

**TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
FEBRUARY 10, 2026
“Doc” McIntosh Conference Room or Remote
7:00 P.M.**

<https://berlinctc.gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhIUT09&omn=87169103490&from=addon>

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

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES January 13, 2025, Regular Meeting

F. NEW BUSINESS

1. Move to approve a FY26 non-budgeted appropriation of \$210,000 from the BHS Construction Fund to the Police Vehicles account in the Capital Non-Recurring Fund.
2. Move to approve a FY26 non-budgeted appropriation of \$200,000 from the BHS Construction Fund to the Worthington Meetinghouse Renovations account in the Capital Non-Recurring Fund.
3. Move to approve a \$13,734.18 transfer from the Greens Mower account (\$9,093.93) and the Leaf Collector account (\$4,640.25) to the Capital Equipment account, all in the Golf Course department in the Capital Non-Recurring Fund.
4. Discuss Board of Education responses to Chairman’s letter.
5. Discuss date/time for proposed Board of Finance-Town Council Joint Meeting to discuss budget priorities.
6. Finance Director update.

G. ADJOURNMENT

TOWN OF BERLIN
REGULAR BOARD OF FINANCE MEETING
JANUARY 13, 2026
“Doc” McIntosh Conference Room or Remote
7:00 P.M.

<https://berlinct-gov.zoom.us/j/4148724481?pwd=SkpBQmd1U0NoNTF5U0dWTXZGVUhIUT09&omn=87169103490&from=addon>

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

A. CALL TO ORDER

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

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

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

Members Absent: None

Staff Present:

Kevin Delaney – Finance Director

D. PUBLIC COMMENTS

None.

E. APPROVAL OF PRIOR MINUTES December 9, 2025, Regular Meeting

Mr. Paradis moved to approve the December 9, 2025, Regular Meeting Minutes.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Move to approve a transfer of \$150,000 from the Police Extra Duty Fund to the Police Vehicles account in the Capital Non-Recurring Fund, pending approval by the Board of Finance.

Mr. Paradis moved to approve a transfer of \$150,000 from the Police Extra Duty Fund to the Police Vehicles account in the Capital Non-Recurring Fund, pending approval by the Board of Finance.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Chairman Bordonaro asked where the fund is located. Finance Director Delaney said it is in the Special Revenue fund. We took it out of the General Fund to dedicate money to these vehicles. This is part of the normal replacement cycle. The plan is to replace 5 vehicles this year. Two of the K-9 vehicles will be replaced and 3 patrol cars. Priority 1 in the Capital Fund included funding for 5 vehicles, it also included funding from BHS. Fire Administrator Simmons is building and creating the K-9 vehicles.

Mr. Millerd said that the Town Council thought these were all replacements due to damaged vehicles from accidents. Mr. Grady said Fire Administrator Simmons said the patrol vehicles are being ignored, and that we have to get these taken care of, but one of the new vehicles is going to Administration. We need to have more discussion on the \$210k.

Move to approve a transfer of \$450,762 from the FY27 Issue of 2025 accounts to Nelson August Moore Homestead Grant account (\$255,000), the Fire Truck Account (\$65,000), the Veteran's Memorial Park account (\$30,762) and the Generator account (\$100,000), effective April 1, 2026, pending approval by the Board of Finance.

Mr. Paradis moved to approve a transfer of \$450,762 from the FY27 Issue of 2025 accounts to Nelson August Moore Homestead Grant account (\$255,000), the Fire Truck Account (\$65,000), the Veteran's Memorial Park account (\$30,762) and the Generator account (\$100,000), effective April 1, 2026, pending approval by the Board of Finance.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Fernandes asked if the town get involved in anything else after the purchase. Finance Director Delaney said the town does not want to own the property. The town attorney is working with the land trust for an easement. The land trust will work with the town as they move forward in making this a useful piece of property. This grant is for the land trust to purchase the property.

Mr. Fernandes asked who's going to maintain the property. Finance Director Delaney said the land trust will own it. Mr. Millerd said my concern is this coupled with the \$200k to paint the Worthington Meeting House. What is not being done because we are doing that. Finance Director Delaney said the \$255k is coming out of current year surplus and the \$200k is being funded by the \$100k reduction in the East Berlin Recreational Complex. Also, the BHS moisture reduction project was reduced. Those two items together are the adjustment that the Town Council had made to the \$200k. The only change was the Worthington Meeting House to improve the appearance for the America 250 event. Mr. Millerd said that we need a concrete comprehensive plan for putting the Worthington Meeting House building back in service for the Town of Berlin. We need to do it right to make it a viable asset for the town. Finance

Director Delaney said it is an open structure inside. The Town Council asked that the PBC have some building experts look at the building and provide a rough estimate of how much it would cost to do renovations inside. Mr. Grady said I walked around the building, and it is a very big building with a lot of peeling paint and it has good windows. Chairman Bordonaro added that neither item is on the Priority 1 list.

Mr. Grady said he is in favor of saving the Moore house because there is a lot of history attached to it, and it is a nice house on some nice land. Mr. Millerd agreed it would be a great asset for the town.

2. Move to approve a FY27 non-budgeted appropriation of \$4,029,420 from the BHS Construction Fund to:

Fire Radio Upgrades	\$85,600
Police Vehicles	\$210,000
School Vans	\$200,000
UTV's w/ beds (x2)	\$116,820
Skid Steer	\$42,000
East Berlin Recreational Complex Renovations	\$900,000
Griswold HVAC	\$1,030,000
BHS Moisture Remediation Project	\$900,000
Boilers	\$345,000
Worthington Meetinghouse Renovations	\$200,000

Mr. Paradis moved to approve a FY27 non-budgeted appropriation of \$4,029,420 from the BHS Construction Fund to:

Fire Radio Upgrades	\$85,600
Police Vehicles	\$210,000
School Vans	\$200,000
UTV's w/ beds (x2)	\$116,820
Skid Steer	\$42,000
East Berlin Recreational Complex Renovations	\$900,000
Griswold HVAC	\$1,030,000
BHS Moisture Remediation Project	\$900,000
Boilers	\$345,000
Worthington Meetinghouse Renovations	\$200,000

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Millerd asked what a UTV is. Mr. Fernandes said it is vehicles that the Fire Department would use for things like the Lamentation Mountain fire. Mr. Grady said they are equipped with specific things such as rescue beds.

Mr. Grady made a motion to remove the Police Vehicles for \$210k and the Worthington Meeting House Renovations for \$200k, pending more information provided to the Board of Finance.

Seconded by Mr. Millerd.

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

Vote being 6-0. (MOTION CARRIED)

3. Move to approve the resolution making certain findings with respect to completed capital projects and repealing remaining authorized but unissued debt and expenditure authority for such projects totaling \$1,683,162.

Mr. Paradis moved to approve the resolution making certain findings with respect to completed capital projects and repealing remaining authorized but unissued debt and expenditure authority for such projects totaling \$1,683,162.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

Mr. Fernandes asked if we are putting back money that we are not using. Finance Director Delaney said it is from two previous bond ordinances, and the projects are completed.

4. Move to appropriate \$4,995.00 from the Sale of Land, Labor, & Materials Revenue Account to the Sage Improvement Account in the Capitol Nonrecurring Fund.

Mr. Paradis moved to appropriate \$4,995.00 from the Sale of Land, Labor, & Materials Revenue Account to the Sage Improvement Account in the Capitol Nonrecurring Fund.

Seconded by Mr. Grady.

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

Vote being 6-0. (MOTION CARRIED)

5. Discuss Board of Education responses to Chairman's letter

There was a meeting scheduled, but it was not held due to a few key people being out sick. The Board of Education is going to respond in writing within a week.

6. Finance Director update.

Finance Director Delaney shared the Superintendent's Budget presentation with the Board of Finance. There is a 5.34% proposed increase, which is lower than usual. They will submit a budget to the Board of Finance by February 20. Mr. Millerd asked for the BOE schedule leading up to the joint BOE and Board of Finance meeting. Mr. Grady added that you can view the meetings on YouTube.

Finance Director Delaney said we have our annual budget meeting scheduled for March 31, but the Berlin High School Auditorium is occupied that day. We can use the McGee Auditorium instead, or we can try for March 24 at the Berlin High School Auditorium. Mr. Fernandes said I would prefer to keep the same date and have it at McGee Auditorium. The Board of Finance agreed.

Mr. Paradis asked about the Carbon Reduction Grant. Finance Director Delaney said there was a request a year ago for \$800k for a sidewalk match grant. At the time the Board of Finance thought there were higher priority items, so we did not approve it. The town has been granted the opportunity to move forward with planning something like that. The item is listed as a callout to alert that is working its way through a process.

7. ADJOURNMENT

Mr. Paradis moved to adjourn at 7:40 p.m.

Seconded by Mr. Grady.

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

Vote being 6-0

Submitted by
Alina Brown

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

TO: The Board of Finance
FROM: Ryan Curley, Town Manager
DATE: December 17, 2025
SUBJECT: Appropriate BHS Renovate-as-New Reimbursement Funds

SUMMARY OF AGENDA ITEM:

On October 14, 2025, the State Department of Administrative Services completed their audit of the Berlin High School Renovate-as-new project audit. Based on the final report, the Town of Berlin received a closeout reimbursement of \$3,982,709. The State of Connecticut wired the funds to the Town of Berlin on November 12, 2025. After carefully reviewing the 10-year capital plan, projects previously approved by the Town Council, and projected bonding, a list of proposed purchases/projects is included for consideration.

FUNDING:

BHS Reimbursement Funds: 554.00.0000.0.10002.00000

ACTION NEEDED:

Move to approve a FY26 non-budgeted appropriation of \$210,000 from the BHS Construction Fund to the Police Vehicles account in the Capital Non-Recurring Fund.

ATTACHMENTS:

None

PREPARED BY:

Kevin Delaney, Finance Director

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

TO: The Board of Finance
FROM: Ryan Curley, Town Manager
DATE: December 17, 2025
SUBJECT: Appropriate BHS Renovate-as-New Reimbursement Funds

SUMMARY OF AGENDA ITEM:

On October 14, 2025, the State Department of Administrative Services completed their audit of the Berlin High School Renovate-as-new project audit. Based on the final report, the Town of Berlin received a closeout reimbursement of \$3,982,709. The State of Connecticut wired the funds to the Town of Berlin on November 12, 2025. After carefully reviewing the 10-year capital plan, projects previously approved by the Town Council, and projected bonding, a list of proposed purchases/projects is included for consideration.

FUNDING:

BHS Reimbursement Funds: 554.00.0000.0.10002.00000

ACTION NEEDED:

Move to approve a FY26 non-budgeted appropriation of \$200,000 from the BHS Construction Fund to the Worthington Meetinghouse Renovations account in the Capital Non-Recurring Fund.

ATTACHMENTS:

None

PREPARED BY:

Kevin Delaney, Finance Director

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

TO: The Board of Finance
FROM: Ryan Curley, Town Manager
DATE: January, 22, 2026
SUBJECT: Timberlin Golf Course – Budget Fund Transfer

SUMMARY OF AGENDA ITEM:

The Director of Golf, Sol Guerrero, is requesting a budget fund transfer of \$13,734.18 to the Capital Equipment Account #500.25.2543.0.54000.01504 from the Greens Mower Account #500.25.2543.0.54000.00128 and the Leaf Collector Account #500.25.2543.0.54000.00164. In recent time, Timberlin was fortunate enough to get approval to purchase a greens mower and a leaf collector. Those account have leftover funds that Timberlin would like to use for future equipment purchases.

