

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
APRIL 8, 2025
“Doc” McIntosh Conference Room or Remote Meeting
7:00 P.M.

<https://berlinc-t-gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhUT098&omn=84276755798&from=addon>

Call-in Option:	1 929 205 6099 United States Toll
Meeting ID:	414 872 4481
Passcode:	539615

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

March 3, 2025, Special Budget Meeting
March 6, 2025, Special Budget Meeting
March 10, 2025, Special Budget Meeting
March 11, 2025, Regular Meeting
March 12, 2025, Special Budget Meeting
March 25, 2025, Annual Budget Hearing
March 25, 2025, Special Budget Meeting

F. NEW BUSINESS

1. Move to approve a fiscal year 2025 non-budgeted appropriation from the Berlin High School Construction Fund to the Capital Non-Recurring Fund in the amount of \$2,038,732 to fund the capital items listed in this agenda item.
2. Move to transfer \$32,225, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts.
3. Establish a meeting date/time for setting the mil rate or approving a budget to submit to the Town Council, if the proposed budget fails at the first referendum, within three days of the Annual Budget Referendum per Section 7-10 of the Town Charter.
4. Finance Director update.

G. ADJOURNMENT

TOWN OF BERLIN
SPECIAL BOARD OF FINANCE BUDGET MEETING
Monday, March 3, 2025
Town Council Chambers or Remote Option
7:00 P.M.

<https://berlinct-gov.zoom.us/j/4148724481?pwd=SkpBQmdlU0NoNTF5U0dWTXZGVUhUT09&omn=83071714256&from=addon>

Call-in Option: 1 929 205 6099
Meeting ID: 414 872 4481
Passcode: 539615

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Denise McNair, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Brian Benigni - Superintendent
Ryan Curley – Town Manager
Kevin Delaney – Finance Director
Julia Dennis – Board of Education President
Ashley Dorsey – Board of Education Finance Director

D. DISCUSSION OF INDIVIDUAL BUDGETS:

1. Overall Budget

Chairman Bordonaro said our goal is to be fiscally responsible and provide all of the necessary services to the residents.

Town Manager Curley said there is \$4.2M of capital in this budget which is needed for the town. The town received a \$1.1M education cost sharing grant and had a strong grand list growth of 1.39% and that is \$1.2M in tax revenue funding for the town.

Finance Director Delaney said the FY26 overall budget proposal is \$113M. It is a \$10M or 10% increase from last year's budget. The proposed mill rate would go up 2.6 mills. The four major drivers of the \$10M increase are capital, Board of Education operations, town operations and debt.

Chairman Bordonaro added that we have used surplus funds the last 2 to 3 years. We are going to have surplus at the end of the year and did not fund the capital to the level within the budget.

2. Revenue

Finance Director Delaney said the town received \$2.6M in reimbursement money for the Berlin High School renovation project. The money can be put towards capital projects in the budget or it can be used to offset bonding. It could also be put towards the remaining HVAC projects.

Finance Director Delaney said local taxes cover 88% of General Fund expenses and the collection rate remains at 99.3%.

The town is scheduled to receive an increase of \$1.1M in ECS money in the governor's budget.

Building inspection revenue has been increased by \$100k in the proposed budget. Timberlin golf course also increased revenue by \$74k through increased fees to offset costs. Interest income has been decreased by \$200k in the budget due to lower interest rates and large pre-funded grants expended. Fund balance continues to fund the closed DB plan ADEC and contingency.

3. Transfers/Long-term Liabilities/Capital

Finance Director Delaney said there is no change for transfers. It is net \$0.

The departments overall requested \$12.5M of capital and that number came down to \$4.3M. The focus is on public safety, vehicles, machinery, building and recreational infrastructure. There are some general fund capital requests that have been on the list for a long time and the Town Council has reviewed each item as a priority.

Mr. Millerd said a few years ago we had a fairly large outcry about the condition of the playgrounds, and we have funded one of the playgrounds since then. Are we looking to do anymore? Finance Director Delaney said that Little People's Playground was done and the Town Council has approved using LOCIP money to replace the Willard school playground. There are considerations being made for the other locations, including adding a splashpad in East Berlin.

Chairman Bordonaro asked for a project priority list. Finance Director Delaney said the smaller items have all been identified as top priority, critical items. Equipment and school vans are needed, and we need to catch up on maintenance.

Chairman Bordonaro asked about funding for the new Fire Department tanker. Finance Director Delaney said the tanker was in the bond list.

4. Board of Education Operations

Board of Education President Dennis said the Superintendents goal is to provide a quality education and prepare students for multiple options and opportunities. The BOE board unanimously voted to adopt this budget which identifies the true needs. We are asking for a 6.86% increase. There is no room to cut without having an impact.

Staffing and benefits make up 82% of the BOE budget. There is technology that needs to be replaced and costs are increasing. Transportation costs went up by 3% for FY26.

Mr. Paradis asked about the state mandated reading program. Board of Education President Dennis said we were able to negotiate a lower rate and it is reflected in the current budget.

Chairman Bordonaro added that the BOE headcount has been very stable the last 5 years.

Board of Education President Dennis said we are seeing a decrease in both state and federal funding. Our Open Choice funding is also decreasing. We have not been able to fill the seats ever

since the pandemic. Our reimbursement is \$6k vs. the full \$8k. Chairman Bordonaro asked if ECS funding is included in the budget. Board of Education President Dennis said it is not included. We have received adequate funding but still had to make cuts. We are trying to drive our school district forward and provide an education that is expected of our community.

5. General Government Operations

Town Manager Curley said the townwide department is up 9% because we have two open union contracts in FY26 and in FY25 there was only one. The Town Manager cut several new requested positions to lower the requested budget increase, except for Public Safety. We have a goal to get to 50 Police Officers and currently have 46. The additional jobs needed at the Police Department were left in the budget.

Community Development and the PBC need architecture and design work budgeted. Public Safety has an increase of 1.5 FTE. We budgeted a 10% increase in health insurance for our employees. Two additional full-time sworn officers and one new part time administrative position is in the budget. Also, there are FY27 projects that will require engineering/architectural support in FY26.

6. Water Control

Town Manager Curley said the operating budget drivers are no staffing changes and we budgeted for Mattabassett rate increases and engineering costs for the Meriden water line connection.

