

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
FEBRUARY 14, 2023
John “Doc” McIntosh Conference Room or Remote Option
7:00 P.M.

<https://berlinct-gov.zoom.us/j/84941176727?pwd=cHdiS3RqUlZ4Ym1hbVJuOUpWcjY4UT09>

Call-in Option:	1 929 205 6099 United States Toll
Meeting ID:	849 4117 6727
Passcode:	952606

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES December 13, 2022, Regular Meeting

F. NEW BUSINESS

1. Move to appropriate a \$1,000 Supporting Arts Grant to the Supporting Arts Grant Account.
2. Move to appropriate the FY23 Municipal Revenue Sharing Grant of \$403,000 to the Buildings & Renovations account in the Police Construction Fund.
3. Move to approve a transfer of \$12,000 from the VNA Pension account to the VNA Computer equipment account, both in the general fund, for the purchase of computers, tablets, and associated software and equipment for VNA staff.
4. Discussion of ACFR for fiscal year ended June 30, 2022.
5. Finance Director update.
 - a. Finance Status Update
 - b. Update on Police Station Renovation Bonding
 - c. Grand List Update
 - d. Draft Capital Project List

G. ADJOURNMENT

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING MINUTES
DECEMBER 13, 2022
John “Doc” McIntosh Conference Room or Remote Option
7:00 P.M.

<https://berlinct-gov.zoom.us/j/81043497462?pwd=eklIbHo4SzMvREZQKzhIRzZkcHNHIZz09>

Call-in Option:	1 929 205 6099
Meeting ID:	810 4349 7462
Passcode:	383441

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, Raul Fernandes (joined at 7:01 p.m.), Tim Grady, Mark Holmes, George Millerd, Gerald Paradis

Members Absent: None

Staff Present:

Kevin Delaney – Finance Director
Alea Piatek – VNA Director
Cara Status – VNA Chairman

D. PUBLIC COMMENTS

None.

E. APPROVAL OF PRIOR MINUTES

November 9, 2022, Special Meeting
November 15, 2022, Regular Meeting

Mr. Grady moved to approve the November 9, 2022 Special Meeting minutes.

Seconded by Mr. Paradis.

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

Vote being 5-0. (MOTION CARRIED)

Mr. Millerd abstained as he was not at the November 9, 2022 Special Meeting.

Mr. Grady moved to approve the November 15, 2022 Regular Meeting minutes.

Seconded by Mr. Paradis.

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

Vote being 6-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Discuss Berlin VNA – Berlin VNA Board Chair/Berlin VNA Director

Chairman Bordonaro asked about the VNA's operational and financial metrics. VNA Director Piatek said she is working hard to get things in order since she joined in March. There was a lot of clean-up moving from paper to electronic to have a stronger workflow. I'm working on the quality measures, policies and community outreach. In January we will be networking and focusing on making good relationships with our referral sources to increase census numbers. Also, a new Medicare assessment is coming out in January that decides our revenue for Medicare patients.

Mr. Millerd asked if the VNA is rated on different factors? VNA Director Piatek said yes and it is imperative that the staff is really comfortable and aware of those changes and asks questions. VNA Chairman Status added that she sees a gap in knowledge and understanding of how healthcare works in payment and reimbursement models. The OASIS is what Medicare determines as a scoring per patient. Every patient has to have this completed at the start of care and the nurse determines scoring. Medicare wants to see improvement in scoring. VNA Director Piatek said there are different metrics tied into the care and delivery that nurses do. VNA Chairman Status stated there were a lot of learning curves in educating nurses during the Medicare changes made two years ago during COVID and now another change is being made to the Medicare scoring.

Mr. Paradis asked how does the correlation to the rating relate to setting payments? VNA Director Piatek said she does not know if there is a correlation. She also discussed the handout given to the Board of Finance on reimbursement rates and cost of visits. On most insurances we start out on a negative and sometimes we make more and sometimes we make less. Mr. Paradis asked what percentage of everything you do is Medicaid? VNA Director Piatek said out of 48 active patients, 12 are Medicaid, but that fluctuates month to month.