FUNDING:

Budget Transfer from following Accounts

- Account #500.25.2543.0.054000.00128 – Greens Mower - \$9,093.93
- Account #500.25.2543.0.054000.00164 – Leaf Collector - \$4,640.25

ACTION NEEDED:

Move to approve the Funds Transfer of \$13,734.18 to the Capital Equipment Account from the Greens Mower and Leaf Collector Accounts.

ATTACHMENTS:

None

PREPARED BY:

Sol Guerrero, PGA – Director of Golf

December 5, 2025

To: Julia Dennis
Berlin Board of Education President

From: Sal Bordonaro
Berlin Board of Finance Chairman

Cc: Brian Benigni
Berlin Superintendent of Schools

Subject: FY'25 Budget Questions

References: 1. Berlin Board of Education FY-2024-25 Year-End Budget Report, July 1, 2024- July 31, 2025
2. Berlin Board of Education Monthly Budget Report, June 30, 2025
3. BOE Board of Finance Proposed Budget Fiscal Year 2025, March 26, 2024 Presentation
(front page and page 27)

Dear Julia,

In preparation of the upcoming budget submittal, it's important to get some clarity on the FY'25 budget results based on referenced documents.

1. For Administrative Salaries, there was a budget increase of \$214,557.82 from the initial budget. Please explain the budget increase, and provide a list of the accounts and associated budget increases that make up the total \$214,557.82 increase.
2. For Certified Salaries, the budget adjustment went from (\$144,482.69) in the June 30th report to (\$368,235.69) in the FY-2024-25 Year-End Budget Report. Please explain why.

Secondly, explain the total budget decrease of \$368,235.69, and provide a list of the accounts and associated budget decreases that make up the total \$368,235.69 budget decrease.

3. For Non- Certified Salaries, the budget adjustment went from (\$112,288.00) in the June 30th report to \$29,485.33 in the FY-2024-25 Year-End Budget Report. Please explain why.
4. For Benefits, the budget adjustment went from \$0.00 in the June 30th report to (\$134,798.00) in the FY-2024-25 Year-End Budget Report. Please explain why.
5. For Contracted Services, the budget adjustment went from \$19,318.03 in the June 30th report to \$253,308.96 in the FY-2024-25 Year-End Budget Report. Please explain why.

Secondly, explain the total budget increase of \$253,308.96 and provide a list of the accounts and associated budget increases that make up the total \$253,308.96 budget increase.

6. For Transportation, the budget adjustment went from \$0.00 in the June 30th report to (\$161,436.08) in the FY-2024-25 Year-End Budget Report. Please explain why.

Secondly, explain the total budget decrease of \$161,436.08 and provide a list of the accounts and associated budget decreases that make up the total \$161,436.08 budget decrease.
7. For Tuition, the budget adjustment went from \$0.00 in the June 30th report to (\$42,996.00) in the FY-2024-25 Year-End Budget Report. Please explain why.
8. For Equipment, provide a list of items, quantities and associated cost that were purchased with the \$181,546.57 budget increase.
9. For All Other Expenditures, provide a list of items, quantities and associated cost that were purchased with the \$82,758.17 budget increase.
10. On page 27 of your Board of Finance Proposed Budget Presentation, dated March 26, 2024, you identified budget reductions to meet the Board of Finance recommended budget increase of 2.75% versus the 6.39% requested increase. Ultimately a 3.27% increase was approved.
 - a. Page 27 included a \$568,220 cut by reducing 8.0 FTE's (2 administrators, 4 teachers, 1.5 paraprofessionals and .5 unaffiliated). Provide the actual FTE reductions for the year, and if less than the 8.0 FTE's, please explain. Of the positions cut, state whether it was an open position that was eliminated or a retirement that wasn't refilled.
 - b. Page 27 included a \$288,000 cut in programs which included Freshman Sports, Elementary Clubs, ESS at Middle School and Middle School Sports. State which of these programs were cut and the associated amount.
 - c. Page 27 included a \$996,780 cut by reductions in various All Other Categories. State which specific All Other Categories were cut and the associated amount.

If there are any questions regarding this request feel free to contact me. I'd appreciate if your responses are provided by January 10, 2026.

Sincerely,



Sal Bordonaro

Question #1

FY2025 Admin Salaries

Account	JE Number	Date	Line Memo	Debit	Credit	Reference	Memo
00001.61.20.2211.2065.11.1117.10	154	10/23/2024	Security Administrative Salaries	\$79,568.00		Budget Adjustment	To reallocated funding to proper security accounts after Town transfer
00001.61.20.2211.2065.12.1210.12	154	10/23/2024	Security Non Certified Salaries		(\$79,568.00)		Town transfer to one account
			Total:	\$79,568.00	(\$79,568.00)		
00001.21.20.2400.2070.11.1113.10	217	1/14/2025	McGee Administrative Salaries	\$73,453.00		Budget Adjustment	To fund unanticipated leave
00001.31.12.1200.1046.11.1110.11	217	1/14/2025	BHS SE Certified		(\$48,818.00)		Position reduced to P/T after budget was set
00001.31.10.1000.0013.11.1110.11	217	1/14/2025	DHS Certified Salaries		(\$24,635.00)		New Hire was at a lesser step placement than budgeted
			Total:	\$73,453.00	(\$73,453.00)		
00001.51.20.2500.2071.12.1213.10	217	1/14/2025	Business Offc. Admin. Salaries	\$20,047.00		Budget Adjustment	To fund severance pay
00001.15.10.1000.0019.11.1110.11	217	1/14/2025	Griswold Certified Salaries		(\$20,047.00)		Unanticipated Medical Leave (2), unpaid
			Total:	\$20,047.00	(\$20,047.00)		
00001.61.10.2400.0019.11.1110.10	306	4/23/2025	Administrative Vacation Buy Out	\$50,000.00		Budget Adjustment	To cover admin buyout that was reallocated to other admin accounts for salary increases
00001.15.10.1000.0019.11.1110.11	306	4/23/2025	Griswold Certified Salaries		\$50,000.00	Budget Adjustment	Unanticipated Medical Leave (2), unpaid
			Total:	\$50,000.00	\$50,000.00		
00001.31.20.2310.2073.80.8100.80	399	6/30/2025	Building Improvements	\$4,246.51			
00001.61.10.2400.0019.11.1110.10	399	6/30/2025	Administrative Vacation Buy Out		(\$4,246.51)	Budget Adjustment	Unused balance
			Total:	\$4,246.51	(\$4,246.51)		
00001.15.20.2310.2073.80.8100.80	399	6/30/2025	Building Improvements	\$4,263.67			
00001.61.10.2400.0019.11.1110.10	399	6/30/2025	Administrative Vacation Buy Out		(\$4,263.67)	Budget Adjustment	Unused balance
			Total:	\$4,263.67	(\$4,263.67)		
				Total Debits	\$223,068.00		
				Total Credits	-(<u>\$8,510.18</u>)		
				Balance	\$214,557.82		

Question #2

FY2025 Certified Salaries

Account Multiple	JE Number	Date	Line Memo	Debit	Credit	Reference	Memo
See Previous Admin Detail Page							
00001.31.12.1200.1046.11.1110.11	217	1/1/2025	Certified Salaries Teachers	\$143,500.00	-\$143,500.00	Budget Adjustment	Position reduced to PT after budget was set
00001.31.10.1000.0013.11.1110.11	217	1/1/2025	Certified Salaries Teachers	-\$524,635.00	-\$524,635.00	Budget Adjustment	New Hire was at a lesser step placement than budgeted
00001.15.10.1000.0019.11.1110.11	217	1/1/2025	Certified Salaries Teachers	-\$520,047.00	-\$520,047.00	Budget Adjustment	Unanticipated Medical Leave (2), unpaid
00001.15.10.1000.0019.11.1110.11	315	4/29/2025	Certified Salaries Teachers	-\$550,000.00	-\$550,000.00	Budget Adjustment	Unanticipated Medical Leave (2), unpaid
Total:				\$143,500.00	-\$143,500.00		
00001.51.20.2310.2068.30.3300.30	361	6/6/2025	Other Professional Services	\$982.69	-\$982.69	Budget Adjustment	To cover the cost of professional services throughout the district
00001.61.20.2210.2066.11.1116.11	361	6/6/2025	Other Certified Salaries	-\$982.69	-\$982.69	Budget Adjustment	
Prior Adjustments in 11 on June 30 Report:				\$144,482.69	(\$144,482.69)		
00001.61.10.1000.0019.12.1211.12	399	6/30/2025	Per Diem Substitutes	\$141,773.33	-\$141,773.33	Budget Adjustment	To fund negative balance in the Per Diem Substitute Line
00001.15.10.1000.0019.11.1110.11	399	6/30/2025	Certified Salaries Teachers	-\$560,000.00	-\$560,000.00	Budget Adjustment	Unanticipated Medical Leave (2), unpaid
00001.14.12.1200.1046.11.1110.11	399	6/30/2025	Certified Salaries Teachers	-\$537,077.00	-\$537,077.00	Budget Adjustment	Unpaid Medical Leave, Maternity
00001.21.10.1000.0027.11.1110.11	399	6/30/2025	Certified Salaries Teachers	-\$835,719.00	-\$835,719.00	Budget Adjustment	Partial salary moved to grants more funding awarded than anticipated.
00001.14.09.1000.0019.11.1110.11	399	6/30/2025	Certified Salaries Teachers	-\$18,977.33	-\$18,977.33	Budget Adjustment	Unpaid Medical Leave, Maternity
Total:				\$141,773.33	(\$141,773.33)		
00001.45.12.1260.1260.30.3200.30	399	6/30/2025	Professional Ed. Services	\$81,979.67	-\$81,979.67	Budget Adjustment	
00001.14.10.1000.0019.11.1110.11	399	6/30/2025	Certified Salaries Teachers	-\$1524,966.67	-\$1524,966.67	Budget Adjustment	To cover the cost of contractors for educational services for medical leaves we could not find substitutes for.
00001.14.12.1250.1265.11.1110.11	399	6/30/2025	Certified Salaries Teachers	-\$1524,444.00	-\$1524,444.00	Budget Adjustment	Unpaid Medical Leave
00001.21.10.1000.0025.11.1110.11	399	6/30/2025	Certified Salaries Teachers	-\$53,674.00	-\$53,674.00	Budget Adjustment	Staffing Changes
00001.45.12.1260.1039.11.1116.11	399	6/30/2025	Summer School Teachers	-\$1518,895.00	-\$1518,895.00	Budget Adjustment	Cost for ESY certified partially covered with remaining grant funds (FY25 ONI.Y)
00001.45.12.1260.1260.11.1116.11	399	6/30/2025	Para Supervisor Stipend	-\$510,000.00	-\$510,000.00	Budget Adjustment	No teachers qualified for stipend in FY25
Total:				\$81,979.67	(\$81,979.67)		
Total Debits				\$368,235.69			
Total Credits				-\$368,235.69			
Balance				\$0.00			

