



TOWN MANAGER'S SUBMISSION

TOWN OF BERLIN, CONNECTICUT FISCAL YEAR 2018-19 OPERATING AND CAPITAL BUDGETS & LONG-TERM FINANCIAL AND CAPITAL PLANS

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FY 2018-19 TOWN OF BERLIN BUDGET PROPOSAL SUMMARY

(in thousands)

	FY17 Actual	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
Taxes	\$68,126	\$70,692	\$70,692	\$83,453	\$83,275	\$12,583	17.8%
Fees	\$3,562	\$3,472	\$3,472	\$3,561	\$3,561	\$89	2.6%
State Education Grants	\$6,865	\$6,843	\$6,843	\$5,384	\$5,384	(\$1,459)	-21.3%
State Non-Education Grants	\$1,946	\$1,203	\$1,203	\$426	\$426	(\$778)	-64.6%
Svc Fees & Inv Earnings	\$1,039	\$468	\$468	\$480	\$480	\$11	2.4%
Transfers In	\$7	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$2,548	\$2,638	\$800	\$800	(\$1,748)	-68.6%
TOTAL RECEIPTS	\$81,544	\$85,232	\$85,322	\$94,108	\$93,930	\$8,698	10.2%
General Government	\$3,566	\$4,475	\$3,977	\$4,478	\$4,477	\$3	0.1%
Community Development	\$758	\$826	\$844	\$862	\$850	\$24	2.9%
Public Safety	\$8,461	\$8,720	\$9,076	\$9,377	\$9,377	\$657	7.5%
Physical Services	\$7,068	\$7,514	\$7,549	\$7,861	\$7,781	\$267	3.6%
Parks, Recreation and Libraries	\$3,829	\$3,869	\$3,904	\$3,975	\$3,908	\$40	1.0%
Health and Human Services	\$2,476	\$2,841	\$2,869	\$2,815	\$2,811	(\$30)	-1.1%
Schools (ex BOE operations)	\$3,462	\$3,267	\$3,269	\$3,367	\$3,367	\$100	3.1%
TOWN OPERATIONS	\$29,620	\$31,512	\$31,489	\$32,735	\$32,571	\$1,060	3.4%
Capital	\$1,630	\$98	\$98	\$4,718	\$4,704	\$4,606	N/A
Long-term Liabilities*	\$7,541	\$9,455	\$9,455	\$10,001	\$10,001	\$546	5.8%
Transfers	\$305	\$1,144	\$1,144	\$1,782	\$1,782	\$638	55.8%
TOTAL TOWN BUDGET	\$39,095	\$42,208	\$42,185	\$49,235	\$49,057	\$6,850	16.2%
TOTAL BOE BUDGET	\$41,902	\$43,024	\$43,024	\$44,873	\$44,873	\$1,849	4.3%
TOTAL EXPENDITURES	\$80,997	\$85,232	\$85,209	\$94,108	\$93,930	\$8,698	10.2%

While the budget referendum requires the Town and BOE votes are separate, voters should be aware that the Town budget includes several areas that directly support education, including: school nurses, building and field maintenance, liability insurance, electricity and debt service.

Below is a breakdown of budget dollars by function:

(in thousands)

	FY17 Actual Exp	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Chg
Town						
Operations	\$26,261	\$28,373	\$28,348	\$29,493	\$29,329	\$956
Capital	\$1,075	\$88	\$88	\$3,280	\$3,266	\$3,178
Long-term Liabilities*	\$2,577	\$3,846	\$3,846	\$4,448	\$4,448	\$602
Transfers***	\$305	\$1,144	\$1,144	\$1,782	\$1,782	\$638
	\$30,218	\$33,451	\$33,426	\$39,002	\$38,824	\$5,374
BOE						
Operations	\$41,902	\$43,024	\$43,024	\$44,873	\$44,873	\$1,849
Town staff supporting BOE****	\$3,359	\$3,139	\$3,140	\$3,243	\$3,243	\$104
Capital	\$555	\$10	\$10	\$1,438	\$1,438	\$1,428
Long-term Liabilities**	\$4,964	\$5,609	\$5,609	\$5,553	\$5,553	(\$56)
	\$50,779	\$51,781	\$51,783	\$55,106	\$55,106	\$3,325

* Includes debt & funding the closed defined benefit pension plan

** Includes debt

*** Includes short-term debt service & energy capital lease payments

**** Includes Public Buildings, Public Grounds and Nursing support of the Board of Education

I. BOARD OF FINANCE LETTER

February 27, 2018

Chairman Sam Lomaglio

Members of the Berlin Board of Finance

Dear Chairman Lomaglio and Members of the Berlin Board of Finance

Introduction

In accordance with Section 7-2 of the Town Charter, I am submitting the enclosed budget to the Board of Finance. The budget being presented addresses legal and contractual obligations, necessary capital expenditures and maintains current service levels. The budget was developed with an appreciation of the State budget uncertainty and with recognition of the low historical capital spending that has delayed several projects and purchases.

The budget process began in late summer with the Capital Improvement Plan (CIP) Committee. This committee is made up of Department Heads from the Town and the Board of Education. The Committee met with all Department and Division Heads requesting funds for purchases and improvements over \$5,000 and made a recommendation to me. Subsequently, I reviewed and now submit for your consideration the proposed capital budget and 10-year capital plan.

In November 2017, I asked all Department Heads to develop an operating budget that included only essential spending. These operating budgets were then presented to me and the Finance Director during the month of December. Town staff were again asked to review each and every line item in their budgets. Based on current demands and staffing levels, Department Heads requested five new positions and two existing part-time positions being upgraded to full-time. After a careful review of each request, my budget submission includes only the two part-time positions moving to full-time. These changes are supported with additional tax receipts derived from an increase in the projected tax collection rate and a shift in the renter's rebate work from the Senior Center to Social Services. These changes align resources and workload while supporting critical financial and social services for the entire community.

As in past years, every effort was made to minimize any requested increases or to eliminate them completely, if possible. It is extremely important to note, however, that it is my job to make the Board aware of operational and capital needs and to make appropriate requests to continue services residents need and have come to expect. There is always a danger of cutting too much and actually causing harm to the Town and its operations, and it is my job to identify when that may be happening. Cutting too much may result in service reductions and a compromised infrastructure, resulting in higher costs in the future. We also must maintain sufficient staffing levels to continue the Town's strong internal control environment or risk a qualified audit opinion.

Significant reductions in capital items, while attractive for keeping the mill rate low, are not without serious consequences to the Town. I believe it is impossible and perhaps irresponsible to avoid any

increases year after year and still respond to the needs of Berlin's citizens. It is a difficult and fine line that needs to be navigated by all of us in government. I am very proud of the efforts the Departments have made, and I look forward to working with the Board to adequately fund the needs of the Town. I believe that this proposed budget meets our legal and contractual obligations and provides services that our residents have come to expect, enjoy and deserve.

The Board of Education operating budget reflects what was approved by the Board of Education without any changes. The Board's budget represents a 4.3% increase over current year funding. The details of the Board of Education submission are included in Section V later in this document.

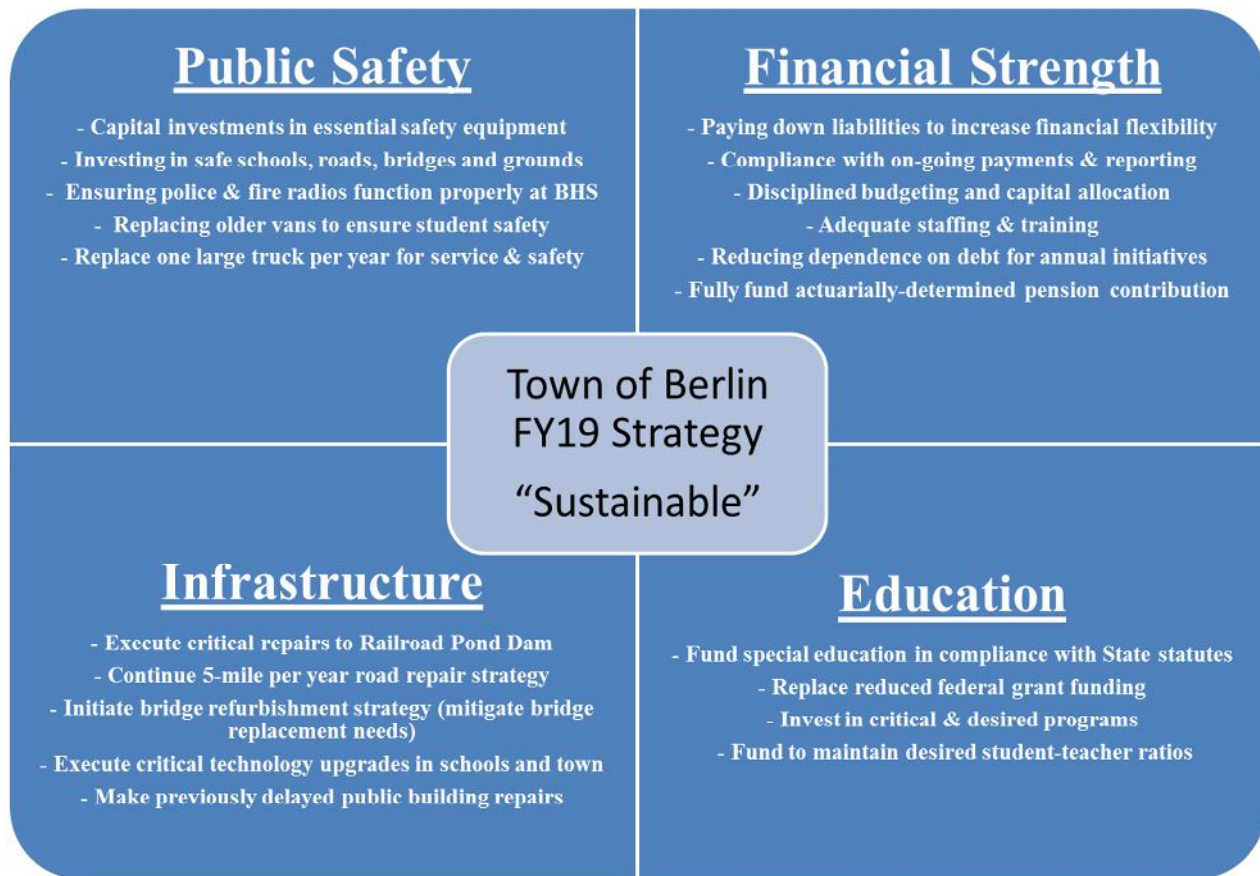
Macro Condition

This budget was developed with recognition of the volatility in State grants, increased demands that come from economic growth and the overall cost of living in Connecticut – especially for residents on a fixed income. Berlin experienced a loss of over \$1.3 million in State funding in the middle of fiscal year 2018 – slightly more than half of which was accounted for in the fiscal year 2018 budget. The latest proposal from the Governor calls for more than \$260,000 of additional reductions in General Fund State aid. The Town and Board of Education provided short-term solutions during fiscal year 2018, but Berlin must now address this shortfall with a longer-term solution. My proposal calls for this impact to be paid for with a combination of additional taxes and delaying some initiatives.

Berlin has seen growth in new and expanding businesses in recent years, and that growth helped drive an increase in the grand list during the statutorily required 2017 revaluation. The new Acura dealership recently opened on the Berlin Turnpike and the adjacent retail space now has its first tenant. Forrest Machine will be opening later this year on Christian Lane. Also, the Town's largest employer and taxpayer – Eversource – opened a new training complex on its property in town. These businesses and all others operating in Berlin bring great value to the town, but they also have expectations for services. This budget proposal aims to meet those expectations around public safety, infrastructure and general government support.

Strategic Approach to Budget Development

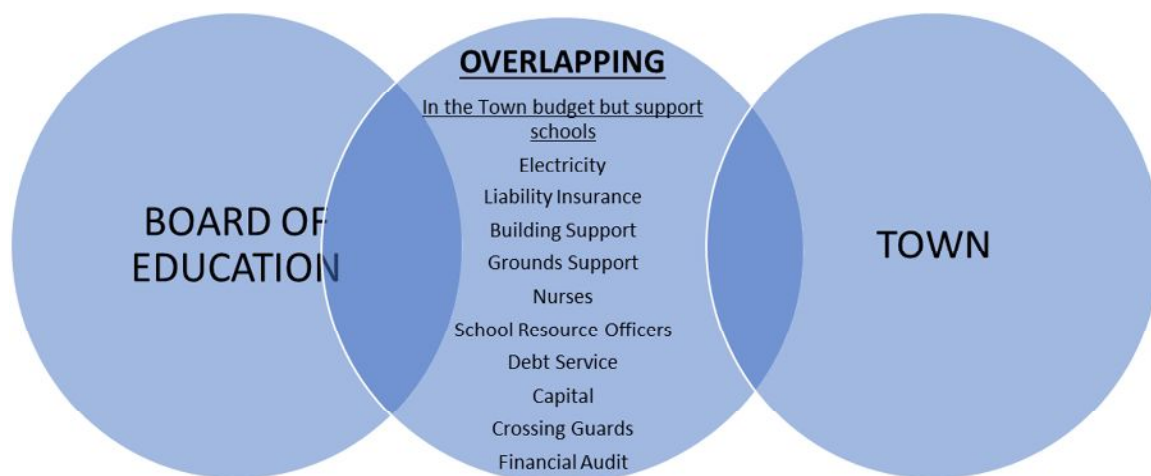
This budget was developed with the intent to fund critically strategic goals. Overall, these goals support the entire Berlin population. (The strategy is outlined in the chart below.) A number of previously delayed projects and purchases have reached a critical juncture. My budget submission funds these critical initiatives in a manner I believe is most responsible for the community – prudent use of debt, investing capital early in the year (mitigating delivery delays and/or completing projects while students are out of school) and delaying a number of operational requests to reduce the tax impact.



Ideally, these projects and purchases would have been completed in previous years. The delay has caused a number of initiatives to reach a breaking point, and the capital budget reflects this situation. Delaying these projects and purchases further may result in a reduction or, worst case scenario, a loss of desired services.

Bifurcated Budget

The fiscal year 2019 budget will be the first voted on under the new Charter. One of the Charter revisions includes a requirement that the Town and Board of Education budgets be voted on separately. The Board of Education budget will include only those operating costs included in the budget the Board of Education is proposing. All remaining costs – including many that directly impact the education environment for students, teachers and administrators – are included in the Town budget. Below is a chart displaying costs that are included in the Town budget but impact the schools.



Breakdown of the Increase

Several factors are driving the increase to this year's budget. One major driver continues to be legal obligations (debt service & Town pension). The Town's closed defined benefit pension fund ended fiscal year 2017 funded at 2% of the projected liability. (Market expectation is at least 60% funded.) The historical contribution level will not adequately fund the pension plan to meet near-term obligations. I'm recommending that the annual determined contribution (ADC) be fully funded and that \$800,000 of the unassigned General Fund balance be used to mitigate the impact of this approach on current year taxes. This approach was employed in fiscal year 2018, and it allowed the Town to meet the demands of several retirements.

The State budget challenges continue to impact Berlin. My budget assumes State funding at a level outlined in the Governor's budget proposal released on February 5th, excluding the bonded Municipal Projects Grant. There is too much uncertainty around State grants supported by bond money to include these grants in my proposal. The Governor's budget includes further reductions in Education Cost Sharing (ECS) funding. My proposal does not include any required funding for the Teachers Retirement Fund; however, this remains a topic of discussion in Hartford. If costs are pushed down to the Town it would likely represent a multimillion-dollar unbudgeted cost.

Finally, there are operational increases included in the budget that impact both the Town and Board of Education budgets. One increase is employee health insurance. Efforts have been made in recent years to reduce the impact of rising medical costs, including shifting all Board of Education and a large percentage of Town employees to a high deductible health plan, increased focus on wellness initiatives and altering cost share percentages.

Below is a breakdown of the drivers of the increase:

FY2018 Expenditure Budget <i>(in thousands)</i>	\$85,232
<u>Year-Over-Year Changes:</u>	\$8,698
Capital - Town	\$3,178
Capital - Schools	\$1,428
Operations - BOE (incl fringe benefits)	\$1,413
Electricity (\$552k - Schools; \$60k - Town; \$10k - Golf)	\$622
Debt - Town	\$443
Wages - BOE	\$436
Wages - Town	\$406
Transfer to repay Police Construction Fund deficit (yr 1 of 3)	\$290
Accounting chg in treatment of current yr tax refunds	\$160
Closed Pension Plan Funding	\$158
Transfer to replace lost State TAR money	\$120
Transfer to fund Town share of 889 remediation grant	\$100
Contractual Services (various departments)	\$81
Liability Insurance	\$73
Highway ops (\$40k basins;\$20k ice material; \$5k truck rental)	\$65
DAM EAPs (Emergency Mgmt - State mandate)	\$40
Computer Support (various departments)	\$40
Accounting chg in treatment of excess spec. ed	(\$580)
Other	\$225
FY2019 Expenditure Budget	<u>\$93,930</u>

Despite our best efforts to offset the drivers of this increase, it will not be possible to avoid a mill rate increase and meet operational requirements and capital needs. The overall Manager's proposed budget represents a 10.2% increase over last year's budget and a 12.7% increase in the proposed mill rate.

Mill rate is the method Towns use to calculate individual tax bills. The mill rate is multiplied by the assessed value of all non-exempt property (real estate, personal property and motor vehicles). The State of Connecticut requires all towns to revalue real estate every five years. During 2017, the Assessor's office completed Berlin's latest required revaluation. As a result of that revaluation, the grand list (the sum of all assessed values) increased \$105,766,328. When this increase is multiplied by the current mill rate (31.61), the impact is an increase of \$3,343,274 in tax receipts.

Based on the increased costs to operate the Town and address critical capital needs (as outlined above), the mill rate for FY2019 will increase by 4.02 to 35.63. Below is the calculation used to derive the new mill rate:

2016 Grand List	\$2,209,253
2017 Revaluation & Grand List Change (w/ est. BAA adj.)	\$105,766
2017 Grand List (value of 1 mill)	\$2,315,020

Total Expenditures	\$93,930,003
(minus) Receipts Excluding Current Levy	\$12,181,371
Required FY19 Taxes (@ 99.1% collection rate):	<u>\$82,491,052</u>

Funding required FY19 taxes:

	<u>Req Rev</u>	<u>Mill Rate Impact</u>	
Prior Year taxes	\$69,834,493	\$30.17	
Impact of Grand List Growth	\$3,343,274	\$1.44	Baseline
Impact of Lost State Grants	\$2,236,620	\$0.97	
Impact of Reduced Fund Balance in Budget	\$1,748,000	\$0.76	Rev Chg
Impact of Increased Expenditures	\$5,328,665	\$2.30	Exp Chg

FY18 Mill Rate	31.61
Mill Rate Increase	4.02
New Mill Rate	<u>35.63</u>

Mill Rate Based on Proposal: \$82,491,052 / \$2,315,020 = 35.63

Proposed Budget Criteria

The proposed budget is based on several key revenue and expenditure assumptions, including:

- State revenues are based on the Governor's fiscal year 2019 revisions to the adopted biennial State budget, excluding the Municipal Projects grant. These figures are subject to change.
- Property tax collection rate assumption of 99.1%. This is 0.2% higher than the actual fiscal year 2017 rate.
- This year, unlike recent prior practice, I have not included the use of \$1.8 million of budgetary reserves to balance the proposed budget. I included \$0.8 million to offset the actuarially-determined pension contribution. Using more than \$0.8 million would put the projected unassigned fund balance below 11% which is lower than the Town of Berlin fund balance policy.
- One mill applied to the Town's property tax base generates about \$2.315 million in revenues.

Conclusion

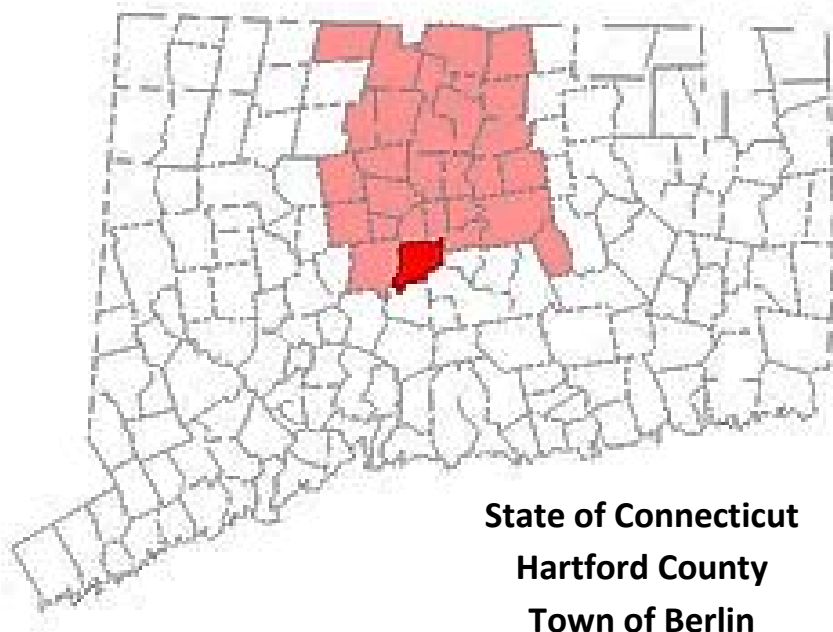
As mentioned previously, this budget reflects the maintenance of existing levels of necessary public services within the community. The Town's department managers and all employees should be congratulated for their work generating cost savings over the last several years. I would like to thank each of them individually for their willingness to keep expenses down and to do more with less.

Lastly, I would like to again acknowledge and personally thank the Town's Finance Department for their hard work, keen eyes and assistance in putting together this budget. This group put in many hours assisting me with the development of the recommended Town budget for the coming fiscal year. It is a pleasure to work with such a dedicated group.

Respectfully Submitted,

Jack Healy, Acting Town Manager

II. OVERVIEW OF THE COMMUNITY



Description of the Municipality

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

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

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

Within the Town, there are six reservoirs belonging to surrounding municipalities, three post offices, and four separate fire departments. The Berlin Fairgrounds are located in the eastern section of Town

where once a year the Berlin Fair is held. The grounds are utilized for several other events during the year. The Town has two golf courses, one public and one private. There are also two private schools, the Mooreland Hill School and St. Paul School, as well as four fire companies and approximately 125 small-to medium-sized businesses in Town.

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

Government Organization

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

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

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

Board of Education

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

Fire Districts

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

Mattabassett District

The Mattabassett District (the "District") is a quasi-municipal district established by Special Act of the State legislature. The District provides sewer treatment services for the constituent Towns of Berlin and

Cromwell and the constituent Cities of New Britain and Middletown, and contractually to the Metropolitan District and the Town of Farmington. In June 2011, the state statutes creating the Mattabassett District were amended to allow the City of Middletown to become a constituent community. The Middletown admission process was completed in February 2014. As a result, the Mattabassett Board of Directors representation is now as follows: New Britain — five members, Middletown — four members, Berlin and Cromwell — three members each. The Board of Directors is responsible for the hiring and firing of employees, purchasing, budget adoption, and the administration of fiscal operations.

Police Commissioners

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

Municipal Joint Ventures

The Town was a participant in two joint ventures. The Tunxis Recycling Operating Committee ("TROC") had a membership of 14 cities and towns, including the Town of Berlin. The TROC was responsible for the development, operations, and management of a solid waste recycling program for all participating communities. On August 18, 2014, TROC voted to release and transfer monies remaining in the Special Revenue Fund to the Town's other joint venture — the Bristol Resource Recovery Facility Operating Committee ("BRRFOC") which will continue to serve the ten municipalities participating in the program, including the Town of Berlin. In April 2015, TROC voted along with BRRFOC to combine their respective financial statements, assets and liabilities. TROC has ceased to operate as a separate legal entity.