Mr. Millerd asked what is the difference between Medicare and managed Medicare? VNA Director Piatek said traditional Medicare is Medicare A and B where you haven't signed up for anything extra. The managed Medicare are the United Healthcare Medicare, Anthem Medicare and Aetna Medicare. Medicare Advantage is a different selected plan. Mr. Fernandez asked who coordinates with the insurance? VNA Director Piatek said certain patients require authorization for visits, but not all patients. Marlo, who does our billing and coding, would reach out if we need authorization.

Mr. Millerd asked what do we have for in-house staff? VNA Director Piatek said we have 3 full time registered nurses, 3 full time home health aides and the rest of our clinical staff is per diem. There are 3 per diem PT's, 1 per diem OT and a second per diem OT is coming onboard. Also a per diem Social Worker is in the process of coming onboard and one per diem Speech Therapist. There are also 3 office staff employees.

Mr. Paradis asked what will be done differently with referral sources? Every Director has talked about expanding referrals. VNA Director Piatek said we need to really focus on a few that we can get a solid relationship with. UCONN Healthcare is a good place to start as they do not have their own home health and are a little frustrated with other agencies. Also nursing facilities, we have an appointment with Be-Air Manor and get quite a few referrals from them. Other referrals come from assisted living and Dr's, but not all need homecare. Patients that discharge from hospitals have a higher percentage of needing homecare. We could have an agreement to be the priority homecare for their Berlin patients.

Mr. Millerd asked if it is advantageous to use per diem for OT/PT? VNA Director Piatek said it is less expensive because we do not pay them for the benefits. Mr. Millerd asked if the per diem rates allow us to make money? VNA Director Piatek said the finances in healthcare have gotten really tight. Mr. Millerd asked why some home health agencies are using LPN's more than RN's? VNA Director Piatek said there is a trend to include LPN's, but they are very limited in what they can do. VNA Chairman Status added that is what makes the VNA very different than your traditional larger agency. The bigger models backfill with less expensive LPN's. VNA Director Piatek said the difference is also in experience, the experience with the VNA is unique. You will see the same staff and receive continuity in care.

Mr. Fernandes said this is a business and we are trying to make it work. What the VNA loses in one year is comparable to buying a new fire truck vehicle for the town. We are all trying to work this out. VNA Chairman Status added we are seeing a huge knowledge deficit and operational losses are never good in any company, but there is a uniqueness to healthcare and we need to understand the inner workings because it is a bit different. Reimbursement rates are outside of our control. You are at the mercy of the referrals and the insurance they are coming with. There was a question from the October meeting about the number of Berlin residents that are on service vs. out of town and the number of new residents. Mr. Fernandes said yes, I don't think Berlin residents should be subsidizing other town's patients using tax money. VNA Chairman Status said the minimal cost of mileage is the expense that you would be incurring by going out of town. There is no difference if someone who lives in New Britain is getting the service of Berlin VNA staff because you get reimbursement from the insurance company. Mr. Millerd added that if you do not have enough work for people, you could use attrition to get it down to the people that you need and that would lower the cost to the Town of Berlin. For an outside person, what does it cost to generate \$1 worth of revenue? If it costs \$1.10, we shouldn't be doing it.

Mr. Grady stated that increasing the census has done nothing but increase the loss. When the VNA takes on more people they lose money and expand the loss by expanding the scope of the VNA. VNA Director Piatek said if you stop the referrals, you will lessen the revenue. The previous administration was not doing it right and keeping people on and over utilizing tons of visits. It was a supervision problem. They were instructed to do things that were not the right way to run the agency with the payment models. Mr. Paradis stated those are the people that have been coming to us and we are not seeing anything different. Chairman Bordonaro said we have been repeating the same thing for the last five years. We want to see some data that helps get us over that situation. VNA Chairman Status said we can look at the per diem utilization model. VNA Director Piatek said per diem is great to reduce overtime.

Growing and not losing money is the goal. Mr. Paradis added growing and losing less. There used to be a lot of VNA's run by towns, now there are only three others. The town of Westbrook does Westbrook and runs a balanced budget. VNA Director Piatek said we have a higher population of citizens in Berlin and would not want to rely solely on a per diem staff. I'm not confident the same thing would work here and be the same. There is a trend now of keeping patients for less time, we are being more productive at each visit and not needing to continue care as long and have more discharges. I have been very aware of looking at where referrals live and being cautious of how many we take in from out of town. We've reduced it from 40% to 14%. Mr. Millerd said he is okay with charging \$1.10 for Berlin residents, but not for an outside person. If you were all Berlin again, that would be great since that is what the VNA's roots are.

