



TOWN MANAGER'S SUBMISSION

TOWN OF BERLIN, CONNECTICUT FISCAL YEAR 2027 OPERATING AND CAPITAL BUDGETS & LONG-TERM FINANCIAL AND CAPITAL PLANS

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FY 2026-27 TOWN OF BERLIN BUDGET PROPOSAL SUMMARY

	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Chg	Proposed/ Original % Chg
Taxes	\$90,043	\$92,634	\$92,634	\$101,383	\$98,631	\$5,997	6.5%
Fees	\$3,977	\$3,708	\$3,708	\$3,885	\$3,985	\$278	7.5%
State Education Grants	\$6,114	\$7,254	\$7,254	\$7,254	\$7,254	\$0	0.0%
State/Federal Non-Education Grants	\$353	\$359	\$361	\$357	\$357	(\$2)	-0.6%
Svc Fees & Inv Earnings	\$2,341	\$1,998	\$1,998	\$1,742	\$1,754	(\$244)	-12.2%
Transfers In	\$5	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$596	\$596	\$300	\$300	(\$296)	-49.6%
TOTAL REVENUE	\$102,833	\$106,552	\$106,555	\$114,925	\$112,286	\$5,733	5.4%
General Government	\$4,192	\$4,095	\$4,159	\$4,340	\$4,307	\$212	5.2%
Townwide (excluding closed DB pension)	\$825	\$1,603	\$1,294	\$1,683	\$1,683	\$80	5.0%
Legal	\$459	\$484	\$484	\$535	\$535	\$51	10.5%
Community Development	\$1,314	\$1,441	\$1,485	\$1,486	\$1,486	\$45	3.1%
Public Safety	\$10,712	\$11,628	\$11,652	\$12,450	\$12,441	\$813	7.0%
Physical Services	\$8,243	\$9,033	\$9,122	\$9,857	\$9,857	\$824	9.1%
Parks, Recreation and Libraries	\$5,166	\$5,799	\$5,860	\$6,273	\$6,158	\$359	6.2%
Health and Human Services	\$1,858	\$1,975	\$2,005	\$2,045	\$2,045	\$70	3.6%
TOWN OPERATIONS	\$32,769	\$36,058	\$36,059	\$38,669	\$38,512	\$2,455	6.8%
Schools (Departments 59 & 61)	\$4,855	\$5,182	\$5,182	\$5,645	\$5,645	\$463	8.9%
Capital	\$495	\$0	\$0	\$4,005	\$1,523	\$1,523	N/A
Long-term Liabilities:							
Debt	\$7,560	\$8,177	\$8,177	\$6,511	\$6,511	(\$1,666)	-20.4%
Pension	\$1,627	\$1,536	\$1,536	\$1,277	\$1,277	(\$260)	-17%
Transfers:							
Capital	\$0	\$0	\$0	\$100	\$100	\$100	N/A
Debt	\$0	\$660	\$660	\$640	\$640	(\$20)	-3.0%
Operational	\$2,728	\$373	\$373	\$598	\$598	\$225	60.4%
TOTAL GENERAL GOVERNMENT Budget	\$50,034	\$51,985	\$51,987	\$57,444	\$54,805	\$2,820	5.4%
TOTAL BOARD OF EDUCATION Budget	\$52,516	\$54,568	\$54,568	\$57,481	\$57,481	\$2,913	5.3%
TOTAL EXPENSES	\$102,550	\$106,553	\$106,555	\$114,925	\$112,286	\$5,733	5.4%

The General Gov't budget includes \$9.9 million of Board of Education costs including shared services, debt, and capital.

	FY25 Actual Exp	FY26 Original Bud	FY26 Amended Bud	FY27 Department Bud	FY27 Manager Bud	Proposed/ Original Chg
General Government						
Operations	\$32,769	\$36,058	\$36,059	\$38,669	\$38,512	\$2,455
Capital	\$495	\$0	\$0	\$3,078	\$1,045	\$1,045
Long-term Liabilities - Debt Service	\$3,530	\$4,318	\$4,318	\$3,381	\$3,381	(\$937)
Long-term Liabilities - Defined Benefit pension plan	\$1,627	\$1,536	\$1,536	\$1,277	\$1,277	(\$260)
Transfers	\$2,728	\$373	\$373	\$598	\$598	\$225
	\$41,149	\$42,285	\$42,286	\$47,002	\$44,813	\$2,528
Education						
Operations	\$52,516	\$54,568	\$54,568	\$57,481	\$57,481	\$2,913
Town staff/operating costs supporting BOE	\$4,855	\$5,182	\$5,182	\$5,645	\$5,645	\$463
Capital	\$0	\$0	\$0	\$1,028	\$578	\$578
Long-term Liabilities - Debt Service	\$4,030	\$4,518	\$4,518	\$3,770	\$3,770	(\$749)
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	\$61,401	\$64,268	\$64,268	\$67,923	\$67,473	\$3,205

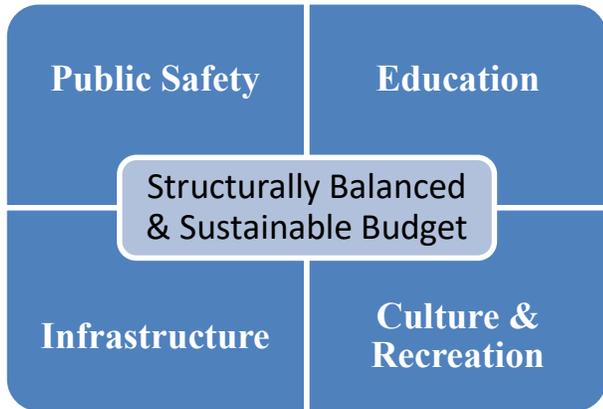
I. BOARD OF FINANCE LETTER

March 1, 2026

Dear Chairman Bordonaro and Members of the Berlin Board of Finance,

Introduction

In accordance with Section 7-2 of the Town Charter, I am submitting the enclosed budget to the Board of Finance. I present this budget as a framework, offering the Board of Finance the opportunity to achieve the Town's established goals. This budget was developed with an awareness of the current and



projected economic climate. Like all prior years, the budget was also developed with the intent to fund infrastructure, education, and community development goals; legal, contractual, and regulatory obligations; and to fund existing services Berlin residents desire and have come to expect. Overall, these goals support the entire Berlin population. My budget submission funds these critical initiatives in a manner I believe is most responsible for the community – prudent debt management, investing in critical capital needs, and

scrutinizing department requests to reduce the impact to the Town’s mill rate. All these decisions were made in the context of the four cornerstones of the Town’s budget strategy –public safety, infrastructure investments, maintaining an outstanding educational environment and offering residents desirable recreational opportunities – and to solidify the Town’s financial strength to meet legal obligations and navigate potential fiscal challenges.

Revenue Budget

The revenue budget consists of five main areas. The budget for each area is detailed below.

- **User fees** were reviewed by each department head, Finance, and me. Many of the fees are established by State statute, and those fees are adjusted when the State makes changes. These fees also represent an important strategic decision on how to pay for services. Rather than socializing all costs, user fees charge those directly benefiting from the service.
- **State and non-State grants** are budgeted to be flat as compared to the fiscal year 2026 budget.
- **Investment earnings** are budgeted to decrease, driven by lower interest rates. The Town adheres to the SLY investment approach – prioritize asset safety and maintaining appropriate liquidity, then seek the highest yield possible under these safety/liquidity parameters.
- **Taxes** are impacted by three factors: changes in the grand list, changes in non-tax receipts, and changes in expenditures. The October 2025 budgeted grand list increased 2.18%. The grand list increase is worth \$1,992,802 in incremental tax revenue.

Expenditure Budget

The *Fiscal Year 2027 Budget Priorities* chart below displays the process the Town undertook to develop this budget proposal. Berlin has always honored its legal, contractual, and regulatory obligations and this budget submission continues that practice. Operational needs were reviewed carefully and important strategic priorities for the upcoming fiscal year were identified and funded in this proposal.

Based on current demands and staffing levels, my budget submission includes two new full-time positions in the Police Department (moving the approved sworn officer headcount to 49).

As in past years, every effort was made to minimize any requested increase. It is extremely important to note, however, that it is my job to make the Board aware of operational and capital needs, and to make appropriate requests to continue services residents need and have come to expect. There is always a danger of cutting too much and causing harm to the Town and its operations, and it is my job to identify when that may be happening.

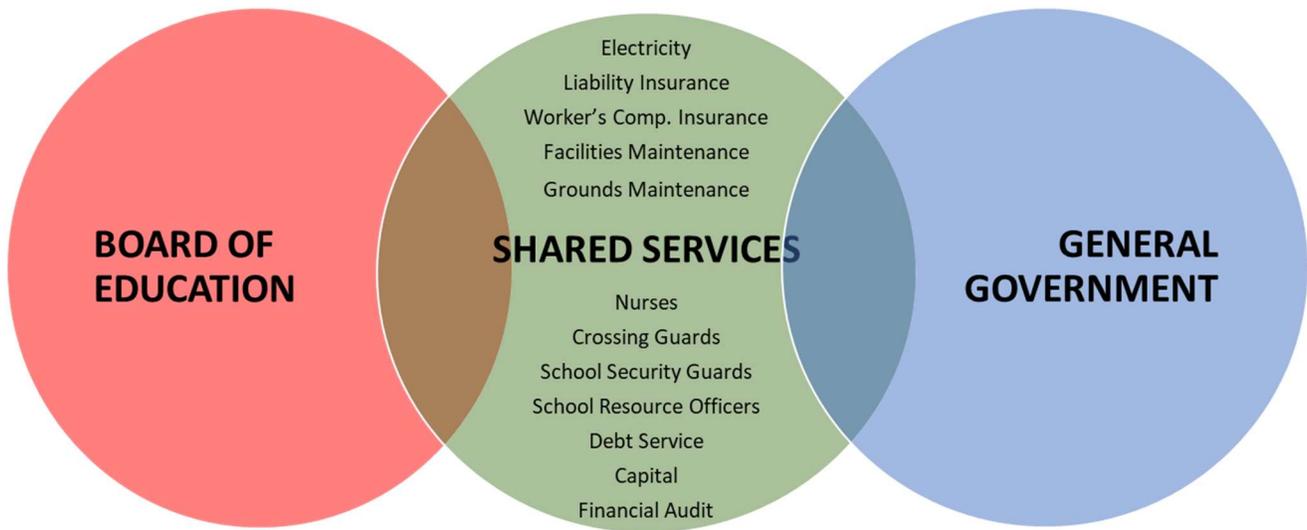
Fiscal Year 2027 Budget Priorities



The Board of Education operating budget reflects what was approved by the Board of Education without any changes. The Board’s budget represents a 5.3% increase over current year’s funding. The details of the Board of Education submission are included in Section VI later in this document.

Bifurcated Budget

Once again, residents will be voting separately for the General Government and the Board of Education budgets. The Board of Education budget will include only those operating costs contained in the proposed Board of Education budget. All remaining costs – including shared service costs – are included in the General Government budget. The chart below details those shared services.



Breakdown of the Mill Rate Increase

Mill rate is the method Towns use to calculate individual tax bills. The mill rate is multiplied by the assessed value of all non-exempt property (real estate, personal property and motor vehicles). Based on the proposed budget increase of 5.39%, the mill rate for fiscal year 2027 will increase by 1.29 (+4.2%) to 31.94. Below is the calculation used to derive the new mill rate:

Oct. 2025 Grand List (value of 1 mill)	\$3,046,841	(A)
Total Budgeted Expenditures	\$112,285,803	
(minus) Budgeted Receipts excluding Current Levy	(\$15,644,623)	
Required FY27 Taxes Receipts (@ 99.3% collection rate):	\$97,322,437	(B)
Required Mill Rate (B / A):	31.94	

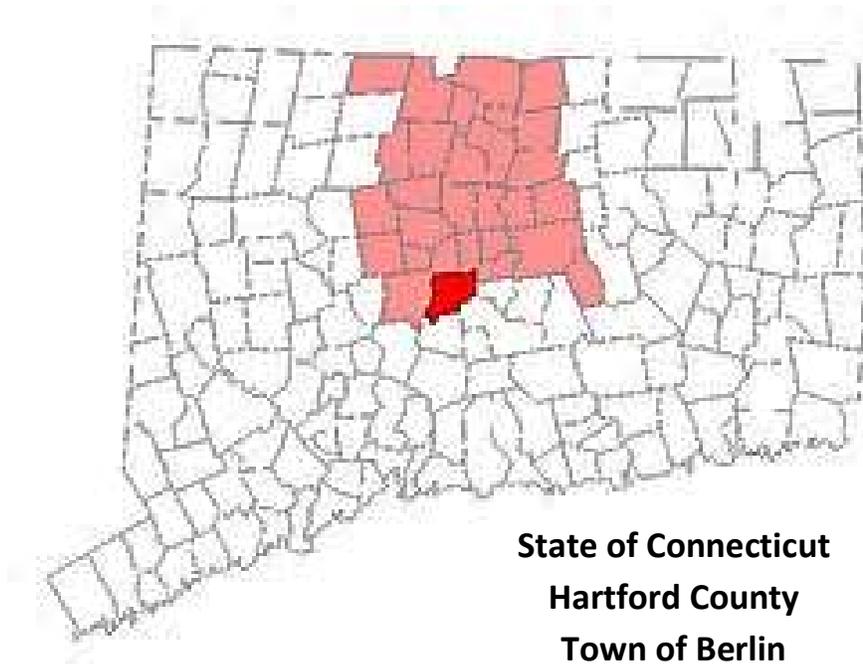
FY25 Mill Rate	30.65
Mill Rate Increase	1.29
New Mill Rate	31.94

Conclusion

As mentioned previously, this budget maintains existing levels of public services throughout the community and funds initiatives identified as Town Council or Board of Education priorities. Town and Board of Education leaders and staff should be congratulated for their efforts.

Respectfully Submitted,
 Ryan Curley, Town Manager

II. OVERVIEW OF THE COMMUNITY



Description of the Municipality

The Town of Berlin was incorporated as a town in 1785 from parts of Farmington, Middletown, and Wethersfield. The Town, which covers an area of 27.0 square miles, is in the geographic center of the state in Hartford County. Berlin is eleven miles south of the City of Hartford and is bordered on the north by the City of New Britain, on the northeast by the Town of Newington, on the east by the Towns of Rocky Hill and Cromwell, and the City of Middletown, on the south by the City of Meriden, and on the west by the Town of Southington.

The Town seal is that of a Yankee peddler outfitted in revolutionary dress with a basket under his arm and a pack on his back full of tin ware. This image comes from the Patterson brothers who started their business on West Street (now Lower Lane). For 20 years, until 1760, the family sold tin wares from a basket. As their business grew, they took in apprentices and engaged peddlers to travel throughout the colonies to sell their products.

U.S. Route 5, a multi-lane divided highway, runs north—south through Berlin parallel to Interstate Route 91, connecting Meriden and Wethersfield. Central Connecticut Expressway Corridor (Routes 9 and 72) serves as a connector between Interstates 84 and 91. State Routes 15, 71, 71A, 160 and 372 also serve the Town. Amtrak provides passenger and freight service, and bus lines provide local and intrastate passenger transportation service. Air passenger and freight service is available at Bradley International Airport in Windsor Locks, approximately twenty-five miles from Berlin.

Within the Town, there are six reservoirs belonging to surrounding municipalities, three post offices, and four separate fire departments. The Berlin Fairgrounds are in the eastern section of Town where once a year the Berlin Fair is held. The grounds are utilized for several other events during the year. The Town has two golf courses, one public and one private. There is also a private school, St. Paul School, as well as four fire companies and approximately 125 small- to medium-sized businesses in Town.

The Town is a member of the Bristol Resource Recovery Authority, which provides trash disposal services, and The Mattabasset District, which provides sewer treatment services to its member Towns of Berlin and Cromwell and the Cities of New Britain and Middletown. There are two separate tax districts or coterminous entities within the territorial limits of the Town of Berlin. The Worthington Fire District, organized in 1920, and the Kensington Fire District, organized in 1922, provide water and sewer services to their respective sections of Berlin.

Government Organization

Under the Town Charter, adopted on November 4, 1973, and most recently amended on November 8, 2016, the Town Council acts as the legislative body. The Town Council consists of six members and the mayor elected biennially for terms of two years each. The mayor is voted separately from the Council.

The Town Council appoints a Town Manager, who is the chief executive officer of the Town. The Town Manager is responsible for the administration of all Town matters, except for the education system, the Kensington and Worthington Fire Districts, the Water Control Commission, the Mattabasset District, and the Police Department.

The Board of Finance is the budget-making authority of the Town and is responsible for financial and taxation matters and establishing the annual mill rate. The Board of Finance presents its budget to the Town Council which has the authority to approve or reduce the budget and present to the citizens of Berlin for approval at the Annual Town Budget Referendum. If the Town Council rejects the Board of Finance budget, then a joint committee of all Town Council and Board of Finance is formed and nine members of the joint committee must agree to any changes, or the Board of Finance budget is presented to the citizens of Berlin as submitted.

Board of Education

The Board of Education is the policy-making body for grades pre-kindergarten through twelve.

Fire Districts

The Kensington and Worthington Fire Districts provide water and sewer services to their respective sections of Berlin. Members of the Fire Districts' governing board are elected by the public and have the sole responsibility for the hiring and firing of employees, the purchase of equipment, the administration of fiscal operations, and establishment of the tax rate, assessments, and service charges. The Fire Districts are empowered to issue bonds and notes in their own name and credit.

Mattabassett District

The Mattabassett District (the "District") is a quasi-municipal district established by Special Act of the State legislature. The District provides 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. In June 2011, the state statutes creating the District were amended to allow the City of Middletown to become a constituent community. The Middletown admission process was completed in February 2014. As a result, the District's Board of Directors representation is now as follows: New Britain — five members, Middletown — four members, Berlin, and Cromwell — three members each. The Board of Directors is responsible for the hiring and firing of employees, purchasing, budget adoption, and the administration of fiscal operations.

Police Commissioners

The Board of Police Commissioners has the general management and control of the Police Department and has the sole responsibility for the hiring and firing of employees and the purchase of apparatus, supplies or property necessary for the Police Department. The Board prepares an itemized budget for submission to the Town Manager.

Municipal Joint Ventures

The Town is a member of the Bristol Facility Policy Board (a successor entity of the Bristol Resource Recovery Facility Operating Committee (BRRFOC)). The BRRFOC had a membership of 14 cities and towns. The BRRFOC was created pursuant to an Inter-Community Agreement to exercise certain rights on behalf of contracting municipalities dealing with the trash to energy plant built by Ogden Martin Systems of Bristol, Inc. (now Covanta Bristol, Inc.). In December 2012, the Bristol Facility Policy Board was formed pursuant to a Municipal Solid Waste Disposal and Recycling Services Agreement (the "Service Agreement") by and among the member towns and cities.

Municipal Services

Police: The Police Department is headed by a five-member Board of Police Commissioners elected biennially for four-year staggered terms — three at one election, two at the next. The Department is headed by a chief and staffed with one deputy chief, three lieutenants, seven sergeants, and one detective. There are 46 authorized sworn positions. In addition, there are ten dispatchers and a support staff of three.

The Berlin Police Department is a State and Internationally Accredited law enforcement agency. The department has been accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc. since March 1996. The Police Officers Standards and Training Council also awarded State accreditation to the Berlin Police Department in November of 2004.

Fire: A volunteer force of approximately 86 volunteers and 20 officers, organized into four separately incorporated companies housed in four fire stations, provides fire protection. Each company is headed by a chief, an assistant chief, a captain, and two lieutenants. A Fire Administrator is responsible for preparing the budget, reporting documentation, incentives, and capital purchases. A Board of Fire Chiefs

consisting of the chief from each company is responsible for establishing operating procedures and determining necessary training courses. Present equipment includes seven Class-A pumpers, one 100-foot aerial ladder truck, one 100-foot tower ladder, one tanker truck and one heavy-duty rescue truck. Dispatching is accomplished through the Berlin Police Department, employing both radio and siren alert systems.

Ambulance: The Town contracts with Hartford Healthcare Ambulance Service to provide services to Town residents.

Water and Sewers: Berlin's water and sewer services are spread among the Town's Water Control Commission, the Kensington Fire District, and the Worthington Fire District. Both the Kensington Fire District and the Worthington Fire District (the "Fire Districts") were established under Special Act of the Connecticut Legislature in 1922. The City of New Britain and the Cromwell Fire District supply 45% of the water to the Town, and 55% is supplied by the Town's Elton well field. The Town's Water Control Commission presently serves over 2,800 water & sewer accounts.

Social & Youth Services, Senior Services and Parks and Recreation: The Town operates and maintains 2,272 acres of parks and open space, including 101 acres of school property, five parks, two public swimming pools, one community center, one municipal golf course, and one Senior Center.

Open Space: The Town owns 2,272 acres of land which is available primarily for passive recreation and natural resource protection. The largest Town-owned open space is within the Ragged Mountain Reserve, a 587-acre parcel located in the northwest corner of the Town. Major recent open space acquisitions include the 452-acre Blue Hills Conservation Area property that extends south of Orchard Road to the Meriden Town line, the 488-acre Hatchery Brook Conservation Area and Bicentennial Park area in the block bounded by Orchard Road, Chamberlain Highway, Norton Road, and Kensington Road and 97 acres of the former Pistol Creek Golf Course. The Hatchery Brook Conservation Area was expanded by the purchase of 71 acres of the "Chotkowski family" property in March 2015. Berlin also contains many other publicly owned open spaces and watershed lands including major holdings of the New Britain and Meriden Water Departments, part of Lamentation Mountain State Park, Silver Lake State Park, and the New Britain-owned Willowbrook Park, and Hungerford Park.

Libraries: There are three libraries in town. Two of the libraries are privately operated. The Berlin-Peck Library is a Town-operated facility which has approximately 208,534 volumes in its collection.

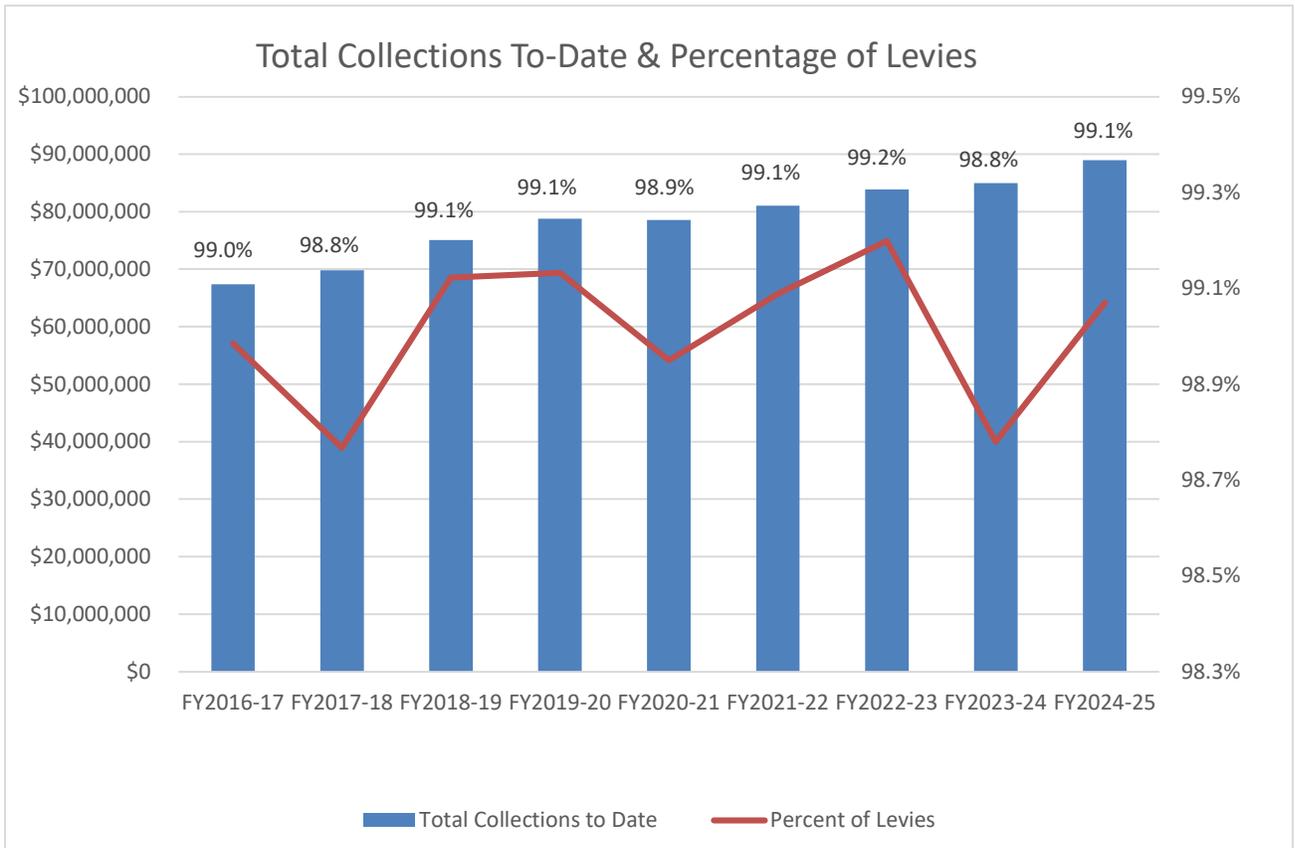
Service Contract, Solid Waste Disposal: Covanta Bristol, Inc., a Connecticut corporation (the "Company"), operates a 650-ton-per-day mass-burn solid waste disposal, electric power generation, and resource recovery facility at 229 Technology Park. The Company is a subsidiary of Covanta Energy Corporation, a Delaware corporation. The Company was formed in 1984 for the purpose of owning, designing, constructing, and operating the facility for the processing and disposal of acceptable solid waste from the City of Bristol and the Towns of Berlin, Branford, Burlington, Hartland, Morris, Plainville, Plymouth, Prospect, Seymour, Southington, Warren, Washington, and Wolcott (14 municipalities collectively referred to as the "Contracting Communities"). The Contracting

Communities Agreement operating under the Bristol Resource Recovery Facility Operating Committee ("BRRFOC") expired in 2014 and each municipality has contracted with Covanta through a collective agreement through 2034.

**Town of Berlin
Property Tax Levies and Collections**

Fiscal Year Ended June 30,	Total Adjusted Tax Levy	Net Current Levy Tax Collections	Percentage Of Current Taxes Collected	Collections in Subsequent Years	Total Collections	Percent Of Levy Collected	Current Delinquent Balance
2017	68,069,358	67,378,401	98.98%	678,496	68,056,897	99.98%	12,461
2018	70,660,090	69,789,191	98.77%	843,900	70,633,091	99.96%	26,999
2019	75,738,109	75,073,467	99.12%	635,921	75,709,388	99.96%	28,721
2020	79,442,804	78,753,259	99.13%	959,969	79,413,228	99.96%	29,576
2021	79,389,985	78,556,241	98.95%	801,988	79,358,229	99.96%	31,756
2022	81,783,909	81,038,353	99.09%	710,917	81,749,270	99.96%	34,639
2023	84,551,410	83,873,930	99.20%	630,750	84,504,680	99.94%	46,730
2024	86,016,957	84,970,580	98.78%	803,419	85,773,999	99.72%	242,958
2025	89,763,505	88,932,838	99.07%	0	88,932,838	99.07%	830,667

Source: Town of Berlin Revenue Collector & Finance

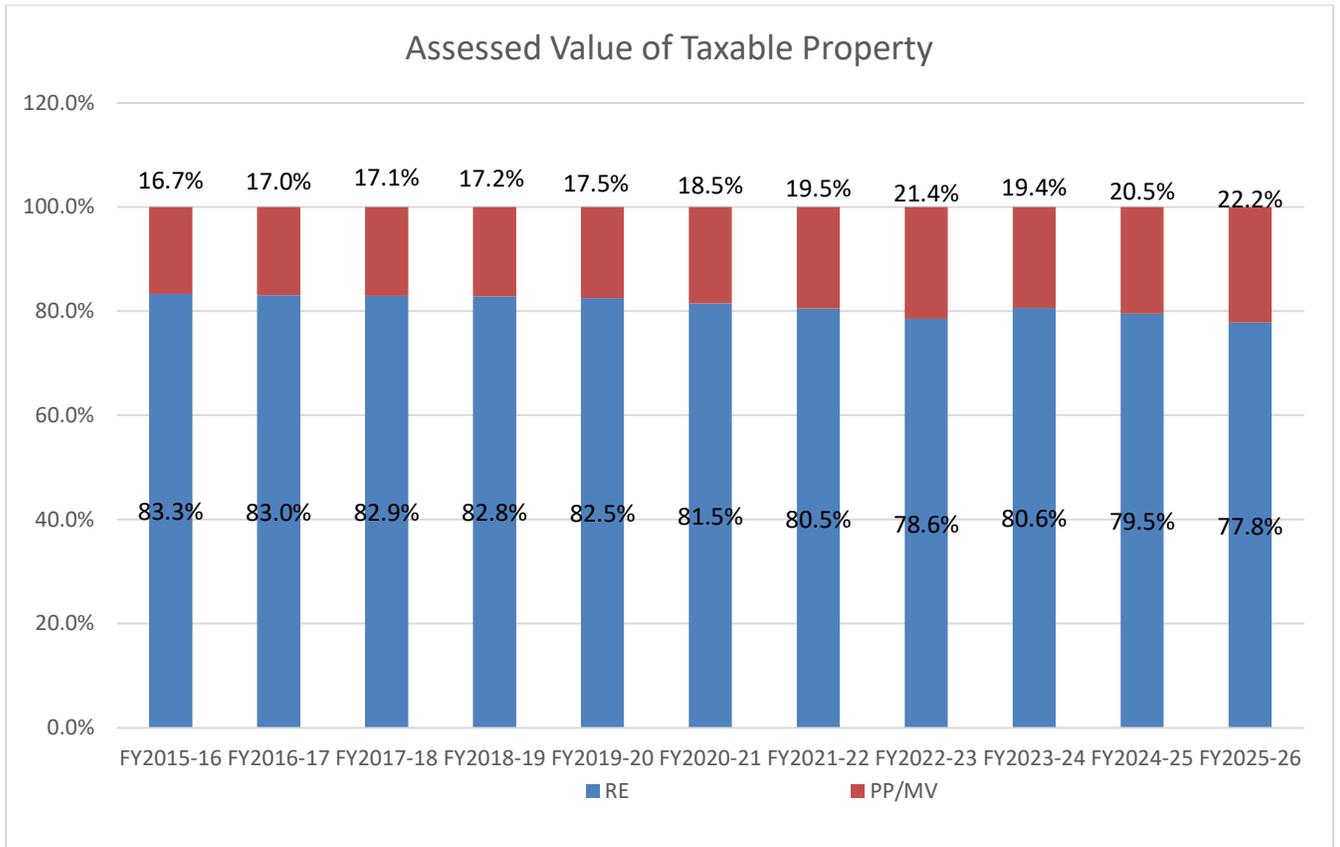


Town of Berlin
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Real Estate	Personal Property	Motor Vehicle	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Estimated Actual Value	Percentage of Total Assessed Value to Total Estimated Actual Value	Total Direct Tax Rate
2016	1,813,647,200	247,327,635	202,278,140	86,098,147	2,177,154,828	3,110,221,183	70%	30.35
2017	1,822,586,083	256,107,817	202,018,905	85,996,735	2,194,716,070	3,135,308,671	70%	30.81
2018	1,835,846,165	269,028,747	202,779,980	94,434,147	2,213,220,745	3,161,743,921	70%	31.61
2019	1,925,666,533	289,305,162	215,479,565	105,366,387	2,325,084,873	3,321,549,818	70%	32.50
2020	1,926,354,348	311,943,865	219,518,050	123,599,337	2,334,216,926	3,334,595,609	70%	33.93
2021	1,931,467,716	347,310,555	224,798,755	132,429,457	2,371,147,569	3,387,353,670	70%	33.93
2022	1,918,959,315	359,696,689	237,941,301	133,232,582	2,383,364,723	3,404,806,747	70%	33.93
2023	1,930,810,789	358,308,162	298,262,101	129,732,255	2,457,648,797	3,510,926,853	70%	34.31
2024	2,331,849,337	389,843,664	312,389,540	142,353,839	2,891,728,702	4,131,041,003	70%	29.56
2025	2,352,163,783	443,872,870	296,071,207	133,341,671	2,958,766,189	4,226,808,841	70%	30.21
2026	2,367,035,174	513,105,415	275,576,168	112,708,934	3,043,007,823	4,347,154,033	70%	30.65

Source: Town of Berlin Assessor's Office

Revaluation completed for fiscal years 2014 and 2019.



<u>Taxpayer</u>	2025		Percent of Taxable Assessed Valuation
	Taxable Assessed Valuation	Rank	
Rocky River Realty Co.	\$274,077,870	1	9.26%
Corbin Russwin Inc.	23,526,220	2	0.80%
Murphy Road Recycling	22,754,390	3	0.77%
Tomz Corporation	21,818,920	4	0.74%
Cedar Brickyard	17,494,050	5	0.59%
Connecticut Natural Gas Corp.	14,899,320	6	0.50%
224 Berlin Turnpike LLC (incl. Acura of Berlin)	11,154,460	7	0.38%
Stonebridge Berlin Assoc.	10,287,773	8	0.35%
United Cable Television/ Comcast	9,682,850	9	0.33%
Stanchem Inc.	9,558,830	10	0.32%
	<u><u>\$415,254,683</u></u>		<u><u>14.03%</u></u>

Source: Town of Berlin Assessor's Office

<u>Employer</u>	2025		
	Employees	Rank	Percentage of Total Town Employment
Eversource (formerly Northeast Utilities)	1,669	1	14.96%
Town of Berlin	703	2	6.30%
Assa Abloy	505	3	4.53%
CT Air Temp	225	4	2.02%
Comcast Cable/TCI, CT	215	5	1.93%
Budney Overhaul and Repair	200	6	1.79%
AVNA	176	7	1.58%
Parker Fluid Control	121	8	1.08%
EuroAmerican Home Care	145	9	1.30%
GoNet Speed	135	10	1.21%
	<u><u>4,094</u></u>		<u><u>36.69%</u></u>

Source: Town of Berlin Economic Development Department

BERLIN TOWN GOVERNMENT



TOWN COUNCIL

Mayor Mark Kaczynski
Deputy Mayor Charles Paonessa
Kate Atkinson
Sondra Coppola
Mark Pruzin
Peter Rosso
Donna Veach

BOARD OF FINANCE

Sal Bordonaro, Chairman
Gerald Paradis, Vice-Chairman
Raul Fernandes
Tim Grady
Denise McNair
David Olinda

BOARD OF EDUCATION

Julia Dennis, President
Melissa Gibbons, Secretary
Vanessa D'Anna
Brian DeLude
Jennifer Jurgen
Christina Elmani
Gina Nappi
Jessica Patraw
Peter Zarabozo

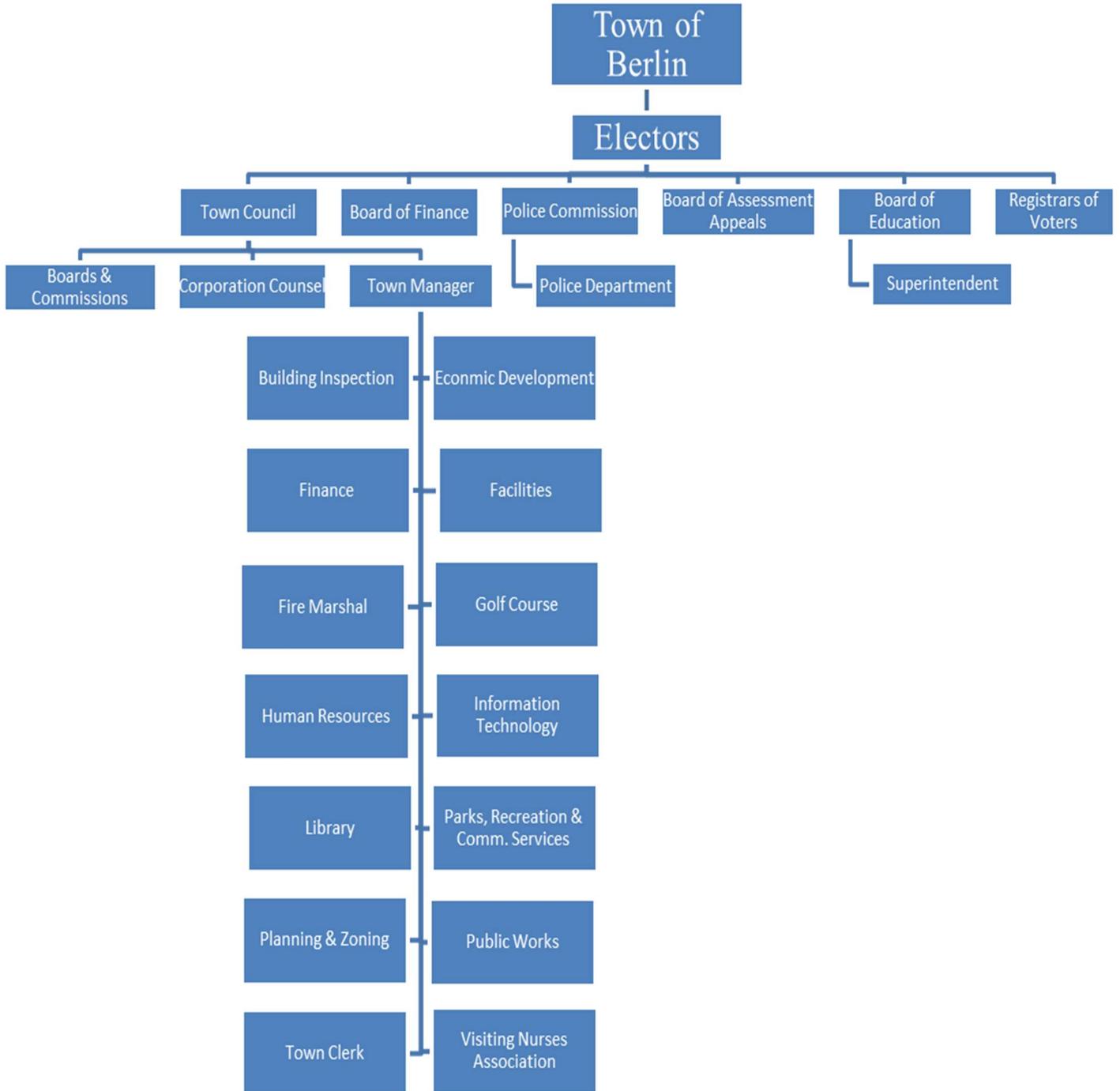
TOWN ADMINISTRATION

Town Manager	Ryan Curley
Corporation Counsel	Jeffrey Donofrio
Finance Director and Treasurer.	Kevin Delaney
Human Resources Director.	Paula Carabetta
Chief of Police	Matthew McNally
Fire Marshal	Steven Waznia
Town Clerk	Kathryn Wall
Public Works Director	Michael Ahem
Facilities Director	Doug Solek
Information Technology Director	Brian Freeman
Town Planner.	Maureen Giusti
Economic Development Director	Christopher Edge
Building Official.	Frank Van Linter
Library Director	Carrie Tyszka
Director of Parks & Rec./Community Services	Jennifer Ochoa
Timberlin Golf Course Director	Sol Guerrero
Nursing Director	Edyta Halas

BOARD OF EDUCATION ADMINISTRATION

Superintendent of Schools.	Brian Benigni
Director of Finance and Operations.	Ashley Dorsey

BERLIN ORGANIZATIONAL CHART



III. BUDGET OVERVIEW

BUDGET APPROACH AS PRESCRIBED IN THE TOWN CHARTER

Budget Development Process

Section 7-1. Routing of Annual Budget Requests. All departments, boards, commissions, committees, and such other non-town agencies which desire to submit a request for an appropriation from the town budget, shall submit such budget request including revenue estimates by the fifteenth (15th) day of January to the Manager.

Section 7-2. Managerial Budget Duties. The Manager shall review all budget requests and revenue estimates seeking an appropriation from the town budget. The Manager shall prepare a proposed Town Budget and present said budget, together with the budget of the Board of Education as submitted to the Manager along with whatever analysis or comments the Manager wishes to provide, to the Board of Finance by the first (1st) day of March of the year in which the budget is to be enacted.

Section 7-3. Board of Finance Budget Duties. (a) Upon reviewing the Manager's proposed budget, the Board of Finance shall prepare a budget for each fiscal year which shall include, in a form prescribed by the State Office of Policy and Management or successor agency: (1) An itemized statement of all actual receipts from all sources during the last fiscal year; (2) An itemized statement by classification of all actual expenditures during the same year; (3) An itemized estimate of anticipated revenues during the ensuing fiscal year from each source other than from local property taxes and an estimate of the amount which should be raised by local property taxation for such ensuing fiscal year; (4) An itemized estimate of expenditures of such ensuing fiscal year; (5) The amount of revenue surplus or deficit at the beginning of the fiscal year for which estimates are being prepared. In addition to the above requirements, it shall include an itemized list of requested appropriations from all town agencies including the Board of Education for such ensuing fiscal year. (b) In the preparation of said budget, the Board of Finance shall meet with the Town Council to hear and receive the Council's priorities for the town and shall meet with the Board of Education to hear and receive the Board's priorities for the school system. The Board may establish individual hearings for all boards, commissions and town officers desiring to be heard relative to a particular budget request and may request from any entity seeking an appropriation from the annual budget any information it may need or require in connection with preparing a town budget. (c) The Board of Finance shall then present the proposed town budget to the electors and taxpayers at the Annual Budget Hearing to be held no later than the second (2nd) Tuesday in April. No less than four (4) Board of Finance members shall be present at said hearing.

Section 7-4. Annual Budget Hearing. The Board of Finance shall prepare and recommend the town budget for the Annual Budget Hearing as specified in Section 7-3 of this chapter. The budget recommended shall, in the judgment of the Board of Finance, meet all expenditure needs of the town within its financial resources. At this hearing the Town Manager or designee shall present the General Government Budget and Water Control Budget and the Superintendent of Schools or designee shall present the Board of Education Budget. Within two (2) days of the Annual Budget Hearing, the Board of Finance shall meet to determine the town budget to be recommended to the Council. Should the Board

of Finance fail to recommend a budget by said date, the budget for the current fiscal year shall be submitted to the Council as the recommended budget of the Board of Finance.

Section 7-5. Town Council Approval. Joint Board. Within five (5) days of receipt of the town budget as recommended by the Board of Finance, the Council shall meet to approve the budget as presented, reduce the budget by line item, or reject the budget. If the Council approves the budget, with or without reductions, the budget shall automatically be sent to referendum as set forth in Section 7-6 of this chapter. If the Council rejects the budget, immediately following such rejection said budget shall be considered at a joint meeting of the Council and the Board of Finance, at which meeting the budget may only be revised with the approval of at least nine (9) members of the joint board. Unless so revised, said budget shall be considered approved by the joint board. In either event, the budget shall automatically be sent to referendum as set forth in Section 7-6 of this chapter. The Mayor shall be the chairman of the joint board and seven (7) members shall constitute a quorum.

Budget Referendum Process

Section 7-6. Annual Town Budget Referendum.

- (a) The general government and Board of Education budgets recommended by the Council or the joint board pursuant to Section 7-5 shall be separately brought before the persons qualified to vote at the annual town budget referendum. A sufficient number of copies of said budgets shall be made available for distribution in the office of the Town Clerk at least five (5) business days prior to the referendum. The Council shall give timely and suitable notice of the availability of said copies and it may utilize other channels to make the proposed town budget available to the public, such as Internet sites or newspapers, provided that timely and suitable notice is given as to said availability. Notice of the referendum shall be published not more than fifteen (15) nor less than five (5) days previous to holding the referendum. Said budgets shall become effective only after they have been submitted to the persons qualified to vote on the voting ballots at the normal and usual polling places.
- (b) The annual town budget referendum shall be held on the last Tuesday of April. The polls shall be open from 6:00 am to 8:00 pm.
- (c) The questions on the ballot shall be as follows:

"Question 1. Shall the proposed general government budget for the ____ fiscal year be adopted? Yes.
No."

"Advisory Question 1. If you voted no on the general government budget, is the budget...Too High. Too Low."

"Question 2. Shall the proposed Board of Education budget for the ____ fiscal year be adopted? Yes.
No."

"Advisory Question 2. If you voted no on the Board of Education budget, is the budget...Too High. Too Low."

- (d) At the closing of the polls, the Town Clerk shall cause the votes to be counted, and any such budget shall, if approved by a majority of those persons voting thereon, be adopted.
- (e) In the event that any such budget is not approved by a majority of those persons voting thereon, the proposed budget or budgets, as the case may be, shall be rejected. Within ten (10) days following said referendum, the Board of Finance shall meet to make revisions to the rejected budget(s) to be recommended to the Council and may hold additional public hearings. Within five (5) days of receipt of the revised budget(s), the Council shall meet to approve the revised budget(s) as presented, reduce the revised budget(s) by line item, or reject it or them. If the Council rejects the budget(s), immediately following such rejection said budget(s) shall be considered by the joint board, at which meeting the budget(s) may only be revised with the approval of at least nine (9) members of the joint board. Unless so revised, said budget(s) shall be considered approved by the joint board. Upon approval of any such budget by either the Council, with or without reductions, or the joint board, the budget(s) shall automatically be sent to a second referendum. The second referendum shall be held four (4) weeks following the first referendum and conducted in the same manner as set forth in this section.
- (f) In the event that any such budget is rejected at the second referendum, within ten (10) days following said referendum the Board of Finance shall meet to make revisions to the rejected budget(s) to be recommended to the Council and may hold additional public hearings. Within five (5) days of receipt of the revised budget(s), the Council shall meet to approve the revised budget(s) as presented, reduce the revised budget(s) by line item, or reject it or them. If the Council rejects the budget(s), immediately following such rejection said budget(s) shall be considered by the joint board, at which meeting the budget(s) may only be revised with the approval of at least nine (9) members of the joint board. Unless so revised, said budget(s) shall be considered approved by the joint board. Upon approval of any such budget by either the Council, with or without reductions, or the joint board, such budget shall be adopted.

Ongoing Financial Operations

Section 7-7. Contingency Fund. The estimate of expenditures submitted by the Board of Finance may include a recommendation for a contingency fund which shall not exceed two (2%) percent of the total expenditures for the current fiscal year. No expenditure or transfer may be made from this fund without approval of the Council and the Board of Finance.

Section 7-8. Capital and Non-Recurring Fund. The reserve fund established for capital and non-recurring expense may, with the approval of the Council and the Board of Finance, be established by: (1) transferring to it part of any general fund cash surplus available at the end of the fiscal year; (2) levying an annual tax of not more than two (2) mills earmarked for the fund; (3) retaining it in surplus cash funds already held for capital and nonrecurring expenditures; and (4) the transfer of unused

appropriations from the general fund as provided in Section 7-12 of this Charter. All or a portion of said fund may be used to finance planning, construction or acquisition of any specific item or piece of equipment or capital projects. Any use of the surplus in the Capital Non-recurring Fund may be allocated by the Council with the approval of the Board of Finance.