The BRRFOC had a membership of 14 cities and towns. The BRRFOC was created pursuant to an Inter-Community Agreement to exercise certain rights on behalf of contracting municipalities dealing with the trash to energy plant built by Ogden Martin Systems of Bristol, Inc. (now Covanta Bristol, Inc.). In December 2012, the Bristol Facility Policy Board was formed pursuant to a Municipal Solid Waste Disposal and Recycling Services Agreement (the "Service Agreement") by and among the member towns and cities. The Policy Board is the successor entity to BRRFOC. In 2014, tonnage commitments were revised under a new Service Agreement such that the overall minimum for the fourteen communities is aggregated and no shortfall will occur if these municipalities, in total, reach the required threshold. In conjunction with the transition to the new Service Agreement, BRRFOC's administrative functions were significantly reduced and some of the remaining funds were distributed to member municipalities. Please refer to "Auditor's Section, Notes to Financial Statements, Note 13" and "Summary of Municipal Services — Service Contract, Solid Waste Disposal" herein.

Municipal Services

Police: The Police Department is headed by a five-member Board of Police Commissioners elected biennially for four-year staggered terms — three at one election, two at the next. The Department is

headed by a chief and staffed with one deputy chief, two lieutenants, eight sergeants, and one detective. There are 42 authorized sworn positions including 29 police officers. In addition, there are 9 dispatchers and a support staff of 4.

The Berlin Police Department is a State and Internationally Accredited law enforcement agency. The department has been accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc. since March 1996. It is one of only 16 agencies in the State to be so recognized. The Police Officers Standards and Training Council also awarded State accreditation to the Berlin Police Department in November of 2004.

Fire: A volunteer force of approximately 86 volunteers and 20 officers, organized into four separately incorporated companies housed in four fire stations, provides fire protection. Each company is headed by a chief, an assistant chief, a captain, and two lieutenants. A Fire Administrator is responsible for preparing the budget, reporting documentation, incentives and capital purchases. A Board of Fire Chiefs consisting of the chief from each company is responsible for establishing operating procedures and determining necessary training courses. Present equipment includes seven Class-A pumpers, one 100-foot aerial ladder truck, one 100-foot tower ladder, one tanker truck and one heavy-duty rescue truck. Dispatching is accomplished through the Berlin Police Department, employing both radio and siren alert systems.

Ambulance: The Town contracts with Hunter's Ambulance Service to provide services to Town residents.

Water and Sewers: Berlin's water and sewer services are spread among the Town's Water Control Commission, the Kensington Fire District, and the Worthington Fire District. Both the Kensington Fire District and the Worthington Fire District (the "Fire Districts") were established under Special Act of the Connecticut Legislature in 1922. The City of New Britain and the Cromwell Fire District supply 45% of the water to the Town, and 55% is supplied by the Town's Elton well field. The Town's Water Control Commission presently serves 2,560 water accounts and 2,493 sanitary sewer accounts.

Community Services, Parks and Recreation: The Town operates and maintains 2,163 acres of parks and open space, including 101 acres of school property, five parks, two public swimming pools, one community center, one municipal golf course, and one Senior Center. In 2013, the Parks and Recreation Division was combined with the Community Services and Senior Center divisions under one manager.

Open Space: The Town owns 2,255 acres of land including 1,770 acres of open space, which is available primarily for passive recreation and natural resource protection. The largest Town-owned open space is within the Ragged Mountain Reserve, a 587-acre parcel located in the northwest corner of the Town. Major recent open space acquisitions include the 452 acre Blue Hills Conservation Area property that extends south of Orchard Road to the Meriden Town line, the 488 acre Hatchery Brook Conservation Area and Bicentennial Park area in the block bounded by Orchard Road, Chamberlain Highway, Norton Road and Kensington Road and 77 acres of the former Pistol Creek Golf Course. The Hatchery Brook Conservation Area was expanded by the purchase of 71 acres of the "Chotkowski

family" property in March 2015. Berlin also contains many other publicly owned open spaces and watershed lands including major holdings of the New Britain and Meriden Water Departments, part of Lamentation Mountain State Park, Silver Lake State Park, and the New Britain-owned Willowbrook Park, and Hungerford Park.

Libraries: There are three libraries in town. Two of the libraries are privately operated. The Berlin—Peck Library is a Town-operated facility which has approximately 169,493 volumes in its collection.

Service Contract, Solid Waste Disposal: Covanta Bristol, Inc., a Connecticut corporation (the "Company"), operates a 650-ton-per-day mass-burn solid waste disposal, electric power generation, and resource recovery facility at 229 Technology Park. The Company is a subsidiary of Covanta Energy Corporation, a Delaware corporation. The Company was formed in 1984 for the purpose of owning, designing, constructing, and operating the facility for the processing and disposal of acceptable solid waste from the City of Bristol and the Towns of Berlin, Branford, Burlington, Hartland, Morris, Plainville, Plymouth, Prospect, Seymour, Southington, Warren, Washington, and Wolcott (14 municipalities collectively referred to as the "Contracting Communities"). The Contracting Communities Agreement operating under the Bristol Resource Recovery Facility Operating Committee ("BRRFOC") expired in 2014 and each municipality has contracted with Covanta through a collective agreement through 2034.

TOWN OF BERLIN, CONNECTICUT - DRG D AND HARTFORD COUNTY TOWNS & CITIES FINANCIAL INDICATORS

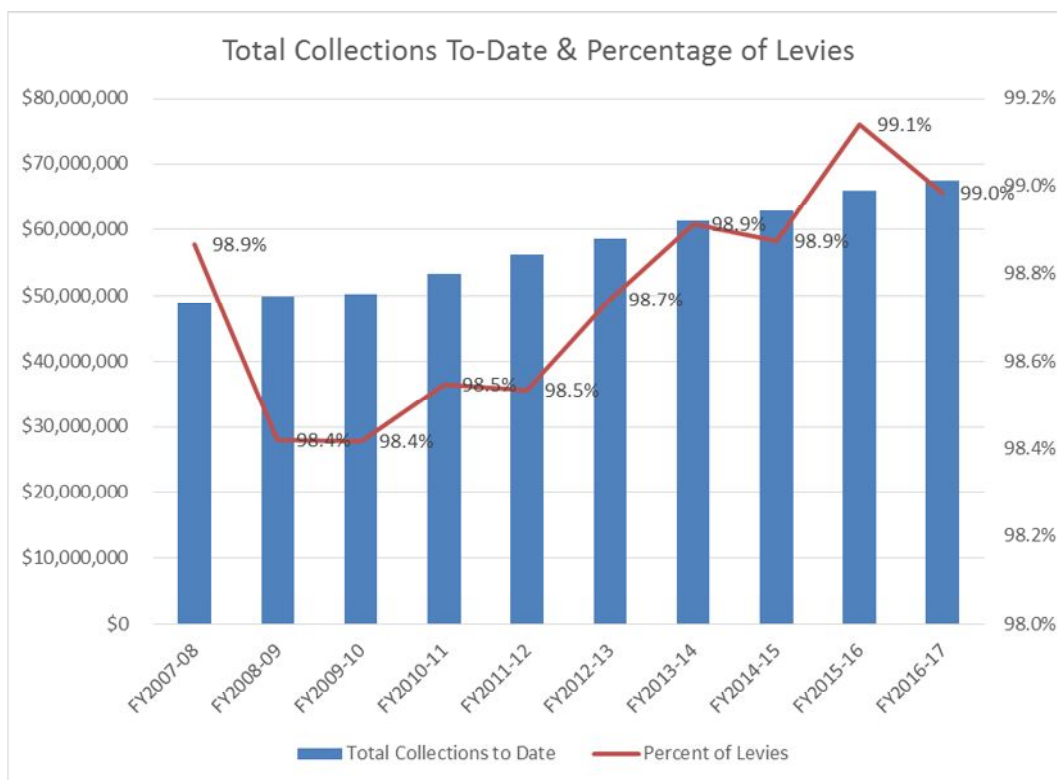
TOWN	2016 Population	2016 Equalized Mill Rate	2016 Tax Collection Rates	Bonds as a % of Equalized Net Grand List	2016 Per Capita		
					Bonds \$	Pension \$	Total
Avon	18,364	\$19.94	99.7%	0.7%	1,350	1,492	2,842
Berlin	20,499	\$21.34	98.9%	2.7%	4,094	278	4,372
Bloomfield	20,642	\$25.17	98.7%	1.8%	2,572	1,715	4,287
Bristol	60,147	\$24.81	98.1%	1.1%	1,001	157	1,158
Burlington	9,614	\$21.46	99.3%	1.2%	1,644	69	1,713
Canton	10,287	\$20.93	99.3%	1.1%	1,714	755	2,469
East Granby	5,170	\$19.87	99.0%	0.6%	1,120	-	1,120
East Harford	50,237	\$32.75	97.3%	1.5%	1,158	3,601	4,759
East Windsor	11,355	\$20.94	98.8%	0.5%	560	484	1,044
Enfield	44,368	\$20.69	98.1%	1.4%	1,353	415	1,768
Farmington	25,524	\$17.37	99.8%	0.8%	1,545	1,297	2,842
Glastonbury	34,584	\$23.74	99.6%	1.2%	2,113	1,604	3,717
Granby	11,247	\$24.93	99.1%	1.6%	2,024	354	2,378
Hartford	123,243	\$40.47	95.7%	10.8%	5,669	3,343	9,012
Hartland	2,117	\$17.86	98.4%	0.2%	291	-	291
Manchester	57,873	\$25.42	98.3%	1.6%	1,591	986	2,577
Marlborough	6,402	\$22.75	99.3%	2.2%	2,855	-	2,855
New Britain	72,558	\$33.29	96.6%	6.6%	3,340	948	4,288
Newington	30,423	\$23.67	99.3%	0.2%	206	1,822	2,028
Plainville	17,677	\$22.55	97.9%	2.3%	2,470	381	2,851
Rocky Hill	20,119	\$18.81	99.3%	0.8%	1,316	390	1,706
Simsbury	24,407	\$23.54	99.5%	0.9%	1,298	821	2,119
South Windsor	25,737	\$25.36	98.9%	1.8%	2,523	912	3,435
Southington	43,685	\$19.61	98.9%	2.3%	2,996	235	3,231
Suffield	15,625	\$19.11	99.1%	0.7%	943	649	1,592
West Hartford	62,903	\$24.57	99.3%	1.6%	2,364	3,747	6,111
Wethersfield	26,195	\$27.16	99.1%	1.8%	2,082	920	3,002
Windsor	28,875	\$20.85	98.8%	0.9%	1,334	532	1,866
Windsor Locks	12,512	\$19.34	98.3%	1.2%	1,684	471	2,155
DRG D TOWNS							
Berlin	20,499	\$21.34	98.9%	2.7%	4,094	278	4,372
Bethel	19,627	\$21.51	98.8%	1.0%	1,479	541	2,020
Branford	28,028	\$18.94	98.5%	0.7%	1,326	540	1,866
Clinton	12,961	\$18.83	99.3%	2.1%	3,444	914	4,358
Colchester	16,061	\$22.18	98.8%	0.7%	786	33	819
Cromwell	13,960	\$21.72	99.1%	1.1%	1,494	432	1,926
East Granby	5,170	\$19.87	99.0%	0.6%	1,120	-	1,120
East Hampton	12,869	\$19.30	98.0%	1.7%	2,242	812	3,054
East Lyme	18,886	\$16.85	98.9%	1.7%	2,780	348	3,128
Ledyard	14,911	\$21.84	98.8%	1.3%	1,322	427	1,749
Milford	54,054	\$19.58	98.0%	1.7%	2,830	1,390	4,220
Newington	30,423	\$23.67	99.3%	0.2%	206	1,822	2,028
New Milford	27,151	\$18.67	98.4%	0.3%	527	656	1,183
North Haven	23,709	\$20.61	98.8%	1.8%	3,054	1,715	4,769
Old Saybrook	10,093	\$13.06	99.1%	1.1%	3,495	1,826	5,321
Rocky Hill	20,119	\$18.81	99.3%	0.8%	1,316	390	1,706
Shelton	41,334	\$15.23	99.0%	0.7%	1,108	48	1,156
Southington	43,685	\$19.61	98.9%	2.3%	2,996	235	3,231
Stonington	18,647	\$14.03	98.7%	1.0%	2,093	262	2,355
Wallingford	44,660	\$19.05	98.6%	0.6%	768	361	1,129
Waterford	19,101	\$17.57	99.2%	1.8%	4,487	643	5,130
Watertown	21,790	\$20.11	98.6%	2.0%	2,361	479	2,840
Wethersfield	26,195	\$27.16	99.1%	1.8%	2,082	920	3,002
Windsor	28,875	\$20.85	98.8%	0.9%	1,334	532	1,866
State	3,576,452	\$18.98	98.6%	1.6%	2,480	1,350	3,830

Source: Office of Policy and Management - Municipal Fiscal Indicators FY 2012-2016

Town of Berlin
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	Percentage of Levy	Collections in Subsequent Years	Total Collections to Date	Percentage of Levy
		Amount			Amount	
2017	\$68,069,358	\$67,378,401	98.98%		\$67,378,401	98.98%
2016	66,490,625	65,918,097	99.14%	245,144	66,163,241	99.51%
2015	63,580,445	62,864,950	98.87%	534,594	63,399,544	99.72%
2014	61,995,090	61,321,496	98.91%	583,965	61,905,461	99.86%
2013	59,323,912	58,577,996	98.74%	663,404	59,241,400	99.86%
2012	57,082,130	56,246,044	98.54%	758,106	57,004,150	99.86%
2011	54,154,344	53,367,466	98.55%	738,706	54,106,172	99.91%
2010	51,124,528	50,315,554	98.42%	757,504	51,073,058	99.90%
2009	50,792,129	49,989,264	98.42%	740,030	50,729,294	99.88%
2008	49,549,590	48,988,081	98.87%	547,896	49,535,977	99.97%

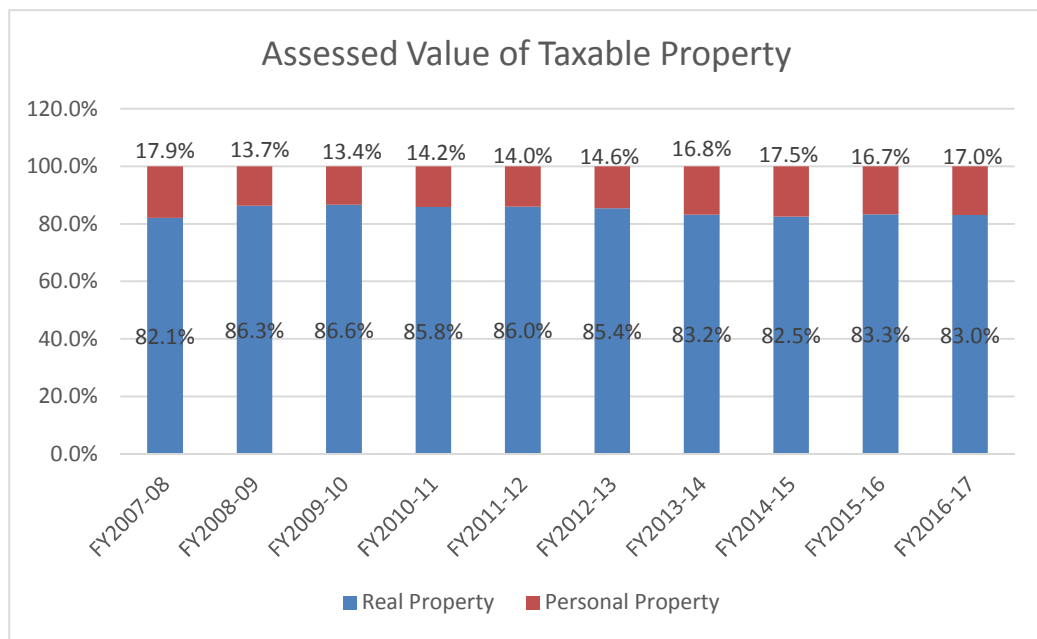
Source: Revenue Collector and Finance Office



Town of Berlin
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year Ended June 30,	Real Estate	Personal Property	Motor Vehicle	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Value
2017	\$1,822,586	\$256,108	\$202,019	\$85,997	\$2,194,716	\$30.81	\$3,135,309	70%
2016	1,813,647	247,328	202,278	86,098	2,177,155	30.35	3,110,221	70%
2015	1,803,444	264,000	197,208	78,522	2,186,130	28.92	3,123,043	70%
2014	1,793,912	244,386	194,508	77,148	2,155,658	28.77	3,079,511	70%
2013	2,007,533	232,799	191,601	80,306	2,351,627	25.15	3,359,467	70%
2012	1,990,185	223,962	175,009	73,995	2,315,161	24.50	3,307,373	70%
2011	1,956,325	223,033	162,127	62,090	2,279,395	23.65	3,256,279	70%
2010	1,944,242	198,971	161,959	59,849	2,245,323	22.69	3,207,604	70%
2009	1,920,752	186,449	161,200	42,712	2,225,689	22.69	3,179,556	70%
2008	1,401,636	184,248	158,442	37,354	1,706,972	28.74	2,438,531	70%

Source: Assessor's Office



**Town of Berlin
Principal Taxpayers**

<u>Taxpayer</u>	<u>2017</u>		<u>Percent of Taxable Assessed Valuation</u>
	<u>Taxable Assessed Valuation</u>	<u>Rank</u>	
Rocky River Realty Co.	\$189,020,400	1	8.61%
Corbin Russwin Inc.	32,271,990	2	1.47%
Cedar Brickyard	18,559,250	3	0.85%
Tomz Corporation	11,101,430	4	0.51%
B & F Machine Inc.	9,347,510	5	0.43%
Stonebridge Berlin Assoc.	8,663,300	6	0.39%
Connecticut Natural Gas Corp.	8,141,000	7	0.37%
Legion Square Associates LLC	6,679,600	8	0.30%
Berlin Commerce Park	5,743,000	9	0.26%
Orchard Ridge Associates	5,290,500	10	0.24%
	<u>\$294,817,980</u>		<u>13.43%</u>

Source: Town of Berlin Assessor's Office

**Town of Berlin
Principal Employers**

<u>Employer</u>	<u>2017</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Town Employment</u>
Eversource	1,138	1	9.86%
Town of Berlin	677	2	5.87%
Comcast Cable/TCI, CT	482	3	4.18%
Assa Abloy	385	4	3.34%
B & F Machine	216	5	1.87%
Parker Fluid Control	167	6	1.45%
Budney Overhaul and Repair	164	7	1.42%
TOMZ Corporation	162	8	1.40%
Home Depot	140	9	1.21%
Stop and Shop	137	10	1.19%
	<u>3,668</u>		<u>31.78%</u>

Source: Town of Berlin Economic Development Department

BERLIN TOWN GOVERNMENT

TOWN COUNCIL

Mayor Mark Kaczynski

Deputy Mayor	Brenden Luddy	Councilor	JoAnn Angelico-Stetson
Councilor	Amy Daniele	Councilor	Alex Giannone
Councilor	Karen Pagliaro	Councilor	Peter Rosso

BOARD OF FINANCE

Sam Lomaglio, Chairman

Gerald Paradis, Vice-Chairman

Sal Bordonaro	Kevin Guite
Mark Holmes	John Richards

BOARD OF EDUCATION

Matthew Tencza, President

Richard Aroian	Jeffrey Cugno
Jake Fisher	Jaymee Miller
Frederick Morley, Jr.	Julia Motte
Timothy J. Oakes	Dr. Kari Sassu, Secretary

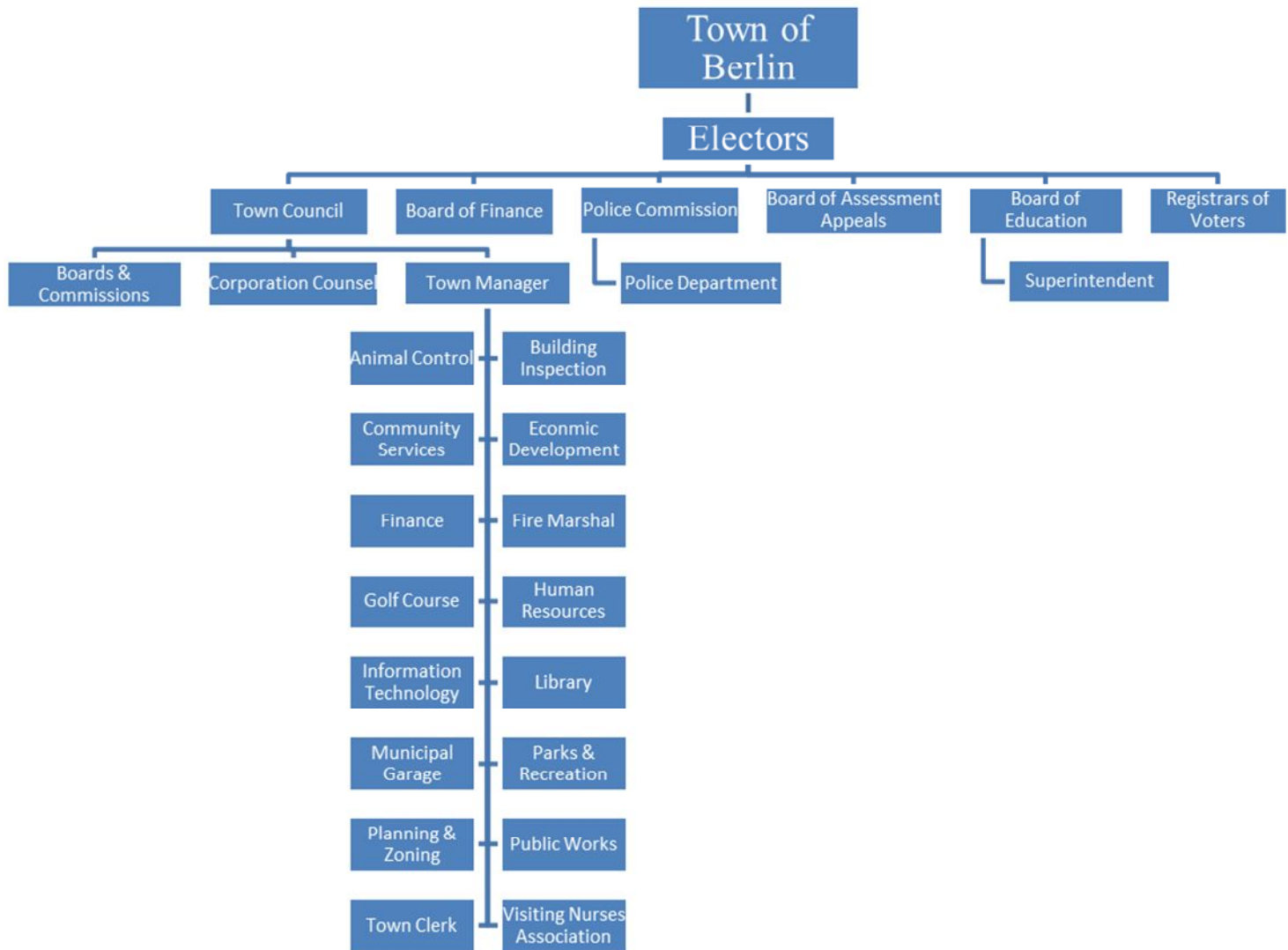
TOWN ADMINISTRATION

Acting Town Manager	John Healy
Corporation Counsel	Jeffrey M. Donofrio
Finance Director	Kevin Delaney
Nursing Director	Wendy Russo
Town Planner	Marek Kozikowski
Director of Parks & Rec./Community Services	Jennifer Ochoa
Public Works Director	John Healy
Chief of Police	John Klett
Town Clerk	Kathryn J. Wall
Library Director	Helen Malinka
Information Technology Coordinator	Barbara Sagan
Fire Marshal	Steven Waznia
Economic Development Director	Christopher Edge
Timberlin Golf Course Director	Jonathan P. Zuk
Director of Human Resources	Denise Parsons
Chief Mechanic	James Simons

BOARD OF EDUCATION ADMINISTRATION

Superintendent of Schools	Brian Benigni
Director of Business Operations	Eva Gallupe

BERLIN ORGANIZATIONAL CHART



III. BUDGET OVERVIEW

BUDGET APPROACH AS PRESCRIBED IN THE TOWN CHARTER

Budget Development Process

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

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

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

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

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

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

Budget Referendum Process

Section 7-6. Annual Town Budget Referendum.