E. ADJOURNMENT

Mr. Paradis moved to adjourn at 8:25 p.m.

Seconded by Mr. Fernandes.

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

Vote being 6-0.

Submitted by,
Alina Brown

TOWN OF BERLIN
SPECIAL BOARD OF FINANCE BUDGET MEETING
Thursday, March 6, 2025
“Doc” McIntosh Conference Room or Remote Option
7:00 P.M.

<https://berlinc-t-gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhUT09&omn=86128118347&from=addon>

Call-in Option: 1 929 205 6099
Meeting ID: 414 872 4481
Passcode: 539615

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Denise McNair, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Kevin Delaney – Finance Director
Ryan Curley – Town Manager
Matthew McNally – Chief of Police
Drew Gallupe – Deputy Chief
Robert Martin – Lieutenant
Sean Solek – Lieutenant
Michael Jobes - Lieutenant
Mark Kaczynski – Mayor
Jim Simons – Fleet Manager/Fire Administrator

D. AUDIENCE OF CITIZENS

Mr. Fernandes said there was an attempt to take cars in his neighborhood recently and the police showed up when called. It is much appreciated. The second item is during the last budget meeting I had interrupted Chairman Bordonaro when he asked a question and that is not the way that we operate. That was my mistake, and I apologize. We need to give each other the respect and time to answer questions.

Peter Zaraboro, 158 Ellwood Rd.

Mr. Zarabozo is a member of the Berlin Board of Education, but he is speaking as a private citizen. Mr. Zarabozo said that Mr. Grady had asked about potential things that the Board of Education is looking at. The Board of Education budget is 82% labor related, and we are looking at elementary

cuts based on potential decreased involvement moving forward. I've requested the wage freeze numbers from Board of Education Finance Director Dorsey.

Regarding the VNA, we've tried to generate revenue and realized that was never going to happen, so we've made drastic cuts and the revenue continues to drop. I don't think the VNA is ever going to be revenue positive, and a public/private partnership is not going to solve the issue. Our options are limited. We still must consider how to mitigate Department 61 and the school nurses that fall under that going forward.

Mr. Millerd brought up an issue at the last meeting regarding playgrounds and I agree that our playgrounds need some serious upgrading. Little People's is phenomenal and a great allocation of funds. As far as doing more, I think Worthington Ridge needs to be on the list when and if that happens. There needs to be something centrally located for families and kids to utilize.

Lastly, the request to add the FOIA Administrator position at the Police Department is a critical need and should be included in the budget.

E. DISCUSSION OF INDIVIDUAL BUDGETS:

- Police

Mr. Paradis asked if there is anything in the statutes that allows us to bill back for time spent doing FOIA requests. Deputy Chief Gallupe said we charge a minor \$10 fee for the CD or thumb drive and are constrained by law on what can be charged. We are trying to have the legislature look at the actual costs for municipalities. Ms. McNair asked what other police departments are doing for FOIA requests? Chief of Police McNally said other agencies are either already doing this or are in the process of adding the role now.

Mr. Paradis asked how FOIA requests are being handled on the town side? Town Manager Curley said FOIA requests are different on the town side because they are not as substantial and the requests are smaller in nature.

Mr. Millerd asked if it's possible to outsource the service. Chief of Police McNally said there are sensitive things by law that a 3rd party would not be able to have access to.

Deputy Chief Gallupe said we anticipate at least one more retirement in the next few months. There is a 5-year vesting period for everyone on the new pension plan and it stopped the attrition of losing two people per year to retirement. We have gotten some really good candidates over the last few years as a result of the new pension plan. Chief of Police McNally added that only 1 or 2 out of 20 candidates will qualify due to the high standards placed by the State of Connecticut. It also costs money to screen the candidates and the process takes months. We need to plan a year ahead.

Chairman Bordonaro asked to confirm the police personnel wage for the two additional police officers.

Ms. McNair asked how we are staffed for Dispatchers. Deputy Chief Gallupe said that Dispatch is fully staffed right now.

Mr. Fernandes asked how many police officers are on the road now. Deputy Chief Gallupe said 41.

The Board of Finance asked about the status of the Police radio project. Deputy Chief Gallupe said all car radios and portable radios have been programmed and we are looking to be fully implemented by May.

Chairman Bordonaro asked what the weekly overtime is based on the current 41 police officers. Police Chief McNally said we can get that information to the Board of Finance.

- Open

Chairman Bordonaro said he took the \$2.6M Berlin High School renovation reimbursement money and came up with different scenarios on how to apply it. I also suggest taking out the new fire vehicle from bonding and fund it instead. Overall, it would be a \$3.6M decrease and a \$300k decrease in capital projects.

Mr. Millerd asked what it would cost to bond the fire truck in this budget vs. use capital? Finance Director Delaney said it is a 5% interest rate to borrow \$750k which would decline over 10 years. Chairman Bordonaro said instead of taking all the capital out each year I want to keep some of it in there. Mr. Paradis said the proposed scenarios are a good start. Mr. Grady agreed with putting \$700k towards the small vehicles list. Finance Director Delaney added that once you catch up on buying school vans there will be less to buy each year in the future.

Chairman Bordonaro asked for a priority list for the large vehicles.

Town Manager Curley said the lights at Sage Park seem to be a hot topic in town. Mayor Kaczynski said we are working with Eversource to see if they can pay for the installation of the lights at the baseball field, but we would buy the lights. Eversource would use the installation project as training for their new linesman and we will ask to do other fields.

Mayor Kaczynski asked to clarify how many school boilers we are doing. Finance Director Delaney said there are two boilers in Willard and the \$100k in the proposed budget is to retrofit the one that is starting to fail. We would then do the other boiler later.

Mr. Grady asked how many miles are on the Animal Control van that needs to be replaced? Fleet Manager/Fire Administrator Simons said he needs to confirm that, but the Town Council said they are not funding it. The van is rotting out more than it has mileage on it. Mr. Grady asked about finding a used van for less. Fleet Manager/Fire Administrator Simons said new vans are going for \$50k, but the added expense is when we outfit the stainless-steel cages and equipment that is needed inside the van.

That style van is no longer being made, and it is unknown if we can transfer the existing equipment into another van. I can put some numbers together for the cost of that.

