

# **Town of Berlin**

## **FY25 Board of Finance Budget Review**

**Revenue, Transfers, LT Liabilities & Capital**  
**General Government**  
**Berlin Water Control**

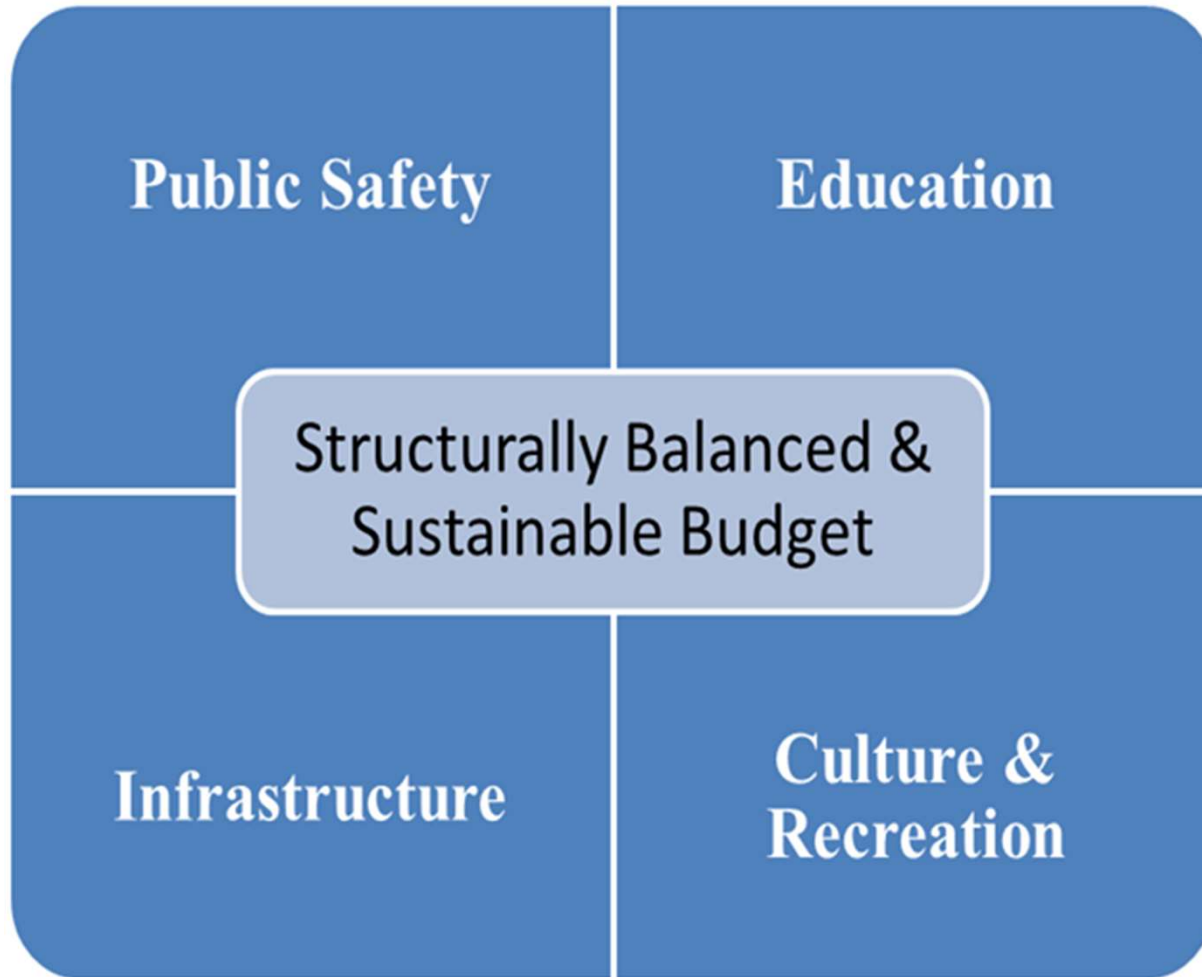
**March 4, 2024**



# Agenda

- Overall Budget
  - Revenue
  - Transfers
- Long-term Liabilities
  - Capital
- General Government Operating Budget
  - Water Control

# Overall Budget



# Fiscal Year 2025 Budget Priorities

## AREAS OF INVESTMENT IN FY 2025

### Infrastructure

School HVAC  
Police Station  
BHS Courtyard  
BHS Track  
TH Roof  
Sage Park Parking Lot

### Public Safety

Fund PD staffing level  
School Vans  
BHS Fire Supression  
School Cameras  
Timberlin Bridges

### Economic Dev.

Steele Blvd.  
Farmington Ave.  
Berlin Turnpike  
Grant Match

## **ON-GOING OPERATIONS**

Public Safety, Education, Legal, Contractual and Regulatory Compliance & Recreation

