

GENERAL FUND REVENUES FY2026/27

Account	Description	2025	2026		2027	
		Actual Revenue	Adopted Budget	Amended Budget	Department Requested	Manager Approved
41 - Taxes:						
001.00.0000.5.41002.00000	Current Levy	87,567,301	90,764,079	90,764,079	99,393,091	96,641,180
001.00.0000.5.41010.00000	Supplemental Motor Vehicles	1,144,402	875,000	875,000	900,000	900,000
Various	Back Taxes/Interest/Suspense Taxes	1,290,388	950,000	950,000	1,050,000	1,050,000
001.00.0000.6.41601.00000	Elderly Housing	41,047	45,000	45,000	40,000	40,000
	Total Taxes	90,043,139	92,634,079	92,634,079	101,383,091	98,631,180
42 - Licenses, Permits, & Other:						
001.05.0511.1.42151.00000	Town Clerk Fees	485,614	375,000	375,000	375,000	375,000
001.05.0511.1.42152.00000	Town Clerk Dog License Fees	10,731	11,500	11,500	11,500	11,500
001.05.0505.1.42153.00000	Passport Fee	15,085	15,000	15,000	12,500	12,500
001.10.1014.1.42201.00000	Building Inspection Fees	1,052,761	850,000	850,000	850,000	950,000
001.10.1014.1.42202.00000	Planning Fees	12,738	18,000	18,000	18,000	18,000
001.10.1016.1.42251.00000	Zoning Board of Appeals	6,910	3,000	3,000	3,000	3,000
001.15.1530.1.42271.00000	Animal Control Fees	1,258	900	900	1,625	1,625
001.15.1532.1.42301.00000	Police Services	60,375	55,000	55,000	55,000	55,000
001.15.1532.1.42303.00000	Outside Police Services	1,807	0	0	0	0
001.20.2036.1.42351.00000	Engineering and Public Works	20,018	20,000	20,000	20,000	20,000
001.20.2036.1.42352.00000	Scrap Metal	27,715	30,000	30,000	30,000	30,000
001.25.2542.1.42401.00000	Park and Recreation	115,453	115,000	115,000	118,000	118,000
001.25.2543.1.42451.00000	Golf Course Revenue	918,449	1,018,269	1,018,269	1,156,134	1,156,134
001.25.2543.1.42453.00000	Golf Restaurant Rent	49,899	49,749	49,749	49,749	49,749
001.25.2543.1.42454.00000	Golf Course Season Pass Revenue	205,480	204,333	204,333	216,575	216,575
001.25.2543.1.42501.00000	Golf Cart Revenue	500,605	438,239	438,239	440,834	440,834
001.25.2543.1.42551.00000	Golf Range Revenue	30,631	31,750	31,750	33,433	33,433
001.25.2544.1.42601.00000	Berlin-Peck Memorial Library	2,420	2,000	2,000	2,700	2,700
001.25.2544.1.42602.00000	Library Copy Fees	1,051	900	900	900	900
001.30.3053.1.42651.00000	Nursing-Summer/FieldTrips	31,913	12,000	12,000	30,000	30,000
001.30.3055.1.42902.00000	Senior Center	7,999	6,960	6,960	10,344	10,344
001.30.3053.1.42907.00000	Berlin Public Health Nursing	418,014	450,000	450,000	450,000	450,000
	Total Licenses, Permits, etc.	3,976,925	3,707,600	3,707,600	3,885,294	3,985,294
43 - School Grants:						
001.35.3560.2.43101.00000	Private Schools	17,585	17,585	17,585	17,585	17,585
001.35.3560.2.43501.00000	Education Equalization	6,096,822	7,236,252	7,236,252	7,236,252	7,236,252
	Total School Grants	6,114,407	7,253,837	7,253,837	7,253,837	7,253,837
44 - Other State Grants:						
001.00.0000.6.44151.00000	State PILOT Grants (MV Cap & Tiered)	22,450	23,145	23,145	23,145	23,145
001.00.0000.6.44201.00000	PILOT-New Britain Stadium	9,500	9,500	9,500	9,500	9,500

Account	Description	2025	2026		2027	
		Actual Revenue	Adopted Budget	Amended Budget	Department Requested	Manager Approved
001.00.0000.2.44352.00000	Municipal Revenue Sharing	258,989	258,989	258,989	258,989	258,989
001.00.0000.2.44451.00000	Additional Veteran Exemption	4,001	4,000	4,000	2,500	2,500
001.05.0505.2.44801.00000	State & Federal Grants	20,073	10,000	12,160	10,000	10,000
001.15.1532.2.44851.00000	Police Overtime Grant	34,920	50,000	50,000	50,000	50,000
001.05.0507.2.45502.00000	Disability Social Security	2,966	3,000	3,000	2,500	2,500
	Total Other State Grants	352,898	358,634	360,794	356,634	356,634
45 - Other Services & Earnings on Invest.:						
001.00.0000.7.45101.00000	Interest on Investments	2,063,780	1,750,000	1,750,000	1,500,000	1,500,000
001.00.0000.7.45107.00000	Interest Income - Leases	0	218	218	218	218
001.00.0000.8.45201.00000	Refund of Expenditures	3,808	10,000	10,000	10,000	10,000
001.00.0000.8.45301.00000	Sale of Land, Labor, Materials	4,276	7,500	7,500	5,000	7,500
001.00.0000.8.45303.00000	Lease Revenue	191,691	176,640	176,640	176,640	176,640
001.00.0000.6.45501.00000	Other Receipts	16,461	15,476	15,000	10,000	10,000
001.00.0000.6.45601.00000	Telephone Access Line Share	61,322	38,729	38,729	40,000	50,000
	Total Other Serv. & Earnings	2,341,338	1,998,563	1,998,087	1,741,858	1,754,358
46 - Transfers from Other Funds:						
001.00.0000.9.46001.00000	Transfer from Other Funds	168	0	0	0	-
001.00.0000.9.46110.00000	Water Control Commission - Other	4,500	4,500	4,500	4,500	4,500
	Total Transfers	4,668	4,500	4,500	4,500	4,500
Total Revenues excluding Fund Bal.		102,833,375	105,957,213	105,958,897	114,625,214	111,985,803
49 - Fund Balance Activity:						
001.00.0000.8.49200.00000	Use of Fund Balance	0	0	0	0	-
001.00.0000.8.49202.00000	Fund Balance Designated for future years	0	300,000	300,000	300,000	300,000
001.00.0000.8.49203.00000	Fund Balance Designated for pension funding	0	295,618	295,618	0	0
		0	595,618	595,618	300,000	300,000
Total Revenues incl. Fund Balance		102,833,375	106,552,831	106,554,515	114,925,214	112,285,803

Current Levy	99,393,091	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.
Supplemental Motor Vehicles	900,000	This is the tax on vehicles purchased after the October 1, 2024 grand list was finalized. These vehicles were not taxed during FY26. This tax is collected in January of the following fiscal year.
Back Taxes/Interest/Suspense Taxes	1,050,000	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.
Elderly Housing	40,000	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 less 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. This value will fluctuate as the mill rate changes. The Berlin Housing Authority has not made tax payments for Percival Heights in the last two fiscal years, so the budget assumes no payment for FY27.
Town Clerk Fees	375,000	Town Clerk Fees include items such as conveyance taxes, land record recordings, and other license fees. These fees fluctuate with economic conditions.
Town Clerk Dog License Fees	11,500	The Dog License fee represents the gross collections; the state's portion is budgeted as an expenditure in the Animal Control budget.
Passport Fee	12,500	Revenue for the Sale of passports at the Berlin-Peck Library
Building Inspection Fees	850,000	Building inspection fees reflect local development. TM: Increased the budget by \$100k reflecting recent revenue level.
Planning Fees	18,000	Includes fees related to development applications and zoning compliance. This budget was held flat to the prior budget because of the uncertainty that the volume of higher value projects will repeat under current economic conditions.
Zoning Board of Appeals	3,000	ZBA applications revenue
Animal Control Fees	1,625	Represents various fees collected by Animal Control Officers.
Police Services	55,000	Encompasses fees for permits/copies/reports/registrations/false alarms and other fines
Engineering and Public Works	20,000	Various fees charged for engineering & wetland services provided by the Town.
Scrap Metal	30,000	Scrap metal revenue is driven by market prices. The market fluctuates significantly. The budget is higher than the FY23 budget driven by emerging experience.
Park and Recreation	118,000	This category encompasses revenue collected for various programs offered by Park and Recreation. The budget reflects expected volume for pools, camps and basketball.
Golf Course Revenue	1,156,134	Daily green's fees charged to golfers.
Golf Restaurant Rent	49,749	Rent payments for the use of restaurant space paid according to the lease.
Golf Course Season Pass Revenue	216,575	Season pass revenue (normally collected Feb-Apr each year).
Golf Cart Revenue	440,834	Revenue from the sale of golf carts for daily use.
Golf Range Revenue	33,433	The Town resumed responsibility for the driving range January 1, 2023, and all revenue will remain with the Town effective on the same date.
Berlin-Peck Memorial Library	2,700	Represents fees (such as meeting room or program fees) collected by the library. The budget is lower than prior year actual and budget because of a new policy to eliminate black & white copy fees.
Library Copy Fees	900	Represents fees (such as late fees, meeting room fees or program fees) collected by the library. The budget is lower than prior year actual and budget because of a new policy to eliminate black & white copy fees.

Nursing-Summer/FieldTrips	30,000	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.
Senior Center	10,344	Represents fees including non-resident fees, copier fees, class fees and room rental fees. This item is slightly higher than prior budget driven by emerging volumes.
Berlin Public Health Nursing	450,000	Nursing is actively marketing services to improve both census and mix. The budget reflects a decrease in revenue (versus the prior year budget) as management works to improve on the FY23 budget shortfall.
Private Schools	17,585	This is the projected State reimbursement for school nursing services to private schools operating in Berlin. State law requires towns to provide the same level of nursing services to private schools within its borders as the town provides to public schools within its borders.
Education Equalization	7,236,252	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.
Tiered PILOT/Motor Vehicle Tax Reimbursement (PILOT)	23,145	This is a PILOT to reimburse the Town for the State-imposed motor vehicle mill rate cap. The budget is based on the Governor's budget proposal.
PILOT-New Britain Stadium	9,500	This is a payment from the City of New Britain for taxes on the parking lot portion of New Britain Stadium.
Municipal Revenue Sharing	258,989	This grant replaced the Municipal Stabilization Grant in the FY24-25 biennial State budget proposed by the Governor.
Additional Veteran Exemption	2,500	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.
State & Federal Grants	10,000	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 50% reimbursement of bulletproof vests (cost included in Dept 1532 uniforms) received from the State Department of Public Safety for various police training activities.
Police Overtime Grant	50,000	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 plus a twelve percent factor for taxes and workers comp insurance benefits the state covers.
Disability Social Security	2,500	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.
Interest on Investments	1,500,000	Interest on the Town's cash and investment accounts. The budget reflects emerging experience and projections from the asset management community applied to projected cashflows.
Interest Income - Leases	218	Per GASB 87, interest from leases for the mobile home park and the Town Hall cell tower are recorded based on an established schedule developed based on the lease contracts.
Refund of Expenditures	10,000	This category encompasses miscellaneous receipts to the Town such as refunds of overpaid expenses or reimbursed expenses that do not fit into another category. This account fluctuates from year to year and is being budgeted flat to the prior year budget.
Sale of Land, Labor, Materials	5,000	Accounts for proceeds of sales/rentals of various town-owned property. This is budgeted flat to the prior year budget.

		This account was created in response to GASB 86. This budget reflects revenue from the Mobile Home Park and the Town-owned cell tower based on existing contracts.
Lease Revenue	176,640	Mobile home units: 12 units X \$350/mth = \$50,400 Cell Tower rent: \$10,520/mth X 12 months = \$126,240
Other Receipts	10,000	Miscellaneous receipts not fitting another category, such as forfeitures from the flexible spending account. FY23 budget is based on the prior year budget.
Telephone Access Line Share	40,000	The state requires (CGS 12-80a) telecommunication companies to make a PILOT payment to towns in March of each year based on a calculation OPM does based on the value of personal property they own. The FY24 budget is based on the prior year actual minus \$5,000 for assumed depreciation impact.
Transfer from Other Funds	-	
Water Control Commission - Other	4,500	Rent paid for the space used by Water Control (\$4500 annually).
Use of Fund Balance	300,000	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.
Fund Balance Designated for pension funding	-	Portion of unassigned fund balance in the General Fund designated to fund pension payments on the closed DB plan. The actuarially calculated ADEC for FY27 is \$0 based on the current asset value and projected liability.
	<u>114,925,214</u>	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0501 - Town Managers Office						
51 Wages-Salaries						
51100.00000	Department Head	156,625	166,500	166,500	168,000	168,000
51125.00000	Mid-Managers Personnel	52,239	65,153	65,153	70,611	70,611
Wages-Salaries Total		208,863	231,653	231,653	238,611	238,611
52 Fringe Benefits						
52010.00000	Worker's Compensation	4,354	4,896	4,896	5,088	5,088
52100.00000	Social Security	15,462	17,774	17,774	18,306	18,306
52200.00000	Pension	12,396	20,560	20,560	21,037	21,037
52220.00000	Insurance, Life, Disability	631	2,390	2,390	2,511	2,511
52235.00000	Health Insurance	22,953	37,178	37,178	40,667	40,667
Fringe Benefits Total		55,796	82,798	82,798	87,609	87,609
53 Professional/Technical						
53201.00000	Supplies	1,327	2,000	2,000	2,000	2,000
53945.00000	Training, Prof Dev & Org Fees	1,627	11,375	11,375	11,375	11,375
Professional/Technical Total		2,954	13,375	13,375	13,375	13,375
Town Manager Total		267,613	327,826	327,826	339,595	339,595

TOWN OF BERLIN**FY 2025/26**

Dept No. **0501**
 Dept Name **Town Manager**

Budget Input
1-Nov-24

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
10 Wages-Salaries			
51100.00000	Department Head	168,000	Town Manager's current salary. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	70,611	Current salary allocation for the Administrative Assistant to the Town Manager who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
Wages-Salaries Total		238,611	
20 Fringe Benefits			
52010.00000	Worker's Compensation	5,088	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Social Security	21,037	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	2,511	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	18,306	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	40,667	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		87,609	
30 Professional/Technical			
53201.00000	Supplies	2,000	The cost of office supplies for day-to-day operations of the Town Manager's office.
53945.00000	Training, Prof Dev & Org Fees	11,375	Needed to cover the membership dues in various professional organizations for the Town Manager & one-time relocation expense (\$5,000)
Professional/Technical Total		13,375	
Manager Total		339,595	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0502 - Finance Department						
51 Wages-Salaries						
51100.00000	Department Head	147,562	147,563	152,727	152,728	152,728
51125.00000	Mid-Managers Personnel	304,783	303,278	321,278	297,387	297,387
51130.00000	Clerical Personnel	81,763	99,074	94,469	134,778	134,778
51805.00000	Longevity	2,100	2,100	2,100	800	800
51820.00000	In lieu of Health Insurance	1,800	4,300	4,300	4,300	4,300
Wages-Salaries Total		538,009	556,315	574,874	589,993	589,993
52 Fringe Benefits						
52010.00000	Worker's Compensation	1,158	1,243	1,243	1,182	1,182
52100.00000	Social Security	38,219	42,466	43,204	45,135	45,135
52200.00000	Pension	26,891	39,697	40,275	38,055	38,055
52220.00000	Insurance, Life, Disability	2,472	3,815	3,815	3,657	3,657
52235.00000	Health Insurance	104,662	100,301	100,301	124,061	124,061
Fringe Benefits Total		173,402	187,522	188,838	212,090	212,090
53 Professional/Technical						
53201.00000	Supplies	4,540	4,500	4,500	4,500	4,500
53813.00000	Computer Support	70,762	104,270	106,375	117,424	117,424
53920.00000	Professional Services	28,435	33,645	33,645	36,905	36,905
53945.00000	Training	4,361	9,670	9,670	10,637	10,637
Professional/Technical Total		108,098	152,085	154,190	169,466	169,466
Financial Department Total		819,509	895,922	917,902	971,549	971,549

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

0502
Finance

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	152,728	Finance Director Salary. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	297,387	Salaries for employees who are members of the Mid-Managers union (Budget Analyst, Assistant Finance Director, Purchasing Agent). Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	134,778	Salaries for employees who are members of the Clerical union (both Financial Specialist). Salaries based on currend White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51805.00000	Longevity	800	The Town has a schedule of longevity payments. The department currently has one employee receiving these payments as follows: Brown, 12 years, White Collar @ \$800
51820.00000	In lieu of Health Insurance	4,300	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. Two employees have elected to take this option.
Wages-Salaries Total		589,993 .	
52 Fringe Benefits			
52010.00000	Worker's Compensation	1,182	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Social Security	45,135	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	38,055	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	3,657	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	124,061	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		212,090 .	
53 Professional/Technical			

TOWN OF BERLIN

FY 2026/27

Dept No. **0502**
 Dept Name **Finance**

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53201.00000	Supplies	4,500	This request includes basic operating supplies and computer-related supplies including basic office supplies, toner for printers, department forms including W-2, 1099, time away requests, mileage forms, reports of receipt. Finance has been able to decrease the supplies budget over the years through automation of various processes and reduction of check stock through conversion to direct deposit. Also, many of our bank-related supplies are now paid for using the Webster Bank earnings credit.
53813.00000	Computer Support	117,424	Includes accounting software w/ hosting fee, automated time-and-attendance system, time clocks and out of office processing. Infinite Visions: \$49,973 Executime: \$13,310 DebtBook: \$16,500 OpenGov (procurement): \$37,641
53920.00000	Professional Services	36,905	This allocation will provide for the annual audit and also includes funding for GFOA Certificate of Achievement for Excellence in Financial Reporting (est. \$1,000). Finance: 60% of annual audit, 40% of single audit Dept. 61: 25% of annual audit, 60% of single audit, 100% of EFS Report Water/sewer: 15% of annual audit
53945.00000	Training	10,637	- Membership fees: \$80/person for 3 people (Finance Director, Asst Finance Director & Budget Manager) - \$500 membership fee for GFOA (Finance Director for participation in NESGFOA) - \$80 PPAC membership (Purchasing Agent) Various training programs for entire Finance team. Courses include payroll training from Tyler, Microsoft Office training, CTCPA course, annual CCM conference fee and various outside vendor supported courses.
Professional/Technical Total		169,466	
Fin Dept Total		971,549	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0503 - Technology Department						
51 Wages-Salaries						
51100.00000	Department Head	127,234	127,236	127,236	131,689	131,689
51125.00000	Mid-Managers Personnel	182,204	189,022	189,022	207,770	207,770
	Fringe Benefits Total	309,438	316,258	316,258	339,459	339,459
53 Professional/Technical						
52010.00000	Worker's Compensation	544	618	618	681	681
52100.00000	Social Security	22,167	24,194	24,194	25,969	25,969
52200.00000	Pension	19,296	27,755	27,755	29,743	29,743
52220.00000	Insurance, Life, Disability	1,165	1,901	1,901	2,112	2,112
52235.00000	Health Insurance	66,872	56,648	56,648	61,814	61,814
	Fringe Benefits Total	110,043	111,116	111,116	120,319	120,319
53 Professional/Technical						
53201.00000	Supplies	45	300	300	300	300
53208.00000	Computer Equipment	58,120	48,200	48,200	62,000	62,000
53813.00000	Computer Support & Licensing	148,493	160,650	160,650	178,300	178,300
53945.00000	Training, Prof Dev & Org Fees	5,039	10,000	10,000	10,000	10,000
	Professional/Technical Total	211,697	219,150	219,150	250,600	250,600
	Technology Total	631,179	646,524	646,524	710,378	710,378

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

0503
Technology

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	131,689	Salary allocation for Department Head. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	207,770	Salary allocations for Dave Mazzaccaro and Open position actively being backfilled, who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28 .
Wages-Salaries Total		339,459	
52 Fringe Benefits			
52010.00000	Worker's Compensation	681	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	25,969	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	29,743	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disabil	2,112	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	61,814	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		120,319	
53 Professional/Technical			
53201.00000	Supplies	300	This account funds office supplies for the positions in the department. \$300
53208.00000	Computer Equipment	62,000	This account funds the technology hardware needs of all Town departments. Computers are normally purchased from vendors using state contract pricing, for equipment that is up to date yet compatible with current inventory. Breakdown as follows:
			<i>Endpoint Replacements (older PCs and Laptops that have aged out and need to be replaced per rotating schedule)</i> \$18,000
			<i>Contingency for unanticipated equipment requested by departments during the budget year.</i> \$15,000
			<i>Funds replacement materials for the hardware peripherals in the IT Department. Includes toner cartridges, surge protectors, batteries for uninterruptible power supplies, WIFI access points, and misc computer materials</i> \$3,000
			<i>Office furniture, other various equipment that does not fall into other catagories.</i> \$1,000
			<i>Printer replacement fund. This is not to replace working printers but to have a fund to purchase a new ones from in the event of failure. We have several receipt printers, check printers and other that are quite old.</i> \$1,000
			<i>PD Endpoint Replacements (older PCs and Laptops that have aged out and need to be replaced per rotating schedule)</i> \$12,000
			<i>PD - Printer replacements. Older printers at PD that are currently having print issues.</i> \$1,000
			<i>PD - Contingency for unanticipated equipment requested by departments during the budget year.</i> \$8,000
			<i>PD - Funds replacement materials for the hardware peripherals in the IT Department. Includes toner cartridges, surge protectors, batteries for uninterruptible power supplies, WIFI access points, and misc computer materials</i> \$3,000
53813.00000	Computer Support & Licensing	178,300	This account funds the support and licensing needs of all Town deparments. Breakdown as follows:
			<i>Annual cost for CCAT/CRCOG initiative for Disaster Recovery/Business Continuity. This is currently our main data backup and also provides server replication at the Community Ctr. In the event of a disaster.</i> \$34,000

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

0503
Technology

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity	
			Crown Castle – Town Portion Fiber Connection which connects Town buildings with telephone and data.	\$6,000
			Fiber costs from Town Hall to Sage Park - This was transferred from Facilities budget per Kevin Delaney	\$3,500
			Microsoft Office Volume Licenses. Licenses for Office for any new endpoints that need it or update eol installs	\$5,000
			Managed EDR Renewal. This is the Town-Wide cybersecurity solution mandated by insurance carriers. Replaces old "anti-virus" system to better protect against such threats as ransomware.	\$30,000
			Microsoft E3 Office 365 25 - Renewal Costs - Email and Office	\$7,700
			Office 365 Plan 2 (150 users) - Renewal Costs Email	\$15,050
			OneDrive for Business x 3	\$300
			Microsoft 365 Business Basic (no Teams) * 7 for Town Council tablets	\$500
			Town Internet - backup in event of CEN internet outage	\$3,000
			Internet Community Center - Disaster Recovery	\$2,200
			SonicWALL support - There are various SonicWALL devices used throughout Town for VPN and firewall	\$10,000
			IT Consulting per hourly rate	\$5,000
			Zoom Conference Licensing with added Webinar option - This option was added last year for Zoom Bombing issues.	\$9,000
			Endpoint Central Support	\$5,000
			VMware Support Renewal for DR server	\$5,000
			KnowBe4 - User cybersecurity training	\$7,000
			Note: Next Year's Budget will include support renewal for Town Servers, Storage and Switches (approx. \$40,000) - It is too early to get quotes on this.	
			PD - Veritas Backup Software support renewal, now includes Exchange backup	\$6,000
			PD - SonicWALL support	\$2,250
			PD - Endpoint Central Support	\$3,500
			PD - Microsoft Office Volume Licenses. Licenses for Office for any new endpoints that need it or update eol installs	\$5,000
			PD - Microsoft Exchange Online / Azure AD P1 Renewal (70 users) - Email for Police Department	\$13,300
53945.00000	Training	10,000	Training for IT Staff to stay up to date with current technology	\$10,000
	Professional/Technical Total	\$250,600		
	Technology Total	\$710,378		

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0504 - Collector of Revenue						
51 Wages-Salaries						
51125.00000	Mid-Managers Personnel	96,783	99,060	99,060	107,501	107,501
51130.00000	Clerical Personnel	122,291	132,093	132,093	132,093	132,093
51400.00000	Overtime	0	150	150	150	150
51510.00000	Part time & Summer Help	0	2,200	2,200	2,200	2,200
51805.00000	Longevity	967	1,050	1,050	1,050	1,050
Wages-Salaries Total		220,041	234,553	234,553	242,994	242,994
52 Fringe Benefits						
52010.00000	Worker's Compensation	376	460	460	487	487
52100.00000	Social Security	15,331	17,944	17,944	18,590	18,590
52200.00000	Pension	12,640	16,829	16,829	17,336	17,336
52220.00000	Insurance, Life, Disability	824	1,391	1,391	1,512	1,512
52235.00000	Health Insurance	48,958	53,027	53,027	58,239	58,239
Fringe Benefits Total		78,129	89,651	89,651	96,164	96,164
53 Professional/Technical						
53201.00000	Supplies	17,224	45,155	45,155	41,500	41,500
53813.00000	Computer Support	12,814	25,910	25,910	26,432	26,432
53924.00000	Tax Refunds	640,440	215,000	215,000	215,000	215,000
53945.00000	Training, Prof Dev & Org Fees	1,842	4,025	4,025	4,260	4,260
Professional/Technical Total		672,320	290,090	290,090	287,192	287,192
Collector of Revenue Total		970,489	614,294	614,294	626,350	626,350

TOWN OF BERLIN

FY 2026/27

Dept No. **0504**

Budget Input

Dept Name **Revenue Collector**

3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51125.00000	Mid-Managers Personnel	107,501	Salary allocation for Revenue Collector, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	132,093	Salary allocation for Assistant Revenue Collector and Tax Clerk, who are members of the Clerical union. Salaries based on currend White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51400.00000	Overtime	150	To fund overtime costs incurred at the close of each fiscal year. QDS process requires detailed closing process be completed on the last business day of the fiscal year.
51510.00000	Part time & Summer Help	2,200	To fund part time employees during heavy tax collection periods.
51805.00000	Longevity	1,050	The Town has a schedule of longevity payments. The department currently has 1 employee receiving these payments - P. Poplawski 16.6 years, White Collar, \$1,050.
Wages-Salaries Total		242,994	
52 Fringe Benefits			
52010.00000	Worker's Compensation	487	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	18,590	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	17,336	Employer share for the defined contribution plan, based upon 6% (reflects 1X match) or 10% (reflects 2X match) of employee salaries, dependent on employee hire date, .
52220.00000	Insurance, Life, Disabil	1,512	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	58,239	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		96,164	

TOWN OF BERLIN

FY 2026/27

Dept No. **0504**
 Dept Name **Revenue Collector**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53 Professional/Technical			
53201.00000	Supplies	41,500	This account funds the entire process of tax billing: Printing costs, envelopes, paper and all other office supplies. The cost of generating tax bills increases each year as the cost of paper, etc. increases. The breakdown is as follows: Prep & printing of tax bills (incl envelopes), reminder cards & posted rate books: \$20,000 Toner/ Laser Cartridge: \$1,500 for 2 laser printers. Misc Office Supplies : \$5,000 Paper for Supplemental bills, delinquent notices, cash register receipts, ribbon cartridges for receipt printer, calculator rolls/spools, and other necessities. Brinks Security: \$15,000
53813.00000	Computer Support	26,432	Postage for tax bills is included in Townwide department (0507). QDS Web Services and Software Support & Maintenance (\$13,682); Hosted Managed Services (QDS): (\$12,500); Mandatory DMV Software Fee (\$250).
53924.00000	Tax Refunds	215,000	Starting in FY 2019, all tax refunds are processed as an expenditure. The budget is based on two full fiscal year's actual and FY21 emerging experience.
53945.00000	Training, Prof Dev & Org Fees	4,260	Bi-annual Conference (CT Tax Collector's Asso.), Quarterly Meeting Fees(Hartford County Assoc), Annual Seminar for Continuing Education of Certified CT Tax Collectors. Various association approved training and continuing educational seminars. Professional dues for all staff - Revenue Collector & Asst. P. Poplawski -Tax Collectors Association of Connecticut, CCMO, and Hartford County Tax Collectors Association.
Professional/Technical Total		287,192	
Collector of Revenue Total		626,350	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0506 - Corporation Counsel						
53 Professional/Technical						
53828.00000	Outsd.Legal/Expert	401,483	410,000	410,000	461,000	461,000
53835.00000	Transcription	2,643	3,500	3,500	3,500	3,500
53915.00000	Probate Court	54,538	70,080	70,080	70,080	70,080
	Professional/Technical Total	458,664	483,580	483,580	534,580	534,580
Corporation Counsel Total		458,664	483,580	483,580	534,580	534,580

TOWN OF BERLIN

FY 2026/27

Dept No. **0506**
 Dept Name **Corporation Counsel**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53 Professional/Technical			
53828.00000	Outside Leg.	461,000	Line item includes Legal costs for Corporation Counsel, Labor attorney, P&Z defense, State Marshal. Corporation Counsel: \$13,750/month retainer plus \$80,000 additional legal matters Labor attorney: \$50,000 for union contract negotiations & other labor matters. P&Z legal defense costs: \$80,000 Other legal (economic development, land use, bond reviews): \$85,000 State Marshall: \$1,000
53835.00000	Transcription	3,500	To pay for transcription services.
53915.00000	Probate	70,080	Town of Berlin share of New Britain probate court costs. Pursuant to section 45a-8 of the Connecticut General Statutes requires the lease expenses be allocated between New Britain and Berlin "in proportion to their grand lists last perfected." Although the rent is a set amount, the allocation to Berlin (currently 47%) could increase once the Grand Lists are developed for the two towns; in addition we are charged an annual escalation fee. This is impossible to predict exactly until the Berlin and New Britain Grand Lists are signed. Rent was locked in 2019 with one increase that takes place in FY25. FY26 budget assumes FY25 budget +5%.
Total Prof/Tech		534,580	
Corporation Counsel Total		534,580	

GENERAL FUND BUDGET FY2026/27

EXPENSE

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0507 - Townwide Expenses						
51 Wages-Salaries						
51810.00000	Salary in lieu of Vacation	0	10,000	10,000	10,000	10,000
51815.00000	Salary Continuation	0	60,000	60,000	60,000	60,000
51900.00000	Wage Negotiations	95,300	310,664	310,664	328,867	328,867
Wages-Salaries Total		95,300	380,664	380,664	398,867	398,867
52 Fringe Benefits						
52010.00000	Worker's Compensation	7,045	9,671	9,671	11,551	11,551
52100.00000	Social Security	0	29,621	29,621	31,014	31,014
52110.00000	Unemployment Compensation	41,450	35,000	35,000	35,000	35,000
52200.00000	Pension	0	25,205	25,205	25,205	25,205
52202.00000	Pension/Actuarial Funding	674,326	320,618	320,618	25,000	25,000
52220.00000	Insurance, Life, Disability	0	1,953	1,953	1,953	1,953
52225.00000	Physicals	4,543	8,500	8,500	8,500	8,500
52400.00000	Employee Assistance Program	8,224	11,000	11,000	11,000	11,000
52440.00000	Tuition Reimbursement	0	12,000	12,000	12,000	12,000
Fringe Benefits Total		735,587	453,568	453,568	161,223	161,223
53 Professional/Technical						
53108.00000	Computer Communications	8,220	13,800	13,800	13,800	13,800
53201.00000	Supplies	3,506	5,000	5,000	5,000	5,000
53245.00000	Maintenance & Repair	1,430	1,500	1,500	1,500	1,500
53705.00000	Administrative Fees	2,942	5,000	5,000	5,000	5,000
53730.00000	Insurance	414,966	468,244	468,244	504,318	504,318
53813.00000	Computer Support	25,131	30,700	30,700	51,500	51,500
53900.00000	Miscellaneous	4,157	12,000	12,000	12,000	12,000
53903.00000	Copiers	50,352	50,500	50,500	50,500	50,500
53913.00000	Postage & Electronic Transmission	48,585	51,188	51,188	52,724	52,724
53920.00000	Professional Services	33,829	50,000	50,000	50,000	50,000
53927.00000	Contingency	0	300,000	300,000	300,000	300,000
53938.00000	Storm Meal Reimbursement	4,670	7,000	7,000	7,000	7,000
53940.00000	Advertising	35,374	50,000	50,000	50,000	50,000
53943.00000	Mileage	137	7,500	7,500	7,500	7,500
53945.00000	Training	30,351	32,413	32,413	32,413	32,413
53948.00000	Televised Meetings	5,000	5,000	5,000	5,000	5,000
Professional/Technical Total		668,649	1,089,845	1,089,845	1,148,255	1,148,255
54 Capital Outlays						
59622.00000	Trans - Local Match for Grants	49,996	0	0	0	0
Capital Outlays Total		49,996	0	0	0	0
Townwide Total		1,549,532	1,924,077	1,924,077	1,708,345	1,708,345

TOWN OF BERLIN

Dept No.
Dept Name

0507
Townwide

FY 2026/27

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51810.00000	Salary in lieu of Vacation	10,000	In the event employees exercise the option for the Town to buy back earned vacation time as allowed by contract and functional requirements. This option does not exist in every contract.
51815.00000	Salary Continuation	60,000	Used to pay salary differentials authorized by the Town Manager. These differentials may be for new hires where the market rate is higher than the Town has budgeted or where wage adjustments are necessary, with approval of the Town Manager. In addition, a provision to pay for salary upgrades for interim assignments when an employee terminates employment with the Town. Typically, departmental budgets do not allow for this due to payment of accrued leave time. Interim assignments are necessary to provide for operational needs of the Town.
51900.00000	Wage Negotiation	328,867	The estimated wage impact for Blue Collar, Middle Management, and Top Management merit wages are included here.
Total Wages & Salaries		398,867	
52 Fringe Benefits			
52010.00000	Worker's Compensation	11,551	Employees classified according to type of work, premiums based upon rate per \$100 of salary.
52100.00000	Social Security	31,014	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages noted above.
52110.00000	Unemployment Compensation	35,000	To provide for prior Town employees who become eligible to collect unemployment benefits (including seasonal employees who qualify in the off-season). The Town attends hearings to oppose unemployment payments where possible. Golf Course and Board of Education employees are budgeted within departments 43 and 61 respectively.
52200.00000	Pension	25,205	Employer share of pension plan for contracts in negotiation. Based upon 10% for defined contribution plan.
52202.00000	Pension/Actuarial funding	25,000	Amount represents the actuarially-determined contribution (ADC) to the closed defined benefit pension plan. The ADEC is calculated annually based on actual wages, updated actuarial tables and emerging interest rates. Annual funding of the ADEC, if needed, is part of the Town's Fund Balance Policy. The account also includes \$25,000 for actuarial fees to calculate the ADEC, annual employee statements and ad-hoc requests.
52220.00000	Insurance, Life, Disability	1,953	Premiums for life, death and disability insurance; based upon amount of salary. Premiums remained the same as FY21.
52225.00000	Physicals	8,500	Drug and alcohol testing, \$3,900 (\$100/driver). Pre-hire physicals, OSHA required physicals for employees working with chemicals and return to work physicals for Work comp cases (\$4,000).

TOWN OF BERLIN

Dept No.
Dept Name

0507
Townwide

FY 2026/27

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
52400.00000	Employee Assistance Program	11,000	Employee Assistance Program (EAP). This program covers all police and fire employees, 24 hours a day, 365 days a year. It is a complete service for the employee and their family that provides services for the following: (1) Critical Incident Stress Education (2) On-Scene Personnel Support Services (3) Post Event Defusing (4) Post Event Debriefing (5) Family and Community Support (6) Stress Management Programs (7) Referral Services. The Town (non-Public Safety) purchases through Lexington Group (\$3,500/yr) and the Public Safety EAP (Police & Fire) is purchased through KGA (\$6,700 total for both).
52440.00000	Tuition Reimbursement	12,000	To provide tuition reimbursement for Town employees in accordance with collective bargaining agreements. Note: Police is budgeted within Dept 32. \$4,000 Mid-Manager \$4,000 White Collar \$2,000 Dispatchers \$2,000 Nurses
Total Fringe Benefits		161,223	
53 Professional/Technical			
53108.00000	Communications	13,800	Internet service thru CEN (w/ assumed increase for both locations): Library: 50Mbps (\$350/mth) Town Hall (incl Police & BOE): 500 Mbps (\$800/mth)
53201.00000	Supplies	5,000	Allows for the purchase of personnel forms and other documents purchased centrally but used townwide. Town is mandated to post HR posters whenever regulations are updated (\$1,000 cost historically).
53245.00000	Maintenance	1,500	To provide a resource to pay for repairs and maintenance contracts and unexpected repairs to maintain office furniture and equipment. This amount was reduced by 50% and the savings was shifted to the Supplies line.
53705.00000	Administrative Fees	5,000	Fees paid to administer the FSA/DCA program for Town and BOE employees. These costs were previously included in the General Fund budget under Transfers, but are now being reported as a direct General Fund expense based on auditor feedback.
53730.00000	Insurance	504,318	To purchase various lines of insurance coverage to minimize the town's risk including General Liability, and specific liability policies for Auto, Property, Cyber, Public Officials, Law Enforcement, School Leaders, Excess, Crime Coverage, Environmental Site Coverage, Pollution Liability, Volunteer Fire Fighters, AD&D. This also includes a portion of Workers' Comp Coverage.