Mr. Fernandes asked about the school vans. Fire Administrator Simons said I met with Kim Pethigal from the Board of Education, and we identified 8 vans that need to be immediately replaced. I received pricing and availability on some new vans, and they would cost \$54k each. That is not the best way to go, so we decided to look for used vans coming off leases. We have purchased one off lease used van for \$23k and it is good for about 7 to 9 years. We will end up purchasing 4 or 5 of them and it will greatly assist the

Board of Education. In the future we plan to buy 3 to 4 school vans per year, The cost will be about \$150k - \$200k each year.

Mr. Paradis said we are making budget decisions on the high school renovation reimbursement, but the Town Council has to come up with the initial appropriation of how that is going to be used. Per the Charter, they go first, and the Board of Finance goes second. We can only make recommendations. Finance Director Delaney said the priority list can be moved forward to the Town Council. We will add that to the next Town Council meeting agenda.

Chairman Bordonaro said the Board of Education headcount looks flat, it's unclear what the right number is. We are told that they must make personnel cuts each year because they are not getting the requested budget, but every year they have a surplus.

Mr. Paradis asked about the \$100k increase to the Public Building Commission. Town Manager Curley confirmed they need more due to more projects and increased permit revenue.

Ms. McNair said the Registrar of Voters was an issue last year, did everything get resolved? Town Manager Curley said their budget is down over last year. It may come back up next year.

F. ADJOURNMENT

Mr. Grady moved to adjourn at 9:04 p.m.

Seconded by Ms. McNair.

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

Vote being 6-0.

Submitted by,
Alina Brown

TOWN OF BERLIN
SPECIAL BOARD OF FINANCE BUDGET MEETING
Monday, March 10, 2025
Town Council Chambers or Remote Option
7:00 P.M.

<https://berlinct-gov.zoom.us/j/4148724481?pwd=SkpBQmdlU0NoNTF5U0dWTXZGVUhIU09&omn=89351947344&from=addon>

Call-in Option: 1 929 205 6099
Meeting ID: 414 872 4481
Passcode: 539615

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Denise McNair, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Ryan Curley – Town Manager
Kevin Delaney – Finance Director
Doug Solek – Facilities Director
Steve Wood -Parks and Grounds Foreman
Jim Simons – Fleet Manager

D. AUDIENCE OF CITIZENS

Cornel Boudria, 115 Skinner Rd.

Mr. Boudria asked the Board of Finance to address what are the most pertinent categories in the budget.

E. DISCUSSION OF DEPARTMENT BUDGETS

a. Review of prior meeting follow up requests.

Finance Director Delaney said that one of the takeaways from the last meeting was to rank the capital. The Board of Finance reviewed a spreadsheet with each item ranked either 1, 2 or 3 years and the dollar amount.

Chairman Bordonaro asked if the Sage Park lighting project has been split into phase one and two. Finance Director Delaney said the softball field needs to be done first and then we can focus on Zipadelli and Scalise fields if funding is available. Mr. Grady asked who plays there at night? Parks and Grounds Foreman Wood said the groups that use the Sage Park lights at night are the Berlin youth groups or children who attend Berlin High School.

Mr. Paradis said we talked about coming up with recommendations to the Town Council. I would rather keep the fire truck vehicle in the bonding issue because it takes two years from the date it is ordered to receive it. Chairman Bordonaro agreed that we should plan on using the reimbursement money towards something that is needed immediately.

Ms. McNair said we can use that money for the priority one and two small vehicles and the priority one and two large vehicles and projects. Chairman Bordonaro said we should spend all of the reimbursement money on capital.

Finance Director Delaney added that we have yet to find out the cost of the high school courtyard project. We could leave some of the reimbursement money aside to pay for that. Facilities Director Solek said we will know more once we get the report on the study that was done. Mr. Paradis said we would be \$70k over if we funded all of the priority one and priority twos. One of the items needs to be a non-budgeted appropriation.

Finance Director Delaney said he will take all of the one and two items and place them on the Town Council agenda for a vote.

Mr. Paradis made a motion to accept all of the priority one and priority two items and remove all but \$70k in capital for police cruisers, for Town Council's consideration.

Seconded by Mr. Fernandes.

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

Vote being 6-0. (MOTION CARRIED)

Finance Director Delaney said the monthly police overtime average is about \$52k. Chairman Bordonaro asked for overtime hours. Mr. Millerd then asked what portion of overtime is for training and how much of it is mandatory training. Mr. Grady added that the fee waivers are starting to pile up. Finance Director Delaney said the waived fees are presented to the Town Council each month.

Mr. Fernandes said we should have the hours for when police officers are ordered in for overtime. Also, do they have the extra duty numbers as well. Finance Director Delaney said we take extra duty out of the General Fund and it has a separate fund. Finance Director Delaney said that he can get the information from the Police Department.

Mr. Grady said having the FOI Administrator position should help cut down on hours because they said it was very time consuming otherwise. Chairman Bordonaro said I support adding the part time FOI position.

Finance Director Delaney said there was a question at the last meeting about the increase in the police personnel line item. The increase was 4% in the budget. There were some officers with step increases. The line contains 46 police officers, plus two other positions, the Chief of Police and Deputy Chief, for a total of 48 positions. We need to take the two positions out of the line item. Mr. Grady said I want to keep it at the current staffing level of 46 including the Chief of Police and Deputy Chief.

Mr. Grady asked about the 3rd canine stipend and if another canine Police Officer is in the plans? Director of Finance Delaney said they fluctuate between two and three, but there are some generous donors in town that pay a considerable amount towards the cost of the canine program.

Mr. Paradis made a motion to remove \$284,234 from the Police Salary and Benefits and Personnel line item.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis said that I met with Board of Education Finance Director Dorsey regarding grants. There was a \$40M allocation approved. It seemed to be supplemental money coming in that was not anticipated, but Board of Education Finance Director Dorsey said that is not how it works. The estimates they used for the budget was with anticipation of a 80% reimbursement rate and the rate came in at less. They are short of what they had anticipated. Chairman Bordonaro said to give the Board of Education \$150k vs. \$400k.

Mr. Paradis said some of the projects seem high. Finance Director Delaney said the Town Council refers the projects to the PBC for review. The PBC then does their review and asks questions and some items require funding for engineer review and architectural studies like with the golf course sand traps, however the Charter limits when we can move the money. This provides the PBC with the money to move forward with worthy projects for FY27 recommendations. Mr. Grady added that if more money is needed, we can move it from Fund Balance. Finance Director Delaney said it could be moved to the transfer line.