## **REQUIRED LONG-TERM OBLIGATIONS**

Bonds, Leases, Defined Benefit Plans

# Fiscal Year 2025 Overall Budget Proposal

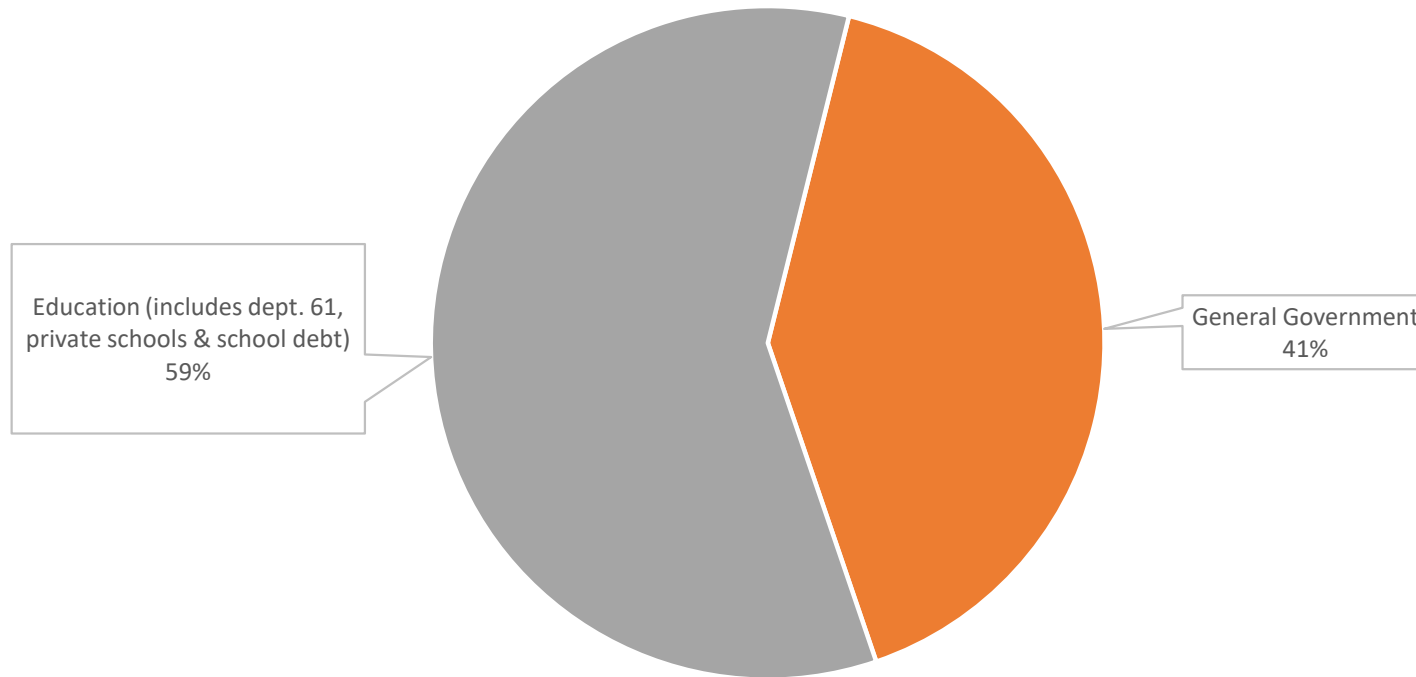
- **Total Proposal:** \$106.8 million (+\$7.2 million or +7.2%)
- **Mill Rate:** 31.78 mills (+2.22 mills vs. FY24 mill rate)
- **State Funds:** based on Governor's proposed budget (Feb 2024)
- **Budgeted Grand List:**
  - 1 mill is worth \$2,929,819
  - +2.11% YOY increase
  - Growth generates \$1,789,656 in tax revenue

## Major Drivers of \$7.2 million General Fund Budget Increase

BOE Operations	\$3,250
Town Operations	\$1,774
Capital	\$1,719
Net New Money Debt	\$357
Net Pension Expense	\$42