Section 7-9. Appropriation of Expenditures. The Council, with the approval of the Board of Finance, may recommend that payment for any non-recurring expenditure which would increase the tax rate unduly may be apportioned over a period of not more than five (5) years. The amount apportioned each year must be included in the budget as a fixed charge until the total amount is paid.

Setting the tax rate

Section 7-10. Setting the Tax Rate. After the grand list is finalized pursuant to the Connecticut General Statutes and the budget adopted, the Board of Finance shall set the new tax rate within three (3) days of budget adoption.

Non-Budgeted Appropriations & Transfers Process

Section 7-11. Non-Budgeted Appropriations and Transfers. Subject to the limits provided in this section, the Council, with the approval of the Board of Finance, may at any time appropriate unbudgeted, unencumbered, and contingency funds in the town treasury. Approval of a Town Meeting is required before the Council may vote on for any non-budgeted appropriation greater than twenty-five thousand (\$25,000.00) dollars or any non-budgeted appropriation which would cause the total of such non-budgeted appropriation during a given fiscal year to exceed two hundred fifty thousand (\$250,000.00) dollars.

The Council, with the approval of the Board of Finance, may transfer the whole or any part of the unencumbered balance of any appropriation, except for the Department of Education appropriations, to any other department for which the Council may legally appropriate money. However, such a transfer may be made from budget appropriations only in the last three (3) months of the fiscal year, and there shall be attached to the ordinance making the transfer a certificate of the Manager that such transfer is necessary, with the reasons therefor. Transfer of unencumbered funds from one item of a department budget to another item of the same budget may be made by a department head with the approval of the Manager, the Council, and the Board of Finance.

The Manager is authorized to make transfers from one line item to another within any division of a department budget subject to the following guidelines: (1) No transfers will be made to hire additional staffing that has not been properly authorized by the Council and the Board of Finance; (2) Transfers will not be made to purchase major pieces of equipment such as vehicles and machinery, or items, specifically deleted by the Council or the Board of Finance; (3) The Manager's authority to transfer shall be limited to the amount of five thousand (\$5,000.00) dollars for any single transfer.

Section 7-12. Lapse of Appropriations. Non-capital appropriations shall lapse at the end of the fiscal year for which they were made, and any balance shall be credited to the general fund. An appropriation for a capital outlay shall not lapse until the object for which the appropriation was made has been

accomplished or no expenditure from or encumbrance of the appropriation has been made for three (3) consecutive fiscal years. Such unused capital outlays shall be transferred to the capital non-recurring expense fund at fiscal year-end.

FISCAL YEAR 2027 BUDGET CALENDAR

February 27, 2026: Town Manager's Budget emailed to the Board of Finance & Town Council

March 2, 2026: Budget Meeting #1
(Revenue, Capital/Debt/Transfers, Board of Education & Town Operations)
7:00-9:00 pm; Town Council Chambers (if available)

March 4, 2026: Budget Meeting #2
7:00-9:00 pm; Town Council Chambers (if available)

March 9, 2026: Budget Meeting #3
7:00-9:00 pm; Town Council Chambers (if available)

March 10, 2026: Regular Board of Finance Meeting (budget will be on agenda)

March 11, 2026: Budget Meeting #4 (possible vote to send budget to Budget Hearing)
7:00-9:00 pm; Town Council Chambers (if available)

March 16, 2026: Budget Meeting #5 (if needed - vote to send budget to Budget Hearing)
7:00-9:00 pm; Town Council Chambers (if available)

March 31, 2026: Annual Budget Hearing
6:00-8:00 pm; McGee Middle School Auditorium

Board of Finance votes to send budget to the Town Council
Immediately following the Annual Budget Hearing; McGee Middle School Auditorium

April 7, 2026: Town Council votes on budget (Regular Town Council Meeting)
7:00-9:00 pm; Town Council Chambers

A Town Council/Board of Finance Meeting will be scheduled if the Town Council rejects the budget.

April 28, 2026: Budget Referendum
6:00 am – 8:00 pm; Voting Locations

April 29, 2026: Board of Finance sets FY27 mill rate (if budget passes)
Board of Finance votes to send revised budget to the Town Council (if needed)
Time and site TBD

May 5, 2026: Town Council votes on revised budget (Regular Town Council Meeting)
7:00-9:00 pm; Town Council Chambers

A Town Council/Board of Finance Meeting will be scheduled if the Town Council rejects the budget.

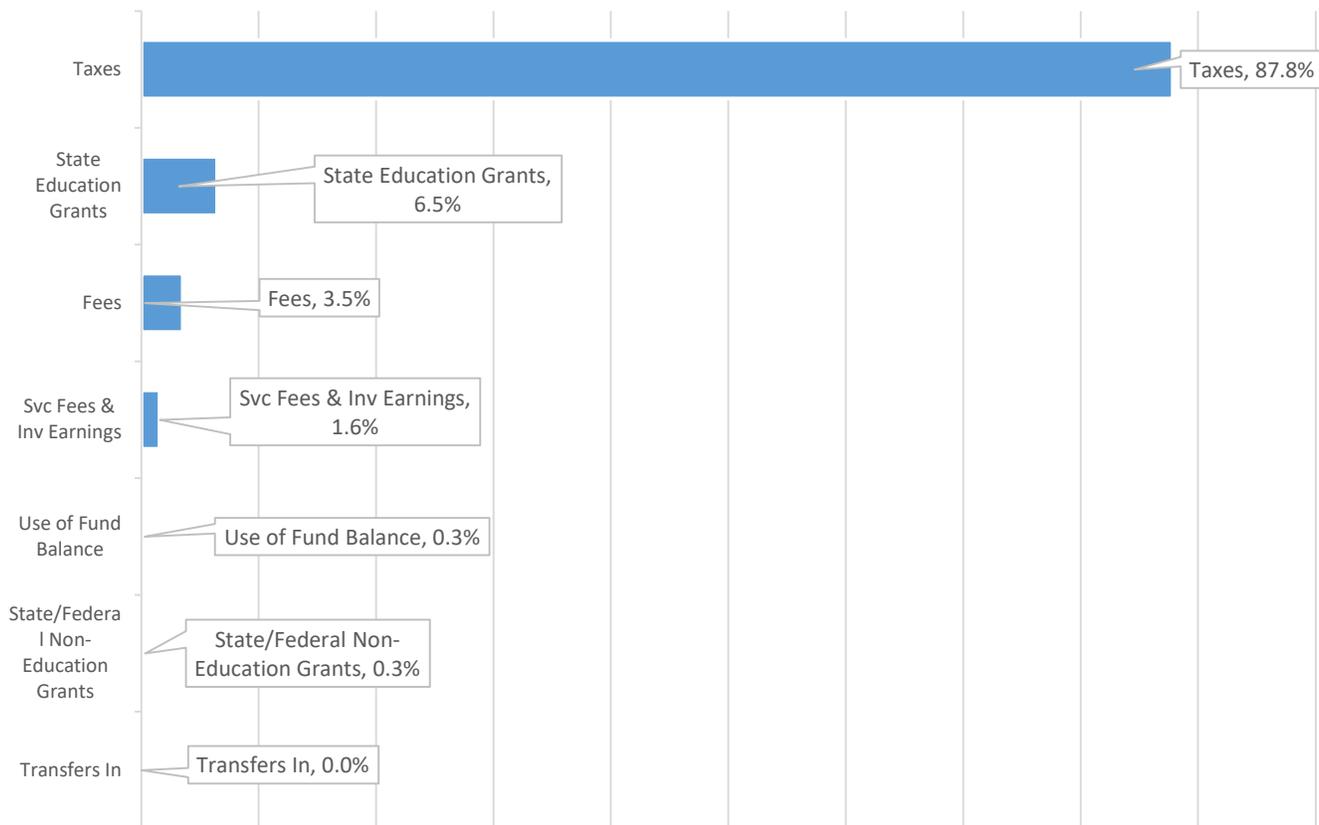
May 26, 2026: Second Budget Referendum (if needed)
6:00 am – 8:00 pm; Voting Locations

May 27, 2026: Board of Finance sets FY27 mill rate (if budget passes)
Board of Finance votes to send revised budget to the Town Council (if needed)
Time and site TBD

June 2, 2026: Town Council adopts FY27 budget (if needed) (Regular Town Council Meeting)
7:00-9:00 pm; Town Council Chambers

IV. GENERAL FUND RECEIPTS

	FY25 Actual	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Chg	Proposed/ Original % Chg
Taxes	\$90,043	\$92,634	\$92,634	\$101,383	\$98,631	\$5,997	6.5%
Fees	\$3,977	\$3,708	\$3,708	\$3,885	\$3,985	\$278	7.5%
State Education Grants	\$6,114	\$7,254	\$7,254	\$7,254	\$7,254	\$0	0.0%
State/Federal Non-Education Grants	\$353	\$359	\$361	\$357	\$357	(\$2)	-0.6%
Svc Fees & Inv Earnings	\$2,341	\$1,998	\$1,998	\$1,742	\$1,754	(\$244)	-12.2%
Transfers In	\$5	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$596	\$596	\$300	\$300	(\$296)	-49.6%
TOTAL REVENUE	\$102,833	\$106,552	\$106,555	\$114,925	\$112,286	\$5,733	5.4%



Taxes:

- a. **Current Levy:** Proposed tax revenue to be collected based on 10/1/25 grand list multiplied by the mill rate set by the Board of Finance. A 99.3% collection rate has been applied, which is flat to prior fiscal year and strong by regional and state standards.
- b. **Supplemental Motor Vehicles:** This is the tax on vehicles purchased after October 1, 2024, grand list was finalized. This tax is collected in the subsequent fiscal year.

- c. **Back Taxes/Interest/Suspense:** This is the projected collection of taxes charged but not paid in prior fiscal years. It includes the statutory interest charged on outstanding taxes (1.5% per month). Personal property and motor vehicle taxes suspended in prior years but collected during the budget year are also included in this amount. As the Town avails itself of the option of a tax sale, the amount of available back taxes declines.
- d. **Elderly Housing:** Represents PILOT payments for Marjorie Moore and Percival Heights housing complexes. The Berlin Housing Authority makes an annual payment to the Town based on the assessed value of the housing multiplied by the mill rate minus utilities paid (for Marjorie Moore) or 10% of the rental income base minus utility costs (for Percival Heights). The estimate is based on current assessed value minus an estimate of utilities based on prior year.

Licenses, Permits and Other Fees:

- a. **Town Clerk Fees/Dog License Fee:** Town Clerk Fees include items such as conveyance taxes, land record recordings, and other license fees. These fees fluctuate with economic conditions. The Dog License fee represents the gross collections; the State's portion is budgeted as an expenditure in the Animal Control budget.
- b. **Passport Fee:** Revenue for the sale of passports at the Berlin-Peck Memorial Library.
- c. **Planning & Building Inspection/Zoning Board of Appeals:** Includes fees related to planning work for development throughout the town.
- d. **Building Permits:** Building inspection fees for commercial and residential development.
- e. **Police Services/Services to Other Agencies/Outside Police Services:** Police Services (which encompasses fees for permits/copies/reports/registrations/false alarms and other fines) and Services to Other Agencies are budgeted based on leadership's expectation of the volume of outside services and internal requests for Police presence. Outside Police Services revenue is removed from the General Fund budget because of an accounting change to record this revenue in the Special Revenue Fund.
- f. **Engineering & Public Works/Scrap Metal/Road Testing Fee:** Scrap metal revenue is driven by market prices. The market fluctuates significantly.
- g. **Park and Recreation:** This category encompasses revenue collected for various programs offered by Park and Recreation. The budget reflects expected volume for pools, camps, and basketball.
- h. **Golf Course/Cart/Range Revenues:** Golf course revenue is derived from green's fees; cart rentals, driving range fees & season passes. The budget reflects all fees to cover operating cost increases, as required by the Town Ordinance. The budgeted fees were approved by the Town Council in January 2026.

- i. **Public Health Nursing/Summer Programs & Field Trips:** Nursing is actively marketing services to improve both census and mix.

Summer School Programs & Field Trips involve nursing services provided by school nurses for various field trips as well as for summer school. The Nursing Department bills the Board of Education for these services. The related expenditures (salary and benefits) are reported in Department 61 and this revenue item is an equal offset to those expenditures.
- j. **Senior Center:** Represents fees including non-resident fees, copier fees, class fees and room rental fees.
- k. **Library:** Represents fees (such as meeting room or program fees) collected by the library.

School Grants:

- a. **Private Schools:** This represents the Non-Public Health Services Grant and is a capped grant. This grant is subject to rescission and will be monitored throughout the budget process.
- b. **Education Equalization (ECS):** The major source of state funding for municipalities. This is received from the State Department of Education based on town wealth. The budgeted amount reflects the proposed funding level in the Governor's budget proposal.

Other State Grants:

- a. **State Payment In Lieu of Taxes (PILOT):** This is a PILOT payment for property tax loss on state-owned real property and is budgeted at the amount included in the Governor's budget proposal. This amount includes a PILOT to reimburse the town for the State-imposed motor vehicle mill rate cap. The motor vehicle cap is based on the prior year mill rate. Since the Town of Berlin FY26 motor vehicle mill rate was below the State cap, the town will not receive any motor vehicle PILOT in FY27.
- b. **PILOT New Britain Stadium:** This is a payment from the City of New Britain for taxes on the parking lot portion of New Britain Stadium.
- c. **Municipal Revenue Sharing Grant:** This grant provides funding for municipalities based on State sales tax revenue.
- d. **Disability/Social Security:** This is reimbursement from the state for tax reductions for qualified disabled taxpayers. It is based on total assessed value of eligible property times the mill rate.
- e. **Veterans Exemption:** This is reimbursement from the state for tax reductions for qualified veterans. It is based on total assessed value of eligible property times the mill rate.

- f. **State & Federal Grants:** This category includes smaller grants and reimbursements. This category includes money received from the state Judicial Department under the program to distribute revenue collected on certain state statutes (fines for parking, littering, vandalism, and motor vehicle violations) to the towns. The remainder of this budget is for miscellaneous reimbursements received from the State Department of Public Safety for various police training activities.
- g. **Police OT grant:** This line item includes grants from the State for seatbelt, distracted driving, speed, and DUI enforcement purposes and is an offset to related overtime expenditures in the police budget.

Other Services and Earnings on Investments:

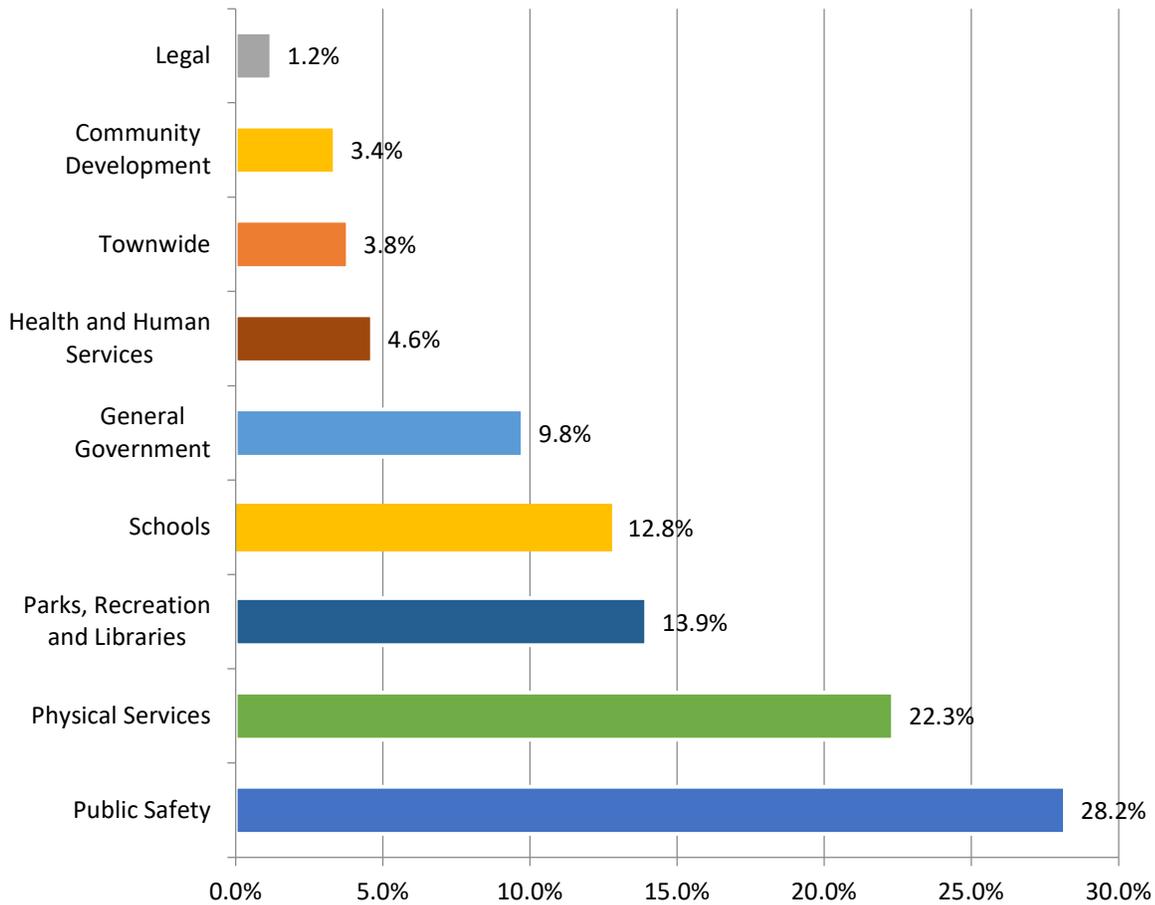
- a. **Interest on Investments:** Interest on the Town’s cash and investment accounts. The budget reflects expected tax collection level and timing and projected future interest rates.
- b. **Refund of Expenditures:** This category encompasses miscellaneous receipts to the Town such as refunds of overpaid expenses or reimbursed expenses that do not fit into another category.
- c. **Sale of Land, Labor and Materials:** Accounts for proceeds of sales/rentals of various town-owned property.
- d. **Lease Revenue:** This account was created in response to GASB 86. This budget reflects revenue from the Mobile Home Park and the Town-owned cell tower behind Town Hall.
- e. **Other receipts:** Miscellaneous receipts not fitting another category.
- f. **Telephone Access Line Share:** The state requires (CGS 12-80a) telecommunication companies to make a PILOT payment to towns in March each year based on a calculation OPM performs based on the value of personal property.

Transfers from Other Funds:

- a. **Water Control Commission Receivable and Other:** The only remaining amount to be transferred is in the “Other” category which includes rent paid for the space used by Water Control (\$4500 annually) which is being kept consistent with prior year.
- b. **Fund Balance Designated for Future Year:** Portion of unassigned fund balance in the General Fund designated to offset tax increases. The \$300,000 budget uses savings to fund contingency rather than taxing residents and businesses.

V. GENERAL GOVERNMENT OPERATIONS

	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Chg	Proposed/ Original % Chg
General Government	\$4,192	\$4,095	\$4,159	\$4,340	\$4,307	\$212	5.2%
Townwide (excluding closed DB pension)	\$825	\$1,603	\$1,294	\$1,683	\$1,683	\$80	5.0%
Legal	\$459	\$484	\$484	\$535	\$535	\$51	10.5%
Community Development	\$1,314	\$1,441	\$1,485	\$1,486	\$1,486	\$45	3.1%
Public Safety	\$10,712	\$11,628	\$11,652	\$12,450	\$12,441	\$813	7.0%
Physical Services	\$8,243	\$9,033	\$9,122	\$9,857	\$9,857	\$824	9.1%
Parks, Recreation and Libraries	\$5,166	\$5,799	\$5,860	\$6,273	\$6,158	\$359	6.2%
Health and Human Services	\$1,858	\$1,975	\$2,005	\$2,045	\$2,045	\$70	3.6%
TOWN OPERATIONS	\$32,769	\$36,058	\$36,059	\$38,669	\$38,512	\$2,455	6.8%
Schools (Departments 59 & 61)	\$4,855	\$5,182	\$5,182	\$5,645	\$5,645	\$463	8.9%



* Townwide includes expenses spanning more than one department (i.e., property insurance, statutory required advertising, copies, contingency, accrual for expired union contracts being negotiated, etc.)

** Health and Human Services includes the VNA, Berlin Senior Center and Social/Youth Services

TOWN MANAGER

DEPARTMENT DESCRIPTION

The Town Manager's Office executes and implements public policy as created by the Berlin Town Council. The Town Manager is the Chief Executive Officer of the Town. The Town Manager's Office administers and oversees daily operations of the Town, as well as governmental relations, legislative and public affairs. The Town Manager prepares and submits the Town's annual budget; keeps the Council apprised of the Town's financial and operational status; makes reports and recommendations to the Council; ensures that all Town ordinances and resolutions are implemented and enforced; and hires all department directors/division heads.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	265	314	314	326	326	11.8
Operating	3	13	13	13	13	0.0
TOTAL	268	328	328	340	340	12
PART-TIME/SHARED POSITIONS (FTE)	0.4	0	0	0	0	0.0
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget funds the Town Manager and the Administrative Assistant to the Town Manager. The Town Manager's budget reflects day-to-day management as well as long-term planning of the Town's operations, participation in external organizations to promote Berlin and provide the community with exemplary customer service.

BUDGET YEAR OBJECTIVES

- Secure funding for the highest capital priorities of the Town.
- Roll out succession plans to accommodate the anticipated retirements.
- Explore options to monetize certain Town assets.

FINANCE

DEPARTMENT DESCRIPTION

The Finance department delivers services to the community and other Town departments. These include accounting, accounts payable, bonding, budgeting, payroll and purchasing. The major deliverables for the department are the annual budget and Comprehensive Annual Financial Report, purchase order and bi-weekly payroll for all functions except the Board of Education and development and execution of Requests for Proposals when the Town goes out to bid.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	713	744	764	802	802	58.2
Operating	108	152	154	169	169	17.4
TOTAL	821	896	918	972	972	76
PART-TIME/SHARED POSITIONS (FTE)	0.1	0.6	0.6	0	0	(0.6)
FULL-TIME POSITIONS	7	6	6	6	6	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

This budget continues to efforts to standardize and automate processes to maintain, and where possible improve, services while reducing staffing costs. Finance management is committed to maintaining the strong internal control environment and achieving an unmodified audit opinion that support the Town's AAA bond rating. In addition to core accounting, payroll and payables, the department is focused on executing the bond strategy, closely manage cashflow in support of operating and capital needs.

BUDGET YEAR OBJECTIVES

- Maintain Town's AAA bond rating.
- Receive Certificate of Excellence in Financial Reporting from GFOA
- Evaluate cloud-based software programs.
- Continue A/P migration to credit card/ACH payments and payroll automation efforts.

TECHNOLOGY

DEPARTMENT DESCRIPTION

The Town Technology department manages the hardware and software needs of all Town departments. This includes managing hardware replacement cycles, ensuring data is backed up and resolving connectivity issues. Department personnel serve in a leadership role on the business continuity and website committees.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	419	427	441	460	460	32.4
Operating	212	219	219	251	251	31.5
TOTAL	631	647	660	710	710	64
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	3	3	3	3	3	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Technology budget funds the current staffing level of three full-time employees, the Town's fiber connection to the Internet and remote buildings, cloud backup, Office 365 for 198 users, network hardware support, virus protection, and the Town's equipment replacement schedule.

BUDGET YEAR OBJECTIVE

- Continue the lifecycle support of replacing endpoints (PCs/Laptops) as they age out
- Plan for switch upgrades – potentially moving the switchgear room and replacing the core
- Look into upgrading endpoint Town Hall ethernet cabling to CAT6e or better
- Replace switches in PD rack

REVENUE COLLECTOR

DEPARTMENT DESCRIPTION

The Revenue Collector's office is responsible for the billing and collection of real estate, personal property and motor vehicle taxes based on the assessed value as determined by the Assessor's Office. The office bills and collects usage charges for the Berlin Water Control, but that process is being outsourced and will not be part of the on-going operations of the Revenue Collector's office.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	298	324	328	339	339	15.0
Operating	672	290	290	287	287	(2.9)
TOTAL	970	614	618	626	626	12
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	3	3	3	3	3	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget proposal concentrates staff efforts to improve tax collections. This effort includes working the Assessor's Office for the accurate and timely distribution of bills, and for the collection of outstanding balances. The Revenue Collector leads the annual tax sale process to address taxes that have been outstanding over two years or from chronically delinquent taxpayers.

BUDGET YEAR OBJECTIVES

- Conduct a tax sale to obtain tax recovery.
- Completing office renovations to provide efficiency and proper document storage.
- Continue the annual collection rate of over 99%.
- Continue the constable program to provide the business personal property of rate of over 99%
- Staff training to ensure certification program standards.

CORPORATION COUNSEL

DEPARTMENT DESCRIPTION

The Corporation Counsel department consists of three areas. First, the Town Attorney role was outsourced in November 2015 and the cost of the firm's retainer, and any additional costs are included in operating costs of the department. Second, other legal costs not covered by the Town Attorney, including labor attorney and bond counsel for potential changes to existing bonds, are included in this department. Finally, probate court cost, which are shared with New Britain, are included in the Corporation Counsel department.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	0	0	0	0	0	0.0
Operating	459	484	484	535	535	51.0
TOTAL	459	484	484	535	535	51
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

TOWNWIDE

DEPARTMENT DESCRIPTION

The Townwide department includes several areas that support more than one department. The major categories of expenditures are liability insurance, wage negotiation (for employees covered under expired union contracts), contingency (for unknown expenditures beyond the Town's control), fees to organizations that support the entire community, advertising, postage, Town unemployment costs and several smaller accounts. This department will often experience large swings in cost depending on the number of expired union contracts that exist when the budget is being developed.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	157	514	204	525	535	21.5
Operating	669	1,090	1,090	1,148	1,148	58.4
TOTAL	825	1,603	1,294	1,673	1,683	80
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

ASSESSOR

DEPARTMENT DESCRIPTION

The Assessor's Office is responsible for the discovery, listing and equitable valuation of all real and personal property within the Town of Berlin in accordance with Connecticut State Statutes at 70% of market value for the annual production of the Grand List. Additionally, the assessor and staff administer State and local programs of tax relief, apply exemptions as permitted by law and assist the public with a variety of inquiries. The office provides a Grand List of all property within the Town of Berlin.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	498	490	498	504	504	14.3
Operating	56	104	104	105	105	1.1
TOTAL	554	594	601	609	609	15
PART-TIME/SHARED POSITIONS (FTE)	0.6	0	0	0	0	0.0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department budget includes costs to maintain Cloud-based technology in support of the valuation and grand list development processes.

BUDGET YEAR OBJECTIVES

- Maintain training and equipment for staff.
- Provide high quality customer service for several homeowner tax relief programs.
- Deliver January 2027 grand list on-time.
- Seek out opportunities to automate functions.

REGISTRARS

DEPARTMENT DESCRIPTION

Two Registrars of Voters (one Republican and one Democrat) are elected every two years to conduct all election activities for the Town of Berlin as governed by the Connecticut State Statutes.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	149	142	142	178	146	4.3
Operating	49	51	51	51	50	(0.6)
TOTAL	197	192	192	229	196	4
PART-TIME/SHARED POSITIONS (FTE)	1.3	1.3	1.3	1.3	1.3	0.0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

Funding in the fiscal year 2027 budget supports the local election in November 2026, related primaries, and the April/May 202 budget referendums. Both Registrars are required to complete State certification and training courses.

BUDGET YEAR OBJECTIVES

- Comply with all voting laws.
- Maintain certifications for both Registrars.
- Staff and execute early voting.

TOWN CLERK

DEPARTMENT DESCRIPTION

The Town Clerk’s Office is a multi-faceted office processing thousands of requests each year. Connecticut General State Statutes and the Berlin Town Charter charge this office with numerous duties: Custodian of Records; Recorder for all land records, maps and Trade Names; Election Official; Registrar of Vital Statistics (Birth, Marriage, Death, Burial and/or Cremation Permits, and Veterans Discharges); Liaison to Freedom of Information Commission; Keeper of the records for all Boards and Commissions; serves as Clerk to the Council, attending meetings, preparing their agendas and minutes; records all contracts for the town; issues various licenses and permits; maintains the Town Code Book; and provides notary services.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	391	409	418	427	427	18.2
Operating	30	40	40	42	42	2.6
TOTAL	420	449	458	470	470	21
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Town Clerk will deliver high quality customer service to the citizens of Berlin and those who seek to do business with the office.

BUDGET YEAR OBJECTIVES

- Implementation of new software system for Land Records including Cash Register (start date Jan. 2026).
- Gubernatorial Election – potential primaries in August and State Election in November.
- Implementation of No Excuse Absentee Balloting.

HUMAN RESOURCES

DEPARTMENT DESCRIPTION

The Human Resources department is being proposed in the FY23 budget because the current shared resource with the Board of Education has decided to focus exclusively on the Board of Education. The position will play a pivotal role in the recruiting, retention, and development of Town staff, including the Police Department and Library.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	314	322	330	330	330	8.6
Operating	14	18	18	18	18	0.5
TOTAL	327	339	347	348	348	9
PART-TIME/SHARED POSITIONS (FTE)	0.4	0.4	0.4	0	0	(0.4)
FULL-TIME POSITIONS	1	1	1	2	2	1

Excludes seasonal labor

BUDGET HIGHLIGHTS

The cost of the new position is partially offset by the elimination of an existing part-time position. With the additional full-time resource, the office will be able to address matters that have been deferred due to time constraints.

BUDGET YEAR OBJECTIVES

- Complete streamlining of all HR functions into one software program (recruitments, onboarding, benefits, reporting, etc.).
- Better manage workflow and efficiency of department by delegating benefits and reporting to Benefits Coordinator

PLANNING & ZONING

DEPARTMENT DESCRIPTION

The Planning and Zoning Department is responsible for the administration of the Plan of Conservation and Development and the Town of Berlin Zoning Regulations through land use planning and enforcement of the zoning regulations. The department is the liaison to the Planning and Zoning Commission, Zoning Board of Appeals, Conservation Commission, and the Historic District Commission.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	499	575	594	603	603	28.1
Operating	11	26	26	26	26	0.6
TOTAL	509	601	619	630	630	29
PART-TIME/SHARED POSITIONS (FTE)	0.3	0.6	0.6	0.6	0.6	0.0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department continues to improve efficiency in workflow by adjusting while streamlining processes and replacing older supplies/equipment with new as necessary. Professional development remains a priority with training opportunities and workshops available through various professional organizations. Funding will provide technical and professional support as staff continues to allocate time as well.

BUDGET YEAR OBJECTIVES

- Continued professional organization support and professional development in compliance with statutory and certification requirements to provide the most current and updated services and understanding of the law when advising the public and commissions. This item includes an annual overnight regional conference for the Town Planner and Assistant Town Planner.
- Continued updating of office technology with digital mapping, digital filing and online services which will result in more universal access to files and department information including online services.

BUILDING INSPECTION

DEPARTMENT DESCRIPTION

The Building Department is charged with the enforcement of the Building Codes as adopted by the State of Connecticut through the General Statutes. The process includes permitting, plan review and inspection procedures among many other objectives to assist in ensuring life and building safety both residentially and commercially. The department is accountable to both the Town Manager and the Office of State Building Inspector.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	491	509	526	546	546	36.6
Operating	15	16	16	19	19	2.6
TOTAL	506	526	542	565	565	39
PART-TIME/SHARED POSITIONS (FTE)	0.0	0.0	0.0	0.0	0.0	0.0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department strives to deliver high quality service to those seeking permits and those benefiting from their services. Fees generated are intended to cover the costs of operating and administering the department, including providing necessary inspection of new and remodeled property, plan examination and permitting procedures. (Per Section 108.1 and CGS 29-252)

BUDGET YEAR OBJECTIVES

- Apply the directives of Code Compliance per State Statutes and Regulations adopted by law.
- Apply and collect the revenue through fees designed for the sole purpose of funding the state mandated code implementation in order not to burden the municipalities with the costs thereof.
- Provide the inspection process and plan reviews to the extent possible with the resources provided and allotted by Town.
- Continue to provide the best possible user-friendly service to the community.
- Continue to maintain the education of administration and Building officials through continuing education resources through various outlets from the state level.

ECONOMIC DEVELOPMENT

DEPARTMENT DESCRIPTION

The role of the Economic Development Department is the recruitment of business operations to Berlin, assisting in the expansion or retention of business operations within town or assisting in the start-up of new businesses. In addition, it is to help those businesses and entrepreneurs through the processes within Town Hall including Building, Fire Marshal, Health, Planning and Zoning, Wetlands and more. The Economic Development Director also oversees the Façade and Landscaping Grant Program and the Town’s Tax Abatement Program. The Department also has an important role in securing and administering grants for economic development and other Town projects.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	212	123	127	131	131	8.7
Operating	45	143	142	110	110	(33.0)
TOTAL	257	266	269	241	241	(24)
PART-TIME/SHARED POSITIONS (FTE)	0.7	0.7	0	0	0	(0.7)
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget will allow the department to promote on a local, regional, and national level in both events, publications and online. This will include continuing a new marketing campaign being launched soon as well as sponsorships, advertorials, and attendance at various events. The department will also continue leading the Kensington Village economic growth efforts through the steering committee and events along Farmington Avenue.

BUDGET YEAR OBJECTIVES

- The objective for the coming year is to continue to spread the word of the great opportunities, geographic location, and ongoing development in Berlin through events, promotion, and sponsorships in 2026-27.
- In addition, we will continue to actively seek grants to advance Town objectives for which general funds are not available and to assist with the administration of grant projects to achieve timely completion and reimbursement.

AMBULANCE

DEPARTMENT DESCRIPTION

The Town contracts with Hartford Healthcare Ambulance Service (formerly Hunter's). This allows the Town to receive high quality ambulance service at a lower cost than if the Town managed its own ambulance service. Hartford Healthcare handles training and equipping the paramedics in support of the needs of the entire Berlin community.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	0	0	0	0	0	0.0
Operating	402	415	415	415	415	0.4
TOTAL	402	415	415	415	415	0
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

ANIMAL CONTROL

DEPARTMENT DESCRIPTION

Berlin Animal Control provides enforcement of all CT General Statutes, local and state laws and ordinances pertaining to all animals. The responsibilities include, but are not limited to, responding to calls for roaming, stray, sick or injured domestic animals; sick or injured wildlife; dog or cat bites, exposures to rabid animals; nuisance complaints from citizens and cruelty complaints. We issue infractions, citations, written warnings and apply for warrants when needed. Our priority is public safety. The Officers maintain the animal control facility, hold regular adoption events, vaccines clinics and post adoptable animals on petfinder.com and adoptapet.com as well as pictures in the local papers. The Officers work closely with several rescue organizations to adopt the animals in our care into the most suitable homes. A local Veterinarian volunteers his time to vaccinate and test our animals for diseases prior to adoption.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	167	168	173	183	183	14.7
Operating	18	31	31	64	55	24.7
TOTAL	185	199	204	247	238	39
PART-TIME/SHARED POSITIONS (FTE)	0.5	0.5	0.5	0.5	0.5	0.0
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Berlin Animal Control will continue to provide enforcement of all CT General Statutes, local and state laws and ordinances pertaining to all animals. Efforts are made to partner with businesses in the community to control costs while ensuring quality of service. With the new leash law ordinance in place, as well as the new leash free area opened, as well as other duties by our officers, the Department is looking to convert the part time Assistant Animal Control Officer to a full-time position. This will allow more hours of coverage, patrol and overall increased visibility and a chance to better serve the residents in Berlin.

BUDGET YEAR OBJECTIVES

- Continue to provide enforcement of all CT General Statutes, local and state laws and ordinances pertaining to animals.
- Make upgrades to Animal Control Facility that are required by the state per annual inspection as well as new state guidelines.
- Continue to work with rescues and Animal Control Facebook group to help adopt out our animals. Especially those that have been there a long time.
- Continue to use variety of veterinary practices to ensure the best price for the Town.
- Offer a low-cost Rabies clinic for the Berlin residents.

FIRE DEPARTMENTS

DEPARTMENT DESCRIPTION

The Fire Department provides fire and rescue services to the Town of Berlin and its transient citizens, and provides public education, public appearances, and outreach services to various groups within the Town (Schools, daycares, elderly housing, etc...). In carrying out its duties, the fire service operates out of four fire stations and is under the direction of the Board of Fire Chiefs for Operations. Administrative services are performed by the Fire Administrator and the Fire Administrator's Assistant at a Town office. The department boasts a certified membership of 87 volunteers, all of which participate within a paid-on call reimbursement, which is provided by the Town of Berlin.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	487	571	571	655	655	84.5
Operating	484	564	564	580	580	16.2
TOTAL	970	1,135	1,135	1,235	1,235	101
PART-TIME/SHARED POSITIONS (FTE)	0.4	0.4	0.4	0.4	0.4	0.0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Fire Service is currently reevaluating its Hydraulic Rescue tools. This evaluation is geared towards meeting several goals: 1. Consolidations and reducing the number of pieces, 2. Updating the equipment to Electric and new technology equipment due to the new car technology. 3. Reducing maintenance and inspection cost for future budgets. The Fire Departments will be requesting to use funding within our Apparatus and equipment account that is from the proceeds of selling old apparatus and funds received from the State of CT for highway responses.

BUDGET YEAR OBJECTIVES

The Town of Berlin FD responds to just over 750 calls every year for assistance from our community to date September 25, 2025. The changes to the town increased transportation, High density housing, increased transportation and increase request for services will play a play a role when projecting the budget.

1. *Communications:* Due to the transition of the Police communications system to the State Radio system, the Fire Department is now responsible for operating the town's "Micro Waive" System. The Mico waive system links the dispatch center with five simulcast locations of the Fire Department. The transfer of the system will increase our communication account and include a capital request to upgrade the system in FY27 budget.
2. *Equipment Testing:* Labor rates, Travel times, and cost all influence the line item. The Fire department relies on industry experts and manufacturer-trained technicians to inspect and evaluate the readiness of specialized equipment. The equipment includes fire hose, self-contained breathing apparatus, fire pumps, ground ladders, aerial ladders, rescue tools, air sampling devices, and firefighter gear washers added this year.
3. *Training:* Firefighter training, certification classes all have increased in cost. A basic Firefighter I, II Hazardous Material Operations class currently costs \$1900, an Emergency Medial certification class is \$2000. The ongoing additional training required for officers, combined with maintaining certified firefighters, will result in an increased FY27 budget to ensure continued training and certification.
4. The Nation is transitioning from the National Fire Incident Reporting System (NFIRS) to the National Emergency Reporting Information System (NERIS), which will have an impact on the department. The new system is currently in Beta mode but is tentatively going online 1/1/2026. It is unclear whether there will be any changes to our systems, time requirements, or related factors this will have. We are just seeing this system on 10/1/2025.

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

The Police Department provides a full range of law enforcement and public safety services to a community of approximately 20,000 people. This is with an authorized strength of 42 sworn full-time officers, 9 civilian Telecommunicators, 3 clerical staff, and 1 IT professional. The department provides AED and NARCAN equipped medical first responders, emergency dispatch for police, fire and EMS, and a full range of services to include but not limited to; School resource officers, DARE instruction in all elementary schools, special needs registry, key keeper program, participation in the local juvenile review board, ATV squad, Dive Team, Canine unit, Motorcycle unit, police bicycle unit, and community outreach programs. Berlin is one of only 16 municipal police departments in Connecticut to be both internationally (CALEA) and state (POSTC) accredited.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	8,449	9,067	9,078	9,676	9,676	609.2
Operating	343	414	412	441	441	26.3
TOTAL	8,793	9,481	9,490	10,117	10,117	635
PART-TIME/SHARED POSITIONS (FTE)	0	0.5	0.5	0.5	0.5	0.0
FULL-TIME POSITIONS	57	60	60	62	62	2

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Police Commission's goal is to increase the authorized number of sworn officers to 49. In FY26, the budget allowed the Police Department to move staffing to 47 sworn officers (including the Chief and Deputy Chief). The request for FY27 is to continue increasing staffing towards the ultimate goal of 50 sworn officers (including the Chief and Deputy Chief).

BUDGET YEAR OBJECTIVES

- Continue increasing the staff of the police department from 47 to 49 until reaching the goal of 50 officers. This staffing level will allow the Police Department to continue to provide premium police services to the Town of Berlin now and into the future.
- Work with the Town to complete the renovations to the remainder of the police headquarters to include construction renovations, technology and furniture to improve workflow, staff performance and allow for growth of the department.
- Increased focus on the police departments fleet of vehicles to replace older vehicles on a more regular schedule including patrol and admin. vehicles as needed and to maintain a safe and adequate fleet to allow the department to function and work efficiently. This will also reduce maintenance costs and vehicle down time.
- To integrate the new FOI employee into the department while monitoring and evaluating workload to maximize the efficiency of this new position.

EMERGENCY MANAGEMENT

DEPARTMENT DESCRIPTION

Maintain the Town’s Emergency Operations Plan, Liaison to Local, State and Federal Agencies during and after large scale natural and man-made disasters. Oversee shelter and evacuation operations during emergencies. Responsible for the updating of Town Dam Emergency Plans as well as the Town’s Hazard Mitigation Plan. Provide Town residents and businesses with resources to prepare for, respond to, and recover from disasters.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Operating	21	31	31	32	32	1.0
TOTAL	21	31	31	32	32	1
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

Funding supports the emergency operations center phone lines that are needed if the center is opened during any emergency. Funding is also requested to meet DEEP requirements regarding the maintenance and updating of the two Town owned dam Emergency Operations Plans. This year’s budget request also includes the renewal of the three-year contract for Everbridge, which is the Town’s alerting system. By doing a three-year renewal the Town avoids any rate increases during years two and three.

BUDGET YEAR OBJECTIVES

The budget request will allow the Department to continue working with student service organizations to organize shelter supplies and resources.

FIRE MARSHAL

DEPARTMENT DESCRIPTION

The Office of the Fire Marshal and Risk Management is responsible for the enforcement of the State of Connecticut Fire Prevention and Fire Safety Codes which includes hazardous materials, explosives, and special effects. Additional duties include the investigation of fires and explosions to determine origin and cause, public education, Open Burning Official, EMS contract administration, Town wide Insurance/ workers compensation case administration, loss control and prevention.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	337	362	371	391	391	29.4
Operating	4	7	7	13	13	6.3
TOTAL	340	368	378	404	404	36
PART-TIME/SHARED POSITIONS (FTE)	0.2	0.5	0.5	0.6	0.5	0.0
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget submission maintains current full and part-time staff to maintain current inspection and review schedules and additional inspection requirements that will be required as town development continues. The funding request also allows the staff to maintain professional development and certifications.

BUDGET YEAR OBJECTIVES

- Complete occupancy inspection software module implementation
- Update the Town of Berlin Emergency Operations Plan
- Review and Update Emergency Operations Center capabilities
- Increase Industrial Occupancy Inspections
- Continue the recertification of staff per state statute

MUNICIPAL GARAGE

DEPARTMENT DESCRIPTION

The Municipal Garage strategically plans the replacement of vehicles and equipment, creates specifications with department head input, bid, obtain, outfit, schedule maintenance and dispose of vehicles. Mechanics maintain and repair all the Fleet Vehicles and off-road equipment for all Town Departments. They also perform general repairs, oil changes, preventative maintenance, inspections, recalls, emissions, fabrication of trucks, pre/post storm inspections. The Municipal Garage utilizes a cloud-based software that allows the department to track all the work performed, including tracking fuel delivery and consumption, labor costs (inside and outside), and State and Federal requirements (including registration, emissions, and DOT Brake Inspections) on all Town vehicles.

The Municipal Garage has two Certified Technicians that are registered with FORD FLEET, E- technician, International and Cummings Diagnostic support systems, allowing for quicker in-house diagnostic work. Also, located at the Garage facility is a full fabrication department, which fabricates and repairs rust and builds out special projects for other departments. The Municipal Garage Administrative office monitors and records several reports, including daily fuel logs, monthly Police vehicle mileage, monthly service reports and records for Insurance and DMV.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	745	771	791	860	860	88.9
Operating	567	773	773	748	748	(25.3)
TOTAL	1,312	1,545	1,564	1,608	1,608	64
PART-TIME/SHARED POSITIONS (FTE)	2.1	2.1	2.1	2.1	2.1	0.0
FULL-TIME POSITIONS	6	6	6	6	6	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget submission aims to continue managing the aging fleet of 312 vehicles, medium and heavy equipment, and attachments for all Town departments.

BUDGET YEAR OBJECTIVES

The Fleet Department maintains an inventory of 312 vehicles, medium and heavy equipment, and attachments for all town departments. This number increases each year by departments adding to their inventory. To maintain this inventory our budget must increase to meet the needs.

- **Tires:** Very few tire manufactures are located within the United States, even before the current political climate the town has seen an 11% average increase in tire and wheel related items. This increase in FY25 has increased to 15% and higher with some light and heavy-duty truck tires almost doubling in cost.
- **Uniforms:** Mechanics and couriers must wear uniforms during work hours, and mechanics use the uniform company's services for cleaning. This service, although necessary, cost more for the replacement and upkeep. The budget also funds a negotiated Blue-collar boot allowance increase.
- **Overtime:** The Fleet department is finding a need to increase the overtime to serve the needs of other departments and the town. On average, there is a backlog of approximately 70 work orders in the system, with some repairs remaining incomplete for up to one month. Hiring additional mechanics is not an option as the current facility will not allow for additional workspaces. To be more efficient with current staffing we need to have the ability to work extra hours.

PUBLIC WORKS

DEPARTMENT DESCRIPTION

The Public Works Department encompasses several divisions: Engineering, Environmental and Flood Hazard oversight, Highway Maintenance, Building Facilities, and Water and Sewer Maintenance. Regulatory oversight of the Inland Wetlands and Water Courses Commission, Aquifer Protection Commission, Water Control Commission, and Public Building Commission also fall within Public Works jurisdiction. The Engineering Division provides construction management oversight and assistance with design of all significant building projects (both Town and Schools), storm and sanitary sewer mapping, sidewalk maintenance and installation, while ensuring compliance with Town Standards. Environmental oversight includes the solid waste disposal and recycling programs such as our leaf collection/removal and hazardous waste disposal. The Facilities Division maintains our Transfer Station at 19 Town Farm Lane for our residents.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	690	669	681	858	858	189.1
Operating	2,175	2,340	2,340	2,459	2,459	119.0
TOTAL	2,865	3,009	3,021	3,317	3,317	308
PART-TIME/SHARED POSITIONS (FTE)	2.4	2.4	2.4	2.4	2.4	0.0
FULL-TIME POSITIONS	1	1	2	2	2	1

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget includes the full-year impact of the new Project Manager position. This position will help with the increasing amount of projects submitted to the Public Building Commission and free up the Director to focus more time on future bridge and road construction projects.