Mr. Paradis made a motion to reduce the PBC consulting budget by \$275k.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis said I would like to see that in a separate fund because it spans different fiscal years.

Mr. Paradis made a motion that the \$175k be reflected as a transfer line within the PBC budget.

Seconded by Mr. Grady

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis asked about the computer support line item going up by \$37k. Finance Director Delaney said we had approval to go to a cloud-based program for bidding, It is a 3 year contract and we are budgeting year two. The local government software program is called OpenGov.

Mr. Paradis asked if it would make sense to have two different people working on grants vs. one person? Town Manager Curley said yes, it would make sense for FY26.

Mr. Paradis made a motion to increase the revenue line for Building Department Inspection fees by \$100k.

Seconded by Ms. McNair.

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

Vote being 6-0. (MOTION CARRIED)

Chairman Bordonaro said he is waiting for a reply on his Board of Education questions. Finance Director Delaney said that Board of Education Finance Director Dorsey is actively working on those requests.

Ms. McNair asked to increase police services and nursing field trips.

Mr. Paradis asked why interest on investments is down by \$200k. Finance Director Delaney said we are getting a mix of interest rates, but don't see rates coming down this year per insight from the Federal Reserve. Large grant funds that existed in prior years has been spent on the identified projects.

Chairman Bordonaro said that we evaluate the budget that is provided to us from the town and Board of Education and look at what makes sense for the taxpayers. Town Manager Curley said the goal is to have a structurally balanced and sustainable budget.

- b. Discuss and possible vote on adjustments to the General Government, Board of Education and/or Berlin Water Control budgets.
- c. Possible vote to send budgets to the Annual Budget Hearing:
 - i. Move to send the Board of Education budget of \$ _____ to the Annual Budget Hearing.
 - ii. Move to send the General Government budget of \$ _____ to the Annual Budget Hearing.
 - iii. Move to send the Berlin Water Control budget of \$ _____ to the Annual Budget Hearing.

F. ADJOURNMENT

Mr. Paradis moved to adjourn at 8:54 p.m.

Seconded by Mr. Grady.

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

Vote being 6-0.

Submitted by,
Alina Brown

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
MARCH 11, 2025
“Doc” McIntosh Conference Room or Remote Meeting
7:00 P.M.

<https://berlinct-gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhUT098&omn=86044985488&from=addon>

Call-in Option: 1 929 205 6099 United States Toll
Meeting ID: 414 872 4481
Passcode: 539615

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Denise McNair, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Ryan Curley – Town Manager
Kevin Delaney – Finance Director

D. PUBLIC COMMENTS

None.

E. APPROVAL OF PRIOR MINUTES

January 14, 2025, Regular Meeting
February 6, 2025, Special Joint Meeting

Mr. Paradis moved to approve the January 14, 2025, Regular Board of Finance Meeting minutes.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis moved to approve the February 6, 2025, Special Joint Meeting minutes.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Move to appropriate a \$6,009.00 supporting Arts Grant to the FY25 Supporting Arts Grant Account in the Economic Development Fund.

Mr. Paradis moved to appropriate a \$6,009.00 supporting Arts Grant to the FY25 Supporting Arts Grant Account in the Economic Development Fund.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

2. Move to appropriate \$29,781.50 from the Sale of Land, Labor, & Materials account to the Vehicle Reserve account, both in the Capital Non-Recurring Fund, to be used for the purchase of vehicles.

Mr. Paradis moved to appropriate \$29,781.50 from the Sale of Land, Labor, & Materials account to the Vehicle Reserve account, both in the Capital Non-Recurring Fund, to be used for the purchase of vehicles.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

3. Move to transfer \$23,740, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts.

Mr. Paradis moved to transfer \$23,740, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

4. Finance Director update.

Finance Director Delaney said expenditures are a bit higher and we are over budget with storm overtime. The town applied for a neglected cemetery grant and there is a good chance it will be received. The town also applied for a STEAP grant to do work at the community center/library, it would be for chillers and air quality. Also, we may need to use surplus money to cover the future costs of celebrating the 250th year of signing the Declaration of Independence.

The Board of Finance reviewed the latest VNA P&L document, the net loss through February is lower than in prior years. They are managing things tightly and modified overtime and per diem use. The trends are positive. Also, their referral sources remain solid.

5. Discussion of Department budgets:

a. Review of prior meeting follow up requests.

Finance Director Delaney said he is still working on reviewing the Open Choice numbers with Board of Finance Director Dorsey. The Police Department is also actively working on the overtime questions.

b. Discuss and possible vote on adjustments to the General Government, Board of Education and/or Berlin Water Control budgets.

Mr. Fernandes said he is looking to do a 5% increase for the Board of Education. Mr. Grady said I've heard the same narrative every year. Staffing is never cut and every year they have a surplus. I'm going with a 3% increase. We have been going up by 3% over the past six years. Chairman Bordonaro added that enrollment went down and class size is not impacted. Ms. McNair said they have not come back year after year requesting additional money and to have a surplus does not bother me. I would say a 4.5% increase is needed. Especially with the state mandated reading program.

Mr. Paradis said I think the Board of Education should get more this year because of the \$1M increase in ECS. Mr. Millerd said I would like to see what the proposed increases do to the mill rate. What can people afford. Mr. Paradis said I would be looking to cover contractual obligations.

Finance Director Delaney said the vote last night was on the reduced amount for two capital items, and another vote is needed to reduce capital amounts further.

Mr. Paradis made a motion to reduce the amount.

Seconded by Mr. Fernandes.

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

Vote being 6-0. (MOTION CARRIED)

The Board of Finance reviewed various increase options and how they would effect the mill rate. Mr. Milled asked if there is a one-time way of funding something for the Board of Education without burying it in the budget. Finance Director Delaney said it would done through using Department 61. Mr. Millerd asked if we could pay for the reading program given it is not a reoccurring cost. Finance Director Delaney said the Town Council had placed the Security Guards in Department 61 and that is an option. Mr. Paradis asked if there might be something else in the Board of Education budget that is easier to move such as equipment and if that could be moved to the CNR Fund.