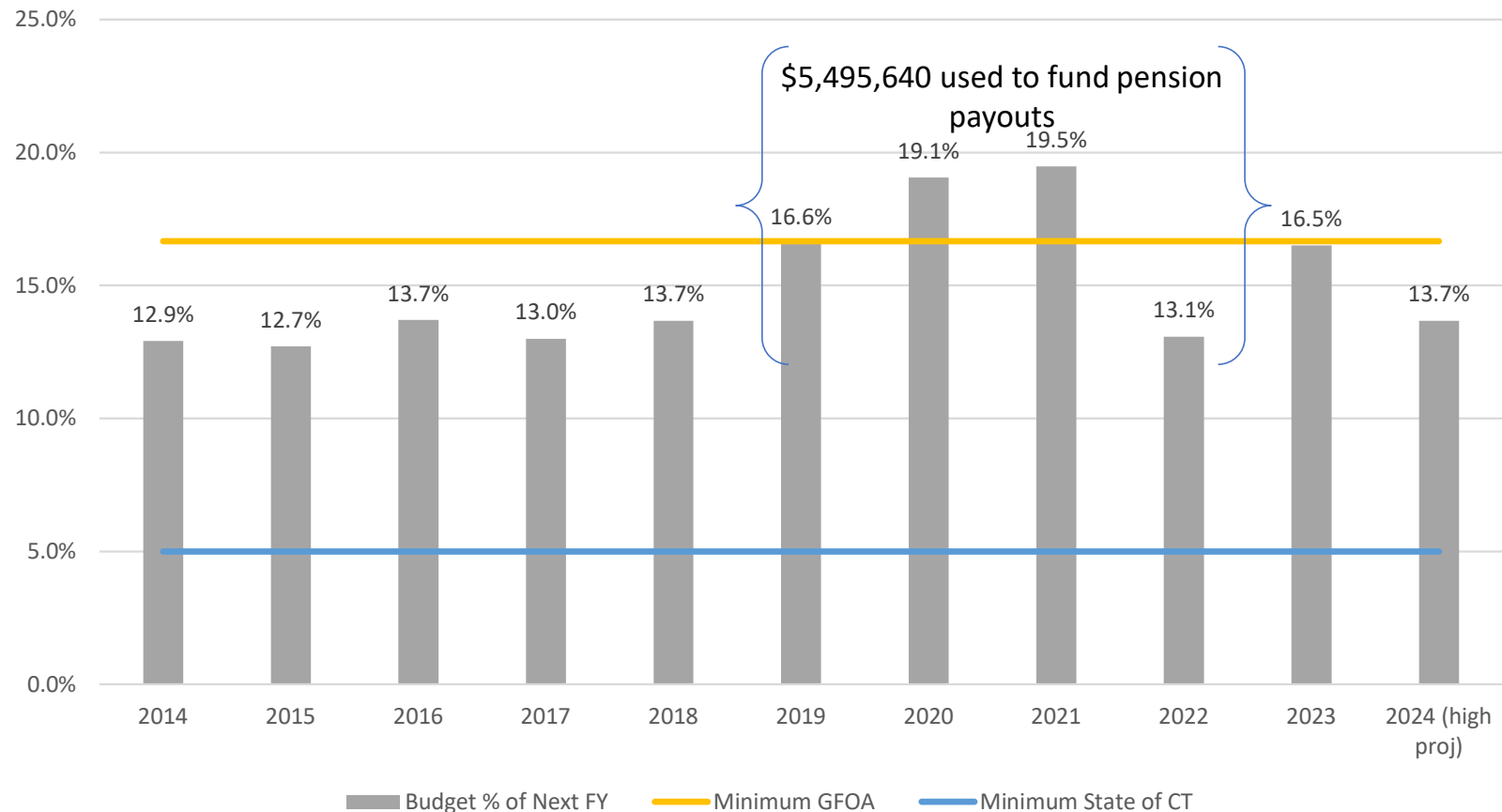
	<b>FY23 Actual</b>	<b>FY24 Original Budget</b>	<b>FY24 Amended Budget</b>	<b>FY25 Department Budget</b>	<b>FY25 Manager Budget</b>	<b>Manager/ Original Chg</b>	<b>Manager/ Original % Chg</b>
Taxes	\$85,493	\$85,983	\$85,983	\$95,535	\$94,311	\$8,328	9.7%
Fees	\$4,416	\$3,656	\$3,656	\$3,333	\$3,258	(\$398)	-10.9%
State Education Grants	\$5,904	\$5,862	\$5,862	\$5,886	\$6,123	\$262	4.5%
State/Federal Non-Education Grants	\$1,131	\$1,012	\$1,521	\$404	\$138	(\$874)	-86.4%
Svc Fees & Inv Earnings	\$2,382	\$1,752	\$1,752	\$1,978	\$1,978	\$225	12.9%
Transfers In	\$305	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$1,343	\$3,618	\$953	\$953	(\$390)	-29.1%
<b>TOTAL RECEIPTS</b>	<b>\$99,630</b>	<b>\$99,613</b>	<b>\$102,397</b>	<b>\$108,093</b>	<b>\$106,765</b>	<b>\$7,152</b>	<b>7.2%</b>
<b>General Government</b>	\$3,531	\$3,781	\$3,827	\$4,216	\$4,034	\$253	6.7%
Townwide (excluding closed DB pension)	\$907	\$1,466	\$1,182	\$1,478	\$1,468	\$2	0.2%
Legal	\$359	\$421	\$421	\$480	\$480	\$59	14.1%
Community Development	\$1,196	\$1,345	\$1,347	\$1,517	\$1,485	\$140	10.4%
Public Safety	\$10,103	\$10,003	\$10,223	\$11,340	\$11,233	\$1,230	12.3%
Physical Services	\$7,637	\$8,614	\$8,626	\$8,901	\$8,851	\$237	2.7%
Parks, Recreation and Libraries	\$4,602	\$5,276	\$5,296	\$5,610	\$5,580	\$303	5.7%
Health and Human Services	\$2,280	\$2,427	\$2,434	\$2,368	\$2,013	(\$413)	-17.0%
<b>TOWN OPERATIONS</b>	<b>\$30,617</b>	<b>\$33,332</b>	<b>\$33,355</b>	<b>\$35,909</b>	<b>\$35,143</b>	<b>\$1,811</b>	<b>5.4%</b>
Schools (Departments 59 & 61)	\$4,400	\$5,078	\$5,079	\$5,223	\$5,041	(\$37)	-0.7%
<b>Capital</b>	\$1,003	\$0	\$1,784	\$1,699	\$1,319	\$1,319	N/A
<b>Long-term Liabilities:</b>							
Debt	\$7,902	\$7,855	\$7,855	\$8,272	\$8,272	\$417	5.3%
Pension	\$185	\$1,536	\$1,511	\$1,577	\$1,577	\$42	3%
<b>Transfers:</b>							
Capital	\$1,841	\$0	\$1,000	\$400	\$400	\$400	N/A
Debt	\$720	\$720	\$720	\$660	\$660	(\$60)	-8.3%
Operational	\$223	\$238	\$238	\$248	\$248	\$10	4.2%
<b>TOTAL GENERAL GOVERNMENT Budget</b>	<b>\$46,890</b>	<b>\$48,758</b>	<b>\$51,542</b>	<b>\$53,988</b>	<b>\$52,660</b>	<b>\$3,902</b>	<b>8.0%</b>
<b>TOTAL BOARD OF EDUCATION Budget</b>	<b>\$49,080</b>	<b>\$50,855</b>	<b>\$50,855</b>	<b>\$54,105</b>	<b>\$54,105</b>	<b>\$3,250</b>	<b>6.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$95,970</b>	<b>\$99,613</b>	<b>\$102,397</b>	<b>\$108,093</b>	<b>\$106,765</b>	<b>\$7,152</b>	<b>7.2%</b>

# Breakdown of Total FY25 Budget



	<b>FY23 Actual Exp</b>	<b>FY24 Original Bud</b>	<b>FY24 Amended Bud</b>	<b>FY25 Department Bud</b>	<b>FY25 Manager Bud</b>	<b>Manager/ Original Chg</b>
<b>General Government</b>						
Operations	\$30,617	\$33,332	\$33,355	\$35,909	\$35,143	\$1,811
Capital	\$1,003	\$0	\$1,784	\$1,532	\$1,152	\$1,152
Long-term Liabilities - Debt Service	\$4,363	\$4,446	\$4,446	\$4,443	\$4,443	(\$3)
Long-term Liabilities - Defined Benefit pension plan	\$185	\$1,536	\$1,511	\$1,577	\$1,577	\$42
Transfers	\$2,064	\$238	\$1,238	\$248	\$248	\$10
	<b>\$38,231</b>	<b>\$39,551</b>	<b>\$42,334</b>	<b>\$43,709</b>	<b>\$42,564</b>	<b>\$3,013</b>
<b>Education</b>						
Operations	\$49,080	\$50,855	\$50,855	\$54,105	\$54,105	\$3,250
Town staff/operating costs supporting BOE	\$4,400	\$5,078	\$5,079	\$5,223	\$5,041	(\$37)
Capital	\$0	\$0	\$0	\$566	\$566	\$566
Long-term Liabilities - Debt Service	\$4,259	\$4,128	\$4,128	\$4,489	\$4,489	\$360
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$57,739</b>	<b>\$60,062</b>	<b>\$60,063</b>	<b>\$64,384</b>	<b>\$64,201</b>	<b>\$4,140</b>

# Fund Balance



- GFOA/Rating Agency level (16.6% or 2 months)
- State minimum (PA 22-35)
- Town policy – floor of at least 11%
- Recommend TC/BOF review risk-adjusted fund balance model (GFOA)



