

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/SHE WILL RUN THE REMAINDER OF THE MEETING.

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
NOVEMBER 21, 2023
"Doc" McIntosh Conference Room or Remote Meeting
7:00 P.M.

<https://berlincat-gov.zoom.us/j/88607428670?pwd=l1Clslj26LMmbRUf3qG3gMksv6jCap.1>

| | |
|-----------------|-----------------------------------|
| Call-in Option: | 1 929 205 6099 United States Toll |
| Meeting ID: | 886 0742 8670 |
| Passcode: | 496232 |

A. CALL TO ORDER BY FINANCE DIRECTOR

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. NEW BUSINESS

1. Nomination(s) for selection of Chairman.
2. Nomination(s) for selection of Vice-Chairman.
3. Move to approve non-budgeted appropriation of \$75,000 from fiscal year 2024 General Fund Unassigned Fund Balance into Recap Tennis & Basketball Court.
4. Move to appropriate a \$500,000 Small Town Economic Assistance Grant (STEAP) for the Steele Boulevard Park project and appropriate a Connecticut Communities Challenge Grant of \$1,560,947 for the Kensington Village Core TOD Improvement Project subject to Newport Realty 848 Farmington Ave LLC securing project financing and approvals.
5. Move to appropriate \$2,303.91 to the Sale of Land, Labor, & Materials Revenue Account and the Contractual Services & Projects Account in the Capital Nonrecurring Fund.
6. Move to appropriate \$1,865.00 to the Sale of Land, Labor, & Materials Revenue Account and the Contractual Services & Projects Account in the Capital Nonrecurring Fund.

7. Move to transfer \$24,250.00, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts.
8. Discuss Police Station Renovation bid results and financing options.
9. Discuss Chairman's letter to the Board of Education President.
10. Finance Director update.

F. APPROVAL OF PRIOR MINUTES

October 19, 2023, Regular Meeting

G. ADJOURNMENT

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

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: October 17, 2023

SUBJECT: Resurface Post Tension Concrete Basketball and Tennis Courts at Berlin High School Utilizing Classic Turf Company LLC

Summary of Agenda Item:

The Parks and Grounds Department is requesting to wave the bidding process to have two basketball and six tennis courts at Berlin High School resurfaced and repainted. The courts have to be resurfaced every several years to extend the manufactures warranty on the courts. The resurfacing includes pressure washing, applying one coat of Novacrylic color coating and restriping of the courts.

The funding for this item was approved at the Special Town Meeting held on Tuesday, September 5, 2023. The Town Council asked that this item be taken up at a future meeting.

Funding:

Funding (\$75,000) for resurfacing the basketball and tennis courts at Berlin High School would be transferred from FY2023 Surplus into account #001.35.3561.0.54000.00537.

Action Needed:

Move to approve non-budgeted appropriation of \$75,000 from fiscal year 2024 General Fund Unassigned Fund Balance into Recap Tennis & Basketball Court.

Attachments:

Written Quote

Prepared By:

Steven T. Wood Superintendent of Parks and Grounds

8/17/2023

Steve Wood
Parks and Recreation Foreman
15 Town Farm Lane
Berlin, CT 06037

RE: Berlin High School Tennis & Basketball Court Recoating Estimate 2022

Steve,

I have prepared the following information and budgetary estimate for the recoating of six (6) tennis courts and two (2) basketball courts at Berlin High School.

The following is the responsibility of Others:

- Permitting, if required.
- Access to the site with material and trucks.
- Removal and reinstallation of the tennis net posts, nets and center straps.
- Additional costs for bonds, if required.
- Access to water on site.

The following is the responsibility of Classic Turf Company:

- 1) The back side of the basketball courts (worst areas) to be power washed prior to the recoating process.
- 2) One (1) coat of Novacrylic color coating will be applied to the entire surface according to its specifications. Finished colors to match existing.
- 3) White playing lines will be applied with Novatex line paint according to its specification to match existing.

Completion Time: 1-3 weeks, weather permitting.

Total Estimated Cost:.....\$60,000-65,000.00

Thank you for the opportunity. If you have any questions or need any additional information after reviewing the above proposal please feel free to contact us to schedule the work.

Sincerely,

Ryan Conroy

Ryan Conroy
Director of Sales
Classic Turf Company LLC



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The above referenced estimates are valid for 30 days.

Any use of materials in this proposal, including reproduction, modification, distribution or republication, without the prior written consent of Classic Turf Company, LLC is strictly prohibited.

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

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: October 9, 2023

SUBJECT: Appropriation of STEAP Steele Boulevard Park and Connecticut Communities Challenge Grant for the Kensington Village Core TOD Improvement Project

Summary of Agenda Item:

The Town has been awarded a \$500,000 Small Town Economic Assistance Grant (STEAP) for the Steele Boulevard Park project and a Connecticut Communities Challenge Grant of \$1,560,947 for the Kensington Village Core TOD Improvement Project. Action is required to appropriate the grants and to refer the appropriation of the grants to the Board of Finance for action.

Funding:

Previous Town Council agenda items have authorized the Town Manager to enter agreements with the State with respect to these grants and have addressed the local funding required. With respect to the STEAP grant, the Town Council authorized a \$100,000 match from the Farmington Avenue Development (non-grant) account. The Park is planned to include a small amphitheater like shelter and performance area, pavers, benches, a bike rack and other amenities. The location is ideal for small events and activities because a significant amount of public parking is available nearby.

With respect to the Connecticut Communities Challenge Grant, it was stated that \$5,000 in additional funding will be required from the Town for State legal expenses related to the grant and this will be sourced from the Town's outside legal account. All other Town matching funds required have already been spent for the paving of the Kensington Fire Department parking lot, for the Transition Academy at 362 Main Street, and for the location of YMCA daycare programs at McGee and Hubbard schools. Most of the improvements to the schools were paid for by the YMCA with expenses run through the Finance Department and expenses for the Transition Academy were paid by the Berlin and Cromwell Boards of Education. The Town will be entering a sub-recipient agreement with Newport Realty Group and it will receive \$1,105, 947 from the grant and the balance of the cost for the construction and development of the 10 apartments (5 affordable) at a portion of 848 Farmington Avenue will be covered by equity and bank financing from Newport Realty Group and its affiliated LLC that will own this project. Newport also needs to secure approvals from the Planning and Zoning Commission. The grant has an overall required match requirement that will not be met until the Newport portion is secured by approval of necessary approvals and financing for this project and project activities are expected to start in the fall of 2024 or the spring of 2025. Therefore, the 362 Main Street Transition Academy

improvements (\$405,000) and 848 Farmington Avenue rear trails portion of the project (\$50,000) will not be able to start until that time.

Action Needed:

Move to appropriate a \$500,000 Small Town Economic Assistance Grant (STEAP) for the Steele Boulevard Park project.

Move to appropriate a Connecticut Communities Challenge Grant of \$1,560,947 for the Kensington Village Core TOD Improvement Project subject to Newport Realty 848 Farmington Ave LLC securing project financing and approvals, and to refer this matter to the Board of Finance.

