

**TOWN OF BERLIN
ANNUAL REPORT
2024**



WORTHINGTON MEETING HOUSE

250 YEAR ANNIVERSARY

1774 - 2024

www.BERLINCT.GOV



PUBLISHED BY: ANNUAL REPORT COMMITTEE

- **Ryan Curley, Town Manager**
- **Christi Sullivan, Admin Asst to Town Manager**
- **Kate Wall, Town Clerk**
- **Lecia Paonessa, Public Works**
- **Maribeth Fiordellisi, Asst Deputy Town Clerk**
- **Jillian Alessandra, Asst Town Clerk**

March 2025

ANNUAL REPORT INDEX1
Letter from the Town Manager2
Town Services Directory3
Board and Commissions Information6
General Purpose Financial Statements	...52
Independent Auditor's Report	...53
Management's Discussion and Analysis	...56
Exhibits A-J	...68
Notes to Financial Statements	...83
Required Supplementary Information	.139
Report of the Property Tax Collector	.154

Dear Town of Berlin Residents,

I am pleased to present the FY 2024 (July 1, 2023 – June 30, 2024) Annual Report. This report provides an overview of the accomplishments of the Town during the fiscal year, as well as a snapshot of the Town's financial standing.

Major accomplishments are listed under the narratives provided by town departments and the boards and commissions. Each department gave their best to offer excellent programs and services to our residents. They used financial resources as efficiently as possible adhering to applicable policies, ordinances, and statutes. The staff realizes that they work for and represent the Town of Berlin, and their efforts contribute to the quality of life in this wonderful community.

The Town completed the fiscal year with a strong financial performance. Standard & Poor's affirmed the Town's AAA bond rating, and the Town received the Excellence in Financial Reporting award from Government Finance Officers Association (GFOA) for the 38th consecutive year.

I extend my sincere appreciation to the Town Council, all elected officials who serve on various boards and commissions, volunteers and the Town staff that give their time, energy, and expertise to improve the lives of thousands of residents, businesses and the visitors to Berlin.

I encourage you to reach out to me or the Town staff to share your thoughts, comments, and suggestions on how we can serve our community better in the next fiscal year and beyond. Customer service, efficiency and communication are top priorities for all of us in the Town Hall and I welcome your input and involvement so we can strive to continuously improve what we do each day.

It is an honor to serve as Berlin's new Town Manager. As I step into this role, I welcome the opportunity to hear from you and work together to support our community. Please feel free to reach out to me at rcurley@berlinct.gov or (860) 828-7003. I look forward to meeting many of you and seeing you around town.

Sincerely,



Ryan Curley, Town Manager

Town Services Directory

Berlin Town Hall – 240 Kensington Road - www.berlinct.gov

Town Hall Hours: Monday-Wednesday 8:30 AM – 4:30 PM
 Thursday 8:30 AM – 7:00 PM
 Friday 8:30 AM – 1:00 PM

Assessor's Office

860.828.7105

- Abutting Property Owners Information
- Aerial Maps – copies
- Elderly Homeowners Applications
- Field Cards
- Grand List Books
- Motor Vehicle Adjustment
- Personal Property Declarations
- Sales Analysis Books

Building Department

860.828.7012

- Building Permits – from 1961
- Certificate of Occupancy
- Plot Plans – from 1945

Economic Development Department

860.828.7005

- Business Development Assistance

Finance Department

860.828.7044

- Copies of Budget
- Financial Questions
- Financial Reports

Fire Marshal/Emergency Management

860-828-7053

- Burning Permits
- Fire Safety & Code Questions
- Emergency Planning Questions

Human Resource Department

860.828.7062

- Employee Applications
- Human Resources
- Staff Benefits/Labor Relations

Planning & Zoning

860.828.7066

- Historic District Applications
- Land Use Applications
- Plan of Conservation and Development
- Zoning Map and Regulations Information
- Community Garden Applications
- Conservation Commission Trail Maps
- Motor Vehicles Use Location License
- Certificates of Zoning Compliance including for sheds, fencing and business uses

Public Works/Engineering

860.828.7022

- Burning Permits
- Inland/Wetland Applications
- Refuse/Recycling Information
- Mattress Permits
- Right-of-Way Permits - Driveways, Excavations
- Wetlands/Flood Maps
- Report potholes, trees, etc.

Purchasing Department

860.828.7048

- Bids
- GovDeals

Registrar of Voters

860.828.7020

- Changes to Voter Status
- Election Information
- Voter Registration Cards

Revenue Collector

860.828.7123 (Tax Bills)

- Copies and Status of Tax Bills
- Mill Rate
- Mobile Home Park Rent Payments
- Motor Vehicle Releases

Social Services Department

860.828.7007

- "Choices" Counseling
- Energy Assistance
- Food Pantry
- Holiday Assistance
- Renter's Rebate Applications

Town Clerk

860.828.7036

- Boards and Commissions – Agendas, Minutes and Membership
- Charter
- Dog Licenses
- Election – Absentee Ballots and Information
- Justices of the Peace
- Land Recordings
- Liquor Permits
- Marriage – Application and License
- Maps – Subdivisions and Surveys
- Military Discharges
- Notary Public
- Ordinances
- Trade Name Certificates
- Vital Records – Births, Marriages, and Deaths

Town Manager's Office

860.828.7003

- Administrative Head
- Employee Applications

Visiting Nurses Association (VNA)

860.828.7030

Hours: Monday – Friday 8:00 AM – 4:00 PM

- Case Management
- Consultation Services
- Home Care Nursing
- Home Health Aides
- Rehabilitation therapy

Water Department

860.828.7065

- Water and Sewer Questions
- CT Water Customer Service Billing
1-800-286-5700

Youth Services

860.828.7059

- Youth Programs
- Case Management
- Assessments and Referrals

Zoning Enforcement

860.828.7008

- Zoning Board of Appeals Applications
- Alcoholic Beverage Use Location Permits
- Zoning Questions and Complaints

Other Town of Berlin Facilities:

Animal Control Facility –

600 Christian Lane

860.828.7055

Hours: Monday–Friday 8:00 AM–4:00 PM

Saturday/Sunday 8:00 AM– 2:00 PM

Berlin-Peck Memorial Library –

234 Kensington Road

860.828.7125

Hours: Monday–Thursday 10:00 AM–8:00 PM

Friday 10:00 AM – 5:00 PM

Saturday 10:00 AM – 4:00 PM

Passport appointments necessary

Notary services available – call ahead

Community Center –

230 Kensington Road

860.828.7056

Hours: Monday–Thursday 8:30 AM – 8:30 PM

Friday 8:30 AM – 1:00 PM

Saturday 8:00 AM – 12:00 PM

Summer Hours:

Monday-Thursday 8:30 AM - 8:00 PM

Friday 8:30 AM – 1:00 PM

(Closed Saturdays during July and August)

Health Department

2080 Silas Deane Highway

Rocky Hill, CT 06067

860.785.8380

Hours: Monday-Friday 8:30 AM – 4:30 PM

- Food Service Inspections & Applications
- Motel Inspections & Applications
- Septic Locations
- Septic Permits
- Well Permits

Parks and Recreation Department –

230 Kensington Road

860.828.7009

Hours: Monday–Wednesday 8:30 AM–4:30 PM

Thursday 8:30 AM – 7:00 PM

Friday 8:30 AM – 1:00 PM

Police Department –

240 Kensington Road

911 (Emergency)

860.828.7080 (Police Dispatch Non-Emergency)

Senior Center – 33 Colonial Drive

860.828.7006

Hours: Monday–Friday 8:30 AM–4:00 PM

- Municipal Agent for the Elderly

Timberlin Golf Course –

330 Southington Road

860.828.3228

Hours: 7:00 AM to 1 hour before Sunset

(Opening time is 8:00 AM when the course first opens in the spring.)

BOARDS & COMMISSIONS

Members and Reports

Berlin-Peck Memorial Library	...7
Board of Assessment of Appeals	..10
Board of Education	..12
Board of Ethics	..13
Board of Finance	..14
Cemetery Commission	..16
Commission for the Aging	..18
Commission for Persons with Disabilities	..20
Conservation Commission	..22
Economic Development Commission	..24
Historic District Commission	..26
Inland Wetland and Watercourses Commission	..28
Parks and Recreation Commission	..30
Planning and Zoning Commission	..33
Police Commission	..35
Public Building Commission	..37
Public Golf Course Commission	..39
Town Council/Mayor	..41
Veterans Commission	..42
Visiting Nurse Association Board	..44
Water Control Commission	..46
Youth Services Advisory Board	..48
Zoning Board of Appeals	..50

BERLIN-PECK MEMORIAL LIBRARY BOARD

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Katharine Shaskus 19 Cross Creek Drive Berlin, CT 06037 TELEPHONE: (860) 212-0636 EMAIL: kshaskus@gmail.com	1/31/2027	Democrat	Consists of nine members for three (3) year terms. Not more than five (5) shall be of the same political party.
Elaine Borselle 61 Oak Ridge Drive Berlin, CT 06037 TELEPHONE: (860) 828-1616 EMAIL: elaineb2@comcast.net	1/31/2026	Democrat	
Derrick Bosse 606 Toll Gate Road Berlin, CT 06037 TELEPHONE: (860) 259-8736 EMAIL: derrickbosse@gmail.com	1/31/2027	Unaffiliated	
Robert M. F. Lewis – <u>Vice Chairman</u> 27 Pondsides Drive Berlin, CT 06037 TELEPHONE: (860) 803-1482 EMAIL: babalou66@comcast.net	1/31/2028	Unaffiliated	
Donna Moore – <u>Chairman</u> 215 Rosewood Lane Berlin, CT 06037 TELEPHONE: (860) 729-1636 EMAIL: moore.donna@yahoo.com	1/31/2027	Democrat	Carrie Tyszka ctyszka@berlinpeck.org 860-828-7120
Gail C. Marino 24 Casner Drive Berlin, CT 06037 TELEPHONE: (860) 770-7516 EMAIL: gail.marino13@gmail.com	1/31/2028	Republican	
Kevin Wilhelm 237 Vineyard Drive Berlin, CT 06037 TELEPHONE: (860) 828-4950 EMAIL: lkwilhelm1@comcast.net	1/31/2026	Democrat	
			RECORDING SECRETARY:
Karen A. Pagliaro 221 Stillmeadow Lane Kensington, CT 06037 TELEPHONE: (860) 878-5708 EMAIL: kpagliari8@gmail.com	1/31/2028	Democrat	Marlo Matassa mmatassa@berlinct.gov 860-828-7033
Carol Welz 1308 Orchard Road Kensington, CT 06037 TELEPHONE: (860) 828-6417 EMAIL: cwelz@comcast.net	1/31/2026	Republican	
Revised: 1/22/2025		Reappointment of Lewis, Marino and Pagliaro.	

Berlin Peck Memorial Library Annual Report - 2023/2024

The Berlin-Peck Memorial Library underwent many physical upgrades in fiscal year 2023/2024, enhancing its environment for patrons and staff alike. One significant change was the replacement of the 35-year-old tables in the Delaney Meeting Room with new nesting tables on wheels, allowing for easier storage and setup. In the children's department, the picture book shelving was replaced, transforming the area into a vibrant and inviting space that appeals to young readers and their families. The addition of an electric fireplace in the adult reading area introduces a warm, cozy ambiance, perfect for those seeking a peaceful reading experience. Finally, the installation of a new patio at the library's entrance not only improves the aesthetic appeal but also opens possibilities for outdoor gatherings and public programs, further fostering community engagement and enjoyment.

The library had 81,207 visitors with a total circulation of 201,250 items. This year, e-media circulation accounted for 16.4% of the total circulation. The library holds 80,359 print books and a total overall physical collection of 91,937.

After a six-month planning process, the Berlin-Peck Memorial Library's Strategic Plan was unveiled in January 2024. The plan introduced a new mission statement for the library: "Every day, the Berlin-Peck Memorial Library strengthens individuals and builds community through universal access to information, opportunities, ideas and understanding." The plan highlights the library's vision to be "the heart of an engaged, informed and vibrant community" and identified its values as "Intellectual Freedom, Connection and Collaboration, Curiosity and Discovery, Exceptional Service and a Welcoming Place". Through extensive community feedback, the library outlined its priorities and goals for the next three years: "Engaging Community, Supporting Literacy, Fostering Connection in a Divided World, Enriching Lives through the Arts and Culture".

The library continued to offer exceptional programs and services to the Berlin community, holding 396 in-person and online programs, with 9,809 participants. In addition to the annual events such as the summer reading program, Juneteenth programming, gingerbread house contest and the art and poetry exhibit, the library holds many monthly and weekly programming for all ages. New programs introduced this year include Sensory Play and Learn for children, "Lawyers in Libraries" consultations, knitting classes, a toy swap, a puzzle contest, a civics class and a school readiness series. New services include Transparent Language, an online language learning site for Berlin cardholders, Craft and Hobby, an on-demand site for classes and tutorials and a new Memory Care shelf with books and resources for those living with dementia and their caregivers. Thanks to a donation from the Berlin Lions Club, the children's department now circulates Tonies, screen-free listening devices with stories and songs, allowing for creativity and interactive play.

Library staff continue to collaborate with town departments and local organizations. Berlin Upbeat and Berlin Social and Youth Services provided the library with personal care items

placed in public restrooms for those in need. The Berlin Land Trust and the Kensington Garden Club worked with the library on public programming and displays. An officer from the Berlin Police Department co-hosted two public book discussions at the library. The library coordinated with the Berlin Public Schools on library card drives, library tours for students, school readiness initiatives and teacher orientations.

The library was awarded a *Fiber to the Library* grant through the Connecticut State Library in October 2023. The project was completed in June 2024. Through upgrades to the library's network infrastructure, this project improved connectivity and enhanced security for the library staff and patrons.

In early 2024, Kimberly McNally left the Berlin-Peck Memorial Library and Carrie Tyszka was named Library Director. Carrie has been with the Berlin-Peck Memorial Library since August 2000.

BOARD OF ASSESSMENT APPEALS

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Paul C. Argazzi - Chairman 339 Reservoir Road Berlin, CT 06037	11/16/2027	Republican	Three member board <u>elected</u> at general elections for a four (4) year term. Not more than two (2) shall be of the same political party.
TELEPHONE: (860) 828-3988 EMAIL: paulargazzi@sbcglobal.net			
Stuart Topliff 29 Ellwood Road Berlin, CT 06037	11/16/2027	Democrat	
TELEPHONE: (860) 209-4193 EMAIL: stopl.ff67@gmail.com			
John Frink 37 Mattabasset Street Berlin, CT 06037	11/18/2025	Republican	
TELEPHONE: (860) 828-6144 EMAIL: mjfrink@comcast.net			
			STAFF LIAISON:
Joseph Ferraro jferraro@berlinct.gov (860) 828-7039			
			RECORDING SECRETARY:
Marlo Matassa mmatassa@berlinct.gov 860-828-7033			
<i>Revised:</i> 11/15/2023	Election of Board Members - Argazzi and Topliff.		

Berlin Board of Assessment Appeals Annual Report - 2023-2024

The Board of Assessment Appeals (“Board”), created by state law, is an official municipal agency. Provided by statute to act as an independent body of review for property owners who wish to appeal their property assessments, it also serves as a body of review for property owners who have been erroneously denied of exemptions and can also be used to add omitted property to the Grand List.

The Board consists of three (3) members all of whom are elected for a term of four (4) years. All members are elected unless appointment is permitted legally (CGS §9-185). The three (3) current members are Paul C. Argazzi, Chairman, Stewart Topliff, Member and John Frink, Member. All said members served during the appeals of the 2023 Grand List.

Each year, the Town Assessor prepares the official listing of all taxable property in Town known as the Grand List. It represents the assessed values of all taxable and tax-exempt property. The net Grand List, which is the total value after deductions for exemptions, becomes the Town’s tax base. Property owners, who wish to appeal their property assessments, may appeal through the Board. Taxpayers not satisfied with the Board’s decision, may appeal to the Superior Court of the judicial district of the Town within two (2) months of the mailing of notice of the Board’s action (CGS §12-117a).

Taxable property consists of **Real Estate**: real property which refers to land and all improvements permanently attached to the land; **Personal Property**: tangible property including but not limited to business personal property and unregistered motor vehicles; and **Motor Vehicles**: registered motor vehicles as supplied bi-annually by CT DMV.

Property owners who disagreed over the value of their property appealed before the Board in March 2024. Those said meetings were held in person between members and taxpayers and were completed by the end of March 2024.

Then, in September 2024, the Board met again in person to hear appeals of assessed values related to motor vehicles only. The following are the results of the 2023 Grand List after the Board of Assessment Appeals Hearings:

	Real Estate	Personal Property	Motor Vehicle
Total Gross Assessed Value as of 10/1/2023	\$2,579,813,915	\$445,122,870	\$295,738,906
New Total Gross Assessed Value (Results after Board Hearings)	\$2,578,146,715	\$443,872,870	\$285,714,366
Minus Total Exemptions	\$238,877,618	\$111,782,345	\$10,024,540
Total Net Assessed Value	\$2,339,269,097	\$332,090,525	\$275,689,826

Berlin Board of Education-2023/2024

The Berlin Board of Education oversees the education of more than 2600 students in pre-kindergarten through Grade 12. The Board is comprised of nine members and two student representatives who volunteer their service. The mission of the Board of Education is to serve the community by providing a well-rounded, fiscally responsible education with broad opportunities and freedom for every learner to strive for success.

2023-24 Board Members

Ms. Julia Dennis, President

Mr. Brian DeLude	Ms. Melissa Gibbons
Ms. Jennifer Jurgen	Ms. Jaymee Miller
Ms. Gina Nappi	Mr. Adam Salina
Ms. Tracy Sisti, Secretary	Mr. Peter Zarabozo
Mr. Ian Saunders, Student Rep.	Ms. Anousha Hashim, Student Rep.

Regular meetings are generally held on the second Monday of each month with the exception of August, November, and April, when the meeting is held on the fourth Monday. The Annual Meeting of the Board is held on the fourth Monday in November. All meetings begin at 6:00 p.m., unless otherwise noted on the agenda, and are held in the Board of Education Meeting Room in the Board of Education Office. If a holiday occurs on Monday, the meeting is then held on Tuesday. In the months of January and February, the Board of Education conducts a series of budget workshops. The public is cordially invited to attend all meetings, advance notice of which is posted on the district's website. Additional information about the school district can be found at www.berlinschools.org.

Central Office Administration, 238 Kensington Road, Berlin, 860-828-6581

Superintendent of Schools-----Brian J. Benigni
Directors of Curriculum-----Laurie A. Gjerpen and Kara Watson
Director of Finance and Operations-----Ashley L. Dorsey
Director of Pupil Personnel Services-----Linda Holian
Director of Human Resources-----Denise M. Parsons

Berlin High School

Katie Amenta, Principal
139 Patterson Way, Berlin
860-828-6577



Catherine M. McGee School

Salvatore Urso, Principal
899 Norton Road, Berlin
860-828-0323

Mary E. Griswold School

Jonathan Campbell, Principal
133 Heather Lane, Kens.
860-828-6336

Richard D. Hubbard School

Alfred Souza III, Principal
139 Grove Street, E. Berlin
860-828-4119

Emma Hart Willard School

Timothy Chiaverini, Principal
1088 Norton Road, Berlin
860-828-4151

BOARD OF ETHICS (CODE OF ETHICS)

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Antonina DeDominicis - <u>Chair</u> 27 Bluebird Lane Berlin, CT 06037	1/31/2026	Republican	Consists of three (3) regular members and two (2) alternates for three (3) year terms. Not more than two (2) regular members and one (1) alternate member shall be from the same political party. Regular members cannot serve more than six (6) consecutive years (Section 8-19 of the Town Charter).
TELEPHONE: (860) 655-6805 EMAIL: ninadedominicis@gmail.com			
Deborah Reed 71 Magnolia Lane East Berlin, CT 06023	1/31/2026	Republican	
TELEPHONE: 860-829-5234 EMAIL: debskireedski@gmail.com			
Annmarie E. Marolda – <u>Vice Chair</u> 433 Toll Gate Road Berlin, CT 06037	1/31/2028	Democrat	
TELEPHONE: (860) 877-1082 EMAIL: aemarolda@gmail.com			
Tiffany Trowbridge-Bernard – <u>Alternate</u> 49 Main Street Kensington, CT 06037	1/31/2028	Democrat	
TELEPHONE: (860) 874-3707 EMAIL: tiffanytrowbridgebernard@gmail.com			STAFF LIAISON:
Nick Nesci – <u>Alternate</u> 104 Brooke Meadow Road Berlin, CT 06037	1/31/2026	Republican	Kate Wall, Town Clerk kwall@berlinct.gov 860-828-7036
TELEPHONE: (860) 828-1643 EMAIL: nnesci@aol.com			
			RECORDING SECRETARY:
<i>Revised:</i> 1/22/2025	Reappointment of Marolda & Trowbridge-Bernard.		

BOARD OF FINANCE

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Sal Bordonaro - <u>Chairman</u> 81 Gianna Lane Berlin, CT 06037	11/18/2025	Republican	Newly formed <u>Elected</u> Board that was adopted by Town Charter on November 8, 2016. The Board consists of six (6) members who shall be electors of the Town and will serve for four (4) year terms.
TELEPHONE: (860) 828-1201 EMAIL: sbordonaro@berlinct.gov			
Tim Grady 580 Beckley Road Berlin, CT 06037	11/16/2027	Republican	
TELEPHONE: (860) 250-4586 EMAIL: tgrady@berlinct.gov			
Denise McNair 147 Misty Mountain Road Kensington, CT 06037	11/16/2027	Democrat	
TELEPHONE: (860) 965-6314 EMAIL: dmcnair@berlinct.gov			
George Millerd 1231 Orchard Road Berlin, CT 06037	11/18/2025	Republican	STAFF LIAISON:
TELEPHONE: (860) 828-9722 EMAIL: gmlerd@berlinct.gov			
Gerald P. Paradis – <u>Vice Chairman</u> 164 Vineyard Drive Berlin, CT 06037	11/18/2025	Democrat	Kevin Delaney kdelaney@berlinct.gov (860) 828-7044
TELEPHONE: (860) 828-6183 EMAIL: gparadis@berlinct.gov			
Raul Fernandes 71 Whispering Brook Drive Berlin, CT 06037	11/16/2027	Democrat	
TELEPHONE: (860) 716-7737 EMAIL: rfernandes@berlinct.gov			
			RECORDING SECRETARY:
			Alina Brown labeledas@yahoo.com
Revised: 11/15/2023	Election of Board Members - McNair, Fernandes and Grady.		

Board of Finance Achievements and Accomplishments - 2023/2024

Fiscal Year 2023-24 included a grand list value increase of 17.7% due to a property revaluation. Because the revaluation was higher on average for residential property than commercial property, approximately 75% of homeowners had higher taxes resulting from the revaluation. Keeping this impact in mind, the Board of Finance and Town Council approved a nominal 1.37% property tax increase (not including revaluation impacts) to cover inflationary costs, police staffing, and education costs to name a few. The year ended with a \$2.9M expenditures surplus driven by salary and benefit savings from position vacancies during the year. As in the past several years, that surplus will be used for capital projects and equipment. For the third time in the last five years, we elected not to issue any new money debt which allowed the Town to lower outstanding debt by \$6.8M. Shortly after year-end, the Town issued its first general obligation bonds in four years to fund roof replacements at the Town Hall and the Library/Community Center and part of a local share for two upcoming elementary school HVAC projects. Finally, the Town implemented a new Police defined pension plan to help with police recruitment and retention, with initial year returns exceeding target.

Sal Bordonaro

Board of Finance Chairman

BERLIN CEMETERY COMMITTEE

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Riza Brown 32 Mary Ann Court Berlin, CT 06037	1/31/2031	Democrat	Five (5) member board and one (1) alternate. Six year terms and not more than three (3) regular members shall be of the same political party.
TELEPHONE: (860) 798-8321 EMAIL: elbrownii@comcast.net			
Charles H. Colaresi - <u>Chairman</u> 269 Newton Street Berlin, CT 06037	1/31/2027	Democrat	
TELEPHONE: (860) 224-9494 EMAIL: charles.colaresi@snet.net			
Stephen Pastuszak 754 Worthington Ridge Berlin, CT 06037	1/31/2029	Unaffiliated	
TELEPHONE: (860) 712-8007 EMAIL: stephenpastuszak@att.net			
Andra Lou Millerd 1231 Orchard Road Berlin, CT 06037	1/31/2027	Republican	STAFF LIAISON:
TELEPHONE: (860) 670-5131 EMAIL: milleal@comcast.net			
Richard F. Benson – <u>Vice Chairman</u> 360 Savage Hill Road Berlin, CT 06037	1/31/2031	Republican	Kate Wall, Town Clerk kwall@berlinct.gov 860-828-7036
TELEPHONE: (860) 828-3365 EMAIL: gmbenson@comcast.net			
Joseph Kierwiak IV – <u>Alternate</u> 170 Crater Lane Berlin, CT 06037	1/31/2027	D, R or U	
TELEPHONE: (860) 490-3854 EMAIL: joe.kierwiak@my.ccsu.edu			
			RECORDING SECRETARY:
			Joan Veley jveley@berlinct.gov
<i>Revised:</i> 1/22/2025	Reappointment of Benson & Brown.		

Cemetery Commission Accomplishments - 2023/2024

A presentation to the Council on the projects that were completed since our formation:

- Johnathon Cugno approached the commission about cleaning gravestones for his Eagle Scout badge.
- The old section of Wilcox Cemetery was cleaned up by Steve Wood's crew.
- Johathon Cugno started his project at the Christian Lane Cemetery.
- The Dennison Cemetery gravestone repairs were completed by Beyond the Graves.
- Jonathan Cugno completed cleaning the gravestones at Christian Lane and Deming Cemeteries.
- Permission was granted to a relative of the Brady Family to be buried at the Dennison Cemetery.
- A plaque was discovered that gave credit for Dunham Family members for building the Old Gateway to Ledge Cemetery which had to be demolished due to safety concerns. It was mounted on a stone at the entrance by Steve Wood's crew.

COMMISSION FOR THE AGING

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Ann Gamelin 31 Colonial Drive Apt. 21 Berlin, CT 06037	1/31/2028	Democrat	Consists of five (5) members for five (5) year terms; Not more than three (3) shall be of the same political party.
TELEPHONE: (860) 828-6700 EMAIL: agamelin@comcast.net			
Barbara D. Gombotz – Chairwoman 24 Sterling Drive Kensington, CT 06037	1/31/2027	Republican	
TELEPHONE: (860) 828-6740 EMAIL: bgombotz@att.net			
Arlene Greco 100 Spring Valley Drive Berlin, CT 06037	1/31/2030	Republican	
TELEPHONE: (203) 906-3736 EMAIL: grecoarlene@yahoo.com			
C. Roger Moss, Jr. 80 Brandegee Lane Berlin, CT 06037	1/31/2029	Democrat	STAFF LIAISON:
TELEPHONE: (860) 987-7744 EMAIL: rogercrpa@yahoo.com			
Geraldine M. Russell 96 Ellwood Road Berlin, CT 06037	1/31/2029	Democrat	Tina Doyle tdoyle@berlinct.gov (860) 828-7050
TELEPHONE: (860) 682-4229 EMAIL: gruss@aol.com			
			RECORDING SECRETARY:
			JoAnn Angelico-Stetson jostetson@yahoo.com
<i>Revised:</i> 2/26/2025	Recording Secretary updated.		

Berlin Commission for the Aging Annual Report – 2023/2024

The population of seniors in Berlin continues to grow. As an advisory board, the Commission for the Aging is dedicated to analyzing and supporting programs that promote healthy and active lifestyles for our seniors. In collaboration with the Senior Center Director, staff, and other town services, we strive to offer a variety of programs and provide updated information crucial for the safety and well-being of our senior residents.

Key Developments

Significant progress has been made over the past year in areas of direct interest to our senior community:

New Senior Center/Community Center: The Commission is still advocating for the town to continue to move forward to develop and build a new Senior Center/Community Center that will comply with all current regulations for accessibility and safety. The new facility will offer additional space for expanded programming for all ages and increased, safer parking. The Commission is committed to working with town administrators to see this project come to fruition and ensure a facility that meets Berlin's long-term needs.

Senior Housing Advocacy: The current supply of subsidized (affordable) senior housing in Berlin is insufficient to meet the increasing demand. The Commission remains steadfast in its commitment to monitor and advocate for the expansion of affordable senior housing, recognizing this as a long-overdue priority.

2025 Focus Areas Looking ahead, the Commission will prioritize the following objectives:

- Monitoring the progress of the Senior Center/Community Center project.
- Continuing advocacy efforts for additional senior housing.
- Supporting informational programs related to safety, health, and entertainment.
- Hosting Fall and Spring dinners with entertainment to celebrate our seniors.

Highlights of the Year

Senior Center Support: The Commission continued to support the Senior Center staff in delivering a wide range of programs and services for our senior residents. These include:

- Expanded Transportation Services
- Daily Congregate Meals
- Energy Assistance Services
- Free AARP Tax Aide Services
- Health & Fitness Classes
- Social & Recreational Programs - new Pickleball classes
- Educational Programs (Finance, Safety, Health)

Affordable Housing Advocacy: The Commission has remained in close communication with the Berlin Housing Authority and the town administration regarding the progress of a new senior housing complex at the former Knights of Columbus Hall.

In conclusion, the Commission for the Aging remains committed to advocating for Berlin's senior population by supporting critical programs and initiatives. Through ongoing collaboration with town officials, service providers, and the community, we aim to enhance the quality of life for our seniors and ensure they have access to the resources they need.

COMMISSION FOR PERSONS WITH DISABILITIES

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Paul R. Oates 51 Hudson Street Berlin, CT 06037	1/31/2026	Democrat	Five (5) member board with three (3) year terms. No more than three (3) can be from the same political party. At least two (2) members of the commission shall be persons with disabilities or representatives of a recognized, established, nonprofit group whose primary goals are compatible with the intent of this part.
TELEPHONE: (860) 829-2153 EMAIL: p.oates@att.net			
Nicholas Jerard 95 Whispering Brook Drive Berlin, CT 06037	1/31/2027	Unaffiliated	
TELEPHONE: (413) 575-7025 EMAIL: nicholasjerard@gmail.com			
Andrew Pulcini 162 Crater Lane Berlin, CT 06037	1/31/2028	Unaffiliated	
TELEPHONE: (860) 416-1906 EMAIL: andrew.pulcini25@gmail.com			
Wystan Ackerman 44 Whitney Lane Berlin, CT 06037	1/31/2027	Unaffiliated	STAFF LIAISON:
TELEPHONE: (860) 685-8773 EMAIL: wackerman@rc.com			
Anna M. Metcalf 48 Percival Avenue Kensington, CT 06037	1/31/2026	Democrat	Jaymee Miller jmiller@berlinct.gov (860) 828-7007
TELEPHONE: (860) 829-2184 EMAIL: ametcalf70@gmail.com			
			RECORDING SECRETARY:
			TBD
<i>Revised:</i> 1/22/2025		Reappointment of Pulcini.	

Commission for Persons with Disabilities Annual Report-2023/2024

The mission of the Commission for Persons with Disabilities is to foster understanding, respect, and involvement of persons with disabilities within the town, and to encourage participation of persons with disabilities in all aspects of community life. The Commission serves as the advisory board to the town for the enforcement of the Federal Americans with Disabilities Act and assists the town with meeting its responsibilities for residents with disabilities.

Some recent issues the Commission has addressed include:

- Exploring avenues to support workshops and presentations that would be helpful for individuals with disabilities and their families.
- Continuing to look for resources for residents needing to install accessibility modifications.
- Monitoring progress made addressing accessibility issues at town buildings and facilities.
- Continuing to work with the Library regarding establishing a “lending library” to offer items such as walkers, wheelchairs, etc. to residents.