# GFOA Model – Berlin’s Risk Profile

Indicates 17-25% target unassigned fund balance

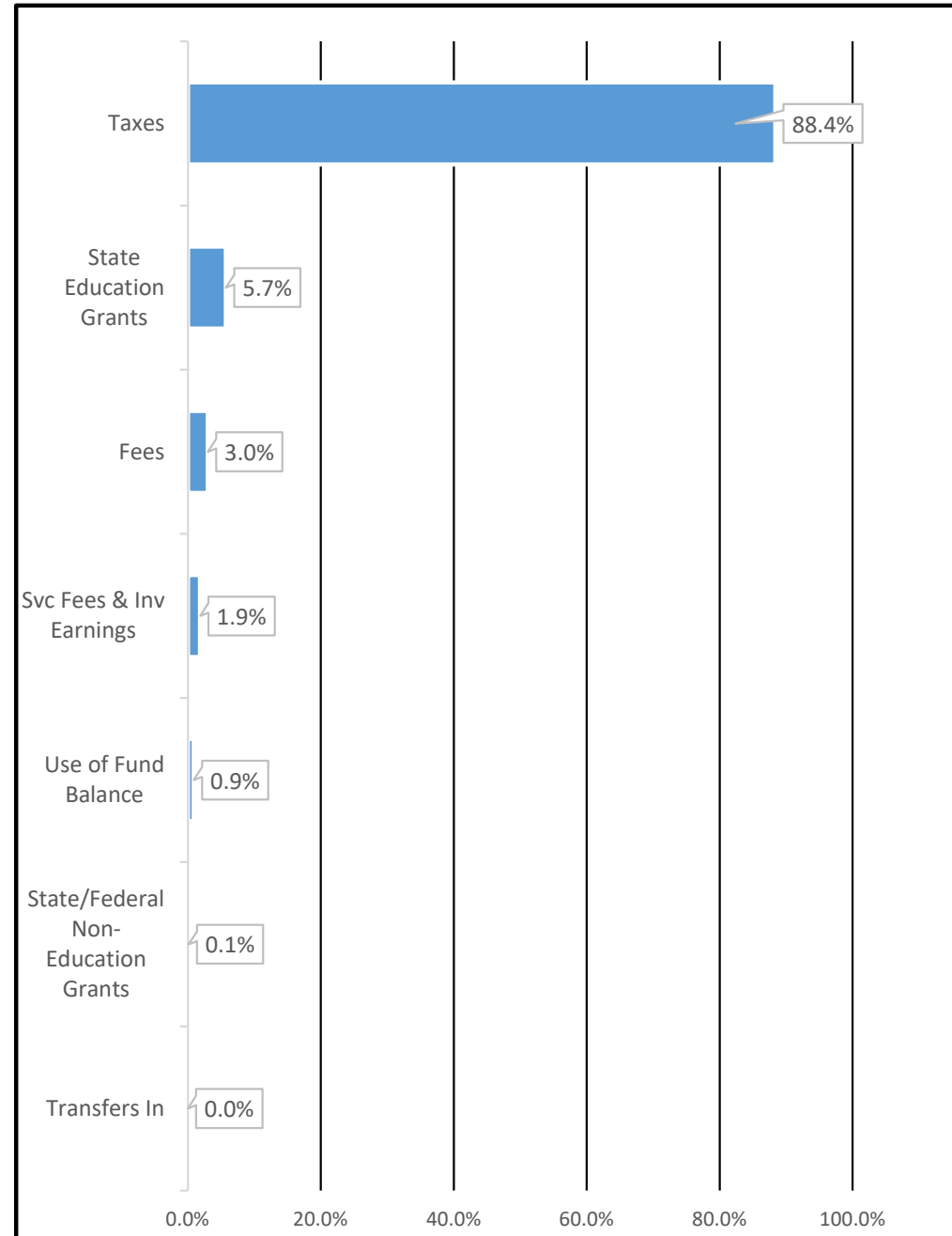
1. Vulnerability to extreme event - **flooding at PW complex (no insurance coverage – in a flood zone)**
2. **Revenue source stability**
  - a) **Taxes = fund 88% of budget**
  - b) **99%+ collection rate**
  - c) **Rely on delinquent collection methods incl. tax sales**
  - d) **9%+ comes from one taxpayer (Eversource)**
3. Expenditure volatility
  - a) Deferred capital
  - b) Unfunded State mandates
4. Leverage
  - a) GO bond level above \$40 million ceiling (8%+ of FY25 operating budget)
  - b) Pension plans
  - c) **Deferred capital/reliance on GRI & TAR for roads/sidewalks**
5. Liquidity
  - a) 60% of taxes collected July/Aug – expenditures more even
  - b) Tax Collector mitigates risk of collection delays
  - c) State operating grants predictable
6. Other funds dependency
  - a) Water Control (BWC, WFD, KFD)
  - b) Health Insurance Fund – solid reserves
  - c) General Insurance fund – H&H, PTSD, uninsurable property
7. Growth
  - a) Commercial & residential
  - b) Tax abatements
8. Capital projects - deferred

**QUESTIONS?**

# Revenue

# Revenue

- Local taxes
  - Fund 88.4% of GF budget
  - Collection rate remains 99.3%
- Grants removed:
  - State MV cap PILOT (\$597,240)
  - State Rev Sharing (\$258,989) – over municipal spending cap
- Grants increased:
  - ECS (\$237,160) – based on Gov budget proposal
- User fees:
  - VNA reduced \$350k
  - Town Clerk reduced \$150k
  - Golf Course increased \$104k
- Interest income increased \$245k
- Fund balance:
  - continues funding contingency
  - Fund closed DB plan ADEC



# Municipal Spending Cap Calculation

Name of Municipality: Berlin	Town Code: 007	FY 24	FY 25
Original Adopted Budget Expenditures (not adjusted)		99,612,696	106,765,146
Debt service		8,574,430	8,931,868
Special education		14,093,285	13,801,486
Capital expenditures		0	1,718,679
Payments on unfunded pension liabilities		882,828	838,790
<b>Adjusted Adopted Budget Expenditures</b>		<b>76,062,153</b>	<b>81,474,323</b>
Net Dollar Change Between FY25 and FY24 Adopted Budget Expenditures		5,412,169	
<b>Net % Increase/(Decrease) Adopted Budget Expenditures</b>		7.12%	
Allowable % Increase (either 2.5% or TBD% rate of inflation, whichever is greater)		2.50%	
FY24 Municipal Population		20,154	
FY25 Municipal Population Estimate		20,154	
Net Change Between FY25 and FY24 Municipal Population		0	
<b>Net % Increase/(Decrease) Municipal Population</b>		0.00%	
OPM guidance is 6.27% increase for compliance - required <b>operating</b> cost reduction to reach 6.27%		(\$640,000)	