VNA Director Piatek said she wants to provide more services to the town by having health related educational sessions. We have the eye screening at the library, bike safety with the Police Department, we go to the Senior Center health fair and the local gym in town has a health fair. We want to provide value to all of the citizens and serve different demographics. Mr. Millerd said he didn't realize he could call the Berlin VNA, nobody offers that as an alternative. VNA Chairman Status said it is illegal for hospitals not to provide options to patients at discharge. Going to UCONN is a great opportunity to obtain referrals and get that relationship established. VNA Director Piatek said we also do a weekly blood pressure clinic at the Berlin Senior Center. Mr. Fernandes recommended posting an ad in the Berlin Citizen, VNA Director Piatek said our budget is limited. VNA Chairman Status added that social media is huge, but it would be an additional job for Marlow. There has been a lot of outreach since VNA Director Piatek took over and we are trying to be creative. We are making an effort to be more visible.

VNA Director Piatek will send her month over month trends spreadsheet to Finance Director Delaney to share with the Board of Finance and is working on completing all of the months. This will help us look at trends. Mr. Grady said we are looking for progress. Show us any positive progress. VNA Director Piatek said we have cut about \$15k so far from the upcoming budget and focusing on getting revenue up. Chairman Bordonaro said maybe things will change in the second half of the year and you will have some data basis on developing your budget. Mr. Fernandes added that you have the right attitude, but it comes from the details.

Mr. Paradis asked if someone was hired to oversee all of the school nurses? VNA Director Piatek said that Margaret manages the day to day for school nurses. She was hired a year ago. That gets charged to Department 61. Finance Director Delaney added that VNA Director Piatek handles Department 16. Department 61 is handled by multiple people.

2. Review proposed 2023 Board of Finance meeting dates

Mr. Grady moved to approve the proposed 2023 Board of Finance meeting dates.

Seconded by Mr. Paradis.

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

Vote being 6-0.

3. Review proposed FY24 budget calendar

Mr. Paradis moved to approve the FY24 budget calendar.

Seconded by Mr. Grady.

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

Vote being 6-0.

4. Finance Director update

- Revenue has done well and is consistent with the prior year.
- The health insurance area got tighter and the claims patterns are more in-line with pre-COVID. There were processing delays. That number went up about \$290k.
- Revenue for the VNA year to date for 23' is in line from a revenue standpoint, 22' and 21' are slightly behind 20'.
- Staffing for the Police Department continues to be a struggle and interviews continue. Mr. Paradis asked what the VNA loss is for this year? Finance Director Delaney said our loss is slightly smaller for this year at \$700k to \$750k and using per diem has helped us. The nurse's contract was settled and November will show 1.5 years of retro payments in there.

G. EXECUTIVE SESSION

Collective Bargaining – C.G.S.S. Sec, 1-210 (9) Records, reports and statement of strategy or negotiations – Police defined benefit pension.

Mr. Paradis moved to go into Executive Session: Collective Bargaining – C.G.S.S. Sec, 1-210 (9) Records, reports and statement of strategy or negotiations – Police defined benefit pension at 8:08 p.m.

Invited in all Board of Finance members and Finance Director Delaney.

Seconded by Mr. Grady.

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

Vote being 6-0,

H. ADJOURNMENT

Mr. Paradis moved to adjourn at 8:50 p.m.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, 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: **Arosha Jayawickrema, Town Manager**

DATE: **November 28, 2022**

SUBJECT: **Appropriation of Supporting Arts grant**

Summary of Agenda Item:

With Town Council authorization, staff applied for a Supporting Arts Grant from the Connecticut Office of the Arts within the Department of Economic and Community Development earlier in 2022. We received notice that the Town of Berlin has been awarded a \$1,000 grant from the program. Staff requests that the Town Council and Board of Finance appropriate the grant to account 504.10.1017.0.53474.00000, Supporting Arts Grant. We will also match this amount with \$1,000 from the existing balance within the Promotion line item in the Economic Development Budget.

