are both pumpers. These were both manufactured by American LaFrance. American LaFrance filed for bankruptcy in 2008 and replacements parts are very hard to find. The Town has maintained both vehicles over the years since the bankruptcy, but the part shortages have created extended down times that sometimes requires technicians to modify or fabricate needed parts.

Pierce is the preferred vendor for these vehicles. In discussing the possible order, Pierce has indicated that commodity prices are driving a higher-than-normal annual increase in January 2022. Pierce is projecting to increase prices 10% in January (versus 3% historically). This request is to purchase two vehicles in December to save the Town approximately $200k versus waiting until 2022 to place the order.

The Town has a projected 6/30/2021 General Fund unassigned fund balance of $18.3 million. With historic low interest rates, the Town is projected to earn about $50-60k on this savings in FY22. This request is to appropriate a portion of the unassigned fund balance to complete the purchase of the previously order fire vehicle (to be received in early 2022) and the purchase two additional new fire vehicles. In addition to addressing public safety needs, this funding approach allows the Town to avoid approximately $30k in debt issuance costs and at least $200k in interest expense. As shown below, after making the requested appropriation, the Town is projected to maintain $10.7 million in General Fund unassigned fund balance – 11.5% of the FY22 General Fund budget and above the 11.0% policy floor.

| | |
|---|---|
| Projected Unassigned Fund Balance *(June 30, 2021) - UNAUDITED* | $18,331,594 |
| FY22 Appropriated Unassigned Fund Balance (pension) | ($5,310,640) |
| FY22 Appropriated Unassigned Fund Balance (contingency) | ($200,000) |
| FY22 Appropriated Unassigned Fund Balance (debt service) | $140,000 |
| Appropriate to Firetruck Fund | ($2,200,000) |
| Projected Unassigned Fund Balance *(June 30, 2022) - UNAUDITED* | $10,760,954 |
| FY22 General Fund Budget | $93,959,047 |
| Projected Unassigned Fund Balance *(June 30, 2022) - UNAUDITED* as % of FY22 GF Budget | 11.5% |

**Action Needed:**
Move to approve a FY22 non-budgeted appropriation of $2,200,000 from the General Fund Unassigned Fund Balance to the Transfers to Other Funds, both in the General Fund, to fund the purchase of two new fire vehicles and the balance owed on a third new fire vehicle to be delivered in early 2022, and to appropriate the $2,200,000 to the Fire Truck account in the Firetruck Fund.

**Attachments:**
None

**Prepared By:**
James Simons, Fire Administrator

F-4

# Berlin Board of Finance
# 2022 Meeting Dates

*(All meetings will begin at 7pm in the John "Doc" McIntosh room at Town hall, unless otherwise noted on the agenda)*

**January 11, 2022**

**February 8, 2022**

**March 8, 2022**

**April 19, 2022**

**May 10, 2022**

**June 14, 2022**

**July 12, 2022**

**August 2, 2022**

**September 13, 2022**

**October 11, 2022**

**November 15, 2022**

**December 13, 2022**

**January 10, 2023**

F-5a

# FY2022-23 Budget Calendar

| MARCH | | | | | | |
|---|---|---|---|---|---|---|
| SUN | MON | TUE | WED | THU | FRI | SAT |
| | | 3/1<br>**Town Manager submits budget to Board of Finance** | 3/2<br>**Budget Meeting # 1 7:00-9:00**<br>**BOE Conference Room** | 3/3 | 3/4 | 3/5 |
| 3/6 | 3/7 | 3/8<br>Regular Meeting Board of Finance 7:00<br>"Doc" McIntosh Room | 3/9<br>**Meeting #2 7:00-9:00**<br>**"Doc" McIntosh Room** | 3/10 | 3/11 | 3/12 |
| 3/13 | 3/14<br>Regular Meeting Board of Education | 3/15<br>Regular Town Council Meeting 7:00 Council Chambers | 3/16<br>**Meeting #3 7:00-9:00**<br>**"Doc" McIntosh Room** | 3/17 | 3/18 | 3/19 |
| 3/20 | 3/21 | 3/22 | 3/23<br>Budget Avail at Town Clerk | 3/24 | 3/25 | 3/26 |
| 3/27 | 3/28 | 3/29<br>**Budget Forum Sr. Ctr 1:30 - 3:.30**<br>**Budget Hearing BHS Auditorium 7:00-10:00** | 3/30<br>BOF vote to send budgets to Town Council<br>*if not done after Budget Hearing* | 3/31 | | |