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

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

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

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

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

- (d) At the closing of the polls, the Town Clerk shall cause the votes to be counted, and any such budget shall, if approved by a majority of those persons voting thereon, be adopted.
- (e) In the event that any such budget is not approved by a majority of those persons voting thereon, the proposed budget or budgets, as the case may be, shall be rejected. Within ten (10) days following said referendum, the Board of Finance shall meet to make revisions to the rejected budget(s) to be recommended to the Council, and may hold additional public hearings. Within five (5) days of receipt of the revised budget(s), the Council shall meet to approve the revised budget(s) as presented, reduce the revised budget(s) by line item, or reject it or them. If the Council rejects the budget(s), immediately following such rejection said budget(s) shall be considered by the joint board, at which meeting the budget(s) may only be revised with the approval of at least

nine (9) members of the joint board. Unless so revised, said budget(s) shall be considered approved by the joint board. Upon approval of any such budget by either the Council, with or without reductions, or the joint board, the budget(s) shall automatically be sent to a second referendum. The second referendum shall be held four (4) weeks following the first referendum and conducted in the same manner as set forth in this section.

(f) In the event that any such budget is rejected at the second referendum, within ten (10) days following said referendum the Board of Finance shall meet to make revisions to the rejected budget(s) to be recommended to the Council, and may hold additional public hearings. Within five (5) days of receipt of the revised budget(s), the Council shall meet to approve the revised budget(s) as presented, reduce the revised budget(s) by line item, or reject it or them. If the Council rejects the budget(s), immediately following such rejection said budget(s) shall be considered by the joint board, at which meeting the budget(s) may only be revised with the approval of at least nine (9) members of the joint board. Unless so revised, said budget(s) shall be considered approved by the joint board. Upon approval of any such budget by either the Council, with or without reductions, or the joint board, such budget shall be adopted.

Ongoing Financial Operations

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

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

cash funds already held for capital and nonrecurring expenditures; and (4) the transfer of unused appropriations from the general fund as provided in Section 7-12 of this Charter. All or a portion of said fund may be used to finance planning, construction or acquisition of any specific item or piece of equipment or capital projects. Any use of the surplus in the Capital Non-recurring Fund may be allocated by the Council with the approval of the Board of Finance.

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

Setting the tax rate

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

Non-Budgeted Appropriations & Transfers Process

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

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

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

Section 7-12. Lapse of Appropriations. Non-capital appropriations shall lapse at the end of the fiscal year for which they were made, and any balance shall be credited to the general fund. An appropriation

for a capital outlay shall not lapse until the object for which the appropriation was made has been accomplished or no expenditure from or encumbrance of the appropriation has been made for three (3) consecutive fiscal years. Such unused capital outlays shall be transferred to the capital non-recurring expense fund at fiscal year-end.

FISCAL YEAR 2018-19 BUDGET CALENDAR

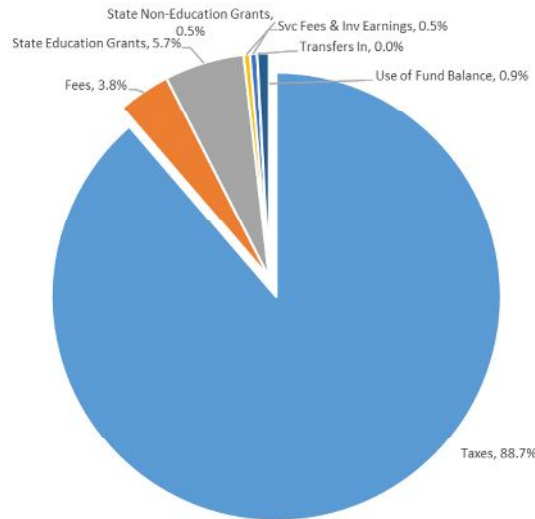
<u>Timing</u>	<u>Deliverable</u>	<u>Responsible Party</u>
September 2017	Finalize part-time wage schedule	Town Manager
September 2017	CIP templates and directive sent to department heads	Finance
October 2017	Department head CIP submissions reviewed & recommendation made to Town Manager	CIP Committee
October 2017-February 2018	Finalize 2018 fee schedule	Finance Director/ Town Council Approval (Feb mtg.)
November 1, 2017	Budget directive sent to department heads	Town Manager
November 1, 2017	Revenue & Expenditure templates sent to department heads	Finance
December 1, 2017	Completed Revenue & Expenditure templates returned to Finance	Department Heads
December 2017	Review department heads budget submissions	Town Manager/Finance Director
March 1, 2018	Town budget (including Board of Education & CIP) submitted to the Board of Finance	Town Manager (Section 7-2 of Town Charter)
March 5-13, 2018	Budget hearings with Board of Education, Town department heads and CIP Committee	Board of Finance (Section 7-3(b) of Town Charter)
March 14, 2018	Adopt budget to send to Annual Budget Hearing	Board of Finance (Section 7-4 of Town Charter)
March 27, 2018	Annual Budget Hearing (per Town Charter, required to be held by 2 nd Tuesday in April)	Board of Finance (Section 7-3(c) of Town Charter)
March 28, 2018	Board of Finance recommends FY 2018-19 budget to the Town Council (per Section 7-4 of the Town Charter, required to be completed within two (2) days of the Annual Budget Hearing; if Board of Finance fails to recommend a budget with two (2) days, the budget for the current fiscal year shall be submitted to the Town Council as the recommended budget of the Board of Finance)	Board of Finance (Section 7-4 of Town Charter)
April 3, 2018	Town Council votes on Board of Finance recommended budget (Council may approve the recommended budget, reduce the budget by line item or reject the budget. If the Council approves the budget, with or without reductions, the budget shall automatically be sent to referendum)	Town Council (Section 7-5 of Town Charter)

<u>Timing</u>	<u>Deliverable</u>	<u>Responsible Party</u>
April 4-5, 2018 (<u>only</u> if the Council rejects the Board of Finance recommended budget)	Joint meeting of Town Council & Board of Finance (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered approved by the joint board.)	Town Council & Board of Finance (Section 7-5 of Town Charter)
April 24, 2018	Budget Referendum (Board of Education & Town budgets voted on separately)	Eligible Town of Berlin voters (Section 7-6 of Town Charter)
April 25, 2018 (if both budgets pass)	FY 2018-19 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
April 25, 2018 (<u>only</u> if both budgets don't pass)	Board of Finance submits a revised budget(s) to the Town Council (per Section 7-6(e) of the Town Charter, the Board of Finance shall meet within ten (10) days following the referendum)	Board of Finance (Section 7-6(e) of Town Charter)
May 1, 2018 (<u>only</u> if both budgets don't pass)	Town Council votes on revised Board of Finance recommended budget (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered approved by the joint board.)	Town Council (Section 7-6(e) of Town Charter)
May 2-3, 2018 (<u>only</u> if the Council rejects the Board of Finance recommended budget)	Joint meeting of Town Council & Board of Finance (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered approved by the joint board.)	Town Council & Board of Finance (Section 7-6(e) of Town Charter)
May 22, 2018 (<u>only</u> if one or both budgets fail at 1 st referendum)	Budget Referendum (<u>only</u> budgets that failed in 1 st referendum)	Eligible Town of Berlin voters (Section 7-6(e) of Town Charter)
May 23, 2018 (<u>only</u> if both budgets pass)	FY 2018-19 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
May 23, 2018 (<u>only</u> if both budgets don't pass)	Board of Finance submits a revised budget(s) to the Town Council (per Section 7-6(f) of the Town Charter, the Board of Finance shall meet within ten (10) days following the referendum)	Board of Finance (Section 7-6(f) of Town Charter)
May 29, 2018 (<u>only</u> if both budgets don't pass)	Town Council votes on revised Board of Finance recommended budget (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered adopted.)	Town Council (Section 7-6(f) of Town Charter)
May 30-31, 2018 (<u>only</u> if the Council rejects the Board of Finance recommended budget)	Joint meeting of Town Council & Board of Finance (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered adopted.)	Town Council & Board of Finance (Section 7-6(f) of Town Charter)
May 31, 2018 (<u>only</u> if both budgets don't pass earlier)	FY 2018-19 mill rate is established	Board of Finance (Section 7-10 of Town Charter)

IV. GENERAL FUND RECEIPTS

(in thousands)

	FY17 Actual	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
Taxes	\$68,126	\$70,692	\$70,692	\$83,453	\$83,275	\$12,583	17.8%
Fees	\$3,562	\$3,472	\$3,472	\$3,561	\$3,561	\$89	2.6%
State Education Grants	\$6,865	\$6,843	\$6,843	\$5,384	\$5,384	(\$1,459)	-21.3%
State Non-Education Grants	\$1,946	\$1,203	\$1,203	\$426	\$426	(\$778)	-64.6%
Svc Fees & Inv Earnings	\$1,039	\$468	\$468	\$480	\$480	\$11	2.4%
Transfers In	\$7	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$2,548	\$2,638	\$800	\$800	(\$1,748)	-68.6%
TOTAL RECEIPTS	\$81,544	\$85,232	\$85,322	\$94,108	\$93,930	\$8,698	10.2%



Taxes: There are a number of individual budgeted items included within this total budget category, including:

- Current Levy:** Proposed tax revenue to be collected based on 10/1/17 grand list times the mill rate set by the Council. Additionally, a 99.1% collection rate has been applied based on past history and increased to represent efforts in the Revenue Collector's office to be more proactive with delinquent taxes. This is the last amount calculated based on the final expenditure and receipt items.
- Back Taxes:** \$465,000 is for Real Estate which is less than last year based on an average of last 3 years. \$10,000 is for Personal Property which is less than last year based on average of last 3 years. It is difficult to project the actions of individuals with back taxes, so historical trends are used to budget these lines items.
- Interest on Overdue Taxes:** is budgeted at \$300,000 which is the same as last year based on an analysis of the last 3 years.
- Lien Fees:** Projected lower than last year. Real Estate taxes are collected semi-annually resulting in less delinquencies/liens. Liens are prepared and filed with the Town Clerk when real estate tax has not been paid in the current year. When the delinquent account is ultimately paid, a \$24 lien fee is paid to release the lien.

- e. Suspense Taxes and Interest: This line item represents collections of taxes previously written off to suspense. Suspense accounts are the most difficult to collect since they are the oldest outstanding taxes.
- f. Elderly Housing: represents PILOT payment 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 and based on 10% of the rental income base less 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. As the mill rate is unknown at this point, this budget is being kept consistent with FY17 actual collections.
- g. Warrants: Alias tax warrants are prepared when businesses fail to pay personal property taxes by September. A \$6 warrant fee is added to the account and then the account is turned over to a constable to collect. Consistent with prior year, nothing is being budgeted here this year as the amount collected is generally extremely low.

Licenses, Permits and Other Fees: This category represents user fees charged based on the adopted fee schedule and/or State statute. These fees are only paid by those residents or businesses that utilize the underlying service.

- a. Town Clerk Fees/Dog License Fee: Town Clerk Fees include items such as conveyance taxes, land record recordings, and other license fees. These fees fluctuate with economic conditions causing the Town Clerk to hold her revenue budget flat to prior year. Conveyance fees have remained strong, but we still face the possibility that the portion that comes to the Town could be reduced or eliminated by the state legislature - this issue is raised nearly every session. The Dog License fee represents the gross collections and the state's portion is budgeted as an expenditure in the Animal Control budget. Dog License fees are being held flat to prior year.
- b. Planning & Building Inspection/Zoning Board of Appeals: These include fees related to building permits and inspections. This revenue has increased over the past couple of years driven by a partial recovery from the recession and receipts from a small number of larger projects. This budget is being held flat because of the uncertainty that the high value projects will repeat.
- c. Police Services/Services to Other Agencies/Outside Police Services: Police Services (which encompasses fees for permits/copies/reports/registrations/false alarms and other fines) is budgeted flat to FY18 based on emerging experience. Outside Police Services (which encompasses private-duty jobs police perform for such things as construction and utility work) has been budgeted higher than FY18 because the rate, per the new Police union contract, has been increase to first step sergeant pay for these jobs. Revenue has been reduced \$27,500 to account for Berlin Fair fees that are anticipated to be waived by the Town Council. There is a corresponding expenditure budgeted in the Extra Duty Officer line item in the police budget. As a result, there is no risk to the Town because

any variance (up or down) in the Outside Police Services line item would be offset by a change in the related expenditure line item.

- d. Engineering & Public Works/Scrap Metal/Road Testing Fee: This revenue represents recycling rebates of \$27,000 (based on per unit contract) and engineering/wetland fees of \$11,000 which is a decrease versus prior year because of fewer expected large project permits. Scrap metal revenue is driven by market prices. The market fluctuates significantly. The FY19 budget is held flat to FY18 budget.
- e. Park and Recreation: This line item includes revenue collected for various programs offered by Park and Recreation. The revenue has shown an increase in recent years due to the reorganization of, and increased participation in, summer programs. For FY19, there are no proposed fee increases, so the budgeted increase of \$5,000 versus FY18 budget is based on increased demand.
- f. Golf Course/Cart/Range Revenues: Golf Course Revenue is derived from greens fees & season passes. The budgeted figure for 2019 is derived by taking an average of the previous three year's revenue to account for different weather conditions over the years. The budgeted fees reflect fee increases approved by the Golf Commission and adopted by the Town Council.

Golf cart revenue is also estimated by calculating a three-year average. This average is also higher than FY18 because of projected fee increases and sharing a lower percentage of the fee with the Golf Pro.

Golf Pro Rent is a new charge effective 1/1/2018. The Golf Pro pays rent for the use of space for the Pro Shop.

- g. Public Health Nursing/Summer Programs & Field Trips: The VNA is under new leadership. The new leader is focused on increasing the census and improving the mix to include higher reimbursement referrals (i.e., Medicare). Since the leadership change is so recent, the budget for VNA revenue is being held flat to FY18.

Summer School Programs & Field Trips involve nursing services provided by school nurses for various field trips as well as for summer school. The VNA 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. This line item is slightly higher than the prior year's budget because of more anticipated trips during the 2018-19 school year.

Homemaking is still a fairly new service offering and delivers a smaller level of revenue. With limited experience this line items is being held flat to the FY18 budget.

- h. Senior Center: These fees include non-resident, copier, class and room rental fees. This item has been increased from the FY18 budget based on past history.
- i. Animal Control Fees/Rent: This line represents various fees collected by the Animal Control Officers. The budget is being held flat to prior year. The rent is for use of the

Berlin facility by the Town of Cromwell which does not have enough space in their facility. This number is flat to FY18 based on the agreement with Cromwell.

- j. Library: This revenue includes fees (such as late fees, meeting room fees or program fees) collected by the library. The Library Director has decreased this budget line slightly based on current year (FY18) annualized actual fees received to date.

Passports remain a fairly new revenue source for the Library. This line is budgeted slightly higher than prior year based on emerging experience.

School Grants: This category represents grants paid by the State in support of school-related expenditures.

- a. Private Schools: This represents the Non-Public Health Services Grant and is a capped grant. This grant is subject to rescission and will have to be monitored throughout the budget process. The intent of this grant is to reimburse towns for statutorily required nursing and other related medical expenditures.
- b. Adult Education: This is a grant from State Department of Education to reimburse adult education expenditures. The grant payout is determined based on a sliding scale formula similar to that used for transportation grants, except that Priority School Districts are guaranteed a certain reimbursement. This has been eliminated in the past and then put back in so it is subject to elimination again. The budgeted amount is based on the Governor's FY2019 update to the adopted biennial budget.
- c. Education Equalization (ECS): This grant is a major source of State funding for municipalities. It is distributed by the State Department of Education based on statutory factors including town wealth. The budgeted amount is based on the Governor's FY2019 update to the adopted biennial budget. As the Governor and Legislature work through the session, this figure will likely be in flux, and will be monitored closely.
- d. Excess Special Education: This grant was removed from the townwide budget beginning in FY2019. Based on direction from the Town's auditors, the amount is recorded in the Board of Education operating budget (Department 60) and net against actual expenditures. Historically, this amount was offset by an equal expenditure amount in Department 61. As a result, this accounting change has no impact on the total budget or the current levy.

Other State Grants: This category includes other, non-education grants from the State of Connecticut and other municipalities.

- a. In Lieu of Taxes: This line item is a reimbursement from the State for property taxes lost on state-owned real property. The budgeted amount was pulled from the adopted FY2017-2019 biennial budget and was not included in the Governor's update to the adopted budget.
- b. PILOT New Britain Stadium: This is a payment from the City of New Britain for taxes on the parking lot portion of New Britain Stadium. A new agreement was signed in November 2015, providing a \$25,000 payment in lieu of taxes payment from New Britain to Berlin through 2020.

- c. Elderly Property Tax Relief: This is reimbursement from the state for tax reductions to the elderly who meet certain income criteria. This is calculated based on the assessed value of eligible properties times the mill rate. The reimbursement was removed in the adopted FY2017-2019 State budget, and is assumed not to be funded in the FY2019 Town budget.
- d. MRSA Municipal Projects: This grant is funded by a State bond and has historically been paid in May each year. The payment is at risk for FY2018 and is assumed not to be funded in FY2019.
- e. Revenue Share – Additional Sales Tax: This grant was eliminated for the Town of Berlin in the adopted FY2017-2019 biennial budget and was not included in the Governor’s update to the adopted budget.
- f. Disability/Social Security: This line item is a reimbursement from the state for tax reductions offered to qualified disabled taxpayers. It is based on total assessed value of eligible property times the mill rate.
- g. Veterans Exemption: This line item is a reimbursement from the state for tax reductions offered to qualified veterans. It is based on total assessed value of eligible property times the mill rate.
- h. Child and Youth Services: This line item is comprised of state grants for youth service programs. The amount budgeted represents the standard youth services grant from the State. There is also a Youth Services Enhancement grant of \$6,250, but there is a high level of uncertainty surrounding this grant, so it has not been budgeted. If it comes through in FY2019 as it has in prior years, the Council will appropriate it at that time – as has been the practice for the last several years.
- i. State & Federal Grants: This category includes smaller grants and reimbursements, including money received from the state Judicial Department under the program to distribute revenue collected on certain state statutes (fines for parking, littering, vandalism and motor vehicle violations) to the towns. The remainder of this budget is for miscellaneous reimbursements received from the State Department of Public Safety for various police training activities. This line item is being budgeted flat to the FY2018 budget.
- j. Friends Against Drugs: This line item is anticipated by Community Services to be the same as FY2018. This is a pass through of federal funds so it should not be impacted by state budget cuts.
- k. Pequot Grant: This line item is eliminated for Berlin in the FY2019 budget based on the adopted FY2017-19 biennial budget and the Governor’s adjustment to the adopted budget also excluded this amount for Berlin.
- l. Police OT grant: This line item includes grants from the State for seatbelt, distracted driving, speed and DUI enforcement purposes and is an offset to related overtime expenditures in the police budget plus a ten percent factor for taxes and workers comp insurance benefits the state covers. Per direction from Police Department leadership, this line item is being budgeted slightly higher than FY2018 based on expected grant applications.

Other Services and Earnings on Investments: This category includes various other areas where the Town is able to generate receipts to offset budgeted expenditures.

- a. Interest on Investments: This line item includes interest on all the Town's cash and investment accounts, including various money market accounts as well as investments in short-term CD's and the State Treasurer's Investment Fund (STIF). The Town Treasurer and Finance Director have done their best to diversify investments within the strict confines of Connecticut law. For cash flow reasons, money cannot be invested in long-term instruments. The Town Treasurer has performed an analysis on where all investments are at this point and extrapolated them out for full year 2018. Based on this review, the interest budget was increased \$50,000 from FY2019.
- b. Refund of Expenditures: This line item includes 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 based on a three-year average excluding outliers.
- c. Sale of Land, Labor and Materials: This line item includes proceeds of sales/rentals of various town-owned property. It is budgeted based on a three-year average.
- d. Mobile Home Rent: This line item includes rents paid on the units in the Mobile Home Park. Direct expenditures related to the Park are included in Department 41. Indirect expenditures (such as snow-plowing) are included within the various Town department budgets. The rent is calculated at \$300 per unit per month for 16 units. The house on the property is currently vacant and no rent is budgeted. The Town Manager is working with the Berlin Housing Authority to possibly sell this property. If the property is sold before the budget is finalized, this line item will be zeroed out and related expenditures in Department 41 will be removed. Until a final sale is completed, it is prudent to maintain this line item in the budget.
- e. Cell Phone Tower Rent: This line item represents cell phone tower rental fees from the various vendors who utilize the tower behind the Town Hall. These agreements (which are listed in the adopted fee schedule) have an inflationary increase built into each year; therefore a contractual increase is included in the FY2019 budget.
- f. Other receipts: This line item includes miscellaneous receipts not fitting into another category, such as forfeitures from the flexible spending account. The FY2019 budget is flat to the prior year budget.
- g. Telephone Access Line Share: 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 completes based on the value of personal property these telecommunication companies own. The FY2019 budget is flat to FY2018 budget.

Transfers from Other Funds: This category includes transfers from other funds or General Fund balance into the budget year to offset General Fund operating costs.

- a. Water Control Commission Receivable and Other: This amount represents rent paid for space used by Water Control (\$4,500 annually) and is budgeted flat to FY2018.

- b. Fund Balance Designated for Future Year: This line item is for an amount of General Fund balance being designated to offset FY2019 taxes. The Finance Director recommends using \$800,000 of unassigned General Fund balance to help offset the required pension fund contribution to \$1.6 million. Unlike prior year's, the Finance Director recommends not using additional fund balance (beyond the recommended pension funding) because the fund balance is not sufficient to support assigning more money. If FY2018 expenditure trends improve, then this may be revisited but that won't be known until later in the budget process.