Action:

Move to appropriate a \$1,000 Supporting Arts Grant to the Supporting Arts Grant Account.

Attachments:

None

Prepared By:

Chris Edge, Economic Development Director
Jim Mahoney, Economic Development Coordinator



Department of Economic and
Community Development

Office Of The Arts

November 2022

Congratulations! Attached are the grant documents for FY23 Supporting Arts Grant awarded to Town of Berlin/Berlin Arts Commission by the Connecticut General Assembly in the amount of \$ 1,000.00

Please carefully read the contract and all legal requirements contained therein. Note that the contractual grant period is from **October 1, 2022 – September 30, 2023** and that submission of a **final report of grant activities is required** within 30 days (October 30th, 2023) of the last day of the grant period.

To receive your award, we must receive a signed **grant contract**. In addition, your organization must be in compliance with reporting requirements for any other Department of Economic and Community Development ("DECD") grants in place. Payment will be delayed if any required information is omitted or is incomplete.

The attached grant contract also requires that, in any news release or printed item describing or promoting your organization's activities, credit must be prominently given to the Department of Economic and Community Development, Connecticut Office of the Arts, by displaying the words ***"with the support of the Department of Economic and Community Development, Office of the Arts, which also receives support from the National Endowment for the Arts, a federal agency."***

If you haven't done so, we urge you to enroll into the Office of the State Comptroller's (OSC) **Electronic Fund Transfer (EFT) Automated Clearing House (ACH) Program**. Entering into this Agreement will help to hasten the payment process. EFT applicants provide current, verifiable bank account information, and any such additional information as the OSC may require, by submitting a completed Electronic Funds Transfer ACH Election Form, available at: <https://www.osc.ct.gov/vendor/directdeposit.html>

If you have any questions, please email me at: lu.rivera@ct.gov

Thank you.

Lu Rivera, Grants Administrator
CT Office of the Arts

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: January 27, 2023

SUBJECT: Appropriate \$403,000 from the FY23 Municipal Revenue Sharing Grant

Summary of Agenda Item:

Over the past several months, the Town and Board of Education have met with scanning vendors to obtain quotes to scan and remove files currently stored in the future (new) Police Station area. After carefully reviewing the vendors, the Town and Board of Education recommends hiring ScanOptics based on their experience with other municipalities, Boards of Education and the State of Connecticut, their thorough understanding of Connecticut records retention laws, their existing partnerships with other parties on the project (Laserfiche and DropBox for storage, Infoshred for document destruction), and their ability to complete the project in the required timeframe. ScanOptics is on State contract 19PSX0006AE. Based on the Town/BOE scanning volume and the vendor's State contract rates, the quote (with a \$15,000 contingency) for the project is \$403,000.

During the FY23 budget development process, towns were advised by the State of Connecticut Office of Policy & Management not to budget for the Municipal Revenue Sharing Grant, and Berlin followed that guidance. Early in FY23, the State made the decision to pay out the grant. As a result, Berlin received \$403,938.07 in non-budgeted revenue. This motion requests to use this non-budgeted grant revenue to fund document scanning in advance of the Police Station construction project.

The funds were deposited into the Municipal Revenue Sharing Grant (001.00.0000.2.44352.00000) account in the General Fund. The funds will be transferred to the Buildings & Renovations account (538.15.1532.0.54000.00300) in the Police Construction Fund.

Action Needed:

Move to appropriate the FY23 Municipal Revenue Sharing Grant of \$403,000 to the Buildings & Renovations account in the Police Construction Fund.