| APRIL | | | | | | |
|---|---|---|---|---|---|---|
| SUN | MON | TUE | WED | THU | FRI | SAT |
| | | | | | 4/1 | 4/2 |
| 4/3 | 4/4 | 4/5<br>Town Council votes to send budgets to Budget Referendum | 4/6<br>**Joint Meeting (if necessary)** | 4/7<br>**Joint Meeting (if necessary)** | 4/8 | 4/9 |
| 4/10 | 4/11 | 4/12 | 4/13 | 4/14 | 4/15 | 4/16 |
| | SCHOOL BREAK | | | | | |
| 4/17 | 4/18<br>Budget Avail at Town Clerk | 4/19<br>Regular Meeting Board of Finance 7:00<br>"Doc" McIntosh Room | 4/20 | 4/21 | 4/22 | 4/23 |
| 4/24 | 4/25<br>Regular Meeting Board of Education | 4/26<br>**Budget Referendum** | 4/27<br>BOF revises budget(s) & send to Town Council<br>**OR**<br>BOF Sets Mill Rate | 4/28 | 4/29 | 4/30 |

## MAY

| SUN | MON | TUE | WED | THU | FRI | SAT |
|---|---|---|---|---|---|---|
| | | | | | | |
| 5/1 | 5/2 | 5/3<br>Town Council votes on revised BOF budget(s) (if necessary) | 5/4<br>Joint Meeting (if necessary) | 5/5<br>Joint Meeting (if necessary) | 5/6 | 5/7 |
| 5/8 | 5/9<br>Regular Meeting Board of Education | 5/10<br>Regular Meeting Board of Finance 7:00 "Doc" McIntosh Room | 5/11 | 5/12 | 5/13 | 5/14 |
| 5/15 | 5/16 | 5/17 | 5/18 | 5/19 | 5/20 | 5/21 |
| 5/22 | 5/23 | 5/24<br>Second Budget Referrendum (if necessary) | 5/25<br>BOF revises budget(s) & send to Town Council OR BOF sets mill rate (if necessary) | 5/26 | 5/27 | 5/28 |
| 5/29 | 5/30<br>Memorial Day | 5/31<br>Town Council votes on revised BOF budget(s) (if necessary) | | | | |

## JUNE

| SUN | MON | TUE | WED | THU | FRI | SAT |
|---|---|---|---|---|---|---|
| | | | 6/1<br>Joint Meeting Town Council adopts budget and BOF sets mill rate (if necessary) | 6/2 | 6/3 | 6/4 |
| 6/5 | 6/6 | 6/7<br>Regular Meeting Board of Finance 7:00 "Doc" McIntosh Room | 6/8 | 6/9 | 6/10 | 6/11 |
| 6/12 | 6/13<br>Regular Meeting Board of Education | 6/14 | 6/15 | 6/16 | 6/17 | 6/18 |
| 6/19 | 6/20 | 6/21 | 6/22 | 6/23 | 6/24 | 6/25 |
| 6/26 | 6/27 | 6/28 | 6/29 | | | |

**Notes:**

Meeting #1: Presentations (Revenue, Debt, Capital, BOE, Gen Gov't)

Meeting #2: Workshop

Meeting #3: Workshop - finalize budget & vote to send budgets to Annual Budget Hearing

F-7

# STATE OF CONNECTICUT

*OFFICE OF POLICY AND MANAGEMENT*

*Intergovernmental Policy and Planning Division*

November 19, 2021

Dear Chief Executive Officers, Chief Financial Officers and COVID Portal Users:

As you are aware, all municipalities were required to submit to the Office of Policy and Management (OPM) an interim report on eligible expenditure of Coronavirus Relief Funds (CRF) in October 2021, with a final report due in January 2022. CRF expenditures are also subject to Single Audit reporting requirements.

OPM, as the sub-grantor of CRF to municipalities, is verifying that these expenditures are eligible uses of CRF. To this end, OPM has engaged independent auditing firm of CohnReznick LLP to review municipal records.

