

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
SEPTEMBER 12, 2023  
John "Doc" McIntosh Conference Room or Remote Meeting  
7:00 P.M.

<https://berlinct-gov.zoom.us/j/81867741980?pwd=SFYvWUZnNW1VZHF1dGIHOTZXN2JYdz09>

Call-in Option:	1 929 205 6099 United States Toll
Meeting ID:	818 6774 1980
Passcode:	892914

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

July 11, 2023, Regular Meeting  
August 15, 2023, Email Vote

F. NEW BUSINESS

1. Discuss VNA reporting.
2. Move to appropriate \$920,000 of fiscal year 2024 General Fund Unassigned Fund Balance to fund Police Computer Equipment (\$50,000), Police Vehicles (\$200,000), Dump Truck Body Replacements (\$275,000), a Pickup Truck (\$65,000), School Vans (\$125,000), School Cameras (\$195,000), and Bridge Replacements at Timberlin Golf Course (\$10,000).
3. Move to appoint \_\_\_\_\_ (*one member of the Board of Finance*) as a representative to the Plan of Conservation and Development Implementation Committee that would also monitor implementation of the Affordable Housing Plan.
4. Discuss State reimbursement for Berlin High School Project.
5. Discuss format/timing/participation of capital planning committee.
6. Review Chairman's 8/23/2023 letter to the Board of Education.
7. Finance Director update.

G. ADJOURNMENT

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
JULY 11, 2023  
John “Doc” McIntosh Conference Room or Remote Meeting  
7:00 P.M.

<https://berlinct-gov.zoom.us/j/85616394178?pwd=TVlqWHZqdHJibjhSNFF4eDc1Vkl6Zz09>

Call-in Option: 1 929 205 6099 United States Toll  
Meeting ID: 856 1639 4178  
Passcode: 598129

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

ATTENDANCE:

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

Members Absent: Raul Fernandes

Staff Present:

Kevin Delaney – Finance Director

Alea Piatek – VNA Director

D. PUBLIC COMMENTS

None

E. APPROVAL OF PRIOR MINUTES

June 13, 2023, Regular Meeting

Mr. Paradis moved to approve the June 13, 2023 Regular Meeting minutes.

Seconded by Mr. Grady.

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

Vote being 5-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Review VNA quarterly reporting framework.

VNA Director Piatek said she met with Town Manager Jayawickrema and Finance Director Delaney and they created a couple of reporting items for the Board of Finance. The report can also be shared with the VNA Board and staff. It will be created as a monthly report. The first

item is the total number of patients cared for monthly. We have a 60-day lag because when we start somebody, they have a 60-day period, and we don't know what the cost will be until the services are done. Sometimes the reimbursement changes. It can be based on the number of visits. We don't know until after that 60-day period. The total number of patients is shown to see to how many patients we are taking care of. The second part shows how many referrals we received and accepted. It also shows how many we declined and why. A lot of it is they are not in our territory. Sometimes it is an insurance issue, or they are just not a good fit for our agency.

Mr. Millerd asked where are the referrals coming from? VNA Director Piatek said our top three for March were Hospital of Central Connecticut in New Britain, which is one of our largest referrers. The second was UCONN, we have plans to work with them a bit. The 3<sup>rd</sup> is Autumn Lake, which is a nursing facility in New Britain. We are going to monitor those referral sources and see where we are getting the most referrals. We are also sending thank you cards to our top referral sources for sending patients our way. The number of new episodes of care is shown for any new starts of care and anybody who has finished their 60-day initial period and needs to continue beyond that. That will be broken down to starts of care and recertification.

Reimbursement can decline in some insurances in the second episode. It is good to monitor how many recertifications we do vs. discharges.

A pie chart visual is included to compare the better payers and better reimbursement sources. It also shows the lower paying sources. Mr. Millerd asked can you set the rate on private pay? VNA Director Piatek said we don't charge the full charge and have certain limits based on Medicare regulations as to what we have been charged. They charge \$35 for a home health aide visit and that is the only portion that patients get charged. They do not get charged for the complimentary visit which is the expensive part. They may have to revisit that practice. Mr. Paradis asked what would decide if you revisit that practice? VNA Director Piatek said we have 4 patients who are Berlin residents on private pay and we are not opening it up to anybody else. Finance Director Delaney said some of these folks are at Percival Heights and are very low-income individuals who would otherwise have no resource for basic home health aide elements like bathing, etc. VNA Director Piatek said yes, they do not have another option. The thought from the agency perspective was to keep it affordable for the regular person. Mr. Millerd asked if you can set a rate and make adjustments based on need? VNA Director Piatek said we have the ability to change those rates, but I'm worried about those 4 people. Mr. Millerd asked if there is a mechanism to not cut off that potential source. VNA Director Piatek said we can look at the impact and see how we can make it more financially friendly. These are people that will be on long term with us and it holds up the schedule for other patients. I would rather grow the insurance piece. We received the Marjorie Moore Village grant which effects Kensington only residents. It doesn't effect every patient that we have on private pay, but we will be able to charge the full Medicare rate. The patient will pay \$35 and the grant will pay back the difference. The funds are yours until they are exhausted and should last us quite a while.

