

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
AUGUST 2, 2022  
John "Doc" McIntosh Conference Room or Remote Option  
7:00 P.M.

<https://berlinct-gov.zoom.us/j/86220330920?pwd=ZTRHSk15Qm0zQk14MVAiT3A5MGFUdz09>

Call-in Option:	1 929 205 6099 United States Toll
Meeting ID:	862 2033 0920
Passcode:	768752

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

July 12, 2022, Regular Meeting

F. NEW BUSINESS

1. Move to approve the expenditure transfer of \$165,000 from the Part-time & Summer Help, Blue Collar Personnel, Overtime, Physical Therapist, Worker's Compensation, Health Aides, Social Security and Occupational Therapist accounts to the Computer Equipment account in the Technology Department, all in the General Fund, to fund the Town Hall server upgrades.

Move to approve the expenditure transfer of \$30,341 from the Dispatchers account to the Computer Equipment account in the Police Department, all in the General Fund, to fund the Police Department server upgrades

Move to approve the expenditure transfer of \$150,000 from the Capital Equipment, Overtime, Health Aides, Worker's Compensation, Blue Collar Personnel, Social Security, Nurses, Contractual Services and Operating Materials accounts to the Fire Alarm Upgrades account in the Schools Department, all in the General Fund, to fund upgrades to the Willard Elementary School fire alarm.

Move to approve the expenditure transfer of \$150,000 from the Pension, Mid-Managers Personnel, Social Security, Data Services, Databases, Supplies, Equipment, Books, Audio/Video, Contractual Services, Postage, Operating Materials, Professional Services and Non-Taxable Election Workers accounts to the Carpeting account in the Library Department, all in the General Fund, to fund replacement of the library carpeting.

Move to approve the expenditure transfer of \$20,000 from the Part-time & Summer Help, Worker's Compensation, and Social Security accounts to the Vans account in the Senior Center Department, all in the General Fund, to fund the Town's share of a new Senior Center van

Move to approve the expenditure transfer of \$35,000 from the Auto Parts, Irrigation, Golf Pro Contr. Serv., Natural Gas, Pro Share of Cart Rev, Vehicle Fuel and Water & Sewer accounts to the Pickup Truck account in the Golf Course Department, all in the General Fund, to fund the purchase of a used pickup truck.

Move to approve the expenditure transfer of \$50,000 from the Medical Services account to the Bridges account in the Golf Course Department, all in the General Fund, to fund the replacement of on-course bridges at Timberlin Golf Course.

Move to approve the expenditure transfer of \$40,000 from the Equipment and Electricity accounts to the Tractor account in the Golf Course Department, all in the General Fund, to fund the purchase of a used Kubota Tractor at Timberlin Golf Course.

Move to approve the expenditure transfer of \$165,000 from the Worker's Compensation, Overtime, Extra Duty Police Officer, Social Security, Professional Personnel, Police Personnel, Computer Equipment, Telephone, Computer Support, Organizational Fees, Telecomm-Statewide Info, Equipment Rental, Telephone and Snow and Ice Materials accounts to the Vehicles account in the Police Department, all in the General Fund, to fund the purchase of three (3) new police vehicles.

Move to approve the expenditure transfer of \$35,000 from the Snow & Ice Materials and Stormwater Drainage Analysis accounts to the Vehicles account in the Police Department, all in the General Fund, to fund the purchase of a new unmarked police vehicle.

Move to approve the expenditure transfer of \$150,000 from the Refuse Disposal, Vehicle Fuel and Traffic Lights/Signals accounts to the Fire Alarm Upgrades account in the Schools Department, all in the General Fund, to fund upgrades to the Griswold Elementary School fire alarm.

Move to approve the expenditure transfer of \$35,000 from the Recreation Program Help and Lifeguards/Pool Worker accounts to the Vehicles account in the Townwide Department, all in the General Fund, to fund cost overages in the purchase of vehicles.

Move to approve the expenditure transfer of \$80,000 from the Worker's Compensation, Extra Duty Police Officer, Professional Personnel, Clerical Personnel, Computer Support and Maintenance accounts to the Parking Lot Repaving account in the Public Works Department, all in the General Fund, to fund parking lot upgrades at the Kensington Fire Station.