BUDGET YEAR OBJECTIVES

- **Street Lighting:** propose to increase this budget by \$6,000, which will bring it up to \$206,000. This 3 percent increase will help to improve response times on repair/replacement requests, to perform additional pole/arm/fixture replacements for older circuits, to pay Eversource's increasing sundry billing (related to their pole replacements which contain Town streetlight fixtures), and to deal with increased electricity costs. We project that FY26's workload and expenses associated with maintaining the approximately 2,600 Town-owned streetlights will be close to or over the FY26 budget.
- **Refuse Disposal:** contractual increases per Trash-Away's agreement, as well as increased disposal costs from several vendors, drive our increase. This account covers a multitude of services and vendors associated with trash and recycling pickup and management, as well as other categories associated with the Transfer Station operation. These include the collection/receipt and disposal of scrap metal, tires, bulky waste, mattresses, waste oil, appliances, electronics, leaves and grass clippings, old propane tanks, textiles, and batteries.
- **Contractual Services** account includes five other previously independent line items, including three which deal with continuing environmental monitoring and reporting on three Town-owned sites, and two that dealt with stormwater management and flood control projects, and new funding for monitoring of Steele Boulevard contamination remediation.

HIGHWAY

DEPARTMENT DESCRIPTION

The Highway Division performs routine maintenance of the public rights-of-way such as pothole patching, roadside mowing, litter and debris removal, street sweeping, catch basin cleaning, and maintaining and replacement of traffic control and street signs. The Highway Division oversees major road reconstruction, bridge replacement, and resurfacing projects. Seasonal focus during the winter months is to provide snow and ice removal within the 110 miles of Town-owned roadways. They also respond to emergencies on a twenty-four-hour basis, when requested by either the Police or Fire Departments.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	1,703	1,749	1,807	1,936	1,936	186.4
Operating	399	455	452	507	507	51.5
TOTAL	2,102	2,204	2,259	2,442	2,442	238
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	15	15	15	15	15	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Highway Department is maintaining the current year budget levels for non-personnel line items. As requested, the department will also rely on the Town's overall contingency fund (if needed) for the Snow & Ice Materials and Truck Rental. The department will continue to maintain roads, bridges, dams, stormwater piping and structures, shoulders, and remove hazardous Town trees as needed.

BUDGET YEAR OBJECTIVES

- **Equipment:** This line item is used to purchase various pieces of equipment, including road saws, plate compactors, asphalt & topsoil unloaders, curbing machine, leaf blowers and attachments such as buckets and cutting edges for the excavator, backhoe, and loaders. We propose to increase this by \$5,000, to keep pace with the rising costs of equipment and to allow the department to purchase needed units including a concrete breaker (demolition hammer) for the excavator. This will also allow the department to add attachments to the new loader recently purchased under the CIP.
- **Tree Removal:** This account has historically been underfunded and has been totally expended the past several years. However, we propose a nominal increase of \$1,000 to total \$50,000 for FY27 and use State Aid accounts (TAR and GRI) to backstop this account. The level of activity associated with removing hazardous and declining trees continues to remain high every year.

PUBLIC BUILDINGS

DEPARTMENT DESCRIPTION

The Facilities Department employs a staff of 16 people. We are responsible for 40 buildings and 1,000,000 sq. ft. Our scope covers all infrastructure, utilities, mechanicals, and trade work. Most of the maintenance, repair and improvements are performed in house by Town staff. Service contracts bid work and outside contractors are utilized when necessary.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	985	1,075	1,077	1,201	1,201	126.3
Operating	980	1,200	1,200	1,291	1,291	91.1
TOTAL	1,965	2,275	2,277	2,492	2,492	217
PART-TIME/SHARED POSITIONS (FTE)	0.9	1.1	1.1	1.1	1.1	0.0
FULL-TIME POSITIONS	16	16	16	16	16	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

Adequate funding is requested to maintain and improve existing services. There is a continued trend of increased costs for utilities, goods, and services. Aging infrastructure and increased building usage contributes to added maintenance and repairs.

BUDGET YEAR OBJECTIVES

- 3,500-4,000 annual work orders.
- Operations and Maintenance of 36 plus buildings and 1,000,000 sq. ft.
- Maintenance, repairs, preservation, restoration and small project work.
- All Building infrastructure responsibilities.
- Operations will support capital projects underway and approved through the budget process.

PUBLIC GROUNDS

DEPARTMENT DESCRIPTION

The Public Grounds department is responsible for all outdoor maintenance at the Town's parks, school grounds and all other Town-owned land. In the fall, the department is responsible for preparation of winter machinery, mowing, maintenance of the Sage Park facility for high school sports and leaf disposal. Winter's main tasks include snow removal and maintenance of the summer machinery and equipment and the construction of picnic tables, park benches, signs, and playground boxes. Spring and summer are spent mowing, gardening, preparing the playing fields for the Town's athletic leagues and readying the Town's swimming pools for use. This department maintains 1,416 acres, 101 of which belong to the school system.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	1,214	1,308	1,317	1,514	1,514	206.8
Operating	454	505	505	515	515	10.3
TOTAL	1,668	1,812	1,821	2,030	2,030	217
PART-TIME/SHARED POSITIONS (FTE)	0	0	0.4	0.4	0.4	0.4
FULL-TIME POSITIONS	11	11	11	11	11	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget reflects the costs needed to maintain all parks, fields, school grounds and cemeteries throughout town. As the Town of Berlin has added open space over the years, the Department has absorbed that responsibility with existing staffing levels.

BUDGET YEAR OBJECTIVES

- Fertilizing, mowing, aerating, thatching, overseeding, and other cultural practices for athletic fields.
- Maintaining pools, parks, playgrounds, open spaces, cemeteries, and other remote areas. This includes but is not limited to painting pools, building benches, tables, sidewalks, parking lots, access roads, ballfields, and maintaining 20 pieces of grounds maintenance equipment.
- 5,500 annual flowers, along with Christmas, fall, and other seasonal decorations, will be displayed throughout the town.
- We manage electricity, portable restrooms, water, and sewer services at all athletic complexes, open spaces, and parks.
- Repairing and overseeing the installation of playgrounds and irrigation systems, including the transition to cellular controllers, pump maintenance, and fence and playground maintenance.

PARKS & RECREATION

DEPARTMENT DESCRIPTION

The Parks and Recreation Department is responsible to efficiently manage public resources, to provide opportunities for residents to participate in Recreation and Park activities, and to preserve and enhance the value of recreational opportunities within the Town. Department staff work closely with other Town Departments to assure that all facilities are well managed and that the future needs are adequately addressed through operational and capital planning. The Department oversees the Berlin Community Center where several classes are held throughout the year and over 70 groups use the facility, including many Town Departments who use the building for meetings and training. We are responsible for scheduling groups to use 38 fields/courts and 2 picnic pavilions throughout town. The Department also employs over 80 part-time staff.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	488	665	671	747	631	(33.9)
Operating	73	88	88	89	89	0.6
TOTAL	561	753	759	835	720	(33)
PART-TIME/SHARED POSITIONS (FTE)	1.1	1.1	1.1	0.5	1.1	0.0
FULL-TIME POSITIONS	2	2	2	3	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

During the summer, we run a successful summer camp program. In the past we were able to offer two sites but this past year, due to staffing issues, we were only able to open one site. The site was full 6 out of seven weeks, with 90 kids per week. We provide a variety of programming without a huge impact on the budget. During the winter, we run a youth basketball league for grades 3-8.

BUDGET YEAR OBJECTIVES

- Summer Fun camp at Pistol Creek – 2025 numbers - 7 weeks of camp, 76.5 kids per week – 536 total, \$55,971 revenue, 11 part-time staff.
- Youth Basketball – 2024-25 numbers - 19 teams, 187 participants, 12 part-time staff.
- Percival Pool – 2025 numbers - 4,554 people for open swim, 71 kids for swim lessons, 70 kids for swim team, 18 part-time staff.
- Berlin Community Center – FY 25 numbers – 18,332 attendance, \$2,960 room rental revenue, 7 part-time staff.
- Special events – FY 25 numbers – Scarecrow contest – 13 registered, Trunk or Treat – 59 registered, Holiday House Decorating Contest – 26 houses registered, Visit w/Santa – 65 attended, Tinsel Fun Run – 150 participants registered, Easter Candy Hunt – over 200 attended, Fishing Derbies – 101 registered

TIMBERLIN GOLF COURSE

DEPARTMENT DESCRIPTION

Timberlin Golf Course is the Town of Berlin’s premier 18-hole municipal golf course. It is nestled along the base of Ragged Mountain and features rolling terrain and spectacular views of the surrounding farmland. Timberlin provides an experience for the beginner and expert alike with its par-72 layout and challenging 6,733 yards from championship tees. Timberlin offers various memberships including Junior, Women, Senior and one of the largest Men’s Club organizations in the state. Timberlin also features an established junior program that fits the needs of all playing capabilities and serves as the home course and practice facility for both Berlin high school golf teams. In addition to the golf course, Timberlin provides a fully stocked Golf Shop, instruction from PGA Professionals and a full-service restaurant. The golf department is responsible for the management, maintenance, and upkeep of the course, along with the facilitation of contracts and management of the Golf Professional and a restaurateur.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	854	881	893	925	926	44.5
Operating	678	864	864	892	892	28.0
TOTAL	1,532	1,745	1,757	1,817	1,818	73
PART-TIME/SHARED POSITIONS (FTE)	3	3	3	3	3	0.0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The upcoming budget includes a redesign of Course management with the Director position filled after two years with an Acting Director. The intent of the resurrected position is to provide more Course oversight and allow the Superintendent to focus his efforts on maintain the Course exclusively. The budget also includes a redesign of the Pros responsibilities and his related contract. The Town will now maintain driving range revenue and 100% of cart revenue. The Pro’s contract cost will be lower reflecting reduced responsibilities.

BUDGET YEAR OBJECTIVES

- Continue planning for on-course bridge replacement project.
- Replace most critical equipment used to maintain the course.
- Increase rates to cover increase in expenditure lines.
- Increase expenditure line for chemical and irrigation.

BERLIN-PECK LIBRARY

DEPARTMENT DESCRIPTION

As the principal public library in the Town of Berlin, the mission and purpose of the Berlin-Peck Memorial Library is to enrich the lives of residents of all ages by providing equal access to all types of materials and services which will serve their lifelong, informational, educational, cultural, and recreational needs. The library has 96,298 items in its collection, including 81,709 books - 25,756 of which are for children. Last year, 93,701 people visited Berlin-Peck Memorial Library. That translates to 4.6 visits per capita (national average is 4.5). Visitors asked 22,831 reference questions. During the year, 12,064 people attended programs. Finally, 18 internet computers were used 9,432 times.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	1,060	1,128	1,162	1,217	1,217	89.4
Operating	300	310	310	318	318	7.8
TOTAL	1,360	1,438	1,472	1,535	1,535	97
PART-TIME/SHARED POSITIONS (FTE)	4.5	4.5	4.5	4.5	4.5	0.0
FULL-TIME POSITIONS	7	7	7	7	7	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

During fiscal year 2024, we would like to add modern tables with USB and electrical outlets to our meeting room to accommodate computer classes, coding programs for students, and ease of use for outside groups. The children's area will get new shelving in the front to replace the current wooden shelving that will allow us to move the furniture when necessary to accommodate groups of students and additional programming space as needed.

BUDGET YEAR OBJECTIVES

- Increase educational resources for the public by adding online offerings:
 - Universal Class is an online learning platform offering a wide range of self-paced courses where cardholders can learn various subjects (professional development, computer skills, health, and hobbies).
 - Hiveclass is an e-learning platform for mind, body and wellness offering patrons unlimited access to skill-based classes on a variety of health and fitness related topics. The courses are appropriate for a wide range of ages from children to adults.
- Add a freestanding study space (examples [Nook Pod](#) or [Halo 1](#)) in the adult services area. Use and modify the current fourth study room into a digital media lab. This could entail purchasing some locking shelving, removing the current shelf around the top perimeter of the room and painting the walls.
- Continue to make the library space more user-friendly and efficient for patrons by adding two rolling benches for adults to browse low shelves (example: [Volker cube](#) or [modular ottoman](#)), a small shelf for wellness bags and resource materials, a program storage cabinet along the front meeting room wall, a few children's chairs (example: [toddler chair](#)) and sturdier, non-toxic playsets.
- Enrich library children's services by adding an interactive play touch table. These types of tables feature a variety of educational games and brain teasers and allow four children to play at a time (example: [Touch2Play](#)).

HEALTH DISTRICT

DEPARTMENT DESCRIPTION

The Central Connecticut Health District is the local health department serving the towns of Berlin, Newington, Rocky Hill, and Wethersfield. The District formed in June 1996 with the Towns of Rocky Hill and Wethersfield. Berlin joined the District in June 1998 and Newington joined on July 1, 2006. The District is overseen by a twelve-member Board of Health and functions as an independent entity of government. In January 2019, the Central Connecticut Health District consolidated all field office into a single location in Rocky Hill.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	0	0	0	0	0	0.0
Operating	167	181	181	200	200	19.5
TOTAL	167	181	181	200	200	19
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0.0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

VISITING NURSING ASSOCIATION

DEPARTMENT DESCRIPTION

State Licensed, Medicare and Medicaid Certified home health agency accredited by the Joint Commission on Accreditation of Health Organizations. The Berlin VNA provides the Town of Berlin with 3 programs: Home Health/Care of the Sick; School Health; and Community Health Promotion Programs.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	767	775	776	811	811	35.3
Operating	163	183	183	123	123	(60.0)
TOTAL	931	958	958	933	933	(25)
PART-TIME/SHARED POSITIONS (FTE)	0.8	0.0	0.0	0.0	0.0	0.0
FULL-TIME POSITIONS	8	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department is not requesting significant additional funds beyond contractual wage & fringe increases.

BUDGET YEAR OBJECTIVES

- Increased marketing- with focusing on digital marketing
- Reduced deficit by \$100,000 or more
- Increasing census
- Reduction in operational costs- negotiating better pricing with Netsmart the electronic health record system
- Nurse education/specialization- 1 nurses to be certified in OASIS training.

SOCIAL & YOUTH SERVICES

DEPARTMENT DESCRIPTION

Berlin Social & Youth Services is responsible for the development, coordination, and implementation of programs and services that help provide for basic human needs, promote the healthy development of children and youth, support the healthy functioning of families, and promote dignity, competence, and independence for persons in all phases of life. Social Services provides assessment, case management, and referral services to a diverse population, and coordinates the delivery of services that help meet basic human needs (Food Pantry, Energy Assistance, Eviction Prevention, Holiday Assistance, etc.). The Department also assists individuals and families in gaining access to medical coverage through Medicare, Medicaid, Husky, and the Affordable Care Act. Youth Services administers the Town’s Juvenile Review Board and facilitates interventions for youth and families in crisis. In collaboration with other agencies, we also coordinate drug and alcohol prevention programs, positive youth development programs, juvenile diversion programs, and parent education programs.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	316	348	361	352	352	3.9
Operating	4	21	21	21	21	0.0
TOTAL	320	369	382	373	373	4
PART-TIME/SHARED POSITIONS (FTE)	0.5	0	0	0	0	0.0
FULL-TIME POSITIONS	2	3	3	3	3	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

This budget request is to fund two full-time and one part-time staff in support of ongoing social and youth service programs, and modest funding to assist local residents with emergency housing and other basic needs during times of crisis.

BUDGET YEAR OBJECTIVES

- Restructure Summer Adventure Program to offer quality summer adventure-based programming to our residents.
- Community Engagement Associate to continue development of programs for all community members as well as to collaborate with different organizations for outside resource availability and service accessibility for all residents. These programs will be free to community residents.
- Complete restructuring of food pantry to allow client choice in offering “shopping” off the shelves of the food pantry.
- Municipal agent for Renter’s Rebate, Medicare, Energy Assistance, and Rental/Utility Assistance, Housing Support (potential Fair Rent Commission).
- Support residents affected by fires, unsafe living conditions, and evictions. Provide shelter during emergency events. Provide food for our youth during weekends when they are not in school and face food insecurity.

SENIOR SERVICES

DEPARTMENT DESCRIPTION

The Berlin Senior Services Department promotes Healthy Aging by providing opportunities for the productive and satisfying use of leisure time, to create an environment for ongoing socialization and to develop quality programs and services which will contribute to meeting those needs, while serving as a focal point and bridge to other services for older adults. The Senior Center provides information and assistance to seniors, their family members and caregivers connecting them to state and local resources. The Center offers Health & Fitness, Recreational and Social programs, to support independence and encourage their involvement in and with the community, emanating from a facility that is safe, accessible, and attractive. Daily transportation services are offered for the elderly and disabled residents of Berlin. A daily nutrition program is offered which includes a Congregate Meal at the Center and meal delivery to homebound seniors. The Center is the intake site for the Fuel Assistance program, the State of CT's Renter's Rebate program, and the AARP Free Tax Aide. The Center is committed to offering an open and welcoming space to everyone.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	429	450	465	519	519	68.5
Operating	11	16	18	19	19	3.2
TOTAL	440	467	483	538	538	72
PART-TIME/SHARED POSITIONS (FTE)	1.6	1.6	1.6	1.6	1.6	0.0
FULL-TIME POSITIONS	2	2	2	3	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

This budget request is to fund two full time staff, 2 part time staff and one part time per diem driver to provide support for the 65 plus events/programs we offer to our senior residents. These events include recreation, social, trips, health screenings, fitness and exercise, community education, nutrition, and assistance services. We hope to continue to increase our membership and expand the programs and services we offer our residents.

BUDGET YEAR OBJECTIVES

- **Expanded Transportation Services:** Continue providing essential daily transportation for elderly and disabled residents to medical and local destinations across 8 towns, building on over 7,600 rides delivered to 190 riders at 146 locations in FY24/25.
- **Daily Congregate Meals Program:** Sustain weekday meal service to older adults, following the delivery of over 2,100 meals in FY24/25 to promote nutrition and social connection.
- **Diverse Wellness and Engagement Programs:** Offer a wide range of health, fitness, social, recreational, and educational activities, aiming to match or exceed the 125 programs that engaged 18,397 participants in FY24/25.
- **Senior Advocacy and Support Services:** Maintain the Municipal Agent's critical role in providing resources, crisis intervention, and referrals, which served 165 individuals in FY24/25.
- **Designated Focal Point for Senior Services:** Continue as an intake site for Energy Assistance, Tax Aide, and CHOICES Medicare Counseling, with over 300 residents supported in FY24/25, reaffirming recognition by the North Central Area Agency on Aging.

PRIVATE SCHOOLS SUPPORT

DEPARTMENT DESCRIPTION

According to Connecticut General Statutes 10-217a, private school students are eligible for the same health services currently offered to public school students by the local school district. The costs in this department are for a school nurse at the one remaining private school in Berlin.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	88	98	99	103	103	4.2
Operating	1	2	2	2	2	0.0
TOTAL	89	100	100	104	104	4
PART-TIME/SHARED POSITIONS (FTE)	0.2	0.2	0.2	0.2	0.2	0.0
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

PUBLIC SCHOOLS SUPPORT (DEPT. 61)

DEPARTMENT DESCRIPTION

The Town operating budget includes costs that support Board of Education operations but are managed by Town leadership. These costs include liability, property & casualty and worker’s compensation insurance, school nurses and health aides, school crossing guards, school building maintenance and capital project management, and school grounds maintenance and capital project management.

General Fund Expenditures by Category (\$000's)	FY25 Actual Expenditures	FY26 Original Budget	FY26 Amended Budget	FY27 Department Budget	FY27 Manager Budget	Proposed/ Original Change
Personnel	2,282	2,487	2,487	2,657	2,657	169.5
Operating	2,485	2,594	2,594	2,884	2,884	289.4
TOTAL	4,766	5,082	5,082	5,540	5,540	459
PART-TIME/SHARED POSITIONS (FTE)	1.45	1.45	1.45	1.45	1.45	0.0
FULL-TIME POSITIONS	10	9	9	9	9	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department includes the costs necessary to provide mandated health services (nurses, health aides), crossing guards, operating and capital costs necessary to maintain and enhance the buildings and grounds at all five schools, and critical insurance coverage (liability, property & casualty, and worker’s compensation) to manage the Town’s risk. These services are provided by Town employees and are included in the General Government budget submission.

Beginning in fiscal year 2020, the Town reimbursed the Board of Education for the cost of staffing School Security Guards at the schools. These Guards enhance the existing security measures in place and continued funding is requested in this budget.

This department includes a large percentage of the Facilities costs shared between the Board of Education and Town. Seventy percent of the time and cost of these employees are dedicated to maintaining the Town’s five school buildings. Utilities, operating costs, and contractual services represent a large percentage of the remaining costs in the department.

VI. BOARD OF EDUCATION OPERATIONS

BERLIN PUBLIC SCHOOLS
Berlin, Connecticut



BERLIN BOARD OF EDUCATION
ADOPTED 2026-2027 BUDGET

Adopted February 9, 2026

Julia Dennis, President

Vanessa D'Anna
Christina Elmani
Jennifer Jurgen
Jessica Patraw
Grace Buchholz, Student Rep.

Brian DeLude
Melissa Gibbons, Secretary
Gina Nappi
Peter Zarabozo
Yumna Hashim, Student Rep.



BERLIN BOARD OF EDUCATION

238 KENSINGTON ROAD

BERLIN, CT 06037

860-828-6581

Julia Dennis, President · Melissa Gibbons, Secretary

Vanessa D'Anna · Brian DeLude · Christina Elmani · Jennifer Jurgen · Gina Nappi · Jessica Patraw · Peter Zarabozo

February 20, 2026

Ryan Curley, Town Manager
Town of Berlin
240 Kensington Road
Berlin, CT 06037

Dear Mr. Curley:

On behalf of the Berlin Board of Education, enclosed please find the Board of Education's Adopted Budget for the 2026-2027 fiscal year. This adopted budget represents a total of \$57,481,059. That's an increase of \$2,913,151 over the Board of Education's current operating budget, an increase of 5.34%.

The Board considered all district needs when formulating this operational budget. The budget is designed to sustain and enhance the high-quality education we provide to all students. It reflects our continued commitment to maintaining current programming, operating the district efficiently, and addressing the diverse academic and social-emotional needs of our students. We look forward to a thoughtful and honest conversation with the Board of Finance about addressing our immediate and long-term capital and maintenance needs. We are sensitive to the budgetary pressures facing the Board of Finance, Town Council and community members and this adopted budget is reflective and a product of that sensitivity. It is imperative that the Board of Education be given a budget that allows our schools to continue to provide an educational system that the community has come to expect and deserves. As always, the Board of Education is committed to working cooperatively with the Board of Finance and Town Council to arrive at the best possible result for our community.

Sincerely,

Julia Dennis, President, Berlin Board of Education
JD/db

**BERLIN BOARD OF EDUCATION
ADOPTED 2026-2027 BUDGET**

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BERLIN PUBLIC SCHOOLS
Budget Development for 2026-2027
Schedule of Meetings

- Monday, January 12, 2026 Regular Board Meeting – 6:00 P.M. – *BOE Meeting Room*
Superintendent’s Proposed Budget Presentation
Elementary and Secondary Principals
Curriculum and Instruction, Special Education,
Districtwide Non-instructional Programs/Athletics
Site and Building, Capital Requests, Board of Education Overall Review
- Tuesday, January 20, 2026 Special Board Meeting – 6:00 P.M. – *BOE Meeting Room* - Budget Discussion
- Wednesday, January 21, 2026 Weather Date (if needed) – 6:00 P.M. – Location TBD*
- Monday, February 9, 2026 Special Board Meeting – 5:45 P.M. – *BHS Auditorium* - Budget Overview to the Public
Regular Board Meeting – Immediately after spec. meeting – *BHS Auditorium* – Budget Adoption
- Friday, February 20 2026 Board of Education Budget Submitted to the Town
- Monday, March 2, 2026 Board of Education/Board of Finance Meeting – 7:00 P.M. [*Town Council Chambers*]
(Budget Review)
- Tuesday, March 31, 2026 Annual Town Budget Public Hearing – 6:00 P.M. - *BHS Auditorium***
(typically last Tuesday in March)
- Tuesday, April 28, 2026 Town Budget Referendum per Town Charter (always last Tuesday in April)**

1-30-26

NOTE: In the event that a budget meeting is postponed, the schedule of budget presentations (listed above) will resume at the next listed meeting date.



District Reference Groups (DRG)

Group A	Darien, Easton, New Canaan, Redding, Ridgefield, Weston, Westport, Wilton, District No. 9
Group B	Avon, Brookfield, Cheshire, Fairfield, Farmington, Glastonbury, Granby, Greenwich, Guilford, Madison, Monroe, New Fairfield, Newtown, Orange, Simsbury, South Windsor, Trumbull, West Hartford, Woodbridge, District No. 5, District No. 15
Group C	Andover, Barkhamsted, Bethany, Bolton, Canton, Columbia, Cornwall, Ellington, Essex, Hebron, Mansfield, Marlborough, New Hartford, Oxford, Pomfret, Salem, Sherman, Somers, Suffield, Tolland, District No. 4, District No. 7, District No. 8, District No. 10, District No. 12, District No. 13, District No. 14, District No. 17, District No. 18, District No. 19
Group D	Berlin, Bethel, Branford, Clinton, Colchester, Cromwell, East Granby, East Hampton, East Lyme, Ledyard, Milford, Newington, New Milford, North Haven, Old Saybrook, Rocky Hill, Shelton, Southington, Stonington, Wallingford, Waterford, Watertown, Wethersfield, Windsor
Group E	Ashford, Bozrah, Brooklyn, Canaan, Chaplin, Chester, Colebrook, Coventry, Deep River, Eastford, East Haddam, Franklin, Hampton, Hartland, Kent, Lebanon, Lisbon, Litchfield, Norfolk, North Branford, North Stonington, Portland, Preston, Salisbury, Scotland, Sharon, Thomaston, Union, Westbrook, Willington, Woodstock, District No. 1, District No. 6, District No. 16, Woodstock Academy
Group F	Canterbury, East Windsor, Enfield, Griswold, Montville, North Canaan, Plainville, Plymouth, Seymour Sprague, Stafford, Sterling, Thompson, Voluntown, Windsor Locks, Wolcott, District No. 11
Group G	Bloomfield, Bristol, East Haven, Groton, Hamden, Killingly, Manchester, Middletown, Naugatuck, Plainfield, Putnam, Stratford, Torrington, Vernon, Winchester, Norwich Free Academy, Gilbert School
Group H	Ansonia, Danbury, Derby, East Hartford, Meriden, Norwalk, Norwich, Stamford, West Haven
Group I	Bridgeport, Hartford, New Britain, New Haven, New London, Waterbury, Windham



Board of Education and Administrative Council Budget Priorities Guiding Decisions Regarding the 2026-2027 Budget

STAFFING: Maintain favorable class sizes districtwide and offer courses at all levels to ensure that students receive a comprehensive and well-rounded educational experience.

District enrollment is projected to increase by two students for the 2026-2027 school year, from 2,556 to 2,558 students, according to the New England School Development Council (NESDEC) report. Historically, enrollment projections have not always aligned with actual enrollment trends. In addition, there is concern that enrollment may increase beyond current projections due to the number of newly available apartment units and additional housing expected to become available prior to the 2026-2027 school year. For the upcoming school year, administrators were directed not to request additional staff positions. The only new staffing included in the superintendent's request is the addition of two paraeducators, which are necessary to meet the educational needs of our special education students. The goal for the 2026-2027 school year is to maintain existing staffing levels and programs across the district to ensure that class sizes remain manageable and that the educational needs of all students continue to be met.

STUDENT SUPPORT: Recognize, respect, and address the social and instructional needs of our students and provide appropriate support to ensure high-quality, comprehensive and rigorous learning experiences resulting in success for all students.

Each year, the number of students requiring educational and social and emotional support continues to increase. This is evident in the increase in students receiving services through a 504 Plan or Individualized Education Plan (IEP). In response to this increase, we continue to work together as an educational community to find creative ways to support the ever-changing needs of our students. We are continually building programs, restructuring services and responsibilities and working together as a collective team to support students. The tuition portion of the budget includes three unanticipated outplacements and two anticipated magnet school placements for the next school year. We also have a 3% increase in professional services to meet IEP needs.

TEACHING AND LEARNING: Provide districtwide and building-based support to ensure successful implementation of curriculum in all instructional areas and across all grade levels from preschool through Grade 12. Provide relevant professional learning opportunities at all levels for teachers, administrators, and support staff. Ensure effective supervision and evaluation of staff.

Professional Learning Funding

Support of professional learning remains a top priority for the 2026-2027 school year to ensure educators remain current with promising practices as outlined in our work around High Quality Instruction. As we implement Wit & Wisdom in grades K - 3 and possibly in grade 4, we will need to continue to fund professional learning in these areas. Additionally, the growing requirements for mandated training and the need for specialized content-area instruction are necessary. Additionally, we are working to best meet the needs of learners receiving special education support through the implementation of specialized instruction. This requires opportunities for all staff to learn about this important initiative. Berlin Public Schools acknowledges the importance of social and emotional learning and cultural competence as key areas of focus. Common planning time, professional learning communities (PLCs), grade-level/department meetings, and staff meetings will remain valuable opportunities for building educator capacity. In addition, we recognize the importance of providing opportunities to engage in professional learning outside of the district, enabling educators to enhance their practice and broaden their skill set. To maximize the impact of this training, participants are expected to share new learning with colleagues. Through these efforts, Berlin Public Schools strives to continue to build internal capacity, ensuring a sustainable and collaborative approach to professional growth for all educators in the district.

Curriculum Development Funding

Berlin Public Schools is dedicated to maintaining a strong and meaningful standards-based curriculum that is regularly reviewed and updated to meet the needs of our students. Effective curriculum development relies on an ongoing process of revising and enhancing, ensuring that existing course materials and tasks are thoughtfully designed. In our effort to design and vertically align engaging curriculum, we aim to provide all learners with opportunities to practice and receive feedback on the competencies outlined in the Berlin Vision of the Graduate. Allocating resources each year for curriculum development enables teachers to create shared, authentic instructional tasks that enrich the students' experiences. As a district, we remain committed to implementing a dynamic curriculum that equips students with the skills and knowledge necessary to achieve their future goals.



TECHNOLOGY: Provide a reliable technology infrastructure as well as the hardware and software to support both student learning and management/operations. Maintain a data management system that supports both the instructional and non-instructional needs of the district and allows staff to use data to make informed instructional decisions.

Technology Hardware/Software

There continues to be a critical need to maintain and upgrade technology hardware and software for instructional support and management purposes. The district currently has an inventory of approximately 815 desktop and laptop computers. Three hundred thirty (330), or approximately 40%, are five years or older. One hundred eleven (111) of these are repurposed Apple devices (laptops/desktops) running ChromeOS Flex. One Thousand Ninety-Eight (1,098) iPads are in use. Additionally, 3,311 ChromeOS devices are in use throughout the district. The one-to-one program at the middle and high school will need a refresh of 225 units for September 2027 to replace aging units. The integration of technology in the classroom and the curriculum ensures that our students gain the necessary learning experiences and knowledge regarding how technology interfaces with their learning and life. The implementation of 1-to-1 devices in Grades PK to 12 and Learning Management Systems (LMS) have had a positive impact on instructional design through innovative learning. These technology tools allow teachers to focus on 21st century skills while providing new instructional processes for integrating technology into their daily curriculum. We continue to evaluate the efficacy of our software programs to make certain that we only purchase those which have the biggest impact on student learning.

Classroom Display and Projection

There are 286 projectors in use in the district. Of those, 175 (61%) are over seven years of age and should be considered for replacement in the next few years. Eighty-three (29%) of these are over ten years old and should be replaced as soon as possible.

FACILITIES: Provide a safe and appropriate learning and work environment for students and staff. Address space needs as well as educational adequacy of existing instructional spaces. Provide adequate funding and planning to support facility needs.

Berlin High School

The ongoing planning for facility enhancements at BHS is focused on adapting to the evolving needs of our students, teachers, and administrators. While the high school building is relatively modern, having undergone significant renovations within the past decade, there are always ongoing projects aimed at improvement and maintenance. The building administrators and superintendent are actively advocating for a variety of programs that will broaden the educational opportunities available. Berlin High School's building and grounds serve as a vital community resource in numerous ways. From classrooms and guidance spaces for our students in Grades 9-12 to athletic facilities that support both men's and women's teams, coaches, and the enthusiastic support of families and friends, the campus plays a central role in our community. Additionally, it offers venues for performing arts and musical events, enriching the high school experience for our students. In the Spring of 2025 the Town and BOE began discussions to remedy the ongoing flooring issue. Renovations are planned to start in the Summer of 2026. The Board of Education takes great pride in its flagship facility and is committed to continuously maintaining and enhancing both the building and the grounds to ensure their long-term usability.

McGee Middle School

McGee underwent several upgrades in the past several years. As plans to renovate the science lab and auditorium develop, McGee will continue to move towards creating a state-of-the-art facility with spaces and programs planned to meet the ever-growing demand for critical and unique services and offerings for our Grade 6-8 students.



Elementary Schools

Our three elementary schools are dynamic centers of learning where students from kindergarten through fifth grade spend a significant portion of their formative years. While having exceptional dedicated teachers and staff to guide and support them is crucial, it is equally important that our facilities provide the right space and environment to foster their physical, emotional, and intellectual growth. Outdoor activity spaces and playgrounds at Willard School, through a LoCIP grant, were completed over the past summer, in addition to one lavatory repair. The Board of Education, the town of Berlin, and the state of Connecticut have all strongly supported investments in new HVAC systems for our elementary schools. While the HVAC replacement at Willard School is completed, the projects slated for Griswold and Hubbard Schools are underway with potential completion by December 2026. These upgrades are a critical step in ensuring that our schools continue to provide a healthy, comfortable, and conducive learning environment for all of our students.

Central CT Transition Academy (CCTA)

The CCTA is leased from the Meriden/Berlin/New Britain YMCA and has undergone many improvements over the past several years. Much of the work has been performed by the staff and students of the CCTA. Additional facility improvements will be completed in the upcoming year to include bathroom, kitchen, flooring and parking lot. In addition, the town of Berlin, the BOE and the YMCA have recently applied for and been awarded a Challenge Grant from the state to further renovate and improve this facility over the upcoming years. The CCTA provides transition services mandated by the state of Connecticut for qualifying special education students between the ages of 18 and 22. The CCTA is a partnership between the Berlin and Cromwell Boards of Education.

Capital Equipment and Site/Building

As part of the Town's Capital Improvement Plan, the Board of Education (BOE) submits requests for capital equipment and upgrades to school buildings and grounds. Most proposed capital projects require over a year to plan, secure funding, and complete. The BOE's priority capital requests for the upcoming fiscal year include the Berlin High School floor tile removal and replacement, the renovation of the McGee science labs, and student transportation vehicles. These projects will require further partnership with town departments to collaborate with architects, engineers and other design professionals to develop detailed plans, specifications, and cost estimates for projects that may move forward for implementation.

BERLIN PUBLIC SCHOOLS OFFICIAL ENROLLMENT AS OF 10/1/2025



Grade	Griswold	Hubbard	Willard			Grade Total		
PLC	6	0	54			60		
K	82	31	57			170		
1	75	30	58			163		
2	69	40	61			170		
3	96	30	64			190		
4	90	46	69			205		
5	82	30	80			192		
K-5 TOTAL	494	207	389			1090		
SCHOOL TOTAL	500	207	443			1150		

Grade				McGee Middle School		Grade Total		
6				197		197		
7				200		200		
8				206		206		
SCHOOL TOTAL				603		603		

Grade					Berlin High School	Grade Total		
PK					13	13		
9					185	185		
10					200	200		
11					202	202		
12					203	203		
9-12 TOTAL					790	790		
SCHOOL TOTAL					803	803		

DISTRICT TOTAL	500	207	443	603	803	2556	-38	-1.47%
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RECENT HISTORY OF ENROLLMENT

	Griswold	Hubbard	Willard	McGee	BHS	Total	+/-	% change	PK-5 Total
10/1/2025	500	207	443	603	803	2557	-38	-1.47%	1163
10/4/2024	513	215	434	595	837	2594	-50	-1.89%	1162
10/1/2023	522	223	452	590	857	2644	-14	-0.53%	1197
10/1/2022	528	227	437	582	884	2658	13	0.49%	1192
10/1/2021	509	213	436	601	886	2645	-43	-1.60%	1158
10/1/2020	494	208	444	632	910	2688	-47	-1.72%	1146
10/1/2019	503	213	460	644	915	2735	-52	-1.87%	1176
10/1/2018	502	220	476	685	904	2787	6	0.22%	1198
10/7/2017	505	211	492	664	909	2781	-11	-0.39%	1208
10/1/2016	491	213	482	714	892	2792	-71	-2.48%	1186

ELEMENTARY CLASSROOM SIZES



	GRISWOLD					TOTAL	AVG.
K	16	16	16	17	17	82	16.4
1	19	19	19	18		75	18.75
2	17	18	16	18		69	17.25
3	19	19	19	20	19	96	19.2
4	22	22	23	23		90	22.5
5	21	21	20	20		82	20.5
TOTAL: K-5						494	19.1

	HUBBARD					TOTAL	AVG.
K	15	16				31	15.5
1	15	15				30	15
2	20	20				40	20
3	15	15				30	15
4	23	23				46	23
5	15	15				30	15
TOTAL: K-5						207	17.25

	WILLARD					TOTAL	AVG.
PK	13	13	13	14		53	13.25
K	19	19	19			57	19
1	18	19	21			58	19.33
2	20	20	21			61	20.33
3	23	21	20			64	21.33
4	23	24	22			69	23
5	19	21	19	21		80	20
TOTAL: K-5						442	19.46

2026-2027 PROJECTED ENROLLMENT GRADES K-5



Enrollment	10/1/2025	# Classes 2025/26	AVG. 2025/26	Proj. 2026/27	Proj. # Classes 2026/27	Proj. AVG. 2026/27	FTE NET CHANGE
Griswold							
K	82	5	16.4	79	5	15.8	0
1	75	4	18.75	83	4	20.75	0
2	69	4	17.25	75	4	18.75	0
3	96	5	19.2	69	4	17.25	-1
4	90	4	22.5	96	5	19.2	1
5	82	4	20.5	90	4	22.5	0
TOTAL:	494	26		492	26		0
# Teachers		26			26		0

Enrollment	10/1/2025	# Classes 2025/26	AVG. 2025/26	Proj. 2026/27	Proj. # Classes 2026/27	Proj. AVG. 2026/27	FTE NET CHANGE
Hubbard							
K	31	2	15.5	34	2	17	0
1	30	2	15	31	2	15.5	0
2	40	2	20	30	2	15	0
3	30	2	15	40	2	20	0
4	46	2	23	30	2	15	0
5	30	2	15	46	2	23	0
TOTAL:	207	12		211	12		0
# Teachers		12			12		0

Enrollment	10/1/2025	# Classes 2025/26	AVG. 2025/26	Proj. 2026/27	Proj. # Classes 2026/27	Proj. AVG. 2026/27	FTE NET CHANGE
Willard							
PK	53	4	13.25	64	4	16	0
K	57	3	19	63	4	15.75	1
1	58	3	19.33	57	3	19	0
2	61	3	20.33	58	3	19.33	0
3	64	3	21.33	61	3	20.33	0
4	69	3	23	64	3	21.33	0
5	80	4	20	69	3	23	-1
TOTAL:	442	23		436	23		0
# Teachers		23			23		0



2026-2027 PROJECTED ENROLLMENT GRADES PK & 6-12

McGee Middle School	10/1/2025 Enrollment	2026/27 Proj. Enrollment	NET CHANGE
6	197	192	
7	200	197	
8	206	200	
TOTAL:	603	589	-14

Berlin High School	10/1/2025 Enrollment	2026/27 Proj. Enrollment	NET CHANGE
9	185	206	
10	200	185	
11	202	200	
12	203	202	
TOTAL:	790	793	3

BHS PK	10/1/2025 Enrollment	# Classes 2025/26	AVG. 2025/26	Proj. 2026/27	Proj. # Classes 2026/27	Proj. AVG. 2026/27	FTE NET CHANGE
PK	13	1	13	16	1	16	0
TOTAL:	13	1		16	1		
# Teachers		1			1		0



New England School Development Council

**Berlin Public Schools
Berlin, CT**

School Year 2025-26 Enrollment Projection Report

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Enrollment Summary

NESDEC (New England School Development Council) is pleased to send you this report displaying the past, present, and projected enrollments for your District. It is important to update enrollment projections every year to identify changes in enrollment patterns. Ten-year projections are designed to provide your District with yearly, up-to-date enrollment information that can be used by boards and administrators for effective planning and allocation of resources. We received the enrollment data from the District, and we assume that the method of collecting this data has been consistent from year to year.

Birth data informs Kindergarten enrollment. Each year, NESDEC secures birth data from State sources, providing a snapshot in time as to actual and provisional births as reported by the State, and then uses this birth data to predict Kindergarten enrollments. We only use annual birth data to assure consistency in reporting from year to year. Estimated births, which are an average of the previous five years of birth data, are based on this same snapshot. NESDEC acknowledges the variability of the provisional and the estimated birth data, and notes that the projected Kindergarten enrollments may serve as a guide to future planning.

Enrollment projections are more reliable in Years #1-3 in the future. Projections four to ten years out may serve as a guide to future enrollments and are useful for planning purposes. For more information, please refer to the Projection Methodology and Reliability section of this document.

The NESDEC enrollment projection fell within 35 students of the K-12 total, 2,519 students projected vs. 2,484 enrolled. A variance of 36 students occurred at Kindergarten, 207 projected vs. 171 enrolled. Ratios have been adjusted. Note: Ungraded students are not included in K-12 total.

Births increased by 24 from a previous ten-year average of 141 to a projected average of 165. In most districts, Grades 1-8 are very stable in enrollments. However, there have been increases in 7 of the 8 most recent years, leading to a net increase averaging 20 students per year.

Over the next three years, Grades K-5 enrollments are projected to increase by 30 students, Grades 6-8 enrollments are projected to increase by 13 students, and Grades 9-12 enrollments are projected to increase by 2 students, as students move through the grades.



Historical Enrollment

School District: Berlin, CT 10/14/2025

Historical Enrollment By Grade																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2010	141	2015-16	57	162	185	194	199	191	250	214	245	213	235	216	241	261		2806	2863
2011	139	2016-17	60	171	179	183	193	211	189	248	213	253	204	231	214	243		2732	2792
2012	145	2017-18	62	182	175	184	190	184	221	195	251	218	244	205	235	225		2719	2781
2013	152	2018-19	51	189	188	175	188	196	211	224	204	257	217	245	207	235		2736	2787
2014	138	2019-20	59	178	184	191	175	190	199	210	227	207	248	219	244	204		2676	2735
2015	128	2020-21	53	167	181	183	195	173	194	195	208	229	198	240	218	254		2635	2688
2016	149	2021-22	51	194	176	181	185	191	180	194	196	211	231	194	236	225		2594	2645
2017	156	2022-23	55	180	200	181	181	195	200	182	197	203	199	234	195	256		2603	2658
2018	131	2023-24	60	170	191	202	188	185	201	205	184	200	206	196	239	216		2584	2644
2019	132	2024-25	72	158	172	187	199	189	185	198	205	192	194	207	195	241		2522	2594
2020	170	2025-26	73	171	163	170	190	205	192	197	200	206	185	200	202	203		2484	2557

*Birth data provided by Public Health Vital Records Departments in each state.

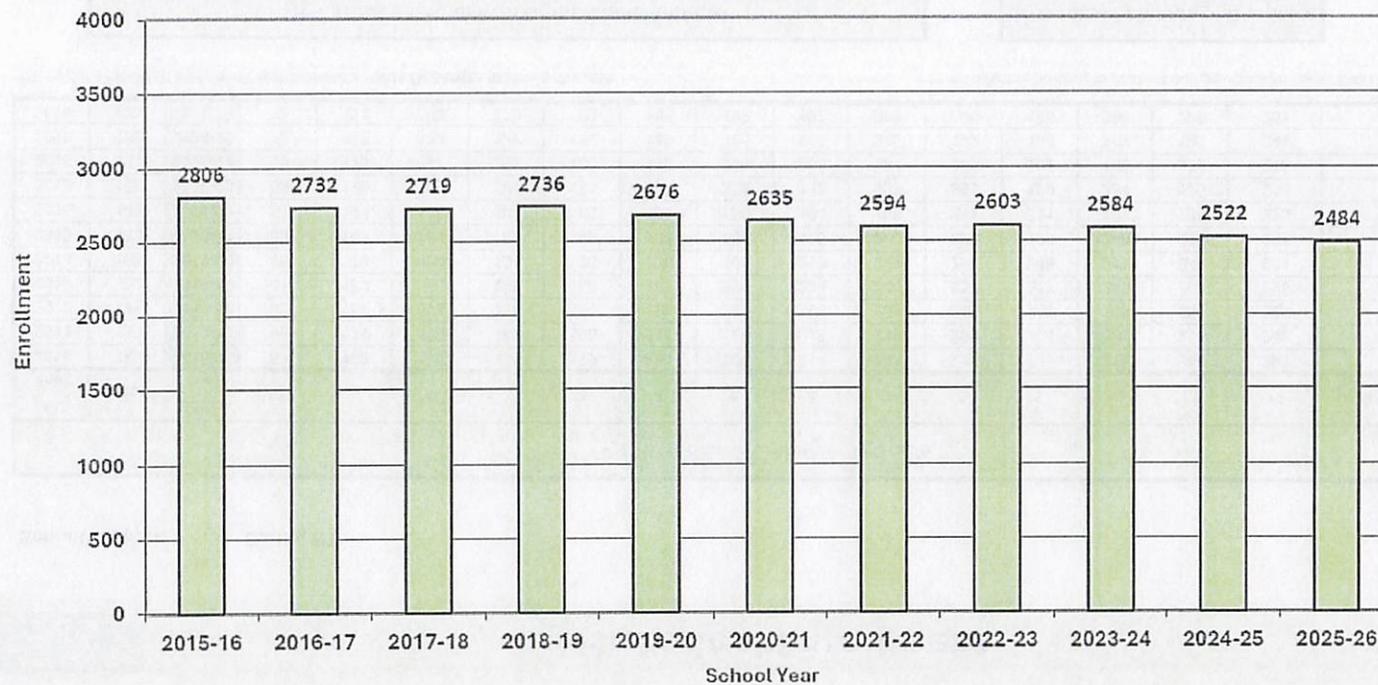
** < 10 Not reported, to protect subgroups with fewer than 10 students.