Attachments:

None

Prepared By:

Chris Edge, Economic Development Director

Jim Mahoney, Economic Development Coordinator

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: September 28, 2023

SUBJECT: Appropriation of funds from Land, Labor & Materials to Public Buildings Contractual Services & Projects.

Summary of Agenda Item:

The Town of Berlin has been selling surplus items utilizing the online auction site, Public Surplus, with the proceeds of the sold items deposited to account 500.00.0000.8.45301.00000, Sale of Land, Labor & Materials in the Capital Projects Fund. During fiscal year 23/24, the Facilities Department has sold various objects equaling a net of \$2,303.91. In an effort to assist funding for projects and repairs, we are requesting an appropriation of these proceeds to the Sale of Land, Labor and Materials Revenue Account 500.00.0000.8.45301.00000 and to the Contractual Services and Projects Account 500.20.2038.0.54000.00302.

Action Needed:

Move to appropriate \$2,303.91 to the Sale of Land, Labor, & Materials Revenue Account and the Contractual Services & Projects Account in the Capital Nonrecurring Fund.

Attachments:

None

Prepared By:

Douglas Solek, Director of Facilities

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: September 28, 2023

SUBJECT: Appropriation of funds from Land, Labor & Materials to Public Buildings Contractual Services & Projects.

Summary of Agenda Item:

In Fiscal Year 23/24 the Town of Berlin sold old used cell phones to electronics recycling company, Pace Butler Corporation. The proceeds for these cell phones are \$1,865.00.00 and has been deposited to account 500.00.0000.8.45301.00000, Sale of Land, Labor & Materials in the Capital Projects Fund. We are requesting an appropriation of these proceeds to the Sale of Land, Labor and Materials Revenue Account 500.00.0000.8.45301.00000 and to the Contractual Services and Projects Account 500.20.2038.0.54000.00302.

Action Needed:

Move to appropriate \$1,865.00 to the Sale of Land, Labor, & Materials Revenue Account and the Contractual Services & Projects Account in the Capital Nonrecurring Fund.

Attachments:

Pace Butler Payment Details-Purchase Orders

Prepared By:

Douglas Solek, Director of Facilities

Agenda Item No. E-7
Request for Board of Finance Action

TO: **The Board of Finance**

FROM: **Arosha Jayawickrema, Town Manager**

DATE: **October 6, 2023**

SUBJECT: **Budget Transfers**

Summary of Agenda Item:

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

Action Needed:

Move to transfer \$24,250.00, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover higher than budgeted expenditures in identified accounts.

Attachments:

Budget Adjustments spreadsheet

Prepared By:

Kevin Delaney, Finance Director

**Budget Adjustments
October 24, 2023**

| <u>Department</u> | <u>GL Account #</u> | | <u>From</u> | <u>To</u> | <u>Explanation</u> |
|------------------------|---------------------------|---------------------------|--------------------|--------------------|--|
| Police | 001.15.1532.0.52200.00000 | Pension | | \$24,250.00 | The Police Pension budget line was budgeted with the assumption that the new DB plan would be in place by July 1st. The DC plan remained in place for all officers until August 31st to provide a 60-day conversion decision window. This transfer moves funds from the Pension/Actuarial (DB plan) budget line to the Pension (DC plan) line for the four pay periods in July/August & for the rest of FY24, cost for two Police Officers who elected to remain in the DC plan. |
| | 001.15.1532.0.52202.00000 | Pension/Actuarial Funding | \$24,250.00 | | |
| GENERAL FUND TOTAL | | | <u>\$24,250.00</u> | <u>\$24,250.00</u> | |
| WATER CONTROL TOTAL | | | <u>\$0.00</u> | <u>\$0.00</u> | |
| CAPITAL PROJECTS TOTAL | | | <u>\$0.00</u> | <u>\$0.00</u> | |
| GRAND TOTAL | | | <u>\$24,250.00</u> | <u>\$24,250.00</u> | |

Town of Berlin

E-8

**General Fund Unassigned Fund Balance
November 2023 Board of Finance Meeting**

| | | |
|--|---------------------|-----------|
| 6/30/2022 Actual Balance (Audited) | \$13,029,120 | |
| Use of fund balance - Pension (FY23 adopted budget) | (\$185,000) | \$350,559 |
| Use of fund balance - Fire Vehicle (50% deposit) (Non-Budgeted Appropriation) | (\$550,000) | |
| Use of fund balance - Percival Field (Non-Budgeted Appropriation) | (\$250,000) | |
| Use of fund balance - Police Station (Non-Budgeted Appropriation) | (\$300,000) | |
| Use of fund balance - Atkins Street purchase (Non-Budgeted Appropriation) | (\$1,000,000) | |
| Operating surplus/(deficit) - receipts (unaudited) | \$2,635,559 | |
| Operating surplus/(deficit) - expenditures (unaudited) | \$3,304,766 | |
| FY24 Budget - Closed DB Pension funding | (\$742,609) | |
| FY24 Budget - Lower Mill Rate | (\$300,000) | |
| 6/30/2023 Projected Balance (unaudited) | \$15,641,836 | |
| FY2024 Adopted General Fund Budget | \$99,612,696 | |
| 6/30/2023 Projected Balance (unaudited) as a % of FY24 Proposed GF Budget | 15.7% | |

| <u>Proposed Uses of FY23 Projected General Fund Surplus</u> | | |
|--|---------------------|-------------|
| Large dump truck body replacement (in lieu of vehicle replacements) | \$275,000 | ✓ |
| Vans (3 school vans) | \$125,000 | ✓ |
| Camera Upgrades (districtwide) | \$195,000 | ✓ |
| Timberlin on-course bridges | \$10,000 | ✓ |
| Pickup Truck (Highway) | \$65,000 | ✓ |
| Police Modems (and related hardware) (IT/Police) | \$50,000 | ✓ |
| | | \$2,275,000 |
| Police Vehicles | \$200,000 | ✓ |
| Replace equipment at Little People's Playground | \$200,000 | ✓ |
| Track Snow Machine (Grounds) | \$80,000 | ✓ |
| Police Station | \$1,000,000 | ✓ |
| Resurface Basketball/Tennis Courts (assume yr 7) (BHS) | \$75,000 | ✓ |
| 6/30/2023 Project Balance in Excess of 11% Policy Floor (after approved uses) | \$2,409,439 | |
| 6/30/2023 Projected Balance (unaudited) after uses | \$13,366,836 | |
| 6/30/2023 Projected Balance (unaudited) as a % of FY24 GF Budget (after uses) | 13.4% | |
| <u>Proposed/Possible Uses - Pending Approval:</u> | | |
| BHS-2100 Block-Slab on Grade Ground Water, Moisture, Flooring (BHS courtyard) | \$200,000 | \$1,224,700 |
| Willard Ballast Block Replacement | \$50,000 | |
| Town Clerk/Assessor Vault/Office Renovations | \$200,000 | |
| Police Station Renovation | \$774,700 | |

Police Station Low Bid \$2,524,700

Funding:

| | |
|--|---------------|
| Previously approved non-budgeted appropriation of GF Unassigned Fund Balance | (\$1,000,000) |
| Approved State Grant (State Bond Commission approval received) | (\$750,000) |

Project Funding Need (excludes project contingency) \$774,700

Options to meeting funding need:

- (1) Appropriate GF Unassigned Fund Balance. Unassigned Fund Balance would be 12.6% of FY24 adopted GF budget. Assume 20% contingency is needed, Unassigned Fund Balance would be 12.1% of FY24 adopted GF budget.
- (2) Initiate a negotiated bond placement with local banks. Estimate 4-5% interest rate.
- (3) Initiate a competitive bidding bond placement. Estimate 4-5% interest rate, incur marketing & rating agency costs.