2. Move to approve the transfer of \$32,775, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.
3. Finance Director update.

#### G. ADJOURNMENT

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING MINUTES  
JULY 12, 2022  
John "Doc" McIntosh Conference Room or Remote Option  
7:00 P.M.

<https://berlingov.zoom.us/j/87139245222?pwd=eTV1bnYrWHdOWS9UOFRLM3BVaTBrZz09>

Call-in Option: 1 929 205 6099 United States Toll  
Meeting ID: 871 3924 5222  
Passcode: 893747

A. CALL TO ORDER

Chairman Bordonaro called the meeting to order at 7:01 p.m.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

ATTENDANCE:

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

Members Absent: Raul Fernandes

Staff Present:

Kevin Delaney – Finance Director

Jeff Pajor – Chief of Kensington Fire Department

D. PUBLIC COMMENTS

None.

E. APPROVAL OF PRIOR MINUTES

June 14, 2022, Regular Meeting

Mr. Paradis moved to approve the June 14, 2022 Regular Meeting minutes.

Seconded by Mr. Millerd.

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

Vote being 5-0. (MOTION CARRIED)

F. OLD BUSINESS

1. Discuss proposal to pay for paving the Kensington Volunteer Fire Department (non-Town entity) parking lot with Town of Berlin funds and recommend a funding option to the Town Council.

The Board of Finance received the Kensington Volunteer Fire Department 2020 federal tax return and reviewed their financials. Finance Director Delaney said cash and savings were at about \$35k and \$112k is the net value of the land and building. Mr. Paradis asked if the liabilities are the mortgage on the building? Finance Director Delaney said the \$97,252 is secured mortgage and notes payable. Kensington Fire Department Chief Pajor said we received \$50k by division of assets from a former member who passed away. It was invested in long term funds to use in the future for building maintenance. The town does not own the building, we take care of everything.

The air conditioning is in the process of being replaced and if the funds were used now, there would be nothing leftover to fund anything else. The air conditioning is \$20k with a break from the contractor on labor cost. There is also a mortgage from the mid-90's on the hall portion of the building that is paid in the rent payment. Monies were requested for the project from State Representatives, but nothing was available. Mr. Paradis asked how much does the town give the Fire Department? Finance Director Delaney said the operating reimbursement is \$78k between the three buildings. Mr. Paradis asked if the government grants are about \$30k? Kensington Fire Department Chief Pajor said yes, other reimbursements go towards paying things like the cable bill.

Finance Director Delaney said Public Works Director / Town Engineer Ahern received quotes for the project and recommends going with Galasso. The cost is \$78,950. Kensington Fire Department Chief Pajor said the driveway was last done in the 1980's and the potholes get repaired, but it only lasts a year or two. Mr. Paradis asked if we would be getting the money from the Fire Department? Finance Director Delaney said we have the option and could grant the money and the Fire Department would contract with Galasso. Kensington Fire Department Chief Pajor would manage scheduling and moving apparatus equipment and work closely with Public Works Director / Town Engineer Ahern.

Mr. Paradis asked if the Town Council has taken any action? Finance Director Delaney said they asked for the Board of Finance's recommendation on the best way to fund this project. It could be included in the FY24 capital budget, propose a non-budgeted appropriation, or utilize general fund operating budget surplus.

Chairman Bordonaro said we need to get this done and should fund \$75k and absorb the contingency. Mr. Grady agreed and said the parking lot is worse than you can imagine. Kensington Fire Department Chief Pajor said he would like to see the work done by early fall. Finance Director Delaney said he will put the \$75k recommendation on the list and bring it to Town Council. If approved, it will come back to the Board of Finance for a vote. Mr. Millerd said the amount is \$79k. Finance Director Delaney said he could put the request in for \$80k.

#### G. NEW BUSINESS

1. Move to appropriate a \$128,205 STEAP grant for Kensington Sidewalks Project Phase III to the STEAP Sidewalks account in the Economic Development Fund.