TOWN OF BERLIN

Dept No.
Dept Name

0507
Townwide

FY 2026/27
Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53813.00000	Computer Support	51,500	Cost of annual maintenance & ongoing support for eGov's replacement (\$10,000) to provide internet to the Town, new website setup (required transition) (\$15,000) and DropBox licenses for cloud-based storage of internal and external files (\$400/user x 40 users = \$16,000) and eBenefits (\$10,500) for software to comply with ACA reporting requirements.
53900.00000	Miscellaneous	12,000	To provide an allowance for miscellaneous items that occur during the fiscal year, for which there is not a line item budget. Requires Town Manager approval. Includes \$350 for annual ASCAP License.
53903.00000	Copiers	50,500	Provides for copy machine lease, maintenance, supplies & per usage charges for departments (Nursing, Library, Police and Water/Sewer cost is included in their respective budgets. Beginning in FY25, the line includes the cost of leasing (w/ \$1 buyout after year 5) a large format printer.
53913.00000	Postage & Electronic Transfers	52,724	The Town moved mailing services to Corporate Mailing in FY18 so costs would be more variable. Efforts are being made to reduce the amount of mailing the Town does each year - moved employee reimbursements to direct deposit, moving vendor payments to ACH; working with Board/Commission liaisons to migrate to electronic delivery of meeting materials and other smaller efforts. The proposed budget is increased by 3% based on the announced USPS rate increase.
53920.00000	Professional Services	50,000	Consulting services (i.e., forensic audits, efficiency consulting, IT reviews) & cost to hire an MPA student part-time in a department to be determined based on need.
53927.00000	Contingency	300,000	Contingency balance is proposed to be the same as prior year. Budgeting for contingencies has helped the Town maintain a good credit rating. It has also been beneficial in times of unexpected disasters in that funds were available in the budget without having to utilize fund balance. Winter storms, tropical storms, tornadoes and hurricanes are impossible to predict and these funds are often needed to supplement storm budgets or deal with other unplanned emergencies such as the Golf clubhouse roof damage. These funds also assist in implementing cost savings initiatives such as the voluntary retirement plan and the fraud risk assessment without impacting fund balance. Accounting standards recommend .75% to 1% of prior year expenditures be budgeted as contingency. The \$300,000 is less than 0.75% total budgeted expenditures.
53938.00000	Storm Meal Reimbursement	7,000	To reimburse Blue Collar employees for meals during periods of emergency or storm clean up (per the bargaining agreement)
53940.00000	Advertising	50,000	Legal advertisements, purchasing and personnel job postings including the annual Town meeting notice. Excludes the Nursing allocation, as it is included in Department 53 for cost accounting purposes. Budget based on a three year historical average since the amount spent varies by year. Each year there is an attempt to get the state legislature to allow advertising on the town website only but this continues to be defeated.

TOWN OF BERLIN

Dept No.
Dept Name

0507
Townwide

FY 2026/27

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53943.00000	Mileage	7,500	To reimburse employees for utilizing personal vehicles for Town business. The rate is the IRS adopted rate in accordance with Town policy. In FY22, the Town Manager implemented a new policy that requires employees to use a Town vehicle from the fleet. Employees will only be reimbursed when a Town vehicle is not available. This line is intended to cover all employee mileage reimbursement, and is funded by the elimination of most department mileage amounts.
53945.00000	Training	32,413	To provide for attendance at meetings that will be beneficial to the Town where there is not a provision in a departmental budget for same. The annual membership fees for the Town to belong to: - Connecticut Conference of Municipalities (CCM): \$12,279 - Capital Region Council of Governments (CROG): \$16,820 - C.O.S.T. (Council of Small Towns) Annual Dues - \$1,375 - ADA Coalition Annual Dues - \$114 CCM is a city and town advocate group and it provides an opportunity for town officials to network with other municipalities; often for cost saving measures. CROG prepares and manages bid specifications for the member cities and towns whereby we can often gain cost savings due to the bid for larger quantities.
53948.00000	Televised Meetings	5,000	To fund the televising of public meetings.
Total Prof/Tech		1,148,255	
54 Capital Outlays			
59622.00000	Trans - Local Match	0	
Capital Outlays Total		0	
Townwide Total		1,708,345	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0508 - Board of Finance						
51 Wages-Salaries						
51305.00000	Commission Secretaries	2,025	** Moved to Town Council **		0	
Wages-Salaries Total		2,025	0	0	0	0
52 Fringe Benefits						
52010.00000	Worker's Compensation	(1)	** Moved to Town Council **		0	0
52100.00000	Social Security	155	** Moved to Town Council **			
Fringe Benefits Total		154	0	0	0	0
53 Professional/Technical						
53201.00000	Supplies	70	3,400	3,400	3,525	3,525
Professional/Technical Total		70	3,400	3,400	3,525	3,525
Board of Finance Total		2,249	3,400	3,400	3,525	3,525

TOWN OF BERLIN

FY 2026/27

Dept No. **0508**
Dept Name **Board of Finance**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	0	Assumes 12 monthly meetings & 12 budget meetings (\$125 each) *** Moved to Town Council **
Total Wages & Salaries		0	
52 Fringe Benefits			
52010.00000	Worker's Compensation	0	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY24 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Social Security	0	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
Total Fringe Benefits		0	
53 Professional/Technical			
53201.00000	Supplies	3,525	Production & Insertion of budget pie chart (postage is in Townwide Department)
Total Prof/Tech		3,525	
Board of Finance Total		3,525	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0509 - Assessors Office						
51 Wages-Salaries						
51125.00000	Mid-Managers Personnel	204,554	205,524	205,524	220,012	220,012
51130.00000	Clerical Personnel	170,329	144,260	144,260	144,260	144,260
51400.00000	Overtime	9	250	250	250	250
51805.00000	Longevity	2,100	2,084	2,084	2,350	2,350
51820.00000	In lieu of Health Insurance	4,300	4,300	4,300	4,300	4,300
Wages-Salaries Total		381,292	356,418	356,418	371,172	371,172
52 Fringe Benefits						
52010.00000	Worker's Compensation	5,542	6,218	6,218	6,817	6,817
52100.00000	Social Security	27,642	27,266	27,266	28,395	28,395
52200.00000	Pension	21,132	32,168	32,168	33,617	33,617
52220.00000	Insurance, Life, Disability	1,406	2,103	2,103	2,285	2,285
52235.00000	Health Insurance	60,701	65,978	65,978	62,123	62,123
Fringe Benefits Total		116,423	133,733	133,733	133,237	133,237
53 Professional/Technical						
53201.00000	Supplies	8,453	7,400	7,400	7,400	7,400
53813.00000	Computer Support	43,519	66,668	66,668	68,518	68,518
53814.00000	Contractual Services	0	25,000	25,000	22,000	22,000
53945.00000	Training	3,845	4,615	4,615	6,875	6,875
Professional/Technical Total		55,817	103,683	103,683	104,793	104,793
Assessor Total		553,532	593,834	593,834	609,202	609,202

TOWN OF BERLIN

FY 2026/27

Dept No. **0509**

Budget Input

Dept Name **Assessors Office**

3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
10 Wages-Salaries			
51125.00000	Mid-Managers Personnel	220,012	Salary allocations for Assessor and Assessment Technician who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	144,260	Salaries for employees who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation
51400.00000	Overtime	250	Required to provide additional manpower needed for timely completion of the grand list, to minimize the possibility of needing an extension.
51805.00000	Longevity	2,350	The Town has a schedule of longevity payments. The department currently has two employees receiving these payments as follows: J. Ferraro, 25 years, Mid Management Union, \$1,300 T. Milardo, 15.9 years, White Collar Union, \$1,050
51820.00000	In lieu of Health Insurance	4,300	The Town has adopted a policy to reimburse an employee a portion of the savings of health insurance when coverage is waived. Two employees have elected to take this option.
Wages-Salaries Total		371,172	
20 Fringe Benefits			
52010.00000	Worker's Compensation	6,817	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	28,395	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	33,617	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	2,285	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	62,123	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		133,237	
30 Professional/Technical			

TOWN OF BERLIN

FY 2026/27

Dept No. **0509**

Budget Input

Dept Name **Assessors Office**

3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53201.00000	Supplies	7,400	This account provides printing of forms for revaluation, annual printing of personal property declarations, pricing guides, supplies, Grand List binding, printing, etc. The increase is driven by the price increase in MV pricing guides (required to complete MV assessments).
53813.00000	Computer Support	68,518	<ul style="list-style-type: none"> - Computer support cost from CAMA \$17,500 (annual increase + adding 5 seats), web hosting \$4,458, GIS \$4,160 (includes one time cost of \$3,000) (Increase due to adding GIS to Engineering, Planning and Zoning. \$6,600 offset from Public Works) - Administration software which is used to develop the Grand List \$10,000 - QDS web hosting \$4,750 - QDS Personal property modular \$5,500 - Computer access CT DMV \$250. - Hosting Vision on the Cloud \$7,900. <p>New vendor \$4,000 installation (1 time), annual \$10,000 - support. Deed reading (AI)</p>
53814.00000	Contractual Services	22,000	Personal Property audits. From TMA Exposurer.
53945.00000	Training	6,875	<p>Organization fees no increase. IAAO 2400</p> <p>Assessor requested to go to International Association of Assessing Officers conference additional \$1,800 not reflected in Budget. Conn Assessor School for new Assessor Clerk and county and state meetings.</p> <p>UConn Assessor School and Northeast Education Seminar for mandated credits. Vision software training.</p>
Professional/Technical Total		104,793	
Assessor Total		609,202	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0510 - Registrars of Voters						
51 Wages-Salaries						
51115.00000	Elected Personnel	30,333	86,000	86,000	120,000	90,000
51540.00000	Election Workers	106,009	45,000	45,000	45,000	45,000
	Wages-Salaries Total	136,342	131,000	131,000	165,000	135,000
52 Fringe Benefits						
52010.00000	Worker's Compensation	881	557	557	640	580
52100.00000	Social Security	11,427	10,023	10,023	12,623	10,329
	Fringe Benefits Total	12,308	10,580	10,580	13,263	10,909
53 Professional/Technical						
53201.00000	Supplies	26,680	34,560	34,560	34,560	34,560
53234.00000	Food	1,015	1,500	1,500	1,500	1,500
53245.00000	Maintenance & Repair	1,580	6,700	6,700	6,700	6,700
53600.00000	Rent	0	350	350	350	0
53604.00000	Truck Rental	0	250	250	250	0
53814.00000	Contractual Services	60	150	150	150	150
53815.00000	Non Tax Election Workers	15,880	** Reclassified to Election Workers **			
53902.00000	Telephone	1,862	1,800	1,800	1,800	1,800
53945.00000	Training, Prof Dev & Org Fees	1,610	5,410	5,410	5,410	5,410
	Professional/Technical Total	48,686	50,720	50,720	50,720	50,120
	Registrar of Voters Total	197,336	192,300	192,300	228,983	196,029

TOWN OF BERLIN

FY 2026/27

Dept No. **0510**

Budget Input

Dept Name **Registrar of Voters**

3-Nov-25

Account Description Budget

Supporting Description of Activity

51 Wages-Salaries

51115.00000 Elected Personnel 120,000

Salary Account for *two State certified department head Registrars*. With 2024 the implementation of Connecticut's Early Voting along with the presidential primaries dates, increases the Registrar's responsibilities to include additional ballot security and management, same day voter registration (SDR) and hire, train, schedule and supervise additional staff .Early voting, along with SDR, attaches itself to all additional Elections. The Early Voting application requires that our department schedule be flexible to accomodate extending hours for 14 days of consecutive early voting along with the implementation of SDR preceding the State, Municipal and Federal elections. Lastly, new State laws regarding election workers payout have now been tied to payroll. This results in registrars being held responsible for distribution, solicitation and tracking of all HR paperwork which includes personal and emergency contact information, CT Tax forms, Federal Tax forms, direct deposit and I-9 Federal form. As the year 2024 winds down these added requirements, additional work hours, flexibility demands and management responsibilities for the Registrars Office has become crystal clear.Registrars are now department heads. Looking towards 2025, another constitutional change will be implemented. The introduction of "No Excuse" absentee voting, the distribution and training required for the new CVRs system and the addition of new tabulators. All changes will require extensive training for registrars, so that in turn Registrars can provide instructional classes for election workers.

51540.00000 Election Workers 45,000

This account is used to pay election workers that must have taxes taken out. Each party needs to have a deputy in place. Deputies are required by law. They would be fully trained to do the job and would take over in the absense of the Registrar. In addition, Two 'Assistant' Registrar added position effective 01/01/24. Election day workers (including early voting) were reclassified to this payroll line. These workers are subject to social security/medicare deductions if their hours for the calendar year exceed the federal limit (currently

Wages-Salaries Total 165,000

52 Fringe Benefits

52010.00000 Worker's Compensation 640

Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY25 is being budgeted with a 5% increase based on the Town's renewal.

52100.00000 Social Security 12,623

Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.

Fringe Benefits Total 13,263

TOWN OF BERLIN

FY 2026/27

Dept No. **0510**

Budget Input

Dept Name **Registrar of Voters**

3-Nov-25

Account **26/27**

Account	Description	Budget	Supporting Description of Activity
53 Professional/Technical			
53201.00000	Supplies	34,560	<p>We have included computer supplies in our budget.</p> <ul style="list-style-type: none"> ● We will be budgeting for 4 election events (Municipal Election, the potential primary and two budget referendums). However Registrar's need to be available for 5 Elections ● The current voting equipment requires special programming and the purchase of ballots for every registered voter. Handicapped machines, which will cost extra to program for each event, must be used for all State and Federal elections. ● The cost of all ballots (regular, absentee, and EDR) are included in our budget. We have to pay to have the memory cards prepared for all elections. ● This account also covers all office supplies and the cost of shredding the ballots, which is required by law. <p>Includes production of voting reminder cards (postage is included in Townwide Department)</p>
53234.00000	Food	1,500	Food expenses for poll workers
53245.00000	Maintenance	6,700	<p>The State will provide the Town of Berlin with 15 tabulators (D300s model) at no cost, but the Town is responsible for annual maintenance & repair costs. Per the State, the costs will be:</p> <p>Annual Maintenance: \$215/machine x 15 = \$3,225 Annual Firmware: \$100/machine x 15 = \$1,500 Annual ad-hoc needs: \$1,975/day (budgeting one day)</p>
53600.00000	Rent	350	This is for rent at the VFW
53604.00000	Truck Rental	250	Most of the voting equipment can be delivered by the Town. This account was used when a truck with a lift was needed. The Town has since installed a lift on one of the fleet trucks. Rentals will only be needed if our box truck is out of service or a special circumstance arises during an election.
53814.00000	Contractual Services	150	These funds are for the annual canvass of voters by NCOA (National Change of Address).
53815.00000	Non Tax Election Workers	Reclassified to Election Workers	<p>Poll Workers. This account is to pay poll workers for all elections. Federal Law allows poll workers being paid less than \$1,000 a year to be exempt from taxes, therefore these workers are not paid from a payroll account and are paid from an operational account instead. Our poll workers have not received a raise in many years. We should be paying at least a minimum wage. We need to be competitive with surrounding towns. Workers with the exception of deputies, may be hired from other towns (we could do the same).</p>
53902.00000	Telephone	1,800	We will still have phones installed for 4 election events at 3 districts.
53945.00000	Training	5,410	<p>Dues for ROVAC for both Registrars, Deputies and Assistant Registrars</p> <p>Expenses/reimbursements for the Spring and Fall Conferences for both Registrars. These fees continue to increase in price. Registration fees for Deputies and office assistances.</p>

Professional/Technical Total **50,720**

Registrar of Voters - Reg Narrative

TOWN OF BERLIN

FY 2026/27

Dept No. 0510

Budget Input

Dept Name Registrar of Voters

3-Nov-25

Account 26/27

Account Description Budget Supporting Description of Activity

Registrar of Voters Total 228,983

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0511 - Town Clerks Office						
51 Wages-Salaries						
51100.00000	Department Head	107,547	107,550	107,550	111,314	111,314
51125.00000	Mid-Managers Personnel	85,660	87,596	87,596	94,989	94,989
51130.00000	Clerical Personnel	125,443	131,874	131,874	134,395	134,395
51400.00000	Overtime	25	1,000	1,000	1,000	1,000
51510.00000	Part time & Summer Help	0	300	300	300	300
51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300
51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500
Wages-Salaries Total		322,475	332,120	332,120	345,798	345,798
52 Fringe Benefits						
52010.00000	Worker's Compensation	548	648	648	693	693
52100.00000	Social Security	23,580	25,408	25,408	26,454	26,454
52200.00000	Pension	19,632	23,924	23,924	24,897	24,897
52220.00000	Insurance, Life, Disability	1,201	1,966	1,966	2,143	2,143
52235.00000	Health Insurance	23,251	25,065	25,065	27,378	27,378
Fringe Benefits Total		68,213	77,011	77,011	81,565	81,565
53 Professional/Technical						
53201.00000	Supplies	1,619	2,250	2,250	2,250	2,250
53737.00000	Microfilming, Records Repair	4,517	6,000	6,000	6,000	6,000
53xxx.00000	Records Management Program	0	2,000	2,000	2,000	2,000
53813.00000	Computer Support	16,791	21,100	21,100	22,000	22,000
53814.00000	Contractual Services	1,566	2,800	2,800	4,200	4,200
53945.00000	Training, Prof Dev & Org Fees	4,055	3,990	3,990	4,300	4,300
53947.00000	Vital Statistics	1,030	1,500	1,500	1,500	1,500
Professional/Technical Total		29,578	39,640	39,640	42,250	42,250
Town Clerk Total		420,266	448,771	448,771	469,613	469,613

TOWN OF BERLIN

FY 2026/27

Dept No. **0511**
 Dept Name **Town Clerk**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Dept Head	111,314	Town Clerk's Salary Position. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid Man	94,989	Salaries for employees who are members of the Mid-Managers union. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical	134,395	Salaries for employees who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51400.00000	Overtime	1,000	Overtime when necessary. Since this is a Presidential election year - more overtime may be needed. Also one staff member will be attending NEMCI in July 2024 and overtime will need to be paid.
51510.00000	Part time & Sumr	300	Staff to assist with expected increase in absentee ballots with the new law permitting no excuse absentee voting.
51805.00000	Longevity	1,300	The Town has a schedule of longevity payments. The department currently has one employee receiving this payment: Wall (January 2002), 23.5 years, Top Management \$1,300
51820.00000	In Lieu of Health Insurance	2,500	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. One employee has elected to take this option.
Total Wages & Salaries		345,798	
52 Fringe Benefits			
52010.00000	Worker's Compensation	693	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	26,454	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	24,897	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance-Life	2,143	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	27,378	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Total Fringe Benefits		81,565	

TOWN OF BERLIN

FY 2026/27

Dept No. **0511**
 Dept Name **Town Clerk**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53 Professional/Technical			
53201.00000	Supplies	2,250	Supply account includes toner, other computer supplies. etc.
53737.00000	Microfilming, Records Repair	6,000	Account incorporates the entire microfilming process for land records - books, paper, microfilm and storage. Also includes the microfilming of maps and vital statistics.
53743.00000	Records Management Program	2,000	Annual management of Town records
53813.00000	Computer Support	22,000	Prices are established by contracts. Land Records vendor has been changed to IQS - yearly support is \$19,800. Yearly support fee for OnBoard used for the Boards and Commissions is \$2,050. Also included a slight increase for any additional software.
53814.00000	Contractual Services	4,200	Land record audit.
53945.00000	Training	4,300	Funds are used for staff development conferences and schools. Membership includes CT Town Clerks' Assn, New England Town Clerks' Assn and International Institute of Municipal Clerks' Assn. Hartford County Dues .
53947.00000	Vital Statistics	1,500	This account is for vital certificates copies (birth, marriage and death) fees paid to other towns. Also includes hardcover books and vital protection sheets for all recorded vital records.
	Total Prof/Tech	42,250	
	Town Clerk Total	469,613	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0512 - Board of Assessment Appeals						
51 Wages-Salaries						
51305.00000	Commission Secretaries	800	** Moved to Town Council **			
	Wages-Salaries Total	800	0	0	0	0
52 Fringe Benefits						
52100.00000	Social Security	56	** Moved to Town Council **			
	Fringe Benefits Total	56	0	0	0	0
53 Professional/Technical						
53945.00000	Training, Prof Dev & Org Fees	0	225	225	225	225
	Professional/Technical Total	0	225	225	225	225
	Board of Assessment Appeals Total	856	225	225	225	225

TOWN OF BERLIN

FY 2026/27

Dept No. **0512**
 Dept Name **Board of Assessment Appeals**

Budget Input
 3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	0	Secretarial services for Board of Assessment Appeals. Rate of \$100 per meeting (\$125 if over 2 hours) in accordance with Secretarial Pay Scale adopted by the town. Request allows for extra meetings due to Revaluation and special meetings during the fiscal year. Increase is due to the expectation for more meetings. ** Moved to Town Council **
Total Wages & Salaries		0	
52 Fringe Benefits			
52100.00000	Social Security	0	** Moved to Town Council **
Total Fringe Benefits		0	
53 Professional/Technical			
53945.00000	Training, Prof Dev & Org Fees	225	Assessment appeals workshops for new members .
Total Prof/Tech		225	
Board of Assessment Appeals Total		225	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
0513 - Town Council							
51 Wages-Salaries							
51305.00000	Commission Secretaries	300	27,250	27,250	27,250	27,250	
Wages-Salaries Total		300	27,250	27,250	27,250	27,250	0
52 Fringe Benefits							
52100.00000	Social Security	23	2,085	2,085	2,085	2,085	
Fringe Benefits Total		23	2,085	2,085	2,085	2,085	0
53 Professional/Technical							
53904.00000	Mayor's Account	103	3,000	3,000	3,000	3,000	
Professional/Technical Total		103	3,000	3,000	3,000	3,000	0
Town Council Total		426	32,335	32,335	32,335	32,335	0

TOWN OF BERLIN

FY 2026/27

Dept No. **0513**
Dept Name **Town Council**

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
0513 - Town Council			
51 Wages-Salaries			
51305.00000	Commission Secretary	27,250	Secretarial services for Town Council and Boards and Commissions. Pay rate in accordance with Secretarial Pay Scale adopted by the Town. Boards and Commissions were consolidated into the Town Council department with the fiscal year 2026 budget.
	Total Wages & Salaries	27,250	
52 Fringe Benefits			
52100.00000	Social Security	2,085	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
	Total Fringe Benefits	2,085	
53 Professional/Technical			
53904.00000	Mayor's Account	3,000	To provide for miscellaneous expenses and CCM convention or other events the Mayor attends.
	Professional/Technical Total	3,000	
	Town Council Total	32,335	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
0514 - Human Resources						
51 Wages-Salaries						
51100.00000	Department Head	127,926	127,927	132,403	132,405	132,405
51120.00000	Professional Personnel	81,450	81,342	84,291	90,000	90,000
51510.00000	Part-time & Summer Help	10,404	13,781	13,781	0	0
51805.00000	Longevity	2,600	1,300	1,300	2,600	2,600
Wages-Salaries Total		222,380	224,350	231,776	225,005	225,005
52 Fringe Benefits						
52010.00000	Worker's Compensation	235	277	277	448	448
52100.00000	Social Security	17,072	17,064	17,289	17,014	17,014
52200.00000	Pension	15,821	15,810	16,105	16,945	16,945
52220.00000	Insurance, Life, Disability	481	767	767	1,359	1,359
52235.00000	Health Insurance	58,880	63,566	63,566	69,673	69,673
Fringe Benefits Total		92,489	97,484	98,004	105,439	105,439
53 Professional/Technical						
53201.00000	Supplies	2,378	2,500	2,500	2,500	2,500
53813.00000	Computer Support	7,188	7,500	7,500	8,000	8,000
53945.00000	Training, Prof Dev & Org Fees	4,041	7,500	7,500	7,500	7,500
Professional/Technical Total		13,606	17,500	17,500	18,000	18,000
Human Resources Total		328,475	339,334	347,280	348,444	348,444

TOWN OF BERLIN

FY 2026/27

Dept No. **0514**
 Dept Name **Human Resources**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 - Wages-Salaries			
51100.00000	Department Head	132,405	Salary allocation is for 35 hr/wk Town Human Resources Director. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51120.00000	Professional Personnel	90,000	Salary for Compensation & Benefits Professional.
51510.00000	Part-time & Summer Help	0	Part Time labor costs for HR support employee, moved from the Town Manager Department in the FY22 budget. This move aligns the budget with the operational structure. The clerical position performs organizational tasks for the department.
51805.00000	Longevity	2,600	The Town has a schedule of longevity payments. The department currently has one employee receiving these payments as follows: Wacker, 29 years, Professional @ \$1,300
Total Wages & Salaries		225,005	
52 - Fringe Benefits			
52010.00000	Workman's Compensation	448	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Social Security	17,014	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	16,945	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance-Life	1,359	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52234.00000	Health Insurance	69,673	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Total Fringe Benefits		105,439	

TOWN OF BERLIN

FY 2026/27

Dept No. 0514
Dept Name Human Resources

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53 - Professional/Technical			
53210.00000	Supplies	2,500	Funding is requested for general office supplies.
53813.00000	Computer Support	8,000	Funding is requested for HR technology (Paycor and eFax)
53945.00000	Training, Prof Dev & Org Fees	7,500	Funding is requested as per Training Expense Form 53945
	Total Prof/Tech	18,000	
Human Resources Total		348,444	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1013 - Cemetery Committee						
51 Wages-Salaries						
51305.00000	Commission Secretaries	1,100	** Moved to Town Council **		0	0
Wages-Salaries Total		1,100	0	0	0	0
52 Fringe Benefits						
52010.00000	Worker's Compensation	0	0	0	0	0
52100.00000	Social Security	77	** Moved to Town Council **		0	0
Fringe Benefits Total		77	0	0	0	0
53 Professional/Technical						
53201.00000	Supplies	0	100	100	100	100
53219.00000	Operating Mat'ls/ServicesThan	2,035	7,500	7,500	2,500	2,500
53814.00000	Contractual Services	22,050	25,000	25,000	30,000	30,000
Professional/Technical Total		24,085	32,600	32,600	32,600	32,600
Cemetery Committee Total		25,261	32,600	32,600	32,600	32,600

TOWN OF BERLIN

FY 2026/27

Dept No. **1013**
 Dept Name **Cemetery Committee**

Budget Input
3-Nov-25

Account	Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	Moved to Town Council	Secretarial services for Cemetery Committee. Rate of \$100 per meeting in accordance with Secretarial Pay Scale adopted by the Town. Request allows for nine meetings with one meeting exceeding two hours.
Total Wages & Salaries		0	
52 Fringe Benefits			
52010.00000	Worker's Compensation	Moved to Town Council	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	Moved to Council	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
Total Fringe Benefits		0	
53 Professional/Technical			
53201.00000	Supplies	100	Various supplies and stationery.
53219.00000	Operating Materials	2,500	This account will be primarily used for purchasing tools and cleaning supplies to clean headstones. Reduced by \$5,000 and shifted to Contractual Services
53814.00000	Contractual Services	30,000	This account will be used for pruning and removing trees, as well as installing and repairing fences. It will also cover cleaning, resurfacing, and repairing damaged stones, walls, and pillars. Additionally, it will be used to hire outside contractors for excavating and clearing overgrown areas in the cemeteries.
Total Prof/Tech		32,600	
Cemetery Committee Total		32,600	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1014 - Development Services						
51 Wages-Salaries						
51125.00000	Mid-Managers Personnel	283,876	291,749	291,749	318,120	318,120
51130.00000	Clerical Personnel	63,159	66,339	66,339	111,751	111,751
51510.00000	Part-time & Summer Help	0	40,695	40,695	0	0
Wages-Salaries Total		347,036	398,783	398,783	429,871	429,871
52 Fringe Benefits						
52010.00000	Worker's Compensation	7,423	8,564	8,564	9,591	9,591
52100.00000	Social Security	24,325	30,507	30,507	32,887	32,887
52200.00000	Pension	11,851	26,612	26,612	25,959	25,959
52220.00000	Insurance, Life, Disability	1,296	2,152	2,152	2,412	2,412
52235.00000	Health Insurance	106,867	108,590	108,590	102,581	102,581
Fringe Benefits Total		151,762	176,425	176,425	173,430	173,430
53 Professional/Technical						
53201.00000	Supplies	1,853	4,500	4,500	4,500	4,500
53814.00000	Contractual Services	4,950	15,000	15,000	15,000	15,000
53945.00000	Training, Prof Dev & Org Fees	3,700	6,115	6,115	6,727	6,727
Professional/Technical Total		10,503	25,615	25,615	26,227	26,227
Planning Total		509,300	600,823	600,823	629,528	629,528

TOWN OF BERLIN

FY 2026/27

Dept No. 1014

Budget Input

Dept Name Development Services

3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 - Wages-Salaries			
51125.00000	Mid Management	318,120	Salary allocation is for 35 hr/wk positions: - Town Planner in Level D - Assistant Town Planner Position in Level C - Zoning Enforcement Officer in Level B Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical	111,751	Salary is for the Planning Dept's Land Use Administrator (35 hr/wk) who is a member of the White Collar collective bargaining unit. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51510.00000	Part-time & Summer Help	0	Part Time office staff. This move aligns the budget with operational leadership. The clerical position performs organizational tasks for the department and includes working on digital file creation for electronic access and retention, support for projects of the department and commissions, and provides office coverage as needed.
Total Wages & Salaries		429,871	

52 - Fringe Benefits

52010.00000	Workman's Compensation	9,591	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Social Security	32,887	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	25,959	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.

TOWN OF BERLIN

FY 2026/27

Dept No. 1014

Budget Input

Dept Name Development Services

3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
52220.00000	Insurance-Life	2,412	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52234.00000	Health Insurance	102,581	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Total Fringe Benefits		173,430	
<hr/>			
53 - Professional/Technical			
53210.00000	Supplies	4,500	Funding is requested for general office supplies and includes requests for printer cartridges for the Planning and Zoning printers and funding for regular supplies including mailing supplies for the Boards and Commissions the Planning office administers including PZC, ZBA, HDC and CC and the POCD Implementation Commisttee and other office needs including business cards, file maintenance, and zoning compliance and enforcement communications. Funding for replacement of decades old office furniture is requested including continued incremental replacement of desks, chairs, and filing cabinets. (filing cabinets specifically for plan storage, conference-work table and continued replacement of desks)
53814.00000	Contractual Services	15,000	Funding is requested to support consulting reviews of proposals and in support of legal settlements.
53945.00000	Training, Prof Dev & Org Fees	6,727	Funding is requested as per Training Form 53945.
Total Prof/Tech		26,227	
<hr/>			
Planning Total		629,528	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1015 - Planning & Zoning Commission						
53 Professional/Technical						
001.10.1015.0.53208.00000	Computer Equipment	4,450	0	0	0	0
001.10.1015.0.53945.00000	Training	860	1,625	1,625	1,625	1,625
	Professional/Technical Total	5,310	1,625	1,625	1,625	1,625
	Planning & Zoning Comm Total	5,310	1,625	1,625	1,625	1,625

TOWN OF BERLIN

FY 2025/26

Dept No. 1015
 Dept Name Planning &
 Zoning Commission

Budget Input
 1-Nov-24

Account	Account Description	25/26 Budget	Supporting Description of Activity
53 Professional/Technical			
53208.00000	Computer Equipment	0	Tablets requested by members of the P&Z Commission.
53945.00000	Training	1,625	Funding is requested as per Training Fee Form #53945. Professional Development - PZC & ZBA comm members
	Total Prof/Tech	1,625	
Planning & Zoning Comm Total		1,625	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
1016 - Zoning Board of Appeals							
51 Wages-Salaries							
51305.00000	Commission Secretaries	700	** Moved to Town Council **		0	0	
Wages-Salaries Total		700	0	0	0	0	0
52 Fringe Benefits							
52100.00000	Social Security	54	** Moved to Town Council **		0	0	
Fringe Benefits Total		54	0	0	0	0	0
53 Professional/Technical							
53945.00000	Training	380	1,325	1,325	1,325	1,325	
Professional/Technical Total		380	1,325	1,325	1,325	1,325	0
ZBA Total		1,134	1,325	1,325	1,325	1,325	0

TOWN OF BERLIN

Dept No. **1016**
 Dept Name **Zoning Brd of Appeals**

FY 2026/27
 Budget Input
 3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	0	Pay for the secretary that supports this Commission by attending and/or preparing minutes of meetings. Rate of \$100 for the first two hours to \$125 per meeting in accordance with Secretarial Pay Scale adopted by the town. Request allows for 3 regular meetings at \$100 per meeting and 7 meetings at \$125. The Commission schedules 10 meetings a year and adds special meetings as needed. ** Moved to Town Council **
Total Wages & Salaries		0	
52 Fringe Benefits			
52100.00000	Soc. Security	0	** Moved to Town Council **
Total Fringe Benefits		0	
53 Professional/Technical			
53945.00000	Training	1,325	Fees for Zoning associations membership. PZC & ZBA comm members required by PA 21-29 to attend biennial training.
Total Prof/Tech		1,325	
ZBA Total		1,325	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1017 - Economic Development						
51 Wages-Salaries						
51120.00000	Professional Personnel	59,770	0	0	0	0
51125.00000	Mid-Managers Personnel	103,605	104,739	104,739	112,323	112,323
51305.00000	Commission Secretaries	1,000	Moved to Town Council			
51820.00000	In lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500
Wages-Salaries Total		166,875	107,239	107,239	114,823	114,823
52 Fringe Benefits						
52010.00000	Worker's Compensation	267	210	210	230	230
52100.00000	Social Security	8,571	8,204	8,204	8,784	8,784
52200.00000	Pension	6,216	6,285	6,285	6,740	6,740
52220.00000	Insurance, Life, Disability	390	629	629	700	700
52235.00000	Health Insurance	29,440	0	0	0	0
Fringe Benefits Total		44,883	15,328	15,328	16,454	16,454
53 Professional/Technical						
53024.00000	Local Grant Match	100	6,000	6,000	5,000	5,000
53201.00000	Supplies	153	500	500	500	500
53814.00000	Contractual Services/Signage	4,900	18,000	18,000	18,000	18,000
53921.00000	Professional Services	0	80,000	80,000	40,000	40,000
53921.00000	Promotion	35,475	38,000	38,000	40,000	40,000
53945.00000	Training, Prof Dev & Org Fees	4,199	6,600	6,600	6,600	6,600
Professional/Technical Total		44,828	149,100	149,100	110,100	110,100
Economic Development Total		256,586	271,667	271,667	241,377	241,377

Department Total **241,377** ⁰

TOWN OF BERLIN

FY 2026/27

Dept No. **1017**
 Dept Name **Economic Devel.**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51125.00000	Mid Manager	112,323	Salaries for the Economic Development Director who is a member of the Mid-Managers union. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51305.00000	Commission Secretary	Moved to Town Council	Secretarial services for Economic Development Commission. Rate of \$100 for the first two hours of each meeting in accordance with Secretarial Pay Scale adopted by the town. Request allows for 12 regular meetings and no special meetings during the fiscal year.
51820.00000	In lieu of Health Insurance	2,500	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. The amounts have been standardized for all employees as follows: EE+1 \$1,800 (incl spouse), EE+2 \$2,500 (incl family) One employee is taking advantage of this option at the \$2,500 level.
Total Wages & Salaries		114,823	
52 Fringe Benefits			
52010.00000	Worker's Comp.	230	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Soc. Security	8,784	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	6,740	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Ins-Life	700	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	0	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Total Fringe Benefits		16,454	
53 - Professional/Technical			
53024.00000	Local Grant Match	5,000	The Arts (Match) - \$1,322 plus \$3,678 to help grow the area Support the recently awarded \$1,322 Supporting Arts Grant for FY2026-27, plus some additional monies as we wish to begin installing educational displays along Farmington Avenue to highlight the history of Berlin. Items discussed are clay pits (bricks), Berlin Fairgrounds, Historic buildings and more.
53201.00000	Supplies	500	Funding requested for general office supplies, note cards, stationary, business cards, etc.