**QUESTIONS?**

# Transfers

# Transfers

**NET Change: +\$350,500**

- Operating transfer for DB legal/actuarial costs (+\$10k)
- Energy lease payments (debt service) (-\$59.5k)
- Local match for future grants (capital): (+\$400k)

<u>Local Matching Amt</u>	<u>Expected Grant Amt</u>	<u>Purpose</u>
\$150,000	\$500,000	STEAP 2024 (E Berlin pool)
\$50,000	\$200,000	2024 Recreational Trails Grant
\$25,000	\$500,000	Plans & cost estimates for STEAP 2025
\$100,000	\$800,000	Plans for 2025 Connectivity Grant
\$75,000	\$375,000	Other grants introduced during FY25

- All other transfer line items are flat to FY24



**QUESTIONS?**

# Long-term Liabilities

# Long-Term Liabilities

- DEBT:

- Retire \$6,385,000 existing principal – Issue \$5,350,000 new principal
  - \$1,005,000 Police Station renovations
  - \$2,445,000 School HVAC upgrades
    - 30% of projected cost
    - \$1,485,000 (Hubbard)
    - \$ 960,000 (Griswold)
  - \$900,000 BHS Track repaving/resurfacing (ordinance needed)
  - \$600,000 Police radios (ordinance needed)
  - \$400,000 Town Hall roof replacement (ordinance needed)

- PENSION:

- Closed pension ADEC: declined \$90k
- Police pension: increased \$132k

**Town of Berlin**  
**Total Debt Schedule (including FY25 Debt Plan)**  
**FY2025 Budget**

June 30,	Outstanding GO Bonds			Outstanding BANs	CDA Loan <sup>1</sup>	Capital Leases <sup>2,3</sup>			Total Debt & Debt-Like Balance	GO (P&I) Change	BAN Change	CDA Loan Change	Capital Leases Change	Total Debt Change
	Principal	Interest	Total			Principal	Interest	Total						
2010	\$13,260,000	\$2,122,379	\$15,382,379	\$9,970,000	\$532,477	\$0		\$0	\$25,884,856					
2011	\$28,835,000	\$7,776,263	\$36,611,263	\$6,317,000	\$492,423	\$388,800	\$7,413	\$396,213	\$43,816,899	\$21,228,884	(\$3,653,000)	(\$40,054)	\$396,213	\$17,932,043
2012	\$27,215,000	\$6,764,163	\$33,979,163	\$9,426,000	\$450,166	\$368,238	\$14,663	\$382,901	\$44,238,230	(\$2,632,100)	\$3,109,000	(\$42,257)	(\$13,312)	\$421,331
2013	\$34,020,000	\$8,311,185	\$42,331,185	\$1,325,000	\$405,584	\$457,141	\$14,538	\$471,679	\$44,533,448	\$8,352,022	(\$8,101,000)	(\$44,582)	\$88,778	\$295,218
2014	\$49,450,000	\$12,910,677	\$62,360,677	\$1,259,000	\$358,550	\$468,168	\$18,179	\$486,347	\$64,464,574	\$20,029,492	(\$66,000)	(\$47,034)	\$14,668	\$19,931,126
2015	\$60,905,000	\$17,468,530	\$78,373,530	\$1,180,000	\$308,930	\$447,429	\$17,442	\$464,871	\$80,327,331	\$16,012,853	(\$79,000)	(\$49,620)	(\$21,476)	\$15,862,757
2016	\$73,340,000	\$18,937,747	\$92,277,747	\$900,000	\$256,580	\$10,584,544	\$3,710,865	\$14,295,409	\$107,729,736	\$13,904,217	(\$280,000)	(\$52,350)	\$13,830,538	\$27,402,405
2017	\$73,645,000	\$17,266,598	\$90,911,598	\$1,455,000	\$201,352	\$10,234,306	\$3,305,637	\$13,539,943	\$106,107,893	(\$1,366,149)	\$555,000	(\$55,228)	(\$755,466)	(\$1,621,843)
2018	\$68,300,000	\$14,799,258	\$83,099,258	\$2,028,000	\$143,086	\$9,754,432	\$3,012,095	\$12,766,527	\$98,036,871	(\$7,812,340)	\$573,000	(\$58,266)	(\$773,416)	(\$8,071,022)
2019	\$68,935,000	\$13,495,943	\$82,430,943	\$931,000	\$81,615	\$9,451,657	\$2,728,560	\$12,180,217	\$95,623,775	(\$668,315)	(\$1,097,000)	(\$61,471)	(\$586,310)	(\$2,413,096)
2020	\$66,535,000	\$12,320,382	\$78,855,382	\$0	\$16,763	\$9,123,589	\$2,453,921	\$11,577,510	\$90,449,655	(\$3,575,561)	(\$931,000)	(\$64,852)	(\$602,707)	(\$5,174,120)
2021	\$60,425,000	\$10,201,207	\$70,626,207	\$0	\$0	\$8,774,978	\$2,188,934	\$10,963,912	\$81,590,119	(\$8,229,175)	\$0	(\$16,763)	(\$613,597)	(\$8,859,535)
2022	\$54,145,000	\$8,356,819	\$62,501,819	\$0	\$0	\$8,398,463	\$1,934,371	\$10,332,834	\$72,834,653	(\$8,124,388)	\$0	\$0	(\$631,078)	(\$8,755,466)
2023	\$47,825,000	\$6,774,869	\$54,599,869	\$0	\$0	\$7,992,653	\$1,691,053	\$9,683,707	\$64,283,576	(\$7,901,950)	\$0	\$0	(\$649,128)	(\$8,551,078)

Projected (assuming FY25 bond plan)...