NOTE: do not recommend borrowing for project contingency until the project is completed to avoid assuming unnecessary debt.

October 16, 2023

To: Julia Dennis
Berlin Board of Education President

From: Sal Bordonaro
Berlin Board of Finance Chairman

Cc: Brian Benigni, Kevin Delaney, Ashley Dorsey, Peter Zarabozo, Tracy Sisti, Adam Salina, Matthew Tencza, Melissa Gibbons, Kari Sassu, Gina Nappi, Jaymee Miller, Raul Fernandes, George Millerd, Gerald Paradis, Mark Holmes, Timothy Grady

Subject: Response to Julia Dennis September 5, 2023 Email to Sal Bordonaro Regarding FY'24 Budget Questions

References: August 23, 2023 FY'24 Budget Questions to BOE from Sal Bordonaro

Julia Dennis Email dated September 5, 2023 regarding FY'24 Budget Questions

Attachment: BOE PowerPoint Slide, Tiered Cuts for Fiscal Year 2024

Dear Julia,

In your September 5th email response, you're indicating that the basis of my questions was to dictate how the Board of Education (BOE) expends its appropriation or that the Board of Finance is directing how funds are expended. You also state that the questions delve into educational and operational matters that are not within the province of the Board of Finance.

My August 23rd letter does not direct the BOE on how to spend or appropriate their funds. I am asking budget related questions. At the March 28, 2023 Annual Budget Hearing, you presented the attached PowerPoint slide, Tiered Cuts for Fiscal Year 2024, to the Board of Finance and our citizens. The slide provided tiered incremental cuts based on various percentage increase options below the 5.8% requested.


Option 6 in your slide identified specific cuts if the BOE received a 3.5% increase which is close to the final 3.6% approved budget. I am simply asking, did you make the cuts that you identified in that slide and if you did not, what is the source of funding to offset any of the cuts not made. That transparency is needed for the Board of Finance, but more so for our taxpayers. Over 62% of tax dollars go to Education, and our citizens deserve as much clarity and transparency regarding the BOE Budget or any other budget for that matter.

With respect to the Board of Finance, answering these budget related questions allows us to get a better understanding when it comes to the next budget cycle.

Regarding the Monthly BOE Budget Report, because the Board of Finance did not get the second page of this standard report, I sent an email to the BOE Director of Finance, Ashley Dorsey, to send us the second page of a standard report that she prepares. Both you and the Superintendent were cc'd on that email. That's not any different than how I work with the Town Finance Director, Kevin Delaney, when it comes to asking questions regarding General Government related questions. Finally, it's not clear why the complete report was not provided in the first place.

I'd be glad to add this letter as a Board of Finance agenda item so you, Superintendent Benigni and Ashley could respond to us in person.

Regards,



Sal Bordonaro

Tiered Cuts for Fiscal Year 2024

| | | BOE Adopted | | | | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| | | Option 1 | Option 2 | Option 3 | Option 4 | Option 5 | Option 6 | Option 7 | Option 8 | | |
| Proposed Cuts to the General Fund | | | | | | | | | | | |
| FY23 Budget | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | \$49,082,596.00 | |
| BOE/ BOF Adopted Budget | \$51,949,019.60 | \$51,688,881.85 | \$51,536,725.80 | \$51,193,147.63 | \$51,158,789.81 | \$51,045,899.84 | \$50,800,486.86 | \$50,677,780.37 | \$50,555,073.88 | \$50,555,073.88 | |
| Dollar Difference | \$2,866,423.60 | \$2,606,285.85 | \$2,454,129.80 | \$2,110,551.63 | \$2,076,193.81 | \$1,963,303.84 | \$1,717,890.86 | \$1,595,184.37 | \$1,472,477.88 | \$1,472,477.88 | |
| Percentage Increase | 5.84% | 5.31% | 5.00% | 4.30% | 4.23% | 4.00% | 3.50% | 3.25% | 3.00% | 3.00% | |
| Cuts Needed | | \$260,138 | \$412,294 | \$755,872 | \$790,230 | \$903,120 | \$1,148,533 | \$1,271,239 | \$1,393,946 | \$1,393,946 | |
| | | | | | | | | | | | |
| Proposed Cuts to the General Fund | | | | | | | | | | | |
| ESS at Middle School | | \$110,000 | \$110,000 | \$110,000 | \$110,000 | \$110,000 | \$110,000 | \$110,000 | \$110,000 | \$110,000 | |
| Family Communication Specialist | | \$46,540 | \$46,540 | \$46,540 | \$46,540 | \$46,540 | \$46,540 | \$46,540 | \$46,540 | \$46,540 | |
| Reading Specialist | | \$103,329 | \$103,329 | \$103,329 | \$103,329 | \$103,329 | \$103,329 | \$103,329 | \$103,329 | \$103,329 | |
| Allied Health Room | | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | |
| Athletics | | | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | |
| Graduation Supplies | | | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | |
| Supplies | \$269 | | \$7,425 | | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | |
| Food Service Director | | | | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | |
| Associated Benefits | | | \$4,600 | \$4,600 | \$4,600 | \$4,600 | \$4,600 | \$4,600 | \$4,600 | \$4,600 | |
| | | | | | | | | | | | |
| BHS Science Retirement | | | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | |
| Associated Benefits | | | \$16,500 | \$16,500 | \$16,500 | \$16,500 | \$16,500 | \$16,500 | \$16,500 | \$16,500 | |
| BHS Math Resignation | | | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | \$95,929 | |
| Associated Benefits | | | \$8,000 | \$8,000 | \$8,000 | \$8,000 | \$8,000 | \$8,000 | \$8,000 | \$8,000 | |
| Custodian | | | \$53,518 | \$53,518 | \$53,518 | \$53,518 | \$53,518 | \$53,518 | \$53,518 | \$53,518 | |
| Associated Benefits | | | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | |
| CABE Membership | | | \$18,027 | \$22,000 | \$22,000 | \$22,000 | \$22,000 | \$22,000 | \$22,000 | \$22,000 | |
| Utilities | | | | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | |
| Professional Development | | | | \$10,385 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | |
| Equipment | | | | | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | |
| Contracted Services | | | | | \$17,275 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | |
| Secondary ISS Supervisors | | | | | \$36,000 | \$36,000 | \$36,000 | \$36,000 | \$36,000 | \$36,000 | |
| Student Management Para BHS | | | | | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | |
| Paraprofessional (SE) | | | | | \$24,688 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | |
| Building Substitutes | | | | | | \$60,000 | \$60,000 | \$60,000 | \$60,000 | \$60,000 | |
| Kindergarten Paraprofessionals | | | | | | \$90,000 | \$90,000 | \$90,000 | \$90,000 | \$90,000 | |
| Elementary Reading Paraprofessionals | | | | | | \$60,000 | \$60,000 | \$90,000 | \$90,000 | \$90,000 | |
| Elementary & Secondary Math Paraprofessionals | | | | | | \$8,000 | \$60,000 | \$60,000 | \$60,000 | \$60,000 | |
| Secondary Reading Interventionist | | | | | | | \$35,394 | | \$67,000 | \$67,000 | |
| Elementary Math Interventionist | | | | | | | | | \$67,000 | \$67,000 | |
| Academic Resource Tutor | | | | | | | | | \$24,101 | \$24,101 | |
| Total Cuts | \$0 | \$260,138 | \$412,294 | \$755,872 | \$790,230 | \$903,120 | \$1,148,533 | \$1,271,239 | \$1,393,946 | \$1,393,946 | |
| | | | | | | | | | | | |
| 22 | | | | | | | | | | | |