TOWN OF BERLIN

FY 2026/27

Dept No. **1017**
 Dept Name **Economic Devel.**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53814.00000	Contractual Services	18,000	This line item will be used for assistance in preparing grant applications to leverage additional funds for the Town as well as to have branded industrial park signage installed at 1 industrial park in Berlin. Activities may include wetlands mapping or concept plans for economic development sites, concept plans/budget creation related to grant applications and other similar activities. An additional amount of \$3,000 is being requested as the Department plans to partner with other economic development professionals to engage a lobbyist in Hartford to assist us with our work at the State level.
53921.00000	Professional Services	40,000	Payment Economic Development Coordinator) to continue to work part time, 10 hours per week at an hourly rate of \$77 per hour (no benefits). Duties include working with the Economic Development Director on Town projects including grants and grants management. He is the key Berlin contact who coordinates with State Agencies for project management, locating and receiving grants as well as grant management.
53921.00000	Promotion	40,000	<p>Funding for 2025-6 is focused on continuing the efforts of the Its All In Berlin branding, holding events to help Berlin firms to be celebrated, creating awareness in groups in real estate and development of the progress here, and the official creation of the Kensington Village as a non-profit which will include its own guiding body/board. (BREAKDOWN BY ITEM BELOW)</p> <p>Expansion of the messaging, enhance/support community events, themes (e.g. Eat Local - Win Local, Explore Local - Win Local, Discover Our Community of Opportunity - It's All in Berlin), and participation by driving community awareness campaigns. From mid-2022 to today, the funding has helped us to create our "ONE OF A KIND" branding and to expand our social media presence by creating a Facebook page, participating in FB community pages, and continued efforts in growing Instagram organically (reaching 1K-13K a week based on information shared) with OVER 2,000 followers. Additionally we invested in the maintenance and evolution of the ItsAllInBerlin website (to include a community calendar highlighting events in town), which will launch in early 2025. - \$25,000 - Full Year Effort</p> <ul style="list-style-type: none"> ▪ Develop a marketing strategy using our existing "Its All In Berlin" branding to expand our reach ▪ Creation of a podcast which will help us to tell the background stories that are throughout our great town which will help us to enhance our engagement on YouTube capturing and creating more videos with longer content than the reels on Instagram and Facebook. ▪ Purchase of Milestone Awards (Started in 2022) ▪ Continue to highlight milestone businesses to showcase the longevity of the businesses in town ▪ Highlight new and expanding businesses with ribbon cuttings/ground breakings ▪ Expand the marketing mix, as our focus thus far has been to grow organically however, in order to expand our reach regionally we will need to include some paid marketing (via online ads) <p>Support upcoming town events and community organizations by becoming a sponsor in exchange for local marketing and cross promotional opportunities, e.g. events at the Berlin-Peck Library, Berlin Lions Club (Berlin Fair), school based events such as plays, sports and the like. - \$1,000 - Full Year Effort</p> <p>Outreach/Sponsorships (Being Seen) - support of special events/organizations that are real estate/development related - (SIOR - real estate / CREW - development) - \$2,500 - Full Year Effort</p>

TOWN OF BERLIN

FY 2026/27

Dept No. **1017**
 Dept Name **Economic Devel.**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53945.00000	Training	6,600	<p>Community Efforts and Recognition - Create/Hold 3 to 5 events to highlight/celebrate successes here as well as connect with those who support our community (women owned businesses/business specific gatherings to bring like-minded businesses in the same room) - \$3,000</p> <ul style="list-style-type: none"> ▪ A recognition night for volunteers who serve on Commissions and Boards in Berlin (potentially including our volunteer firemen) - <i>Winter 2026-7</i> ▪ Event with Junior Achievement and Berlin High School to bring 75 to 200 students to tour 3 to 6 businesses on Christian Lane. Monies to be used for food, transportation and/or a "goodie bag" for attendees. - <i>Fall 2026 or Spring 2027</i> - \$2,500 <p>▪Event to celebrate some of our larger family-owned businesses - BBQ or similar - \$500</p> <ul style="list-style-type: none"> ▪ Golf Outing for Real Estate Professionals - not held in a number of years, this will bring commercial agents to Berlin to see the opportunities that exist here including a breakfast and golf @ Timberlin - <i>Summer/Fall 2026</i> - \$500 <p>Develop Kensington Village - Main Street/Cultural District/Arts & Culture Walk (Under the Its All In Berlin Tagline) - \$4,000</p> <p>Kensington Village - work with stakeholders there to create their own 501 (C) 3 which we can support and help in furthering their message of great things along Farmington Avenue to do, experience and eat. - \$1,000.00 - <i>Summer/Fall 2026</i></p> <ul style="list-style-type: none"> ▪ Conduct 2 focus groups and a creative workshop to determine immediate needs from a Main Street and Cultural District perspective. ▪ Hold a quarterly stakeholder meeting to identify potential sponsors and funding for future marketing and engagement efforts. ▪ Host two events to spark engagement in the Main Street/Cultural District area <p>These funds are being requested for participation on both Connecticut and regional Economic Development events and trainings largely held outside of the Town of Berlin.</p> <p>Per detail provided in form 53945. It is proposed that the Town continue membership in the same organizations as last year with one addition.</p> <p>Also includes monies for events, professional development, as well as memberships in organizations which are important to be part of to be connected to individuals in construction, development, real estate and more.</p>
Total Prof/Tech		110,100	
Economic Development Total		241,377	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1018 - Conservation Commission						
51 Wages-Salaries						
51305.00000	Commission Secretaries	100	** Moved to Town Council **		0	0
Wages-Salaries Total		100	0	0	0	0
52 Fringe Benefits						
52100.00000	Social Security	8	** Moved to Town Council **		0	0
Fringe Benefits Total		8	0	0	0	0
53 Professional/Technical						
53201.00000	Supplies	0	55	55	55	55
53440.00000	Public Education	2,377	2,550	2,550	2,550	2,550
53945.00000	Training, Prof Dev & Org Fees	0	250	250	250	250
Professional/Technical Total		2,377	2,855	2,855	2,855	2,855
Conservation Commission Total		2,485	2,855	2,855	2,855	2,855

TOWN OF BERLIN

FY 2026/27

Dept No. **1018**
 Dept Name **Conservation Comm.**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	0	Pay for the secretary that supports the Commission by attending and/or preparing minutes of meetings. Rate of \$100 for the first two hours of each meeting and \$125 for over two hours. Request allows for 12 regular or special meetings during the fiscal year. Budgeted for 8 at \$100 and 4 @ \$125. ** Moved to Town Council **
Total Wages & Salaries		0	
52 Fringe Benefits			
52100.00000	Social Security	0	** Moved to Town Council **
Total Fringe Benefits		0	
53 Professional/Technical			
53201.00000	Supplies	55	Office supplies for Commission business and communications
53440.00000	Public Education	2,550	Ongoing placement of open space gateway signs and Town of Berlin Open Space identification, access and trail signs. Public education including continuing educational for open space trails. Trail maintenance, GPS updates for hiking trails for inclusion on Town web site. Community garden promotion, information and applications. .
53945.00000	Training, Prof Dev & Org Fees	250	CACIWC Annual WorkshopCACIWC. CFPA. The organizations' webpages show increased membership fees
Total Prof/Tech		2,855	
Conservation Commission Total		\$2,855	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1019 - Inland Wetlands Commission						
51 Wages-Salaries						
51305.00000	Commission Secretaries	800	** Moved to Town Council **		0	0
Wages-Salaries Total		800	0	0	0	0
52 Fringe Benefits						
52100.00000	Social Security	53	** Moved to Town Council **		0	0
Wages-Salaries Total		53	0	0	0	0
53 Professional/Technical						
53814.00000	Contractual Services	2,211	2,400	2,400	2,400	2,400
53945.00000	Training, Prof Dev & Org Fees	150	565	565	600	600
Professional/Technical Total		2,361	2,965	2,965	3,000	3,000
Inland-Wetlands Total		3,214	2,965	2,965	3,000	3,000

TOWN OF BERLIN

FY 2026/27

Dept No. **1019**
 Dept Name **Inland Wetlands**

Budget Input
26-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretaries	Moved to Town Council	Moved to Town Council - Secretarial services for Inlands Wetlands Commission. Rate of \$100 for the first two hours of each meeting in accordance with Secretarial Pay Scale adopted by the town. Request allows for 12 regular meetings and 2 special meetings during the fiscal year.
Wages-Salaries Total		<u>0</u>	
52 Fringe Benefits			
52100.00000	Social Security	Moved to Town Council	Moved to Town Council - Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
Fringe Benefits Total		<u>0</u>	
53 Professional/Technical			
53814.00000	Contractual Services	2,400	This line item includes a \$2,211 contract to the Connecticut River Coastal Conservation District for the support they provide the Town (of which an increase is anticipated to occur next Fiscal Year). Additionally, the Land Use Commissions occasionally require peer review from Soil Scientists, Biologists, and similar Environmental Specialists to properly support its directives to applicants during the permitting process. State Statutes require expert testimony to properly uphold a decision to deny an application.
53945.00000	Training, Prof Dev & Org Fees	600	Provides for training of Commission members .and membership in C.A.C.I.W.C.
Profess./Technical Total		<u>3,000</u>	
Inland-Wet Total		<u><u>3,000</u></u>	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1020 - Ethics Commission						
53201.00000	Supplies	0	50	50	50	50
	Professional/Technical Total	0	50	50	50	50
	Ethics Commission Total	0	50	50	50	50

TOWN OF BERLIN

FY 2026/27

Dept No. 1020

Budget Input

Dept Name Ethics Commission

3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53 Professional/Technical			
53201.00000	Supplies	50	Provides for packet materials and board correspondence.
	Total Prof/Tech	50	
Ethics Commission Total			50

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1021 - Veterans Commission						
53 Professional/Technical						
53201.00000	Supplies	132	500	500	500	500
53226.00000	Flags, Wreaths, Flowers	2,786	4,500	4,500	4,500	4,500
53234.00000	Food	0	300	300	300	300
53805.00000	Bands	0	350	350	350	350
53813.00000	Computer Support	266	1,000	1,000	1,500	1,500
53939.00000	Veterans Support	500	500	500	500	500
Professional/Technical Total		3,683	7,150	7,150	7,650	7,650
Veterans Commission Total		3,683	7,150	7,150	7,650	7,650

TOWN OF BERLIN

FY 2026/27

Dept No. **1021**
 Dept Name: **Veteran's Comm.**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
53 - Professional/Technical			
53201.00000	Supplies	500	To fund miscellaneous supplies as needed e.g. postage, paper, envelopes, etc. Expenses are increasing due to an increasing number of veterans involved. Also used for framed appreciation certificates given to those providing assistance to veterans and this Commission.
53226.00000	Flags, Flowers	4,500	To purchase flags, flowers and wreaths to be placed on veteran's graves on Veterans Day and Memorial Day. Anticipate continued cost growth for these items. The cost of flowers, wreaths and flags has increased in addition to the increasing number of WW II and Vietnam veterans who have passed away who are memorialized annually.
53234.00000	Food	300	To purchase refreshments for the Veterans Day ceremony and for marchers at the Memorial Day parade and Welcome Home ceremony.
53805.00000	Bands	350	To pay the cost to be incurred for the Memorial Day parade band.
53813.00000	Computer Support	1,500	To cover the costs of computer programs and equipment used in communications, maintaining the electronic memorial in Town Hall and other event locations. Increase to cover creep being seen in the cost of supplies and programs/software.
53939.00000	Veteran Supp.	500	Funds are sent to the Newington & Rocky Hill Veterans Hospitals to provide stand down services for needy veterans. Stand down services include feeding, bathing and counseling for troubled veterans.
	Total Prof/Tech	7,650	
	Veterans Commission Total	7,650	

GENERAL FUND BUDGET FY 2025/26

EXPENSE

Account	Description	FY24 Actual	FY25		FY26	
			Adopted	Amended	Department Requested	Manager Approved
1023 - Aquifer Protection Commission						
53 Professional/Technical						
53201.00000	Supplies	0	50	50	50	50
53944.00000	Training, Prof Dev & Org Fees	0	100	100	100	100
	Professional/Technical Total	0	150	150	150	150
	Aquifer Protection Total	0	150	150	150	150

TOWN OF BERLIN

FY 2026/27

Dept No. **1023**
Dept Name **Aquifer Protection**

Budget Input
28-Nov-25

<u>Acct.</u>	<u>Account Description</u>	<u>26/27 Budget</u>	<u>Supporting Description of Activity</u>
51 Wages-Salaries			
53 Professional/Technical			
53201.00000	Supplies	50	Provides for packet materials and commission correspondence.
53944.00000	Training, Prof Dev & Org Fees	100	Provides for training of Commission members.
Profess./Technical Total		<u>150</u>	
Aquifer Protec. Comm Total		<u>150</u>	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
1024 - Berlin Historic District							
53 Professional/Technical							
53201.00000	Supplies	0	50	50	50	50	
53921.00000	Promotion	0	50	50	50	50	
53945.00000	Training, Prof Dev & Org Fees	0	150	150	150	150	
	Professional/Technical Total	0	250	250	250	250	0
	Historic District Total	0	250	250	250	250	0

TOWN OF BERLIN

FY 2026/27

Dept No. **1024**
 Dept Name **Historic District**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	Moved to Town Council	Secretarial services for Berlin Historic District. Rate of \$100 per 2 hour, \$125 per meeting that is over 2 hours, in accordance with Secretarial Pay Scale adopted by the town. Request allows for 10 regular or special meetings at \$100 per meeting (\$1,000) and 2 that run over 2 hours (\$250).
Total Wages & Salaries		0	
53 Professional/Technical			
53201.00000	Supplies	50	Includes informational/project supplies and reorder of Certificate of Appropriateness forms as needed
53921.00000	Promotion	50	Communications packages to new district home owners.
53945.00000	Training, Prof Dev & Org Fees	150	The Commission requests funds to be able to send a member to a special seminar should one arise. It is anticipated that some opportunites will return to in-person which would likely incur fees. Connecticut Preservation Trust membership. Includes subscription to Connecticut Preservation News newsletter.
Total Prof/Tech		250	
Historic District Total		250	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1025 - Charter Revision Comm.						
51 Wages-Salaries						
51305.00000	Commission Secretaries	100	0	0	0	0
	Wages-Salaries Total	100	0	0	0	0
52 Fringe Benefits						
52100.00000	Social Security	7	0	0	0	0
	Fringe Benefits Total	7	0	0	0	0
53 Professional/Technical						
53201.00000	Supplies	0	0	0	100	100
53940.00000	Advertising	0	0	0	500	500
	Professional/Technical Total	0	0	0	600	600
	Charter Revision Commission Total	107	0	0	600	600

TOWN OF BERLIN

FY 2025/26

Dept No. **1025**

Budget Input

Dept Name **Charter Revis. Comm.**

1-Nov-24

Account	Account Description	25/26 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	0	Secretarial services for Charter Revision Comm. Rate of \$125 per mtg (assuming over 2 hours each mtg),in accordance with Secretarial Pay Scale adopted by the Town. Assuming no Charter revision meetingsin FY24.
Total Wages & Salaries		0	
52 Fringe Benefits			
52100.00000	Social Security	0	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
Total Fringe Benefits		0	
53 Professional/Technical			
53201.00000	Supplies	100	Various supplies.
53940.00000	Advertising	500	Newspaper advertisements.
Total Prof/Tech		600	
Charter Revision Commission Total		600	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1026 - Commission for the Disabled						
51 Wages-Salaries						
51305.00000	Commission Secretaries	100	** Moved to Town Council *		0	0
	Wages-Salaries Total	100	0	0	0	0
52 Fringe Benefits						
52100.00000	Social Security	7	** Moved to Town Council *		0	0
	Fringe Benefits Total	7	0	0	0	0
53 Professional/Technical						
53219.00000	Operating Materials	0	0	0	500	500
	Professional/Technical Total	7	0	0	500	500
	Commission for Disabled Total	114	0	0	500	500

TOWN OF BERLIN

FY 2026/27

Dept No. **1026**
 Dept Name **Commission for the Disabled**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	Moved to Town Council	Pay for secretary that supports the Commission for Persons with Disabilities by attending and/or preparing minutes of meetings. Rate of \$100 for the first two hours of each meeting in accordance with Secretarial Pay Scale adopted by the Town. Request allows for 6 regular meetings during the fiscal year.
Total Wages & Salaries		0	
52 Fringe Benefits			
52100.00000	Social Security	Moved to Town Council	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
Total Fringe Benefits		0	
53 - Professional/Technical			
53219.00000	Operating Materials	500	To fund miscellaneous materials as needed e.g. postage, paper, envelopes, and other items needed for community outreach and communication.
Total Prof/Tech		500	
Commission for Disabled Total		500	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
1027 - Public Building Commission							
51 Wages-Salaries							
51305.00000	Commission Secretaries	1,400	** Moved to Town Council **		0	0	
Wages-Salaries Total		1,400	0	0	0	0	
52 Fringe Benefits							
52100.00000	Social Security	93	** Moved to Town Council **		0	0	
Fringe Benefits Total		93	0	0	0	0	
53 Professional/Technical							
53814.00000	Contractual Services	230	0	0	0	0	
Professional/Technical Total		230	0	0	0	0	
Public Building Commission Total		1,723	0	0	0	0	

TOWN OF BERLIN

FY 2026/27

Dept No. **1027**
 Dept Name **Public Bldg Comm.**

Budget Input
26-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51305.00000	Commission Secretary	Moved to Town Council	Moved to Town Council - Secretarial services for Public Building Commission. Rate of \$100 for the first two hours of each meeting in accordance with Secretarial Pay Scale adopted by the town. Request allows for 15 meetings during this fiscal year, 2 are expected to be longer meetings. Line item moved to Town Council in FY26.
Total Wages & Salaries		0	
52 Fringe Benefits			
52100.00000	Social Security	Moved to Town Council	Moved to Town Council - Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
Total Fringe Benefits		0	
53 Professional/Technical			
53814.00000	Contractual Services	0	When the Town Council refers projects to the Public Building Commission, the Commission needs architectural/engineering designs and bid materials. The projects listed below have been identified in the next 2 Fiscal Years and do not have design contracts in progress, so the architectural/engineering work will need to be completed in FY27. These services are budgeted at \$100,000 each and do <u>not</u> include construction management costs. Town Hall front plaza replacement Library bathroom renovations Town Hall window replacement Timberlin on-course bridges
Total Prof/Tech		0	Projects are budgeted in the Transfers Department
Department Total		0	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1029 - Building Department						
51 Wages-Salaries						
51125.00000	Mid-Managers Personnel	276,962	280,690	280,690	306,856	306,856
51130.00000	Clerical Personnel	68,092	70,303	70,303	70,303	70,303
51805.00000	Longevity	1,200	1,200	1,200	1,200	1,200
Wages-Salaries Total		346,254	352,193	352,193	378,359	378,359
52 Fringe Benefits						
52010.00000	Worker's Compensation	7,085	8,179	8,179	9,179	9,179
52100.00000	Social Security	24,227	26,943	26,943	28,945	28,945
52200.00000	Pension	27,662	28,171	28,171	30,201	30,201
52220.00000	Insurance, Life, Disability	1,285	2,110	2,110	2,360	2,360
52235.00000	Health Insurance	83,452	90,843	90,843	95,953	95,953
52300.00000	Uniforms/saftey equipment	815	900	900	900	900
Fringe Benefits Total		144,526	157,146	157,146	167,538	167,538
53 Professional/Technical						
53201.00000	Supplies	3,754	3,820	3,820	3,960	3,960
53245.00000	Maintenance	9,921	10,000	10,000	10,750	10,750
53945.00000	Training, Prof Dev & Org Fees	1,160	2,540	2,540	4,260	4,260
Professional/Technical Total		14,835	16,360	16,360	18,970	18,970
Building Dept. Total		505,615	525,699	525,699	564,867	564,867

TOWN OF BERLIN

FY 2026/27

Dept No. **1029**
 Dept Name **Building Inspection**

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 - Wages-Salaries			
51125.00000	Mid Management	306,856	Salary allocations are for: Building Official (35 hrs/week - MidMgt Grp C) Assistant Building Official (35 hrs/week - MidMgt Grp B) Additional Assistant Building Official (35 hrs/week- MidMgt Grp B) This position is to compensate for the projected increase of large cumbersome projects both beginning now and over the next 1-3 years. Multiple apartment complexes with hundreds of units, commercial properties, hotels, retail outlets and strip malls. Additionally the Steele Blvd (downtown project). Current licensed trained staff cannot adequately cover the upcoming projects along with day to day regular small scale activity. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical	70,303	Salary allocations are for the Bldg Dept's Technician/Administrator (35 hr/wk) who is a member of the White Collar collective bargaining unit. Salaries based on currend White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51805.00000	Longevity	1,200	The Town has a schedule of longevity payments. The department currently has 1 employee eligible for longevity payments: Juliet Benjamin, 42.5 yrs., White Collar, \$1,200
Total Wages & Salaries		378,359	
52 - Fringe Benefits			
52010.00000	Worker's Compensation	9,179	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	28,945	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	30,201	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance-Life	2,360	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52234.00000	Health Insurance	95,953	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
52300.00000	Uniforms/Safety Equipment	900	An allowance of \$300 ea. for the Building Official and 2 Asst. Building Officials per contract with the Middle Management Union.

TOWN OF BERLIN

FY 2026/27

Dept No. 1029
 Dept Name Building Inspection

Budget Input
 3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
Total Fringe Benefits		167,538	
53 - Professional/Technical			
53201.00000	Supplies	3,960	<p>Funding is requested for regular/general office supplies, printer cartridges (3) for the Building Department printer, for Building Code Books, and PDF as required by state statutes.</p> <p>The majority of this request (\$2,950) is for Code books that we are required to have.. The OSBI has not shown consistency in adopting the codes in three year intervals as they are written, however it is imperative that we have the funds allocated to do so if and when they are adopted. The actual proposed adoption date currently is 10/01/2026</p> <p>As well, with the implementation of an on line system, it is imperative to have an electronic version for tablets. There is an additional cost associated with the new A.B.O. with regards to supplies, code books and inspection equipment.</p>
53245.00000	Maintenance	10,750	<p>Program maintenance for building permit software. Increase in maintenance fees due to yearly software fee increases. This permit software allows us to provide online services and be a 24/7 town hall. Projected to be bewteen \$10,500--\$11,000</p>
53954.00000	Training, Prof Dev & Org Fees	4,260	<p>State of Ct mandates that we are members of certain organizations. ICC registrations, CBOA memberships as well as the cost to achieve our required CEU's to maintain proper licensing requirements. The increase from prior year is due to increased costs to attend these, as well as the new Assist. BO. (We are working on attaining yearly memberships allowing for greater oppurtunities in place of per event fees)</p>
Total Prof/Tech		18,970	
Building Dept. Total		564,867	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1528 - Ambulance Service						
53 Professional/Technical						
53405.00000	Communications Systems	20,197	20,197	20,429	20,646	20,646
53735.00000	Medical Waste Disposal	573	1,500	1,500	1,500	1,500
53808.00000	Ambulance Services	381,455	392,898	392,898	392,898	392,898
	Professional/Technical Total	389,751	391,957	391,957	415,044	415,044
	Ambulance Total	389,751	391,957	391,957	415,044	415,044

TOWN OF BERLIN

FY 2026/27

Dept No. 1528
Dept Name Ambulance Service

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53 Professional/Technical			
53405.00000	Communications Systems	20,646	This is based on a per capita rate per the official letter.
53735.00000	Medical Waste Disposal	1,500	Line item is needed in case a medical emergency occurs and waste disposal is required.
53808.00000	Ambulance Services	392,898	An eleven year contract is currently in effect with Hunter's Ambulance. It includes funding to address State mandated requirements (CT Statutes SEC. 8, Section 28-25b) for dispatchers to be trained in medical interrogation, dispatch prioritization, dialing number identification, etc. It also includes funding to operate a Basic Life Support ambulance. The contract expires 6/30/29.
Professional/Technical Total		<u>415,044</u>	
Ambulance Total		<u>415,044</u>	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1530 - Animal Control						
51 Wages-Salaries						
51135.00000	Blue Collar Personnel	123,104	112,726	112,726	123,784	123,784
51400.00000	Overtime	6,160	10,500	10,500	10,500	10,500
51510.00000	Part time & Summer Help	0	5,000	5,000	5,000	5,000
51805.00000	Longevity	1,250	1,250	1,250	1,250	1,250
51806.00000	ACO Redemption/Adoption	245	700	700	700	700
Wages-Salaries Total		130,760	130,176	130,176	141,234	141,234
52 Fringe Benefits						
52010.00000	Worker's Compensation	1,615	2,033	2,033	2,275	2,275
52100.00000	Social Security	9,652	9,967	9,967	10,813	10,813
52200.00000	Pension	12,119	11,274	11,274	12,380	12,380
52220.00000	Insurance, Life, Disability	386	619	619	725	725
52235.00000	Health Insurance	12,069	13,121	13,121	14,458	14,458
52300.00000	Uniforms	440	1,000	1,000	1,000	1,000
Fringe Benefits Total		36,281	38,014	38,014	41,651	41,651
53 Professional/Technical						
53201.00000	Supplies	1,500	3,700	3,700	3,700	3,700
53208.00000	Equipment	0	0	0	8,850	0
53245.00000	Maintenance & Repair	1,887	2,000	2,000	3,000	3,000
53285.00000	Animal Food	1,882	4,000	4,000	4,500	4,500
53814.00000	Contractual Services	0	0	0	20,460	20,460
53827.00000	Veterinary Fees	3,812	11,000	11,000	13,500	13,500
53902.00000	Telephone	871	1,100	1,100	1,100	1,100
53936.00000	License Fees, Due State	5,681	5,700	5,700	6,000	6,000
53940.00000	Advertising	0	175	175	50	50
53945.00000	Training, Prof Dev & Org Fees	220	570	570	640	640
53950.00000	Internet Service	2,111	2,500	2,500	2,500	2,500
Professional/Technical Total		17,964	30,745	30,745	64,300	55,450
54 Capital Outlays						
54000.00001	Van	0	0	0	73,500	0
Capital Outlays Total		0	0	0	73,500	0
Animal Control Total		185,005	198,935	198,935	320,685	238,335

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

1530
Animal Control

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51135.00000	Blue Collar Personnel	123,784	This reflects the funds necessary for the full time Animal Control Officer and maintaining the Assistant Animal Control Officer as a part time position as it is now. Both are members of the Blue Collar collective bargaining unit. The AACO would remain a Maintainer III. Also includes funding for vacation and sick time coverage for the ACO.
Amount budgeted is based on the negotiated contract schedule for FY27. Contract expires 6/30/27.			
51400.00000	Overtime	10,500	Provides payment for emergency call outs after normal working hours when there is no Animal Control Officer on duty. Routine complaints such as barking dogs will be handled by police personnel when the Animal Control Officer is off-duty and a written report will be filed with the Animal Control Officer who will follow-up on the call when they are on duty. It will be necessary to call the Animal Control Officer for emergencies such as sick or injured animals or to pick up a roaming dog that someone has caught. These funds also cover the overtime costs when other trained Blue Collar workers are scheduled or called in, or our per diem position to do cleanings/feedings when both Animal Control Officers are out and not available. Amount budgeted is based on the negotiated contract schedule for FY25. Contract expires 6/30/25.
51510.00000	Part time & Summer Help	5,000	Per Diem ACO to provide coverage for nights, weekends, absence of regular ACOs as needed. Part time non-union position.
51805.00000	Longevity	1,250	The Town has a schedule of longevity payments. The department currently has 1 employee receiving these payments: J Lund - Blue Collar - 20+ years - \$1,250
51806.00000	ACO Redemption/ Adoption	700	This account supports state law - CT General Statute 22-334 Section 3, which states that ACOs shall be paid \$5.00 per animal redeemed or adopted. This originally was set at \$150 for \$1 per animal, but since our ACO officers are not salaried, they receive \$5 per animal. Slight increase due to number of animals taken in.
Wages-Salaries Total		141,234	
52 Fringe Benefits			
52010.00000	Worker's Compensation	2,275	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	10,813	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	12,380	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	725	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	14,458	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

1530
Animal Control

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
52300.00000	Uniforms	1,000	These funds are necessary to purchase uniforms for the one (1) Full-time and one (1) Part-time Animal Control Officer so that the citizen easily recognizes them when they are in neighborhoods performing their job. Also when responding to calls regarding potential rabid animals they may be carrying a shotgun and should be easily recognizable so as not to alarm the public. Shoe allowance per Union contract increased to \$300 in 2024 for each ACO (from \$175 each) and Uniforms funds will be utilized if replacement shirts, sweatshirts, jackets or hats are needed.
Fringe Benefits Total		41,651	
53 Professional/Technical			
53201.00000	Supplies	3,700	These funds are for purchasing office supplies such as paper, pens, folders, clipboards, written warnings, notice to license, staples , required weekly reports, letter head, business cards etc. (The Town Clerk takes from the ACO budget: \$400 for license supplies and \$120 for dog license tags.) The Animal Control Department generates educational material for residents on a regular basis also. The officers are also in need of printing the State of CT law book. The STATE is no longer providing. Most recently, the State is no longer providing Dog License Applications, Dog Bite Reports, Dog vs. Dog Bite Reports. These are now to be printed by us on an annual basis. Those documents, plus the law books are the reason for the increase anticipating an increase in getting materials printed. We also include the fee for notary renewals.
53208.00000	Equipment	8,850	The cat kennels at the shelter are more than 10 years old and are in need of replacing. After researching a number of companies and other locations, we have found ones that will last a long time and are stainless steel. They would also allow us to have a bigger kennel when we have less cats allowing the cats more space. The quote attached is for 2 units, which can actually house 4 cats or 2 cats based on need. We would be looking to request funds for these units over the course over the next few years to slowly replace the kennels we have. TM removed this item to prioritize state mandated interior walls of dog pound.
53245.00000	Maintenance & Repair	3,000	These funds are for purchasing cleaning supplies such as garbage bags, floor cleaners, cage cleaners, window cleaers and sponges, mops, brooms, etc. ACO's need equipment for safely handling animals and repairs to equipment. Laundry detergent and related items are also needed for washing bedding.
53285.00000	Animal Food	4,500	These funds are for purchasing food and litter and other related items for the animals kept at the animal control facility. We are caring for a wider variety of species and more animals than we ever have in the past due to the poor economy and increased number of abandoned animals and foreclosures. We are unable to rely on FOBAC for donations any more as they have not been able to provide. We have had to purchase much more food than ever before due to the number of animals we have had. Looking at that and also how many animals we have had this year so far is the reason for the increase.

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

1530
Animal Control

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53814.00000	Contractual Services	20,460	In 2023, the State of Connecticut made changes via the Legislative Regulation Review Committee to Municipal Dog Pound Regulations. Section 22-336-16 pertains to changes we must make at our shelter. It states that all interior walls of a building to be used as a dog pound shall be constructed of concrete or cement block material, up to a minimum height of 4 feet. Currently, our kennels are only separated by plexi glass, which has actually already been broken by dogs. These funds would allow a company to build new partition walls of concrete per the new regulation requirement. This would need to be done in a way scheduled so not all the kennels are out of use at the same time. Quote was resubmitted this year. The deadline from the State of Connecticut for these regulations to be met is January 1, 2029.
53827.00000	Veterinary Fees	13,500	These funds are for animals that need veterinary care. Many of the animals picked up are in need of medical attention. State law requires that sick animals be taken to the Vet. Vet fees continue to increase drastically. Last year, we spent more in vet fees than we had budgeted and we are on par to come close to that again this year already. This increase is so we can maintain caring for all the animals in our care at all times. In the first third of the year, we had already spent 50% of our funding in this line.
53902.00000	Telephone	1,100	Monthly flat rate and service fees increased slightly last fiscal year now averaging \$60.00 per month. Increase is a 10% increase as instructed.
53936.00000	License Fees Due State	6,000	The Town is required to send the State 50% of dog license fees collected.
53940.00000	Advertising	50	Advertisements for found dogs and cats are required by State Law. May also look into posting adoptables. They have stopped charging for found animals, but we may need for an adoptable animal or if we are searching for someone.
53945.00000	Training	640	Required training for ACO's. Matson and Fuller attend an annual seminar in September. Fee is \$75 per person. They have said they may raise it next year. Notary licenses renewal is included here as well. Also has increased. The new CT State Law Public Act 12-108 effective October 1, 2012 requires all ACOs have eight (8) hours annually of continuing education. These funds are for training the ACO's in safe animal handling techniques and keeping them current on new laws and regulations. There are many opportunities for free training, which the ACOs may utilize. There are opportunities for ACOs to sponsor training in Berlin to address local educational needs of ACOs and the community. At these times, training expenses may be shared with the local rescue organization to minimize expense.
53950.00000	Internet Service	2,500	This account will fund the monthly payment to Frontier needed to provide computer access to the Town Hall server and email because of the remote location. Increase due from switching from Comcast to Frontier.
Profess/Technical Total		64,300	
54 Capital Outlays			
54000.00001	Van	73,500	The ACO department has two vans assigned to it. The one being replaced is a 2006 model year that was originally used by the Police department as a traffic van. The van is showing its age with rust. The replacement would be a like unit, 2500 series van outfitted with "SWAB" animal containment cages and storage. This is a carry over from FY 2025 CIP. TM removed based on priority ranking.
Capital Outlays Total		73,500	

TOWN OF BERLIN

FY 2026/27

Dept No. 1530
Dept Name Animal Control

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
	Animal Control Total	<u>320,685</u>	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1531 - Fire Departments						
51 Wages-Salaries						
51121.00000	Fire Administrator	15,000	15,000	15,000	15,000	15,000
51130.00000	Clerical Personnel (incl PT Req)	23,978	25,988	25,988	26,709	26,709
51800.00000	Reward program	61,850	88,500	88,500	90,600	90,600
51801.00000	Paid on call	283,235	282,880	282,880	282,880	282,880
51801.00000	Compensation (Additional Duties)	0	12,000	12,000	22,900	22,900
Wages-Salaries Total		384,063	424,368	424,368	438,089	438,089
52 Fringe Benefits						
52010.00000	Worker's Compensation	12,362	25,742	25,742	26,628	26,628
52100.00000	Social Security	29,123	32,465	32,465	33,514	33,514
52200.00000	Pension	0	1,560	1,560	1,603	1,603
52220.00000	Insurance, Life, Disability	93	10,697	10,697	10,726	10,726
52225.00000	Physicals	36,481	46,000	46,000	81,000	81,000
52237.00000	Health & Wellness	0	0	0	23,800	23,800
52410.00000	Robert Wolf Incentive Plan	24,500	30,000	30,000	40,000	40,000
Fringe Benefits Total		102,560	146,464	146,464	217,271	217,271
53 Professional/Technical						
53102.00000	Electricity	51,865	52,690	52,690	56,378	56,378
53105.00000	Natural Gas	23,714	28,125	28,125	30,093	30,093
53200.00000	Hazardous Material Supplies	4,000	6,000	6,000	6,000	6,000
53201.00000	Supplies	(153)	1,600	1,600	1,600	1,600
53208.00000	Equipment	28,045	30,000	30,000	30,000	30,000
53210.00000	Fire Fighting Equip.	10,888	12,000	12,000	10,000	10,000
53216.00000	Protective Clothing	11,279	100,000	100,000	100,000	100,000
53219.00000	Operating Materials	25,859	27,000	27,000	27,000	27,000
53229.00000	Rescue Equipment	8,136	12,000	12,000	10,000	10,000
53236.00000	Fire hose, Nozzles, Tools	19,784	20,000	20,000	20,000	20,000
53245.00000	Maintenance	4,832	5,500	5,500	5,500	5,500
53405.00000	Communications Systems	18,711	19,000	19,000	19,000	19,000
53433.00000	Fire Department Grant	75,000	0	0	0	0
53602.00000	Facility Rent-Newington	1,500	1,500	1,500	1,500	1,500
53605.00000	Operating Expense Reimbursement	62,662	63,452	63,452	63,452	63,452

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
53730.00000	Insurance	50,588	69,652	69,652	74,007	74,007
53814.00000	Contractual Services	14,037	25,000	25,000	25,000	25,000
53816.00000	Equipment Testing	34,449	36,000	36,000	40,000	40,000
53917.00000	Water & Sewer	1,839	5,500	5,500	5,500	5,500
53926.00000	Recruitment	0	10,000	10,000	10,000	10,000
53943.00000	Mileage	0	5,074	5,074	5,074	5,074
53945.00000	Training, Prof Dev & Org Fees	36,754	33,750	33,750	39,907	39,907
Professional/Technical Total		483,792	563,843	563,843	580,011	580,011
Fire Department Total		970,415	1,134,675	1,134,675	1,235,371	1,235,371

TOWN OF BERLIN

FY 2026/27

Dept No. 1531
 Dept Name Fire

Budget Input
 3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51121.00000	Chief of Fire Services	15,000	Works under the direction of the Town Manager, coordinates all aspects of personnel, payroll, purchasing and budget administration for the four fire departments. This is a non-union stipend position.
51130.00000	Clerical Personnel	26,709	Salaries for employees who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation. Currently the Administrative Secretary performs the following work for the Fire Department: Human Resource role for all new and current firefighters, input and data entry for fire calls, track record of paid on call, data entry for all meetings, drills and training, keeps training records for all four fire departments, as well as their classes and physicals.
51800.00000	Reward Program	90,600	This plan allows the Town to pay the incentive to those individuals that provide a high level of commitment and dedication to the fire department operation. To become eligible a firefighter must maintain and/or receive State certification of Firefighter I. Also, figured into this is the individuals commitment to the Town and their Department. The increase is due to a number of firefighters becoming more involved within their departments.
51801.00000	Paid on Call	282,880	This account compensates individual firefighters for their responses to calls for assistance. We all know that it is getting harder and harder to maintain a volunteer force, this is not the complete answer, but it is one piece of the puzzle. This along with the other benefits that the Town offers to the volunteer firefighters help with recruitment and retention of both current and new volunteers. We continue to see an increase in calls for services as our community continues to grow and diversify. Historically we've seen a increase in call volumes per year. To cover those increases the account was increased by \$4,000.
51801.00000	Compensation (Additional Duties)	22,900	Each year the calls for additional services, provided by the firefighters is taxing to the system. We have found that it is becoming harder for individuals to volunteer for these additional services (i.e. public education, fire stand by - fairs, fireworks, fire watches), and the many hours that are put in protecting the Citizens. The increase covers additional duties that are used during berlin fair weekend to cover the fair grounds and provided adequate coverage to the remainder of the Town.
Wages-Salaries Total		438,089	
52 Fringe Benefits			
52010.00000	Worker's Compensation	26,628	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	33,514	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	1,603	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	10,726	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
52225.00000	Physicals	81,000	<p>This account allows for funding for the Fire Department personnel to have annual, entry level and return to service physicals performed by an authorized vendor. Physicals for all active personnel in the Fire Department are an OSHA mandate for interior firefighting operations. OSHA mandates that employees required to wear respirators or self contained breathing apparatus are required to be medical certified every year. This year the FD is requesting to start a voluntary screen for cancer. Firefighters have an increased risk of cancer due to repeated exposure to toxic chemicals and smoke. Administration would like to offer two different screening programs to all active firefighters. The plan is to offer two types of cancer screening :</p> <ol style="list-style-type: none"> 1. A comprehensive testing and examination that is completed during their annual physical. This examination is targeted to the most common cancers seen historically in firefighters. 2. A complete ultrasound body scan. <p>Cancer screenings along with proper decontamination after an incident or training, Protective clothing cleaning, and air monitoring during incident is our preventive action plan. The increase of \$35,000 will provide the funding for the medical screening portion of this plan.</p>
52237.00000	Health & Wellness	23,800	<p>Firefighting and rescue operation are physically demanding. Firefighters need to have the strength, agility and stamina to operate during responses. To ensure that our firefighters are provided the best opportunity to function during these events and reduce the chance of injury. The Fire Administration has develop a plan to provide these individual with a gym membership. This is a voluntary program that we hope the active firefighters take advantage of. The plan is as follows:</p> <p>Each Firefighter will be offered a membership to a gym that is selected (for budgeting, we used the Powerhouse Gym pricing). The Fire Department will be invoiced monthly for those only using gym in the previous month.(\$24.99 a month) a onetime yearly membership fee will all be invoiced for anyone enrolled in the program. Budgeting is for 70 firefighters.</p>
52410.00000	Robert Wolf Incentive Plan	40,000	<p>This account provides funding to support the Robert Wolfe Incentive Plan. This plan allows for a maximum payment of \$500 to be accrued for each fire fighter that meets the requirements for a good year of service as calculated by an established points system. Currently there are 72 Firefighters that are eligible to earn this benefit. With our current probationary members this could increase to 80 Firefighters.</p>
Fringe Benefits Total		217,271	
53 Professional/Technical			
53102.00000	Electricity	56,378	<p>Funding pays for the Electricity payment for the 4 fire stations; East Berlin, Kensington, Berlin, South Kensington and the radio sites at Elwood Road and South Kensington. Increase is based on recently signed electricity contract with increase. Estimated pricing is FY25 plus a 7% increase.</p>
53105.00000	Natural Gas	30,093	<p>Payment of natural gas utility bills for the Berlin, Kensington, East Berlin, and South Kensington fire houses. 12.5% increase per CNG filing with PURA. Estimated pricing is FY25 plus a 7% increase.</p>
53200.00000	Hazardous Material Supplies	6,000	<p>This account allows for the replenishment of supplies used to protect the environment from releases of hazardous materials from a wide variety of sources. These sources include transportation accidents, industrial accidents, and other hazardous material releases.</p> <p>Foam; Class A foam is used to enhance water, allowing it to soak into burning material much faster than plain water. By using Class A Foam the Fire Service can obtain a much faster and safer knock down of fires both in structures or open lands. This account also pays for Class B Foam. Class B foam is used on petroleum products such as gasoline, oils and diesel. All Foam being purchased is environmentally friendly foam.</p>