CONSERVATION COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Brandon Thomas Peate 336 Alling Street Berlin, CT 06037	1/31/2030	Unaffiliated	Consists of seven (7) regular members for five (5) year terms. No more than four (4) of whom shall be from the same political party. And two (2) alternates for five (5) year terms. Alternates shall not be of the same political party.
TELEPHONE: (860) 841-5556 EMAIL: brandonpeate@gmail.com			
Thomas J. Heisler – Vice-Chair 482 Lower Lane Berlin, CT 06037	1/31/2027	Democrat	
TELEPHONE: (860) 829-8563 EMAIL: heislert3@gmail.com			
Guy Hoffman – Chair 1518 Orchard Road Berlin, CT 06037	1/31/2029	Unaffiliated	
TELEPHONE: (860) 829-6545 EMAIL: ghoffman02@comcast.net			
Karl G. Lewis 56 Hartland Terrace Kensington, CT 06037	1/31/2028	Democrat	STAFF LIAISON: Maureen Giusti, Town Planner mgiusti@berlinct.gov (860) 828-7060
TELEPHONE: (860) 828-8949 EMAIL: karl_g_lewis@sbcglobal.net			
Karen Pagliaro 221 Stillmeadow Lane Berlin, CT 06037	1/31/2030	Democrat	
TELEPHONE: (860) 878-5708 EMAIL: kpagliario8@gmail.com			
Mary Kathryn LaRose 26 Woodruff Lane Berlin, CT 06037	1/31/2029	Republican	
TELEPHONE: (860) 828-1012 EMAIL: mklarose@aol.com			
Robert Ramsey 91 Jeffrey Lane Berlin, CT 06037	1/31/2028	Republican	RECORDING SECRETARY:
TELEPHONE: (860) 519-6690 EMAIL: idalmi@aol.com			
Jason Pelletier - Alternate 25 Pleasant Ave Berlin, CT 06037	1/31/2026	Republican	
TELEPHONE: (860) 930-4280 EMAIL: jpell1275@gmail.com			
VACANCY - Alternate	1/31/2026	D or U	
TELEPHONE: EMAIL:			
Revised: 2/20/2025			
Appointment of Peate from Alternate to Member.			

Conservation Commission Annual Report – 2023/2024

The Conservation Commission is authorized by the Town Charter as provided by the Connecticut General Statutes to engage in development, conservation, supervision, and regulation of natural resources. The Commission is responsible for promulgating rules and managing town owned open space. Furthermore, it develops, coordinates, studies, and promotes matters of environmental protection within Berlin. The Commission conducts research into the utilization of land areas of the town and may coordinate the activities of unofficial bodies organized for similar purposes and may advertise, prepare, and distribute books, maps, charts, plans, and pamphlets as necessary for its purposes. The Commission is scheduled to hold monthly hybrid meetings. Eight meetings were held in 2024. The Commission's accomplishments and activities for 2024 include:

- The Commission administers the Hatchery Brook Community Gardens located at the Hatchery Brook Conservation Area. Plots were planted by community gardeners, from April to November. Gardeners, who work together to keep the area clean and organized for all under the leadership of a garden coordinator and with the assistance of Public Grounds, when necessary. The Commission approved the plan and funding for replacing the garden shed and a replacement hand painted sign was installed. All plots were utilized in 2024, including the Social Services/BHS Upbeat plot that provided fresh produce for the food pantry.
- The Commission continues to review development proposals pending before the Planning and Zoning Commission, providing comments related to environmentally sensitive areas and best construction & management practices.
- The Commission continues to work with Town staff on uniform signage for Town open space properties, and also to properly sign new development trail access points and obtain permanent boundary signage that clearly identifies Town open space, conservation easements and private property.
- The Commission has an active member (Chairman 2025) on the POCD Implementation Committee that meets quarterly. The Conservation Commission has reviewed the 2023 Plan of Conservation and Development and has identified a list of priority strategies and goals for our Commission.
- The Commission supported the Town purchasing the traprock ridge Fontanella property, adjacent to the Blue Hills Conservation Area.
- The Commission continues to work with Connecticut Forest and Parks Association (CFPA) as a partner to maintain, repair, sign, and realign regional trails that run through town, as appropriate. The Commission continues to review and support trail related grants, such as the CT DEEP Recreational Trail Grants and CFPA related projects.
- The Commission reviewed encroachment violations and commented on related restoration plans.
- An annual Connecticut Cycling Advancement Program with Berlin HS Cycling Team bike race authorized using Hatchery Brook Conservation Area and Bicentennial Park was held.
- The Ragged Mountain Preserve trail network was utilized again for CT Trailmixers annual 3.11 mile running race.
- The Commission engaged in ongoing efforts to maintain safe and clean access, parking, and signage for open space areas and trails in cooperation with the Public Grounds Department. The Commission has discussed the potential Town liability of two dilapidated buildings on Town open space, along Orchard Road. The location has the potential to provide needed parking and access to the Blue Trail and Blue Hills Conservation Area.
- The Commission is participating in a stakeholder (State, intertown and interagency) evaluation of the damage to Lamentation Mountain due to the Fall 2024 forest fire.

Respectfully submitted,

Guy F. Hoffman, Chairman

ECONOMIC DEVELOPMENT COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Maggie Drag 1544 Kensington Road Berlin, CT 06037	1/31/2029	Unaffiliated	Consists of seven (7) members with terms of five (5) years. Not more than four (4) of whom shall be from the same political party.
TELEPHONE: (860) 829-0208 EMAIL: maggiedrag@homecare4u.com			
Peter Campanelli - Treasurer 1055 Worthington Ridge Berlin, CT 06037	1/31/2026	Republican	
TELEPHONE: (860) 690-4263 EMAIL: pete@cambridgespecialty.com			
Christopher Coppola III 66 Heritage Drive Berlin, CT 06037	1/31/2026	Unaffiliated	STAFF LIAISON: Chris Edge cedge@berlinct.gov (860) 828-7005
TELEPHONE: (860) 505-8711 EMAIL: chrisopp01@gmail.com			
Dave Cyr – Chairman 245 Cole Lane Kensington, CT 06037	1/31/2030	Republican	
TELEPHONE: (860) 655-5590 EMAIL: davecyr@comcast.net			
Edward C. Egazarian – Vice Chairman 1183 Worthington Ridge Berlin, CT 06037	1/31/2028	Democrat	
TELEPHONE: (860) 828-0635 EMAIL: edegazarian@gmail.com			
Vincent Fortunato 86 Misty Mountain Rd Berlin, CT 06037	1/31/2030	Republican	
TELEPHONE: (860) 543-4045 EMAIL: vince@fortunatoconstruction.com			
Bob Sisti 286 Vineyard Drive Berlin, CT 06037	1/31/2029	Unaffiliated	RECORDING SECRETARY:
TELEPHONE: (860) 463-2579 EMAIL: bsisti@comcast.net			
<i>Revised:</i> 2/5/2025	Appointment of Drag; reappointment of Cyr and Fortunato.		

Economic Development Annual Report – 2023/2024

2024 was a wonderful and enjoyable year as the Town of Berlin saw continued growth with 30 ribbon cuttings, and construction on all three of our major mixed-use projects. In fact, in areas where stagnation had been the norm, we saw life including the former Blockbuster becoming Starbucks and Jersey Mike's and the Chamberlain Highway seeing the opening of Seed Central and For the Stars Barber Shop. Experiential businesses launched in town at the Art Studio and the Gathering Board, both cool and different businesses which bring people to town and help those in town to get their creative mojo going...

Mixed-Use/Projects of Note

- Steele Center – 10 Steele complete and 100% occupied/29 Steele close to completion.
- Turnpike Ridge – 2 retail buildings full and 72 apartments close to completion.
- Riverwalk – gas station is complete/80 apartments now under construction.
- Completion of 10,000 square foot building on Christian Lane – now home to 2 firms.
- NEW FOOD – Seed Central/Fancy Sushi/Halal Munchies/T-Swirl/Farmer's Cow all opened their doors in town providing new taste bud teasers.
- Former Blockbuster a vibrant building with Starbucks and Jersey Mike's.

Promotions/Events Held

- Eat Local/Win Local – March Madness Edition – 2024 version successful, but not as much as 2023.
- Explore Local/Win Local – promotion targeted to our retail and service businesses in late 2024. It was not nearly as successful as our Eat Local/Win Local concept. This will be re-examined for 2025 to see if it is a valid promotion, and if so, how to make it better.
- Halloween Trick or Treat – over 400 children and 80+ businesses took part.

Ribbon Cuttings

Studio 10 – 10 Steele Boulevard	Hop Haus – 9 Steele Boulevard
The Pearson Venue – 2590 Berlin Turnpike	M F Tooling – 201 Christian Lane
Tavern on the Trax – 845 Farmington Ave	Faith in Angels Healing Center – 1225 Farm. Ave
Citywide – 93 Deming Road	Starbucks – 1041 Farmington Avenue
Vale Co-op – 510 Four Rod Road	Monarch Law – 363 New Britain Road
Premier Medical Aesthetics - 1011 Farm	Parishes – The Artisan Bite – 156 Web. Sq. Road
Art Studio of Connecticut - 10 Steele Blvd.	Cutting Edge – 945 Farmington Avenue
Fancy Sushi – 224 Berlin Turnpike	Miss Britt's Academy of Dance – 1400 B Tpke
Smokers Vape 2 Cigar – 1020 Farm. Ave	CT Dent Worx – 180 Deming Road
Dragon's Lair – 848 Farmington Avenue	Halal Munchies – 1943 Berlin Turnpike
Paragon Strength – 280 Berlin Turnpike	T-Swirl – 224 Berlin Turnpike
Quince Dress – 196 Berlin Turnpike	NU-FACE – 855 Berlin Turnpike
Zack's Burgers & Shakes – 797 Farm. Ave	Seed Central – 61 Chamberlain Highway
Farmer's Cow – 1241 Farmington Avenue	Jersey Mike's – 1041 Farmington Avenue
Dr. Deb Waterman – 1261 B. Tpke	For The Stars Barber Shop – 59 Ch. Hwy

HISTORIC DISTRICT COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
E. William Cink, Jr. 121 Sunset Lane Berlin, CT 06037 TELEPHONE: (860) 877-6590 EMAIL: ewcink@gmail.com	1/31/2030	Republican	Consists of five (5) regular members and three (3) alternates for five (5) year terms; Not more than three (3) regular members of whom shall be of the same political party. At least three (3) regular members and one (1) alternate must be residents and property owners in the Historic District.
John Fotis Diakun - <u>Secretary</u> 76 Hemlock Ridge Berlin, CT 06037 TELEPHONE: 860-878-8586 EMAIL: diakun.john@yahoo.com	1/31/2027	Republican	
Herb Watson – <u>Vice Chairman</u> 181 Hudson Street Berlin, CT 06037 TELEPHONE: (860) 828-9365 EMAIL: puttinggreen@comcast.net	1/31/2026	Democrat	
Donald Forcash 992 Worthington Ridge Berlin, CT 06037 TELEPHONE: (860) 338-6476 EMAIL: donald.forcash@gmail.com	1/31/2028	Unaffiliated	
Lorraine E. Stub - <u>Chairwoman</u> 2270 Chamberlain Highway Kensington, CT 06037 TELEPHONE: (860) 828-5281 EMAIL: lstub@comcast.net	1/31/2029	Democrat	
Palma (Pamela) Pethigal - <u>Alternate</u> 81 Ledge Road East Berlin, CT 06023 TELEPHONE: (860) 829-0829 EMAIL: ppethigal@hotmail.com	1/31/2030	Unaffiliated	STAFF LIAISON: Maureen Giusti, Town Planner mgiusti@berlinct.gov (860) 828-7060
Andra Lou Millerd - <u>Alternate</u> 1231 Orchard Road Berlin, CT 06037 TELEPHONE: (860) 670-5131 EMAIL: milleal@comcast.net	1/31/2026	Republican	
Amy Prescher - <u>Alternate</u> 850 Worthington Ridge Berlin, CT 06037 TELEPHONE: (860) 829-6464 EMAIL: amyprescher@sbcglobal.net	1/31/2027	Democrat	
Revised: 2/5/2025			RECORDING SECRETARY:
Reappointment of Cink and Pethigal.			

Historic District Commission Annual Report – 2023/2024

The mission of the Historic District Commission is to preserve the historic character of the Worthington Ridge Historic District and to advocate for historic resources in the town of Berlin. The commission meets with homeowners in the district to review and regulate proposed alterations to the exterior of properties in keeping with design guidelines applicable to historic properties and the specific context of the historic district. Members of the commission support local historic preservation efforts by identifying historic resources and conducting research about town history. They also support preservation of Berlin's historic assets as a means of creating a sense of place and encouraging tourism.

There were only two regular meetings in 2024, and Certificates of Appropriateness were issued for the following projects:

March 4, 2024: HDC 2024-01 for 1034 Worthington Ridge – construction of a new front porch on a newer built colonial style home. All materials were made of wood.

June 3, 2024: HDC 2024-01 Modification for 1034 Worthington Ridge –to add a glass storm/screen door to their original application.

It was a quiet year for home projects requiring our oversight. We were pleased that two significant historic homeowners chose to restore existing windows and doors following historic preservation guidelines. Other projects in the historic district were of a life-for-like basis, meaning they were repairing or replacing structures with materials and style already there.

The HDC continues to monitor the condition of the privately owned old town hall building at 983 Worthington Ridge. We also continue to support efforts to finish the interior restoration and adaptive reuse of the Worthington Meeting House as the new home for Berlin Historical Society's Museum, and a cultural community center for the town. State funds were obtained to restore the Worthington School cupola to be used as a feature on the meeting house lawn. The cupola project was completed in 2024 by Justin Fink & Som, restoration carpenters and painters, and by CT Roof-crafters who did the cedar shingled roof and copper filial. The cupola will be moved to the meeting house lawn at a site and on a foundation to be determined. Initials dating back to 1907 are now visible inside the structure. The cupola helps tell the history of the building's adaptive reuse over 250 years. Friends of Worthington Meeting House coordinated the project with the Town Facilities Manager.

Our Vice Chair, Herb Watson, has been working with the Town Grounds Department on a planning project to replace many of the trees that we've lost in the past few years.

Lorraine Stub
Chairperson

INLAND WETLANDS AND WATER COURSES COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Michael Cassetta 323 Wethersfield Road Berlin, CT 06037	1/31/2027	Republican	Consists of seven (7) members for terms of three(3) years; Not more than four (4) of whom shall be of the same political party; Two (2) alternates of different political parties with three (3) year terms. The members also serve as the Aquifer Protection Agency.
TELEPHONE: (860) 508-7503 EMAIL: mcassetta@berlinct.gov			
VACANCY	1/31/2028	D or U	
TELEPHONE: EMAIL:			
Peter Nieman – Chairman 1230 Worthington Ridge Berlin, CT 06037	1/31/2027	Democrat	
TELEPHONE: (860) 828-5576 EMAIL: pnieman@berlinct.gov			
Frederick (Rick) White 90 Sherry Lane Berlin, CT 06037	1/31/2026	Unaffiliated	
TELEPHONE: (860) 828-5820 EMAIL: fwhite@berlinct.gov			STAFF LIAISON:
Gary Pavano 67 Hickory Hill Road Kensington, CT 06037	1/31/2028	Republican	James Horbal, Deputy Public Works Director jhorbal@berlinct.gov (860) 828-7069
TELEPHONE: (860) 841-9721 EMAIL: gpavano@berlinct.gov			
William A. Jackson - Vice Chairman 289 High Road Kensington, CT 06037	1/31/2027	Republican	
TELEPHONE: (860) 213-3152 EMAIL: wjackson@berlinct.gov			
David P. Rogan 775 High Road Kensington, CT 06037	1/31/2028	Republican	RECORDING SECRETARY: Lecia Paonessa lpaonessa@berlinct.gov (860) 828-7022
TELEPHONE: (860) 690-4998 EMAIL: drogan@berlinct.gov			
Margaret Heeran - Alternate 176 Alling Street Berlin, CT 06037	1/31/2026	Republican	
TELEPHONE: (203) 823-0318 EMAIL: margaretheeran184@gmail.com			
VACANCY - Alternate	1/31/2026	D or U	
TELEPHONE: EMAIL:			
Revised: 1/31/2025		Contact information updated.	

Inland Wetlands and Watercourses Commission Annual Report – 2023/2024

The Inland Wetlands and Watercourses Commission consists of seven-members who are required to uphold the State of Connecticut Inland Wetlands and Watercourses Act of the Connecticut General Statutes. The Commission is also charged to administer the National Flood Insurance Program through the Federal Emergency Management Agency.

The Commission reviewed 8 applications during the 2024 calendar year:

App. Number	Property	Applicant(s)	Date	Aprvl/ Denial
24-01W	Lot 9A, Block 153, 131 New Park Dr.	Kevin Budney	02/06/24	Approved
24-02				Withdrawn
24-03W	Lot 8, Block 121, 129 Berlin Turnpike	Atlantis Mngmnt Group	04/02/24	Approved
24-04F	Lot 13 and 13B, Block 83, Berlin Turnpike	550-554 Berlin Turnpike Associates	05/07/24	Approved
24-05WF	466 Deming Rd., 337 Berlin Tnpke, 51 Worthington Ridge	Calco Construction & Development	08/06/24	Approved
24-06WF	Lot 1 and 1A, Block 28A, 11 New Britain Rd.	LaProvence Realty/Weezy LLC	08/06/24	Approved
24-07F	Lot 2A, Block 84, 1073 Farmington Ave.	Colvest/Kensington, LLC	08/06/24	Approved
24-08W	Lot 6A, Block 12F, 398 Chamberlain Hwy	Datt/Shuttle Meadow Development	09/10/24	Withdrawn
24-09W(a)	Lot 1, Block 80, 848 Farmington Avenue	Newport 848 Farmington Ave., LLC	09/10/24	Approved
24-9W(b)	Lot 2A, Block 107, Four Rod Rd/ Norton Rd	JSJ Development, LLC	11/12/24	Approved

PARKS AND RECREATION COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Donna Bovee 85 Steepleview Drive Berlin, CT 06037	1/31/2027	Unaffiliated	Consists of seven (7) members for terms of three (3) years. Not more than four (4) of whom shall be of the same political party.
TELEPHONE: (203) 482-6139 EMAIL: donnastapletonbovee@gmail.com			
Anthony Butrimas - Vice Chair 921 Edgewood Road Berlin, CT 06037	1/31/2028	Republican	
TELEPHONE: 860-828-7756 EMAIL: butrimas@comcast.net			
Lucas Van Zandt - Chair 52 Skyview Dr Berlin, CT 06037	1/31/2026	Republican	
TELEPHONE: (860) 983-0177 EMAIL: lucas2424@comcast.net			
Gregory J. Starr 59 Hudson Street Berlin, CT 06037	1/31/2027	Republican	
TELEPHONE: (860) 276-5492 EMAIL: greg.starr644@yahoo.com			STAFF LIAISON:
Christine Vale da Serra 1518 Kensington Road Berlin, CT 06037	1/31/2027	Democrat	Jen Ochoa, Director jochoa@berlinct.gov (860) 828-7010
TELEPHONE: (860) 331-9352 EMAIL: christinevaledaserra@yahoo.com			
Jason Pelletier 25 Pleasant Avenue Berlin, CT 06037	1/31/2028	Republican	
TELEPHONE: (860) 930-4280 EMAIL: jpell1275@gmail.com			RECORDING SECRETARY:
Kerin Heemsoth 3 Watch Hill Road Berlin, CT 06037	1/31/2028	Unaffiliated	Tiffany Trowbridge-Bernard tiffanytrowbridgebernard@gmail.com (860) 874-3707
TELEPHONE: (860) 538-1843 EMAIL: kerinjones@gmail.com			
Revised: 2/14/2025	Election of Van Zandt as Chair, and Butrimas as Vice Chair.		

Parks and Recreation Commission Annual Report - 2023/2024

Mission

The Parks and Recreation Commission is committed to providing Berlin residents with high quality recreation programs using facilities that support and complement those experiences. We support maintaining, recruiting and developing staff who will be friendly, courteous and knowledgeable when interacting with the general public. The Commission provides the facilities and services at a reasonable, yet competitive cost within the constraints of the Town's financial structure.

Highlights

Over the course of the 2023/2024 fiscal year, the Commission initiated, approved and supported programs offered by Parks and Recreation as well as other items that came before them, including:

- Successful implementation of special events in the Parks and Recreation Department such as Fishing Derbies, Easter Candy Hunt, Trunk or Treat (new improved location at Berlin Community Center), Berlin's Best Scarecrow, Visits with Santa, Tinsel Fun Run.
- Ran successful Summer Fun Program for seven weeks with full attendance.
- Other programs, such as Dance/Movement Classes with Miss Elizabeth saw increased numbers and offered Line Dancing as a new program which continues to be successful.
- Numerous other programs for all ages also offered.
- Focused efforts to staff Percival Outdoor pool and was able to provide swim lessons and open swim for the summer season.
- Major renovations requirements were compiled for Percival Soccer Field and Biscoglio Field. Staff reviewed and selected vendors' bids and oversaw and completed field renovations: Percival Soccer Field is a grass field with paved walkway from parking lot and Biscoglio Field is a new turf field. Both fields are ready for 2024 play with Percival Soccer Field paid by Town funds and Biscoglio funded by a State of CT grant.
- Assisted Facilities with the installation of a video capable Jumbo Tron Scoreboard at Scalise Field, coordinating fiber optic cables, electrical work with utilities and other town departments. The Scoreboard was funded with a State of CT grant.
- Conducted a focused Commission meeting soliciting ideas from the public on the Demore, Dinda, Bittner Jr. Pool Complex, playgrounds and any other recreational subject.
- Closed Demore, Dinda, Bittner Jr. Pool in East Berlin for the 2023 season due to insufficient supervisory pool staff and provided the Town Council with major repairs necessary to operate the pool in the future and declining attendance. Identified splash pad as an investment the Town may want to consider. In December 2023, recommended to the Town Council to permanently close the pool given significant repairs needed, declining attendance, comparison to other towns' pool recreation and requested approval for a feasibility study of the Demore, Dinda, Bittner Jr. Pool Complex.
- Reviewed and provided feedback on the Plan of Conservation and Development. Named a commissioner, as representative of the Parks and Recreation Commission, to participate in the implementation of the final Plan of Conservation and Development.

- Installed cameras at certain locations to help identify unauthorized access and damage to parks and fields. May consider cameras at other parks and or fields if proven helpful.
- After reaching out to the Board of Finance and Town Council and staff presentation of a conceptual design, funds were approved for replacement of the playground equipment at Little People's Playground. Design was created with feedback from public. Final installation of playground was completed in November 2024. The Kensington Garden Club has offered to do new plantings that will have low maintenance and be maintained by them once the Playground and driveway is completed.
- Town Council requested Commission work with Commission on Aging, town staff and new architect to reduce the current Statements of Need for a town-funded Community and Senior Center. Goal is to reduce cost. Presentation made to Town Council in June 2024.

PLANNING AND ZONING COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
June Daly 67 Homecrest Drive Kensington, CT 06037 <small>TELEPHONE: (309)-838-3838 EMAIL: junedaly100@gmail.com</small>	1/31/2028	Republican	Consists of seven (7) regular members and three (3) alternate members for five (5) year terms. Not more than four (4) regular members can be from the same political party. Not more than two (2) alternates can be from the same political party.
Andra Lou Millerd 1231 Orchard Road Kensington, CT 06037 <small>TELEPHONE: 860-828-9722 EMAIL: milleal@comcast.net</small>	1/31/2026	Republican	
Diane Jorsey – Vice Chairperson 1092 Edgewood Road Berlin, CT 06037 <small>TELEPHONE: (860) 828-6507 EMAIL: djorsey@berlinct.gov</small>	1/31/2029	Unaffiliated	
Timothy J. Zigmont 225 Grove Street East Berlin, CT 06023 <small>TELEPHONE: (860) 828-5450 EMAIL: tzigmont@berlinct.gov</small>	1/31/2029	Democrat	
Brian G. Rogan - Secretary 2104 Chamberlain Highway Berlin, CT 06037 <small>TELEPHONE: (860) 690-9799 EMAIL: brogan@berlinct.gov</small>	1/31/2028	Democrat	
Joan Veley - Chairperson 1424 Orchard Road Berlin, CT 06037 <small>TELEPHONE: (860) 828-9717 EMAIL: jveley@berlinct.gov</small>	1/31/2026	Republican	
Scott Patrick Hamel 73 Westview Terrace Berlin, CT 06037 <small>TELEPHONE: (860) 550-2457 EMAIL: scottsflowersinc@yahoo.com</small>	1/31/2027	Republican	STAFF LIAISON:
Maureen Giusti, Town Planner mgiusti@berlinct.gov (860) 828-7060			
Michael Paszczuk - Alternate 133 Savage Hill Road Berlin, CT 06037 <small>TELEPHONE: 860-801-1870 EMAIL:</small>	1/31/2026	Republican	RECORDING SECRETARY:
John Fotis Diakun - Alternate 76 Hemlock Ridge Berlin, CT 06037 <small>TELEPHONE: (860) 878-8586 EMAIL: diakun.john@yahoo.com</small>	1/31/2029	Republican	
Steven Biella Jr. - Alternate 84 Bernard Road Kensington, CT 06037 <small>TELEPHONE: 860-883-8985 EMAIL: sbiella@berlinct.gov</small>	1/31/2027	Unaffiliated	
Revised: 1/24/2024	Reappointment of Jorsey, Zigmont and Diakun. Appointment of Paszczuk as alternate.		

Planning & Zoning Commission Annual Report- 2023/2024

The Planning and Zoning Commission is authorized by Town Charter and is governed by the purposes, authority, and requirements of the Connecticut General Statutes. The Planning and Zoning Commission engages in long-range planning for future development and makes decisions regarding the most desirable use of land in the Town of Berlin. The Commission drafts and adopts a 10-year Plan of Conservation and Development for the Town, which includes an implementation plan, and adopts a zoning district map. It also creates zoning and subdivision regulations to guide land development towards the goals of the Plan and considers amendments to those documents. In addition, the Planning and Zoning Commission reviews site plan applications, special use permit applications and subdivision plans. The Commission is generally scheduled to meet and hold public hearings as applicable twice a month. Twenty-one regular meetings were scheduled, one was canceled, and two special meetings were added. One meeting was held jointly with The Economic Development Commission. Several Commission meetings included executive sessions to address pending litigation. The Commission holds meetings hybrid by ZOOM, which are then posted for public view on the Town's YouTube link.

The following is review of matters to come before the Planning and Zoning Commission during 2024:

Subdivisions and Resubdivisions	2
Site Plans and Site Plan Amendments	10
Special Permit-Site Plans and Amendments	10
Special Permit Uses	1
Fill or Excavation Permits	0
Zoning Text and Map Amendments	4
Bond Reductions, Releases and Revocations	17
Municipal Improvement CGS §8-24 Reviews	3
Special Events and Fair Grounds Events	1
Zoning Compliance and Miscellaneous	6

Project review included the redevelopment proposal for the properties at southeast intersection of the Berlin Turnpike and Deming Road, redevelopment of parcels on Farmington Avenue, a multi-family application with text amendments for affordable housing development submitted pursuant to CGS §8-30g that resulted approval of a settlement plan, several site plan amendments and modifications to approved projects. The Planning and Zoning Commission is involved in miscellaneous matters including concept plans, modifications, and Certificates of Zoning Compliance. They are also involved in several matters of pending litigation. The Commission continues to work with the Economic Development Commission, staff and consultants to develop text and map amendments responsive to the POCD.

Respectfully submitted,

Joan Veley, Chairwoman

POLICE COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Melissa Urrunaga 1075 Orchard Road Berlin, CT 06037	11/18/2025	Democrat	Consists of five (5) members <u>elected</u> by general election to serve four (4) year terms. Not more than three (3) of whom shall be of the same political party. Berlin Police Website: www.berlinpd.org
TELEPHONE: (860) 828-7080 Ext. 6192 EMAIL: murrunaga@berlinpd.org			
Paul N. Eshoo 35 Earl Street Berlin, CT 06037	11/18/2025	Republican	
TELEPHONE: (860) 828-7080 Ext. 6190 EMAIL: peshoo@berlinpd.org			
Alex Giannone 240 Kensington Road Berlin, CT 06037	11/16/2027	Republican	
TELEPHONE: (860) 828-7093 EMAIL: aggiannone@berlinpd.org			
Ryan T. Zelek 107 Crystal Falls Way Berlin, CT 06037	11/16/2027	Democrat	
TELEPHONE: (860) 828-7080 Ext. 6194 EMAIL: rzelek@berlinpd.org			STAFF LIAISON:
David P. Rogan – Acting Chair 775 High Road Kensington, CT 06037	11/16/2027	Republican	Chief McNally Policechief@berlinpd.org 860-828-7093
TELEPHONE: (860) 828-7080 Ext. 6193 EMAIL: drogan@berlinpd.org			
			RECORDING SECRETARY:
			Joan Veley jveley@berlinct.gov
<i>Revised:</i> 11/7/20224	Contact information updated.		

Berlin Police Commission Achievements and Accomplishments - 2023/2024

Recruitment & Selection

Officer Brandon Scott was hired on 2/21/2024
Officer Alan Yang was hired on 4/10/2024
Officer Brody Mongelli was hired on 4/10/2024
Officer Melissa Johnson was hired on 12/20/24
Officer Patrick Lawler was hired on 12/20/2024
Dispatcher Natalie Perez was hired on 7/01/2024

Retirements and Departures

Officer Edison Yunga resigned 02/05/2024
Officer Michael Almeida resigned 9/17/2024
Crossing Guard Randy Courchesne resigned 02/09/2024

Reassignments

Officers Skinner, Lagueux, Clarks Correa and Patterson were assigned to the ATV Team
Officers Claffey and Patterson were assigned to the Underwater Response Team
Officers Claffey and Musanti were assigned to the Videography Team

Achievements & Accomplishments

- As part of an ongoing commitment to ensuring the safety of all residents, the police department stepped up traffic enforcement efforts, with staffing becoming normalized. Recent data had shown an increase in accidents and violations, particularly in areas with high traffic volume. By focusing on key problem areas, we aimed to reduce dangerous behaviors such as speeding, distracted driving, and running red lights, all of which significantly contribute to accidents and fatalities.
- Increased patrol effectiveness by utilizing existing resources in a more efficient and directed manner to prevent crime and motor vehicle crashes. Directed patrols in such a way that minimizes the ability and opportunity to commit crimes and conducted more motor vehicle enforcement to create safer roadways.
- The department continued to engage in and provide highly proactive public safety and policing services with the goal to reduce property crimes, such as burglary, thefts from motor vehicles, bicycle safety, etc., while working with community partners to address quality of life issues within neighborhoods.
- Three officers were honored at the 38th Annual MADD Connecticut Law Enforcement Recognition Ceremony at a luncheon held at Mohegan Sun. For the first time in Connecticut MADD's awards recognition history, Berlin Officers Brendan Clark and Maegan Musanti were honored jointly with the Connecticut MADD Top Cop Award. Officer Peggy Kennedy also received a MADD Award.