Financial Status Report

| GENERAL FUND | | FY 2023 | FY 2024 | Notes |
|--|--|--------------|---------------|-------|
| (budgeted amount excludes assigned fund balance) | | | | |
| Receipts | | | | |
| Actual Receipts | | \$59,899,463 | \$60,083,669 | |
| Budgeted Receipts | | \$95,771,346 | \$98,269,696 | |
| % to Budget | | 62.5% | 61.1% | |
| Current Year Tax Receipts | | | | |
| Current Tax Budget | | \$54,343,633 | \$54,075,967 | |
| Current Tax Levy (99.3%/99.3% collection rates) | | \$83,068,727 | \$84,507,963 | |
| | | \$83,654,307 | \$85,103,689 | |
| % to Current Budget | | 65.4% | 64.0% | |
| % to Current Levy | | 65.0% | 63.5% | |
| Adopted budget target % | | 99.3% | 99.3% | |
| Expenditures (excludes capital expenditures) | | | | |
| Actual Expenditures | | \$29,688,924 | \$32,576,517 | |
| Budgeted Expenditures | | \$96,636,346 | \$100,612,696 | |
| % to Budget | | 30.7% | 32.4% | |
| Storm-related Overtime (51445) | | | | |
| Electricity (53102) | | \$0 | \$368,359 | |
| Refuse Disposal (53823) | | \$1,526,245 | \$515,568 | |
| Legal (53828) | | \$1,922,120 | \$515,568 | |
| Tax Refunds (53924) | | \$355,000 | \$66,354 | |
| | | \$215,000 | \$48,163 | |
| | | \$166,837 | | |
| INSURANCE FUNDS | | | | |
| Health Insurance Fund | | | | |
| | | \$3,257,738 | \$2,327,226 | |
| General Insurance Fund | | | | |
| | | \$2,412,392 | \$1,000,000 | |
| TOTAL INSURANCE FUNDS | | | | |
| | | \$5,670,130 | \$3,327,226 | |

Town of Berlin Financial Status Report Board of Finance Meeting of November 21, 2023

E-10

PENSION FUND

Notes

| | | |
|-----------------------------------|--------------------|--|
| Total Liability (as of 7/1/2022) | \$4,729,382 | <p>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.</p> <p>Currently, the Town is executing a pay-as-you-go program to manage new retirements. The plan includes 3 active participants , 1 inactive but eligible participant and 15 annuitants.</p> <p>Anticipated retirements: FY24: 3 active participants remain and all are eligible to retire. Annual annuity payments & total monthly fees: \$172,000</p> |
| Cash Balances: | | |
| Prudential | \$2,189,007 | |
| ICMA Plus | \$2,105,860 | |
| | <u>\$4,294,867</u> | |
| Funding % - Total | 90.8% | |
| Funding % - DB | 46.3% | |
| Unfunded Liability | (\$434,515) | |

ACTIVE CAPITAL PROJECTS

| | % Complete * | Project Balance** | PBC Managed | Department | Notes |
|--|--------------|-------------------|-------------|----------------|---|
| 4-Bridge Rehabilitation | 91% | \$0 | | Public Works | Current Phase: close out with the State of CT |
| Highway Wash Bay | TBD | TBD | | Facilities | TC awarded bid - begin construction in spring |
| 55 Steele Boulevard | 8% | \$0 | | Economic Dev. | Building 3 of 3 from Newport's original Farmington Ave plans |
| Sidewalk Upgrades | 87% | \$0 | | Public Works | Current Phase: construction/finalize |
| 3-Road Project (CRCOG Pre-Funded Construction) | 76% | \$0 | | Public Works | Current Phase: construction/finalize |
| Kensington Road Bridge - Design Phase | 40% | \$0 | | Public Works | Current Phase: design (local funded); once project is approved by DOT, CRCOG grant will pre-funded for bid amount + contingency & incidentals |
| Percival Soccer Field | 84% | \$0 | | Public Grounds | Current Phase: construction |
| Biscoglio Field Turf (DEEP Grant) | 80% | \$0 | | Public Grounds | Current Phase: construction |
| HVAC Upgrades (ARPA Funds) | 27% | \$0 | PBC | Facilities | Current Phase: construction |
| HVAC Upgrades (Local Funds) | 0% | \$0 | PBC | Facilities | Current Phase: construction |
| Police Station Renovation | TBD | TBD | PBC | Facilities | Current Phase: PBC approved low bidder/request approval to award at Dec TC meeting |

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

** Capital projects fund balance includes encumbrances.

Risks

| Description | Risks | | | Probability |
|---------------------------------|-----------------|------------------|--|-------------|
| | Projected - Low | Projected - High | | |
| <u>RECEIPTS</u> | | | | |
| <u>EXPENDITURES</u> | | | | |
| TOTAL | \$0 | \$0 | | |
| Total excluding Pension payouts | \$0 | \$0 | | |