Finance Director Delaney said there will be members of the Police Department available at the next budget meeting to answer questions and further discuss their budget.

c. Possible vote to send budgets to the Annual Budget Hearing:

- i. Move to send the Board of Education budget of \$ _____ to the Annual Budget Hearing.
- ii. Move to send the General Government budget of \$ _____ to the Annual Budget Hearing.
- iii. Move to send the Berlin Water Control budget of \$ _____ to the Annual Budget Hearing.

G. ADJOURNMENT

Mr. Millerd moved to adjourn at 8:24 p.m.

Seconded by Mr. Grady

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

Vote being 6-0.

Submitted by,
Alina Brown

TOWN OF BERLIN
SPECIAL BOARD OF FINANCE BUDGET MEETING
Wednesday, March 12, 2025
Town Council Chambers or Remote Option
7:00 P.M.

<https://berlinc-t-gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhIUT09&omn=82002132005&from=addon>

Call-in Option: 1 929 205 6099
Meeting ID: 414 872 4481
Passcode: 539615

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Denise McNair, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Kevin Delaney – Finance Director

Ryan Curley – Town Manager

Matthew McNally – Chief of Police

Drew Gallupe – Deputy Chief of Police

Shawn Solek - Lieutenant

D. AUDIENCE OF CITIZENS

None.

E. DISCUSSION OF DEPARTMENT BUDGETS

a. Review of prior meeting follow up requests.

Lieutenant Solek reviewed monthly police overtime costs with the Board of Finance and an updated organizational chart was provided. Lieutenant Solek said that overtime was much lower during COVID. In 2023 we went down to 35 sworn officers and that was when overtime jumped upwards. We are just back to normal as of this fiscal year.

Chairman Bordonaro said it seems that the average police officer works around 4 to 5 hours of overtime per week. Lieutenant Solek said there are some overtime situations that would not be reduced by having more staffing. When a police officer teaches a D.A.R.E class, that would result in added overtime, or any town events, vacation or personal leave is related to staffing needs. Lieutenant Solek said we operate at the lowest overtime level

once we are at 40 or more Police Officers. Mr. Paradis said that overtime was \$100k less last year.

Chairman Bordonaro asked if the overtime budget could be decreased since we plan to increase staffing. Chief of Police McNally said the trend is that we see a reduction coming. It may be \$50k or more. Chairman Bordonaro asked what amount the adjustment should be. Mr. Grady added that the Police Department can always come back throughout the year if needed. Chief of Police McNally said that the budget can be reduced by \$50k.

Mr. Paradis asked if we should put money into the maintenance building at Timberlin golf course as the building has had some flooding issues. Maybe the PBC will look into it more once the project gets to them. Finance Director Delaney said all of the priority items were reviewed by the Town Council. This maintenance building has been a long time discussion and was always pushed out. There is a plan to do every parking lot in the future and that would fix the grade issue that can lead to flooding at Timberlin. Town Manager Curley said all of the projects will need to go through the PBC.

Mr. Millerd made a motion to decrease the police overtime budget by \$50k.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis said the police overtime budget is going from \$650k to \$600k.

Chairman Bordonaro said there was a discussion at the last meeting of going with either one or two new Police Officers in the budget. Mr. Grady said I'm comfortable with one, plus the FOIA part time position.

Mr. Grady made a motion to eliminate one Police Officer position in the police department budget.

Seconded by Mr. Paradis.

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

Vote being 6-0. (MOTION CARRIED)

Finance Director Delaney said we could create a supplies account for the Board of Education in Department 61 and transfer the amount needed for the reading program to the Board of Education as it is a true one time cost.

Mr. Fernandes proposed a 5% increase to the Board of Education, Mr. Grady was at 3%, Ms. McNair was at 4.5% and Chairman Bordonaro was at 3.2%. Mr. Paradis had 4.3% plus \$215k. Mr. Millerd said my proposal is a 4% increase, plus the \$215k. Overall that is a 4.4% increase.

Mr. Grady said I think 4% would be a good compromise. The Board of Education has gotten by in years past with less than the contractual obligation. The 4% is close enough to the 4.37%,

Finance Director Delaney said it would be an exact 4% increase to both General Government and the Board of Education. That is a 0.58 / 1.92 mill rate increase and a \$142 per year tax increase for the average household.

Mr. Paradis made a motion to reduce the Board of Education budget by \$1,500,457.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Paradis made a motion to add \$215k to Department 61 Supplies line in the town budget.

Second by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

- b. Discuss and vote on adjustments to the General Government, Board of Education and/or Berlin Water Control budgets.
- c. Vote to send budgets to the Annual Budget Hearing:

- i. Move to send the Board of Education budget of \$_____ to the Annual Budget Hearing.

Mr. Paradis moved to send appropriations of \$54,617,908 to the budget hearing.

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

Vote being 6-0. (MOTION CARRIED)

- ii. Move to send the General Government budget of \$_____ to the Annual Budget Hearing.

Mr. Paradis moved to send \$52,334,907 to the town budget.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

- iii. Move to send the Berlin Water Control budget of \$ _____ to the Annual Budget Hearing.

Mr. Paradis made a motion to approve the Water Control budget as submitted.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

F. ADJOURNMENT

Mr. Grady moved to adjourn at 7:54 p.m.

Seconded by Mr. Millerd.

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

Vote being 6-0.

Submitted by,
Alina Brown

**TOWN OF BERLIN
ANNUAL BUDGET HEARING
Tuesday, March 25, 2025
Berlin High School Auditorium
6:00 P.M.**

https://www.youtube.com/channel/UCBMUXMxSi05OrZUdfNpMAnw?view_as=subscriber

1. Call to Order

Chairman Bordonaro called the meeting to order at 6:00 p.m.

2. Pledge of Allegiance

3. Roll Call of Board of Finance

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Denise McNair, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Brian Benigni - Superintendent

Ryan Curley – Town Manager

Kevin Delaney – Finance Director

Julia Dennis – Board of Education President

Ashley Dorsey – Board of Education Finance Director

4. Introductory Remarks by Board of Finance Chairman

Chairman Bordonaro said the Board of Finance was given a proposed budget that would increase the property tax rate by 8.6%. After a thorough review and working with town management, the Board of Finance made adjustments and reduced that tax rate increase to 1.9%. The Board of Finance approved it unanimously. The town received \$2.6M from the Berlin High School renovation project and put the money towards capital equipment and projects that were rated priority one and two on the list. We also reduced the general government capital budget by \$4.2M.