Your municipality should begin assembling, at a minimum, the following data in preparation of the audit:

- Itemization of all CRF expenditures made to date with general ledger supporting documentation
- Detail of the necessity of such expenditures and connection to the public health pandemic
- Identification of the relevant eligibility terms in U.S. Treasury guidance to support the expenditures
- Municipal payroll policies regarding earning, approval and payout of compensatory time, overtime, and other leave time
- Municipal policies regarding signatory authority, purchasing/procurement, and accounts payable
- Jurisdictional source(s), and documentation of such, that sets forth the governing and appointing authority for check signatory

Any additional required data and documentation will be requested at a later time.

Municipalities, through their COVID Portal User, will enter data, upload required documents and provide certification in the OPM Portal. This is the same process as was required with the June 30, 2020 claim period. A portal user overview session invite and instructions will be sent out separately to COVID Portal Users.

OPM staff will be in touch with you to coordinate the engagement of the OPM's independent auditor to begin work with the municipality on this audit of CRF funds. Please be prepared to have your municipal staff and your independent auditor cooperate fully with OPM in this engagement.

Sincerely,

Martin L. Heft
Undersecretary

C: Melissa McCaw, Secretary
Kimberly Kennison, Executive Finance Officer
Gareth Bye, General Counsel

**Town of Berlin**
**Grants Received and Uses of Grant Funds**
**As of November 2021**

| Grant | Grant Amt | Uses | Amount |
|---|---|---|---|
| Municipal CRF #1 | $132,202.64 | Office Modifications (signs, shields, etc.) | $3,051.44 |
| | | Equipment (IT, Teleworking, etc.) | $127,870.62 |
| | | PPE (masks, gloves, etc.) | $1,048.60 |
| | | Cleaning Supplies | $231.98 |
| Municipal CRF #2 | $154,817.00 | Equipment (IT, Teleworking, etc.) | $54,084.61 |
| | | Public Health Personnel Costs | $100,732.39 |
| Health Resources & Services Administration (HRSA) PRF Grant | $35,099.79 | Lost Revenue | $25,015.60 |
| | | PPE | $7,734.19 |
| | | Public Communication | $2,350.00 |
| COVID-19 PA-CT-4500 (FEMA Reimbursement) | $18,479.41 | Cleaning Supplies | $7,277.15 |
| | | PPE | $10,445.16 |
| | | Overtime | $757.10 |
| Secretary of the State Election Grant | $15,722.00 | Equipment (IT, Teleworking, etc.) | $15,722.00 |
| Senior Center CARES Act Grant (JE #3098) | $2,500.00 | Office Modifications (signs, shields, etc.) | $2,385.58 |
| | | Equipment (IT, Teleworking, etc.) | $114.42 |
| | $358,820.84 | | $358,820.84 |