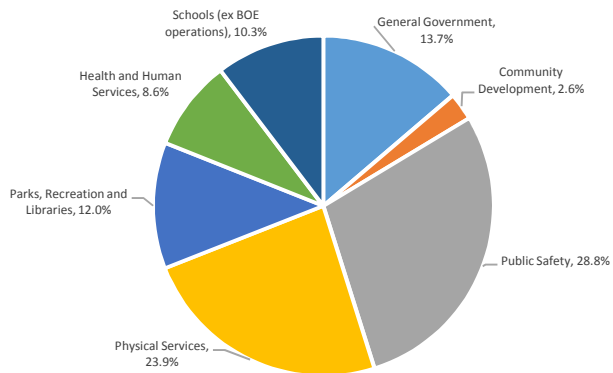
V. TOWN OPERATIONS

(in thousands)

	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
General Government	\$3,566	\$4,475	\$3,977	\$4,478	\$4,477	\$3	0.1%
Community Development	\$758	\$826	\$844	\$862	\$850	\$24	2.9%
Public Safety	\$8,461	\$8,720	\$9,076	\$9,377	\$9,377	\$657	7.5%
Physical Services	\$7,068	\$7,514	\$7,549	\$7,861	\$7,781	\$267	3.6%
Parks, Recreation and Libraries	\$3,829	\$3,869	\$3,904	\$3,975	\$3,908	\$40	1.0%
Health and Human Services	\$2,476	\$2,841	\$2,869	\$2,815	\$2,811	(\$30)	-1.1%
Schools (ex BOE operations)	\$3,462	\$3,267	\$3,269	\$3,367	\$3,367	\$100	3.1%
TOWN OPERATIONS	\$29,620	\$31,512	\$31,489	\$32,735	\$32,571	\$1,060	3.4%

FY19 Town Operations Budget (in thousands)

	Personnel	Operating	% of Total	
	Personnel	Operating	Personnel	Operating
General Government	\$2,571	\$1,906	57%	43%
Community Development	\$804	\$46	95%	5%
Public Safety	\$8,346	\$1,031	89%	11%
Physical Services	\$4,211	\$3,570	54%	46%
Parks, Recreation and Libraries	\$2,830	\$1,079	72%	28%
Health and Human Services	\$2,280	\$531	81%	19%
Schools (ex BOE operations)	\$1,610	\$1,757	48%	52%
TOTAL TOWN OPERATIONS	\$22,652	\$9,920	70%	30%



Departments contained in each section:

General Government: Town Manager, Finance, Technology, Revenue Collection, Treasurer, Corporation Counsel, Townwide**, Board of Finance, Assessor, Registrars of Voters, Town Clerk, Board of Assessment Appeals and Town Council

Community Development: Cemetery Committee, Planning and Zoning, Building Inspection, Planning & Zoning Commission, Zoning Board of Appeals, Economic Development, Conservation Commission, Inland Wetlands Commission, Veterans Commission, Aquifer Protection Commission, Berlin Historic Commission, Charter Revision Commission, Commission for the Disabled and Public Building Commission

Public Safety: Ambulance, Animal Control, Fire Department, Police, Emergency Management and Fire Marshal

Physical Services: Municipal Garage, Public Works, Highway & Public Buildings

Parks, Recreation & Libraries: Mobile Home Park, Parks & Recreation, Timberlin Golf Course, Libraries and Public Grounds

Health & Human Services: Health Department, Visiting Nurses Association, Community Services*** and Homemaking

Schools: Private Schools and Town employee support for school operations (buildings, grounds, nurses)

Long-term Liabilities: long-term bonds, CDA loan****, annual contribution to defined benefit retirement plan

Transfers: annual transfer from the General Fund to other funds for: defined benefit plan administration, energy lease repayment, short-term bond repayment, repayment of negative capital fund balance, business continuity and revaluation

*Long-term liabilities include principal & interest on long-term debt & annual determined contribution to the closed defined benefit pension plan.

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

*** Community Services includes the Berlin Senior Center and Social/Youth Services

**** Loan was taken from quasi-public State agency to fund environmental remediation efforts on Legions Square property

TOWN MANAGER

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	286	296	303	282	282	(14)
Operating	2	3	3	7	7	4
TOTAL	288	299	305	289	289	(9)
PART-TIME/SHARED POSITIONS (FTE)	0.4	0.4	0.4	0.4	0.4	0
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department budget accounts for hiring a permanent Town Manager. Since February 2017, the Town Manager position has been filled on a temporary/interim/acting basis by the Public Works Director. The budget also includes a new executive assistant for the Town Manager. The prior executive assistant retired in January 2018.

PRIOR YEAR ACCOMPLISHMENTS

The Interim Town Manager provided leadership to staff throughout the Town and offered residents direction and support in various matters. The Town Manager helped navigate Berlin's government during great uncertainty with the State budget.

BUDGET YEAR OBJECTIVES

The department will continue leading the Town portion of Berlin's government. The Town Manager and the executive assistant will provide residents with a main point of contact when they have issues or questions. The budget assumes that a permanent Town Manager will occupy the office throughout fiscal year 2019 – lending stability in an uncertain period.

FINANCE

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	593	644	660	648	648	4
Operating	57	63	63	75	75	11
TOTAL	650	707	723	722	722	15
PART-TIME/SHARED POSITIONS (FTE)	0.1	0.1	0.1	0.1	0.1	0
FULL-TIME POSITIONS	6	6	6	6	6	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Finance department experienced staff reductions in FY15 & FY16. This budget maintains staffing level in support of a strong internal control environment and an unqualified audit opinion. The department is focused on executing the bond strategy to maintain the Town's current AA+ rating (and take steps to potentially improve the rating) and begin lowering year-over-year debt service costs in the next few years.

PRIOR YEAR ACCOMPLISHMENTS

- In May 2017, S&P affirmed the Town's AA+ bond rating
- Secured 1.9% total interest rate for \$4,665,000 bond issuance in May
- Developed formal financial policies with documented thresholds
- Successfully navigated State budget uncertainty without a supplemental tax or employee layoffs
- Awarded Certificate of Excellence in Financial Reporting from GFOA – 31st consecutive year
- Executed pay-as-you-go funding program for closed defined benefit plan – made lump sum payment to two retiring participants

BUDGET YEAR OBJECTIVES

- Maintain Town's AA+ bond rating – continue steps towards
- Fully fund the Annual Determined Contribution for the closed defined benefit plan
- Receive Certificate of Excellence in Financial Reporting from GFOA
- Automate time & attendance process in support of more efficient payroll process

TECHNOLOGY

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	225	220	229	233	233	13
Operating	78	81	81	83	83	2
TOTAL	304	301	310	316	316	15
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget maintains current staffing level (2 full-time employees) and supports critical capital needs of the Town. These needs include computer replacements, firewall maintenance and on-going business continuity needs.

PRIOR YEAR ACCOMPLISHMENTS

The department played a pivotal role in the development and testing of an extensive business continuity plan. The team also supported the conversion of multi-function devices – resulting in an annual savings of more than \$16,000.

BUDGET YEAR OBJECTIVES

The budget continues the 5-year payment agreement for a new tax software program. The department will also maintain security and backup programs with the requested budget. Finally, the budget will allow the department to continue replacing older computers, including several public computers at the Berlin-Peck Library.

REVENUE COLLECTOR

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	179	191	191	227	227	36
Operating	28	36	36	202	202	166
TOTAL	207	227	227	429	429	202
PART-TIME/SHARED POSITIONS (FTE)	1.7	1.7	1.7	0	0	(1.7)
FULL-TIME POSITIONS	1	1	1	3	3	2

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget proposal concentrates staff efforts around tax collection (after outsourcing billing & collections for water & sewer). This will enable the office to improve collection efforts with a goal of increasing current year tax receipts and recovering prior year's outstanding tax balances. Current year tax refunds will be processed as an expenditure beginning in FY2019 – instead of the current process of reporting these refunds as a reduction to tax receipts. While this change generates \$160,000 of additional expenditures in the Revenue Collector department, there is no net impact to the overall budget since receipts will be increased by the same amount as the expenditure increase.

PRIOR YEAR ACCOMPLISHMENTS

The Revenue Collector's office maintained a 99% collection level. The office enhanced the constable collection process with a focus on personal property. The office focused on increasing efficiency by beginning the process of outsourcing Berlin Water Control billing & collections and by working with the Tax vendor to automate the financial interface between the Tax office and Accounting.

BUDGET YEAR OBJECTIVES

The office will continue to focus on improving the overall collection rate – increasing the target to 99.3%. Collection efforts will be improved with the completion of a planned tax sale of long-term delinquent properties. The focus on continuing education and the development of staff will remain a priority. Finally, the office will evaluate a new collection agency with a goal of increasing revenue.

TREASURER

DEPARTMENT DESCRIPTION

The Treasurer is responsible for maintaining an adequate balance in the General Fund of all outgoing payments and keeping compensating balances for the Town and Board of Education. The Treasurer aims to maximize investment returns while employing the SLY principal – Safety, Liquidity then Yield. The Treasurer balances all bank accounts monthly. The office collects all mobile home and tower rental payments. Finally, the Treasurer maintains all developer's bonds.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	71	71	73	74	74	4
Operating	0	1	1	1	1	0
TOTAL	71	71	74	75	75	4
PART-TIME/SHARED POSITIONS (FTE)	0.6	0.6	0.6	0.6	0.6	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Treasurer is budgeting an increase in investment earnings based on closely monitoring yields from highly collateralized local banks. When necessary, the Treasurer will move money between high quality institutions to improve investment earnings. The office keeps track of annual cell tower rental increases and ensures monthly receipts for the mobile home park.

PRIOR YEAR ACCOMPLISHMENTS

The Treasurer's office delivered higher than budgeted investment earnings.

BUDGET YEAR OBJECTIVES

The office will continue to monitor interest rates closely in an effort to exceed budgeted revenue. This effort will continue to insist on investing in highly collateralized banks and maintaining liquidity in light of the expectation that the State of Connecticut will continue to put pressure on intergovernmental receipts.

CORPORATION COUNSEL

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	244	223	223	249	249	26
TOTAL	244	223	223	249	249	26
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

TOWNWIDE

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	255	610	103	240	239	(371)
Operating	646	1,081	1,042	1,147	1,147	66
TOTAL	902	1,690	1,145	1,387	1,385	(305)
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

ASSESSOR

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	372	390	399	415	415	24
Operating	26	30	30	48	48	18
TOTAL	398	420	429	463	463	43
PART-TIME/SHARED POSITIONS (FTE)	0.6	0.6	0.6	0.6	0.6	0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department budget includes costs for a required upgrade of the current appraisal software and to move the software to the Cloud. This change is required because the vendor will no longer support the current version of the appraisal software. Staffing and training will remain flat in the current proposal.

PRIOR YEAR ACCOMPLISHMENTS

The office successfully completed the 2017 revaluation. Berlin realized a 5.2% grand list increase before BAA appeals. A large portion of the revaluation work was completed in-house – saving considerable costs for the Town and increasing citizen confidence in the process.

BUDGET YEAR OBJECTIVES

The proposed budget supports the continued in-house revaluation work and will allow the office to maintain an adequately trained and equipped staff. The department remains the primary point of contact for several homeowner tax relief programs, and the budget will allow the office to support these services.

REGISTRARS

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	86	90	90	84	84	(6)
Operating	32	53	53	72	72	18
TOTAL	119	143	143	155	155	12
PART-TIME/SHARED POSITIONS (FTE)	1.1	1.1	1.1	1.1	1.1	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

Extra funding is included in the FY2019 budget because the office needs to plan for two referenda, a double Primary and the General State Election. This will include the cost of hiring people for each of these events, programming, the number of ballots purchased, rentals and phone service.

PRIOR YEAR ACCOMPLISHMENTS

The budget referendum and general election were completed successfully. The annually required canvassing of voters was completed as well.

BUDGET YEAR OBJECTIVES

The office is focused on maintaining an accurate Voter List, conducting the Annual Canvass of Voters and run, without incident, the four election events as mentioned above.

TOWN CLERK

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	362	367	372	363	363	(4)
Operating	22	22	22	21	21	(0)
TOTAL	384	389	394	384	384	(4)
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Town Clerk will deliver high quality customer service to the citizens of Berlin and those who seek to do business with the office. The office is budgeted to deliver at least \$341,000 in revenue through recording and conveyance fees.

PRIOR YEAR ACCOMPLISHMENTS

In addition to delivering the office's core responsibilities, the Town Clerk's office led the Business Continuity Assessment project and the reorganization of the Town Hall basement vault. The Town Clerk serves as the Town's webmaster, and, in that capacity led the effort to upgrade the current website to improve connectivity with the public.

BUDGET YEAR OBJECTIVES

The Town Clerk will continue leading critical business continuity efforts, including migrating critical core services to the Cloud, ensuring disposal of materials in accordance with State regulations and delivering at or above budget receipts.

PLANNING & ZONING

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	338	350	358	347	335	(15)
Operating	3	4	4	4	4	(0)
TOTAL	341	354	362	351	339	(15)
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0.5	0	0
FULL-TIME POSITIONS	3	3	3	3	3	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Director of Development Services position was eliminated and the position of Town Planner was created at a lower salary. Funding was added for professional development and organization fees for the Assistant Town Planner to pursue membership into the American Institute of Certified Planners. The State of Connecticut requires municipalities to update the local Plans of Conservation and Development on a ten year cycle and funding in anticipation of the next update was added to the capital budget.

PRIOR YEAR ACCOMPLISHMENTS

After the Director of Development Services resigned, the department underwent a significant restructuring. The Building Inspection Division was separated to form a new department reporting directly to the Town Manager. The Department of Development Services was renamed as the Planning and Zoning Department and the Director position was eliminated. A new position of Town Planner in the Middle Management Association was created to head the department. A retype of the Zoning Regulations was adopted by the Planning & Zoning Commission and the adopted version was added to the Town website to increase public access to the document.

BUDGET YEAR OBJECTIVES

Further enhance the professional development of the staff through training, seminars and certification for the Assistant Town Planner. Evaluate internal review and permitting processes to enhance efficiency and promote transparency and compliance. Utilize part time help to assist with planning projects to make progress in the implementation of the 2013 Update of the Plan of Conservation and Development.

BUILDING INSPECTION

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	225	282	288	300	300	17
Operating	5	5	5	7	7	2
TOTAL	230	287	293	307	307	20
PART-TIME/SHARED POSITIONS (FTE)	0.84	0	0	0	0	0
FULL-TIME POSITIONS	2	3	3	3	3	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department strives to deliver high quality service to those seeking permits and those benefiting from their services. Building Inspection fees are budgeted at \$375,000 for providing necessary inspection of new and remodeled property.

PRIOR YEAR ACCOMPLISHMENTS

Building Inspection office expanded from 2 full-time and 1 part-time employees to 3 full-time employees. This change allowed the Building Office to assist Zoning and avoid hiring additional staff in Zoning. The office began an intensive internal evaluation of the department to identify areas of concern.

BUDGET YEAR OBJECTIVES

Building Inspection will begin departmental independence and accountability. This will include the completion of interoffice restructuring of records management, streamline the permitting process to eliminate redundancy and begin investigating avenues to go to an "On-Line" permitting system.

ECONOMIC DEVELOPMENT

DEPARTMENT DESCRIPTION

The role of the Economic Development Department is the recruitment of business operations to Berlin, assisting in the expansion or retention of business operations within town or assisting in the start-up of new businesses. Additionally, it is to help those businesses and entrepreneurs through the processes within Town Hall including Building, Fire Marshal, Health, Planning and Zoning, Wetlands and more. The Economic Development Director also oversees the Façade and Landscaping Grant Program and the Town's Tax Abatement Program.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	155	154	155	159	159	5
Operating	14	7	10	16	16	9
TOTAL	169	161	165	175	175	13
PART-TIME/SHARED POSITIONS (FTE)	0.6	0.6	0.6	0.6	0.6	0
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The major highlight is the recommendation of the expansion of the promotion/marketing portion of the budget in order to reach out to organizations in Connecticut, as well as developers, firms and real estate professionals in the Northeast. This will include sponsorships, advertorials, attendance at various events and more in 2018-19.

PRIOR YEAR ACCOMPLISHMENTS

Business growth in Berlin included newly constructed projects at 224 Berlin Turnpike (Acura and adjacent 17,000 square foot retail building), a new 55,000 square foot manufacturing facility (Forrest Machine) at 236 Christian Lane and 21 new businesses started up or relocated to Berlin in 2017.

BUDGET YEAR OBJECTIVES

The objective for the coming year is to continue to spread the word of the great opportunities, geographic location and ongoing development in Berlin through sponsorship and events in 2018-19. This will be done with additional funds and additional efforts in telling the story of Berlin's progress.

AMBULANCE

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	346	358	358	368	368	11
TOTAL	346	358	358	368	368	11
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

ANIMAL CONTROL

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	123	135	135	136	136	1
Operating	13	15	15	15	15	1
TOTAL	136	150	150	152	152	2
PART-TIME/SHARED POSITIONS (FTE)	0.5	0.5	0.5	0.5	0.5	0
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget submission supports the department mission and will provide an important service to the community. Efforts are made to partner with businesses in the community to control costs while ensuring quality of service. Petsmart in Berlin allows the department to bring cats to the store for 24/7 housing – alleviating overcrowding at the facility and lets us work with the Berlin High School Upbeat students again as they earn community service hours. The cats are adopted through Friends of Berlin Animal Control (FOBAC) first, transported to the store and care is given on a daily basis by FOBAC volunteers, including the Upbeat students. As a partner with Petsmart, pet food donations and supplies are collected daily, saving on food costs.

PRIOR YEAR ACCOMPLISHMENTS

The Animal Control Officers have completed training as required by State law, including: a seminar on Importation of Animals in the Shelter, the annual CT Municipal Animal Control Officers Seminar and attendance at regular meetings given by The Department of Agriculture on new or revised laws.

The department impounded 95 animals, redeemed 38 and facilitated 43 adoptions. The office also handled 607 animal complaints and 161 wildlife complaints.

BUDGET YEAR OBJECTIVES

The budget submission will allow the office to handle animal control matters in the best interest of the community and provide appropriate care for the animals. The small team in the department will continue working with private businesses in the community and local students to reduce costs and provide valuable experiences.

FIRE DEPARTMENTS

DEPARTMENT DESCRIPTION

The Fire Department provides fire and rescue services to the Town of Berlin and its transient citizens, and provides public education, public appearances and outreach services to various groups within the Town (Schools, daycares, elderly housing, etc...). In carrying out its duties, the fire service operates out of four fire stations, and is under the direction of the Board of Fire Chiefs for Operations. Administrative services are performed by the Fire Administrator and the Fire Administrator's Assistant at a Town office. The department boasts a certified membership of 86 volunteers, all of which participate within a paid-on call reimbursement, which is provided by the Town of Berlin.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	373	403	403	413	413	10
Operating	330	336	336	345	345	9
TOTAL	703	739	740	758	758	19
PART-TIME/SHARED POSITIONS (FTE)	0.4	0.4	0.4	0.4	0.4	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

There are five areas of focus in the Fire Department budget – training, PPE, operating expense reimbursement, foam and operating materials. To provide a high level of fire rescue services education and certification, provided by local, state and national fire services, is essential. The departments will continue to follow NFPA guidelines and standards in maintaining a safe level of protective clothing for firefighters. The three department buildings the Town does not own rely on operating expense reimbursement from the Town to maintain their critical services. Funds are requested to maintain the foam systems, and place back into service previously moth balled systems, which were not funded in previous budgets. Finally, operating materials are necessary to run the daily, weekly, monthly and yearly operations throughout the fire departments.

PRIOR YEAR ACCOMPLISHMENTS

- Firefighters responded to **678** incidents in 2017: 70 fires, 62 service calls, 76 hazardous conditions, 57 good intent, 169 false alarms, 201 rescue and medical services, 24 mutual aid calls and 19 other calls.
- State & Federal Certifications – Firefighter I, Firefighter II, EMT, EMR, Fire Instructor I, Officer II, Fire Instructor II,
- Provided Public Education to 8 facilities instructing 523 children in public safety
- 2 large pieces of apparatus were put into service (Engine 2 and Truck 9)
- SCBA – replaced and updated 72 units, to the latest NFPA Standard

BUDGET YEAR OBJECTIVES

The budget submission will allow the departments to continue and expand public education/awareness within the school systems up to 3rd Grade. The departments will also continue to meet the citizens needs for fire & rescue services and to meet the NFPA Standards in testing and equipment. An important goal of the departments is to continue encouraging firefighters to obtain a higher level of education and skills, through Certifications from State and Federal agencies.

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	6,713	6,930	7,277	7,494	7,494	564
Operating	259	234	234	233	233	(1)
TOTAL	6,972	7,164	7,510	7,727	7,727	563
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	55	55	55	55	55	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The increase in this year's budget is due to negotiated wage and benefit increases for the police union and capital requests to replace police vehicles and some IT infrastructure. All capital requests were cut by the council from the department's budget in FY 2018. This results in \$266,000 or 58.2% of the \$457,000 increase in the 2019 capital budget request for wear items such as vehicles.

PRIOR YEAR ACCOMPLISHMENTS

The department accomplished its mission and came in under budget for FY2017 and was able to return \$235,000 to the Town. The department hosted a citizen's police academy, the Atlantic Chapter of APCO recognized Dispatcher Tammy Wright as Telecommunicator of the year, and we began the update of the police radio system, which will be completed in early 2018. The department responded to 27,587 calls for service and investigated 2991 cases in 2017. Officers used NARCAN to save 15 lives during 2017.

BUDGET YEAR OBJECTIVES

The department strives to provide the highest quality of services to the community in the most cost-effective manner possible. The department is in need of a new facility, as the current one is insufficient for its needs and size. In lieu of that, funding for renovation of the holding facility is crucial due to the antiquated design. The liability to the Town due to the suicide risk in this facility is considerable and must be addressed. Capital needs must also be addressed, in that emergency vehicles and IT infrastructure are essential to the mission of the department.

EMERGENCY MANAGEMENT

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	14	15	15	64	64	49
TOTAL	14	15	15	64	64	49
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department secured a three-year contract with Everbridge, saving the Town the annual 3% contract increases. Funding is also included for the emergency operations center phone lines that are needed if the center is opened during any emergency. Finally, funding is requested for a required update of the Town's two dams as required by DEEP. DEEP is requiring that this year's updates include new hydrostatic and hydraulic calculations be performed for the flood inundation portions of the plan.

PRIOR YEAR ACCOMPLISHMENTS

The department completed the annual update of the Town's Emergency Operations Plan. By coordinating efforts with Social Services, Upbeat, Interact and American Red Cross clubs at BHS, we were able to put together kits for shelter occupants. The installation of an 800kw generator at the high school was completed – moving the Town's primary shelter to the high school.

BUDGET YEAR OBJECTIVES

Funding in the budget will allow the department to complete required updates for the two Town-owned dams (Paper Goods and Railroad Bridge) for DEEP. The funds will allow continued work on the Town's Hazard Mitigation Plan as required by FEMA. Finally, the budget request will allow for completion of the primary shelter at BHS and continue working with student service organizations with shelter supplies and resources.

FIRE MARSHAL

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	286	289	299	303	303	13
Operating	4	5	5	5	5	0
TOTAL	290	294	304	308	308	14
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget submission maintains current staff and allows the staff to maintain current inspection and review schedule. The funding request also allows the staff to maintain professional development and certifications.

PRIOR YEAR ACCOMPLISHMENTS

The department conducted 367 Inspections, 20 investigations and 33 plan reviews. The staff responded to 66 assistance calls and administered 55 insurance claims.

BUDGET YEAR OBJECTIVES

The goals for next year are to identify and inspect higher risk occupancies and decrease workers comp cases, saving the Town claims costs and reducing future premiums.

MUNICIPAL GARAGE

DEPARTMENT DESCRIPTION

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

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	587	624	629	646	646	22
Operating	384	452	452	475	475	23
TOTAL	971	1,076	1,081	1,122	1,122	46
PART-TIME/SHARED POSITIONS (FTE)	1.1	1.1	1.1	0.6	0.6	(0.5)
FULL-TIME POSITIONS	6	6	6	6	6	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The requested budget will allow the department to supply an efficient and safe fleet of vehicles to all Town Departments. The department will continue to aggressively seek alternatives by extending the lifecycles of vehicles and maintaining Garage infrastructure and equipment that is used in the execution of our duties. Continuing education and certification for mechanics will remain a critical aspect of the department's operations. The budget assumes 74,000 gallons of gasoline and 33,000 gallons of diesel will be dispensed.

