

Board of Finance Special Meeting Agenda
September 13, 2021 at 6:00 pm (via remote conference)

Join Zoom Meeting:

<https://us02web.zoom.us/j/82892830686>

Meeting ID: 828 9283 0686

Passcode: 615130

Dial by phone: 646 558 8656

- 1 – Discussion/decision regarding a supplemental appropriation request in the amount of \$5,000 to the Assessor's office to perform real estate inspections. Denise Hames, Assessor/Jonathan Luiz, Town Administrator.
- 2 - Discussion regarding the Tax Collector's collection report as of 8/31/21. Rick Darling, Finance Director.
- 3 - Discussion/decision regarding a request to utilize \$38,250 from the Communications Tower fund to hire a consultant for the Land Mobile Radio project. Jonathan Luiz, Town Administrator.
- 4 - Discussion regarding the eligible use of Fromson-Strassler sale proceeds. Rick Darling, Finance Director; Jonathan Luiz, Town Administrator.
- 5 - Discussion regarding the federal American Rescue Plan Act (ARPA) funds. Jonathan Luiz, Town Administrator, Rick Darling, Finance Director.
- 6 - Approval of minutes from the July 8th and July 28th special meetings.
- 7 - Adjourn.

Item 1



Rick Darling <rdarling@westonct.gov>

FW: BOF REQUEST

1 message

DENISE HAMES <dhames@westonct.gov>
To: Rick Darling <rdarling@westonct.gov>

Thu, Sep 9, 2021 at 10:54 AM

From: Jonathan Luiz [mailto:jluiz@westonct.gov]
Sent: Wednesday, September 8, 2021 7:44 PM
To: DENISE HAMES
Subject: Re: BOF REQUEST

Thanks, Denise.

On Wed, Sep 8, 2021 at 2:29 PM DENISE HAMES <dhames@westonct.gov> wrote:

I am requesting the additional \$5,000 approved by the BOS on September 2nd to move forward with approval by the BOF as soon as possible.

Our Office is overloaded with the amount of work that is before us. With the increasing number of sales and movement of residents in and out of Weston, comes with a great deal of documentation to keep up with.

As we continue to discover information to be captured with this current Grand List we need the ability to have more inspections of properties with unpermitted as well as permitted work. The upkeep of Discovering these properties comes with the task of Listing and then Valuing.

Having these funds approved is imperative for our office to hire an inspector to assist with this process. It is difficult to schedule inspection help at this time of year and want to be assured the funds are available to accomplish as many as we can for this Grand List.

Denise L Hames CCM, II

Item 2

TAX COLLECTIONS 2021-22

Total Net Budget Approved by BOF (amount to be raised by taxes)	72,630,379	
Budgeted Tax Levy at 98% assumed collection	74,112,632	
Less: Budgeted abatement and deferment programs	<u>(528,500)</u>	
Expected initial tax levy based on budgeted relief and abatement programs	73,584,132	
Actual initial tax levy	<u>73,710,638</u>	
Variance	126,506	Favorable due to abatement program actuals \$55k less than budget, and budgeted grand list \$3.7M less than filed.

Comparison of FY 2022 vs. 2021 as of 8/31/2021

	<u>2021</u>	<u>2022</u>
Original Levy	71,956,607	73,710,638
98% collection target	70,870,537	72,630,379
Collected as of 8/31	36,852,953	38,859,469
% of Levy Collected	51.2%	52.7%
% of 98% collection target	52.0%	53.5%

Item 3

Discussion/ decision regarding a request to utilize \$38,250 from the Communications Tower Fund for the purpose of hiring a consultant for the Land Mobile Radio Project:

I move to authorize the utilization of \$38,250 from the Communications Tower Fund for the purpose of hiring a consultant for the Land Mobile Radio Project.

For background information on this matter, please read the attached materials and also read the materials for the Land Mobile Radio Project that have been uploaded to this section of the Town of Weston's website:

<https://www.westonct.gov/government/rfp-s>



COMMUNICATIONS CENTER

56 Norfield Road - Weston, CT 06883 - (203) 222-2600 - Fax (203) 454-0464

August 10, 2021

Land Mobile Radio Project Consultant

2nd RFP Response Summary

#	COMPANY	LOCATION	PRICING
1	TUSA Consulting Services, LLC	Liberty, MO	\$36,450
2	New England Radio Consultants	Shelton, CT	\$38,250
3	Comm. Design Consulting Group	Barrington, NH	\$38,500
4	Ross & Baruzzini	St.Louis, MO	\$49,200
5	Allegiant Wireless, LLC	Jackson, NJ	\$59,550
6	Televate	Vienna, VA	\$66,775
7	Blue Wing Services, Inc.	Gilbertsville, PA	\$67,500
8	Trott Communications	Irving, TX	\$69,980
9	Federal Engineering	Fairfax, VA	\$71,044
10	Mazzitello Professional Services	Spring Valley, WI	\$79,000
11	Lockard & White	College Station, TX	\$319,000



TOWN OF WESTON
COMMUNICATIONS
CENTER

56 Norfield Road - Weston, CT 06883 - (203) 222-2600 - Fax (203) 454-0464

September 8, 2021

**LAND MOBILE RADIO CONSULTANT
RFP RESPONDENT SUMMARY**

A request for proposal (RFP) was issued on July 16, 2021 for a Consultant to evaluate the current Town of Weston land mobile radio (LMR) system. The current system is antiquated with many components beyond their useful life expectancy. The scope of services will have the Consultant complete the following (not all inclusive):

RFP Scope of Services

- Evaluate the condition, performance and functionality of the current LMR system.
- Evaluate the current radio tower locations, antenna placement and usage.
- Evaluate FCC radio licenses held by the Town
- Interview system stakeholders, to include Public Safety, BOE & DPW users
- Provide written evaluation of current system
- Provide written recommendation for replacement system
- Provide assistance in creating new RFP for replacement LMR system

A committee was formed to evaluate the top three respondents to the RFP:

Committee Members

- Samantha Nestor - First Selectwoman
- Michael Imber - Board of Finance
- Jonathan Luiz - Town Administrator
- Chiefs - Henion (PD), Pokorny (Fire) & Schlechter (EMS)
- Communications Center Director - Larry Roberts

A questionnaire was developed to interview the top three companies with each member asking the same question to each respondent. After the interviews were completed the committee ranked the top three based upon:

- Overall price
- Experience with territory (Region 1 topography, mutual aid partners, etc)
- Technical expertise
- Familiarity of existing systems

Based upon these parameters, New England Radio Consultants (NERC) was chosen as the consultant that would best match the needs of our Town. NERC will start work as soon as contracts can be signed. Some of the work is time-sensitive and will need to begin without delay.

Some of the items that will ultimately be replaced include:

- Radio Console (Base unit for radio)
- Control Console (Computers used by dispatcher to talk on radios)
- Mobile radios in the cars and trucks
- Portable radios (walkie-talkie)
- Antennas & Masts
- Remote receiver stations

Monies used to finance the Consultant services (\$38,250) will be from the Tower Fund (approximately \$304,000 available).