David P. Rogan-Chairman- Berlin Police Commission

PUBLIC BUILDING COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Donald Lombardo 38 Park View Road Berlin, CT 06037	1/31/2027	Republican	Consists of seven (7) members for five (5) year terms. Not more than four (4) of whom shall be of the same political party.
TELEPHONE: (860) 209-0881 EMAIL: N/A			
Barton N. Bovee – <u>Vice Chairman</u> 85 Steepleview Drive Berlin, CT 06037	1/31/2030	Republican	
TELEPHONE: (860) 989-7566 EMAIL: N/A			
Rocco Buccheri 86 Great Oak Drive Berlin, CT 06037	1/31/2030	Republican	
TELEPHONE: (860) 558-7303 EMAIL: N/A			
			STAFF LIAISON:
Thomas B. Reid – <u>Chairman</u> 1062 Worthington Ridge Berlin, CT 06037	1/31/2029	Unaffiliated	Mike Ahern, Public Works Director mahern@berlinct.gov (860) 828-7014
TELEPHONE: (860) 384-3874 EMAIL: N/A			
J. Stephen Hinchliffe Jr. 176 Burgundy Drive Berlin, CT 06037	1/31/2029	Unaffiliated	
TELEPHONE: 860-770-1281 EMAIL: N/A			
Jason Scarano 191 Stillmeadow Lane Berlin, CT 06037	1/31/2028	Unaffiliated	
TELEPHONE: (203) 605-3884 EMAIL: N/A			
			RECORDING SECRETARY:
Thomas J. Salimeno 77 Earl Street Berlin, CT 06037	1/31/2028	Democrat	Lecia Paonessa lpaonessa@berlinct.gov (860) 828-7022
TELEPHONE: (860) 828-8923 EMAIL: N/A			
<i>Revised:</i>		Reappointment of Bovee & Buccheri.	
1/22/2025			

Public Building Commission Annual Report – 2023/2024

DUTIES AND FUNCTIONS

It is the responsibility of the Public Building Commission (PBC) to develop preliminary plans and cost estimates and supervise the construction of, addition to, or alteration of any town building approved by the Town Council, based on a Statement of Need which includes project requirements and specifications. Plans and estimates should include, where necessary, site improvements and other appurtenances, together with any equipment and furnishings. The PBC discussed and acted upon the following projects, and proposed projects, during 2024:

Elementary School HVAC Projects- The PBC's progress on upgrading/replacing the HVAC systems in the town's three Elementary Schools is summarized below:

- Willard HVAC upgrades (\$4.1 million) were substantially complete by the end of 2024. The remaining work consists of final commissioning under a full air conditioning load, as well as related Town staff training and close-out. This is planned for the summer of 2025.
- After the Board of Education (BOE) received grants from the State Education Department for Griswold and Hubbard, the PBC retained Consulting Engineering Services and Friar Architecture to update HVAC design drawings and specifications, for bidding in early 2025.
- The Facilities Department retained Salamone & Associates to assess the existing boiler systems at each school. This work was completed in March of 2024.

Police Department's Locker Room Renovation Project - This \$2.6 million project began construction in January 2024 and was substantially complete by the end of 2024. Remaining punchlist and close-out items are expected to be completed in the first quarter of 2025.

Slab Moisture Issue at Berlin High School- The PBC retained Wiss, Janney, Elstner Associates to investigate issues with the slab/floor tile/adhesive at the High School. Initial data assembly and review began in late 2024, with sampling and analysis to be completed in 2025.

McGee Middle School Science Laboratory Classroom Upgrades- The PBC received a request from the Town Council, as requested by the BOE, to upgrade and renovate five (5) science lab classrooms at McGee Middle School. A budget estimate provided by the BOE totals \$3,119,697. The PBC requested more basis of design information from the BOE before the project can proceed.

Town Hall and Berlin-Peck Memorial Library Roof Replacements – The Facilities Department, in coordination with the PBC, retained Jacunski Humes Architects to prepare bid documents for both projects, with the intent to bid in early 2025 for summer completion.

Berlin High School Track Replacement – After this was referred by Town Council in late 2024, the PBC reviewed available information and requested a Statement of Need from the BOE before the project can proceed.

Timberlin Golf Course Bridges and Bunkers - After these projects were referred by Town Council in late 2024, the PBC reviewed available information and requested Statements of Need/Basis of Design information from the Golf Course Commission (GCC). The GCC advanced the Bunker project by retaining a design firm to prepare design drawings in early 2025. Design work for the bridges will follow the bunker project.

Community/Senior Center – Assignment completed - awaiting further direction from the Town.

Board of Education- Berlin High School Close-out- The PBC closed out the High School project in January of 2021, and delivered the completed project back to the Town. State audit pending.

PUBLIC GOLF COURSE COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	CLUB MEMBER	INFORMATION
Lucas Van Zandt 52 Skyview Drive Berlin, CT 06037 TELEPHONE: (860) 983-0177 EMAIL: lucas2424@comcast.net	1/31/2027	Republican	Non-Golfer	Consists of eight (8) members for terms of three (3) years. Not more than five (5) of whom shall be of the same political party. Ordinance Adopted: 09/19/2017 & amended 02/20/2018 (changing membership from 7 to 8). Ordinance Adopted 04/05/2023: "Membership shall consist of at least one member from the men's club, the seniors' club, the ladies' club, the lady niners club, and a non-golfer."
William Richards – Vice Chair 811 Orchard Road Berlin, CT 06037 TELEPHONE: (860) 628-1195 EMAIL: william.richards@comcast.net	1/31/2027	Republican	Senior Men's Club	
Lori Shirley 60 Lower Lane Berlin, CT 06037 TELEPHONE: (860) 748-7467 EMAIL: lsamty13@gmail.com	1/31/2028	Democrat	Ladies' Club	
Sebastian J. Senia 8 Dunham Drive Berlin, CT 06037 TELEPHONE: (860) 828-1198 EMAIL: seb.senia@gmail.com	1/31/2028	Democrat	Men's Club	
				STAFF LIAISON:
James E. Norton – Chair 36 Steepleview Drive Berlin, CT 06037 TELEPHONE: (860) 306-5216 EMAIL: jnorts36@gmail.com	1/31/2026	Republican	Men's Club	Sol Guerrero, Director fguerrero@berlinct.gov 860-828-7054
Nancy L. Berger 1146 High Road Berlin, CT 06037 TELEPHONE: (860) 597-5547 EMAIL: nb550@comcast.net	1/31/2026	Republican	Lady Niners Club	
James Green 29 Bannan Lane Berlin, CT 06037 TELEPHONE: (860) 919-4506 EMAIL: jimmygreen690@gmail.com	1/31/2026	Democrat	Men's Club	
				RECORDING SECRETARY:
Robert Labrie 294 Somerset Drive Berlin, CT 06037 TELEPHONE: EMAIL: cherrob9@aol.com	1/31/2027	Unaffiliated	Men's Club	Alina Brown labeledas@yahoo.com
Revised: 3/5/2025	Appointment of Shirley.			

Berlin Golf Commission Annual Report - 2023/2024

Timberlin Golf Course continues to be an integral and important asset for the Town of Berlin. Continuity of play has increased at all levels from juniors to seniors. The Golf Commission continues to identify ways to increase play and reduce operating costs and while still maintaining a high standard of play for all participants.

Highlights:

- The Golf Course was the recipient of the Walter Lowell Public Course Distinguished Award. This award is presented to a public golf course for their dedication, promotion advancement and accessibility to the game of golf. Timberlin previously earned the award in 2005.
- The number of golf rounds continue to increase and the course continues to run in a surplus. The course has been self-sustaining since the inception of the Golf Commission.
- The bunker damage that was caused by severe weather and excessive amounts of rain has been assessed. A Golf Architect has been retained to assist with the RFP and construction once a vendor has been selected.
- Quotes on bridge replacement are being solicited. The condition of the existing bridges poses many safety issues.
- We are in year 2 of our gas-powered golf carts. This is currently a 5-year lease. The Director of Golf is researching the requirements necessary for electric carts. Discussions are underway to build a storage shed for carts to be completed by the end of the 4th year of the lease. This will allow us to purchase electric carts and have them installed with on screen GPS for golfers. This capability will also allow golfers to communicate with the restaurant while playing golf.
- The 50th Anniversary Clock was installed the original plans for the 50th Anniversary of the course were put on hold due to Covid restrictions.
- The Golf course was able to obtain new Greens Mower and Multi-Purpose Ventrac Mower.

Respectfully submitted,

James Norton

Chair, Golf Commission

MAYOR AND TOWN COUNCIL MEMBERS (2023-2025)

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Mark H. Kaczynski – Mayor 187 Castlewood Drive Berlin, CT 06037	11/18/2025	Republican	Consists of six council members and a Mayor <u>elected</u> biennially for a two (2) year term. Not more than three (3) council members shall be of the same political party.
TELEPHONE: (860) 828-7003 EMAIL: mkaczynski@berlinct.gov			
Charles R. Paonessa - Deputy Mayor 1906 Chamberlain Highway Berlin, CT 06037	11/18/2025	Republican	
TELEPHONE: (860) 828-3271 EMAIL: cpaonessa@berlinct.gov			
Donna Veach 1218 High Road Kensington, CT 06037	11/18/2025	Republican	
TELEPHONE: (860) 604-0462 EMAIL: dveach@berlinct.gov			
Sandra Coppola 66 Heritage Drive Berlin, CT 06037	11/18/2025	Republican	
TELEPHONE: (203) 605-4611 EMAIL: scoppola@berlinct.gov			STAFF LIAISON:
Peter A. Rosso 34 Briar Lane Kensington, CT 06037	11/18/2025	Democrat	W. Lee Palmer, Interim Town Manager lpalmer@berlinct.gov (860) 828-7003
TELEPHONE: (860) 828-0891 EMAIL: proso@berlinct.gov			
Mark M. Pruzin 184 Hawthorne Drive Berlin, CT 06037	11/18/2025	Democrat	
TELEPHONE: (860) 559-4089 EMAIL: mpruzin@berlinct.gov			
Kate G. Atkinson 517 Southington Road Berlin, CT 06037	11/18/2025	Democrat	
TELEPHONE: (860) 539-9569 EMAIL: katkinson@berlinct.gov			CLERK OF THE COUNCIL:
			Kate Wall, Town Clerk kwall@berlinct.gov (860) 828-7036
Revised: 9/4/2024	Updated Staff Liaison		

VETERANS' COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Peter Galgano, Jr. – Secretary 59 Wilcox Avenue East Berlin, CT 06023	1/31/2026	Democrat	Consists of seven (7) members for three (3) year terms. Not more than four (4) of whom shall be of the same political party.
TELEPHONE: (860) 604-7258 EMAIL: petergalgano@comcast.net			
Anthony G. Gagliardi 875 High Road Berlin, CT 06037	1/31/2028	Republican	
TELEPHONE: (860) 538-3421 EMAIL: anthony.g.gagliardi3@gmail.com			
Charles H. Colaresi – Chairman 269 Newton Street Kensington, CT 06037	1/31/2027	Democrat	
TELEPHONE: (860) 224-9494 EMAIL: charles.colaresi@snet.net			STAFF LIAISON:
James Fiori 181 Crater Lane Berlin, CT 06037	1/31/2027	Republican	Peter Galgano Jr., Berlin Municipal Veterans' Representative petergalgano@comcast.net 860-604-7258
TELEPHONE: (860) 836-3207 EMAIL: jfiori@snet.net			
Anthony Cruz 40 Kelly Ann Court Berlin, CT 06037	1/31/2027	Republican	
TELEPHONE: (860) 394-8934 EMAIL: cruz_anthony@hotmail.com			RECORDING SECRETARY:
VACANCY	1/31/2026	D, R or U	Peter Galgano Jr.
TELEPHONE: EMAIL:			
VACANCY	1/31/2028	D, R or U (Depending on the above appt)	
TELEPHONE: EMAIL:			
<i>Revised:</i> 1/22/2025	Appointment of Cruz & Gagliardi.		

Berlin Veterans Commission Annual Report - 2023/2024

Under the auspices of the Berlin Veterans Commission the following achievements were accomplished:

1. In January 2024, We Received and Distributed \$16,200 In \$100 Gift Cards from the Berlin Lions Club to Veterans and Widows in need.
2. Eric Schessl from the Irreverent Warriors came in to talk about an event “Bringing Veterans Together” to improve mental health and prevent veteran suicide. Then on April 6, 2024, at 1:00pm, at the Gold Star Families Memorial Monument at the Berlin Veterans Memorial Park, we had a short Observance Ceremony for Gold Star Spouses Day. Then we walked down Farmington to Coles Road Brewing for a reception.
3. Chris Edge, Berlin Department of Economic Development, introduced Mike Miller, Hop Haus Owner who has been in Berlin for about a year now. Mike said that he would like to help veterans by giving us 10, \$25 Gift Cards and to please let him know if they can help veterans in any way that they can. Also, they want to give a Veterans Discount for all Veterans that come into Hop Haus. We passed this out to all Berlin Veterans.
4. Memorial Day Parade was a huge success, it looked like we had the most people along the parade route then we ever have. We also placed over 1160 flags at all our cemeteries with the help of the boy scouts and the police cadets.
5. We received a very nice Thankyou Card from Town Manager Aroscha, saying that he was deeply honored to receive the Certificate of Appreciation for his assistance to the Veterans Commission.
6. Jennifer Needham from the Berlin-Peck Memorial Library came in to talk with us about setting up the StoryWalk in Phase 2 of Berlin Veterans Memorial Park. We totally agreed and it was up from October 19th through November 16th.
7. The Berlin Lions Club gave us “Thanksgiving Dinner Gift Cards” to give to Berlin Veterans and Veteran Widows in need. We handed them all out.
8. On Saturday, November 7th, we attended a Veterans Program at McGee School and on Saturday November 16th we attended the Boxes to Boots Veterans Breakfast at New Britain HS, where we packed and sent out 1,611 boxes to veterans who are serving. This is the most boxes that were ever sent out to our veterans who are serving.
9. The Berlin Lions Club gave us \$12,000 in \$500 Gift Cards and the Berlin Volunteer Fire Department gave us with \$10,000 in \$100 Bank Gift Cards, that we gave to Berlin Veterans and Veteran Widows in need.
10. CT Veterans Commissioner Ron Welch sent us a letter thanking us for our generous donation Of \$500 to support their signature annual Stand Down event to improve the lives of those who have served. The Veterans Commission does this every year.

VISITING NURSES ASSOCIATION BOARD

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
VACANCY	1/31/2028	D, R or U (depending on the previous appts)	Consists of twelve (12) members for three (3) year terms. Not more than eight (8) shall be of the same political party.
TELEPHONE: EMAIL:			
Aurora Corteville 19 Timberwood Road Berlin, CT 06037	1/31/2026	Democrat	
TELEPHONE: 860-839-0318 EMAIL: AurjCort@gmail.com			
Russell G. Marth - <u>Chair</u> 88 Concord Drive Berlin, CT 06037	1/31/2027	Democrat	
TELEPHONE: (860) 301-6503 EMAIL: 10amktg@gmail.com			
William Brighenti 46 Mildrum Road Berlin, CT 06037	1/31/2026	Republican	
TELEPHONE: (860) 249-1323 EMAIL: williambrighenti@gmail.com			
Frances Geschimsky 173 Grandview Avenue Kensington, CT 06037	1/31/2026	Republican	
TELEPHONE: (860) 229-2356 EMAIL: frangesch@yahoo.com			
VACANCY	1/31/2028	D, R or U	STAFF LIAISON: Edyta Halas ehalas@berlinct.gov
TELEPHONE: EMAIL:			
Sheri Sala 452 New Britain Road Berlin, CT 06037	1/31/2026	Unaffiliated	
TELEPHONE: (860) 519-9659 EMAIL: sheril2@att.net			
VACANCY	1/31/2027	D, R or U	
TELEPHONE: EMAIL:			
VACANCY	1/31/2027	D, R or U	
TELEPHONE: EMAIL:			
VACANCY	1/31/2027	D, R or U	
TELEPHONE: EMAIL:			
VACANCY	1/31/2028	D, R or U (depending on the previous appts)	RECORDING SECRETARY: Marlo Matassa mmatassa@berlinct.gov 860-828-7033
TELEPHONE: EMAIL:			
VACANCY	1/31/2028	D, R or U (depending on the previous appts)	
TELEPHONE: EMAIL:			
VACANCY	1/31/2028	D, R or U (depending on the previous appts)	
TELEPHONE: EMAIL:			
<i>Revised:</i>			
Appointment of Sala.			
2/20/2025			

Berlin Visiting Nurse Association Annual Report – 2023/2024

In 2024, the Berlin VNA continued to experience changes due to the continued budget constraints and staffing reductions. The Administrator/Clinical Supervisor, Alea Piatek, resigned. Edyta Halas accepted the Interim Administrator/Clinical Supervisor position.

2024 Highlights:

- **Resources:** Berlin VNA hired Sara Szafranski from AIM Healthcare for support and guidance. She meets with Edyta Halas every week to ensure the Public Health Code and Regulations are followed. Sara also prepares the quarterly Quality Reports.
- **Patient Satisfaction:** Patient satisfaction continues to be a strength of the Agency with a CMS Star Rating of 5.0 for Patient Satisfaction and 4.5 for Quality of Care.
- **Financial:** The loss continued to be lower in FY25 compared to FY24. The VNA continued ahead of prior years as a percentage of budget. As a small agency with limited resources for marketing, staff outreach census challenges continue. The focus in 2025 will be to continue to evaluate the current operation, including payor mix, insurance contracts, as well as a focus on referrals sources to increase census.
- **Medicare Cost Report:** The Agency hired a new company for the Annual Medicare Cost Report. The Baker Tilly Advisory Group filed the 2024 Medicare Cost Report on 10/31/24. By hiring this new company, the agency was able to decrease the cost of the report by 50%.

Quality Program

The Berlin VNA has the highest Quality Rating reported by CMS, 5-Stars. The Agency is required to conduct Professional Advisory Committee (PAC) meetings which review the Agency twice a year as well as perform quarterly chart audits.

Board of Directors:

Cara Status, the Chair of the Board of Directors resigned in July of 2024. The agency is in the middle of selecting a new chairperson. Board Education on homecare operations was provided during the year to assist members to have a better understanding of the overall operations. We are fortunate to have some members with a clinical background which is helpful. However, we continue to look to fill vacancies.

Edyta Halas, RN - Interim Administrator/Clinical Supervisor

WATER CONTROL COMMISSION

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
David Dorau 84 Church Street Berlin, CT 06037	1/31/2029	Republican	Consists of five (5) members for five (5) year terms. Not more than three (3) of whom shall be of the same political party. Three (3) alternates for three (3) year terms. Not more than two (2) alternate members shall be of the same political party.
TELEPHONE: (860) 888-8252 EMAIL: dadorau@aol.com			
Alvaro Garcia Jr. 27 Brooke Meadow Road Berlin, CT 06037	1/31/2029	Unaffiliated	
TELEPHONE: (860) 924-5529 EMAIL: AG0092003@gmail.com			
Bruce Laroche – Chair 5 Worthington Lane Berlin, CT 06037	1/31/2030	Democrat	
TELEPHONE: (860) 604-5882 EMAIL: uncmoos@comcast.net			
Nicholas Stevens 148 Hartland Terrace Berlin, CT 06037	1/31/2029	Democrat	STAFF LIAISON:
TELEPHONE: (860) 462-8255 EMAIL: stevensnib@gmail.com			
Liam T. Mitchell – Vice Chair 1005 Kensington Road Kensington, CT 06037	1/31/2028	Republican	Ray Jarema rjarema@berlinct.gov (860) 828-7065
TELEPHONE: (860) 818-5540 EMAIL: liamdedinc@gmail.com			
Warren K. Baethge - Alternate 13 Concord Drive Berlin, CT 06037	1/31/2026	Republican	
TELEPHONE: (860) 471-6440 EMAIL: wbaethge2@gmail.com			
Sebastian Senia - Alternate 8 Dunham Drive Berlin, CT 06037	1/31/2026	Democrat	RECORDING SECRETARY:
TELEPHONE: (860) 828-1198 EMAIL: seb.senia@gmail.com			
VACANCY - Alternate	1/31/2027	D, R or U	Lecia Paonessa lpaoonessa@berlinct.gov (860) 828-7022
TELEPHONE: EMAIL:			
<i>Revised:</i> 2/26/2025	Election of Laroche as Chair, and Mitchell as Vice Chair.		

Berlin Water Control Commission Annual Report – 2023/2024

The Water Control Commission (WCC) in the Town of Berlin is an eight-member commission consisting of five regular and three alternate members and meets the fourth Tuesday of the month.

It is governed by regulations of The Town of Berlin along with the State of Connecticut, Department of Energy and Environmental Protection (DEEP), the Department of Public Health (DPH), and the Federal Environmental Protection Agency (EPA).

The WCC is charged with supplying approximately 350 million gallons per year of potable water (from its wells and from other suppliers) to its serviced area of the town. It also handles the sewer needs of most of the Town. Approximately 1.3 billion gallons of effluent per year is discharged through the BWCC infrastructure into the Mattabassett Wastewater Treatment Facility.

In 2024, Berlin Water Control (BWC) completed the Berlin Turnpike Sewer Pump Station electrical panel replacement and generator repair, DPC Engineering completed an Evaluation of the Berlin Water Control systems, The Drain Doctor was awarded a two-year contract for Emergency Services, the Deming Road Sewer Pump Station is 95% complete (a \$3.2 million project), Haley Ward Engineers designed the water main connection to Meriden, Four manholes were re-sealed by Savy & Sons, LLC, the Briar Patch Drive sewer pump was re-built, a new truck (with crane) was purchased, Wright-Pierce Engineers submitted their final report on the Baxter Avenue sewer meter, and Metro Realty completed 88 units (Deming Ridge).

YOUTH SERVICES ADVISORY BOARD

NAME & ADDRESS	TERM EXPIRES	POSITION	INFORMATION
Nathan DeJackome 240 Kensington Road Berlin, CT 06037	1/31/2026	Youth	Board shall be comprised of no less than seven (7) members for three (3) year terms. These members shall include at least one (1) member currently less than eighteen (18) years of age, a representative of the school system, the police dept., and a private youth-servicing agency. At least one-third (1/3) of the total membership shall be service consumers.
TELEPHONE: N/A EMAIL: N/A			
Nancy L. Cavaliere 230 Vineyard Drive Kensington, CT 06037	1/31/2028	Service Consumer	
TELEPHONE: (860) 828-1684 EMAIL: nancyraecavaliere@gmail.com			
Detective Kevin Chaffee 240 Kensington Road Berlin, CT 06037	1/31/2028	Youth Officer	
TELEPHONE: 860-828-7193 EMAIL: kchaffee@berlinpd.org			
Michael Urrunaga 1075 Orchard Road Berlin, CT 06037	1/31/2027	Service Consumer	STAFF LIAISON:
TELEPHONE: 860-839-2414 EMAIL: espnmike@comcast.net			
Nicole Tierney 132 Four Rod Road Berlin, CT 06037	1/31/2026	Service Consumer	
TELEPHONE: 860-478-1801 EMAIL: nmtierney@comcast.net			Jaymee Miller, Director of Berlin Social & Youth Services jmiller@berlinct.gov (860) 828-7007
Ed Battle 510 Four Rod Road Berlin, CT 06037	1/31/2028	Youth Agency Representative	
TELEPHONE: (860) 930-8893 EMAIL: ed@valesc.com			RECORDING SECRETARY:
Karen Despres 139 Patterson Way Berlin, CT 06037	1/31/2028	School Representative	Nathan DeJackome
TELEPHONE: (860) 670-6219 EMAIL: kdepres@berlinschools.org			
<i>Revised:</i> 2/5/2025	Reappointment of Depres.		

Youth Services Advisory Board Annual Report – 2023/2024

The Youth Services Advisory Board works closely with the Director of Social and Youth Services to assess the needs faced by youth and families in the community, and identify resources available to address those needs. Feedback received from the board helps the department in setting goals and priorities throughout the year. The board also serves as the town's Local Prevention Council, setting priorities for funds received through a grant from the Department of Mental Health and Addiction Services. Membership on the board includes representation from service consumers, the schools, police, a private non-profit agency, and youth.

Issues the board focused on last year included:

- Continuing to stay abreast of the ongoing changes in Connecticut's juvenile justice system regarding the handling of delinquency, school truancy, and Family with Service Needs cases and how that affects Youth Services and the Juvenile Review Board.
- Discussion of appropriate programs and services that pertain to the current needs of our youth.
- Providing support for the Youth Services summer leadership program.
- Continuing our partnership with the Berlin Upbeat program in supporting the Peer Leadership program and providing workshops and informational services regarding issues impacting youth and families.

ZONING BOARD OF APPEALS

NAME & ADDRESS	TERM EXPIRES	AFFILIATION	INFORMATION
Corey S. Whiteside 386 Main Street East Berlin, CT 06023	1/31/2027	Republican	Consists of five (5) regular members and three (3) alternates for five (5) year terms; Not more than three (3) regular members shall be of the same political party. Not more than two (2) alternates shall be of the same political party.
TELEPHONE: (860) 828-3848 EMAIL: cwhiteside@berlinct.gov			
Christine S. Mazzotta 5 Mattabasset Street Kensington, CT 06037	1/31/2028	Republican	
TELEPHONE: (860) 716-7947 EMAIL: cmazzotta@berlinct.gov			
Antonio Francalanga - Chairman 301 Mooreland Road Kensington, CT 06037	1/31/2030	Democrat	
TELEPHONE: (860) 841-6783 EMAIL: afrancalanga@berlinct.gov			
Ryan Matson 431 Savage Hill Road Berlin, CT 06037	1/31/2026	Unaffiliated	STAFF LIAISON:
TELEPHONE: 860-655-0958 EMAIL: ryanm01@comcast.net			
Leonard C. Tubbs – Vice Chairman 48 Patterson Way Berlin, CT 06037	1/31/2029	Unaffiliated	Pauley Morbidelli pmorbidelli@berlinct.gov 860-828-7008
TELEPHONE: (860) 828-0296 EMAIL: ltubbs@berlinct.gov			
Ryan T. Zelek - Alternate 107 Crystal Falls Way Berlin, CT 06037	1/31/2026	Democrat	
TELEPHONE: (860) 212-9348 EMAIL: rzelek@berlinct.gov			
Hunter R. Mathena - Alternate 1000 Orchard Road Berlin, CT 06037	1/31/2026	Unaffiliated	RECORDING SECRETARY:
TELEPHONE: (860) 916-2255 EMAIL: hmathena@berlinct.gov			
Michael Simonetta - Alternate 146 Hummingbird Drive Berlin, CT 06037	1/31/2029	Republican	Kristen Grabowski kgrabowski@berlinct.gov
TELEPHONE: (860) 305-9459 EMAIL: mike22dj@aol.com			
Revised: 2/5/2025	Reappointment of Francalanga.		

Berlin Zoning Board of Appeals Annual Report -2023/2024

The Zoning Board of Appeals is authorized by Town Charter as provided by the Connecticut General Statutes to evaluate and rule on requests regarding a number of land use issues. The matters heard by the Zoning Board of Appeals include requests for variances of the zoning regulations; alcoholic beverages permit location approvals, specific Special Permit applications and appeals to orders and determinations of the Zoning Enforcement Officer.

The Zoning Board of Appeals schedules ten regular meetings per year that include Public Hearings on the matters before them, generally on the fourth Tuesday of the month. Special meetings may be held, when necessary, after having been properly noticed. The ZBA held 9 regular meetings 2 special meetings and cancelled 1 meeting in 2024. All meetings were held hybrid in-person with remote access and are posted on the Town's YouTube, accessible after the meeting. There are five regular members, and three alternates appointed to the Board. For most matters a quorum of four, with four concurring votes in favor, are required for an approval.

Zoning Board of Appeals application files are available for public review in the Planning and Zoning Offices. The Zoning Enforcement Officer acts as primary staff to the Board, advising applicants and preparing a report on each application prior to the Public Hearing. If approved, the applicant is provided with a document which must be filed with the Town Clerk for permanent recording on the Land Records prior to issuance of related permits.

The Zoning Board of Appeals received requests to be heard on 23 new applications for the calendar year 2024. 14 were requests for a variance of bulk and area requirements and 1 use variance, 4 related to sales of alcoholic beverages location, 3 determinations to nonconforming uses and 1 appeal of a ZEO order or determination. The Board is also involved in pending litigations resulting from appeals of their decisions and holds related Executive Sessions as necessary.

Respectfully Submitted,

Antonio Francalancia, Chairman

General Purpose Financial Statements 2023/2024

The Annual Report is required by the Town Charter

Section 7-15. Annual Town Report. The Manager must prepare and publish for distribution an annual town report which must include the following: (1) Comments and recommendations of the auditor, general purpose financial statements and the notes to the financial statements (2) Annual report of Collector of Revenue in detail as required by law, and (3) All appropriate annual reports by boards, commissions, committees, and elected or appointed officials which are submitted by a date specified by the Manager.

Independent Auditor's Report	Page 53
Management's Discussion and Analysis	Page 56
Exhibits A-J	Page 68
Notes to the Financial Statements	Page 83
Required Supplementary Information	Page 139
Report of the Property Tax Collector	Page 154



Independent Auditors' Report

**Town Council
Town of Berlin, Connecticut**

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Berlin, Connecticut ("Town"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

**Town Council
Town of Berlin, Connecticut**

Page 2

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, budgetary comparisons, and the pension and other post-employment benefit schedules as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

Wethersfield, Connecticut
December 9, 2024



TOWN OF BERLIN

Finance Department

240 KENSINGTON ROAD • BERLIN CT 06037

Management's Discussion and Analysis For the Year Ended June 30, 2024

This discussion and analysis of the Town of Berlin, Connecticut's ("Town") financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2024. Please read this Management Discussion and Analysis ("MD&A") in conjunction with the transmittal letter and the Town's financial statements, Exhibits A to K.

Financial highlights

The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Change in net position	\$ 9,986,565	\$ 1,651,150	\$ 11,637,715
Total net position	172,497,317	24,220,975	196,718,292
Unrestricted net position	24,096,047	8,930,856	33,026,903

The Town's total net position increased by \$11,637,715. The increase is due to the following:

Governmental fund activity:

➤ positive operations of the general fund of	\$ 614,279
➤ negative operations of the capital projects fund of	(3,318,094)

Conversion to accrual basis on Exhibit E:

➤ capital outlay net of depreciation/amortization expense of	7,350,307
➤ net long-term debt activity of	7,055,242
➤ change in net pension liability of	(1,398,732)
➤ change in OPEB liability of	(276,486)
➤ net revenues of the internal service funds of	(451,616)

Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)

- Revenues for the Town's governmental activities increased \$3,454,273 or 2.9% to \$124,536,348. This was an increase of 7.7% in the prior year. The major drivers of this increase were grand list growth leading to planned higher property tax revenues, investment income from cash management and a consistent interest rate environment and building permit revenue primarily from commercial projects.
- The total cost of the Town's governmental activities increased by \$8,173,247 or 7.7% to \$114,554,283. This was an increase of 5.4% in the prior year. The major drivers were higher public safety costs from increased staffing levels and first year contributions to a new defined benefit pension plan, and higher education costs driven by increased wages and benefits and higher teachers' retirement on behalf payments.
- The General Fund ending fund balance was \$18,395,199, an increase of \$614,279 or 3.5%, from the previous year. The increase was driven by higher than anticipated investment income and building permit revenue, combined with lower than budgeted expenditures caused by vacant positions, favorable utility costs and on-going expenditure management to avoid using contingency funds.
- The Capital Projects Fund reported a total fund balance this year of \$11,369,476, a decrease of \$3,318,094 or 22.6%, from the previous year. The decrease was driven by expenditures of projects funded with existing intergovernmental grants exceeding new intergovernmental grants.
- Revenues and total cost for the Town's business-type activities increased \$837,803 and \$424,490 respectively, driven by higher volume and an increase in rates charged.

Overview of the financial statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements. This report also contains other supplementary information as well as the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference being reported as the net position. Over time, increases or decreases in net position serve as a useful indicator of the Town's financial health. Other non-financial events such as the impact of changes in the Town's tax base or infrastructure should also be considered when evaluating the Town's financial health.

Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)

The *statement of activities* presents information showing how the Town's net position changed during the year. In this statement, all changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of when the cash is actually received or paid. Therefore, revenues and expenses are reported in this statement for some items whose cash flow may occur in a future fiscal period. Taxes uncollected but levied or vacation leave unused but earned are examples of this.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, community development, public safety, physical services, parks, recreation and libraries, health and human services and schools. The business-type activities of the Town include water and sewer.

The government-wide financial statements can be found on Exhibits A and B of this report.

Fund financial statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the Town can be divided into the following three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds - Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds to similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate a comparison between governmental funds and governmental activities.

For governmental funds, the Town presents separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for each major fund. The remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements on Schedules 2 and 3. The funds reported as major funds are as follows:

- General Fund
- Capital Projects Fund

The basic governmental fund financial statements can be found on Exhibits C, D and E.

Proprietary funds - The Town uses two different types of proprietary funds. Enterprise funds are used to report the functions presented as business-type activities in the government-wide financial statements. The Town uses an enterprise fund to report the activities of the water and sewer. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town's various functions.

Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)

The Town uses internal service funds to account for its employees and retirees self-insured medical benefits and for general insurance claims. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, but in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Fund. The Water and Sewer Fund is considered a major fund.

The basic proprietary fund financial statements can be found on Exhibits F, G, and H.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Exhibits I and J.

Notes to financial statements

The notes to financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on Exhibit K of this report.

Required supplementary information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information as follows:

- A budgetary comparison schedule for the General Fund to demonstrate compliance with this budget.
- Schedules to demonstrate the Town's progress in funding pension benefits.
- Schedules to demonstrate the Town's progress in funding other post-employment benefits.

Other information

The combining statements referred to earlier in connection with other governmental funds are presented immediately following the required supplementary information.

**Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)**

Government-wide financial analysis

The Town's combined net position increased from \$185,080,577 to \$196,718,292. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental and business-type activities.

**Table 1
Summary Statement of Net Position
June 30**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 52,452,066	\$ 57,679,173	\$ 9,511,914	\$ 9,652,961	\$ 61,963,980	\$ 67,332,134
Capital assets (net)	197,372,224	190,022,720	19,088,729	17,438,478	216,460,953	207,461,198
Total assets	249,824,290	247,701,893	28,600,643	27,091,439	278,424,933	274,793,332
Deferred outflows of resources	1,560,639	1,895,532	3,858	7,621	1,564,497	1,903,153
Long-term liabilities	57,178,275	63,085,230	3,451,008	3,646,840	60,629,283	66,732,070
Other liabilities	16,485,466	20,433,350	925,872	871,302	17,411,338	21,304,652
Total liabilities	73,663,741	83,518,580	4,376,880	4,518,142	78,040,621	88,036,722
Deferred inflows of resources	5,223,871	3,568,093	6,646	11,093	5,230,517	3,579,186
Net investment in capital assets	145,847,342	128,234,432	15,290,119	13,540,023	161,137,461	141,774,455
Restricted	2,553,928	4,635,942	-	-	2,553,928	4,635,942
Unrestricted	24,096,047	29,640,378	8,930,856	9,029,802	33,026,903	38,670,180
Total net position	\$ 172,497,317	\$ 162,510,752	\$ 24,220,975	\$ 22,569,825	\$ 196,718,292	\$ 185,080,577

Net position of the Town's governmental activities increased by 6.1%. The increase was driven by the reduction in long-term liabilities due to scheduled debt repayments and investments in capital assets funded with State and Federal grants in addition to local funds.

**Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)**

The narrative following Table 2 includes a discussion of revenue and expense variations by category.

**Table 2
Statement of Changes in Net Position
For the Years Ended June 30**

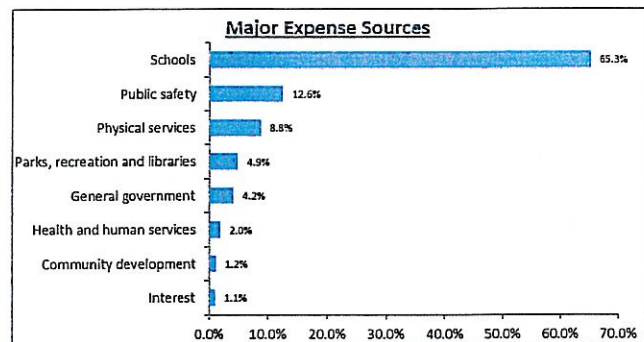
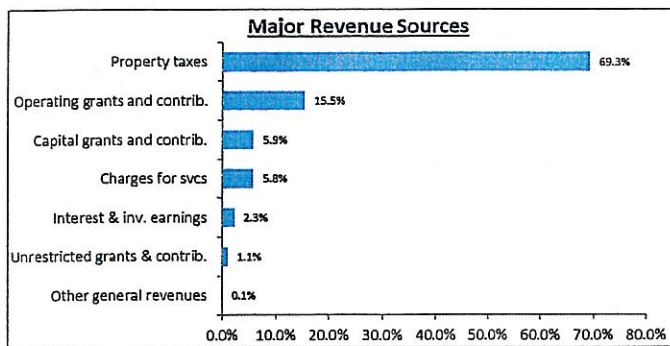
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 7,177,655	\$ 6,519,442	\$ 5,899,141	\$ 5,495,590	\$ 13,076,796	\$ 12,015,032
Operating grants and contributions	19,241,429	19,003,051	26,733	222,032	19,268,162	19,225,083
Capital grants and contributions	7,396,872	6,853,190	-	-	7,396,872	6,853,190
General revenues:						
Property taxes	86,341,206	85,367,845	-	-	86,341,206	85,367,845
Grants and contributions not restricted to specific programs	1,404,684	1,006,081	-	-	1,404,684	1,006,081
Income from investments	2,831,679	2,288,056	268,520	175,417	3,100,199	2,463,473
Other	142,823	44,410	547,380	10,932	690,203	55,342
Total revenues	124,536,348	121,082,075	6,741,774	5,903,971	131,278,122	126,986,046
Expenses:						
General government	4,835,248	4,977,180	-	-	4,835,248	4,977,180
Community development	1,327,579	1,284,130	-	-	1,327,579	1,284,130
Public safety	14,409,186	10,422,774	-	-	14,409,186	10,422,774
Physical services	10,088,424	9,471,230	-	-	10,088,424	9,471,230
Parks, recreation and libraries	5,599,033	5,277,618	-	-	5,599,033	5,277,618
Health and human services	2,293,085	2,370,297	-	-	2,293,085	2,370,297
Schools	74,792,516	71,248,234	-	-	74,792,516	71,248,234
Interest	1,209,212	1,329,573	-	-	1,209,212	1,329,573
Water and sewer services	-	-	5,086,124	4,661,634	5,086,124	4,661,634
Total expenses	114,554,283	106,381,036	5,086,124	4,661,634	119,640,407	111,042,670
Change in net position before transfers	9,982,065	14,701,039	1,655,650	1,242,337	11,637,715	15,943,376
Transfers	4,500	4,500	(4,500)	(4,500)	-	-
Change in net position after transfers	9,986,565	14,705,539	1,651,150	1,237,837	11,637,715	15,943,376
Net position - July 1	162,510,752	147,805,213	22,569,825	21,331,988	185,080,577	169,137,201
Net position - June 30	\$ 172,497,317	\$ 162,510,752	\$ 24,220,975	\$ 22,569,825	\$ 196,718,292	\$ 185,080,577

The Town's total revenues (governmental and business-type) were \$131,278,122. The total cost of all programs and services (governmental and business-type) was \$119,640,407. The analysis below separately discusses the operations of governmental and business-type activities.

**Town of Berlin, Connecticut
Management’s Discussion and Analysis (continued)**

Governmental activities

As the graphs below display, the largest source of revenues was property taxes, and the largest cost driver was schools. While grants and public safety were smaller, each was also a significant contributor to revenues and expenses, respectively.



Major revenue factors include:

- Grants and contributions not restricted to specific programs increased \$398,603 or 39.6% driven by increases from two State of Connecticut grants. First, the State reimbursement for lost tax revenue caused by a motor vehicle cap was higher driven by the fiscal year 2023 mill rate. Second, State sales tax revenue exceeded an established threshold leading to the payment of a non-guaranteed grant to municipalities.
- Charges for services increased \$658,213 or 10.1% driven by higher building permit fees and increased cafeteria charges as purchases returned to pre-COVID levels.
- Property tax revenue increased \$973,361 or 1.1% driven by a higher grand list.
- Investment income increased \$543,623 or 23.8% driven the continuation of an improved interest rate environment.
- Capital grants and contributions increased \$543,682 or 7.9% driven by State support for three projects - the police station renovation project, road renovations in the heavily traveled center of town and continued work on a major economic development initiative along the State’s transit-oriented route.

Major expense factors include:

- Public Safety expenses increased \$3,986,412 or 38.2% driven by increased staffing, first year funding of a new defined benefit pension plan and infrastructure investments to expand and improve the existing police station.
- Education expenses increased \$3,544,282 or 5.0% driven by higher wage and benefit costs, planned new programs and a higher on-behalf payment to the teachers’ retirement fund.
- The Town increased net two positions with three new Police officers and one new library position offset by the elimination of two positions in the visiting nurse’s department. The Board of Education had no net position changes.

Business-type activities

Revenues from the Town’s business-type activities (see Table 2) increased \$837,803 or 14.2% and expenses increased \$424,490 or 9.1%.

Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)

The increase in revenues and expenses was driven by higher usage volume, the full year impact of a 10% rate increase in April 2023, and an increase in the Mattabasset wastewater facility charge, a percentage of which was passed on to the fire districts in proportion to each district's flow volumes.

Financial analysis of the Town's funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

As the Town completed the year, its governmental funds (as presented in the balance sheet - Exhibit C) reported a combined fund balance of \$32,730,777, which is a 7.8% decrease from last year's total of \$35,488,769. This decrease was primarily driven by investment in capital infrastructure partially offset by favorable net General Fund operations.

Fund balance has been classified as:

Nonspendable	\$	73,109
Restricted		2,485,631
Committed		11,781,650
Assigned		952,688
Unassigned		<u>17,437,699</u>
Total	\$	<u>32,730,777</u>

The total fund balance decreased by \$2,757,992. This decrease is a result of the following funds activity:

General Fund - Included in this year's total change in governmental fund balance is an increase of \$614,279 in the Town's General Fund, compared to an increase of \$3,674,998 in the prior year. The drivers of the increase were lower than anticipated expenses, higher interest income and higher building permit fees, as noted earlier.

Capital Projects Fund - \$13,472,200 was expended for asset acquisitions and improvements, most notably road, bridge and sidewalk improvements, police station renovations, and improvements to Biscoglio Field. The \$3,318,094 decrease in fund balance was driven by the capital outlay, partially offset by \$7,396,872 of grant revenues and \$3,260,661 of transfers in.

Proprietary Funds - As the Town completed the year, its business-type proprietary fund (as presented in the balance sheet - Exhibit F) reported net position of \$24,220,975, which is an increase of \$1,651,150 or 7.3% from the previous year's total of \$22,569,825. The increase was driven by continued strong revenue collections and management's close review of operating spending requests.

Internal Service Funds - The internal service funds experienced a combined decrease in net position of \$451,616, or 9.1% from the prior year. The major driver of this decrease was higher than planned medical claims.

Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)

General Fund budgetary highlights

Significant budget transfers during the year included:

- Additional revenues of \$509,000 from the Municipal Revenue Sharing grant to fund the purchase of several vehicles (transfers out)
- Additional appropriation of fund balance of \$2,725,000 (transfers out)
 - \$1,000,000 to fund police station renovations
 - \$920,000 to fund the purchase of several vehicles
 - \$300,000 to reduce the impact of expenditure increases on the current levy
 - \$280,000 to fund the renovation of playground
 - \$150,000 to fund the required local match of State and Federal grants
 - \$75,000 to fund recapping the basketball/tennis courts at Berlin High School

Revenues

Revenue and other financing sources were \$2,299,697 below budget (including \$4,068,000 budgeted use of fund balance). Revenues alone were \$1,680,997 above budget. The major sources of this favorability were higher than budgeted current year taxes, higher building permit fees and higher investment income.

Property tax revenues were \$339,624 higher than the budget. The revenues recorded for fiscal year 2024 reflect a tax rate of 29.56 mills, a decrease from the 34.31 rate used in the previous fiscal year and a continued strong collection rate of 98.78%.

Income from investments was \$948,793 higher than budget due to tight cashflow management and higher market interest rates as mentioned earlier.

Expenditures

Authorized General Fund budget appropriations for operating expenditures and other financing uses of \$2,913,976 remained unspent at year end. This is the result of proactive expenditure management throughout the fiscal year and from salary and benefit savings caused by position vacancies during the year. The most significant position savings were in the Police Department and Parks and Recreation.

Significant departments that were underspent during the year were as follows:

- General government was underspent by \$735,641 driven by budgeted contingency remaining unspent, lower property tax refunds, lower unemployment charges and lower personnel costs from vacant positions.
- Physical services was underspent by \$788,343 driven by lower refuse disposal fees, favorable storm-related expenditures caused by a milder winter and favorable utility costs for electricity, telephone and fuel.
- Schools were underspent by \$339,612 driven by lower electricity costs and lower contractual services costs.

**Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)**

Capital assets and long-term liabilities

Capital assets

The Town's capital assets (net of accumulated depreciation/amortization) totaled \$216,460,953. Capital assets by type are detailed in the table below:

**Table 3
Capital Assets - Net
June 30**

Category	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 23,705,966	\$ 23,705,966	\$ 1,415,112	\$ 1,415,112	\$ 25,121,078	\$ 25,121,078
Intangible assets	-	-	564,551	564,551	564,551	564,551
Construction in progress	16,556,634	13,175,940	7,612,621	5,798,694	24,169,255	18,974,634
Land improvements	6,531,056	3,979,210	-	-	6,531,056	3,979,210
Buildings and systems	101,663,011	104,032,905	812,710	900,123	102,475,721	104,933,028
Intangible right-to-use assets	775,561	1,042,754	-	-	775,561	1,042,754
Machinery and equipment	11,853,635	7,994,291	683,442	622,872	12,537,077	8,617,163
Infrastructure	36,286,361	36,091,654	8,000,293	8,137,126	44,286,654	44,228,780
Total	\$ 197,372,224	\$ 190,022,720	\$ 19,088,729	\$ 17,438,478	\$ 216,460,953	\$ 207,461,198
Dollar change	\$ 7,349,504		\$ 1,650,251		\$ 8,999,755	
Percentage change	3.87%		9.46%		4.34%	

This year's major additions included:

Governmental Activities

- Construction in progress
 - Willard Elementary School HVAC renovations \$3,764,870
 - Christian Ln/Deming Rd/Porter's Pass Rd project 919,675
 - Police station renovations 795,406
- Land improvements
 - Biscoglio Field grass-to-turf conversion 2,399,842
 - Percival soccer field renovations 459,329
- Buildings and systems
 - Highway vehicle wash bay 482,837
- Machinery and equipment
 - Firetrucks (2) 1,800,000
 - Townwide fire radio upgrade 1,278,779
 - Fire alarm upgrade – Willard 292,500
 - Fire alarm upgrade – Griswold 261,000
- Infrastructure
 - Streets 1,226,763

**Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)**

Business-type Activities

- Construction in progress
 - Water main replacement \$1,758,000

- Machinery and equipment
 - Ford F550 4x4 103,883

More detailed information about the Town's capital assets is presented in Note III D to the financial statements.

Long-term debt

**Table 4
Long-Term Debt
June 30**

Category	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
General obligation bonds	\$ 41,465,000	\$ 47,825,000	\$ -	\$ -	\$ 41,465,000	\$ 47,825,000
Notes payable	7,555,702	7,992,654	3,694,389	2,788,578	11,250,091	10,781,232
Interim funding obligation	-	-	-	1,029,914	-	1,029,914
Leases payable	519,512	635,650	-	-	519,512	635,650
Subscriptions payable	284,535	426,687	-	-	284,535	426,687
Total	\$ 49,824,749	\$ 56,879,991	\$ 3,694,389	\$ 3,818,492	\$ 53,519,138	\$ 60,698,483
Dollar change	<u>\$ (7,055,242)</u>		<u>\$ (124,103)</u>		<u>\$ (7,179,345)</u>	
Percentage change	<u>(12.40%)</u>		<u>(3.25%)</u>		<u>(11.83%)</u>	

The Town's general obligation bonds outstanding decreased by \$6,360,000 due to scheduled bond repayments. The Town maintains a Capital Improvement Plan (CIP) as well as a Debt Issuance Plan to track projects that need to be completed and identify funding for such projects. The Town elected not to issue new general obligation bonds during 2024.

The Town had \$7,555,702 in equipment financing notes, a decrease of \$436,952 due to scheduled principal payments. The Town had \$2,580,087 in Clean Water Fund notes, a decrease of \$208,491 due to scheduled principal payments. The Town converted Drinking Water Fund interim obligations into a \$1,152,726 permanent obligation, an increase of \$84,388, net of current year principal payments.

The Town has two twenty-year 2% loans with the State of Connecticut Department of Energy and Environmental Protection's Clean Water Fund ("Clean Water Fund") to fund inflow and infiltration projects. These projects are accounted for in the Water and Sewer Enterprise Fund and are funded exclusively by a separate charge on customer bills. The future debt service for the loans is \$2,912,447 (\$2,580,087 principal and \$332,360 interest). The Town has one twenty-year 2% loan with the State of Connecticut Department of Public Health's Drinking Water State Revolving Loan Fund to fund a water main upgrade. These projects are accounted for in the Water and Sewer Enterprise fund and are funded exclusively by a separate charge on customer bills. The future debt service for the loans is \$1,330,663 (\$1,114,302 principal and \$216,361 interest). More detailed information about these two loans is presented in Note III F to the financial statements.

Town of Berlin, Connecticut
Management's Discussion and Analysis (continued)

The Town reviews new debt issuances critically with the goal of lowering the overall debt level. Before issuing new debt, the Town evaluates the existing cash level, future demands on that cash and attempts to fund capital projects with cash when prudent.

The State of Connecticut limits the amount of general obligation debt that towns can issue based on a formula determined under State Statutes which considers the type of debt and tax base. The Town's outstanding general obligation debt is significantly below the State-imposed limit of \$605,494,260.

Other long-term obligations include accrued compensated absences (vacation pay and sick leave), heart and hypertension, a net pension liability, and an implicit liability for other post-employment benefits. More detailed information about these long-term liabilities is presented in Note III F to the financial statements.

Economic factors and next year's budgets and rates

General Fund appropriations totaled \$102,837,661 in the fiscal year 2025 budget. This is an increase of approximately 3.2% over fiscal year 2024. The tax mill rate increased from 29.56 to 30.21.

For the business-type activities, the Town, in conjunction with the Water Control Commission, has set related fees to offset the cost of operations. As noted in the previous section, the Town has entered a drinking water revolving fund loan agreement with the State to fund a water main upgrade; this loan will be repaid over twenty years, and the loan repayments will also impact future rates. The Town substantially completed a sewer project for the replacement of one of the main pump stations. This project is being funded with Enterprise Fund reserves and the Fund will be reimbursed for 75% of the cost over five years by the main supplier of waste to this pump station.

The Town funds most services with local taxes; however, the State provides important education grant funding that offset local taxes. The Education Cost Sharing grant represents approximately 93.7% of the fiscal year 2025 intergovernmental grant revenue budget and 5.9% of the total revenue budget. As the State considers education grant funding going forward, the Town is addressing potential uncertainty with tight expense management, evaluating capital requests carefully and taking steps to reduce long-term liabilities.

The Town's unemployment rate continued to be less than the State, regional and national averages. As of June 2024, the unemployment rate in Berlin was 2.1% (not seasonally adjusted) compared to 2.8% in the Hartford Labor Market Area, 2.8% in the State of Connecticut and 4.3% in the United States.

Requests for information

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, 240 Kensington Road, Town of Berlin, Connecticut 06037.

Town of Berlin, Connecticut

Statement of Net Position
June 30, 2024

<u>Assets</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Current assets:			
Cash	\$ 9,697,873	\$ 4,285,744	\$ 13,983,617
Investments	34,161,049	4,442,758	38,603,807
Receivables:			
Property taxes	888,251	-	888,251
Usage	-	682,598	682,598
Special assessments and connection charges	-	14,490	14,490
Accounts	201,959	-	201,959
Intergovernmental	1,736,086	-	1,736,086
Leases	26,691	-	26,691
Other	55,401	-	55,401
Total current assets	<u>46,767,310</u>	<u>9,425,590</u>	<u>56,192,900</u>
Noncurrent assets:			
Restricted assets:			
Temporarily restricted:			
Cash	1,959,158	-	1,959,158
Investments	500,563	-	500,563
Permanently restricted:			
Cash	68,297	-	68,297
Total restricted assets	<u>2,528,018</u>	<u>-</u>	<u>2,528,018</u>
Receivables (net):			
Property taxes	471,594	-	471,594
Usage	-	86,324	86,324
Leases	2,685,144	-	2,685,144
Total receivables (net)	<u>3,156,738</u>	<u>86,324</u>	<u>3,243,062</u>
Capital assets (net of accumulated depreciation/amortization):			
Land	23,705,966	1,415,112	25,121,078
Intangible assets	-	564,551	564,551
Construction in progress	16,556,634	7,612,621	24,169,255
Land improvements	6,531,056	-	6,531,056
Buildings and systems	101,663,011	812,710	102,475,721
Intangible right-to-use assets	775,561	-	775,561
Machinery and equipment	11,853,635	683,442	12,537,077
Infrastructure	36,286,361	8,000,293	44,286,654
Total capital assets (net of accumulated depreciation/amortization)	<u>197,372,224</u>	<u>19,088,729</u>	<u>216,460,953</u>
Total noncurrent assets	<u>203,056,980</u>	<u>19,175,053</u>	<u>222,232,033</u>
Total assets	<u>249,824,290</u>	<u>28,600,643</u>	<u>278,424,933</u>
<u>Deferred Outflows of Resources</u>			
Pension related	103,361	-	103,361
OPEB related	1,402,929	3,858	1,406,787
Deferred amount on refunding	54,349	-	54,349
Total deferred outflows of resources	<u>1,560,639</u>	<u>3,858</u>	<u>1,564,497</u>

The notes to financial statements are an integral part of this statement.

(Continued)

Town of Berlin, Connecticut

Statement of Net Position
June 30, 2024

<u>Liabilities</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Current liabilities:			
Accounts payable	\$ 2,231,391	\$ 539,358	\$ 2,770,749
Retainage payable	460,893	104,221	565,114
Accrued payroll and related liabilities	386,110	4,429	390,539
Accrued interest payable	133,187	-	133,187
Unearned revenue	4,076,803	-	4,076,803
Long-term debt	7,093,503	266,128	7,359,631
Compensated absences	237,810	10,736	248,546
Claims payable	1,436,769	-	1,436,769
Heart and hypertension	32,000	-	32,000
OPEB liability	329,000	1,000	330,000
Tax overpayments	68,000	-	68,000
Total current liabilities	16,485,466	925,872	17,411,338
Noncurrent liabilities:			
Performance bonds	2,440,883	-	2,440,883
Long-term debt and related liabilities	43,655,079	3,428,261	47,083,340
Compensated absences	147,379	-	147,379
Heart and hypertension	46,407	-	46,407
Net pension liability	2,582,778	-	2,582,778
OPEB liability	8,305,749	22,747	8,328,496
Total noncurrent liabilities	57,178,275	3,451,008	60,629,283
Total liabilities	73,663,741	4,376,880	78,040,621
<u>Deferred Inflows of Resources</u>			
Lease related	2,680,332	-	2,680,332
Pension related	126,937	-	126,937
OPEB related	2,416,602	6,646	2,423,248
Total deferred inflows of resources	5,223,871	6,646	5,230,517
<u>Net Position</u>			
Net investment in capital assets	145,847,342	15,290,119	161,137,461
Restricted for:			
Endowments:			
Nonexpendable	68,297	-	68,297
Expendable	18,838	-	18,838
Community development	34,280	-	34,280
Public safety	202,105	-	202,105
Health and human services	2,466	-	2,466
Parks, recreation and libraries	423,059	-	423,059
Schools	1,804,883	-	1,804,883
Unrestricted	24,096,047	8,930,856	33,026,903
Total net position	\$ 172,497,317	\$ 24,220,975	\$ 196,718,292

(Concluded)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut
Statement of Activities
For the Year Ended June 30, 2024

Functions/Programs	Program Revenues			Net Revenues (Expenses) and Change in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 4,835,248	\$ 1,845,568	\$ 258,483	\$ 2,119,355	\$ (611,842)	\$ -	\$ (611,842)
Community development	1,327,579	-	480	23,714	(1,303,385)	-	(1,303,385)
Public safety	14,409,186	919,608	15,367	418,540	(13,055,671)	-	(13,055,671)
Physical services	10,088,424	101,018	-	4,835,263	(5,152,143)	-	(5,152,143)
Parks, recreation and libraries	5,599,033	1,845,964	-	-	(3,753,069)	-	(3,753,069)
Health and human services	2,293,085	574,757	-	-	(1,718,328)	-	(1,718,328)
Schools	74,792,516	1,890,740	18,967,099	-	(53,934,677)	-	(53,934,677)
Interest	1,209,212	-	-	-	(1,209,212)	-	(1,209,212)
Total governmental activities	114,554,283	7,177,655	19,241,429	7,396,872	(80,738,327)	-	(80,738,327)
Business-type activities:							
Water and sewer services	5,086,124	5,899,141	26,733	-	-	839,750	839,750
Total	\$119,640,407	\$13,076,796	\$19,268,162	\$7,396,872	(80,738,327)	839,750	(79,898,577)
General revenues:							
Property taxes					86,341,206	-	86,341,206
Grants and contributions not restricted to specific programs					1,404,684	-	1,404,684
Income from investments					2,831,679	268,520	3,100,199
Other					142,823	547,380	690,203
Total general revenues					90,720,392	815,900	91,536,292
Change in net position before transfers					9,982,065	1,655,650	11,637,715
Transfers in (transfers out)					4,500	(4,500)	-
Change in net position					9,986,565	1,651,150	11,637,715
Net position - July 1, 2023					162,510,752	22,569,825	185,080,577
Net position - June 30, 2024					\$ 172,497,317	\$ 24,220,975	\$ 196,718,292

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Governmental Funds
Balance Sheet
June 30, 2024

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash	\$ 318,089	\$ 25,000	\$ 3,446,052	\$ 3,789,141
Restricted cash	1,940,320	-	-	1,940,320
Investments	19,946,417	14,214,632	-	34,161,049
Restricted investments	500,563	-	-	500,563
Receivables (net):				
Property taxes	1,359,845	-	-	1,359,845
Accounts	3,501	-	113,458	116,959
Intergovernmental	-	1,620,298	115,788	1,736,086
Leases	2,711,835	-	-	2,711,835
Due from other funds	60,000	-	-	60,000
Other	-	-	55,401	55,401
Total assets	\$ 26,840,570	\$ 15,859,930	\$ 3,730,699	\$ 46,431,199
<u>Liabilities</u>				
Accounts payable	\$ 1,386,836	\$ 826,213	\$ 14,507	\$ 2,227,556
Retainage payable	-	460,893	-	460,893
Accrued payroll and related liabilities	383,544	-	2,566	386,110
Unearned revenue	125,931	3,203,348	747,524	4,076,803
Performance bonds	2,440,883	-	-	2,440,883
Tax overpayments	68,000	-	-	68,000
Total liabilities	4,405,194	4,490,454	764,597	9,660,245
<u>Deferred Inflows of Resources</u>				
Unavailable revenue:				
Property taxes	1,359,845	-	-	1,359,845
Lease related	2,680,332	-	-	2,680,332
Total deferred inflows of resources	4,040,177	-	-	4,040,177
<u>Fund Balances</u>				
Nonspendable	4,812	-	68,297	73,109
Restricted	-	-	2,485,631	2,485,631
Committed	-	11,369,476	412,174	11,781,650
Assigned	952,688	-	-	952,688
Unassigned	17,437,699	-	-	17,437,699
Total fund balances	18,395,199	11,369,476	2,966,102	32,730,777
Total liabilities, deferred inflows of resources and fund balances	\$ 26,840,570	\$ 15,859,930	\$ 3,730,699	\$ 46,431,199

(Continued)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut
Reconciliation of Fund Balance
to Net Position of Governmental Activities
June 30, 2024

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different from the governmental fund balance sheet due to:

Total fund balance (Exhibit C, Page 1 of 2)	<u>\$ 32,730,777</u>
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Beginning capital assets (net)	190,022,720
Capital assets additions (net of construction in progress)	13,573,428
Depreciation/amortization expense	(6,223,121)
Disposal of capital assets	<u>(803)</u>
Total	<u>197,372,224</u>

Other long-term assets and deferred outflows of resources are not available to pay for current period expenditures and, therefore, are unavailable in the funds:

Property taxes - accrual basis change	1,359,845
Deferred outflows of resources related to pensions	103,361
Deferred outflows of resources related to OPEB	1,402,929
Deferred amount on refunding	<u>54,349</u>
Total	<u>2,920,484</u>

Internal service funds are used by management for risk financing activities:

The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	<u>4,501,856</u>
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Some liabilities and deferred inflows of resources, are not due and payable in the current period and, therefore, are not reported in the funds:

Long-term debt and related liabilities	(50,748,582)
Compensated absences	(385,189)
Net pension liability	(2,582,778)
OPEB liability	(8,634,749)
Accrued interest payable	(133,187)
Deferred inflows of resources related to pensions	(126,937)
Deferred inflows of resources related to OPEB	<u>(2,416,602)</u>
Total	<u>(65,028,024)</u>

Net position of governmental activities (Exhibit A)	<u><u>\$ 172,497,317</u></u>
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(Concluded)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2024

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 86,075,816	\$ -	\$ -	\$ 86,075,816
Intergovernmental	16,062,246	7,396,872	4,445,460	27,904,578
Charges for services	4,284,785	158,524	2,734,346	7,177,655
Income from investments	2,504,011	-	9,582	2,513,593
Contributions	-	-	138,407	138,407
Other	-	56,595	86,228	142,823
Total revenues	108,926,858	7,611,991	7,414,023	123,952,872
Expenditures:				
Current:				
General government	5,357,096	30,749	8,100	5,395,945
Community development	1,254,239	-	5,206	1,259,445
Public safety	11,126,244	-	635,442	11,761,686
Physical services	8,254,561	-	4,587	8,259,148
Parks, recreation and libraries	4,974,888	-	135,696	5,110,584
Health and human services	2,092,200	-	164,090	2,256,290
Schools	64,394,570	-	6,505,079	70,899,649
Debt service	7,699,926	640,502	-	8,340,428
Capital outlay	-	13,472,200	-	13,472,200
Total expenditures	105,153,724	14,143,451	7,458,200	126,755,375
Excess (deficiency) of revenues over expenditures	3,773,134	(6,531,460)	(44,177)	(2,802,503)
Other financing sources (uses):				
Sale of assets	-	38,698	-	38,698
Transfers in	91,806	3,260,661	-	3,352,467
Transfers out	(3,250,661)	(85,993)	(10,000)	(3,346,654)
Net other financing sources (uses)	(3,158,855)	3,213,366	(10,000)	44,511
Net change in fund balances	614,279	(3,318,094)	(54,177)	(2,757,992)
Fund balances - July 1, 2023	17,780,920	14,687,570	3,020,279	35,488,769
Fund balances - June 30, 2024	\$ 18,395,199	\$ 11,369,476	\$ 2,966,102	\$ 32,730,777

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

Amounts reported for governmental activities in the statement of activities (Exhibit B) are due to:

Net change in fund balances - total governmental funds (Exhibit D) \$ (2,757,992)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense:

Capital outlay	13,573,428
Depreciation/amortization expense	<u>(6,223,121)</u>
Total	<u>7,350,307</u>

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to increase/decrease net position. In the statement of activities, only the loss on the sale of assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold or donated:

Loss on disposal of assets (803)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds and revenues recognized in the fund financial statements are not recognized in the statement of activities:

Change in property tax receivable - accrual basis change 265,390

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Principal repayments:	
General obligation bonds and notes payable	6,796,952
Leases	116,138
Subscriptions	<u>142,152</u>
Total	<u>7,055,242</u>

(Continued)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Changes in/amortization of:	
Premium	\$ 341,512
Compensated absences	196,515
Net pension liability	(1,398,732)
OPEB liability	(276,486)
Accrued interest payable	24,996
Deferred amount on refunding	(32,244)
Deferred outflows related to pension	23,386
Deferred outflows related to OPEB	(326,035)
Deferred inflows related to pension	(126,937)
Deferred inflows related to OPEB	100,062
Total	<u>(1,473,963)</u>

Internal service funds are used by management for risk financing activities:

The net revenue (expense) of the internal service funds are reported with governmental activities	<u>(451,616)</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ 9,986,565</u>
	(Concluded)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Proprietary Funds
Statement of Net Position
June 30, 2024