Historical Enrollment in Grade Combinations										
School Year	PK-5	K-5	K-2	3-5	6-8	K-8	PK-8	7-8	6-12	9-12
2015-16	1238	1181	541	640	672	1853	1910	458	1625	953
2016-17	1186	1126	533	593	714	1840	1900	466	1606	892
2017-18	1208	1146	541	605	664	1810	1872	469	1573	909
2018-19	1198	1147	552	595	685	1832	1883	461	1589	904
2019-20	1176	1117	553	564	644	1761	1820	434	1559	915
2020-21	1146	1093	531	562	632	1725	1778	437	1542	910
2021-22	1158	1107	551	556	601	1708	1759	407	1487	896
2022-23	1192	1137	561	576	592	1719	1774	400	1466	894
2023-24	1197	1137	563	574	590	1727	1787	384	1447	857
2024-25	1162	1090	517	573	595	1685	1757	397	1432	837
2025-26	1164	1091	504	587	603	1694	1767	406	1393	790

Historical Percentage Changes			
School Year	K-12	Diff.	%
2015-16	2806		
2016-17	2732	-74	-2.6%
2017-18	2719	-13	-0.5%
2018-19	2736	17	0.6%
2019-20	2676	-60	-2.2%
2020-21	2635	-41	-1.5%
2021-22	2594	-41	-1.6%
2022-23	2603	9	0.3%
2023-24	2584	-19	-0.7%
2024-25	2522	-62	-2.4%
2025-26	2484	-38	-1.5%
Change	-322	-322	-11.5%



Grades K-12 Historical Enrollment





Projected Enrollment

School District: Berlin, CT

10/14/2025

Birth Year	Births*	School Year	Enrollment Projections By Grade*												UNGR	K-12	PK-12	
			PK	K	1	2	3	4	5	6	7	8	9	10				11
2020	170	2025-26	73	171	163	170	190	205	192	197	200	206	186	200	202	203	2484	2657
2021	152	2026-27	73	176	177	182	172	194	208	196	198	204	200	186	199	213	2485	2658
2022	173	2027-28	73	201	182	176	164	175	197	213	197	202	198	201	186	209	2501	2574
2023	180	2028-29	73	209	208	181	178	167	178	201	214	201	197	189	200	196	2529	2602
2024	153	2029-30	74	177	216	206	183	181	170	182	202	219	196	198	210	2538	2612	
2025	166	2030-31	74	192	183	214	209	187	184	174	183	206	213	197	208	2647	2621	
2026	155	2031-32	74	191	199	182	199	182	190	188	175	187	200	214	196	207	2659	2633
2027	167	2032-33	75	194	198	198	184	184	221	216	194	179	182	201	213	206	2675	2650
2028	166	2033-34	75	193	201	197	201	197	188	224	221	195	174	183	200	224	2694	2669
2029	163	2034-35	75	189	200	199	200	205	205	191	229	199	188	175	183	210	2690	2665
2030	165	2035-36	76	192	196	198	202	204	208	195	230	227	194	189	175	193	2693	2679

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.
 * Birth data provided by Public Health/Vital Records Departments in each state.

Based on an estimate of births
 Based on children already born
 ** < 10 Not reported, to protect subgroups with fewer than 10 students.
 Based on students already enrolled

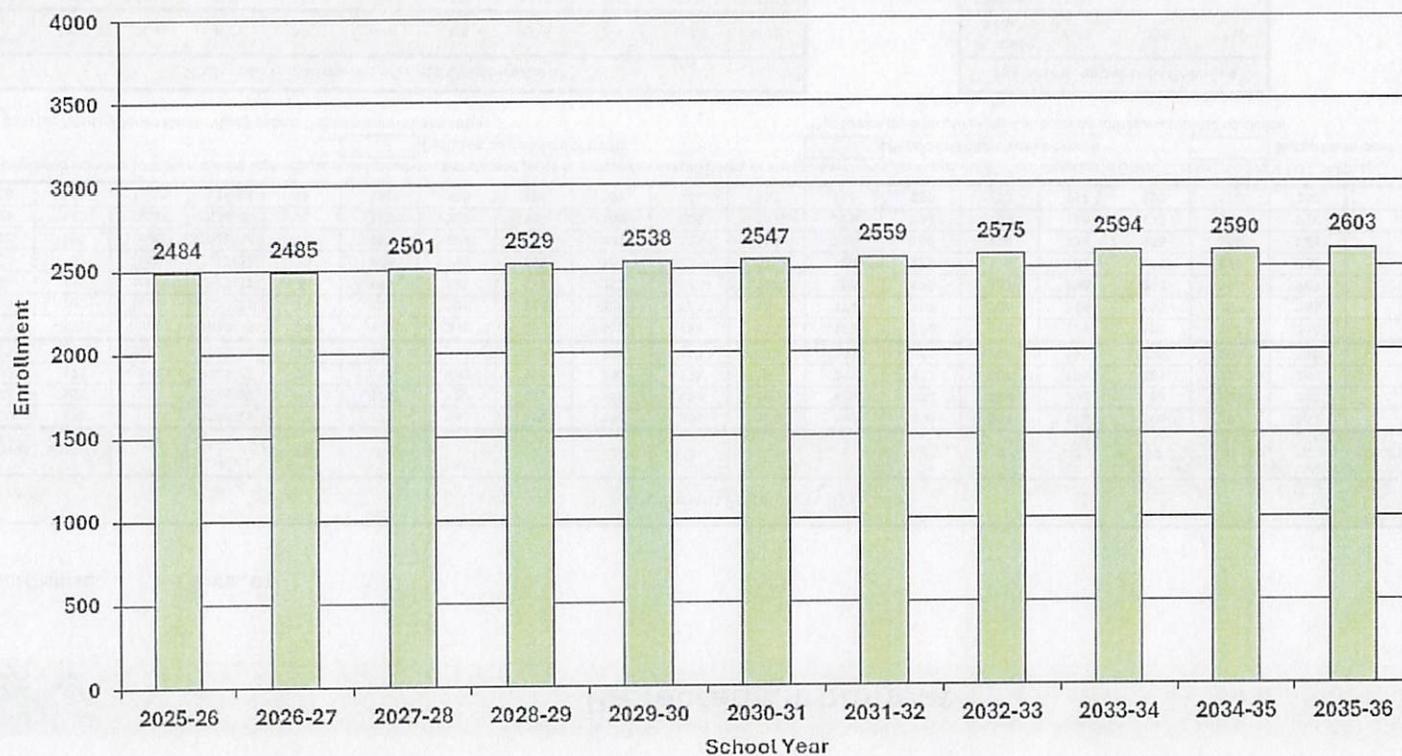
School Year	Projected Enrollment in Grade Combinations*									
	PK-5	K-5	K-2	3-5	6-8	K-8	PK-8	7-8	6-12	9-12
2025-26	1164	1091	504	587	603	1694	1767	406	1393	790
2026-27	1162	1089	515	574	598	1687	1750	402	1386	796
2027-28	1166	1095	559	536	612	1707	1760	399	1406	794
2028-29	1194	1121	598	523	616	1737	1810	415	1408	792
2029-30	1207	1133	569	534	603	1736	1810	421	1405	802
2030-31	1243	1169	569	589	583	1732	1806	389	1378	815
2031-32	1266	1192	572	620	550	1743	1816	362	1367	817
2032-33	1266	1211	590	621	562	1773	1848	368	1364	802
2033-34	1279	1204	591	613	609	1813	1888	388	1390	781
2034-35	1259	1184	588	598	650	1834	1909	421	1406	756
2035-36	1276	1200	586	614	652	1852	1926	457	1403	751

School Year	Projected Percentage Changes	
	K-12	Diff. %
2025-26	2484	1
2026-27	2465	0.0%
2027-28	2501	0.6%
2028-29	2529	1.1%
2029-30	2539	0.4%
2030-31	2547	0.4%
2031-32	2559	0.5%
2032-33	2575	0.6%
2033-34	2594	0.7%
2034-35	2590	-0.2%
2035-36	2603	0.5%
Change	119	4.8%

* Projections should be updated annually to reflect changes in in/out-migration of families, births, and similar factors.

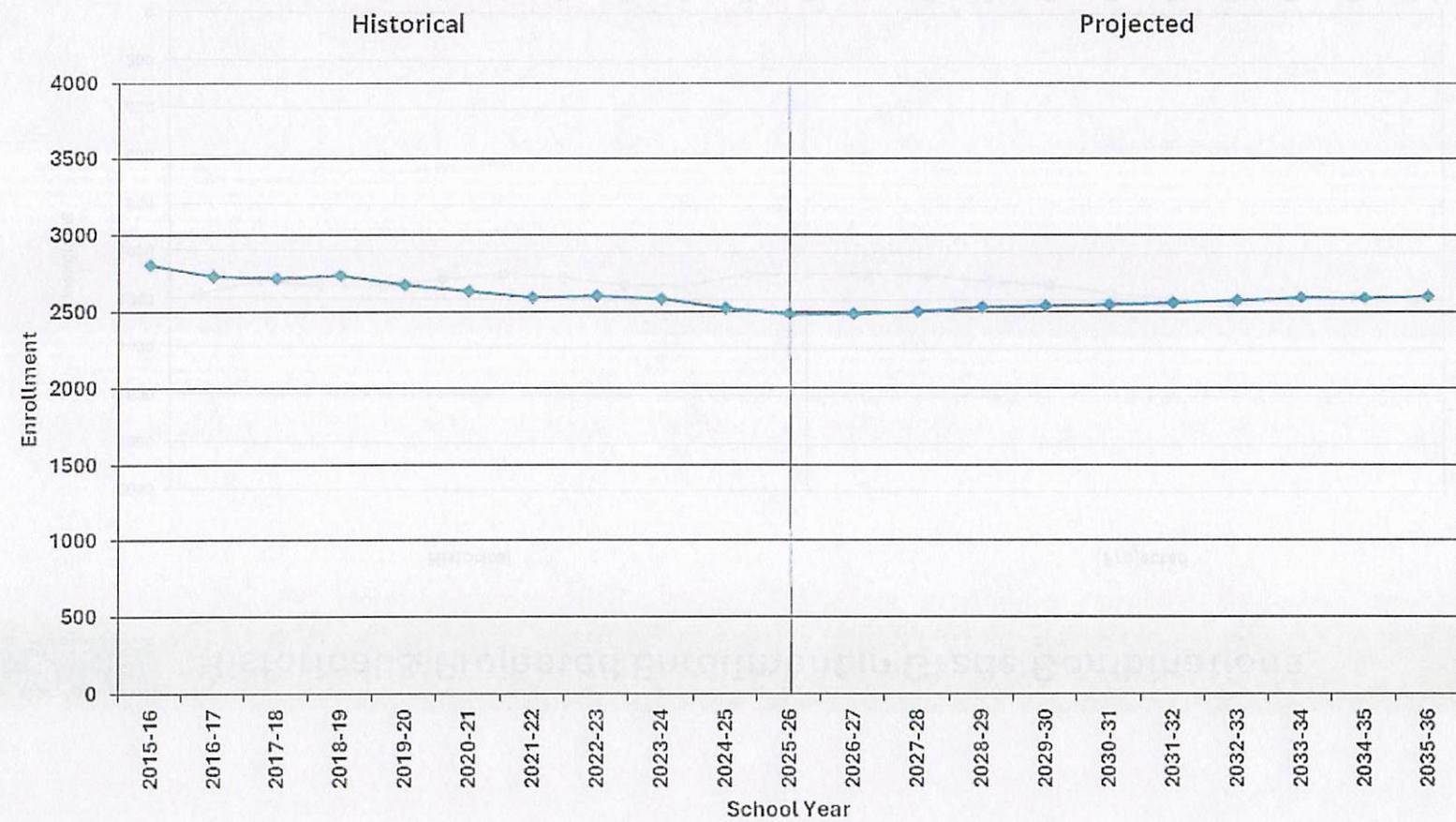


Grades K-12 Projected Enrollment

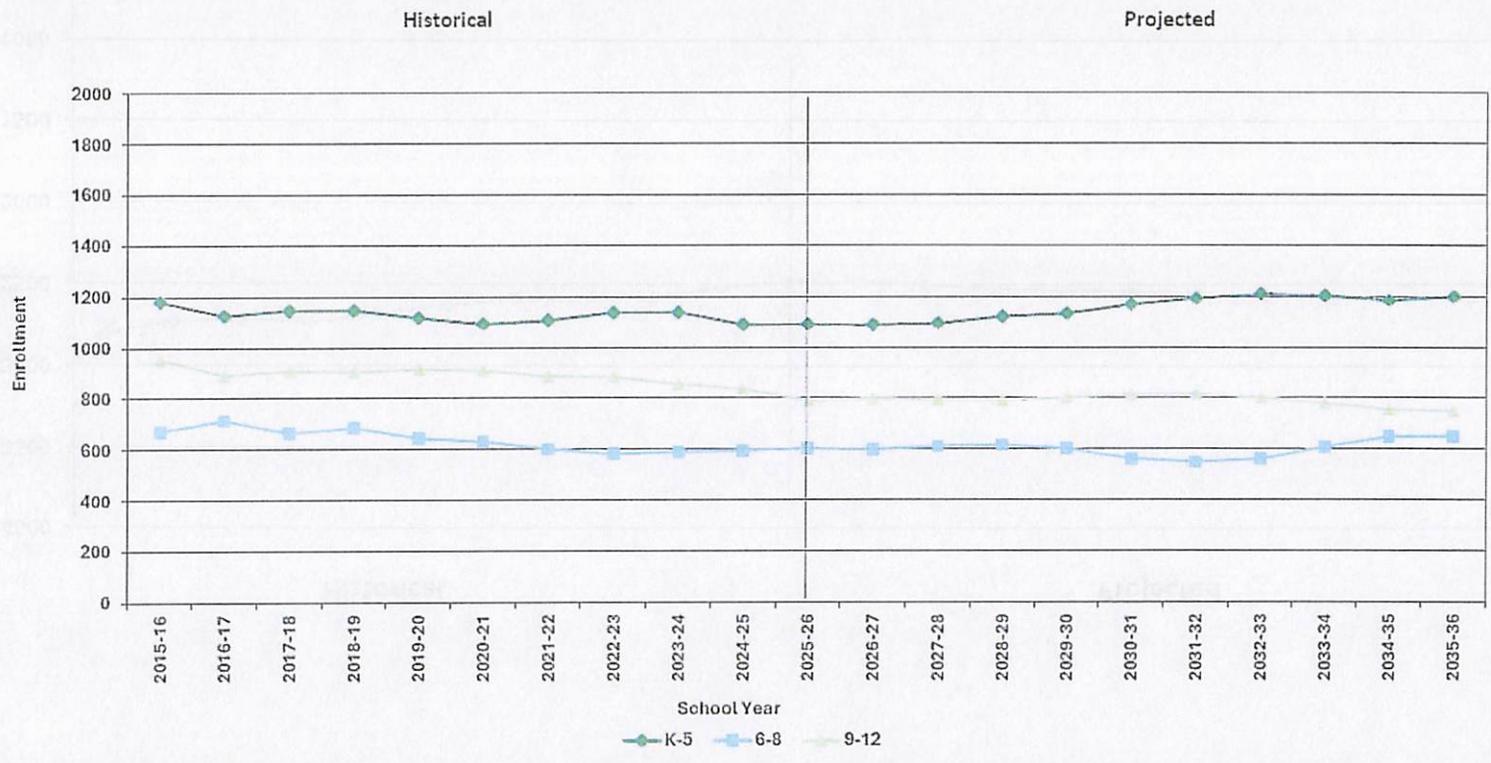




Grades K-12 Historical & Projected Enrollment

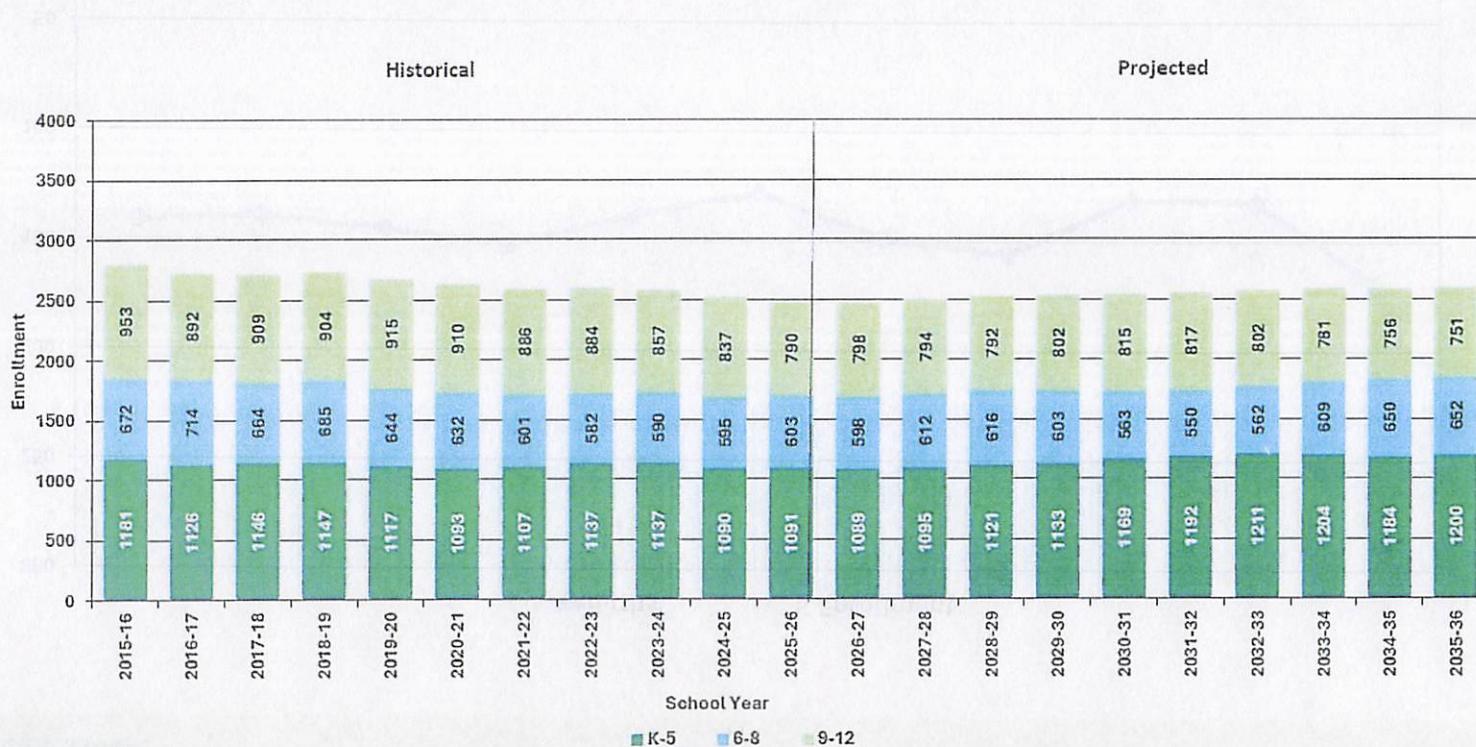


NESDEC Historical & Projected Enrollment in Grade Combinations



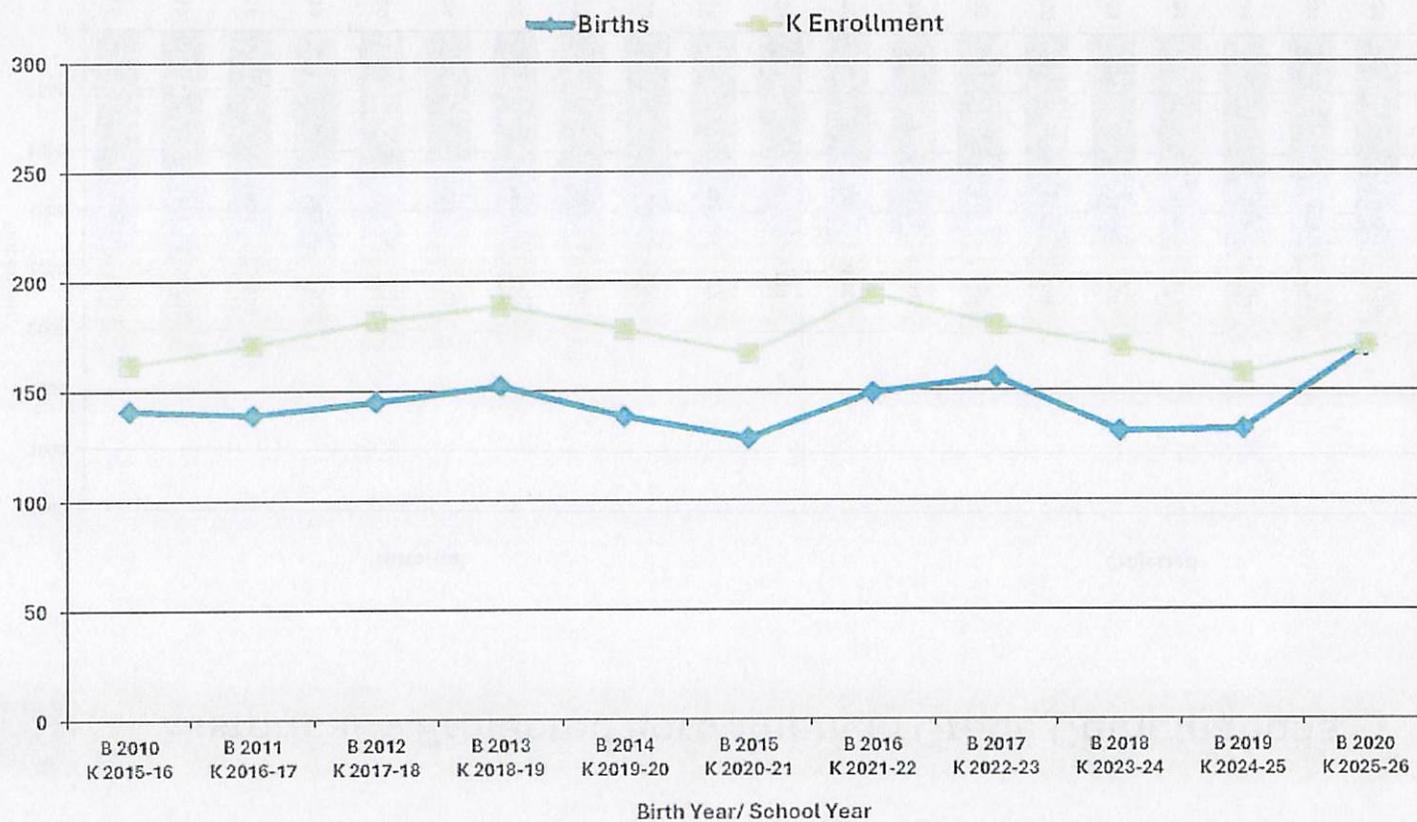


Historical & Projected Enrollment in Grade Combinations





Birth to Kindergarten Relationship



	B 2010 K 2015-16	B 2011 K 2016-17	B 2012 K 2017-18	B 2013 K 2018-19	B 2014 K 2019-20	B 2015 K 2020-21	B 2016 K 2021-22	B 2017 K 2022-23	B 2018 K 2023-24	B 2019 K 2024-25	B 2020 K 2025-26
Births	141	139	145	152	138	128	149	156	131	132	170
Kindergarten	162	171	182	189	178	167	194	180	170	158	171



Additional Information

School Year	9-12 CTE	K-12 Non-Public	K-12 Choice-In	K-12 Choice-Out	K-12 Out District SPED	K-12 Homeschool
2021-22	23	136	108	92	42	14
2022-23	29	146	98	81	25	19
2023-24	85	19	107	0	20	20
2024-25	25	78	118	63	25	15
2025-26	40	43	93	37	25	13

* Data provided by District.

"n/a" signifies that information was not provided by District.

** < 10 Not reported, to protect subgroups with fewer than 10 students.



New England's PK-12 Enrollments Trends

State	Fall 2013 PK - 12	Fall 2019 PK - 12	Fall 2022 PK - 12	Fall 2023 PK - 12	% Change 2013 - 23	% Change 2019-23	% Change 2022-23
USA	50,044,522	50,796,445	49,618,464	49,516,361	-1.1%	-2.5%	-0.2%
CT	546,200	523,690	513,513	512,652	-6.1%	-2.1%	-0.2%
ME	183,995	180,291	173,853	172,545	-6.2%	-4.3%	-0.8%
MA	955,739	959,394	923,349	914,958	-4.3%	-4.6%	-0.9%
NH	186,310	177,351	168,909	166,594	-10.6%	-6.1%	-1.4%
RI	142,008	143,557	137,449	136,154	-4.1%	-5.2%	-0.9%
VT	88,690	86,759	83,654	82,455	-7.0%	-5.0%	-1.4%

Source: U.S. Department of Education, National Center for Education Statistics, Enrollment in public elementary and secondary schools, by region, state, and jurisdiction: Selected years, fall 1990 through fall 2023, Table 203.20, Report Generated Oct. 2024, NESDEC 5.28.25

Although most New England Districts are seeing a decline in the number of births, NESDEC's experience indicates that the impact on enrollment varies from District to District. Almost half of New England Districts have been growing in PK-12 enrollment, and a similar number are declining (often in rural areas), with the other Districts remaining stable.



Projection Methodology and Reliability

PROJECTION METHODOLOGY

Cohort component (survival) technique is a frequently used method of preparing enrollment projections. NESDEC uses this method, but modifies it in order to move away from projections that are wholly computer-or formula-driven. Such modification permits the incorporation of important, current district-specific demographic information into the generation of enrollment projections (such as in/out-migration of students, resident births, etc.). Percentages are calculated from the historical enrollment data to determine a reliable percentage of increase or decrease in enrollment between any two grades. For example, if 100 students enrolled in Grade 1 in 2024-25 increased to 104 students in Grade 2 in 2025-26, the percentage of survival would be 104%, or a ratio of 1.04. Ratios are calculated between each pair of grades or years in school over several recent years.

After study and analysis of the historical ratios, and based upon a reasonable set of assumptions regarding births, migration rates, retention rates, etc., ratios most indicative of future growth patterns are determined for each pair of grades. The ratios thus selected are applied to the present enrollment statistics to project into future years. The ratios are the key factors in the reliability of the projections, assuming validity of the data at the starting point.

RELIABILITY OF ENROLLMENT PROJECTIONS

Projections can serve as useful guides to school administrators for educational planning. Enrollment projections are more reliable in Years #1-3 in the future and less reliable in the "out-years." Projections four to ten years out may serve as a guide to future enrollments and are useful for planning purposes, but they should be viewed as subject to change given the likelihood of potential shifts in underlying assumptions/trends, such as student migration, births as they relate to Kindergarten enrollment, and other factors.

Projections that are based upon the children who already are in the district(the current K-12 population only) will be the most reliable. The second level of reliability will be for those children already born into the community but not yet old enough to be in school. The least reliable category is the group for which an estimate must be made to predict the number of births, thereby adding additional uncertainty. See these three multi-colored groupings on the "Projected Enrollment" tab.

Annual updates allow for early identification of recent changes in historical trends. When the actual enrollment in a grade is significantly different (higher or lower) from the projected number, it is important (yet difficult) to determine whether this is a one-year aberration or whether a new trend may have begun. In light of this possibility, NESDEC urges all school districts to have updated enrollment projections developed by NESDEC each October. This service is available at no cost to affiliated school districts.

HISTORICAL BERLIN NET CURRENT EXPENDITURE PER PUPIL (NCEP)/WEALTH RANKINGS



The chart illustrates the per-pupil spending (NCEP) Ranking for Berlin along with its wealth ranking. In both columns, ranking #1 would be the "best" town and ranking #169 would be the "lowest".

Year	WEALTH RANK	NCEP RANK	Berlin	State Average	+/-	# of School Days
2015-16	69	108	\$15,533	\$17,085	(\$1,552)	183
2016-17	72	101	\$16,426	\$17,596	(\$1,170)	180
2017-18	65	106	\$16,457	\$18,243	(\$1,786)	180
2018-19	72	108	\$17,093	\$18,791	(\$1,698)	180
2019-20	60	96	\$18,024	\$19,339	(\$1,315)	181
2020-21	60	106	\$18,973	\$20,740	(\$1,767)	177
2021-22	60	86	\$20,322	\$21,355	(\$1,033)	180
2022-23	59	84	\$20,671	\$21,657	(\$986)	180
2023-24	62	82	\$21,719	\$22,836	(\$1,117)	180
2024-25	64	89	\$23,449	\$24,270	(\$821)	180

NCEP - Includes all educational expenses, less expenditures for (a) pupil transportation; (b) debt services; (c) adult education; (d) health and welfare services for non-public school children (e) tuition receipts; (f) food services; and (g) student activities supported by gate receipts. Sec 10-261

Per Connecticut State Department of Education Website

Wealth Rank is the AENGLC (Adjusted Equalized New Grand List per Capita)

District Mission, Core Values and Beliefs about Teaching and Learning

Mission: We empower our students to be enthusiastic, curious learners and kind, compassionate leaders in our community and the world.

Core Values:

- PURPOSE - We understand our goals and why our efforts matter.
- PASSION - We inspire a passion for learning and foster meaningful, caring relationships.
- PRIDE - We act in ways that cultivate pride in ourselves, our school, and our community.

Our Beliefs about Learning:

1. All students learn when they feel safe, included, respected, and valued by their community.
2. We must believe in, challenge, and support all students to reach their personal goals and our high expectations.
3. Learning is enhanced by a cycle that includes goal setting, practice, feedback, and reflection.
4. Students are empowered and engaged by choice and authentic learning experiences.



Berlin Vision of the Graduate

As a preK-12 learning community, our goal is for every graduate to develop important transferable skills that will help them to be successful now and in the future. Through coursework and other learning experiences, we will ensure that every student can:

<p>COMMUNICATE effectively.</p> <ul style="list-style-type: none">• Deliver ideas in a clear, precise, and thoughtful manner in spoken and written language.• Listen actively and improve conversations by asking and responding to questions to advance understanding.• Demonstrate an awareness of audience by purposefully adjusting language and tone.• Recognize impact of positive and negative non-verbal messages in self and others.	<p>COLLABORATE to accomplish a shared goal.</p> <ul style="list-style-type: none">• Encourage one another's efforts, accept and offer honest feedback, and work to create a productive environment.• Contribute ideas and listen to others' perspectives, including contradictions and divergent ideas, to consider ways to accomplish a shared goal.• Take ownership of the successes and failures of the group by living up to individual responsibilities.
<p>LEARN continuously.</p> <ul style="list-style-type: none">• Actively engage in and take ownership of learning.• Pursue learning in areas of personal interest.• Accomplish tasks through self-advocacy and resilience, responding constructively and flexibly to setbacks and mistakes.• Set goals to advance learning based on reflection and feedback.	<p>THINK critically.</p> <ul style="list-style-type: none">• Synthesize information from multiple sources to acquire knowledge, frame questions, and broaden perspectives.• Evaluate sources for validity, relevance, reasoning, and assumptions.• Analyze and weigh evidence to reach conclusions and thoughtful judgments.
<p>INNOVATE to design solutions to problems.</p> <ul style="list-style-type: none">• Investigate questions and problems by developing an informed, flexible plan of action.• Develop, test, and refine ideas by experimenting with techniques and tools to reach a desired outcome.• View feedback and failure as opportunities to learn, persevere, and develop new approaches.• Share ideas and findings through prototypes, performances, or media.	<p>CONTRIBUTE to local and global communities.</p> <ul style="list-style-type: none">• Act with empathy, compassion, and respect, knowing that one's words and deeds affect others.• Engage in informed discussions about local and/or global issues and concerns, and advocate for positive change.



Berlin Vision of the Graduate

As a preK-12 learning community, our goal is for every graduate to develop important transferable skills that will help them to be successful now and in the future. This document is designed to show the expectations in grade level bands that will help us to ensure, through coursework and other learning experiences, that every student can:

COMMUNICATE effectively.

- Deliver ideas in a clear, precise, and thoughtful manner in spoken and written language.
- Listen actively and improve conversations by asking and responding to questions to advance understanding.
- Demonstrate an awareness of audience by purposefully adjusting language and tone.
- Recognize impact of positive and negative non-verbal messages in self and others.

PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<ul style="list-style-type: none"> • I can speak and write to express my thoughts or to share my ideas with others. • I can use complete sentences to communicate my thinking so that my listener can understand. • I can look at my audience and speak clearly so that my audience can understand me. • I can listen when others are speaking. • I can ask questions to gain more information or to clarify when needed. • I can recognize the messages that I or others send with body posture, facial expression, and tone. 	<ul style="list-style-type: none"> • I can express ideas clearly in formal and informal contexts. • I can use visual aids or other media to communicate, clarify, and illustrate ideas. • I can make choices about language and tone based on my audience. • I can actively listen and connect my comments to the remarks of others. • I can pose and respond to specific questions to clarify ideas or to elaborate. • I can use body posture, facial expression, and tone to support the messages I am trying to communicate. 	<ul style="list-style-type: none"> • I can use precise and precise language suited to purpose and audience. • I can use effective presentation skills, including body posture, eye contact, voice and pace. • I can choose the most appropriate presentation tools and format to support the audience and communicate the message effectively • I can use a variety of strategies to listen actively, such as staying focused on the speaker and thinking about what is being shared. • I can adjust and improve my communication in response to specific feedback. 	<ul style="list-style-type: none"> • I can deliver an engaging, logical and practiced presentation independently or in a group, with audience and purpose in mind. • I can express engagement and respectfully pursue curiosity through active listening. • I can reflect on and adjust my communication based on an audience's response or their specific feedback. 	<ul style="list-style-type: none"> • I can adjust and improve my communication while accurately interpreting an audience's response or listening to their specific feedback.

COLLABORATE to accomplish a shared goal.

- Encourage one another’s efforts, accept and offer honest feedback, and work to create a productive environment.
- Contribute ideas and listen to others’ perspectives, including contradictions and divergent ideas, to consider ways to accomplish a shared goal.
- Take ownership of the successes and failures of the group by living up to individual responsibilities.

PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<ul style="list-style-type: none"> • I can work with a partner or in a group to achieve a goal. • I can take turns speaking and sharing materials. • I can listen and respond to others' ideas, and agree or disagree respectfully. • I can grow a conversation by connecting to or adding on to what my peers say. • I can ask my peers to explain their thinking. • I can provide positive feedback to my peers. 	<ul style="list-style-type: none"> • I can identify my strengths and decide how to contribute to my group. • I can listen with an open mind when conversing about a topic where I have a different perspective from someone else. • I can complete the tasks for which I am responsible and support others as needed to accomplish our shared goal. • I can reflect on how well I have contributed to a group and how I can improve. 	<ul style="list-style-type: none"> • I can identify my strengths and stretch myself to try new ways to contribute to my group. • I can find strengths in my team members in order to collaborate toward a common goal or outcome. • I can help to develop an action plan for group work that outlines each person’s role in a collaborative project. • I can contribute my own ideas within a group setting in a way that allows me to be heard. • I can reflect on how well I have contributed to a team and set goals to improve. 	<ul style="list-style-type: none"> • I can collaborate to make decisions that consider common purpose, individual strengths and needs, and timeline. • I can communicate constructively with group members on an assignment. • I can take responsibility for the whole as well as my assigned part of a group assignment. • I can give and receive constructive feedback from adults and peers in order to reflect on the successes and failures of the group. 	<ul style="list-style-type: none"> • I can establish group norms for behavior, take into account all members’ values and opinions, and honor individual strengths and needs. • I can do my part when contributing to the group’s goals, so each group member’s contribution holds equal value. • I can engage in meaningful time management strategies to stay on track to achieve group goals.

LEARN continuously.

- Actively engage in and take ownership of learning.
- Pursue learning in areas of personal interest.
- Accomplish tasks through self-advocacy and resilience, responding constructively and flexibly to setbacks and mistakes.
- Set goals to advance learning based on reflection and feedback.

PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<ul style="list-style-type: none"> • I can describe my personal interests and share them with my peers. • I can name my strengths. • I can take responsible risks to try something new. • I can identify a goal and take action towards completing that goal. • I can continue to work on activities, especially if they are challenging, which will help me practice a skill, or accomplish a task. • When I am stuck, I can start to solve the problem by myself. If I am not successful, I can identify the people and tools that could help me. 	<ul style="list-style-type: none"> • I can identify topics of personal interest and access resources to extend my learning. • I can use my strengths to achieve my goals or solve a problem. • I can take responsible risks, such as trying something before I know for sure, experimenting, or proposing new ideas. • I can identify a goal that is important to me, take action toward completing the goal, and adjust my actions based on feedback and reflection. • I can celebrate growth in myself and others, and celebrate mistakes as opportunities to grow and learn. • I can advocate for what I need in order to be successful academically, socially, and behaviorally. 	<ul style="list-style-type: none"> • I can explore topics of personal interest, conduct research to learn more, and share my new learning with others. • I can reflect on my strengths and areas for growth, and use my reflection to identify personal and academic goals. • I can develop and implement a plan to increase my knowledge and skills through effort, practice, feedback, and reflection. • I can accept feedback and use varied strategies to improve my outcomes. • I can advocate for what I need in order to be successful in a variety of circumstances and settings. 	<ul style="list-style-type: none"> • I can select topics for new learning based on my areas of interest and explore new modes of presentation. • I can develop meaningful goals for my future and make a plan to achieve those goals. • I can set short- and long-term goals based on performance data, reflection and feedback, and develop routines to keep track of my learning and growth. • I can articulate what can be gained or learned from a new experience, such as taking an academic risk, experimenting, or going outside of my comfort zone. • I can demonstrate adaptability and persistence when faced with challenges. • I can proactively utilize resources, acknowledge when I need help, and independently seek out support from others. 	<ul style="list-style-type: none"> • I can develop my knowledge and skill in one or more areas of expertise and share what I know with an authentic audience. • I can continue to work toward meaningful goals for my future, encompassing personal, academic, and post-secondary plans. • I can manage my time, energy, and effort based on my priorities and my short- and long-term goals. • I can consider multiple strategies, predict challenges, and identify strengths relevant to accomplishing the task at hand. • I can formulate, implement, manage, and adjust the plan until the task is complete or a goal is met. • I can analyze my own performance data in order to identify trends and patterns. • I can self-advocate appropriately and in a timely manner.

THINK critically.

- Synthesize information from multiple sources to acquire knowledge, frame questions, and broaden perspectives.
- Evaluate sources for validity, relevance, reasoning, and assumptions.
- Analyze and weigh evidence to reach conclusions and thoughtful judgments.

PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<ul style="list-style-type: none"> • I can ask questions to learn more about a topic or idea. • I can locate information on a topic in classroom or library resources. • I can state my opinion and give at least one supporting reason. • I can write a main idea sentence and add details. • I can identify similarities and differences between visuals or ideas. 	<ul style="list-style-type: none"> • I can research a topic to answer questions that lead to new learning. • I can utilize research skills to locate information and begin to determine if the source is trustworthy, relevant, and useful. • I can craft a clear and convincing claim and use evidence to support it. • I can consider different perspectives/sides of an argument. • I can synthesize multiple sources and points of view and use them to revise/adjust my own thinking. 	<ul style="list-style-type: none"> • I can create a research question to expand my learning. • I can utilize research skills to locate information from a variety of sources that are trustworthy, relevant, and useful. • I can consider the perspective and potential biases of an information source, and can thoughtfully consider what assumptions I may be making about a situation, person, or idea. • I can analyze evidence that will help me draw informed conclusions related to a claim. 	<ul style="list-style-type: none"> • I can formulate complex questions to deepen my knowledge of topics and issues. • I can critically select sources based on a careful evaluation of their strengths and limitations. • I can evaluate a source's premises, claims, and evidence by corroborating them or challenging them with other information. • I can research various opinions and perspectives in order to form my own original stance on an issue. • I can apply prior knowledge to new situations to make thoughtful judgments and conjectures. 	<ul style="list-style-type: none"> • I can consider different perspectives on topics and issues when formulating questions. • I can critically evaluate a variety of sources and synthesize multiple viewpoints. • I can critique the reasoning in a source, noting assumptions, flawed reasoning, and unjustified conclusions.

INNOVATE to design solutions to problems.

- Investigate questions and problems by developing an informed, flexible plan of action.
- Develop, test, and refine ideas by experimenting with techniques and tools to reach a desired outcome.
- View feedback and failure as opportunities to learn, persevere, and develop new approaches.
- Share ideas and findings through prototypes, performances, or media.

PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<ul style="list-style-type: none"> • I can ask questions to learn more about a problem, such as <i>Why?</i> or <i>How?</i> • I can make a plan to answer a question or solve a problem and follow it. • I can experiment with tools, materials, and different approaches. • I can develop an idea, try it out, ask if it works, improve the idea, and try again. • I can share in words or drawings what happens when I experiment. 	<ul style="list-style-type: none"> • I can develop open-ended questions to explore a topic or problem. • I can think flexibly about how to approach a problem and which techniques or tools may be helpful. • I can develop action steps to test out my ideas. • I can modify my plan as I encounter barriers, new information, or consider possible cause and effect relationships. • I can report what happens when I experiment by recording data, creating models, and sharing conclusions. 	<ul style="list-style-type: none"> • I can develop open-ended questions that require multiple sources and perspectives to further explore/investigate. • I can design a systematic process to develop and test ideas. • I can use observations and outcomes to refine or adjust my approach, or to decide to try new techniques or tools. • I can share my ideas and findings by writing, drawing, performing, or by creating models or other media. 	<ul style="list-style-type: none"> • I can ask complex questions that require exploration, consideration and cross-checking of multiple sources. • I can develop, test, and refine ideas through experimentation, research, and development of new approaches. • I can respond to feedback by making adjustments to current or future work. • I can share my ideas through various media (i.e., video, podcast, website, etc.). 	<ul style="list-style-type: none"> • I can implement investigations to generate and collect data to solve problems. • I can analyze data in order to identify trends, patterns, and correlations (or lack thereof). • I can draw defensible, evidence-based conclusions from results/data. • I can recognize potential flaws in data and consider these when drawing a conclusion.

CONTRIBUTE to local and global communities.



- Act with empathy, compassion, and respect, knowing that one’s words and deeds affect others.
- Engage in informed discussions about local and/or global issues and concerns, and advocate for positive change.

PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<ul style="list-style-type: none"> • I can give examples of how my words and actions affect others. • I can understand that different voices and ideas matter and are worth investigating. • I can respectfully respond to people who have different opinions than I do. • I can bravely ask questions about a meaningful idea that is important to me, my community, or the world. • I can use resources to help me answer questions or dig deeper into a topic. • I can recognize when a situation is unfair or doesn’t seem right and offer suggestions for positive change. 	<ul style="list-style-type: none"> • I can give examples of how words, actions, attitudes, and behaviors impact others. • I can describe a perspective that is not my own, and consider why others may see things differently. • I can pose questions about a local, regional, or global issue and identify ways to gather more information. • I can use information from multiple sources to participate in discussions about a topic or issue. • I can identify ways to take action when a situation needs to be changed or improved. 	<ul style="list-style-type: none"> • I can explain how my words, actions, attitudes, and behaviors may be interpreted by others. • I can identify multiple perspectives, respect differences of opinion, and explain why others may think differently than I do. • I can use information from multiple sources to learn more about various perspectives on a topic or issue. • I can consider options for addressing an issue or concern, identify pros and cons of different approaches, and advocate for an effective strategy. 	<ul style="list-style-type: none"> • I can anticipate how my words, actions, attitudes, and behaviors may be interpreted by others and modify them as needed. • I can listen with genuine curiosity to the differing opinions and perspectives of others and grow from these interactions. • I can identify influences on my perspective, such as experience or media coverage. • I can express a clear and personal perspective on a topic or idea based on adequate research. • I can explain various perspectives on the same situation, event, issue, or phenomenon. • I can learn more about the perspectives of those directly affected by an issue or concern. • I can synthesize what I have learned about an issue, take a stance, and communicate ideas for advocacy with an audience. 	<ul style="list-style-type: none"> • I can describe how my perspective is formed and influenced by what I have learned or experienced. • I can empathize and listen to others’ perspectives and consider how those perspectives may affect the way people view the world. • I can analyze the pros and cons of various approaches to address issues or concerns and learn more about what those directly affected by the issues think. • I can develop divergent and creative approaches, using cross-disciplinary skills and knowledge, to advocate for change.

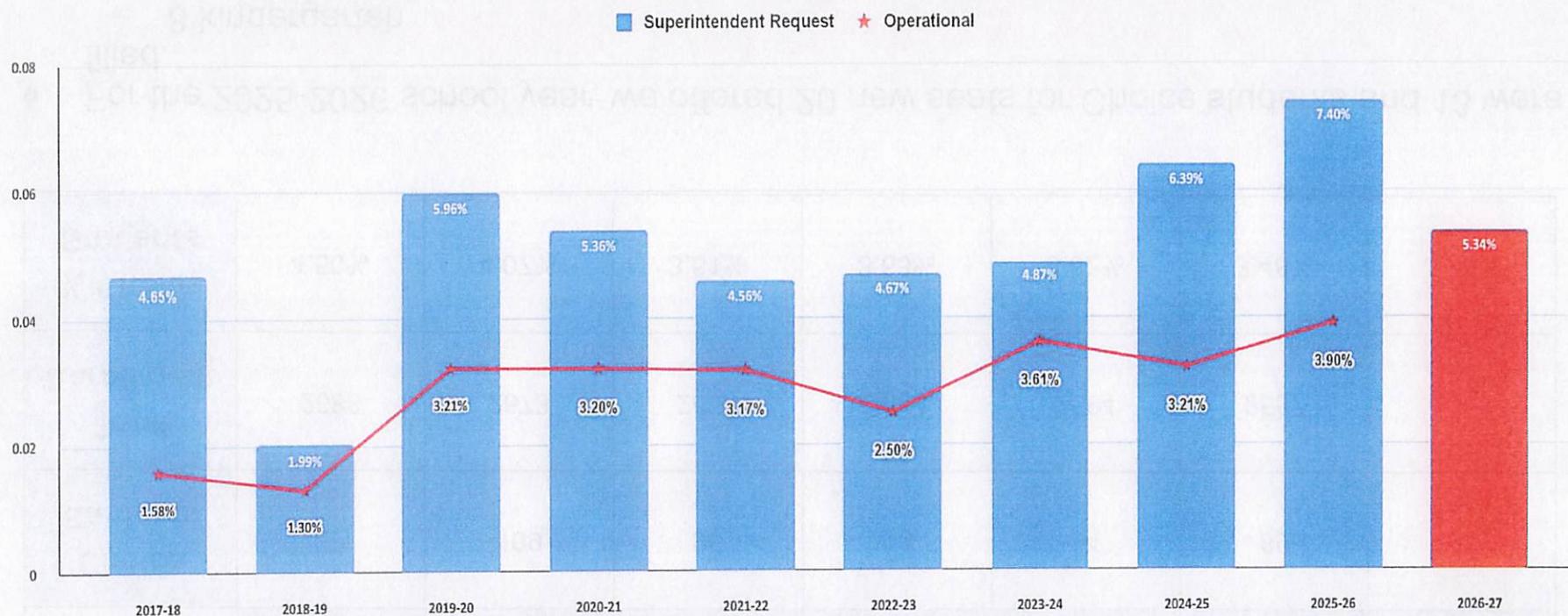


Hartford Open Choice Enrollment

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Projected 2026-2027
Choice Students	121	109	96	96	94	89	97
Total Enrollment	2688	2678	2658	2644	2594	2557	2558
% Choice Students	4.50%	4.07%	3.61%	3.63%	3.62%	3.48%	3.78%

- For the 2025-2026 school year, we offered 20 new seats for Choice students and 13 were filled.
 - 8 kindergarten
 - 1 each in Grade 1, Grade 3 and Grade 5 – to siblings/relatives of students
 - 2 in Grade 6 – to siblings/relatives of students
- Open Choice Funding is based on the percentage of enrollment. As the percentage of Open Choice students decreases, funding in the Open Choice Grant follows.