Larry Roberts
Communications Center Director
dispatchdirector@westonct.gov
203-222-2600

TOWN OF WESTON, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds									
	School Lunch	Board of Education Grants	Youth Service Bureau	Library Board Fund	Senior Citizens Center	Communications Tower	Weston High School Fund	Horace B. Hurlbutt Memorial Trust	Morehouse Elderly Assistance	
Revenues:										
Intergovernmental revenues	\$	617,129	22,656							\$
Other local revenues:										
Charges for services	1,199,661	1,929	936	13,762		352,001	1	11		538
Interest and dividends										
Other revenue			163,127		36,235					
Total revenues	<u>1,199,661</u>	<u>619,058</u>	<u>186,719</u>	<u>13,762</u>	<u>36,235</u>	<u>352,001</u>	<u>1</u>	<u>11</u>		<u>538</u>
Expenditures:										
General government			237,962	10,418	62,772	132,016				
Public safety										
Education	1,185,863	619,058					200			
Capital outlay										
Total expenditures	<u>1,185,863</u>	<u>619,058</u>	<u>237,962</u>	<u>10,418</u>	<u>62,772</u>	<u>132,016</u>	<u>200</u>			
Excess (Deficiency) of Revenues over Expenditures	13,798	-	(51,243)	3,344	(26,537)	219,985	(199)	11		538
Other Financing Sources:										
Transfers in			26,140		27,762	(138,000)				
Transfers out										
Net Change in Fund Balances	13,798	-	(25,103)	3,344	1,225	81,985	(199)	11		538
Fund Balances at Beginning of Year	201,532	-	140,405	1,125,777	12,432	217,618	2,996	18,352		103,144
Fund Balances at End of Year	<u>\$ 215,330</u>	<u>\$ -</u>	<u>\$ 115,302</u>	<u>\$ 1,129,121</u>	<u>\$ 13,657</u>	<u>\$ 299,603</u>	<u>\$ 2,797</u>	<u>\$ 18,363</u>		<u>\$ 103,682</u>


Unaudited FY 2021 + 4319
 Unaudited FY 2021 303,922
 Fund Balance

(Continued on next page)

Item 4

MEMORANDUM

TO: Mr. Jonathan Luiz, Town Administrator, Town of Weston

FROM: Bruce A. Chudwick 

DATE: August 19, 2021

RE: Use of Sale Proceeds from Fromson Strassler Property Sale

You have asked for our advice regarding the use of the sale proceeds from the sale of the Fromson Strassler property. Since the original purchase of the property was financed and refinanced with tax-exempt bonds issued by the Town, and some of those bonds are still outstanding, there are certain provisions governing tax-exempt bonds that must be followed in order to retain the tax-exempt status of the outstanding bonds.

When an issuer of tax-exempt bonds sells property financed with those bonds, and there are cash proceeds received from sale, the regulations under the Internal Revenue Code require that the issuer use the sale proceeds to either (1) redeem or defease the tax-exempt bonds outstanding, or (2) use the sale proceeds for another governmental purpose. Defeasing tax-exempt bonds outstanding is accomplished by putting the sale proceeds into an escrow account dedicated to paying the bonds when they come due.

To redeem the bonds under option (1), the bonds must be callable (i.e., able to be paid by the Town in advance of their stated maturity date) within 90 days of completing the property sale. If that cannot be done, then the bonds must be defeased by putting the sale proceeds into an escrow account and using those proceeds to pay the bonds at their first call date, or as they come due if they are not callable. The Town must also report the establishment of the defeasance escrow account to the IRS.

To use the sale proceeds for another governmental purpose under option (2), the Town could re-purpose or re-appropriate the proceeds for another Town project, or the Town could designate the proceeds be used for the governmental purpose of paying other outstanding Town bonds (i.e., outstanding bonds not related to the purchase of the Fromson Strassler property). However, all of the proceeds must be spent within two (2) years after the sale is complete. Also, while the proceeds are being held unspent, they must be segregated and “yield restricted” so that the investment yield on the proceeds is not higher than the yield on the tax-exempt bonds outstanding. While an escrow account is not required, it is best practice to use one to ensure compliance with the yield restriction rules and the use of the proceeds for the designated purpose. So, for example, if the Town completes the sale of the Fromson Strassler property in the current fiscal year ending June 30, 2022, designates the proceeds to be used for debt service (principal and interest) in next year’s budget (for fiscal year ending June 30, 2023), puts the proceeds in escrow for that purpose and yield restricts the investment earnings on the proceeds, the requirements of option (2) would be met.

I trust this provides you with the guidance requested. If you should have any additional questions, please feel free to contact me.

Item 5



Rick Darling <rdarling@westonct.gov>

Fwd: [EXTERNAL] RE: [EXTERNAL] Your Priorities for ARPA Fiscal Recovery Funds - ICMA Survey

1 message

Jonathan Luiz <jluiz@westonct.gov>
To: Rick Darling <rdarling@westonct.gov>

Thu, Sep 9, 2021 at 11:20 AM

FYI

----- Forwarded message -----

From: **Laura Goddeeris** <lgoddeeris@icma.org>
Date: Thu, Sep 9, 2021 at 10:32 AM
Subject: [EXTERNAL] RE: [EXTERNAL] Your Priorities for ARPA Fiscal Recovery Funds - ICMA Survey
To: Jonathan Luiz <jluiz@westonct.gov>

Good morning Jonathan,

At this point, the extensive guidelines Treasury has issued are officially "interim" and not yet final. They collected feedback for a period of time this Spring/Summer and we expect final guidelines at any time now. In the meantime, Treasury has also provided official responses to quite a few frequently asked questions (including many we heard in our ARPA webinars), which offer additional clarification on allowable uses and provide some indication of what to expect from the final rule.

We will continue to provide updates on this process via Leadership Matters and our dedicated webpage as new information comes out from Treasury. You can also sign up to receive updates from Treasury towards the very bottom of this page.

Hope this is helpful! Feel free to reach out with other questions.