<u>Assets</u>	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
	<u>Water and Sewer Fund</u>	
Current assets:		
Cash	\$ 4,285,744	\$ 5,995,867
Investments	4,442,758	-
Receivables:		
Accounts	-	25,000
Usage	682,598	-
Special assessments and connection charges	14,490	-
Total current assets	<u>9,425,590</u>	<u>6,020,867</u>
Noncurrent assets:		
Receivables (net):		
Usage	<u>86,324</u>	<u>-</u>
Capital assets (net):		
Land	1,415,112	-
Intangible assets	564,551	-
Construction in progress	7,612,621	-
Buildings and systems	812,710	-
Machinery and equipment	683,442	-
Infrastructure	<u>8,000,293</u>	<u>-</u>
Total capital assets	19,088,729	-
Total noncurrent assets	<u>19,175,053</u>	<u>-</u>
Total assets	<u>28,600,643</u>	<u>6,020,867</u>
<u>Deferred Outflows of Resources</u>		
OPEB related	<u>3,858</u>	<u>-</u>

(Continued)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Proprietary Funds
Statement of Net Position
June 30, 2024

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
	<u>Water and Sewer Fund</u>	
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	\$ 539,358	\$ 3,835
Retainage payable	104,221	-
Accrued payroll and related liabilities	4,429	-
Notes payable	266,128	-
Compensated absences	10,736	-
OPEB liability	1,000	-
Claims payable	-	1,436,769
Heart and hypertension	-	32,000
Total current liabilities	<u>925,872</u>	<u>1,472,604</u>
Noncurrent liabilities:		
Notes payable	3,428,261	-
Heart and hypertension	-	46,407
OPEB liability	<u>22,747</u>	<u>-</u>
Total noncurrent liabilities	<u>3,451,008</u>	<u>46,407</u>
Total liabilities	<u>4,376,880</u>	<u>1,519,011</u>
<u>Deferred Inflows of Resources</u>		
OPEB related	<u>6,646</u>	<u>-</u>
<u>Net Position</u>		
Net investment in capital assets	15,290,119	-
Unrestricted	<u>8,930,856</u>	<u>4,501,856</u>
Total net position	<u>\$ 24,220,975</u>	<u>\$ 4,501,856</u>

(Concluded)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Proprietary Funds
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2024

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
	<u>Water and Sewer Fund</u>	
Operating revenues:		
Premiums	\$ -	\$ 11,168,918
Charges for services	5,899,141	-
Insurance proceeds	-	14,688
Other	547,380	-
	<u>6,446,521</u>	<u>11,183,606</u>
Total operating revenues		
Operating expenses:		
Claims	-	10,548,636
Repairs and maintenance	-	131,872
Administration	254,023	1,271,487
Employee benefits	258,765	-
Purchase of water	872,641	-
Source of supply	2,440,630	-
Pumping	170,445	-
Transmission and distribution	205,841	-
Salaries - administrative and general	163,984	-
Salaries - operating and maintenance	372,953	-
Depreciation	268,525	-
	<u>5,007,807</u>	<u>11,951,995</u>
Total operating expenses		
Income (loss) from operations	<u>1,438,714</u>	<u>(768,389)</u>
Nonoperating revenues (expenses):		
Intergovernmental	26,733	-
Income from investments	268,520	318,086
Interest expense	(78,317)	-
	<u>216,936</u>	<u>318,086</u>
Total nonoperating revenues (expenses)		
Income (loss) before transfers	1,655,650	(450,303)
Transfers out	<u>(4,500)</u>	<u>(1,313)</u>
Change in net position	1,651,150	(451,616)
Total net position - July 1, 2023	<u>22,569,825</u>	<u>4,953,472</u>
Total net position - June 30, 2024	<u>\$ 24,220,975</u>	<u>\$ 4,501,856</u>

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2024

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service Funds
	Water and Sewer Fund	
Cash flows from (used in) operating activities:		
Cash received from other	\$ 547,380	\$ -
Cash received from premiums and employees	-	11,151,838
Cash received from customers	5,789,458	-
Cash received from insurance and others	-	14,688
Cash payments to employees for services	(539,430)	-
Cash payments to providers of benefits and for claims	-	(9,793,307)
Cash payments to providers of administration	-	(1,271,487)
Cash payments to suppliers for goods and services	(4,217,695)	(156,021)
Net cash from (used in) operating activities	<u>1,579,713</u>	<u>(54,289)</u>
Cash flows from (used in) noncapital financing activities:		
Transfers out	(4,500)	(1,313)
Cash flows from (used in) capital and related financing activities:		
Purchase of capital assets	(1,918,776)	-
Proceeds from grants and drinking water notes	149,545	-
Principal payments	(246,915)	-
Interest payments	(78,317)	-
Net cash from (used in) capital and related financing activities	<u>(2,094,463)</u>	<u>-</u>
Cash flows from (used in) investing activities:		
Income from investments	268,520	318,086
Increase (decrease) in cash	(250,730)	262,484
Cash and cash equivalents - July 1, 2023	8,979,232	5,733,383
Cash and cash equivalents - June 30, 2024	<u>\$ 8,728,502</u>	<u>\$ 5,995,867</u>
Reconciliation to statement of net position:		
Cash and cash equivalents per above	\$ 8,728,502	\$ 5,995,867
Cash and cash equivalents reported as investments	(4,442,758)	-
Statement of net position	<u>\$ 4,285,744</u>	<u>\$ 5,995,867</u>

(Continued)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2024

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Funds</u>
	<u>Water and Sewer Fund</u>	
Reconciliation of operating income (loss) to net cash from (used in) operating activities:		
Income (loss) from operations	\$ 1,438,714	\$ (768,389)
Adjustments to reconcile operating income (loss) to net cash from (used in) operating activities:		
Depreciation	268,525	-
(Increase) decrease in:		
Accounts receivable	-	(17,080)
Usage receivable	(111,194)	-
Special assessments and connection charges receivable	1,511	-
Deferred outflows of resources - OPEB related	3,763	-
Increase (decrease) in:		
Accounts payable	(24,589)	(24,149)
Retainage payable	24,258	-
Claims payable	-	786,624
Heart and hypertension	-	(31,295)
Accrued payroll and related	(2,493)	-
Compensated absences	(1,242)	-
OPEB liability	(13,093)	-
Deferred inflows of resources - OPEB related	(4,447)	-
Net cash from (used in) operating activities	<u>\$ 1,579,713</u>	<u>\$ (54,289)</u>

(Concluded)

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2024

	Pension and OPEB Trust Fund	Private Purpose Trust Fund Memorial Fund
<u>Assets</u>		
Cash	\$ 17,770	\$ -
Investments:		
Mutual funds:		
Money market	2,817,562	-
Equity	15,889,862	-
Bond	3,077,492	-
Real estate	256,102	-
Diversified	22,687,478	-
Bank money market	-	60,985
Annuities	2,025,345	-
Fixed income funds	12,622,687	-
Total investments	59,376,528	60,985
Total assets	59,394,298	60,985
<u>Liabilities</u>		
Due to other funds	60,000	-
<u>Net Position</u>		
Restricted for:		
Pensions	58,884,751	-
OPEB	449,547	-
Individuals and organizations	-	60,985
Total net position	\$ 59,334,298	\$ 60,985

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2024

	Pension and OPEB Trust Fund	Private Purpose Trust Fund Memorial Fund
Additions:		
Contributions:		
Employer	\$ 2,872,995	\$ -
Employee	1,043,795	-
Other	95,627	-
Total contributions	<u>4,012,417</u>	<u>-</u>
Investment income (loss):		
Net change in fair value of investments	4,749,342	513
Interest and dividends	1,247,533	-
Total investment income (loss)	<u>5,996,875</u>	<u>513</u>
Total additions	<u>10,009,292</u>	<u>513</u>
Deductions:		
Benefits	5,169,918	-
Administration	219,755	-
Total deductions	<u>5,389,673</u>	<u>-</u>
Change in net position	4,619,619	513
Net position - July 1, 2023	<u>54,714,679</u>	<u>60,472</u>
Net position - June 30, 2024	<u>\$ 59,334,298</u>	<u>\$ 60,985</u>

The notes to financial statements are an integral part of this statement.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024**History and organization**

The Town of Berlin, CT ("Town") was incorporated in 1785 from parts of Farmington, Middletown and Wethersfield. Under the Town Charter, adopted November 4, 1973, and most recently amended November 8, 2016, the Town Council is the legislative body for specific purposes. The Town Manager serves as the Chief Executive Officer of the Town and acts as the liaison to the Town Council. The Town Council is responsible for establishing policy. Charter revisions on November 8, 1994 replaced an Executive Board, Board of Finance/Town Meeting form of government with a Town Manager/Council form of government, which took effect November 15, 1995. Charter revisions on November 8, 2016 reinstated a Board of Finance effective November 20, 2017.

The accompanying financial statements present the Town and its component units, entities for which the Town is considered to be financially accountable. The Town is financially accountable for the pension and OPEB trust funds and therefore, they are considered fiduciary component units. The financial statements of the fiduciary component units are reported as pension and OPEB trust funds in the fiduciary fund financial statements. The pension and OPEB trust funds do not issue separate financial statements.

I. Summary of significant accounting policies**A. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

B. Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

B. Measurement focus, basis of accounting and financial statement presentation (continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. In addition, the Town considers reimbursement grants to be available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension and OPEB benefits, certain other employee benefits, and certain other long-term liabilities are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds.

Expenditure reimbursement type grants, certain intergovernmental revenues, certain charges for services, transfers and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items, including property taxes, are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

General Fund	The Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
Capital Projects Fund	Accounts for and reports financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of major capital facilities and other capital assets. The major sources of revenues for this fund are capital grants and the proceeds from the issuance of general obligation bonds.

The Town reports the following major proprietary fund:

Water and Sewer Fund	Accounts for the operating activity of the water and sewer operations. The major source of revenues for this fund is charges for services.
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Additionally, the Town reports the following fund types:

Special Revenue Funds	Accounts for and reports the proceeds of specific revenue resources that are restricted, committed or assigned to expenditures for specified purposes other than debt.
Permanent Funds	Reports resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the Town's programs.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

B. Measurement focus, basis of accounting and financial statement presentation (continued)

Internal Service Funds	Accounts for risk financing activities for medical insurance benefits, heart and hypertension and workers' compensation as allowed by GASB Statement No. 10.
Pension and OPEB Trust Funds	Accounts for the activities of the Town of Berlin Employee and Police Retirement Plans and the Town of Berlin Police Retiree Health Plan which accumulate resources for pension and OPEB benefit payments to qualified employees.
Private-Purpose Trust Fund	Accounts for the receipt of private donations to be used for student awards.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions are charges between certain Town functions because elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the Town's internal service fund are charges to customers for sales and services.

For purposes of measuring the net pension and OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position of the Town pension and OPEB plans, the Connecticut State Teachers' Retirement System ("TRS"), and the Connecticut State Retiree Health Insurance Plan ("RHIP") have been determined on the same basis as they are reported by the Town's pension and OPEB plans, TRS, and RHIP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

C. Assets, liabilities, deferred outflows/inflows of resources and equity

1. Cash and investments

a. Cash

The Town considers cash as cash on hand and demand deposits.

For cash flow purposes the Town considers cash equivalents as money market accounts and short-term investments with original maturities of three months or less from the date of acquisition.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Assets, liabilities, deferred outflows/inflows of resources and equity (continued)

b. Investments

In general, State of Connecticut Statutes allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool or no-load, open-end management type investment company or investment trust (as defined), in obligations of any State or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. Investment income is recorded in the fund in which it was earned.

State Treasurer’s Short-Term Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c - 3-27e. Investment guidelines are adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares.

Other provisions of the Statutes cover specific municipal pension funds with particular investment authority and do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries (i.e., prudent person rule) and the provisions of the applicable plan. Their approved policies target an asset mix to provide the probability of meeting or exceeding the return objectives at the lowest possible risk.

There is no formal investment policy for the Town of Berlin Employee Retirement Plan. The following was the Town’s adopted asset allocation policy for the Town of Berlin Police Pension Benefit Fund:

Asset Class	Target Allocation
Short-term fixed income	43.00%
Core fixed income	30.00%
Publicly traded global equity	27.00%
Total	100.00%

c. Method used to value investments

Investments for the Town are reported at fair value except as described below. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Real estate is valued based upon the purchase price, which approximates fair value.

Fair value of investments

The Town measures and records its investments using fair value measurement guidelines established by accounting principles generally accepted in the United States of America (GAAP). These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1	Quoted prices for identical investments in active markets
Level 2	Quoted prices for identical investments in markets that are not active
Level 3	Unobservable inputs

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Assets, liabilities, deferred outflows/inflows of resources and equity (continued)

d. Risk policies

Interest rate risk	Interest rate risk is the risk that the government will incur losses in fair value caused by changing interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.
Credit risk	Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Town has no investment policy that would limit its investment choices due to credit risk other than State Statutes governing investments in obligations of any State or political subdivision or in obligations of the State of Connecticut or political subdivision.
Concentration of credit risk	Concentration of credit risk is the risk attributed to the magnitude of an entity's investments in a single issuer. The Town follows the limitations specified in the Connecticut General Statutes. Generally, the Town's deposits cannot be 75% or more of the total capital in any one depository.
Custodial credit risk	Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Town's custodial credit risk policy is to only allow the Town to use banks that are in the State of Connecticut. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk-based capital ratio.
Foreign currency risk	Foreign currency risk is the risk that the value of the investment may be affected by changes in the rate of exchange. The Town does not have a formal policy with respect to the foreign currency risk.

2. Receivables and payables

a. Interfunds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Assets, liabilities, deferred outflows/inflows of resources and equity (continued)

b. Property taxes and other receivables

In the fund financial and government-wide financial statements, all trade and property tax receivables are shown net of an allowance for uncollectibles. Allowance percentages range from 2.00% to 40.00% of outstanding receivable balances and are calculated based upon prior collections.

In the fund financial statements, property taxes receivable which have not been collected as of June 30, have been recorded as deferred inflows of resources, since they are not considered to be available to finance expenditures of the current year.

Property taxes are assessed on property as of October 1. Taxes are billed in the following July and are due in two installments, July 1 and January 1. Personal property and motor vehicle taxes are billed in July and are due in one installment, on July 1, and supplemental motor vehicle taxes are due in full January 1. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date.

c. Leases receivable

The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include:

Discount Rate	The Town uses its estimated incremental borrowing rate as the discount rate used to discount the expected lease receipts to present value.
Term	The lease term includes the noncancellable period of the lease.
Lease Payments	Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

3. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items, if any, is recorded as expenditures/expenses when consumed rather than when purchased.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Assets, liabilities, deferred outflows/inflows of resources and equity (continued)

4. Restricted assets

The restricted assets for the Town are restricted for performance bonds and endowments. Performance bonds are temporarily restricted until the monies are returned to the vendor after satisfactory completion of contract or the Town calls the bond for nonperformance. The trust agreement restricts the expenditure of the investment income only for the designated purpose.

5. Capital assets

Capital assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost as noted in the table below and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets of the Town are depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Years	Threshold
Land	N/A	\$ 20,000
Construction in progress	N/A	Same as applicable asset type at project completion
Intangible assets	Varies, if any	5,000
Land improvements	10-30	20,000
Buildings and systems	40	20,000
Machinery and equipment	5-20	5,000
Infrastructure	20-50	100,000
Intangible right-to-use leased assets	Lease term	20,000
Intangible right-to-use subscription assets	Subscription term	20,000

6. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Assets, liabilities, deferred outflows/inflows of resources and equity (continued)

The Town reports deferred outflows and inflows of resources related to pensions and OPEB in the government-wide statements for differences between expected and actual experience, changes in assumptions and net difference between projected and actual earnings on plan investments. The deferred outflow or inflow related to differences between expected and actual experience and changes in assumptions will be amortized over the average remaining service life of all plan members. The deferred outflow or inflow related to the net difference between projected and actual earnings on plan investments will be amortized over a five-year period.

Deferred outflows of resources also include deferred outflows relating to advance refunding of debt. These amounts are deferred and are amortized over the shorter of the refunding or refunded debt.

Advance tax collections represent taxes associated with a future period. This amount is recognized during the period in which the revenue is associated.

Deferred inflows of resources include deferred inflows relating to the lease receivable. These amounts are deferred and are amortized to lease revenue in a systematic and rational manner over the term of the lease.

For governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. Accordingly, unavailable revenue is reported only in the governmental funds' balance sheet. The governmental funds report unavailable revenues from property taxes (including advance collections, if any). These amounts are recognized as an inflow of resources in the period that the amounts become available.

7. Compensated absences

Town employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement (Police are the only group paid for unused sick leave and only at retirement.) Town employees are required to use vacation time by June 30 each year, however, employees may carryover up to an amount allowed by the employee's bargaining unit agreement. Any carryover vacation must be used by June 30 of the subsequent year or be forfeited. Vacation expenses to be paid in future periods are accrued when incurred in the government-wide and proprietary fund financial statements. Sick leave and vacation leave expenditures are recognized in the governmental funds in the current year to the extent they are paid during the year or the vested amount is expected to be paid with available resources. A liability for these amounts has been recorded in the government-wide financial statements.

8. Long-term liabilities

In the government-wide financial statements, long-term debt and other long-term liabilities are reported as liabilities in the governmental activities' statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. liabilities, deferred outflows/inflows of resources and equity (continued)

9. Lease and subscription liabilities

The Town recognizes a lease/subscription liability and an intangible right-to-use lease/subscription asset (lease/subscription asset) in the government-wide financial statements.

At the commencement of a lease/subscription, the Town initially measures the lease/subscription liability at the present value of payments expected to be made during the term. Subsequently, the lease/subscription liability is reduced by the principal portion of payments made. The lease/subscription asset is initially measured as the initial amount of the lease/subscription liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the lease/subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases and subscriptions include:

Discount rate	The Town uses the interest rate charged by the lessor/subscription vendor as the discount rate to discount the expected payments to the present value. When the interest rate charged is not provided, the Town generally uses its estimated incremental borrowing rate as the discount rate.
Term	The lease/subscription term includes the noncancellable period of the lease/agreement.
Payments	Lease/subscription payments included in the measurement of the liability are composed of fixed payments and any purchase option price that the Town is reasonably certain to exercise.

The Town monitors changes in circumstances that would require a remeasurement of its lease or subscriptions and will remeasure the lease/subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease/subscription liability.

Lease/subscription assets are reported with other capital assets and lease/subscription liabilities are reported with long-term debt on the statement of net position.

10. Net position and fund balances

In the government-wide financial statements, net position is classified into the following categories:

Net Investment in Capital Assets	This category presents the net position that reflects capital assets net of depreciation/amortization and net of only the debt applicable to the acquisition or construction of these assets. Debt issued for non-capital purposes, and unspent bond proceeds, are excluded.
Restricted Net Position	This category presents the net position restricted by external parties (creditors, grantors, contributors or laws and regulations).
Unrestricted Net Position	This category presents the net position of the Town which is not classified in the preceding two categories.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Assets, liabilities, deferred outflows/inflows of resources and equity (continued)

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

In the fund financial statements, fund balances are classified into the following categories:

Nonspendable	This category presents amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
Restricted	This category presents amounts that can be spent only for specific purposes because of enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.
Committed	This category presents amounts that can be used only for specific purposes determined by a formal action at the highest level of decision-making authority for the Town. Commitments may be established, modified or rescinded only through resolutions approved by the Town Council and Board of Finance.
Assigned	This category presents amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority to assign fund balance rests with the Town Council and Board of Finance. Intent is also expressed by a properly approved purchase order (encumbrance).
Unassigned	This category presents amounts that do not meet the criteria above and are available for any purpose. This category is only reported in the general fund for positive amounts and in any other fund that has a fund balance deficit.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless Town Council has provided otherwise in its commitment or assignment actions.

Minimum fund balance policy

The Town Council has adopted a minimum fund balance policy for the General Fund. The policy establishes the intent to maintain a level of unassigned fund balance of at least 11.00% of the budgeted year's total expenditures (including debt service and transfers). Any budgeted contingency shall be included in the current year unassigned fund balance when calculating compliance with this policy.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024**C. Assets, liabilities, deferred outflows/inflows of resources and equity (continued)****11. Use of estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred outflows and inflows of resources including disclosures of contingent assets and liabilities and reported revenues, expenses and expenditures during the fiscal year. Actual results could differ from those estimates.

12. Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

II. Stewardship, compliance and accountability**A. Donor-restricted endowments**

The Town has received certain endowments for purchase of trees, medical assistance and library resources. The amounts are reflected in net position as restricted for endowments. Investment income is approved for disbursement by the applicable Trustee and is included in restricted fund balance. At year end, net appreciation available for appropriation is \$18,838.

The Town allocates investment income of donor-restricted endowments in accordance with donor restrictions and Connecticut law, which has adopted the provisions of the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"). Under UPMIFA, investment income earned on donor-restricted endowment funds is considered to be unrestricted in the absence of explicit donor restrictions. Further, in the absence of explicit donor restrictions regarding investment appreciation, such appreciation is treated the same as the related investment income. Investment losses that reduce the value of endowment investments below the original principal amount serve to reduce restricted net position or unrestricted net position, depending upon the applicable donor's stipulations regarding the treatment of investment income and appreciation.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

B. Capital projects authorizations

Appropriations for the Capital Projects Funds do not lapse at the end of the fiscal year, but continue until the completion of the project.

The following is a summary of certain capital projects:

Project	Project Authorization	Cumulative Expenditures	Balance
Berlin High School renovations	\$ 84,950,000	\$ 81,158,070	\$ 3,791,930
Recycling Center improvements	534,485	18,542	515,943
Bridge rehabilitation program	3,620,322	2,957,593	662,729
55 Steele Blvd (889 Farmington Ave remediation)	2,081,865	1,233,498	848,367
Fire truck	950,000	473,416	476,584
Kensington Road bridge	462,000	183,980	278,020
Edgewood Road bridge	421,445	16,319	405,126
Glen Street bridge	500,000	215,784	284,216
HVAC upgrades (ARPA grant)	5,048,046	3,795,685	1,252,361
LOTICIP road improvement	5,472,399	4,488,261	984,138
Police station renovations	3,700,000	1,277,737	2,422,263
Police radio upgrades	1,300,000	-	1,300,000
Total	\$ 109,040,562	\$ 95,818,885	\$ 13,221,677

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

III. Detailed notes

A. Cash and investments

1. Cash

At year end, the Town's bank balance, including bank money market accounts, classified as investments, was exposed to custodial credit risk as follows:

Bank balance	<u>\$ 31,273,653</u>
Uninsured and uncollateralized	\$ 14,941,652
Uninsured and collateral held by the pledging bank's trust department, not in the Town's name	<u>4,733,470</u>
Total amount subject to custodial credit risk	<u>\$ 19,675,122</u>

Financial instruments that potentially subject the Town to significant concentrations of credit risk consist primarily of cash. From time to time, the Town's cash account balances exceeded the Federal Deposit Insurance Corporation limit. The Town reduces its credit risk by maintaining its cash deposits with major financial institutions and monitoring their credit ratings.

2. Investments

- a. The Town's investments consisted of the following types and maturities. Specific identification was used to determine maturities:

Type of Investment	Fair Value	Investment Maturities (In Years)			
		N/A	Less Than 1	1-5 Years	5-10 Years
Mutual funds:					
Money market	\$ 2,817,562	\$ -	\$ 2,817,562	\$ -	\$ -
Equity	15,889,862	15,889,862	-	-	-
Bond	3,077,492	-	-	55,768	3,021,724
Real estate	256,102	256,102	-	-	-
Diversified	22,687,478	22,687,478	-	-	-
Bank money market	13,539,928	-	13,539,928	-	-
Pooled fixed income	25,625,427	-	25,625,427	-	-
Annuities	2,025,345	-	-	2,025,345	-
Fixed income funds	12,622,687	-	-	12,622,687	-
Total	98,541,883	<u>\$ 38,833,442</u>	<u>\$ 41,982,917</u>	<u>\$ 14,703,800</u>	<u>\$ 3,021,724</u>
Less fiduciary funds	<u>(59,437,513)</u>				
Other funds	<u>\$ 39,104,370</u>				

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Cash and investments (continued)

b. The Town had the following recurring fair value measurements:

	Amount	Quoted Market	Significant	Significant
		Prices in Active	Observable	Unobservable
		Markets	Inputs	Inputs
		Level 1	Level 2	Level 3
Investments by fair value level				
Mutual funds:				
Money market	\$ 2,817,562	\$ 2,817,562	\$ -	\$ -
Equity	15,889,862	15,889,862	-	-
Bond	3,077,492	3,077,492	-	-
Real estate	256,102	256,102	-	-
Diversified	22,687,478	22,687,478	-	-
Annuities	2,025,345	-	-	2,025,345
Fixed income funds	12,622,687	-	12,622,687	-
Total investments by fair value level	<u>59,376,528</u>	<u>\$ 44,728,496</u>	<u>\$ 12,622,687</u>	<u>\$ 2,025,345</u>
Other investments:				
Bank money market	13,539,928			
Pooled fixed income	<u>25,625,427</u>			
Total other investments	<u>39,165,355</u>			
Total investments	<u>\$ 98,541,883</u>			

Level 1: Quoted prices for identical investments in active markets

Level 2: Observable inputs: quoted prices for identical securities in markets that are not active. The fair value was determined based on quoted prices in less active, dealer or broker markets. Fair values are primarily obtained from third party pricing services for identical or comparable assets.

Level 3: Unobservable inputs: carrying value or fair value of the underlying assets as available.

c. The Town's investments subject to credit risk had average ratings by Standard & Poor's as follows:

Type of Investment	Ratings			
	AAA	AA	Unrated	Total
Mutual funds				
Money market	\$ -	\$ -	\$ 2,817,562	\$ 2,817,562
Bond	-	-	3,077,492	3,077,492
Pooled fixed income	25,625,427	-	-	25,625,427
Annuities	-	2,025,345	-	2,025,345
Fixed income funds	-	-	12,622,687	12,622,687
Total	<u>\$ 25,625,427</u>	<u>\$ 2,025,345</u>	<u>\$ 18,517,741</u>	<u>\$ 46,168,513</u>

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Cash and investments (continued)

- d. Certain investments are covered by the Securities Investor Protection Corporation ("SIPC") up to \$500,000, including \$250,000 of cash from sale or for purchase of investments, but not cash held solely for the purpose of earning interest. SIPC protects securities such as notes, stocks, debentures, certificates of deposit and money funds.

There are no Town investments held by the counterparty's trust department or agent but not in the Town's name and, therefore, are subject to custodial credit risk.

B. Receivables

- 1. Receivable balances have been disaggregated by type and presented separately in the financial statements. Receivables and related allowances for uncollectible accounts, are presented below:

	Property Taxes			Water and Sewer Usage
	Taxes	Interest and Lien Fees	Total	
Current portion	\$ 697,272	\$ 190,979	\$ 888,251	\$ 682,598
Long-term portion	776,877	370,631	1,147,508	101,997
Less allowance for uncollectibles	<u>(453,214)</u>	<u>(222,700)</u>	<u>(675,914)</u>	<u>(15,673)</u>
Net long-term portion	<u>323,663</u>	<u>147,931</u>	<u>471,594</u>	<u>86,324</u>
Total receivable	<u>\$1,020,935</u>	<u>\$ 338,910</u>	<u>\$1,359,845</u>	<u>\$ 768,922</u>

2. Leases receivable

The Town reports the following lease balances and activity:

Description	Lease Receivable	Deferred Inflows of Resources	Lease Revenue	Lease Interest Revenue
Mobile home lots	\$ -	\$ -	\$ 50,986	\$ 64
Town hall cell tower	<u>2,711,835</u>	<u>2,680,332</u>	<u>116,662</u>	<u>28,054</u>
Total	2,711,835	<u>\$2,680,332</u>	<u>\$ 167,648</u>	<u>\$ 28,118</u>
Less: current portion	<u>(26,691)</u>			
Long-term portion	<u>\$2,685,144</u>			

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

B. Receivables (continued)

Description	Terms
Mobile home lots	In July 2022, the Town entered into fifteen separate, two-year lease agreements for the lease of land used as lot property for mobile homes. The lease term can be renewed for an additional 6 month period by the Town, although the lessee has the option to reject the extension. Based on these agreements, the Town is receiving monthly payments through June 2024.
Town hall cell tower	In February 1999, the Town, as lessor, entered into a 10-year lease agreement for the right to use a tract of land. The lease agreement includes three automatic five-year renewal terms. In fiscal year 2024, the Town entered into an extension of the cell tower lease which includes an initial five-year agreement and four five-year extensions that are expected to be used. Based on this agreement, the Town is receiving monthly payments through February 2049.

C. Interfund accounts

1. Interfund payables and receivables

A summary of interfund balances is as follows:

	Corresponding Fund	Due From	Due To
General fund	Pension and OPEB trust fund	\$ 60,000	\$ -
Fiduciary funds:			
Pension and OPEB trust fund	General fund	-	60,000
Total		\$ 60,000	\$ 60,000

All interfund balances resulted from the time lag between the dates payments occurred between funds for interfund goods, payroll and services provided or in instances where certain funds do not have an operations cash account.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Interfund accounts (continued)

2. Interfund transfers

A summary of interfund transfers for the fiscal year is as follows:

	Corresponding Fund	Transfers In	Transfers Out
General fund:			
Capital projects fund	N/A	\$ 85,993	\$ 3,250,661
Water and sewer fund	N/A	4,500	-
Internal service funds	N/A	1,313	-
Total general fund		<u>91,806</u>	<u>3,250,661</u>
Capital projects fund			
General fund	N/A	3,250,661	85,993
Town funds	N/A	10,000	-
Total capital projects fund		<u>3,260,661</u>	<u>85,993</u>
Other governmental funds:			
Special revenue funds			
Town funds	Capital projects fund	-	10,000
Total governmental funds		<u>3,352,467</u>	<u>3,346,654</u>
Enterprise funds:			
Water and sewer fund	General fund	-	4,500
Internal service funds:			
Medical and health insurance fund	General fund	-	1,313
Total		<u>\$ 3,352,467</u>	<u>\$ 3,352,467</u>

Transfers are used to move budgeted appropriations from the general fund for funding of the capital projects fund and various programs and activities in other funds.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

D. Capital assets

Capital asset activity for the fiscal year was as follows:

Governmental Activities:

	Balance July 1, 2023	Increases	Decreases	Balance June 30, 2024
Capital assets not being depreciated				
Land	\$ 23,705,966	\$ -	\$ -	\$ 23,705,966
Construction in progress	13,175,940	6,037,833	2,657,139	16,556,634
Total capital assets not being depreciated	<u>36,881,906</u>	<u>6,037,833</u>	<u>2,657,139</u>	<u>40,262,600</u>
Capital assets being depreciated/amortized				
Land improvements	7,597,613	2,897,227	-	10,494,840
Buildings and systems	152,266,556	683,314	-	152,949,870
Intangible right-to-use assets	1,275,553	-	-	1,275,553
Machinery and equipment	21,810,276	4,998,145	769,770	26,038,651
Infrastructure	73,947,656	1,614,048	-	75,561,704
Total capital assets being depreciated/amortized	<u>256,897,654</u>	<u>10,192,734</u>	<u>769,770</u>	<u>266,320,618</u>
Total capital assets	<u>293,779,560</u>	<u>16,230,567</u>	<u>3,426,909</u>	<u>306,583,218</u>
Less accumulated depreciation/amortization				
Land improvements	3,618,403	345,381	-	3,963,784
Buildings and systems	48,233,651	3,053,208	-	51,286,859
Intangible right-to-use assets	232,799	267,193	-	499,992
Machinery and equipment	13,815,985	1,137,998	768,967	14,185,016
Infrastructure	37,856,002	1,419,341	-	39,275,343
Total accumulated depreciation/amortization	<u>103,756,840</u>	<u>6,223,121</u>	<u>768,967</u>	<u>109,210,994</u>
Net capital assets being depreciated/amortized	<u>153,140,814</u>	<u>3,969,613</u>	<u>803</u>	<u>157,109,624</u>
Net capital assets	<u>\$ 190,022,720</u>	<u>\$ 10,007,446</u>	<u>\$ 2,657,942</u>	<u>\$ 197,372,224</u>

Intangible right-to-use assets by category are as follows:

	Asset	Accumulated Amortization
Intangible right-to-use leased buildings and improvements	\$ 320,854	\$ 116,673
Intangible right-to-use leased machinery and equipment	388,408	102,599
Intangible right-to-use subscription assets	566,291	280,720
Total intangible right-to-use assets	<u>\$ 1,275,553</u>	<u>\$ 499,992</u>

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024**D. Capital assets (continued)**

Depreciation/amortization expense was charged to the functions of the Town as follows:

General government	\$ 429,691
Community development	1,814
Public safety	547,720
Physical services	1,617,044
Parks, recreation and libraries	509,170
Health and human services	13,270
Schools	3,104,412
	<u>\$ 6,223,121</u>

Business-Type Activities:

	Balance July 1, 2023	Increases	Decreases	Balance June 30, 2024
Capital assets not being depreciated				
Land	\$ 1,415,112	\$ -	\$ -	\$ 1,415,112
Intangible assets	564,551	-	-	564,551
Construction in progress	5,798,694	1,813,927	-	7,612,621
Total capital assets not being depreciated	<u>7,778,357</u>	<u>1,813,927</u>	<u>-</u>	<u>9,592,284</u>
Capital assets being depreciated				
Buildings and systems	3,181,704	-	-	3,181,704
Machinery and equipment	1,399,496	104,849	-	1,504,345
Infrastructure	15,285,708	-	-	15,285,708
Total capital assets being depreciated	<u>19,866,908</u>	<u>104,849</u>	<u>-</u>	<u>19,971,757</u>
Total capital assets	<u>27,645,265</u>	<u>1,918,776</u>	<u>-</u>	<u>29,564,041</u>
Less accumulated depreciation				
Buildings and systems	2,281,581	87,413	-	2,368,994
Machinery and equipment	776,623	44,280	-	820,903
Infrastructure	7,148,583	136,832	-	7,285,415
Total accumulated depreciation	<u>10,206,787</u>	<u>268,525</u>	<u>-</u>	<u>10,475,312</u>
Net capital assets being depreciated	<u>9,660,121</u>	<u>(163,676)</u>	<u>-</u>	<u>9,496,445</u>
Net capital assets	<u>\$ 17,438,478</u>	<u>\$ 1,650,251</u>	<u>\$ -</u>	<u>\$ 19,088,729</u>

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

D. Capital assets (continued)

Depreciation/amortization expense was charged to business-type activities as follows:

Water	\$ 88,580
Sewer	<u>179,945</u>
	<u>\$ 268,525</u>

E. Construction commitments

The Town has the following construction commitments:

Bridge Rehabilitation Program	\$ 306,017
55 Steele Boulevard	600,628
Firetruck	380,000
HVAC upgrades (ARPA grant)	1,116,933
LOT/CIP road improvement	202,577
Police Station renovations	<u>2,257,460</u>
Total	<u>\$ 4,863,615</u>

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

F. Changes in long-term liabilities

Bonds, notes, leases, and subscriptions are direct obligations and pledge the full faith and credit of the Town.