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53201.00000	Supplies	1,600	<p>Each year the cost of material increases. That, along with the increase in motor vehicle accidents, has caused the increase in the account.</p> <p>Funding pays for the office supplies used in the four Fire Station and the Administration office. These may include but not limited to;</p> <ul style="list-style-type: none"> <input type="checkbox"/> Fire report information and journals for both the Town and State Fire Marshals' office <input type="checkbox"/> Equipment inventory maintenanc and records <input type="checkbox"/> Employee's records (training and attendance)
53208.00000	Equipment	30,000	<p>In lieu of smaller capital items, this account affords the FD a better control of replacing such items as 4 gas CGI meters, Automatic External Defibrillator, hydraulic rescue tools, off road ATVs and UTVs.</p> <p>Fy2027 we will be continuing to replacing our Thermal Imaging Cameras and start to update our ventilation equipment.</p>
53210.00000	Fire Fighting Equip.	10,000	<p>Provides equipment used directly within the fire fighting operations such as forcible entry, ventilation, salvage, overhaul, and scene support.</p> <p>The equipment purchased replaces or upgrades the hand tools and power tools used by our Firefighters in the fulfillment of their duties. Equipment would include but not limited to pike poles, power saws, ventilation fans and various hand tools.</p>
53216.00000	Protective Clothing	100,000	<p>The protective clothing account pays for the clothing used within our profession. This includes Firefighter turn out gear, cold water and floatation suits, gloves, helmets and jumpsuits that are fire retardant.</p> <p>NFPA has established guidelines for the inspection and replacement of core protective clothing (i.e. pants and coats). This will be the first year the fire service is going to attempt to adhere to these guidelines. In doing so, additional funding was put into the testing account to perform permeation tests and inspections of the active coats and pants. NFPA advises that any coat or pant over 10 years old should not be used for active firefighting.</p> <p>In 2022 the state legislator passed "Public Act 22-139" PPE Contamination Mitigation bill. This bill has a list of recommended procedures. They strongly recommend that each firefighter be outfitted with 2 sets of PPE, something our firefighters currently don't have. The increase provides funding to begin to outfit the firefighters. The issue with the additional set of PPE is it will allow the Firefighter the ability to properly clean and dry the PPE while still remaining in service. Additionally, there is a need to supply additional Flash hoods, gloves and boots. This increase will extend into the future years budget.</p>

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53219.00000	Operating Materials	27,000	<p>Allows the Fire Service to maintain the equipment and materials used within our profession. Included in this line item are the maintenance of self-contained breathing apparatus, power tools, radios, water appliances and other related equipment. Much of this equipment is required to be sent back to the manufacturer or certified repair facility for repairs and recertification.</p> <p>Equipment repair materials: \$7,500 SCBA repairs: \$4,500 Misc. equipment: \$4,000 Medical supplies: \$3,500 Milwaukee tool, saw blades: \$3,000 Batteries, mics ETC.: \$2,500 Misc. hand tool replacement: \$2,000</p>
53229.00000	Rescue Equipment	10,000	<p>Equipment directly related to the rescue and extrication of trapped persons involved in transportation and industrial accidents.</p> <p>Vehicle construction has significantly changed in the past couple of years. Vehicles are being built using more sophisticated materials (high-tensile steel and composite materials). These changes necessitate the Fire Service needs to continually upgrade the technology used in automotive extrication. Simply said, the cutting and spreading equipment used ten years ago will not perform on newer vehicles.</p> <p>Tools and equipment in this category include, but are not limited to: rams, hydraulic spreaders and cutters, power units, stabilization and struts, pneumatic lifting bags, ropes, rigging and water rescue equipment. As with a lot of the equipment within the Fire service, manufacturers and governing bodies write recommendations of standards that put an end of service life date on this equipment.</p>
53236.00000	Fire hose, Nozzles, Tools	20,000	<p>This account allows for the purchasing and replacement of water delivery appliances. These appliances include: nozzles, valves and gates that are used in conjunction with supply lines and attack lines to deliver water on the fire ground. Firehose replacement is a ongoing item. After losing a considerable amount of hose during the annual hose testing, the FD changed the replacement plan to replace one apparatus hose load a year. This new plan will replace the entire amount of hose over a 12 year process. The increase funds the new replacement plan.</p>
53245.00000	Maintenance	5,500	<p>The breathing air compressor located at East Berlin Fire station is used to supply air for the self-contained breathing apparatus used by Firefighters during entry into hazardous environments. These environments include smoke filled buildings, hazardous material and carbon monoxide incidents.</p> <p>This compressor must be certified four (4) times a year to the quality of air by a third party to a NIOSH standard. The funding within this account allows us to maintain the compressor to meet these standards. The increase in this account is due to the increase in labor costs.</p>
53405.00000	Communications Systems	19,000	<p>Technology within the Fire Service has greatly increased over the past couple of years. Computers are used to record and report calls for assistance, training of members, attendance records, etc. This account provides funding for the software maintenance contracts and minor updating/replacing of our equipment. This funding level represents a consolidation of Communication systems, Computer support and a request for new radio equipment.</p>

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
		0	<p>Communications Systems allows for technology to transfer information to responding Fire Fighters and apparatus. This is in the form of wireless communications to iPad. The iPads are located in the first due apparatus and the information relayed: incident information, hazards, mapping to the responding units and GPS locations of our apparatus responding.</p> <p>Radio equipment: Miscellanies parts such as batteries, collar microphone's, antennas and universal power supplies that need to be replaced from time to time.</p> <p>Consolidated of Communications systems, Computer Support and a new request of radio equipment.</p>
53602.00000	Facility Rent-Newington	1,500	<p>This is the Town's annual rent paid to the Town of Newington for the upkeep and maintenance of the training tower located within the Town of Newington. This tower was originally purchased and erected by the Towns of Berlin, Newington and Wethersfield.</p> <p>The tower allows the fire service to train and practice evolutions used during actual structural type fires under controlled conditions. This includes search and rescue operations, advancing hose lines, extinguishing room fires, etc....</p>
53605.00000	Operating Expense Reimbursement	63,452	<p>Reimbursement of expenses incurred by three of the four fire departments that own and maintain their facilities. It is very difficult to provide emergency service to the town and fundraise to just maintain the buildings that the fire companies use to provide those services from. These funds were negotiated with the Town many years ago to assist the fire companies with paying mortgages, upkeep improvements to the building and systems ensuring a safe place of operations.</p>
53730.00000	Insurance	74,007	<p>To cover liability, cyber, inland marine & ESPI insurance coverage.</p>
53814.00000	Contractual Services	25,000	<p>Contractual services is an account that the fire service is developing to better account for who is contracted with them. A portion of this funding has been moved from other accounts that previously funded items that should be considered contractual services. Also, a new item this year is the maintenance contract on the new radio system with the additional microwave system \$15,500. Other items in this account are: background check on new candidates \$3,000, contract with Cromwell FD back up dispatch \$1,500 and contingency for unforeseen contractual uses.</p>
53816.00000	Equipment Testing	40,000	<p>This account provides funding for the annual testing of fire fighting and rescue equipment as required by OSHA and set forth by the standards of the National Fire Protection Agency. The aerial ladders, ground ladders, Self Contained Breathing Apparatus, fire apparatus pumps, all the hose and the SCBA bottles need to be tested for performance and quality each and every year.</p> <p>Holmatro Rescues tool inspection and testing: \$9,200 Fire hose testing: \$9,400 Fire pump testing: \$4,500 Self contained breathing apparatus annual flow testing: \$6,500 Annual Fire extinguisher testing: \$3,000 Ground ladder testing: \$3,000 Hazardous material meters: \$2,500 Non Destructive aerial testing: \$1,900</p>
53917.00000	Water & Sewer	5,500	<p>Provides funding for Water and Sewer charges by Worthington Fire District and Kensington Fire District and the Town of Berlin Water Control Commission for each of the four fire stations.</p>

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53926.00000	Recruitment	10,000	Volunteerism is dying in America; it is getting more and more difficult to bring newer member into the fire service especially with the amount of training and some of the tasks that are asked of emergency responders. We've tried school programs, open houses, social media with little gain. A few chiefs have attended educational programs with our mutual aid partners and the state fire academy on developing programs and events to assist us with recruitment. Funding will assist us in the execution of some of these ideas.
53943.00000	Mileage	5,074	Used to reimburse the Firefighters and Officers for the use of their privately owned vehicles to attend training, meetings, and seminars. The increase is to provide additional firefighter trainees, training at different locations throughout the State.
53945.00000	Training, Prof Dev & Org Fees	39,907	<p>This account provides funding for the fire department personnel to retain membership in many State, regional and national professional fire service organizations. The benefit of membership to these organizations is that the fire department personnel obtain up to date information, training and networking on new and changing aspects of the fire service. Fire service personnel from the Town of Berlin have played an important role in the development and management of many of these organizations for decades.</p> <p>The Training account provides for entry level training, officer training, emergency medical training and advanced specialized classes. An entry level Firefighters minimum training and certification consists of Firefighter 1, Hazardous Material operations and National Incident Management System. After they have completed this the firefighter may opt to continue their education with additional certifications and start Emergency Medical Training. The Officers are required to have basic training and advanced training as Firefighter II, Instructor 1 and possible EMT. Programs are also brought in during the year for Driver training, Pump operator, Aerial operator and Hazardous Material Operations. Much of this training is performed either thru the State of CT Fire Academy, Hartford County Fire School, New Britain EMS and CCSU. The additional funding is needed in this account because the cost of entry level training has increased because the Governor cut the training through the State budget to the Regional Training Schools who funded this.</p> <p>The additional \$4,250 will pay for the Officers and the 5 companies membership dues to the state Firefighter Association along with all active firefighters to the National Volunteer Firefighter Council. Both groups provide additional training opportunities, leadership training, group forms and additional insurance in the event a firefighter is injured or death in the line of duty.</p>
Professional/Technical Total		580,011	
Fire Department Total		\$1,235,371	

GENERAL FUND BUDGET FY2026/27
EXPENSE

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1532 - Police Department						
51 Wages-Salaries						
51100.00000	Department Head	157,019	157,019	157,019	162,515	162,515
51120.00000	Professional Personnel	138,114	176,481	176,481	181,315	181,315
51130.00000	Clerical Personnel	178,947	190,959	190,959	190,959	190,959
51140.00000	Police Personnel	4,357,187	4,690,829	4,690,829	4,926,625	4,926,625
51185.00000	Dispatchers	792,313	863,681	863,681	830,344	830,344
51305.00000	Commission Secretaries	1,475	** Moved to Town Council **		0	0
51400.00000	Overtime	679,233	550,000	550,000	650,000	650,000
51420.00000	Grant Overtime	17,558	50,000	50,000	50,000	50,000
51440.00000	Extra Duty Police Officer	74,999	90,000	90,000	90,000	90,000
51805.00000	Longevity	20,983	21,461	21,461	21,840	21,840
51811.00000	In lieu of Sick Pay (Retiree)	0	70,267	70,267	105,993	105,993
51820.00000	In lieu of Health Insurance	15,275	13,600	13,600	16,100	16,100
Wages-Salaries Total		6,433,102	6,874,297	6,874,297	7,225,691	7,225,691
52 Fringe Benefits						
52010.00000	Worker's Compensation	136,781	138,453	138,453	149,479	149,479
52100.00000	Social Security	463,249	530,398	530,398	549,630	549,630
52200.00000	Pension	104,843	160,559	160,559	158,588	158,588
52202.00000	Pension/Actuarial Funding	952,973	1,215,609	1,215,609	1,251,692	1,251,692
52220.00000	Insurance, Life, Disability	84,883	106,012	106,012	115,428	115,428
52225.00000	Physicals	6,510	10,950	10,950	11,400	11,400
52235.00000	Health Insurance	1,099,657	1,142,236	1,142,236	1,359,451	1,359,451
52300.00000	Uniforms	111,650	95,000	95,000	97,400	97,400
52440.00000	Tuition Reimbursement	8,800	8,800	8,800	8,800	8,800
Fringe Benefits Total		2,969,346	3,408,017	3,408,017	3,701,868	3,701,868
53 Professional/Technical						
53101.00000	Telecommunications-Statewide Info	12,000	15,000	15,000	16,000	16,000
53201.00000	Supplies	4,973	8,500	8,500	9,000	9,000
53209.00000	Defensive Equipment – Tasers	24,001	30,000	30,000	30,000	30,000
53211.00000	Computer Materials	2,756	4,000	4,000	4,500	4,500
53212.00000	Photo Supplies	0	250	250	250	250
53219.00000	Operating Materials	30,434	32,000	32,000	35,000	35,000
53234.00000	Food	836	1,000	1,000	1,000	1,000

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
53238.00000	Traffic Lights/Signals	10,223	14,650	14,650	14,650	14,650
53245.00000	Maintenance	65,958	69,500	69,500	69,500	69,500
53248.00000	Miscellaneous Equipment	31,090	19,000	19,000	19,000	19,000
53401.00000	Accreditation	4,745	7,000	7,000	7,000	7,000
53601.00000	Equipment Rental	2,445	5,000	5,000	41,000	41,000
53813.00000	Computer Support	25,963	65,100	65,100	35,100	35,100
53814.00000	Contractual Services	5,327	6,000	6,000	7,000	7,000
53826.00000	Towing	0	2,000	2,000	2,000	2,000
53902.00000	Telephones	11,910	17,700	17,700	19,500	19,500
53903.00000	Copiers	2,742	6,250	6,250	6,250	6,250
53945.00000	Training, Prof Dev & Org Fees	91,465	89,089	89,089	104,000	104,000
53972.00000	Cadet Program	8,828	10,000	10,000	10,000	10,000
53973.00000	Specialized Teams / Assignments	7,689	10,000	10,000	10,000	10,000
Professional/Technical Total		343,384	412,039	412,039	440,750	440,750
Police Department Total		9,745,832	10,694,353	10,694,353	11,368,309	11,368,309

TOWN OF BERLIN

FY 2026/27

Dept No. **1532** **Budget Input**
 Dept Name **Police** **26/27** **1-Nov-25**

Account	Account Description	Budget	Supporting Description of Activity
10 - Wages-Salaries			
51100.00000	Department Head	162,515	Police Chief's Salary. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51120.00000	Deputy Chief	181,315	Deputy Chief's salary and part time FOI Position. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Manager - IT Network Application Specialist		The Berlin Police Department's use of critical and essential technology for information and data management, storage and communication has grown to the extent that it requires a full-time employee to manage. This employee works 35 hours/week and handles the desktop support, server support, application support, wireless support and serves as liaison for the Criminal Justice Information System (CJIS) support, Connecticut On-Line Law Enforcement Telecommunications (COLLECT) support and vendor support. The budget for this position has been moved to the Technology Department budget and is under the direction of the IT Director.
51130.00000	Clerical	190,959	Salaries for employees who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51140.00000	Police	4,926,625	This figure represents the funds needed to operate the department with a force of forty seven (47) full-time sworn officers. In this population is a 4th Lieutenant to correct a deficiency identified in the most recent recertification review. Field Training Officer (FTO) pay differential is also included based on the number of anticipated newly hired replacement officers and others who will require training. This also includes the midnight shift pay differential. Salaries based on current Police Union contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51185.00000	Dispatchers	830,344	This figure represents the salaries of the dispatching staff of ten (10), who are members of the dispatchers union. Salaries based on current Dispatcher Union contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation. Dispatchers coordinate all emergency communications for Police, Fire and Emergency Medical Dispatch. It is not uncommon for several incidents to be occurring at the same time. Two Dispatchers, each handling incoming calls such as 911, and dispatching proper personnel and equipment are often necessary for officer safety, fire safety and proper medical response. Due to the complex computer systems police and fire officers do not perform the dispatch function. Dispatchers will perform additional clerical duties during periods of reduced dispatch activity.
51305.00000	Commission Secretary	0	Secretarial services for the Board of Police Commissioners ** Moved to Town Council ** . Rate of \$100-\$175 per meeting depending on meeting length in accordance with Secretarial Pay Scale adopted by the town. Request allows for (12) regular meetings and (3) special meetings during the fiscal year.
51400.00000	Overtime	650,000	Funds from this account are used to pay officers and civilian dispatchers at time and one-half and double time rates. Increase in this account is equal to the anticipated wage/step increase in the Union Contract. (Approximately 45% of all overtime costs are required by contract language.) Holidays - Hours worked on a holiday by the above personnel are paid at the rate of double time. The average number of holidays that employees are scheduled to work is approximately 60% of the 11 holidays for Police and Dispatchers. Overtime - Funds requested for overtime represent the amount needed to maintain staffing during vacations, sick leave usage, training sessions both in-house and off site as well as paying our own instructors to teach outside of their normal working hours. These funds are also needed to provide police services for special events such as parades, criminal investigations and other investigations requiring an officer to work beyond their normal shift or the need for additional staffing. Throughout the year, there is also the need for additional staff for situations that are not foreseeable such as storms, flooding and other natural or man-made disasters and emergencies.
51420.00000	Grant Overtime	50,000	The Police Department frequently applies for federal and state grants. These grants are usually in the area of traffic enforcement, drug enforcement and community policing. Grant reimbursements allow for police department expenditures and frequently fall outside the budget fiscal year. The funds budgeted are for existing grants such as DUI, Distracted Driving, and Seat Belt enforcement. These grants are 100% reimbursed from Federal funds under current programs.

TOWN OF BERLIN

FY 2026/27

Dept No. **1532** Budget Input
 Dept Name **Police** **1-Nov-25**
26/27

Account	Account Description	Budget	Supporting Description of Activity
51440.00000	Extra Duty	90,000	Removed corresponding revenue - record in Special Revenue Fund going forward - leave cost of waived local jobs (i.e., Berlin Fair)
51805.00000	Police Officer Longevity	21,840	This figure represents the funds needed to provide payment to those personnel eligible to receive longevity. Currently 25 employees receive this benefit. New employees no longer receive this benefit.
51811.00000	In lieu of Sick Pay (Retiree)	105,993	As part of the retirement pay package, by contract, officers can be paid for 25% of the maximum sick days (200) that they are allowed to carry over. This amount is based on the hourly rate of three officers that could retire. This is in addition to the pension benefit payment. FY25 budget was transferred to cover higher training costs.
51820.00000	In Lieu of Health Insurance	16,100	The Town has adopted a policy to reimburse an employee for a portion of the savings of health insurance when coverage is waived. Seven department members have elected this option. This reduces the Account 52235 Health Insurance cost. The amounts have been standardized for all employees as follows: EE eliminated, EE+1 \$1,800 (incl spouse), EE+2 \$2,500 (incl family)
Total Wages & Salaries		7,225,691	

20 - Fringe Benefits

52010.00000	Worker's Compensation	149,479	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 1% increase based on the Town's renewal.
52100.00000	Social Security	549,630	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	158,588	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52202.00000	Pension/Actuarial Funding	1,251,692	ADEC: \$1,169,812 + \$16,206 x new/vacancy backfills (1) Financial Advisory: \$25,674 Actuarial: \$40,000
52220.00000	Insurance-Life	115,428	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52225.00000	Physicals	11,400	This figure represents the funds necessary to pay for those portions of the annual physicals given to police officers that is not covered by their Blue Cross Blue Shield policies as well as physicals for new employees. On average we hire three employees per year. HB 6004, §§ 3 & 15-16, Behavioral health assessments for police officers. Assessment conducted by a board-certified psychiatrist or psychologist with experience diagnosing and treating PTSD. Allows law enforcement administration to stagger the scheduling of police officer assessments of an entire department to ensure at least 25% are conducted each year over a five-year period. Approximately nine officers per year at an estimated cost of \$300 per officer (\$2700). HB 6004, §§ 1-4 & 15, Police Officer Certification and Decertification. Authorizes POST to require police officers to pass a drug test as a condition of renewing their certification (every three years) and includes anabolic steroids. Per drug test cost is approximately \$207.00. Approximately 14 officers per year (\$3000).
52235.00000	Health Insurance	1,359,451	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
52300.00000	Uniforms	97,400	This figure represents the funds needed to provide clothing for the 48 police officers, and 10 dispatchers. Funds are also provided for new recruits attending the police academy which costs over \$3,800 per new hire for uniforms and equipment and we anticipate more hiring in this budget year. The new police contract increased officers clothing allowance to \$1,200 per officer which is \$57,600 to cover the uniform expenses not including new hires. This fund also covers misc costs including badges, handcuffs, helmets, bullet proof vests for new hires and other equipment we must purchase for new hires as our staffing increases. Added \$2,400 to cover 2 additional officers.
52440.00000	Tuition Reimbursement	8,800	In accordance with the provisions of the Union Contract, the Town has agreed to reimburse officers who are enrolled in Criminal Justice Programs at the college level for their tuition and books if they successfully complete the course. The Chief and Deputy Chief are allocated \$400 each.
Total Fringe Benefits		3,701,868	

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

1532
Police
26/27

Budget Input
1-Nov-25

Account	Account Description	Budget	Supporting Description of Activity
30 - Professional/Technical			
53101.00000	Statewide Telecomm.	16,000	This account covers the leasing, maintenance, and usage cost of the statewide COLLECT System, RAFS Radio System, and the mobile data terminal maintenance. The COLLECT System is the Statewide Computerized Telecommunications System that networks the N.C.I.C. System with local computer terminals. This allows the police department to receive and enter information with other State and Federal agencies such as the FBI, DEA, DMV, Corrections and any other Federal, State or Municipal Criminal Justice Agency. The RAFS Radio System is the Region Radio System that allows all Capital Region Municipalities to communicate with each other car to car for joint investigations, mass casualty incidents and serves as a backup radio system if the Berlin Police Department's Radio System becomes disabled. The fee for operating Mobile Data Terminals using mobile air cards through AT&T is approximately \$994 per month. I have added \$1,000 to ensure we can cover rising costs.
53201.00000	Supplies	9,000	This figure represents the funds needed to purchase the consumable supplies and printed materials needed by this department to properly function. Every effort is made to purchase items at the lowest possible cost. Comparison pricing of vendors is a standard practice for purchasing. Professional printing of items such as department forms & annual reports. Other expenses include day to day petty cash purchases, meeting and event expenses, community relations handouts, recruitment materials, job fair fees and subscriptions, and office supplies, i.e. pens, pads, staples, typewriter ribbons, computer paper, etc. These costs continue to increase and additional money is needed to cover these costs.
53208.00000	Computer Equipment	0	Now included with IT Budget
53209.00000	Defensive Equipment -Tasers	30,000	We have entered into a new 5 year contract with Taser/Axon in 2024 and we have received the new Tasers. The new tasers are significantly more expensive plus the additional patrol staff means we will need to buy some more Tasers to compensate in the next couple years in addition to those purchased in the 5 year deal. Our current estimate with the cost of new tasers the yearly budget will need to be raised to 30,000.
53211.00000	Computer Materials	4,500	Funds replacement materials for the hardware peripherals to include: portable drives for storage, backup tapes, surge protectors, software, social media apps, batteries for uninterruptible power supplies, and misc computer items. These costs continue to increase and additional funds are needed to continue to cover maint. costs associated with our many computer and computer related equipment.
53212.00000	Photo Supplies	250	This amount represents the funds needed to purchase items related to the collection, storage, reproduction, and presentation of police department photographs. Examples include digital camera batteries and other photographic accessories. The police department provides photographic services to other town agencies upon request. Professional printing of digital photographs is needed at times for major crime presentation at court and is sent to an outside vendor for processing.
53219.00000	Operating Materials	35,000	This figure represents the funds needed to replace consumable supplies used by the department during the performance of their duties on a daily basis. Below is a breakdown of some of the items used: first aid supplies, Naloxone, defibrillator pads, infection control supplies / COVID19 PPE (face masks, gowns, slippers, hand sanitizer, alcohol, hibiclens, biohazard bags, labels, eye shields, etc), rubber gloves, batteries, flares, CD /DVD's, evidence collection supplies, hygienic packets & blankets for prisoners, field manual supplements/ downloads, intoximeter supplies, ink cartridges for laser and color laser printers for booking and crime scene photos, Miscellaneous such as snow brushes, drug test kits, etc. As we increase our staffing and fleet of cruisers we also need to replace operating materials as they are used and these costs continue to rise and additional funds are needed to be able to replace and buy materials as needed. Also starting in July of 2024 there is a state mandate requiring all first responders to carry Epi-Pens in all first responder vehicles. We will have to carry two different epi-pens which currently cost \$400 each so for the two pens it would be \$800 to outfit every patrol car (18). Adding a small amount for replacement costs if a few are used raises the budget \$15,000.
53234.00000	Food	1,000	This account is for purchasing of breakfast, lunch and dinner for detained prisoners. The meals are purchased at McDonald's Restaurant. Prisoners are only detained overnight or over the weekend pending their appearance in court. Special dietary needs are addressed on a case by case basis and other vendors may be used under these circumstances.

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

1532
Police
26/27

Budget Input
1-Nov-25

Account	Account Description	Budget	Supporting Description of Activity
53238.00000	Traffic Lights/Signals	14,650	The erection of new traffic control signs and the replacement of damaged and/or vandalized signs, posts, etc., is the responsibility of the Traffic Bureau. This maintenance is done on a continual basis. Many of the signs which are presently up are beginning to show signs of wear due to their age and acts of vandalism. As a result they do not meet standards set in the Manual of Uniform Traffic Control Devices (MUTCD) and should be replaced to reduce the Town's liability exposure. Our inventory of traffic signs must be maintained in sufficient quantity and includes portable stop signs that are commonly needed during outages. The Traffic Bureau has a policy to charge the responsible person for damages if their identity is known. The recovery of these moneys are deposited into the Town of Berlin's General Fund. The installation of traffic control signs in new developments through the Town is done at the direction of the Traffic Bureau. The developer is then billed for the cost of the signs and installation and the moneys collected are deposited into the Town's General Fund. The Traffic Bureau also maintains an inventory of traffic cones, barricades, and other equipment used to direct and control traffic at special events, such as the Berlin Fair, 5K runs, and the Memorial Day Parade. Throughout the year cones and barricades are damaged and/or stolen after deployments. They must comply with the Manual of Uniform Control Devices (MUTCD) requirements for traffic cones / barricades. Some of our barricades are constructed from wood which deteriorates and becomes damaged. The barricades are being replaced by long lasting plastic barricades. Additional equipment needed to perform the functions of the traffic bureau include: traffic counters, installation tools, tint and sound meters, and speed measuring devices. Also purchased from this account are specialized equipment necessary to manage crash scenes, traffic hazards, and documentation of traffic complaints include supplementary lighting, electronic message boards, and fixed/portable speed displays.
53245.00000	Maintenance	69,500	Funds pay for maintenance contracts, vendor support, licenses, repair services, and warranties for communications equipment, computers, and information technology related equipment. Contracts include but are not limited to public safety radio and communications, fingerprint scanning, document management storage, license plate readers, digital voice recording, scheduling software internally and on our website, anti-virus software, interview recording software, other IT related repairs and needs. Software Licensing (Veritas, Symantec Mail, and Endpoint) This budget has needed to be increased based on the following new costs: Our service contract costs for radio service are increasing \$11,000 due to poor service from our last provider and the switch to a new provider. We have added a training record keeping program with a 43,500 yearly fee to track POST required training hours. We also needed to add an additional module to our Power DMS program to automate the paperwork for the FTO new hire training program which will be an additional 3,500 yearly. We now have to pay a yearly fee not currently included in the budget for maintenance and licensing for all our body cameras and In-Car Camera systems of approximately \$9,000 as well as a new \$2,500 fee we need to pay to maintain our Eventide Voice Recorder System. The State purchased new IDEMIA fingerprinting machines but we now need to pay a yearly maintenance fee of \$4,618 as we are responsible for maintaining the machines which is an expense not covered in previous budget. Added to this budget is the cost of repairing radio/computer/electronic equipment within police vehicles but we will realize saving from a yearly service contract currently included within the radio project upgrade so the budget will remain the same for FY 27.
53248.00000	Miscellaneous Equipment	19,000	These funds are used to purchase equipment. The different types of equipment needed are i.e., OC spray, Tasers, Taser equipment, portable radio batteries, batons, helmets, handcuffs, office furniture, and other miscellaneous equipment needed by our staff. At times it is necessary to purchase a few of these items at a time as replacements or spares. We are contractually obligated to replace officer's uniforms & equipment and personal property that is damaged on duty. We are also responsible for dry cleaning of officer's uniforms that are exposed to blood-borne pathogens. Increased due to our sworn strength going from 42 to 46. Need to purchase tasers, BWC, handcuffs, and ballistic helmets for new officers. The furniture in most of the police department is very old and due for replacement plus we are trying to reorganize some office spaces to accommodate additional administrative personnel and need additional funds to purchase new chairs, cubical systems and other needed furniture items we cannot afford with the existing budget.
53401.00000	Accreditation	7,000	The Police Department is Nationally Accredited and is re-accredited every four years. Funds used in this account go towards annual fees, training, and attendance at the re-accreditation conference. At the re-accreditation conference the Chief and the Accreditation Manager sit before the Commission of Accreditation and answer any questions concerning the four-year re-accreditation process. Additional slight increase is for increased accreditation fees.
53601.00000	Equipment Rental	41,000	Represents the funds needed to maintain some of our communications equipment, cameras, radar and other equipment that is not covered by service contracts. Our radar and laser units must be calibrated and certified as accurate twice a year and necessary adjustments made when needed. Increase attributed to including the rental/lease fee of \$36,000 for the FLOCK camera System.

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

1532
Police
26/27

Budget Input
1-Nov-25

Account	Account Description	Budget	Supporting Description of Activity
53813.00000	Computer Support	35,100	<p>These funds are for the contractual services needed to maintain the specialized computer equipment that is located in the police department. It includes in-house software and our NEXGEN maintenance agreement that covers Computer Aided Dispatch, Records Management System, Data Analysis, Booking, Mobile Field Reporting and interfaces with the Fire Departments software. This is the fifth and last payment of an annual contractual cost. This account also includes funds for GIS support for the mapping software required by this system. All of these computer systems and interfaces require cybersecurity software for data protection, reliability and the ability to purchase cyber insurance.</p> <p>Telepartner Yealy Fee \$1,800 NextGen RMS/CAD: \$28,000 NE GEO: \$2,000 \$30,000 was removed from the budget for a bill that we were required to pay, per contract for 5 years, as a set up fee for NEXGEN but the 5 years has lapsed and we no longer have that expense.</p>
53814.00000	Contractual Services	7,000	<p>This figure represents funds for the washing of police cruisers. Cruiser cleaning is required several times a week and even more often during the winter months when the build up of salt from snowy roads is prevalent. Document shredding, commercial background investigation services, cable access, bio hazard clean-up, and service for our oxygen tanks are also taken from this account. This was increase by \$1,000 to adjust for rising costs and vehicle maintenance needs.</p>
53826.00000	Towing	2,000	<p>From time to time it becomes necessary for officers of this department to seize a motor vehicle that was used in the commission of a crime and impound it for evidence. The towing is done by two of the garages that provide towing services for the Municipal Garage at a rate of approximately (\$85) plus mileage, which is lower than allowed by the Department of Motor Vehicles. The vehicles are stored in the police department's impound area and if inside storage is needed arrangements are made with the Municipal Garage so that it is not necessary for us to pay any impounding or storage fees. The current budget is not adequate if we have several evidence tows like in stolen motor vehicles cases which can involve tows to an evidence processing area then to impound so we are seeking an increase from \$1,000 to \$2,000 as the cost of towing vehicles has increased substantially.</p>
53902.00000	Telephones	19,500	<p>This figure represents the cost for equipment & cellular service required for department issued phones and tablets utilized by command staff, supervisors and on-call personnel. The cost of these services is increasing so I have added a small increase to compensate.</p>
53903.00000	Copiers	6,250	<p>Provides for copy machine lease and copy costs. There is a cost per color copy and for excess black and white copies.</p>
53945.00000	Training, Prof Dev & Org Fees	104,000	<ul style="list-style-type: none"> ▶ Mandatory Training is provided as it becomes available. Training is also provided to keep officers apprised of changes in the laws regarding use of force, state statutes and court decisions, which may impact civil liability. ▶ The supervisors of the department are also sent to specialized training schools to provide additional training to improve their supervisory skills including FBI/LEEDA Training. ▶ Last year we also started doing monthly online real time training on current events and legal issues for supervisors which costs \$3,500 yearly but is critical to having our sergeants well trained to operate as shift commanders. The training schools that the supervisors and officers attend are provided by P.O.S.T.C, Smith & Wesson Academy, FBI, University of Connecticut (Institute of Public Services), and Roger Williams University (Command Training Program) and other training providers. ▶ This budget also now includes Organizational fees which total over \$12K as well as meal costs during training.

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

1532
Police
26/27

Budget Input
1-Nov-25

Account	Account Description	Budget	Supporting Description of Activity
			<ul style="list-style-type: none"> ▶ In addition to mandated training for recertification our officers are kept current in other specialized areas of law enforcement. e.g. missing children, sexual offenders, terrorism awareness and response, computer crimes, and identity theft. These training classes range in cost from \$200 to over \$800 per class and these costs of training classes have been steadily increasing. ▶ Some specialized training such as for there blood hound K-9, along with some Crash Reconstruction Classes, necessitate traveling out of state creating travel and housing costs in addition to the training. ▶ Annual in-service training, formerly done in West Hartford, is no longer available and we had to switch to POST University which provides the State required annual in-service training which costs \$6,500 and will increase as staffing increases. The Capitol Region Chief's of Police Association Training assessment is taken from this account. The price of training ammunition has increased and last year we spent almost \$30K for ammunition. ▶ The police academies charge for recruit and in-service training approx. \$4,000 per recruit not including the cost of books and other materials needed for the academy. ▶ We have been increasing the sworn officer strength of the department as well as replacing officers that leave or retire. ▶ Also paid in this account, during the hiring process, is polygraph exams, psych exams and background check expenses. This also necessitates additional expenses for training classes and training ammunition. ▶ Areas of training include: Firearms, Accident Investigation, Defensive Tactics, Interview & Interrogation, Criminal Investigation, Photography, Narcotics Enforcement, Hazardous Materials, Motor Vehicle Law Enforcement (DWI, etc.) and numerous other areas. ▶ Materials such as targets, training ammunition, simunitions, etc., must also be purchased from this account.
53972.00000	Cadet Program	10,000	Operational expenses related to running the Cadet program such as registration, insurance, training, & equipment.
53973.00000	Specialized Teams / Assignments	10,000	Expenses related to specialized teams and assignments that are currently supported by private donor(s). Approximately \$3,000 is spent annually for DARE awards, program workbooks, & supplies. These teams include, bicycle squad, dive team, ATV squad, firearms unit and other specialized teams as needed.
Total Professional/Technical		440,750	
Police Department Total		11,368,309	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1533 - Emergency Management						
53 Professional/Technical						
53201.00000	Supplies	948	2,000	2,000	2,000	2,000
53208.00000	Equipment	1,524	2,500	2,500	2,500	2,500
53759.00000	Civic Ready Notification	9,688	10,250	10,250	11,275	11,275
53837.00000	Dam EAP Maint/Contractual Services	2,000	8,000	8,000	8,000	8,000
53899.00000	EOC Phone System	6,440	7,000	7,000	7,000	7,000
53945.00000	Training, Prof Dev & Org Fees	580	750	750	750	750
Professional/Technical Total		21,180	30,500	30,500	31,525	31,525
Emergency Mgmt. Total		21,180	30,500	30,500	31,525	31,525

TOWN OF BERLIN

FY 2026/27

Dept No. **1533**
 Dept Name **Emerg. Management**

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
30 - Professional/Technical			
53201.00000	Supplies	2,000	This account provides funds for supplying the Emergency Operations Center with the supplies needed during required drills and actual emergencies. Items would include office supplies, data storage supplies and other incidentals needed to operate the EOC during an event.
53208.00000	Equipment	2,500	This account provides funds for the purchase of materials and equipment utilized in the field as part of the job of Emergency Manager. Included in this account are items used during an emergency such as communications equipment, metering devices, thermal cameras and hand tools. This account also funds any replacement parts and sensors, batteries and required annual calibration charges.
53759.00000	Civic Ready Notification	11,275	This account provides for the annual funding of the Civic Ready Notification System which allows for the Town to send both Emergency and Non-Emergency Alerts to individuals or groups using lists and locations. These alerts can be used for evacuation notices in the event of a hazardous materials incident or severe weather, and also for notifications to Town employees regarding inclement weather closings and late openings. This budget includes payment for year three of a three year contract.
53837.00000	Dam EAP Maint/Contractual Services	8,000	The funds will be used for updating the Emergency Action Plans (EAP's) for the Town's two dams, including related inspections and engineering work. DEEP requires a bi-annual EAP full update of each Town owned dam, as well as updates as needed during the two year period. Update due to begin in Fall 2024. These funds will also be available for use on any minor repairs to the dams that might be discovered during the DEEP required routine inspections.
53899.00000	EOC Phone System	7,000	This account provides funds for 15 phone lines installed in the Town's Emergency Operations Center (EOC). These phones would be utilized by various Town departments and outside agencies during an emergency requiring the EOC be open as well as to maintain a landline with the State EOC for voice and fax communications.
53945.00000	Training	750	NENA mandatory 911 charge. Also provides funds for continuing education training and professional development.
Professional/Technical Total		31,525	
Emerg. Management Total		31,525	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
1534 - Fire Marshal						
51 Wages-Salaries						
51120.00000	Professional Personnel	26,381	34,580	34,580	39,520	39,520
51125.00000	Mid-Managers Personnel	226,280	230,824	230,824	247,297	247,297
51400.00000	Overtime	0	2,000	2,000	2,000	2,000
51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300
51820.00000	In lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500
Wages-Salaries Total		256,461	271,204	271,204	292,617	292,617
52 Fringe Benefits						
52010.00000	Worker's Compensation	11,382	13,630	13,630	15,129	15,129
52100.00000	Social Security	18,925	20,852	20,852	22,490	22,490
52200.00000	Pension	18,938	21,287	21,287	22,899	22,899
52220.00000	Insurance, Life, Disability	853	1,596	1,596	1,798	1,798
52235.00000	Health Insurance	29,440	31,783	31,783	34,837	34,837
52300.00000	Uniforms	744	1,200	1,200	1,200	1,200
Fringe Benefits Total		80,282	90,348	90,348	98,353	98,353
53 Professional/Technical						
53201.00000	Supplies	265	400	400	400	400
53219.00000	Operating Materials	932	1,000	1,000	1,000	1,000
53813.00000	Computer Support	1,057	1,500	1,500	7,800	7,800
53918.00000	Fire Prevention	0	1,100	1,100	1,100	1,100
53945.00000	Training	1,375	2,670	2,670	2,670	2,670
Professional/Technical Total		3,630	6,670	6,670	12,970	12,970
Fire Marshal Total		340,373	368,222	368,222	403,940	403,940

TOWN OF BERLIN

FY 2026/27

Dept No.