Best regards,

Laura

Laura Goddeeris, AICP

Coronavirus Local Fiscal Recovery Fund
Allocations to Local Governments in CT

Code	Town Name	Direct Funding: Entitlement Communities	State Pass-Through: County Allocations	State Pass-Through: Non-Entitlement Units	Total CLFRF Allocation	Tranche 1 - 2021	Tranche 2 - 2022
1	Andover	-	828,555.06	329,141.03	957,696.09	478,848.04	478,848.05
2	Ansonia	-	3,623,320.82	1,897,341.41	5,520,662.23	2,760,331.11	2,760,331.12
3	Ashford	-	826,483.85	432,785.87	1,259,269.72	629,634.85	629,634.87
4	Avon	-	3,549,898.74	1,858,894.15	5,408,792.89	2,704,396.44	2,704,396.45
5	Barkhamsted	-	700,423.22	366,774.59	1,067,197.81	533,598.90	533,598.91
6	Beacon Falls	-	1,208,550.56	632,853.98	1,841,404.54	920,702.27	920,702.27
7	Berlin	-	3,969,453.42	2,078,592.74	6,048,046.16	3,024,023.08	3,024,023.08
8	Bethany	-	1,077,633.96	564,299.89	1,641,933.85	820,966.92	820,966.93
9	Bethel	-	3,845,917.88	2,013,903.71	5,859,821.59	2,929,910.79	2,929,910.80
10	Bethlehem	-	660,798.61	346,025.27	1,006,823.88	503,411.93	503,411.95
11	Bloomfield	-	4,119,988.08	2,157,419.78	6,277,407.86	3,138,703.93	3,138,703.93
12	Bolton	-	948,659.73	496,762.92	1,445,422.65	722,711.32	722,711.33
13	Bozrah	-	529,493.54	277,267.75	806,761.29	403,380.64	403,380.65
14	Branford	-	5,419,247.93	2,837,773.41	8,257,021.34	4,128,510.66	4,128,510.68
15	Bridgeport	82,662,800.00	28,047,812.92	-	110,710,612.92	55,355,306.46	55,355,306.46
16	Bridgewater	-	317,579.58	166,299.62	483,879.20	241,939.60	241,939.60
17	Bristol	16,187,924.00	11,644,001.97	-	27,831,925.97	13,915,962.98	13,915,962.99
18	Brookfield	-	3,296,806.27	1,726,363.02	5,023,169.29	2,511,584.64	2,511,584.65
19	Brooklyn	-	1,606,738.99	841,364.22	2,448,103.21	1,224,051.60	1,224,051.61
20	Burlington	-	1,884,888.24	987,016.24	2,871,904.48	1,435,952.24	1,435,952.24
21	Canaan	-	204,532.90	107,103.06	311,635.96	155,817.98	155,817.98
22	Canterbury	-	986,536.19	516,596.82	1,503,133.01	751,566.50	751,566.51
23	Canlon	-	1,991,719.29	1,042,958.01	3,034,677.30	1,517,338.64	1,517,338.66
24	Chaplin	-	434,899.49	227,733.86	662,633.35	331,316.67	331,316.68
25	Cheshire	-	5,620,673.02	2,943,249.08	8,563,922.10	4,281,961.05	4,281,961.05
26	Chester	-	818,325.87	426,513.96	1,246,839.83	623,419.91	623,419.92
27	Cilinton	-	2,510,529.75	1,314,631.59	3,825,161.34	1,912,580.66	1,912,580.68
28	Colchester	-	3,070,712.89	1,607,969.89	4,678,682.78	2,339,341.38	2,339,341.40
29	Colebrook	-	271,933.59	142,397.23	414,330.82	207,165.40	207,165.42
30	Columbia	-	1,044,807.68	547,110.51	1,591,918.19	795,959.09	795,959.10
31	Cornwall	-	264,552.53	138,532.16	403,084.69	201,542.34	201,542.35
32	Coventry	-	2,409,914.27	1,261,944.61	3,671,858.88	1,835,929.43	1,835,929.45
33	Cromwell	-	2,688,063.54	1,407,596.64	4,095,660.18	2,047,830.09	2,047,830.09
34	Danbury	15,647,339.00	16,450,816.60	-	32,098,155.60	16,049,077.80	16,049,077.80
35	Darien	-	4,220,409.28	2,210,005.04	6,430,414.32	3,215,207.16	3,215,207.16
36	Deep River	-	863,000.67	451,907.79	1,314,908.46	657,454.22	657,454.24
37	Derby	-	2,396,706.10	1,255,028.18	3,651,734.28	1,825,867.14	1,825,867.14
38	Durham	-	1,391,717.27	728,768.69	2,120,485.96	1,060,242.97	1,060,242.99
39	Eastford	-	347,686.51	182,065.03	529,751.54	264,875.76	264,875.78
40	East Granby	-	998,384.74	522,801.27	1,521,186.01	760,593.00	760,593.01
41	East Haddam	-	1,747,561.79	915,105.64	2,662,667.43	1,331,333.71	1,331,333.72
42	East Hampton	-	2,486,249.96	1,301,917.55	3,788,167.51	1,894,083.75	1,894,083.76
43	East Hartford	14,874,017.00	9,687,051.33	-	24,561,068.33	12,280,534.16	12,280,534.17
44	East Haven	-	5,549,193.34	2,905,818.95	8,455,012.29	4,227,506.14	4,227,506.15
45	East Lyme	-	3,586,027.04	1,877,812.64	5,463,839.68	2,731,919.84	2,731,919.84
46	Easton	-	1,460,866.08	764,978.27	2,225,844.35	1,112,922.17	1,112,922.18
47	East Windsor	-	2,286,372.21	1,186,779.22	3,473,151.43	1,726,575.71	1,726,575.72
48	Ellington	-	3,198,521.67	1,674,896.59	4,873,418.26	2,436,709.12	2,436,709.14
49	Enfield	-	8,480,248.92	4,440,657.68	12,920,906.60	6,460,453.30	6,460,453.30
50	Essex	-	1,295,180.84	678,217.67	1,973,398.51	986,699.25	986,699.26
51	Fairfield	12,779,052.00	12,051,513.88	-	24,830,565.88	12,415,282.94	12,415,282.94
52	Farmington	-	4,952,493.34	2,593,358.73	7,545,852.07	3,772,926.03	3,772,926.04
53	Franklin	-	372,937.49	195,287.63	568,225.12	284,112.55	284,112.57
54	Glastonbury	-	6,697,724.25	3,507,243.83	10,204,968.08	5,102,484.03	5,102,484.05
55	Goshen	-	556,104.18	291,202.34	847,306.52	423,653.26	423,653.26
56	Granby	-	2,235,089.85	1,170,403.54	3,405,503.39	1,702,751.69	1,702,751.70
57	Greenwich	19,193,184.00	12,205,933.31	-	31,399,117.31	15,699,558.65	15,699,558.66
58	Griswold	-	1,587,703.66	831,396.41	2,419,100.07	1,209,550.03	1,209,550.04
59	Groton	-	5,636,406.27	2,951,487.77	8,587,894.04	4,293,947.01	4,293,947.03
60	Guilford	-	4,299,075.79	2,261,198.53	6,560,274.32	3,275,137.15	3,275,137.17
61	Haddam	-	1,591,394.22	833,328.95	2,424,723.17	1,212,361.58	1,212,361.59
62	Hamden	12,378,044.00	11,762,293.11	-	24,140,337.11	12,070,168.55	12,070,168.56
63	Hampton	-	357,786.90	187,354.07	545,140.97	272,570.48	272,570.49
64	Hartford	88,500,760.00	23,717,464.76	-	112,218,224.76	56,109,112.38	56,109,112.38
65	Hartland	-	411,785.15	215,630.09	627,415.24	313,707.61	313,707.63
66	Harwinton	-	1,052,771.46	551,280.71	1,604,052.17	802,026.08	802,026.09
67	Hebron	-	1,846,040.56	966,873.78	2,812,914.34	1,406,357.17	1,406,357.17
68	Kent	-	539,399.69	282,455.08	821,854.77	410,927.38	410,927.39
69	Killingly	-	2,588,030.75	1,355,214.80	3,943,245.55	1,971,622.77	1,971,622.78
70	Killingworth	-	1,236,132.40	647,297.13	1,883,429.53	941,714.76	941,714.77
71	Lebanon	-	1,387,638.24	726,632.73	2,114,270.97	1,057,135.48	1,057,135.49
72	Ledyard	-	2,839,957.82	1,487,135.67	4,327,093.49	2,163,546.74	2,163,546.75
73	Lisbon	-	819,685.52	429,225.94	1,248,911.46	624,455.73	624,455.73
74	Litchfield	-	1,196,896.26	626,751.25	1,823,647.51	911,823.76	911,823.76
75	Lyme	-	449,855.85	235,565.71	685,421.56	342,710.77	342,710.79
76	Madison	-	3,502,116.14	1,833,872.93	5,335,989.07	2,667,994.53	2,667,994.54
77	Manchester	13,800,202.00	11,185,016.92	-	24,985,218.92	12,492,609.46	12,492,609.46
78	Mansfield	-	4,950,550.91	2,592,341.61	7,542,892.52	3,771,446.25	3,771,446.27