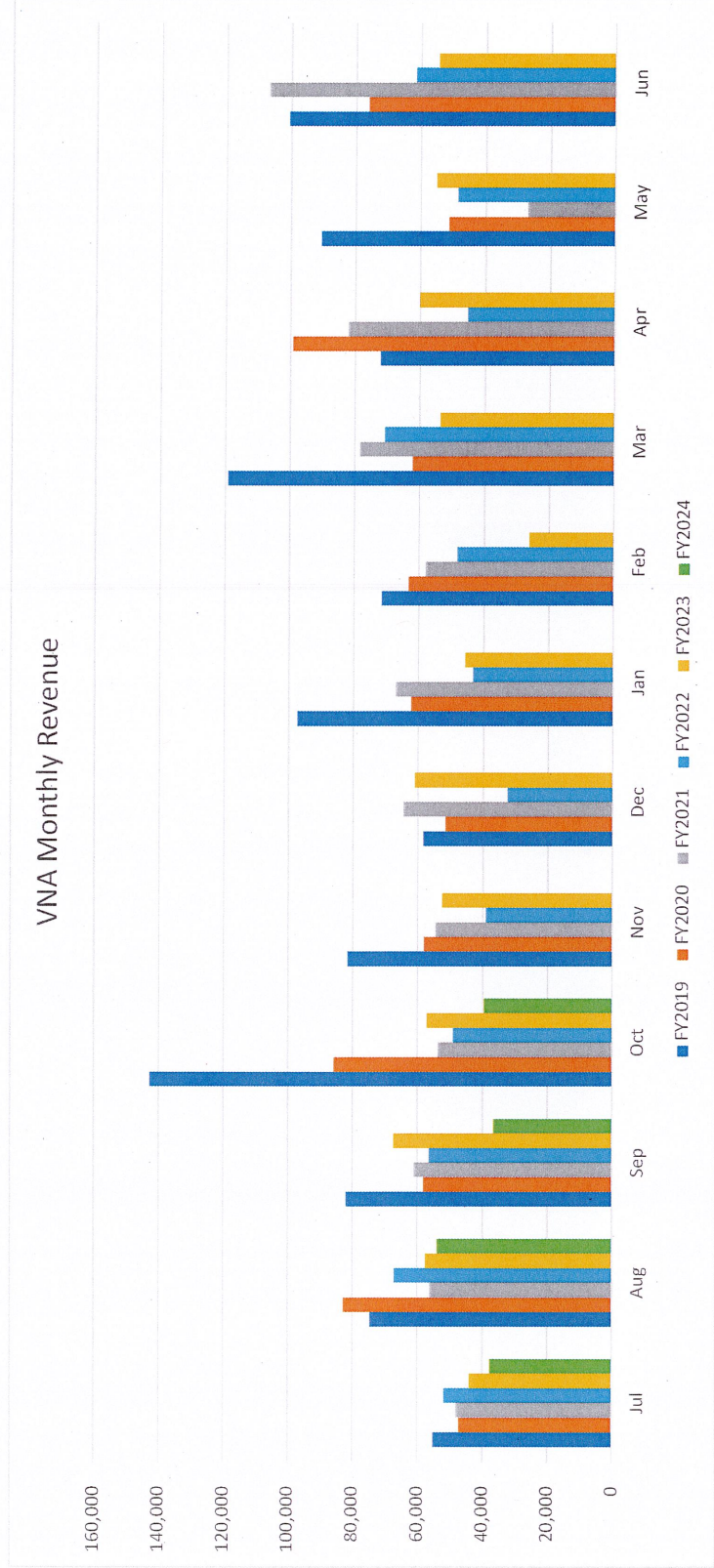
Opportunities

| Description | Opportunities | | | Probability |
|---|-----------------|------------------|--|-------------|
| | Projected - Low | Projected - High | | |
| <u>RECEIPTS</u> | | | | |
| Municipal Revenue Sharing Grant (FY23) | \$509,953 | \$509,953 | | High |
| Interest | \$0 | \$500,000 | | Medium |
| <u>EXPENDITURES</u> | | | | |
| Vacant positions (net of new, non-budgeted Police Officers) | \$250,000 | \$500,000 | | Medium/High |
| Electricity | \$0 | \$125,000 | | Medium/High |
| TOTAL | \$759,953 | \$1,634,953 | | |
| Budgeted use of fund balance (excludes \$300k of contingency) | | (\$3,318,000) | | |
| Net Projection | (\$2,558,047) | (\$1,683,047) | | |

Financial Status Report

Board of Finance Meeting of November 21, 2023

| | <u>Jul</u> | <u>Aug</u> | <u>Sep</u> | <u>Oct</u> | <u>Nov</u> | <u>Dec</u> | <u>Jan</u> | <u>Feb</u> | <u>Mar</u> | <u>Apr</u> | <u>May</u> | <u>Jun</u> | <u>TOTAL</u> | <u>YTD</u> |
|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------------|
| FY2019 | 55,212 | 74,521 | 82,025 | 142,845 | 81,705 | 58,331 | 97,213 | 71,442 | 119,187 | 72,239 | 90,498 | 100,562 | 1,045,780 | 354,603 |
| 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 | 273,762 |
| 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 | 219,110 |
| 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 | 224,604 |
| 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 | 225,698 |
| FY2024 | 37,692 | 53,924 | 36,570 | 39,543 | | | | | | | | | 167,729 | 167,729 |
| CY vs. PY | (6,150) | (3,522) | (30,673) | (17,624) | (52,526) | (61,072) | (45,590) | (26,033) | (53,655) | (60,131) | (55,054) | (54,550) | | |



Berlin Board of Finance

2024 Meeting Dates

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

January 9, 2024

February 13, 2024

March 12, 2024

April 9, 2024

May 14, 2024

June 11, 2024

July 9, 2024

August 6, 2024

September 10, 2024

October 8, 2024

November 12, 2024

December 10, 2024

January 14, 2025

FISCAL YEAR 2025 BUDGET CALENDAR

March 1, 2024: Town Manager's Budget emailed to the Board of Finance & Town Council

March 4, 2024: Budget Meeting #1 (Revenue, Capital, Debt, Transfers, Town Operations)
7:00-9:00 pm; Town Council Chambers (if available)

March 6, 2024: Budget Meeting #2 (Board of Education Operations)
7:00-9:00 pm; BOE Meeting Room (if available)

March 11, 2024: Budget Meeting #3
7:00-9:00 pm; Town Council Chambers (if available)

March 12, 2024: Regular Board of Finance Meeting (budget will be on agenda)

March 18, 2024: Budget Meeting #4 (possible vote to send budget to Budget Hearing)
7:00-9:00 pm; Town Council Chambers (if available)

March 20, 2024: Budget Meeting #5 (if needed - vote to send budget to Budget Hearing)
7:00-9:00 pm; Town Council Chambers (if available)

March 26, 2024: Annual Budget Hearing
6:00-8:00 pm; McGee Middle School

Board of Finance votes to send budget to the Town Council
Immediately following the Annual Budget Hearing; McGee Middle School

April 2, 2024: Town Council votes on budget
7:00-9:00 pm; Town Council Chambers

A Town Council/Board of Finance Meeting will be scheduled if the Town Council rejects the budget.

April 30, 2024: Budget Referendum
6:00 am – 8:00 pm; Voting Locations

May 1, 2024: Board of Finance sets FY25 mill rate (if both budgets pass)
Board of Finance votes to send revised budget to the Town Council (if needed)
Time and site TBD

May 7, 2024: Town Council votes on revised budget
7:00-9:00 pm; Town Council Chambers

A Town Council/Board of Finance Meeting will be scheduled if the Town Council rejects the budget.

May 28, 2024: Second Budget Referendum (if needed)
6:00 am – 8:00 pm; Voting Locations

May 29, 2024: Board of Finance sets FY25 mill rate (if both budgets pass)
Board of Finance votes to send revised budget to the Town Council (if needed)
Time and site TBD

June 4, 2024: Town Council adopts FY25 budget (if needed)
7:00-9:00 pm; Town Council Chambers

Berlin VNA Monthly Financial Report

July - September 2023

Total # of patients cared for: 84

Berlin= 68

Out of town= 16

of Referrals: 86 (26 not taken up- not in service area, insurance not in contract with us, etc.)