Question #3

FY2025 Non-Certified Salaries

Question #4

FY2025 Benefits

Account	JE Number	Date	Line Memo	Debit	Credit	Reference	Memo
00001.45.12.1260.1260.30.3200.30			Prof. Educational Services	\$20,332.00		Budget Adjustment	To cover the cost of contractors for para professionals we could not find substitutes for
00001.61.10.1000.0019.20.2200.20	399	6/30/2025	Benefits-FICA		(\$20,332.00)	Budget Adjustment	
00001.45.12.1260.1260.30.3200.30			Prof. Educational Services	\$35,067.00		Budget Adjustment	To cover the cost of contractors for para professionals we could not find substitutes for
00001.61.20.2120.2062.20.2600.20	399	6/30/2025	Unemployment		(\$35,067.00)	Budget Adjustment	
			Total:	\$55,399.00	(\$55,399.00)		
00001.61.20.2500.2061.30.3735.30			Operational Software & Licensing	\$26,961.00		Budget Adjustment	
00001.61.20.2120.2062.20.2900.20	399	6/30/2025	Pension		(\$26,961.00)	Budget Adjustment	
00001.61.20.2500.2061.30.3735.30			Operational Software & Licensing	\$13,551.00		Budget Adjustment	
00001.51.20.2520.2069.20.2130.20	399	6/30/2025	Benefits-Life Insurance Group Term		(\$13,551.00)	Budget Adjustment	
00001.61.20.2500.2061.30.3735.30			Operational Software & Licensing	\$11,766.00		Budget Adjustment	
00001.61.10.1000.0019.20.2130.20	399	6/30/2025	Benefits-Life Insurance		(\$11,766.00)	Budget Adjustment	
00001.61.20.2500.2061.30.3735.30			Operational Software & Licensing	\$27,121.00		Budget Adjustment	
00001.61.10.1000.0019.20.2000.20	399	6/30/2025	Benefits-Health Insurance		(\$27,121.00)	Budget Adjustment	
			Total:	\$79,399.00	(\$79,399.00)		Employee plan changes
			Total Debits	\$134,798.00			
			Total Credits		-(\$134,798.00)		
			Balance	\$0.00			

Question #5

FY2025 Contracted Services

Account	JE Number	Date	Line Memo	Debit	Credit	Reference	Memo
00001.61.20.2211.2065.30.3300.30	154	10/23/2024	Other Professional Services/Security	\$9,850.00		Budget Adjustment	To reallocate funding to proper security accounts after Town transfer
00001.61.20.2211.2065.30.3320.30	154	10/23/2024	Contracted Services/Security	\$8,330.00		Budget Adjustment	
00001.61.20.2211.2065.12.1210.12	154	10/23/2024	Armed Security Officers		(\$18,180.00)	Budget Adjustment	
			Total:	\$18,180.00	(\$18,180.00)		
00001.21.10.1000.0007.40.4300.30	155	10/23/2024	Repair & Maintenance	\$3,182.08		Budget Adjustment	To reallocate funding from McGee Supply account to McGee Repair and Maintenance accounts for equipment Maintenance in the Wellness Center
00001.21.10.1000.0033.60.6111.60	155	10/23/2024	Audio/ Visual Supplies		(\$709.00)	Budget Adjustment	
00001.21.10.1000.0025.60.6110.60	155	10/23/2024	Instructional Supplies		(\$1,000.00)	Budget Adjustment	
00001.21.10.1000.0017.70.6110.60	155	10/23/2024	Workbooks		(\$1,482.08)	Budget Adjustment	
			Total:	\$3,182.08	(\$3,182.08)		
00001.31.12.3200.3101.40.4300.30	156	10/23/2024	Reconditioning	\$134.26		Budget Adjustment	To reallocate funding from BHS Football equipment account to the BHS Football Reconditioning Account
00001.31.32.3200.3101.40.4300.30	156	10/23/2024	Equipment/ Supplies Athletics		(\$137.26)	Budget Adjustment	
			Total:	\$134.26	(\$137.26)		
00001.15.10.1000.0021.40.4300.30	216	1/1/2025	Repair & Maintenance	\$364.00		Budget Adjustment	To reallocate funding from the Griswold Non-Instructional Supply account to the Griswold Music Repair account to cover the cost of instrument repairs
00001.15.10.1000.0019.60.6120.60	216	1/1/2025	Non-Instructional Supplies		(\$530.00)	Budget Adjustment	
00001.15.10.1000.0019.60.6120.60	231	2/12/2025	Non-Instructional Supplies		(\$34.00)	Budget Adjustment	
			Total:	\$364.00	(\$564.00)		
00001.21.20.2310.2073.80.8100.80	277	4/2/2025	Building Improvements	\$2,000.00			To cover the cost of professional bathroom cleaning at McGee (Deposit)
00001.51.20.2310.2068.30.3300.30	277	4/2/2025	Other Professional Services	\$0.00	(\$2,000.00)	Budget Adjustment	
00001.21.20.2310.2073.80.8100.80	309	3/11/2025	Building Improvements	\$2,000.00			To cover the cost of professional bathroom cleaning at McGee (Final)
00001.51.20.2310.2068.30.3300.30	309	3/11/2025	Other Professional Services	\$0.00	(\$2,000.00)	Budget Adjustment	
			Total:	\$4,000.00	(\$4,000.00)		
00001.15.10.1000.0021.40.4300.30	314	4/29/2025	Repair & Maintenance	\$175.00		Budget Adjustment	To reallocate funding from the Griswold Music Supply account to the Griswold Music Repair account to cover the cost of instrument repairs
00001.15.10.1000.0021.60.6410.60	314	4/29/2025	Textbooks		(\$175.00)	Budget Adjustment	
			Total:	\$175.00	(\$175.00)		
00001.11.10.1000.0021.30.3300.30	334	5/21/2025	Rental Night/Concert Accompanist	\$300.00		Budget Adjustment	To reallocate funding from the Hubbard Admin Supply account to the Rental/Accompanist Account
00001.11.20.2400.2070.60.6121.60	334	5/21/2025	Administration Supplies		(\$300.00)	Budget Adjustment	
			Total:	\$300.00	(\$300.00)		
00001.51.20.2310.2068.30.3300.30	361	6/6/2025	Other Professional Services	\$982.69		Budget Adjustment	To cover the cost of professional services throughout the district
00001.61.20.2210.2066.11.1116.11	361	6/6/2025	Other Certified Salaries		(\$982.69)		
			Total:	\$982.69	(\$982.69)		
				Total Debits on 30 prior 6/30	\$23,318.03		
				Total Credits in 30 prior 6/30	(\$4,000.00)		
				Prior Adjustments in 30 on June 30 Report:	\$19,318.03		
00001.15.12.1260.1260.30.3200.30	399	6/30/2025	Prof. Educational Services	\$81,979.67		Budget Adjustment	To cover the cost of contractors for educational services for medical leaves we could not find substitutes for.
Multiple			See Previous Detail on Certified Page		(\$81,979.67)		
			Total:	\$81,979.67	(\$81,979.67)		
00001.15.12.1260.1260.30.3200.30	399	6/30/2025	Prof. Educational Services	\$55,399.00		Budget Adjustment	To cover the cost of contractors for para professionals we could not find substitutes for
			See Previous Detail on Benefits Page		(\$55,399.00)		
			Total:	\$55,399.00	(\$55,399.00)		
00001.61.20.2500.2061.30.3735.30	399	6/30/2025	Operational Software & Licensing	\$79,399.00		Budget Adjustment	
Multiple			See Previous Detail on Benefits Page		(\$79,399.00)		
				Total:	\$79,399.00	(\$79,399.00)	
00001.61.20.2210.2066.30.3200.30	399	6/30/2025	Teaching Learning Software Licensing	\$17,213.26		Budget Adjustment	
00001.15.20.2600.2073.60.6211.40	399	6/30/2025	Griswold Heating Gas		(\$8,628.00)	Budget Adjustment	Usage for Griswold Natural Gas was less than anticipated
00001.21.20.2600.2073.60.6211.40	399	6/30/2025	McGee Heating Gas		(\$8,585.26)	Budget Adjustment	Usage for McGee Natural Gas was less than anticipated
			Total:	\$17,213.26	(\$17,213.26)		
				Total Debits	\$253,308.96		
				Total Credits	(\$599,192.93)		
				Balance	\$154,116.03		

Question #6

FY2025 Transportation Services

Account	JP Number	Date	Line Memo	Debit	Credit	Reference	Memo
00001.61.20.2500.2061.30.3737.70	399	6/30/2025	School 1:1 Technology	\$29,931.76			
00001.45.12.1270.1285.50.5121.51	399	6/30/2025	Transportation Special Ed Out-of-Town		-(<u>\$29,931.76</u>)	Budget Adjustment	Students changes/return to BPS/ Excess Cost Reimbursement
			Total:	<u>\$29,931.76</u>	<u>-(<u>\$29,931.76</u>)</u>		
00001.61.20.2110.2061.70.7390.70	399	6/30/2025	Equipment/ Non Instructional	\$26,958.89			
00001.45.12.1270.1285.50.5121.51	399	6/30/2025	Transportation Special Ed Out-of-Town		-(<u>\$26,958.89</u>)	Budget Adjustment	Students changes/return to BPS/ Excess Cost Reimbursement
			Total:	<u>\$26,958.89</u>	<u>-(<u>\$26,958.89</u>)</u>		
00001.61.20.2110.2061.70.7390.70			Equipment/ Non Instructional	\$34,031.11			
00001.45.12.1270.1285.50.5120.51	399	6/30/2025	Transportation Special Ed In-Town		-(<u>\$34,031.11</u>)	Budget Adjustment	In-town can hours less than anticipated
			Total:	<u>\$34,031.11</u>	<u>-(<u>\$34,031.11</u>)</u>		
00001.61.20.2220.2061.70.7390.70	399	6/30/2025	Technology Equipment	\$3,575.32			
00001.45.12.1270.1285.50.5120.51	399	6/30/2025	Transportation Special Ed In-Town		-(<u>\$3,575.32</u>)	Budget Adjustment	In-town can hours less than anticipated
			Total:	<u>\$3,575.32</u>	<u>-(<u>\$3,575.32</u>)</u>		
00001.61.20.2220.2061.70.7390.70	399	6/30/2025	Technology Equipment	\$7,852.00			
00001.31.20.2700.2087.50.5100.51	399	6/30/2025	Transportation-VoAg		-(<u>\$7,852.00</u>)	Budget Adjustment	Surplus
			Total:	<u>\$7,852.00</u>	<u>-(<u>\$7,852.00</u>)</u>		
00001.61.20.2220.2061.70.7390.70	399	6/30/2025	Technology Equipment	\$1,522.00			
00001.61.20.2600.2095.50.5190.51	399	6/30/2025	Transportation-Private		-(<u>\$1,522.00</u>)	Budget Adjustment	Surplus
			Total:	<u>\$1,522.00</u>	<u>-(<u>\$1,522.00</u>)</u>		
00001.61.20.2220.2061.70.7390.70	399	6/30/2025	Technology Equipment	\$14,841.58			
00001.14.20.2310.2073.80.8100.80	399	6/30/2025	Willard Building Improvements	\$626.42			
00001.61.20.2700.2074.50.5100.51	399	6/30/2025	Transportation-Public		-(<u>\$15,468.00</u>)	Budget Adjustment	Surplus
			Total:	<u>\$15,468.00</u>	<u>-(<u>\$15,468.00</u>)</u>		
00001.14.20.2310.2073.80.8100.80	399	6/30/2025	Willard Building Improvements	\$4,097.00			
00001.61.20.2700.2087.50.5100.51	399	6/30/2025	Transportation-Tech		-(<u>\$4,097.00</u>)	Budget Adjustment	Surplus
			Total:	<u>\$4,097.00</u>	<u>-(<u>\$4,097.00</u>)</u>		
00001.61.20.2071.2073.70.7390.70	399	6/30/2025	Plant Operations & Maintenance	\$21,267.43			
00001.14.20.2310.2073.80.8100.80	399		Willard Building Improvements	\$16,732.57			
00001.61.20.2600.1287.50.5100.51	399	6/30/2025	Diesel		-(<u>\$38,000.00</u>)	Budget Adjustment	Credit from previous year, and usage less than anticipated
			Total:	<u>\$38,000.00</u>	<u>-(<u>\$38,000.00</u>)</u>		
			Total Debits	\$161,436.08			
			Total Credits		-(<u>\$161,436.08</u>)		
			Balance	\$0.00			