Budget Funding History





5 Year Mill Rate Comparisons

District	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	5 Year Change
Cromwell	33.33	33.93	29.41	30.07	30.79	-2.54
Glastonbury	37.32	37.30	31.01	31.93	32.83	-4.49
Wethersfield	40.67	41.08	41.78	43.22	41.22	0.55
Farmington	28.81	29.32	24.21	25.45	26.62	-2.19
Rocky Hill	34.10	34.52	35.92	39.67	30.24	-3.86
Berlin	33.93	34.31	29.56	30.21	30.65	-3.28
Newington	38.81	38.49	38.36	39.67	39.98	1.17

Superintendent's Budget Executive Summary						\$57,481,059.00	
Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	
10	Administrative Salaries	\$3,302,940.82	\$3,302,488.93	\$3,363,533.00	\$3,417,558.00	\$54,025.00	1.61%
11	Certified Salaries	\$22,980,254.31	\$22,980,253.70	\$24,053,228.00	\$24,977,953.00	\$924,725.00	3.84%
12	Non Certified Salaries	\$8,385,866.33	\$8,385,866.33	\$8,433,998.13	\$9,006,179.00	\$572,180.87	6.78%
20	Employee Benefits	\$7,888,025.00	\$7,888,024.19	\$8,626,432.73	\$9,152,428.00	\$525,995.27	6.10%
30	Contracted Services	\$2,457,885.96	\$2,457,885.96	\$2,510,193.50	\$2,554,510.00	\$44,316.50	1.77%
40	Utilities	\$439,578.00	\$439,577.20	\$500,830.00	\$537,290.00	\$36,460.00	7.28%
51	Transportation	\$3,278,138.92	\$3,277,052.03	\$3,502,053.98	\$3,611,388.00	\$109,334.02	3.12%
56	Tuition	\$2,232,069.00	\$2,232,068.56	\$2,250,912.00	\$2,441,729.00	\$190,817.00	8.48%
60	Supplies, Textbooks, & Materials	\$1,005,328.92	\$1,005,328.79	\$1,019,125.92	\$1,022,854.00	\$3,728.08	0.37%
70	Equipment	\$392,971.57	\$392,971.57	\$233,700.74	\$634,771.00	\$401,070.26	171.62%
80	All Other Expenditures	\$154,160.17	\$154,160.17	\$73,900.00	\$124,399.00	\$50,499.00	68.33%
Totals:		\$52,517,219.00	\$52,515,677.43	\$54,567,908.00	\$57,481,059.00	\$2,913,151.00	5.34%



Administrative Salaries										\$3,417,558.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.11.20.2400.2070.11.1113.10	Hubbard	General Ed.	Administrative Salaries	\$168,870.00	\$168,870.00	\$175,876.00	\$181,032.00	\$5,156.00	2.93%	
00001.14.20.2400.2070.11.1113.10	Willard	General Ed.	Administrative Salaries	\$282,990.00	\$282,990.00	\$296,549.00	\$305,355.00	\$8,806.00	2.97%	
00001.15.20.2400.2070.11.1113.10	Griswold	General Ed.	Administrative Salaries	\$279,415.00	\$279,415.00	\$293,642.00	\$304,355.00	\$10,713.00	3.65%	Step Increase
00001.21.20.2400.2070.11.1113.10	McGee	General Ed.	Administrative Salaries	\$403,775.00	\$403,775.28	\$331,921.00	\$344,498.00	\$12,577.00	3.79%	Step Increase
00001.31.20.2400.2070.11.1113.10	BHS	General Ed.	Administrative Salaries	\$480,999.00	\$480,999.00	\$504,326.00	\$527,572.00	\$23,246.00	4.61%	Step Increase
00001.45.12.1260.1260.11.1117.10	Central Office	Special Ed.	Administrative Salaries	\$503,196.00	\$503,295.78	\$522,550.00	\$348,819.00	-\$173,731.00	-33.25%	Elimination of PPS Supervisor
00001.51.20.2320.2069.11.1112.10	Central Office	Superintendent	Administrative Salaries	\$242,544.50	\$242,179.05	\$276,144.00	\$483,595.00	\$207,451.00	75.12%	Reinstatement of Asst. Superintendent
00001.51.20.2500.2071.12.1213.10	Central Office	Business Office	Administrative Salaries	\$182,351.00	\$181,346.33	\$167,995.00	\$173,040.00	\$5,045.00	3.00%	
00001.51.20.2570.2072.12.1213.10	Central Office	Human Resources	Administrative Salaries	\$132,612.50	\$132,612.51	\$136,591.00	\$140,689.00	\$4,098.00	3.00%	
Subtotal Central Office:				\$1,060,704.00	\$1,059,433.67	\$1,103,280.00	\$1,146,143.00	\$42,863.00	3.89%	
00001.61.10.2400.0019.11.1110.10	District Wide	Vacation	Administrative Salaries	\$52,289.82	\$52,002.10	\$64,295.00	\$70,000.00	\$5,705.00	8.87%	
00001.61.20.2210.2066.11.1117.10	District Wide	Curriculum	Administrative Salaries	\$337,740.00	\$337,740.00	\$351,752.00	\$367,064.00	\$15,312.00	4.35%	Retirement Incentives
00001.61.20.2211.2065.11.1117.10	District Wide	Security	Administrative Salaries	\$81,768.00	\$82,873.88	\$82,888.00	\$0.00	-\$82,888.00	-100.00%	Salary funded by Town of Berlin
00001.61.20.3200.3100.11.1117.10	District Wide	Athletics	Administrative Salaries	\$154,390.00	\$154,390.00	\$159,004.00	\$171,539.00	\$12,535.00	7.88%	Salary Lane Change
Subtotal District Wide:				\$573,898.00	\$575,003.88	\$593,644.00	\$538,603.00	-\$55,041.00	-9.27%	
TOTAL ADMINISTRATIVE SALARIES				\$3,302,940.82	\$3,302,488.93	\$3,363,533.00	\$3,417,558.00	\$54,025.00	1.61%	



Certified Salaries

\$24,977,953.00

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.31.10.1000.0001.11.1110.11	BHS	Art	Certified Teachers	\$195,274.00	\$195,274.00	\$201,132.00	\$207,166.00	\$6,034.00	3.00%	
00001.31.10.1000.0003.11.1110.11	BHS	Business	Certified Teachers	\$400,389.40	\$401,167.40	\$423,330.50	\$417,419.30	-\$5,911.20	-1.40%	
00001.31.10.1000.0006.11.1110.11	BHS	ELA	Certified Teachers	\$824,832.80	\$830,768.21	\$861,309.20	\$922,169.60	\$60,860.40	7.07%	
00001.31.10.1000.0006.11.1115.11	BHS	ELA	Dept. Head & Coord.	\$10,438.00	\$11,438.00	\$11,552.00	\$11,667.00	\$115.00	1.00%	
			<i>Subtotal ELA:</i>	\$835,270.80	\$842,206.21	\$872,861.20	\$933,836.60	\$60,975.40	6.99%	
00001.31.10.1000.0007.11.1110.11	BHS	Health	Certified Teachers	\$181,604.00	\$179,918.50	\$188,222.00	\$210,837.50	\$22,615.50	12.02%	
00001.31.10.1000.0009.11.1110.11	BHS	World Lang.	Certified Teachers	\$514,264.00	\$511,905.00	\$546,486.00	\$586,989.00	\$40,503.00	7.41%	
00001.31.10.1000.0011.11.1110.11	BHS	FCS	Certified Teachers	\$186,215.00	\$186,215.00	\$196,353.00	\$208,628.00	\$12,275.00	6.25%	
00001.31.10.1000.0013.11.1110.11	BHS	Tech. Ed/STEAM	Certified Teachers	\$172,054.00	\$168,230.00	\$183,661.00	\$195,013.00	\$11,352.00	6.18%	
00001.31.10.1000.0017.11.1110.11	BHS	Math	Certified Teachers	\$990,436.00	\$1,003,111.00	\$1,052,136.00	\$1,088,773.00	\$36,637.00	3.48%	
00001.31.10.1000.0017.11.1115.11	BHS	Math	Dept. Head & Coord.	\$10,438.00	\$11,438.00	\$11,552.00	\$11,667.00	\$115.00	1.00%	
			<i>Subtotal Math:</i>	\$1,000,874.00	\$1,014,549.00	\$1,063,688.00	\$1,100,440.00	\$36,752.00	3.46%	
00001.31.10.1000.0021.11.1110.11	BHS	Music	Certified Teachers	\$188,420.00	\$188,420.00	\$198,930.00	\$209,587.00	\$10,657.00	5.36%	
00001.31.10.1000.0025.11.1110.11	BHS	PE/Wellness	Certified Teachers	\$185,129.00	\$183,943.50	\$192,522.00	\$215,137.50	\$22,615.50	11.75%	
00001.31.10.1000.0031.11.1110.11	BHS	Science	Certified Teachers	\$1,034,315.00	\$1,029,691.00	\$1,080,471.00	\$1,139,928.00	\$59,457.00	5.50%	
00001.31.10.1000.0031.11.1115.11	BHS	Science	Dept. Head & Coord.	\$10,438.00	\$10,438.00	\$10,542.00	\$10,647.00	\$105.00	1.00%	
			<i>Subtotal Science:</i>	\$1,044,753.00	\$1,040,129.00	\$1,091,013.00	\$1,150,575.00	\$59,562.00	5.46%	
00001.31.10.1000.0033.11.1110.11	BHS	Social Studies	Certified Teachers	\$839,465.80	\$839,465.80	\$759,734.30	\$793,306.10	\$33,571.80	4.42%	
00001.31.10.1000.0033.11.1115.11	BHS	Social Studies	Dept. Head & Coord.	\$10,438.00	\$10,438.00	\$10,542.00	\$10,647.00	\$105.00	1.00%	
			<i>Subtotal Social Studies:</i>	\$849,903.80	\$849,903.80	\$770,276.30	\$803,953.10	\$33,676.80	4.37%	
00001.31.10.1000.0036.11.1116.11	BHS	Other Programs	Other Certified Salaries	\$0.00	\$3,192.78	\$0.00	\$0.00	\$0.00	0.00%	
00001.31.12.1200.1046.11.1110.11	BHS	Special Ed.	Certified Teachers	\$748,323.00	\$748,322.50	\$726,449.00	\$748,210.00	\$21,761.00	3.00%	
00001.31.12.1240.1264.11.1110.11	BHS	Social/ Psych	Certified Teachers	\$294,326.00	\$294,326.00	\$308,827.00	\$318,092.00	\$9,265.00	3.00%	
00001.31.12.1250.1265.11.1110.11	BHS	Speech/Hearing	Certified Teachers	\$93,359.96	\$104,558.00	\$107,695.00	\$110,926.00	\$3,231.00	3.00%	
00001.31.20.2110.2061.11.1116.11	BHS	Tech. Integration	Certified Teachers	\$97,637.00	\$97,839.50	\$100,566.00	\$103,583.00	\$3,017.00	3.00%	
00001.31.20.2120.2062.11.1110.11	BHS	School Counseling	Certified Teachers	\$438,955.00	\$407,654.15	\$470,240.00	\$506,373.00	\$36,133.00	7.68%	
00001.31.20.2120.2062.11.1115.11	BHS	School Counseling	Dept. Head & Coord.	\$13,598.00	\$13,598.00	\$13,734.00	\$13,871.00	\$137.00	1.00%	
			<i>Subtotal School Counseling:</i>	\$452,553.00	\$421,252.15	\$483,974.00	\$520,244.00	\$36,270.00	7.49%	
00001.31.20.2220.2067.11.1110.11	BHS	LMC	Certified Teachers	\$104,558.00	\$104,558.00	\$107,695.00	\$110,926.00	\$3,231.00	3.00%	
00001.31.32.3200.3225.11.1114.11	BHS	Advisors	Director & Advisors	\$95,893.00	\$145,247.16	\$136,285.05	\$142,818.00	\$6,532.95	4.79%	



Certified Salaries

\$24,977,953.00

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
Subtotal BHS Certified Salaries:				\$7,640,800.96	\$7,681,157.50	\$7,899,966.05	\$8,294,381.00	\$394,414.95	4.99%	
00001.41.12.1200.1046.11.1110.11	CCTA	Special Ed.	Certified Teachers	\$79,411.50	\$79,891.39	\$82,921.50	\$86,614.50	\$3,693.00	4.45%	
00001.61.10.1000.0019.11.1110.11	District	General Ed.	Certified Teachers	\$100,754.00	\$100,754.00	\$103,714.00	\$106,763.00	\$3,049.00	2.94%	
00001.61.20.2110.2061.11.1115.11	District	Tech. Integration	Dept. Head & Coord.	\$23,113.00	\$23,113.00	\$37,927.00	\$38,390.00	\$463.00	1.22%	
00001.61.20.2210.2066.11.1116.11	District	Curriculum	Other Certified Salaries	\$79,017.31	\$91,884.31	\$84,500.00	\$84,500.00	\$0.00	0.00%	
00001.61.20.2500.2099.11.1116.11	District	General Ed.	Other Certified Salaries	\$29,116.00	\$23,039.00	\$2,184.00	\$0.00	-\$2,184.00	-100.00%	
Subtotal District Certified Salaries:				\$232,000.31	\$238,790.31	\$228,325.00	\$229,653.00	\$1,328.00	0.58%	
00001.15.10.1000.0001.11.1110.11	Griswold	Art	Certified Teachers	\$76,099.00	\$76,099.00	\$83,095.00	\$91,430.00	\$8,335.00	10.03%	
00001.15.10.1000.0006.11.1115.11	Griswold	ELA	Dept. Head & Coord.	\$2,080.00	\$2,080.00	\$2,101.00	\$2,122.00	\$21.00	1.00%	
00001.15.10.1000.0015.11.1110.11	Griswold	Kindergarten	Certified Teachers	\$392,883.00	\$392,876.00	\$499,159.00	\$504,827.00	\$5,668.00	1.14%	
00001.15.10.1000.0017.11.1110.11	Griswold	Math	Certified Teachers	\$195,274.00	\$183,531.12	\$178,332.00	\$201,325.00	\$22,993.00	12.89%	
00001.15.10.1000.0019.11.1110.11	Griswold	General Ed.	Certified Teachers	\$1,692,622.00	\$1,692,575.44	\$1,776,072.00	\$1,837,416.00	\$61,344.00	3.45%	
00001.15.10.1000.0021.11.1110.11	Griswold	Music	Certified Teachers	\$202,195.00	\$195,274.00	\$208,261.00	\$214,509.00	\$6,248.00	3.00%	
00001.15.10.1000.0025.11.1110.11	Griswold	PE/Wellness	Certified Teachers	\$157,169.20	\$156,909.52	\$161,855.60	\$166,682.80	\$4,827.20	2.98%	
00001.15.10.1000.0028.11.1110.11	Griswold	Remedial	Certified Teachers	\$356,171.50	\$356,171.39	\$366,839.00	\$381,498.00	\$14,659.00	4.00%	
00001.15.10.1000.0031.11.1110.11	Griswold	Science	Certified Teachers	\$1,738.00	\$606.00	\$612.00	\$618.00	\$6.00	0.98%	
00001.15.12.1200.1046.11.1110.11	Griswold	Special Ed.	Certified Teachers	\$398,954.78	\$395,566.05	\$477,388.40	\$494,441.00	\$17,052.60	3.57%	
00001.15.12.1240.1264.11.1110.11	Griswold	Social/ Psych	Certified Teachers	\$104,558.00	\$104,558.00	\$107,695.00	\$110,926.00	\$3,231.00	3.00%	
00001.15.12.1250.1265.11.1110.11	Griswold	Speech/Hearing	Certified Teachers	\$105,158.00	\$105,158.00	\$108,645.00	\$111,876.00	\$3,231.00	2.97%	
00001.15.20.2110.2061.11.1116.11	Griswold	Tech. Integration	Other Certified Salaries	\$105,158.00	\$105,158.00	\$108,295.00	\$111,526.00	\$3,231.00	2.98%	
00001.15.20.2220.2067.11.1110.11	Griswold	LMC	Certified Teachers	\$97,637.00	\$97,637.00	\$100,566.00	\$103,583.00	\$3,017.00	3.00%	
00001.15.20.2220.2067.11.1115.11	Griswold	LMC	Dept. Head & Coord.	\$1,384.00	\$0.00	\$3,101.00	\$3,132.00	\$31.00	1.00%	
00001.15.32.3200.3225.11.1114.11	Griswold	Advisors	Director & Advisors	\$2,340.00	\$3,583.86	\$3,945.00	\$3,982.00	\$37.00	0.94%	
Subtotal Griswold Salaries:				\$3,891,421.48	\$3,867,783.38	\$4,185,962.00	\$4,339,893.80	\$153,931.80	3.68%	
00001.11.10.1000.0015.11.1110.11	Hubbard	Kindergarten	Certified Teachers	\$139,475.49	\$139,475.00	\$150,712.00	\$163,578.00	\$12,866.00	8.54%	
00001.11.10.1000.0017.11.1110.11	Hubbard	Math	Certified Teachers	\$80,675.00	\$92,417.88	\$100,567.00	\$103,583.00	\$3,016.00	3.00%	
00001.11.10.1000.0019.11.1110.11	Hubbard	General Ed.	Certified Teachers	\$910,337.00	\$891,561.18	\$951,596.00	\$994,591.00	\$42,995.00	4.52%	
00001.11.10.1000.0019.11.1115.11	Hubbard	General Ed.	Dept. Head & Coord.	\$3,464.00	\$3,464.00	\$2,101.00	\$2,122.00	\$21.00	1.00%	
<i>Subtotal General Ed.:</i>				\$913,801.00	\$895,025.18	\$953,697.00	\$996,713.00	\$43,016.00	4.51%	



Certified Salaries

\$24,977,953.00

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.11.10.1000.0021.11.1110.11	Hubbard	Music	Certified Teachers	\$76,099.00	\$76,099.00	\$83,095.00	\$91,430.00	\$8,335.00	10.03%	
00001.11.10.1000.0025.11.1110.11	Hubbard	PE/Wellness	Certified Teachers	\$72,498.50	\$72,498.50	\$74,674.00	\$76,913.90	\$2,239.90	3.00%	
00001.11.10.1000.0028.11.1110.11	Hubbard	Remedial	Certified Teachers	\$153,376.50	\$153,376.61	\$157,978.00	\$166,389.00	\$8,411.00	5.32%	
00001.11.10.1000.0031.11.1110.11	Hubbard	Science	Certified Teachers	\$1,738.00	\$606.00	\$612.00	\$618.00	\$6.00	0.98%	
00001.11.12.1200.1046.11.1110.11	Hubbard	Special Ed.	Certified Teachers	\$162,281.00	\$137,993.87	\$177,990.00	\$195,013.00	\$17,023.00	9.56%	
00001.11.20.2110.2061.11.1116.11	Hubbard	Tech. Integration	Other Certified Salaries	\$41,823.20	\$41,823.20	\$43,078.00	\$44,370.40	\$1,292.40	3.00%	
00001.11.20.2220.2067.11.1110.11	Hubbard	LMC	Certified Teachers	\$62,734.80	\$62,734.80	\$64,617.00	\$66,555.60	\$1,938.60	3.00%	
00001.11.20.2220.2067.11.1115.11	Hubbard	LMC	Dept. Head & Coord.	\$1,384.00	\$1,384.00	\$3,101.00	\$3,132.00	\$31.00	1.00%	
			<i>Subtotal LMC:</i>	\$64,118.80	\$64,118.80	\$67,718.00	\$69,687.60	\$1,969.60	2.91%	
00001.11.32.3200.3225.11.1114.11	Hubbard	Advisors	Director & Advisors	\$2,774.00	\$3,311.17	\$3,945.00	\$3,982.00	\$37.00	0.94%	
			Subtotal Hubbard Certified Salaries:	\$1,708,660.49	\$1,676,745.21	\$1,814,066.00	\$1,912,277.90	\$98,211.90	5.41%	
00001.21.10.1000.0001.11.1110.11	McGee	Art	Certified Teachers	\$163,542.00	\$163,792.00	\$170,506.00	\$178,605.00	\$8,099.00	4.75%	
00001.21.10.1000.0006.11.1110.11	McGee	ELA	Certified Teachers	\$717,532.00	\$717,624.00	\$758,116.00	\$794,969.00	\$36,853.00	4.86%	
00001.21.10.1000.0009.11.1110.11	McGee	World Lang.	Certified Teachers	\$362,264.00	\$369,310.00	\$383,878.00	\$400,275.00	\$16,397.00	4.27%	
00001.21.10.1000.0013.11.1110.11	McGee	Tech. Ed/STEAM	Certified Teachers	\$202,195.00	\$202,210.00	\$208,261.00	\$214,509.00	\$6,248.00	3.00%	
00001.21.10.1000.0017.11.1110.11	McGee	Math	Certified Teachers	\$589,159.00	\$589,209.00	\$592,933.00	\$590,197.00	-\$2,736.00	-0.46%	
00001.21.10.1000.0019.11.1115.11	McGee	General Ed.	Dept. Head & Coord.	\$29,113.50	\$29,113.00	\$29,407.00	\$29,701.00	\$294.00	1.00%	
00001.21.10.1000.0021.11.1110.11	McGee	Music	Certified Teachers	\$203,145.00	\$203,145.00	\$209,211.00	\$215,459.00	\$6,248.00	2.99%	
00001.21.10.1000.0025.11.1110.11	McGee	PE/Wellness	Certified Teachers	\$268,978.00	\$266,517.00	\$275,988.00	\$289,107.00	\$13,119.00	4.75%	
00001.21.10.1000.0027.11.1110.11	McGee	Reading	Certified Teachers	\$68,839.00	\$68,838.02	\$108,295.00	\$111,526.00	\$3,231.00	2.98%	
00001.21.10.1000.0031.11.1110.11	McGee	Science	Certified Teachers	\$582,702.00	\$582,765.00	\$605,855.00	\$630,343.00	\$24,488.00	4.04%	
00001.21.10.1000.0031.11.1115.11	McGee	Science	Dept. Head & Coord.	\$1,738.00	\$606.00	\$612.00	\$618.00	\$6.00	0.98%	
			<i>Subtotal Science:</i>	\$584,440.00	\$583,371.00	\$606,467.00	\$630,961.00	\$24,494.00	4.04%	
00001.21.10.1000.0033.11.1110.11	McGee	Social Studies	Certified Teachers	\$543,671.00	\$538,024.72	\$569,654.00	\$598,392.00	\$28,738.00	5.04%	
00001.21.12.1200.1046.11.1110.11	McGee	Special Ed.	Certified Teachers	\$803,212.67	\$802,815.00	\$799,323.00	\$817,523.00	\$18,200.00	2.28%	
00001.21.12.1240.1264.11.1110.11	McGee	Social/ Psych	Certified Teachers	\$279,378.00	\$279,378.00	\$267,301.00	\$302,911.00	\$35,610.00	13.32%	.5 FTE moved from Willard Psych.
00001.21.20.2110.2061.11.1116.11	McGee	Tech. Integration	Certified Teachers	\$97,637.00	\$97,637.00	\$100,566.00	\$103,583.00	\$3,017.00	3.00%	
00001.21.20.2120.2062.11.1110.11	McGee	School Counseling	Certified Teachers	\$314,674.00	\$315,321.56	\$324,085.00	\$333,778.00	\$9,693.00	2.99%	
00001.21.20.2220.2067.11.1110.11	McGee	LMC	Certified Teachers	\$166,610.00	\$163,610.00	\$171,213.00	\$151,618.00	-\$19,595.00	-11.44%	Retirement Salary reduced to MA7



Certified Salaries

\$24,977,953.00

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.21.20.2220.2067.11.1115.11	McGee	LMC	Dept. Head & Coord.	\$1,738.00	\$1,738.00	\$1,703.00	\$1,720.00	\$17.00	1.00%	
<i>Subtotal LMC:</i>				\$168,348.00	\$165,348.00	\$172,916.00	\$153,338.00	-\$19,578.00	-11.32%	
00001.21.32.3200.3100.11.1115.11	McGee	General Ed.	Dept. Head & Coord.	\$3,630.00	\$3,630.00	\$3,666.00	\$3,703.00	\$37.00	1.01%	
00001.21.32.3200.3225.11.1114.11	McGee	Advisors	Director & Advisors	\$24,018.50	\$27,732.08	\$24,354.00	\$24,595.00	\$241.00	0.99%	
Subtotal McGee Certified Salaries:				\$5,423,776.67	\$5,423,015.38	\$5,604,927.00	\$5,793,132.00	\$188,205.00	3.36%	
00001.45.12.1260.1039.11.1116.11	Spec. Ed.	Summer School	Certified Teachers	\$12,889.00	\$12,888.62	\$80,000.00	\$80,000.00	\$0.00	0.00%	
00001.45.12.1200.1046.11.1110.11	Spec. Ed.	Special Ed.	Certified Teachers	\$57,052.00	\$57,052.00	\$58,763.45	\$60,526.40	\$1,762.95	3.00%	
00001.45.12.1260.1260.11.1116.11	Spec. Ed.	Special Ed.	Para Supervisor Stipend	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
Subtotal District Special Ed. Salaries:				\$69,941.00	\$69,940.62	\$148,763.45	\$150,526.40	\$1,762.95	1.19%	
00001.02.12.1200.1046.11.1110.11	Spec. Ed.	Pre-K	Certified Teachers	\$352,048.00	\$352,048.00	\$372,994.00	\$310,749.00	-\$62,245.00	-16.69%	Position moved to Grants
00001.14.10.1000.0001.11.1110.11	Willard	Art	Certified Teachers	\$97,637.00	\$97,637.00	\$100,566.00	\$103,583.00	\$3,017.00	3.00%	
00001.14.10.1000.0006.11.1115.11	Willard	ELA	Dept. Head & Coord.	\$2,080.00	\$2,080.00	\$2,101.00	\$2,122.00	\$21.00	1.00%	
00001.14.10.1000.0015.11.1110.11	Willard	Kindergarten	Certified Teachers	\$240,645.00	\$240,645.00	\$255,052.00	\$271,193.00	\$16,141.00	6.33%	
00001.14.10.1000.0017.11.1110.11	Willard	Math	Certified Teachers	\$0.00	\$0.00	\$100,566.00	\$103,583.00	\$3,017.00	3.00%	Funds moved from Willard Gen Ed.
00001.14.10.1000.0019.11.1110.11	Willard	General Ed.	Certified Teachers	\$1,476,102.44	\$1,476,101.62	\$1,417,559.00	\$1,473,357.00	\$55,798.00	3.94%	
00001.14.10.1000.0021.11.1110.11	Willard	Music	Certified Teachers	\$151,031.00	\$151,031.00	\$157,412.00	\$167,464.00	\$10,052.00	6.39%	
00001.14.10.1000.0025.11.1110.11	Willard	PE/Wellness	Certified Teachers	\$139,785.20	\$139,785.20	\$144,244.00	\$148,553.40	\$4,309.40	2.99%	
00001.14.10.1000.0028.11.1110.11	Willard	Remedial	Certified Teachers	\$306,753.00	\$306,753.00	\$315,956.00	\$325,435.00	\$9,479.00	3.00%	
00001.14.10.1000.0031.11.1110.11	Willard	Science	Certified Teachers	\$1,738.00	\$606.00	\$612.00	\$618.00	\$6.00	0.98%	
00001.14.12.1200.1046.11.1110.11	Willard	Special Ed.	Certified Teachers	\$629,987.22	\$629,986.40	\$683,619.00	\$703,958.00	\$20,339.00	2.98%	
00001.14.12.1240.1264.11.1110.11	Willard	Social/ Psych	Certified Teachers	\$79,687.00	\$88,578.00	\$30,020.00	\$0.00	-\$30,020.00	-100.00%	.5 FTE moved to McGee Psych.
00001.14.12.1250.1265.11.1110.11	Willard	Speech/Hearing	Certified Teachers	\$244,776.04	\$244,775.24	\$286,037.00	\$332,778.00	\$46,741.00	16.34%	
00001.14.20.2110.2061.11.1116.11	Willard	Tech. Integration	Other Certified Salaries	\$104,558.00	\$104,558.00	\$107,695.00	\$110,926.00	\$3,231.00	3.00%	
00001.14.20.2220.2067.11.1110.11	Willard	LMC	Certified Teachers	\$104,558.00	\$104,558.00	\$107,695.00	\$110,926.00	\$3,231.00	3.00%	
00001.14.20.2220.2067.11.1115.11	Willard	LMC	Dept. Head & Coord.	\$1,384.00	\$1,384.00	\$3,101.00	\$3,132.00	\$31.00	1.00%	
<i>Subtotal LMC:</i>				\$105,942.00	\$105,942.00	\$110,796.00	\$114,058.00	\$3,262.00	2.94%	
00001.14.32.3200.3225.11.1114.11	Willard	Advisors	Director & Advisors	\$1,472.00	\$2,403.45	\$3,068.00	\$3,097.00	\$29.00	0.95%	
Subtotal Willard Certified Salaries:				\$3,582,193.90	\$3,590,881.91	\$3,715,303.00	\$3,860,725.40	\$145,422.40	3.91%	
TOTAL DISTRICT CERTIFIED SALARIES:				\$22,980,254.31	\$22,980,253.70	\$24,053,228.00	\$24,977,953.00	\$924,725.00	3.84%	



Non- Certified Salaries

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments
00001.31.10.1000.0019.12.1212.12	BHS	General	Building Substitute	\$60,008.44	\$83,448.88	\$63,532.36	\$63,736.20	\$203.84	0.32%	
00001.31.10.1000.0021.12.1212.12	BHS	Music	Marching Band Salaries	\$2,060.00	\$0.00	\$2,060.00	\$2,060.00	\$0.00	0.00%	
00001.31.10.1000.0021.13.1330.12	BHS	Music	Drill Team Stipend	\$2,170.00	\$2,235.00	\$2,257.00	\$2,280.00	\$23.00	1.02%	
			<i>Subtotal Music:</i>	\$4,230.00	\$2,235.00	\$4,317.00	\$4,340.00	\$23.00	0.53%	
00001.31.10.1000.0031.12.1212.12	BHS	Science	Paraprofessional	\$30,908.70	\$32,976.34	\$32,715.90	\$32,828.25	\$112.35	0.34%	
00001.31.12.1200.1046.12.1212.12	BHS	Special Ed.	Paraprofessional	\$448,721.22	\$435,591.24	\$475,301.16	\$412,774.95	-\$62,526.21	-13.16%	
00001.31.20.2120.2062.12.1230.12	BHS	Counseling	Clerical Salaries	\$64,233.00	\$64,233.00	\$66,163.50	\$70,044.00	\$3,880.50	5.87%	
00001.31.20.2220.2067.12.1212.12	BHS	LMC	Paraprofessional	\$29,281.37	\$29,730.95	\$31,008.76	\$31,117.00	\$108.24	0.35%	
00001.31.20.2400.2070.12.1210.12	BHS	General	Non-certified Salaries	\$162,690.09	\$137,277.28	\$123,387.82	\$124,406.00	\$1,018.18	0.83%	
00001.31.20.2400.2070.12.1230.12	BHS	General	Clerical Salaries	\$242,790.60	\$252,630.07	\$250,083.60	\$210,951.00	-\$39,132.60	-15.65%	
				\$405,480.69	\$389,907.35	\$373,471.42	\$335,357.00	-\$38,114.42	-10.21%	
00001.31.20.2600.2073.12.1255.12	BHS	Plant & Maintenance	Custodial Salaries	\$620,814.20	\$588,016.09	\$642,934.83	\$673,571.20	\$30,636.37	4.77%	
00001.31.20.3200.3100.12.1230.12	BHS	Athletics	Non-Certified Salaries	\$0.00	\$0.00	\$82,592.00	\$150,044.70	\$67,452.70	81.67%	
00001.31.32.3200.3101.13.1330.12	BHS	Football	Coaches Salaries	\$37,932.00	\$37,932.00	\$38,311.00	\$38,696.00	\$385.00	1.00%	
00001.31.32.3200.3102.13.1330.12	BHS	Men's Basketball	Coaches Salaries	\$20,529.00	\$20,529.00	\$20,734.00	\$20,942.00	\$208.00	1.00%	
00001.31.32.3200.3103.13.1330.12	BHS	Baseball	Coaches Salaries	\$17,958.00	\$17,958.00	\$18,138.00	\$20,907.00	\$2,769.00	15.27%	
00001.31.32.3200.3104.13.1330.12	BHS	Men's Track	Coaches Salaries	\$12,884.00	\$12,884.00	\$13,013.00	\$18,319.00	\$5,306.00	40.77%	
00001.31.32.3200.3105.13.1330.12	BHS	Men's Cross Country	Coaches Salaries	\$11,049.00	\$11,049.00	\$11,160.00	\$11,272.00	\$112.00	1.00%	
00001.31.32.3200.3106.13.1330.12	BHS	Men's Golf	Coaches Salaries	\$11,049.00	\$11,049.00	\$11,160.00	\$15,714.00	\$4,554.00	40.81%	
00001.31.32.3200.3107.13.1330.12	BHS	Men's Tennis	Coaches Salaries	\$6,695.00	\$6,695.00	\$6,762.00	\$6,830.00	\$68.00	1.01%	
00001.31.32.3200.3108.13.1330.12	BHS	Men's Lacrosse	Coaches Salaries	\$12,884.00	\$12,884.00	\$13,013.00	\$13,143.00	\$130.00	1.00%	
00001.31.32.3200.3113.13.1330.12	BHS	Men's Soccer	Coaches Salaries	\$12,884.00	\$12,884.00	\$13,013.00	\$13,143.00	\$130.00	1.00%	
00001.31.32.3200.3114.13.1330.12	BHS	Wrestling	Coaches Salaries	\$17,958.00	\$17,958.00	\$18,138.00	\$18,319.00	\$181.00	1.00%	
00001.31.32.3200.3115.13.1330.12	BHS	Men's Swimming	Coaches Salaries	\$17,958.00	\$17,958.00	\$18,138.00	\$18,319.00	\$181.00	1.00%	
00001.31.32.3200.3202.13.1330.12	BHS	Women's Basketball	Coaches Salaries	\$20,529.00	\$20,529.00	\$20,734.00	\$20,942.00	\$208.00	1.00%	
00001.31.32.3200.3203.13.1330.12	BHS	Women's Lacrosse	Coaches Salaries	\$12,884.00	\$12,884.00	\$13,013.00	\$13,143.00	\$130.00	1.00%	
00001.31.32.3200.3204.13.1330.12	BHS	Women's Track	Coaches Salaries	\$12,884.00	\$12,884.00	\$13,013.00	\$13,143.00	\$130.00	1.00%	
00001.31.32.3200.3205.13.1330.12	BHS	Indoor Track	Coaches Salaries	\$15,403.00	\$11,049.00	\$15,558.00	\$15,714.00	\$156.00	1.00%	
00001.31.32.3200.3207.13.1330.12	BHS	Women's Tennis	Coaches Salaries	\$6,695.00	\$6,695.00	\$6,762.00	\$10,245.00	\$3,483.00	51.51%	

Non- Certified Salaries

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments
00001.31.32.3200.3208.13.1330.12	BHS	Softball	Coaches Salaries	\$17,958.00	\$17,958.00	\$18,138.00	\$18,319.00	\$181.00	1.00%	
00001.31.32.3200.3210.13.1330.12	BHS	Cheerleading	Coaches Salaries	\$16,566.00	\$16,566.00	\$16,732.00	\$16,900.00	\$168.00	1.00%	
00001.31.32.3200.3211.13.1330.12	BHS	Women's Swimming	Coaches Salaries	\$17,958.00	\$17,958.00	\$18,138.00	\$18,319.00	\$181.00	1.00%	
00001.31.32.3200.3213.13.1330.12	BHS	Women's Soccer	Coaches Salaries	\$12,884.00	\$12,884.00	\$13,013.00	\$13,143.00	\$130.00	1.00%	
00001.31.32.3200.3215.13.1330.12	BHS	Volleyball	Coaches Salaries	\$16,689.00	\$16,689.00	\$16,856.00	\$17,025.00	\$169.00	1.00%	
00001.31.32.3200.3216.13.1330.12	BHS	Women's Golf	Coaches Salaries	\$11,049.00	\$11,049.00	\$11,160.00	\$11,272.00	\$112.00	1.00%	
00001.31.32.3200.3220.13.1330.12	BHS	Unified Sports	Coaches Salaries	\$8,200.00	\$17,294.09	\$15,000.00	\$17,000.00	\$2,000.00	13.33%	
00001.31.32.3200.3221.13.1330.12	BHS	Intramural	Coaches Salaries	\$3,000.00	\$1,694.43	\$3,000.00	\$3,000.00	\$0.00	0.00%	
00001.31.32.3200.3222.13.1330.12	BHS	Supervisors	Supervisors for Athletes	\$2,500.00	\$1,338.27	\$2,500.00	\$2,500.00	\$0.00	0.00%	
Subtotal BHS Non- Certified Salaries:				\$2,018,656.62	\$1,983,390.64	\$2,137,233.93	\$2,160,082.30	\$22,848.37	1.07%	
00001.41.12.1200.1046.12.1212.12	CCTA	Special Ed.	Paraprofessional	\$78,358.30	\$89,896.34	\$86,947.81	\$73,443.77	-\$13,504.04	-15.53%	
00001.41.12.1280.2190.12.1210.12	CCTA	General	CCTA Work Study	\$18,000.00	\$9,330.00	\$0.00	\$0.00	\$0.00	0.00%	
Subtotal CCTA Non-Certified Salaries				\$96,358.30	\$99,226.34	\$86,947.81	\$73,443.77	-\$13,504.04	-15.53%	
00001.51.20.2310.2068.12.1230.12	Central	Curriculum	Clerical Salaries	\$70,106.50	\$68,945.16	\$69,634.50	\$86,520.00	\$16,885.50	24.25%	
00001.51.20.2320.2069.12.1230.12	Central	Superintendent	Clerical Salaries	\$92,458.78	\$95,150.31	\$95,799.64	\$101,440.18	\$5,640.54	5.89%	
00001.51.20.2500.2071.12.1230.12	Central	Business Office	Clerical Salaries	\$287,884.20	\$289,115.91	\$295,497.50	\$329,505.33	\$34,007.83	11.51%	
00001.51.20.2570.2072.12.1230.12	Central	Human Resources	Clerical Salaries	\$134,780.14	\$138,250.00	\$142,397.50	\$152,329.77	\$9,932.27	6.98%	
Subtotal Central Office Non-Certified Salaries				\$585,229.62	\$591,461.38	\$603,329.14	\$669,795.28	\$66,466.14	11.02%	
00001.61.10.1000.0019.12.1110.12	District	General	Paraeducator Training	\$35,535.00	\$0.00	\$35,535.00	\$35,535.00	\$0.00	0.00%	
00001.61.10.1000.0019.12.1240.12	District	General	ESOL Salaries	\$139,110.39	\$138,769.46	\$128,988.72	\$126,258.80	-\$2,729.92	-2.12%	
00001.61.10.1000.0019.12.1211.12	District	General	Per Diem Substitutes	\$511,773.33	\$651,573.13	\$410,000.00	\$430,000.00	\$20,000.00	4.88%	
00001.61.20.2110.2061.12.1230.12	District	Tech Support	Data Department	\$130,321.92	\$119,926.53	\$135,656.96	\$150,124.64	\$14,467.68	10.66%	
00001.61.20.2110.2061.12.1210.12	District	Tech Support	IT Department	\$663,879.37	\$688,044.32	\$683,743.15	\$748,735.12	\$64,991.97	9.51%	
<i>Subtotal Tech Support:</i>				<i>\$794,201.29</i>	<i>\$807,970.85</i>	<i>\$819,400.11</i>	<i>\$898,859.76</i>	<i>\$79,459.65</i>	<i>9.70%</i>	
00001.61.20.2211.2065.12.1210.12	District	Security	Armed Security Officers	-\$112,288.00	-\$113,345.02	-\$127,963.50	\$0.00	\$127,963.50	-100.00%	
00001.61.20.2600.2073.12.1255.12	District	Plant & Maintenance	Custodial Salaries	\$19,785.00	\$19,209.00	\$20,352.80	\$28,828.80	\$8,476.00	41.65%	
00001.61.32.3200.3100.12.1230.12	District	General	Summer Workers	\$15,000.00	\$36,034.47	\$20,000.00	\$25,000.00	\$5,000.00	25.00%	
Subtotal District Office Non-Certified Salaries				\$1,403,117.01	\$1,540,211.89	\$1,306,313.13	\$1,544,482.36	\$238,169.23	18.23%	
00001.15.20.2400.2070.12.1212.12	Griswold	General	Duty Paraprofessional	\$117,737.22	\$127,078.76	\$100,935.54	\$99,141.50	-\$1,794.04	-1.78%	
00001.15.20.2400.2070.12.1230.12	Griswold	General	Clerical Salaries	\$117,826.80	\$121,351.65	\$121,368.00	\$128,549.20	\$7,181.20	5.92%	

Non- Certified Salaries

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments
00001.15.10.1000.0019.12.1212.12	Griswold	General	Building Substitute	\$62,230.98	\$29,106.33	\$65,885.40	\$66,096.80	\$211.40	0.32%	
<i>Subtotal General:</i>				\$297,795.00	\$277,536.74	\$288,188.94	\$293,787.50	\$5,598.56	1.94%	
00001.15.20.2600.2073.12.1255.12	Griswold	Plant & Maintenance	Custodial Salaries	\$232,378.80	\$236,702.23	\$240,766.37	\$251,108.00	\$10,341.63	4.30%	
00001.15.12.1200.1046.12.1212.12	Griswold	Special Ed.	Paraprofessional	\$276,760.56	\$265,323.79	\$273,540.84	\$318,042.00	\$44,501.16	16.27%	
Subtotal District Office Non-Certified Salaries				\$806,934.36	\$779,562.76	\$802,496.15	\$862,937.50	\$60,441.35	7.53%	
00001.11.10.1000.0019.12.1212.12	Hubbard	General	Building Substitute	\$62,230.98	\$63,271.04	\$66,216.15	\$66,433.50	\$217.35	0.33%	
00001.11.20.2400.2070.12.1212.12	Hubbard	General	Duty Paraprofessional	\$64,913.76	\$66,516.38	\$68,722.29	\$38,918.45	-\$29,803.84	-43.37%	
00001.11.20.2400.2070.12.1230.12	Hubbard	General	Clerical Salaries	\$68,515.76	\$70,769.86	\$70,574.40	\$74,713.60	\$4,139.20	5.87%	
<i>Subtotal General:</i>				\$195,660.50	\$200,557.28	\$205,512.84	\$180,065.55	-\$25,447.29	-12.38%	
00001.11.20.2600.2073.12.1255.12	Hubbard	Plant & Maintenance	Custodial Salaries	\$176,768.80	\$204,648.13	\$182,270.58	\$190,913.60	\$8,643.02	4.74%	
00001.11.10.1000.0028.12.1212.12	Hubbard	Remedial	Paraprofessional	\$26,252.27	\$28,918.74	\$27,800.96	\$58,239.85	\$30,438.89	109.49%	
00001.11.12.1200.1046.12.1212.12	Hubbard	Special Ed.	Paraprofessional	\$96,323.71	\$80,839.79	\$87,912.58	\$117,484.43	\$29,571.85	33.64%	
Total Hubbard Non-Certified Salaries				\$495,005.28	\$514,963.94	\$503,496.96	\$546,703.43	\$43,206.47	8.58%	
00001.21.10.1000.0019.12.1212.12	McGee	General	Building Substitute	\$62,230.98	\$76,284.77	\$68,581.02	\$68,806.13	\$225.11	0.33%	
00001.21.20.2400.2070.12.1210.12	McGee	General	ISS Supervisor	\$48,325.73	\$49,432.64	\$50,400.06	\$50,820.00	\$419.94	0.83%	
00001.21.20.2400.2070.12.1230.12	McGee	General	Clerical Salaries	\$131,084.20	\$127,531.11	\$135,002.40	\$144,757.60	\$9,755.20	7.23%	
<i>Subtotal General:</i>				\$241,640.91	\$253,248.52	\$253,983.48	\$264,383.73	\$10,400.25	4.09%	
00001.21.20.2220.2067.12.1212.12	McGee	LMC	Paraprofessional	\$28,271.67	\$28,714.85	\$29,939.49	\$30,044.00	\$104.51	0.35%	
00001.21.10.1000.0028.12.1212.12	McGee	Remedial	Paraprofessional	\$60,607.00	\$29,395.89	\$63,412.81	\$63,945.00	\$532.19	0.84%	
00001.21.12.1200.1046.12.1212.12	McGee	Special Ed.	Paraprofessional	\$321,807.36	\$325,221.36	\$334,295.03	\$362,860.57	\$28,565.54	8.55%	
00001.21.20.2600.2073.12.1255.12	McGee	Plant & Maintenance	Custodial Salaries	\$311,812.00	\$291,115.89	\$323,341.16	\$337,860.80	\$14,519.64	4.49%	
00001.21.32.3200.3102.13.1330.12	McGee	Men's Basketball	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3103.13.1330.12	McGee	Baseball	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3104.13.1330.12	McGee	Men's Track	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3105.13.1330.12	McGee	Men's Cross Country	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3113.13.1330.12	McGee	Men's Soccer	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3114.13.1330.12	McGee	Wrestling	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3202.13.1330.12	McGee	Women's Basketball	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3204.13.1330.12	McGee	Women's Track	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3208.13.1330.12	McGee	Softball	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	