PRIOR YEAR ACCOMPLISHMENTS

This past fiscal year, the department refurbished and re-purposed two vehicles (Garage and Public Grounds), extending the lifecycle of the vehicles by 10 years. The department also ensured compliance with new State-mandated inspection and repair of Fire apparatus.

BUDGET YEAR OBJECTIVES

The department will strive to continue supplying a safe and efficient fleet of vehicles for all town departments. Efforts will be made to bring efficiencies to the department - educating employees (i.e. certifications) and updating equipment to newer technology. The department's major capital request is a new Gantry Crane that is a very important aspect of how our mechanics can lift, move and install heavy equipment such as plows, sanders, mower decks and engines. We are looking to have the four chain falls replaced with one Gantry Crane, which would have the ability to travel to the other side of the Garage.

PUBLIC WORKS

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	398	375	384	390	390	16
Operating	1,773	1,868	1,868	1,902	1,902	34
TOTAL	2,172	2,243	2,252	2,292	2,292	49
PART-TIME/SHARED POSITIONS (FTE)	2.1	1.1	1.1	1.1	1.1	0
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department's budget submission will support on-going management of the streetlight initiative, trash hauling, numerous infrastructure projects and partnering with the Zoning, Planning & Building departments to provide great customer service and enforce regulations.

PRIOR YEAR ACCOMPLISHMENTS

The department oversaw the completion of the Farmington Avenue Bridge project. Also, the department successfully delivered 5.5-miles of road improvements. Critical planning work was undertaken on three additional bridge rebuilds – Burnham, High & Spruce Brook roads – and a four-bridge rehab project with substantial funding provided through a CRCOG grant.

BUDGET YEAR OBJECTIVES

The department will work with the State to align funding and project deliverables in the rebuilding of three bridges previously identified as deficient. Successfully completing the four-bridge rehab project will be an important initiative for the department. On-going maintenance and repair of sidewalks throughout town will be another area of focus.

HIGHWAY

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	1,587	1,661	1,677	1,761	1,681	20
Operating	170	276	276	341	341	65
TOTAL	1,758	1,937	1,953	2,102	2,022	85
PART-TIME/SHARED POSITIONS (FTE)	0	0.9	0.9	0.9	0.9	0
FULL-TIME POSITIONS	15	14	14	15	14	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget includes funding for the annual replacement of one large dump truck and a smaller dump truck. The Town replaced one large dump truck in FY2018 because the existing truck was not fit to remain on the road. The annual replacement cycle for these large trucks is critical to avoid service interruptions and to ensure the entire fleet of large dump trucks is safe for use on public roads.

PRIOR YEAR ACCOMPLISHMENTS

The Highway department executed the 5.5-mile per year road replacement strategy. Roads and bridges were cleared of snow and ice throughout the winter. The department manages a fleet of vehicles and a network of private contractors to ensure the roads, bridges and cul-de-sacs remain passable during and after storms. Finally, the department performed tree trimming and other road maintenance programs.

BUDGET YEAR OBJECTIVES

The budget request will support the department's capital and operational needs. The department will perform annual catch basin cleanings to ensure the proper flow of water off roadways. The department will execute planned tree maintenance to mitigate the risk of human and/or property damage. Finally, the department will maintain adequate levels of snow & ice removal material.

PUBLIC BUILDINGS

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	1,430	1,483	1,488	1,494	1,494	11
Operating	738	775	775	852	852	77
TOTAL	2,168	2,258	2,263	2,346	2,346	88
PART-TIME/SHARED POSITIONS (FTE)	0.6	1	1	1	1	0
FULL-TIME POSITIONS	16	15	15	15	15	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

Staff within Public Buildings also support the schools and those costs are reflected in the Schools department later in the document. The two budgets reflect the cost to operate, maintain and perform Capital Improvements on all Town Buildings, including schools. Increased building usage, materials, labor & utility costs provide constant challenges on aging infrastructure. The department seeks to perform many projects in-house, where practical, to save money.

PRIOR YEAR ACCOMPLISHMENTS

The Facilities staff completed a total of 5,469 work orders. LED lighting was upgraded on Tennis and Basketball Courts at Berlin High School using Town staff to save cost and ensure the project was completed on-time and on budget. Remodeling projects to modernize part of the Town Hall Council Chambers and Police Dept. were completed during the year. A new roof and rooftop HVAC unit was installed at Hubbard Elementary School. The boiler at the Library/Community Center Building was replaced. The HVAC unit supporting the Multipurpose Room of the Senior Center was replaced. The underground Oil Tank from the Peck Memorial Library was removed. The department led the installation of a new backup generator at Berlin High School. The staff managed the installation of a new elevator at the Library/Community Center. The department plays a critical role in the administration of the Town wide Energy Performance Contract.

BUDGET YEAR OBJECTIVES

The budget submission will allow the department to continue maintaining, preserving and restoring all Town Buildings while we work towards town wide energy efficiency. The funds will allow the staff to continue with successful Capital Improvements at all Buildings to ensure the highest quality infrastructure for all to enjoy and work in.

PUBLIC GROUNDS

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	1,048	964	964	951	951	(13)
Operating	287	300	300	320	320	20
TOTAL	1,336	1,264	1,265	1,270	1,270	6
PART-TIME/SHARED POSITIONS (FTE)	0.5	0.6	0.6	0.4	0.4	(0.2)
FULL-TIME POSITIONS	11	10	10	10	10	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department is requesting capital to replace the artificial turf at Scalise Field. The manufacturer recommends replacing the turf every 8-10 years, and the Scalise turf is almost 14-years old. The department also needs to replace a larger rotary mower that is used to maintain many of the larger grass areas around town. Finally, the department is requesting replacement of a 20-year old trailer used to move larger equipment around town.

PRIOR YEAR ACCOMPLISHMENTS

Public Grounds successfully supported the replacement of basketball/tennis courts at Berlin High School. New wind screens were purchased, and the department assumed responsibility for installing and removing (in the fall) these screens to save the town \$7,500 per year. The department is also responsible to clear town-owned parking lots of snow and ice throughout the winter. Finally, the department replaced fences and maintained playgrounds around town to ensure safety.

BUDGET YEAR OBJECTIVES

The budget request will allow the department to maintain grounds, pools and playgrounds, including:

- Weekly trash removal 150 garbage cans throughout parks
- Empty 35 recycling cans on a biweekly basis
- Paint all parking lots, stencils, fire lanes, handicap parking spots and crosswalks throughout town
- Daily lining of 15 baseball and softball fields spring through fall
- Daily pool maintenance June 1st through September 5th
- Grow and plant 3,000 annual plants
- Maintenance of 11 playgrounds
- Snow removal for: 4 fire houses, 5 schools, Town Hall complex, Dog Pound, Pistol Creek, Senior Center, Sage Park and Timberlin

PARKS & RECREATION

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	377	408	421	461	430	23
Operating	47	53	53	53	53	0
TOTAL	425	461	475	515	484	23
PART-TIME/SHARED POSITIONS (FTE)	1.1	1.1	1.1	2.1	1.1	0
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget request would increase part-time staff for programming and office support and to address safety and security concerns at the Community Center. Further, the budget includes funds to purchase tables to replace old, broken, unsafe tables and exercise bikes to improve the quality of equipment in the exercise room.

PRIOR YEAR ACCOMPLISHMENTS

The department upgraded online registration software to make it more mobile-user friendly. The summer, full-day playground program that was filled to 95% capacity. During the year, guidelines for field usage were updated and, in some instances, established. The department oversaw completion of tennis courts and basketball courts at Berlin High School and renovations of Zipadelli Field. Finally, the department worked with Willard School PTO to hold a successful Monster Bash/Trunk or Treat event with over 400 people attending.

BUDGET YEAR OBJECTIVES

The budget submission would increase staffing to increase program offerings for the community, provide Department support and improve safety and security at the Berlin Community Center, an increased concern with the addition of the elevator. An overall goal is to continue to be fiscally responsible and to provide and maintain current programs and facilities to the community, with little increase in requested funds.

TIMBERLIN GOLF COURSE

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	597	601	607	589	589	(12)
Operating	476	479	479	501	501	22
TOTAL	1,073	1,080	1,086	1,090	1,090	10
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget proposal includes an increase to the golf cart rental fee as a result of a new Golf Cart Lease program. This increase will result in additional golf cart revenue. Timberlin will offer the NEW Timberlin Benefits Card; once purchased, it will provide discounts on non-resident play. This is anticipated to increase non-resident play on the course. Finally, there will be an increase to outing rates as a result of the ongoing improvements to Timberlin, via the CIP fund - providing additional revenue.

PRIOR YEAR ACCOMPLISHMENTS

In 2017, the bond payment was completed and the capital fees which were previously applied to the loan payment, were turned over to Timberlin for continued course improvements. During the prior year, these funds were used for: removal of two old and decaying tennis courts, construction of a cart storage area to help alleviate congestion at the clubhouse, completion of a beautification project along the 10th tee and clubhouse area, and to completion of tree pruning, cutting and stump grinding. The department completed a barter agreement with GolfNow, the world's largest online tee time booking system - generating over \$100,000 in online tee time booking. Finally, management negotiated Golf Professional and Restaurant contract renewals - resulting in additional revenue for the Town.

BUDGET YEAR OBJECTIVES

The current budget submission will allow the department to continue on-going capital improvements, including: bridge work, cart path renovation and reconstruction, and installation of fuel tanks in the cart storage area - reducing time and gas usage resulting from shuttling each cart to the maintenance building for refueling. The department will negotiate and institute a new golf cart fleet with upgraded models and minimal increase in lease cost (less than \$1000 per year). Finally, the department seeks to complete a second barter agreement with GolfNow that will provide Timberlin with access to the GolfNow premier marketing program and eliminate the annual service agreement fee. The barter program will also give Timberlin access to the GolfNow algorithm and dynamic pricing program.

BERLIN-PECK LIBRARY

DEPARTMENT DESCRIPTION

As the principal public library in the Town of Berlin, the mission and purpose of the Berlin-Peck Memorial Library is to enrich the lives of residents of all ages by providing equal access to all types of materials and services which will serve their lifelong, informational, educational, cultural, and recreational needs. The library has 98,647 in its collection, including 83,926 books - 25,433 of which are for children. Last year, 96,283 people visited Berlin-Peck Memorial Library. That translates to 4.7 visits per capita (national average is 4.5). Visitors asked 20,069 reference questions. During the year, 9,969 people attended programs. Finally, 18 internet computers were used 10,697 times.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	822	866	881	895	860	(6)
Operating	166	191	191	198	198	7
TOTAL	988	1,057	1,071	1,093	1,058	1
PART-TIME/SHARED POSITIONS (FTE)	2.3	2.3	2.3	2.3	2.3	0
FULL-TIME POSITIONS	9	9	9	9	9	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department is requesting three major items in the budget – Sunday hours, audio-visual materials and funding for books and periodicals. Management would like to open the Library for 25 Sundays (10/14/18 – 4/14/19) for 3 hours (1pm - 4pm). The Library has received many requests to be open on Sundays from our patrons. After analyzing the very successful circulation of our AV streaming service, we are upping our budget for that service and slightly decreasing the purchase of DVDs. Finally, patron requests for downloadable eBooks and audio books continue to grow. eBook circulations for the 10-month period of January-October is always increasing. Unfortunately, the major publishers are pricing eBooks to public libraries at a much higher rate than to the public. Thus, we are asking for an increase.

PRIOR YEAR ACCOMPLISHMENTS

Last year, Berlin-Peck Library became a Passport Acceptance Facility. In 8 months, this service generated \$5,375. The Circulation and Reference Desks were combined to provide a single point of service: Information Services. Library leadership secured funding for the new elevator – providing access to many residents who find the current parking options physically challenging. Finally, the department added hoopla, Value Line and AtoZdatabases to supply more digital content to patrons.

BUDGET YEAR OBJECTIVES

The budget submission seeks to initiate ways to bring the public into the library and raise revenue (i.e. passport photos, notary services). The staff would like to establish a digital media lab. Overall, the goals are to continue presenting relevant, entertaining and educational programs to Berlin residents of all ages.

HEALTH DISTRICT

DEPARTMENT DESCRIPTION

The Central Connecticut Health District is the local health department serving the towns of Berlin, Newington, Rocky Hill and Wethersfield. The District formed in June 1996 with the Towns of Rocky Hill and Wethersfield. Berlin joined the District in June 1998 and Newington is the newest member town effective July 1, 2006. The District is overseen by a twelve-member Board of Health and functions as an independent entity of government. Our main office is located in the Wethersfield Town Hall with satellite offices in Berlin, Newington and Rocky Hill. Each satellite office is staffed by a Sanitarian. Satellite office hours are limited as the Sanitarians spend most of their time in the field.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	110	115	115	130	130	15
TOTAL	110	115	115	130	130	15
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

VISITING NURSING ASSOCIATION

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	1,494	1,611	1,618	1,531	1,531	(79)
Operating	244	382	382	346	346	(36)
TOTAL	1,737	1,993	2,001	1,877	1,877	(115)
PART-TIME/SHARED POSITIONS (FTE)	1.3	1.3	1.3	0.7	0.7	(0.6)
FULL-TIME POSITIONS	13	13	13	13	13	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget includes a request for additional positions which are required by State of Connecticut Home Health Regulations (Home Health Aide Supervisor / Quality Program Manager). Further, the budget submission will provide clinical support to nursing staff to accommodate higher census. The census is projected to increase based on an increase in patient acuity in the community resulting from funding cutbacks at hospitals and skilled nursing facilities in the State. Finally, the department is requesting professional development funds to maintain quality care management and provide high levels of care to home care patients as well as health management in the community. Improve CMS STAR quality rating and maintain at a 4-5 STAR rating based on quality measures and patient satisfaction.

PRIOR YEAR ACCOMPLISHMENTS

The Berlin VNA was recognized in the top 25% nationally for patient satisfaction. The department successfully maintained JCAHO Accreditation. Internally, the department transitioned to a new computer software system for healthcare management, including enhancements to meet the new CMS Conditions of Participation. School Nursing coverage for 5 schools was maintained to ensure safety for students, health education, emergency care when needed, and maintenance care to students with chronic conditions.

BUDGET YEAR OBJECTIVES

With the requested budget, the department will increase marketing our services in the community in order to reach more of the population in need of these services. The funds will help promote and maintain professional development to ensure the highest quality of care for our patients. Also, to allow the department to meet and maintain the requirements of the DPH Regulations for home health care. Leadership has a goal of improving the already good CMS STAR ratings for quality care and outcomes partnered with patient satisfaction.

HOMEMAKING

DEPARTMENT DESCRIPTION

Homemaking Services are provided to residents of Berlin, New Britain, Cromwell and Newington who need assistance with essential household functions. Services include vacuuming, kitchen & bathroom cleaning, laundry, shopping and many other day-to-day functions.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	80	142	142	143	143	1
Operating	5	23	23	15	15	(8)
TOTAL	85	164	165	158	158	(7)
PART-TIME/SHARED POSITIONS (FTE)	0.5	0.5	0.5	0.5	0.5	0
FULL-TIME POSITIONS	4	4	4	4	4	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget does not include any new costs and will provide the resources needed to continue offering services to the community.

PRIOR YEAR ACCOMPLISHMENTS

Maintained approximate census of 60 in the Homemaking program to provide services to clients in the community that allows an individual the ability to stay at home when they otherwise may not be able to do so.

BUDGET YEAR OBJECTIVES

The department will use requested budget to maintain services to the community.

COMMUNITY SERVICES

DEPARTMENT DESCRIPTION

The Berlin Community Services Department provides a broad array of services to enhance the quality of life for residents of Berlin. The mission of the Department is to: **“To preserve and connect the community with resources that will enrich and enhance the quality of life of all residents through healthy lifestyles initiatives, support services to individuals in need, and programs and services that encourage civic involvement and community partnerships.”** Berlin Community Services is responsible for the development, coordination, and implementation of programs and services that help provide for basic human needs, promote the healthy development of children and youth, support the healthy functioning of families, and promote dignity, competence, and independence for persons in all phases of life. The department is comprised of three main areas – the Berlin Senior Center, Social Services and Youth Services.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	510	541	561	610	606	65
Operating	34	28	28	39	39	12
TOTAL	545	569	589	650	645	77
PART-TIME/SHARED POSITIONS (FTE)	1	1	1	0.7	0.5	(0.5)
FULL-TIME POSITIONS	4	4	4	5	5	1.0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department budget submission includes two additional positions and two new expenditure lines. Increasing the Social Worker position's hours in order to handle the increasing elderly caseload and the Family with Service Needs (FWSN) juvenile cases that can no longer be referred to court. The addition of a part-time Senior Center Program Coordinator to assist with programming due to the increased membership at the Center. (partially funded by a bequest). A new \$10,000 Emergency Housing Assistance line item for assisting residents displaced by fires or other emergencies was added to the budget. Finally, a \$1,000-line item to fund programs and interventions for FWSN referrals was added to the budget.

PRIOR YEAR ACCOMPLISHMENTS

Over the past year, the Community Services Department provided a broad array of services to Berlin residents. **Social Services** distributed nearly 4,000 bags of groceries to people facing food insecurity, including food for 250 households at both Thanksgiving and Christmas and Christmas gifts for 197 children. 145 households received help applying for the heating assistance program, and over 150 individuals received CHOICES counseling services. **Youth Services** facilitated bringing the Sisters in Science after-school program to McGee Middle School, and provided seven sessions of the 'When I'm In Charge Curriculum' at the elementary schools for 137 children. The **Berlin Senior Center** served a total of 25, 967 duplicated individuals through their classes, activities, services, transportation and nutrition programs. The Center offered new programming such as Reiki Healing and Living a Legacy of Love, and collaborated with the library, the Berlin Historical Society, Hartford Healthcare and other local agencies to bring educational programming to seniors.

BUDGET YEAR OBJECTIVES

The requested funds will be used to enhance our capability for providing services and interventions for FWSN referrals, and develop more early intervention programs to reduce the number of referrals. Also, the department will implement strategies to serve our increasing elderly caseload without negatively impacting other programs and services. The budget will increase the Senior Center's capability to provide programming for the elderly. Social Service funds will improve the department's ability to help Berlin residents displaced by fires, flooding, and other emergencies.

PRIVATE SCHOOLS SUPPORT

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	102	127	127	123	123	(4)
Operating	1	1	1	1	1	0
TOTAL	103	128	128	124	124	(4)
PART-TIME/SHARED POSITIONS (FTE)	0.2	0.2	0.2	0.2	0.2	0
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

PUBLIC SCHOOLS SUPPORT

DEPARTMENT DESCRIPTION

The Town operating budget includes costs that support Board of Education operations but are managed by Town leadership. These costs include school nurses and health aides, school crossing guards, school building maintenance and capital project management, and school grounds maintenance and capital project management.

General Fund Expenditures by Category (\$000's)	FY17 Actual Expenditures	FY18 Original Budget	FY18 Amended Budget	FY19 Department Budget	FY19 Manager Budget	Manager/ Original Change
Personnel	1,252	1,450	1,452	1,487	1,487	37
Operating	2,106	1,689	1,689	1,756	1,756	67
TOTAL	3,359	3,139	3,140	3,243	3,243	104
PART-TIME/SHARED POSITIONS (FTE)	1.5	2.1	2.1	2.5	2.5	0.4
FULL-TIME POSITIONS	7	7	7	8	8	1.0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department includes the costs necessary to provide mandated health services (nurses, health aides), crossing guards, an allocation of Public Building costs and operating costs necessary to maintain the buildings and grounds at all five schools. Beginning with the FY2019 budget, State reimbursement for Excess Special Education costs will no longer be included in the total town budget. This amount was offset an equal revenue amount, so this change has no impact to the total budget.

VI. BOARD OF EDUCATION OPERATIONS

TO BE INSERTED LATER

VII. CAPITAL

CAPITAL BUDGET

Overview:

The capital requests in this budget proposal were developed with several considerations in mind:

- The State of Connecticut is facing significant financial challenges and those challenges are expected to continue for at least the next few years. These challenges will likely result in a continued decline in State grants to the Town going forward.
- The Town of Berlin has considerable assets that require maintenance and, periodically, replacement.
- The adopted FY2017-18 budget contained minimal capital funding.
- Public safety and mandated infrastructure investments must be made to avoid larger potential issues.
- Controlling property taxes means tighter management of limited capital dollars. Considerable effort was put into the timing of each capital project/acquisition to mitigate the impact to taxpayers. A cross-functional group of Town & BOE staff meet monthly to review and, where necessary, reprioritize capital projects/purchases. Although compelling reasons exist for many projects that were delayed to future years, the current plan includes only the most critical capital needs for the next year.
- Efforts are being made to take advantage of external funding sources & continue recent efforts to use debt funding judiciously. In recent years, the Town assumed a large amount of debt to complete several projects/purchases. The current capital plan seeks to shift a greater percentage of capital funding from the General Fund and away from historical borrowing levels.

The 10-year capital plan - reviewed later in this document – provides a comprehensive view of the Town's capital needs. The current year capital request is the first year of that 10-year plan. The proposed projects/purchases to be funded with General Fund resources in the current budget include:

- **Public Safety**: police vehicles, a fire department boat, a new school van
- **Infrastructure**: Town share of 4-bridge repair instead of replace strategy, replacement of entrance doors at the Town Hall complex, soffit replacement at the Berlin-Peck Library, replace the turf on Scalise Field, repairs and modifications at the schools
- **Technology**: replacing switches in the schools and Town buildings, replacing computers, servers and peripherals in Town/Police operations
- **Sinking Contributions**: annual contributions to long-term initiatives including business continuity, State-mandated revaluation, records management and State-mandated 10-year Plan of Conservation and Development

POLICE VEHICLES



The plan calls for the purchase of five new cruisers, one new supervisor SUV and one new unmarked vehicle. The vehicles also require specialized equipment. Efforts are made to reuse equipment from the vehicle that is being retired, but often existing equipment is dated and does not fit into the new vehicles. It's vital that officers using these vehicles have appropriate equipment to maintain safety for the public and themselves.