The Board of Finance approved a 4% budget increase for the Board of Education, plus \$215k for a reading program. That is the highest increase in recent budget history. In previous years we had a surplus and the Board of Education did a great job with what was provided.

The grand list tax revenues are expected to grow as we continue to bring in more businesses.

5. Presentation of Town Budget

Town Manager Curley said it is my job to present a budget to the Board of Finance that we feel is responsible and will keep the town moving forward. The \$2.6M reimbursement that

we received from the State of Connecticut on the Berlin High School renovation allows for more capital investment in the town of Berlin.

Our overall budget strategy involves prioritizing public safety and it is important that we fund education. Culture and recreation is also a priority, that includes items such as installing more lights at Sage Park. We continue to provide services that residents expect while growing the local economy.

We are continuing to fund the school HVAC improvements. Willard school is complete, and Griswold and Hubbard are going out to bid sometime this spring. The roofs at the Town Hall and Community Center need to be replaced. We will also continue to keep moving the golf course forward with new sand traps.

This budget also calls for additional police staffing with one sworn Police Officer being added. That would bring the number up to 47, as well as a part-time administrative employee to work on freedom of information (FOI) requests.

The main areas of investment for FY26 are infrastructure, public safety and economic development. The total general fund budget is \$106.9M and that is a .58 mill increase.

The Board of Education is 56% of the total town budget.

The state has switched from NADA to MSRP motor vehicle valuations with modified depreciation schedules. Real estate went up 0.4% and personal property went up 20.5%. There was \$1.5M in additional revenue that came from our largest taxpayer, Eversource, as they have heavily invested in the town of Berlin. 87% of revenue generated in the town comes from local taxation. We also have a 99.3% tax collection rate.

The state mandated reading program is \$215k and that was included in the budget under General Government. The Board of Finance removed one of the two proposed sworn Police Officer positions. Police overtime was also slightly reduced due to the hiring of one additional Police Officer and a new part time FOI Administrator position. The PBC budget was reduced to \$175k. Permit revenue continues to rise in the town of Berlin.

There are \$2M worth of capital items that will be funded by the Berlin High School renovation reimbursement and \$3.5M with general obligation bonds.

The General Government budget is increasing by \$2M to meet the obligations. Operations and operations staffing are two of the biggest drivers.

Berlin Water Control had a budget decrease for FY26 due to infrastructure work being completed under budget. There are no staffing changes and we will be funding a Meriden water line connection.

The Board of Finance will vote after this meeting to recommend the Board of Education and General Government budgets to the Town Council. The Town Council meets on April 1 to act on the recommended budget and the Budget Referendum is scheduled for April 29.

6. Presentation of Board of Education Budget

Board of Education Superintendent Dennis said the Superintendents goals are to provide a quality education, provide students multiple options and opportunities, maintain favorable class sizes and course offerings, and commitment to a safe learning environment. Also, our core values are purpose, passion and pride.

The Board of Finance recommended a 4% increase, but with the state mandated reading curriculum being funded through the town side, that gives us a 4.41% increase. It is enough to work with to continue fulfilling our mission.

Technology is funded through end of the year funds, and staffing is our largest driver.

The Special Education Requests Budget is \$13,642,345. State funding has decreased over the last few years. We have also seen a decline in the number of Open Choice students, and this occurred after the pandemic. More students decided to stay in their hometowns.

Berlin is a place where people want to send their kids to school and we are able to recruit high quality staff. We work hard at having favorable class sizes too.

7. Audience of Citizens

Donna Bovee, 85 Steeple View Dr.

Ms. Bovee asked if there is a list of other capital items that aren't budgeted, specifically for the splash pads in East Berlin. Is there a thought process on how we might be able to do it at some point. Are we looking to use surplus money, or will this be a FY26 budget item?

Chairman Bordonaro said there may be some design work that needs to be done in this current fiscal year. Town Manager Curley added that the splash pad is a priority for the Town Council. We have some estimates that have been presented and we will look at how to fund it by working with Director of Finance Delaney.

Imelda Mongillo, 86 Devonshire Way

Ms. Mongillo asked what would it take to fully fund the Board of Education. There are funds coming back but not all are going towards education. I appreciate the 4% as it is a lot more than the Board of Education has been given in the past.

Chairman Bordonaro said we have to balance the Board of Education with all of the other expenses, and we felt that the 4%, plus the \$215k for the reading program was reasonable. That is the highest they have received in the most recent years and the Board of Finance feels comfortable with that.

Cornel Boudria, 115 Skinner Rd.

Mr. Boudria asked what are your projected surpluses for FY24 for General Government and Board of Education?

Chairman Bordonaro said that we don't project any surplus for the Board of Education. There is \$800k to \$1.2M of potential surplus from the General Government side. We will look at doing capital improvement projects such as the splash pad. We also limited some of the capital to priority one and two items in the budget and there may be other items that come to fruition. We normally use the surplus to accommodate capital items.

8. Adjournment

Mr. Paradis moved to adjourn at 6:55 p.m.

Seconded by Mr. Grady.

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

Vote being 6-0.

Submitted by,
Alina Brown

TOWN OF BERLIN
SPECIAL BOARD OF FINANCE BUDGET MEETING
Tuesday, March 25, 2025
Berlin High School Auditorium
Immediately following the Annual Budget Hearing

<https://berlingov.zoom.us/j/4148724481?pwd=SkpBQmdlU0NoNTF5U0dWTXZGVUhIUT09&omn=85825450951&from=addon>

Call-in Option: 1 929 205 6099 United
Meeting ID: 414 872 4481
Passcode: 539615

A. CALL TO ORDER

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

B. DISCUSSION OF DEPARTMENT BUDGETS:

1. Discuss and possible modifications to fiscal year 2026 proposed Board of Education, General Government and Berlin Water Control budgets.

The Board of Finance had no discussions.

2. Move to send the Board of Education budget of \$54,617,908 to the Town Council.

Mr. Paradis moved to send the Board of Education budget of \$54,617,908 to the Town Council.

Seconded by Mr. Grady.

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

Vote being 6-0.

3. Move to send the General Government budget of \$52,334,907 to the Town Council.

Mr. Paradis moved to send the General Government budget of \$52,334,907 to the Town Council.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Ms. McNair, Mr. Millerd, Mr. Paradis\

Vote being 6-0.