Top 3 referral sources:

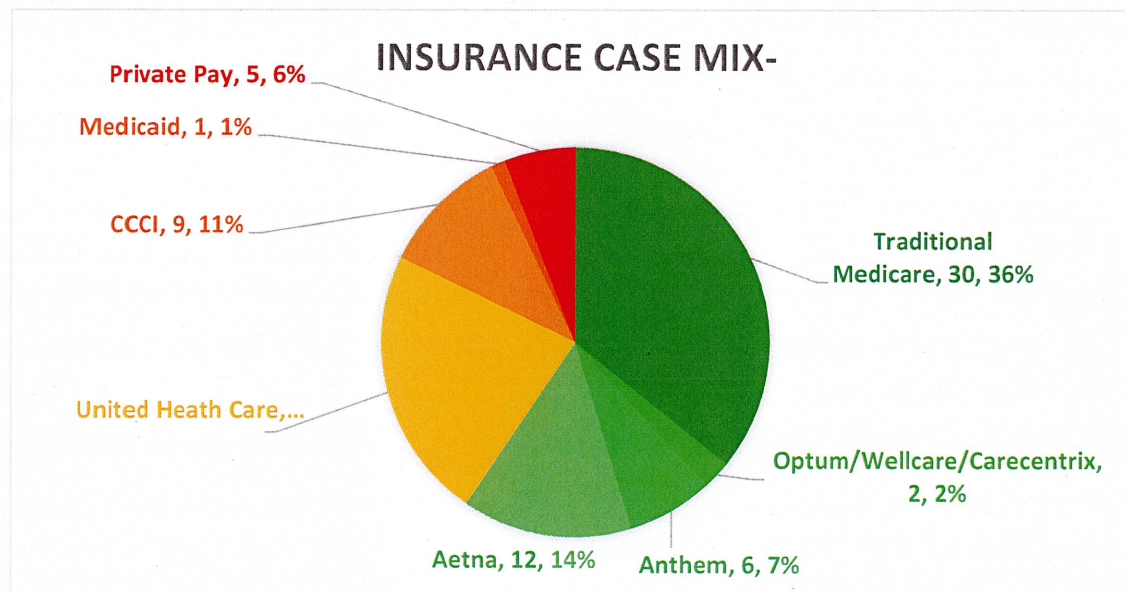
1. THOCC- New Britain General (15)
2. UCONN Hospital (8)
3. Hartford Hospital (6)

of New Episodes of Care: 75

Recertifications= 32

Starts of Care= 43

Case Mix:



Average Quarterly Patient Reimbursement: \$2,165

Monthly In Town Vs Out of Town:

| | Costs of Care | Revenue |
|-------------|---|---|
| In Town | July: \$24,339 August: \$36,564 September: \$27,168 | July: \$35,627 August: \$52,164 September: \$35,274 |
| Out of Town | July: \$9,152 August: \$3,225 September: \$6,475 | J \$11,646 A \$5,677 September: \$7,624 |

Total Visits= 1,059

Nursing= 392

Home Health Aide= 308

Physical Therapy= 250

Occupational Therapy= 104

Speech Therapy= 5

MSW= 0 (none on staff during this time time)

Recert/Upcoming Marketing/Training:

- New Brochures- attached in email.
- Marketing lunch with Civita rehab for 11/20/23.
- Berlin Library- 10/31/23- Eye screen and ice cream- vision screening event for young children. Great attendance, double the attendance of last year.
- Berlin Senior Center expo back in October.
- Newington Senior Center Expo 11/16/23.
- CPR trainer certification obtained by 4 staff members- working on a contract with American Red Cross to provide CPR classes to the community- possible revenue source.
- OASIS-E (Medicare assessment that drives revenue) certification for second nurse in agency.
- Met with Westbrook VNA Administrator and First Selectman- new information obtained.

**VNA Financial Results
YTD OCTOBER
FY 2023-24**

| | FY 2024 | | | FY 2023 | | | FY24 to FY23 |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| | <u>Budget</u> | <u>YTD Act</u> | <u>% of Budget</u> | <u>Budget</u> | <u>YTD Act</u> | <u>% of Budget</u> | <u>Var to Budget</u> |
| Revenue: | | | | | | | |
| Public Health Nursing | \$700,000 | \$167,729 | 24.0% | \$900,000 | \$225,698 | 25.1% | -1.1pp |
| Summer/Field Trips | \$12,000 | \$13,557 | 113.0% | \$6,000 | \$3,387 | 56.4% | 56.5pp |
| | <u>\$712,000</u> | <u>\$181,286</u> | <u>25.5%</u> | <u>\$906,000</u> | <u>\$229,085</u> | <u>25.3%</u> | <u>0.2pp</u> |
| Expenditure: | | | | | | | |
| Wages/Salaries | \$850,780 | \$241,585 | 28.4% | \$950,453 | \$263,734 | 27.7% | -0.6pp |
| Fringe Benefits | \$355,761 | \$226,823 | 63.8% | \$370,816 | \$222,565 | 60.0% | -3.7pp |
| 53201 - Supplies | \$7,700 | \$1,236 | 16.0% | \$7,700 | \$870 | 11.3% | -4.8pp |
| 53208 - Equipment (New) | \$0 | \$0 | N/A | \$12,000 | \$0 | 0.0% | N/A |
| 53276 - Medical Supplies | \$6,510 | \$569 | 8.7% | \$7,360 | \$1,821 | 24.7% | 16.0pp |
| 53440 - Public Education | \$3,000 | \$637 | 21.2% | \$3,000 | \$0 | 0.0% | -21.2pp |
| 53606 - Telemonitor Lease | \$6,000 | \$720 | 12.0% | \$6,000 | \$0 | 0.0% | -12.0pp |
| 53810 - Background checks | \$1,000 | \$0 | 0.0% | \$1,000 | \$213 | 21.3% | 21.3pp |
| 53813 - Computer Support | \$42,640 | \$27,464 | 64.4% | \$42,640 | \$185 | 0.4% | -64.0pp |
| 53819 - Medical Services | \$102,000 | \$8,965 | 8.8% | \$97,550 | \$11,145 | 11.4% | 2.6pp |
| 53902 - Telephone | \$9,000 | \$1,423 | 15.8% | \$9,000 | \$1,810 | 20.1% | 4.3pp |
| 53903 - Copiers | \$3,650 | \$536 | 14.7% | \$3,650 | \$578 | 15.8% | 1.1pp |
| 53916 - Professional Development | \$2,850 | \$199 | 7.0% | \$2,850 | \$0 | 0.0% | -7.0pp |
| 53920 - Professional Services | \$21,300 | \$2,644 | 12.4% | \$21,300 | \$2,567 | 12.1% | -0.4pp |
| 53940 - Advertising | \$6,000 | \$1,519 | 25.3% | \$9,600 | \$1,104 | 11.5% | -13.8pp |
| 53943 - Mileage | \$6,000 | \$380 | 6.3% | \$6,000 | \$450 | 7.5% | 1.2pp |
| 53944 - Organizational Fees | \$18,170 | \$10,518 | 57.9% | \$18,170 | \$9,845 | 54.2% | -3.7pp |
| 53945 - Training | \$10,000 | \$1,466 | 14.7% | \$10,000 | \$1,528 | 15.3% | 0.6pp |
| | <u>\$1,452,361</u> | <u>\$526,683</u> | <u>36.3%</u> | <u>\$1,579,089</u> | <u>\$518,413</u> | <u>32.8%</u> | <u>-3.4pp</u> |
| NET INCOME | <u>(\$740,361)</u> | <u>(\$345,397)</u> | <u>46.7%</u> | <u>(\$673,089)</u> | <u>(\$289,328)</u> | <u>43.0%</u> | <u>3.7pp</u> |

F-

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
OCTOBER 19, 2023
Engineering Conference Room or Remote Meeting
7:00 P.M.