Cruisers: these are newer model Police Interceptor SUV all-wheel drive vehicles that have replaced the older Crown Victoria's. As a result of this change, it is necessary to purchase new equipment to fit these vehicles. These vehicles have a short life expectancy within the Police Department operations. They are driven an estimated 25,000 miles a year and idle for many more hours. The Town of Berlin replacement plan for these vehicles is 3 years or 75,000 miles. Once removed from the Police fleet they are either moved to another department or sent to auction. Also included within this item, are the additional expenses to letter the cars. This request is for five (5) new cruisers. Cost: \$145,000 (\$29,000 per vehicle, including \$1,000 per vehicle for lettering)

Cruiser Equipment: there is much more equipment than just a vehicle within a patrol car. All of this equipment is vital to the police officer and allow him/her to perform their jobs safely and proficiently. These items need to be replaced when a patrol car is replaced. Much of the existing equipment becomes outdated. Due to the change in body styles, it is necessary to purchase new equipment that would otherwise have been transferred to the new car from the old. In addition, there is the cost of transferring the equipment we are able to reuse from the old to the new car and the installation of the new equipment. Cost: \$60,000 (\$12,000 per vehicle)

Supervisor SUV: this vehicle is used by the Patrol shift supervisor of the Police Department. It is much larger than a regular Patrol vehicle and allows for additional equipment to be carried and deployed. The unit is also a 4-wheel drive, which allows for use during adverse weather conditions and has the capability of being driven off paved roadways. In addition, the unit serves as a forward command post

for emergency operations and as a supervisor vehicle for day to day use. Included in this expense is the vehicle, transfer of equipment, and lettering. Cost: \$33,000 (includes \$1,000 per vehicle for lettering)

Unmarked car: this vehicle is a replacement for an unmarked police vehicle. The Detective Division and the Administrative Officers use this vehicle for daily operations. The Town of Berlin replacement plan calls for this type of vehicle to be replaced every seven years or 80,000 miles. The vehicle being replaced is a 2005 and will be closer to twelve years old when replaced. Cost: \$28,000

FIRE DEPARTMENT BOAT



With the dredging of Silver Lake, it has now become a recreational lake. Motor boats, jet skis and paddle boards are commonplace on the lake. Currently, the Fire Department does not have the proper response equipment to cover this risk. The Fire Department is proposing a 15' hard bottom inflatable boat, trailer and motor. By purchasing a hard bottom inflatable boat, it can be easily carried to other ponds/lakes within the Town, if an event calls for it. The Fire Department also responds with the Police Dive Team. We are requesting this be split over the course of two years at an amount of \$7,500 per year. Splitting the cost over two years mitigates the impact to taxpayers in either year, but will provide the community with a much-needed public safety vehicle by mid-year 2019. Cost: \$7,500

SCHOOL VAN

The Board of Education needs to replace three vans that are 17-18 years old each. Parts and mechanics for the lift portion are becoming increasingly difficult to find. The identified vans are being replaced based on mileage (each over 117,000 miles), although they were purchased in the early 2000's. The determination of van replacement cycles are based on State vehicle inspection reports and vehicles with the potential to be removed from service by the State of Connecticut. Cost: \$97,631

TECHNOLOGY

Switches: The Town and Board of Education utilize numerous switches within the computer network. These are critical elements of the technology platform used for education, infrastructure management and other desired services town wide. With the pace of change in technology, switches need to be

replaced every ten years. This proposal ensures the Town and Board of Education meet that standard.
Cost: \$160,000

Town technology request: The Town technology request is to replace 27 computers (including 11 of the public use computers at the Berlin-Peck Library). The request also includes two printer replacements (Library and Treasurer), two tablets (Development Services) and a Toughbook at the Town Garage. The budget includes required funding for year 4 of 5 for new Tax software. Also included is Microsoft Office licenses and a Vcenter/Vsphere upgrade. Cost: \$100,179

Police technology request: The Police technology request includes computer and printer replacements, server/switch replacements and backup hardware replacements. In the Police Department there are three computers that run the National Crime Information System (NCIC). The computers are essential to the operation of the Police Department Dispatch center. They need to be replaced every three years to keep up with warranties and technology changes. The server/switch upgrade plan replaces servers, switches, and a storage array and updates server operating systems. The last system update was in 2013 and was accomplished on a very limited budget, so while the performance and capacity were acceptable, it needs to be updated to allow us to maintain warranty service, maintain performance and allow for future growth. This system supports the Police Department's Computer Aided Dispatch, Law Enforcement Records, Booking and Mobile systems. It also provides email, file storage, domain (Active Directory) services, electronic content management, anti-virus, backup and many other services. We were able to cut costs by purchasing the server rack, PDUs and UPS's with money from last year's budget. This system includes a 3-year (renewable) warranty and is expected to carry us through at least the next 5 years. Cost: \$160,900

School technology request: The school request includes two necessary improvements. First, replacing the phones at McGee and all three elementary schools will bring all five schools to the same phone system. This will enhance communication capabilities between the schools. Second, the wiring in support of phones & technology at McGee is unmanageable. The request includes funding to rewire the "closet" at McGee so that it functions better and is easier to perform repairs and upgrades. Cost: \$175,000 (\$125,000 for new phones & \$50,000 for McGee wiring)

SCHOOLS

In addition to the van and technology items listed previously, the Schools have other capital needs. Some of these requests will be handled through the Board of Education and some will be handled by Town departments (Public Buildings & Public Grounds).

Repaving the Griswold School playground & parking lot: This project was delayed one year to provide funding for the security vestibules. Cost: \$210,000



Police/Fire Repeaters at BHS: Due to changes in State regulations in the wake of the Sandy Hook tragedy, equipment must be installed at Berlin High School to ensure that police and fire officials are able to communicate within the building. Cost: \$200,000

Willard Renovations: This request is to modify part of the first floor at Willard to accommodate two special education classrooms. Cost: \$110,000

Fire alarm upgrades at McGee: Due a high number of false fire alarms caused by system issues, an upgrade to the system is being requested. Cost: \$50,000

Carpeting in the McGee auditorium: The carpeting is old and worn in the auditorium. Cost: \$25,000

Masonry repairs at each of the schools: This request is to provide funding for general masonry repairs to the brick and cement part of the buildings, as needed. Cost: \$25,000

Cages for sports equipment at BHS: This request is to purchase and install cages for the sports teams to safely store equipment at the high school. Cost: \$20,000

Electrical upgrade at each of the schools: Throughout the year, electrical work is needed at the different schools. Cost: \$10,000

Plumbing fixture upgrades: During the year, plumbing issues need to be addressed. Cost: \$10,000

Safety load in the Science & Media Center at BHS: Based on the recent volume, there are electrical safety issues in the Science & Media area at the high school. This request is to implement changes to address the issues and prevent safety concerns. Cost: \$10,000

Drinking fountain replacement: This request is to replace and upgrade all drinking fountains throughout the schools, as they are over 20 years old and have become cost prohibitive to repair. Cost: \$5,000

PUBLIC WORKS

Bridge rehabilitation program: In an effort to mitigate the need for bridge replacements, the Town undertook an initiative in 2017 to secure funding for a bridge rehabilitation program. The Town was able to secure funding for 80% of the cost to rehabilitate four bridges. The Town must fund 20% of the cost, but will also avoid more costly replacement repairs. Cost: \$195,600

Recycling center improvements: With the advent of the State of Connecticut's mandate to provide electronics recycling to its residents, the Town is required to properly register its Recycling Center (Transfer Station) with the State DEEP. The Public Works Dept. is charged with better management, and making improvements to the facility that protect the environment. This includes the installation of a drainage/storm water management system, weatherization of the storage areas, and improvements to enhance the security in and around the facility. The extent and detail of these improvements are made a condition of the permitting process by the DEEP. Requested funding will provide for the design and bidding phase of the project. Cost: \$50,000

Drainage analysis & improvements: The Town is required to maintain and reconstruct storm drainage systems. When maintenance strategies are no longer adequate to maintain the storm water system, then the infrastructure at issue needs to be reconstructed. Approval of this item will ensure the Town can continue to provide an efficient storm water infrastructure, which will keep the public, as well as property, safe from damage resulting from flooding. Cost: \$40,000

Flood control projects: The Town is required to maintain all waterways within the Town's limits so that runoff from storm events can continue to flow adequately. It is necessary, therefore, for the Town to clear streams, channels, bridges, etc. whenever they become obstructed, or deteriorate to the point where they need to be re-established or re-constructed to prevent loss of property and/or life during storm events. Cost: \$30,000

HIGHWAY

Large dump truck: The Town is required to respond to storm-related events and perform activities such as snowplowing and sanding. The Town is also required to maintain its pavement infrastructure in a safe manner. Dump trucks are essential to the department so that it can accomplish its mission. We are replacing one existing dump truck each year in a rotation of twelve (12) trucks. The actual mileage of a truck is not as critical as the wear and tear on the motor and body when making replacement decisions. Cost: \$200,000



Small dump truck: The Town of Berlin Highway Department utilizes small dump trucks during daily operations to maintain the Town's streets. They are also used during the winter for snow and ice clean-up operations. The Town of Berlin's scheduled replacement for this type of vehicle is seven (7) years. There are nineteen (19) trucks in the fleet that are rotated out at replacement. This truck will replace one of the oldest in the rotation. Cost: \$81,949

PUBLIC BUILDINGS

Storefront, access controls, gutters (Town Hall): The entrance doors and storefronts at the Town Hall building are original and have begun to deteriorate beyond repair. An Access Control System will be installed in conjunction with the doors to increase security. A budget has been provided based on design documents and full scope of work required. Cost: \$375,000



Soffit replacement (Berlin-Peck Library): The design, bid, award, and repair of all soffits, fascia, and gutters is required for Peck Library. The failure of the gutters have deteriorated the soffits & fascia and are in need of repair. Cost: \$150,000

Gutter roof trace: The Heat Trace System has failed and is needed to protect the gutters and downspouts. Cost: \$50,000

Roof repairs (Physical Services complex): Reroof all shingled roofs to the Parks & Grounds, Highway and Water Dept. buildings, as well as provide roofing repairs to the Facilities and Municipal Garage Buildings. Cost: \$45,000

Service vans: Replacement of oldest service van. Cost: \$35,000

HVAC-2 (Senior Center): System is over 25 years old and in need of repairs. HVAC-1 was completed in FY2018. Cost: \$35,000

Handicap door (Community Center): The main entrance doors have begun to deteriorate and are becoming unsafe and inoperable. Cost: \$30,000

Masonry repairs (Town Hall): Brick repair & repointing is necessary to prevent water damage and moisture issues. Cost: \$25,000

Townwide ADA compliance: All Public Buildings are required to meet the guidelines set forth by the American with Disabilities Act. ADA upgrades are necessary in order for the Town to be compliant. Cost: \$25,000

Security system upgrades: Townwide Security and Burglar system upgrades and camera installations are needed to maintain building, public and employee safety. Cost: \$10,000

HVAC – Community Center: Building mechanicals are over 25-years old, are no longer efficient and are in need of replacement. Cost: \$8,000

Concession building upgrades – Little League: Various upgrades to maintain concession buildings. Cost: \$5,000

MUNICIPAL GARAGE

Gantry crane: All of the chain falls located in the old shop area have been taken out of service by OSHA during the Town's risk management survey. The shop uses these cranes to lift, move and install heavy equipment such as plows, sanders, mower decks and engines. Proposal is to remove the 4 chain falls and replace them with one Gantry Crane that would have the ability to travel the complete older shop. Cost: \$100,000

Pool cars: One area that needs to be addressed are the vehicles used by various departments and managers at Town Hall. It was a normal practice to hand down vehicles called "Pool" cars, to positions needing a vehicle to save money. Proposal is to purchase a smaller, fuel-efficient vehicle to begin

replacing these vehicles. Estimate these vehicles will last fifteen years and can be shared between departments. Cost: \$18,000

SENIOR CENTER

Kitchen cabinet replacement: The Senior Center kitchen cabinets are the original cabinets from when the Center opened in 1985. They are constructed of particle board and have been repaired numerous times over the last 32 years. The Center Kitchen is used to provide congregate and homebound meals to Berlin Seniors five days a week. It is also used for daily coffee hour, Election Day Lunch and numerous special programs held at the Center. The Facilities Dept. has notified the Senior Center that it would be more cost effective to replace the cabinets instead of continually repairing them. Cost: \$15,000

Senior Center van (Town share; 80% paid by federal grant): The Town has applied for a grant through the US government to replace a van originally purchased in 2010. This grant provides Federal funding for capital and operating expenses to improve mobility for seniors and individuals with disabilities by removing barriers to transportation service and expanding transportation mobility options. Cost: \$12,800 (Town's share of total cost)

COMMUNITY CENTER

Exercise equipment: The Community Center recently received a donation from the Community Foundation of Greater New Britain to purchase new treadmills and an elliptical. The new equipment continues to draw additional patrons to the facility. Use of that equipment and the other equipment in the room continues to remain high. Due to the use, it has resulted in repairs being needed, specifically to the exercise bikes. One of the bikes was purchased new in 2001 and unfortunately due to its age, replacement parts are no longer available. Two other bikes were donated, used, and are also in need of repair, but too old to get parts. This request is to replace the remaining three bikes, which will help maintain the quality of equipment in the room and provide the best equipment possible for the community. Cost: \$8,300

Tables & chairs: The Community Center schedules a variety of activities in the building year-round. Recreation programs are offered, but also the rooms are rented out to various groups and organizations. Over the years, the tables have become damaged due to their age and frequency of use. This request continues a replacement program that will help maintain the quality of the equipment at the Community Center and to provide a level of service the community and patrons have come to expect. Cost: \$7,000

PUBLIC GROUNDS

Replace artificial turf at Scalise Field: The artificial surface on Scalise Football Field was installed in 2002 and given a 10 year warranty. The field is heavily used by the Berlin High School Athletic

Department, Berlin Youth Football, Berlin Youth Lacrosse, Berlin Youth Soccer Association as well as adult leagues, Nutmeg Games and other organizations who rent the field. Based on a current assessment from Kaestle Boos Associates, Inc., the inlaid lines show significant signs of fiber break down and, in most locations, are visibly shorter than the surrounding green field fibers. The recommended plan to redo the synthetic turf system introduces a pad in between the stone and the carpet. The pad maintains lower levels on the standard G-max and Hick tests, thus prolonging the life of the field. The addition of the pad in the new system would bring the dated field up to current new field standards. The pad is good for 2 turf cycles, so with an 8 year warranty, we would most likely have to redo the artificial surface in 10 years, however, it would only cost \$350-\$450 at that time as opposed to the \$892,000 now. The field is well past its warranty and will become unsafe. Cost: \$892,000



Large rotary mower: The Public Grounds Department operates riding mowers to maintain the Town's parks and schools. This is a replacement for the second largest mower, the HR 15, which is 19 years old. In recent years, the existing mower has required a number of repairs, leaving the department short a mower at times. The anticipated replacement would be a Toro Groundsmaster 4010D. Cost: \$105,000

Playground equipment: Each year, some playground equipment is in need of being replaced, fixed or upgraded. The existing parts, hardware and/or equipment become worn and sometimes dangerous. To ensure safety, Public Grounds will use these funds to respond quickly to issues and ensure the playgrounds remain safe. Ground fall material and additional equipment will be addressed on a priority basis. Cost: \$25,000

Fencing – Parks: These funds will be used to repair or replace broken fences in any of the parks, ball fields, pools, or playgrounds. Fences need to be fixed in a timely manner to maintain safety at all locations. Cost: \$20,000

Zero Degree Mower: This mower would replace a mower purchased in 2003. The zero-degree mower saves on labor because it is able to mow a large piece of land in a much shorter time than alternative mowers and, generally, with only one employee. This also frees up other employees to work on other projects. Cost: \$15,000

20-ft Replacement Trailer: Public Grounds utilizes trailers five days a week. Some of the 16-foot trailers are 30 years old. They have been repaired repeatedly over the course of the last few years. This new 20-foot trailer is heavier duty with a bigger threshold for weight. It would replace one of the 16-foot trailers.

Cost: \$10,000

GOLF COURSE

Used Pickup Truck: The current vehicle is 18+ years old and the frame is completely rotted. Current efforts are to repair the vehicle so that it will work enough to get by, however the list of problems that this current vehicle has is very long. The money it would take to fix it would well exceed the value of the truck itself. Cost: \$20,000

Golf Equipment Lease #6 - This request is to fund the sixth phase of the golf course equipment lease program. The lease agreement is for 5-years with one annual payment. At lease conclusion, the Town would exercise the one-dollar buyout clause and take ownership of the equipment. The interest rate for the lease agreement will be determined at a later date. The lease term runs through July of 2022. The equipment acquired under the lease will be: SandPro, Dump Body Utility Vehicle, Aerifier and Greens Mower: Cost: \$19,662 (projected annual lease payment)

Golf Equipment Lease #5: This request is for year 4 of 5 on an existing lease agreement. The lease term runs through July of 2020. The lease covers a Greens Mower Triplex. Cost: \$6,419 (annual lease payment)

PLANNING

Plan of Conservation & Development Studies: The Town is mandated by State statute to adopt a new Plan of Conservation and Development every 10 years. The last plan was adopted in July 2013. The 2013 Plan did not cost as much because it was an overhaul of the 2003 plan and not a new plan. The department anticipates the 2023 Plan will be a more in-depth study, thus costing more. The expected total cost is approximately \$70,000 - 75,000. The Town already has \$47,000, so this request is to bring the total funding closer to the expected cost. Cost: \$25,000

CAPITAL POLICY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VIII. LONG-TERM LIABILITIES

LONG-TERM BONDS

In the recent past, the Town has borrowed considerable money to cover a few large projects/purchases. These included school renovations, purchasing fire vehicles, acquiring property and making necessary road and bridge repairs. Below is list of the projects/purchases made with bonds that the Town is currently servicing.

Existing Long-Term Bond Projects

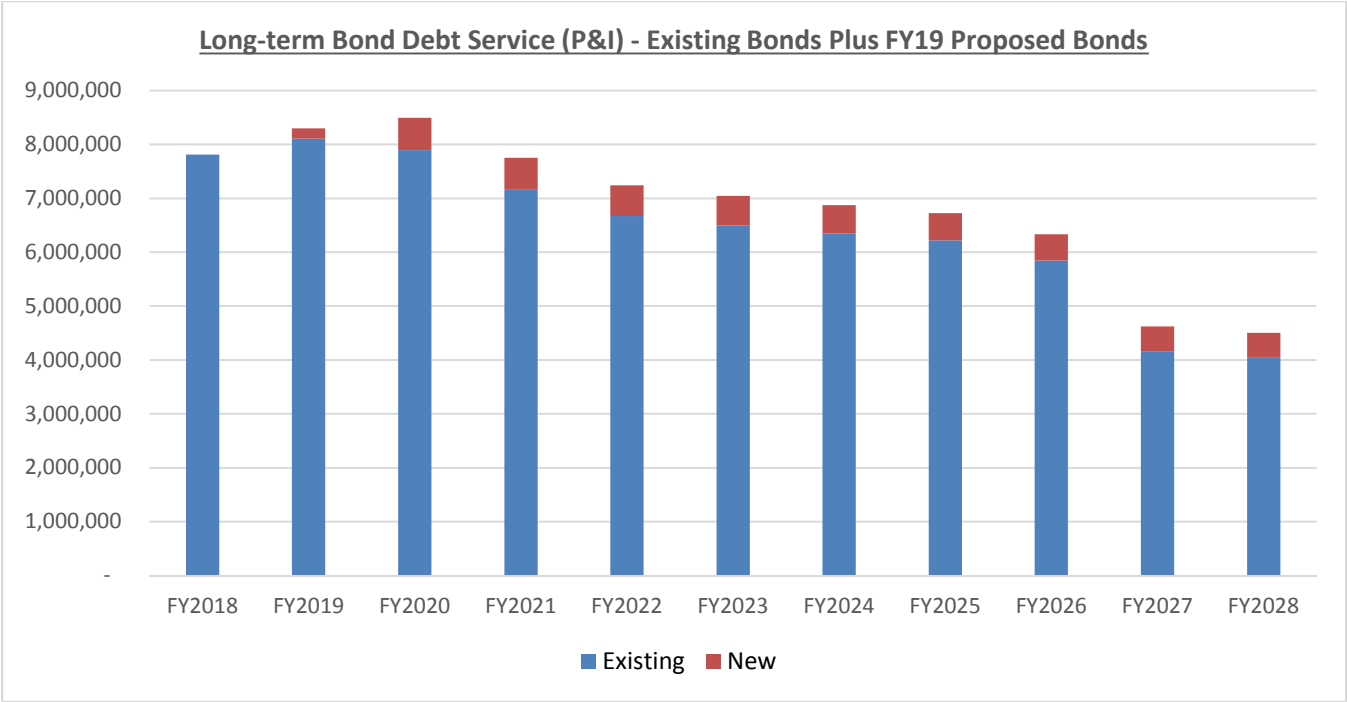
(Does not include any bonds issued in May 2018)

<u>Project</u>	<u>Principal Owed*</u>
Berlin High School (renovate as new)	\$41,505,000
Roads	\$5,462,207
McGee (renovations)	\$4,299,293
Fire Vehicles	\$4,195,000
Pistol Creek	\$3,303,341
School Roofs (incl Griswold)	\$2,719,696
Police Radios	\$1,600,000
Bridges	\$1,050,000
Police Station	\$825,000
Sherwood Mill	\$680,463
Open Space	\$640,000
Portable Classrooms	\$400,000
Technology Program - Town	\$384,200
SCBA (Fire) Equipment	\$500,000
BHS Roof & Boiler	\$330,000
Technology Program - BOE	\$295,800
BHS Track	\$170,000
Animal Shelter	\$170,000
Other (June 2016 Refunding Bonds)	(\$230,000)
	<u>68,300,000</u>
 Interest	 \$14,799,257
 TOTAL EXISTING BOND DEBT SERVICE	 \$83,099,257

* as of July 1, 2018.

The capital plan calls for a lower level of new borrowing going forward than the Town experienced in the most recent few years. The focus of new borrowing will be on public safety and critical

infrastructure investments. With the introduction of a detailed 10-year capital plan and a focus on lowering future debt service payments, the Town intends to utilize current year taxes to fund an increasing percentage of the capital demands. However, the number of and cost of immediate capital project needs will require the Town to continue borrowing for the next few years. The 10-year capital plan included in this document shows the anticipated level of debt funding going forward. The debt plan is intended to borrow less than is retired causing the debt service cost curve to begin bending downward.



Planned projects/purchases with debt in FY2018-19:

Roads: the plan is to continue the current 5-miles per year road repairs program. Bond: \$1,500,000

Railroad Pond Dam: the dam has been identified by the State of Connecticut as one in need of repairs and this project is to repair the dam. Bond: \$1,400,000

Bridges: the plan is to replace High Road, Burnham and Spruce Brook bridges; this represents year 2 of a 3-year bridge replacement funding plan. Bond: \$1,332,800

Planned projects/purchases financed with debt in FY2019-2028 (see Long-term Planning section for details):

Library/Community Center Chiller: this is a project to replace the units to ensure proper air quality

Roads: continuing effort to repair 6-miles of roads annually

Turf Sage Park Auxiliary Field: convert the current grass field to turf to avoid continued erosion damage to the field

Fire Vehicles: continued replacement of fire vehicles based on established replacement cycle

HVAC at the elementary schools: replacing the existing air conditioning units at each of the elementary schools; one school per year over 5-year period

Bridges: continued replacement of identified bridges

Replace Fire Radio System: current radio system will be completely replaced

Roof Replacements: Town Hall, Library and Senior Center roofs will be replaced

Middle School Windows: replacing all of the windows at the middle school

Connecticut General Statutes limit the amount of borrowing a municipality may incur based on tax collections and the purpose of the bonding. Based on the statutes, Berlin debt must not exceed \$484,674,134 (as of 6/30/2017). Below is a chart showing the overall and category debt limits based on State statutes. Even though State statutes permit this level of debt, an equally important consideration is the level of debt service taxpayers are willing to fund with the annual tax levy.