Question #7

FY2025 Tuition

Account	JE Number	Date	Line Memo	Debit	Credit	Reference	Memo
00001.61.20.2700.2087.50.5610.56	399	6/30/2025	Willard Building Improvements	\$16,762.51		Budget Adjustment	
00001.61.20.2700.2087.50.5610.56	399	6/30/2025	BOE Dues & Fees	\$26,233.49		Budget Adjustment	
00001.61.20.2700.2087.50.5610.56	399	6/30/2025	Tuition/Public In State Magnet		-(\$42,996.00)	Budget Adjustment	
Total: \$42,996.00 -(\$42,996.00)							Tuition Fees less than anticipated

Total Debits	\$42,996.00
Total Credits	-(\$42,996.00)
Balance	\$0.00

Question #8

FY2025 Equipment

Account	JE Number	Date	Line Memo	Debit	Credit	
00001.61.20.2211.2065.70.7200.70	154	10/23/2024	Equipment/Security	\$5,470.00		
00001.31.32.3200.3101.70.7390.70	156	10/23/2024	Equipment/Supplies Athletic	\$0.00	-(<u>\$134.26</u>)	
				\$5,470.00	-(<u>\$134.26</u>)	
			Prior Adjustments in 12 on June 30 Report:	\$5,335.74		
00001.61.20.2500.2061.30.3737.70	399	6/30/2025	School 1:1 Technology	\$36,230.74		
00001.61.20.2500.2061.30.3737.70	399	6/30/2025	School 1:1 Technology	\$29,931.76		
00001.61.20.2110.2061.70.7390.70	399	6/30/2025	Equipment/ Non Instructional	\$60,990.00		
00001.61.20.2220.2061.70.7390.70	399	6/30/2025	Technology Equipment	\$27,790.90		
00001.61.20.2071.2073.70.7390.70	399	6/30/2025	Plant Operations & Maintenance	\$21,267.43		
				\$176,210.83		\$181,680.83
				\$181,546.57		
Account	Date	PO	Vendor	Amount	Description	
School 1:1 Technology						
00001.61.20.2500.2061.30.3737.70	6/25/2025	2501901	CDW GOVERNMENT	\$64,980.00	Grade 6 Chromebook	
					Goggle Chrome (license)	
					Google Chromebook (device)	
						200
						\$29.90
						\$5,980.00
00001.61.20.2500.2061.30.3737.70	6/25/2025	2501901	CDW GOVERNMENT			200
						\$295.00
						\$59,000.00
						\$64,980.00
						TRUE
00001.61.20.2500.2061.30.3737.70	6/25/2025	2501903	INSIGHT PUBLIC SECTOR	\$4,590.00	GUMDROP SLIMTECH - NOTEBOOK SHIELD CASE OMNIA PAR	
				\$69,570.00		
Equipment/ Non Instructional						
00001.61.20.2110.2061.70.7390.70	6/27/2025	2501927	COMM1DATA, LLC	\$27,450.00	BHS PHONE REPLACEMENTS	
					Labor & Install	
					Avaya J139 Phone	
					Avaya J139 Wall Mount Kit	
						1
						\$6,000.00
						\$6,000.00
						130
						\$150.00
						\$19,500.00
						120
						\$16.25
						\$1,950.00
						\$27,450.00
						TRUE
00001.61.20.2110.2061.70.7390.70	6/27/2025	2501921	APPLE COMPUTER	\$16,770.00	BHS Staff Laptops	
					13" MacBook Air, Apple M4 chip w/ 10-core CPU & 8-core GPU,	
					16GB, 256GB SSD (5-pack)	
					4- Year AppleCare + for Schools 13-inch MacBook Air	
						15
						\$879.00
						\$13,185.00
						15
						\$239.00
						\$3,585.00
						\$16,770.00
						TRUE
00001.61.20.2110.2061.70.7390.70	6/27/2025	2501922	APPLE COMPUTER	\$16,770.00	McGee Staff Laptops	
					13" MacBook Air, Apple M4 chip w/ 10-core CPU & 8-core GPU,	
					16GB, 256GB SSD (5-pack)	
					4- Year AppleCare + for Schools 13-inch MacBook Air	
				\$60,990.00		15
						\$879.00
						\$13,185.00
						15
						\$239.00
						\$3,585.00
						\$16,770.00
						TRUE
Technology Equipment						
00001.61.20.2220.2061.70.7390.70	6/28/2025	2501931	B & H PHOTO-VIDEO	\$15,801.70	Black Magic URSA Broadcast Camera (BHS)	
						2
						\$7,900.85
						\$15,801.70
						TRUE
00001.61.20.2220.2061.70.7390.70	6/28/2025	2501929	APPLE COMPUTER	\$5,590.00	Hubbard Staff Laptops	
					13" MacBook Air, Apple M4 chip w/ 10-core CPU & 8-core GPU,	
					16GB, 256GB SSD (5-pack)	
					4- Year AppleCare + for Schools 13-inch MacBook Air	
						5
						\$879.00
						\$4,395.00
						5
						\$239.00
						\$1,195.00
						\$5,590.00
						TRUE
00001.61.20.2220.2061.70.7390.70	6/28/2025	2501928	APPLE COMPUTER	\$5,590.00	Griswold Staff Laptops	
					13" MacBook Air, Apple M4 chip w/ 10-core CPU & 8-core GPU,	
					16GB, 256GB SSD (5-pack)	
					4- Year AppleCare + for Schools 13-inch MacBook Air	
						5
						\$879.00
						\$4,395.00
						5
						\$239.00
						\$1,195.00

00001.61.20.2220.2061.70.7390.70	6/28/2025	2501930 APPLE COMPUTER	\$4,036.00 BHS Staff Laptops (Art Department) 14" MacBook Pro, Apple M4 chip w/ 10-core CPU & 10-Ccore GPU, 16GB, 1TB SSD 4- Year AppleCare + for Schools 14-Inch MacBook Air Pro	\$ 5,590.00	TRUE
			\$31,017.70		
Plant Operations & Maintenance					
00001.61.20.2071.2073.70.7390.70	6/27/2025	2501906 B & H PHOTO-VIDEO	\$1,870.35 Security Camera at Central Office		
			HANWHA 4MP Outdoor Network Dome Camera/4mm/REG HANWHA Indoor Network Fisheye Dome Camera/REG		
				3 \$ 258.65 \$ 775.95 2 \$ 547.20 \$ 1,094.40 \$ 1,870.35	TRUE
00001.61.20.2071.2073.70.7390.70	6/27/2025	2501910 IMPERIAL BAG & PAPER CO. LLC	\$37,068.49 Custodial Equipment Clarke 18WD Summit Pro 18SQ Wet/Dry Vacuum 20" Viper 75RPM Low Speed Floor Machine Advance 20" Burnisher Advolution 20XP Corded 20" Viper Auto Scrubber w/ Squeegee & Pad Driver ProTeam ProSource 1500XP Vacuum Upright w/ tool kit		
			\$38,938.84		
				3 \$ 901.45 \$ 2,704.35 5 \$ 986.80 \$ 4,934.00 2 \$ 2,044.15 \$ 4,088.30 3 \$ 6,138.23 \$ 18,414.69 15 \$ 461.81 \$ 6,927.15 \$ 37,068.49	TRUE

Total End of Year Purchases **\$200,516.54**

Question #9

FY2025 All Other Expenditures

Account	JE Number	Date	Line Memo	Debit	Credit
00001.15.10.1000.0021.80.8100.80	157	10/23/2024	Dues & Fees	\$288.00	\$0.000
00001.15.20.2400.2070.80.8100.80	179	11/26/2024	Dues & Fees	\$300.00	\$0.000
00001.21.20.2310.2073.80.8100.80	277	4/2/2025	Building Improvements	\$2,000.00	\$0.000
00001.21.20.2310.2073.80.8100.80	309	3/11/2025	Building Improvements	\$2,000.00	\$0.000
00001.21.10.1000.0009.80.8100.80	318	5/1/2025	Dues & Fees	\$0.00	(\$30.000)
00001.21.10.1000.0017.80.8100.80	318	5/1/2025	Dues & Fees	\$0.00	(\$151.000)
00001.21.10.1000.0025.80.8100.80	318	5/1/2025	Dues & Fees	\$0.00	(\$60.000)
00001.21.10.1000.0031.80.8100.80	318	5/1/2025	Dues & Fees	\$0.00	(\$101.000)
00001.21.20.2400.2070.80.8100.80	318	5/1/2025	Dues & Fees	\$342.00	\$0.000
00001.14.20.2310.2073.80.8100.80	399	6/30/2025	Building Improvements	\$38,218.50	\$0.000
00001.51.20.2310.2068.80.8100.80	399	6/30/2025	Dues & Fees	\$26,233.49	\$0.000
00001.21.20.2310.2073.80.8100.80	399	6/30/2025	Building Improvements	\$5,208.00	\$0.000
00001.31.20.2310.2073.80.8100.80	399	6/30/2025	Building Improvements	\$4,246.51	\$0.000
00001.15.20.2310.2073.80.8100.80	399	6/30/2025	Building Improvements	\$4,263.67	\$0.000
				\$83,100.17	(\$342.000)
				\$82,758.17	
Account	Date	PO/Invoice	Vendor	Amount	Description
Building Improvements Willard					
00001.14.20.2310.2073.80.8100.80	9/17/2024		2500141 Matson Rug	\$3,031.00	Carpet Admin Offices
					Dean of Students
					Principals Office
00001.14.20.2310.2073.80.8100.80	9/27/2025	INV-DTCU-000903	Distinctive Tree Care	\$2,487.50	Tree Removal
00001.14.20.2310.2073.80.8100.80	10/11/2026	INV-DTCU-000903			Tree Removal Deposit (Split with Town)
					Tree Removal Final (Split with Town)
00001.14.20.2310.2073.80.8100.80	6/27/2025		2501904 EARTH CONTRACTORS, LLC	\$22,000.00	Courtyard Upgrades
00001.14.20.2310.2073.80.8100.80	6/27/2025		2501902 CREATIVE RECREATION LLC	\$10,700.00	Relocate Miracle Slide
					\$38,218.50
BOE Dues & Fees					
00001.51.20.2310.2068.80.8100.80	3/14/2025	25-610	NATIONAL CENTER FOR EDUCATION	\$5,400.00	NCERT 5/1/2025-4/30/2026
00001.51.20.2310.2068.80.8100.80	6/6/2025	Benigni 25-26	CAS HIGH SCHOOL ARTS BANQUET	\$600.00	District Membership-Brian Benigni
00001.51.20.2310.2068.80.8100.80	6/12/2025	253033	CAPITOL REGION EDUCATION COUNCIL	\$532.20	CREC Membership
00001.51.20.2310.2068.80.8100.80	6/25/2025	STMT May/Jun 25-1867	U.S. BANK NATIONAL ASSOCIATION	\$60.00	CT Assoc. of Board of EDU
00001.51.20.2310.2068.80.8100.80	7/1/2025	999999 GVUMKE	SAM'S CLUB DIRECT	\$425.00	Annual Renewal
00001.51.20.2310.2068.80.8100.80	7/7/2025	0618	HARTFORD HEALTHCARE EMERGENCY MEDICAL	\$55.00	CPR Cards/Admin Fees
00001.51.20.2310.2068.80.8100.80	7/9/2025	BPD Dues 25/26	C.A.B.E. INC	\$19,936.00	District Membership Dues 25/26
					\$27,008.20
McGee Building Improvements					
00001.21.20.2310.2073.80.8100.80	2/7/2025		2501090 ADVANTAGE MAINTENANCE	\$4,160.00	McGee Lavatory Cleaning
00001.21.20.2310.2073.80.8100.80	3/4/2025		2501112 CMI SOUND SYSTEMS, LLC	\$5,445.00	Auditorium Camera Repair
BHS Building Improvements					
00001.31.20.2310.2073.80.8100.80	4/7/2025		2500399 M.A. & M. INCORPORATED	\$4,246.51	BHS 3rd floor wall and door
Griswold Building Improvements					
00001.15.20.2310.2073.80.8100.80	2/7/2025		2500398 Hussey Advantage	\$4,263.67	Seclusion Room Wall Pads
					\$83,341.88