2024	\$46,815,000	\$5,434,944	\$52,249,944	\$0	\$0	\$7,555,701	\$1,459,856	\$9,015,558	\$61,265,502	(\$2,349,925)	\$0	\$0	(\$668,149)	(\$3,018,074)
2025	\$39,895,000	\$4,297,082	\$44,192,082	\$0	\$0	\$7,086,452	\$1,241,704	\$8,328,157	\$52,520,239	(\$8,057,862)	\$0	\$0	(\$687,401)	(\$8,745,263)
2026	\$33,250,000	\$3,357,016	\$36,607,016	\$0	\$0	\$6,586,138	\$1,037,550	\$7,623,688	\$44,230,704	(\$7,585,066)	\$0	\$0	(\$704,469)	(\$8,289,535)
2027	\$28,270,000	\$2,579,413	\$30,849,413	\$0	\$0	\$6,052,948	\$848,279	\$6,901,227	\$37,750,640	(\$5,757,603)	\$0	\$0	(\$722,461)	(\$6,480,064)
2028	\$23,300,000	\$1,924,944	\$25,224,944	\$0	\$0	\$5,482,870	\$674,908	\$6,157,777	\$31,382,721	(\$5,624,469)	\$0	\$0	(\$743,450)	(\$6,367,919)
2029	\$18,810,000	\$1,385,081	\$20,195,081	\$0	\$0	\$4,874,121	\$518,524	\$5,392,645	\$25,587,726	(\$5,029,863)	\$0	\$0	(\$765,132)	(\$5,794,995)
2030	\$15,000,000	\$943,575	\$15,943,575	\$0	\$0	\$4,224,450	\$380,281	\$4,604,731	\$20,548,306	(\$4,251,506)	\$0	\$0	(\$787,914)	(\$5,039,420)
2031	\$11,270,000	\$594,475	\$11,864,475	\$0	\$0	\$3,532,279	\$261,392	\$3,793,671	\$15,658,146	(\$4,079,100)	\$0	\$0	(\$811,059)	(\$4,890,159)
2032	\$8,075,000	\$332,666	\$8,407,666	\$0	\$0	\$2,795,583	\$163,113	\$2,958,696	\$11,366,362	(\$3,456,809)	\$0	\$0	(\$834,975)	(\$4,291,784)
2033	\$4,885,000	\$153,547	\$5,038,547	\$0	\$0	\$2,011,856	\$86,770	\$2,098,626	\$7,137,173	(\$3,369,119)	\$0	\$0	(\$860,070)	(\$4,229,189)
2034	\$2,085,000	\$52,719	\$2,137,719	\$0	\$0	\$1,179,259	\$33,756	\$1,213,015	\$3,350,734	(\$2,900,828)	\$0	\$0	(\$885,610)	(\$3,786,438)
2035	\$685,000	\$10,275	\$695,275	\$0	\$0	\$376,390	\$5,517	\$381,907	\$1,077,182	(\$1,442,444)	\$0	\$0	(\$831,108)	(\$2,273,552)
2036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$695,275)	\$0	\$0	(\$381,907)	(\$1,077,182)

<sup>1</sup> Principal payments only displayed. Proceeds from CDA loan were used to remediate Legions Square property. Final debt payment is due in Fiscal Year 2021.

<sup>2</sup> Balance represents the net present value of future minimum lease payments.

<sup>3</sup> In February 2016, the Town entered into a 20-year energy lease program. The savings from the program is intended to repay the capital lease obligations. Final payment is due in December 2035.

Source: Annual Comprehensive Financial Reports

Fiscal Year Town of Berlin total debt level is projected to be below \$40 million outstanding debt ceiling

# Future Projected Debt Issues

<u>Department</u>	<u>Project</u>		<u>FY24</u> (Jan 2024)	<u>FY25</u> (June 2024)	<u>FY26</u> (June 2025)	<u>FY27</u> (June 2026)	<u>FY28</u> (June 2027)	<u>FY29</u> (June 2028)	<u>FY30+</u> June 20xx
Police Department	Eliminate coverage gaps in Police/Dispatch radios	Bond		\$600,000					\$0
Public Works	Spruce Brook Bridge	Bond			\$600,000				\$0
Public Works	Paper Goods Pond Dam	Bond			\$450,000				\$0
Public Works	Glen Street Bridge	Bond				\$2,000,000			\$0
Public Buildings	Chiller Replacement (Community Center/Library)	Bond				\$2,100,000			\$0
Public Buildings	Roof Repl-Est (Town Hall)	Bond		\$400,000					\$0
Public Buildings	Roof Replacement (Library)	Bond			\$700,000				\$0
Public Buildings	Pool Building - Percival	Bond				\$750,000			\$0
Public Buildings	Pool Building - East Berlin	Bond					\$750,000		\$0
Public Buildings	Police Station Renovations	Bond		\$1,003,405					\$0
Public Grounds	Replace artificial turf at Scalise Field	Bond							\$1,000,000
Schools	BHS Track - Repaving/Resurface	Bond		\$900,000					\$0
Schools	Boiler Replacement - Hubbard (2)	Bond			\$500,000	\$500,000			\$0
Schools	Boiler Replacement - Willard (2)	Bond			\$500,000	\$500,000			\$0
Schools	Boiler Replacement - Griswold	Bond			\$500,000	\$500,000			\$0
Schools	HVAC - Griswold	Bond		\$960,000	\$2,240,000				\$0
Schools	HVAC - Hubbard	Bond		\$1,485,000	\$3,465,000				\$0
Schools	5 science classrooms at McGee - upgrade 4 to NGSS/Convert 1 to regular classroom	Bond			\$1,066,667	\$1,066,667	\$1,066,667		\$0
Fire Department	Pumpers	Bond			\$450,000		\$1,600,000	\$800,000	\$0
Fire Department	Rescue Trucks	Bond					\$1,000,000		\$0
Schools	Window Replacement - McGee	Bond				\$3,000,000			\$0
Schools	Window Replacement - Willard	Bond					\$2,000,000		\$0
Schools	Window Replacement - Griswold	Bond					\$1,800,000		\$0
	<b>TOTAL</b>		<b>\$0</b>	<b>\$5,348,405</b>	<b>\$10,471,667</b>	<b>\$10,416,667</b>	<b>\$8,216,667</b>	<b>\$800,000</b>	<b>\$1,000,000</b>

# Long-term Liabilities – DB Pension Plans

- Existing (closed) DB plan:\$652,688
  - Net liability: \$1,157,194
  - Funded %: 90.6%
  - 3 active participants & 12 retirees/beneficiaries
  - NO TAX IMPACT – FUNDED WITH GF UNASSIGNED FUND BALANCE
- New Police DB plan: \$924,680
  - Normal cost: \$717,978
  - Annual Town Subsidy: \$186,102 (assumes 10-yr amortization; FY25 is year 2 of 10)
  - Financial Advisory Expense: \$20,600
- **TOTAL FY25 BUDGETED DB PENSION EXPENSE: \$1,577,368**

**QUESTIONS?**

# Capital



Berlin has considerable assets that require maintenance and periodic replacement.