Mr. Paradis moved to appropriate a \$128,205 STEAP grant for Kensington Sidewalks Project Phase III to the STEAP Sidewalks account in the Economic Development Fund.

Seconded by Mr. Grady.

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

Vote being 5-0. (MOTION CARRIED)

2. Move to approve a non-budgeted appropriation of \$288,000 from the Outside Police Services account to the Extra Duty Police Officer account, both in the General Fund.

Mr. Paradis moved to approve a non-budgeted appropriation of \$288,000 from the Outside Police Services expenditure account to the Extra Duty Police Officer revenue account, both in the General Fund.

Seconded by Mr. Millerd.

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

Vote being 5-0. (MOTION CARRIED)

Mr. Paradis asked if one of these is a revenue account? Finance Director Delaney said yes the officers are paid out of the Extra Duty Police Officer expenditure account and take in the revenue through Outside Police Services. The amount is budgeted based on history and embedded in the General Fund. Mr. Paradis said the revenue account should be identified as a revenue. Finance Director Delaney agreed.

3. Move to transfer \$121,200, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.

Mr. Paradis moved to transfer \$121,200, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.

Seconded by Mr. Millerd.

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

Vote being 5-0. (MOTION CARRIED)

4. Move to approve a transfer from the Non-Taxable Election Workers account (\$11,883.30) to the Elected Personnel account (\$11,000.00), Worker's Compensation account (\$41.80) and the Social Security account (\$841.50) to fund a one-time payment to both Registrars of Voters.

Mr. Paradis moved to approve a transfer from the Non-Taxable Election Workers account (\$11,883.30) to the Elected Personnel account (\$11,000.00), Worker's Compensation account (\$41.80) and the Social Security account (\$841.50) to fund a one-time payment to both Registrars of Voters.

Finance Director Delaney said there was money leftover in the non-taxable election account and the registrars asked for half of that to be transferred to the Election Officials account. They are each paid \$36k per year and asking for \$5,500 each, plus fringes as a one-time payment. It is for additional workload for redistricting, voter enrollment and re-organization of the Registrar's office.

Mr. Holmes asked why did we do this? Finance Director Delaney said the registrars are paid within the budget, but do not work for the Town Manager. The Town Attorney advised the Town Manager that the decision of Registrar compensation rests with the top elected body which is the Town Council. Town Manager Jayawickrema moved it forward to the Town Council to decide. The amount started off larger, but was cut in half. The Town Council approved and voted to move it forward. Someone had called and asked if the Town Council really understood what the motion represented. This motion has been clarified to show details. Mr. Paradis said it seems to be normal function and part of their job. Mr. Grady said I'm not high on giving someone a giant bonus. Finance Director Delaney said they save the town a significant amount of money in the budget by not using the health care insurance available to part time workers. Also, they received additional work certifications and reduced costs in other areas. They saved money by removing the phone activation fees at each voting poll for land lines and relying solely on cell phones.

Every two years in January the registrars receive a standard pay increase. Mr. Paradis asked if there is a mandated number of minimum hours worked? Finance Director Delaney said other than during voting periods, there are no specific minimum requirements. Mr. Grady said giving a 15% increase bothers him. Chairman Bordonaro said the Town Manager did not recommend adding this bonus into the budget, it is just coming up now.

Those voting in favor: None.

Those voting not in favor: Mr. Bordonaro, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 0-5. (MOTION DENIED)

5. Finance Director update.

- Finance Director Delaney said tax collections remain strong, expenditures were up a little, tax sale revenue is still strong, but coming in less than anticipated during the FY23 budget development and cost of auto parts is higher due to inflation.
- Health insurance continues to perform well at a 7.9% increase.
- Pension fund liability should be coming down considerably.
- The media center lighting project at McGee and cubbies at Hubbard are moving forward.
- VNA revenue was in-line with the \$600k projected at FY23 budget development (\$614k actual).
- Year-end VNA loss is projected around \$750k, but getting better year over year.
- Fund balance estimate is \$10.5M. The goal is to purchase three police vehicles. One of the existing vehicles was in an accident and expected to be a total loss.
- Surplus dollars from the golf course will go towards capital items needed and bridge replacement is being planned. Future purchases include a Kubota and used pick-up truck to do projects in-house vs. outsourcing work.
- Replacing the library carpet and purchasing new senior center vans using government funds that will cover 80% of the cost are also priorities.