Non- Certified Salaries

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments
00001.21.32.3200.3213.13.1330.12	McGee	Women's Soccer	Coaches Salaries	\$8,283.00	\$8,283.00	\$8,366.00	\$8,450.00	\$84.00	1.00%	
00001.21.32.3200.3221.13.1330.12	McGee	Intramural	Coaches Salaries	\$3,200.00	\$3,021.92	\$4,000.00	\$3,200.00	-\$800.00	-20.00%	
Subtotal McGee Non-Certified Salaries				\$1,050,168.94	\$1,013,548.43	\$1,092,631.97	\$1,146,794.10	\$54,162.13	4.96%	
00001.02.12.1200.1046.12.1212.12	Pre-K	Special Ed.	Paraprofessional	\$172,626.49	\$157,958.50	\$102,477.00	\$114,058.94	\$11,581.94	11.30%	
00001.45.12.1260.1039.12.1212.12	Spec.Ed	Summer	Paraprofessional	\$62,000.00	\$9,273.75	\$62,000.00	\$65,000.00	\$3,000.00	4.84%	
00001.45.12.1200.1040.12.1240.12	Spec.Ed	General	Tutor Salaries	\$30,000.00	\$7,349.72	\$30,000.00	\$20,000.00	-\$10,000.00	-33.33%	
00001.45.12.1200.1046.12.1212.12	Spec.Ed	Special Ed.	Paraprofessional	-\$80,000.00	\$0.00	-\$80,000.00	-\$80,000.00	\$0.00	0.00%	
00001.45.12.1260.1260.12.1230.12	Spec.Ed	General	Clerical Salaries	\$131,839.50	\$133,252.83	\$72,483.00	\$73,612.50	\$1,129.50	1.56%	
00001.45.12.1263.1263.12.1220.12	Spec.Ed	OT/PT	Occupational Therapist Salaries	\$496,578.37	\$468,899.00	\$485,572.99	\$498,941.17	\$13,368.18	2.75%	
Subtotal Special Ed. Non-Certified Salaries				\$640,417.87	\$618,775.30	\$570,055.99	\$577,553.67	\$7,497.68	1.32%	
00001.14.10.1000.0019.12.1212.12	Willard	General	Building Substitute	\$93,346.47	\$84,492.36	\$98,828.10	\$99,145.42	\$317.32	0.32%	
00001.14.20.2400.2070.12.1212.12	Willard	General	Duty Paraprofessional	\$75,107.81	\$78,270.12	\$78,725.91	\$79,001.48	\$275.57	0.35%	
00001.14.20.2400.2070.12.1230.12	Willard	General	Clerical Salaries	\$117,826.80	\$121,355.19	\$121,368.00	\$128,549.20	\$7,181.20	5.92%	
<i>Subtotal General:</i>				\$286,281.08	\$284,117.67	\$298,922.01	\$306,696.10	\$7,774.09	2.60%	
00001.14.20.2600.2073.12.1255.12	Willard	Plant & Maintenance	Custodial Salaries	\$180,063.80	\$178,542.99	\$187,270.58	\$194,974.40	\$7,703.82	4.11%	
00001.14.10.1000.0028.12.1212.12	Willard	Remedial	Paraprofessional	\$54,523.94	\$57,153.94	\$59,878.98	\$60,088.00	\$209.02	0.35%	
00001.14.12.1200.1046.12.1212.12	Willard	Special Ed.	Paraprofessional	\$596,483.02	\$566,952.55	\$682,944.48	\$748,569.15	\$65,624.67	9.61%	
Subtotal Willard Non-Certified Salaries				\$1,117,351.84	\$1,086,767.15	\$1,229,016.05	\$1,310,327.65	\$81,311.60	6.62%	
TOTAL NON-CERTIFIED SALARIES				\$8,385,866.33	\$8,385,866.33	\$8,433,998.13	\$9,006,179.00	\$572,180.87	6.78%	



Benefits										\$9,152,428.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments
00001.51.20.2500.2071.20.2900.20	Central Office	Business Office	403B	\$7,000.00	\$7,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%	
00001.51.20.2570.2072.20.2900.20	Central Office	Human Resources	403B	\$7,000.00	\$7,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%	
00001.51.20.2320.2069.20.2130.20	Central Office	Superintendent	Life Insurance Group Term	\$9.00	\$9.00	\$11,717.00	\$0.00	-\$11,717.00	-100.00%	Employee Funded
Subtotal Central Office:				\$14,009.00	\$14,009.00	\$29,717.00	\$18,000.00	-\$11,717.00	-39.43%	
00001.61.10.1000.0019.20.2200.20	District	General	FICA	\$1,114,345.00	\$1,114,344.57	\$1,137,690.73	\$1,208,330.00	\$70,639.27	6.21%	
00001.61.10.1000.0019.20.2000.20	District	General	Health Insurance	\$6,161,135.00	\$6,149,445.56	\$6,767,565.00	\$7,211,017.00	\$443,452.00	6.55%	10% Increase, Para Adjustment, (3) New Employees (EE)
00001.61.10.1000.0019.20.2130.20	District	General	Life Insurance	\$53,234.00	\$53,233.36	\$65,000.00	\$65,000.00	\$0.00	0.00%	
00001.61.20.2120.2062.20.2900.20	District	General	Pension	\$435,369.00	\$435,368.20	\$471,460.00	\$495,081.00	\$23,621.00	5.01%	Budgeted current plan plus additional eligible
00001.61.20.2210.2066.20.2401.20	District	General	Retirement Incentive	\$10,000.00	\$9,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
00001.61.20.2210.2066.20.2200.20	District	General	Social Security	\$0.00	\$130.50	\$0.00	\$0.00	\$0.00	0.00%	
00001.61.20.2210.2066.20.2400.20	District	General	Staff Course Expense	\$55,000.00	\$67,560.00	\$65,000.00	\$65,000.00	\$0.00	0.00%	Per BEA Contract
00001.61.20.2120.2062.20.2600.20	District	General	Unemployment	\$44,933.00	\$44,933.00	\$80,000.00	\$80,000.00	\$0.00	0.00%	
Subtotal District Wide:				\$7,874,016.00	\$7,874,015.19	\$8,596,715.73	\$9,134,428.00	\$537,712.27	6.25%	
TOTAL BENEFITS				\$7,888,025.00	\$7,888,024.19	\$8,626,432.73	\$9,152,428.00	\$525,995.27	6.10%	



Contracted Services											\$2,554,510.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments	
00001.31.10.1000.0001.40.4300.30	BHS	Art	Repair & Maintenance	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%		
00001.31.10.1000.0003.50.5820.30	BHS	Business	Field Trips	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%		
00001.31.20.2220.0004.30.5820.30	BHS	Career Pathways	Field Trips	\$3,000.00	\$2,665.74	\$1,500.00	\$1,500.00	\$0.00	0.00%		
00001.31.10.1000.0004.50.5810.30	BHS	Career Pathways	Staff Travel	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	0.00%		
00001.31.10.1000.0004.30.3230.30	BHS	Career Pathways	Meeting & Conferences	\$1,295.00	\$1,074.48	\$600.00	\$600.00	\$0.00	0.00%		
00001.31.20.2120.0004.50.5510.30	BHS	Career Pathways	Printing	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%		
<i>Subtotal Career Pathways:</i>				\$4,995.00	\$3,740.22	\$2,950.00	\$2,950.00	\$0.00	0.00%		
00001.31.10.1000.0009.30.3300.30	BHS	World Lang.	Other Professional Services	\$4,500.00	\$4,080.30	\$4,500.00	\$4,500.00	\$0.00	0.00%		
00001.31.10.1000.0011.50.5820.30	BHS	FCS	Field Trips	\$1,525.00	\$1,513.06	\$1,063.00	\$1,063.00	\$0.00	0.00%		
00001.31.10.1000.0011.40.4300.30	BHS	FCS	Repair & Maintenance	\$1,100.00	\$1,036.15	\$1,000.00	\$1,000.00	\$0.00	0.00%		
<i>Subtotal FCS:</i>				\$2,625.00	\$2,549.21	\$2,063.00	\$2,063.00	\$0.00	0.00%		
00001.31.10.1000.0013.40.4300.30	BHS	Tech. Ed/STEAM	Repair & Maintenance	\$2,683.00	\$2,683.00	\$3,530.00	\$3,530.00	\$0.00	0.00%		
00001.31.10.1000.0013.50.5130.30	BHS	Tech. Ed/STEAM	Transportation	\$1,500.00	\$1,270.39	\$1,500.00	\$1,500.00	\$0.00	0.00%		
00001.31.10.1000.0013.50.5820.30	BHS	Tech. Ed/STEAM	Field Trips	\$600.00	\$609.70	\$1,100.00	\$1,100.00	\$0.00	0.00%		
00001.31.10.1000.0013.30.3735.30	BHS	Tech. Ed/STEAM	Software Licensing & Support	\$2,200.00	\$2,042.09	\$750.00	\$750.00	\$0.00	0.00%		
<i>Subtotal Tech. Ed/ STEAM:</i>				\$6,983.00	\$6,605.18	\$6,880.00	\$6,880.00	\$0.00	0.00%		
00001.31.10.1000.0017.30.3300.30	BHS	Math	Other Professional Services	\$4,080.00	\$4,080.00	\$2,600.00	\$2,600.00	\$0.00	0.00%		
00001.31.10.2210.0021.30.3300.30	BHS	Music	Other Professional Services	\$11,000.00	\$10,987.40	\$13,000.00	\$13,000.00	\$0.00	0.00%		
00001.31.10.1000.0021.40.4300.30	BHS	Music	Repair & Maintenance	\$2,400.00	\$2,382.99	\$3,000.00	\$3,000.00	\$0.00	0.00%		
00001.31.10.1000.0021.50.5130.30	BHS	Music	Transportation	\$2,500.00	\$1,263.04	\$3,000.00	\$3,000.00	\$0.00	0.00%		
00001.31.10.1000.0021.30.3300.30	BHS	Music	Recital /Concert Accompanist	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%		
00001.31.10.1000.0021.30.2200.30	BHS	Music	Benefits-FICA	\$0.00	\$30.60	\$0.00	\$0.00	\$0.00	0.00%		
00001.31.10.2210.0021.30.2200.30	BHS	Music	Benefits-FICA	\$0.00	\$669.40	\$0.00	\$0.00	\$0.00	0.00%		
<i>Subtotal Music:</i>				\$17,400.00	\$16,833.43	\$20,500.00	\$20,500.00	\$0.00	0.00%		
00001.31.10.1000.0031.40.4300.30	BHS	Science	Repair & Maintenance	\$3,500.00	\$609.57	\$3,500.00	\$3,500.00	\$0.00	0.00%		
00001.31.10.1000.0033.50.5820.30	BHS	Social Studies	Field Trips	\$500.00	\$475.87	\$500.00	\$500.00	\$0.00	0.00%		
00001.31.10.1000.0038.30.5820.30	BHS	Writing	Field Trips	\$400.00	\$175.95	\$250.00	\$250.00	\$0.00	0.00%		
00001.31.12.1260.1260.30.3200.30	BHS	Special Ed.	Prof. Educational Services	\$296,800.00	\$226,176.00	\$321,978.00	\$321,978.00	\$0.00	0.00%	ESS, 2 Clinicians	
00001.31.20.2500.2061.30.3735.30	BHS	Tech Support	Software Licensing & Support	\$9,000.00	\$8,999.26	\$9,000.00	\$9,000.00	\$0.00	0.00%		
00001.31.20.2120.2062.30.3300.30	BHS	School Counseling	Other Professional Services	\$16,568.00	\$16,568.00	\$17,550.00	\$17,550.00	\$0.00	0.00%		
00001.31.20.2120.2062.50.5510.30	BHS	School Counseling	Printing	\$1,950.00	\$1,950.00	\$1,950.00	\$1,950.00	\$0.00	0.00%		
00001.31.20.2120.2062.30.5820.30	BHS	School Counseling	Field Trips	\$825.00	\$311.01	\$1,100.00	\$1,100.00	\$0.00	0.00%		
<i>Subtotal School Counseling:</i>				\$19,343.00	\$18,829.01	\$20,600.00	\$20,600.00	\$0.00	0.00%		
00001.31.20.2220.2067.30.5820.30	BHS	LMC	Field Trips	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%		



Contracted Services										\$2,554,510.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.31.20.2400.2070.80.8105.30	BHS	Principals	Graduation	\$28,950.00	\$28,236.81	\$27,000.00	\$27,000.00	\$0.00	0.00%	
00001.31.20.2400.2070.50.5520.30	BHS	Principals	Rebinding	\$1,000.00	\$677.82	\$800.00	\$800.00	\$0.00	0.00%	
00001.31.20.2400.2070.30.3300.30	BHS	Principals	Other Professional Services	\$0.00	\$4,881.29	\$0.00	\$0.00	\$0.00	0.00%	
<i>Subtotal Principals :</i>				\$29,950.00	\$33,795.92	\$27,800.00	\$27,800.00	\$0.00	0.00%	
00001.31.32.3200.3100.50.5130.30	BHS	Athletics	Sports Transportation BHS	\$109,272.00	\$109,133.77	\$112,550.00	\$115,927.00	\$3,377.00	3.00%	Contract Increase for trip runs
00001.31.32.3200.3100.50.5210.30	BHS	Athletics	Liability Insurance	\$35,000.00	\$28,514.00	\$35,000.00	\$35,000.00	\$0.00	0.00%	Student Accident Insurance
00001.31.32.3200.3100.30.3325.30	BHS	Athletics	Police Coverage	\$18,000.00	\$17,965.69	\$20,545.00	\$21,161.00	\$616.00	3.00%	Anticipated increase for services
00001.31.32.3200.3100.30.3230.30	BHS	Athletics	Meeting & Conferences	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
00001.31.32.3200.3100.40.4300.30	BHS	Athletics	Repair & Maintenance	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
00001.31.32.3200.3100.30.3320.30	BHS	Athletics	Contracted Medical Services	\$70,050.00	\$70,050.00	\$0.00	\$0.00	\$0.00	0.00%	
<i>Subtotal Athletics:</i>				\$238,822.00	\$232,163.46	\$174,595.00	\$178,588.00	\$3,993.00	2.24%	
00001.31.32.3200.3101.30.3330.30	BHS	Football	Officials	\$7,000.00	\$7,000.00	\$9,855.00	\$9,855.00	\$0.00	0.00%	
00001.31.32.3200.3101.40.4300.30	BHS	Football	Reconditioning	\$7,134.26	\$7,133.74	\$8,000.00	\$8,000.00	\$0.00	0.00%	
00001.31.32.3200.3101.30.3320.30	BHS	Football	Contracted Medical Services	\$3,060.00	\$3,060.06	\$3,060.00	\$3,152.00	\$92.00	3.01%	Anticipated increase for services
00001.31.32.3200.3101.50.5810.30	BHS	Football	Staff Travel	\$800.00	\$2,046.31	\$800.00	\$800.00	\$0.00	0.00%	
<i>Subtotal Football:</i>				\$17,994.26	\$19,240.11	\$21,715.00	\$21,807.00	\$92.00	0.42%	
00001.31.32.3200.3102.30.3330.30	BHS	Men's Basketball	Officials	\$11,000.00	\$11,000.00	\$11,165.00	\$11,165.00	\$0.00	0.00%	
00001.31.32.3200.3103.30.3330.30	BHS	Baseball	Officials	\$7,500.00	\$7,500.00	\$7,612.00	\$7,612.00	\$0.00	0.00%	
00001.31.32.3200.3104.30.3330.30	BHS	Mens Track	Officials	\$950.00	\$950.00	\$950.00	\$950.00	\$0.00	0.00%	
00001.31.32.3200.3108.30.3330.30	BHS	Men's Lacrosse	Officials	\$6,600.00	\$6,600.00	\$6,700.00	\$6,700.00	\$0.00	0.00%	
00001.31.32.3200.3113.30.3330.30	BHS	Mens Soccer	Officials	\$7,200.00	\$7,200.00	\$7,500.00	\$7,500.00	\$0.00	0.00%	
00001.31.32.3200.3114.30.3330.30	BHS	Wrestling	Officials	\$6,800.00	\$6,800.00	\$6,900.00	\$6,900.00	\$0.00	0.00%	
00001.31.32.3200.3115.30.3330.30	BHS	Mens Swimming	Officials	\$2,400.00	\$2,400.00	\$2,500.00	\$2,500.00	\$0.00	0.00%	
00001.31.32.3200.3202.30.3330.30	BHS	Women's Basketball	Officials	\$7,940.00	\$7,940.00	\$8,060.00	\$8,060.00	\$0.00	0.00%	
00001.31.32.3200.3203.30.3330.30	BHS	Women's Lacrosse	Officials	\$6,550.00	\$6,550.00	\$6,650.00	\$6,650.00	\$0.00	0.00%	
00001.31.32.3200.3204.30.3330.30	BHS	Women's Track	Officials	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
00001.31.32.3200.3208.30.3330.30	BHS	Softball	Officials	\$6,100.00	\$6,100.00	\$6,300.00	\$6,300.00	\$0.00	0.00%	
00001.31.32.3200.3211.30.3330.30	BHS	Women's Swimming	Officials	\$2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	0.00%	
00001.31.32.3200.3213.30.3330.30	BHS	Women's Soccer	Officials	\$7,200.00	\$7,200.00	\$7,300.00	\$7,300.00	\$0.00	0.00%	
00001.31.32.3200.3215.30.3330.30	BHS	Volleyball	Officials	\$6,600.00	\$6,600.00	\$6,700.00	\$6,700.00	\$0.00	0.00%	
Subtotal BHS Contracted Services:				\$740,532.26	\$661,593.49	\$704,568.00	\$708,653.00	\$4,085.00	0.58%	



Contracted Services											\$2,554,510.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments	
00001.41.12.1200.1040.50.5820.30	CCTA	Special Ed.	Field Trips	\$6,500.00	\$4,749.47	\$22,000.00	\$22,000.00	\$0.00	0.00%		
00001.41.20.2600.2073.30.3300.30	CCTA	Plant & Maintenance	Other Professional Services	\$5,250.00	\$5,250.00	\$0.00	\$5,250.00	\$5,250.00	100.00%	Snow Removal	
Subtotal CCTA Contracted Services:				\$11,750.00	\$9,999.47	\$22,000.00	\$27,250.00	\$5,250.00	23.86%		
00001.51.20.2310.2068.30.3300.30	Central	BOE	Other Professional Services	\$124,832.69	\$141,772.67	\$150,100.00	\$158,000.00	\$7,900.00	5.26%	Legal, Audit, Pest, Etc.	
00001.51.20.2310.2068.30.3230.30	Central	BOE	Meeting & Conferences	\$9,500.00	\$11,950.41	\$15,000.00	\$15,000.00	\$0.00	0.00%		
00001.51.20.2310.2068.50.5510.30	Central	BOE	Printing	\$7,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%		
<i>Subtotal BOE:</i>				<i>\$141,332.69</i>	<i>\$155,223.08</i>	<i>\$166,600.00</i>	<i>\$174,500.00</i>	<i>\$7,900.00</i>	<i>4.74%</i>		
00001.51.20.2320.2069.50.5810.30	Central	Superintendent	Staff Travel	\$10,500.00	\$6,692.05	\$4,400.00	\$4,400.00	\$0.00	0.00%		
00001.51.20.2500.2071.50.5510.30	Central	Business Ops.	Mailing Services	\$25,500.00	\$10,110.32	\$25,500.00	\$25,500.00	\$0.00	0.00%		
00001.51.20.2500.2071.40.4300.30	Central	Business Ops.	Repair & Maintenance	\$1,500.00	\$2,254.85	\$1,500.00	\$3,000.00	\$1,500.00	100.00%	Central Office Equipment	
00001.51.20.2500.2071.50.5810.30	Central	Business Ops.	Staff Travel	\$1,500.00	\$1,776.33	\$3,600.00	\$3,600.00	\$0.00	0.00%		
00001.51.20.2310.2071.30.3200.30	Central	Business Ops.	Professional Services	\$0.00	\$18,264.35	\$0.00	\$0.00	\$0.00	0.00%		
00001.51.20.2500.2071.30.3230.30	Central	Business Ops.	Meeting & Conferences	\$0.00	\$1,270.89	\$0.00	\$0.00	\$0.00	0.00%		
<i>Subtotal Business Ops:</i>				<i>\$28,500.00</i>	<i>\$33,676.74</i>	<i>\$30,600.00</i>	<i>\$32,100.00</i>	<i>\$1,500.00</i>	<i>4.90%</i>		
00001.51.20.2570.2072.30.3300.30	Central	Human Resources	Other Professional Services	\$19,190.00	\$6,009.04	\$21,500.00	\$21,500.00	\$0.00	0.00%	Employee Assist., E-Navigator	
00001.51.20.2570.2072.30.5510.30	Central	Human Resources	Printing	\$1,250.00	\$620.00	\$1,250.00	\$1,250.00	\$0.00	0.00%		
00001.51.20.2570.2072.30.3230.30	Central	Human Resources	Meeting & Conferences	\$770.00	\$939.44	\$1,200.00	\$1,200.00	\$0.00	0.00%	CASPA	
00001.51.20.2570.2072.30.5810.30	Central	Human Resources	Staff Travel	\$5,500.00	\$40.60	\$1,000.00	\$1,000.00	\$0.00	0.00%		
<i>Subtotal Human Resources:</i>				<i>\$26,710.00</i>	<i>\$7,609.08</i>	<i>\$24,950.00</i>	<i>\$24,950.00</i>	<i>\$0.00</i>	<i>0.00%</i>		
Subtotal Central Office Contracted Services:				\$207,042.69	\$203,200.95	\$226,550.00	\$235,950.00	\$9,400.00	4.15%		
00001.61.20.2500.2061.30.3735.30	District	Tech Support	Operational Software & Licensing	\$472,503.00	\$496,033.21	\$512,943.00	\$533,572.00	\$20,629.00	4.02%	PS Suite, Frontline, Tyler, Etc.	
00001.61.20.2110.2061.50.5810.30	District	Tech Support	Staff Travel	\$1,500.00	\$631.95	\$1,500.00	\$1,500.00	\$0.00	0.00%	IT & Data Dept	
<i>Subtotal Tech Department:</i>				<i>\$474,003.00</i>	<i>\$496,665.16</i>	<i>\$514,443.00</i>	<i>\$535,072.00</i>	<i>\$20,629.00</i>	<i>4.01%</i>	<i>Anticipated standard increase</i>	
00001.61.20.2130.2063.30.3200.30	District	Health Services	Prof. Educational Services	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00	0.00%	General Ed. Nurse Services	
00001.61.20.2211.2065.30.3300.30	District	Security	Other Professional Services/Security	\$9,850.00	\$907.30	\$10,145.50	\$0.00	-\$10,145.50	-100.00%		
00001.61.20.2211.2065.30.3320.30	District	Security	Contracted Services/Security	\$8,330.00	\$1,054.60	\$8,580.00	\$0.00	-\$8,580.00	-100.00%		
<i>Subtotal Security:</i>				<i>\$18,180.00</i>	<i>\$1,961.90</i>	<i>\$18,725.50</i>	<i>\$0.00</i>	<i>-\$18,725.50</i>	<i>-100.00%</i>	<i>Funded by TOB</i>	
00001.61.20.2210.2066.30.3200.30	District	Curriculum	Learning Software & Lic.	\$168,063.26	\$221,740.50	\$169,750.00	\$169,750.00	\$0.00	0.00%		
00001.61.20.2210.2066.30.3220.30	District	Curriculum	In-District Professional Develop.	\$78,200.00	\$76,740.38	\$103,000.00	\$103,000.00	\$0.00	0.00%		
00001.61.20.2210.2066.30.3230.30	District	Curriculum	Out-of-District Professional Develop.	\$35,000.00	\$32,671.35	\$52,495.00	\$52,495.00	\$0.00	0.00%		
00001.61.20.2110.2066.50.3300.30	District	Curriculum	Other Professional Services	\$36,500.00	\$45,000.00	\$46,500.00	\$48,000.00	\$1,500.00	3.23%	Anticipated increase for services	
00001.61.20.2700.2066.30.5130.30	District	Curriculum	Field Trips	\$12,800.00	\$7,175.08	\$13,600.00	\$17,315.00	\$3,715.00	27.32%	Additional trips anticipated	
00001.61.20.2210.2066.50.5810.30	District	Curriculum	Staff Travel	\$4,500.00	\$2,840.59	\$4,500.00	\$4,500.00	\$0.00	0.00%		
00001.61.20.2210.2066.30.2200.30	District	Curriculum	Benefits-FICA	\$0.00	\$179.88	\$0.00	\$0.00	\$0.00	0.00%		
<i>Subtotal Curriculum:</i>				<i>\$335,063.26</i>	<i>\$386,347.78</i>	<i>\$389,845.00</i>	<i>\$395,060.00</i>	<i>\$5,215.00</i>	<i>1.34%</i>		



Contracted Services **\$2,554,510.00**

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.61.20.2400.2070.40.4300.30	District	Plant & Maintenance	Copier Lease and Usage	\$95,000.00	\$76,988.82	\$95,000.00	\$95,000.00	\$0.00	0.00%	
00001.61.20.2600.2073.40.4300.30	District	Plant & Maintenance	Repair & Maintenance	\$20,000.00	\$0.00	\$20,000.00	\$25,000.00	\$5,000.00	25.00%	Equipment Repairs
00001.61.20.2600.2073.30.3300.30	District	Plant & Maintenance	Other Professional Services	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	
<i>Subtotal Curriculum:</i>				\$115,300.00	\$76,988.82	\$115,300.00	\$120,300.00	\$5,000.00	4.34%	
Subtotal District Contracted Services:				\$958,546.26	\$961,963.66	\$1,054,313.50	\$1,066,432.00	\$12,118.50	1.15%	
00001.15.10.1000.0021.40.4300.30	Griswold	Music	Repair & Maintenance	\$1,039.00	\$1,039.00	\$700.00	\$864.00	\$164.00	23.43%	
00001.15.20.2400.2070.30.3300.30	Griswold	Principals	Other Professional Services	\$4,380.00	\$4,711.90	\$4,380.00	\$4,380.00	\$0.00	0.00%	
00001.15.20.2400.2070.30.2200.30	Griswold	Principals	Social Security	\$0.00	\$26.78	\$0.00	\$0.00	\$0.00	0.00%	
				\$4,380.00	\$4,738.68	\$4,380.00	\$4,380.00	\$0.00	0.00%	
Subtotal Griswold Contracted Services:				\$5,419.00	\$5,777.68	\$5,080.00	\$5,244.00	\$164.00	3.23%	
00001.11.10.1000.0021.30.3300.30	Hubbard	Music	Recital Concert Accompanist	\$300.00	\$300.00	\$0.00	\$500.00	\$500.00	100.00%	
00001.11.10.1000.0021.50.4300.30	Hubbard	Music	Repairs & Maintenance	\$500.00	\$496.98	\$500.00	\$500.00	\$0.00	0.00%	
Subtotal Hubbard Contracted Services:				\$800.00	\$796.98	\$500.00	\$1,000.00	\$500.00	100.00%	
00001.21.10.1000.0001.40.4300.30	McGee	Art	Repair & Maintenance	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%	
00001.21.10.1000.0007.40.4300.30	McGee	Health	Repair & Maintenance	\$5,770.83	\$5,638.63	\$11,800.00	\$10,000.00	-\$1,800.00	-15.25%	
00001.21.10.1000.0021.40.4300.30	McGee	Music	Repair & Maintenance	\$2,214.93	\$2,214.93	\$2,700.00	\$2,000.00	-\$700.00	-25.93%	
00001.21.10.1000.0021.50.5130.30	McGee	Music	Transportation	\$197.63	\$197.63	\$300.00	\$300.00	\$0.00	0.00%	
<i>Subtotal Music:</i>				\$2,412.56	\$2,412.56	\$3,000.00	\$2,300.00	-\$700.00	-23.33%	
00001.21.10.1000.0025.40.4300.30	McGee	PE/Wellness	Repair & Maintenance	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0.00%	
00001.21.20.2110.2061.30.3340.30	McGee	Tech Support	Data Processing	\$8,798.69	\$8,790.77	\$9,000.00	\$9,000.00	\$0.00	0.00%	
00001.21.32.3200.3100.50.5130.30	McGee	Athletics	Sports Transportation McGee	\$11,564.00	\$14,258.31	\$11,910.00	\$15,000.00	\$3,090.00	25.94%	
00001.21.32.3200.3102.30.3330.30	McGee	Men's Basketball	Officials	\$1,400.00	\$1,400.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
00001.21.32.3200.3103.30.3330.30	McGee	Baseball	Officials	\$1,400.00	\$1,400.00	\$1,500.00	\$1,400.00	-\$100.00	-6.67%	
00001.21.32.3200.3104.30.3330.30	McGee	Mens Track	Officials	\$700.00	\$700.00	\$800.00	\$700.00	-\$100.00	-12.50%	
00001.21.32.3200.3113.30.3330.30	McGee	Mens Soccer	Officials	\$1,300.00	\$1,300.00	\$1,400.00	\$1,300.00	-\$100.00	-7.14%	
00001.21.32.3200.3114.30.3330.30	McGee	Wrestling	Officials	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.00%	
00001.21.32.3200.3202.30.3330.30	McGee	Women's Basketball	Officials	\$2,200.00	\$2,200.00	\$2,000.00	\$2,200.00	\$200.00	10.00%	
00001.21.32.3200.3204.30.3330.30	McGee	Women's Track	Officials	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
00001.21.32.3200.3208.30.3330.30	McGee	Softball	Officials	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	
00001.21.32.3200.3213.30.3330.30	McGee	Women's Soccer	Officials	\$1,300.00	\$1,300.00	\$1,400.00	\$1,300.00	-\$100.00	-7.14%	
Subtotal McGee Contracted Services:				\$40,846.08	\$43,400.27	\$55,110.00	\$55,500.00	\$390.00	0.71%	



Contracted Services										\$2,554,510.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.45.12.1200.1040.50.5820.30	Spec. Ed.	Special Ed.	Field Trips	\$13,000.00	\$12,927.42	\$20,000.00	\$20,000.00	\$0.00	0.00%	
00001.45.12.1200.1040.50.5810.30	Spec. Ed.	Special Ed.	Staff Travel	\$2,271.00	\$570.28	\$2,400.00	\$2,400.00	\$0.00	0.00%	
00001.45.12.1260.1260.30.3200.30	Spec. Ed.	Special Ed.	Prof. Educational Services	\$469,528.67	\$551,037.85	\$411,522.00	\$423,968.00	\$12,446.00	3.02%	
00001.45.12.1260.1260.30.3230.30	Spec. Ed.	Special Ed.	Meeting & Conferences	\$5,000.00	\$5,166.38	\$5,000.00	\$5,000.00	\$0.00	0.00%	
00001.45.12.1260.1260.50.5810.30	Spec. Ed.	Special Ed.	Staff Travel	\$1,500.00	\$1,299.72	\$1,500.00	\$1,500.00	\$0.00	0.00%	
00001.45.12.1260.1260.40.4300.30	Spec. Ed.	Special Ed.	Repair & Maintenance	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
00001.45.12.1260.1260.50.5510.30	Spec. Ed.	Special Ed.	Printing	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%	
00001.45.12.1260.1260.30.2200.30	Spec. Ed.	Special Ed.	Benefits-FICA	\$0.00	\$151.81	\$0.00	\$0.00	\$0.00	0.00%	
Subtotal Special Ed. Contracted Services				\$492,699.67	\$571,153.46	\$441,822.00	\$454,268.00	\$12,446.00	2.82%	
00001.14.10.1000.0001.40.4300.30	Willard	Art	Repair & Maintenance	\$250.00	\$0.00	\$250.00	\$213.00	-\$37.00	-14.80%	
TOTAL DISTRICT CERTIFIED SALARIES:				\$2,457,885.96	\$2,457,885.96	\$2,510,193.50	\$2,554,510.00	\$44,316.50	1.77%	

Utilities										
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26	FY 26-27	Dollar Difference	Percent Difference	Comments
						Budget as of 12/15/25	Superintendent Proposed			
00001.31.20.2220.2061.40.4300.40	BHS	Plant & Maintenance	Repair & Maintenance	\$7,952.00	\$7,952.00	\$8,260.00	\$7,220.00	-\$1,040.00	-12.59%	
00001.31.20.2600.2073.40.4110.40	BHS	Plant & Maintenance	Water & Sewer	\$20,000.00	\$13,750.58	\$15,000.00	\$18,000.00	\$3,000.00	20.00%	
00001.31.20.2600.2073.40.4210.40	BHS	Plant & Maintenance	Recycling	\$1,620.00	\$1,702.95	\$1,620.00	\$1,620.00	\$0.00	0.00%	
00001.31.20.2600.2073.50.5310.40	BHS	Plant & Maintenance	Telephone	\$26,000.00	\$25,216.12	\$26,000.00	\$30,000.00	\$4,000.00	15.38%	
00001.31.20.2600.2073.60.6211.40	BHS	Plant & Maintenance	Heating Gas	\$109,998.00	\$109,997.38	\$118,600.00	\$120,000.00	\$1,400.00	1.18%	
Subtotal BHS Utilities:				\$165,570.00	\$158,619.03	\$169,480.00	\$176,840.00	\$7,360.00	4.34%	
00001.41.20.2600.2073.50.5310.40	CCTA	Plant & Maintenance	Telephone	\$2,000.00	\$1,705.94	\$2,000.00	\$2,500.00	\$500.00	25.00%	
00001.41.20.2600.2073.50.6213.40	CCTA	Plant & Maintenance	Internet	\$2,350.00	\$3,155.25	\$2,350.00	\$2,350.00	\$0.00	0.00%	
00001.41.20.2600.2073.50.6214.40	CCTA	Plant & Maintenance	Electricity	\$7,500.00	\$7,020.78	\$4,000.00	\$8,000.00	\$4,000.00	100.00%	
00001.41.20.2600.2073.60.6211.40	CCTA	Plant & Maintenance	Heating Gas	\$3,250.00	\$8,026.47	\$3,250.00	\$10,000.00	\$6,750.00	207.69%	
Subtotal CCTA Utilities:				\$15,100.00	\$19,908.44	\$11,600.00	\$22,850.00	\$11,250.00	96.98%	
00001.51.20.2600.2073.40.4210.40	Central	Plant & Maintenance	Recycling	\$1,620.00	\$1,620.00	\$1,620.00	\$1,620.00	\$0.00	0.00%	
00001.51.20.2600.2073.50.5310.40	Central	Plant & Maintenance	Telephone	\$26,776.00	\$26,411.36	\$35,000.00	\$40,000.00	\$5,000.00	14.29%	
Total Central Office Utilities:				\$28,396.00	\$28,031.36	\$36,620.00	\$41,620.00	\$5,000.00	13.65%	
00001.15.20.2600.2073.40.4110.40	Griswold	Plant & Maintenance	Water & Sewer	\$7,547.00	\$7,546.48	\$10,000.00	\$10,500.00	\$500.00	5.00%	
00001.15.20.2600.2073.40.4210.40	Griswold	Plant & Maintenance	Recycling	\$1,620.00	\$1,704.95	\$1,620.00	\$1,620.00	\$0.00	0.00%	
00001.15.20.2600.2073.50.5310.40	Griswold	Plant & Maintenance	Telephone	\$8,500.00	\$7,726.80	\$10,000.00	\$10,000.00	\$0.00	0.00%	
00001.15.20.2600.2073.60.6211.40	Griswold	Plant & Maintenance	Heating Gas	\$31,372.00	\$26,595.82	\$45,000.00	\$40,000.00	-\$5,000.00	-11.11%	
Total Griswold Utilities:				\$49,039.00	\$43,574.05	\$66,620.00	\$62,120.00	-\$4,500.00	-6.75%	
00001.11.20.2600.2073.40.4110.40	Hubbard	Plant & Maintenance	Water & Sewer	\$8,611.00	\$8,610.81	\$10,000.00	\$11,000.00	\$1,000.00	10.00%	
00001.11.20.2600.2073.40.4210.40	Hubbard	Plant & Maintenance	Recycling	\$1,620.00	\$1,704.95	\$1,620.00	\$1,620.00	\$0.00	0.00%	
00001.11.20.2600.2073.50.5310.40	Hubbard	Plant & Maintenance	Telephone	\$9,000.00	\$8,805.52	\$9,000.00	\$10,000.00	\$1,000.00	11.11%	
00001.11.20.2600.2073.60.6211.40	Hubbard	Plant & Maintenance	Heating Gas	\$27,481.00	\$27,480.14	\$30,000.00	\$35,000.00	\$5,000.00	16.67%	
Total Hubbard Utilities:				\$46,712.00	\$46,601.42	\$50,620.00	\$57,620.00	\$7,000.00	13.83%	
00001.21.20.2600.2073.40.4110.40	McGee	Plant & Maintenance	Water & Sewer	\$6,456.00	\$12,703.04	\$15,000.00	\$18,000.00	\$3,000.00	20.00%	
00001.21.20.2600.2073.40.4210.40	McGee	Plant & Maintenance	Recycling	\$1,620.00	\$1,706.95	\$1,620.00	\$1,620.00	\$0.00	0.00%	
00001.21.20.2600.2073.50.5310.40	McGee	Plant & Maintenance	Telephone	\$15,500.00	\$15,981.64	\$15,500.00	\$15,500.00	\$0.00	0.00%	
00001.21.20.2600.2073.60.6211.40	McGee	Plant & Maintenance	Heating Gas	\$54,356.00	\$54,355.75	\$70,000.00	\$70,000.00	\$0.00	0.00%	
00001.21.20.3100.2075.60.6212.40	McGee	Plant & Maintenance	Utility-Cook-Gas	\$2,007.00	\$2,006.26	\$3,000.00	\$3,500.00	\$500.00	16.67%	
Total McGee Utilities:				\$79,939.00	\$86,753.64	\$105,120.00	\$108,620.00	\$3,500.00	3.33%	
00001.14.20.2600.2073.40.4110.40	Willard	Plant & Maintenance	Water & Sewer	\$3,000.00	\$3,001.14	\$3,000.00	\$5,000.00	\$2,000.00	66.67%	
00001.14.20.2600.2073.40.4210.40	Willard	Plant & Maintenance	Recycling	\$1,620.00	\$1,704.95	\$1,620.00	\$1,620.00	\$0.00	0.00%	
00001.14.20.2600.2073.50.5310.40	Willard	Plant & Maintenance	Telephone	\$10,500.00	\$11,681.77	\$10,500.00	\$13,000.00	\$2,500.00	23.81%	



Transportation										\$3,611,388.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.31.20.2700.2087.50.5100.51	District	VoAg	Transportation	\$24,648.00	\$24,647.82	\$33,415.00	\$34,416.00	\$1,001.00	3.00%	
00001.61.20.2600.1286.50.5100.51	District	Fuel	Gasoline	\$262,215.00	\$261,620.13	\$260,000.00	\$200,000.00	-\$60,000.00	-23.08%	
00001.61.20.2600.1287.50.5100.51	District	Fuel	Diesel	\$24,785.00	\$24,562.48	\$50,000.00	\$35,000.00	-\$15,000.00	-30.00%	
00001.61.20.2600.2095.50.5190.51	District	Private	Transportation	\$109,978.00	\$109,977.90	\$121,165.00	\$124,800.00	\$3,635.00	3.00%	
00001.61.20.2700.2074.40.4300.51	District	Repairs	Repair & Maintenance	\$83,265.00	\$83,604.66	\$68,222.00	\$87,380.00	\$19,158.00	28.08%	
00001.61.20.2700.2074.50.5100.51	District	Public	Transportation	\$1,528,927.00	\$1,528,587.21	\$1,471,534.98	\$1,551,043.00	\$79,508.02	5.40%	
00001.61.20.2700.2087.50.5100.51	District	Tech Schools	Transportation	\$142,303.00	\$142,302.02	\$162,034.00	\$200,475.00	\$38,441.00	23.72%	
Total General Ed. Transportation:				\$2,176,121.00	\$2,175,302.22	\$2,166,370.98	\$2,233,114.00	\$66,743.02	3.08%	
00001.45.12.1260.1039.50.5120.51	Spec. Ed.	Summer	Transportation In-Town	\$58,000.00	\$57,736.94	\$60,000.00	\$60,000.00	\$0.00	0.00%	
00001.45.12.1260.1039.50.5121.51	Spec. Ed.	Summer	Transportation Out-of-Town	\$58,600.00	\$58,594.95	\$60,000.00	\$60,000.00	\$0.00	0.00%	
00001.45.12.1270.1285.40.4300.51	Spec. Ed.	Repairs	Repair & Maintenance	\$83,265.00	\$84,429.60	\$88,222.00	\$87,380.00	-\$842.00	-0.95%	
00001.45.12.1270.1285.50.5120.51	Spec. Ed.	Spec. Ed.	Transportation In-Town	\$526,518.57	\$525,353.97	\$539,140.00	\$579,782.00	\$40,642.00	7.54%	
00001.45.12.1270.1285.50.5121.51	Spec. Ed.	Spec. Ed.	Transportation Out-of-Town	\$375,634.35	\$375,634.35	\$588,321.00	\$591,112.00	\$2,791.00	0.47%	
Total Special Ed. Transportation:				\$1,102,017.92	\$1,101,749.81	\$1,335,683.00	\$1,378,274.00	\$42,591.00	3.19%	
TOTAL DISTRICT TRANSPORTATION:				\$3,278,138.92	\$3,277,052.03	\$3,502,053.98	\$3,611,388.00	\$109,334.02	3.12%	



Tuition										
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.31.20.2700.2087.50.5610.56	District	VoAg	Tuition Fees	\$31,385.00	\$7,914.68	\$15,000.00	\$15,000.00	\$0.00	0.00%	
00001.61.10.1000.2066.50.5631.56	District	Independent Study	Tuition Fees	\$35,200.00	\$63,593.00	\$43,000.00	\$32,000.00	-\$11,000.00	-25.58%	Reduction in sections
00001.61.20.2700.2087.50.5610.56	District	Magnet	Tuition Fees	\$233,414.00	\$137,634.00	\$150,000.00	\$150,000.00	\$0.00	0.00%	
Subtotal General Ed. Tuition				\$299,999.00	\$209,141.68	\$208,000.00	\$197,000.00	-\$11,000.00	-5.29%	
00001.45.12.1270.1285.50.5610.56	Spec. Ed.	Public	Tuition Fees	\$325,865.00	\$330,137.05	\$515,211.00	\$792,035.00	\$276,824.00	53.73%	
00001.45.12.1270.1285.50.5630.56	Spec. Ed.	Private	Tuition Fees	\$1,606,205.00	\$1,692,789.83	\$1,527,701.00	\$1,452,694.00	-\$75,007.00	-4.91%	Student changes
Subtotal Special Ed. Tuition:				\$1,932,070.00	\$2,022,926.88	\$2,042,912.00	\$2,244,729.00	\$201,817.00	9.88%	
TOTAL DISTRICT TUITION:				\$2,232,069.00	\$2,232,068.56	\$2,250,912.00	\$2,441,729.00	\$190,817.00	8.48%	

Supplies										\$1,022,854.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.31.10.1000.0001.60.6110.60	BHS	Art	Instructional Supplies	\$10,000.00	\$9,846.06	\$10,000.00	\$10,000.00	\$0.00	0.00%	
00001.31.10.1000.0001.60.6120.60	BHS	Art	Non Instructional Supplies	\$1,200.00	\$1,199.59	\$1,100.00	\$1,100.00	\$0.00	0.00%	
			<i>Subtotal Art:</i>	\$11,200.00	\$11,045.65	\$11,100.00	\$11,100.00	\$0.00	0.00%	
00001.31.10.1000.0003.60.6110.60	BHS	Business	Instructional Supplies	\$3,233.65	\$3,233.65	\$3,465.00	\$3,465.00	\$0.00	0.00%	
00001.31.10.1000.0004.60.6110.60	BHS	Career Pathways	Instructional Supplies	\$268.08	\$268.08	\$5,970.00	\$5,970.00	\$0.00	0.00%	
00001.31.10.1000.0004.60.6120.60	BHS	Career Pathways	Non Instructional Supplies	\$1,000.00	\$652.39	\$1,400.00	\$1,400.00	\$0.00	0.00%	
			<i>Subtotal Career Pathways:</i>	\$1,268.08	\$920.47	\$7,370.00	\$7,370.00	\$0.00	0.00%	
00001.31.10.1000.0006.60.6110.60	BHS	ELA	Instructional Supplies	\$395.68	\$395.68	\$500.00	\$500.00	\$0.00	0.00%	
00001.31.10.1000.0006.60.6410.60	BHS	ELA	Textbooks	\$5,504.35	\$5,398.36	\$6,000.00	\$6,000.00	\$0.00	0.00%	
			<i>Subtotal ELA:</i>	\$5,900.03	\$5,794.04	\$6,500.00	\$6,500.00	\$0.00	0.00%	
00001.31.10.1000.0007.60.6110.60	BHS	Health	Instructional Supplies	\$1,410.00	\$1,316.70	\$1,400.00	\$1,400.00	\$0.00	0.00%	
00001.31.10.1000.0009.60.6110.60	BHS	World Language	Instructional Supplies	\$1,044.63	\$1,044.63	\$1,050.00	\$1,050.00	\$0.00	0.00%	
00001.31.10.1000.0009.60.6410.60	BHS	World Language	Textbooks	\$1,600.00	\$1,492.10	\$1,200.00	\$1,200.00	\$0.00	0.00%	
			<i>Subtotal World Language:</i>	\$2,644.63	\$2,536.73	\$2,250.00	\$2,250.00	\$0.00	0.00%	
00001.31.10.1000.0011.60.6110.60	BHS	FCS	Instructional Supplies	\$9,535.00	\$9,480.37	\$9,535.00	\$9,535.00	\$0.00	0.00%	
00001.31.10.1000.0013.60.6110.60	BHS	Tech. Ed/STEAM	Instructional Supplies	\$13,000.00	\$12,968.66	\$13,663.00	\$13,663.00	\$0.00	0.00%	
00001.31.10.1000.0013.60.6111.60	BHS	Tech. Ed/STEAM	Audio/Visual Supplies	\$4,425.00	\$4,423.71	\$4,425.00	\$4,425.00	\$0.00	0.00%	
00001.31.10.1000.0013.60.6410.60	BHS	Tech. Ed/STEAM	Textbooks	\$1,256.00	\$1,104.51	\$1,100.00	\$1,100.00	\$0.00	0.00%	
			<i>Subtotal Tech. Ed./STEAM:</i>	\$18,681.00	\$18,496.88	\$19,188.00	\$19,188.00	\$0.00	0.00%	
00001.31.10.1000.0017.60.6110.60	BHS	Math	Instructional Supplies	\$3,347.65	\$3,347.65	\$3,429.00	\$3,429.00	\$0.00	0.00%	
00001.31.10.1000.0019.60.6120.60	BHS	General	Non Instructional Supplies	\$16,255.00	\$16,004.07	\$16,255.00	\$16,255.00	\$0.00	0.00%	
00001.31.10.1000.0021.60.6110.60	BHS	Music	Instructional Supplies	\$12,000.00	\$12,877.47	\$12,000.00	\$12,000.00	\$0.00	0.00%	
00001.31.10.1000.0025.60.6110.60	BHS	PE/Wellness	Instructional Supplies	\$3,221.74	\$3,221.74	\$3,371.00	\$3,371.00	\$0.00	0.00%	
00001.31.10.1000.0031.60.6110.60	BHS	Science	Instructional Supplies	\$30,027.52	\$29,880.34	\$31,280.00	\$31,280.00	\$0.00	0.00%	
00001.31.10.1000.0031.60.6111.60	BHS	Science	Audio/Visual Supplies	\$168.79	\$168.79	\$250.00	\$250.00	\$0.00	0.00%	
00001.31.10.1000.0031.60.6410.60	BHS	Science	Textbooks	\$1,591.26	\$1,591.26	\$1,700.00	\$1,700.00	\$0.00	0.00%	
			<i>Subtotal Science:</i>	\$31,787.57	\$31,640.39	\$33,230.00	\$33,230.00	\$0.00	0.00%	
00001.31.10.1000.0033.60.6110.60	BHS	Social Studies	Instructional Supplies	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	0.00%	
00001.31.10.1000.0033.60.6111.60	BHS	Social Studies	Audio/Visual Supplies	\$281.82	\$281.82	\$300.00	\$300.00	\$0.00	0.00%	
00001.31.10.1000.0033.60.6120.60	BHS	Social Studies	Non Instructional Supplies	\$650.00	\$650.00	\$650.00	\$650.00	\$0.00	0.00%	
00001.31.10.1000.0033.60.6410.60	BHS	Social Studies	Textbooks	\$392.45	\$392.45	\$1,084.00	\$1,084.00	\$0.00	0.00%	
			<i>Subtotal Social Studies:</i>	\$1,474.27	\$1,474.27	\$2,184.00	\$2,184.00	\$0.00	0.00%	