VNA Director Piatek said the average monthly patient reimbursement is the average reimbursement for all patients. Chairman Bordonaro asked if that is compared to the average cost you are spending for each patient? VNA Director Piatek said yes, it would be a comparison between the reimbursement and the cost as an average. Mr. Millerd added that you might be doing really well on visiting nurse reimbursement, but doing horrible on other reimbursements. When you lump everything together you don't get a clear indicator on where a specific problem

may be. VNA Director Piatek said that would be a manual process to change that, but I could try it for month to see how long it actually takes. Mr. Millerd said we don't want it to be a full-time job doing these metrics, but we are looking for ways to automate it. VNA Director Piatek said we are limited with the system that we have now. Our therapists are all contracted and the reimbursements are more than what we pay because they are per diem. Finance Director Delaney said we decomposed the reimbursement rates by type and by insurance provider. The challenge becomes the actual revenue coming in.

VNA Director Piatek said the next page has the monthly in town vs. out of town cost of care vs. revenue. Then there is staff utilization, are we being as productive as possible. Certain visits take more time. We will see how we do based on the 5 day work week and will make notes on why we are short on productivity, vacations, etc. The last part is our outreach efforts. We will track any marketing that we do and the outcome from it. We received 5 or 6 calls since we sent out brochures with the taxes. There is also a school in Berlin called Prism that is not part of the regular school district and they want us to provide nursing services. It is expected to bring revenue and we would use a per diem nurse.

Mr. Paradis asked if the number of patients cared for is going to be broken down into in town and out of town? VNA Director Piatek said yes, I can do that. Mr. Paradis asked if it is coming off your system? Finance Director Delaney said yes, we can see year to date how we are trending. Chairman Bordonaro said going forward we can meet quarterly with VNA Director Piatek. VNA Director Piatek added that there will be a two-month delay in data. Mr. Paradis asked if we could get one of these reports before our September meeting to see if there are any tweaks we would like to make. VNA Director Piatek said yes.

2. Move to transfer \$57,500, as detailed on the accompanying spreadsheets, to cover higher than budgeted expenditures in identified accounts.

Mr. Paradis moved to transfer \$57,500, as detailed on the accompanying spreadsheets, to cover higher than budgeted expenditures in identified accounts.

Seconded by Mr. Grady.

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

Vote being 5-0. (MOTION CARRIED)

3. Review capital project funding list.

Finance Director Delaney said last year there was an appropriation of 50% of the fire vehicle, Percival Field renovation funding and police station renovation work. In the middle of the year \$1M was appropriated to purchase the Atkins St. property. We ended up with \$5.3M in surplus. The biggest driver was interest earnings. We also had the ARPA money which the feds allowed interest to remain with the municipality. \$5M was given to the town as pre-funding of the LOTCIP road project. We had been collecting about 60% of our taxes in July and August. We made about \$2M in interest and had a successful tax sale. On the expenditure side we had savings in the police department, some town wide electricity savings and a range of other items. We are not assuming any surplus from the Board of Education.

There will still be some more invoices coming through that could affect the ability to fund some or all of the items discussed. Finally, \$743k was appropriated in the FY24 budget for the closed pension plan.

There was a question about incorporating one of the playgrounds. Parks and Recreation Foreman Wood is leaning towards Little People's Playground because it is off school grounds to allow more people access. Getting a second track snow machine is also on the list. If you did everything on the list, it would still leave \$13.2M and address several critical needs.

Chairman Bordonaro said that the grant money did not go through for the police station. Mr. Grady said that we had discussed the possibility of having to bond that. Chairman Bordonaro asked if we need to worry about the two other schools this year for the HVAC? Finance Director Delaney said we heard from the Department of Federal Energy and the town did not get the grant. The state is supposed to be opening up a second round of grants in August. We may need to do additional consulting work. Chairman Bordonaro added that it would be good to layout a schedule for all three schools. Also, where do we stand with the police station? Finance Director Delaney said that we cleared out the old Board of Education storage area. The drawings are still in the works and they are reviewing the specs. Mr. Paradis asked if there is no target for getting the RFP out? Finance Director Delaney said he has not heard of one. The plan had someone to oversee the project, but not manage it. There will be further discussion on that. Chairman Bordonaro added that Town Manager Jayawickrema should be overseeing it until we get somebody.

Mr. Grady asked about the block slab at the high school. The courtyard has been there for 70 years and we have not had a water problem until now. We need \$200k worth of block slabs to fix the water problem that just appeared. I don't want to put that money into it until somebody from the Public Building Department looks at it and says this is what is causing the problem. Mr. Paradis asked if the groundwater was caused by the new construction? Finance Director Delaney said he would have to look into it with Facilities.

Mr. Grady said the ballast blocks at Willard have been in place for 7 years. Are we expected to spend \$70k to fix the solar system every 7 years? Finance Director Delaney said no, there were defects with these blocks causing them to deteriorate. Facilities received a letter from the manufacturer and are working through that piece. There are set-up costs involved. The expectation is once these are replaced we will not have this problem.