Total tax collections (including interest and lien fees) for the year - primary government	\$ 67,843,033
Total tax collections (including interest and lien fees) for the year - coterminous governments	1,295,535
Reimbursement for revenue loss on tax relief for the elderly (C.G.S. 12-129d)	100,594
Debt limitation base	<u>\$ 69,239,162</u>

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt limitation					
2 1/4 times base	\$ 155,788,115	\$ -	\$ -	\$ -	\$ -
4 1/2 times base	-	311,576,229	-	-	-
3 3/4 times base	-	-	259,646,858	-	-
3 1/4 times base	-	-	-	225,027,277	-
3 times base	-	-	-	-	207,717,486
Total debt limitation	<u>155,788,115</u>	<u>311,576,229</u>	<u>259,646,858</u>	<u>225,027,277</u>	<u>207,717,486</u>
Indebtedness					
Bonds payable	21,748,700	53,351,300		-	-
Loans payable			1,928,993		
Bonds authorized, unissued	7,001,443	2,739,188	2,263,486	-	-
Overlapping indebtedness		-	10,990,966	-	-
Total indebtedness	<u>28,750,143</u>	<u>56,090,488</u>	<u>15,183,445</u>	<u>-</u>	<u>-</u>
Debt limitation in excess of debt outstanding and authorized	<u>\$ 127,037,972</u>	<u>\$ 255,485,741</u>	<u>\$ 244,463,413</u>	<u>\$ 225,027,277</u>	<u>\$ 207,717,486</u>

In no case shall total indebtedness exceed seven times the annual receipts from taxation \$ 484,674,134

DEBT MANAGEMENT POLICY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Special events include:

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

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

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

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

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

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

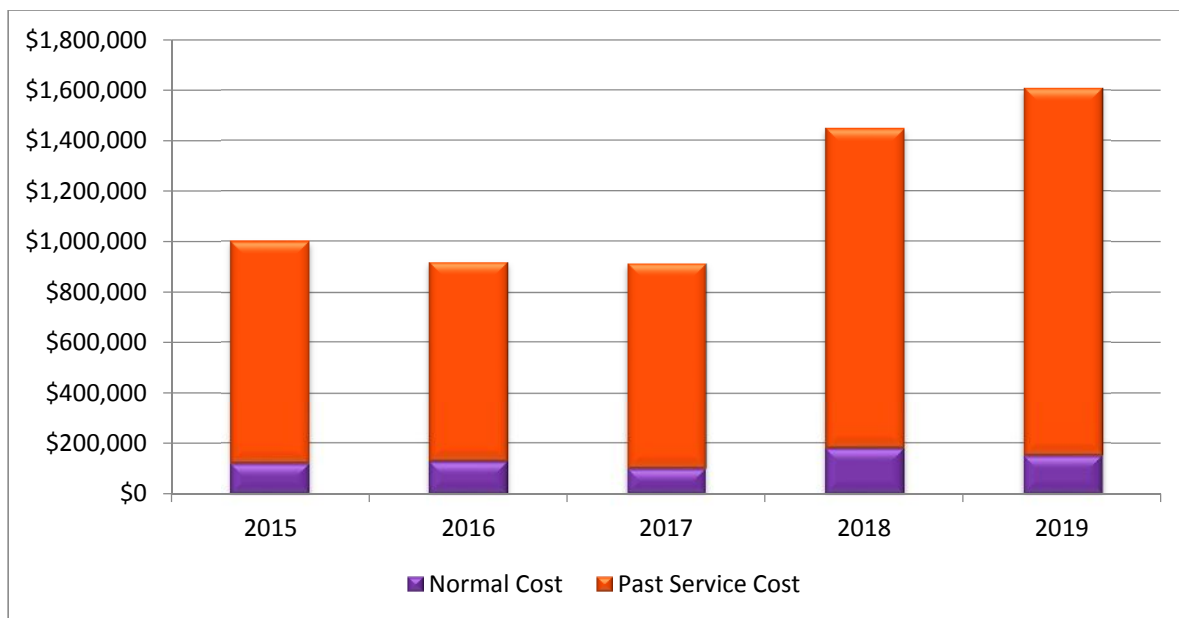
To the extent any arbitrage rebate liability exists, the Town shall report such liability in the comprehension annual financial report (CAFR).

DEFINED BENEFIT PENSION

In 2000, the Town closed the defined benefit pension plan to new Town employees (including Police Officers). Participants in the plan are given the option of an annuity (monthly check) or a lump sum payout at the time of retirement. All retirees in recent years have elected a lump sum payout.

Currently, there are 14 active employees who are participants in the plan. Since the plan is so poorly funded, the Town is operating with a pay-as-you-go approach for future benefit payments. The current budget fully funds the required contribution of \$1,606,701. This funding is necessary because of the current value of the assets in the plan and because 13 of the 14 active participants are eligible to retire.

A high percentage of this contribution is based on prior service costs that were not adequately funded. As the chart below shows, the normal costs (costs related to benefits earned in the current year) have been less than \$200,000 in recent years. The remaining cost represents previously earned benefits that were not funded.



IX. TRANSFERS

TRANSFERS

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

Pension: this transfer covers the costs of actuarial calculations throughout the year. Budget amount: \$50,000

BAN Interest Payments: this is the annual payment for the 5-year repayment cycle for the short-term borrowing the Town has undertaken. Repayments are for the BHS Generator, BHS Basketball/Tennis Courts and Business Continuity Initiatives. Budget amount: \$407,000

Energy & Streetlight Lease: transfer covers the bi-annual lease payments for the energy program the Town entered into in February 2016. The lease continues until December 2035. Budget amount: \$719,500

Police Station Construction Fund: In FY 2014-15, work was authorized by the Town Council and completed for \$870,064. The intent was to include these costs with the larger bond that would fund the construction of the new police station. The new police station failed at referendum and, subsequently, a smaller building plan was declined by the Town Council. This transfer will repay the fund over 3-years. Budget amount: \$290,021

Town-Air Road (TAR) Project Funding: For many years, the State has provided TAR funds to municipalities. These funds are used for smaller but important projects (i.e., tree trimming, minor sidewalk repairs, etc.). The Governor has frozen half of these funds in FY2018. This request is being made to ensure that the Public Works & Highway departments have funds available to complete these minor repairs throughout FY2019. Cost: \$120,000

Town portion of CRCOG Remediation Grant: The Economic Development department has applied for a \$200,000 remediation grant to support clean-up efforts on Farmington Avenue. One of the conditions of the grant is that the Town must supply \$100,000 to match with the \$200,000 grant. This request would fund the Town share. Cost: \$100,000

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

Revaluation Fund: every five years towns in Connecticut are required to revalue real estate. This increases the integrity of the grand list. This transfer funds one-fifth of the projected costs to hire an outside firm to support internal staff in completing this requirement. Budget amount: \$45,000

X. MULTI-YEAR FINANCIAL & CAPITAL PLANS

Town of Berlin
5-year Financial Plan
Fiscal Year 2018-19 Budget

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual*	Actual*	Adopted Bud	Proposed Bud	Projection	Projection	Projection	Projection	Projection
Receipts									
Local Taxes:									
Current Levy	\$65,073,025	\$66,500,287	\$69,185,516	\$81,748,631	\$84,316,399	\$87,740,361	\$89,747,559	\$92,884,208	\$93,904,903
Additional tax to maintain 11% unassigned fund balance	\$0	\$0	\$0	\$0	\$238,936	\$356,678	\$168,913	\$333,524	\$53,386
Supplemental motor vehicle, back taxes, interest, lien fees	\$1,619,271	\$1,625,784	\$1,506,545	\$1,526,564	\$1,488,400	\$1,451,190	\$1,414,910	\$1,379,537	\$1,345,049
Intergovernmental Aid (incl ECS & Other State/Federal grants)	\$7,797,860	\$8,210,941	\$8,046,246	\$5,809,626	\$5,519,145	\$5,243,187	\$4,981,028	\$4,731,977	\$4,495,378
User Fees	\$3,728,910	\$3,561,619	\$3,471,988	\$3,560,934	\$3,560,934	\$3,560,934	\$3,560,934	\$3,560,934	\$3,560,934
Interest on Investments	\$205,543	\$241,457	\$200,000	\$200,000	\$210,000	\$220,500	\$231,525	\$243,101	\$255,256
Rental Income (cell tower & mobile home park)	\$176,989	\$166,400	\$169,394	\$172,748	\$176,168	\$179,656	\$183,213	\$186,840	\$190,540
Transfers from Other Funds	\$69,610	\$6,800	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Bond Premium	\$1,005,725	\$165,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$308,405	\$465,731	\$98,993	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000	\$107,000
Assigned Fund Balance Used to Offset the Mill Rate	\$0	\$0	\$2,548,395	\$800,000	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$79,985,338	\$80,944,226	\$85,231,577	\$93,930,003	\$95,621,482	\$98,864,006	\$100,399,583	\$103,431,622	\$103,916,946
Expenditures									
Operating Costs:									
Board of Education	\$40,465,931	\$41,901,752	\$43,023,684	\$44,872,536	\$45,723,057	\$47,143,108	\$48,612,361	\$50,132,612	\$51,705,727
Town	\$29,007,824	\$28,839,543	\$31,511,594	\$32,571,409	\$32,769,059	\$33,779,171	\$34,832,229	\$35,930,508	\$37,076,426
Capital Investments (from 10-year capital plan)	\$1,470,644	\$1,293,907	\$97,819	\$4,703,940	\$5,227,428	\$6,377,495	\$5,430,688	\$5,836,284	\$3,493,750
Debt Service (incl transfers for repayment of ST debt & LT capital leases)	\$6,385,598	\$7,632,533	\$9,135,085	\$9,520,396	\$9,740,216	\$9,402,510	\$9,652,604	\$9,660,517	\$9,769,342
Pension (related to closed defined benefit pension plan only)	\$715,000	\$700,000	\$1,448,395	\$1,606,701	\$1,606,701	\$1,606,701	\$1,606,701	\$1,606,701	\$1,606,701
Transfers to Other Funds	\$298,118	\$29,193	\$15,000	\$655,021	\$555,021	\$555,021	\$265,000	\$265,000	\$265,000
Teacher's Retirement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$78,343,114	\$80,396,928	\$85,231,577	\$93,930,003	\$95,621,482	\$98,864,006	\$100,399,583	\$103,431,622	\$103,916,946
YOY CHANGE				10.2%	1.8%	3.4%	1.6%	3.0%	0.5%
Key Metrics:									
Unassigned Fund Balance	\$11,157,031	\$11,079,427	\$11,079,427	\$10,279,427	\$10,518,363	\$10,875,041	\$11,043,954	\$11,377,478	\$11,430,864
Unassigned Fund Balance as a % of Total Expenditures	14.2%	13.8%	13.0%	10.9%	11.0%	11.0%	11.0%	11.0%	11.0%
Minimum Unassigned Fund Balance (Town Policy) - Best Practice is 16.7% (2 months)	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Grand List (assumes 0.5% annual growth after FY19) (in thousands)	\$2,177,155	\$2,194,716	\$2,210,753	\$2,315,020	\$2,326,595	\$2,338,228	\$2,349,919	\$2,361,668	\$2,373,477
Mill Rate (includes revaluation impact in FY 2019)	\$30.04	\$30.81	\$31.61	\$35.63	\$36.60	\$37.94	\$38.46	\$39.67	\$39.79
\$ Change in Mill Rate		\$0.77	\$0.80	\$4.02	\$0.97	\$1.34	\$0.51	\$1.21	\$0.12
% Change in Mill Rate		2.6%	2.6%	12.7%	2.7%	3.7%	1.4%	3.2%	0.3%
Increase on taxes of "Change in Mill Rate" on a \$250,000 appraised home value				\$703.83	\$169.08	\$235.08	\$89.86	\$212.37	\$20.34
Debt Service as a % of total budget	8%	9%	11%	10%	10%	10%	10%	9%	9%
Targeted Debt Service as a % of total budget (Town Policy)	N/A	N/A	10%	10%	10%	10%	10%	10%	10%
Total Debt (P&I - incl L-T bonds, brownfield loan, S-T notes & energy capital lease)	\$104,018,871	\$102,802,260	\$97,037,311	\$93,045,780	\$88,287,526	\$85,991,919	\$79,938,987	\$73,672,842	\$65,663,852
Debt Service as a % of Grand List	4.8%	4.7%	4.4%	4.0%	3.8%	3.7%	3.4%	3.1%	2.8%
Targeted Debt Service as a % of Grand List (Town Policy)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Long-term Liability payments as % of total budget (incl debt, leases & closed DB pension)	9%	10%	12%	12%	12%	11%	11%	11%	11%

The 5-year financial plan considers macro conditions (lower anticipated state funding for education and non-education grants, lower federal education grant funding, higher interest rates, continued sluggish recovery in Connecticut) in assessing future non-tax receipts. In addition, the Town has been proactive in reducing operating costs in recent years, including moving to a high-deductible health insurance plan, shifting a higher percentage of health insurance cost to employees, eliminating lower value-added work and the related positions and reducing the employer match on the defined contribution plan.

Over the next five years, critical investments, servicing existing liabilities and necessary operating costs will challenge the Town's ability to reduce costs further without impacting services. These critical investments are outlined in the 10-year capital plan later in this document.

Existing long-term liabilities include funding the remaining balance on the closed defined benefit pension plan and managing a high level of bond and capital lease costs. The defined benefit liability is not large, but the plan includes a provision that allows retirees to take a lump sum payout at retirement. This will continue to put cash flow pressure on the Town budget for the next few years. The high bond level necessitates prudence in the use of new debt over the next several years. The 10-year plan calls for some new borrowing, but at a much lower level than in the recent past. Finally, FY2019 is only year three (3) of a 20-year energy capital lease, so that cost will remain with the Town for many years. Savings are expected from the lease program, but it will be critical for the Town to manage energy savings guarantees closely to ensure at least some of the lease cost is recovered through operating savings.

10-YEAR CAPITAL PLAN

Over the next 10-years, Berlin will need to make significant capital investments for roads, bridges, dams, fields, buildings, equipment and vehicles. Some of these investments are annual needs and others have a 10- to 20-year cycle that will come due in the next 10 years.

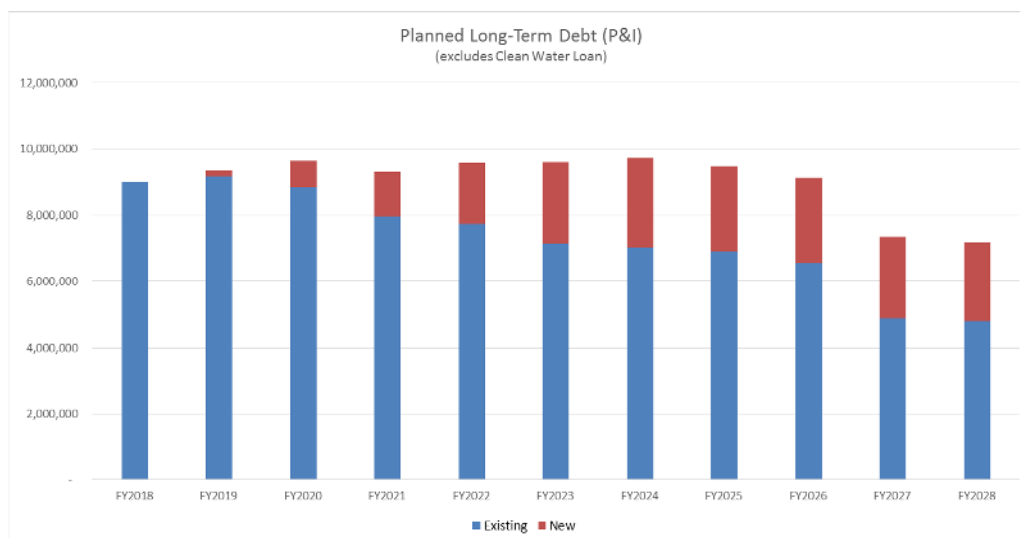
The following plan shows the major categories and proposed method of funding these capital needs. Berlin has assumed a large amount of debt in the recent past. The proposed funding trend shifts away from debt and toward funding most of these capital needs with the annual tax levy. This approach requires a higher mill rate, but it will provide more flexibility for emergencies or during declining economic periods.

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
General Government	\$46,429	\$195,179	\$276,679	\$138,640	\$141,500	\$191,700	\$151,500	\$120,200	\$150,200	\$170,900	\$281,900
Community Development	\$0	\$1,018,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$2,136,000	\$895,400	\$2,219,654	\$2,049,654	\$723,000	\$430,000	\$1,666,036	\$388,736	\$293,700	\$577,500	\$361,500
Physical Services	\$2,304,217	\$6,683,749	\$5,348,000	\$6,441,542	\$5,113,040	\$3,658,467	\$2,549,849	\$2,418,000	\$2,596,715	\$2,457,683	\$2,561,847
Parks, Recreation & Libraries	\$99,419	\$1,267,381	\$923,081	\$764,626	\$669,326	\$1,701,226	\$396,564	\$88,599	\$334,035	\$347,035	\$592,035
Health & Human Services	\$0	\$0	\$5,426	\$5,698	\$5,984	\$6,287	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Schools	\$829,950	\$1,437,631	\$834,588	\$2,258,655	\$2,081,718	\$2,888,604	\$388,301	\$1,632,782	\$366,084	\$617,604	\$573,696
	\$5,416,015	\$11,498,315	\$9,607,428	\$11,658,815	\$8,734,568	\$8,876,284	\$5,158,750	\$4,654,817	\$3,747,234	\$4,177,222	\$4,377,478

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
GF	\$145,397	\$4,646,940	\$5,442,428	\$6,592,495	\$5,645,688	\$6,051,284	\$3,708,750	\$3,404,817	\$3,597,234	\$3,803,122	\$4,227,478
LoCIP	\$0	\$370,000	\$100,000	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$224,100	\$0
Grants	\$335,618	\$1,696,180	\$205,000	\$206,320	\$208,880	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Bond	\$4,665,000	\$4,232,800	\$3,800,000	\$4,000,000	\$2,775,000	\$2,600,000	\$1,300,000	\$1,100,000	\$0	\$0	\$0
Bond - E	\$270,000	\$61,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BAN	\$0	\$0	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital	\$0	\$491,395	\$60,000	\$60,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
	\$5,416,015	\$11,498,315	\$9,607,428	\$11,658,815	\$8,734,568	\$8,876,284	\$5,158,750	\$4,654,817	\$3,747,234	\$4,177,222	\$4,377,478

GF as % of Total	2.7%	40.4%	56.6%	56.5%	64.6%	68.2%	71.9%	73.1%	96.0%	91.0%	96.6%
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If the Town elects to follow the capital outlined above, a number of previously delayed projects will be completed, regulatory requirements will be met and a number of initiatives that taxpayers have expressed interest in seeing completed will be addressed. Following this plan will result in the debt service burden outlined below:



APPENDIX

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Materials and Supplies - Expendable materials and operating supplies.

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

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

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

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

Revenue - Sources of income financing the operations of government.

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

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

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

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

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

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

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

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

Town of Berlin																
10-Year Capital Improvement Plan (CIP)																
Fiscal Year 2018 - 2028																
(Excludes Berlin Water Control - budgeted separately)																
Dept #	Dept	Description	Funding	Recurring?	Cycle	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
03	IT	Technology - Various	GF	Recurring		\$5,311	\$100,179	\$181,679	\$43,640	\$46,500	\$96,700	\$56,500	\$25,200	\$55,200	\$75,900	\$186,900
03	IT	Technology - Various	Grants	Non-Recurring		\$41,118										
						\$46,429	\$100,179	\$181,679	\$43,640	\$46,500	\$96,700	\$56,500	\$25,200	\$55,200	\$75,900	\$186,900
14	Development Services	Plan of Conservation & Development Implementation Studies	GF	Non-Recurring	10-year		\$25,000									
						\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Economic Development	Purchase/Remediate 861 Farmington Ave & Rail Spur property	Grants	Non-Recurring			\$537,000									
17	Economic Development	Pistol Creek Trail Improvements	Grants	Non-Recurring			\$125,580									
17	Economic Development	Pistol Creek Trail Improvements	Capital	Non-Recurring			\$31,395									
17	Economic Development	Boulevard to Train Station	Grants	Non-Recurring			\$200,000									
						\$0	\$893,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Fire Department	Off Road UTV	Bond - E	Non-Recurring			\$32,000									
31	Fire Department	Interstate Stabilization System	Bond - E	Non-Recurring			\$29,000									
31	Fire Department	Boat & Motor	GF	Non-Recurring			\$7,500	\$7,500								
31	Fire Department	Heavy Engines	Bond	Non-Recurring	20-year			\$700,000			\$1,300,000					
31	Fire Department	Specialty Units	Bond	Non-Recurring	20-year			\$600,000								
31	Fire Department	Microwave system (Fire)	LoCIP	Non-Recurring				\$100,000								
31	Fire Department	Rescue Tools	GF	Non-Recurring				\$50,000								
31	Fire Department	Pump simulator	GF	Non-Recurring				\$42,500	\$42,500							
31	Fire Department	Fire - Complete Radio System (incl. Microwave Systems)	Bond	Non-Recurring				\$1,000,000								
31	Fire Department	Training Tower	GF	Non-Recurring				\$200,000								
31	Fire Department	Stand By Generators	GF	Non-Recurring						\$75,000	\$75,000	\$75,000	\$75,000			
31	Fire Department	Cameras	LoCIP	Non-Recurring						\$75,000	\$75,000					
31	Fire Department	Meters	GF	Non-Recurring						\$20,000						
31	Fire Department	Off Road UTV - purchase in FY18	GF	Non-Recurring						\$16,000						
31	Fire Department	Utility Vehicles	GF	Non-Recurring	10-year									\$50,000	\$50,000	\$250,000
31	Fire Department	Brush Engines	GF	Non-Recurring	20-year											
31	Fire Department	Fire - SCBA Equipment	Bond	Non-Recurring		\$500,000										
						\$500,000	\$68,500	\$1,500,000	\$1,242,500	\$186,000	\$150,000	\$1,375,000	\$75,000	\$50,000	\$300,000	\$0
32	Police Department	Vehicle - Patrol Units	GF	Recurring			\$145,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
32	Police Department	Server/SAN/Switch Replacements	GF	Non-Recurring	10-year		\$138,000									\$138,000
32	Police Department	Cruiser equipment	GF	Recurring			\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
32	Police Department	Vehicle - Supervisor SUV	GF	Recurring			\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
32	Police Department	Vehicle - Unmarked/Admin	GF	Recurring			\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
32	Police Department	Backup Hardware Replacement	GF	Non-Recurring			\$10,000									
32	Police Department	Computer Replacements	GF	Recurring			\$8,000	\$8,500	\$9,000	\$3,000	\$8,500	\$8,500	\$6,200	\$17,500	\$10,000	\$3,000
32	Police Department	NCIC Computers	GF	Non-Recurring			\$3,500			\$3,500				\$3,700		
32	Police Department	NCIC Color Printer	GF	Non-Recurring			\$900		\$500				\$500		\$500	
32	Police Department	Printer Replacements	GF	Recurring			\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
32	Police Department	Police Station Remodel (existing) - Jail Cell Replacement	Capital	Non-Recurring			\$400,000									
32	Police Department	Police Station Remodel (existing) - Various renovations	GF	Non-Recurring				\$300,000	\$200,000	\$200,000						
32	Police Department	Body Camera System	GF	Non-Recurring				\$60,000								
32	Police Department	Vehicle - K9 Units	GF	Non-Recurring				\$29,327	\$29,327			\$30,518	\$30,518			
32	Police Department	Vehicle - SRO	GF	Non-Recurring				\$29,327	\$29,327			\$30,518	\$30,518			
32	Police Department	AFIS Livestack Replacement	GF	Non-Recurring				\$25,000								
32	Police Department	Message Switch Warranty	GF	Non-Recurring				\$20,000			\$20,000				\$20,000	
32	Police Department	Body Armor Replacement	GF	Non-Recurring				\$17,000								
32	Police Department	CAD/RMS Migration	GF	Non-Recurring				\$8,000								
32	Police Department	Taser Replacement	GF	Non-Recurring				\$7,000		\$7,000		\$7,000		\$7,000		\$7,000
32	Police Department	Dispatch Monitor Replacement	GF	Non-Recurring				\$2,000						\$2,000		
32	Police Department	CAD/RMS System Replacement	GF	Non-Recurring					\$250,000							
32	Police Department	Pistol Replacement	GF	Non-Recurring					\$25,000							
32	Police Department	NCIC Printer	GF	Non-Recurring					\$500						\$500	
32	Police Department	Laptop Replacements	GF	Non-Recurring						\$85,000		\$500				
32	Police Department	Live Fire Simulation (Police)	GF	Non-Recurring						\$25,000						
32	Police Department	New UPS Units for Servers	GF	Non-Recurring							\$5,000					
32	Police Department	Police - Radio Equipment	Bond	Non-Recurring		\$1,600,000										
32	Police Department	Taser Replacement	Grants	Non-Recurring		\$6,000										
						\$1,606,000	\$826,900	\$719,654	\$807,154	\$537,000	\$280,000	\$291,036	\$313,736	\$243,700	\$277,500	\$361,500
34	Fire Marshall	Deputy Fire Marshall Vehicle	Grants	Non-Recurring		\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
						\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Municipal Garage	Gantry Crane	GF	Non-Recurring			\$100,000									
35	Municipal Garage	All Other - Pool Cars	GF	Recurring			\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
35	Municipal Garage	(2) 40 Ton Wheel Lifts	GF	Non-Recurring				\$25,000								
35	Municipal Garage	All Other - Passenger Cars	GF	Non-Recurring					\$19,869		\$20,271					
35	Municipal Garage	4 Post Vehicle Lift	GF	Non-Recurring					\$15,000							
35	Municipal Garage	All Other - Special Service	GF	Non-Recurring						\$50,000		\$50,000				
35	Municipal Garage	All Other - 4x4 SUVs	GF	Non-Recurring												
35	Municipal Garage	All Other - Pick Ups	GF	Non-Recurring		\$0										
						\$0	\$118,000	\$43,000	\$52,869	\$68,000	\$38,271	\$68,000	\$18,000	\$18,000	\$18,000	\$18,000
36	Public Works	Railroad Pond Dam (pursuing State grant funding)	Bond	Non-Recurring			\$1,400,000									
36	Public Works	High Road Bridge	Bond	Non-Recurring		\$200,000	\$907,800									
36	Public Works	Bridge Preservation Work	Grants	Non-Recurring			\$782,400									
36	Public Works	Spruce Brook	Bond	Non-Recurring		\$800,000	\$425,000									
36	Public Works	Bridge Preservation Work	GF	Non-Recurring			\$195,600									
36	Public Works	Recycling Center Improvements	Grants	Non-Recurring		\$15,000										