Supplies **\$1,022,854.00**

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.31.20.2110.2061.60.6121.60	BHS	Tech Support	Administration Supplies	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
00001.31.20.2220.2061.60.6110.60	BHS	Tech Support	Instructional Supplies	\$2,870.00	\$2,870.00	\$2,850.00	\$2,850.00	\$0.00	0.00%	
			<i>Subtotal Tech. Support:</i>	\$3,870.00	\$3,870.00	\$3,850.00	\$3,850.00	\$0.00	0.00%	
00001.31.20.2120.2062.60.6110.60	BHS	School Counseling	Instructional Supplies	\$351.53	\$534.65	\$4,950.00	\$4,950.00	\$0.00	0.00%	
00001.31.20.2120.2062.60.6120.60	BHS	School Counseling	Non Instructional Supplies	\$3,400.00	\$3,193.36	\$3,736.00	\$3,736.00	\$0.00	0.00%	
			<i>Subtotal School Counseling:</i>	\$3,751.53	\$3,728.01	\$8,686.00	\$8,686.00	\$0.00	0.00%	
00001.31.20.2220.2067.60.6110.60	BHS	LMC	Instructional Supplies	\$13,143.06	\$13,143.06	\$13,323.00	\$13,323.00	\$0.00	0.00%	
00001.31.20.2220.2067.60.6111.60	BHS	LMC	Audio/Visual Supplies	\$1,718.94	\$1,718.94	\$1,750.00	\$1,750.00	\$0.00	0.00%	
00001.31.20.2220.2067.60.6412.60	BHS	LMC	Library Books	\$9,000.00	\$8,909.55	\$9,000.00	\$9,000.00	\$0.00	0.00%	
00001.31.20.2220.2067.60.6413.60	BHS	LMC	Periodicals	\$840.61	\$840.61	\$845.00	\$845.00	\$0.00	0.00%	
			<i>Subtotal LMC:</i>	\$24,702.61	\$24,612.16	\$24,918.00	\$24,918.00	\$0.00	0.00%	
00001.31.20.2400.2070.60.6121.60	BHS	Principal Office	Administration Supplies	\$21,648.24	\$24,752.24	\$12,100.00	\$12,100.00	\$0.00	0.00%	
00001.31.20.2600.2073.60.6130.60	BHS	Plant & Maintenance	Custodian Supplies	\$16,000.00	\$15,085.37	\$16,183.00	\$20,000.00	\$3,817.00	23.59%	
00001.31.20.2600.2073.60.6131.60	BHS	Plant & Maintenance	Custodian Materials	\$28,000.00	\$32,597.50	\$14,500.00	\$15,000.00	\$500.00	3.45%	
00001.31.20.2600.2073.60.6132.60	BHS	Plant & Maintenance	Uniforms	\$0.00	\$5,676.93	\$8,183.66	\$8,525.00	\$341.34	4.17%	
			<i>Subtotal Plant & Maintenance:</i>	\$44,000.00	\$53,359.80	\$38,866.66	\$43,525.00	\$4,658.34	11.99%	
00001.31.32.3200.3100.60.6120.60	BHS	General Athletics	Non Instructional Supplies	\$10,360.00	\$10,360.00	\$10,360.00	\$10,360.00	\$0.00	0.00%	
00001.31.32.3200.3100.60.6122.60	BHS	General Athletics	First Aid Supplies	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
00001.31.32.3200.3100.60.6126.60	BHS	General Athletics	Sports Awards	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
			<i>Subtotal General Athletics:</i>	\$13,660.00	\$13,660.00	\$13,660.00	\$13,660.00	\$0.00	0.00%	
00001.31.32.3200.3102.60.6132.60	BHS	Men's Basketball	Uniforms	\$0.00	\$0.00	\$5,500.00	\$5,500.00	\$0.00	0.00%	
00001.31.32.3200.3106.60.6132.60	BHS	Mens Golf	Uniforms	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
			Subtotal BHS Supplies:	\$239,391.00	\$246,172.29	\$239,657.66	\$244,316.00	\$4,658.34	1.94%	
00001.41.12.1200.1040.60.6120.60	CCTA	General	Non Instructional Supplies	\$1,000.00	\$3,236.70	\$1,000.00	\$1,000.00	\$0.00	0.00%	
00001.41.12.1280.2190.60.6110.60	CCTA	Transition Services	Instructional Supplies	\$2,000.00	\$1,122.90	\$2,000.00	\$2,000.00	\$0.00	0.00%	
			Subtotal CCTA Supplies:	\$3,000.00	\$4,359.60	\$3,000.00	\$3,000.00	\$0.00	0.00%	
00001.51.10.1000.0020.60.6120.60	Central	General	FF&E	\$13,892.00	\$5,416.84	\$19,100.00	\$30,000.00	\$10,900.00	57.07%	
00001.51.20.2310.2068.60.6121.60	Central	BOE	Administration Supplies	\$20,000.00	\$34,518.42	\$20,000.00	\$25,000.00	\$5,000.00	25.00%	
00001.51.20.2320.2069.60.6120.60	Central	Superintendents	Non Instructional Supplies	\$3,900.00	\$5,192.46	\$3,900.00	\$3,900.00	\$0.00	0.00%	
00001.51.20.2500.2071.60.6121.60	Central	Business Ops.	Administration Supplies	\$6,500.00	\$11,514.91	\$6,500.00	\$15,000.00	\$8,500.00	130.77%	
00001.51.20.2570.2072.60.6121.60	Central	Human Resources	Administration Supplies	\$2,000.00	\$106.91	\$2,000.00	\$1,000.00	-\$1,000.00	-50.00%	

Supplies											\$1,022,854.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments	
Subtotal Central Office Supplies:				\$46,292.00	\$56,749.54	\$51,500.00	\$74,900.00	\$23,400.00	45.44%		
00001.61.10.1000.0019.60.6110.60	District	General	Instructional Supplies	\$43,000.00	\$36,870.61	\$43,000.00	\$44,000.00	\$1,000.00	2.33%		
00001.61.20.2130.2063.60.6120.60	District	Health Services	Health Room Supplies	\$10,000.00	\$10,073.93	\$10,000.00	\$10,000.00	\$0.00	0.00%		
00001.61.20.2211.2065.60.6120.60	District	Security	Non Instructional Supplies/Security	\$0.00	\$469.99	\$0.00	\$0.00	\$0.00	0.00%		
00001.61.20.2211.2065.60.6132.60	District	Security	Uniforms/Security	\$9,070.00	\$2,851.50	\$9,350.00	\$0.00	-\$9,350.00	-100.00%		
<i>Subtotal Security:</i>				\$9,070.00	\$3,321.49	\$9,350.00	\$0.00	-\$9,350.00	-100.00%	Funded by TOB	
00001.61.20.2210.2066.60.6120.60	District	Curriculum	Non Instructional Supplies	\$4,500.00	\$4,939.68	\$4,500.00	\$4,500.00	\$0.00	0.00%		
00001.61.20.2210.2066.60.6121.60	District	Curriculum	Administration Supplies	\$20,000.00	\$17,621.70	\$20,000.00	\$20,000.00	\$0.00	0.00%		
00001.61.20.2210.2066.61.6410.60	District	Curriculum	Textbooks	\$79,932.00	\$91,052.53	\$79,932.00	\$48,000.00	-\$31,932.00	-39.95%		
<i>Subtotal General Curriculum:</i>				\$104,432.00	\$113,613.91	\$104,432.00	\$72,500.00	-\$31,932.00	-30.58%		
00001.61.20.2600.2073.60.6130.60	District	Plant & Maintenance	Custodian Supplies	\$160.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%		
00001.61.20.2600.2073.60.6131.60	District	Plant & Maintenance	Custodian Materials	\$10.00	\$1,645.27	\$2,680.00	\$3,000.00	\$320.00	11.94%		
00001.61.20.2600.2073.60.6132.60	District	Plant & Maintenance	Uniforms	\$24,000.00	\$546.24	\$787.44	\$820.00	\$32.56	4.13%		
<i>Subtotal Plant & Maintenance:</i>				\$24,170.00	\$2,191.51	\$8,467.44	\$8,820.00	\$352.56	4.16%		
Subtotal District Supplies:				\$190,672.00	\$166,071.45	\$175,249.44	\$135,320.00	-\$39,929.44	-22.78%		
00001.15.10.1000.0001.60.6110.60	Griswold	Art	Instructional Supplies	\$3,896.00	\$3,895.30	\$4,170.00	\$4,170.00	\$0.00	0.00%		
00001.15.10.1000.0006.60.6110.60	Griswold	ELA	Instructional Supplies	\$7,510.00	\$7,505.08	\$9,200.00	\$9,200.00	\$0.00	0.00%		
00001.15.10.1000.0015.60.6110.60	Griswold	Kindergarten	Instructional Supplies	\$2,835.00	\$2,833.36	\$2,835.00	\$2,835.00	\$0.00	0.00%		
00001.15.10.1000.0017.60.6110.60	Griswold	Math	Instructional Supplies	\$12,366.00	\$12,360.72	\$11,016.00	\$11,016.00	\$0.00	0.00%		
00001.15.10.1000.0019.60.6120.60	Griswold	General	Non Instructional Supplies	\$36,033.29	\$35,882.95	\$28,986.00	\$28,986.00	\$0.00	0.00%		
00001.15.10.1000.0020.60.6120.60	Griswold	General	FF&E	\$7,745.00	\$7,616.06	\$4,500.00	\$4,500.00	\$0.00	0.00%		
<i>Subtotal Plant & Maintenance:</i>				\$43,778.29	\$43,499.01	\$33,486.00	\$33,486.00	\$0.00	0.00%		
00001.15.10.1000.0021.60.2200.60	Griswold	Music	Social Security	\$0.00	\$22.95	\$0.00	\$0.00	\$0.00	0.00%		
00001.15.10.1000.0021.60.6110.60	Griswold	Music	Instructional Supplies	\$2,650.00	\$2,276.52	\$2,650.00	\$2,650.00	\$0.00	0.00%		
00001.15.10.1000.0021.60.6410.60	Griswold	Music	Textbooks	\$630.00	\$625.97	\$1,145.00	\$1,145.00	\$0.00	0.00%		
<i>Subtotal Music:</i>				\$3,280.00	\$2,925.44	\$3,795.00	\$3,795.00	\$0.00	0.00%		
00001.15.10.1000.0025.60.6110.60	Griswold	PE/Wellness	Instructional Supplies	\$1,078.71	\$1,078.71	\$500.00	\$500.00	\$0.00	0.00%		
00001.15.10.1000.0027.60.6110.60	Griswold	Reading	Instructional Supplies	\$1,112.00	\$1,111.30	\$1,149.00	\$1,149.00	\$0.00	0.00%		
00001.15.10.1000.0027.60.6410.60	Griswold	Reading	Textbooks	\$6,749.00	\$6,727.50	\$13,410.00	\$13,410.00	\$0.00	0.00%		
<i>Subtotal Reading:</i>				\$7,861.00	\$7,838.80	\$14,559.00	\$14,559.00	\$0.00	0.00%		
00001.15.10.1000.0028.60.6110.60	Griswold	Remedial Services	Instructional Supplies	\$268.00	\$267.36	\$1,915.00	\$1,915.00	\$0.00	0.00%		

Supplies **\$1,022,854.00**

Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.15.10.1000.0031.60.6110.60	Griswold	Science	Instructional Supplies	\$775.00	\$776.10	\$775.00	\$775.00	\$0.00	0.00%	
00001.15.10.1000.0033.60.6110.60	Griswold	Social Studies	Instructional Supplies	\$1,757.00	\$1,756.25	\$2,038.00	\$2,038.00	\$0.00	0.00%	
00001.15.20.2110.2061.60.6121.60	Griswold	Tech Support	Administration Supplies	\$7,506.00	\$7,448.86	\$7,506.00	\$7,506.00	\$0.00	0.00%	
00001.15.20.2220.2067.60.6110.60	Griswold	LMC	Instructional Supplies	\$1,885.00	\$1,884.09	\$1,985.00	\$1,985.00	\$0.00	0.00%	
00001.15.20.2220.2067.60.6412.60	Griswold	LMC	Library Books	\$12,010.00	\$11,816.88	\$12,010.00	\$12,010.00	\$0.00	0.00%	
<i>Subtotal LMC:</i>				\$13,895.00	\$13,700.97	\$13,995.00	\$13,995.00	\$0.00	0.00%	
00001.15.20.2400.2070.60.6120.60	Griswold	Principal Office	Non Instructional Supplies	\$620.00	\$619.10	\$675.00	\$675.00	\$0.00	0.00%	
00001.15.20.2400.2070.60.6121.60	Griswold	Principal Office	Administration Supplies	\$1,415.00	\$1,414.20	\$1,415.00	\$1,415.00	\$0.00	0.00%	
<i>Subtotal Principal Office:</i>				\$2,035.00	\$2,033.30	\$2,090.00	\$2,090.00	\$0.00	0.00%	
00001.15.20.2600.2073.60.6130.60	Griswold	Plant & Maintenance	Custodian Supplies	\$13,000.00	\$11,531.90	\$16,193.00	\$17,000.00	\$807.00	4.98%	
00001.15.20.2600.2073.60.6131.60	Griswold	Plant & Maintenance	Custodian Materials	\$6,550.00	\$6,218.90	\$7,850.00	\$9,000.00	\$1,150.00	14.65%	
00001.15.20.2600.2073.60.6132.60	Griswold	Plant & Maintenance	Uniforms	\$0.00	\$2,888.10	\$4,163.38	\$4,337.00	\$173.62	4.17%	
<i>Subtotal Plant & Maintenance:</i>				\$19,550.00	\$30,638.90	\$28,206.38	\$30,337.00	\$2,130.62	7.55%	
Subtotal Griswold Supplies:				\$128,391.00	\$138,558.16	\$136,086.38	\$138,217.00	\$2,130.62	1.57%	
00001.11.10.1000.0001.60.6110.60	Hubbard	Art	Instructional Supplies	\$2,000.00	\$1,944.41	\$2,000.00	\$2,000.00	\$0.00	0.00%	
00001.11.10.1000.0006.60.6110.60	Hubbard	ELA	Instructional Supplies	\$1,500.00	\$1,494.47	\$1,500.00	\$1,500.00	\$0.00	0.00%	
00001.11.10.1000.0007.60.6110.60	Hubbard	Health	Instructional Supplies	\$173.00	\$172.24	\$200.00	\$200.00	\$0.00	0.00%	
00001.11.10.1000.0017.60.6110.60	Hubbard	Math	Instructional Supplies	\$3,600.00	\$3,562.15	\$3,600.00	\$3,600.00	\$0.00	0.00%	
00001.11.10.1000.0019.60.6120.60	Hubbard	General	Non Instructional Supplies	\$18,600.00	\$18,570.79	\$20,100.00	\$20,100.00	\$0.00	0.00%	
00001.11.10.1000.0021.60.6110.60	Hubbard	Music	Instructional Supplies	\$800.00	\$806.37	\$800.00	\$800.00	\$0.00	0.00%	
00001.11.10.1000.0025.60.6110.60	Hubbard	PE/Wellness	Instructional Supplies	\$700.00	\$698.43	\$700.00	\$700.00	\$0.00	0.00%	
00001.11.10.1000.0027.60.6110.60	Hubbard	Reading	Instructional Supplies	\$4,497.00	\$4,246.16	\$4,470.00	\$4,470.00	\$0.00	0.00%	
00001.11.10.1000.0027.60.6410.60	Hubbard	Reading	Textbooks	\$5,000.00	\$4,983.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
<i>Subtotal Reading:</i>				\$9,497.00	\$9,229.16	\$9,470.00	\$9,470.00	\$0.00	0.00%	
00001.11.10.1000.0028.60.6110.60	Hubbard	Remedial Services	Instructional Supplies	\$1,200.00	\$1,195.04	\$1,200.00	\$1,200.00	\$0.00	0.00%	
00001.11.10.1000.0031.60.6110.60	Hubbard	Science	Instructional Supplies	\$2,000.00	\$1,959.58	\$500.00	\$500.00	\$0.00	0.00%	
00001.11.10.1000.0033.60.6110.60	Hubbard	Social Studies	Instructional Supplies	\$1,200.00	\$1,195.63	\$1,200.00	\$1,200.00	\$0.00	0.00%	
00001.11.10.1000.0034.60.6110.60	Hubbard	Spelling	Instructional Supplies	\$1,250.00	\$1,241.20	\$1,250.00	\$1,250.00	\$0.00	0.00%	
00001.11.20.2220.2067.60.6111.60	Hubbard	LMC	Audio/Visual Supplies	\$1,000.00	\$996.86	\$1,000.00	\$1,000.00	\$0.00	0.00%	

Supplies										
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.11.20.2220.2067.60.6412.60	Hubbard	LMC	Library Books	\$4,000.00	\$3,889.01	\$4,000.00	\$4,000.00	\$0.00	0.00%	
<i>Subtotal LMC:</i>				\$5,000.00	\$4,885.87	\$5,000.00	\$5,000.00	\$0.00	0.00%	
00001.11.20.2400.2070.60.6121.60	Hubbard	Principal Office	Administration Supplies	\$1,700.00	\$1,492.48	\$2,000.00	\$2,000.00	\$0.00	0.00%	
00001.11.20.2600.2073.60.6130.60	Hubbard	Plant & Maintenance	Custodian Supplies	\$10,000.00	\$7,648.37	\$10,740.00	\$11,000.00	\$260.00	2.42%	
00001.11.20.2600.2073.60.6131.60	Hubbard	Plant & Maintenance	Custodian Materials	\$6,550.00	\$14,945.46	\$6,000.00	\$6,000.00	\$0.00	0.00%	
00001.11.20.2600.2073.60.6132.60	Hubbard	Plant & Maintenance	Uniforms	\$0.00	\$2,505.80	\$2,707.10	\$2,820.00	\$112.90	4.17%	
<i>Subtotal Plant Maintenance:</i>				\$16,550.00	\$25,099.63	\$19,447.10	\$19,820.00	\$372.90	1.92%	
Subtotal Hubbard Supplies:				\$65,770.00	\$73,547.45	\$68,967.10	\$69,340.00	\$372.90	0.54%	
00001.21.10.1000.0001.60.6110.60	McGee	Art	Instructional Supplies	\$6,193.32	\$6,094.67	\$6,450.00	\$6,450.00	\$0.00	0.00%	
00001.21.10.1000.0006.60.6110.60	McGee	ELA	Instructional Supplies	\$4,154.13	\$4,154.01	\$6,350.00	\$6,350.00	\$0.00	0.00%	
00001.21.10.1000.0006.60.6410.60	McGee	ELA	Classroom Library Books	\$2,183.72	\$2,167.82	\$3,950.00	\$3,950.00	\$0.00	0.00%	
<i>Subtotal ELA:</i>				\$6,337.85	\$6,321.83	\$10,300.00	\$10,300.00	\$0.00	0.00%	
00001.21.10.1000.0007.60.6110.60	McGee	Health	Instructional Supplies	\$172.71	\$172.71	\$750.00	\$750.00	\$0.00	0.00%	
00001.21.10.1000.0009.60.6110.60	McGee	World Language	Instructional Supplies	\$2,924.38	\$2,924.38	\$3,100.00	\$3,100.00	\$0.00	0.00%	
00001.21.10.1000.0013.60.6110.60	McGee	Tech. Ed/STEAM	Instructional Supplies	\$12,155.06	\$12,155.06	\$9,875.00	\$9,875.00	\$0.00	0.00%	
00001.21.10.1000.0017.60.6110.60	McGee	Math	Instructional Supplies	\$3,947.51	\$3,947.51	\$3,100.00	\$3,100.00	\$0.00	0.00%	
00001.21.10.1000.0017.60.6410.60	McGee	Math	Workbooks	\$2,257.50	\$2,257.50	\$11,443.92	\$11,444.00	\$0.08	0.00%	
<i>Subtotal Math:</i>				\$6,205.01	\$6,205.01	\$14,543.92	\$14,544.00	\$0.08	0.00%	
00001.21.10.1000.0019.60.6120.60	McGee	General	Non Instructional Supplies	\$51,379.55	\$44,549.97	\$26,850.00	\$26,850.00	\$0.00	0.00%	
00001.21.10.1000.0021.60.6110.60	McGee	Music	Instructional Supplies	\$1,797.67	\$1,797.67	\$3,750.00	\$3,750.00	\$0.00	0.00%	
00001.21.10.1000.0025.60.6110.60	McGee	PE/Wellness	Instructional Supplies	\$2,462.63	\$2,462.63	\$2,554.00	\$2,554.00	\$0.00	0.00%	
00001.21.10.1000.0028.60.6110.60	McGee	Remedial Services	Instructional Supplies	\$830.77	\$830.77	\$3,500.00	\$3,500.00	\$0.00	0.00%	
00001.21.10.1000.0031.60.6110.60	McGee	Science	Instructional Supplies	\$11,184.37	\$11,184.37	\$13,890.00	\$13,890.00	\$0.00	0.00%	
00001.21.10.1000.0033.60.6110.60	McGee	Social Studies	Instructional Supplies	\$588.00	\$588.00	\$2,040.00	\$2,040.00	\$0.00	0.00%	
00001.21.20.2120.2062.60.6120.60	McGee	School Counseling	Non Instructional Supplies	\$1,046.89	\$1,046.89	\$1,800.00	\$1,800.00	\$0.00	0.00%	
00001.21.20.2220.2067.60.6110.60	McGee	LMC	Instructional Supplies	\$1,194.35	\$1,194.35	\$172.86	\$172.86	\$0.00	0.00%	
00001.21.20.2220.2067.60.6111.60	McGee	LMC	Digital Literacy Supplies	\$1,791.31	\$1,791.31	\$5,136.26	\$5,136.26	\$0.00	0.00%	
00001.21.20.2220.2067.60.6412.60	McGee	LMC	Library Books	\$13,911.88	\$13,420.69	\$14,300.88	\$14,300.88	\$0.00	0.00%	
<i>Subtotal LMC:</i>				\$16,897.54	\$16,406.35	\$19,610.00	\$19,610.00	\$0.00	0.00%	
00001.21.20.2400.2070.60.6121.60	McGee	Principal Office	Administration Supplies	\$337.17	\$337.17	\$1,500.00	\$1,500.00	\$0.00	0.00%	

Supplies											\$1,022,854.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments	
00001.21.20.2600.2073.60.6130.60	McGee	Plant & Maintenance	Custodian Supplies	\$11,000.00	\$9,062.50	\$12,726.00	\$18,000.00	\$5,274.00	41.44%		
00001.21.20.2600.2073.60.6131.60	McGee	Plant & Maintenance	Custodian Materials	\$10,000.00	\$14,321.93	\$7,000.00	\$13,000.00	\$6,000.00	85.71%		
00001.21.20.2600.2073.60.6132.60	McGee	Plant & Maintenance	Uniforms	\$0.00	\$3,153.62	\$4,546.15	\$4,736.00	\$189.85	4.18%		
<i>Subtotal Plant & Maintenance:</i>				\$21,000.00	\$26,538.05	\$24,272.15	\$35,736.00	\$11,463.85	47.23%		
00001.21.32.3200.3102.60.6132.60	McGee	Men's Basketball	Uniforms	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%		
00001.21.32.3200.3105.60.6132.60	McGee	Men's Cross Country	Uniforms	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%		
00001.21.32.3200.3202.60.6132.60	McGee	Women's Basketball	Uniforms	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%		
Total McGee Supplies:				\$146,512.92	\$144,615.53	\$152,785.07	\$164,249.00	\$11,463.93	7.50%		
00001.45.12.1200.1040.60.6120.60	Spec. Ed.	General	Non Instructional Supplies	\$12,000.00	\$11,966.51	\$12,000.00	\$12,000.00	\$0.00	0.00%		
00001.45.12.1200.1040.60.6190.60	Spec. Ed.	General	Non Instructional Supplies	\$8,000.00	\$6,212.40	\$8,000.00	\$8,000.00	\$0.00	0.00%		
00001.45.12.1200.1046.60.6110.60	Spec. Ed.	General	Instructional Supplies	\$30,000.00	\$26,492.09	\$30,000.00	\$30,000.00	\$0.00	0.00%		
00001.45.12.1260.1260.60.6120.60	Spec. Ed.	General	Non Instructional Supplies	\$3,000.00	\$1,955.03	\$3,000.00	\$3,000.00	\$0.00	0.00%		
00001.45.12.1260.1260.60.6121.60	Spec. Ed.	General	Professional Reading Material	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%		
<i>Subtotal General:</i>				\$53,500.00	\$46,626.03	\$53,500.00	\$53,500.00	\$0.00	0.00%		
00001.45.12.1263.1263.60.6120.60	Spec. Ed.	OT/PT	Non Instructional Supplies	\$4,000.00	\$3,608.71	\$4,000.00	\$4,000.00	\$0.00	0.00%		
00001.45.12.1240.1264.60.6120.60	Spec. Ed.	Social.Psych.	Non Instructional Supplies	\$6,500.00	\$5,212.42	\$6,500.00	\$6,500.00	\$0.00	0.00%		
00001.45.12.1250.1265.60.6120.60	Spec. Ed.	Speech/Hearing	Non Instructional Supplies	\$3,500.00	\$1,688.29	\$3,500.00	\$3,500.00	\$0.00	0.00%		
Subtotal Special Ed. Supplies:				\$67,500.00	\$57,135.45	\$67,500.00	\$67,500.00	\$0.00	0.00%		
00001.14.10.1000.0001.60.6110.60	Willard	Art	Instructional Supplies	\$2,660.00	\$2,367.24	\$2,660.00	\$2,660.00	\$0.00	0.00%		
00001.14.10.1000.0006.60.6110.60	Willard	ELA	Instructional Supplies	\$2,396.00	\$2,284.23	\$3,846.00	\$3,846.00	\$0.00	0.00%		
00001.14.10.1000.0007.60.6110.60	Willard	Health	Instructional Supplies	\$147.06	\$147.06	\$330.00	\$330.00	\$0.00	0.00%		
00001.14.10.1000.0015.60.6110.60	Willard	Kindergarten	Instructional Supplies	\$3,822.00	\$3,558.66	\$3,000.00	\$3,000.00	\$0.00	0.00%		
00001.14.10.1000.0017.60.6110.60	Willard	Math	Instructional Supplies	\$13,773.00	\$15,206.37	\$14,473.00	\$14,473.00	\$0.00	0.00%		
00001.14.10.1000.0019.60.6110.60	Willard	General	Instructional Supplies General	\$20,408.00	\$18,833.04	\$22,230.00	\$22,230.00	\$0.00	0.00%		
00001.14.10.1000.0019.60.6120.60	Willard	General	Non Instructional Supplies	\$3,285.78	\$3,285.77	\$3,898.00	\$3,898.00	\$0.00	0.00%		
<i>Subtotal General:</i>				\$23,693.78	\$22,118.81	\$26,128.00	\$26,128.00	\$0.00	0.00%		
00001.14.10.1000.0021.60.2200.60	Willard	Music	Social Security	\$0.00	\$19.13	\$0.00	\$0.00	\$0.00	0.00%		
00001.14.10.1000.0021.60.6110.60	Willard	Music	Instructional Supplies	\$2,165.00	\$2,127.44	\$2,395.00	\$2,395.00	\$0.00	0.00%		
<i>Subtotal Music:</i>				\$2,165.00	\$2,146.57	\$2,395.00	\$2,395.00	\$0.00	0.00%		
00001.14.10.1000.0025.60.6110.60	Willard	PE/Wellness	Instructional Supplies	\$530.00	\$528.12	\$610.00	\$610.00	\$0.00	0.00%		



\$1,022,854.00

Supplies										
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget as of 12/15/25	FY 26-27 Superintendent Proposed	Dollar Difference	Percent Difference	Comments
00001.14.10.1000.0027.60.6110.60	Willard	Reading	Instructional Supplies	\$9,970.00	\$9,197.24	\$10,970.00	\$10,970.00	\$0.00	0.00%	
00001.14.10.1000.0028.60.6110.60	Willard	Remedial Services	Instructional Supplies	\$3,934.00	\$3,837.58	\$4,934.00	\$4,934.00	\$0.00	0.00%	
00001.14.10.1000.0031.60.6110.60	Willard	Science	Instructional Supplies	\$870.00	\$544.46	\$870.00	\$870.00	\$0.00	0.00%	
00001.14.10.1000.0033.60.6110.60	Willard	Social Studies	Instructional Supplies	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
00001.14.10.1000.0034.60.6110.60	Willard	Spelling	Instructional Supplies	\$169.00	\$0.00	\$669.00	\$669.00	\$0.00	0.00%	
00001.14.20.2110.2061.60.6121.60	Willard	Tech Support	Administration Supplies	\$13,000.00	\$10,053.16	\$13,000.00	\$13,000.00	\$0.00	0.00%	
00001.14.20.2220.2067.60.6110.60	Willard	LMC	Instructional Supplies	\$6,163.00	\$5,800.80	\$7,163.00	\$7,163.00	\$0.00	0.00%	
00001.14.20.2400.2070.60.2200.60	Willard	Principal Office	Social Security	\$0.00	\$19.12	\$0.00	\$0.00	\$0.00	0.00%	
00001.14.20.2400.2070.60.6121.60	Willard	Principal Office	Administration Supplies	\$15,957.16	\$14,534.75	\$7,202.00	\$7,202.00	\$0.00	0.00%	
			<i>Subtotal Principal Office:</i>	\$15,957.16	\$14,553.87	\$7,202.00	\$7,202.00	\$0.00	0.00%	
00001.14.20.2600.2073.60.6130.60	Willard	Plant & Maintenance	Custodian Supplies	\$12,000.00	\$10,196.86	\$14,318.00	\$15,000.00	\$682.00	4.76%	
00001.14.20.2600.2073.60.6131.60	Willard	Plant & Maintenance	Custodian Materials	\$6,550.00	\$13,700.40	\$7,200.00	\$8,000.00	\$800.00	11.11%	
00001.14.20.2600.2073.60.6132.60	Willard	Plant & Maintenance	Uniforms	\$0.00	\$1,877.89	\$3,612.27	\$3,762.00	\$149.73	4.15%	
			<i>Subtotal Plant & Maintenance:</i>	\$18,550.00	\$25,775.15	\$25,130.27	\$26,762.00	\$1,631.73	6.49%	
			Subtotal Special Ed. Supplies:	\$117,800.00	\$118,119.32	\$124,380.27	\$126,012.00	\$1,631.73	1.31%	
TOTAL DISTRICT SUPPLIES:				\$1,005,328.92	\$1,005,328.79	\$1,019,125.92	\$1,022,854.00	\$3,728.08	0.37%	

Equipment				FY 24-25	FY 24-25	FY 25-26	FY 26-27	Dollar	Percent	Comments
Account	Location	Program	Description	Budget	Actual	Budget	Requests	Difference	Difference	
00001.31.20.2220.0004.70.7390.70	BHS	Business	Instructional Technology/ Hardware	\$1,000.00	\$576.86	\$1,000.00	\$500.00	-\$500.00	-50.00%	
00001.31.20.2220.0009.70.7390.70	BHS	Career Pathways	Instructional Technology/ Hardware	\$1,250.00	\$1,250.00	\$1,250.00	\$1,755.00	\$505.00	40.40%	
00001.31.10.1000.0019.70.7390.70	BHS	General	Instructional Equipment	\$6,990.00	\$6,779.35	\$6,990.00	\$6,000.00	-\$990.00	-14.16%	
00001.31.20.2220.2061.70.7390.70	BHS	Tech Support	Instructional Technology/ Hardware	\$2,070.00	\$2,070.00	\$2,070.00	\$2,000.00	-\$70.00	-3.38%	
00001.31.32.3200.3101.70.7390.70	BHS	Football	Athletic Equipment	\$5,784.74	\$5,784.74	\$5,784.74	\$4,917.00	-\$867.74	-15.00%	
00001.31.32.3200.3102.70.7390.70	BHS	Men's Basketball	Athletic Equipment	\$990.00	\$990.00	\$990.00	\$842.00	-\$148.00	-14.95%	
00001.31.32.3200.3103.70.7390.70	BHS	Baseball	Athletic Equipment	\$1,354.00	\$1,354.00	\$1,354.00	\$1,151.00	-\$203.00	-14.99%	
00001.31.32.3200.3104.70.7390.70	BHS	Mens Track	Athletic Equipment	\$700.00	\$700.00	\$700.00	\$300.00	-\$400.00	-57.14%	
00001.31.32.3200.3106.70.7390.70	BHS	Mens Golf	Athletic Equipment	\$1,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$500.00	33.33%	
00001.31.32.3200.3107.70.7390.70	BHS	Men's Tennis	Athletic Equipment	\$700.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
00001.31.32.3200.3108.70.7390.70	BHS	Men's Lacrosse	Athletic Equipment	\$3,300.00	\$3,293.13	\$3,300.00	\$2,805.00	-\$495.00	-15.00%	
00001.31.32.3200.3113.70.7390.70	BHS	Mens Soccer	Athletic Equipment	\$50.00	\$50.00	\$50.00	\$1,000.00	\$950.00	1900.00%	
00001.31.32.3200.3114.70.7390.70	BHS	Wrestling	Athletic Equipment	\$407.00	\$407.00	\$407.00	\$407.00	\$0.00	0.00%	
00001.31.32.3200.3115.70.7390.70	BHS	Mens Swimming	Athletic Equipment	\$1,100.00	\$1,100.00	\$1,100.00	\$935.00	-\$165.00	-15.00%	
00001.31.32.3200.3202.70.7390.70	BHS	Women's Basketball	Athletic Equipment	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	
00001.31.32.3200.3203.70.7390.70	BHS	Women's Lacrosse	Athletic Equipment	\$800.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
00001.31.32.3200.3204.70.7390.70	BHS	Women's Track	Athletic Equipment	\$700.00	\$685.00	\$700.00	\$595.00	-\$105.00	-15.00%	
00001.31.32.3200.3205.70.7390.70	BHS	Indoor Track	Athletic Equipment	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
00001.31.32.3200.3207.70.7390.70	BHS	Women's Tennis	Athletic Equipment	\$700.00	\$700.00	\$700.00	\$595.00	-\$105.00	-15.00%	
00001.31.32.3200.3208.70.7390.70	BHS	Softball	Athletic Equipment	\$1,284.00	\$1,284.00	\$1,284.00	\$1,091.00	-\$193.00	-15.03%	
00001.31.32.3200.3210.70.7390.70	BHS	Cheerleading	Athletic Equipment	\$550.00	\$550.00	\$550.00	\$468.00	-\$82.00	-14.91%	
00001.31.32.3200.3211.70.7390.70	BHS	Women's Swimming	Athletic Equipment	\$346.00	\$346.00	\$346.00	\$1,500.00	\$1,154.00	333.53%	
00001.31.32.3200.3213.70.7390.70	BHS	Women's Soccer	Athletic Equipment	\$1,100.00	\$1,100.00	\$1,100.00	\$935.00	-\$165.00	-15.00%	
00001.31.32.3200.3215.70.7390.70	BHS	Volleyball	Athletic Equipment	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	
00001.31.32.3200.3216.70.7390.70	BHS	Womens Golf	Athletic Equipment	\$1,500.00	\$1,482.06	\$1,500.00	\$1,500.00	\$0.00	0.00%	
00001.31.32.3200.3217.70.7390.70	BHS	Hockey	Athletic Equipment	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
00001.31.32.3200.3220.70.7390.70	BHS	Unified Sports	Athletic Equipment	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
Subtotal BHS Supplies:				\$46,975.74	\$46,302.14	\$46,975.74	\$45,596.00	-\$1,379.74	-2.94%	

Equipment										
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments
00001.41.12.1200.1040.70.7390.70	CCTA	General	Non Instructional Equipment	\$0.00	\$40.61	\$0.00	\$0.00	\$0.00	0.00%	
00001.61.20.2110.2061.70.7390.70	District	Tech Support	Non Instructional Equipment	\$60,990.00	\$60,990.00	\$0.00	\$0.00	\$0.00	0.00%	
00001.61.20.2500.2061.30.3736.70	District	Tech Support	Infrastructure Hardware	\$50,900.00	\$48,925.76	\$50,900.00	\$116,200.00	\$65,300.00	128.29%	
00001.61.20.2500.2061.30.3737.70	District	Tech Support	School 1:1 Technology	\$125,162.50	\$125,162.50	\$59,000.00	\$157,050.00	\$98,050.00	166.19%	
00001.61.20.2220.2061.70.7390.70	District	Tech Support	Technology Equipment	\$57,790.90	\$57,789.90	\$30,000.00	\$250,310.00	\$220,310.00	734.37%	
<i>Subtotal Tech Department:</i>				\$294,843.40	\$292,868.16	\$139,900.00	\$523,560.00	\$383,660.00	274.24%	
00001.61.20.2211.2065.70.7200.70	District	Security	Security Equipment	\$5,470.00	\$402.77	\$17,000.00	\$0.00	-\$17,000.00	-100.00%	
00001.61.20.2071.2073.70.7390.70	District	Plant & Maintenance	Operations & Maintenance	\$28,267.43	\$42,211.12	\$12,470.00	\$50,000.00	\$37,530.00	300.96%	
Subtotal District Equipment:				\$328,580.83	\$335,482.05	\$169,370.00	\$573,560.00	\$404,190.00	238.64%	
00001.15.20.2600.2073.70.7200.70	Griswold	Plant & Maintenance	Operations & Maintenance	\$635.00	\$0.00	\$635.00	\$635.00	\$0.00	0.00%	
00001.11.20.2600.2073.70.7200.70	Hubbard	Plant & Maintenance	Operations & Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
00001.21.10.1000.0019.70.7390.70	McGee	General	Instructional Equipment	\$3,000.00	\$2,985.31	\$3,000.00	\$1,200.00	-\$1,800.00	-60.00%	
00001.21.32.3200.3102.70.7390.70	McGee	Men's Basketball	Athletic Equipment	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
00001.21.32.3200.3103.70.7390.70	McGee	Baseball	Athletic Equipment	\$600.00	\$50.68	\$600.00	\$600.00	\$0.00	0.00%	
00001.21.32.3200.3104.70.7390.70	McGee	Mens Track	Athletic Equipment	\$400.00	\$400.00	\$340.00	\$400.00	\$60.00	17.65%	
00001.21.32.3200.3113.70.7390.70	McGee	Mens Soccer	Athletic Equipment	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
00001.21.32.3200.3114.70.7390.70	McGee	Wrestling	Athletic Equipment	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
00001.21.32.3200.3202.70.7390.70	McGee	Women's Basketball	Athletic Equipment	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
00001.21.32.3200.3204.70.7390.70	McGee	Women's Track	Athletic Equipment	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
00001.21.32.3200.3208.70.7390.70	McGee	Softball	Athletic Equipment	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
00001.21.32.3200.3213.70.7390.70	McGee	Women's Soccer	Equipment/Supplies Athletic	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
Subtotal McGee Equipment:				\$6,600.00	\$6,035.99	\$6,540.00	\$4,800.00	-\$1,740.00	-26.61%	
00001.45.12.1200.1040.70.7390.70	Spec. Ed.	General	Instructional Equipment	\$6,180.00	\$5,110.78	\$6,180.00	\$6,180.00	\$0.00	0.00%	
00001.14.20.2600.2073.70.7200.70	Willard	Plant & Maintenance	Operations & Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
TOTAL DISTRICT EQUIPMENT:				\$392,971.57	\$392,971.57	\$233,700.74	\$634,771.00	\$401,070.26	171.62%	



DUES & FEES											\$124,399.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments	
00001.31.10.1000.0001.80.8100.80	BHS	Art	Dues & Fees	\$200.00	\$200.00	\$300.00	\$300.00	\$0.00	0.00%		
00001.31.10.1000.0004.80.8100.80	BHS	Career Pathways	Dues & Fees	\$500.00	\$495.00	\$500.00	\$300.00	-\$200.00	-40.00%		
00001.31.10.1000.0009.80.8100.80	BHS	World Lang	Dues & Fees	\$490.00	\$435.00	\$490.00	\$360.00	-\$130.00	-26.53%		
00001.31.10.1000.0011.80.8100.80	BHS	FCS	Dues & Fees	\$0.00	\$0.00	\$215.00	\$0.00	-\$215.00	-100.00%		
00001.31.10.1000.0013.80.8100.80	BHS	Tech. Ed/STEAM	Dues & Fees	\$0.00	\$0.00	\$550.00	\$0.00	-\$550.00	-100.00%		
00001.31.10.1000.0017.80.8100.80	BHS	Math	Dues & Fees	\$275.00	\$275.00	\$275.00	\$0.00	-\$275.00	-100.00%		
00001.31.10.1000.0021.80.8100.80	BHS	Music	Dues & Fees	\$1,135.00	\$1,131.68	\$820.00	\$965.00	\$145.00	17.68%		
00001.31.10.1000.0025.80.8100.80	BHS	PE/Wellness	Dues & Fees	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	0.00%		
00001.31.10.1000.0031.80.8100.80	BHS	Science	Dues & Fees	\$0.00	\$0.00	\$200.00	\$0.00	-\$200.00	-100.00%		
00001.31.20.2220.2061.80.8100.80	BHS	Tech Support	Dues & Fees	\$1,077.00	\$1,077.00	\$1,077.00	\$1,085.00	\$8.00	0.74%		
00001.31.20.2120.2062.80.8100.80	BHS	School Counseling	Dues & Fees	\$734.00	\$501.77	\$734.00	\$1,115.00	\$381.00	51.91%		
00001.31.20.2400.2070.80.8100.80	BHS	Principal Office	Dues & Fees	\$7,270.00	\$5,586.26	\$7,270.00	\$11,175.00	\$3,905.00	53.71%		
00001.31.20.2310.2073.80.8100.80	BHS	Plant & Maintenance	Building Improvements	\$4,246.51	\$4,775.00	\$0.00	\$0.00	\$0.00	0.00%		
00001.31.32.3200.3101.80.8120.80	BHS	Football	Tournament Fees	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	0.00%		
00001.31.32.3200.3102.80.8120.80	BHS	Men's Basketball	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%		
00001.31.32.3200.3103.80.8120.80	BHS	Baseball	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%		
00001.31.32.3200.3104.80.8120.80	BHS	Men's Track	Tournament Fees	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%		
00001.31.32.3200.3105.80.8120.80	BHS	Men's Cross Country	Tournament Fees	\$420.00	\$420.00	\$420.00	\$420.00	\$0.00	0.00%		
00001.31.32.3200.3106.80.8120.80	BHS	Men's Golf	Tournament Fees	\$325.00	\$325.00	\$325.00	\$400.00	\$75.00	23.08%		
00001.31.32.3200.3107.80.8120.80	BHS	Men's Tennis	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%		
00001.31.32.3200.3108.80.8120.80	BHS	Men's Lacrosse	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%		
00001.31.32.3200.3113.80.8120.80	BHS	Men's Soccer	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%		
00001.31.32.3200.3114.80.8120.80	BHS	Wrestling	Tournament Fees	\$1,125.00	\$1,125.00	\$1,125.00	\$1,125.00	\$0.00	0.00%		
00001.31.32.3200.3115.80.8120.80	BHS	Men's Swimming	Tournament Fees	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%		
00001.31.32.3200.3202.80.8120.80	BHS	Women's Basketball	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%		
00001.31.32.3200.3203.80.8120.80	BHS	Women's Lacrosse	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%		
00001.31.32.3200.3204.80.8120.80	BHS	Women's Track	Tournament Fees	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%		
00001.31.32.3200.3205.80.8120.80	BHS	Indoor Track	Tournament Fees	\$1,500.00	\$1,497.25	\$1,500.00	\$1,500.00	\$0.00	0.00%		