<https://berlinct-gov.zoom.us/j/82838578761?pwd=UwxKBaKrgngD3ZZxZOe9xCpXi0UEmw.1>

Call-in Option: 1 929 205 6099 United States Toll
Meeting ID: 828 3857 8761
Passcode: 511509

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

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

Members Absent: None

Staff Present:

Kevin Delaney – Finance Director
Mark Kaczynski – Mayor
Jim Simons – Fleet Manager/Fire Administrator
Doug Solek – Facilities Director
Jeffrey Cugno – Board of Education, Director of Operations
Steve Wood – Public Grounds Superintendent

D. PUBLIC COMMENTS

None,

E. APPROVAL OF PRIOR MINUTES

September 12, 2023, Regular Meeting
September 25, 2023, Special Joint Meeting

Mr. Paradis moved to approve the September 12, 2023 Regular Meeting minutes.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis moved to approve the September 25, 2023 Special Joint Meeting minutes.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

F. NEW BUSINESS

Chairman Bordonaro thanked Mr. Holmes for his service on the Board of Finance. Mayor Kaczynski read a proclamation from the Town Council recognizing Mr. Holmes service on the Board of Finance since 2017.

1. Move to appropriate \$280,000 of fiscal year 2024 General Fund Unassigned Fund Balance to fund a Track Snow Machine (\$80,000) and to replace equipment at Little People's Playground (\$200,000).

Mr. Paradis moved to appropriate \$280,000 of fiscal year 2024 General Fund Unassigned Fund Balance to fund a Track Snow Machine (\$80,000) and to replace equipment at Little People's Playground (\$200,000).

Seconded by Mr. Holmes.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis asked is this a complete redo of the playground? Grounds Superintendent Wood said it will be everything. The fence, safety servicing and all of the playground equipment except for the adaptive swing that was installed a few years ago and will remain there. Mr. Paradis asked about the building that is there. Finance Director Delaney said the town pursued a \$1M grant to renovate the building, but we did not get it. Mr. Millerd asked if we know how long it will take to redo the playground? Grounds Superintendent Wood said we will get everything together by January. There are a group of moms that are big on redoing this playground and I will send them some information to get their feedback. I would like to have everything completed around September 2024.

2. Move to approve the transfer of \$2,102.60 from the Passenger Cars account in the Capital Non-Recurring Fund, \$21,687.60 from the Highway Trucks account in the Vehicle Purchase Fund and \$10,000.00 from the Senior Trips account in the Senior Center Activities Fund to the Senior Center Van account in the Capital Non-Recurring Fund, pending approval by the Town Council.

Mr. Paradis moved to approve the transfer of \$2,102.60 from the Passenger Cars account in the Capital Non-Recurring Fund, \$21,687.60 from the Highway Trucks account in the Vehicle Purchase Fund and \$10,000.00 from the Senior Trips account in the Senior Center Activities Fund to the Senior Center Van account in the Capital Non-Recurring Fund, pending approval by the Town Council.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Chairman Bordonaro asked why the approval order is different? Finance Director Delaney said this is an unusual circumstance. Vehicles are in high demand and the window for this opened up this past Monday. We are trying to get your approval pending Town Council approval at the next meeting so that Fleet Manager/Fire Administrator Simons can put the order in. Mr. Paradis asked if the Charter allows for that? Finance Director Delaney said yes.

Fleet Manager/Fire Administrator Simons said manufacturers have order banks and the order bank for the vans opens on the 16th. If we don't meet the ordering dates, it would mean waiting until next fall to order it. The bus van or bus will be a model year 2025. If we miss this order bank window it would be a 2026 model.

Mr. Grady asked if the current senior van will hang in there until 2025? Fleet Manager/Fire Administrator Simons said it will make it to 2025, but not 2026.

Mr. Fernandes asked what is the price of the vehicle? Fleet Manager/Fire Administrator Simons said the government price is \$121k.

3. Discuss Board of Education van purchase.

Chairman Bordonaro said last month we approved buying 3 vans for \$125k. The Board of Education was going to fund 2 of those vans with their monies and we were going to buy one. Finance Director Delaney said the Board of Education used grant money to put forward a Purchase Order to reserve 2 vans. The agreement was to reimburse and the town will purchase 3 vans with this money.

Board of Education Director of Operations Cugno said we reached out to our contact and could only reserve 2 vans. They require purchase orders. We have vans that are very old and need to be constantly fixed. We are trying to get 3 new vans every year and it would be 6 months at best from the date of the purchase orders. I received approval to have the purchase orders funded by the Board of Education, which is funded by Open Choice grant money with the intent to reimburse. The Town Council approved \$125k for 3 vans. The two vans were ordered and we will order another van as soon as we can.

Mr. Grady said he heard that the town would be buying 2 vans and the Board of Education would also buy 2 vans. Mayor Kaczynski said that is what he said to the Superintendent. Mr. Fernandes asked if the Choice Grant money was already spent on the 2 vans? Finance Director Delaney said nobody has spent any money on the vans. The purchase orders were taken out against the Choice Grant, but the invoices have not arrived. Board of Education Director of Operations Cugno said the \$125k that was put up to the Town Council is for 3 vans. Each van is \$41k plus.

Mayor Kaczynski said my suggestion would be to fund the 2 vans that are going to be delivered soon to the town and then figure out the third and fourth. Chairman Bordonaro said the Board of Education had already approved the \$125k. I would recommend that you put it on the Town Council agenda and if you want to make some changes then it will come back to us. Finance Director Delaney said that the intent was that when the invoice comes in, I will pay it with the money that you appropriated from the appropriation for the two. There is one van here and one on the way. Board of Education Director of Operations Cugno said he asked the dealer for a third van and they said one will be available in the near

future. They will let me know when they can do it. Finance Director Delaney asked to have the invoice submitted to him when it comes in.

4. To consider and act upon the following Ordinance:

The Board of Finance will now consider and take action with respect to the \$3,700,000 Police Station Renovations Project (2023) appropriation and bond ordinance as adopted by the Town Council. A copy of the ordinance is available from the Town Clerk.