Coronavirus Local Fiscal Recovery Fund
 Allocations to Local Governments In CT

Code	Town Name	Direct Funding: Entitlement Communities	State Pass-Through: County Allocations	State Pass-Through: Non-Entitlement Units	Total CLFRF Allocation	Tranche 1 - 2021	Tranche 2 - 2022
79	Marlborough	-	1,230,499.48	644,347.48	1,874,846.96	937,423.48	937,423.48
80	Meriden	24,822,973.00	11,536,762.47	-	36,359,735.47	18,179,877.73	18,179,877.74
81	Middlebury	-	1,514,670.08	793,152.58	2,307,822.66	1,153,911.33	1,153,911.33
82	Middlefield	-	849,598.23	444,889.64	1,294,487.87	647,243.93	647,243.94
83	Middletown	12,746,480.00	8,985,074.29	-	21,731,554.29	10,865,777.14	10,865,777.15
84	Milford	13,295,776.00	10,332,505.16	5,568,443.75	29,196,724.91	14,598,362.45	14,598,362.46
85	Monroe	-	3,774,828.67	1,976,677.01	5,751,503.68	2,875,751.83	2,875,751.85
86	Montville	-	3,594,962.00	1,882,491.41	5,477,453.41	2,738,726.70	2,738,726.71
87	Morris	-	437,813.07	229,259.54	667,072.61	333,536.30	333,536.31
88	Naugatuck	-	6,042,364.32	3,164,066.50	9,206,430.82	4,603,215.41	4,603,215.41
89	New Britain	42,050,789.00	14,081,303.86	-	56,132,092.86	28,066,046.43	28,066,046.43
90	New Canaan	-	3,930,023.05	2,057,945.14	5,987,968.19	2,993,984.09	2,993,984.10
91	New Fairfield	-	2,695,638.80	1,411,563.42	4,107,202.22	2,053,601.11	2,053,601.11
92	New Hartford	-	1,292,849.98	676,997.13	1,969,847.09	984,923.54	984,923.55
93	New Haven	90,507,624.00	25,299,535.59	-	115,807,159.59	57,903,579.79	57,903,579.80
94	Newington	-	5,829,867.63	3,052,793.23	8,882,660.86	4,441,330.42	4,441,330.44
95	New London	21,007,012.00	5,216,851.59	-	26,223,863.59	13,111,931.79	13,111,931.80
96	New Milford	-	5,206,556.98	2,726,398.43	7,932,955.41	3,966,477.70	3,966,477.71
97	Newtown	-	5,036,792.75	2,637,501.88	7,674,294.63	3,837,147.31	3,837,147.32
98	Norfolk	-	316,608.39	165,791.06	482,399.45	241,199.72	241,199.73
99	North Branford	-	2,747,694.67	1,438,822.32	4,186,516.99	2,093,258.49	2,093,258.50
100	North Canaan	-	631,468.63	330,666.72	962,135.35	481,067.67	481,067.68
101	North Haven	-	4,600,145.12	2,408,852.61	7,008,997.73	3,504,498.86	3,504,498.87
102	North Stonington	-	1,009,262.08	528,497.16	1,537,759.24	768,879.62	768,879.62
103	Norwalk	21,998,212.00	17,251,466.78	-	39,249,678.78	19,624,839.39	19,624,839.39
104	Norwich	21,308,499.00	7,530,229.45	-	28,838,728.45	14,419,364.22	14,419,364.23
105	Old Lyme	-	1,419,104.84	743,110.13	2,162,214.97	1,081,107.48	1,081,107.49
106	Old Saybrook	-	1,945,490.60	1,018,750.48	2,964,241.08	1,482,120.54	1,482,120.54
107	Orange	-	2,704,962.25	1,416,445.61	4,121,407.86	2,060,703.92	2,060,703.94
108	Oxford	-	2,574,628.36	1,348,196.65	3,922,825.01	1,961,412.50	1,961,412.51
109	Plainfield	-	2,937,853.88	1,538,398.67	4,476,252.55	2,238,126.27	2,238,126.28
110	Plainville	-	3,405,773.94	1,783,423.62	5,189,197.56	2,594,598.78	2,594,598.78
111	Plymouth	-	2,252,775.52	1,179,659.36	3,432,434.88	1,716,217.44	1,716,217.44
112	Pomfret	-	816,383.46	427,496.83	1,243,880.29	621,940.14	621,940.15
113	Portland	-	1,800,006.13	942,567.96	2,742,574.09	1,371,287.04	1,371,287.05
114	Preston	-	898,352.02	470,418.43	1,368,771.45	684,385.72	684,385.73
115	Prospect	-	1,884,499.76	986,812.82	2,871,312.58	1,435,656.29	1,435,656.29
116	Pulnam	-	1,823,703.15	954,976.87	2,778,680.02	1,389,340.00	1,389,340.02
117	Redding	-	1,770,676.13	927,209.41	2,697,885.54	1,348,942.76	1,348,942.78
118	Ridgefield	-	4,847,993.15	2,538,637.51	7,386,630.66	3,693,315.32	3,693,315.34
119	Rocky Hill	-	3,907,102.93	2,045,943.09	5,953,046.02	2,976,523.00	2,976,523.02
120	Roxbury	-	418,000.77	218,884.89	636,885.66	318,442.82	318,442.84
121	Salem	-	793,074.88	415,291.36	1,208,366.24	604,183.12	604,183.12
122	Salisbury	-	699,257.79	366,164.31	1,065,422.10	532,711.04	532,711.06
123	Scotland	-	324,766.39	170,062.98	494,829.37	247,414.68	247,414.69
124	Seymour	-	3,192,694.56	1,671,845.22	4,864,539.78	2,432,269.89	2,432,269.89
125	Sharon	-	522,306.72	273,504.40	795,811.12	397,905.56	397,905.56
126	Shelton	-	7,988,826.08	4,183,325.54	12,172,151.62	6,086,075.81	6,086,075.81
127	Sherman	-	705,084.94	369,215.68	1,074,300.62	537,150.31	537,150.31
128	Simsbury	-	4,932,681.03	2,582,984.08	7,515,665.11	3,757,832.55	3,757,832.55
129	Somers	-	2,094,665.55	1,096,865.54	3,191,531.09	1,595,765.54	1,595,765.55
130	Southbury	-	3,801,437.32	1,990,611.59	5,792,048.91	2,896,024.45	2,896,024.46
131	Southington	-	8,514,240.62	4,458,457.34	12,972,697.96	6,486,348.98	6,486,348.98
132	South Windsor	-	5,081,661.79	2,660,997.42	7,742,659.21	3,871,329.60	3,871,329.61
133	Sprague	-	555,327.23	290,795.49	846,122.72	423,061.35	423,061.37
134	Stafford	-	2,310,075.80	1,209,664.49	3,519,740.29	1,759,870.14	1,759,870.15
135	Stamford	23,876,021.00	25,180,861.71	-	49,056,882.71	24,528,341.35	24,528,341.35
136	Sterling	-	734,609.15	384,675.95	1,119,285.10	559,642.54	559,642.56
137	Stonington	-	3,433,161.51	1,797,765.06	5,230,926.57	2,615,463.28	2,615,463.29
138	Stratford	15,857,419.00	10,071,060.41	-	25,928,479.41	12,964,239.70	12,964,239.71
139	Suffield	-	3,071,684.11	1,608,478.45	4,680,162.56	2,340,081.27	2,340,081.29
140	Thomaston	-	1,463,585.41	766,402.25	2,229,987.66	1,114,993.82	1,114,993.84
141	Thompson	-	1,821,760.76	953,959.74	2,775,720.50	1,387,860.25	1,387,860.25
142	Tolland	-	2,839,375.10	1,486,830.53	4,326,205.63	2,163,102.81	2,163,102.82
143	Torrington	-	6,812,647.86	3,462,693.84	10,275,341.70	5,037,670.85	5,037,670.85
144	Trumbull	-	6,929,062.04	3,628,383.19	10,557,445.23	5,278,722.81	5,278,722.82
145	Union	-	162,965.91	85,336.63	248,302.54	124,151.26	124,151.28
146	Vernon	-	5,702,641.51	2,986,171.67	8,688,813.18	4,344,406.58	4,344,406.60
147	Voluntown	-	487,538.07	255,297.89	742,835.96	371,417.97	371,417.99
148	Wallingford	-	8,609,805.87	4,508,499.79	13,118,305.66	6,559,152.82	6,559,152.84
149	Warren	-	270,962.39	141,888.67	412,851.06	206,425.52	206,425.54
150	Washington	-	665,848.81	348,669.79	1,014,518.60	507,259.29	507,259.31
151	Waterbury	54,494,215.00	20,893,822.99	-	75,388,037.99	37,694,018.99	37,694,019.00
152	Waterford	-	3,641,190.71	1,906,698.94	5,547,889.65	2,773,944.82	2,773,944.83
153	Watertown	-	4,191,273.52	2,194,748.20	6,386,021.72	3,193,010.86	3,193,010.88
154	Westbrook	-	1,334,222.73	698,661.85	2,032,884.58	1,016,442.28	1,016,442.30
155	West Hartford	25,004,570.00	12,230,213.09	-	37,234,783.09	18,617,391.54	18,617,391.55
156	West Haven	18,399,281.00	10,609,294.69	-	29,008,575.69	14,504,287.84	14,504,287.85