6. Discuss establishing a FY-23-24 Budget Guideline and Requirements Meeting early in the budget process.

Chairman Bordonaro said budget discussions begin around the September timeframe and suggested getting together early with the Mayor, Town Manager and Board of Education to set-up guidelines and hear their concerns.

H. ADJOURNMENT

Mr. Paradis moved to adjourn at 7:52 p.m.

Seconded by Mr. Millerd.

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

Vote being 5-0

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:** July 19, 2022

**SUBJECT:** FY 2022 Surplus Appropriations

**Summary of Agenda Item:**

The Town of Berlin (including the Board of Education) is projected to end fiscal year 2022 with an operating surplus. Overall, the Town will see a net loss because of non-budgeted appropriations for defined benefit pension payouts and the purchase of two fire vehicles.

The operating surplus is projected to be \$3.4 million - \$2.3 million in favorable expenditures and \$1.1 million in favorable receipts. The major contributors to the favorable expenditures are refuse disposal, contractual services, utilities, and fuel costs. The favorable receipts activity was driven by higher than budgeted back tax and supplemental motor vehicle taxes, higher building permit and Town Clerk fees and higher interest revenue driven the recent Federal Reserve rate actions. Most of the favorable items were incorporated into the fiscal year 2023 budget.

During the fiscal year 2023 budget development process, the Board of Finance removed all capital requests and directed the Town Manager to use the projected fiscal year 2022 operating surplus to fund the capital requests. The items requested were the highest priorities identified by a cross-functional leadership team of heavy capital users.

<u>Project</u>	<u>Department</u>	<u>Tier</u>	<u>Amount</u>	
School Vans		1	\$ 95,000	<i>Previously approved</i>
Hubbard School Playground Paving & Stairs		1	\$ 125,000	<i>Previously approved</i>
Town Hall Server Replacement	Technology	1	\$ 165,000	
Police Server Maintenance	Police	1	\$ 30,341	<i>Plus balance of MDTs</i>
Fire Alarm Upgrades - Willard	Schools	1	\$ 150,000	
New carpeting (replace original now 32 yrs old)	Library	2	\$ 150,000	
12 Passenger Van (20% TOB/80% Fed DOT)	Senior Cente	2	\$ 20,000	
Demore, Dinda, Bittner Jr. Memorial Pool Repairs		2	\$ 200,000	<i>Defer pending P&amp;R guidance</i>
Used Pickup Truck	Timberlin	3	\$ 35,000	
On-course bridge replacement	Timberlin	3	\$ 50,000	
Small used Kubota tractor	Timberlin	3	\$ 40,000	
Police Vehicle - Patrol Units (3)	Police	4	\$ 165,000	
Police Vehicle - Unmarked/Admin	Police	4	\$ 35,000	
Fire Alarm Upgrades - Griswold	Schools	5	\$ 150,000	
Contribution to vehicles reserve	Townwide	5	\$ 35,000	
Kensington Fire Station Parking Lot	Public Works	5	\$ 80,000	
<b>Current funding request</b>			<b>\$ 1,105,341</b>	

**Town Hall Servers:**

FROM	001.25.2543.0.51510.00000	Part time & Summer Help	\$36,140.00	
	001.25.2545.0.51135.00000	Blue Collar Personnel	\$28,156.00	
	001.20.2038.0.51135.00000	Blue Collar Personnel	\$25,004.00	
	001.20.2038.0.51400.00000	Overtime	\$15,351.00	
	001.30.3053.0.51188.00000	Physical Therapist	\$21,716.00	
	001.30.3053.0.52010.00000	Worker's Compensation	\$13,216.00	
	001.30.3053.0.51300.00000	Health Aides	\$12,377.00	
	001.30.3053.0.52100.00000	Social Security	\$11,629.00	
	001.30.3053.0.51187.00000	Occupational Therapist	\$1,411.00	
TO	001.05.0504.0.54000.00000	Computer Equipment		\$165,000.00

The Town's current system has not been upgraded since 2013. Normally this is done every 5 to 6 years. By the time this is implemented, almost a decade will have passed. The equipment is the very core of the Town's IT system. Without it, users would not be able to log in to access files and connect to critical software for public safety, GIS, tax, assessments, accounting, payroll, treasury, etc. The new system price includes warranty support on parts and labor, including tech support for 5 (five) years. All hardware is quoted on State Contract.