1534

Budget Input

Dept Name

Fire Marshal

3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51120.00000	Professional Personnel	39,520	To provide for part time Deputy Fire Marshal/Deputy Emergency Management Director for Fire Investigation/Inspection services and Emergency Management functions as required per statutory requirements and for coverage in the absence of full time staff. Increase requested due to inspecton/workload cases rising due to new construction projects which all will require periodic inspections per statutory requirements following the issuance of a Certificate of Occupancy.
51125.00000	Mid-Managers Personnel	247,297	Salary allocations for Waznia and Cop who are members of the Mid-Managers collective bargaining unit. AAmount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51400.00000	Overtime	2,000	This account provides funds for overtime hours incurred by the Chief Fire Marshal and the Deputy Fire Marshal. Overtime duties include fire/explosion investigation, hazardous material incident response, Emergency Operations Center activation, and hazardous conditon investigation.
51805.00000	Longevity	1,300	The Town has a schedule of longevity payments. The department currently has one employee receiving this payment as follows: Steven Waznia, 30+ years, Mid-Management, \$1,300
51820.00000	In lieu of Health Insurance	2,500	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. Single employees and employees with spouses receiving health insurance from the Town are no longer eligible. One employee has elected to take this option.
Wages-Salaries Total		292,617 .	

52 Fringe Benefits

52010.00000	Worker's Compensation	15,129	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	22,490	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	22,899	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
52220.00000	Insurance, Life, Disability	1,798	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	34,837	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
52300.00000	Uniforms	1,200	This account provides funds for the purchase of uniforms and safety equipment as required by OSHA and the collective bargaining agreement. Replacement respirators and personal protective equipment account for the increase.
Fringe Benefits Total		98,353	
<hr/>			
53 Professional/Technical			
53201.00000	Supplies	400	Provides funds for the purchase of office supplies and printing services.
53219.00000	Operating Materials	1,000	Provides funds for the purchase of materials, equipment and services utilized in field work relating to fire investigation, inspection, code enforcement, loss control, hazardous material incidents, and Townwide emergency incidents. Items included in this account are evidence collection tools, field communication/computer equipment, chemical identification equipment, replacement meter sensors and field manuals necessary to perform the duties of the department as required by State statute.
53813.00000	Computer Support	7,800	This line item reflects the change to the existing communications system and will be consistent with the Police Department and Fire Department communications and allow to have tablets work with the building permit system while in the field by staff. Included this year is the REDMX fire inspection module which is part of the Fire Department software. All future grants and grant
53918.00000	Fire Prevention	1,100	Provides funds for the purchase of fire prevention and fire protection material to be used throughout the year for public education and fire inspection activities. Brochures, videos, fire training and code manuals are included in this account.
53945.00000	Training	2,670	<ul style="list-style-type: none"> - Annual CCM Conference and Re-Certification as Certified Connecticut Municipal Official. - Fees for the Connecticut Fire Marshals Association (CFMA), National Fire Protection Association (NFPA) and International Association of Arson Investigators (IAAI). - Provides funds for training programs which staff attend during the year. Staff are required to attend a minimum of 90 hours of training every three years to maintain state certification per Connecticut General Statute 29-298. Training includes fire prevention, fire investigation, hazardous materials, emergency management and law enforcement. HazMat Tech refresher mandated by OSHA for staff that currently have designation.
Professional/Technical Total		12,970	
Fire Marshal Total		403,940	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
2035 - Municipal Garage						
51 Wages-Salaries						
51125.00000	Mid-Managers Personnel	112,109	112,109	112,109	118,936	118,936
51130.00000	Clerical Personnel (incl PT Req)	48,715	52,526	52,526	53,851	53,851
51135.00000	Blue Collar Personnel	357,641	367,003	367,003	416,834	416,834
51400.00000	Overtime	18,051	15,000	15,000	18,000	18,000
51805.00000	Longevity	2,550	2,550	2,550	2,550	2,550
Wages-Salaries Total		539,066	549,188	549,188	610,171	610,171
52 Fringe Benefits						
52010.00000	Worker's Compensation	13,440	16,033	16,033	18,444	18,444
52100.00000	Social Security	39,080	42,072	42,072	46,738	46,738
52200.00000	Pension	42,313	44,293	44,293	49,084	49,084
52220.00000	Insurance, Life, Disability	1,899	3,051	3,051	3,567	3,567
52235.00000	Health Insurance	101,893	110,243	110,243	121,022	121,022
52300.00000	Uniforms	6,900	6,252	6,252	11,000	11,000
Fringe Benefits Total		205,524	221,944	221,944	249,855	249,855
53 Professional/Technical						
53106.00000	Vehicle Fuel	247,610	383,700	383,700	334,950	334,950
53109.00000	POL/Chemicals	29,904	36,000	36,000	36,000	36,000
53201.00000	Supplies	1,221	2,000	2,000	2,000	2,000
53217.00000	Snow Equipment	9,907	10,000	10,000	12,500	12,500
53218.00000	Tools	4,699	7,500	7,500	7,500	7,500
53219.00000	Operating Materials	3,293	3,500	3,500	3,500	3,500
53220.00000	Tires	45,594	46,550	46,550	68,550	68,550
53233.00000	Vehicle Parts	150,466	175,000	175,000	175,000	175,000
53245.00000	Maintenance	3,559	5,000	5,000	5,000	5,000
53248.00000	Miscellaneous Equipment	16,316	20,000	20,000	25,000	25,000
53813.00000	Computer Support	13,041	22,000	22,000	22,000	22,000
53814.00000	Contractual Services	26,479	33,000	33,000	33,000	33,000
53839.00000	Contr. Serv. - Veh. Rebuild	9,699	16,000	16,000	10,000	10,000
53920.00000	Professional Services	4,677	10,000	10,000	10,000	10,000
53945.00000	Training, Prof Dev & Org Fees	558	3,140	3,140	3,140	3,140
Professional/Technical Total		567,023	773,390	773,390	748,140	748,140
54 Capital Outlays						

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
54000.00107	Inground Lift	0	0	0	300,000	0
	Capital Outlays Total	0	0	0	300,000	0
	Municipal Garage Total	1,311,613	1,544,522	1,544,522	1,908,166	1,608,166

Department Total **1,908,166** ⁻0

TOWN OF BERLIN

FY 2026/27

Dept. No. **2035**
 Dept. Name **Municipal Garage**

Budget Input
1-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51125.00000	Mid-Managers Personnel	118,936	<p>Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28</p> <p>The Fleet Manager is responsible to oversee the operation of the Towns Fleet. It is their job to ensure that a safe and cost effective fleet of vehicles and off-road equipment is available for use by various Town Departments. It is also their job to research and develop specifications used to purchase Town vehicles and equipment, along with over-seeing the daily operations of the repair facility.</p>
51130.00000	Clerical Personnel	53,851	<p>Salaries for employees who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.</p> <p>The Administrative Secretary's position is currently a part time position that is budgeted for 29 hours a week.</p> <p>Currently the Administrative Secretary performs the following work for the Municipal Garage: input data for the fueling systems and vehicle maintenance system, accounts payable, assists with budget preparation, keeps track of fuel usage (monthly basis) for the Police Department and the Senior Center as well as the end of the year "In-Kind" report. They input all new vehicles into the vehicle maintenance system and fuel system as well as submit a form to Finance so a Town Inventory number can be created and the vehicle can be put on our insurance plan. They also handle invoices, purchase orders, motor vehicle department paperwork, DMV reports submitted bi-annually and Drivers certification (CDL) and submitted to DMV. This Administrative Secretary position also provides budgetary support for the Town of Berlin Fire Department included budgetary purchasing accounts payable and accounts receivable.</p>
51135.00000	Blue Collar Personnel	416,834	Salaries for employees who are members of the Blue-Collar union. Amount budgeted is based on the negotiated contract schedule for FY27. Contract expires 6/30/27.
51400.00000	Overtime	18,000	This account pays the overtime that is used to provide services that must be performed after regular hours. These services include: Call-outs for road service on Town vehicles, impounding of vehicles that are involved in serious accidents and some repairs that need to be performed before the beginning of the next days regular working hours due to scheduling requirements in other departments. As the shops work load increases and the space available to perform the work remains the same, it is necessary to do a portion of the work on overtime to continue the level of service that the town has become accustomed to.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity												
51805.00000	Longevity	2,550	The Town has a schedule of longevity payments. The department currently has two (2) employees receiving these payments as follows: J Simons, 45 years, Mid-Mgmt., \$1,300 T Faipler, 30 years, Blue Collar, \$1,250												
Wages-Salaries Total		610,171													
52 Fringe Benefits															
52010.00000	Worker's Compensation	18,444	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.												
52100.00000	Social Security	46,738	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.												
52200.00000	Pension	49,084	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.												
52220.00000	Insurance, Life, Disabil.	3,567	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.												
52235.00000	Health Insurance	121,022	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.												
52300.00000	Uniforms	11,000	This account pays for the uniforms and safety shoe allowances for the mechanics that are granted within their contracts. The increase in this account is to provide foul weather gear along with a 4% increase for the uniform vendor A complete break out of this account follows: <table border="1"> <thead> <tr> <th>Item</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Uniforms</td> <td>\$7,800</td> </tr> <tr> <td>Boots</td> <td>\$2,400</td> </tr> <tr> <td>T-Shirts & Sweatshirts</td> <td>\$500</td> </tr> <tr> <td>Four Season coats</td> <td>\$170 each</td> </tr> </tbody> </table>	Item	Amount	Uniforms	\$7,800	Boots	\$2,400	T-Shirts & Sweatshirts	\$500	Four Season coats	\$170 each		
Item	Amount														
Uniforms	\$7,800														
Boots	\$2,400														
T-Shirts & Sweatshirts	\$500														
Four Season coats	\$170 each														
Fringe Benefits Total		249,855													
53 Professional/Technical															
53106.00000	Vehicle Fuel	334,950	This account funds gasoline, diesel and propane to power the Town's Fleet. Gasoline contract expires Dec.31,2025 and Diesel June 30, 2026. Prices are current market values as 11/24/2025. A complete break out of this account follows: <table border="1"> <thead> <tr> <th>Item</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Gasoline</td> <td>78,500 gallons @\$2.70 a gallon =</td> <td>\$211,950.00</td> </tr> <tr> <td>Diesel</td> <td>42,000 Gallons @\$2.90 a gallon =</td> <td>\$121,800.00</td> </tr> <tr> <td>Propane,</td> <td>forklift fuel +</td> <td>\$1,200</td> </tr> </tbody> </table>	Item	Description	Amount	Gasoline	78,500 gallons @\$2.70 a gallon =	\$211,950.00	Diesel	42,000 Gallons @\$2.90 a gallon =	\$121,800.00	Propane,	forklift fuel +	\$1,200
Item	Description	Amount													
Gasoline	78,500 gallons @\$2.70 a gallon =	\$211,950.00													
Diesel	42,000 Gallons @\$2.90 a gallon =	\$121,800.00													
Propane,	forklift fuel +	\$1,200													

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53109.00000	POL/Chemicals	36,000	This account is for petroleum, oils & lubricants which are chemicals used to maintain the towns fleet. These consist of lubrication oil, greases, coolants, cleaning supplies, degreasers, neutralizing agents and protective coatings for undercarriages.
53201.00000	Supplies	2,000	This account allows for printing and office supplies used in the everyday operation of the Municipal Garage, such as Pre-Trip Forms, Work Order Reports, Paper, Pencils, etc...
53217.00000	Snow Equipment	12,500	This account allows for the repair and/or replacement of specialized items used in snow and ice operations. Unlike the auto parts account, this account is for purchasing components (plow frames, mold boards, conveyer chains, etc.) or complete units that are the back bone of the snow and ice equipment account.
53218.00000	Tools	7,500	This account provides funding for the replacement of the mechanics hand tools and small shop equipment.
53219.00000	Operating Materials	3,500	This account funds items including but not limited to: Shop rags, fender covers, safety equipment, hand soap, vehicle cleaning supplies, floor mats, etc.
53220.00000	Tires	68,550	Tire, tubes, rubber tracks, supplies to repair, labor to mount and dismount these items are all covered under this account. The town purchases these items utilizing local vendors with pricing from state, national contract pricing that is set by the tire manufactures (Goodyear, Firestone, etc.) This account provides those supplies for 95% of the towns vehicle and equipment from all Town departments. The increase is caused by two factors: 1 - The price of truck tires have increased dramatically. 2 - This year we will need to replace the rubber tracks on one skid steer and one snow machine.
53233.00000	Vehicle Parts	175,000	This account provides funding to purchase parts and supplies that allow us to perform preventive maintenance and limited repairs on town vehicles and equipment. If during the year an unforeseen event occurs, (engine failure, transmission failure, etc.) this account's expenditures increase drastically. If we experience a difficult winter, this account will fall short as the budget history shows. Napa - \$45,000 Advanced - \$5,000 Fleet - \$5,000 Columbia Ford \$40,000 Tasca Ford - \$10,000 Monoco Ford - \$15,000 Rock Auto - \$10,000 Municipal Truck Part - \$20,000 Misc. - \$25,000 Hartford Truck \$10,000
53245.00000	Radio Maintenance	5,000	The Radio maintenance account is setup to repair and replace mobile radios, portables, and base stations used within the daily routine operations for Water and Sewer, Municipal Garage, Building Maintenance, Public Grounds, Highway Department, Senior Center and the Golf Course.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity														
53248.00000	Miscellaneous Equipment	25,000	This account is for the replacement of larger shop equipment. Items such as welders, Tire Changing equipment, lifting chains, saws etc. This year we are planning on replacing the brake lathe machine used to resurface brake rotors and drums and tire changing machine														
53813.00000	Computer Support	22,000	The Municipal Garage uses computers to track, diagnose and project vehicle costs, trends and replacement needs. We track the vehicles and equipment with a software that records every time a gas or diesel pump is used as well as tracking the mileage and amount of fuel delivered. This software integrates with the asset and maintenance software (Manager Plus). The Manager Plus software is the heart of the whole operation. We input as much data into this program on every vehicle or piece of equipment the Town owns. This data includes: Motor Pool #, Town Asset ID, Vehicle Identification numbers, insurance info, warranty info, repair requests and work orders, fuel usage and mileage. The Town also has service agreements with Ford. These allows us to use the ford fleet website for diagnostic and part locations. I am also looking into International and Cummings software for diagnostic and repair information. The break down of these costs are as follows: <table border="0"> <tr> <td>Ford Fleet (3 licenses)</td> <td>\$3,350</td> </tr> <tr> <td>Petro vend</td> <td>\$1,700</td> </tr> <tr> <td>Eptura Manager Plus</td> <td>\$12,414</td> </tr> <tr> <td>Mitchell1/NexGen</td> <td>\$3,536</td> </tr> <tr> <td>Snap-On Tools</td> <td>\$1,000</td> </tr> </table>	Ford Fleet (3 licenses)	\$3,350	Petro vend	\$1,700	Eptura Manager Plus	\$12,414	Mitchell1/NexGen	\$3,536	Snap-On Tools	\$1,000				
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Eptura Manager Plus	\$12,414																
Mitchell1/NexGen	\$3,536																
Snap-On Tools	\$1,000																
53814.00000	Contractual Services	33,000	This account allows for the out-sourcing of tasks that the Municipal Garage cannot perform due to time allotments or skill level. These tasks include machining parts, repair of automatic transmissions, repair of heavy construction equipment, towing and welding/fabrication work. Towing is used to recover town vehicles that cannot be moved with the towns current equipment (Trailers or the light weight rollback truck) <table border="0"> <tr> <td>Misc. Welding -</td> <td>\$5,000</td> </tr> <tr> <td>Sand Blasting -</td> <td>\$3,000</td> </tr> <tr> <td>Truck Suspension -</td> <td>\$6,000</td> </tr> <tr> <td>Radiator Work -</td> <td>\$3,000</td> </tr> <tr> <td>Diesel Engine -</td> <td>\$6,000</td> </tr> <tr> <td>Towing -</td> <td>\$3,000</td> </tr> <tr> <td>Misc. -</td> <td>\$7,000</td> </tr> </table>	Misc. Welding -	\$5,000	Sand Blasting -	\$3,000	Truck Suspension -	\$6,000	Radiator Work -	\$3,000	Diesel Engine -	\$6,000	Towing -	\$3,000	Misc. -	\$7,000
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Diesel Engine -	\$6,000																
Towing -	\$3,000																
Misc. -	\$7,000																
53839.00000	Contr. Serv. - Veh. Rebuild	10,000	This account allows for the out-sourcing of sandblasting, painting, etc. of vehicles to extend their lives.														
53920.00000	Professional Services	10,000	This account funds professional service that are used in the operation of the Garage and the Fleet. These services include: <ul style="list-style-type: none"> ● Painting and auto body repairs that increases the life of town vehicles ● Lettering and vinyl graphics for town vehicle markings ● Inspection of equipment used within the garage (vehicle lifts, cranes ,etc.), 														

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
			<ul style="list-style-type: none"> ● Disposal of Hazardous wastes created by the Garage (waste oil & anti-freeze, absorbent materials and spent oil filters) and the pumping and cleaning of the Oil Water Separator. All of which are State and Federal mandates.
53945.00000	Training, Prof Dev & Org Fees	3,140	<p>Within the automotive field it is essential to provide training in the latest electronic and diagnostic procedures. This account allows for the continual education of the Town's vehicle maintenance personnel.</p> <p>By providing this continual training to our mechanics and the Supervisor, the Town gains the benefits of having knowledgeable personnel that can diagnose and repair equipment with greater efficiency. We are in the process of training and recertifying our mechanics to a level of ASE & EVT (American Society of Excellent/Emergency Vehicle Technician) certified and welding.</p> <p>Many of the vehicles repaired and operated by the Town's mechanics are over 26,000 lbs. Under State and Federal MVD laws, to operate these vehicles one must possess a CDL license. The Blue Collar contract allows for reimbursement of fees associated with a CDL license. This year two employees will renew their license.</p>
	Profess./Tech. Total	748,140	
54 Capital Outlays			
54000.00107	Inground Lift	300,000	Replace current vehicle lift. TM removed based on priority ranking.
	Capital Outlays Total	300,000	
	Municipal Garage Total	1,908,166	

GENERAL FUND BUDGET FY2026/27							
EXPENSE		FY27					
Account	Description	FY25	FY26		Department	Manager	Bd of Fin
		Actual	Adopted	Amended	Requested	Approved	Approved
2036 - Public Works							
51 Wages-Salaries							
51100.00000	Department Head	108,289	108,291	112,081	112,081	112,081	
51125.00000	Mid-Managers Personnel	209,524	211,084	211,084	324,693	324,693	
51130.00000	Clerical Personnel	60,891	62,864	62,864	62,864	62,864	
51445.00000	Storm Related Overtime	137,417	102,451	102,451	102,451	102,451	
51805.00000	Longevity	3,168	3,295	3,295	3,295	3,295	
Wages-Salaries Total		519,289	487,985	491,775	605,384	605,384	0
52 Fringe Benefits							
52010.00000	Worker's Compensation	11,345	12,963	12,963	16,784	16,784	
52100.00000	Social Security	36,404	37,400	37,400	46,381	46,381	
52200.00000	Pension	33,539	33,895	33,895	41,519	41,519	
52220.00000	Insurance, Life, Disability	1,724	2,297	2,297	2,492	2,492	
52235.00000	Health Insurance	86,928	94,156	94,156	145,199	145,199	
52300.00000	Uniforms	300	330	330	330	330	
Fringe Benefits Total		170,240	181,041	181,041	252,705	252,705	0
53 Professional/Technical							
53201.00000	Supplies	920	2,500	2,500	2,500	2,500	
53223.00000	Street Signs	4,813	5,000	5,000	5,000	5,000	
53813.00000	Computer Support	1,800	2,530	2,530	2,530	2,530	
53814.00000	Contractual Services	90,737	95,000	95,000	131,000	131,000	
53821.00000	GIS Programming	26,923	31,900	31,900	31,900	31,900	
53823.00000	Refuse Disposal	1,676,699	1,810,500	1,810,500	1,864,815	1,864,815	
53843.00000	Condo Assoc. Refuse Disposal Refund	175,733	181,005	181,005	203,730	203,730	
53935.00000	Street Lighting - Supply	191,507	200,000	200,000	206,000	206,000	
53945.00000	Training, Prof Dev & Org Fees	851	1,755	1,755	1,755	1,755	
53949.00000	Street Lining	4,992	10,000	10,000	10,000	10,000	
Professional/Technical Total		2,174,975	2,340,190	2,340,190	2,459,230	2,459,230	0
54 Capital Outlays							
54000.00016	Small 4x4 pickup truck	0	0	0	44,000	0	0
54000.00524	Paper Goods Pnd Dam Consulting	0	0	0	100,000	100,000	
54000.00551	Water & Sewer Study	98,000	0	0	0	0	
Capital Outlays Total		98,000	0	0	144,000	100,000	0
Public Works Total		2,962,504	3,009,216	3,013,006	3,461,319	3,417,319	0

TOWN OF BERLIN		FY 2026/27	
Dept No.	2036		Budget Input
Dept Name	Public Works		3-Nov-25
	Account Description	26/27 Budget	
Acct.			Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	112,081	This item reflects 3/4 of Director of Public Works total salary. Remaining 1/4 is paid by WCC. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	324,693	Salary allocations for J Horbal, D Thorn and Program Manager, who are members of the Mid-Managers collective bargaining unit. (Deputy Director paid 3/4 from Public Works, 1/4 from WCC.). Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	62,864	85% Salary allocation for L.Paonessa, a member of the White-Collar collective bargaining unit. The remaining 15% is paid by Water Control. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51445.00000	Storm Related Overtime	102,451	Storm Related, reflects anticipated overtime by supervisory and Blue Collar personnel required for snow and ice removal and other storm events. Additional funding will be required if we experience a severe winter season or other numerous storms. This includes Garage, Highway and Public Grounds personnel.
51805.00000	Longevity	3,295	The Town has a schedule of longevity payments. The department has 3 employees that will be receiving these payments as follows: J. Horbal, \$975 D. Thorn, \$1,300 L. Paonessa, \$1,020
Wages-Salaries Total		605,384	
52 Fringe Benefits			
52010.00000	Worker's Compensation	16,784	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	46,381	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	41,519	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	2,492	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
52235.00000	Health Insurance	145,199	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
52300.00000	Uniforms	330	Engineering Dept. field inspection clothing/boot allowance
Fringe Benefits Total		252,705	
53 Professional/Technical			
53201.00000	Supplies	2,500	The Public Works/Engineering Dept. uses supplies to mark properties and hazardous trees, survey utilities, etc. in addition to the normal office supplies.
53223.00000	Street Signs	5,000	There are more than 440 street signs in town to maintain. Signage is being replaced to reflect current standards, existing signs being stolen (or damaged), etc.
53813.00000	Computer Support	2,530	The majority of this item is for our AutoCAD annual license (\$2,030). The remaining \$500 allows the department to maintain existing software, to trouble shoot issues with the service representatives, and to obtain new software & hardware as needed.
53814.00000	Contractual Services	131,000	<p>Consultants/contractors are retained on an 'as-needed' basis to provide support involving undeveloped land, roadways, utilities, bridges, dams, and drainage structures. Also includes regularly scheduled contractor maintenance of the Old Brickyard Ln railroad crossing, approx \$9,000 annually.</p> <p>Beginning FY25, the following accounts were combined into this account:</p> <ul style="list-style-type: none"> Cont. Serv - Well Monitoring Vet. Park \$ 7,000 Material Storage Yard Monitoring Wells \$ 8,000 Monitoring - Newman Property \$10,000 Monitoring - Steele Blvd \$36,000 Flood Control Projects \$15,000 Stormwater Drainage Analysis \$20,000. <p>The first three accounts involve continuing environmental monitoring of the referenced sites. The last two involve flood control and drainage related engineering and projects, which involve upcoming work on the Paper Goods Dam (engineering and permitting)</p>
53821.00000	GIS Programming	31,900	<p>Website hosting, parcel updates, map prep/printing, & general services - \$25,900</p> <p>ESRI Licenses - \$4,000</p> <p>Data collection/Tablets - \$2,000</p>

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53823.00000	Refuse Disposal	1,864,815	Collection - \$1,203,040 Solid Waste Disposal - \$504,700 Recycling - \$113,300 Pickup/Disposal of Oil/Chemicals - \$18,000 Tire Pickup/Disposal - \$10,775 Hazardous Waste Disposal - \$7,000 Leaf disposal - \$5,000 Bulk Disposal - \$3,000
53843.00000	Condo Assoc. Refuse Disposal Refund	203,730	Allocation of refuse disposal costs to the various Berlin Condo Associations. Formerly included in Refuse Disposal
53935.00000	Street Lighting	206,000	This item covers the electricity, maintenance and replacement costs for 2,600+/- street lights Town-wide. Electricity & Sundry Billing - \$100,500 Repairs/Replacements - \$82,000 New arms - \$16,000 Concrete Bases - \$7,500
53945.00000	Training, Prof Dev & Org Fees	1,755	Reflects seminars, APWA Conference, and other meeting and training expenses for the year for management personnel (Ahern, Horbal, and Thorn). This item covers the cost of the Professional Engineer's license (\$300), APWA (\$380), as well as membership to the Connecticut Assoc. of Streets & Hwy Officials for the Director and Deputy Dir. of Public Works (\$50 ea.)(see description).
53949.00000	Street Lining	10,000	This item provides for the painting of street lines on selected streets. Epoxy painting increases longevity and is more cost-effective in the long run.
Professional/Technical Total		2,459,230	
54 Capital Outlays			
54000.00016	Small 4x4 pickup truck	44,000	DPW currently operates a hand me down SUV that is not the best suited vehicle for their operation. This proposal would upgrade that vehicle to a light duty 4x4 pickup truck. It would give them better access to construction sites, retrievable and delivery of basic supplies, etc. TM removed based on priority ranking.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
54000.00524	Paper Goods Pnd Dam Co	100,000	The Town of Berlin is responsible for maintaining the Paper Goods Dam, as per Connecticut Dam Safety Regulations. This Dam, located on the northern end of Percival Ave, is considered a "Class B" (Significant Hazard) dam. The State of Connecticut requires all Class B dams to be inspected every two (2) years by a Connecticut Licensed Professional Engineer. The most recent inspections identified needed repairs. The Town will need to engage an engineering firm to develop plans and specifications to complete the repairs to the dam. The latest inspection report should be available by the end of this year (2025).
Capital Outlays Total		144,000	
Public Works Total		3,461,319	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
2037 - Highway Department						
51 Wages-Salaries						
001.20.2037.0.51125.00000	Mid-Managers Personnel	198,894	199,290	199,290	219,107	219,107
001.20.2037.0.51135.00000	Blue Collar Personnel	888,363	887,426	887,426	994,982	994,982
001.20.2037.0.51400.00000	Overtime	37,118	30,000	30,000	30,000	30,000
001.20.2037.0.51435.00000	Recycling Center Overtime	5,203	7,600	7,600	7,600	7,600
001.20.2037.0.51440.00000	Extra Duty Police Officer	1,051	17,500	17,500	17,500	17,500
001.20.2037.0.51805.00000	Longevity	9,375	10,000	10,000	8,850	8,850
001.20.2037.0.51820.00000	In Lieu of Health Insurance	2,738	4,300	4,300	4,300	4,300
	Wages-Salaries Total	1,142,741	1,156,116	1,156,116	1,282,339	1,282,339
52 Fringe Benefits						
001.20.2037.0.52010.00000	Worker's Compensation	70,068	80,976	80,976	92,574	92,574
001.20.2037.0.52100.00000	Social Security	80,075	87,403	87,403	97,088	97,088
001.20.2037.0.52200.00000	Pension	91,650	96,023	96,023	103,489	103,489
001.20.2037.0.52220.00000	Insurance, Life, Disability	3,939	6,606	6,606	7,742	7,742
001.20.2037.0.52235.00000	Health Insurance	305,318	310,568	310,568	338,049	338,049
001.20.2037.0.52300.00000	Uniforms	9,225	11,500	11,500	11,500	11,500
	Fringe Benefits Total	560,275	593,076	593,076	650,442	650,442
53 Professional/Technical						
001.20.2037.0.53201.00000	Supplies	93	500	500	1,000	1,000
001.20.2037.0.53208.00000	Equipment	26,902	30,000	30,000	35,000	35,000
001.20.2037.0.53217.00000	Snow & Ice Materials	174,458	175,000	175,000	200,000	200,000
001.20.2037.0.53218.00000	Tools	2,063	3,500	3,500	3,500	3,500
001.20.2037.0.53219.00000	Operating Materials	12,291	14,000	14,000	14,000	14,000
001.20.2037.0.53231.00000	Safety Equipment	1,832	2,000	2,000	2,000	2,000
001.20.2037.0.53245.00000	Maintenance	0	250	250	250	250
001.20.2037.0.53604.00000	Truck Rental	36,600	60,000	60,000	80,000	80,000
001.20.2037.0.53807.00000	Tree Removal	46,072	49,000	49,000	50,000	50,000
001.20.2037.0.53812.00000	Catch Basin Cleaning	94,344	100,000	100,000	100,000	100,000
001.20.2037.0.53814.00000	Contractual Services	0	4,500	4,500	4,500	4,500
001.20.2037.0.53945.00000	Training, Prof Dev & Org Fees	880	4,255	4,255	4,255	4,255
001.20.2037.0.53969.00000	MS4 Stormwater Monitoring	3,323	12,000	12,000	12,000	12,000
	Professional/Technical Total	398,857	455,005	455,005	506,505	506,505
54 Capital Outlays						
001.20.2037.0.54000.00135	Tractor Backhoe	0	0	0	140,000	140,000
001.20.2037.0.54000.00100	Flatbed - trailer	0	0	0	85,000	0
	Capital Outlays Total	0	0	0	225,000	140,000
	Highway Total	2,101,873	2,204,197	2,204,197	2,664,286	2,579,286

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

2037
Highway Dept.

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51125.00000	Mid-Managers Personnel	219,107	Salary allocation covers wages of Highway Superintendent and Foreman who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51135.00000	Blue Collar Personnel	994,982	Salaries for employees who are members of the Blue-Collar union. Amount budgeted is based on the negotiated contract schedule for FY27. Contract expires 6/30/27.
51400.00000	Overtime	30,000	This account is used during the normal construction season, when for safety reasons, to reduce public inconvenience, or when contractors are working late, it is advantageous for certain Highway Department personnel to work overtime. The recommended increase is based on actual overtime worked during the first half of FY25 and on projected increases in roadway paving in FY25 and beyond.
51435.00000	Recycling Ctr OT	7,600	This reflects the OT required to keep the Recycling Center open on weekends.
51440.00000	Police Extra Duty	17,500	The Police Department charges for traffic control on Town roadway projects.
51805.00000	Longevity	8,850	The Town has a schedule of longevity payments. The department currently has 8 employees who should receive these payments as follows: Fazzino \$1,250 Marquardt \$1,250 Giuffre \$1,250 Karp \$1,300 Spencer \$1,250 St.Jarre \$1,300 Stiano \$1,250
51820.00000	In Lieu of Health Ins.	4,300	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. Two employees have elected to take this option.
Wages-Salaries Total		1,282,339	
52 Fringe Benefits			
52010.00000	Worker's Compensation	92,574	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	97,088	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	103,489	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	7,742	Premiums for life, death and disability insurance; based upon amount of salary. Under contract with Anthem. Premiums increased 9% for FY25.
52235.00000	Health Insurance	338,049	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52300.00000	Uniforms	11,500	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		650,442	

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53 Professional/Technical			
53201.00000	Supplies	1,000	This account is used for office and incidental supplies, such as printer cartridges, used by the Department.
53208.00000	Equipment	35,000	This account is used to replace/purchase road saws, plate compactors, asphalt & topsoil unloaders, curbing machine, leaf blower & other highway equipment, as necessary.
53217.00000	Snow & Ice Materials	200,000	Snow and Ice Materials, reflecting expected spending based on past experience. The price of materials, salt, sand, and snowplow edges have increased, along with roadway mileage to reflect the budget projection. Walkway icemelt material for Public Grounds and reimbursement for residents mailbox damage is also provided from this account. Additional funding would be also required if we have a severe winter. Road Salt (2,175 tons @ \$87.10/ton): \$189,443 Ice Melt for Sidewalks: \$7,000 Mailbox & Post Payments: \$3,000
53218.00000	Tools	3,500	Includes power and hand tools required for operation of the Department; also includes allocation for chain saw and/or power brush cutter replacements. These latter items each cost \$600 or more, and thus reflect a major part of this account.
53219.00000	Operating Materials	14,000	Includes funds for highway maintenance materials such as asphalt, processed aggregate, gravel, topsoil, fertilizer, limestone, lawn seed, chemicals, sweeper brooms, and mower blades.
53231.00000	Safety Equipment	2,000	The safety equipment account supplies protective clothing for department personnel such as gloves, hard hats, rain gear and safety vests. Supplies for the first aid kit are also included in this line item.
53245.00000	Maintenance	250	Machine Maintenance includes anticipated expenses for maintenance of stationary equipment (compressor, high pressure cleaner, grinders, etc.) in the Highway Department buildings.
53604.00000	Truck Rental	80,000	Truck Service- Rental service has shown to be cost-effective for snow and ice removal. Currently one heavy truck and four pickup trucks (with drivers) are rented for most snow storms. Additional funding would be required if we experience a severe winter. The addition of Steele Boulevard requires additional time and expense to remove snow and de-ice.
53807.00000	Tree Removal	50,000	Funds are used to contract for tree cutting crews and equipment to remove dead and/or hazardous trees within or near highway limits. Beginning FY2021, additional funds were requested for stump removal in key areas of Town. Also includes Tree Warden stipend of \$2,400 plus fringe benefits.
53812.00000	Catch Basin Cleaning	100,000	This line item exists in the budget to fund catch basin cleanings performed each year as mandated by CT DEEP. Material generated from the catch basin cleanings performed by a combination of our own forces (when feasible) and subcontractor was previously disposed of at the New Britain Landfill. Due to that closure, testing and proper disposal of this material is required, at additional expense. In addition, this line item is also used for spring-time sweeping of roadways. Vac Truck Services: \$60,000 Testing & Disposal - Catchbasin Debris: \$40,000

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53814.00000	Contractual Services	4,500	Funds in this account are used for the rental of specialized equipment not in the Town inventory and/or to augment Town equipment during peak work periods. Typical equipment rented - large backhoes, graders, compressors, sweeper, pavement milling machines and rollers. Also, as the Town's equipment inventory ages it becomes less dependable at the times the equipment is needed.
53945.00000	Training, Prof Dev & Org Fees	4,255	Allows staff to participate in regional trade organizations, conferences, and similar activities. Class A, CDL training is included, as well as other specialized training, including Arborist/tree maintenance/chainsaw safety classes Allows for membership in four trade organizations for the Highway Superintendent.
53969.00000	MS4 Stormwater Monitoring	12,000	State Mandate for stormwater monitoring and additional cleaning and testing of basins, streams and outfalls.
Professional/Technical Total		506,505	
Highway Total		\$2,664,286	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
2038 - Public Buildings						
51 Wages-Salaries						
51100.00000	Department Head	33,370	44,494	44,494	34,538	34,538
51125.00000	Mid-Managers Personnel	56,097	57,361	57,361	61,832	61,832
51130.00000	Clerical Personnel	37,509	38,667	38,667	38,667	38,667
51135.00000	Blue Collar Personnel	508,711	537,864	537,864	618,983	618,983
51400.00000	Overtime	32,152	40,000	40,000	50,000	50,000
51805.00000	Longevity	4,279	4,438	4,438	4,063	4,063
51820.00000	In lieu of Health Insurance	0	750	750	750	750
Wages-Salaries Total		672,118	723,574	723,574	808,833	808,833
52 Fringe Benefits						
52010.00000	Worker's Compensation	18,415	21,501	21,501	24,800	24,800
52100.00000	Social Security	47,806	55,419	55,419	61,941	61,941
52200.00000	Pension	50,082	56,140	56,140	60,510	60,510
52220.00000	Insurance, Life, Disability	2,569	3,939	3,939	4,781	4,781
52235.00000	Health Insurance	183,792	199,651	199,651	225,676	225,676
52300.00000	Uniforms	10,631	14,500	14,500	14,500	14,500
Fringe Benefits Total		313,296	351,150	351,150	392,208	392,208
53 Professional/Technical						
53102.00000	Electricity	296,668	319,000	319,000	341,330	341,330
53103.00000	Fuel, Generators	553	2,000	2,000	2,000	2,000
53105.00000	Natural Gas	95,511	150,000	150,000	160,500	160,500
53201.00000	Supplies	806	1,500	1,500	1,500	1,500
53219.00000	Operating Materials	125,466	150,000	150,000	165,000	165,000
53238.00000	Traffic Lights/Signals	3,600	20,000	20,000	20,000	20,000
53244.00000	Custodial Supplies	53,883	60,000	60,000	65,000	65,000
53245.00000	Maintenance & Repair	0	5,000	5,000	5,000	5,000
53251.00000	Townwide Repairs	33,404	40,000	40,000	40,000	40,000
53813.00000	Computer Support	5,736	10,000	10,000	10,000	10,000
53814.00000	Contractual Services	236,266	260,000	260,000	286,000	286,000
53902.00000	Telephone	108,276	145,000	145,000	155,150	155,150
53917.00000	Water & Sewer	18,101	30,000	30,000	32,100	32,100
53945.00000	Training, Prof Dev & Org Fees	903	6,500	6,500	6,500	6,500
53946.00000	Vandalism	500	1,000	1,000	1,000	1,000
Professional/Technical Total		979,672	1,200,000	1,200,000	1,291,080	1,291,080
54 Capital Outlays						
54000.00001	Van	0	0	0	60,500	60,500
54000.00015	Pickup Truck	52,000	0	0	0	0
54000.00300	Roof, windows & door replacement - Timberlin Maintenance	0	0	0	200,000	200,000
54000.00315	ADA Upgrades	0	0	0	25,000	0
54000.00331	Art League Building Renovations	0	0	0	150,000	150,000
54000.00369	Convert to LED lighting - Town Hall	0	0	0	100,000	0
54000.00369	Convert to LED lighting - Lib/Comm Ctr (\$100k each location)	0	0	0	200,000	0
54000.00378	Sage Park Field Lights	0	0	0	330,000	0

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
54000.00369	Energy & Infrastructure Consulting	0	0	0	150,000	0
54000.00370	Town Hall Front Plaza Renovations	0	0	0	250,000	0
54000.00383	Old Peck Renovations	0	0	0	75,000	0
54000.00384	Old Peck Retaining Wal	0	0	0	100,000	0
	Capital Outlays Total	52,000	0	0	1,640,500	410,500
	Public Building Department Total	2,017,086	2,274,724	2,274,724	4,132,621	2,902,621

TOWN OF BERLIN

FY 2026/27

Dept No. **2038**
 Dept Name **Public Buildings** **Budget Input**
3-Nov-25

Acct.	Account Description	2038 26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	34,538	Dept Head salary position, allocated 40/60 Town/BoE. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	61,832	Salary allocation for Superintendent and Building Foreman who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	38,667	Salary for the department bookkeeper, a member of the White-Collar collective bargaining unit allocated 55/45 Town/BoE. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51135.00000	Blue Collar Personnel	618,983	Salary allocations for (1) Carpenter, (5) Custodians, (1) Plumber, (1) Trades Helper, (2) Electricians, (2) Painters and (2) HVAC technicians for a total of (14) fourteen who are members of the Blue Collar collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for FY27.
51400.00000	Overtime	50,000	100% of custodians, remain with facilities, the balance is allocated to School (Dept 61) Projected for overtime expenses of Blue Collar workers for emergency callouts and work performed after hours and weekends to maintain public buildings.
51805.00000	Longevity	4,063	The Town has a schedule of longevity payments. 30% of Blue Collar longevity (except custodians) is charged to this department, 30% for the Mid Manager, 100% for custodians, 40% for the department head, and 55% for the bookkeeper. The department currently has (10) ten employees receiving these payments as follows: Z Bober, \$1,250 W DeBlasio, \$375 E Terlecky, \$375 D Pawloski, \$375 J Wojtusik, \$375 W Wright, \$315 S. Niro \$578 D. Solek \$420
51820.00000	In lieu of Health Insurance	750	The Town has adopted a policy to reimburse an employee one third of the savings of health insurance when coverage is waived. One employee has opted to take this option.