Mr. Grady said there are probably some used vans available with under 50k miles. Fleet Manager/Fire Administrator Simons said the Board of Education had previously purchased vans from Hertz and they had been rental vehicles. Finance Director Delaney added that sometimes buying new is less than buying used. Fleet Manager/Fire Administrator Simons said you have to look around. Chairman Bordonaro said if they have surplus, before they go out and spend it, they have a right to tell us how they are

going to spend it. Mr. Grady said we are spending a lot of money above and beyond the Board of Education budget and nobody seems to take that into account.

Mr. Millerd asked who made the decision that these are the right items? What level of analysis goes into saying these are cost effective things to do? Mr. Paradis said he agrees on the last four items, but we did make a decision on the first \$1.8M. Finance Director Delaney said we always start out with last year's capital plans. Every department head seeking capital puts their items on the list. You take that whole list together and the group comes together and talks about the element. Then we try to prioritize. The highest element would be safety, police or fire vehicles, or something that is broken. Education is also very high on the list. We also look at availability, but there is a lot of back and forth to figure out the best way to spend it. We put the items into 4 groups and there is a scoring spreadsheet. The staff goes through the process in October or November. Maybe we need a joint Town Council and Board of Finance meeting in advance of budget season. Mr. Millerd said I want to know we are doing the right projects. Mr. Grady added that it is better to have a joint meeting where everybody is on the same page. Chairman Bordonaro said even if we put two of our people at the meetings. I don't think all of us have to be in it. They will give us your recommendations or opinions. We need more information on the first item. For the school vans, we would like to ask the Board of Education to fund it.

Mr. Millerd asked about Timberlin. How does their capital surcharge work for paying for stuff like this? Finance Director Delaney said it is typically for handling smaller capital items such as clearing tree areas. It does not cover the bigger items, but potentially could down the line. I received approval from OPM to use LOTCIP money and we could supplement some of the town money and take care of all 7 bridges at Timberlin. The cost is about \$250k, plus engineering costs. Mr. Paradis added that the two greens mowers are very old and there is a 1.5 year lead time for ordering new mowers. They are having problems getting parts. I know that they will be coming to us with that request.

Fleet Manager/Fire Administrator Simons said the dump bodies on the trucks were built in 2006 and 2007. They are Peterbilt heavy duty trucks with an aluminum construction truck cab. My plan is to put stainless steel bodies on them. They will then last until 2035 and the components are readily available. It is smarter to re-build trucks.

Finance Director Delaney said the other items are district wide cameras upgrades, bridges, resurfacing the BHS basketball and tennis courts, ballast blocks at Willard, highway pick up truck, police modems, police vehicles, Town Clerk Accessor office renovations, replacing equipment at Little People's Playground, and a tractional machine for clearing sidewalks. Mr. Grady said he is in favor of taking the tractional machine to clear sidewalks with off the list. Mr. Paradis asked if this list has to go to Town Council? Finance Director Delaney said yes.

4. Move to approve the transfer of \$40,000 from General Fund Parks and Grounds accounts Electricity, Fencing, Maintenance & Repair and Blue-Collar Personnel to the Percival Soccer Field Improvement account in the Capital Non-recurring Fund.

Mr. Paradis moved to approve the transfer of \$40,000 from General Fund Parks and Grounds accounts Electricity, Fencing, Maintenance & Repair and Blue-Collar Personnel to the Percival Soccer Field Improvement account in the Capital Non-recurring Fund.

Seconded by Mr. Grady.

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

Vote being 5-0. (MOTION CARRIED)

5. Move to approve a transfer of \$30,000 from the Storm Related Overtime Account in the General Fund to the Snow Equipment account in the Capital Non Recuring Fund to purchase Fisher Poly Caster Sanders.

Mr. Paradis moved to approve the transfer of \$30,000 from the Storm Related Overtime Account in the General Fund to the Snow Equipment account in the Capital Non Recuring Fund to purchase Fisher Poly Caster Sanders.

Seconded by Mr. Grady.

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

Vote being 5-0. (MOTION CARRIED)

6. Finance Director Update.

Finance Director Delaney said it is a good year from a receipt's standpoint. Tax revenue continues to be strong. Expenditures are coming in under budget. Both the health insurance and general insurance funds are solid. The pension fund is solid. We are down to 12 retirees or beneficiaries and it is 93.5% funded. There are a number of ongoing projects in town ranging from bridge rehab work, sidewalks and the final phases of 55 Steel Boulevard.

The next meeting to approve transfers will be remote only and held on August 15.

#### G. ADJOURNMENT

Mr. Paradis moved to adjourn at 8:18 p.m.

Seconded by Mr. Millerd.

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

Vote being 5-0

Submitted by,  
Alina Brown

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
AUGUST 15, 2023  
Remote Meeting  
7:00 P.M.

<https://berlinct-gov.zoom.us/j/83627272451?pwd=Nno2UGR1ZDltam1FNDU2UHZXNG1vQT09>

Call-in Option: 1 929 205 6099 United States Toll  
Meeting ID: 836 2727 2451  
Passcode: 319604

A. CALL TO ORDER

The remote meeting was cancelled after four members responded with approval of the motion listed under #1 below.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

All six members were emailed requesting approval to motion #1 under New Business below.