Coronavirus Local Fiscal Recovery Fund
 Allocations to Local Governments in CT

Code	Town Name	Direct Funding: Entitlement Communities	State Pass-Through: County Allocations	State Pass-Through: Non-Entitlement Units	Total CLFRF Allocation	Tranche 1 - 2021	Tranche 2 - 2022
157	Weston	-	1,891,330.81	1,042,754.59	3,034,085.40	1,517,042.69	1,517,042.71
158	Westport	-	5,534,042.74	2,897,885.39	8,431,928.13	4,215,964.06	4,215,964.07
159	Wethersfield	-	5,051,749.10	2,645,333.72	7,697,082.82	3,848,541.41	3,848,541.41
160	Willington	-	1,139,013.24	596,440.98	1,735,454.22	867,727.11	867,727.11
161	Wilton	-	3,562,912.71	1,865,708.88	5,428,621.59	2,714,310.79	2,714,310.80
162	Winchester	-	2,059,702.68	1,078,557.32	3,138,260.00	1,569,130.00	1,569,130.00
163	Windham	-	4,770,686.22	2,498,156.01	7,268,842.23	3,634,421.11	3,634,421.12
164	Windsor	-	5,581,048.40	2,922,499.77	8,503,548.17	4,251,774.08	4,251,774.09
165	Windsor Locks	-	2,496,738.81	1,307,410.02	3,804,148.83	1,902,074.41	1,902,074.42
166	Wolcott	-	3,221,830.30	1,687,102.06	4,908,932.36	2,454,466.18	2,454,466.18
167	Woodbridge	-	1,699,584.92	889,982.70	2,589,567.62	1,294,783.81	1,294,783.81
168	Woodbury	-	1,845,652.10	966,470.36	2,812,122.46	1,406,061.23	1,406,061.23
169	Woodstock	-	1,526,324.35	799,255.32	2,325,579.67	1,162,789.83	1,162,789.84
501	Groton city	-	1,730,857.27	906,358.38	2,637,215.65	1,318,607.82	1,318,607.83
601	Banlam borough	-	141,211.23	73,944.85	215,156.08	107,578.03	107,578.05
603	Danielson borough	-	779,283.95	408,069.78	1,187,353.73	593,676.86	593,676.87
604	Ferwick borough	-	8,740.72	4,577.05	13,317.77	6,658.88	6,658.89
605	Groton Long Point borough	-	98,478.81	51,568.14	150,046.95	75,023.47	75,023.48
606	Jewett City borough	-	652,640.60	341,753.36	994,393.96	497,196.98	497,196.98
607	Litchfield borough	-	234,057.12	122,563.33	356,620.45	178,310.22	178,310.23
608	Newtown borough	-	380,707.02	199,356.13	580,063.15	290,031.57	290,031.58
610	Stonington borough	-	171,706.64	89,913.68	261,620.32	130,810.16	130,810.16
611	Woodmont borough	-	301,457.81	157,857.50	459,315.31	229,657.65	229,657.66
	TOTALS	661,392,193.00	692,515,202.00	202,744,874.00	1,556,652,269.00	778,326,133.64	778,326,135.36



interpretation; and, recipients may not use SLFRF funds as non-Federal match where prohibited. In addition, the Interim Final Rule clarifies certain uses of SLFRF funds outside the scope of eligible uses, including that recipients generally may not use SLFRF funds directly to service debt, satisfy a judgment or settlement, or contribute to a “rainy day” fund. Recipients should refer to Treasury’s Interim Final Rule for more information on these restrictions.

2. Eligible Costs Timeframe. Your organization, as a recipient of an SLFRF award, may use SLFRF funds to cover eligible costs that your organization incurred during the period that begins on March 3, 2021 and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024 are expended by December 31, 2026. Costs for projects incurred by the recipient State, territorial, local, or Tribal government prior to March 3, 2021 are not eligible, as provided for in Treasury’s Interim Final Rule.

Recipients may use SLFRF award funds to provide assistance to households, businesses, and individuals within the eligible use categories described in Treasury’s Interim Final Rule for costs that those households, businesses and individuals incurred prior to March 3, 2021. For example,

- a. Public Health/Negative Economic Impacts: Recipients may use SLFRF award funds to provide assistance to households – such as rent, mortgage, or utility assistance – for costs incurred by the household prior to March 3, 2021, provided that the recipient State, territorial, local or Tribal government did not incur the cost of providing such assistance prior to March 3, 2021.
- b. Premium Pay: Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.
- c. Revenue Loss: Treasury’s Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. While calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- d. Investments in Water, Sewer, and Broadband: Recipients may use SLFRF award funds to make necessary investments in water, sewer, and broadband. Recipients may use SLFRF award funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the SLFRF award funds were incurred after March 3, 2021.

Any funds not obligated or expended for eligible uses by the timelines above must be returned to Treasury, including any unobligated or unexpended funds that have been provided to subrecipients and contractors. For the purposes of determining expenditure eligibility, Treasury’s Interim Final Rule provides that “incurred” has the same meaning given to “financial obligation” in 2 CFR § 200.1.

3. Reporting. Generally, recipients must submit one initial interim report, quarterly or annual Project and Expenditure reports which include subaward reporting, and in some cases annual Recovery Plan reports. Treasury’s Interim Final Rule and Part 2 of this guidance provide more detail around SLFRF reporting requirements.

CCM's ARP ADVISORY COMMITTEE

The CCM ARP Advisory Service Committee was convened to provide municipal CEOs with an ongoing panel of public and private sector experts designed to best help administer funding from the American Rescue Plan. Along with developing best practice and resources for members, they will work on a case-by-case basis with CCM member municipalities to analyze and recommend the use of ARP funds.

- **Courtney Hendricson**, Vice President of Partnerships, AdvanceCT
- **Brig Smith**, City of Middletown General Counsel and President, CAMA
- **Eric Gjede**, VP, Government Affairs, CBIA
- **Chris Dipentima**, President & CEO, CBIA
- **Gian-Carl Casa**, President & CEO, CT Community Nonprofit Alliance
- **Patrick McMahon**, CEO, CT Main Street Center
- **Gene Goddard**, Chief Business Investment Officer, METRO Hartford Alliance
- **Fred Carstensen**, Professor of Finance and Economics - Director, Connecticut Center for Economic Analysis -School of Business, University of Connecticut
- **John Glascock**, PhD -Professor of Real Estate and Finance Director, Center for Real Estate and Urban Studies, University of Connecticut
- **Dale Graver**, Regional Director, VC3
- **Michael LeBlanc**, President, CT-GFOA
- **Norm Needleman**, First Selectman, Essex
- **Carl Fortuna**, First Selectman, Old Saybrook
- **Dave Demchak**, President & CEO, CIRMA
- **Lynn Stoddard** , Director, Sustainable CT
- **Jay Williams**, President, Hartford Foundation for Public Giving
- **Sam Gold**, Executive Director, Lower Connecticut River Valley Council of Governments
- **Pam Keyes**, Vice President of Risk Management, CIRMA
- **Erin Stewart**, Mayor, City of New Britain
- **Steven G. Mednick**, Attorney, Law Office of Steven G. Mednick
- **Kari Olson**, Partner, Murtha Cullina LLC
- **Tim Weber**, Director, Security Services, ADNET Technologies
- **Betsy Gara**, Executive Director, COST

FACT SHEET: The Coronavirus State and Local Fiscal Recovery Funds Will Deliver \$350 Billion for State, Local, Territorial, and Tribal Governments to Respond to the COVID-19 Emergency and Bring Back Jobs

May 10, 2021

Aid to state, local, territorial, and Tribal governments will help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery

Today, the U.S. Department of the Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021, to provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. Treasury also released details on how these funds can be used to respond to acute pandemic response needs, fill revenue shortfalls among these governments, and support the communities and populations hardest-hit by the COVID-19 crisis. With the launch of the Coronavirus State and Local Fiscal Recovery Funds, eligible jurisdictions will be able to access this funding in the coming days to address these needs.