# Town of Berlin
# Grants Received and Uses of Grant Funds
# As of November 2021

| Grant | Grant Amt | Vendor | Funding Use(s) | Amount | Reason |
|---|---|---|---|---|---|
| Municipal CRF #1 | $132,202.64 | AGS Inc./The Glass Guys | Office Modifications (signs, shields, etc.) | $2,497.50 | Promote social distancing upon reopening buildings to the public |
| | | Amazon | Equipment (IT, Teleworking, etc.) | $638.89 | IT equipment to enable remote work/meetings |
| | | Amazon/Cardmember Services | PPE (masks, gloves, etc.) | $945.00 | Protective equipment (masks, gloves, etc.) |
| | | | Office Modifications (signs, shields, etc.) | $216.96 | Promote social distancing upon reopening buildings to the public |
| | | Apple computer | Equipment (IT, Teleworking, etc.) | $74,600.00 | IT equipment to enable remote work/meetings |
| | | Better Containers Mtg Co | Cleaning Supplies | $120.00 | Cleaning supplies for safety of employees and public |
| | | Black Rock Technology Group | Equipment (IT, Teleworking, etc.) | $2,350.00 | IT equipment to enable remote work/meetings |
| | | Cisco Systems/Cardmember Services | Equipment (IT, Teleworking, etc.) | $426.48 | IT equipment to enable remote work/meetings |
| | | EBSCO Information Services | Equipment (IT, Teleworking, etc.) | $2,424.69 | IT equipment to enable remote work/meetings |
| | | Image Ink, Imc. | Office Modifications (signs, shields, etc.) | $325.00 | Promote social distancing upon reopening buildings to the public |
| | | Imperium Technology Group | Equipment (IT, Teleworking, etc.) | $39,240.36 | IT equipment to enable remote work/meetings |
| | | Insight Public Sector | Equipment (IT, Teleworking, etc.) | $5,720.00 | IT equipment to enable remote work/meetings |
| | | Overdrive | Equipment (IT, Teleworking, etc.) | $1,520.60 | IT equipment to enable remote work/meetings |
| | | Smart Keyboard Solutions | PPE (masks, gloves, etc.) | $103.60 | Protective equipment (masks, gloves, etc.) |
| | | Splashtop/Cardmember Services | Equipment (IT, Teleworking, etc.) | $99.00 | IT equipment to enable remote work/meetings |
| | | Sprint Wireless Equip & Services | Equipment (IT, Teleworking, etc.) | $850.60 | IT equipment to enable remote work/meetings |
| | | W.B. Mason | Cleaning Supplies | $111.98 | Cleaning supplies for safety of employees and public |
| | | | Office Modifications (signs, shields, etc.) | $11.98 | Promote social distancing upon reopening buildings to the public |
| Municipal CRF #2 | $154,817.00 | Dell EMC | Equipment (IT, Teleworking, etc.) | $1,483.68 | IT equipment to enable remote work/meetings |
| | | Winslow Technology Group | Equipment (IT, Teleworking, etc.) | $47,995.00 | IT equipment to enable remote work/meetings |
| | | Insight Public Sector | Equipment (IT, Teleworking, etc.) | $2,025.00 | IT equipment to enable remote work/meetings |
| | | Amazon | Equipment (IT, Teleworking, etc.) | $188.93 | IT equipment to enable remote work/meetings |
| | | Apple | Equipment (IT, Teleworking, etc.) | $2,392.00 | IT equipment to enable remote work/meetings |
| | | Public Health Personnel Costs | School health aide & VNA Asst. Dir | $100,732.39 | Additional school health aide hired for required student monitoring if symptoms presented & Asst Dir of VNA with oversight of school nurses/aides Eligible based on US Treasury guidance - "Public Health Personnel costs" |
| Health Resources & Services Administration (HRSA) PRF Grant *(grant was received by VNA from HHS)* | $35,099.79 | Terraboost Media, LLC | Public Communication | $2,350.00 | Pandemic communication kiosk |
| | | McKesson Medical | PPE | $1,529.64 | PPE for safety of medical staff and patients |
| | | Cardinal Health-At-Home | PPE | $163.07 | PPE for safety of medical staff and patients |
| | | Amazon | PPE | $1,804.50 | PPE for safety of medical staff and patients |
| | | New England Industrial | PPE | $239.22 | PPE for safety of medical staff and patients |
| | | iPromoteu | PPE | $3,363.72 | PPE for safety of medical staff and patients |
| | | Hopkins Medical | PPE | $634.04 | PPE for safety of medical staff and patients |
| | | Lost Revenue | | $25,015.60 | Lower volume of patients due to COVID illness/exposure Lost revenue was calculated based on HHS-provided model |
| COVID-19 PA-CT-4500 (FEMA Reimbursement) | $18,479.41 | Atlantic Ultraviolet | Cleaning Supplies | $175.00 | Disinfectant device for offices |
| | | C&C Janitorial Supplies | Cleaning Supplies | $300.00 | Cleaning supplies for safety of employees and public |
| | | C&C Janitorial Supplies | Cleaning Supplies | $260.00 | Cleaning supplies for safety of employees and public |
| | | C&C Janitorial Supplies | Cleaning Supplies | $60.00 | Cleaning supplies for safety of employees and public |
| | | C&C Janitorial Supplies | Cleaning Supplies | $60.00 | Cleaning supplies for safety of employees and public |
| | | C&C Janitorial Supplies | Cleaning Supplies | $55.00 | Cleaning supplies for safety of employees and public |
| | | C&C Janitorial Supplies | Cleaning Supplies | $47.52 | Cleaning supplies for safety of employees and public |
| | | C&C Janitorial Supplies | Cleaning Supplies | $28.00 | Cleaning supplies for safety of employees and public |
| | | JTP Chemical Sales | PPE | $975.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $578.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $297.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $238.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $170.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $170.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $159.00 | Protective equipment (masks, gloves, etc.) |