1. Summary of changes

The following is a summary of changes in long-term liabilities during the fiscal year:

Governmental Activities:

Description	Original Amount	Year of Issue	Date of Maturity	Interest Rate	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024	Current Portion	Long-Term Portion
Bonds:										
General purpose:										
General obligation	\$ 2,480,000	2013	12/01/32	2.50-4.00%	\$ 1,120,000	\$ -	\$ 170,000	\$ 950,000	\$ 170,000	\$ 780,000
General obligation	1,855,000	2014	12/01/33	3.00-5.00%	780,000	-	130,000	650,000	130,000	520,000
General obligation	720,000	2015	12/01/34	2.00-4.00%	440,000	-	40,000	400,000	40,000	360,000
General obligation	3,620,000	2016	12/01/35	2.00-4.00%	1,580,000	-	335,000	1,245,000	335,000	910,000
Refunding bonds	5,676,000	2016	09/01/25	2.00-5.00%	2,560,000	-	924,000	1,636,000	937,000	699,000
General obligation	4,150,000	2017	12/01/29	2.00-4.00%	2,150,000	-	400,000	1,750,000	400,000	1,350,000
General obligation	6,500,000	2019	12/01/28	2.00-4.00%	3,700,000	-	700,000	3,000,000	700,000	2,300,000
General obligation	4,200,000	2020	12/01/30	5.00%	3,360,000	-	420,000	2,940,000	420,000	2,520,000
Total general purpose	29,201,000				15,690,000	-	3,119,000	12,571,000	3,132,000	9,439,000
School bonds:										
General obligation	6,015,000	2013	12/01/32	2.50-4.00%	3,310,000	-	335,000	2,975,000	335,000	2,640,000
General obligation	16,500,000	2014	12/01/33	3.00-5.00%	9,520,000	-	870,000	8,650,000	865,000	7,785,000
General obligation	13,000,000	2015	12/01/34	2.00-4.00%	8,205,000	-	685,000	7,520,000	685,000	6,835,000
General obligation	13,150,000	2016	12/01/35	2.00-4.00%	8,980,000	-	695,000	8,285,000	695,000	7,590,000
Refunding bonds	5,244,000	2016	09/01/25	2.00-5.00%	1,870,000	-	606,000	1,264,000	623,000	641,000
General obligation	515,000	2017	12/01/29	2.00-4.00%	250,000	-	50,000	200,000	50,000	150,000
Total school bonds	54,424,000				32,135,000	-	3,241,000	28,894,000	3,253,000	25,641,000
Total bonds	83,625,000				47,825,000	-	6,360,000	41,465,000	6,385,000	35,080,000
Equipment financing notes (direct borrowing):										
Energy	10,340,341	2016	12/12/35	2.93%	7,992,654	-	436,952	7,555,702	469,249	7,086,453
Total bonds/notes	\$ 93,965,341				55,817,654	-	6,796,952	49,020,702	6,854,249	42,166,453

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

F. Changes in long-term liabilities (continued)

Description	Original Amount	Year of Issue	Date of Maturity	Interest Rate	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024	Current Portion	Long-Term Portion
Leases payable					\$ 635,650	\$ -	\$ 116,138	\$ 519,512	\$ 114,460	\$ 405,052
Subscriptions payable					426,687	-	142,152	284,535	124,794	159,741
Total long-term debt					56,879,991	-	7,055,242	49,824,749	7,093,503	42,731,246
Premium					1,265,345	-	341,512	923,833	-	923,833
Total long-term debt and related liabilities					58,145,336	-	7,396,754	50,748,582	7,093,503	43,655,079
Compensated absences (net change)					581,704	-	196,515	385,189	237,810	147,379
Heart and hypertension					109,702	-	31,295	78,407	32,000	46,407
Net pension liability					1,184,046	8,960,776	7,562,044	2,582,778	-	2,582,778
OPEB liability					8,358,263	815,326	538,840	8,634,749	329,000	8,305,749
Total long-term liabilities					\$ 68,379,051	\$ 9,776,102	\$ 15,725,448	\$ 62,429,705	\$ 7,692,313	\$ 54,737,392

All long-term liabilities are generally liquidated by the general fund.

In September 2024, the Town issued \$4,560,000 of General Obligation Bonds that mature in October 2034 and carry interest rates of 4.0% - 5.0%.
In October 2024, the Town issued \$19,590,000 of General Obligation Refunding Bonds that mature in December 2035 and carry interest rates of 4.0% - 5.0%.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

F. Changes in long-term liabilities (continued)

Business-Type Activities:		Original Amount	Year of Issue	Date of Maturity	Interest Rate	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024	Current Portion	Long-Term Portion
<u>Notes:</u>											
Clean Water:											
CWF 212-CSL	\$ 2,236,514	2015	09/30/34	2.00%	\$ 1,258,038	\$ -	\$ 111,826	\$ 111,826	\$ 1,146,212	\$ 111,826	\$ 1,034,386
CWF 217-CSL	1,933,314	2019	04/30/39	2.00%	1,530,540	-	96,665	1,433,875	96,666	96,666	1,337,209
Drinking Water											
DW/SRF 2023-7109	1,152,726	2024	10/31/43	2.00%	1,029,914	122,812	38,424	1,114,302	57,636	57,636	1,056,666
Total notes	5,322,554				3,818,492	122,812	246,915	3,694,389	266,128	266,128	3,428,261
Compensated absences (net change)					11,978	-	1,242	10,736	10,736	10,736	-
OPEB liability					36,840	2,207	15,300	23,747	1,000	1,000	22,747
Total long-term liabilities					\$ 3,867,310	\$ 125,019	\$ 263,457	\$ 3,728,872	\$ 277,864	\$ 277,864	\$ 3,451,008

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

F. Changes in long-term liabilities (continued)

The following is a summary of bonds and notes payable principal and interest payments to maturity:

Year Ended June 30,	Governmental Activities			Business-Type Activities	
	Bond Principal	Note Principal	Total Interest	Note Principal	Note Interest
2025	\$ 6,385,000	\$ 469,249	\$ 1,356,015	\$ 266,128	\$ 71,447
2026	6,110,000	500,314	1,144,221	266,128	66,125
2027	4,445,000	533,190	966,875	266,128	60,803
2028	4,435,000	570,078	827,841	266,128	55,481
2029	3,955,000	608,749	696,247	266,128	50,158
2030	3,275,000	649,671	579,750	266,128	44,835
2031	3,195,000	692,171	467,989	266,128	39,513
2032	2,660,000	736,696	360,089	266,128	34,191
2033	2,655,000	783,726	255,463	266,128	28,868
2034	2,265,000	832,597	153,841	266,128	23,545
2035	1,400,000	802,869	70,683	182,257	18,781
2036	685,000	376,392	15,792	154,302	15,601
2037	-	-	-	154,302	12,514
2038	-	-	-	154,302	9,425
2039	-	-	-	138,183	6,403
2040	-	-	-	57,636	4,467
2041	-	-	-	57,636	3,314
2042	-	-	-	57,636	2,161
2043	-	-	-	57,636	1,009
2044	-	-	-	19,219	80
Totals	<u>\$ 41,465,000</u>	<u>\$ 7,555,702</u>	<u>\$ 6,894,806</u>	<u>\$ 3,694,389</u>	<u>\$ 548,721</u>

2. Assets pledged as collateral

The Town's outstanding equipment financing notes of \$7,555,702 are secured with collateral of the equipment purchased.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

F. Changes in long-term liabilities (continued)

3. Statutory debt limitations

The Town's indebtedness does not exceed the legal debt limitations as required by Connecticut General Statutes as reflected in the following schedule:

<u>Category</u>	<u>Debit Limit</u>	<u>Net Indebtedness</u>	<u>Balance</u>
General purpose	\$ 194,623,155	\$ 12,571,000	\$ 182,052,155
Schools	389,246,310	28,894,000	360,352,310
Sewer	324,371,925	1,006,751	323,365,174
Urban renewal	281,122,335	-	281,122,335
Pension deficit	259,497,540	-	259,497,540
The total overall statutory debt limit for the Town is equal to seven times annual receipts from prior year taxation:			<u>\$ 605,494,260</u>

The indebtedness reflected above includes bonds outstanding in addition to the amount of bonds authorized and unissued against which bond anticipation notes are issued and outstanding.

4. Overlapping debt

A summary of overlapping debt is presented below:

Kensington Fire District	\$ 658,683
Worthington Fire District	<u>348,068</u>
Total	<u>\$ 1,006,751</u>

There is also \$5,526,073 of overlapping debt for the Mattabasset District that is related to the water and sewer proprietary fund.

5. Authorized/unissued bonds

The amount of authorized, unissued bonds are as follows:

<u>Type</u>	<u>Authorized but Unissued</u>
General purpose	\$ 6,660,675
Schools	<u>12,565,219</u>
Total	<u>\$ 19,225,894</u>

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

F. Changes in long-term liabilities (continued)

6. Leases

Lease agreements are summarized as follows:

Description	Year	Lease Term (years)	Interest Rate*	Original Amount	Balance
One Liberty Square	2022	9	1.372%	\$ 320,854	\$ 209,858
Golf carts	2023	5	1.372%	388,408	309,654
Total				<u>\$ 709,262</u>	<u>\$ 519,512</u>

*All interest rates have been imputed based on the rate from a credit spread average from commercial banks plus the cost of funds as there were no interest rates specified in the lease agreement.

Description	Terms
One Liberty Square	In December 2019, the Town entered into a ten-year lease extension for the lease of Unit B of Liberty Square Condominium, owned by the Town of New Britain. Based on this agreement, the Town is paying monthly payments through September 2029. There are no renewal options included in this lease agreement.
Golf carts	In May 2023, the Town entered into a five-year lease for golf carts and related equipment. Based on this agreement, the Town is paying annual payments through September 2027. There are no renewal options and the Town does not anticipate purchasing the equipment at fair market value at the end of the lease term.

The following is a summary of lease payable principal and interest payments to maturity:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2025	\$ 114,460	\$ 6,887
2026	116,277	5,310
2027	117,875	3,711
2028	119,496	2,091
2029	41,052	448
2030	10,352	24
Totals	<u>\$ 519,512</u>	<u>\$ 18,471</u>

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

F. Changes in long-term liabilities (continued)

7. Subscription arrangements

Subscription arrangements are summarized as follows:

Description	Year	Subscription Term (years)	Interest Rate*	Original Amount	Balance
Hosted online index	2023	5	2.11%	\$ 527,287	\$ 284,535

*All interest rates have been imputed based on the rate from a credit spread average from commercial banks plus the cost of funds as there were no interest rates specified in the lease agreement.

Description	Terms
Hosted online index	The Town has a subscription arrangement for a hosted online land records index. This arrangement does not include extension or termination terms.

The following is a summary of subscription payable principal and interest payments to maturity:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2025	\$ 124,794	\$ 4,631
2026	127,455	1,922
2027	32,286	57
Totals	<u>\$ 284,535</u>	<u>\$ 6,610</u>

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

G. Fund balance classifications and restricted net position

Fund balances are composed of the following:

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable				
Leases	\$ 4,812	\$ -	\$ -	\$ 4,812
Tree purchases	-	-	5,000	5,000
Medical assistance	-	-	21,965	21,965
Library materials	-	-	41,332	41,332
Total nonspendable	4,812	-	68,297	73,109
Restricted				
Community development	-	-	35,223	35,223
Public safety programs	-	-	202,105	202,105
Health and human services programs	-	-	2,837	2,837
Parks, recreation and libraries programs	-	-	440,583	440,583
School programs	-	-	1,043,339	1,043,339
Lunch program*	-	-	761,544	761,544
Total restricted	-	-	2,485,631	2,485,631
Committed				
Capital projects				
Fire truck	-	158,813	-	158,813
Land acquisition and development	-	230,195	-	230,195
Economic development	-	317,318	-	317,318
Police station	-	1,018,969	-	1,018,969
Energy and streetlights	-	1,027,497	-	1,027,497
Other capital projects	-	3,720,569	-	3,720,569
Construction contracts	-	4,896,115	-	4,896,115
Town special events and activities	-	-	238,539	238,539
Parks, recreation and libraries programs	-	-	167,650	167,650
Schools	-	-	5,985	5,985
Total committed	-	11,369,476	412,174	11,781,650
Assigned				
Pension funding	652,688	-	-	652,688
Subsequent year's budget	300,000	-	-	300,000
Total assigned	952,688	-	-	952,688
Unassigned	17,437,699	-	-	17,437,699
Total fund balance	\$ 18,395,199	\$ 11,369,476	\$ 2,966,102	\$ 32,730,777

*The amount of net position restricted by enabling legislation totaled: \$ 761,544

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

IV. Other information

A. Risk management

The Town is exposed to various risks of loss including torts, theft of, damage to and destruction of assets; errors or omissions; injuries to employees and natural disasters. Generally, the Town obtains commercial insurance for these risks, but has chosen to retain limited risks for heart and hypertension claims and employee medical claims. The Town contracts with outside organizations to pay claims and provide administrative services. Additionally, insurance coverage has been purchased to limit the Town's liability for worker's compensation, general liability and medical claims. Settled claims have not exceeded commercial coverage in any of the past three years, and there has not been any significant reductions in insurance coverage from amounts held in prior years.

The Town is a member in Connecticut Interlocal Risk Management Association ("CIRMA"). CIRMA is a public entity risk pool established under the provisions of the Connecticut General Statutes Section 7-479a et. seq. The Town is liable only for contributions to the pool. Members do not retain the risk of loss, as they have transferred the risk by purchasing pool coverage with no deductible retention. A separate agreement limits the member's obligation to pay indemnification obligations and expenses should CIRMA be unable to do so.

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk sharing pool. The Town paid CIRMA for provisions of general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

The Town is also a member of CIRMA's Workers' Compensation Pool, a risk sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an insured loss retrospective rating plan and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to a payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence and purchases reinsurance above that amount to the limit of liability of \$10,000,000 per occurrence.

As of July 1, 2024, the Town is no longer a member of CIRMA and purchases commercial insurance for liability-automobile-property and worker's compensation.

The Town is a self-insured provider of claims under C.G.S. 7-433c, the Heart and Hypertension Act.

The Town utilizes two risk management funds (the Internal Service Funds) to account for and finance its uninsured risks of loss for general insurance and health insurance. The fund records all claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. All Town departments and agencies are charged premiums by the Internal Service Fund, which are included in department and agency expenditures, to cover the estimated cost of claims payment based on historical cost estimates of the amounts needed to pay prior and current year claims. Claims liabilities include an estimate of claims incurred but not reported and are the Town's best estimate based on available information.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Risk management (continued)

The General Insurance Fund charges funds and benefiting activities premiums. The fund purchases insurance, pays heart and hypertension claims, provides ancillary services for the administration of this fund and accumulates reserves. Claims have not exceeded insurance coverage in any of the past three years.

The Medical and Health Insurance Fund also charges funds and benefiting activities premiums. The funds are used to pay claims, purchase medical and health insurance and provide ancillary services. The Town self-insures its employees for medical and dental claims through the use of the Medical and Health Insurance Fund. Maximum liability to the Town per covered participant is \$150,000. The Town retains an insurance policy for employee claims in excess of \$150,000. A third party administers the plan for which the Town pays an administrative fee. The plan is funded monthly by Town and employee contributions, as required. An actuarial study is performed annually.

The Town records all claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated in the government-wide statements. The claims liability reported is based upon accounting principles which require that a liability for estimated claims incurred but not reported be accrued. The amount of claim accrual is based on the ultimate costs of settling the claim, which include past experience data, inflation and other future economic and social factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claim accrual does not include other allocated or unallocated claims adjustment expenses.

	Claims Payable July 1	Current year Claims and Changes in Estimates	Claims Paid	Claims Payable June 30	Current Portion	Long-term Portion
<u>General Insurance Fund (Heart and Hypertension)</u>						
2022-2023	\$ 263,634	\$ 46,549	\$ 200,481	\$ 109,702	\$ 83,423	\$ 26,279
2023-2024	109,702	-	31,295	78,407	32,000	46,407
<u>Medical and Health Insurance Fund</u>						
2022-2023	704,183	9,922,747	9,976,785	650,145	650,145	-
2023-2024	650,145	10,548,636	9,762,012	1,436,769	1,436,769	-
<u>Totals</u>						
2022-2023	<u>\$ 967,817</u>	<u>\$ 9,969,296</u>	<u>\$10,177,266</u>	<u>\$ 759,847</u>	<u>\$ 733,568</u>	<u>\$ 26,279</u>
2023-2024	<u>\$ 759,847</u>	<u>\$ 10,548,636</u>	<u>\$ 9,793,307</u>	<u>\$1,515,176</u>	<u>\$1,468,769</u>	<u>\$ 46,407</u>

B. Commitments and litigation

Amounts received or receivable from Federal and State grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

The Town is a defendant in various lawsuits and the outcome of these lawsuits is not presently determinable. The resolution of these matters is not expected to have a material adverse effect on the financial condition of the Town.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Tax abatements

The Town is authorized by Connecticut State Statutes to enter into property tax abatement agreements for the purpose of economic development, competitiveness and to encourage business investment. The Town has the following abatement programs:

Program or Agreement Name	Local
Purpose of the program or agreement	Economic development
Tax being abated	Real estate
Authority under which abatement agreements are entered into	State statute
Criteria to be eligible to receive abatement	Tax Abatement Program adopted by the Berlin Town Council and consistent with CGS 12-81. Projects must involve real property improvements with at least one of the following:
	a For office use.
	b For manufacturing use.
	c For warehouse, storage or distribution use.
	d For information technology.
	e For recreation facilities.
	f For restaurants other than fast food, new retail developments or redevelopment of existing retail properties that involve substantial renovations or restoration of the exterior of the building and improvements to landscaping.
How recipients' taxes are reduced	Reduced assessment
How the abatement amount is determined	Consistent with State statute, the Town abates taxes over:
1	3-years with a schedule of 50%/40%/30% for an investment of at least \$50,000
2	5-years with a schedule of 50%/40%/30%/20%/10% for an investment of \$1 million
3	7-years with a schedule of 50%/50%/40%/40%/30%/20%/10% for an investment of \$3 million
4	10-years with a schedule of 70%/70%/60%/60%/60%/60%/60%/60%/50%/50% for an investment of \$12.5 million
Provision for recapturing abated tax, if any	None
Types of commitments made by the Town other than to reduce taxes	None
Gross dollar amount, on the accrual basis, by which the Town's tax revenues were reduced as a result of abatement agreement	\$200,492
Assessment value	\$6,782,546

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

D. Jointly governed organizations

The Mattabassett District

The Mattabassett District (the "District") is a quasi-municipal district established in accordance with State Statutes to provide sewer treatment services for the constituent Towns of Berlin and Cromwell and the constituent Cities of New Britain and Middletown and contractually to the Metropolitan District and the Town of Farmington. As a result of the 2010 census data released in February 2011 and the June 2011 amendment to the state statutes creating the District, the Mattabassett Board of Directors representation is as follows: New Britain-five members, Middletown-four members, Berlin-three members and Cromwell-three members.

The Town pays an annual assessment to the District. The annual assessment includes funds for the payment of the Town's portion of the District's debt service. The Town is responsible for a pro-rata share of the Mattabassett District's debt based on population. As of June 30, the District has \$38,509,222 of debt outstanding. The percentage applicable to the Town is 14.35%, or \$5,526,073. This debt is paid out of the Town's enterprise fund. The District's financial statements can be obtained from www.mattabassettdistrict.org/audits.

V. Pensions and other post-employment benefit plans

A. Town pension plans

1. Plan description

a. Plan administration

The Town of Berlin is the sponsor and administrator of two single-employer defined benefit public employee retirement systems ("Plans"), the Town of Berlin Employee Retirement Plan and the Town of Berlin Police Benefit Fund, established and administered by the Town to provide pension benefits for its full-time employees and police employees who have elected to participate in the plan (excluding teachers covered under the Connecticut State Teachers' Retirement System). The Town of Berlin Employee Retirement Plan is closed to police officers hired after June 30, 2000 and all other employees hired after March 18, 1987.

The Police Pension Benefit Fund was implemented effective July 1, 2023. All police officers participating in the defined contribution plan as of July 1, 2023, were given a one-time option during a 60-day window period to become a participant in the new defined benefit plan or remain a participant in the defined contribution plan. The buy-in amount was funded by the individual's defined contribution plan account which was transferred to the new defined benefit plan. All police officers hired by the Town on or after July 1, 2023 will not be eligible to participate in the defined contribution plan and will only be eligible to participate in the Police Pension Benefit Fund. Any police officers participating in the Berlin Defined Benefit Plan are not eligible to participate in the Police Pension Benefit Fund.

The plans are part of the Town's financial reporting entity and are included in the Town's financial statement as a pension trust fund. A separate stand-alone financial report is not issued.

The Plans are governed by the Pension Committee (the "Board"), which is a subcommittee of the Board of Finance.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

Management of the Employee Retirement Plan rests with its Pension Committee, which consists of 12 members. The 12 members are the Town Manager, Finance Director, Director of Human Resources, Assistant Finance Director, Director of Business Operations, top management representative, and the presidents of each of the six bargaining units. The Committee convenes on a quarterly basis for detailed plan review.

Management of the Police Pension Benefit Fund rests with its Pension Committee, which consists of four members. The four members are the Town Manager, Finance Director, a representative from the Town Council and a representative from the Police Union.

b. Plan membership

The membership in the Plans as of the date indicated is comprised of the following:

<u>Valuation date: July 1, 2023</u>	<u>Employee Retirement Plan</u>	<u>Police Retirement Plan</u>
Retirees and beneficiaries receiving benefits	12	-
Terminated employees entitled to benefits	1	-
Active members	<u>3</u>	<u>35</u>
Total	<u>16</u>	<u>35</u>

2. Benefit provisions

All full-time employees hired and participating in the Town of Berlin Employee Retirement Plan prior to March 17, 1987, and all police officers hired and participating before July 1, 2000, will receive the higher of the defined contribution earnings (as described in Note V.B) or the benefit due under the old defined benefit plan. Police officers participating in the Police Benefit Fund will receive benefits as described below. The Plans provides retirement, disability and death benefits to plan members and their beneficiaries.

	Employee Retirement Plan	Police Retirement Plan
Normal retirement	Police: Age 55 or 25 years of service All others: Age 65	Age 55 and 10 years of service or 25 years of service
Benefit calculation	2.00% (2.125% for police) times final earnings times years of benefit service (max 25 years for Town employees and 30 for police employees) times ratio of credited service to benefit service at normal retirement less non-self-directed defined contribution account balance	2.00% times average earnings times years of credited service (max 20 years) plus 2.50% times average earnings times years of credited service in excess of 20 years, but less than or equal to 30 years of credited service

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

	Employee Retirement Plan	Police Retirement Plan
Final earnings	Highest average rate of earnings on January 1st of any 5 (3 for police) consecutive calendar years during the last 10 years before normal retirement	Highest average of any three consecutive plan years. Participants employed for a period of less than three plan years will have their compensation averaged over the entire period of his or her employment.
Early retirement age	Age 55 (age 45 for police)	Age 45
Early retirement service requirement	10 years	10 years
Early retirement amount	Actuarially reduced normal retirement benefit to reflect early retirement	Actuarially reduced normal retirement benefit to reflect early retirement
Service connected disability amount	60% of rate of earnings as of date of disability reduced by worker's compensation and any other disability benefits received	60% of rate of earnings as of date of disability reduced by worker's compensation and any other disability benefits received
Vesting - age	None	None
Vesting - service	5 years	5 years
Vesting - amount	100%	100%
Death benefit amount	Refund of employee contributions plus interest, reduced by any annuity payments made provided 10 year certain and life option not elected	Refund of employee contributions and transferred employer contributions (if any) plus interest. If the death is work-related, the surviving spouse will receive the deceased participant's rate of pay at his or her date of death, through his or her Normal Retirement Date. At Normal Retirement Date, the surviving spouse will receive the accrued benefit that the participant would have been entitled to if he or she had continued to work until his or her Normal Retirement Date.
Cost of living increases	None	None

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

3. Contributions

Each participant is required to contribute the following percentage of their pensionable wages to the plans.

	Employee Retirement Plan	Police Retirement Plan
Police	6.00% to the defined contribution plan	8.00%
All others	5.00% to the defined contribution plan	Not applicable
Town	Amount determined by the actuary, considering the member contributions	Amount determined by the actuary, considering the member contributions
Town contribution	\$742,609	\$748,474

4. Investments

a. Investment policy and rate of return

The pension plans' policy in regard to the allocation of invested assets is established and may be amended by the Pension Committee by a majority vote of its members. The investment policy for the Town of Berlin Employee Retirement Plan has historically been to protect the pension funds as much as possible from market volatility by investing them in a guaranteed deposit account. The current pension committee is working with its actuaries and investment advisors to revisit this plan to evaluate whether it is still reasonable.

The Town of Berlin Police Retirement Pension Plan's investment policy was adopted by the Investment Committee of the Town of Berlin on September 11, 2023. The goal of the overall investment strategy is to meet or exceed (a risk-appropriate) benchmark over full market cycles.

Best estimates of geometric real rates of return for each major asset class are included in the pension plans' target asset allocation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

The following is the Committee's adopted asset allocation policy and long-term expected real rate of return for the Town of Berlin Employee Retirement Plan:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Guaranteed deposit account	100.00%	0.90%
Long-term inflation rate		2.40%
Portfolio nominal mean rate		3.30%
Long-term expected nominal return		3.30%

The following is the Committee's adopted asset allocation policy and long-term expected real rate of return for the Town of Berlin Police Retirement Plan:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Short term fixed income	43.00%	3.00%
Core fixed income	30.00%	3.30%
US large cap	10.00%	4.10%
US small cap	5.00%	3.60%
International equity developed	12.00%	5.80%
Total/weighted average	100.00%	3.57%
Long-term inflation rate		2.40%
Portfolio nominal mean rate		5.97%
Long-term expected nominal return		5.97%

Annual money-weighted rate of return

The annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was as follows:

	Employee Retirement Plan	Police Retirement Plan
Rate of return	0.46%	7.98%

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

b. Concentrations

There were no investments in any one organization that represented 5.00% or more of the pension plan's net position.

5. Net pension liability

The components of the net pension liability were as follows:

	Employee Retirement Plan	Police Retirement Plan
Total pension liability	\$ 3,071,153	\$ 8,370,790
Plan fiduciary net position	2,540,360	6,318,805
Net pension liability	<u>\$ 530,793</u>	<u>\$ 2,051,985</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>82.72%</u>	<u>75.49%</u>

6. Actuarial methods and significant assumptions

	Employee Retirement Plan	Police Retirement Plan
Valuation date	July 1, 2023	July 1, 2023
Actuarial cost method	Entry age normal	Entry age normal
Amortization method	Level percent	Level percent
Amortization period	2 years	10 years, closed
Asset valuation method	Fair value	Fair value
Investment rate of return	3.50% pre-retirement and 3.86% post-retirement	5.00%
Discount rate	3.50%	5.00%
Inflation	2.40%	2.40%
Salary increases	3.25% for police and 2.75% for all others	3.25%
Cost of living adjustments	None	None
Mortality rates	Pre-retirement: Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to the valuation date with Scale MP-2021	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables for Public Safety employees, projected to the valuation date with Scale MP-2021
	Post-retirement: IRS 2021 Applicable Mortality Table for 417(e) dynamic	

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

7. Changes from prior year

a. Changes in assumptions

Employee Retirement Plan		
	From	To
Investment rate of return - post-retirement	3.24%	3.86%

b. Changes in benefit terms

The new police retirement plan effective July 1, 2024 is considered a change in benefit terms from the prior valuation.