Wages-Salaries Total **808,833**

52 Fringe Benefits			
52010.00000	Worker's Compensation	24,800	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	61,941	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	60,510	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disabil	4,781	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 9% for FY26.
52235.00000	Health Insurance	225,676	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
52300.00000	Uniforms	14,500	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		392,208	
53 Professional/Technical			
53102.00000	Electricity	341,330	Payment of electric utility bills for Town-owned buildings. Included are Town Hall, Berlin Peck Memorial Library, Physical Services Complex Buildings, Senior Center, Recycling Center, Community Center, Animal Control, Pistol Creek Main Building, Pistol Creek Pump House, and the Worthington Meetinghouse. Increase required due to actual past expenses with inclusion of additional use of Town Buildings, as well as approved PURA rate increase for supply to be 29%
53103.00000	Fuel, Generators	2,000	Fuel for generators located at Town Hall, Physical Services Complex, and emergency shelter locations and new generator for the Senior Center.
53105.00000	Natural Gas	160,500	Payment of natural gas utility bills for Town-owned buildings. Included are Town Hall, Berlin Peck Memorial Library, Physical Services Complex Buildings, Senior Center, Recycling Center, Community Center, the Art League, as well as the Historical Society (during the winter months).
53201.00000	Supplies	1,500	Department office supplies and laser jet cartridges as required to perform office work associated with high volume of projects.
53219.00000	Operating Materials	165,000	Departmental supplies including electrical, plumbing, heating and air conditioning parts, carpentry supplies, doors, hardware, locks, paint supplies, filters, telephones (hardware only), and repair parts for maintaining and servicing every day requests at all Town buildings. Materials cost hikes, and due to aging buildings, repairs become more costly, as well as more repairs and work is being done in house utilizing Town Staff on non specialized projects. (ACTUAL REQUEST WAS FOR \$181,500, REDUCED TO \$165,000 BECAUSE \$16,500 WILL NOW BE EXPENSED FROM DEPT 43 OPERATING MATERIALS THAT WILL BE REQUIRED BY THE FACILITIES DEPT.
53238.00000	Traffic Lights/Signals	20,000	Contracted services for labor and supplies to maintain Town-owned traffic signals at four Town intersections. It also includes the maintenance of 33 intersections with "Opticom Signalization" capability for Fire and Rescue vehicles within the Town of Berlin. Frequent replacements due to aging equipment, and higher labor and contract rates.
53244.00000	Custodial Supplies	65,000	Custodial supplies for all Town buildings including parks, concessions & Timberlin. These supplies include toilet paper, paper towels, cleaning compounds, polishes and waxes, soap, vacuum cleaners and buffers, light bulbs, signs, wastebaskets, plastic bags and replacement of antiquated equipment (buffers, floor strippers, & vacuums) with more commercially efficient equipment, as well as accommodating more frequent and higher traffic to public buildings & parks.
53245.00000	Maintenance & Repair	5,000	Maintenance and repair of power tools, safety & aerial lift equipment and office machinery.
53251.00000	Townwide Repairs	40,000	Account for unforeseen and unexpected repairs and material failures related to all Town sites and buildings that fall under Facilities responsibilities, for example -septic tank repairs, water main breaks, underground water & electrical lines, parking lot lights, and field lights, etc. An increase is requested to meet the needs of Design, Engineering, Consulting and Constructon Services related to repairs and projects needed.
53813.00000	Computer Support	10,000	Cost of web based computerized maintenance management system (Facility Dude). System is capable of logging work, time and materials more efficiently from computers, smart phones and tablets. The cost for Facility Dude is split between account 38 and 61. Additional funds are being requested to budget for IT upgrades and computer releases to the Avaya IP Office Systems (Land Lines), Access Controls and Camera Systems.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53814.00000	Contractual Services	286,000	Purchase of outside contractors to perform work and specialized services. These services may include boiler cleaning and treatment, telephone service, calibrations, controls, septic and drain system pumping, fire alarm, pest control, security services, doors and hardware services, IAQ services, sprinkler service, fire extinguishers, pressure vessel inspections, and voicemail. (ACTUAL REQUEST WAS FOR \$302,500, REDUCED TO \$286,000 BECAUSE \$16,500 WILL NOW BE EXPENSED FROM DEPT 43 FOR CONTRACTUAL SERVICES THAT WILL BE REQUIRED BY THE FACILITIES DEPT.
53902.00000	Telephone	155,150	Expenditures include all monthly invoicing for Town telephone (7000) numbers, cell phones, smart devices, fax lines, Fire Department telephones, security lines, modem lines and three long distance carrier circuits and Frontier Ethernet Service SIP Trunking. Full Service contract for Avaya with accredited service provider, New Era Techology to allow for replacement of land line telephones, repairs, and maintenance. Contract with cell phones provider AT&T Mobile for cell phone service and all related parts and equipment.
53917.00000	Water & Sewer	32,100	Water and Sewer charges for Town buildings located in Kensington Fire District and Water Control Commission.
53945.00000	Training	6,500	Per attached account 53945 worksheet Professional dues and organizational fees. Professional development expenses A number of state licenses now require annual CEUs for re-licensing, as well as mandates for OSHA and Haz Comm Training requirements .
53946.00000	Vandalism	1,000	Expenses for vandalism that occurs to Town owned buildings and may include broken glass for windows and doors, damaged plumbing fixtures, graffiti to inside and outside of buildings, broken exit signs, water fountains and ceiling tiles. Additional funding is required to cover damages that are not covered by insurance because of high deductible.
Profess./Technical Total		1,291,080	
54 Capital Outlays			Update as needed
54000.00001	Van	60,500	
54000.00015	Pickup Truck	0	New scissor lift is needed to replace an old outdated lift that that requires expensive repairs with parts that are becoming obsolete. Potential safety hazzard. TM removed based on priority ranking.
54000.00300	Roof, windows & door replacement - Timberlin Maintenance	200,000	Metal roof is deteriorating beyond repair and building exterior is needing restoration and repairs.
54000.00315	ADA Upgrades	25,000	Fund various smaller ADA upgrades townwide. TM removed based on priority ranking.
54000.00331	Art League Building Renovations	150,000	Renovations to improve the building and maintain structural integrity
54000.00369	Convert to LED lighting - Town Hall	100,000	Convert Town Hall lighting to LEDs. TM removed based on priority ranking.
54000.00369	Convert to LED lighting - Lib/Comm Ctr (\$100k each)	200,000	Convert Library & Community Center lighting to LEDs. TM removed based on priority ranking.
54000.00369	Sage Park Field Lights	330,000	To complete phase 2 of LED lighting upgrades at Sage Park, softball and baseball field were upgraded in FY26. TM removed based on priority ranking.
54000.00369	Energy & Infrastructure Consulting	150,000	Hire a consultant to assess future energy upgrade opportunities, including potential grants. TM removed based on priority ranking.
54000.00370	Town Hall Front Plaza Renovations	250,000	Remove and replace the existing front plaza at Town Hall for ADA improvements & slope/drainage issues. TM removed based on priority ranking.
54000.00383	Old Peck Renovations	75,000	Renovations to the interior of the building. TM removed based on priority ranking.
54000.00384	Old Peck Retaining Wall	100,000	Replace the existing retaining wall - wall is structurally sound. TM removed based on priority ranking.
Capital Outlays Total		1,640,500	
Pub Bldg Dept Total		4,132,621	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
2541 - Mobile Home Park						
53 Professional/Technical						
53219.00000	Operating Materials	298	1,000	1,000	1,000	1,000
53814.00000	Contractual Services	36,229	35,000	35,000	40,000	40,000
53900.00000	Miscellaneous	0	1,000	1,000	1,000	1,000
53917.00000	Water & Sewer	7,277	13,750	13,750	13,750	13,750
Professional/Technical Total		43,804	50,750	50,750	55,750	55,750
Mobile Home Park Total		43,804	50,750	50,750	55,750	55,750

TOWN OF BERLIN

FY 2026/27

Dept No. **2541**
 Dept Name **Mobile Home Park**

Budget Input
 3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53 Professional/Technical			
53219.00000	Operating Materials	1,000	This allocation is to pay for the annual Mobile Home Park License fee with the State of Connecticut, as well as various materials needed for maintenance at the park. The License fee has remained flat for several years. Will continue monitoring the state budget to see if this fee is increased.
53814.00000	Contractual Services	40,000	In conjunction with the Town's effort to deed restrict the mobile home park sites, an outside party will review tenant applications for compliance with affordable housing regulations. As units are put up for sale, the Town Building Official is reviewing the building for habitability. If the owner decides not to, or cannot afford to, make improvements, the Town of Berlin is responsible to demolish the unit. The Facilities Director obtained quotes to demolish a unit for \$25k.
53900.00000	Miscellaneous	1,000	To pay for credit checks for new renters at the Mobile Home Park and other miscellaneous expenses that arise during the year. Increase - we anticipate doing more background checks on applicants as the homes begin to turn over for various reasons
53917.00000	Water & Sewer	13,750	The amount includes a 10% increase passed by the BWCC Q12023.
Professional/Technical Total		55,750	
Mobile Home Pa	Mobile Home Park Total	55,750	

Other costs of operating the Mobile Home Park are included in the Townwide and Public Works sections of the budget (General Liability Insurance, Refuse Disposal, and Street Lighting). The cost for insurance is approximately \$803, Refuse Disposal is approximately \$4,564, and Street Lighting is approximately \$470.

GENERAL FUND BUDGET FY2026/27						
EXPENSE					FY27	
		FY25	FY26		Department	Manager
Account	Description	Actual	Adopted	Amended	Requested	Approved
51 Wages-Salaries						
51100.00000	Department Head	56,549	56,550	56,550	58,529	58,529
51125.00000	Mid-Managers Personnel	112,109	112,109	112,109	182,099	118,936
51130.00000	Clerical Personnel	56,308	59,524	59,524	60,639	60,639
51305.00000	Commission Secretaries	900	** Moved to Town Council **			
51440.00000	Extra Duty Police Officer	0	5,000	5,000	5,000	5,000
51510.00000	PT Program Coordinator	0	16,016	16,016	0	0
51520.00000	Lifeguards/Pool Workers	63,416	127,660	127,660	92,872	92,872
51530.00000	Recreation & Instruction Program Help	90,863	155,631	155,631	159,392	159,392
51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300
Wages-Salaries Total		381,445	533,790	533,790	559,831	496,668
52 Fringe Benefits						
52010.00000	Worker's Compensation	10,766	13,917	13,917	15,525	13,590
52100.00000	Social Security	28,136	40,835	40,835	42,828	37,996
52200.00000	Pension	14,473	18,176	18,176	22,835	19,045
52220.00000	Insurance, Life, Disability	849	1,373	1,373	1,895	1,514
52235.00000	Health Insurance	52,491	56,648	56,648	103,711	62,014
Fringe Benefits Total		106,715	130,949	130,949	186,794	134,159
53 Professional/Technical						
53201.00000	Supplies	1,476	2,000	2,000	2,000	2,000
53208.00000	Equipment	13,408	15,000	15,000	15,000	15,000
53245.00000	Maintenance	2,989	3,500	3,500	3,500	3,500
53281.00000	Pool Supplies	3,261	5,030	5,030	5,030	5,030
53400.00000	Programs & Activities	16,407	20,470	20,470	20,470	20,470
53600.00000	Rent	5,688	5,923	5,923	7,120	7,120
53805.00000	Bands	0	350	350	0	0
53810.00000	Background Checks	1,380	4,000	4,000	0	0
53813.00000	Computer Support	14,496	15,225	15,225	15,985	15,985
53902.00000	Telephone	44	600	600	300	300
53925.00000	Transportation	1,842	3,000	3,000	3,000	3,000

GENERAL FUND BUDGET FY2026/27						
EXPENSE					FY27	
		FY25	FY26		Department	Manager
Account	Description	Actual	Adopted	Amended	Requested	Approved
53941.00000	Bank Fees for Credit Card Usage	9,616	8,000	8,000	11,000	11,000
53945.00000	Training, Prof Dev & Org Fees	2,574	5,021	5,021	5,360	5,360
	Professional/Technical Total	73,180	88,119	88,119	88,765	88,765
	Recreation Department Total	561,340	752,858	752,858	835,390	719,592

TOWN OF BERLIN			FY 2026/27	
Dept No.		2542	Budget Input	
Dept		Recreation	3-Nov-25	
Account	Account Description	25/26 Budget	Supporting Description of Activity	
51 - Wages-Salaries				
51100.00000	Dept Head	58,529	Department Head Salary Position (50%) - shared with Social and Youth Services (25%) and Senior Services (25%). Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.	
51125.00000	Mid Management	182,099	Salary allocation for Superintendent of Recreation and a new FT Recreation Supervisor , who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28. New FT Recreation Supervisor removed by TM. Will revisit in FY28.	
51130.00000	Clerical	60,639	Salaries for employees who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.	
51440.00000	Extra Duty Police Officers	5,000	Police Services are needed for our special events and programs such as Halloween event, Easter event, and Tinsel Fun Run. May include other events, as needed.	
51510.00000	PT Program Coordinator	0	Part time Program Coordinator to provide support to the Department and help provide additional programming throughout the year.	
51520.00000	Lifeguards/Pool Workers	92,872	Funds are used to staff the outdoor pool to provide open swimming, swim lessons, swim team program, lifeguard training course, in-service training for aquatic staff. Decrease due to closing of Demore, Dinda, Bittner Jr. Memorial Pool.	
			Aquatic Director: 1 x 40 hours x \$28.25 x 6.5 weeks, 1 x 40 hours x \$29 x 2.5 weeks	10,245
			Assistant Director: 1 x 35 hours x \$22.75 x 5.5 weeks, 1 x 35 hours x \$23.35 x 2 weeks	6,014
			Facility Manager: 43 hours x \$22.75 x 5.5 weeks, 43 hours x \$23.35 x 2 weeks	7,388
			Two (2) Head Guards: 2 x 35 hours x \$21.25 x 5.5 weeks, 2 x 35 hours x \$21.85 x 2 weeks	11,240
			WSI/Lifeguards:	
			Three Positions x 37 hours x \$20.25 x 5.5 weeks, Three Positions x 37 hours x \$20.85 x 2 weeks	16,992
			Lifeguards:	
			Five Positions x 35 hours x \$18.85 x 5.5 weeks, Five Positions x 35 hours x \$19.45 x 2 weeks	24,951
			Pool Attendant: 43 hours x \$17.20 x 5.5 weeks, 43 hours x \$17.80 x 2 weeks	5,599
			This position is responsible for keeping accurate attendance records, collecting entrance fees, general pool cleaning in the entrance and locker areas.	
			Three (3) Swim Team Coaches:	
			Head Coach: One Position x \$22.75 x 80 hours, One Position x \$23.35 x 40 hours	2,754
			Two (2) Assistant Coach Positions: 2 x \$21.25 x 60 hours, 2 x \$21.85 x 30 hours	3,861
			Coaches are responsible for the total supervision of the teams. The Department sponsors a Junior Team, for youngster's 12 years and under and a Senior Team for youth 13 through 18 years. Both teams participate in the Central CT Swim League.	
			Lifeguard Training Course: 35 hours x \$30.95	1,083
			Three (3) in-service Training x 1 hour x \$288	864
			Lifeguard In-service Training Coordinator	325
			Lifeguard In-service, Staff Orientation, Mandated Reporter, Sexual Harrassment	1,556
51530.00000	Recreation & Instruction Program Help - Summer Help	159,392	The funds in this account provide for staffing youth and adult recreation programs, Summer Fun program, special events and part-time staffing at the Berlin Community Center. Pay includes minimum wage increase January 2026 and expected increase January 2027.	
			Basketball	
			Boys Coordinator \$26.85 x 80 hours	2,148

Account	Account Description	25/26 Budget	Supporting Description of Activity	
			Girls Coordinator \$26.85 x 80 hours	2,148
			Boys & Girls 3-8 staff - High School - 9 Staff x 12 weeks x 6 hours x \$18.45 hour	11,956
			Boys & Girls 3-8 staff - College - 3 Staff x 12 weeks x 6 hours x \$19.45 hour	4,201
			Women's 30 years old and over Winter Volleyball	604
			Summer Program:	
			Staff Orientation	2,220
			2 Site Directors x 35 hours x \$26 x 5 weeks, 2 Site Directors x 35 hours x \$26.75 x 2 weeks	12,845
			2 Site Assistant Directors x 35 hours x \$23 x 5 weeks, 2 Site Assistant Directors x 35 hours x \$23.75 x 2 weeks	11,375
			10 Program Supervisors College x 35 hours x \$19.35 x 5 weeks, 10 Program Supervisors College x 35 hours x \$19.95 x 2 weeks	47,828
			4 Program Supervisors HS x 35 hours x \$18.35 x 5 weeks, 4 Program Supervisors HS x 35 hours x \$18.95 x 2 weeks	18,151
			Halloween event 10 staff x \$65.00	650
			Easter event - 10 Staff x \$65.00	650
			Fishing Derbies - 4 Staff x \$65.00	260
			Tinsel Run - 4 Staff x \$65.00	260
			Holiday/Christmas events - 8 staff x \$65.00	520
			Part Time Supervisors at Community Center:	
			2 staff x 445 Hours x \$19.10, 2 staff x 484 Hours x \$19.70	36,069
			Coverage for Superintendent of Recreation:	
			Includes Vacation, Sick Leave, Conferences, 35 hours x \$19.10	669
			Office Help - Summer	
			\$19.10 x 30 hrs x 8 weeks	4,584
			Office Help - Coverage during the year	
			\$19.10 x 16 hrs x 3 weeks	917
			Staff Training	
			7 Staff x 10 hours x \$19.10	1,337
51805.00000	Longevity	1,300	The Town has a schedule of longevity payments. The department currently has 1 employee receiving these payments as follows: D. Dennis, 29.7 years, Mid Management; \$1,300	
Total Wages & Salaries		559,831		
52 - Fringe Benefits				
52010.00000	Workers Compensation	15,525	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.	
52100.00000	Social Security	42,828	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.	
52200.00000	Pension	22,835	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.	
52220.00000	Insurance, Life, Disability	1,895	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.	
52235.00000	Health Insurance	103,711	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.	
Total Fringe Benefits		186,794		
53 - Professional/Technical				

Account	Account Description	25/26 Budget	Supporting Description of Activity	
53201.00000	Supplies	2,000	For all office supplies for the Parks and Recreation Department. Regular office supplies, paper shredding, paper, pens, pencils, stationary, envelopes, and printer ink.	
53208.00000	Equipment	15,000	Funds to be used to replace equipment and purchase new equipment, as needed.	
53245.00000	Maintenance	3,500	For repair and service Universal Equipment, cardiovascular equipment and game tables at the Community Center. Reconditioning, parts - Universal Equipment, treadmills, stairmasters, ellipticals, etc.	
53281.00000	Pool Supplies	5,030	Pool Supply Items	
			Lifeguard Swim Suits	1,200
			Pool Attendant shirts/Lifeguard shirts	300
			Pool Tags	800
			First Aid Supplies	450
			Pocket masks - \$80	80
			Lanyards/Whistle	110
			Equipment Replacement	440
			Swim Lesson Equipment	150
			Swim Team Cards	100
			Swim Team Ribbons	450
			Swim Team Awards	300
			Swim Team Equipment	250
			Swim Team Picnic	400
53400.00000	Programs & Activities	20,470	This account is for all youth and adult sport activities and recreational and special event programs. It is also for arts and craft supplies and equipment, for the Summer Fun program and for program supplies at the Community Center.	
			Winter Basketball:	
			Boys 3rd - 4th Grade Basketball shirts 60 x \$13	780
			Girls 3rd - 4th Grade Basketball shirts 40 x \$13	520
			Boys 5th - 6th Grade Basketball shirts 60 x \$13	780
			Boys 7th-8th Grade Basketball shirts 40 x \$13	520
			Girls 5th - 6th Grade Basketball shirts 20 x \$13	260
			Staff Basketball shirts	250
			Miscellaneous Basketball Supplies	500
			Summer Fun Supplies:	
			Arts & Crafts etc.	2,100
			Staff Shirts	400
			New Equipment Replacement	1,000
			Special Event Supplies	3,000
			First Aid supplies	500
			AED supplies	750
			Halloween event	1,100
			Fall event	150
			Tinsel Run	700
			Easter event	2,000
			Miscellaneous Supplies	1,600
			Christmas event	800
			Fishing Derbies	2,100
			Staff shirts	360
			Community Center:	
			Game Room Supplies	200
			Picnic Bag and Game Supplies	100

Account	Account Description	25/26 Budget	Supporting Description of Activity	
53600.00000	Rent	7,120	For payment to the Board of Education for the cost of custodial services while recreation programs use the schools.	
			Girls and Boys Basketball 3rd- 4th Grades	3,069
			Boys Basketball 5th – 8th. Girls 5&6 Grades	3,069
			Theatre Guild winter production	598
			Tinsel Fun Run	214
			Easter event	170
53805.00000	Bands	0		
53810.00000	Background Checks	0	Checks are now done through the Human Resources Department	
53813.00000	Computer Support	15,985	Annual Maintenance Contract for Rec Trac and Web Trac software. Fee includes software company hosting data in a cloud-based format.	
53902.00000	Telephone	300	Cost for summer phone at the pool.	
53925.00000	Transportation	3,000	To provide bus transportation, for the Summer Fun program field trips.	
53941.00000	Bank Fees	11,000	Bank Fees for credit card usage. Increase due to increase in use of credit cards for payment.	
53945.00000	Training	5,360	Cost to support the National Youth Sports Program NAYS to certify coaches in the youth basketball program, in psychology and first aid in this sport.	
			Pay for membership in the Connecticut Recreation and Parks Association.	
			Provides training in Heart Saver First Aid and CPR for summer program and recreation staff, and Lifeguarding/CPR for Professional Rescuers for Aquatic Staff. Funds are used for Superintendent of Recreation to attend conferences to maintain professional certification and for Director of Community, Recreation and Park Services and Administrative Secretary II to attend training/conferences. Additional funds to reimburse new lifeguards, who work the full season, the cost of them taking the Lifeguarding class at another facility. Mileage for the Superintendent of Recreation for use of personal vehicle during the summer months to check on programs, camps, pool.	
			Aquatic Staff:	
			Lifeguarding recertification 10 x \$48	480
			Lifeguarding Course:	
			Certificates 6 x \$48	288
			American Red Cross Aquatic User Fee Program	312
			Summer Program/ PT Staff, Heartsaver First Aid, CPR course/cards	650
			Summer Program Staff - Epi Pen/Medication Administration class	300
			Mileage - Superintendent of Recreation	400
			NAYS reimbursement for coaches	200
			Lifeguarding reimbursement to new hires \$325 x 5	1,625
			Full Time Staff	
			Connecticut Recreation & Parks Association membership fee	250
			State CRPA Conference Registration Fee	605
			State CRPA Quarterly Meetings and other training/conferences	250
Total Prof/Tech		88,765		
	Recreation Total	835,390		

GENERAL FUND BUDGET FY2026/27						
EXPENSE					FY27	
Account	Description	FY25	FY26		Department	Manager
		Actual	Adopted	Amended	Requested	Approved
2543 - Golf Course						
51 Wages-Salaries						
51100.00000	Department Head	82,454	95,000	95,000	95,000	95,000
51125.00000	Mid-Managers Personnel	107,434	108,993	108,993	117,286	117,286
51135.00000	Blue Collar Personnel	214,901	205,718	205,718	224,657	225,241
51160.00000	Cart Haulers (Starters, Rangers, previously pd by Pro)	169,298	159,708	159,708	159,708	159,708
51305.00000	Commission Secretary	1,300	** Moved to Town Council **		0	0
51400.00000	Overtime	25,956	31,226	31,226	31,226	31,226
51510.00000	Part time & Summer Help	44,439	50,000	50,000	50,000	50,000
51805.00000	Longevity	3,300	3,300	3,300	3,550	3,550
Wages-Salaries Total		649,082	653,945	653,945	681,427	682,011
52 Fringe Benefits						
52010.00000	Worker's Compensation	9,807	11,790	11,790	12,684	12,684
52100.00000	Social Security	47,477	50,143	50,143	52,246	52,290
52110.00000	Unemployment Compensation	11,603	17,500	17,500	17,500	17,500
52200.00000	Pension	30,256	30,297	30,297	33,019	33,078
52220.00000	Insurance, Life, Disability	1,233	1,977	1,977	2,268	2,272
52235.00000	Health Insurance	99,844	107,781	107,781	118,097	118,097
52300.00000	Uniforms	5,029	8,000	8,000	8,000	8,000
Fringe Benefits Total		205,249	227,488	227,488	243,814	243,921
53 Professional/Technical						
53102.00000	Electricity	62,582	70,350	70,350	70,000	70,000
53105.00000	Natural Gas	22,078	24,107	24,107	25,000	25,000
53106.00000	Vehicle Fuel	19,396	51,750	51,750	30,000	30,000
53201.00000	Supplies	4,699	4,500	4,500	4,500	4,500
53202.00000	Irrigation	24,247	35,000	35,000	45,000	45,000
53208.00000	Equipment	22,581	40,000	40,000	25,000	25,000
53219.00000	Operating Materials	11,409	12,500	12,500	20,000	20,000
53219.01730	Operating Material - Facilities	0	15,000	15,000	16,500	16,500
53233.00000	Vehicle Parts	33,962	35,500	35,500	40,000	40,000
53241.00000	Sand,Divot Mix, & Stone	16,773	17,500	17,500	20,000	20,000
53243.00000	Fertilizer, Seed, Chem.	144,647	160,000	160,000	180,000	180,000
53245.00000	Maintenance & Repair	39,398	45,000	45,000	45,000	45,000
53510.00000	Golf Pro - Contractual Services	90,000	90,000	90,000	90,000	90,000
53513.00000	Range, Green, Trap, Tee, Cart Paths	4,777	7,500	7,500	7,500	7,500

GENERAL FUND BUDGET FY2026/27						
EXPENSE					FY27	
		FY25	FY26		Department	Manager
Account	Description	Actual	Adopted	Amended	Requested	Approved
53603.00000	Golf Cart Lease	80,077	80,087	80,087	80,087	80,087
53730.00000	Insurance	28,778	31,656	31,656	36,404	36,404
53813.00000	Computer Support	11,476	16,000	16,000	16,000	16,000
53814.01730	Contractual Services - Facilities	0	15,000	15,000	16,500	16,500
53814.00000	Contractual Services - Trees	0	20,000	20,000	30,000	30,000
53823.00000	Refuse Disposal	8,679	9,547	9,547	9,547	9,547
53902.00000	Telephone	1,910	2,000	2,000	2,000	2,000
53917.00000	Water & Sewer	(892)	17,500	17,500	17,500	17,500
53932.00000	Waterways Treatment	8,300	7,500	7,500	9,000	9,000
53940.00000	Advertising	9,500	10,000	10,000	10,000	10,000
53941.00000	Bank Fees for Credit Card Usage	29,000	39,388	39,388	39,388	39,388
53945.00000	Training, Prof Dev & Org Fees	885	3,000	3,000	3,500	3,500
53950.00000	Internet Service	3,392	3,200	3,200	3,200	3,200
Professional/Technical Total		677,653	863,585	863,585	891,626	891,626
54 Capital Outlays						
54000.01503	Bunker Renovation	18,000	0	0	0	0
Capital Outlays Total		18,000	0	0	0	0
Golf Course Total		1,549,983	1,745,018	1,745,018	1,816,867	1,817,558

TOWN OF BERLIN			FY 2026/27
Dept. No.		26/27	Budget Input
Dept Name		Golf Course	3-Nov-25
	Account Description	24/25 Budget	
Acct.			Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	95,000	The Director's Salary. Amount budgeted is based on the FY25 rate with an allowance for the FY26 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	117,286	Amount budgeted is based on the FY25 contract rate. Contract expires 6/30/25. An allowance for the FY26 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51135.00000	Blue Collar Personnel	224,657	Salaries for employees who are members of the Blue-Collar union. Contract expires 6/30/21. Amount budgeted is based on the negotiated contract schedule for FY25. Contract expires 6/30/25. An allowance for the FY26 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation. With new contract, Golf Course added 1 more 9 month blue collar position to staff.
51160.00000	Starters, Rangers	159,708	Pays for the Starters, Rangers, Pro Shop Staff and Cart Haulers. Assume 12 hours/day x 7 days/wk x 3.25 staff x 32 week season & paid \$20/hour (3 staff = 1 counter, 1 starter, 1 cart, 0.25 ranger)
51305.00000	Commission Secretary	0	Pays for the secretary that supports this Commission by attending and/or preparing minutes of meetings. Rate of \$100 for the first two hours of each meeting in accordance with Secretarial Pay Scale adopted by the town. Request allows for 12 regular meetings and 1 special meeting during the fiscal year.
51400.00000	Overtime	31,226	This account is used to fund overtime for the golf course. The funds enable the blue collar employees to work weekends and holidays - March through December. During their weekend and holiday overtime, the putting green cups and tee markers are changed and the greens are cut. The account is also used to pay employees for special projects that need completion in a timely fashion; e.g., aerification and tournament preparation. Approximately \$1,200 in overtime funds are expended during aerification. The purpose of the aerification overtime is to complete the process more efficiently enabling play to resume more quickly. In addition, finishing the aerification in two days allows the greens to heal more rapidly. The increase is due to contract negotiations.
			The blue-collar union employees also monitor the golf course on weekend afternoons for wilt and stress conditions during periods of hot, humid weather. If the wilt and stress conditions remain unchecked, the turf becomes stressed, which can contribute to disease resulting in potential turf loss. Wilt can also cause certain diseases to become more severe e.g., Summer Patch and Bent Grass Decline.
51510.00000	Part time & Summer Help	50,000	The golf course will have four seasonal blue-collar, four summer employees!. The increase in this line item is due to contractual agreement with blue-collar union and the minimum wage increase. The clerical employee retired in FY25 and is not being replaced - the Director has elected to handle that duty.

TOWN OF BERLIN			FY 2026/27
Dept. No.		26/27	Budget Input
Dept Name		Golf Course	3-Nov-25
	Account Description	24/25 Budget	Supporting Description of Activity
51805.00000	Longevity	3,550	The Town has a schedule of longevity payments. The department currently has 3 employees receiving these payments. The allocations are as follows:
			G. Salvio, Mid Mgmt, 15 yrs - \$800 W. Pajor, Blue Collar, 30 yrs - \$1,250 G. Palaia Blue Collar, 25 yrs - \$1,250
	Wages-Salaries Total	681,427	
52 Fringe Benefits			
52010.00000	Worker's Compensation	12,684	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY26 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	52,246	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52110.00000	Unemployment Compensation	17,500	Seasonal/Part Time employees are eligible to file for unemployment benefits and have been filing for it regularly. With the addition of four part-time/seasonal employees, unemployment costs are expected to increase as each of these three employees will be eligible for unemployment.
52200.00000	Pension	33,019	Employer share of pension plan. The current defined contribution plan provides 10% for Top and Mid Management and Blue Collar.
52220.00000	Insurance, Life, Disability	2,268	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY26.
52235.00000	Health Insurance	118,097	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY25.
52300.00000	Uniforms	8,000	The funds in this account is used for uniforms that are provided to the blue collar and the mid-management employees, with a town-contracted uniform supply company. Also per BC & MM contract safety shoe allowance must be provided. This account will also fund the purchase of golf shop, cart staff, starter, ranger, and Director of Golf uniforms.
	Fringe Benefits Total	243,814	
53 Professional/Technical			
53102.00000	Electricity	70,000	This account is used to fund the electricity for the maintenance building, pro shop, clubhouse, pump house, and pond aerators. Calculating a 10% increase.
53105.00000	Natural Gas	25,000	This account funds the natural gas for the maintenance building, pro shop, and the Restaurant located in the clubhouse. Calculating a 10% increase. This account will also fund the propane for the Restaurant outdoor grill.
53106.00000	Vehicle Fuel	30,000	This account funds the fuel for golf course equipment and leased gas powered carts, and also provides related products that are needed in the golf course operation. The fuel prices reflect a projected contracted fuel price.
			Gasoline \$3.20 per gallon-Usage - 10,000 gallons
			Diesel \$4.20 Per gallon-Usage - 4,000 gallons
			Oils,Lubricants, Penetrants \$2,950
53201.00000	Supplies	4,500	The supplies account is used to purchase supplies for the pro shop and maintenance facility. These supplies consist of: golf pencils, ink cartridges, receipt paper, and all other office supplies that are needed to operate the golf course.
53202.00000	Irrigation	45,000	This account funds all Irrigation parts and services. To include the following, but not limited to, Irrigation winterization, Spring Start-up, and Irrigation and Pump House repairs.
53208.00000	Equipment	25,000	This account will fund the purchase of items with a life expectancy of 5 years or less, e.g. Weed wackers, chainsaws, leaf blowers and used equipment. Major item - replacement. Includes \$20K for new tent. Current tent, purchased in 2017 (9th season of use), is in bad shape may only last another year. Properly maintained, new tent should last 10 years.