4. Move to send the Berlin Water Control budget of \$7,042,074 to the Town Council.

Mr. Paradis moved to send the Berlin Water Control budget of \$7,042,074 to the Town Council.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Ms. McNair, Mr. Millerd, Mr. Paradis\

Vote being 6-0.

C. ADJOURNMENT

Mr. Paradis moved to adjourn at 7:01 p.m.

Seconded by Mr. Grady.

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

Vote being 6-0.

Submitted by,
Alina Brown

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

TO: The Board of Finance

FROM: Ryan Curley, Town Manager

DATE: March 31, 2025

SUBJECT: Approve a fiscal year 2025 non-budgeted appropriation of Berlin High School Renovate-as-New State Reimbursement to fund capital

SUMMARY OF AGENDA ITEM:

During the fiscal year 2026 budget process, staff submitted a total capital budget request of \$4,313,232. After carefully considering the items and staff prioritization of the list, the Board of Finance removed all but \$70,000 worth of capital items from the in-process FY26 budget and agreed to use the Berlin High School Renovate-as-New State reimbursement to fund the remaining #1 and #2 purchases and projects. The Town of Berlin received \$2,638,480 in State reimbursement.

<u>Small Vehicles/Machinery</u>			<u>Large Vehicles/Projects</u>		
Vans (Schools)	\$ 157,500	1	Willard Parking Lot (Public Works)	\$ -	1
Bus (Senior Center)	90,000	1	Server Replacements (IT/Police)	245,000	1
Flock Safety + CT (Police) - revised amt	36,000	1	Roof/Windows Replacement (Timberlin Maint. Bldg)	-	1
Loader (Highway)	229,500	2	Willard Plumbing (Schools)	150,000	1
Dump Tuck (Grounds)	125,000	2	Emergency Comm Upgrades (Schools)	130,000	1
Fire Command Vehicle (Fire Dept.)	80,000	2	Boilers (Schools)	100,000	1
Leaf Collector (Timberlin)	75,732	2	Ballast Blocks (Schools)	50,000	1
Repairs to Engine 10 (Fire Dept.)	55,000	2	Local Grant Match (Transfers)	50,000	1
Van (Facilities)	55,000	2	Centurelli Field Walkway (Grounds)	30,000	1
Scissor Lift (Facilities)	30,000	2	Sage Park Lighting Upgrade (Facilities) - Phase 1	350,000	2
	<u>\$ 933,732</u>			<u>1,105,000</u>	
			TOTAL 2,038,732		

FUNDING:

Berlin High School Construction Project Fund (554.00.0000.0.10002.00000).

ACTION NEEDED:

Move to approve a fiscal year 2025 non-budgeted appropriation from the Berlin High School Construction Fund to the Capital Non-Recurring Fund in the amount of \$2,038,732 to fund the capital items listed in this agenda item.

ATTACHMENTS:

None

PREPARED BY:

Kevin Delaney, Finance Director

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

TO: The Board of Finance
FROM: Ryan Curley, Town Manager
DATE: March 31, 2025
SUBJECT: Budget Transfers

SUMMARY OF AGENDA ITEM:

Over the course of each fiscal year, funds within the adopted General Fund budget are transferred between accounts for needs that have changed or opportunities that have arisen since the budget was adopted. No new money is being appropriated with this request. These items are summarized on the Budget Adjustments spreadsheet submitted with this action item.

FUNDING:

N/A – transfers between account – no new funding required

ACTION NEEDED:

Move to transfer \$32,225, as detailed on the accompanying spreadsheet to be attached to the minutes, to cover year-end transfers in identified accounts, pending approval by the Board of Finance.

ATTACHMENTS:

Budget Adjustments spreadsheet

PREPARED BY:

Kevin Delaney, Finance Director

Budget Adjustments
April 8, 2025

<u>Department</u>	<u>GL Account #</u>		<u>From</u>	<u>To</u>	<u>Explanation</u>
Various	001.35.3561.0.51820.00000	In lieu of health insurance		\$8,300.00	The Town budget is adopted before the annual health/dental insurance open enrollment is complete. The cost of any employees who elects to drop the town's health/dental insurance program must be funded from other sources during the fiscal year.
	001.15.1532.0.51820.00000	In lieu of health insurance		\$6,425.00	
	001.10.1017.0.51820.00000	In lieu of health insurance		\$2,500.00	
	001.35.3561.0.52010.00000	Worker's Compensation	\$13,162.51		During the fiscal year, two employees who had declined the town's health/medical insurance left town service. This funding is being moved to other in lieu of health insurance accounts to cover new employees who declined the town's insurance. The balance of the funding is coming from favorability in the negotiated worker's compensation rates when the town moved carriers at the start of the fiscal year.
	001.20.2037.0.51820.00000	In lieu of health insurance	\$1,562.49		
	001.05.0501.0.51820.00000	In lieu of health insurance	\$2,500.00		
Police	001.15.1532.0.53916.00000	Professional Development		\$15,000.00	Due to new staff hires and training needs for newly promoted officers, the Police Department is spending more than originally budgeted for professional development. The budget included sick time payouts for anticipated retirements, but the Department does not expect the number of retirements assumed in the budgeted.
	001.15.1532.0.51811.00000	In Lieu of Sick Pay (Retirees)	\$15,000.00		
GENERAL FUND TOTAL			<u>\$32,225.00</u>	<u>\$32,225.00</u>	
WATER CONTROL TOTAL			<u>\$0.00</u>	<u>\$0.00</u>	
CAPITAL PROJECTS TOTAL			<u>\$0.00</u>	<u>\$0.00</u>	
GRAND TOTAL			<u>\$32,225.00</u>	<u>\$32,225.00</u>	