8. Discount rate

The discount rate used to measure the total pension liability was as follows:

	Employee Retirement Plan	Police Retirement Plan
Discount Rate	3.50%	5.00%

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plans' projected fiduciary net position will be sufficient to cover projected benefit payments and administrative expenses indefinitely. Therefore, the long-term expected rate of return on pension plans' investments was used to discount plan liabilities.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

9. Changes in the net pension liability

The Town's net pension liability was measured at June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated as noted below. The changes in net pension liability were as follows:

Valuation Date: July 1, 2023	Increase (Decrease)		
Employee Retirement Plan	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at July 1, 2023	\$ 3,174,565	\$1,990,519	\$ 1,184,046
Service cost	77,139	-	77,139
Interest	110,259	-	110,259
Differences between expected and actual experience	203,792	-	203,792
Changes in assumptions	(289,954)	-	(289,954)
Contributions - employer	-	742,609	(742,609)
Net investment income	-	11,880	(11,880)
Benefit payments, including refunds of member contributions	(204,648)	(204,648)	-
Net change	(103,412)	549,841	(653,253)
Balance at June 30, 2024	<u>\$ 3,071,153</u>	<u>\$2,540,360</u>	<u>\$ 530,793</u>

Valuation Date: July 1, 2023	Increase (Decrease)		
Police Retirement Plan	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at July 1, 2023	\$ -	\$ -	\$ -
Service cost	876,774	-	876,774
Interest	403,311	-	403,311
Change in benefit terms	7,285,776	-	7,285,776
Contributions - employer	-	748,474	(748,474)
Contributions - member	-	220,936	(220,936)
Net investment income	-	433,440	(433,440)
Benefit payments, including refunds of member contributions	(195,071)	(195,071)	-
Administrative expenses	-	(3,725)	3,725
Transfer from defined contribution plan	-	5,114,751	(5,114,751)
Net change	8,370,790	6,318,805	2,051,985
Balance at June 30, 2024	<u>\$ 8,370,790</u>	<u>\$6,318,805</u>	<u>\$ 2,051,985</u>

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

Town pension plans (continued)

10. Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability, calculated using the discount rate as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

<u>Net pension liability</u>	<u>Discount Rate</u>	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Employee retirement plan	<u>3.50%</u>	<u>\$ 768,387</u>	<u>\$ 530,793</u>	<u>\$ 335,053</u>
Police retirement plan	<u>5.00%</u>	<u>\$3,959,660</u>	<u>\$ 2,051,985</u>	<u>\$ 550,679</u>

11. Pension expense and deferred outflows and inflows of resources

The Town reported deferred outflows of resources and deferred inflows of resources and pension expense as follows:

<u>Employee Retirement Plan</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>Description of Outflows</u>		
Net difference between projected and actual earnings on pension plan investments	<u>\$ 103,361</u>	<u>\$ -</u>
<u>Pension Expense</u>		
The plan recognized pension expense of	<u>\$ 65,970</u>	
<u>Police Retirement Plan</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<u>Description of Outflows</u>		
Net difference between projected and actual earnings on pension plan investments	<u>\$ -</u>	<u>\$ 126,937</u>
<u>Pension Expense</u>		
The plan recognized pension expense of	<u>\$ 2,927,396</u>	

Actual investment earnings below (or above) projected earnings are amortized over 5 years. Changes of assumptions and experience losses (gains) are amortized over the average remaining service period of active and inactive employees, which was 1 year.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

A. Town pension plans (continued)

The amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Employee Retirement Plan	Police Retirement Plan
2025	\$ 38,593	\$ (31,734)
2026	30,673	(31,734)
2027	20,671	(31,734)
2028	13,424	(31,735)
Total	<u>\$ 103,361</u>	<u>\$ (126,937)</u>

B. Defined contribution retirement savings plan

The Town provides benefits for all of its full-time employees through a defined contribution plan, the Town of Berlin Employee Retirement Plan. Employees enrolled in the plan before March 17, 1987, and police officers enrolled before July 1, 2000, will receive the better of the defined benefit or defined contribution plan. The defined contribution is computed first and accounted for in the defined contribution section of the plan, which is fully funded. Any difference to which the employee is entitled is computed in the defined benefit component of the plan.

Effective July 2004, in the defined contribution component, the benefits depend upon the combination of the employee contributions (limited to 5.00% of base earnings, 6.00% of base earnings for police officers), which are matched by the employer contributions (200% of employee contribution), plus investment earnings. Employees are allowed to contribute additional funds, which are not matched by the Town. Employees enrolled in the plan prior to July 1, 2004, are fully vested from the date of employment. Effective July 1, 2004, all new participants in the Town's defined contribution plan shall not be vested as to the employer contribution until the fifth anniversary of his/her participation in the plan. Effective January 1, 2015, new employees (other than Police) must wait a year before receiving a match and the match is a 100% match up to 6.00%. Those employed prior to January 1, 2015, were grandfathered under the old rules.

The defined contribution plan became effective on April 1988. The prior contributions were computed and matched by the Town and interest of 4.00% credited to the accounts. Employees contributed \$787,397 and the Town's matching share was \$1,381,912. Contribution requirements may be amended by the Town Council subject to various bargaining unit approvals and after the expiration dates specified in the collective bargaining agreements.

During fiscal year 2012, a separate defined contribution plan, the Robert Wolf Plan, was created specifically for the Town's volunteer firefighters. The Town annually contributes \$500 per qualifying firefighter. Employees contributed \$19,020 and the Town contributed \$26,000.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Connecticut state teachers' retirement system**1. Plan description**

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System ("TRS"), a cost sharing multiple-employer defined benefit pension plan administered by the Teachers' Retirement Board ("TRB"). Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov/trb.

2. Benefit provisions

Normal retirement	Age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut
Benefit calculation	2.00% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary)
Minimum benefit	Effective January 1, 1999, Public Act 98-251 provides a minimum monthly benefit completed at least 25 years of full time Connecticut service at retirement.
Early retirement	25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service
Early retirement amount	Benefit amounts are reduced by 6.00% per year for the first 5 years preceding normal retirement age and 4.00% per year for the next 5 years preceding the normal retirement age. Effective July 1, 1999, the reduction for individuals with 30 or more years of service is 3.00% per year by which retirement precedes normal retirement date
Service connected disability amount	2.00% of average annual salary times credited service to date of disability, but not less than 15% of average annual salary, nor more than 50% of average annual salary. In addition, disability benefits under this plan (without regard to cost-of-living adjustments) plus any initial award of social security benefits and workers' compensation cannot exceed 75% of annual average salary
Non-service connected disability service requirement	5 years of credited service
Vesting - service	10 years of service
Vesting - amount	100%
Pre-retirement death benefit amount	Lump-sum return of contributions with interest or surviving spouse benefit depending on length of service

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Connecticut state teachers' retirement system (continued)

3. Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

Employer (school districts)

School district employers are not required to make contributions to the plan.

Employees

Each teacher is required to contribute 7.00% of their salary for the pension benefit.

4. Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions

The Town reports no amounts for its proportionate share of the collective net pension liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amounts recognized by the Town as its proportionate share of the collective net pension liability, the related State support, and the total portion of the collective net pension liability that was associated with the Town were as follows:

Town's proportionate share of the collective net pension liability	\$ -
State's proportionate share of the collective net pension liability associated with the Town	<u>93,230,760</u>
Total	<u>\$ 93,230,760</u>
The plan recognized pension expense and revenue for on-behalf amounts for contributions to the plan by the State of:	<u>\$ 8,650,499</u>

The collective net pension liability was measured as of June 30, 2023, and the collective total pension liability used to calculate the collective net pension liability was determined by an actuarial valuation as of June 30, 2023. The Town has no proportionate share of the collective net pension liability.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Connecticut state teachers' retirement system (continued)

5. Actuarial assumptions

The collective total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2023
Investment rate of return	6.90%
Inflation	2.50%
Salary increases	3.00-6.50%, including inflation
Mortality rates	Mortality rates were based on the PubT-2010 Table, projected generationally with MP-2019

Future cost-of-living increases are as follows:

Teachers who retired prior to September 1, 1992	Pension benefit adjustments are made in accordance with increases in the Consumer Price Index, with a minimum of 3.00% and a maximum of 5.00% per annum
Teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992	Pension benefit adjustments are made that are consistent with those provided for social security benefits on January 1 of the year granted, with a maximum of 6.00% per annum. If the return on assets in the previous year was less than 8.50%, the maximum increase is 1.50%
Teachers who were members of the Teachers' Retirement System after July 1, 2007	Pension benefit adjustments are made that are consistent with those provided for social security benefits on January 1 of the year granted, with a maximum of 5.00% per annum. If the return on assets in the previous year was less than 11.50%, the maximum increase is 3.00%, and if the return on the assets in the previous year was less than 8.50%, the maximum increase is 1.00%

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the 5-year period ending June 30, 2019.

Changes in assumptions and inputs

There were no changes in assumptions from the prior measurement date.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024**C. Connecticut state teachers' retirement system (continued)****Long-term expected rate of return**

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and best estimates of geometric rates of return for each major class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Target Expected Real Rate of Return
Global equity	37.00%	6.80%
Public credit	2.00%	2.90%
Core fixed income	13.00%	0.40%
Liquidity fund	1.00%	(0.40%)
Risk mitigation	5.00%	0.10%
Private equity	15.00%	11.20%
Private credit	10.00%	6.10%
Real estate	10.00%	6.30%
Infrastructure and natural resources	7.00%	7.70%
Total	100.00%	

6. Discount rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that State contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

7. Sensitivity of the collective net pension liability to changes in the discount rate

The Town's proportionate share of the collective net pension liability is \$0 and, therefore, the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

C. Connecticut state teachers' retirement system (continued)

8. Plan fiduciary net position

The net pension liability and proportional share of pension expense presented in this report have been determined based on Connecticut State Teachers Retirement Systems' fiduciary net position included in the State of Connecticut ACFR as of and for the year ended June 30, 2023, which was audited by the State of Connecticut Auditors of Public Accounts and is included in the State of Connecticut's ACFR as a pension trust fund.

D. Total pension plans

	<u>Net Pension Liability</u>	<u>Pension Expense</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Employee	\$ 530,793	\$ 65,970	\$ 103,361	\$ -
Police	<u>2,051,985</u>	<u>2,927,396</u>	<u>-</u>	<u>126,937</u>
Total	<u>\$ 2,582,778</u>	<u>\$2,993,366</u>	<u>\$ 103,361</u>	<u>\$ 126,937</u>

E. Other post-employment benefit plan

1. Plan description

a. Plan administration

The Town, in accordance with various collective bargaining agreements, is committed to providing health and other benefits to certain eligible retirees and their spouses through a single-employer defined benefit plan administered by the Town. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Town does not issue a separate stand-alone financial statement for this program.

b. Plan membership

The membership in the Plan as of the date indicated is comprised of the following:

<u>Valuation date: July 1, 2022</u>	<u>Town</u>
Retirees and beneficiaries receiving benefits	40
Active members	<u>620</u>
Total	<u>660</u>

2. Benefit provisions

The plan provides for health insurance benefits for all eligible Town, Police and Education retirees and their spouses. Benefits and contributions are established by contract and may be amended by union negotiations.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

E. Other post-employment benefit plan (continued)

3. Contributions

Retired program members and beneficiaries currently receiving benefits are required to contribute 100% towards the cost of receiving those benefits under the Town's self-insured medical benefits program.

4. OPEB liability

The OPEB liability was measured as of June 30, 2024 and was \$8,658,496.

5. Actuarial methods and significant assumptions:

Valuation date	July 1, 2022
Actuarial cost method	Entry age normal
Amortization method	Level percentage
Discount rate	3.93%
Salary increases	3.50%
Healthcare cost trend rates:	
Inflation	2.50%
Initial medical trend rate	6.30%
Ultimate medical trend rate	3.90%
Mortality rates:	
Teachers and Administrators	PubT-2010 Mortality Table with generational projection of future improvements per the MP-2021 ultimate scale
Police	PubS-2010 Mortality Table with generational projection of future improvements per the MP-2021 ultimate scale
All others	PubG-2010 Mortality Table with generational projection of future improvements per the MP-2021 ultimate scale

The discount rate was based on the Bond Buyer General Obligation 20 Bond Municipal index as of the measurement date.

6. Changes from prior year

a. Changes in assumptions

	From	To
Discount rate	3.65%	3.93%

b. Changes in benefit terms

There were no changes in benefit terms.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

E. Other post-employment benefit plan (continued)

7. Changes in the OPEB liability

The Town's OPEB liability was measured at June 30, 2024, and was determined by an actuarial valuation dated as noted below:

<u>Valuation Date: July 1, 2022</u>	<u>Total OPEB Liability</u>
Balance at July 1, 2023	<u>\$ 8,395,103</u>
Service cost	497,844
Interest	319,689
Changes in assumptions	(282,991)
Benefit payments, including refunds of member contributions	<u>(271,149)</u>
Net change	<u>263,393</u>
Balance at June 30, 2024	<u><u>\$8,658,496</u></u>

8. Sensitivity of the OPEB liability to changes in the discount rate

The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>Discount Rate</u>	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
OPEB liability	<u>3.93%</u>	<u>\$ 9,735,617</u>	<u>\$ 8,658,496</u>	<u>\$ 7,749,515</u>

9. Sensitivity of the OPEB liability to changes in the healthcare cost trend rate

The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current trend rates:

	<u>Trend Rates</u>	<u>1% Decrease</u>	<u>Health Care Trend Rates</u>	<u>1% Increase</u>
OPEB liability	<u>6.30% - 3.90%</u>	<u>\$ 7,341,526</u>	<u>\$ 8,658,496</u>	<u>\$ 10,330,641</u>

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

E. Other post-employment benefit plan (continued)

10. OPEB expense and deferred outflows/inflows of resources related to OPEB

The Town reported deferred outflows of resources, deferred inflows of resources, and OPEB expense as follows:

Description of Outflows/ Inflows	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences between expected and actual experience	\$ 162,577	\$ 975,630	\$ (813,053)
Changes in assumptions	<u>1,244,210</u>	<u>1,447,618</u>	<u>(203,408)</u>
Total	<u>\$ 1,406,787</u>	<u>\$ 2,423,248</u>	<u>\$ (1,016,461)</u>
<u>OPEB Expense</u>			
The plan recognized OPEB expense of	<u>\$ 759,831</u>		

Experience losses (gains) and changes in assumptions are amortized over the average remaining service period of actives and inactive, which was 9.6 years.

Amounts reported as deferred outflows (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	
2025	\$ (57,702)
2026	(57,702)
2027	(39,242)
2028	(86,096)
2029	(281,731)
Thereafter	<u>(493,988)</u>
Total	<u>\$ (1,016,461)</u>

F. Retiree health care defined contribution plan

The Town has a defined contribution healthcare plan, the Town of Berlin Police Retiree Health Plan, covering police officers that was established in October 2018. The plan provides for retiree health care benefits through reimbursement of eligible medical care expenses including the reimbursement of retiree healthcare premiums upon retirement from the Town. Participation in the plan is mandatory for all eligible police officers. The employee contribution is 1.00%. There is no required Town contribution. The participant's account is 100% vested at all times. Total employee contributions were \$35,462. There were no Town contributions during the year.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

G. Connecticut state teachers' retirement board retiree health insurance plan

1. Plan description

Teachers, principals, superintendents or supervisors engaged in service of public schools that are currently receiving a retirement or disability benefit through the Connecticut Teachers' Retirement System are eligible to participate in the Connecticut State Teachers' Retirement System Retiree Health Insurance Plan ("TRS-RHIP") - a cost sharing multiple-employer defined benefit other post-employment benefit plan administered by the Teachers' Retirement Board ("TRB"). Chapter 167a Section 10-183t of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS-RHIP issues a publicly available financial report that can be obtained at www.ct.gov/trb.

2. Benefit provisions

The Plan provides for retiree health insurance benefits to retired teachers and administrators of public schools. Eligibility is as follows:

Normal retirement	Age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut
Early retirement	25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service
Service connected disability service requirement	No service requirement
Non-service connected disability service requirement	5 years of credited service
Vesting - service	10 years of service

Retiree health care coverage

Any member that is currently receiving a retirement or disability benefit is eligible to participate in the Plan. There are two types of health care benefits offered. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the CTRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

G. Connecticut state teachers' retirement board retiree health insurance plan (continued)

The subsidy amounts are set by State statutes as follows:

Members that are not currently participating in Medicare Parts A & B	A subsidy of up to \$220 per month for a retired member plus an additional \$220 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost
Members who has attained the normal retirement age to participate in Medicare but is not eligible for Part A of Medicare without cost	A subsidy amount of \$440 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost and contributes at least \$440 per month towards coverage under a local school district plan

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

Those participants electing vision, hearing, and/or dental are required by the System's funding policy to pay the full cost of coverage for these benefits, and no liability is assumed by the Plan for these benefits.

3. Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z, contribution requirements of active employees and the State of Connecticut are amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The State pays for one third of plan costs through an annual appropriation in the General Fund.

Employer (school districts)

School district employers are not required to make contributions to the plan.

Employees/retirees

Employees: Each active member is required to contribute 1.25% of their pensionable wages

Retirees: Retirees are required to pay for 1/3 of the plan cost through monthly premiums

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

G. Connecticut state teachers' retirement board retiree health insurance plan (continued)

4. OPEB liabilities, OPEB expense, deferred outflows of resources and deferred inflows of resources related to OPEB

The Town reports no amounts for its proportionate share of the collective net OPEB liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amounts recognized by the Town as its proportionate share of the collective net OPEB liability, the related State support, and the total portion of the collective net OPEB liability that was associated with the Town were as follows:

Town's proportionate share of the collective net OPEB liability	\$ -
State's proportionate share of the collective net OPEB liability associated with the Town	<u>8,734,442</u>
Total	<u>\$ 8,734,442</u>
The plan recognized OPEB expense and revenue for on-behalf amounts for contributions to the plan by the State of:	<u>\$ 117,716</u>

The collective net OPEB liability was measured as of June 30, 2023, and the collective total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The Town has no proportionate share of the collective net OPEB liability.

5. Actuarial assumptions

The collective total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2023
Investment rate of return	3.00%
Discount rate	3.64%
Inflation	2.50%
Health care cost trend rate (Medicare)	5.125% decreasing to 4.50% by 2031
Salary increases	3.00-6.50%, including inflation
Mortality rates	Mortality rates were based on the PubT-2010 Table, projected generationally with MP-2019
Year fund net position will be depleted	2028

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the 5-year period ending June 30, 2019.

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024**G. Connecticut state teachers' retirement board retiree health insurance plan (continued)****Changes in assumptions and inputs**

- The discount rate was increased from 3.53% to 3.64% to reflect the change in the Municipal Bond Index rate.

Long-term expected rate of return

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

All the plan assets are assumed to be invested in cash equivalents (treasuries). The expected 10-year geometric rate of return is 0.77%. The long-term real rate of return as of June 30, 2023 was 3.25%.

6. Discount rate

The discount rate used to measure the collective total OPEB liability was the Municipal Bond Index rate of 3.64%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that annual State contributions will equal the most recent 5-year average of state contributions.

7. Sensitivity of the collective net OPEB liability to changes in the discount rate and the health care cost trend rate

The Town's proportionate share of the collective net OPEB liability is \$0 and, therefore, the change in the discount rate and health care cost trend rate would only impact the amount recorded by the State of Connecticut.

8. Plan fiduciary net position

The net pension liability and proportional share of pension expense presented in this report have been determined based on Connecticut State Teachers Retiree Health Insurance Plan's fiduciary net position included in the State of Connecticut ACFR as of and for the year ended June 30, 2023, which was audited by the State of Connecticut Auditors of Public Accounts and is included in the State of Connecticut's ACFR as a OPEB trust fund.

Town of Berlin, Connecticut
Notes to Financial Statements
As of and for the Year Ended June 30, 2024

H. Pension and other post-employment benefit statements

Combining Statement of Fiduciary Net Position
Pension and OPEB Trust Funds
June 30, 2024

	Pension Trust Funds			Other Post Employment Benefits Trust	Total
	Defined Benefit	Police Defined Benefit	Defined Contribution	Defined Contribution	
<u>Assets</u>					
Cash	\$ -	\$ -	\$ 17,770	\$ -	\$ 17,770
Investments:					
Mutual funds:					
Money market	-	2,724,160	93,402	-	2,817,562
Equity	-	1,716,627	14,151,414	21,821	15,889,862
Bond	-	1,878,018	1,199,474	-	3,077,492
Real estate funds	-	-	256,102	-	256,102
Diversified	-	-	22,266,979	420,499	22,687,478
Annuities	1,228,741	-	796,604	-	2,025,345
Fixed income funds	1,311,619	-	11,303,841	7,227	12,622,687
Total investments	2,540,360	6,318,805	50,067,816	449,547	59,376,528
Total assets	2,540,360	6,318,805	50,085,586	449,547	59,394,298
<u>Liabilities</u>					
Due to other funds	-	-	60,000	-	60,000
<u>Net Position</u>					
Restricted for:					
Pensions	2,540,360	6,318,805	50,025,586	-	58,884,751
OPEB	-	-	-	449,547	449,547
Total net position	\$ 2,540,360	\$ 6,318,805	\$ 50,025,586	\$ 449,547	\$ 59,334,298

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

H. Pension and other post-employment benefit statements (continued)

Combining Statement of Changes in Fiduciary Net Position
Pension and OPEB Trust Funds
For the Year Ended June 30, 2024

	Pension Trust Funds			Other Post Employment Benefits Trust	Total
	Defined Benefit	Police Defined Benefit	Defined Contribution	Defined Contribution	
Additions:					
Contributions:					
Employer	\$ 742,609	\$ 748,474	\$ 1,381,912	\$ -	\$ 2,872,995
Employee	-	220,936	787,397	35,462	1,043,795
Other	-	-	95,627	-	95,627
Total contributions	742,609	969,410	2,264,936	35,462	4,012,417
Investment income (loss):					
Net change in fair value of investments	9,385	253,490	4,430,317	56,150	4,749,342
Interest and dividends	2,495	179,950	1,065,088	-	1,247,533
Total investment income (loss)	11,880	433,440	5,495,405	56,150	5,996,875
Total additions	754,489	1,402,850	7,760,341	91,612	10,009,292
Deductions:					
Benefits	204,648	195,071	4,768,553	1,646	5,169,918
Administration	-	3,725	214,605	1,425	219,755
Total deductions	204,648	198,796	4,983,158	3,071	5,389,673
Transfers:					
Transfers in	-	5,114,751	-	-	5,114,751
Transfers out	-	-	(5,114,751)	-	(5,114,751)
Change in net position	549,841	6,318,805	(2,337,568)	88,541	4,619,619
Net position - July 1, 2023	1,990,519	-	52,363,154	361,006	54,714,679
Net position - June 30, 2024	\$ 2,540,360	\$ 6,318,805	\$ 50,025,586	\$ 449,547	\$ 59,334,298

Town of Berlin, Connecticut

Notes to Financial Statements
As of and for the Year Ended June 30, 2024

VI. Recently issued GASB pronouncements

GASB Statement No. 101, "Compensated Absences", provides guidance on the accounting and financial reporting for compensated absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

GASB Statement No. 102, "Certain Risk Disclosures", provides guidance on disclosure for risks related to a government's vulnerabilities due to certain concentrations or constraints. A concentration is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

Under this Statement, a government is required to assess whether an event or events associated with a concentration or constraint that could cause substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024.

GASB Statement No. 103, "Financial Reporting Model Improvements", has been issued to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

This is not an all-inclusive list of recently issued GASB pronouncements but rather a listing of Statements that the Town believes will most impact its financial statements. The Town will evaluate the impact of this and other pronouncements may have on its financial statements and will implement them as applicable and when material.

Town of Berlin, Connecticut
Required Supplementary Information

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

	Budgeted Amounts			Actual Budgetary Basis	Variance with Final Budget
	Original	Additional Appropriations and Transfers	Final		
Revenues:					
Property taxes:					
Current tax collections	\$ 85,007,963	\$ (300,000)	\$ 84,707,963	\$ 85,103,288	\$ 395,325
Prior tax collections	550,000	-	550,000	413,455	(136,545)
Interest	300,000	-	300,000	327,762	27,762
Lien fees and warrants	-	-	-	4,078	4,078
Suspense collections	75,000	-	75,000	109,219	34,219
PILOT - elderly housing	50,000	-	50,000	33,025	(16,975)
PILOT - New Britain stadium	9,500	-	9,500	9,500	-
Telephone access line share	43,729	-	43,729	75,489	31,760
Total property taxes	86,036,192	(300,000)	85,736,192	86,075,816	339,624
Intergovernmental revenue:					
Intergovernmental revenue - schools:					
Private schools	-	-	-	17,510	17,510
Education cost sharing grant	5,861,963	-	5,861,963	5,857,035	(4,928)
Total intergovernmental revenue - schools	5,861,963	-	5,861,963	5,874,545	12,582
Intergovernmental revenue - other:					
In lieu of taxes	625,205	-	625,205	627,302	2,097
Municipal revenue sharing	258,989	509,000	767,989	768,943	954
Disability, social security	3,168	-	3,168	2,773	(395)
Additional veteran exemption	8,179	-	8,179	5,666	(2,513)
Friends against drugs	3,300	-	3,300	4,153	853
Child and youth services grant	28,734	-	28,734	-	(28,734)
State and federal grant	25,000	-	25,000	9,615	(15,385)
Police overtime grant	50,000	-	50,000	1,034	(48,966)
Total intergovernmental revenue - other	1,002,575	509,000	1,511,575	1,419,486	(92,089)
Total intergovernmental revenue	6,864,538	509,000	7,373,538	7,294,031	(79,507)
Charges for services:					
Licenses, permits and other departments:					
Town clerk fees	525,000	-	525,000	408,805	(116,195)
Town clerk dog license fees	8,000	-	8,000	9,742	1,742
Zoning commission and building inspector	575,000	-	575,000	1,159,813	584,813
Planning	18,000	-	18,000	14,669	(3,331)
Zoning board of appeals	3,000	-	3,000	5,595	2,595
Animal control fees	1,000	-	1,000	745	(255)
Kennel fees	-	-	-	300	300
Police department	55,000	-	55,000	94,993	39,993
Police services to other agencies	25,000	-	25,000	-	(25,000)
Engineering and public works	20,000	-	20,000	30,186	10,186
Scrap metal	30,000	-	30,000	35,630	5,630
Parks and recreation	100,000	-	100,000	128,018	28,018
Golf course revenue	814,918	-	814,918	826,356	11,438
Golf restaurant rent	47,600	-	47,600	48,885	1,285
Golf course season pass revenue	205,578	-	205,578	200,720	(4,858)
Golf cart revenue	476,693	-	476,693	470,089	(6,604)
Golf range revenue	20,000	-	20,000	27,651	7,651
Berlin-Peck memorial library	500	-	500	1,887	1,387
Library copy fees	-	-	-	980	980
Passport fees	12,000	-	12,000	12,495	495
Berlin public health nursing service	700,000	-	700,000	533,307	(166,693)
Summer/field trips	12,000	-	12,000	32,859	20,859
Senior citizen center	6,700	-	6,700	8,591	1,891
Total licenses, permits and other departments	3,655,989	-	3,655,989	4,052,316	396,327

See Notes to Required Supplementary Information.

(Continued)

Town of Berlin, Connecticut
Required Supplementary Information

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

	Budgeted Amounts			Actual Budgetary Basis	Variance with Final Budget
	Original	Additional Appropriations and Transfers	Final		
Other services:					
Refund of expenditures	\$ 10,000	\$ -	\$ 10,000	\$ 2,086	\$ (7,914)
Sale of land, labor and materials	7,500	-	7,500	2,616	(4,884)
Lease revenue	125,759	-	125,759	206,606	80,847
Other receipts	10,000	3,450	13,450	21,161	7,711
Total other services	153,259	3,450	156,709	232,469	75,760
Total charges for services	3,809,248	3,450	3,812,698	4,284,785	472,087
Income from investments	1,555,218	-	1,555,218	2,504,011	948,793
Total revenues	98,265,196	212,450	98,477,646	100,158,643	1,680,997
Other financing sources:					
Appropriation of fund balance	1,343,000	2,725,000	4,068,000	-	(4,068,000)
Transfers in	4,500	-	4,500	91,806	87,306
Total other financing sources	1,347,500	2,725,000	4,072,500	91,806	(3,980,694)
Total revenues and other financing sources	99,612,696	2,937,450	102,550,146	100,250,449	(2,299,697)
<u>Expenditures:</u>					
General government:					
Managers office	296,757	6,572	303,329	291,119	12,210
Finance department	960,551	13,143	973,694	903,547	70,147
Technology department	633,030	4,998	638,028	628,205	9,823
Collector of revenue	546,108	3,709	549,817	449,439	100,378
Corporation counsel	420,750	-	420,750	349,527	71,223
Town wide expenditures	2,208,303	(368,592)	1,839,711	1,469,449	370,262
Board of finance	3,742	-	3,742	2,463	1,279
Assessor	558,640	4,887	563,527	518,402	45,125
Registrar of voters	172,207	5,000	177,207	152,828	24,379
Town clerk	411,327	7,958	419,285	398,373	20,912
Board of assessment appeals	1,846	-	1,846	670	1,176
Town council	4,796	-	4,796	707	4,089
Human resources	192,042	4,963	197,005	192,367	4,638
Total general government	6,410,099	(317,362)	6,092,737	5,357,096	735,641
Community development:					
Cemetery committee	33,736	-	33,736	24,088	9,648
Development services	561,208	(20,000)	541,208	496,937	44,271
Planning and zoning commission	1,225	-	1,225	130	1,095
Zoning board of appeals	2,095	-	2,095	887	1,208
Economic development	239,021	2,500	241,521	235,983	5,538
Conservation commission	4,261	-	4,261	1,632	2,629
Inland wetlands commission	4,479	-	4,479	3,625	854
Ethics commission	6,150	-	6,150	4,717	1,433
Veterans commission	483	-	483	-	483
Aquifer protection commission	475	-	475	-	475
Berlin historic district	1,601	-	1,601	508	1,093
Commission for disabled	649	-	649	429	220
Public building commission	2,615	-	2,615	1,514	1,101
Building inspection	486,521	2,144	488,665	483,789	4,876
Total community development	1,344,519	(15,356)	1,329,163	1,254,239	74,924

(Continued)

See Notes to Required Supplementary Information.

Town of Berlin, Connecticut
Required Supplementary Information

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2024

	Budgeted Amounts			Actual Budgetary Basis	Variance with Final Budget
	Original	Additional Appropriations and Transfers	Final		
Public safety:					
Ambulance contract	\$ 391,957	\$ -	\$ 391,957	\$ 390,457	\$ 1,500
Animal control	181,764	-	181,764	169,774	11,990
Fire department	1,000,835	(1,282)	999,553	870,619	128,934
Police	8,854,489	620,726	9,475,215	9,349,444	125,771
Emergency management	31,100	-	31,100	15,437	15,663
Fire marshal	335,655	3,014	338,669	330,513	8,156
Total public safety	10,795,800	622,458	11,418,258	11,126,244	292,014
Physical services:					
Municipal garage	1,504,886	50,395	1,555,281	1,389,472	165,809
Public works	2,864,920	(17,670)	2,847,250	2,671,894	175,356
Highway	2,201,852	342,346	2,544,198	2,375,795	168,403
Public building	2,042,528	53,647	2,096,175	1,817,400	278,775
Total physical services	8,614,186	428,718	9,042,904	8,254,561	788,343
Parks, recreation and libraries:					
Mobile home park	14,000	-	14,000	9,000	5,000
Recreation	687,607	(67,620)	619,987	498,026	121,961
Golf course	1,530,800	(51,389)	1,479,411	1,448,398	31,013
Libraries	1,354,460	(11,817)	1,342,643	1,288,039	54,604
Public grounds	1,689,306	126,399	1,815,705	1,731,425	84,280
Total parks, recreation and libraries	5,276,173	(4,427)	5,271,746	4,974,888	296,858
Health and human services:					
Health department	161,662	-	161,662	157,288	4,374
Nursing services	1,452,361	4,793	1,457,154	1,264,125	193,029
Social and youth services	373,039	(18,887)	354,152	277,074	77,078
Senior services	439,699	1,113	440,812	393,713	47,099
Total health and human services	2,426,761	(12,981)	2,413,780	2,092,200	321,580
Schools:					
Private schools	98,681	65	98,746	82,321	16,425
Board of education	50,855,071	-	50,855,071	50,851,500	3,571
School expenditures	4,979,476	32,674	5,012,150	4,692,534	319,616
Total schools	55,933,228	32,739	55,965,967	55,626,355	339,612
Debt service:					
Debt principal	6,360,000	-	6,360,000	6,360,000	-
Interest and fiscal charges	1,494,930	(155,000)	1,339,930	1,339,926	4
Total debt service	7,854,930	(155,000)	7,699,930	7,699,926	4
Total expenditures	98,655,696	578,789	99,234,485	96,385,509	2,848,976
Other financing uses:					
Transfers out	957,000	2,358,661	3,315,661	3,250,661	65,000
Total expenditures and other financing uses	99,612,696	2,937,450	102,550,146	99,636,170	2,913,976
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	\$ -	\$ 614,279	\$ 614,279

(Concluded)

See Notes to Required Supplementary Information.

Town of Berlin, Connecticut
Notes to Required Supplementary Information
For the Year Ended June 30, 2024

Budgets and Budgetary Accounting

The Town adheres to the following procedures in establishing the budgetary data included in the general fund financial statements. The operating budget, which is prepared by function and department, includes proposed expenditures and the means of financing them.