Question #10

Final Cuts to the FY25 BOE General Fund Budget

FY24 Budget	\$50,855,071.00
BOE Adopted Budget (6.39%)	\$54,105,092.00
Final FY25 Budget As Set by Town Council	\$52,517,219.00
Cuts Needed from BOE Adopted Budget	\$1,587,873.00
Adopted Percentage Increase	3.27%

Budget Category	Dollar Amount	Working Notes	Account #	Date Entered
Position/ Salary Funding:				
Existing Staff Positions:				
Business Office Administrator	1	\$104,855.00 Position Eliminated	00001.51.20.2500.2071.12.1213.10	6/20/24
Dean of Students	0	\$114,120.00 Position Moved for FY 25 to Account# 706	00001.21.20.2400.2070.11.1113.10	6/20/24
Grade 4 Elementary Teacher	1	\$68,000.00 Position Eliminated , Resignation not filled	00001.14.10.1000.0019.11.1110.11	6/20/24
Grade K Elementary Teacher	1	\$68,000.00 Position Ellminated , Retirement not filled	00001.15.10.1000.0015.11.1110.11	6/22/24
Grade K Paraprofessional	0.5	\$15,000.00 Position Eliminated	00001.15.20.2400.2070.12.1212.12	6/20/24
Instructional Paraprofessional	1	\$27,000.00 Position Eliminated , Vacancy not filled	00001.14.12.1200.1046.12.1212.12	6/20/24
Office Assistant	0.5	\$22,500.00 Position Eliminated	00001.31.20.2400.2070.12.1230.12	6/20/24
Upbeat Director	1	\$8,000.00 Position Eliminated , Program restructured	00001.31.20.2400.2070.12.1210.12	6/20/24
Certified Summer School	0	\$78,216.00 Fund with remaining ESSER Grant	00001.45.12.1260.1039.11.1116.11	6/22/24
Per Diem Substitutes	0	<u>\$30,000.00</u> Reduce to Prior Year Funding	00001.61.10.1000.0019.12.1211.12	6/22/24
Total Staffing Positions:	6	\$535,691.00		
New Staff Request Positions:				
Elementary Teacher		\$68,000.00 Request not moving forward as of 6/10/24	00001.15.10.1000.0019.11.1110.11	6/20/24
Total Staffing Positions:		\$68,000.00		
Total Position/ Salary Funding Reduced from Budget:	\$603,691.00			

Associated Benefits Position Elimination:

Business Office Administrator:

Annuity	\$5,000.00 Position Eliminated , Benefits not needed	00001.51.20.2500.2071.20.2900.20	6/20/24
FICA	\$8,021.00 Position Eliminated , Benefits not needed	00001.61.10.1000.0019.20.2200.20	6/20/24
Pension	\$6,200.00 Position Eliminated , Benefits not needed	00001.61.20.2120.2062.20.2900.20	6/20/24
Staff Travel	\$3,200.00 Position Eliminated , Benefits not needed	00001.51.20.2500.2071.50.5810.30	6/20/24
Total Business Office Administrator:	\$22,421.00		

Grade 4 Elementary Teacher:

FICA	\$986.00 Position Eliminated , Benefits not needed	00001.61.10.1000.0019.20.2200.20	6/20/24
Health Insurance (EE+1)	\$17,473.00 Position Eliminated , Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
HSA (EE+1)	\$2,500.00 Position Eliminated , Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
	\$20,959.00		

Grade K Elementary Teacher:

FICA	\$986.00 Position Eliminated , Benefits not needed	00001.61.10.1000.0019.20.2200.20	6/20/24
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As Of 6/22/24

Health Insurance (EE+1)	\$17,473.00	Position Eliminated, Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
HSA (EE+1)	\$2,500.00	Position Eliminated, Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
	\$20,959.00			
Instructional Paraprofessional				
FICA	\$2,065.00	Position Eliminated, Benefits not needed	00001.61.10.1000.0019.20.2200.20	6/20/24
Health Insurance (EE+1)	\$9,468.00	Position Eliminated, Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
HSA (EE+1)	\$1,000.00	Position Eliminated, Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
	\$12,533.00			
Upbeat Director				
Health Insurance (EE)	\$8,825.00	Position Eliminated, Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
HSA Deposit (EE)	\$1,250.00	Position Eliminated, Benefits not needed	00001.61.10.1000.0019.20.2000.20	6/20/24
Pension	\$3,200.00	Position Eliminated, Benefits not needed	00001.61.20.2120.2062.20.2900.20	6/20/24
	\$13,275.00			
Total Benefit Funding Reduced from Budget:	\$90,147.00			
Contracted Services Funding:				
Field Trips (PPS)	\$5,000.00	Funding Eliminated	00001.45.12.1200.1040.50.5820.30	6/20/24
In-District Professional Development	\$15,000.00	Funding Eliminated	00001.61.20.2210.2066.30.3220.30	6/20/24
Professional Education Services (PPS)	\$10,000.00	Funding Eliminated	00001.45.12.1260.1260.30.3200.30	6/20/24
Teaching & Learning Software	\$35,000.00	Funding Eliminated	00001.61.20.2210.2066.30.3200.30	6/20/24
Total Contracted Services Funding Reduced from Budget:	\$65,000.00			
Utilities Funding:				
Heating Gas (BHS)	\$5,000.00	Reduced budget based on current year usage	00001.31.20.2600.2073.60.6211.40	6/20/24
Heating Gas (Griswold)	\$5,000.00	Reduced budget based on current year usage	00001.15.20.2600.2073.60.6211.40	6/20/24
Heating Gas (McGee)	\$5,000.00	Reduced budget based on current year usage	00001.21.20.2600.2073.60.6211.40	6/20/24
Telephone (BOE)	\$1,000.00	Reduced budget based on current year usage	00001.51.20.2600.2073.50.5310.40	6/20/24
Telephone (Griswold)	\$1,500.00	Reduced budget based on current year usage	00001.15.20.2600.2073.50.5310.40	6/20/24
Water and Sewer (Griswold)	\$1,000.00	Reduced budget based on current year usage	00001.15.20.2600.2073.40.4110.40	6/20/24
Water and Sewer (Hubbard)	\$500.00	Reduced budget based on current year usage	00001.11.20.2600.2073.40.4110.40	6/20/24
Water and Sewer (Willard)	\$1,000.00	Reduced budget based on current year usage	00001.14.20.2600.2073.40.4110.40	6/20/24
Total Utility Funding Reduced from Budget:	\$20,000.00			

Supplies:				
Custodial Supplies	\$19,500.00	Fund with End of Year if Available	00001.61.20.2600.2073.60.6130.60	6/22/24
Textbooks	\$17,468.00	Fund with End of Year if Available	00001.61.20.2210.2066.61.6410.60	6/22/24
Custodial Materials	\$10,000.00	Fund with End of Year if Available	00001.61.20.2600.2073.60.6131.60	6/22/24
BOE Admin Supplies	\$18,500.00	Fund with End of Year if Available	00001.51.20.2500.2071.60.6121.60	6/22/24
Non Instructional Supplies (CCTA)	\$11,000.00	Request Reduced	00001.41.12.1200.1040.60.6120.60	6/22/24
BOE FF& E	\$10,900.00	Request Reduced	00001.51.10.1000.0020.60.6120.60	6/22/24
BHS Non-Instructional	\$9,640.00	Request Reduced	00001.31.32.3200.3100.60.6120.60	6/22/24
BHS Admin Supplies	\$8,000.00	Request Reduced	00001.31.20.2400.2070.60.6121.60	6/22/24