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

July 11, 2023, Regular Meeting

This motion was tabled until the September 2023 Board meeting.

F. NEW BUSINESS

1. Move to transfer \$20,000, as detailed on the accompanying spreadsheets, to cover higher than budgeted expenditures in identified accounts.

Finance Director Delaney solicited email responses from the Board in lieu of live meeting. Four members responded with approval to the motion as attached to these minutes.

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

Those not voting: Mr. Bordonaro and Mr. Grady

Vote being 4-0 (MOTION CARRIED)

2. Finance Director update.

This motion was tabled until the September 2023 Board meeting.

G. ADJOURNMENT

Submitted by:  
Kevin Delaney



**Agenda Item No. F-1**  
**Request for Board of Finance Action**

**TO:** The Board of Finance

**FROM:** Arosha Jayawickrema, Town Manager

**DATE:** July 17, 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 \$20,000.00, 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 July 25, 2023

<u>Department</u>	<u>GL Account #</u>	<u>From</u>	<u>To</u>	<u>Explanation</u>
Police	001.15.1532.0.52010.00000		\$6,500.00	Due to higher than budgeted overtime, the department experienced higher than budgeted worker's compensation costs.
	001.15.1532.0.51400.00000	\$6,500.00		
Police	001.15.1532.0.52300.00000		\$2,500.00	As the Police Department works to close staffing, outfitting new officers costs about \$4,500/officer. The volume of new officers was higher than budgeted in FY23.
	001.15.1532.0.51140.00000	\$2,500.00		
GENERAL FUND TOTAL		<u>\$9,000.00</u>	<u>\$9,000.00</u>	
Sewer	844.55.5582.0.56602.00000		\$9,000.00	Due to higher than budgeted volume, the Mattabassett cost was higher than budgeted.
	844.55.5583.0.56710.00000	\$9,000.00		
Sewer	844.55.5592.0.51135.00000		\$2,000.00	Due to various business needs during the fiscal year, blue collar personnel were required to work beyond budgeted hours.
	844.55.5591.0.51510.00000	\$2,000.00		
WATER CONTROL TOTAL		<u>\$11,000.00</u>	<u>\$11,000.00</u>	
CAPITAL PROJECTS TOTAL		<u>\$0.00</u>	<u>\$0.00</u>	
GRAND TOTAL		<u>\$20,000.00</u>	<u>\$20,000.00</u>	

## **Kevin Delaney**

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**From:** George Millerd  
**Sent:** Monday, August 7, 2023 8:37 AM  
**To:** Kevin Delaney; Gerald Paradis; Mark Holmes; Raul Fernandes; Sal Bordonaro; Timothy Grady  
**Subject:** Re: 8-15-2023 BOF Meeting Agenda for Email Vote

Approved

George Millerd

---

**From:** Kevin Delaney <kdelaney@berlinct.gov>  
**Sent:** Thursday, August 3, 2023 7:06 AM  
**To:** George Millerd <gmillerd@berlinct.gov>; Gerald Paradis <gparadis@berlinct.gov>; Mark Holmes <mholmes@berlinct.gov>; Raul Fernandes <rfernandes@berlinct.gov>; Sal Bordonaro <sbordonaro@berlinct.gov>; Timothy Grady <tgrady@berlinct.gov>  
**Subject:** 8-15-2023 BOF Meeting Agenda for Email Vote

Good morning Board of Finance,

Attached is the agenda for the August Board of Finance meeting. Due to delays in final FY23 invoices, the surplus transfer cannot be made and is being replaced with a FY24 non-budgeted appropriation. The FY24 funds for the proposed capital items will be replaced by the FY23 surplus when the audit is completed.

Since the transfer will not be voted on in August, the only item on the agenda requiring approval is the final year-end overbudget transfer spreadsheet (the July minutes may be approved at the September meeting). Attached is the agenda and the transfer request agenda item. If at least four Board of Finance members respond to this email with "Approved", then the August meeting will be cancelled. I will include the emails in the minutes to document that the vote took place through email.

Please respond to this email if you approve the transfer. Do not respond with your personal email to avoid potential FOI issues with your personal email account.

Thanks,

***Kevin Delaney***

Director of Finance & Treasurer  
Town of Berlin  
240 Kensington Road  
Berlin, CT 06037  
(860) 828-7044  
[kdelaney@berlinct.gov](mailto:kdelaney@berlinct.gov)

## Kevin Delaney

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**From:** Raul Fernandes  
**Sent:** Thursday, August 3, 2023 8:46 PM  
**To:** Mark Holmes; Gerald Paradis; Kevin Delaney; George Millerd; Sal Bordonaro; Timothy Grady  
**Subject:** Re: 8-15-2023 BOF Meeting Agenda for Email Vote

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

Approved

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**From:** Mark Holmes <mholmes@berlinct.gov>  
**Sent:** Thursday, August 3, 2023 8:45:18 PM  
**To:** Gerald Paradis <gparadis@berlinct.gov>; Kevin Delaney <kdelaney@berlinct.gov>; George Millerd <gmillerd@berlinct.gov>; Raul Fernandes <rfernandes@berlinct.gov>; Sal Bordonaro <sbordonaro@berlinct.gov>; Timothy Grady <tgrady@berlinct.gov>  
**Subject:** Re: 8-15-2023 BOF Meeting Agenda for Email Vote