Town of Berlin
Grants Received and Uses of Grant Funds
As of November 2021

| | | Funding Use(s) | | | |
|---|---|---|---|---|---|
| Grant | Grant Amt | Vendor | | Amount | Reason |
| | | JTP Chemical Sales | Cleaning Supplies | $130.00 | Cleaning supplies for safety of employees and public |
| | | JTP Chemical Sales | PPE | $95.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $92.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | PPE | $87.00 | Protective equipment (masks, gloves, etc.) |
| | | JTP Chemical Sales | Cleaning Supplies | $65.00 | Cleaning supplies for safety of employees and public |
| | | K&S Distributors | PPE | $1,100.00 | Protective equipment (masks, gloves, etc.) |
| | | K&S Distributors | PPE | $936.00 | Protective equipment (masks, gloves, etc.) |
| | | K&S Distributors | Cleaning Supplies | $255.36 | Cleaning supplies for safety of employees and public |
| | | K&S Distributors | Cleaning Supplies | $248.00 | Cleaning supplies for safety of employees and public |
| | | K&S Distributors | Cleaning Supplies | $63.40 | Cleaning supplies for safety of employees and public |
| | | K&S Distributors | PPE | $23.40 | Protective equipment (masks, gloves, etc.) |
| | | K&S Distributors | PPE | $6.96 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $960.00 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $934.05 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $835.00 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $680.00 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $334.00 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | Cleaning Supplies | $329.50 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $329.50 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | PPE | $295.80 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | Cleaning Supplies | $260.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $247.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $247.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $244.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | PPE | $239.40 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $230.80 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $211.80 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $206.77 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $194.94 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | Cleaning Supplies | $161.70 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | PPE | $153.12 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | Cleaning Supplies | $150.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $130.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $107.80 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | PPE | $105.90 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | PPE | $96.32 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | Cleaning Supplies | $90.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $90.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $59.50 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $56.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $53.90 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $52.50 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $52.50 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $47.40 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $42.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $39.95 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | PPE | $39.90 | Protective equipment (masks, gloves, etc.) |
| | | New England Industrial Supply | Cleaning Supplies | $37.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $32.95 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $31.80 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $23.95 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $23.80 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $22.00 | Cleaning supplies for safety of employees and public |
| | | New England Industrial Supply | Cleaning Supplies | $5.95 | Cleaning supplies for safety of employees and public |
| | | Sam's Club | Cleaning Supplies | $14.96 | Cleaning supplies for safety of employees and public |
| | | Suburban | Cleaning Supplies | $25.99 | Cleaning supplies for safety of employees and public |
| | | Suburban Stationers | Cleaning Supplies | $215.76 | Cleaning supplies for safety of employees and public |