Attachments:

None

Prepared By:

Kevin Delaney, Finance Director

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

TO: The Board of Finance

FROM: Arosha Jayawickrema, Town Manager

DATE: January 31, 2023

SUBJECT: Berlin VNA Technology Equipment- Transfer, Purchase, and Installation

Summary of Agenda Item: Alea Piatek, Administrator of the Berlin VNA, requests permission to move forfeited remaining funds from account 001.30.3053.0.52200.00000 (Pension) to 001.30.3053.0.53208.00000 (Computer Equipment) for the one-time purchase of 5 replacement desktop computers from Winslow Technology Group totaling \$8,220.00 with an additional cost of \$2,125 for software from Black Rock Technology Group for all new computers; both totaling \$10,345.00. The desktop computers will ensure continued work without unexpected interruptions from computer failures. New purchase of 6 tablets from T-Mobile which will provide better protection against a possible HIPPA violation as per diem staff had previously been instructed to use their own computer which puts protected information at a serious risk. We will also change our cellular provider from Verizon to T-Mobile for cost effectiveness as well as additional coverage areas. T-Mobile is offering free new phones (6) for nurses and aides, and 2 free air cards for staff as needed. Through Verizon currently, we pay \$378.65 monthly (\$4,543.80 annually). With updates of changes to equipment the Verizon bill would change to \$358.65 monthly (\$4,303.80 annually). T-Mobile's price is \$264.96 monthly (\$3,179.52 annually). The new contract with T-Mobile for cellular and data services will create a cost savings of \$93.69 per month (\$1,124.28 annually).

Action Needed:

Move to approve a transfer of \$12,000 from the VNA Pension account to the VNA Computer equipment account, both in the general fund, for the purchase of computers, tablets, and associated software and equipment for VNA staff.

Attachments:

None

Prepared By: Alea Piatek- Administrator of the Berlin VNA

GENERAL FUND*(budgeted amount excludes assigned fund balance)*Receipts

Actual Receipts			
Budgeted Receipts	\$91,259,349		\$83,210,752
% to Budget	\$95,771,346	89.0%	\$93,474,047

Current Year Tax Receipts	\$81,295,127		\$75,234,837
Current Tax Budget	\$83,068,727		\$79,861,907
Current Tax Levy (99.3%/99.3% collection rates)	\$83,654,307		\$80,424,881

% to Current Budget	97.9%	94.2%
% to Current Levy	97.2%	93.5%
Adopted budget target %	99.3%	99.3%

Expenditures (excludes capital expenditures)

Actual Expenditures	\$56,413,497		\$62,132,857
Budgeted Expenditures	\$97,740,498		\$98,899,687
% to Budget	57.7%	62.8%	

FY22 included \$7,510,640 non-budgeted pension/fire vehicle appropriation/expenditure from unassigned fund balance

FY23 includes \$2,100,000 non-budgeted property acquisition/fire vehicle/capital purchase appropriation/expenditure

	Actual	Encumbered	Budget	Var to Budget
Storm-related Overtime (51445)	\$14,639	\$0	\$141,392	\$126,753
Electricity (53102)	\$485,589	\$811,329	\$1,475,306	\$178,389
Refuse Disposal (53823)	\$953,165	\$866,436	\$1,921,091	\$101,491
Legal (53828)	\$161,355	\$193,601	\$355,000	\$44
Tax Refunds (53924)	\$67,390	\$0	\$215,000	\$147,610

Target Floor Fd Bal.	Actual Fund Bal.
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INSURANCE FUNDS

Health Insurance Fund	\$2,327,226	\$2,620,013
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The Health Insurance Fund balance is 28.1% of full year projected expenses - target floor reserve is 25%.

General Insurance Fund

	\$1,000,000	\$1,519,502
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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 \$4,831,489 for FY23). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.

TOTAL INSURANCE FUNDS

	\$3,327,226	\$4,139,515
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Town of Berlin Financial Status Report Board of Finance Meeting of February 14, 2023

F-5

PENSION FUND

Notes

Total Liability (as of 7/1/2022)

\$7,468,657

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

\$3,363,649

ICMA Plus

\$3,081,688

\$6,445,336

Currently, the Town is executing a pay-as-you-go program to manage new retirements. The plan includes 5 active participants, 1 inactive but eligible participant and 15 annuitants.

Funding % - Total

86.3%

Funding % - DB

45.0%

Unfunded Liability

(\$1,023,321)

Anticipated retirements:

FY23: 5 active participants remain and all are eligible to retire.