**Police Servers:**

FROM	001.15.1532.0.51185.00000	Dispatchers	\$30,341.00	
TO	001.15.1532.0.54000.01000	Computer Equipment		\$30,341.00

The Police Department server warranty needs to be updated. The total cost is projected to be \$40,000, and the remaining funding will come from excess funds for the MDT upgrade project in FY22. The MDT project used the same capital account, so transfer is needed.

**Fire Alarm Upgrades – Willard:**

FROM	001.35.3561.0.54000.01729	Capital Equipment	\$11,000.00	
	001.35.3561.0.51400.00000	Overtime	\$18,813.00	
	001.35.3561.0.51300.00000	Health Aides	\$17,007.00	
	001.35.3561.0.52010.00000	Worker's Compensation	\$15,775.00	
	001.35.3561.0.51135.00000	Blue Collar Personnel	\$11,070.00	
	001.35.3561.0.52100.00000	Social Security	\$7,931.00	
	001.35.3561.0.51145.00000	Nurses	\$15,155.00	
	001.35.3561.0.53814.00000	Contractual Services	\$33,540.00	
	001.35.3561.0.53219.00000	Operating Materials	\$19,709.00	
TO	001.35.3561.0.54000.00347	Fire Alarm Upgrade		\$150,000.00

Fire alarms throughout all buildings are a critical aspect of public safety. The Town is in the midst of a multi-year program to upgrade old fire alarm systems at each of the school. These funds will allow the system to be upgraded for better performance and to make repairs possible going forward.



**Library Carpeting:**

FROM	001.25.2544.0.52200.00000	Pension	\$13,611.00	
	001.25.2544.0.51125.00000	Mid-Managers Personnel	\$10,741.00	
	001.25.2544.0.52100.00000	Social Security	\$6,296.00	
	001.25.2544.0.53304.00000	Data Services	\$4,782.00	
	001.25.2544.0.53302.00000	Databases	\$3,657.00	
	001.25.2544.0.53201.00000	Supplies	\$3,042.00	
	001.25.2544.0.53208.00000	Equipment	\$2,717.00	
	001.25.2544.0.53300.00000	Books, Periodicals	\$2,500.00	
	001.25.2544.0.53301.00000	Audio/Video materials	\$2,224.00	
	001.20.2038.0.53814.00000	Contractual Services	\$29,146.00	
	001.05.0507.0.53913.00000	Postage & Electronic Transmissio	\$24,465.00	
	001.20.2038.0.53219.00000	Operating Materials	\$10,171.00	
	001.30.3053.0.53920.00000	Professional Services	\$19,389.00	
	001.05.0510.0.53815.00000	Non Taxable Election Workers	\$17,259.00	
TO	001.25.2544.0.54000.01315	Carpeting		\$150,000.00

The existing carpet was installed in 1989 when the library was built. Throughout the library the carpeting is worn and stained, especially in the children's area. The loose thread, holes, and discoloration from moving shelves over the years show the library's evolution as we have moved shelves and enlarged our collection. Considering the current pandemic and raised awareness of public health, the old carpet could become a health hazard to patrons and staff.

**Senior Center Van:**

FROM	001.30.3054.0.51510.00000	Part Time & Summer Help	\$9,148.00	
	001.30.3055.0.52010.00000	Worker's Compensation	\$8,812.00	
	001.30.3054.0.52100.00000	Social Security	\$2,040.00	
TO	001.30.3055.0.54000.00001	Van		\$20,000.00

The Town has utilized the DOT grant program in the past to purchase vans/busses at a small fraction of the total cost. This grant provides Federal funding for capital and operating expenses to improve mobility for seniors and individuals with disabilities by removing barriers to transportation service and expanding transportation mobility options. Under the grant provisions, the Town of Berlin pays 20% of the cost and DOT pays the remaining 80%.