Approved  
Mark

---

**From:** Gerald Paradis <gparadis@berlinct.gov>  
**Sent:** Thursday, August 3, 2023 5:03 PM  
**To:** Kevin Delaney <kdelaney@berlinct.gov>; George Millerd <gmillerd@berlinct.gov>; Mark Holmes <mholmes@berlinct.gov>; Raul Fernandes <rfernandes@berlinct.gov>; Sal Bordonaro <sbordonaro@berlinct.gov>; Timothy Grady <tgrady@berlinct.gov>  
**Subject:** Re: 8-15-2023 BOF Meeting Agenda for Email Vote

Approved  
Gerry

---

**From:** Kevin Delaney <kdelaney@berlinct.gov>  
**Sent:** Thursday, August 3, 2023 7:06 AM  
**To:** George Millerd <gmillerd@berlinct.gov>; Gerald Paradis <gparadis@berlinct.gov>; Mark Holmes <mholmes@berlinct.gov>; Raul Fernandes <rfernandes@berlinct.gov>; Sal Bordonaro <sbordonaro@berlinct.gov>; Timothy Grady <tgrady@berlinct.gov>  
**Subject:** 8-15-2023 BOF Meeting Agenda for Email Vote

Good morning Board of Finance,

Attached is the agenda for the August Board of Finance meeting. Due to delays in final FY23 invoices, the surplus transfer cannot be made and is being replaced with a FY24 non-budgeted appropriation. The FY24 funds for the proposed capital items will be replaced by the FY23 surplus when the audit is completed.

Since the transfer will not be voted on in August, the only item on the agenda requiring approval is the final year-end overbudget transfer spreadsheet (the July minutes may be approved at the September meeting). Attached is the agenda and the transfer request agenda item. If at least four Board of Finance members respond to this email with "Approved", then the August meeting will be cancelled. I will include the emails in the minutes to document that the vote took place through email.

Please respond to this email if you approve the transfer. Do not respond with your personal email to avoid potential FOI issues with your personal email account.

Thanks,

***Kevin Delaney***

Director of Finance & Treasurer

Town of Berlin

240 Kensington Road

Berlin, CT 06037

(860) 828-7044

[kdelaney@berlinct.gov](mailto:kdelaney@berlinct.gov)

## Berlin VNA Quarterly Financial Report

April-June 2023

Total # of patients cared for: 100

Berlin= 78

Out of town= 22

# of Referrals: 82 (51 accepted and admitted, 31 not admitted)

Top 3 referral sources:

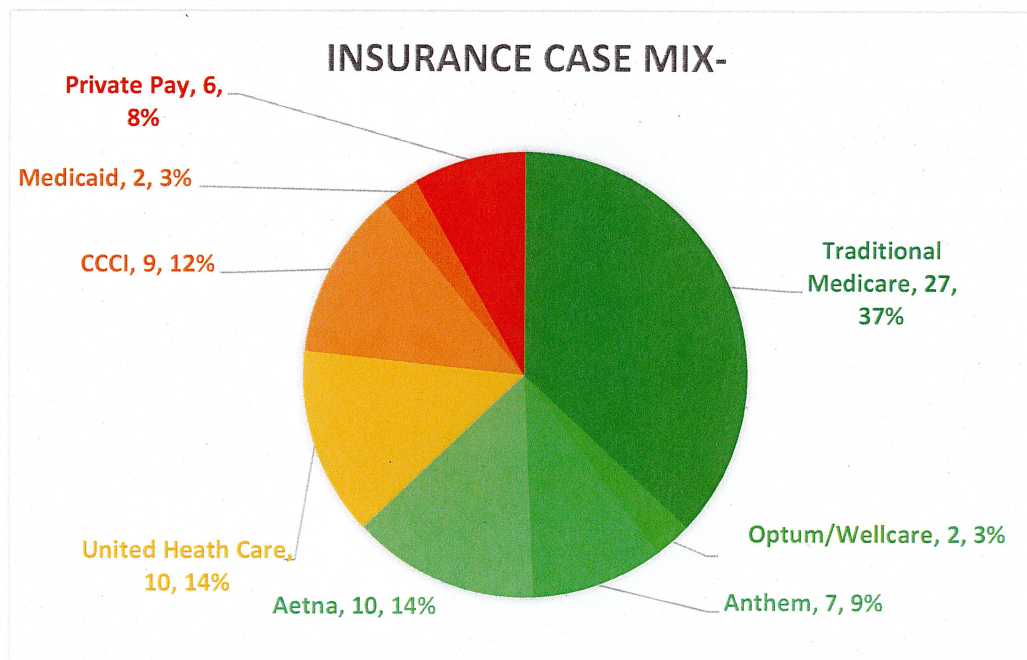
1. The Hospital of Central CT- New Britain- (16)
2. Physician's Offices- (16)
3. UCONN- (8)

# of New Episodes of Care: 73

Recertifications= 20

Starts of Care= 53

Case Mix:



Average Quarterly Patient Reimbursement: \$2,333

Annual Goal: \$906,000 (\$226,500/quarter)

Number of new episodes needed to meet goal: 388 per year (97 new episodes per quarter to meet revenue goal, this quarter was 73 of the needed 97 new episodes)

Quarterly In Town Vs Out of Town:

	<b>In Town</b>	<b>Out of Town</b>
<b>Revenue</b>	\$130,847	\$34,870
<b>Costs of Care</b>	\$94,529	\$23,989
<b>Profit Margin</b>	27.7%	31.2%

Quarterly Total Visits= 1,543

- Nursing= 610
- Home Health Aide= 429
- Physical Therapy= 380
- Occupational Therapy= 122
- Speech Therapy= 2
- Social Worker= 0 (none on staff at this time)

## 11.

**NET INCOME**



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

**TO: The Board of Finance**

**FROM: Aroscha Jayawickrema, Town Manager**

**DATE: September 6, 2023**

**SUBJECT: Fiscal Year 2024 Non-Budgeted Appropriation to Fund Capital**

**Summary of Agenda Item:**

During the fiscal year 2024 budget process, staff submitted a capital budget request of \$2,686,000. After carefully considering the items on the list and considering staff prioritization of the list, the Board of Finance included \$1,070,000 (the first tier) in the budget they submitted to the Town Council. In advance of the second referendum, the Town Council removed all proposed capital funding from the budget. As a result, the adopted General Fund FY24 budget did not include any capital expenditures.

This proposal is to appropriate \$920,000 of General Fund Unassigned Fund Balance in fiscal year 2024, in anticipation of the fiscal year 2023 General Fund surplus, to fund:

Technology

- \$50,000 for computer equipment (Police modems)

Town Vehicles

- \$200,000 for Police vehicles
- \$275,000 for large dump truck body replacements
- \$65,000 for a pickup truck

Board of Education

- \$125,000 for school vans
- \$195,000 for school cameras (districtwide)

Timberlin

- \$10,000 for bridge replacements at Timberlin

**Action Needed:**

Move to appropriate \$920,000 of fiscal year 2024 General Fund Unassigned Fund Balance to fund Police Computer Equipment (\$50,000), Police Vehicles (\$200,000), Dump Truck Body Replacements (\$275,000), a Pickup Truck (\$65,000), School Vans (\$125,000), School Cameras (\$195,000), and Bridge Replacements at Timberlin Golf Course (\$10,000).

**Attachments:**

Backup documents for each request

**Prepared By:**

Kevin Delaney, Finance Director

August 23, 2023

To: Julia Dennis  
Berlin Board of Education President

From: Sal Bordonaro  
Berlin Board of Finance Chairman

Cc: Brian Benigni  
Berlin Superintendent of Schools

Subject: FY'24 Budget Questions

Dear Julia,

As we enter the second month of the FY'24 Budget Year, please provide responses to the questions below within thirty calendar days (by Sept. 22<sup>nd</sup>) of this letter.

1. The approved FY'24 operational budget of \$50,855K (3.6% increase from FY'23 budget) is \$1,094K less than the BOE proposed budget of \$51,949 (5.8% increase from FY'23 budget).
  - a. Please identify specific positions or non-labor expense accounts that were reduced that makeup the \$1094K budget differential. Provide detail on specific position cut with associated expense including fringes or specific non-labor expense account cut and associated amount.
  - b. Of the positions cut, specify if they were existing employees, or open job positions which were eliminated.
  - c. Of the \$1094K budget differential, specify if grant or reserve funds were used to cover some of those requirements. Specify in detail where the funds came from and the specific expense accounts they were allocated to.
2. The Berlin Board of Education Website has over twenty job postings as identified below. Please identify those jobs that are new (were not in the FY'23 operational budget) or replacements for employees who retired or left.

**Job Openings**

Dean of Students- Willard School  
Secondary School Education Supervisor  
On call Substitute Kitchen/Cafeteria Worker  
Cook Manager  
Grade 4 Teacher (Anticipated) - One Year Position  
Short-Term Substitute Math Teacher

**Job Openings (cont'd)**

On-call Homebound Teacher

On-call Homebound Teacher

Family Communications Assistant (2 positions available)

Duty Paraprofessional (Lunch/Recess)

Duty Paraprofessional (Lunch/Recess)

Duty Paraprofessional (Lunch/Recess)

Instructional Paraprofessional- Math

Instructional Paraprofessional- Special Education (multiple positions available)

Building Substitute Paraprofessional

Long-Term Substitute - Special Education Teacher

Long-Term Substitute - Special Education Teacher in the Blast Program

Special Education Teacher- McGee Middle School

On-Call Substitute Teacher

Data Specialist

Computer Technician

3. Please describe the role of the Dean of Students at Willard School. Is it an added position? If no, what position is being replaced?

If there are any questions regarding this request feel free to contact me.