Annual annuity payments & total monthly fees: \$185,000

ACTIVE CAPITAL PROJECTS

	<u>% Complete*</u>	<u>Project Balance**</u>	<u>PBC Managed</u>	<u>Department</u>	<u>Notes</u>
4-Bridge Rehabilitation	90%	\$0		Public Works	Design Phase audit is complete and final payment for this phase was received - Construction Phase is closing out.
Highway Wash Bay	TBD	TBD	PBC	Facilities	Current Phase: redesign & rebid
55 Steele Boulevard	27%	\$0		Economic Dev.	Building 3 of 3 from Newport's original Farmington Ave plans
Sidewalk Upgrades	0%	\$0		Public Works	
3-Road Project (CRCOG Pre-Funded Construction)	3%	\$0		Public Works	Porter's Pass, Christian Lane & Deming Rd rebuilds
Kensington Road Bridge - Design Phase	39%	\$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	8%	\$0		Public Grounds	Current Phase - design
Scalise Scoreboard/Fiber (DEEP Grant)	5%	\$0		Facilities	Current Phase: purchase/install scoreboard & fiber to run scoreboard
Biscoglio Field Turf (DEEP Grant)	0%	\$0		Public Grounds	Biscoglio Field conversion to turf expected to begin June 2023
HVAC Upgrades (ARPA Funds)	0%		PBC	Facilities	Current Phase: bidding Willard; hired construction manager for Willard
HVAC Upgrades (Local Funds)	TBD	TBD	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

<u>Description</u>	<u>Opportunities</u>		
	<u>Projected - Low</u>	<u>Projected - High</u>	<u>Probability</u>
RECEIPTS			
VNA receipts	(\$150,000)	(\$300,000)	Med/High
EXPENDITURES			
Auto Parts	\$0	(\$50,000)	Med
Fuel	\$0	(\$25,000)	Med
Electricity	\$50,000	(\$50,000)	Med

TOTAL

Total excluding Pension payouts

\$150,000
\$150,000

(\$425,000)
(\$425,000)

Opportunities

<u>Description</u>	<u>Opportunities</u>		
	<u>Projected - Low</u>	<u>Projected - High</u>	<u>Probability</u>
RECEIPTS			
Interest Income	\$1,200,000	\$1,700,000	High
Taxes	\$0	\$1,500,000	Med
EXPENDITURES			
Vacant positions	\$750,000	\$1,500,000	Med/High

TOTAL

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

\$1,950,000
\$4,700,000
(\$2,665,000)

Net Projection

(\$565,000)