State, local, territorial, and Tribal governments have been on the frontlines of responding to the immense public health and economic needs created by this crisis – from standing up vaccination sites to supporting small businesses – even as these governments confronted revenue shortfalls during the downturn. As a result, these governments have endured unprecedented strains, forcing many to make untenable choices between laying off educators, firefighters, and other frontline workers or failing to provide other services that communities rely on. Faced with these challenges, state and local governments have cut over 1 million jobs since the beginning of the crisis. The experience of prior economic downturns has shown that budget pressures like these often result in prolonged fiscal austerity that can slow an economic recovery.

To support the immediate pandemic response, bring back jobs, and lay the groundwork for a strong and equitable recovery, the American Rescue Plan Act of 2021 established the Coronavirus State and Local Fiscal Recovery Funds, designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts. Today, Treasury is launching this much-needed relief to:

- Support urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control;
- Replace lost public sector revenue to strengthen support for vital public services and help retain jobs;
- Support immediate economic stabilization for households and businesses; and,
- Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations.

The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs—including support for households, small businesses, impacted industries, essential workers, and the communities hardest-hit by the crisis. These funds also deliver resources that recipients can invest in building, maintaining, or upgrading their water, sewer, and broadband infrastructure.

Starting today, eligible state, territorial, metropolitan city, county, and Tribal governments may request Coronavirus State and Local Fiscal Recovery Funds through the Treasury Submission Portal. Concurrent with this program launch, Treasury has published an Interim Final Rule that implements the provisions of this program.

FUNDING AMOUNTS

The American Rescue Plan provides a total of \$350 billion in Coronavirus State and Local Fiscal Recovery Funds to help eligible state, local, territorial, and Tribal governments meet their present needs and build the foundation for a strong recovery. Congress has allocated this funding to tens of thousands of jurisdictions. These allocations include:

Type	Amount (\$ billions)
States & District of Columbia	\$195.3
Counties	\$65.1
Metropolitan Cities	\$45.6
Tribal Governments	\$20.0
Territories	\$4.5
Non-Entitlement Units of Local Government	\$19.5

Treasury expects to distribute these funds directly to each state, territorial, metropolitan city, county, and Tribal government. Local governments that are classified as non-entitlement units will receive this funding through their applicable state government. Treasury expects to provide further guidance on distributions to non-entitlement units next week.

Local governments should expect to receive funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered 12 months later. States that have experienced a net increase in the unemployment rate of more than 2 percentage points from February 2020 to the latest available data as of the date of certification will receive their full allocation of funds in a single payment; other states will receive funds in two equal tranches. Governments of U.S. territories will receive a single payment. Tribal governments will receive two payments, with the first payment available in May and the second payment, based on employment data, to be delivered in June 2021.

USES OF FUNDING

Coronavirus State and Local Fiscal Recovery Funds provide eligible state, local, territorial, and Tribal governments with a substantial infusion of resources to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers. Within the categories of eligible uses, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to:

- **Support public health expenditures**, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- **Provide premium pay for essential workers**, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Within these overall categories, Treasury’s Interim Final Rule provides guidelines and principles for determining the types of programs and services that this funding can support, together with examples of allowable uses that recipients may consider. As described below, Treasury has also designed these provisions to take into consideration the disproportionate impacts of the COVID-19 public health emergency on those hardest-hit by the pandemic.

1. Supporting the public health response

Mitigating the impact of COVID-19 continues to require an unprecedented public health response from state, local, territorial, and Tribal governments. Coronavirus State and Local Fiscal Recovery Funds provide resources to meet these needs through the provision of care for those impacted by the virus and through services that address disparities in public health that have been exacerbated by the pandemic. Recipients may use this funding to address a broad range of public health needs across COVID-19 mitigation, medical expenses, behavioral healthcare, and public health resources. Among other services, these funds can help support:

- **Services and programs to contain and mitigate the spread of COVID-19, including:**
 - ✓ Vaccination programs
 - ✓ Medical expenses
 - ✓ Testing
 - ✓ Contact tracing
 - ✓ Isolation or quarantine
 - ✓ PPE purchases
 - ✓ Support for vulnerable populations to access medical or public health services
 - ✓ Public health surveillance (e.g., monitoring for variants)
 - ✓ Enforcement of public health orders
 - ✓ Public communication efforts
 - ✓ Enhancement of healthcare capacity, including alternative care facilities
 - ✓ Support for prevention, mitigation, or other services in congregate living facilities and schools
 - ✓ Enhancement of public health data systems
 - ✓ Capital investments in public facilities to meet pandemic operational needs
 - ✓ Ventilation improvements in key settings like healthcare facilities

- **Services to address behavioral healthcare needs exacerbated by the pandemic, including:**
 - ✓ Mental health treatment
 - ✓ Substance misuse treatment
 - ✓ Other behavioral health services
 - ✓ Hotlines or warmlines
 - ✓ Crisis intervention
 - ✓ Services or outreach to promote access to health and social services
- **Payroll and covered benefits expenses** for public health, healthcare, human services, public safety and similar employees, to the extent that they work on the COVID-19 response. For public health and safety workers, recipients can use these funds to cover the full payroll and covered benefits costs for employees or operating units or divisions primarily dedicated to the COVID-19 response.

2. Addressing the negative economic impacts caused by the public health emergency

The COVID-19 public health emergency resulted in significant economic hardship for many Americans. As businesses closed, consumers stayed home, schools shifted to remote education, and travel declined precipitously, over 20 million jobs were lost between February and April 2020. Although many have since returned to work, as of April 2021, the economy remains more than 8 million jobs below its pre-pandemic peak, and more than 3 million workers have dropped out of the labor market altogether since February 2020.

To help alleviate the economic hardships caused by the pandemic, Coronavirus State and Local Fiscal Recovery Funds enable eligible state, local, territorial, and Tribal governments to provide a wide range of assistance to individuals and households, small businesses, and impacted industries, in addition to enabling governments to rehire public sector staff and rebuild capacity. Among these uses include:

- **Delivering assistance to workers and families**, including aid to unemployed workers and job training, as well as aid to households facing food, housing, or other financial insecurity. In addition, these funds can support survivor's benefits for family members of COVID-19 victims.
- **Supporting small businesses**, helping them to address financial challenges caused by the pandemic and to make investments in COVID-19 prevention and mitigation tactics, as well as to provide technical assistance. To achieve these goals, recipients may employ this funding to execute a broad array of loan, grant, in-kind assistance, and counseling programs to enable small businesses to rebound from the downturn.
- **Speeding the recovery of the tourism, travel, and hospitality sectors**, supporting industries that were particularly hard-hit by the COVID-19 emergency and are just now beginning to mend. Similarly impacted sectors within a local area are also eligible for support.
- **Rebuilding public sector capacity**, by rehiring public sector staff and replenishing unemployment insurance (UI) trust funds, in each case up to pre-pandemic levels. Recipients may also use this funding to build their internal capacity to successfully implement economic relief programs, with investments in data analysis, targeted outreach, technology infrastructure, and impact evaluations.

3. Serving the hardest-hit communities and families

While the pandemic has affected communities across the country, it has disproportionately impacted low-income families and communities of color and has exacerbated systemic health and economic inequities. Low-income and socially vulnerable communities have experienced the most severe health impacts. For example, counties with high poverty rates also have the highest rates of infections and deaths, with 223 deaths per 100,000 compared to the U.S. average of 175 deaths per 100,000.

Coronavirus State and Local Fiscal Recovery Funds allow for a broad range of uses to address the disproportionate public health and economic impacts of the crisis on the hardest-hit communities, populations, and households. Eligible services include:

- **Addressing health disparities and the social determinants of health**, through funding for community health workers, public benefits navigators, remediation of lead hazards, and community violence intervention programs;
- **Investments in housing and neighborhoods**, such as services to address individuals experiencing homelessness, affordable housing development, housing vouchers, and residential counseling and housing navigation assistance to facilitate moves to neighborhoods with high economic opportunity;
- **Addressing educational disparities** through new or expanded early learning services, providing additional resources to high-poverty school districts, and offering educational services like tutoring or afterschool programs as well as services to address social, emotional, and mental health needs; and,
- **Promoting healthy childhood environments**, including new or expanded high quality childcare, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

Governments may use Coronavirus State and Local Fiscal Recovery Funds to support these additional services if they are provided:

- within a Qualified Census Tract (a low-income area as designated by the Department of Housing and Urban Development);
- to families living in Qualified Census Tracts;
- by a Tribal government; or,
- to other populations, households, or geographic areas disproportionately impacted by the pandemic.