Sincerely,

Sal Bordonaro

**Kevin Delaney**

---

**From:** Julia Dennis <julia.dennis@berlinschools.org>  
**Sent:** Tuesday, September 5, 2023 8:00 AM  
**To:** Sal Bordonaro  
**Cc:** Brian Benigni; Kevin Delaney; 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:** Re: FY'24 Budget Questions  
**Attachments:** BOF FY'24 BudgetQuestions to BOE 8-23-23.docx

Hello Sal,

I hope this email finds you well. I've cc'd the members of the Board of Education and Board of Finance on this response as well as those cc'd on the initial email. I believe that you received the information requested regarding the Board of Education Fiscal Year 2023 Financial Summary and the Grant Summary page. I've attached a copy of the letter you included in your previous email to this email for reference and my response below addresses the requested information from the letter.

I received your August 23rd email with the attached letter posing a series of questions concerning the Board of Education's operating budget, current job vacancies within the district, and the Dean of Students position at Willard Elementary school. In your letter, you stated that I would need to provide responses to the questions within thirty calendar days (9/22/23) of the request. I have graciously answered all previous Board of Finance requests as I have strived to build a working relationship between the Board of Education and the Board of Finance, improve dialogue, and establish a level of transparency. As the President of the Board of Education, I report to the Board of Education, not the Board of Finance. Though I have always gone above and beyond to provide you with any information to fulfill your requests, I am not obligated to do so. In an effort to work collectively for the betterment of our town, it is imperative that we not only understand the different roles of each board which is outlined in the Connecticut General Statute but also maintain a level of professional boundaries within the specific duties of our positions.

While the Board of Finance has important responsibilities in the budget development process, Connecticut law makes clear that once funds are appropriated to the Board of Education, the Board of Education has the discretion to determine how those funds should be expended. Section 10-222 of the Connecticut General Statute specifically states that "the money appropriated by any municipality for the maintenance of public schools shall be expended by and in the discretion of the board of education." Therefore, the Board of Finance has no authority to dictate how the Board of Education expends its appropriation. The Board of Education and Board of Finance are separate entities and legal separation exists between town management resources and the management of school resources. The duties of a Board of Education are outlined in Section 10-220 of the Connecticut General Statute to best serve the interests of the school district with state oversight. Chapter 170 states that "local boards of education are not agents of the towns but creatures of the state." And Section 10-240 of Chapter 171, Town Management states that "each town shall through its board of education maintain the control of all the public schools within its limits and for this purpose shall be a school district and shall have all the powers and duties of school districts, except so far as such powers and duties are inconsistent with the provisions of this chapter." The Board of Education's responsibility is to serve the interest of the district and by doing so, we make a commitment to the children that attend Berlin Public Schools, the parents that trust us, and those that vote for us. Though we serve on separate boards, a level of professionalism and mutual respect for our respective boards is of utmost importance in order to fulfill the specific obligations in the roles we occupy.

The questions posed in your August 23rd letter delve into educational and operational matters that are not within the province of the Board of Finance. While the Board of Education will continue to engage in communication with the Board of Finance, it is clear from your letter that there is either a misunderstanding associated with the legal separation or a lack of respect. The Board of Education has always worked in a professional and cordial manner to address requests and various questions posed by the Board of Finance, even though the professionalism and cordial demeanor exhibited by the Board of Education is not always reciprocated by members of the Board of Finance. Thus, the Board of Education is not required to fulfill your requests, though many attempts have demonstrated the Board of Education's effort to communicate effectively and in the spirit of transparency. I have made countless attempts to provide you with information you've requested yet you have continued to exhibit disrespectful behavior toward myself, the board, and the established protocols around communication. Your requests oftentimes go around me and directly to Ashley Dorsey when it's been stated and re-stated that your requests need to come directly to me. I have willingly met with you in an attempt to plan strategically for the upcoming budget seasons and discuss the long-term fiscal needs of the board. Yet, it appears that the good faith efforts of the Board of Education have created role confusion for the Board of Finance. To reiterate, the Board of Finance has no authority to dictate how the Board of Education utilizes the money. Further, the Board of Finance legally has no supervisory authority over the Board of Education. We have welcomed all of your questions and have gone above and beyond to answer all questions. It appears that the efforts that have been made on behalf of the Board of Education to open the channels of communication have not satisfied the requests and the Board of Education continues to receive criticism from the Board of Finance. The Board of Education does not intend to engage in back and forth over the matters in your August 23rd letter, which go well beyond the authority of the Board of Finance.

Sincerely,

Julia Dennis

On Wed, Aug 23, 2023 at 1:14 PM Sal Bordonaro <[sbordonaro@berlinct.gov](mailto:sbordonaro@berlinct.gov)> wrote:

Hi Julia,

Now that we're entering the second month of the FY'24 Budget Year, I have some follow-up questions per the attached letter. Also, I have yet to see the final FY'23 BOE Budget Report for the period ending June 30th. Is that report available for distribution?

Thanks,  
Sal Bordonaro

--  
Julia Motte Dennis  
Berlin Board of Education, Board Chair

**Caution:** This is an external email. Do not click links or attachments unless you recognize the sender and know the content is safe.