**Town of Berlin**
**Grants Received and Uses of Grant Funds**
**As of November 2021**

| Grant | Grant Amt | Vendor | Funding Use(s) | Amount | Reason |
|---|---|---|---|---|---|
| | | Suburban Stationers | Cleaning Supplies | $155.76 | Cleaning supplies for safety of employees and public |
| | | Suburban Stationers | Cleaning Supplies | $75.00 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $199.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $138.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $95.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $93.98 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $91.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $91.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $91.96 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $65.98 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $59.98 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $59.98 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $53.98 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $50.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $31.98 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $29.95 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $26.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $26.99 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $25.96 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $19.96 | Cleaning supplies for safety of employees and public |
| | | W.B. Mason | Cleaning Supplies | $17.07 | Cleaning supplies for safety of employees and public |
| | | ZEP | Cleaning Supplies | $392.00 | Cleaning supplies for safety of employees and public |
| | | ZEP | Cleaning Supplies | $272.00 | Cleaning supplies for safety of employees and public |
| | | ZEP | Cleaning Supplies | $136.00 | Cleaning supplies for safety of employees and public |
| *Only overtime hours directly caused by COVID* | | Overtime | Police, Security Guards, Aides | $757.10 | Incremental payroll for Police coverage & school aides/security due to COVID-related absence - audited by FEMA before reimbursement |
| **Secretary of the State Election Grant** | $15,722.00 | Funds used to support absentee ballots, additional election workers & supplies needed to support increased demand of Town Clerks & Registrars during Nov 2020 election Town Council appropriated the grant on 10/6/2020 and Board of Finance on 10/13/2020 | | $15,722.00 | |
| **Senior Center CARES Act Grant (JE #3098)** | $2,500.00 | Tull Brothers, Inc. | Office Modifications (signs, shields, etc.) | $2,385.58 | Dutch doors to promote social distancing at Sr Ctr |
| | | Sr Ctr Reimbursment | Equipment (IT, Teleworking, etc.) | $114.42 | Thermometers for Sr Ctr and Sr buses |
| | $358,820.84 | | | $358,820.84 | |

# Town of Berlin
# Financial Status Report
# Board of Finance Meeting of December 14, 2021



**GENERAL FUND**

| | FY 2022 | FY 2021 | Notes |
|---|---|---|---|
| *(budgeted amount excludes assigned fund balance)* | | | |
| **Receipts** | | | |
| Actual Receipts | $58,400,477 | $57,527,086 | FY22 revenue increase assumed $700k from ARPA funds and $1.2 million from the accepted BHS renovate as new project. Neither amount has been recorded as actual receipts. |
| Budgeted Receipts | $93,474,047 | $91,050,922 | |
| % to Budget | 62.5% | 63.2% | |
| Current Year Tax Receipts *(as of August 31)* | $53,919,440 | $52,410,407 | |
| Current Tax Budget | $79,861,907 | $78,789,139 | |
| Current Tax Levy *(99.3%/99.3% collection rates)* | $80,424,881 | $79,504,681 | |
| % to Current Budget | 67.5% | 66.5% | |
| % to Current Levy | 67.0% | 65.9% | |
| Adopted budget target % | 99.3% | 99.3% | |
| **Expenditures** (excludes capital expenditures) | | | |
| Actual Expenditures | $48,413,403 | $39,058,188 | FY22 includes $5,310,640 non-budgeted pension appropriation/expenditure from unassigned fund balance |
| Budgeted Expenditures | $98,899,687 | $91,475,922 | |
| % to Budget | 49.0% | 42.7% | |

| | Actual | Encumbered | Budget | Var to Budget |
|---|---|---|---|---|
| Storm-related Overtime (51445) | $9,339 | $0 | $141,738 | $132,400 |
| Electricity (53102) | $539,049 | $786,816 | $1,487,760 | $161,895 |
| Refuse Disposal (53823) | $658,774 | $1,163,350 | $1,917,967 | $95,843 |
| Legal (53828) | $132,698 | $167,302 | $300,000 | $0 |
| Tax Refunds (53924) | $152,647 | $0 | $215,000 | $62,353 |

**INSURANCE FUNDS**

| | Target Floor Fd Bal. | Actual Fund Bal. | Notes |
|---|---|---|---|
| **Health Insurance Fund** | $2,302,598 | $2,242,879 | The Health Insurance Fund balance is 24.4% of full year projected expenses - against a target reserve of 25%. Although the fund balance is below the floor, the cash balance is $2,678,388. |
| **General Insurance Fund** | $1,000,000 | $1,716,079 | 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, window/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 $4,697,952 for FY22). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims. |
| **TOTAL INSURANCE FUNDS** | $3,302,598 | $3,958,958 | |

**PENSION FUND**

| | | Notes |
|---|---|---|
| Total Liability (as of 7/1/2021) (actuarial valuation liability was adjusted to remove FY21/FY22 retiree payouts) | $8,209,089 | 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. |
| Cash Balances: | | |
| Prudential (as of 11/30/2021) | $3,497,288 | |
| ICMA Plus (as of 11/30/2021) | $2,937,724 | |
| | $6,435,012 | Currently, the Town is executing a pay-as -you-go program to manage new retirements. The plan includes 5 active participants , 2 inactive but eligible participants and 15 annuitants. |
| Funding % - Total | 78.4% | |
| Funding % - DB | 42.6% | |
| **Unfunded Liability** | ($1,774,077) | Anticipated retirements:<br>FY22: 5 active participants remain and all are eligible to retire.<br>Annual annuity payments & total monthly fees: $185,000 |