Town of Berlin
Financial Status Report
Board of Finance Meeting of April 8, 2025

F-3

GENERAL FUND

	<u>FY 2025</u>	<u>FY 2024</u>	<u>Notes</u>	
<i>(budgeted amount excludes assigned fund balance)</i>				
Receipts				
Actual Receipts	\$97,840,895	\$94,664,647		
Budgeted Receipts	\$101,885,192	\$98,781,646		
% to Budget	96.0%	95.8%		
Current Year Tax Receipts	\$87,895,909	\$83,782,713		
Current Tax Budget	\$87,899,741	\$84,507,963		
Current Tax Levy <i>(99.3%/99.3% collection rates)</i>	\$88,519,377	\$85,103,689		
% to Current Budget	100.0%	99.1%		
% to Current Levy	99.3%	98.4%		
Adopted budget target %	99.3%	99.3%		
Expenditures <i>(excludes capital expenditures)</i>				
Actual Expenditures	\$74,814,388	\$72,510,834		
Budgeted Expenditures	\$103,205,521	\$100,729,813		
% to Budget	72.5%	72.0%		
	<u>Actual</u>	<u>Encumbered</u>	<u>Budget</u>	<u>Var to Budget</u>
Storm-related Overtime (51445)	\$132,745	\$0	\$102,451	(\$30,294)
Electricity (53102)	\$1,026,418	\$337,289	\$1,387,300	\$23,593
Refuse Disposal (53823)	\$1,071,295	\$470,709	\$1,797,176	\$255,172
Legal (53828)	\$264,141	\$145,851	\$410,000	\$8
Tax Refunds (53924)	\$113,348	\$0	\$215,000	\$101,652

	<u>Target Floor Fd Bal.</u>	<u>Actual Fund Bal.</u>	<u>Notes</u>
INSURANCE FUNDS			
Health Insurance Fund	\$2,928,544	\$3,204,898	The Health Insurance Fund balance is 27.4% of full year projected expenses - target floor reserve is 25%.
General Insurance Fund	\$1,000,000	\$2,050,444	The fund is used to pay Liability & Worker's Compensation insurance premiums for both the Town and BOE, on-going heart & hypertension claims from police officers, window/widower heart & hypertension claims, "fronting" reimbursable environmental remediation costs, small equipment claims where Town elects to self-insure and deductibles. Town policy is a \$1 million floor and ceiling at 5% of General Fund budget (or \$4,980,635 for FY24). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.
TOTAL INSURANCE FUNDS	<u>\$3,928,544</u>	<u>\$5,255,342</u>	

Town of Berlin
Financial Status Report
Board of Finance Meeting of April 8, 2025

F-3

PENSION FUND

	<u>Closed Plan</u>	<u>Police Plan</u>	<u>Notes</u>
Total Liability (as of 7/1/2024)	\$4,622,155	\$8,405,533	The Closed 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 were eligible to participate in the plan.
			As of July 1, 2023, the Town of Berlin approved a new Defined Benefit Plan for Police Officer's only. Existing officers were given the option to remain in the Defined Contribution Plan or use their DC assets to "buy in" to the new Police DB Plan. All but two existing officers elected to "buy in" to the new Police DB Plan.
<u>Cash Balances:</u>			
Empower	\$4,856,862	\$0	
Webster	\$0	\$7,463,870	
	<u>\$4,856,862</u>	<u>\$7,463,870</u>	
Funding %	105.1%	88.8%	
Net Pension Asset/(Liability)	\$234,707	(\$941,663)	

ACTIVE CAPITAL PROJECTS

	<u>% Complete*</u>	<u>Project Balance**</u>	<u>Managed By</u>	<u>Department</u>	<u>Notes</u>
4-Bridge Rehabilitation	91%	\$0	Public Works	Public Works	Current Phase: close out with the State of CT
55 Steele Boulevard	43%	\$0	Economic Dev	Economic Dev.	Building 3 of 3 from Newport's original Farmington Ave plans
3-Road Project (CRCOG Pre-Funded Construction)	83%	\$0	Public Works	Public Works	Current Phase: finalize; any remaining balance is due back to State of CT
Kensington Road Bridge - Design Phase	41%	\$0	Public Works	Public Works	Current Phase: design (local funded); once project is approved by DOT, CRCOG grant will pre-funded for bid amount + contingency & incidentals
Willard HVAC Upgrades (ARPA Funds)	100%	\$0	PBC	Facilities	Current Phase: construction
Willard HVAC Upgrades (Bond Funds)	100%	\$0	PBC	Facilities	Current Phase: construction
Willard HVAC Upgrades (Local Funds)	23%	\$345,894	PBC	Facilities	Current Phase: construction
Police Station Renovation (ARPA Funds)	100%	\$0	PBC	Facilities	Current Phase: construction
Police Station Renovation (Grant Funds)	100%	\$0	PBC	Facilities	Current Phase: State reimbursement received; owe final CO at completion
Police Station Renovation (Local Funds)	64%	\$39,742	PBC	Facilities	Current Phase: construction

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

** Capital projects fund balance includes encumbrances.

RECEIPTS

EXPENDITURES

TOTAL	\$0	\$0
<i>Total excluding Pension payouts</i>	<i>\$0</i>	<i>\$0</i>

RECEIPTS

EXPENDITURES

TOTAL	\$950,000	\$1,400,000
NET RISKS/OPPORTUNITIES	\$950,000	\$1,400,000
6/30/2024 General Fund Unassigned Fund Balance (audited)	\$17,437,699	\$17,437,699
<u>Non-Budgeted Appropriation of FY25 General Fund Unassigned Fund Balance:</u>		
BWC/KFD/WFD Study	(\$140,000)	(\$140,000)
Additional funding for 55 Steele Blvd remediation/construction	(\$360,000)	(\$360,000)
Grant to Kensington Volunteer Fire Dept for purchase of land for driveway access	(\$75,000)	(\$75,000)
Requested capital removed from FY25 Town Manager's budget proposal	(\$445,000)	(\$445,000)
FY26 ADEC of closed defined benefit pension plan (based on 7/1/2024 valuation)	(\$295,617)	(\$295,617)
Potential land acquisition on Chamberlin Highway (Blue Hills Cons. area)	TBD	TBD
Projected 6/30/2025 General Fund Unassigned Fund Balance	\$17,072,082	\$17,522,082
Projected 6/30/2025 GF Unassigned FB as a % of FY25 GF Budget	16.6%	17.0%

Town of Berlin
 Financial Status Report
 Board of Finance Meeting of April 8, 2025

	<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	782,481
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	571,226
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	541,220
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	458,634
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	464,574
FY2024	37,692	53,924	36,570	39,543	51,115	40,460	28,414	63,876	55,144	45,533	38,973	58,014	549,258	406,737
FY2025	44,725	33,730	46,286	19,917	42,715	30,298	37,848	34,361	35,086				324,966	324,966
CY vs. PY	7,033	(20,194)	9,715	(19,625)	(8,400)	(10,161)	9,435	(29,515)	(20,059)					