**Town of Berlin**  
**Financial Status Report**  
**Board of Finance Meeting of September 12, 2023**

F-7

**GENERAL FUND**

*(budgeted amount excludes assigned fund balance)*

**Receipts**

Actual Receipts	\$55,567,236	\$55,782,462	
Budgeted Receipts	\$98,569,696	\$95,771,346	
% to Budget	56.4%	58.2%	

Current Year Tax Receipts

Current Tax Budget	\$53,359,905	\$53,613,928	
Current Tax Levy (99.3%/99.3% collection rates)	\$84,507,963	\$83,068,727	
	\$85,103,689	\$83,654,307	

% to Current Budget

63.1%

% to Current Levy

62.7%

Adopted budget target %

99.3%

**Expenditures** (excludes capital expenditures)

Actual Expenditures	\$19,552,154	\$18,740,537	
Budgeted Expenditures	\$99,612,696	\$96,636,346	
% to Budget	19.6%	19.4%	

Storm-related Overtime (51445)  
Electricity (53102)

\$0

Refuse Disposal (53823)

\$175,086

Legal (53828)

\$96,442

Tax Refunds (53924)

\$26,262

\$10,329

**Var to Budget**

\$147,435

\$147,435

\$170,238

\$195,329

\$7,023

\$204,671

**Target Floor Fd Bal. Actual Fund Bal.**

**INSURANCE FUNDS**

**Health Insurance Fund**

\$2,327,226

\$3,400,832

The Health Insurance Fund balance is 31.8% of full year projected expenses - target floor reserve is 25%.

**General Insurance Fund**

\$1,000,000

\$2,941,895

The fund is used to pay Liability & Worker's Compensation insurance premiums for both the Town and BOE, on-going heart & hypertension claims from police officers, widow/widower heart & hypertension claims, "fronting" reimbursable environmental remediation costs, small equipment claims where Town elects to self-insure and deductibles. Town policy is a \$1 million floor and ceiling at 5% of General Fund budget (or \$4,980,635 for FY24). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.

**TOTAL INSURANCE FUNDS**

\$3,327,226

\$6,342,727

**Notes**

# Town of Berlin Financial Status Report Board of Finance Meeting of September 12, 2023

F-7

## PENSION FUND

### Notes

Total Liability ( as of 7/1/2022)	\$4,729,382	The Town of Berlin Retirement Income (Defined Benefit) Plan was amended for the last time effective July 1, 2000. As a result of this final amendment no new Town employees (excludes BOE employees covered by the Teacher's Retirement Fund) were eligible to participate in the plan. As part of the amendment, participants in the DB Plan have the option to be paid out with an annuity or a lump sum. In recent years, all retiring participants have elected the lump sum payout.	
Cash Balances:			
Prudential	\$2,336,981		
ICMA Plus	\$2,092,013		
	<u>\$4,428,994</u>		
Funding % - Total	93.6%		
Funding % - DB	49.4%		
Unfunded Liability	(\$300,388)	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.	
		Anticipated retirements: FY24: 3 active participants remain and all are eligible to retire. Annual annuity payments & total monthly fees: \$172,000	

## ACTIVE CAPITAL PROJECTS

	<u>% Complete*</u>	<u>Project Balance**</u>	<u>PBC Managed</u>	<u>Department</u>	<u>Notes</u>
4-Bridge Rehabilitation	91%	\$0		Public Works	Design Phase audit is complete and final payment for this phase was received - Construction Phase is complete; closing out with State
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	86%	\$0		Public Works	Current Phase: construction
3-Road Project (CRCOG Pre-Funded Construction)	69%	\$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	10%	\$0		Public Grounds	Current Phase: construction
Scalise Scoreboard/Fiber (DEEP Grant)	100%	\$0		Facilities	Current Phase: scoreboard installed; project expected complete end of FY23
Biscoglio Field Turf (DEEP Grant)	22%	\$0		Public Grounds	TC awarded bid - begin construction in spring
HVAC Upgrades (ARPA Funds)	11%	\$0	PBC	Facilities	Current Phase: Willard bid award; begin mobilization spring 2023
HVAC Upgrades (Local Funds)	0%	\$0	PBC	Facilities	TBD
Police Station Renovation	TBD	TBD	PBC	Facilities	Current Phase: design renovations

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

\*\* Capital projects fund balance includes encumbrances.

## Risks

Description	Projected - Low	Projected - High	Probability
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### RECEIPTS

### EXPENDITURES

## Opportunities

Description	Projected - Low	Projected - High	Probability
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### RECEIPTS

### EXPENDITURES

Vacant positions

\$20,000 \$50,000 Medium/High

Electricity

\$0 \$125,000 Medium/High

### TOTAL

Total excluding Pension payouts

\$0 \$0

### TOTAL

Budgeted use of fund balance (excludes \$300k of contingency)

\$20,000 \$175,000  
(\$743,000)

Net Projection

(\$723,000) (\$568,000)



Town of Berlin  
Financial Status Report

F-7

Board of Finance Meeting of September 12, 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	129,733
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	130,006
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	104,237
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	118,949
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	101,288
FY2024	37,692	53,924											91,616	91,616
CY vs. PY	(6,150)	(3,522)	(67,243)	(57,167)	(52,526)	(61,072)	(45,590)	(26,033)	(53,655)	(60,131)	(55,054)	(54,550)		