BHS Non-Instructional	\$6,745.00	Request Reduced	00001.31.10.1000.0019.60.6120.60	6/22/24
BHS Sports Awards	\$6,200.00	Request Reduced	00001.31.32.3200.3100.60.6126.60	6/22/24
Willard Instructional Supplies (Media)	\$5,837.00	Request Reduced	00001.14.20.2220.2067.60.6110.60	6/22/24
BHS Instructional Supplies (Business)	\$5,630.00	Request Reduced	00001.31.10.1000.0003.60.6110.60	6/22/24
BOE Admin Supplies	\$5,000.00	Request Reduced	00001.51.20.2310.2068.60.6121.60	6/22/24
BHS Uniforms: Girls Soccer	\$4,000.00	Request Reduced	00001.31.32.3200.3213.60.6132.60	6/22/24
BHS Uniforms: Girls Track	\$3,000.00	Request Reduced	00001.31.32.3200.3104.60.6132.60	6/22/24
BHS Textbooks: World Language	\$2,900.00	Request Reduced	00001.31.10.1000.0009.60.6410.60	6/22/24
Griswold: ELA Instructional Supplies	\$2,225.00	Request Reduced	00001.15.10.1000.0006.60.6110.60	6/22/24
Willard: ELA Instructional Supplies	\$2,154.00	Request Reduced	00001.14.10.1000.0006.60.6110.60	6/22/24
Willard: Reading Develop. Instructional Supplies	\$2,030.00	Request Reduced	00001.14.10.1000.0027.60.6110.60	6/22/24
Willard: Music Instructional Supplies	\$1,605.00	Request Reduced	00001.14.10.1000.0021.60.6110.60	6/22/24
Hubbard: Non-Instructional Supplies	\$1,400.00	Request Reduced	00001.11.10.1000.0019.60.6120.60	6/22/24
Hubbard: Math Instructional Supplies	\$1,400.00	Request Reduced	00001.11.10.1000.0017.60.6110.60	6/22/24
BHS: Counseling Instructional Supplies	\$1,250.00	Request Reduced	00001.31.20.2120.2062.60.6110.60	6/22/24
Griswold: Science Instructional Supplies	\$1,215.00	Request Reduced	00001.15.10.1000.0031.60.6110.60	6/22/24
Willard: Art Instructional Supplies	\$1,090.00	Request Reduced	00001.14.10.1000.0001.60.6110.60	6/22/24
Hubbard: Spelling Instructional Supplies	\$1,050.00	Request Reduced	00001.11.10.1000.0034.60.6110.60	6/22/24
Griswold: Media Instructional Supplies	\$1,015.00	Request Reduced	00001.15.20.2220.2067.60.6110.60	6/22/24
CCTA: Instructional Supplies	\$1,000.00	Request Reduced	00001.41.12.1280.2190.60.6110.60	6/22/24
BHS: Art Instructional Supplies	\$1,000.00	Request Reduced	00001.31.10.1000.0001.60.6110.60	6/22/24
Willard: Social Studies Instructional Supplies	\$1,000.00	Request Reduced	00001.14.10.1000.0033.60.6110.60	6/22/24
PPS: Instructional Supplies	\$900.00	Request Reduced	00001.45.12.1200.1046.60.6110.60	6/22/24
BHS: Uniforms Girls Golf	\$800.00	Request Reduced	00001.31.32.3200.3216.60.6132.60	6/22/24
BHS: Uniforms Girls Tennis	\$800.00	Request Reduced	00001.31.32.3200.3207.60.6132.60	6/22/24
Griswold: Social Studies Instructional Supplies	\$774.00	Request Reduced	00001.15.10.1000.0033.60.6110.60	6/22/24
Willard: General Instructional Supplies	\$592.00	Request Reduced	00001.14.10.1000.0019.60.6110.60	6/22/24
Griswold: Reading Textbooks	\$590.00	Request Reduced	00001.15.10.1000.0027.60.6410.60	6/22/24
BHS: Technology Audio/Visual Supplies	\$575.00	Request Reduced	00001.31.10.1000.0013.60.6111.60	6/22/24
Willard: Remedial Instructional Supplies	\$566.00	Request Reduced	00001.14.10.1000.0028.60.6110.60	6/22/24
Griswold: Art Instructional Supplies	\$560.00	Request Reduced	00001.15.10.1000.0001.60.6110.60	6/22/24
Griswold: Remedial Instructional Supplies	\$550.00	Request Reduced	00001.15.10.1000.0028.60.6110.60	6/22/24
Griswold: Administration Supplies	\$514.00	Request Reduced	00001.15.20.2110.2061.60.6121.60	6/22/24
BHS: Men's Tennis Uniforms	\$500.00	Request Reduced	00001.31.32.3200.3107.60.6132.60	6/22/24
BHS: Library Books	\$500.00	Request Reduced	00001.31.20.2220.2067.60.6412.60	6/22/24
BHS: Science Textbooks	\$500.00	Request Reduced	00001.31.10.1000.0031.60.6410.60	6/22/24
BHS: Health Instructional Supplies	\$390.00	Request Reduced	00001.31.10.1000.0007.60.6110.60	6/22/24
BHS: Math Instructional Supplies	\$390.00	Request Reduced	00001.31.10.1000.0017.60.6110.60	6/22/24
PPS: Non Instructional Supplies	\$360.00	Request Reduced	00001.45.12.1200.1040.60.6120.60	6/22/24
Griswold: Math Instructional Supplies	\$354.00	Request Reduced	00001.15.10.1000.0017.60.6110.60	6/22/24
Willard: Spelling Instructional Supplies	\$331.00	Request Reduced	00001.14.10.1000.0034.60.6110.60	6/22/24
Griswold: Principal Non Instructional Supplies	\$325.00	Request Reduced	00001.15.20.2400.2070.60.6120.60	6/22/24

PPS: Non Instructional Supplies	\$240.00	Request Reduced	00001.45.12.1200.1040.60.6190.60	6/22/24
Griswold: Library Books	\$210.00	Request Reduced	00001.15.20.2220.2067.60.6412.60	6/22/24
Griswold: Reading Instructional Supplies	\$202.00	Request Reduced	00001.15.10.1000.0027.60.6110.60	6/22/24
PPS: Social & Psych Non Instructional Supplies	\$195.00	Request Reduced	00001.45.12.1240.1264.60.6120.60	6/22/24
Griswold: Music Textbooks	\$155.00	Request Reduced	00001.15.10.1000.0021.60.6410.60	6/22/24
Willard: Science Instructional Supplies	\$130.00	Request Reduced	00001.14.10.1000.0031.60.6110.60	6/22/24
BHS: PE Instructional Supplies	\$129.00	Request Reduced	00001.31.10.1000.0025.60.6110.60	6/22/24
BHS: Art Non Instructional Supplies	\$120.00	Request Reduced	00001.31.10.1000.0001.60.6120.60	6/22/24
Griswold: Kindergarten Instructional Supplies	\$115.00	Request Reduced	00001.15.10.1000.0015.60.6110.60	6/22/24
PPS: OT Non Instructional Supplies	\$108.00	Request Reduced	00001.45.12.1263.1263.60.6120.60	6/22/24
PPS: Speech Non Instructional Supplies	\$105.00	Request Reduced	00001.45.12.1250.1265.60.6120.60	6/22/24
Willard: General Non Instructional Supplies	\$102.00	Request Reduced	00001.14.10.1000.0019.60.6120.60	6/22/24
Central Office: Superintendent Non Instructional Supplies	\$100.00	Request Reduced	00001.51.20.2320.2069.60.6120.60	6/22/24
BHS: Social Studies Non Instructional Supplies	\$100.00	Request Reduced	00001.31.10.1000.0033.60.6120.60	6/22/24
BHS: Social Studies Audio/Visual Supplies	\$100.00	Request Reduced	00001.31.10.1000.0033.60.6111.60	6/22/24
Willard: PE Instructional Supplies	\$90.00	Request Reduced	00001.14.10.1000.0025.60.6110.60	6/22/24
Griswold: Administration Supplies	\$85.00	Request Reduced	00001.15.20.2400.2070.60.6121.60	6/22/24
BHS: Media Audio/Visual Supplies	\$50.00	Request Reduced	00001.31.20.2220.2067.60.6111.60	6/22/24
BHS: Science Instructional Supplies	\$43.00	Request Reduced	00001.31.10.1000.0031.60.6110.60	6/22/24
Hubbard: Reading Instructional Supplies	\$30.00	Request Reduced	00001.11.10.1000.0027.60.6110.60	6/22/24
Total Supply Funding Reduced from Budget:	\$177,034.00			

Tuition Funding:

Unanticipated Outplacements	\$198,500.00	Eliminated unanticipated outplacements	00001.45.12.1270.1285.50.5630.56	6/20/24
Total Tuition Funding Reduced from Budget:	\$198,500.00			

Equipment Funding:

School 1:1 Technology	\$178,000.00	Request Reduced	00001.61.20.2500.2061.30.3737.70	6/22/24
Infrastructure Hardware	\$47,000.00	Request Reduced	00001.61.20.2500.2061.30.3736.70	6/22/24
Technology Equipment	\$79,159.00	Request Reduced	00001.61.20.2220.2061.70.7390.70	6/22/24
McGee: Instructional Equipment	\$20,000.00	Request Reduced	00001.21.10.1000.0019.70.7390.70	6/22/24
District Equipment	\$13,000.00	Request Reduced	00001.61.20.2071.2073.70.7390.70	6/22/24
District: Non Instructional Equipment	\$20,000.00	Request Reduced	00001.51.20.2500.2071.70.7390.70	6/22/24
BHS: Career Education Equipment	\$4,000.00	Request Reduced	00001.31.20.2500.0004.70.7390.70	6/22/24
BHS: Equipment Men's Soccer	\$1,450.00	Request Reduced	00001.31.32.3200.3113.70.7390.70	6/22/24
BHS: Furniture	\$1,255.00	Request Reduced	00001.31.20.2400.0019.70.7390.70	6/22/24
BHS: Instructional Technology	\$1,250.00	Request Reduced	00001.31.20.2220.2061.70.7390.70	6/22/24
BHS: Womens Swimming Equipment	\$1,154.00	Request Reduced	00001.31.32.3200.3211.70.7390.70	6/22/24
BHS: Football Equipment	\$1,081.00	Request Reduced	00001.31.32.3200.3101.70.7390.70	6/22/24
BHS: Womens Basketball Equipment	\$900.00	Request Reduced	00001.31.32.3200.3202.70.7390.70	6/22/24
BHS: Mens Golf Equipment	\$800.00	Request Reduced	00001.31.32.3200.3106.70.7390.70	6/22/24
BHS: Womens Lacrosse Equipment	\$700.00	Request Reduced	00001.31.32.3200.3203.70.7390.70	6/22/24

BHS: Mens Basketball Equipment	\$646.00	Request Reduced	00001.31.32.3200.3103.70.7390.70	6/22/24
BHS: Wrestling Equipment	\$593.00	Request Reduced	00001.31.32.3200.3114.70.7390.70	6/22/24
BHS: Mens Basketball Equipment	\$510.00	Request Reduced	00001.31.32.3200.3102.70.7390.70	6/22/24
BHS: Womens Gold Equipment	\$500.00	Request Reduced	00001.31.32.3200.3216.70.7390.70	6/22/24
BHS: Womens Soccer Equipment	\$400.00	Request Reduced	00001.31.32.3200.3213.70.7390.70	6/22/24
BHS: Womens Tennis Equipment	\$300.00	Request Reduced	00001.31.32.3200.3207.70.7390.70	6/22/24
BHS: Volleyball Equipment	\$300.00	Request Reduced	00001.31.32.3200.3115.70.7390.70	6/22/24
BHS:Womens Tennis Equipment	\$300.00	Request Reduced	00001.31.32.3200.3107.70.7390.70	6/22/24
BHS: Mens Lacrosse Equipment	\$216.00	Request Reduced	00001.31.32.3200.3208.70.7390.70	6/22/24
McGee: Womens Soccer Equipment	\$200.00	Request Reduced	00001.21.32.3200.3213.70.7390.70	6/22/24
McGee: Softball Equipment	\$200.00	Request Reduced	00001.21.32.3200.3208.70.7390.70	6/22/24
McGee: Womens Basketball Equipment	\$200.00	Request Reduced	00001.21.32.3200.3202.70.7390.70	6/22/24
McGee: Mens Soccer Equipment	\$200.00	Request Reduced	00001.21.32.3200.3113.70.7390.70	6/22/24
McGee: Mens Baseball Equipment	\$200.00	Request Reduced	00001.21.32.3200.3103.70.7390.70	6/22/24
McGee: Mens Basketball Equipment	\$200.00	Request Reduced	00001.21.32.3200.3102.70.7390.70	6/22/24
McGee: Cheerleading Equipment	\$150.00	Request Reduced	00001.31.32.3200.3210.70.7390.70	6/22/24
McGee: Womens Track Equipment	\$100.00	Request Reduced	00001.21.32.3200.3204.70.7390.70	6/22/24
McGee: Wrestling Equipment	\$100.00	Request Reduced	00001.21.32.3200.3114.70.7390.70	6/22/24
McGee: Mens Track Equipment	\$100.00	Request Reduced	00001.21.32.3200.3104.70.7390.70	6/22/24
Total Equipment Funding Reduced from Budget:	\$375,164.00			

All Other Funding:

Central Office: Dues & Fees	\$24,595.00	Request Reduced	00001.51.20.2310.2068.80.8100.80	6/22/24
Districtwide: Building Improvements	\$12,818.00	Request Reduced	00001.61.20.2310.2073.80.8100.80	6/22/24
Central Office: Dues & Fees	\$4,000.00	Request Reduced	00001.51.20.2320.2069.80.8100.80	6/22/24
BHS: Principals Dues & Fees	\$3,780.00	Request Reduced	00001.31.20.2400.2070.80.8100.80	6/22/24
McGee: Media Dues & Fees	\$2,500.00	Request Reduced	00001.21.20.2220.2067.80.8100.80	6/22/24
PPS: Clinical Licensing	\$1,510.00	Request Reduced	00001.45.12.1260.1265.80.8100.80	6/22/24
BHS: Men's Cross Country Tournament Fees	\$1,080.00	Request Reduced	00001.31.32.3200.3105.80.8120.80	6/22/24
Business Operations: Dues & Fees	\$1,500.00	Request Reduced	00001.51.20.2500.2071.80.8100.80	6/22/24
McGee: PE Dues & Fees	\$979.00	Request Reduced	00001.21.10.1000.0025.80.8100.80	6/22/24
BHS: Technology Dues & Fees	\$923.00	Request Reduced	00001.31.20.2220.2061.80.8100.80	6/22/24
BHS Wrestling: Tournament Fees	\$875.00	Request Reduced	00001.31.32.3200.3114.80.8120.80	6/22/24
McGee: Principal Dues & Fees	\$850.00	Request Reduced	00001.21.20.2400.2070.80.8100.80	6/22/24
BHS: FCS Dues & Fees	\$555.00	Request Reduced	00001.31.10.1000.0011.80.8100.80	6/22/24
BHS: Counseling Dues & Fees	\$516.00	Request Reduced	00001.31.20.2120.2062.80.8100.80	6/22/24
Griswold: Principal Dues & Fees	\$490.00	Request Reduced	00001.15.20.2400.2070.80.8100.80	6/22/24
BHS: Womens Track Tournament Fees	\$300.00	Request Reduced	00001.31.32.3200.3204.80.8120.80	6/22/24
BHS: Womens Swimming Tournament Fees	\$220.00	Request Reduced	00001.31.32.3200.3211.80.8120.80	6/22/24

BHS: Technology Education Dues & Fees	\$200.00	Request Reduced	00001.31.10.1000.0013.80.8100.80	6/22/24
BHS: Math Dues & Fees	\$131.00	Request Reduced	00001.21.10.1000.0017.80.8100.80	6/22/24
BHS: Art Dues & Fees	\$120.00	Request Reduced	00001.31.10.1000.0001.80.8100.80	6/22/24
McGee World Language Dues & Fees	\$95.00	Request Reduced	00001.21.10.1000.0009.80.8100.80	6/22/24
BHS: Music Dues & Fees	\$80.00	Request Reduced	00001.31.10.1000.0021.80.8100.80	6/22/24
BHS: Mens Golf Tournament Fees	\$75.00	Request Reduced	00001.31.32.3200.3106.80.8120.80	6/22/24
BHS: Men's Lacrosse Tournament Fees	\$50.00	Request Reduced	00001.31.32.3200.3108.80.8120.80	6/22/24
BHS: Men's Basketball Tournament Fees	\$50.00	Request Reduced	00001.31.32.3200.3102.80.8120.80	6/22/24
BHS: World Language Dues & Fees	\$45.00	Request Reduced	00001.31.10.1000.0009.80.8100.80	6/22/24

Total All Other Funding Reduced from Budget: **\$58,337.00**

Total Cuts from BOE Adopted Budget **\$1,587,873.00**

Town of Berlin
Financial Status Report
Board of Finance Meeting of February 10, 2026

F-6

GENERAL FUND

(budgeted amount excludes assigned fund balance)

Receipts

	<u>FY2026</u>	<u>FY2025</u>	<u>Notes</u>
Actual Receipts	\$95,355,255	\$93,050,135	
Budgeted Receipts	\$105,956,737	\$101,885,192	
% to Budget	90.0%	91.3%	
Current Year Tax Receipts	\$86,610,688	\$84,138,063	
Current Tax Budget	\$90,764,079	\$87,899,741	
Current Tax Levy (99.3%/99.3% collection rates)	\$91,403,906	\$88,519,377	
% to Current Budget	95.4%	95.7%	
% to Current Levy	94.8%	95.1%	
Adopted budget target %	99.3%	99.3%	

Expenditures (excludes capital expenditures)

	<u>FY2026</u>	<u>FY2025</u>	
Actual Expenditures	\$63,877,757	\$62,001,241	
Budgeted Expenditures	\$106,547,355	\$103,205,521	
% to Budget	60.0%	60.1%	

	<u>Actual</u>	<u>Encumbered</u>	<u>Budget</u>	<u>Var to Budget</u>
Storm-related Overtime (51445)	\$99,808	\$0	\$102,451	\$2,643
Electricity (53102)	\$850,209	\$524,062	\$1,520,040	\$145,769
Refuse Disposal (53823)	\$836,548	\$989,822	\$1,884,277	\$57,907
Legal (53828)	\$249,625	\$160,368	\$410,000	\$7
Tax Refunds (53924)	\$166,333	\$0	\$215,000	\$48,667

	<u>Target Floor Fd Bal.</u>	<u>Actual Fund Bal.</u>	<u>Notes</u>
INSURANCE FUNDS			
Health Insurance Fund	\$3,221,582	\$2,541,568	The Health Insurance Fund balance is 19.7% of full year projected expenses - target floor reserve is 25%.
General Insurance Fund	\$1,000,000	\$2,083,932	The fund is used to pay Liability & Worker's Compensation insurance premiums for both the Town and BOE, on-going heart & hypertension claims from police officers, widow/widower heart & hypertension claims, "fronting" reimbursable environmental remediation costs, small equipment claims where Town elects to self-insure and deductibles. Town policy is a \$1 million floor and ceiling at 5% of General Fund budget (or \$4,980,635 for FY25). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims.
TOTAL INSURANCE FUNDS	\$4,221,582	\$4,625,500	

Town of Berlin
Financial Status Report
Board of Finance Meeting of February 10, 2026

F-6

PENSION FUND

	<u>Closed Plan</u>	<u>Police Plan</u>	<u>Notes</u>
Total Liability (as of 7/1/2025)	\$4,488,831	\$9,594,734	The Closed Town of Berlin Retirement Income (Defined Benefit) Plan was amended for the last time effective July 1, 2000. As a result of this final amendment no new Town employees were eligible to participate in the plan.
			As of July 1, 2023, the Town of Berlin approved a new Defined Benefit Plan for Police Officer's only. Existing officers were given the option to remain in the Defined Contribution Plan or use their DC assets to "buy in" to the new Police DB Plan. All but two existing officers elected to "buy in" to the new Police DB Plan.
<u>Cash Balances:</u>			
Empower	\$5,187,846	\$0	
Webster	\$0	\$9,639,830	
	<u>\$5,187,846</u>	<u>\$9,639,830</u>	
Funding %	115.6%	100.5%	
Net Pension Asset/(Liability)	\$699,015	\$45,096	

ACTIVE CAPITAL PROJECTS

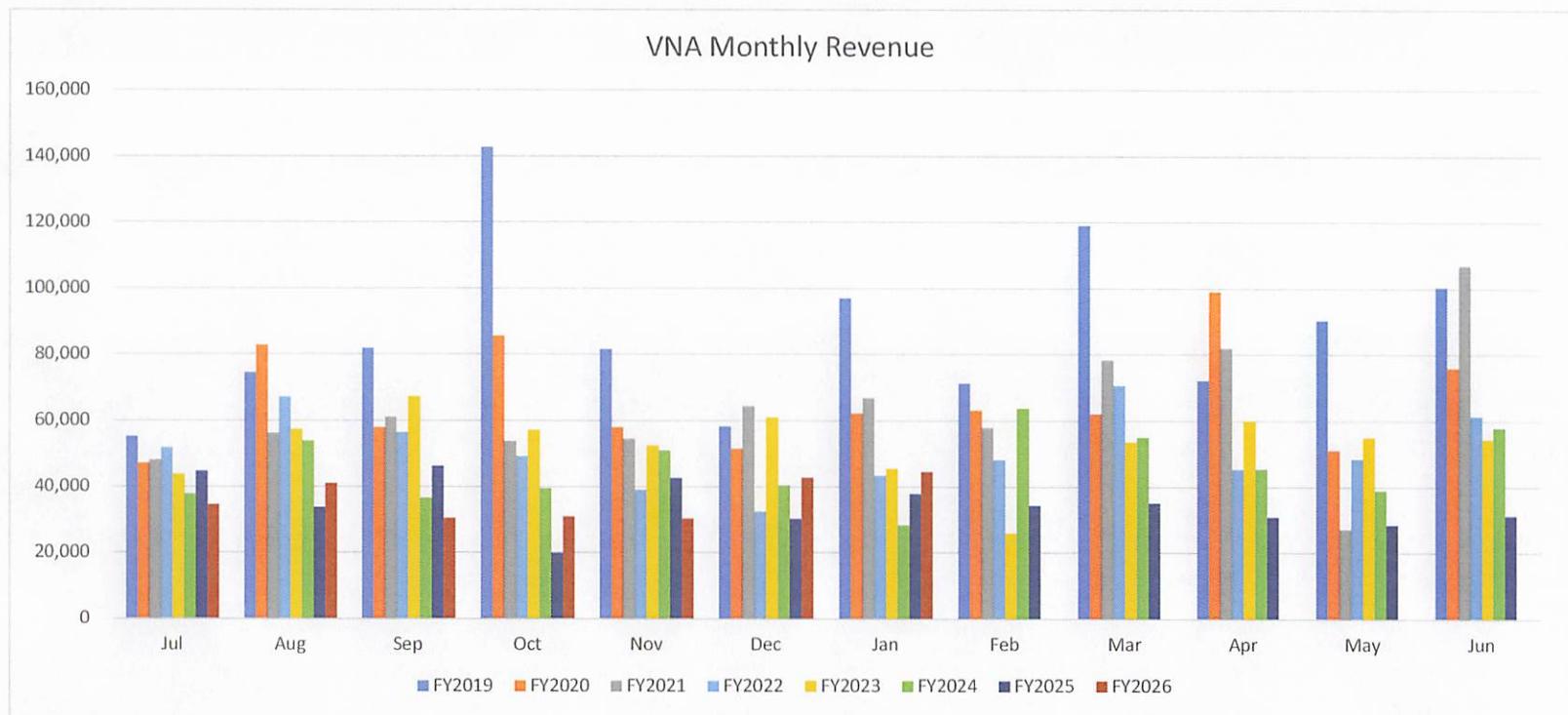
	<u>% Complete*</u>	<u>Project Balance**</u>	<u>Managed By</u>	<u>Department</u>	<u>Notes</u>
55 Steele Boulevard	49%	\$0	Economic Dev	Economic Dev.	Building 3 of 3 from Newport's original Farmington Ave plans
Kensington Road Bridge - Design Phase	42%	\$0	Public Works	Public Works	Current Phase: design (local funded); once project is approved by DOT, CRCOG grant will pre-funded for bid amount + contingency & incidentals
Hubbard HVAC Upgrades	14%	\$0	PBC	Facilities	Current Phase: construction
Griswold HVAC Upgrades	27%	\$0	PBC	Facilities	Current Phase: construction
Timberlin Bunkers (Local Insurance funds)	100%	\$0	PBC	Timberlin	Current Phase: construction
Timberlin Bunkers (CIRMA Insurance funds)	100%	\$0	PBC	Timberlin	Current Phase: construction
Timberlin Bunkers (Local Bond funds)	90%	\$0	PBC	Timberlin	Current Phase: construction