**Used Pickup Truck:**

FROM	001.25.2543.0.53233.00000	Auto Parts	\$6,000.00	
	001.25.2543.0.53202.00000	Irrigation	\$5,900.00	
	001.25.2543.0.53510.00000	Golf Pro Contr. Serv.	\$5,500.00	
	001.25.2543.0.53105.00000	Natural Gas	\$5,150.00	
	001.25.2543.0.53501.00000	Pro share of cart rev.	\$5,000.00	
	001.25.2543.0.53106.00000	Vehicle Fuel	\$4,600.00	
	001.25.2543.0.53917.00000	Water & Sewer	\$2,850.00	
TO	001.25.2543.0.54000.00015	Pickup Truck		\$35,000.00

The Golf Course currently utilizes a small cart to haul limbs, clippings, and other materials from the course. Often, this cart requires multiple trips that could be completed in one trip with a pickup truck. Because the truck will be used around the course, this request is to purchase a used truck to save the Town money.

**On-Course Bridge Replacement:**

FROM	001.30.3053.0.53819.00000	Medical Services	\$50,000.00	
TO	001.25.2543.0.54000.00516	Bridges		\$50,000.00

This request is to fund year 1 of 4 to replace two cart path bridges each year. The plan is to fund one bridge with the General Fund (in the mil rate) and one from the golf course CIP each year. The bridge replacements are necessary for safety of golfers and equipment that cross each bridge many times daily.

**Used Kubota Tractor:**

FROM	001.25.2543.0.53208.00000	Equipment	\$30,000.00	
	001.25.2543.0.53102.00000	Electricity	\$10,000.00	
TO	001.25.2543.0.54000.00135	Tractor		\$40,000.00

This tractor will be used to operate the Deep Tine Aerifier for putting greens. The machine will be replacing two Ryan walk behind aerifiers which are approximately 30+ years old. In addition, this will save the cost of having to outsource Deep Tine Aerification which should be done annually.

**Police Vehicles – Patrol Unites (3):**

FROM	001.15.1532.0.52010.00000	Worker's Compensation	\$30,198.00	
	001.15.1532.0.51400.00000	Overtime	\$21,925.00	
	001.15.1532.0.51440.00000	Extra Duty Police Officer	\$16,143.00	
	001.15.1532.0.52100.00000	Social Security	\$16,010.00	
	001.15.1532.0.51120.00000	Professional Personnel	\$10,049.00	
	001.15.1532.0.51140.00000	Police Personnel	\$10,430.00	
	001.15.1532.0.53208.00000	Computer Equipment	\$3,772.00	
	001.15.1532.0.53902.00000	Telephone	\$3,392.00	
	001.15.1532.0.53813.00000	Computer Support	\$2,928.00	
	001.15.1532.0.53944.00000	Organizational Fees	\$2,839.00	
	001.15.1532.0.53101.00000	Telecomm-Statewide Info	\$2,520.00	
	001.15.1532.0.53601.00000	Equipment Rental	\$2,326.00	
	001.20.2038.0.53902.00000	Telephone	\$31,491.00	
	001.20.2037.0.53217.00000	Snow & Ice Materials	\$10,977.00	
TO	001.15.1532.0.54000.00004	Police Vehicles		\$165,000.00

This request is to fund the annual replacement of three police vehicles. By maintaining the regular replacement cycle, all officers are driving newer, well-maintained vehicles. Maintaining the cycle also provides some leeway for supply chain issues like the nation is facing today.

**Police Vehicle – Unmarked:**

FROM	001.20.2037.0.53217.00000	Snow & Ice Materials	\$13,660.00	
	001.20.2036.0.53971.00000	Stormwater Drainage Analysis	\$21,340.00	
TO	001.15.1532.0.54000.00004	Police Vehicles		\$35,000.00

This vehicle is to maintain the normal replacement cycle of unmarked cars used by non-patrol officers.