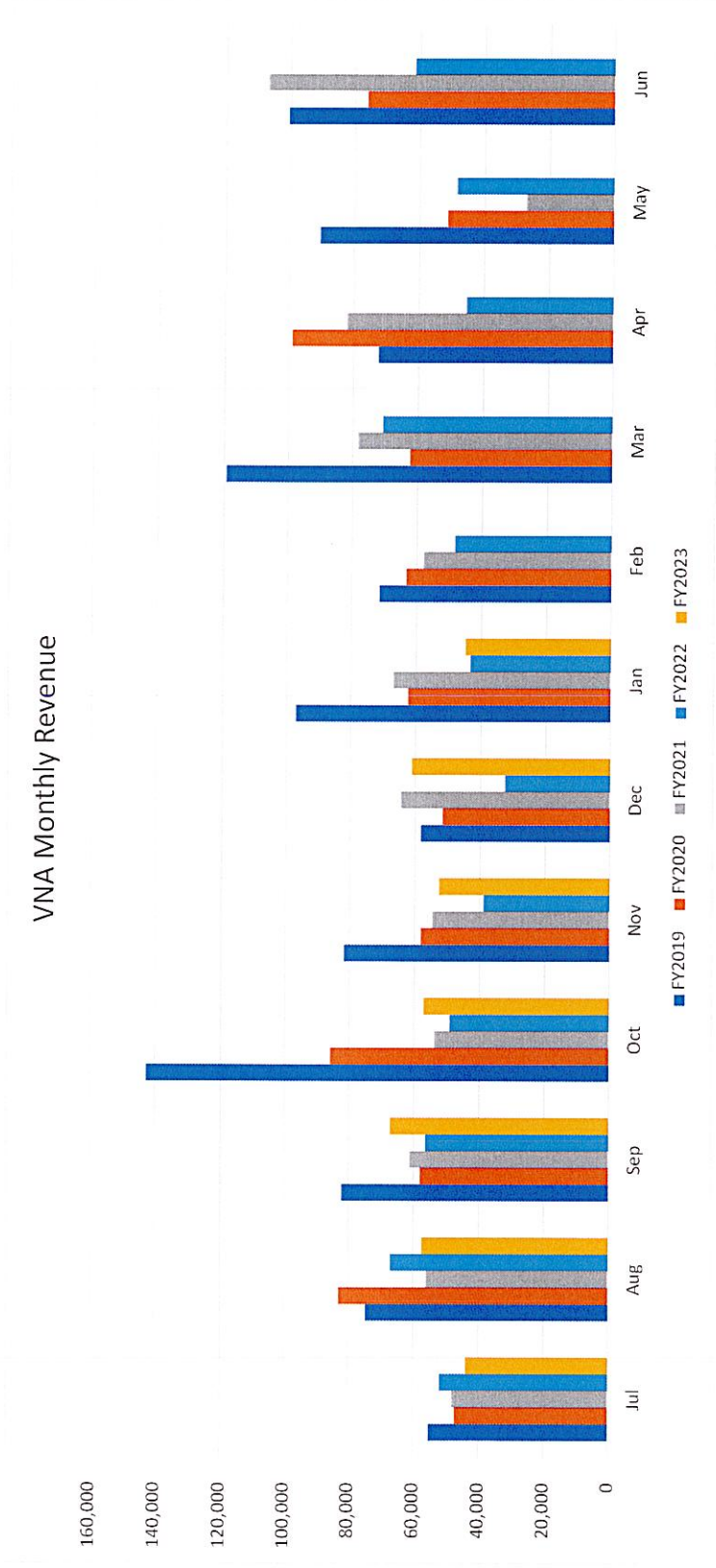
\$1,610,000

Net Projection (ex Pension Payouts)

(\$565,000)

\$1,610,000

	<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	591,852
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	445,713
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	404,971
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	339,551
FY2023	43,842	57,446	67,243	57,167	52,526	61,072	44,860						384,156	384,156
CY vs. PY	(7,972)	(9,688)	10,779	7,975	13,488	28,542	1,481							



FY23 Mill Rate Restatement

FY23 Adopted General Fund Budget	\$96,625,778	a
FY23 Budgeted Non-Tax Revenue	(\$13,557,051)	b
FY23 Budgeted Tax Revenue	\$83,068,727	c
Assumed Collection Rate	99.30%	d
Amount Needed From Tax Levy*	\$83,654,307	e

	FY23 Original	FY23 Restated	Change	% Change
Grand List	2,438,139,007	2,869,275,352	431,136,345	17.7%
Mill Rate**	34.31	29.16	(5.16)	-15.0%

Calculations:

FY23 Budgeted Tax Revenue:	c = a - b
Amount Needed From Tax Levy:	e = c / d
Mill Rate:	g = e / (f/1000)

* Because the Town does not expect to collect 100% of billed property tax receipts in the fiscal year, the mill rate calculation assumes a higher amount required by the tax levy. The Revenue Collector pursues various methods to collect any outstanding taxes, but that process often carries over to future fiscal years.

** The Town of Berlin mill rate was adopted before the State approved a 32.46 motor vehicle mill rate cap. The Board of Finance elected not to change the adopted FY23 mill rate after the cap was approved.