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

** Capital projects fund balance includes encumbrances.

Risks				Opportunities			
Description	Projected - Low	Projected - High	Probability	Description	Projected - Low	Projected - High	Probability
RECEIPTS							
				RECEIPTS			
EXPENDITURES							
Legal	(\$50,000)	(\$100,000)	Medium	EXPENDITURES			
Storm Overtime	(\$50,000)	(\$100,000)	Medium	Position Vacancies - Town			
Tax Refunds	(\$25,000)	(\$50,000)	Medium				
TOTAL	(\$125,000)	(\$250,000)		TOTAL	\$150,000	\$625,000	
<i>Total excluding Pension payouts</i>	<i>(\$125,000)</i>	<i>(\$250,000)</i>		NET RISKS/OPPORTUNITIES	\$25,000	\$375,000	
				6/30/2025 General Fund Unassigned Fund Balance (audited)	\$17,996,667	\$17,996,667	
				<u>Non-Budgeted Appropriation of FY26 General Fund Unassigned Fund Balance:</u>			
				FY27 ADEC of closed defined benefit pension plan (based on 7/1/2025 valuation)	\$0	\$0	
				Lower Lane Property Acquisition	(\$180,000)	(\$180,000)	
				Senior Center parking lot engineering	(\$76,000)	(\$76,000)	
				BHS moisture remediation (estimate after \$900k BHS reimb appropriation)	(\$100,000)	(\$600,000)	
				Carbon Reduction Grant (assumed 20% local share of \$3,778,740 cost estimate)	(\$755,748)	(\$755,748)	
				Additional TOB contribution for 55 Steele Blvd remediation	(\$400,000)	(\$400,000)	
				Projected 6/30/2025 General Fund Unassigned Fund Balance	\$16,509,919	\$16,359,919	
				Projected 6/30/2025 GF Unassigned FB as a % of FY25 GF Budget	16.1%	15.9%	

	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>TOTAL</u>	<u>YTD</u>
FY2019	55,212	74,521	82,025	142,845	81,705	58,331	97,213	71,442	119,187	72,239	90,498	100,562	1,045,780	591,852
FY2020	47,155	82,851	58,019	85,737	58,047	51,550	62,354	63,243	62,270	99,186	51,272	76,057	797,741	445,713
FY2021	48,132	56,105	61,099	53,775	54,553	64,397	66,910	57,967	78,281	82,029	27,123	107,013	757,385	404,971
FY2022	51,814	67,134	56,464	49,192	39,038	32,530	43,379	48,339	70,744	45,424	48,569	61,528	614,156	339,551
FY2023	43,842	57,446	67,243	57,167	52,526	61,072	45,590	26,033	53,655	60,131	55,054	54,550	634,309	384,886
FY2024	37,692	53,924	36,570	39,543	51,115	40,460	28,414	63,876	55,144	45,533	38,973	58,014	549,258	287,717
FY2025	44,725	33,730	46,286	19,917	42,715	30,298	37,848	34,361	35,086	30,865	28,465	31,193	415,489	255,520
FY2026	34,530	41,098	30,459	30,935	30,349	42,888	44,711						254,971	254,971
CY vs. PY	(10,195)	7,368	(15,827)	11,018	(12,366)	12,590	6,863						(549)	



VNA Financial Results

YTD JANUARY

FY 2025-26

	FY 2026			FY 2025			FY26 to FY25 Var to Budget
	Budget	YTD Act	% of Budget	Budget	YTD Act	% of Budget	
Revenue:							
Public Health Nursing	\$450,000	\$254,971	56.7%	\$450,000	\$255,520	56.8%	-0.1pp
Summer/Field Trips	\$12,000	\$24,814	206.8%	\$12,000	\$16,234	135.3%	71.5pp
	\$462,000	\$279,785	60.6%	\$462,000	\$271,754	58.8%	1.7pp
Expenditure:							
Wages/Salaries	\$557,305	\$306,633	55.0%	\$557,051	\$320,689	57.6%	2.5pp
Fringe Benefits	\$218,158	\$158,034	72.4%	\$238,264	\$192,296	80.7%	8.3pp
53201 - Supplies	\$3,000	\$965	32.2%	\$5,500	\$523	9.5%	-22.7pp
53276 - Medical Supplies	\$4,500	\$68	1.5%	\$6,510	\$1,071	16.5%	14.9pp
53440 - Public Education	\$3,000	\$0	0.0%	\$3,000	\$643	21.4%	21.4pp
53730 - Insurance	\$490	\$445	90.8%	\$540	\$445	82.4%	-8.4pp
53810 - Background checks	\$500	\$106	21.3%	\$2,000	\$213	10.6%	-10.6pp
53813 - Computer Support	\$44,740	\$35,049	78.3%	\$44,740	\$38,514	86.1%	7.7pp
53819 - Medical Services	\$40,000	\$23,014	57.5%	\$70,000	\$18,611	26.6%	-30.9pp
53902 - Telephone	\$5,000	\$2,612	52.2%	\$7,000	\$2,865	40.9%	-11.3pp
53903 - Copiers	\$2,500	\$911	36.5%	\$2,500	\$918	36.7%	0.3pp
53916 - Professional Development	\$0	\$0	N/A	\$0	\$0	N/A	N/A
53920 - Professional Services	\$51,900	\$32,818	63.2%	\$57,000	\$33,023	57.9%	-5.3pp
53940 - Advertising	\$3,000	\$1,597	53.2%	\$8,100	\$676	8.3%	-44.9pp
53943 - Mileage	\$2,000	\$1,174	58.7%	\$3,000	\$1,221	40.7%	-18.0pp
53944 - Organizational Fees	\$0	\$0	N/A	\$17,500	\$6,181	35.3%	N/A
53945 - Training	\$22,000	\$13,047	59.3%	\$10,000	\$1,976	19.8%	-39.6pp
	\$958,093	\$576,475	60.2%	\$1,032,705	\$619,864	60.0%	-0.1pp
NET INCOME	(\$496,093)	(\$296,689)	59.8%	(\$570,705)	(\$348,110)	61.0%	-1.2pp

Timberlin Golf Course Financial Results

YTD JANUARY

FY 2025-26

(Does not include indirect cost of Town staff providing services that would otherwise be purchased by Timberlin)

	FY 2026			FY 2025			FY26 to FY25	NOTES
	Budget	YTD Act	% of Budget	Budget	YTD Act	% of Budget	Variance to Budget	
Revenue:								
Daily Passes (Greens Fees)	\$1,018,269	\$556,233	54.6%	\$914,655	\$537,969	58.8%	-4.2pp	
Season Passes	\$204,333	\$885	0.4%	\$199,545	\$0	0.0%	0.4pp	
Golf Carts	\$438,239	\$325,525	74.3%	\$476,405	\$316,123	66.4%	7.9pp	
Driving Range	\$31,750	\$15,563	49.0%	\$28,000	\$16,498	58.9%	N/A	
Restaurant Rent	\$49,749	\$31,342	63.0%	\$49,749	\$29,849	60.0%	3.0pp	
	\$1,742,340	\$929,548	53.4%	\$1,668,354	\$900,439	54.0%	-0.6pp	
Expenditure:								
Wages/Salaries	\$663,877	\$400,389	60.3%	\$651,280	\$372,709	57.2%	-3.1pp	
Fringe Benefits	\$229,519	\$172,102	75.0%	\$212,079	\$159,159	75.0%	0.1pp	
53102 - Electricity	\$70,350	\$38,726	55.0%	\$67,400	\$36,206	53.7%	-1.3pp	
53105 - Natural Gas	\$24,107	\$9,450	39.2%	\$24,107	\$9,037	37.5%	-1.7pp	
53106 - Vehicle Fuel	\$49,750	\$14,127	28.4%	\$30,775	\$11,526	37.5%	9.1pp	
53201 - Supplies	\$6,500	\$3,226	49.6%	\$5,500	\$2,154	39.2%	-10.5pp	
53202 - Irrigation Materials	\$38,000	\$38,085	100.2%	\$30,000	\$20,741	69.1%	-31.1pp	
53208 - Equipment (New)	\$37,000	\$2,262	6.1%	\$22,975	\$1,037	4.5%	-1.6pp	
53219 - Operating Materials	\$27,500	\$5,853	21.3%	\$12,500	\$2,396	19.2%	-2.1pp	
53233 - Auto Parts	\$35,500	\$15,594	43.9%	\$35,500	\$14,949	42.1%	-1.8pp	
53241 - Sand & Stone	\$17,500	\$7,305	41.7%	\$17,500	\$3,978	22.7%	-19.0pp	
53243 - Fertilizer, Seed, Chem.	\$160,000	\$150,045	93.8%	\$145,000	\$142,973	98.6%	4.8pp	
53245 - Maintenance & Repair	\$45,000	\$16,236	36.1%	\$40,000	\$16,342	40.9%	4.8pp	
53510 - Golf Pro Contr. Serv.	\$90,000	\$45,000	50.0%	\$90,000	\$45,000	50.0%	0.0pp	
53513 - Green, Trap, Tee, Cart Paths	\$7,500	\$274	3.7%	\$5,000	\$0	0.0%	-3.7pp	
53603 - Golf Cart Lease	\$80,087	\$80,077	100.0%	\$80,087	\$80,077	100.0%	0.0pp	
53730 - Insurance	\$31,656	\$31,656	100.0%	\$28,778	\$28,778	100.0%	0.0pp	
53813 - Computer Support	\$16,000	\$8,611	53.8%	\$14,250	\$5,277	37.0%	-16.8pp	
53814 - Contractual Services	\$35,000	\$13,797	39.4%	\$0	\$0	N/A	N/A	
53823 - Refuse Disposal	\$9,547	\$3,800	39.8%	\$8,679	\$3,616	41.7%	1.9pp	
53902 - Telephone	\$2,000	\$1,125	56.3%	\$2,950	\$1,078	36.5%	-19.7pp	
53917 - Water & Sewer	\$17,500	\$2,673	15.3%	\$4,200	(\$2,284)	-54.4%	-69.7pp	
53932 - Waterways Treatment	\$7,500	\$4,175	55.7%	\$8,300	\$5,775	69.6%	13.9pp	
53940 - Advertising	\$10,000	\$0	0.0%	\$10,000	\$0	0.0%	0.0pp	
53941 - Bank charges	\$39,388	\$16,512	41.9%	\$29,741	\$15,173	51.0%	9.1pp	
53944 - Organizational Fees	\$0	\$0	N/A	\$1,385	\$360	26.0%	N/A	
53945 - Training	\$3,000	\$1,525	50.8%	\$615	\$525	85.4%	34.5pp	
53950 - Internet Service	\$3,200	\$1,679	52.5%	\$3,950	\$2,017	51.1%	-1.4pp	
	\$1,756,981	\$1,084,305	61.7%	\$1,582,551	\$978,598	61.8%	0.1pp	
OPERATING INCOME	<u>(\$14,641)</u>	<u>(\$154,757)</u>	<u>1057.0%</u>	<u>\$85,803</u>	<u>(\$78,160)</u>	<u>-91.1%</u>	<u>1148.1pp</u>	
CHECK		<u>(\$0)</u>			<u>\$0</u>			

Index:

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Capital Items \$0 \$0 N/A \$97,359 \$4,000 4.1% N/A