**Fire Alarm Upgrades – Griswold:**

FROM	001.20.2036.0.53823.00000	Refuse Disposal	\$111,728.00	
	001.20.2035.0.53106.00000	Vehicle Fuel	\$20,000.00	
	001.20.2038.0.53238.00000	Traffic Lights/Signals	\$18,272.00	
TO	001.35.3561.0.54000.00347	Fire Alarm Upgrade		\$150,000.00

Fire alarms throughout all buildings are a critical aspect of public safety. The Town is in the midst of a multi-year program to upgrade old fire alarm systems at each of the school. These funds will allow the system to be upgraded for better performance and to make repairs possible going forward. Facilities has discussed potential savings from completing both Willard and Griswold upgrades at the same time with the contractor. This funding enables the Town to achieve potential savings, if available, executing a simultaneous upgrade.

**Contribution to Vehicle Reserve:**

FROM	001.25.2542.0.51530.00000	Recreation Program Help	\$25,000.00	
	001.25.2542.0.51520.00000	Life Guards/Pool Worker	\$10,000.00	
TO	001.05.0507.0.54000.00012	Vehicles		\$35,000.00

The Town utilizes a vehicle reserve account in the capital non-recurring fund to cover any shortfall in the purchase of vehicles. With inflation at a 40-year high, the Town Manager's car taken off the road for safety reasons and important vehicle replacements behind plan, it is important for the Town to have a small amount of money available to secure vehicles when they become available. The vehicle reserve account in the CNR fund has a current uncommitted balance of \$3,137.

**Kensington Fire Station Parking Lot:**

FROM	001.20.2037.0.52010.00000	Worker's Compensation	\$20,786.00	
	001.20.2037.0.51440.00000	Extra Duty Police Officer	\$17,500.00	
	001.15.1531.0.52010.00000	Worker's Compensation	\$14,747.00	
	001.15.1534.0.51120.00000	Professional Personnel	\$11,038.00	
	001.15.1531.0.51130.00000	Clerical Personnel	\$10,953.00	
	001.15.1531.0.53813.00000	Computer Support	\$2,754.00	
	001.15.1531.0.53245.00000	Maintenance & Repair	\$2,222.00	
TO	001.20.2036.0.54000.00517	Parking Lot Repaving		\$80,000.00

This request is to fund the projected cost of repaving the Kensington Fire Station parking lot. This fire station is not owned by the Town of Berlin, but the Town's fire equipment is stored at the facility and the volunteer firefighters use the facility in support of public safety efforts. The Kensington Volunteer Fire Association will fund any contingency costs needed to complete the project.