4. Replacing lost public sector revenue

State, local, territorial, and Tribal governments that are facing budget shortfalls may use Coronavirus State and Local Fiscal Recovery Funds to avoid cuts to government services. With these additional resources, recipients can continue to provide valuable public services and ensure that fiscal austerity measures do not hamper the broader economic recovery.

Many state, local, territorial, and Tribal governments have experienced significant budget shortfalls, which can yield a devastating impact on their respective communities. Faced with budget shortfalls and pandemic-related uncertainty, state and local governments cut staff in all 50 states. These budget shortfalls and staff cuts are particularly problematic at present, as these entities are on the front lines of battling the COVID-19 pandemic and helping citizens weather the economic downturn.

Recipients may use these funds to replace lost revenue. Treasury's Interim Final Rule establishes a methodology that each recipient can use to calculate its reduction in revenue. Specifically, recipients will compute the extent of their reduction in revenue by comparing their actual revenue to an alternative representing what could have been expected to occur in the absence of the pandemic. Analysis of this expected trend begins with the last full fiscal year prior to the public health emergency and projects forward at either (a) the recipient's average annual revenue growth over the three full fiscal years prior to the public health emergency or (b) 4.1%, the national average state and local revenue growth rate from 2015-18 (the latest available data).

For administrative convenience, Treasury's Interim Final Rule allows recipients to presume that any diminution in actual revenue relative to the expected trend is due to the COVID-19 public health emergency. Upon receiving Coronavirus State and Local Fiscal Recovery Funds, recipients may immediately calculate the reduction in revenue that occurred in 2020 and deploy funds to address any shortfall. Recipients will have the opportunity to re-calculate revenue loss at several points through the program, supporting those entities that experience a lagged impact of the crisis on revenues.

Importantly, once a shortfall in revenue is identified, recipients will have broad latitude to use this funding to support government services, up to this amount of lost revenue.

5. Providing premium pay for essential workers

Coronavirus State and Local Fiscal Recovery Funds provide resources for eligible state, local, territorial, and Tribal governments to recognize the heroic contributions of essential workers. Since the start of the public health emergency, essential workers have put their physical well-being at risk to meet the daily needs of their communities and to provide care for others.

Many of these essential workers have not received compensation for the heightened risks they have faced and continue to face. Recipients may use this funding to provide premium pay directly, or through grants to private employers, to a broad range of essential workers who must be physically present at their jobs including, among others:

- ✓ Staff at nursing homes, hospitals, and home-care settings
- ✓ Workers at farms, food production facilities, grocery stores, and restaurants
- ✓ Janitors and sanitation workers
- ✓ Public health and safety staff
- ✓ Truck drivers, transit staff, and warehouse workers
- ✓ Childcare workers, educators, and school staff
- ✓ Social service and human services staff

Treasury's Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

In addition, employers are both permitted and encouraged to use Coronavirus State and Local Fiscal Recovery Funds to offer retrospective premium pay, recognizing that many essential workers have not yet received additional compensation for work performed. Staff working for third-party contractors in eligible sectors are also eligible for premium pay.

6. Investing in water and sewer infrastructure

Recipients may use Coronavirus State and Local Fiscal Recovery Funds to invest in necessary improvements to their water and sewer infrastructures, including projects that address the impacts of climate change.

Recipients may use this funding to invest in an array of drinking water infrastructure projects, such as building or upgrading facilities and transmission, distribution, and storage systems, including the replacement of lead service lines.

Recipients may also use this funding to invest in wastewater infrastructure projects, including constructing publicly-owned treatment infrastructure, managing and treating stormwater or subsurface drainage water, facilitating water reuse, and securing publicly-owned treatment works.

To help jurisdictions expedite their execution of these essential investments, Treasury's Interim Final Rule aligns types of eligible projects with the wide range of projects that can be supported by the Environmental Protection Agency's Clean Water State Revolving Fund and Drinking Water State Revolving Fund. Recipients retain substantial flexibility to identify those water and sewer infrastructure investments that are of the highest priority for their own communities.

Treasury's Interim Final Rule also encourages recipients to ensure that water, sewer, and broadband projects use strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions.

7. Investing in broadband infrastructure

The pandemic has underscored the importance of access to universal, high-speed, reliable, and affordable broadband coverage. Over the past year, millions of Americans relied on the internet to participate in remote school, healthcare, and work.

Yet, by at least one measure, 30 million Americans live in areas where there is no broadband service or where existing services do not deliver minimally acceptable speeds. For millions of other Americans, the high cost of broadband access may place it out of reach. The American Rescue Plan aims to help remedy these shortfalls, providing recipients with flexibility to use Coronavirus State and Local Fiscal Recovery Funds to invest in broadband infrastructure.

Recognizing the acute need in certain communities, Treasury's Interim Final Rule provides that investments in broadband be made in areas that are currently unserved or underserved—in other words, lacking a wireline connection that reliably delivers minimum speeds of 25 Mbps download and 3 Mbps upload. Recipients are also encouraged to prioritize projects that achieve last-mile connections to households and businesses.

Using these funds, recipients generally should build broadband infrastructure with modern technologies in mind, specifically those projects that deliver services offering reliable 100 Mbps download and 100

Mbps upload speeds, unless impracticable due to topography, geography, or financial cost. In addition, recipients are encouraged to pursue fiber optic investments.

In view of the wide disparities in broadband access, assistance to households to support internet access or digital literacy is an eligible use to respond to the public health and negative economic impacts of the pandemic, as detailed above.

8. Ineligible Uses

Coronavirus State and Local Fiscal Recovery Funds provide substantial resources to help eligible state, local, territorial, and Tribal governments manage the public health and economic consequences of COVID-19. Recipients have considerable flexibility to use these funds to address the diverse needs of their communities.

To ensure that these funds are used for their intended purposes, the American Rescue Plan Act also specifies two ineligible uses of funds:

- **States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue due to a change in law from March 3, 2021 through the last day of the fiscal year in which the funds provided have been spent.** The American Rescue Plan ensures that funds needed to provide vital services and support public employees, small businesses, and families struggling to make it through the pandemic are not used to fund reductions in net tax revenue. Treasury's Interim Final Rule implements this requirement. If a state or territory cuts taxes, they must demonstrate how they paid for the tax cuts from sources other than Coronavirus State Fiscal Recovery Funds—by enacting policies to raise other sources of revenue, by cutting spending, or through higher revenue due to economic growth. If the funds provided have been used to offset tax cuts, the amount used for this purpose must be paid back to the Treasury.
- **No recipient may use this funding to make a deposit to a pension fund.** Treasury's Interim Final Rule defines a "deposit" as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions for employees whose wages and salaries are an eligible use of funds.

Treasury's Interim Final Rule identifies several other ineligible uses, including funding debt service, legal settlements or judgments, and deposits to rainy day funds or financial reserves. Further, general infrastructure spending is not covered as an eligible use outside of water, sewer, and broadband investments or above the amount allocated under the revenue loss provision. While the program offers broad flexibility to recipients to address local conditions, these restrictions will help ensure that funds are used to augment existing activities and address pressing needs.

Item 6

Board of Finance Special Meeting Minutes

July 8, 2021 at 6:00 pm

(via remote conference)

Call to order: Board of Finance Chairman Steve Ezzes Called the meeting to order at 6.01pm, also in attendance were Board of Finance members Rone Baldwin, Jeff Farr, Amy Gare, Dick Bochinski, Allan Grauberd, Town Administrator Jonathan Luiz, Finance Director Rick Darling, WPS Finance Director Phil Cross, Weston Schools Superintendent Lisa Wolak, Facilities Optimization Committee members Gayle Weinstein and Rick Bertasi, Police Chief Ed Henion, Board of Police Commissioners Chair Beth Gralnick, Captain of Police Matt Brodacki and Town residents participating.