Is there a motion and a second that the ordinance entitled:

“AN ORDINANCE APPROPRIATING \$3,700,000 FOR ADDITION AND RENOVATIONS TO THE BERLIN POLICE STATION (2023), AND AUTHORIZING THE ISSUE OF \$3,700,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE”, be approved?

Moved by Mr. Paradis, seconded by Mr. Grady.

Mr. Holmes said if the bids aren't in why are we discussing this? Finance Director Delaney said the bids are only open for 60 days. The Board of Finance and Town Council only meet once in November and you are going into the holiday season post election. The intent was to put the funding in place. This is an authorization and not bonding. When the bids are open next Thursday and they are determined to be in good order, they can go back to the Town Council and award the bid and the project can move forward. Between the \$300k that you have already appropriated, which has largely been spent with the architect designing and redesigning. The \$1M you have next, plus this would get to \$5M. Nobody expects to spend \$5M, but once it is determined what we are doing, we will deauthorize an excess balance. Mayor Kaczynski added that we are expecting this to be around \$4M per the Public Building Commission.

Mr. Fernandes asked where the \$750k will be attributed? Finance Director Delaney said the \$750k grant by law is taken from the \$3.7M. The \$3.7M includes any grant money we would receive. There was a special Bond Commission meeting and they approved it. The \$750k will come back through to the Board of Finance.

Mr. Paradis said he is uncomfortable approving \$5M before we see the bids and suggested having a special meeting. Mr. Grady said why delay the project when we know it is something that we have to do anyways. The bonding would have to be done at a later date if that happens. Finance Director Delaney said when the bids are open we would start working through what we are going to do. Chairman Bordonaro said if we authorize it we can just reduce the bond. Finance Director Delaney said there is still open space bond authorization from 2006 if needed. The cost is \$15k just to have the lawyers draft all of this and go through the ordinance. We are not going to bond anything. Mr. Grady added that it is just getting the process in place so that everything is in place when they get the bids.

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

Those opposed: None

I declare the ordinance approved.

5. Move to approve a non-budgeted appropriation of \$1,000,000 from the FY24 General Fund Unassigned Fund Balance to the Buildings & Renovations account in the Police Station Construction Fund.

Mr. Paradis moved to approve a non-budgeted appropriation of \$1,000,000 from the FY24 General Fund Unassigned Fund Balance to the Buildings & Renovations account in the Police Station Construction Fund.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Holmes asked for the percentages on where we are at with fund balance and where we should be. Finance Director Delaney said approximately 13.5%. There are a couple of items that have not been approved yet. Best practice is you want 2 months which is 16.7%. The state has a minimum of 5%.

Mr. Fernandes asked about the new radio system for the police officers. Finance Director Delaney said that will be around \$1.5M. We are having a capital meeting next Tuesday and that is one of the items, but there are a lot of things that need to be vetted.

Mr. Holmes asked if we are still on track as a town for being debtless in 2026? Finance Director Delaney said yes, that bond will come off in 2026. We are behind in buying vehicles and you would still be wise to borrow for the bigger projects because you get years of benefits. Mr. Fernandes said we will add on the police station project and HVAC for two schools. Mr. Paradis said nobody expects the town to go without issuing some debt as long as we are responsible about how much we have issued. Mr. Grady added that he does not have a problem with the long term projects.

Mr. Paradis asked about the \$5M, if we put the project together with \$1M from the general fund balance, \$750k in grants and the rest from bonding. The project will be done and there is \$500k left over, are those considered unspent bond funds or unspent general fund? Finance Director Delaney said when the bids are opened, we will have to determine how the Board of Finance prefers to fund it. I would borrow on the low end and borrow a second time before I would overborrow. This project may say \$4M and if \$500k of that is contingency, that would mean the

project is \$3.5M. I would work back from the \$1M, the \$750k and this leaves bonding. If we have a surplus, I would use the surplus and say don't bond more money.

6. Move to approve the Berlin Peck Memorial Library to enter into a four-year lease with The Office Works, Inc. for two Kyocera 6230cdn color printers to be used for public printing.

Mr. Paradis moved to approve the Berlin Peck Memorial Library to enter into a four-year lease with The Office Works, Inc. for two Kyocera 6230cdn color printers to be used for public printing.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

7. Move to appropriate the FY24 Legislative Grant awarded to the Town of Berlin by the Connecticut General Assembly in the amount of \$254,000 to the FY24 Legislative Grant expenditure account in the Public Buildings Department (\$185,000), Police Department (\$44,000) and Schools Department (\$25,000) all in the Capital Non-Recurring fund.

Mr. Paradis moved to appropriate the FY24 Legislative Grant awarded to the Town of Berlin by the Connecticut General Assembly in the amount of \$254,000 to the FY24 Legislative Grant expenditure account in the Public Buildings Department (\$185,000), Police Department (\$44,000) and Schools Department (\$25,000) all in the Capital Non-Recurring fund.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis said he sees that \$75k is for the South Kensington Fire Department fire station improvements. Do we give them the \$75k, or do we own the project? Finance Director Delaney said South Kensington Fire Department is the one fire station that the town owns. We are replacing the roof.

Facilities Director Solek said we have to make the structure weather tight. There have been roof issues for a few years and the roofing project is moving forward. They have a Statement of Need for additional expansion or build out within the second floor. Perhaps some club rooms and training areas and remodeling restrooms. There was a plan in 2017 for expansion for an additional truck bay. We are not going to have millions of dollars of apparatus in a building that is going to fall down. They would like to have a new facility that is a combination facility. We are trying to preserve and restore what we have to work with. This is additional funding. The roofing appropriation is already there and they are supposed to start in a week or two. They also received some funding from a state grant. It was \$150k for the roof and the bid came in at \$99k. The grant money will go towards building expansion, renovations or build out. Finance Director

Delaney said this is state money that was put into the budget. Fleet Manager/Fire Administrator Simons added that we are doing some studies on if that is the best location for that firehouse. It is land restricted because it has the Meriden watershed land all around it. They are trying to make the building weather tight and make it safe. Mr. Fernandes asked if would be reasonable to have that fire station become their own entity? Fleet Manager/Fire Administrator Simons said no, it doesn't work. Sooner or later the town needs to take over the firehouses.

8. Discuss rescheduling November Board of Finance meeting from November 14th to November 21st after the swearing in ceremony.

Finance Director Delaney said a Chair and Vice Chair will be selected at the next meeting. The Board of Finance members agreed to rescheduling to November 21.

9. Finance Director Update.

Finance Director Delaney said the results are coming in solid. Receipts and expenditures are being watched closely. We have a couple of vacancies in Planning which puts a bit of strain there. The Police department is doing well. They had a couple of new officers sworn in. The Health Insurance Fund / General Insurance Fund and the pensions are all in solid shape.

Mr. Paradis asked for an update from the VNA on the next agenda.

G. ADJOURNMENT

Mr. Millerd moved to adjourn at 8:06 p.m.

Seconded by Mr. Fernandes.

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

Vote being 6-0

Submitted by,
Alina Brown