\$124,399.00

DUES & FEES				FY 24-25	FY 24-25	FY 25-26	FY 26-27	Dollar	Percent	Comments
Account	Location	Program	Description	Budget	Actual	Budget	Requests	Difference	Difference	
00001.31.32.3200.3207.80.8120.80	BHS	Women's Tennis	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	
00001.31.32.3200.3208.80.8120.80	BHS	Softball	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	
00001.31.32.3200.3210.80.8120.80	BHS	Cheerleading	Tournament Fees	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	
00001.31.32.3200.3211.80.8120.80	BHS	Women's Swimming	Tournament Fees	\$280.00	\$280.00	\$280.00	\$280.00	\$0.00	0.00%	
00001.31.32.3200.3213.80.8120.80	BHS	Women's Soccer	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	
00001.31.32.3200.3215.80.8120.80	BHS	Volleyball	Tournament Fees	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	
00001.31.32.3200.3216.80.8120.80	BHS	Women's Golf	Tournament Fees	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
Subtotal BHS Dues & Fees:				\$24,227.51	\$22,773.96	\$20,331.00	\$23,275.00	\$2,944.00	14.48%	
00001.41.12.1260.1260.80.8100.80	CCTA	General	Dues & Fees	\$700.00	\$3,194.28	\$700.00	\$700.00	\$0.00	0.00%	
00001.41.20.2310.2073.80.8100.80	CCTA	Plant & Maintenance	Building Improvements	\$0.00	\$2,260.09	\$0.00	\$0.00	\$0.00	0.00%	
Subtotal CCTA Dues & Fees:				\$700.00	\$5,454.37	\$700.00	\$700.00	\$0.00	0.00%	
00001.51.20.2310.2068.80.8100.80	Central	BOE	Dues & Fees	\$31,461.49	\$33,726.20	\$5,228.00	\$40,000.00	\$34,772.00	665.11%	CABE
00001.51.20.2320.2069.80.8100.80	Central	Superintendent	Dues & Fees	\$1,700.00	\$1,236.70	\$1,700.00	\$1,700.00	\$0.00	0.00%	
00001.51.20.2500.2071.80.8100.80	Central	Business Office	Dues & Fees	\$1,500.00	\$1,991.22	\$1,500.00	\$1,500.00	\$0.00	0.00%	
00001.51.20.2570.2072.80.8100.80	Central	Human Resources	Dues & Fees	\$1,285.00	\$900.00	\$1,285.00	\$1,285.00	\$0.00	0.00%	
00001.51.20.2310.2073.80.8100.80	Central	Plant & Maintenance	Building Improvements	\$0.00	\$3,596.00	\$0.00	\$0.00	\$0.00	0.00%	
Subtotal Central Office Dues & Fees:				\$35,946.49	\$41,450.12	\$9,713.00	\$44,485.00	\$34,772.00	357.99%	
00001.61.20.2210.2066.80.8100.80	District	Curriculum	Dues & Fees	\$5,000.00	\$6,970.76	\$5,000.00	\$5,000.00	\$0.00	0.00%	
00001.61.20.2220.2067.80.8100.80	District	Media	Dues & Fees	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	0.00%	
00001.61.20.2310.2073.80.8100.80	District	Plant & Maintenance	Building Improvements	\$17,182.00	\$0.00	\$17,182.00	\$30,000.00	\$12,818.00	74.60%	
Subtotal District Office Dues & Fees:				\$22,782.00	\$6,970.76	\$22,782.00	\$35,600.00	\$12,818.00	56.26%	
00001.15.10.1000.0021.80.8100.80	Griswold	Music	Dues & Fees	\$288.00	\$288.00	\$288.00	\$288.00	\$0.00	0.00%	
00001.15.20.2400.2070.80.8100.80	Griswold	Principal Office	Dues & Fees	\$310.00	\$288.20	\$310.00	\$310.00	\$0.00	0.00%	
00001.15.20.2310.2073.80.8100.80	Griswold	Plant & Maintenance	Building Improvements	\$4,263.67	\$4,340.00	\$1,500.00	\$0.00	-\$1,500.00	-100.00%	
Subtotal Griswold Dues & Fees:				\$4,861.67	\$4,916.20	\$2,098.00	\$598.00	-\$1,500.00	-71.50%	
00001.11.20.2400.2070.80.8100.80	Hubbard	Principal Office	Dues & Fees	\$800.00	\$793.16	\$800.00	\$500.00	-\$300.00	-37.50%	
00001.21.10.1000.0009.80.8100.80	McGee	World Lang.	Dues & Fees	\$60.00	\$60.00	\$90.00	\$90.00	\$0.00	0.00%	
00001.21.10.1000.0017.80.8100.80	McGee	Math	Dues & Fees	\$0.00	\$0.00	\$151.00	\$151.00	\$0.00	0.00%	



DUES & FEES										\$124,399.00
Account	Location	Program	Description	FY 24-25 Budget	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Requests	Dollar Difference	Percent Difference	Comments
00001.21.10.1000.0025.80.8100.80	McGee	PE/Wellness	Dues & Fees	\$0.00	\$0.00	\$60.00	\$60.00	\$0.00	0.00%	
00001.21.10.1000.0031.80.8100.80	McGee	Science	Dues & Fees	\$499.00	\$499.00	\$600.00	\$600.00	\$0.00	0.00%	
00001.21.20.2400.2070.80.8100.80	McGee	Principal Office	Dues & Fees	\$12,532.00	\$19,066.10	\$12,190.00	\$12,190.00	\$0.00	0.00%	
00001.21.20.2310.2073.80.8100.80	McGee	Plant & Maintenance	Building Improvements	\$9,208.00	\$9,605.00	\$0.00	\$0.00	\$0.00	0.00%	
00001.21.32.3200.3105.80.8120.80	McGee	Men's Cross Country	Tournament Fees	\$500.00	\$500.00	\$560.00	\$500.00	-\$60.00	-10.71%	
00001.21.32.3200.3114.80.8120.80	McGee	Wrestling	Tournament Fees	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%	
Subtotal McGee Dues & Fees:				\$23,049.00	\$29,980.10	\$13,901.00	\$13,841.00	-\$60.00	-0.43%	
00001.45.12.1260.1260.80.8100.80	Spec. Ed.	General	Dues & Fees	\$1,100.00	\$45.00	\$1,100.00	\$1,100.00	\$0.00	0.00%	
00001.45.12.1260.1264.80.8100.80	Spec. Ed.	Social.Psych.	Clinical Licensing	\$975.00	\$1,460.00	\$975.00	\$1,800.00	\$825.00	84.62%	
00001.45.12.1260.1265.80.8100.80	Spec. Ed.	Speech/Hearing	Clinical Licensing	\$1,500.00	\$2,098.00	\$1,500.00	\$2,500.00	\$1,000.00	66.67%	
Subtotal Special Ed. Dues & Fees:				\$3,575.00	\$3,603.00	\$3,575.00	\$5,400.00	\$1,825.00	51.05%	
00001.14.20.2310.2073.80.8100.80	Willard	Plant & Maintenance	Building Improvement:	\$38,218.50	\$38,218.50	\$0.00	\$0.00	\$0.00	0.00%	
TOTAL DISTRICT DUES & FEES				\$154,160.17	\$154,160.17	\$73,900.00	\$124,399.00	\$50,499.00	68.33%	

Security Department Budget

\$439,404

Description	FY 24-25 Budget	FY 25-26 Budget	FY 26-27 Budget	Dollar Difference	Percentage Difference
Security/Safety/ Residency Director	\$79,568	\$82,888	\$85,375	\$2,487	3.13%
Security Officers	\$299,850	\$308,846	\$318,111	\$9,266	3.09%
Other Professional Services	\$9,850	\$10,146	\$10,450	\$304	3.09%
Contracted Services	\$8,330	\$8,580	\$8,837	\$257	3.09%
Uniforms	\$9,070	\$9,350	\$9,631	\$281	3.09%
Equipment	\$5,470	\$17,000	\$7,000	-\$10,000	-182.82%
Totals	\$412,138	\$436,809	\$439,404	\$2,595	0.59%

Note:

1. The budget for the Security Department is funded 100% by the Town of Berlin.



Capital and Facility Planning Requests for FY 2027

Priority Requests for Upcoming Fiscal Year: 2027			
School or Department	Project Category	Project Information and Description	Budget Estimate
Berlin High School	Construction/Renovation Projects	Floor Tile removal & replacement	TBD
McGee Middle School	Construction/Renovation Projects	Renovate & Repurpose 5 Science Classrooms	\$3,119,697
District Business Office	Equipment Requests	Replace (4) Student transportation vehicles	\$200,000
Priority Request Estimate			\$3,319,697

All Other Requests for Upcoming Fiscal Years			
School or Department	Project Category	Project Information and Description	Budget Estimate
Berlin High School	Furniture Requests	Classroom Furniture (1) Department	\$100,000
Berlin High School	Safety/ Security	Access Controls (6) locations	\$50,000
Berlin High School	Safety/ Security	Window and door blind replacement.	\$25,000
Berlin High School	Safety/ Security	Building Room Numbering System	\$100,000
Berlin High School SE	Site Maintenance & Construction	Preschool playground structure at BHS	\$50,000
Berlin High School Estimate			\$325,000

Griswold Elementary School	Construction/Renovation Projects	Solid walls in Office S1 and S2	\$8,200
Griswold Elementary School	Construction/Renovation Projects	Carpet in office S1- S4.	TBD
Griswold Elementary School	Construction/Renovation Projects	Update/Renovate (4 Bathrooms)	TBD
Griswold Elementary School	Construction/Renovation Projects	Reconfigure Nurse and Main Office Space	TBD
Griswold Elementary School	Equipment Requests	Sound and lighting upgrade for auditorium and gym.	TBD
Griswold Elementary School	Furniture Requests	Classroom Furniture (1) Grade Level	TBD
Griswold Elementary School	Safety/ Security	Exterior Security Cameras [1]	\$40,000
Griswold Elementary School	Site Maintenance	Library Carpet Replacement	\$20,000
Griswold Elementary School Estimate			\$68,200

Hubbard Elementary School	Building Construction/Renovation Projects	Update/Renovate (4 Bathrooms)	\$100,000
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Hubbard Elementary School	Construction/Renovation Projects	Library Media Center Renovation	\$100,000
Hubbard Elementary School	Furniture Requests	Classroom Furniture (2) Grade Levels	\$15,000
Hubbard Elementary School	Site Maintenance	Cafeteria Flooring and Tiles	\$30,000
Hubbard Elementary School	Site Maintenance	Music Room Carpet Replacement	\$15,000
Hubbard Elementary School	Site Maintenance	School Ceiling Tile Replacement	\$100,000
Hubbard Elementary School	Site Maintenance	Exterior Blue Aluminum Siding Replacement	\$50,000
Hubbard Elementary School	Site Maintenance	Soundproof Music Room	\$25,000
Hubbard Elementary School Estimate			\$435,000
McGee Middle School	Building Construction/Renovation Projects	Student Bathroom Renovations	\$200,000
McGee Middle School	Building Construction/Renovation Projects	Outdoor Multipurpose Space	\$150,000
McGee Middle School	Building Construction/Renovation Projects	Girls Locker Room Renovation	\$40,000
McGee Middle School	Site Maintenance & Construction	Installation of Interior Stairwell Doors on Magnetic Hold-Open System	\$25,000
McGee Middle School	Site Maintenance	Crack Fill, Caulk & Resurface Exterior Surfaces	\$100,000
McGee Middle School	Building Fixture Requests	Locker Repairs and/or Replacement/Painting	\$75,000
McGee Middle School	Building Construction/Renovation Projects	Renovate McGee Auditorium	TBD
McGee Middle School Estimate			\$590,000
Willard Elementary School	Building Construction/Renovation Projects	Reconfigure Willard Main Office	\$30,000
Willard Elementary School	Safety/ Security	Security Cameras	\$3,000
Willard Elementary School	Site Maintenance	Paint Hallways & Door Frames	TBD
Willard Elementary School	Site Maintenance	Carpet Replacement (Library)	\$20,000
Willard Elementary School	Site Maintenance	Paint exterior poles and trim	TBD
Willard Elementary School	Site Maintenance	Paint vents in Cafeteria	TBD
Willard Elementary School Estimate			\$53,000
Districtwide	Technology Equipment	EDU Laptops	\$141,480
Districtwide	Technology Equipment	EDU Desktops	\$44,580
Districtwide	Technology Equipment	Wireless Access Points	\$350,000
Districtwide Estimate			\$536,060
Total All Other Estimates			\$2,007,260

VII. CAPITAL

CAPITAL BUDGET

Overview:

The capital requests in this budget proposal were developed with consideration for the age and condition of critical assets and the economic condition in Berlin.

<ul style="list-style-type: none"> ➤ 37 bridges ➤ 110 miles of roads ➤ 5 schools ➤ Community Center/Library ➤ 2 swimming pools 	<ul style="list-style-type: none"> ➤ Senior center ➤ Animal control building ➤ Physical services complex ➤ Golf course ➤ 11 playgrounds 	<ul style="list-style-type: none"> ➤ 17 police patrols ➤ 13 fire apparatus ➤ 2,272 acres of parks ➤ 2,580 streetlights ➤ 15 baseball/softball fields ➤ 11 soccer/football fields
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The capital plan enables the Town to plan for larger purchases and projects to avoid significant tax fluctuations while ensuring critical initiatives are completed. The plan is divided into small vehicles/machinery and large vehicles/projects. As a group, the small vehicles/machinery are items that require annual funding to maintain the fleet of vehicles and machinery routinely used mostly in the Public Works Department. Large vehicles/projects are infrequent but higher cost items.

<u>GENERAL FUND PLAN</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Small Vehicles & Machinery	\$453,500	\$1,252,600	\$752,200	\$856,597	\$910,200
Large Vehicles & Projects	\$1,169,240	\$9,270,125	\$7,486,215	\$4,852,775	\$2,121,814
TOTAL	\$1,622,740	\$10,522,725	\$8,238,415	\$5,709,372	\$3,032,014

Fiscal Year 2027 General Fund Capital Requests

Small Vehicles/Machinery

- Backhoe (Highway)
- Van (Facilities)
- Large Rotary Mower (Grounds)
- Pickup Truck (Grounds)

Large Vehicles/Projects

- Local Match for Grants (Economic Development)
- Timberlin Maintenance Bldg (Timberlin)
- Art League Building (Facilities)
- Replace Sage Park Irrigation (Grounds)
- Paper Good Pond Dam Consulting (Public Works)
- Security Cameras (Schools)
- McGee Sidewalks (Schools)
- Lavatory Upgrades (Schools)
- Masonry Repointing – Willard (Schools)
- Doors & Hardware – Districtwide (Schools)

CAPITAL POLICY

Introduction: The Town of Berlin capital policy was developed to help assure the sustainability of the Town's infrastructure by establishing a process for addressing maintenance, replacement, and proper fixed asset accounting over the full life of capital assets. These policies are intended to serve as guidelines for coordinating capital projects and promoting sound, long-term operational and capital financing strategies for elected and appointed officials of the Town. These policies should be reviewed and adopted, at least annually, by the fiscal/budgetary and legislative bodies of the Town, respectively.

Capital Management Committee: A committee consisting of Town employees representing each of the key capital asset departments shall form the Capital Management Committee. This committee will include representatives from Public Works, Public Grounds, Public Buildings, Highway, Board of Education, Technology, Police Department, Fire Department, Town Garage, Purchasing and Accounting. The committee will meet at least monthly and will be chaired by the Town Manager or Finance Director (or the Finance Director's designee). The Committee is not a public agency of the Town and shall be an advisory committee.

The Committee will develop and update a 10-year capital plan for the Town, and the plan will include the intended funding source for each capital item. This plan will be reviewed with the fiscal/budgetary and legislative bodies as part of the annual budget process. The first year of the 10-year plan will be incorporated into the next succeeding year's General Fund budget and debt plan.

The Committee will seek to identify all capital needs of the Town and prioritize projects for each year of the plan. Prioritization will be based on:

1. **Safety:** priority will be given to public safety and risk mitigation projects.
2. **Community input:** wherever reasonably possible and financially feasible, priority will be given to capital projects with significant public support; this may not always be possible if safety projects consume a large percentage of resources.
3. **Cost:** projects will be evaluated against the scarce available resources.
4. **Alternative financing options:** consideration will be given to those proposed projects where non-Town funds (i.e., grants, donations, etc.) are available in lieu of or to supplement Town funds; and
5. **Legal or regulatory requirements:** priority will be given to capital projects mandated by legal or regulatory requirements.

Capital Reserve Fund: The Town shall endeavor to maintain a capital reserve fund of \$1,000,000. This fund is intended to support a stable tax structure for the Town. This fund will supplement, not replace, the annual contingency line item/budget which is intended to deal with unexpected operating events during the fiscal year.

Definition of capital asset: An asset that meets the following criteria will be considered a capital asset. Anything not meeting the following criteria will be considered an operating asset.

1. An **initial, individual** cost of at least \$5,000, and
2. A useful life more than 2 years.

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Financing capital assets: Different financing options will be considered based on the parameters listed below, and the Town’s current debt level, current and projected interest rates, other uses of General Fund cash and mill rate target or mill rate growth target as established by the budget and legislative bodies.

Parameters	Funding Sources				
	Cash	Loans	Capital Leases	BANs (S-T)	Bonds (L-T)
Project/Asset total cost is less than \$100,000	✓		✓		
Project/Asset total cost is \$100,000-\$500,000	✓		✓	✓	
Project/Asset total cost in >\$500,000	✓	✓	✓	✓	✓
Asset useful life is less than 10 years	✓	✓	✓	✓	
Asset useful life is 10 years or greater	✓	✓	✓	✓	✓

The Town is guided by four primary principles in selecting a funding source for capital improvements: equity, effectiveness, efficiency, and timing.

1. **Equity:** Whenever appropriate, the beneficiaries of a project or service will pay for it. For example, if a project is a general function of government that benefits the entire community, such as a school, police station or library, the project will be paid for with general tax revenues or financed with general obligation bonds.

The Town will use its full faith and credit and issue general obligation bonds for projects benefiting specific users, such as water and sewer facilities, or the golf course. Revenues from the specific source, such as user fees or charges and targeted taxes and assessments, will be used to offset the general obligation debt service.

2. **Effectiveness:** In selecting a source or sources for financing projects, the Town will select one or more that effectively funds the total cost of the project. For example, funding a capital project or the debt service on a project with a user fee that does not provide sufficient funds to pay for the project is not an effective means of funding the project.

3. **Efficiency:** If grants or current revenues are not available to fund a project, the Town will select a financing technique that provides the lowest total cost consistent with acceptable risk factors and principles of equity and effectiveness. These methods currently consist of fixed-rate general obligation serial bonds or notes issues by the Town. Short-term notes will be used to finance less significant borrowing needs. These notes will be retired prior to permanent financing. Paydowns during this period will allow the Town to reduce the amount of long-term debt and the associated issuance costs.
4. **Timing:** The Town will consider annual cashflow requirements, interest earnings, the annual tax levy due date and periodic property revaluation schedules which shift the burden. The Town should schedule debt service payments to:
 - a. Maintain adequate tax reserves for the provision of daily government operations,
 - b. Earn interest from the beginning of the fiscal year until the last month of the fiscal year, and
 - c. Seek to align grant reimbursement requests from the State & Federal governments with the expenditures they reimburse.

The Town intends to set aside sufficient current revenues to finance ongoing maintenance needs and to provide periodic replacement and renewal consistent with its philosophy of maintaining its capital facilities and infrastructure systems in good repair, to maximize a capital asset's useful life and avoid unnecessary borrowing.

Requesting department responsibility: Any department making a capital request shall follow the steps below:

1. Comply with purchasing guidelines related to written/verbal and number of quotes or bids/proposals.
2. Determine if grant financing is available (for all or part of the project) **before** adding the capital project/asset to the CIP.
3. Include a contingency for unexpected costs. The contingency should be 5-20% of total project costs. The contingency amount **shall** be identified separately from the expected cost of capital projects when presenting to Council and communicating funding needs to Finance. The precise contingency amount shall be determined based on the nature of the project, the scope of the project, the duration of the project, the status of project design and other project-specific considerations.
4. Capital requests shall be added to the 10-year capital improvement plan (CIP). This plan will be managed by the Finance Director (or a designee) and the Town Manager, and the plan will be

approved by the CIP committee annually and presented to the fiscal/budgetary authority for the Town as part of the annual budget process.

5. The department head (or designee) requesting capital is responsible for securing budget and legislative approval for the project and funding. The Finance Director (or designee) will work with the department head to identify funding alternatives and, where appropriate, with bond counsel to include in a future bond offering.
6. The department head shall work with the Town Clerk to provide appropriate resolutions and secure time on the agendas of the budgetary and legislative body's agendas for presentation and approvals.

On-going management of capital projects/asset purchase: On-going management of the capital project/asset purchase is the responsibility of the **requesting department**. Management includes:

1. Ensuring that the project meets time and budget plans as approved by the Town Council/Board of Finance, and
2. If the project will exceed time or budget plans requesting department must notify the budgetary and legislative bodies of additional time sought or money required to complete the project or purchase the item.
3. Expending resources in a timely manner based on IRS arbitrage time requirements (generally within three years if funds are secured through debt financing).

The requesting department shall work with the Finance Department to obtain purchase orders (PO) for the project/item in advance of purchases, and to manage the PO throughout the life of the project/purchase. If additional funding is needed for the project, it is the **requesting department's** responsibility to identify the source of additional funds and, if needed, the requesting department is responsible to obtain approval for all fund transfers from the Town Manager or the Town Council/Board of Finance. No change orders or increases to the scope of a project that increase the cost of the project or increase the Town's financial obligation in connection with the project shall be valid or agreed to unless and until the Finance Department issues a PO.

The requesting department shall notify Finance when the project is complete and open POs may be closed. At the end of each fiscal year, all open POs shall be closed. It is the requesting department's responsibility to notify Finance when an open PO should be rolled to the next fiscal year. The requesting department must review the new PO to validate the starting dollar amount and that the proper account(s) is being charged.

VIII. LONG-TERM LIABILITIES

LONG-TERM (General Obligation) BONDS

Principal	GO Bonds - Month of Issue										Energy Lease	Existing Debt	Oct 26 Issue	Pro-Forma
	FY Ending 6/30/xx	May-13	May-16	May-17	Jun-19	Jun-20	Oct-24	Oct 2024 Ref	Oct-25	TOTAL	Principal	Principal	Principal	Principal
2027	500,000	810,000	445,000	550,000	420,000	455,000	1,415,000	360,000	4,955,000	533,190	5,488,190	-	5,488,190	
2028		810,000	445,000	550,000	420,000	455,000	1,930,000	360,000	4,970,000	570,078	5,540,078	415,000	5,955,078	
2029		805,000	80,000	550,000	420,000	455,000	1,850,000	360,000	4,520,000	608,749	5,128,749	415,000	5,543,749	
2030		805,000	80,000		420,000	455,000	1,745,000	360,000	3,865,000	649,671	4,514,671	415,000	4,929,671	
2031		805,000			420,000	455,000	1,775,000	360,000	3,815,000	692,171	4,507,171	415,000	4,922,171	
2032						455,000	2,500,000	360,000	3,315,000	736,696	4,051,696	415,000	4,466,696	
2033						455,000	2,540,000	360,000	3,355,000	783,726	4,138,726	415,000	4,553,726	
2034						460,000	2,180,000	355,000	2,995,000	832,597	3,827,597	415,000	4,242,597	
2035						460,000	1,325,000	355,000	2,140,000	802,869	2,942,869	415,000	3,357,869	
2036							610,000	355,000	965,000	376,390	1,341,390	415,000	1,756,390	
2037												415,000	415,000	
TOTAL	\$ 500,000	\$ 4,035,000	\$ 1,050,000	\$ 1,650,000	\$ 2,100,000	\$ 4,105,000	\$ 17,870,000	\$ 3,585,000	\$ 34,895,000	\$ 6,586,138	\$ 41,481,138	\$ 4,150,000	\$ 45,631,138	

Interest	GO Bonds - Month of Issue										Energy Lease	Existing Debt	Oct 26 Issue	Pro-Forma
	FY Ending 6/30/xx	May-13	May-16	May-17	Jun-19	Jun-20	Oct-24	Oct 2024 Ref	Oct-25	TOTAL	Interest	Interest	Interest	Interest
2027	6,250	77,631	18,941	27,500	69,300	175,575	816,975	156,000	1,348,172	189,271	1,537,443	207,500	1,744,943	
2028		61,431	9,206	16,500	48,300	152,825	733,350	138,000	1,159,613	173,372	1,332,984	207,500	1,540,484	
2029		45,281	3,200	5,500	31,500	130,075	638,850	120,000	974,406	156,384	1,130,790	186,750	1,317,540	
2030		28,175	1,100		18,900	107,325	548,975	102,000	806,475	138,243	944,718	166,000	1,110,718	
2031		9,559			6,300	84,575	460,975	84,000	645,409	118,889	764,298	145,250	909,548	
2032						64,100	354,100	66,000	484,200	98,279	582,479	124,500	706,979	
2033						45,900	228,100	49,800	323,800	76,344	400,144	103,750	503,894	
2034						27,600	121,000	35,500	184,100	53,013	237,113	83,000	320,113	
2035						9,200	50,900	21,300	81,400	28,239	109,639	62,250	171,889	
2036							12,200	7,100	19,300	5,517	24,817	41,500	66,317	
2037												20,750	20,750	
TOTAL	\$ 6,250	\$ 222,078	\$ 32,447	\$ 49,500	\$ 174,300	\$ 797,175	\$ 3,965,425	\$ 779,700	\$ 6,026,875	\$ 1,037,550	\$ 7,064,425	\$ 1,348,750	\$ 8,413,175	

TOTAL	GO Bonds - Month of Issue										Energy Lease	Existing Debt	Oct 26 Issue	Pro-Forma
	FY Ending 6/30/xx	May-13	May-16	May-17	Jun-19	Jun-20	Oct-24	Oct 2024 Ref	Oct-25	TOTAL	Total	Total	Total	Total
2027	506,250	887,631	463,941	577,500	489,300	630,575	2,231,975	516,000	5,787,172	722,461	7,025,633	207,500	7,233,133	
2028		871,431	454,206	566,500	468,300	607,825	2,663,350	498,000	5,631,613	743,450	6,873,062	622,500	7,495,562	
2029		850,281	83,200	555,500	451,500	585,075	2,488,850	480,000	5,014,406	765,132	6,259,539	601,750	6,861,289	
2030		833,175	81,100		438,900	562,325	2,293,975	462,000	4,209,475	787,914	5,459,389	581,000	6,040,389	
2031		814,559			426,300	539,575	2,235,975	444,000	4,016,409	811,059	5,271,469	560,250	5,831,719	
2032						519,100	2,854,100	426,000	3,373,200	834,975	4,634,175	539,500	5,173,675	
2033						500,900	2,768,100	409,800	3,269,000	860,070	4,538,870	518,750	5,057,620	
2034						487,600	2,301,000	390,500	2,788,600	885,610	4,064,710	498,000	4,562,710	
2035						469,200	1,375,900	376,300	1,845,100	831,108	3,052,508	477,250	3,529,758	
2036							622,200	362,100	622,200	381,907	1,366,207	456,500	1,822,707	
2037												435,750	435,750	
TOTAL	\$ 506,250	\$ 4,257,078	\$ 1,082,447	\$ 1,699,500	\$ 2,274,300	\$ 4,902,175	\$ 21,835,425	\$ 4,364,700	\$ 36,557,175	\$ 7,623,688	\$ 48,545,563	\$ 5,498,750	\$ 54,044,313	

The May 2014 GO bonds were refunded in October 2024.
 The Town of Berlin did not issue GO bonds in 2018, 2021, 2022 and 2023.

The debt plan is based on the “borrow less than is retired each year” strategy. Based on this overall strategy, the plan is to issue \$4,150,000 of new long-term debt in October 2025. The Town of Berlin will retire \$4,950,000 of principal in FY27.

Proposed FY27 new money debt will be used to finance:

- Police Station renovations
- Replace on-course bridges at Timberlin Golf Course
- East Berlin athletic complex renovations

Connecticut General Statutes limit the amount of borrowing a municipality may incur based on tax collections and the purpose of the bonding. Based on the statutes, Berlin debt must not exceed \$611,770,544 (as of 6/30/2025).

DEBT MANAGEMENT POLICY

Introduction: The purpose of this policy is to guide Town officials (elected and appointed) as they consider the proper use of debt. The primary objective is to establish conditions for the use of debt and to create policies that minimize the Town's debt service and issuance costs, achieve, and retain the highest credit rating and maintain full and complete financial disclosure and reporting practices. The debt policy is intended to guide the prudent use of resources to provide needed services to the citizens of the Town of Berlin and to maintain sound financial management practices. These policies, therefore, are intended to be flexible in design to allow for reasonable exceptions under changing and extraordinary circumstances.

The Town's debt policy is a guideline for Town staff to use in requesting and issuing debt. The policy shall be reviewed on an annual basis by the Finance Director. Any substantive modifications made to the policy shall be approved by the Town Council prior to becoming effective.

Guidelines for Using Debt Financing: Debt is a financing tool which should be utilized judiciously. Debt will be considered when some or all the following circumstances exist:

1. Estimated future revenue is sufficient to ensure the repayment of the debt obligation.
2. Other financing options have been explored and are not viable for the timely or economically advantageous acquisition or completion of a capital project.
3. A capital project is mandated by federal or state authorities with no other viable funding option available; and
4. The capital project or asset lends itself to debt financing rather than pay-as-you-go funding based on expected useful life and/or the Town's ability to pay debt service.

Debt shall not be used to fund ongoing operating expenses of the Town of Berlin. Operating expenses shall be defined to include the "wages-salaries", "fringe benefits" and "professional/technical" sections of the annual budget.

The Town shall manage its cash to prevent borrowing to meet needed operating expenses. The Town shall rely on current revenue and reserved cash balance as a primary source of financing for capital projects. The Town supports funding a significant portion of capital improvements on a "pay-as-you-go" basis. Therefore, each year, the Town will strive to increase the percentage of its capital improvements financed by current revenues.

The Town's General Fund unassigned fund balance has been built over the years to provide the Town with sufficient working capital and enable it to finance unforeseen costs and costs due to emergencies without borrowing. To conserve the General Fund unassigned balance and to avoid reliance on this balance, the Town shall not finance ongoing operations from the General Fund unassigned fund balance.

Target Debt level: The Town shall comply with statutory debt limits. Additionally, to reduce long-term financial obligations and ensure financial flexibility for future capital projects, the Town shall adhere to the following debt levels:

1. Total General Fund debt (principal and interest) shall not exceed 2.5% of the most recent certified grand list of the Town; and
2. Annual principal and interest payments shall not exceed 10% of the Town’s current total operating budget.

The Town Council shall have the authority to implement policies and/or present capital projects for referendum that will exceed the parameters listed above. If the Town exceeds the parameters listed above, the Finance Director shall design a plan that will bring the Town into compliance with the parameters listed above. This plan shall be reviewed and adopted by the fiscal/budgetary and legislative bodies of the Town.

For purposes of this policy, the term Operating Budget is defined as total expenditures within the Adopted Annual General Fund budget **excluding** Principal/Interest payments (Town & School) and Transfers.

Financing Options: The Town will strive to utilize cash to fund capital projects/assets; however, circumstances may require the use of debt financing. The Town will endeavor to fund capital projects/assets based on the following guidelines:

Project/Asset Total Cost	Cash	Capital Lease	BAN (S-T)	Bond (L-T)
Less than \$100,000	✓	✓		
\$100,000 - \$500,000	✓	✓	✓	
More than \$500,000	✓	✓		✓

Short-term financing may be used for projects/assets over \$500,000 in anticipation of securing long-term financing in the future to replace the short-term borrowing.

Short-term Financing (BANs): When the Town utilizes bond anticipation notes (BANs):

1. Payoff shall be completed in 3-5 years – intend equal installments for principal payments.
2. BAN payments shall be included as Transfers in the Town’s annual General Fund budget.
3. BAN principal and interest (based on projected short-term interest rates) shall be included in any calculation of the Town’s debt level.

Long-term Financing (Bonds): Long-term bonds shall be used to finance capital projects of at least \$500,000 and the payoff term will not exceed 20 years. Notwithstanding these general guidelines, long-term bonds:

1. Shall seek payoff terms between 50% and 75% of the capital assets useful life. This rapid repayment results in most of the indebtedness being repaid within ten years. This policy minimizes the interest payments made over time. The Town shall seek to continue this practice, unless General Fund revenues are projected to be insufficient to provide adequately for debt service payments; and
2. Shall make every effort to meet the criteria for “bank qualified” status to increase the pool of potential bidders in a competitive bond sale.

Continuing Disclosures: The Town shall comply with all continuing disclosure requirements as outlined in the debt documents (in accordance with U.S. Securities and Exchange (SEC) Rule 15c2-12). The Finance Director shall be responsible to submit the annual audited CAFR and any other required financial disclosures (to conform with the “updated financial and operational” continuing disclosure requirements) to the EMMA filing service immediately following the issuance of the audited CAFR. The Finance Director shall be responsible to file with the EMMA within **10 business days** of the occurrence of a special event that may have an impact on the Town’s outstanding bonds. The Finance Director should work with bond counsel to ensure compliance with the EMMA reporting responsibilities.

Special events include:

1. principal and interest payment delinquencies;
2. non-payment related defaults, if material;
3. unscheduled draws on debt service reserves reflecting financial difficulties;
4. unscheduled draws on credit enhancements reflecting financial difficulties;
5. substitution of credit or liquidity providers, or their failure to perform;
6. adverse tax opinions, certain notices from the IRS or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
7. modifications to rights of security holders, if material;
8. bond calls, if material, and tender offers;
9. defeasances;
10. release, substitution, or sale of property securing repayment of the securities, if material;
11. rating changes;
12. bankruptcy, insolvency, receivership, or similar event of the obligated person or issuer;
13. consummation of a merger, consolidation, or acquisition of, or the sale of all or substantially all of the assets of, an obligated person or issuer, other than in the ordinary course of business, or the entry into or termination of an agreement relating to such actions if other than pursuant to its terms, if material;
14. appointment of a successor or additional trustee or the change in the name of a trustee, if material;
15. incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; and

- 16 default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person any of which reflect financial difficulties.

Bond Plan: The Finance Director shall submit an annual bond plan to the fiscal/budgetary authority as part of the annual budget process. The plan shall include:

1. Anticipated bonded capital projects, total and individual bond amounts, and timing of bond issuances through the end of the **fiscal year being budgeted**.
2. Graph displaying total debt (principal and interest) separated into:
 - a. Existing debt
 - b. New current fiscal year debt issues
 - c. New budget fiscal year debt issues.
3. Bond borrowing/paydown schedule for the next 10 years (including projected long-term borrowing based on 10-year capital improvement plan (CIP))
4. BAN borrowing/paydown schedule for the next 10 years (including projected short-term borrowing based on 10-year capital improvement plan (CIP))
5. % of outstanding debt scheduled to be redeemed in the next 10 years.

Federal Arbitrage and Rebate Compliance: The Town shall comply fully with federal arbitrage and rebate regulations. Concurrent with the policy, the Town shall take all permitted steps to minimize any rebate liability through proactive management in the structuring and oversight of its individual debt issues. All the Town's tax-exempt issues, including lease purchase agreements, are subject to arbitrage compliance regulations.

The Finance Department and the requesting departments shall be responsible for the following:

1. Using bond proceeds only for the purpose and authority for which the bonds were issued. Tax-exempt bonds will not be issued unless it can be demonstrated that 85% of the proceeds will be expended within the three-year temporary period.
2. Performing arbitrage rebate calculations on construction funds, as determined by the IRS.
3. Performing arbitrage rebate computations, no later than each five-year anniversary date of the issuance and at the final maturity for all bonds.
4. Examining whether the Town met the arbitrage rebate exception calculation rules.
5. Maintaining detailed investment records, including purchase prices, sale prices and comparable market prices for all securities.
6. Monitoring the expenditure of bond proceeds and exercising best efforts to spend bond proceeds in such a manner that the Town will meet one of the spend-down exemptions from arbitrage rebate.
7. Monitoring the investment of bond proceeds with awareness of rules pertaining to yield restrictions.

To the extent any arbitrage rebate liability exists, the Town shall report such liability in the comprehension annual financial report (CAFR).

DEFINED BENEFIT PENSION

Closed DB Plan

In 2000, the Town closed the defined benefit pension plan to new Police Officers. This was the final group covered by the Defined Benefit plan. Participants in the plan are given the option of an annuity (monthly check) or a lump sum payout at the time of retirement. All retirees in recent years have elected a lump sum payout. The Actuarially Determined Employer Contribution (ADEC) assumes all active participants will elect a lump sum payout. As of this submission, there are 3 active participants and 8 retiree/beneficiaries in payout status in the plan. The ADEC for FY27 for the closed DB plan is \$0.

New Police DB Plan

In 2023, the Town of Berlin resurrected a defined benefit pension plan for new and existing Police Officers. Existing Officers were given the option to purchase accumulated time worked for the Berlin Police Department using their defined contribution balance. The Town of Berlin agreed to fund the buy-in for any Police Officer who did not have a sufficient defined contribution balance. The Board of Finance approved a 10-year amortization of this buy-in amount. The ADEC for FY27 for the Police DB plan is \$1,169,812.

IX. TRANSFERS

Transfers from the General Fund into other funds are used to make contributions into funds where payments will be made during the upcoming (and potentially future) fiscal year.

Employee Benefits Administrative Costs: transfer covers the costs of the Town's deductible for general insurance claims. Budget amount: \$25,000

PBC Engineering/Architectural: transfer to cover design and bid development costs for capital projects that will be included in a budget submission in the next two fiscal years. Budget amount: \$400,000

Land Acquisition & Development: In 2015, the Planning & Zoning Commission created the Kensington Village District. By Village District Overlay Zone Regulations call for a licensed architect or architectural firm to consult the Commission for future developments. To date, no funding source has been identified to pay for the required consulting work. This request creates a modest account as the Kensington Village District has become a focus area for future economic development. Budget amount: \$25,000

Local Match for Grants: the Town actively seeks grants (State of Connecticut and other sources) that often require a local match. This request is to create a fund that the Town may utilize for future grant opportunities related to economic development, open space, passive recreation, and other potential areas of value to the community. Budget amount: \$100,000

Energy & Streetlight Lease: transfer covers the bi-annual lease payments for the energy program the Town entered in February 2016. The lease continues until December 2035. Budget amount: \$640,000

Business Continuity: transfer will provide funding for critical efforts within the Town and BOE to ensure continuity of operations in the event a disaster makes the Town Hall complex inaccessible. Budget amount: \$50,000

Plan of Conservation and Development (POCD): CGS requires every town to complete a POCD every ten (10) years. Berlin is completing the 2023 submission. The small request (\$25,000) in this budget will be included annually to fund the 2033 POCD over time. Budget amount: \$25,000

Revaluation: in 2014, the Berlin Assessors Office insourced most of the revaluation process required by CGS to be completed every five (5) years. The effort to deliver revaluation services has caused the Assessor to be out of the office frequently during normal business hours. This prevents him from being available for resident questions and routine office deliverables. The proposed transfer will fund the October 1, 2027, Grand List development. Budget amount: \$72,500

X. MULTI-YEAR FINANCIAL PLAN

Town of Berlin
5-year Financial Plan (Budgetary Basis)
Fiscal Year 2026-27 Budget

Receipts

	<u>FY 2024 Actual*</u>	<u>FY 2025 Actual*</u>	<u>FY 2026 Budget</u>	<u>FY 2027 Prop Budget</u>	<u>FY 2028 Projection</u>	<u>FY 2029 Projection</u>	<u>FY 2030 Projection</u>	<u>FY 2031 Projection</u>
Local Taxes:								
Current Levy	\$85,103,288	\$87,826,675	\$90,764,079	\$96,643,957	\$109,306,155	\$110,054,333	\$110,256,495	\$110,318,405
Additional tax to maintain 11% unassigned fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplemental motor vehicle, back taxes, interest, lien fees	\$972,528	\$2,235,566	\$1,870,000	\$1,990,000	\$1,990,000	\$1,940,250	\$1,891,744	\$1,844,450
Intergovernmental Aid (incl ECS & Other State/Federal grants; excl BOE direct grants)	\$7,294,031	\$6,457,806	\$7,612,471	\$7,610,471	\$7,515,340	\$7,289,880	\$7,289,880	\$7,289,880
User Fees	\$4,052,316	\$3,976,926	\$3,607,600	\$3,985,294	\$3,985,294	\$3,985,294	\$3,985,294	\$3,985,294
Interest on Investments	\$2,504,011	\$2,063,510	\$1,750,000	\$1,500,000	\$1,500,000	\$1,530,000	\$1,560,600	\$1,591,812
Rental Income (cell tower & mobile home park)	\$206,606	\$273,953	\$176,640	\$176,640	\$180,129	\$183,687	\$187,315	\$191,015
Transfers from Other Funds	\$91,806	\$4,668	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Other (Ref of Expend, Tele Line, Other Receipts, Sale of Land/Labor/Materials)	\$25,863	\$24,545	\$166,447	\$69,718	\$64,718	\$64,718	\$64,718	\$64,718
Assigned Fund Balance Used to Offset the Mill Rate/Fund Contingency	\$0	\$0	\$595,618	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000

TOTAL RECEIPTS **\$100,250,449** **\$102,863,649** **\$106,547,355** **\$112,280,580** **\$124,846,136** **\$125,352,662** **\$125,540,546** **\$125,590,074**

Expenditures

	<u>FY 2024 Actual*</u>	<u>FY 2025 Actual*</u>	<u>FY 2026 Budget</u>	<u>FY 2027 Prop Budget</u>	<u>FY 2028 Projection</u>	<u>FY 2029 Projection</u>	<u>FY 2030 Projection</u>	<u>FY 2031 Projection</u>
Operating Costs:								
Board of Education (out years = 3.5% annual growth)	\$50,851,500	\$52,515,678	\$54,567,908	\$57,481,059	\$59,492,896	\$61,575,147	\$63,730,278	\$65,960,837
Town (out years = 3.0% annual growth)**	\$36,371,974	\$37,744,389	\$41,233,931	\$44,159,913	\$45,484,710	\$46,849,252	\$48,254,729	\$49,702,371
Capital Investments (from 10-year capital plan)	\$2,402,187	\$326,742	\$0	\$1,622,740	\$10,522,725	\$8,238,415	\$5,709,372	\$3,032,014
Debt Service (incl transfers for repayment of ST debt & LT capital leases)	\$8,419,426	\$7,559,696	\$8,836,789	\$7,150,676	\$7,471,613	\$6,815,656	\$5,971,975	\$5,020,659
Pension (closed pension plan & Police pension plan)	\$1,491,083	\$1,627,298	\$1,536,227	\$1,276,692	\$1,276,692	\$1,276,692	\$1,276,692	\$1,276,692
Transfers to Other Funds (out years: PBC, biz cont, reval, Planning consult., benefit admin)	\$100,000	\$2,866,717	\$372,500	\$597,500	\$597,500	\$597,500	\$597,500	\$597,500

TOTAL EXPENDITURES **\$99,636,170** **\$102,640,520** **\$106,547,355** **\$112,288,580** **\$124,846,136** **\$125,352,662** **\$125,540,546** **\$125,590,074**

YOY CHANGE

3.8% **3.0%** **3.8%** **5.4%** **11.2%** **0.4%** **0.1%** **0.0%**

Key Metrics:

Unassigned Fund Balance - assumes assigned fund balance is not used***	\$17,437,699	\$17,996,667	\$17,701,049	\$17,693,049	\$17,693,049	\$17,693,049	\$17,693,049	\$17,693,049
Unassigned Fund Balance as a % of Total Expenditures	17.5%	17.5%	16.6%	15.8%	14.2%	14.1%	14.1%	14.1%
Minimum Unassigned Fund Balance (Town Policy) - Best Practice is 16.7% (2 months)	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Grand List (assumes 1.5% annual growth for out years) (in thousands)	\$2,869,275	\$2,929,819	\$2,981,823	\$3,046,841	\$3,092,544	\$3,138,932	\$3,186,016	\$3,233,806
Mill Rate (amount in "Actual" column may not equal the adopted budget amt)	29.56	30.19	30.65	31.94	\$35.59	\$35.31	\$34.85	\$34.35
\$ Change in Mill Rate	REVAL	\$0.63	\$0.46	\$1.29	\$3.65	REVAL	-\$0.46	-\$0.50
% Change in Mill Rate	REVAL	2.1%	1.5%	4.2%	11.4%	REVAL	-1.3%	-1.4%
Increase on taxes of "Change in Mill Rate" on a \$345,000 appraised home value	REVAL	\$152.15	\$111.09	\$311.54	\$882.49	REVAL	-\$80.13	-\$86.76
Debt Service as a % of total budget	8.5%	7.4%	8.3%	6.4%	6.0%	5.4%	4.8%	4.0%
Targeted Debt Service as a % of total budget (Town Policy)	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Targeted Debt Service as a % of total budget (Best Practice)	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Total Debt (P&I - incl LT bonds, CDA loan, S-T notes & energy capital lease excl DB Pension)	\$61,265,502	\$52,524,366	\$49,894,313	\$46,811,180	\$39,315,618	\$32,454,329	\$26,413,940	\$20,582,221
Debt as a % of Grand List	2.1%	1.8%	1.7%	1.5%	1.3%	1.0%	0.8%	0.6%
Targeted Debt as a % of Grand List (Town Policy)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Long-term Liability payments as % of total budget (incl debt, leases & closed DB pension)	9.9%	9.0%	9.7%	7.5%	7.0%	6.5%	5.8%	5.0%

* Source: Annual Comprehensive Financial Report

*** FY21 actual results includes \$495,000 for one-time settlement of tax lawsuits

**** FY22 Unassigned Fund Balance reflects the impact of \$7,510,640 in non-budgeted appropriations (\$5,510,640 DB pension payouts & \$2,200,000 purchase of new fire vehicles) & \$2.5 million of projected FY22 operating surplus

The 5-year financial plan considers macro and micro conditions in assessing future receipts and expenditures. The Town has been proactive in reducing operating costs in recent years, including introducing technology to automate processes, moving to a high-deductible health insurance plan, shifting a higher percentage of health insurance costs to employees, eliminating low value-added work, and reducing the employer match in the defined contribution plan. When an employee leaves town service, Town management carefully evaluates the need for replacing the position.

Over the next five years, critical safety, and infrastructure investments, servicing existing liabilities and funding required operating costs will make reducing total costs impractical without reducing services.

The Town has focused on revenue generating efforts including annual tax sales and moving cash deposits to higher yielding and highly collateralized local banks – always adhering to SLY (safety, liquidity, yield) cash management principals. While the Town expects to continue this investment practice, the interest rate environment is not expected to yield the same results over the next few years.

The high level of existing long-term debt necessitates prudent use of new debt over the next several years. The 10-year plan calls for new borrowing to meet necessary capital replacements. Finally, fiscal year 2027 is year eleven (11) of a 20-year energy capital lease.

APPENDIX

Glossary

Appropriation - A legal authorization, which incurs obligations to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor, as a basis for levying property taxes.

Available (Unassigned) Fund Balance - This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith credit and taxing power of the government.

Budget - A plan of financial activity for a specified period (fiscal) indicating all planned revenues and expenses for the budget period.

Budget Calendar - The schedule of key dates used in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a five (5) or ten (10) year period to meet capital needs arising from the government's long-term needs.

Capital Outlay - Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year, or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise included in the operating budget.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include maintenance agreements and professional consulting services.

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit - The excess of an entity's liabilities over its assets or the excess of its expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government, which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, worker's compensation, disability, and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Equalized Mill Rate - the adjusted tax rate divided by the equalized net grand list.

Equalized Net Grand List - an estimate of the market value of all taxable property in a municipality. Municipalities revalue their Grand Lists based on schedules established by the Connecticut General Assembly (CGS 12-62). Thus, there can be a marked difference between the market value of all property and the assessed value. OPM calculates the ENGL from sales and assessment ratio information and grand list reports filed by the municipality.

Expenditure - The payment for services, the acquiring of an asset, debt service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for the payment of operations, maintenance, interest, or other costs.

Fiscal Year - A twelve-month period, beginning July 1, designated as the operating year for accounting and budgeting purposes in an organization.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position.

Fund - A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, such as insurance funded from a central pool.

Levy - To impose taxes for the support of government activity.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after its date of issuance.

Materials and Supplies - Expendable materials and operating supplies.

Mill - The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Sources of income financing the operations of government.

Sources of Revenue - Revenues are classified according to their source or point of origin.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year has started.

Surplus - The amount by which income exceeds spending during a particular fiscal period. Not to be confused with Fund Balance, which pertains to the aggregate of surpluses for more than one fiscal period.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unassigned Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.