37 bridges  
110 miles of roads  
5 schools  
Town Hall  
Community Center/Library  
Senior Center  
Golf Course  
Animal Control  
Physical Services Complex  
17 Police patrols  
13 Fire apparatus  
2,272 parks acreage  
2,580 streetlights & poles  
2 swimming pools & 2 pool buildings  
11 playgrounds  
15 baseball/softball fields  
11 soccer/football/lacrosse fields

# FY25 Capital Budget

- Departments requested \$6.3 million General Fund capital
- Proposing \$1.3 million GF capital (0.4% of GF capital assets from 6/30/2023 ACFR)
- Primary Focus:
  - Public safety
  - Vehicles
  - Building infrastructure
  - Recreation infrastructure
- Future General Fund & Surplus funding:

	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
General Fund	\$6,948,921	\$7,855,528	\$3,203,644	\$4,999,193
Surplus	\$2,005,900	\$343,875	\$416,884	\$1,127,826
	<u>\$8,954,821</u>	<u>\$8,199,403</u>	<u>\$3,620,528</u>	<u>\$6,127,019</u>

# Total Proposed FY25 Capital Plan

<u>Category</u>	<u>Department</u>	<u>Purchase/Project</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Priority</u>
Infrastructure	Public Works	Sage Park Parking Lot	GF	\$400,000	1
Education	Schools	Install fire suppression units in 7 network closets (BHS)	GF	\$166,320	1
Education	Schools	Vans (assume 5% annual cost increase)	GF	\$150,000	1
Education	Schools	Sidewalks - McGee	GF	\$150,000	1
Infrastructure	Highway	Pickup Truck w/ plow	GF	\$70,000	1
Infrastructure	Municipal Garage	Pool Cars	GF	\$70,000	1
Culture & Recreation	Public Grounds	Pick Ups (w/o utility body & plow)	GF	\$70,000	1
Culture & Recreation	Golf Course	Toro Tri-Plex Greensmower	GF	\$67,359	1
Infrastructure	Public Buildings	IAQ (Community Center)	GF	\$50,000	1
Education	Schools	Ballast Block Replacement	GF	\$50,000	1
Education	Schools	Doors & Hardware - Districtwide	GF	\$50,000	1
Infrastructure	Public Buildings	Boiler replacement (Timberlin)	GF	\$25,000	1
				<u>\$1,318,679</u>	

<u>Category</u>	<u>Department</u>	<u>Purchase/Project</u>	<u>Funding Source</u>	<u>Amount</u>	<u>Priority</u>
Education	Schools	Friendship Place Playground	Surplus	\$500,000	2
Culture & Recreation	Public Grounds	Splash Pad (location TBD)	Surplus	\$300,000	2
Education	Schools	BHS-2100 Block-Slab on Grade Ground Water, Moisture, Flooring	Surplus	\$200,000	2
Infrastructure	Public Buildings	Art League Building Renovations	Surplus	\$150,000	2
Education	Schools	Camera Upgrades (District)	Surplus	\$150,000	2
Education	Schools	Elevator Modifications - McGee	Surplus	\$150,000	2
Education	Schools	Hubbard library - replace carpet/circ desk & install door to create outdoor learning	Surplus	\$150,000	2
Infrastructure	Registrars of Voters	Voting Machines (12)	Surplus	\$120,000	2
Infrastructure	Public Buildings	Electrical panel upgrade (Town Hall)	Surplus	\$100,000	2
Infrastructure	Highway	Articulating Boom Lift	Surplus	\$80,000	2
Infrastructure	Public Buildings	Sage Park Concession Renovation	Surplus	\$75,000	2
Infrastructure	Public Buildings	Old Peck/Historical Society Renovations	Surplus	\$75,000	2
Public Safety	Animal Control	Animal Control Van	Surplus	\$70,000	2
Public Safety	Police Department	Vehicle - Pickup Truck	Surplus	\$60,000	2
Infrastructure	Municipal Garage	Flatbed	Surplus	\$60,000	2
Public Safety	Fire Marshall	SUV	Surplus	\$50,000	2
Infrastructure	Public Buildings	Deming Road House (Mobile Home caretakers house)	Surplus	\$50,000	2
Infrastructure	Public Buildings	Facilities - Truck	Surplus	\$50,000	2
				<u>\$2,390,000</u>	
Infrastructure	Public Buildings	South Kensington Fire House - building modifications	Surplus	\$750,000	3
Education	Schools	McGee Generator	Surplus	\$500,000	3
Culture & Recreation	Public Grounds	Demore, Dinda, Bittner Jr. Memorial Pool Removal	Surplus	\$300,000	3
Infrastructure	Public Buildings	Fire & Security Upgrades (various buildings)	Surplus	\$100,000	3
Infrastructure	Public Buildings	Old Peck/Historical Society 305 Main St Retaining Wall	Surplus	\$100,000	3
Infrastructure	Public Buildings	Town Hall Bathroom Renovations	Surplus	\$80,000	3
Infrastructure	Public Buildings	Timberlin Clubhouse Bathroom Renovations	Surplus	\$80,000	3
Infrastructure	Public Buildings	Renovate all Little League concessions	Surplus	\$50,000	3
Infrastructure	Public Buildings	ADA upgrades (townwide)	Surplus	\$25,000	3
				<u>\$1,985,000</u>	

**QUESTIONS?**

# General Government

(including Berlin Water Control)