Town of Berlin

Capital Improvement Plan (CIP) - BY FUNDING SOURCE

Fiscal Year 2024

<u>Category</u>	<u>Department</u>	<u>Purchase/Project</u>	<u>Funding Source</u>	<u>Amount</u>
Education	Schools	BHS-2100 Block-Slab on Grade Ground Water, Moisture, Flooring	GF	\$200,000
Vehicles	Highway	Large dump truck body replacement	GF	\$225,000
Education	Schools	Vans - capital	GF	\$140,000
Education	Schools	Camera Upgrades (District)	GF	\$195,000
Infrastructure	Golf Course	Bridges - 7 on course; \$50k per bridge (estimate)	GF	\$50,000
Education	Schools	Resurface Basketball/Tennis Courts (assume yr 7)	GF	\$75,000
Education	Schools	Willard Ballast Block Replacement	GF	\$70,000
Vehicles	Highway	Pickup Truck	GF	\$65,000
Infrastructure	Information Technology	Police Modems (and related hardware)	GF	\$50,000
Vehicles	Police Department	Vehicle - Marked/Unmarked - (5% incr. in out yrs)	GF	\$200,000
Education	Schools	Doors & Hardware - BHS	GF	\$36,000
Infrastructure	Public Buildings	Town Clerk/Assessor Vault/Office Renovations	GF	\$200,000
Infrastructure	Public Grounds	Replace equipment at Little People's Playground	GF	\$200,000
Vehicles	Public Grounds	Track Snow Machine	GF	\$80,000
Vehicles	Public Grounds	Pick Ups (with utility body & plow)	GF	\$80,000
Vehicles	Public Grounds	Service Truck (with utility body & plow)	GF	\$80,000
Vehicles	Animal Control	Animal Control Van	GF	\$65,000
Vehicles	Public Buildings	Facilities - Van	GF	\$50,000
Education	Schools	Replace Equipment at Willard School Playgrounds	GF	\$175,000
Education	Schools	Energy & Infrastructure - Consulting, A&E, Grant Match	GF	\$75,000
Infrastructure	Public Buildings	Energy & Infrastructure - Consulting, A&E, Grant Match	GF	\$75,000
Infrastructure	Public Grounds	Pickleball Courts (East Berlin tennis courts replacement)	GF	\$300,000
				<u><u>\$2,686,000</u></u>
Education	Schools	1969 Science Classroom Renovations (4) (McGee)	Surplus	\$250,000
Vehicles	Highway	Flatbed Truck with power lift tailgate	Surplus	\$75,000
Vehicles	Highway	Small dump truck	Surplus	\$110,000
Infrastructure	Public Buildings	Roof Replacement (Senior Center)	Surplus	\$100,000
Vehicles	Police Department	Vehicle - DARE Pickup Truck	Surplus	\$60,000
Vehicles	Police Department	Vehicle - Supervisor SUV	Surplus	\$44,000
Education	Schools	Auditorium & Stage Renovation (McGee)	Surplus	\$80,000
Infrastructure	Public Buildings	Timberlin Clubhouse Bathroom Renovations	Surplus	\$80,000
Infrastructure	Public Works	Sage Park Parking Lot	Surplus	\$400,000
Vehicles	Highway	Guardrail Mower Attachments	Surplus	\$120,000
Vehicles	Police Department	Vehicle - ATV/UTV	Surplus	\$30,000
Infrastructure	Public Buildings	Electrical panel upgrade (Town Hall)	Surplus	\$100,000
Education	Schools	Lavatory Upgrades (Griswold, Hubbard, Willard)	Surplus	\$350,000
Education	Schools	Hubbard Library Media Center and Courtyard	Surplus	\$105,000
Education	Schools	Band Room Renovation (McGee)	Surplus	\$25,000
Education	Schools	Convert one science room to regular classroom (McGee)	Surplus	\$25,000
Infrastructure	Public Buildings	Timberlin Clubhouse Floor	Surplus	\$50,000
Infrastructure	Golf Course	Toro Tri-Plex Greensmower	Surplus	\$35,359
Infrastructure	Public Buildings	Boiler replacement (Timberlin)	Surplus	\$25,000
Infrastructure	Public Buildings	South Kensington Fire House - building modifications	Surplus	\$75,000
Infrastructure	Public Buildings	Old Peck/Historical Society Renovations	Surplus	\$75,000
Infrastructure	Public Works	Paper Goods Pond Dam (consulting)	Surplus	\$65,000
Infrastructure	Public Buildings	Exterior repairs to Art League Building	Surplus	\$50,000
Infrastructure	Public Buildings	Deming Road House (Mobile Home caretakers house)	Surplus	\$50,000
Infrastructure	Public Grounds	Demore, Dinda, Bittner Jr. Memorial Pool Repairs	Surplus	\$300,000
Vehicles	Municipal Garage	4 Post Vehicle Lift	Surplus	\$12,500
Infrastructure	Public Buildings	ADA upgrades (townwide)	Surplus	\$25,000
				<u><u>\$2,716,859</u></u>