**ACTIVE CAPITAL PROJECTS**

| | % Complete* | Project Balance** | Notes |
|---|---|---|---|
| **4-Bridge Rehabilitation** | 84% | $0 | Closeout work continues. Invoicing trails actual construction, so the construction % complete is higher than the amount presented on this exhibit. |
| **BHS Rooftop Ductwork** | 91% | $0 | Construction is currently on-budget and on-time |

* % complete represents invoices received versus total expected project cost - this metric will lag actual construction completion
** Capital projects fund balance includes encumbrances.

**Unexpended Education (2%) Account Tracking:**
*500.35.3561.0.54000.01733*

| | Budget | Actual | Encumbrance | Uncommitted Balance | |
|---|---|---|---|---|---|
| Hubbard Fire Alarm Upgrades* | $171,625.53 | $164,675.80 | $824.20 | $6,125.53 | Complete |
| McGee HVAC Unit #1 | $225,000.00 | $8,763.34 | $216,236.66 | $0.00 | |
| **TOTAL FY2020 CARRYOVER** | **$396,625.53** | **$173,439.14** | **$217,060.86** | **$6,125.53** | |
| Lighting upgrades in McGee Library/Media Center | $150,000.00 | | $150,000.00 | $0.00 | $150,000 from 2% Fund; Remaining $38,400 from CNR Fund (Schools capital projects account) |
| Paving of Willard playground area & sidewalks | $150,000.00 | $146,137.34 | | $3,862.66 | Complete |
| Classroom storage (cubbies) at Hubbard | $50,000.00 | | | $50,000.00 | |
| Removal of retaining walls at McGee entrance | $25,000.00 | $25,500.00 | | ($500.00) | Complete |
| Balance of rooftop units at McGee | $25,000.00 | | $25,000.00 | $0.00 | Using $7,193.34 from Schools CNR funds to cover portion of contingency |
| **TOTAL FY2021 CARRYOVER** | **$400,000.00** | **$171,637.34** | **$175,000.00** | **$53,362.66** | |
| TOTAL 2% FUND BALANCE | $796,625.53 | $345,076.48 | $392,060.86 | $59,488.19 | |

* The remaining FY2019 balance ($21,557) after completing all identified projects and the balance remaining before FY2019 ($69) were added to the initial ($150,000) Hubbard Fire Alarm carryover budget.

Town of Berlin
Financial Status Report - Risks & Opportunities
Board of Finance Meeting of December 14, 2021

## Risks

| Description | Projected - Low | Projected - High | Probability |
|---|---|---|---|
| Transfers from Other Funds (from BHS project fund) | $250,000 | $300,000 | High |
| School Nurses (responding COVID) | $0 | $50,000 | High |
| Legal Fees | $0 | $100,000 | Medium |
| **TOTAL** | **$250,000** | **$450,000** | |
| *Total excluding Pension payouts* | *$250,000* | *$450,000* | |

| | |
|---|---|
| Anticipated American Recoveries Act Grants (50% in FY21 & 50% in FY22): | |
| Town (FY21 - 50% payment) | $1,039,296.37 |
| County (FY21 - 50% payment) | $1,984,726.71 |
| | $3,024,023.08 |
| FY21 & FY22 Anticipated amount | $6,048,046.16 |
| FY22 Budgeted Revenue | ($700,000.00) |
| NET American Recoveries Act Available Revenue | $5,348,046.16 |

## Opportunities

| Description | Projected - Low | Projected - High | Probability |
|---|---|---|---|
| Wages/Fringes (vacancies) - *projected based on current headcount/vacancies* | $0 | $500,000 | Medium/High |
| Utilities | $50,000 | $300,000 | Medium |
| **TOTAL** | **$50,000** | **$800,000** | |
| Net Projection | ($200,000) | $350,000 | |
| Net Projection (ex Pension Payouts) | ($200,000) | $350,000 | |