Only the General Fund has a legally adopted annual budget.

This budget is adopted on a basis consistent with Generally Accepted Accounting Principles (modified accrual basis) with the following exception:

- The Town does not recognize as revenue or expenditures payments made for the State Teachers pension and OPEB by the State of Connecticut on the Town's behalf.

<u>Reconciliation to Exhibit D</u>	<u>Revenues</u>	<u>Expenditures</u>
Budgetary Basis - RSI 1	\$ 100,158,643	\$ 96,385,509
State Teachers' Retirement on behalf amount	8,650,499	8,650,499
State Teachers' OPEB on behalf amount	<u>117,716</u>	<u>117,716</u>
GAAP Basis - Exhibit D	<u>\$ 108,926,858</u>	<u>\$ 105,153,724</u>

In accordance with Section 7-3 of the Town Charter, the Board of Finance shall prepare and recommend the total Town budget for the annual public budget hearing to be held no later than the second Tuesday in April.

Annual Town Budget Referendum - The Annual Town Budget Referendum for the purpose of voting on the budget shall be held on the last Tuesday of April each year. Should the budget not be adopted by referendum vote, the budget shall be returned to the Board of Finance, which shall submit a revised budget to the Town Council. The Town Council shall send a revised budget to a Second Town Budget Referendum, and the revised budget may be the same as recommended by the Board of Finance or lower. If the budget fails at the Second Town Budget Referendum, the budget shall be returned to the Board of Finance. The Board of Finance shall recommend a revised budget to the Town Council. The Town Council shall adopt the Town budget, and that budget may be the same as recommended by the Board of Finance or lower.

Formal budgetary integration is employed as a management control device during the year.

The legal level of budgetary control, the level at which expenditures may not exceed appropriations, is at the department level.

The Board of Education, which is not a separate legal entity but a function of the Town, is authorized under State law to make any transfers required within their budget at their discretion.

The Town Manager is authorized to make transfers within a department budget. However, the Town Manager is not able to hire additional staffing not authorized by the Town Council. Also, transfers may not be made for major capital items specifically deleted by the Town Council. The Town Manager's authority is limited to \$5,000 for any single transfer.

The Town Council, with approval of the Board of Finance, may, at any time, appropriate funds from contingency. Town meeting approval is required for non-budgeted appropriations exceeding \$25,000 individually or exceeding \$250,000 cumulative annually. The Town Council, with approval of the Board of Finance, may transfer funds from budget appropriations between departments only in the last three months of the fiscal year.

There were additional appropriations made during the year as follows:

Additional revenue	\$ 212,450
Fund balance	<u>2,725,000</u>
Total	<u>\$ 2,937,450</u>

Town of Berlin, Connecticut

Required Supplementary Information

Employee Retirement Plan
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Schedule of Changes in Net Pension Liability and Related Ratios										
Total pension liability:	\$ 77,139	\$ 96,076	\$ 139,927	\$ 139,130	\$ 116,348	\$ 143,822	\$ 170,718	\$ 93,056	\$ 117,272	\$ 113,033
Service cost	110,259	157,868	288,821	289,534	303,069	307,980	340,605	287,446	306,265	363,095
Interest	203,792	404,900	(102,159)	824,774	146,242	309,304	378,919	1,080,795	788,138	(558,319)
Differences between expected and actual experience	(289,954)	(971,473)	(1,161,557)	2,162,134	865,406	(437,484)	353,859	2,459,951	855,798	740,472
Changes in assumptions	(204,648)	(1,838,662)	(3,869,315)	(3,011,533)	(689,560)	(187,633)	(1,663,462)	(808,399)	(1,576,058)	(1,666,241)
Benefit payments, including refunds of member contributions	(103,412)	(2,151,291)	(4,704,283)	404,039	741,505	135,989	(419,361)	3,112,849	291,415	(1,007,960)
Net change in total pension liability	3,174,565	5,325,856	10,030,139	9,626,100	8,884,585	8,748,606	9,167,967	6,055,118	5,763,703	6,771,663
Total pension liability - July 1	\$ 3,071,153	\$ 3,174,565	\$ 5,325,856	\$ 10,030,139	\$ 9,626,100	\$ 8,884,585	\$ 8,748,606	\$ 9,167,967	\$ 6,055,118	\$ 5,763,703
Total pension liability - June 30 (a)	\$ 742,609	\$ 185,000	\$ 5,495,640	\$ 2,185,000	\$ 1,830,139	\$ 1,606,701	\$ 1,448,395	\$ 700,399	\$ 700,537	\$ 1,406,809
Plan fiduciary net position:	11,880	60,500	45,146	40,493	46,976	22,784	15,241	10,494	19,456	37,101
Contributions - employer	(204,648)	(1,838,662)	(3,869,315)	(3,011,533)	(689,560)	(187,633)	(1,663,462)	(808,399)	(1,576,058)	(1,666,241)
Net investment income (loss)	549,841	(1,593,162)	1,671,471	(786,040)	1,187,555	1,441,852	(199,826)	(97,506)	(856,065)	(222,331)
Benefit payments, including refunds of member contributions	1,990,519	3,583,681	1,912,210	2,698,250	1,510,695	68,843	288,669	366,175	1,222,240	1,444,571
Net change in plan fiduciary net position	\$ 2,540,360	\$ 1,990,519	\$ 3,583,681	\$ 1,912,210	\$ 2,698,250	\$ 1,510,695	\$ 68,843	\$ 268,669	\$ 366,175	\$ 1,222,240
Plan fiduciary net position - July 1	\$ 530,793	\$ 1,184,046	\$ 1,742,175	\$ 8,117,929	\$ 6,927,850	\$ 7,373,900	\$ 8,679,763	\$ 8,899,298	\$ 5,688,943	\$ 4,541,463
Plan fiduciary net position - June 30 (b)	82,72%	62.70%	67.29%	19.06%	28.03%	17.00%	0.79%	2.93%	6.05%	21.21%
Net pension liability - June 30 (a)/(b)	\$ 355,868	\$ 550,838	\$ 776,492	\$ 954,644	\$ 1,283,094	\$ 1,249,673	\$ 1,343,801	\$ 1,452,832	\$ 1,585,622	\$ 1,882,367
Plan fiduciary net position as a percentage of the total pension liability	149.15%	214.95%	224.36%	850.36%	539.93%	590.07%	645.91%	612.55%	358.78%	241.26%
Covered payroll										
Net pension liability as a percentage of covered payroll	0.46%	1.71%	1.24%	2.31%	2.80%	1.57%	1.57%	1.96%	2.46%	2.17%

Schedule of Investment Returns

Annual money weighted rate of return, net of investment expense	0.46%	1.71%	1.24%	2.31%	2.80%	1.57%	1.57%	1.96%	2.46%	2.17%
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See Notes to Required Supplementary Information.

Town of Berlin, Connecticut

Required Supplementary Information

Employee Retirement Plan
Schedule of Contributions
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	\$ 742,609	\$ 2,664,914	\$ 2,395,640	\$ 1,762,733	\$ 1,574,231	\$ 1,606,701	\$ 1,448,395	\$ 913,803	\$ 918,862	\$ 1,001,122
Contributions in relation to the actuarially determined contribution	742,609	185,000	5,495,640	2,185,000	1,830,139	1,606,701	1,448,694	700,399	700,537	1,406,809
Contribution excess (deficiency)	\$ -	\$ (2,479,914)	\$ 3,100,000	\$ 422,267	\$ 255,908	\$ -	\$ 299	\$ (213,404)	\$ (218,325)	\$ 405,687
Covered payroll	\$ 355,868	\$ 550,838	\$ 776,492	\$ 954,644	\$ 1,283,094	\$ 1,249,673	\$ 1,343,801	\$ 1,452,832	\$ 1,585,622	\$ 1,882,367
Contributions as a percentage of covered payroll	208.68%	33.59%	707.75%	228.88%	142.63%	128.57%	107.81%	48.21%	44.18%	74.74%

See Notes to Required Supplementary Information.

Town of Berlin, Connecticut
Notes to Required Supplementary Information

Employee Retirement Plan
Schedule of Contributions
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Changes of benefit terms	None	None	None	None	None	None	None	None	None	None
The actuarially determined contribution rates are calculated as of	July 1, 2022	July 1, 2021	July 1, 2020	July 1, 2019	July 1, 2018	July 1, 2017	July 1, 2016	July 1, 2015	July 1, 2014	July 1, 2014

Actuarial methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal	Entry age normal
Amortization method	Level percentage, closed	Level percentage, closed	Level percentage, closed	Level percentage, open	Level percentage, open	Level percentage, open	Level percentage, open	Level percentage, open	Level percentage, open	Level percentage, open
Asset valuation method	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value
Inflation rate	2.40%	2.40%	2.40%	2.60%	2.60%	2.60%	2.60%	3.00%	3.00%	3.00%
Salary increases	3.25% per year for Police and 2.75% per year for all others	3.25% per year for Police and 2.75% per year for all others	3.25% per year for Police and 2.75% per year for all others	3.25% per year for Police and 2.75% per year for all others	3.25% per year for Police and 2.75% per year for all others	3.25% per year for Police and 2.75% per year for all others	3.25% per year for Police and 2.75% per year for all others	3.25% per year for Police and 2.75% per year for all others	3.75% for Police and 3.0% for all others	3.75% for Police and 3.0% for all others
Investment rate of return (net)	Pre-retirement: 3.50%, Post-retirement: 3.24%	Pre-retirement: 3.50%, Post-retirement: 2.16%	Pre-retirement: 3.50%, Post-retirement: 1.49%	Pre-retirement: 3.50%, Post-retirement: 1.49%	Pre-retirement: 3.50%, Post-retirement: 3.05%	Pre-retirement: 3.50%, Post-retirement: 2.80%	Pre-retirement: 4.00%, Post-retirement: 2.45%	Pre-retirement: 5.00%, Post-retirement: 3.11%	Pre-retirement: 6.00%, Post-retirement: 3.42%	Pre-retirement: 6.00%, Post-retirement: 3.42%
Mortality rate	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to valuation date with Scale MP-2021	Pre-retirement: Pub-2010 Amount-Weighted Mortality Table projected to valuation date with Scale MP-2021	Pre-retirement: Pub-2010 Amount-Weighted Mortality Table projected to valuation date with Scale MP-2020	Pre-retirement: Pub-2010 Amount-Weighted Mortality Table projected to valuation date with Scale MP-2019	Pre-retirement: RP-2014 adjusted to 2006 Total Dataset Mortality Table projected to valuation date with Scale MP-2018	Pre-retirement: RP-2014 adjusted to 2006 Total Dataset Mortality Table projected to valuation date with Scale MP-2017	Pre-retirement: RP-2014 adjusted to 2006 Total Dataset Mortality Table projected to valuation date with Scale MP-2016	Pre-retirement: RP-2014 adjusted to 2006 Total Dataset Mortality Table projected to valuation date with Scale MP-2015	Pre-retirement: RP-2000 Mortality Table projected to the valuation date with Scale BB	Pre-retirement: RP-2000 Mortality Table projected to the valuation date with Scale BB
	Post-retirement: IRS 2021 Applicable Mortality Table for 417(e) dynamic.	Post-retirement: IRS 2021 417(e) mortality table.	Post-retirement: IRS 2020 417(e) mortality table.	Post-retirement: IRS 2019 417(e) mortality table.	Post-retirement: IRS 417(e) mortality table.	Post-retirement: IRS 417(e) dynamic mortality table.	Post-retirement: IRS 417(e) mortality table.	Post-retirement: IRS 417(e) mortality table.	Post-retirement: IRS 417 (e) mortality table.	Post-retirement: IRS 417 (e) mortality table.

Town of Berlin, Connecticut

Required Supplemental Information
Police Retirement Plan
Current Year (1)

	<u>2024</u>
<u>Schedule of Changes in Net Pension Liability and Related Ratios</u>	
Total pension liability	
Service cost	\$ 876,774
Interest	403,311
Change in benefit terms	7,285,776
Benefit payments, including refunds of member contributions	<u>(195,071)</u>
Net change in total pension liability	8,370,790
Total pension liability, July 1	<u>-</u>
Total pension liability, June 30 (a)	<u><u>\$ 8,370,790</u></u>
Plan fiduciary net position	
Contributions - employer	\$ 748,474
Contributions - member	220,936
Net investment income (loss)	433,440
Benefit payments, including refunds of member contributions	(195,071)
Administrative expenses	(3,725)
Transfer from defined contribution plan	<u>5,114,751</u>
Net change in plan fiduciary net position	6,318,805
Plan fiduciary net position, July 1	<u>-</u>
Plan fiduciary net position, June 30 (b)	<u><u>\$ 6,318,805</u></u>
Net pension liability, June 30 (a-b)	<u><u>\$ 2,051,985</u></u>
Plan fiduciary net position as a percentage of the total pension liability	<u><u>75.49%</u></u>
Covered payroll	<u><u>\$ 3,237,354</u></u>
Net pension liability as a percentage of covered payroll	<u><u>63.38%</u></u>

Schedule of Investment Returns

Annual money weighted rate of return, net of investment expense.	<u><u>7.98%</u></u>
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The plan is effective July 1, 2023. The transfer from defined contribution plan reflects the employee buy in during September 2023.

(1) This schedule is intended to show 10 years of data. Additional years will be displayed as they become available.

See Notes to Required Supplementary Information.

Town of Berlin, Connecticut

Required Supplementary Information

**Police Retirement Plan
Schedule of Contributions
Current Year (1)**

	2024
Actuarily determined contribution	\$ 938,978
Contributions in relation to the actuarily determined contribution	748,474
Contribution excess (deficiency)	\$ 190,504
Covered payroll	\$ 3,237,354
Contributions as a percentage of covered payroll	23.12%

(1) This schedule is intended to show 10 years of data. Additional years will be displayed as it becomes available.

Town of Berlin, Connecticut

Notes to Required Supplementary Information

**Police Retirement Plan
Schedule of Contributions
Current Year (1)**

	2024
Change of Benefit Terms	The new plan is effective July 1, 2023
The actuarially determined contribution rates are calculated as of	July 1, 2023
Actuarial methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry age normal
Amortization method	Level percentage, open
Asset valuation method	Fair value
Inflation rate	2.40%
Salary increases	3.25%
Investment rate of return	5.00%
Mortality rate	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables for Public Safety Employees, projected to the valuation date with Scale MP-2021.

(1) This schedule is intended to show 10 years of data. Additional years will be displayed as it becomes available.

Town of Berlin, Connecticut

Required Supplementary Information
Connecticut Teachers Retirement System
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Schedule of Proportionate Share of the Collective Net Pension Liability										
Town's proportion of the collective net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the collective net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the collective net pension liability associated with the Town	\$ 93,230,760	\$ 101,492,499	\$ 80,707,200	\$ 101,901,939	\$ 91,066,420	\$ 70,217,500	\$ 75,796,445	\$ 79,965,829	\$ 62,277,260	\$ 57,488,298
Total	\$ 93,230,760	\$ 101,492,499	\$ 80,707,200	\$ 101,901,939	\$ 91,066,420	\$ 70,217,500	\$ 75,796,445	\$ 79,965,829	\$ 62,277,260	\$ 57,488,298
Town's covered payroll	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Town's proportionate share of the collective net pension liability as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the collective total pension liability	58.39%	54.06%	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%
Schedule of Contributions										
Contractually required Town contribution (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(1) Local employers are not required to contribute to the plan.

(2) Not applicable since 0% proportional share of the collective net pension liability.

See Notes to Required Supplementary Information.

Town of Berlin, Connecticut
Notes to Required Supplementary Information
Connecticut State Teachers' Retirement System
Schedule of Contributions
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Changes of benefit terms	None	None	None	None	None	Beginning January 1, 2016, member contributions increased from 6.00% to 7.00% of salary	None	None	None	None
The actuarially determined contribution rates are calculated as of	June 30, 2020	June 30, 2020	June 30, 2018	June 30, 2018	June 30, 2016	June 30, 2016	June 30, 2014	June 30, 2014	June 30, 2012	June 30, 2012
Actuarial methods and assumptions used to determine contribution rates:										
Actuarial cost method	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization method	Level percent of salary, closed, grading to a level dollar	Level percent of salary, closed, grading to a level dollar	Level percent of salary, closed, grading to a level dollar	Level percent of salary, closed, grading to a level dollar	Level percent of salary, closed	Level percent of salary, closed	Level percent of salary, closed	Level percent of salary, closed	Level percent of salary, closed	Level percent of salary, closed
Remaining amortization period (equivalent single period)	26.8 years	27.8 years	28.8 years	29.8 years	30 years	30 years	20.4 years	21.4 years	22.4 years	23.4 years
Asset valuation method	4 year smoothing	4 year smoothing	4 year smoothing	4 year smoothing	4 year smoothing	4 year smoothing	4 year smoothing	4 year smoothing	4 year smoothing	4 year smoothing
Inflation rate	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%
Salary increases	3.00%-6.50%, average, including inflation	3.00%-6.50%, average, including inflation	3.25%-6.50%, average, including inflation	3.25%-6.50%, average, including inflation	3.25%-6.50%, average, including inflation	3.25%-6.50%, average, including inflation	3.75%-7.00%, average, including inflation	3.75%-7.00%, average, including inflation	3.75%-7.00%, average, including inflation	3.75%-7.00%, average, including inflation
Cost-of-living adjustments	1.75%-3.00% based on retirement date	1.75%-3.00% based on retirement date	1.75%-3.00% based on retirement date	1.75%-3.00% based on retirement date	1.75%-3.00% based on retirement date	1.75%-3.00% based on retirement date	2.00%-3.00% based on retirement date	2.00%-3.00% based on retirement date	2.00%-3.00% based on retirement date	2.00%-3.00% based on retirement date
Investment rate of return (net)	6.90%	6.90%	6.90%	6.90%	8.00%	8.00%	8.50%	8.50%	8.50%	8.50%
Mortality rate	PubT-2010 Table projected generationally with MP-2018	PubT-2010 Table projected generationally with MP-2019	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale	RP-2000 Combined Mortality Table projected 19 years using scale AA	RP-2000 Combined Mortality Table projected 19 years using scale AA	RP-2000 Combined Mortality Table projected 19 years using scale AA	RP-2000 Combined Mortality Table projected 19 years using scale AA

Town of Berlin, Connecticut

Required Supplementary Information

Other Post-Employment Benefit (OPEB) Plan
Schedule of Changes in OPEB Liability and Related Ratios
Last Seven Years (1)

	2024	2023	2022	2021	2020	2019	2018
OPEB liability:							
Service cost	\$ 497,844	\$ 495,664	\$ 622,957	\$ 508,474	\$ 303,119	\$ 243,686	\$ 271,596
Interest	319,689	331,573	230,094	205,556	276,898	237,407	217,457
Differences between expected and actual experience	-	(1,232,376)	-	11,983	-	401,380	-
Changes in assumptions	(282,991)	39,407	(1,772,316)	758,929	835,667	1,064,531	(186,700)
Benefit payments, including refunds of member contributions	(271,149)	(218,004)	(261,440)	(234,887)	(226,936)	(231,992)	(196,773)
Net change in total OPEB liability	263,393	(583,736)	(1,180,705)	1,250,055	1,188,748	1,715,012	105,580
OPEB liability - July 1	8,395,103	8,978,839	10,159,544	8,909,489	7,720,741	6,005,729	5,900,149
OPEB liability - June 30*	\$ 8,658,496	\$ 8,395,103	\$ 8,978,839	\$ 10,159,544	\$ 8,909,489	\$ 7,720,741	\$ 6,005,729
Covered employee payroll	\$44,973,133	\$ 44,973,133	\$ 44,604,276	\$ 44,604,276	\$ 31,377,144	\$ 31,377,144	\$ 30,769,557
Total OPEB liability as a percentage of covered employee payroll	19.25%	18.67%	20.13%	22.78%	28.39%	24.61%	19.52%

*There are no assets that are being accumulated in a trust that meets the criteria in GASB No. 75 to pay benefits.

(1) This schedule is intended to present information for 10 years. Additional years will be presented as they become available.

Town of Berlin, Connecticut

Required Supplementary Information

Connecticut State Teachers' Retirement Board Retiree Health Insurance Plan
Last Seven Years (3)

	2024	2023	2022	2021	2020	2019	2018
Schedule of Proportionate Share of the Collective Net OPEB Liability							
Town's proportion of the collective net OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the collective net OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the collective net OPEB liability associated with the Town	8,734,442	8,888,415	8,792,901	15,198,678	14,202,322	14,036,927	19,509,156
Total	\$ 8,734,442	\$ 8,888,415	\$ 8,792,901	\$ 15,198,678	\$ 14,202,322	\$ 14,036,927	\$ 19,509,156
Town's covered payroll	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Town's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the collective total OPEB liability	11.92%	9.46%	6.11%	2.50%	2.08%	1.49%	1.79%

Schedule of Contributions

Contractually required contribution (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(1) Local employers are not required to contribute to the plan.

(2) Not applicable since 0% proportional share of the collective net OPEB liability.

(3) These schedules are intended to present information for 10 years. Additional years will be presented as they become available.

See Notes to Required Supplementary Information.

Town of Berlin, Connecticut

Notes to Required Supplementary Information

Connecticut State Teachers' Retirement Board Retiree Health Insurance Plan
Schedule of Contributions
Last Seven Years (1)

	2024	2023	2022	2021	2020	2019	2018
Changes of benefit terms	Increase in maximum monthly subsidy amount for retiree and dependent from \$110/\$220 to \$220/\$440	None	None	None	None	None	None
The actuarially determined contribution rates are calculated as of	June 30, 2022	June 30, 2020	June 30, 2020	June 30, 2018	June 30, 2018	June 30, 2016	June 30, 2016
Actuarial methods and assumptions used to determine contribution rates:							
Actuarial cost method	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization method	Level percentage, open	Level percentage, closed	Level percentage, closed	Level percentage, closed	Level percentage, open	Level percentage, open	Level percentage, open
Amortization period	30 years	30 years	30 years	30 years	30 years	30 years	30 years
Asset valuation method	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value	Fair value
Inflation rate	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%
Healthcare inflation rate	Initial 6.75% decreasing to 4.50% (ultimate) by 2031	Initial 5.125% decreasing to 4.50% (ultimate) by 2023	Initial 5.125% decreasing to 4.50% (ultimate) by 2023	Initial 5.95% decreasing to 4.75% (ultimate) by 2025	Initial 5.95% decreasing to 4.75% (ultimate) by 2025	Initial 7.25% decreasing to 5.00% (ultimate) by 2022	Initial 7.25% decreasing to 5.00% (ultimate) by 2022
Salary increases	3.00% to 6.50%, including inflation	3.00% to 6.50%, including inflation	3.00% to 6.50%, including inflation	3.25% to 6.50%, including inflation	3.25% to 6.50%, including inflation	3.25% to 6.50%, including inflation	3.25% to 6.50%, including inflation
Investment rate of return (net)	3.00%	3.00%	3.00%	3.00%	3.00%	4.25%	4.25%
Mortality rate	PubT-2010 Table projected generationally with MP-2019	PubT-2010 Table projected generationally with MP-2019	PubT-2010 Table projected generationally with MP-2019	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale	RP-2014 White Collar table projected to the year 2020 using the BB improvement scale

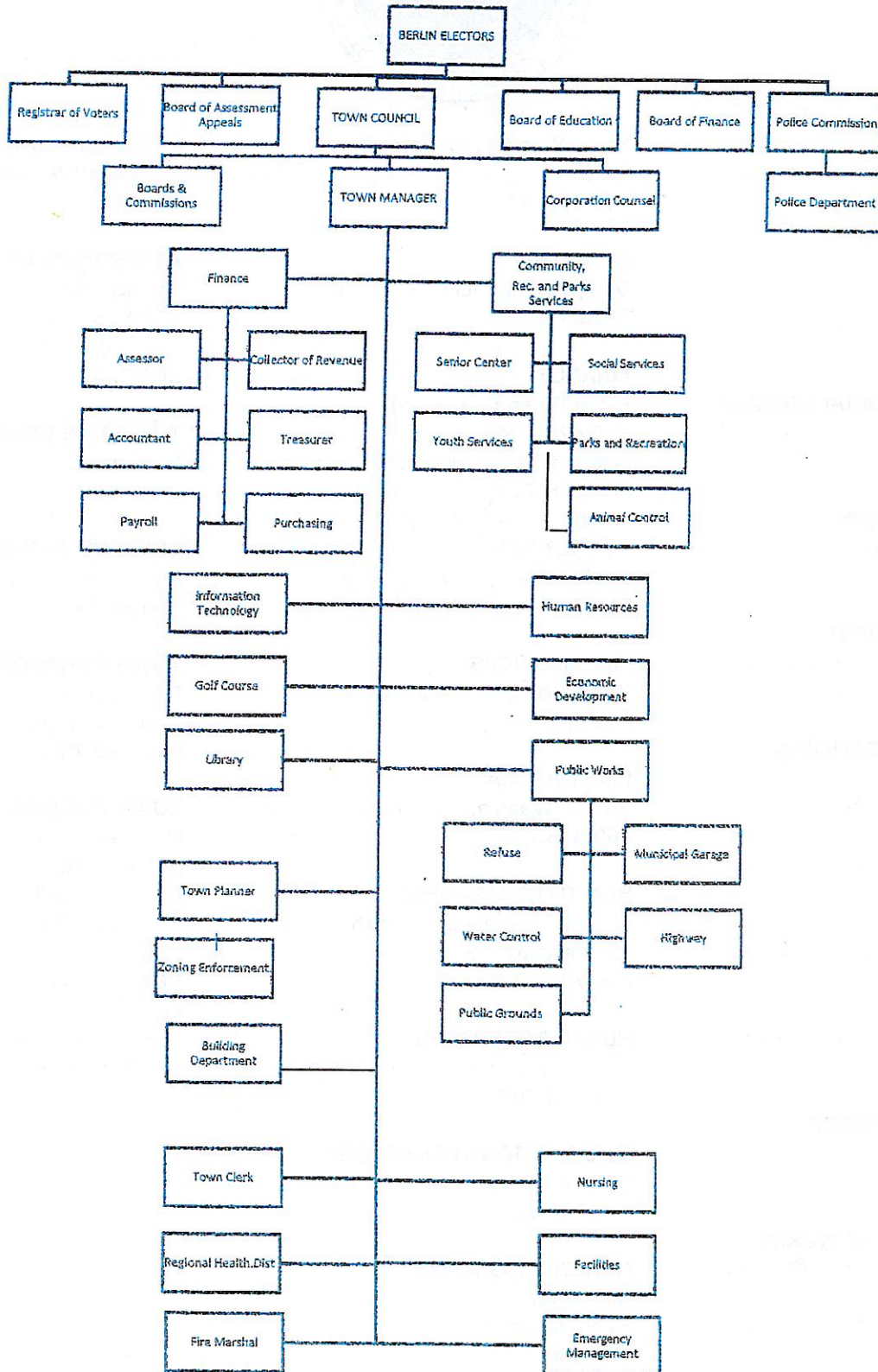
(1) These schedules are intended to present information for 10 years. Additional years will be presented as they become available.

Town of Berlin, Connecticut
General Fund
Report of Tax Collector
For the Year Ended June 30, 2024

Grand List Year	Uncollected Taxes July 1, 2023	Current Year Levy	Lawful Corrections		Adjusted Amount Collectible	Transfers to Suspend	Collections			Uncollected Taxes June 30, 2024
			Additions	Deductions			Net Taxes Collected	Interest Liens & Other Fees	Total	
2007	\$ 10,769	\$ -	\$ -	\$ 10,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008	13,522	-	-	-	13,522	-	3,401	8,646	12,047	10,121
2009	11,541	-	-	-	11,541	-	3,545	8,373	11,918	7,996
2010	13,487	-	-	-	13,487	-	3,673	8,012	11,685	9,814
2011	13,886	-	-	-	13,886	-	4,205	7,822	12,027	9,681
2012	14,517	-	-	-	14,517	-	4,047	7,599	11,646	10,470
2013	15,744	-	-	-	15,744	-	3,939	6,522	10,461	11,805
2014	19,165	-	-	-	19,165	-	4,192	6,124	10,316	14,973
2015	31,255	-	-	-	31,255	-	14,554	21,603	36,157	16,701
2016	36,141	-	-	-	36,141	-	8,933	7,912	16,845	27,208
2017	38,087	-	2,691	-	35,396	-	6,497	8,433	14,930	28,899
2018	54,858	-	16,725	-	38,133	-	8,377	7,573	15,950	29,756
2019	60,163	-	452	16,406	44,209	-	6,845	5,225	12,070	37,364
2020	113,929	-	4,301	16,232	101,998	-	34,807	10,885	45,692	67,191
2021	677,480	-	7,598	26,136	437,207	221,735	291,414	64,948	356,362	145,793
Total Prior Years	1,124,544	-	12,351	88,959	826,201	221,735	398,429	179,677	578,106	427,772
2022	-	86,421,277	75,589	479,909	86,016,957	-	84,970,580	162,031	85,132,611	1,046,377
Total All Years	\$ 1,124,544	\$ 86,421,277	\$ 87,940	\$ 568,868	\$ 86,843,158	\$ 221,735	\$ 85,369,009	\$ 341,708	\$ 85,710,717	1,474,149
										561,610
										(675,914)
										\$ 1,359,845
										Tax interest receivable
										Allowance for uncollectible taxes
										Property taxes receivable (net)

Town of Berlin, Connecticut

Organizational Chart





ADMINISTRATION

Ryan Curley
Town Manager
860.828.7003

ANIMAL CONTROL

Jan Fuller, Officer
860.828.7055

BERLIN-PECK MEMORIAL LIBRARY

Carrie Tyszka, Director
860.828.7120

BOARD OF EDUCATION

Brian Benigni, Superintendent
860.828.5017

BUILDING DEPARTMENT

Frank Van Linter, Building Official
860.828.7012

COMMUNITY, RECREATION & PARK SERVICES

Jennifer Ochoa, Director
860.828.7010
Debra Dennis, Superintendent of
Recreation
860.828.7056
Jaymee Miller, Director of Social
and Youth Services
860.828.7059
Tina Doyle, Senior Center Director
860.828.7050

ECONOMIC DEVELOPMENT

Chris Edge, Director
860.828.7005

ENGINEERING/PUBLIC WORKS

Mike Ahern, P.E. Engineer/Director
860.828.7022
Ray Jarema, P.E. Water Control
860.828.7065
Steve Karp, Supt. of Highways
860.828.7047

Steve Wood, Supt. of Public
Grounds
860-828-7025

FACILITIES

Doug Solek, Facilities Director
860.828.7029

FINANCE

Kevin Delaney, Director
860.828.7044
Maryssa Tsohis, Purchasing Agent
860.828.7048
Joseph Ferraro, Assessor
860.828.7039
Debbie Swan, Revenue Collector
860.828.7123

FIRE SERVICES

Jim Simons, Fire Administrator
860.828.7057

FIRE MARSHAL

Steven Waznia, Fire Marshal
860.828.7053

HEALTH DEPARTMENT

Central Connecticut Health District
Jeff Vecchitto, Sanitarian
860.785.8380

HUMAN RESOURCES

Paula Carabetta, Director
860.828.7062

INFORMATION TECHNOLOGY

Brian Freeman, Director
860.828.7095

MUNICIPAL GARAGE

Jim Simons,
Fleet Management
Director
860.828.7057

POLICE DEPARTMENT

Chief Matt McNally
860.828.7092

REGISTRARS OF VOTERS

Christy Miano (D)
860.828.7021
Joan Veley (R)
860.828.7020

TIMBERLIN GOLF COURSE

Sol Guerrero, Director
860.828.7054

TOWN CLERK'S OFFICE

Kate Wall, Town Clerk
860.828.7036

TOWN MANAGER

Ryan Curley
Town Manager
860.828.7003

TOWN PLANNER

Maureen Giusti, Town Planner
860.828.7060
Paul Morbidelli, Zoning Officer
860.828.7008

VNA (Visting Nurses Association)

Edyta Halas, Interim
Admin/Clnical Supervisor
860.828.7026