TOWN OF BERLIN			FY 2026/27
Dept. No.		26/27	Budget Input
Dept Name		Golf Course	3-Nov-25
Acct.	Account Description	24/25 Budget	Supporting Description of Activity
53219.00000	Operating Materials	20,000	The funds in this account will be used to purchase flowers, sod, mulch, topsoil and planting materials for the ornamental planting areas throughout the golf course.
53219.01730	Operating Material - Facilities	16,500	The funds in this account will be used for materials used by Facilities when working at the clubhouse and restaurant.
53233.00000	Vehicle Parts	40,000	This account funds the purchase of equipment parts. This includes, but not limited to: mowers, reels, bed knives, filters, plugs, etc.
53241.00000	Sand,Divot Mix & Stone	20,000	This account will fund the purchase of the following items; Bunker Sand, Top Dressing, Divot Mix & Stone.
53243.00000	Fertilizer, Seed, Chem.	180,000	This line item in the golf course budget is used to fund the purchase of chemicals, seed and fertilizer. Utilizing the latest research, and the most advanced chemistries, these materials are used in an environmentally responsible manner to properly maintain and advance the golf course conditions at Timberlin. A slight increase has been calculated, to offset the projected increase of chemicals. Harrell's: \$127,500 Winfield: 22,000 Atlantic: \$10,500
53245.00000	Maintenance & Repair	45,000	This account funds pipe (drainage), and rental equipment. The account also includes but not limited to: supplies, trap rakes, ball washers, signs, ropes, flags, tee markers. Repairs for the maintenance facility and third party repairs and parts to equipment.
53510.00000	Golf Pro - Contractual Services	90,000	This account funds the contractual items in the golf pro contract Retainer
53513.00000	Driving Range	7,500	Drving range mats, balls, supplies. Any type of repair for range ball cart and ball washer.
53603.00000	Golf Cart Lease	80,087	This account funds the leasing of 85 gas powered golf carts, 85 GPS Shields, 3 Utility carts (1-Gas & 2-Electric) The golf cart lease agreement expires in Aug. 2027.
53730.00000	Insurance	36,404	Based on Timberlin share of LAP cost increase.
53813.00000	Computer Support	16,000	This account is used to purchase support for the FOREUP POS system on the pro shop computer, and the Rainbird irrigation computer. This also includes all software and hardware updates. Lightning detection/warning software.
53814.01730	Contractual Services - Facilities	16,500	Contractual services used for the clubhouse and restraunt by Public Building Maintenance.
53814.00000	Contractual Services trees	30,000	Vendor used to improve the Golf Course providing tree removal, maintenance, stump grinding and/or tree replacements.
53823.00000	Refuse Disposal	9,547	This account funds the trash and cardboard pick-up at the maintenance facility. Represents a 10% increase over the prior year.
53902.00000	Telephone	2,000	This account is used to fund the expenses for the telephone(land-line connection to town hall) at the maintenance facility and pro shop. The account also funds service for one employee cell phone.
53917.00000	Water & Sewer	17,500	This account is used to fund the purchase of water for the clubhouse, maintenance building, drinking fountains and bathrooms on the course. An increase is requested to this account due to an anticipated water rate increase.
53932.00000	Waterways Treatment	9,000	This account is used to fund pond treatments on the course to remove harmful growth that will damage the water pumps. A 25% increase has been calculated for projected rate increase.
53940.00000	Advertising	10,000	This account funds the marketing for the golf course. Marketing is done to increase exposure to the golf course through social media and other venues.

TOWN OF BERLIN			FY 2026/27
Dept. No.		26/27	Budget Input
Dept Name		Golf Course	3-Nov-25
	Account	24/25	
Acct.	Description	Budget	Supporting Description of Activity
53941.00000	Bank Services	39,388	These are payments made to the banks to allow our patrons to pay for services with credit cards.
53945.00000	Training	3,500	The Connecticut Golf Course Superintendent's Association holds an annual winter seminar that is attended by the Director of Golf and the Assistant Director of golf. The seminar offers CEU's to maintain the CT Supervisory pesticide license.
53950.00000	Internet Service	3,200	The golf course is unable to communicate with the Town Hall server. Therefore, the course must purchase service from Frontier, to allow connection with the Infinite Visions software and the email server at the Town Hall. This access is required to review and create purchase orders,analyze budget information,send and receive email,along with storage of vital information in an environment that provides daily data backup. The account will also covers the Frontier Internet Service for the golf shop computer .
	Professional/Tech. Total	891,626	
Golf Course Total		1,816,867	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
2544 - Library						
51 Wages-Salaries						
51100.00000	Department Head	101,000	101,001	101,001	104,536	104,536
51120.00000	Professional Personnel	70,418	103,349	103,349	109,924	109,924
51125.00000	Mid-Managers Personnel	385,213	396,320	396,320	424,862	424,862
51130.00000	Clerical Personnel	194,784	179,566	179,566	202,065	202,065
51305.00000	Commission Secretaries	900	** Moved to Town Council **			
51325.00000	Substitute	30,345	33,000	33,000	33,600	33,600
51510.00000	Part time & Summer Help	14,630	15,000	15,000	16,000	16,000
51805.00000	Longevity	4,100	3,900	3,900	3,384	3,384
51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500
	Wages-Salaries Total	803,890	834,636	834,636	896,871	896,871
52 Fringe Benefits						
52010.00000	Worker's Compensation	1,261	1,633	1,633	1,799	1,799
52100.00000	Social Security	57,125	63,850	63,850	68,611	68,611
52200.00000	Pension	41,214	56,257	56,257	61,933	61,933
52220.00000	Insurance, Life, Disability	2,520	4,937	4,937	5,338	5,338
52235.00000	Health Insurance	154,285	166,772	166,772	182,936	182,936
	Fringe Benefits Total	256,405	293,449	293,449	320,617	320,617
53 Professional/Technical						
53201.00000	Supplies	13,507	14,000	14,000	14,000	14,000
53208.00000	Equipment	41,492	24,000	24,000	24,200	24,200
53245.00000	Maintenance & Repair	5,020	5,000	5,000	5,000	5,000
53300.00000	Circulating Materials	97,463	102,000	102,000	102,700	102,700
53301.00000	Audio/Video materials	28,483	38,000	38,000	44,600	44,600
53302.00000	Databases	30,882	32,600	32,600	33,850	33,850
53304.00000	Data Services	51,981	62,000	62,000	60,000	60,000

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

		FY25	FY26		FY27	
					Department	Manager
53400.00000	Programs & Activities	10,500	10,500	10,500	10,500	10,500
53420.00000	Grant to Berlin Library	3,500	3,500	7,000	7,000	7,000
53421.00000	Grant to East Berlin	3,500	3,500	0	0	0
53903.00000	Copiers	7,812	9,025	9,025	9,025	9,025
53945.00000	Training, Prof Dev & Org Fees	5,533	5,850	5,850	6,903	6,903
Professional/Technical Total		299,673	309,975	309,975	317,778	317,778
Library Total		1,359,969	1,438,060	1,438,060	1,535,266	1,535,266

TOWN OF BERLIN

FY 2026/27

Dept No. **2544**
 Dept Name **Library**

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	104,536	Library Director Salary. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51120.00000	Professional Personnel	109,924	Professional Personnel Salary Positions: - one 17-hour per week Adult Reference Librarian - one 17-hour per week Adult Reference Librarian - one 17-hour per week Children's Reference Librarian - one 17-hour/ per week Children's Library Assistant (Personnel budget request submitted. If approved, change to Children's Reference Librarian)
51125.00000	Mid-Managers Personnel	424,862	Salary allocations for: - 1 Children's Services Librarian, - 1 Head of Children's/Teen Services Librarian, - 1 Reference/Cataloging/Digital Services Librarian, - 1 Head of Adult Services Librarian, and - 1 Head of Circulation Services Librarian who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	202,065	Salary allocations for 5 part time Circulation Assistants and 1 full time Library Business Administrator, who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51325.00000	Substitute	33,600	This account is needed to meet the payroll of substitutes who work when regular staff is out sick, on medical or maternity leave or on vacation. Substitute pay for all reference librarians will increase to \$26.50/hr on 7/1/26 in accordance with the increase in minimum wage. Circulation substitutes will increase to \$18.50/hr on 7/1/26. Now that professional personnel have paid vacation time and will theoretically be taking more time off, additional substitute coverage will be needed.
51510.00000	Part time & Summer Help	16,000	Salary allocations for 3 pages who work a total of 18 hrs/week. Pages return materials to the shelves after patrons return them to the library, check the shelves for overdue items, and keep shelves in order. Minimum wage increases to \$16.94/hr on 1/1/26 and will increase an unknown amount again on 1/1/27. Due to the increase in minimum wage we need to ensure that our part-time, non-union staff are compensated as per CT State Law.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51805.00000	Longevity	3,384	The Town has a schedule of longevity payments. The Library will have 4 employees receiving these payments as follows: Tyszka - 1,300 DeSanto - 1,200 Goode - 600 Henriques- \$1,050
51820.00000	In Lieu of Health Insurance	2,500	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. Single employees and employees with spouses receiving health insurance from the Town are no longer eligible. The amounts have been standardized for all employees as follows: EE+1 \$1,800 (incl spouse), EE+2 \$2,500 (incl family) One Library employee has elected this option.
Wages-Salaries Total		896,871	

52 Fringe Benefits

52010.00000	Worker's Compensation	1,799	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Social Security	68,611	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	61,933	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disabil.	5,338	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	182,936	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		320,617	

53 Professional/Technical

53201.00000	Supplies	14,000	This line item covers all of our office supplies and book processing materials. Library cards, book jackets, labels, colored paper for printing and photocopying, book barcodes, stamps, and heavy-duty/security AV cases are paid out of this account. Especially expensive are the specialty book tapes that repair, protect and reinforce our materials. We will need to periodically purchase replacement supplies for our makerspace equipment.
53208.00000	Equipment	24,200	We keep \$1,000 in this account to purchase new technology as needed. Three computer catalogs with an old unsupported version of Windows need to be replaced (\$5,500). To make the library space more user-friendly and efficient for patrons we plan to add two rolling ottomans for adults to browse low shelves (\$1,200), toddler seating, non-toxic playsets (\$1500) and a modular enclosed study pod to enhance the library's capacity for workspace offered to the public (\$15,000).
53245.00000	Maintenance & Repair	5,000	This line item allows for annual carpet steam cleaning, maintaining and/or replacing broken equipment, as well as document shredding and scanner service contract.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53300.00000	Circulating Materials	102,700	The circulation of library materials, including print books and downloadable Overdrive/Libby eBooks and downloadable audiobooks has steadily increased over the past few years. Unfortunately, the major publishers are pricing eBooks to public libraries at a much higher rate than to the public as the demand for popular titles is growing. Prices for print books (large print, hardcover, paperback, children's titles, etc.) have been consistently increasing. We continue to expand our listen/read-along interactive children's books which have become increasingly popular in libraries and are typically four times the cost of a regular print book. We also continually need to replace items that have wear and tear (ex: older copies of classic books). Newspaper/magazine subscriptions (both online and print) come from this account, as well as purchasing new items for our growing collection of Library of Things.
53301.00000	Audio/Video materials	44,600	This account funds various media formats such as children's Launch Pads and Tonies, DVDs, video games, a movie license for public showings and the online service Hoopla, which has skyrocketed in popularity. Hoopla has a cost per use pay model. We have set cardholder limits on checkouts to curtail spending, but it continues to grow in popularity with library patrons as more people become aware of this service. This line item also covers Kanopy, a library streaming subscription service. As streaming services become more cost prohibitive for the general public and less people own DVD players, Kanopy allows the library to provide ad-free movies and television shows to the public for free.
53302.00000	Databases	33,850	This line item allows us to purchase online databases in addition to the basic ones provided to us through the State of Connecticut cooperative database system. The library subscribes to databases such as Consumer Reports, Ancestry.com, Value Line, Transparent Language and JobNow. These are considered necessary reference resources for most public libraries. They replace the former print reference collection that used to be a staple of libraries in the past. Apart from Ancestry.com, all are available for remote access for all Berlin cardholders (Ancestry.com requires in-library use only). Library database prices typically increase by 3% each year. We evaluate database statistics each year and unsubscribe to databases with low usage and periodically subscribe to new databases when there is public interest/need. This year we plan to expand our database subscriptions to include Universal Class and Hiveclass. Universal Class offers a wide range of self-paced courses where cardholders can learn various subjects, including professional development, computer skills, health, and hobbies and receive feedback from human instructors. Hiveclass offers patrons unlimited access to classes on a variety of health and fitness related topics. The courses are appropriate for a wide range of ages from children to adults and have the potential to be a valuable resource for local homeschooling families.
53304.00000	Data Services	60,000	The majority of the Data Services line item covers Library Connection Inc. (LCI) consortium annual fees (\$32,366) and Novus consulting and IT management (\$19,680). Novus has announced a small increase in their annual contract due to continued inflationary pressures and other operating costs. Data Services also includes our public print management system, online cataloging services, the fee to secure our domain name, Microsoft licenses for all staff computers, Splash Top subscription to allow remote access when assisting patrons, MeeScan self-checkout station, service contracts for circulating hotspots, a software system to manage volunteer scheduling, Digital Ocean, a summer reading web application and subscriptions for children's iPads and storytime music. This allows for yearly subscription increases.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53400.00000	Programs & Activities	10,500	This line item covers the cost of public programming (authors, performers, lecturers, musicians, online speaker's bureau, etc.) and program supplies for adult, teen and children's programs. All library programs are offered to the public at no cost.
53420.00000	Grant to Berlin Library	7,000	This is an annual donation the Town provides. This funding helps this small historical library purchase books and cover minor facility costs.
53421.00000	Grant to East Berlin	0	East Berlin Library is closed.
53903.00000	Copiers	9,025	Monthly copier lease charges and color/black and white charges.
53945.00000	Training, Prof Dev & Org Fees	6,903	This budget covers costs for the annual Connecticut Library Association Conference. Conference workshops on various topics provide valuable insight for staying relevant in the library field. Various online workshops and training through other organizations are also available throughout the year at a nominal cost. These professional opportunities help the library to provide the public with enhanced services. This line item is also used to fund our yearly Professional Development Day, an all-day onsite training session for staff with speakers and presentations to help better serve the public. It also covers memberships to organizations such as the Connecticut Library Association (CLA), the Connecticut Library Consortium (CLC), the Association of Connecticut Library Boards (ACLB) and the New England Library Association (NELA). These memberships help us secure better purchasing discounts, enable us to attend conferences and roundtables, assist us with legal issues/responsibilities, advocacy, policy development and therefore improve our impact to the community. Mileage to conferences and training is also accounted for in this budget.
Profess/Tech Total		317,778	
Library Total		1,535,266	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
2545 - Public Grounds							
51 Wages-Salaries							
51125.00000	Mid-Managers Personnel	195,079	197,184	197,184	214,735	214,735	
51130.00000	Clerical Personnel	0	0	0	20,697	20,697	
51135.00000	Blue Collar Personnel	558,930	572,743	572,743	654,949	654,949	
51400.00000	Overtime	15,007	25,000	25,000	25,000	25,000	
51510.00000	Part time & Summer Help	48,171	53,000	53,000	57,000	57,000	
51805.00000	Longevity	2,600	2,600	2,600	2,600	2,600	
51820.00000	In Lieu of Health Insurance	4,375	5,000	5,000	0	0	
Wages-Salaries Total		824,163	855,527	855,527	974,981	974,981	0
52 Fringe Benefits							
52010.00000	Worker's Compensation	21,414	25,515	25,515	29,329	29,329	
52100.00000	Social Security	61,025	65,518	65,518	74,657	74,657	
52200.00000	Pension	44,674	60,068	60,068	71,318	71,318	
52220.00000	Insurance, Life, Disability	2,747	4,629	4,629	5,494	5,494	
52235.00000	Health Insurance	251,089	286,846	286,846	349,149	349,149	
52300.00000	Uniforms	9,267	9,500	9,500	9,500	9,500	
Fringe Benefits Total		390,217	452,076	452,076	539,447	539,447	0
53 Professional/Technical							
53102.00000	Electricity	72,438	88,000	88,000	88,000	88,000	
53103.00000	Fuel Oil, Heating	3,810	4,800	4,800	4,800	4,800	
53104.00000	Christmas Lighting	4,460	7,500	7,500	7,500	7,500	
53201.00000	Supplies	596	0	0	0	0	
53204.00000	Labor Services - Pools & Cemeteries	78,206	85,000	85,000	80,000	80,000	
53208.00000	Equipment - Grounds Maint	36,477	40,000	40,000	42,000	42,000	
53219.00000	Operating Materials	51,765	57,600	57,600	62,600	62,600	
53222.00000	Playground Equip & Safety Surfacing. (Reclassified)	23,495	25,000	25,000	25,000	25,000	
53224.00000	Playing Field Improvements	41,909	41,000	41,000	45,000	45,000	
53233.00000	Vehicle Parts	15,610	16,000	16,000	16,000	16,000	
53243.00000	Fertilizer, Seed, Chem.	32,702	33,000	33,000	35,310	35,310	
53601.00000	Equipment Rental	11,486	15,000	15,000	15,000	15,000	
53746.00000	Sanitation	15,962	20,000	20,000	22,000	22,000	
53917.00000	Water & Sewer	28,033	40,000	40,000	40,000	40,000	
53932.00000	Waterway Treatment	24,995	27,500	27,500	27,500	27,500	
53933.00000	Sidewalk Maintenance & Repair	9,974	0	0	0	0	
53945.00000	Training, Prof Dev & Org Fees	2,138	4,460	4,460	4,460	4,460	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
Professional/Technical Total		454,051	504,860	504,860	515,170	515,170	0
54 Capital Outlays							
54000.00015	Pickup Truck with plow	0	0	0	75,000	75,000	
54000.00026	Large Rotary Mower	0	0	0	178,000	178,000	
54000.00722	Playground Equipment (community)	0	0	0	300,000	0	
54000.01504	Irrigation Pump Sage Park	0	0	0	41,740	41,740	
Capital Outlays Total		0	0	0	594,740	294,740	0
Public Grounds Total		1,668,431	1,812,463	1,812,463	2,624,338	2,324,338	0

TOWN OF BERLIN

FY 2026/27

Dept No. **2545** Budget Input
 Dept Name **Public Grounds** **1-Nov-25**

Account Description	26/27 Budget	Supporting Description of Activity
51 - Wages-Salaries		
51125.00000 Mid Management	214,735	Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/2
51130.00000 Clerical Personnel	20,697	New part-time clerical employee to provide administrative support. This position will be shared with Timberlin (14 hours/wk each - 28 hours/wk total).
51135.00000 Blue Collar Personnel	654,949	Salary allocations for 9 Public Grounds employees who are members of the Blue Collar collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for FY27. Contract expires 6/30/27.
51400.00000 Overtime	25,000	This account is used for weekend activity coverage for soccer, baseball, etc. It also handles any work not finished due to the weather, and work demands/priority changes. Any callouts also come out of this account. There is a minimum of three and one-half hours on a call-out. The outside projects overtime account has been combined with this account.
51445.00000 Storm Related Overtime	* Reclassified to Public Works *	Reflects anticipated overtime by supervisory and Blue Collar personnel required for snow and ice removal and other storm events. Additional funding may be required if we experience a severe winter season and or numerous storms.
51510.00000 Part Time & Seasonal Help	57,000	The Part-Time and Seasonal account includes five summer employees who work from May to late August, and one additional employee who works from late June until late August. These seasonal employees provide our full-time staff with the opportunity to take time off after the busy winter season and the peak spring period. Currently, we pay our seasonal workers \$18 per hour, based on the budgeted number of hours each employee will work that summer. The pay increase is also due to the rise in the minimum wage that took effect on January 1, 2026. On average, these employees work about 544 hours each summer, while the last employee typically works around 384 hours.
51805.00000 Longevity	2,600	The town has a schedule of longevity payments. The department currently has 2 employees receiving these payments as follows: S. Wood, Mid Mgmt. 20+ yrs. \$1,300 T. Taradeina, Mid Mgmt. , 20+ yrs. \$1,300
51820.00000 In Lieu of Health Insurance	0	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. The amounts have been standardized for all employees as follows: EE+1 \$1,800 (incl spouse), EE+2 \$2,500 (incl family)
Total Wages & Salaries	974,981	
52 - Fringe Benefits		
52010.00000 Worker's Compensation	29,329	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with at 10% increase based on the Town's renewal.
52100.00000 Social Security	74,657	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000 Pension	71,318	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.

	Account Description	26/27 Budget	Supporting Description of Activity
52220.00000	Insurance - Life	5,494	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	349,149	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
52300.00000	Uniforms	9,500	Uniforms are provided in accordance with union contracts, and there is a contractual increase in the budget for safety shoes compared to last year. The Parks Department supplies the following items to all 11 employees: safety shoes, high-visibility winter coats, sweatshirts, long and short-sleeve t-shirts, eye protection, hats, pants, thermals, rain gear, and additional foul weather gear as needed. We also provide summer employees with high-visibility short-sleeve t-shirts.
	Total Fringe Benefits	539,447	

53 - Professional/Technical

53102.00000	Electricity	88,000	This account is used for electricity at the pools, Sage Park, Sage Main building, Little League buildings, Worthington Ridge War Memorial, and Veterans Memorial Park. Eversource rates continue to rise and \$78,256 was spent last year.
53103.00000	Fuel - Heating	4,800	East Berlin pool - propane gas for hot water heaters, propane for stand-by generator at Sage Park, propane tank to heat Scalise Field building. This also includes yearly tank rental costs. •Aero All-Gas \$4,000
53104.00000	Christmas Lighting	7,500	This account is designated for covering seasonal decorations and maintaining our current inventory at the Art Powers Complex, Senior Center, Dog Pound, Veterans Park, Volunteer Park, and Micacci Park, as well as along Farmington Avenue during the holiday season. Additionally, we are planning to add another four-foot section to the Christmas tree at Micacci Park. The goal is to move the Fire Department's tree lighting ceremony to that location.
53201.00000	Supplies	0	
53204.00000	Labor Service	80,000	This account will be used for contractual services to hire outside contractors for the maintenance of seven cemeteries and several roadside strips. Additionally, it will cover hiring contractors to work on parks, ballfields, irrigation systems, sidewalks, parking lots, and other contractual needs throughout the department. The budget allocations are as follows: - Central CT Services: \$24,000 - New Mowing Contract: \$20,000 - Distinctive Tree: \$7,800 - JDA Lawn Sprinklers: \$7,500 - DAF Services: \$2,500 - New Britain Fence: \$7,000 - Laydon Concrete: \$5,000 -Earth Contractors \$5,000 -Lyon Billard \$4,000 Reduced by \$5,000 and moved to operating seeing more jobs are being done in house
53208.00000	Equipment - Grounds Maint	42,000	This account will be used to replace zero-degree mowers, ballfield groomers, pull tractors, aerification equipment, utility vehicles, chainsaws, weed whackers, hedge trimmers, and other grounds equipment, tools, and other necessary equipment. The increase in the account is to cover the estimated increase of zero-degree mowers nest year.

Account	Description	26/27 Budget	Supporting Description of Activity
53243.00000	Fertilizer, Seed & Chemicals	35,310	<p>The increase in this line item is primarily due to rising material costs for pool chemicals, grass seed, and pesticides. Athletic fields are being heavily utilized, and to maintain their condition, essential services such as fertilization, seeding, and overseeding are required. Additionally, chemicals are necessary for controlling weeds and unwanted grass around fences, trees, curbs, and sidewalks. Without the application of these chemicals or the assistance of professional services, field maintenance would suffer. Overall, this increase reflects approximately a 7% rise in material costs for the upcoming fiscal year (FY).</p> <p>Here are the expenditures for the affected services:</p> <ul style="list-style-type: none"> - Atlantic Golf & Turf: \$17,000 - Savol Pools: \$9,000 - Site One Landscape Supply: \$6,500
53601.00000	Equipment Rental	15,000	<p>The equipment rental account is primarily used for renting attachments for our skid steer. We have a 3-month rental for light towers at \$6,000, and we also rent a mini excavator at a different cost. Renting the mini excavator allows us to avoid subcontracting jobs, which helps save our labor services budget for larger projects that we cannot handle in-house.</p>
53746.00000	Sanitation	22,000	<p>The increase in the number of units and budget are necessary for several reasons: the demand for flushable units at Sage 1 for the varsity softball team, additional units requested at Sage Park and Pistol Creek, more frequent cleaning services, and the incremental cost per unit. This plan also includes the rental of units for special events throughout the year.</p> <p>We will be using United Site Services because they offer the best price under the DAS contract.</p> <p>Here are the cleaning service details:</p> <p>**United Site Services**</p> <ul style="list-style-type: none"> - Two cleanings per week, billed monthly: <ul style="list-style-type: none"> - Standard: \$136 - ADA: \$171 <p>**Bonavita**</p> <p>Two cleanings per week, billed every 28 days:</p> <ul style="list-style-type: none"> - Standard: \$185 - ADA: \$213 <p>Restroom Rentals**</p> <p>per week, billed monthly 30 ADA: \$225</p> <p style="text-align: right;">**Clean Two cleanings a Standard \$195</p>
53917.00000	Water & Sewer	40,000	<p>The water and sewer account is utilized to cover all charges associated with the three water departments in town, including the annual cellular cost for Centralus at all our irrigated fields. This account funds irrigation for all small parks and athletic fields, with the exception of Sage Park. Additionally, it covers sewer charges for Sage Park, Petit Fields, Centurelli, Garrity & Pulcini, Little Peoples Playground, and Dennehy Field.</p>

	Account Description	26/27 Budget	Supporting Description of Activity
53932.00000	Waterway Treatment	27,500	This account will collaborate with DEEP and other agencies to manage several waterways throughout town that are infested with invasive weeds, including but not limited to water chestnuts, Watermeal, phragmites, duckweed, and other necessary weeds.
53933.00000	Sidewalk Maintenance	0	
53945.00000	Training	4,460	Funds are allocated for sending employees to various training sessions and certifications throughout the year. These include commercial applicator licenses, ballfield maintenance and athletic field seminars, turf management classes, as well as CPO and CDL licenses for Class A and B drivers, along with their biannual physical examinations. These funds also cover our annual membership dues to the NEPA, CRPA, CPA, and CT Groundskeeper associations. Networking with other towns has proven to be both educational and beneficial for our staff.
			This year, I would like to attend an out-of-state conference for two days in Providence, Rhode Island, not to exceed \$600. The seminar will focus on athletic field maintenance and the latest developments in the grounds-related industry. I used to attend a similar overnight conference in the past, but that event was more geared toward recreation and day camps rather than the grounds maintenance side of things.
	Total Prof/Tech	515,170	

54 - Capital Outlays

54000.00015	Pickup truck with plow	75,000	The Parks and Grounds Department, in conjunction with the Fleet Maintenance Superintendent, has identified the need to replace a 2013 F-250 that has 100,000 miles. The current truck has significant rust issues that require new rocker panels, cab corners, and a bed replacement. This truck is instrumental in completing all grounds-related tasks, including plowing schools and town buildings, daily slip and fall protection, and all aspects of grounds maintenance. We are looking to replace this truck with an F-350 equipped with an 8-foot plow.
54000.00025	Large Rotary Mower	178,000	The Parks and Grounds Department is requesting a Toro 16' large area mower to replace a 1990 Jacobsen 16' large area mower. The current mower has served us well over the years; however, parts have become obsolete and need to be fabricated either at the Municipal Garage or at a machine shop. This mower is primarily used for mowing all athletic fields, open spaces, and Pistol Creek March - November.
54000.00722	Playground Equipment (community)	300,000	The Parks and Grounds Department is requesting the replacement of Community Playground with a new Teen Trek Fit Playground. This new playground will be designed specifically for pre-teens and will differ from the traditional playgrounds we have around town. It will feature more challenging elements, resembling an ultimate warrior type of playground. These types of playgrounds have gained significant popularity over the last few years.

However, there will still be some traditional components suitable for all ages, such as swings and play structures. The replacement of this playground would be an amazing addition and a great complement to the other playgrounds we have completed over the past few years. **TM removed based on priority ranking.**

Account Description	26/27 Budget	Supporting Description of Activity
54000.01504 Irrigation Pump Sage	41,740	The irrigation pump at Sage Park is 15 years old and is leaking extensively from the packing. The parts needed to repair the pump are no longer available. This pump is crucial for watering the majority of the athletic fields at Sage Park, as it pumps approximately 15,000 - 60,000 gallons of water each night weather depending from April through November. Currently, it is the only method we have to irrigate the fields. Without the ability to water them, the fields would struggle to endure regular play and would likely be overtaken by crabgrass and other warm-weather weeds.

Total Capital Outlays 594,740

Public Grounds Total 2,624,338 .

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
3052 - Health Department						
53824.00000	Regional Health Service	167,012	179,538	179,538	198,877	198,877
53945.00000	Training, Prof Dev & Org Fees	0	1,412	1,412	1,553	1,553
	Professional/Technical Total	167,012	180,950	180,950	200,430	200,430
	Health Department Total	167,012	180,950	180,950	200,430	200,430

TOWN OF BERLIN

FY 2026/27

Dept No. **3052**
Dept Name **Health Department**

Budget Input
3-Nov-25

<u>Acct.</u>	<u>Account Description</u>	<u>26/27 Budget</u>	<u>Supporting Description of Activity</u>
53 Professional/Technical			
53824.00000	Regional Health Services	198,877	Based on allocation of proposed Central Connecticut Health District budget committee recommendation fees prorated by the populations of the member towns. The 2026-27 amount is not known. Budget is based on actual FY 2025-26 plus 10%.
53945.00000	Training	1,553	Based on the FY25 request from Amplify (formerly the North Central Regional Mental Health Board) plus 10%.
Professional/Technical Total		<u>200,430</u>	
Health Department Total		<u>200,430</u>	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
3053 - Berlin VNA Department						
51 Wages-Salaries						
51125.00000	Mid-Managers Personnel	22,352	84,358	84,358	97,290	97,290
51130.00000	Clerical Personnel	83,751	73,957	73,957	73,957	73,957
51145.00000	Nurses	332,803	287,023	287,023	297,010	297,010
51146.00000	Per Diem Labor	105,235	110,000	110,000	110,000	110,000
51305.00000	Commission Secretaries	500	** Moved to Town Council **		0	0
51400.00000	Overtime	0	1,000	1,000	0	0
51805.00000	Longevity	800	967	967	1,050	1,050
Wages-Salaries Total		545,442	557,305	557,305	579,307	579,307
52 Fringe Benefits						
52010.00000	Worker's Compensation	12,680	14,416	14,416	15,516	15,516
52100.00000	Social Security	40,236	51,053	51,053	52,736	52,736
52200.00000	Pension	25,885	24,941	24,941	26,316	26,316
52220.00000	Insurance, Life, Disability	1,373	2,127	2,127	2,355	2,355
52225.00000	Physicals	12,500	16,300	16,300	16,300	16,300
52235.00000	Health Insurance	127,737	106,871	106,871	117,060	117,060
52300.00000	Uniforms	1,634	2,450	2,450	1,200	1,200
Fringe Benefits Total		222,045	218,158	218,158	231,483	231,483
53 Professional/Technical						
53201.00000	Supplies	2,920	3,000	3,000	2,500	2,500
53276.00000	Medical Supplies	4,069	4,500	4,500	4,500	4,500
53440.00000	Public Education	3,140	3,000	3,000	3,000	3,000
53730.00000	Insurance	445	490	490	490	490
53810.00000	Background Checks	213	500	500	500	500
53813.00000	Computer Support	38,829	44,740	44,740	26,140	26,140
53819.00000	Medical Services	36,498	40,000	40,000	40,000	40,000
53902.00000	Telephone	5,363	5,000	5,000	6,500	6,500
53903.00000	Copiers	1,572	2,500	2,500	2,500	2,500
53920.00000	Professional Services	50,082	51,900	51,900	21,400	21,400
53940.00000	Advertising	1,671	3,000	3,000	3,000	3,000
53943.00000	Mileage	2,377	2,000	2,000	2,500	2,500
53945.00000	Training, Prof Dev & Org Fees	16,284	22,000	22,000	9,630	9,630
Professional/Technical Total		163,462	182,630	182,630	122,660	122,660
Nursing Total		930,949	958,093	958,093	933,450	933,450

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

3053
Nursing

Budget Input
3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
51 - Wages-Salaries			
51125.00000	Mid Manager	97,290	<p>Salary allocation for Administrator/Supervisor of Clinical Services who is a member of the Mid-Managers collective bargaining unit. Responsible for the Visiting Nurse, Private School Nurse and Public School Nurse functions. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28. 75% of salary accounted for in D53 budget, 25% accounted for in D61 budget as 25% of time spent is on school issues/meetings.</p> <p>The BVNA continues operations as a State Licensed, Medicare and Medicaid Certified Agency. As such, the Berlin VNA provides the Town of Berlin with three programs: Home Health/Care of the Sick, School Health, and Community Health Promotion Programs. All three programs are supervised by Administrator/Clinical Supervisor.</p> <p>Maintaining the School Health Program within the Department serves to benefit the Town of Berlin, and the Berlin VNA.</p> <ol style="list-style-type: none"> Supervision, coordination and administration of the programs is handled by the Administrator/Clinical Supervisor. This reduces the burden to the Town, and places costs within the Department. The Agency hired a school nurse supervisor to help manager with the school staff/education. A percentage of operating expenses of Berlin VNA can be allocated to the School Health Program for cost reporting purposes with Medicare, making the service cost competitive. This makes Berlin VNA a viable and competitively priced Home Health Agency. Our Cost Report Accountant highly recommends the School Program stay under the auspices of Berlin VNA.
51130.00000	Clerical	73,957	Salaries for employees who are members of the Clerical union. Salaries based on current White Collar contract which expires 6/30/27 . An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51145.00000	Nurses	297,010	<p>Home Care Nurses who are members of the Nurses union. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/27. One nursing position was removed from the budget in FY22 .</p> <p>'21-22 FY- per diem use= \$1,890 '22-23 FY- per diem use = \$14,590 '23-24 FY- per diem use so far = \$4,940</p> <p>Weekly on-call coverage for nurses on a rotating basis= \$5,500 annually. Nurses also rotate weekend coverage for patient visits, holiday coverage for weekend visits, and overtime as needed based on agency need.</p>
51146.00000	Per Diem Staff	110,000	<p>PT/OT/SLP- now grouping per diem therapists instead of having individual lines for each discipline.</p> <p>The speech therapist is paid on a per visit basis. The visits are 100% reimbursed by insurance carriers. This account requires some flexibility as it is difficult to project utilization based on patient needs, or patients referred with conditions requiring this type of treatment.</p> <p>Occupational Therapist - We have only one OT as of 11/6/25 (gets paid monthly from Medical Services account).</p> <p>The physical therapists are paid on a per visit basis. The visits are 100% reimbursed by insurance carriers. This account requires some flexibility since it is difficult to project utilization on patient needs.</p>

Account	Account Description	26/27 Budget	Supporting Description of Activity
51300.00000	Health Aides	0	<p>Consolidated into Per Diem Labor line above</p> <p>This figure has been reviewed by the Department Administrator/Clinical Supervisor and by the Finance Director and is consistent with the CHCA contract. Home Care and School Health Aides are members of the Nurses union. Contract expires 6/30/2027.</p> <p>All the services of a home health aide are reimbursed services, which we bill to Third Party Insurance Carriers, or to grants. Acct #53819 Medical Services allows for subcontracting for additional services necessitated by increased demand.</p> <p>One health aide position was removed in the FY22 and this budget. Another two health aide positions were removed in the FY24. BVNA utilizes school aids on per diem bases.</p>
51805.00000	Longevity	1,050	This represents the longevity pay for the clerical and nursing staff, Administrator and Supervisor of Clinical Services. This rate paid to all who are eligible according to C.I.L.U., CHCA and Mid-Management Bargaining Unit contracts. Only one employee receives this benefit - Marlo Matassa -15.6 years - \$1,050. White Collar
Total Wages & Salaries		579,307	
52 - Fringe Benefits			
52010.00000	Worker's Compensation	15,516	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 5% increase based on the Town's renewal.
52100.00000	Social Security	52,736	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	26,316	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance-Life	2,355	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52225.00000	Physicals	16,300	The Nursing Department is responsible for paying for pre-employment physicals, urine drug screening, Hepatitis B vaccination, and PPD testing. Town Physician annual contract fee is \$12,500 for the Town's portion.
52235.00000	Health Ins	117,060	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY25. FY25 included a second clerical, subsequently terminated.
52300.00000	Uniforms	1,200	A \$350 Uniform Allowance, per Nursing union contract. (3 staff + damaged replacements)
Total Fringe Benefits		231,483	
53 - Professional/Technical			
53201.00000	Supplies	2,500	This account covers the routine office supplies and printing of business forms. The Department is mandated to document, bill and obtain physician orders on standardized forms. Medicare mandates that Patient Assessment and Satisfaction tools be on standardized forms. Also included in this account are funds for subscriptions to professional periodicals, the purchase of resources such as drug reference, ICD-10 coding ,and clinical textbooks, information publications from the trade and accreditation organizations and a new VNAA Procedure Manual for Home Care Staff. Shredding Services for HIPAA information. Every year the Agency must renew the HCFA Certificate of Waiver under the Clinical Laboratory Improvement Amendment (CLIA) Program. It allows the nurses to perform simple laboratory procedures such as blood sugar testing and PT/INR monitoring without obtaining a laboratory license. We include this expense in this line item. **Shredding= \$400