**Action Needed:**

Move to approve the expenditure transfer of \$165,000 from the Part-time & Summer Help, Blue Collar Personnel, Overtime, Physical Therapist, Worker's Compensation, Health Aides, Social Security and Occupational Therapist accounts to the Computer Equipment account in the Technology Department, all in the General Fund, to fund the Town Hall server upgrades, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$30,341 from the Dispatchers account to the Computer Equipment account in the Police Department, all in the General Fund, to fund the Police Department server upgrades, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$150,000 from the Capital Equipment, Overtime, Health Aides, Worker's Compensation, Blue Collar Personnel, Social Security, Nurses, Contractual Services and Operating Materials accounts to the Fire Alarm Upgrades account in the Schools Department, all in the General Fund, to fund upgrades to the Willard Elementary School fire alarm, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$150,000 from the Pension, Mid-Managers Personnel, Social Security, Data Services, Databases, Supplies, Equipment, Books, Audio/Video, Contractual Services, Postage, Operating Materials, Professional Services and Non-Taxable Election Workers accounts to the Carpeting account in the Library Department, all in the General Fund, to fund replacement of the Library carpeting, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$20,000 from the Part-time & Summer Help, Worker's Compensation, and Social Security accounts to the Vans account in the Senior Center Department, all in the General Fund, to fund the Town's share of a new Senior Center van, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$35,000 from the Auto Parts, Irrigation, Golf Pro Contr. Serv., Natural Gas, Pro Share of Cart Rev, Vehicle Fuel and Water & Sewer accounts to the Pickup Truck account in the Golf Course Department, all in the General Fund, to fund the purchase of a used pickup truck, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$50,000 from the Medical Services account to the Bridges account in the Golf Course Department, all in the General Fund, to fund the replacement of on-course bridges at Timberlin Golf Course, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$40,000 from the Equipment and Electricity accounts to the Tractor account in the Golf Course Department, all in the General Fund, to fund the purchase of a used Kubota Tractor at Timberlin Golf Course, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$165,000 from the Worker's Compensation, Overtime, Extra Duty Police Officer, Social Security, Professional Personnel, Police Personnel, Computer Equipment, Telephone, Computer Support, Organizational Fees, Telecomm-Statewide Info, Equipment Rental, Telephone and Snow and Ice Materials accounts to the Vehicles account in the Police Department, all in the General Fund, to fund the purchase of three (3) new police vehicles, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$35,000 from the Snow & Ice Materials and Stormwater Drainage Analysis accounts to the Vehicles account in the Police Department, all in the General Fund, to fund the purchase of a new unmarked police vehicle, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$150,000 from the Refuse Disposal, Vehicle Fuel and Traffic Lights/Signals accounts to the Fire Alarm Upgrades account in the Schools Department, all in the General Fund, to fund upgrades to the Griswold Elementary School fire alarm, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$35,000 from the Recreation Program Help and Lifeguards/Pool Worker accounts to the Vehicles account in the Townwide Department, all in the General Fund, to fund cost overages in the purchase of vehicles, pending approval by the Board of Finance.

Move to approve the expenditure transfer of \$80,000 from the Worker's Compensation, Extra Duty Police Officer, Professional Personnel, Clerical Personnel, Computer Support and Maintenance accounts to the Parking Lot Repaving account in the Public Works Department, all in the General Fund, to fund parking lot upgrades at the Kensington Fire Station, pending approval by the Board of Finance.

**Attachments:**

None

**Prepared By:**

Kevin Delaney, Finance Director

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

**TO:** The Board of Finance

**FROM:** Arosha Jayawickrema, Town Manager

**DATE:** July 19, 2022

**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 \$32,775, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts, pending approval by the Board of Finance.

**Attachments:**

Budget Adjustments spreadsheet

**Prepared By:**

Kevin Delaney, Finance Director

# Budget Adjustments July 26, 2022

	<u>Department</u>	<u>GL Account #</u>		<u>From</u>	<u>To</u>	<u>Explanation</u>
Fire						
		001.15.1531.0.51801.00000	Paid on Call		\$22,250.00	
		001.15.1531.0.51800.00000	Reward Program	\$2,450.00		For the last quarter of FY22, the Paid on Call account in short \$22,198.
		001.15.1531.0.52225.00000	Physicals	\$9,800.00		This shortage was caused by an increase call volume, primarily due to two heavy rain events, along with a small increase in monthly call volumes, Call stats: FY2021: 646 incidents, FY2022: 760 incidents.
		001.15.1531.0.53943.00000	Mileage	\$5,000.00		
		001.15.1531.0.53945.00000	Training	\$5,000.00		
Legal						
		001.05.0506.0.53828.00000	Outside/Legal		\$9,525.00	The Town incurred higher than budgeted legal costs related to several legal actions during the fiscal year (Atkins Street lawsuit, Charter Revision, Property Tax appeals, P&Z appeals, Affordable Housing plan).
		001.20.2037.0.51445.00000	Storm-related Overtime	\$9,525.00		
Police						
		001.15.1532.0.53916.00000	Professional Development		\$1,000.00	The Police finished the year overbudget in professional development due to additional training required based on staffing level.
		001.15.1532.0.52200.00000	Pension	\$1,000.00		
			GENERAL FUND TOTAL	<u>\$32,775.00</u>	<u>\$32,775.00</u>	
Water Control						
			WATER CONTROL TOTAL	<u>\$0.00</u>	<u>\$0.00</u>	
			GRAND TOTAL	<u>\$32,775.00</u>	<u>\$32,775.00</u>	