Mr. Ezzes announced the resignation of Allan Grauberd and thanked him for all of his time and contributions to the Board of Finance.

- 1. Discussion regarding the Board of Education's financial update. Phil Cross, Director of Finance and Operations:** Mr. Cross updated the Board of Finance with the current numbers. He said that they will end the fiscal year with the Internal Services Fund Balance at around \$800k. He asked that the Board of Finance consider reinstating the non-lapsing account using the funds from the Internal Services Fund. Mr. Ezzes welcomed Lisa Wolak and congratulated her on her recent appointment as School Superintendent.
- 2. Discussion/decision regarding the Tax Collector's proposed suspense list. Cathy Neblett, Tax Collector:** Mr. Darling explained the Ms. Neblett was unable to attend the meeting; saying that this was a yearly transaction and this year \$11,934.24 is proposed to be transferred. Mr. Grauberd asked about the American Rescue Plan Funds? Mr. Luiz responded and said that this will be a topic for the next Board of Finance meeting; the amounts being approximately \$3m to the Town and \$500k to the School District. He also mentioned that he had just received a comprehensive report on how and where the money can be spent and that First Selectman Spaulding had some ideas on where this money can be used. Mr. Bochinski moved to transfer \$11,934.24 from tax collector suspense list. Mr. Grauberd seconded this. The motion carried unanimously.
- 3. Discussion regarding the results of the recent tax lien sale. Cathy Neblett, Tax Collector:** Mr. Darling went over the recent tax sale, saying that all properties that were on the list have been sold. These totaled \$1 080,910.00. He also mentioned an additional sale at 7 Meadowbrook for \$250k – both of which will go towards back tax collections.
- 4. Discussion regarding an update on the Town's general fund investment portfolio. Rick Darling, Finance Director/Treasurer:** Mr. Darling provided a detailed update on the general fund investment portfolio saying that our earnings are down due to the decline in yields, and the net unrealized losses are just over \$130k which follows two years of net unrealized gains. He mentioned being well under budget but mentioned positive numbers in other non-tax revenue areas. Mr. Bochinski mentioned the Fund balance at 20% of net budget and that we are in great shape.
- 5. Discussion/decision regarding the Town's financial update, and proposed transfers to special funds. Jonathan Luiz, Town Administrator, Rick Darling, Finance Director:** Mr. Darling summarized the highlights of how things have changed since the budget deliberation meetings in April which had forecasted to be budget neutral, since then, collections have been strong in April and May. Current tax collections and delinquent taxes are now at

\$1.4m above budget. Town clerk collections remain strong. BOE forecast \$220k better than in April; public safety complex just received their final \$250k contribution from the volunteer fire department. The balance is now at \$15,812,802 which is \$861k higher than what we had in April. The operating portions of some of the enterprise funds have been carrying negative numbers and it would be good to clear out the deficits. Mr. Bochinski moved to transfer \$55,548 to Ravenwood Water System Enterprise Fund and \$36,129 to the Recycling and Transfer station. Mr. Baldwin seconded this. The motion carried unanimously.

- 6. Discussion/decision on a request for a supplemental appropriation from the Facilities Optimization Committee (FOC) in the amount of \$95,000 for the purpose of completing an FOC project. Members of the FOC:** Mr. Ezzes introduced Mr. Rick Bertasi and Gayle Weinstein from the Facilities Optimization Committee in order to present the details on the FOC project. Mr. Bertasi went over a summary of the process they followed, the analysis and how they got to their recommendation. Mr. Ezzes asked Ms. Weinstein to go into further detail on the process of consideration, she went on to explain that there were many factors to take into account, but that Techton was best suited given their previous experience and expertise as well as the way they described working through the project. There was much discussion between the Board of Finance members with Mr. Bertasi and Ms. Weinstein going into detail on the various factors that went into the committee's recommendation.

Mr. Ezzes opened the meeting up to public comment:

1. Margaret Wirtenberg: Southport, CT - expressed her support for the plan

Mr. Grauberd moved to approve a \$95,000 supplemental appropriation for the Facilities Optimization Committee. Mr. Bochinski seconded this. The motion carried unanimously.

- 7. Discussion/decision on a request for a supplemental appropriation from the Police Commission in the amount of \$259,703 for the purchase of body cameras. Members of the Police Department and Police Commission:** Mr. Ezzes introduced Board of Police Commissioners Chairperson Beth Gralnick, Chief of Police, Ed Henion and Captain Matt Brodacki. Ms. Gralnick mentioned the Police Accountability Bill saying that Body Cameras are being mandated. She went through the reasons for the Board of Police Commissioners selection of Axon saying that in looking at all the other vendors, Axon met all of their requirements. The Board of Finance asked a number of questions with regards to the technology, costs and compliance which Chief Henion answered in detail.

Mr. Ezzes opened the meeting up to the public for comment:

1. Jess DiPasqual, Vice Chair of Board of Police Commissioners: explained his reasoning for the selection and support of Axon
2. Keith Johnson: asked a question on the viable financial future of the vendor.
3. Margaret Wirtenberg: Southport, CT expressed her support

Mr. Grauberd moved to approve a request for a supplemental appropriation from the Police Commission in the amount of \$259,703 for the purchase of body cameras. Mr. Farr seconded this. The motion carried unanimously.

- 8. Discussion/decision on a request for a supplemental appropriation in the amount of \$10,000 for a part-time Document Coordinator. Jonathan Luiz, Town Administrator:** Mr. Luiz mentioned that the Board of Selectmen has already approved this based on the increase in requests for FOIA documentation. This would be a part time position with no benefits, but that there may be more requests for supplemental appropriations based on the sheer volume of work required. The Board of Finance members expressed their support for this position. Mr. Bochinski moved to request a supplemental appropriation in the amount of \$10,000 for a part-time Document Coordinator. Mr. Grauberd seconded this. The motion carried unanimously.

9. **Approval of minutes from the May 6th special meeting:** Mr. Bochinski moved to approve the minutes as submitted for the May 6th special meeting. Mr. Farr seconded this. The motion carried unanimously.

Mr. Ezzes mentioned that the state will permit Zoom meetings through April 2022; he asked if the Board of Finance would prefer to move forward with Zoom meetings. The Board expressed unanimous support for continued Zoom meetings.

10. **Adjournment:** Mr. Bochinski moved to adjourn at 8.16pm. Mr. Grauberd seconded this. The motion carried unanimously.

Minutes submitted by: Sara Beer, Executive Administrative Assistant.

UNAPPROVED

**Board of Finance
Special Meeting Minutes
July 28, 2021 at 6pm
Meeting held remotely due to COVID 19**

1. **Call to order:** Board Chair Steve Ezzes called the meeting to order at 6pm, also in attendance were Board of Finance members, Rone Baldwin, Jeff Farr, Dick Bochinski and Amy Gare, Town Administrator Jonathan Luiz, and Finance Director Rick Darling.
2. **Pledge of Allegiance.**
3. **Discussion/ decision to approve a supplemental appropriation of \$240,000 for road resurfacing:** Mr. Ezzes introduced Town Administrator, Jonathan Luiz, who explained that they had received a number of bids, the lowest bidder AMJ came back with a gross underestimate error. The next bid was from American Pavement, however this would leave out Langer Lane and Tobacco Road – the supplemental appropriation of \$240,000 would allow for the inclusion of these roads as well as all associated. There was much discussion about budget projections for this year as well as potential impacts on next year’s budget. Mr. Bochinski moved to approve a \$240,000 supplemental appropriation for road paving. Mr. Farr seconded this. The motion carried 4-1 in favor with Mr. Farr against.
4. **Adjournment:** Mr. Bochinski moved to adjourn at 7.05pm. This was seconded my Ms. Gare. The motion carried unanimously.