Account	Account Description	26/27 Budget	Supporting Description of Activity
53276.00000	Med Supplies	4,500	These are routine supplies carried by the nurses and home health aides. This account provides the routine supplies that are normal and expected of the agency and not billed to third party payers. These supplies may include: nurse and home health aides bags, blood pressure apparatus, urine and blood sugar testing equipment, soap, hand sanitizer, paper towels, latex gloves, goggles, CPR masks, thermometers, band aides, Covid 19 (gowns, N95 masks, face shields etc.) Managed Care companies supply routine supplies. In these cases, we can bill the company for routine items. As services increase, so do supply needs. Medicare patients do have supply costs reimbursed, and a large percentage of this budgeted amount is realized in revenue returns.
53440.00000	Public Education	3,000	Medicare, State of CT require that the Agency provide patients with information about the Agency's services. Patient admission packets distributed upon admission to services. These expenses are reimbursed by Medicare. In lieu of ever present competition from neighboring and state-wide Home Care Agencies, we must maintain visibility and a competitive advantage. Also patient brochures and other agency information for public education.
53730.00000	Insurance	490	Cost of crime insurance for nurses/health aides making home visits. Previously reported in the Townwide department.
53810.00000	Background Checks	500	New employee background checks mandated by State of Connecticut with ABCMS system.
53813.00000	Computer Support	26,140	This item provides ongoing maintenance, program enhancements and telephonic or on-site computer program support from vendors to the staff. This accounts includes: 1. Software Billing System: Netsmart/DeVero - Annual Maintenance fee \$17,140. This will be the third year of the three year contract. Brightree annual fee for read only historical data. \$2000. Must maintain data for state survey purposes. 2. Hardware/Equipment Repairs: Via Town contract computer firm budgeted at \$2,000. and any unanticipated maintenance or replacement. 3. SHP - Strategic Healthcare Program -Oasis data is fed into the program, and an analysis performed to study correct diagnostic ICD-10 coding. Oasis question coding, and ultimately choice of the correct HHRG reimbursement amount for case management of Medicare clients. Program is linked to our billing software DeVero/Netsmart . Medicare mandated for patient satisfaction quarterly surveys. Costs for this software is \$5,000.00
53819.00000	Medical Services	40,000	These services are fully refunded via third party payers. This account needs to have some flexibility since it is difficult to project utilization. The Berlin VNA provides Physical Therapy, Occupational Therapy, and Home Health Aides. This also includes occupational therapy services provided on a contract bases.
53902.00000	Telephone	6,500	This covers the after-business hours telephone answering service, \$2,000. T-Mobile cell phone units carried by nurses and home health aides with tablets and hot spots for patient charting for all staff. T-Mobile \$5,000.
53903.00000	Copying	2,500	This figure is based on historic use.
53920.00000	Professional Services	21,400	1. BakerTilly - \$ 4,100. The annual Medicare Cost Study Audit Fee. This Cost Study is submitted to Medicare and the State of CT and determines the Agency's rate (fee) schedule. The Cost Report is mandated by CMS, the State of CT and the Federal Medicare Program. It is a chargeable cost to the Home Care Program. Additional worksheets have been added this past year due to changes in reporting disciplines, both contracted personnel and employees. 2. Waystar (billing software) \$3,300 3. Required quarterly reviews \$3,000 - prior vendor contract was terminated and a new company was hired. 4. Home care Consultatnt \$11,000

Account	Account Description	26/27 Budget	Supporting Description of Activity
53940.00000	Advertising	3,000	Advertising expenses are recognized as a reimbursable expense on the Medicare Cost Report. The Department employs 41 staff. The health field is a volatile field right now, with strong recruitment competition. To increase patient census and revenue increased marketing will need to be done. initiative of both networking for referrals and new regular community outreach programs which raises awareness of agency and may also increase referrals. The need to advertise is a constant for this Department.
53943.00000	Mileage	2,500	We have 2 staff members "on the road" on a daily basis. The contracted therapists are reimbursed mileage under their contracts. This figure is based on expenditure during the last fiscal year. These costs are reimbursable under the cost report.
53945.00000	Training, Prof Dev & Org Fees	9,630	<p>This account is for local, state and national conferences and seminars which, although not mandated, are necessary to keep the administration abreast with the regulatory changes and public health issues, i.e. Medicare Prospective Payment System, etc. These meetings provide updates and training for mandatory changes and enhancements to the Agency's computerized billing system and the Home Health Care Industry as a whole. Also, included the CAHC Annual Meeting and the CAHC Spring and Fall Fiscal meetings. The seminar titles and locations are not published at this time. Dual responsibility for the maintenance of quality provision of School Health Nursing mandated by the Connecticut Department of Education also requires Administrator and Clinical Supervisor knowledge of quality standard practice.</p> <p>1. Connecticut Association For Healthcare at Home: Dues are in this account. CAHC is a professional trade organization that sponsors programs for professional development and fiscal management and monitors and lobbies for legislation that affect the home health industry. Fees are calculated by a formula on the Agency's expenditures during fiscal year. This organization keeps us updated weekly with newsletters and consultant advice to our program. It is an invaluable resource, necessary for operations. Dues are based on total expenses reported to CMS via the Medicare Cost Report. Expenses exclude full operating costs for School Health Program. This inclusion does benefit the overall Department costs, under Medicare; which allow for a 40% reduction in this determination. Cost for membership is approximately \$3,500</p> <p>3. State of Connecticut Nursing Licenses: Per CHCA Bargaining Unit Contract - 2 RN Licenses \$220. (\$110 each). 1 Adm/Clinical Supervisor \$110 (Total \$330)</p> <p>4. State of CT Licensure Fee - \$400.00 Medicare and Medicaid Survey</p> <p>5. Relais platform for training. \$1,500</p> <p>This account is used for local, state and national conferences and seminars which are mandated by state law, professional certification requirements, user groups and training. Pursuant to the State of Connecticut Home Health Care Agency Licensure Regulations Section 19-13-D71, each employee serving patients is required to complete 12 hours of in-service education per year. They are also required to be CPR certified. All nurses and nurse's aides are CPR certified and all aides are First Aid Certified every year three years. The in-service education is provided by a combination of seminars, in-house presentations, videos and self studies with CD-ROMs. The cost of educational programs increase each year.</p> <p>This account is for local, state and national conferences and seminars which, although not mandated, are necessary to keep the administration abreast with the regulatory changes and public health issues, i.e. Medicare Prospective Payment System, etc. These meetings provide updates and training for mandatory changes and enhancements to the Agency's computerized billing system and the Home Health Care Industry as a whole. Also, included the CAHC Annual Meeting and the CAHC Spring and Fall Fiscal meetings. The seminar titles and locations are not published at this time. Dual responsibility for the maintenance of quality provision of School Health Nursing mandated by the Connecticut Department of Education also requires Administrator and Clinical Supervisor knowledge of quality standard practice.</p>
Total Prof/Tech		122,660	
Nursing Total		933,450	

GENERAL FUND BUDGET FY2026/27
EXPENSE

1/29/26

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
3054 - Social & Youth Services						
51 Wages-Salaries						
51100.00000	Department Head	28,274	28,276	28,276	29,266	29,266
51125.00000	Mid-Managers Personnel	150,905	154,583	154,583	174,214	174,214
51130.00000	Clerical Personnel	34,697	42,350	42,350	51,668	51,668
51155.00000	Secretary-Youth Services	300	** Moved to Town Council **		0	0
51400.00000	Overtime	0	300	300	300	300
51510.00000	Part time & Summer Help	(3,686)	0	0	0	0
51820.00000	In Lieu of Health Insurance	2,500	2,500	2,500	4,300	4,300
Wages-Salaries Total		212,991	228,009	228,009	259,748	259,748
52 Fringe Benefits						
52010.00000	Worker's Compensation	4,696	6,572	6,572	7,693	7,693
52100.00000	Social Security	15,043	17,443	17,443	19,871	19,871
52200.00000	Pension	10,628	17,203	17,203	19,515	19,515
52220.00000	Insurance, Life, Disability	790	1,358	1,358	1,615	1,615
52235.00000	Health Insurance	71,594	77,545	77,545	43,546	43,546
Fringe Benefits Total		102,750	120,121	120,121	92,240	92,240

TOWN OF BERLIN

FY 2026/27

Dept No. **3054**
 Dept Name **Social & Youth Services**

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	29,266	Department Head Salary Position (25%) - shared with Recreational Services (50%) and Senior Services (25%). Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	174,214	Salary allocations for Director of Social & Youth Services and Social Worker who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	51,668	Department clerical and program admin and operation employee. Position created by combining part time functions - see below. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation
51155.00000	Secretary-Youth Services	0	** Moved to Town Council **
51400.00000	Overtime	300	Overtime for Social & Youth Services Director or Social Worker if needed, for opening/working Emergency Shelters, and for emergency call-outs after hours for fires, disasters.
51510.00000	Part time & Summer Help	0	Summer Adventure Staff paid for through BOE Upbeat and Youth Grant. Holiday Coordinator Stipend paid through Holiday Donation Account.
51820.00000	In Lieu of Health Insurance	4,300	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. The amounts have been standardized for all employees as follows: EE+1 \$1,800 (incl spouse), EE+2 \$2,500 (incl family) Two employees is taking advantage of this option at each of the above levels.
Wages-Salaries Total		259,748	
52 Fringe Benefits			
52010.00000	Worker's Compensation	7,693	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	19,871	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	19,515	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	1,615	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52235.00000	Health Insurance	43,546	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Fringe Benefits Total		92,240	
53 Professional/Technical			

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53201.00000	Supplies	5,650	Office and program supplies needed for day-to-day operation of the Social & Youth Services Department, including general office supplies and AED supplies for Pistol Creek. Youth Services program supplies are funded by the SDE Youth Grant. This is an increase of \$150 from last year due to cost of supplies/AED components increasing in cost.
53412.00000	Welfare	2,000	Direct Social Services to residents that are not eligible for State or Federal Programs. Items include Eviction Storage Costs incurred by the Town of Berlin which is a mandated expense under CT General Statutes, emergency transportation, medical emergencies, emergency fuel/utility assistance, and eviction prevention assistance with housing. This fund is matched by funds from Berlin's Salvation Army Service Unit.
53415.00000	Emerg Housing assistance	10,000	During the course of each year emergencies occur (fire, evictions, etc.) that result in residents being displaced from their primary residence. These funds are used to provide short-term housing and related assistance to ensure no resident is left homeless as a result of an unexpected emergency. The Town will seek reimbursement (insurance, landlords, etc) for expended funds whenever possible. Covers Town obligations under the Uniform Relocation Act.
53464.00000	Juvenile Board	1,000	Funds are used to provide direct services to JRB referred youth, early intervention services to help reduce the need for referrals, and training for JRB members.
53813.00000	Computer Support	1,500	Social Services will be returning to Access to manage our client information, we will no longer be utilizing Charity Tracker but will need contractual support on updating Access. Budget from FY 23-24 was \$2100.
53945.00000	Training, Prof Dev & Org Fees	1,095	Professional Dues and Organizational fees per attached Account 53945 - Training request.
	Professional/Technical Total	21,245	
	Social & Youth Services Total	373,233	

GENERAL FUND BUDGET FY2026/27

EXPENSE

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
3055 - Senior Services						
51 Wages-Salaries						
51100.00000	Department Head	28,274	28,276	29,266	29,266	29,266
51125.00000	Mid-Managers Personnel	161,831	164,166	164,166	178,129	178,129
51135.00000	Blue Collar Personnel	86,015	89,144	89,144	109,900	109,900
51150.00000	Instructors	7,200	8,580	8,580	8,580	8,580
51305.00000	Commission Secretaries	400	** Moved to Town Council **		0	0
51400.00000	Overtime	21	500	500	500	500
51510.00000	Part time & Summer Help	24,363	29,124	29,124	46,354	46,354
51805.00000	Longevity	1,300	1,300	1,300	1,300	1,300
51820.00000	In Lieu of Health Insurance	0	0	0	0	0
Wages-Salaries Total		309,404	321,090	322,080	374,029	374,029
52 Fringe Benefits						
52010.00000	Worker's Compensation	7,655	8,973	8,973	11,067	11,067
52100.00000	Social Security	22,136	24,564	24,564	28,614	28,614
52200.00000	Pension	16,279	18,884	18,884	20,872	20,872
52220.00000	Insurance, Life, Disability	923	1,509	1,509	1,759	1,759
52225.00000	Physicals	0	100	100	100	100
52235.00000	Health Insurance	71,825	74,412	74,412	81,563	81,563
52300.00000	Uniforms	475	865	865	865	865
Fringe Benefits Total		119,293	129,307	129,307	144,840	144,840
53 Professional/Technical						
53019.00000	Senior Center Donations	1,000	1,000	1,000	0	0
53201.00000	Supplies	471	1,000	1,000	2,000	2,000
53219.00000	Operating Materials	3,977	5,000	5,000	6,000	6,000
53400.00000	Programs & Activities	2,735	5,000	5,000	6,000	6,000
53945.00000	Training, Prof Dev & Org Fees	1,112	2,125	2,125	2,395	2,395
53952.00000	DSL Service	2,040	2,025	2,025	3,000	3,000
Professional/Technical Total		11,335	16,150	16,150	19,395	19,395
Senior Services Total		440,032	466,547	467,537	538,264	538,264

TOWN OF BERLIN

FY 2026/27

Dept No.
Dept Name

3055
Senior Services

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	29,266	Department Head Salary Position (25%) - shared with Recreational Services (50%) and Social & Youth Services (25%). Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Managers Personnel	178,129	Salary allocations for Senior Center Director and Assistant Senior Center Director who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51135.00000	Blue Collar Personnel	109,900	Salary allocation for Senior Bus Driver who is a member of the Blue-Collar collective bargaining unit (and Fill-in Senior Bus Drivers who are not members). Amount budgeted is based on the negotiated contract schedule for FY25. Contract expires 6/30/25. An allowance for the FY26 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51150.00000	Instructors	8,580	Instructor fees for Senior Center Classes. Budget Request is is the same as last year.
51305.00000	Commission Secretaries	0	** Moved to Town Council **
51400.00000	Overtime	500	Overtime for Senior Center Bus Driver (if State of Connecticut Department of Transportation Grant for additional services is not funded) and for Senior Center Director, or Assistant Senior Center Director if needed, for opening/working Emergency Shelters, and for emergency call-outs after hours for fires, disasters.
51510.00000	Part time Help	46,354	Consists of: \$12,773 Part-time Senior Center Receptionist - 14.5 hours per week @ \$16.94 per hour \$4,404 Senior Center Substitute Receptionist - 260 Hrs/year to provide fill in assistance for vacations, illness, etc. as needed @ \$16.94 per hour \$14,560 Senior Center Program Coordinator - 14 hours per week@ \$20/hr for 52 weeks to support Director & Assistant Director. BUDGET INCREASES DUE TO MINIMUM WAGE LEGISLATION IMPACT.
51805.00000	Longevity	1,300	The Town has a schedule of longevity payments. The department currently has 1 employee receiving these payments as follows: Doyle, 20+ yrs, Mid Mgmt, \$1,300
51820.00000	In Lieu of Health Insurance	0	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. The amounts have been standardized for all employees. No employee is taking advantage of this option at this time.
Wages-Salaries Total		374,029	

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
52 Fringe Benefits			
52010.00000	Worker's Compensation	11,067	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	28,614	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	20,872	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	1,759	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52225.00000	Physicals	100	Required for renewal of Senior Center Bus Driver license. Budget increased due to cost of physicals.
52235.00000	Health Insurance	81,563	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52300.00000	Uniforms	865	Uniform and Safety Shoe allowance per Collective Bargaining contracts for department employees. Decrease due to no longer use uniform service.
Fringe Benefits Total		144,840	
53 Professional/Technical			
53019.00000	Senior Center Donations	0	Previously, the Senior Center made similar donations to the Retired Senior Volunteer Transportation Program using the Myrna Pauloz Fund. Please remove line item from budget due to the fact that RSVP is no longer in service.
53201.00000	Supplies	2,000	Covers cost of office and program supplies needed for day-to-day operation of the Senior Services Department, including general office supplies. Budget request is increased over last year due to current cost of supplies.
53219.00000	Operating Materials	6,000	This line item is used at the Senior Center on a monthly basis to purchase food items, program and event supplies at the Senior Center. Budget request is increased over last year due to the current cost of supplies.
53400.00000	Programs & Activities	6,000	This line item is used to provide entertainers and speakers for yearly programs and events at the Senior Center, including some evening programs. Includes \$500 for Commission for Aging to offer two events during the fiscal year at the Senior Center. Budget request is increase due to higher cost for entertainment/speakers.
53945.00000	Training, Prof Dev & Org Fees	2,395	This line item has been combined with professional development and organizational fees. It is to cover professional development fees, professional and organizational fees and CDL and passenger endorsement fees for per diem bus drivers. Budget request is slight increase than last year due to current cost of fees.
53952.00000	DSL Service	3,000	This service is for the "public" computer at the Senior Center that seniors use for internet that is outside the Town's network. Budget request is slight increase than last year. Increase over last year based on current cost of service.
Professional/Technical Total		19,395	
Senior Services Total		538,264	

GENERAL FUND BUDGET FY2026/27
EXPENSE

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
3559 - Private Schools						
51 Wages-Salaries						
51145.00000	Nurses	72,587	81,828	81,828	85,346	85,346
51820.00000	In lieu of Health Insurance	2,500	2,500	2,500	2,500	2,500
Wages-Salaries Total		75,087	84,328	84,328	87,846	87,846
52 Fringe Benefits						
52010.00000	Worker's Compensation	2,163	2,500	2,500	2,677	2,677
52100.00000	Social Security	5,751	6,456	6,456	6,725	6,725
52200.00000	Pension	3,911	4,030	4,030	4,264	4,264
52220.00000	Insurance, Life, Disability	253	471	471	453	453
52225.00000	Physicals	0	300	300	300	300
52310.00000	Uniforms, School Nurses-aide	350	350	350	350	350
Fringe Benefits Total		12,428	14,107	14,107	14,769	14,769
53 Professional/Technical						
53810.00000	Background Checks	0	215	215	215	215
53819.00000	Medical Services	1,000	1,000	1,000	1,000	1,000
53945.00000	Training, Prof Dev & Org Fees	110	450	450	450	450
Professional/Technical Total		1,110	1,665	1,665	1,665	1,665
Private School Total		88,625	100,100	100,100	104,280	104,280

TOWN OF BERLIN

FY 2026/27

Dept No. **3559**
 Dept Name **Private Schools**

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51145.00000	Nurses	85,346	A full time Registered Nurse, who is a member of the Nurse's collective bargaining unit, is budgeted for services to St. Paul's School. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/27.
51820.00000	In lieu of Health Insurance	2,500	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. The amounts have been standardized for all employees as follows: EE+1 \$1,800 (incl spouse), EE+2 \$2,500 (incl family) One employee is taking advantage of this option at the \$2,500 level.
Wages-Salaries Total		87,846 .	
52 Fringe Benefits			
52010.00000	Worker's Compensation	2,677	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	6,725	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
52200.00000	Pension	4,264	Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	453	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52225.00000	Physicals	300	This amount is allocated for mandated pre-employment physicals, drug screens and Hepatitis-B vaccinations.
52310.00000	Uniforms, School Nurses-aides	350	A \$350 uniform allowance per Nursing union contract . 1 RN
Fringe Benefits Total		14,769 .	
53 Professional/Technical			
53810.00000	Background Checks	215	New employee background checks mandated by State of Connecticut with ABCMS system.
53819.00000	Medical Services	1,000	Private School Physician services.

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
53945.00000	Training	450	Per CHCA Bargaining Unit Contract - 1 RN License \$110. (1 Nurse) CPR and professional in-service training for the R.N. and the updated procedure manual costs.
Professional/Tech Total		<u>1,665</u>	
Private School Total		<u>104,280</u>	

N.B. The private school account represents ~\$99,724 of unfunded mandated service. The State of CT mandates like services to private schools. We no longer receive a grant to offset private school services.

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
3561 - School Expense						
51 Wages-Salaries						
51100.00000	Department Head	50,055	64,797	64,797	51,808	51,808
51125.00000	Mid-Mgrs Personnel	227,425	253,434	253,434	274,779	274,779
51130.00000	Clerical Personnel	30,690	31,637	31,637	31,637	31,637
51135.00000	Blue Collar Personnel	414,652	467,305	467,305	522,598	522,598
51145.00000	Nurses	514,525	551,308	551,308	564,846	564,846
51300.00000	Health Aides	96,094	119,484	119,484	127,123	127,123
51315.00000	Crossing Guards	17,072	22,200	22,200	22,200	22,200
51400.00000	Overtime	46,052	53,000	53,000	60,000	60,000
51500.00000	Summer Programs/Field Trips	29,859	20,000	20,000	20,000	20,000
51805.00000	Longevity	10,713	11,663	11,663	9,688	9,688
51820.00000	In lieu of Health Insurance	9,613	10,350	10,350	4,250	4,250
Wages-Salaries Total		1,446,749	1,605,178	1,605,178	1,688,929	1,688,929
52 Fringe Benefits						
52010.00000	Worker's Compensation	248,466	294,116	294,116	305,534	305,534
52100.00000	Social Security	104,253	122,897	122,897	129,304	129,304
52200.00000	Pension - Town	90,119	131,089	131,089	135,322	135,322
52220.00000	Insurance, Life, Disability	4,790	8,078	8,078	9,010	9,010
52225.00000	Physicals	0	500	500	500	500
52235.00000	Health Insurance	383,427	319,941	319,941	382,674	382,674
52300.00000	Uniforms, Crossing Guards	193	630	630	630	630
52310.00000	Uniforms, School Nurses-aides	3,661	4,900	4,900	4,900	4,900
Fringe Benefits Total		834,908	882,151	882,151	967,874	967,874
53 Professional/Technical						
53102.00000	Electricity	1,068,482	990,000	990,000	1,200,000	1,200,000
53102.00356	Electricity - Lighting Control Upgrades	52,240	34,840	34,840	0	0
53106.00000	Fuel	0	7,500	7,500	7,500	7,500
53219.00000	Operating Materials-Facilities	183,096	250,000	250,000	275,000	275,000
53219.00000	Operating Materials-Public Grds.	9,731	12,500	12,500	17,500	17,500
53730.00000	Insurance	175,918	196,631	196,631	225,822	225,822
53810.00000	Background Checks	0	330	330	330	330
53813.00000	Computer Support	5,322	19,850	19,850	19,850	19,850
53814.01730	Contractual Services-Facilities	476,389	525,000	525,000	577,500	577,500
53814.01735	Contractual Services-Public Grds.	8,515	12,500	12,500	12,500	12,500

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27	
			Adopted	Amended	Department Requested	Manager Approved
53823.00000	Refuse Disposal	64,230	64,230	64,230	64,230	64,230
53840.00000	School Security Guards	412,138	436,809	436,809	439,404	439,404
53920.00000	Professional Services	23,855	28,555	28,555	28,555	28,555
53945.00000	Training, Prof Dev & Org Fees	2,230	12,950	12,950	12,950	12,950
53946.00000	Vandalism	2,550	2,500	2,500	2,500	2,500
Professional/Technical Total		2,484,696	2,594,195	2,594,195	2,883,641	2,883,641
54 Capital Outlays						
54000.00001	Vans	150,000	0	0	0	0
54000.00347	Fire Alarm Update (BHS IT closets)	8,742	0	0	0	0
54000.00369	LED Lighting Conversion - McGee	0	0	0	300,000	0
54000.00385	Hubbard Library Upgrades	0	0	0	150,000	0
54000.00502	McGee sidewalks	0	0	0	250,000	250,000
54000.01110	Security Cameras	0	0	0	52,500	52,500
54000.01731	Doors & Hardware	0	0	0	50,000	50,000
54000.01731	Masonry repointing	0	0	0	50,000	50,000
54000.01731	Site & Bldg-Plumbing Upgrades (Willard)	0	0	0	175,000	175,000
Capital Outlays Total		158,742	0	0	1,027,500	577,500
School Expense Total		4,925,095	5,081,524	5,081,524	6,567,944	6,117,944

TOWN OF BERLIN

FY 2026/27

Dept No'
Dept Name

3561
School Expenses

Budget Input
3-Nov-25

Acct'	Account Description	26/27 Budget	Supporting Description of Activity
51 Wages-Salaries			
51100.00000	Department Head	51,808 PB	Department Head Salary Position. This position is split between Public Building Maintenance and School Expenses. Amount budgeted is based on the FY26 rate with an allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51125.00000	Mid-Mgrs Personnel	274,779 PB	Salary allocation for a portion of Superintendent's, Building Foreman's and Nursing Director's salaries, who are members of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
51130.00000	Clerical Personnel	31,637 PB	Salary for the facilities department bookkeeper, a member of the White-Collar collective bargaining unit. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase included in Townwide Department 0507 account 51900 (Wage Negotiation) waiting for allocation.
51135.00000	Blue Collar Personnel	522,598	70% of Salary allocations for (1) Carpenter, (1) Plumber, (2) Trades Helper, (2) Electricians, (2) Painters and (2) HVAC technicians for a total of (10) ten who are members of the Blue Collar collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for FY27. Contract expires 6/30/27.
51145.00000	Nurses	564,846 N	The Berlin VNA currently provides school health personnel for five public schools. The schools have full time Registered Nurses on duty on a daily basis. Children with special needs are mainstreamed into the school system. There is also a documented increase in children with asthma and other health-related needs. All nurses are members of PPT, DCYF and Crisis Intervention Teams. Note that casual overtime needs to be budgeted to accommodate emergencies, mandatory after school meetings, staff meetings, etc. An additional 10 hours every two years per nurse must be budgeted for attendance to professional development programs as mandated by the Connecticut State Board of Education, Section 10-212-5. Substitute staff must then cover each Health Room. This figure has compensated for these needs. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/27.
51300.00000	Health Aides	127,123 N	Amount budgeted is based on the FY26 contract rate. Contract expires 6/30/27.
51315.00000	Crossing Guards	22,200 PD	Salary to fund three school crossing guards. Compensation rate is the same as FY26.
51400.00000	Overtime	60,000 PB	To cover overtime needed for additional school maintenance and repairs after school hours and to maintain current levels of workload.
51500.00000	Summer Programs/ Fieldtrips	20,000 N	Salary for Nurses who are required to cover during school field trips and school summer programs. The Board of Education will reimburse the Town for these expenses. There is an offsetting Revenue line item for this expense.
51805.00000	Longevity	9,688	The Town has a schedule of longevity payments. The Department currently has 14 employees receiving these payments as follows. M Heath - 20+ yrs - \$1,200 E. Terlecky - 20+ yrs - \$875 J. Wojtusik - 20+ yrs - \$875 W. Wright - 17.0 yrs - \$735 S. Niro - 17.6 yrs - \$473.00 W. DeBlasio - 20+ yrs. - \$875 D. Solek - 15.0 years - \$630 L. Carbonell - 10.8 yrs - \$800 D. Pawloski - 20+ yrs - \$875
51820.00000	In lieu of Health Insurance	4,250 N	The Town has adopted a policy to reimburse an employees a portion of the savings of health insurance when coverage is waived. Single employees and employees with spouses receiving health insurance from the Town are no longer eligible. Five employees have elected to take this option.
Wages-Salaries Total		1,688,929	

TOWN OF BERLIN

FY 2026/27

Dept No'
Dept Name

3561
School Expenses

Budget Input
3-Nov-25

Acct'	Account Description	26/27 Budget		Supporting Description of Activity
52 Fringe Benefits				
52010.00000	Worker's Compensation	305,534		Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
52100.00000	Social Security	129,304		Employer share of FICA and Medicare payroll taxes. Represents 7'65% of taxable wages.
52200.00000	Pension - Town	135,322		Employer share of pension plan. Based upon 10% for defined contribution plan for employees hired prior to 1/1/15 and 6% for those hired after 1/1/15.
52220.00000	Insurance, Life, Disability	9,010		Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
52225.00000	Physicals	500	N	This amount is allocated for mandated pre-employment physicals, drug screens and Hepatitis-B vaccinations.
52235.00000	Health Insurance	382,674		Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
52300.00000	Uniforms, Crossing Guards	630	PD	Uniform allowance for 3 Crossing Guards at \$210 each.
52310.00000	Uniforms, School Nurses-aid	4,900	N	\$350 for each nurse/aide per Nursing union contract.
Fringe Benefits Total		967,874		
53 Professional/Technical				
53102.00000	Electricity	1,200,000	PB	Increase reflects cost of electricity related to all 5 Public Schools. Increase is due to actual previous years expenses, as well as the Public Utilities Regulatory Authority having approved a 29% rate hike in supply charges, and additional use of buildings consequently increasing electrical consumption. Solar generation is not consistent due to weather variations.
53102.00356	Electricity - Lighting Control Upgrades	0	PB	Debt service remuneration at zero percent, 48-month financing, made payable to Eversource for the LED lighting and control upgrades at Berlin High School. Final payment made in FY26.
53106.00000	Fuel	7,500	PB	Cost of diesel fuel for 2,000 gallon generator at Berlin High School.
53219.01730	Operating Materials-Facilities	275,000	PB	Departmental supplies including electrical, plumbing, heating, and air conditioning parts, carpentry supplies, doors, door hardware, locks, paint supplies, IAQ filters, telephones, and various miscellaneous repair parts for maintaining and servicing every day requests at all school buildings. Material costs have increased substantially and continue to rise. This funding is required to compensate for building renovations and code requirements as well as bringing old antiquated mechanicals, electrical and plumbing up to date.
53219.00000	Operating Materials-Public Grds.	17,500	PG	Operating materials for schools included to but not limited to signs, mulch, wood fiber, playground parts, concrete, building supplies, sporting equipment and miscellaneous materials as need. The Park & Grounds budget was reduced to cover the increase to the dept. 61 budget.
53730.00000	Insurance	225,822	Ed	School portion of General Liability Insurance.
53810.00000	Background Checks	330	N	Berlin VNA - New employee background checks.

TOWN OF BERLIN

FY 2026/27

Dept No'
Dept Name

3561
School Expenses

Budget Input
3-Nov-25

Acct'	Account Description	26/27 Budget		Supporting Description of Activity
53813.00000	Computer Support	19,850	PB/N	Facilities Dept. Cost of annual software upgrades and license fees for computerized maintenance management system. Licensing for web based maintenance management system (Facility Dude) Cost split between accounts 38 Public Buildings and 61- School Expenses. Facilities portion \$11,500.
				The Nursing SNAP fee (School Nurse Software) \$8,350. for Annual Support & Maintenance for 12. Includes 500. for newly added vaccine/physical information to flow into SNAP. (Initially covered by BOE for 22/23). \$2,550. for cloud based acces to SNAP to have better safety for students on field trips especially overnight trips. This allows for a full complement of school health room staff to work at same time in all schools.
53814.01730	Contractual Services	577,500	PB	Purchase of outside contractors to perform work and specialized services that are beyond the scope or capacity of department personnel. All Mechanical (HVAC), Electrical, Plumbing as well as access control, specialized door and door hardware, boiler cleaning and treatment, back flow testing, telephone service, chiller service, coil cleaning, calibrations, controls, septic and drain system pumping, bulb and computer recycling, emergency generator service, elevator service, fire alarm, pest control, fire suppression, sprinkler service, fire extinguishers, pressure vessel inspections, roofing, gutters, masonry , windows and glazing. Inspection/Repair service contracts for all schools, Solar Panel maintenance as well as mandatory inspections required by the State of Connecticut. Additional funding required to compensate for State of Connecticut mandated IAQ testing at all schools.
53814.01735	Contractual Services-Public Grds.	12,500	PG	Hiring outside contractors to repair sidewalks, asphalt, fencing, playground equipment, vadalism and other contratual needs that come up through the year. The Park & Grounds budget was reduced to cover the increase to the dept. 61 budget.
53823.00000	Refuse Disposal	64,230	PW	Cost of refuse disposal related to public schools.
53840.00000	School Security Guards	439,404	Ed	Funding is used to reimburse the BOE for the cost of guards at each of the schools. The budgeted costs is for: - Security Director: full-time, benefits (\$77,250) - Security Officers: school day/year employees (\$291,115) - reimbursement for equipment, training, mileage, certifications, other job requirements (\$31,748)
53920.00000	Professional Services	28,555	Ed	Reflects cost of annual audit by PKF O'Connor Davies.
53945.00000	Training	12,950	N	This includes registration for the School Nurse Supervisor's Meetings each Fall and Spring, and subscription to School Health Alert published monthly. Pursuant to the Connecticut State Board of Education, Section 10-212-5, "Continuing Qualifications as a School Nurse: each nurse must participate in "at least 10 hours of professional development programs in each two-year period". This equates to 5 hours per nurse per year. The names and locations of seminars are not available this far in advance. Every school nurse and health room assistant is CPR certified and attends the required Blood Borne Pathogen in-service. In addition the Health Room Aides are First Aide certified every three years. There is a need to provide updates procedure manuals and reference materials in the health rooms.
53946.00000	Vandalism	2,500	PB	Expenses for vandalism that occurs to school buildings and may include broken glass for windows and doors, damaged plumbing fixtures, graffiti to inside and outside of buildings, broken exit signs, water fountains, and ceiling tiles.
Professional/Tech Total		2,883,641		
54 Capital Outlays				
54000.0000	Vans	0		
54000.0034	Fire Alarm Update (BHS IT closets)	0		
54000.0038	Hubbard Library Upgrades	150,000		Updates at the Hubbard library TM removed based on priority ranking

TOWN OF BERLIN

FY 2026/27

Dept No' **3561**
 Dept Name **School Expenses**

Budget Input
3-Nov-25

Acct'	Account Description	26/27 Budget	Supporting Description of Activity
54000.0036	LED Lighting Conversion - McGee	300,000	LED upgrades at McGee Middle School TM removed based on priority ranking
54000.0173	Doors & Hardware	50,000	Districtwide door & hardware updates
54000.0111	Security Cameras	52,500	Camera server upgrades
54000.0050	McGee sidewalks	250,000	Sidewalk upgrades at McGee
54000.0173	Masonry repointing	50,000	Districtwide masonry work
54000.0173	Site & Bldg-Plumbing Upgrades	175,000	Elementary School plumbing updates
Capital Outlays Total		1,027,500	
School Expense Total		\$6,567,944	

**GENERAL FUND BUDGET FY2026/27
EXPENSE**

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
4567 - Transfers - Town							
59 Transfers							
59615.00000	Trans - Cap Non-Recurring	118,470	0	0	0	0	
59622.00000	Trans.- Other Funds	2,655,617	25,000	25,000	25,000	25,000	
59622.00000	Trans - PBC Engineering/Architectural	0	175,000	175,000	400,000	400,000	
59622.00000	Trans - Land Acq & Dev Fund JE6	0	25,000	25,000	25,000	25,000	
59622.00000	Trans - Local Match for Grants	0	0	0	100,000	100,000	
59622.00000	Trans.- Energy & Streetlight Lease Fund JE7	0	660,000	660,000	640,000	640,000	
59622.00000	Trans. - Business Continuity Fund JE8	0	50,000	50,000	50,000	50,000	
59622.00000	Trans. - Plan of Conser. & Dev. JE2	0	25,000	25,000	25,000	25,000	
59624.00000	Transfer to Revaluation Fund	72,500	72,500	72,500	72,500	72,500	
Transfers Total		2,846,587	1,032,500	1,032,500	1,337,500	1,337,500	0
Transfers - Town Total		2,846,587	1,032,500	1,032,500	1,337,500	1,337,500	0

TOWN OF BERLIN

FY 2026/27

Dept No. **4567**
 Dept Name **Transfers, Town**

Budget Input
3-Nov-25

Acct.	Account Description	26/27 Budget	Supporting Description of Activity
60 Transfers			
59615.00000	Trans - Cap Non-Recurring	0	
59622.00000	Trans.- Other Funds	25,000	Transfer of \$25,000 to the general insurance fund deductibles.
59622.00000	Trans - PBC Engineering/Architectural	400,000	When the Town Council refers projects to the Public Building Commission, the Commission needs architectural/engineering designs and bid materials. The projects listed below have been identified in the next 2 Fiscal Years and do not have design contracts in progress, so the architectural/engineering work will need to be completed in FY27. These services are budgeted at \$100,000 each and include architectural/engineering & construction management costs. - Town Hall front plaza replacement - Library bathroom renovations - Town Hall window replacement - Timberlin on-course bridges
59622.00000	Trans - Land Acq & Dev Fund JE6	25,000	Village design consulting for the one village district– Kensington Village District
59622.00000	Trans - Local Match for Grants	100,000	Transfer funds to the Economic Development Fund to provide resources for future local match requirements. Mid-year grants for STEAP & Connectivity will be targeted.
59622.00000	Trans.- Energy & Streetlight Lease Fund JE7	640,000	The program was intended to save money for the town over the life of the capital lease. Since the payments are due to BofA in December and June, this transfer ensures that the capital project fund has adequate resources to make both payments. Over the life of the lease, savings should be realized in the electricity accounts of Public Works (street lights), Public Buildings and School Expenses.
59622.00000	Trans. - Business Continuity Fund JE8	50,000	The Town's business continuity committee along with Blum Shapiro (outside consultants hired to help the Town prepare an active business continuity plan) have identified several projects/purchases that need to be completed to fully implement a credible business continuity plan. The items include (but are not limited to): - alternative site (identification & readiness efforts) or remote working - hardware (switches, laptops, software licenses for alternative desktops, migration to the Cloud) - backup sources of technology (second internet connection, "bags" for department-specific critical items)
59622.00000	Trans. - Plan of Conser. & Dev. JE2	25,000	Per CGS, the Town is required to publish a Plan of Conservation and Development every ten (10) years. The last report published by the Town of Berlin was in 2023.
59624.00000	Transfer to Revaluation Fund	72,500	Per CGS, the Town is required to complete a property revaluation every five (5) years. This expense spreads the cost of this requirement annually rather than incurring a spike every five (5) years.
Transfers Total		1,337,500	
Transfers - Town Total		1,337,500	