# General Government Operations

	<b>FY23 Actual Expenditures</b>	<b>FY24 Original Budget</b>	<b>FY24 Amended Budget</b>	<b>FY25 Department Budget</b>	<b>FY25 Manager Budget</b>	<b>Manager/ Original Chg</b>	<b>Manager/ Original % Chg</b>
<b>General Government</b>	\$3,531	\$3,781	\$3,827	\$4,216	\$4,034	\$253	6.7%
<b>Townwide (excluding closed DB pension)</b>	\$907	\$1,466	\$1,182	\$1,478	\$1,468	\$2	0.2%
<b>Legal</b>	\$359	\$421	\$421	\$480	\$480	\$59	14.1%
<b>Community Development</b>	\$1,196	\$1,345	\$1,347	\$1,517	\$1,485	\$140	10.4%
<b>Public Safety</b>	\$10,103	\$10,003	\$10,223	\$11,340	\$11,233	\$1,230	12.3%
<b>Physical Services</b>	\$7,637	\$8,614	\$8,626	\$8,901	\$8,851	\$237	2.7%
<b>Parks, Recreation and Libraries</b>	\$4,602	\$5,276	\$5,296	\$5,610	\$5,580	\$303	5.7%
<b>Health and Human Services</b>	\$2,280	\$2,427	\$2,434	\$2,368	\$2,013	(\$413)	-17.0%
<b>TOWN OPERATIONS</b>	\$30,617	\$33,332	\$33,355	\$35,909	\$35,143	\$1,811	5.4%
<b>Schools (Departments 59 &amp; 61)</b>	\$4,400	\$5,078	\$5,079	\$5,223	\$5,041	(\$37)	-0.7%

# General Government Staffing

	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY25 vs.</b>	
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>FY24</u></b>	
Town Manager	2.4	2.7	2.0	(0.7)	Consolidate townwide floater into Assessor PT position
Finance	7.1	7.1	6.6	(0.5)	Move 1FT position to PT
Technology	3.0	3.0	3.0	0.0	
Revenue Collector	3.0	3.0	3.0	0.0	
Assessor	4.6	4.6	4.6	0.0	
Registrars	1.3	1.3	1.3	0.0	
Town Clerk	4.0	4.0	4.0	0.0	
Human Resources	1.4	1.4	1.4	0.0	
Devel. Svcs	4.3	4.3	4.3	0.0	
Econ Dev	1.7	1.7	1.7	0.0	
Bldg Inspection	4.0	4.0	4.0	0.0	
Animal Control	1.5	1.5	2.0	0.5	Move 1 PT to position to FT
Fire Department	0.4	0.4	0.4	0.0	
Police Department	55.0	55.0	59.0	4.0	Move sworn officer from 42 to 46
Fire Marshal	2.2	2.2	2.2	0.0	
Garage	8.1	8.1	8.1	0.0	
Public Works	3.4	3.4	3.4	0.0	
Highway	15.0	15.0	15.0	0.0	
Public Bldgs*	16.9	16.9	17.1	0.2	Add PT custodian
Parks & Recreation	3.1	3.1	3.1	0.0	
Timberlin Golf Course	7.0	7.0	7.0	0.0	
Library	11.5	11.5	11.5	0.0	
Public Grounds	11.0	11.0	11.0	0.0	
VNA	8.8	8.3	4.8	(3.5)	Remove 2 health aides & 1 nurse; annualized FY24 WC reduction
Social & Youth Svcs	2.5	2.5	3.0	0.5	Move 3 PT to 1 FT
Senior Services	3.6	3.6	3.6	0.0	
Private Schools	1.2	1.2	1.2	0.0	
Schools*	11.5	11.5	10.5	(1.0)	Remove 1 nurse
<b>TOTAL FTEs</b>	<b>199.4</b>	<b>199.2</b>	<b>198.7</b>	<b>(0.5)</b>	

\* The Town Facilities Department supports both Public Buildings and Schools.  
The headcount for Facilities Blue Collar employees is all in Public Buildings.

Excludes Seasonal Employees

# General Government drivers of \$1.8 million or 4.6% increase

## Wages & Benefits (+\$1,035k)

- +\$562k: fully funding 4 Police officers
  - Approved to staff up to 46 but only funded to 42 in FY24 GF budget
  - Department expects to be at 46 as of 6/30/2024
- +\$308k: new/revised staffing
  - Increased PD overtime (50% of historical shortfall) (\$109k)
  - Moving PT ACO to FT (\$78k)
  - Move 3PT Social Service position to 1 FT (\$52k)
  - New PT custodian (\$29k)
  - Registrar's stipend for early voting (\$22k)
  - Additional Deputy Registrar's for early voting (\$17k)
- -\$378k: reduced headcount in VNA
- +\$543k: existing contractual/insurance/uniforms



## General Government drivers of \$1.8 million or 4.6% increase

### Operating costs (+\$740k)

- +\$151k: School contractual services/operating materials
- +\$100k: PBC for requests referred by the Town Council
- +\$85k: Public Building operations
- +\$62k: Computer Support
- +\$50k: Refuse Disposal
- +\$40k: Fire Dept. protective clothing
- +\$35k: maintenance in PD
  - Radio service, body cameras, new State fingerprinting system, new hire FTO system, POST training tracker, maintain voice recording system*
- +\$30k: vehicle parts - inflation/volume
- +\$21k: operating materials in PD (EPIPEN State mandate)

**QUESTIONS?**

# Berlin Water Control

# Berlin Water Control – Enterprise Fund

## WCC BUDGET FY2024/25

	2023 Actual	2024		2025		
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Approved
<b>Water Fund Total Expense</b>	1,586,399	2,204,023	4,409,314	4,450,103	4,450,103	0
<b>Sewer Fund Total Expense</b>	2,964,054	3,544,839	3,544,839	3,837,366	3,837,366	0
	<b>4,550,453</b>	<b>5,748,862</b>	<b>7,954,153</b>	<b>8,287,469</b>	<b>8,287,469</b>	<b>0</b>

- Combined operating budget change: +\$333k (+5.8%)
  - Included consulting and software requirements to address audit fundings
  - No staffing changes budgeted
  - Budgeting projected Mattabasset cost increase
- Capital needs:
  - Meriden water line connection
    - DWSRF Loan (pursue grant to offset some borrowing)
    - Need connection for Lamentation Tank project (see below)
  - Lamentation tank corrosion rehabilitation
    - Critical project to maintain integrity of tank
    - Fund from Water Fund reserves
  - Kensington Road water line extension – DWSRF loan (pursue grants)
  - Berlin Turnpike pump station – CWF loan

**QUESTIONS?**