36	Public Works	Recycling Center Improvements	GF	Non-Recurring			\$50,000												
36	Public Works	Drainage Analysis/Improvements	GF	Recurring			\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	
36	Public Works	Flood Control Projects	GF	Recurring			\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
36	Public Works	Burnham Street	Bond	Non-Recurring				\$1,000,000											
36	Public Works	Annual Bridge Maintenance	GF	Recurring				\$500,000	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
36	Public Works	Townwide Sidewalks	Grants	Recurring				\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
36	Public Works	Paper Goods Pond Dam (consulting)	GF	Non-Recurring				\$150,000											
36	Public Works	Stormwater Management	GF	Non-Recurring		\$1,717		\$100,000	\$100,000										
36	Public Works	MUTCD Signs	Grants	Non-Recurring		\$20,000													
36	Public Works	Farmington Av (remainder paid from existing bond money)	Bond	Non-Recurring															
							\$1,036,717	\$3,830,800	\$1,970,000	\$820,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000		
37	Highway	Roads	Bond	Recurring		\$1,050,000	\$1,500,000	\$1,500,000											
37	Highway	Large dump trucks	GF	Non-Recurring			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
37	Highway	Small dump truck	GF	Non-Recurring			\$81,949		\$86,097									\$99,847	
37	Highway	Front End Loader	GF	Non-Recurring				\$110,000											
37	Highway	Roads	GF	Recurring				\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	
37	Highway	Wood Chipper	GF	Non-Recurring				\$50,000											
37	Highway	Flatbed Trailer	GF	Non-Recurring				\$30,000											
37	Highway	250/350 dump trucks	GF	Non-Recurring					\$42,025	\$38,633	\$50,913								
37	Highway	Asphalt Uploader	GF	Non-Recurring					\$8,000										
37	Highway	Loader	GF	Non-Recurring						\$150,000									
37	Highway	Tractor	GF	Non-Recurring						\$120,000									
37	Highway	Paving Box	GF	Non-Recurring						\$70,000									
37	Highway	Rack Body	GF	Non-Recurring							\$50,000								
37	Highway	Pickup Truck	GF	Non-Recurring							\$40,000								
37	Highway	Roller	GF	Non-Recurring								\$45,000							
37	Highway	Backhoe	GF	Non-Recurring												\$140,000			
37	Highway	Large dump trucks	Grants	Non-Recurring		\$102,500													
							\$1,152,500	\$1,781,949	\$1,890,000	\$1,946,122	\$2,078,633	\$1,840,913	\$1,745,000	\$1,700,000	\$1,840,000	\$1,700,000	\$1,799,847		
38	Public Buildings	Storefront, Access Controls, Gutters (Town Hall)	GF	Non-Recurring			\$375,000												
38	Public Buildings	Soffit Replacement (Library)	GF	Non-Recurring			\$150,000												
38	Public Buildings	Switches (75% Schools/25% Town) - schools displayed under dept 61	GF	Non-Recurring	10-year		\$40,000											\$44,000	
38	Public Buildings	Gutter Roof Trace (Town Hall)	GF	Non-Recurring			\$50,000												
38	Public Buildings	Physical Services - Roof Repairs	GF	Recurring			\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	
38	Public Buildings	Service Vans	GF	Non-Recurring			\$35,000	\$0	\$34,218	\$35,074	\$35,950	\$36,849		\$38,715	\$39,683				
38	Public Buildings	HVAC-2 (Senior Center)	GF	Non-Recurring			\$35,000												
38	Public Buildings	Handicap door (Community Center)	GF	Non-Recurring			\$30,000												
38	Public Buildings	Masonry repairs (Town Hall)	GF	Recurring			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
38	Public Buildings	Townwide - ADA Compliance	GF	Recurring			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
38	Public Buildings	Security System upgrades - Townwide	GF	Recurring			\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
38	Public Buildings	HVAC (Community Center)	GF	Non-Recurring			\$8,000												
38	Public Buildings	Concession Building Upgrades - Little League	GF	Recurring			\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
38	Public Buildings	Specialty & Supervisors	GF	Non-Recurring			\$0								\$0	\$0			
38	Public Buildings	South Kensington Fire House - building modifications	GF	Non-Recurring				\$475,000											
38	Public Buildings	Roof Replacement (Garage)	GF	Non-Recurring				\$200,000											
38	Public Buildings	Carpet Replacement (Library)	GF	Non-Recurring				\$95,000											
38	Public Buildings	Upgrade & repairs of Sage Park restrooms	GF	Non-Recurring				\$85,000											
38	Public Buildings	Modernize elevator @ Town Hall	GF	Non-Recurring				\$75,000											
38	Public Buildings	Old Peck/Historical Society - TBD, need guidance on future use	GF	Non-Recurring				\$75,000											
38	Public Buildings	Fire Alarm Upgrade (Library)	GF	Non-Recurring				\$50,000											
38	Public Buildings	Flooring replacement - multi-purpose room (Senior Center)	GF	Non-Recurring				\$50,000											
38	Public Buildings	Boiler replacement (Timberlin)	GF	Non-Recurring				\$50,000											
38	Public Buildings	Deming Road House (Mobile Home caretakers house)	GF	Non-Recurring				\$35,000											
38	Public Buildings	Masonry repairs (Timberlin)	GF	Non-Recurring				\$25,000											
38	Public Buildings	Chiller Replacement (Community Center/Library)	Bond	Non-Recurring				\$1,900,000											
38	Public Buildings	Pool Building - Percival	BAN	Non-Recurring				\$450,000											
38	Public Buildings	Pool Building - East Berlin	BAN	Non-Recurring				\$350,000											
38	Public Buildings	Window Replacement (Town Hall)	GF	Non-Recurring				\$308,333	\$308,333	\$308,333									
38	Public Buildings	Window Replacement (Library/Community Center)	GF	Non-Recurring				\$250,000											
38	Public Buildings	Window replacement (Timberlin)	GF	Non-Recurring				\$100,000											
38	Public Buildings	Roof Repl-Est (Town Hall)	Bond	Non-Recurring	20-year					\$850,000									
38	Public Buildings	Roof Replacement (Library)	Bond	Non-Recurring	20-year					\$850,000									
38	Public Buildings	Roof Replacement (Senior Center)	Bond	Non-Recurring	20-year					\$125,000									
38	Public Buildings	Exit door replacement (Senior Center)	GF	Non-Recurring						\$50,000									
38	Public Buildings	Electrical service upgrades (Timberlin)	GF	Non-Recurring						\$30,000									
38	Public Buildings	Physical Services - Gutter & Gables replacement	GF	Non-Recurring						\$18,000									
38	Public Buildings	Replace Windows (Senior Center)	GF	Non-Recurring							\$250,000								
38	Public Buildings	Roof, windows & door replacement - Timberlin Maintenance (Timberlin)	GF	Non-Recurring							\$250,000								
38	Public Buildings	Conversion to LED lighting - Town Hall	GF	Non-Recurring	5-7 years						\$100,000								
38	Public Buildings	Conversion to LED lighting - Library/Community Center	GF	Non-Recurring	5-7 years						\$100,000								
38	Public Buildings	HVAC upgrades (Timberlin)	GF	Non-Recurring							\$35,000								
38	Public Buildings	Generators (still being evaluated)	GF	Non-Recurring															
38	Public Buildings	Exhaust Fans (Town Hall)	GF	Non-Recurring			\$50,000												
38	Public Buildings	HVAC-1 (Senior Center)	GF	Non-Recurring			\$35,000												
38	Public Buildings	Various Contractual Services	Grants	Non-Recurring			\$30,000												
							\$115,000	\$833,000	\$1,325,000	\$3,502,551	\$2,376,407	\$1,189,283	\$146,849	\$110,000	\$148,715	\$149,683	\$154,000		
42	Recreation	Exercise Equipment @ Community Center	GF	Non-Recurring			\$8,300												
42	Recreation	Tables/ Chairs @ Community Center	GF	Non-Recurring			\$7,000												
							\$0	\$15,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

[illegible]

Bridges - 7 on course; 2 repaired per year using Golf CIP; \$30k per bridge (estimated)	Capital	Non-Recurring				\$60,000	\$60,000	\$60,000	\$30,000										
Used pickup truck	GF	Non-Recurring				\$20,000													
Golf Equip Lease - SandPro, Utility Vehicle, Arifler & Greens Mower	GF	Recurring				\$19,662	\$19,662	\$19,662	\$19,662	\$19,662									
Golf Equip Lease - Triplex mowers, greens/tees	GF	Recurring			\$6,419	\$6,419	\$6,419												
Golf - Wash Station	GF	Recurring				\$45,000													
Golf Equip Lease - Large Rough Mower & Fairway Mower	GF	Recurring					\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564	\$26,564
Golf Equip Lease - Greens Mower, Dump Body Utility	GF	Non-Recurring																	
					\$6,419	\$106,081	\$131,081	\$106,226	\$76,226	\$46,226	\$26,564	\$38,599	\$12,035	\$12,035	\$12,035	\$12,035	\$12,035	\$12,035	\$12,035
Makerspace Room	GF	Non-Recurring					\$35,000	\$50,000											
Architectural Study 1st Floor Expansion	GF	Non-Recurring					\$30,000												
					\$0	\$0	\$65,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Replace artificial turf at Scalise	GF	Non-Recurring	10-year			\$892,000													\$500,000
Large rotary mower	GF	Non-Recurring				\$105,000													
Playground Equipment	GF	Recurring				\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Fencing - Parks	GF	Recurring				\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Zero degree mower	GF	Non-Recurring				\$15,000	\$15,000					\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$15,000	\$15,000	\$15,000
Trailer (20 ft.) replacement	GF	Non-Recurring				\$10,000													
East Berlin Pool Parking Lot	GF	Non-Recurring	15-year				\$275,000												
Timberlin Parking Lot	GF	Non-Recurring	15-year				\$95,000												
Sage 1 & 2 construction	GF	Non-Recurring					\$78,000												
Splash Pad	GF	Non-Recurring					\$70,000												
Mini excavator (used)	Grants	Non-Recurring	15-year				\$55,000												
Dennehy Field Parking Lot	GF	Non-Recurring					\$40,000												
Pick Ups	GF	Non-Recurring					\$30,000												
Replace locks at Sage Park	GF	Non-Recurring					\$23,500	\$23,500											
Ball field groomer	GF	Non-Recurring					\$8,000												
Goosinator	GF	Non-Recurring					\$7,500	\$7,500	\$7,500	\$5,000	\$5,000	\$5,000							
Trailers	GF	Recurring					\$235,000												
Sage Park (w Surranna Dr.) Parking Lot	GF	Non-Recurring	15-year				\$85,000			\$45,000	\$100,000				\$52,000	\$135,000			
Equipment	GF	Non-Recurring					\$80,000								\$100,000				
Dump Trucks	GF	Non-Recurring					\$25,000												
Griswold Pulcini/Garrity Baseball Field Improvements	GF	Non-Recurring					\$16,000												
Worthington Ridge Playground Parking Lot	GF	Non-Recurring	15-year				\$6,000		\$6,000										
Leaf box	GF	Non-Recurring					\$325,000												
Town Hall Parking Lot & Road	GF	Non-Recurring	15-year				\$80,000												
Dredging Sage Pond	GF	Non-Recurring					\$17,000												
Roller	GF	Non-Recurring					\$16,000												
Lightening Warning System	GF	Non-Recurring					\$15,000												
Ragged Mountain Walking Trails	GF	Non-Recurring					\$8,000												
Gravelly Sweeper	Bond	Non-Recurring					\$1,500,000												
Sage Park auxiliary field	GF	Non-Recurring					\$60,000												
Riding mower (w/ cab, plow & broom)	GF	Non-Recurring																	
Senior Center	GF	Non-Recurring											\$110,000						
Future bikeways	GF	Non-Recurring											\$60,000						
Pettit Field Parking Lot	GF	Non-Recurring	15-year										\$35,000						
Percival Field/Pool Parking Lot	GF	Non-Recurring	15-year												\$100,000				
Paper Goods Pond	GF	Non-Recurring													\$25,000				
Pistol Creek Parking Lot	GF	Non-Recurring	15-year													\$140,000			
Veterans Park Parking Lot	GF	Non-Recurring	15-year																\$35,000
Rebuild Zipadelli infield	Bond - E	Non-Recurring				\$85,000													
Service Trucks	GF	Non-Recurring				\$8,000													
						\$93,000	\$1,067,000	\$727,000	\$538,000	\$519,500	\$1,655,000	\$370,000	\$50,000	\$322,000	\$335,000	\$580,000			
Nursing - Computer Equipment	GF	Recurring					\$5,426	\$5,698	\$5,984	\$6,287	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
						\$0	\$0	\$5,426	\$5,698	\$5,984	\$6,287	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Kitchen cabinet replacement	GF	Non-Recurring				\$15,000													
Sr. Ctr Bus/Van - Town share for 20%	GF	Non-Recurring	10-year			\$12,800		\$14,080	\$14,720										
Sr. Ctr Bus/Van - Federal Grant for 80% share	Grants	Non-Recurring	10-year			\$51,200		\$56,320	\$58,880										
						\$0	\$79,000	\$0	\$70,400	\$73,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BHS Track	LoCIP	Non-Recurring	8-year			\$370,000													
Griswold School Playground & Parking Lot	GF	Non-Recurring	15-year			\$210,000											\$224,100		
Police/Fire Repeaters @ BHS	GF	Non-Recurring				\$200,000													
Phones for all four schools (ex BHS, but integrated with BHS) - capital	GF	Non-Recurring				\$125,000													
Switches (\$160k total cost; 75% BOE/25% Town) - capital	GF	Non-Recurring	10-year			\$120,000													\$132,000
Willard Renovations - site & building	GF	Non-Recurring				\$110,000													
Vans - capital	GF	Recurring				\$38,950	\$97,631	\$44,588	\$98,655	\$41,718	\$43,604	\$43,301	\$45,982	\$21,084	\$48,504	\$96,696			
Clean up wiring at McGee - site & building	GF	Non-Recurring				\$50,000													
Fire Alarm Upgrades - McGee	GF	Non-Recurring	10-year			\$50,000													
Masonry Repairs & Installation - all schools	GF	Recurring				\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Carpeting in McGee auditorium - site & building	GF	Non-Recurring				\$25,000													
Cages for Sports Equipment @ BHS - site & building	GF	Non-Recurring				\$20,000													
Electrical Panel Upgrade - all schools	GF	Recurring				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Plumbing Fixture Upgrades - all schools	GF	Recurring				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Safety Load Science & Media Center @ BHS - site & building	GF	Non-Recurring				\$10,000													
Drinking Fountain Replacement (all schools ex BHS)	GF	Non-Recurring				\$5,000	\$5,000												
Annual Capital Maintenance - site & building and capital	GF	Recurring					\$200,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
BHS Rebuild Soccer Field	GF	Non-Recurring					\$200,000												
Willard School Parking Lot & Playground	GF	Non-Recurring	15-year				\$195,000												
McGee Locker Replacement - site & building	GF	Non-Recurring					\$100,000												
Fire Alarm Upgrades - Hubbard	GF	Non-Recurring	10-year				\$35,000												
Willard Softball Field Improvements	GF	Non-Recurring					\$10,000												
HVAC - Willard	Bond	Non-Recurring						\$1,100,000											
Boiler Replacement - Willard (2)	GF	Non-Recurring						\$500,000											
Roof Top Unit Replacement	GF	Non-Recurring						\$175,000	\$200,000										
Fire Alarm Upgrades - Willard	GF	Non-Recurring	10-year					\$40,000											
Window Replacement @ McGee	Bond	Non-Recurring							\$950,000										
Boiler Replacement - Hubbard (2)	GF	Non-Recurring						\$500,000											
Fire Alarm Upgrades - Griswold	GF	Non-Recurring	10-year						\$45,000										
BHS field inside track	Bond	Non-Recurring							\$0										
HVAC - Hubbard	Bond	Non-Recurring								\$1,100,000									
McGee School Parking Lot	GF	Non-Recurring	15-year							\$350,000									
Conversion to LED lighting - BHS	GF	Non-Recurring	5-7 years							\$350,000									
Conversion to LED lighting - McGee	GF	Non-Recurring	5-7 years							\$250,000									
Conversion to LED lighting - Willard	GF	Non-Recurring	5-7 years							\$150,000									
Conversion to LED lighting - Griswold	GF	Non-Recurring	5-7 years							\$150,000									
Conversion to LED lighting - Hubbard	GF	Non-Recurring	5-7 years							\$150,000									
HVAC - Griswold	Bond	Non-Recurring											\$1,100,000						
Hubbard School Parking Lot	GF	Non-Recurring	15-year							\$100,000									
Resurface Basketball/Tennis Courts (assume yr 7)	GF	Non-Recurring	5-10 year										\$41,800						

Service Vehicles (2031) - Capital	GF	Non-Recurring													
Hubbard School Playground	GF	Non-Recurring													
Berlin High School Parking Lot (2031)	GF	Non-Recurring	15-year												
McGee Lockers (boy's locker room)	Grants	Non-Recurring		\$46,000											
Security Cameras (various schools)	Grants	Non-Recurring		\$45,000											
Hubbard School Roof	Bond	Non-Recurring		\$515,000											
Security Vestibules - all schools except BHS	Bond - E	Non-Recurring		\$185,000											
				\$829,950	\$1,437,631	\$834,588	\$2,258,655	\$2,081,718	\$2,888,604	\$388,301	\$1,632,782	\$366,084	\$617,604	\$573,696	
Boulevard to Train Station	GF	Non-Recurring			\$100,000										
Sidewalk Replacement (TAR)	GF	Recurring			\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Revaluation	GF	Recurring	5 - & 10-year		\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Business Continuity	GF	Recurring			\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
				\$0	\$315,000	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000
GRAND TOTAL				\$5,416,015	\$11,498,315	\$9,607,428	\$11,658,815	\$8,734,568	\$8,876,284	\$5,158,750	\$4,654,817	\$3,747,234	\$4,177,222	\$4,377,478	
	GF			FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	
LoCIP				\$145,397	\$4,646,940	\$5,442,428	\$6,592,495	\$5,645,688	\$6,051,284	\$3,708,750	\$3,404,817	\$3,597,234	\$3,803,122	\$4,227,478	
Grants				\$0	\$370,000	\$100,000	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$224,100	\$0	
Bond				\$338,618	\$1,696,180	\$205,000	\$206,320	\$208,880	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
Bond - E				\$4,665,000	\$4,232,800	\$3,800,000	\$4,000,000	\$2,775,000	\$2,600,000	\$1,300,000	\$1,100,000	\$0	\$0	\$0	
BAN				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital				\$0	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
				\$0	\$491,395	\$60,000	\$60,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	
				\$5,416,015	\$11,498,315	\$9,607,428	\$11,658,815	\$8,734,568	\$8,876,284	\$5,158,750	\$4,654,817	\$3,747,234	\$4,177,222	\$4,377,478	
GF as % of Total				2.7%	40.4%	56.6%	56.5%	64.6%	68.2%	71.9%	73.1%	96.0%	91.0%	96.6%	
				FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	
General Government				\$46,429	\$195,179	\$276,679	\$138,640	\$141,500	\$191,700	\$151,500	\$120,200	\$150,200	\$170,900	\$281,900	
Community Development				\$0	\$1,018,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Public Safety				\$2,136,000	\$895,400	\$2,219,654	\$2,049,654	\$723,000	\$430,000	\$1,666,036	\$388,736	\$293,700	\$577,500	\$361,500	
Physical Services				\$2,304,217	\$6,683,749	\$5,348,000	\$6,441,542	\$5,113,040	\$3,658,467	\$2,549,849	\$2,418,000	\$2,996,715	\$2,457,683	\$2,951,847	
Parks, Recreation & Libraries				\$99,410	\$1,267,381	\$923,081	\$764,626	\$669,336	\$1,701,226	\$396,564	\$388,599	\$334,035	\$347,035	\$592,035	
Health & Human Services				\$0	\$0	\$5,426	\$5,698	\$5,984	\$6,287	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500	
Schools				\$829,950	\$1,437,631	\$834,588	\$2,258,655	\$2,081,718	\$2,888,604	\$388,301	\$1,632,782	\$366,084	\$617,604	\$573,696	
				\$5,416,015	\$11,498,315	\$9,607,428	\$11,658,815	\$8,734,568	\$8,876,284	\$5,158,750	\$4,654,817	\$3,747,234	\$4,177,222	\$4,377,478	
Identified projects not included in the Capital Improvement Plan (amt is estimated; timing is TBD):															
Community Center - TBD, referendum likely required	Bond														\$20,000,000
New Police Station - (\$1.1MM complete renovation instead of new included in p	Bond														\$18,000,000
New Garage Facility - TBD, referendum likely required	Bond														\$5,000,000
Patterson Way property purchase/development	Bond														\$2,500,000
Sage Park front reconstruction (add fields)	Bond														\$2,500,000
Zipadelli Field - artificial surface	Bond														\$1,500,000
Library - First Floor Renovation - need new community ctr location first	Bond														\$1,000,000
Develop New Business Park (Econ. Dev.) - TBD	Bond														\$1,000,000
Golf - Driving Range	Bond														\$875,000
Pistol Creek Field Development	GF														\$500,000
Petit Field Addition: Challenger Field	GF														\$300,000
TOTAL															\$53,175,000
GF: General Fund - paid through annual property tax levy															
LoCIP: Local Capital Improvement Project money - funded by the State of Connecticut															
Grants: various grant sources other including TAR and other than State of Connecticut grants															
Bond: long-term bond funding															
Bond - E: existing long-term bond funding where bond funds are reallocated to an authorized bonded project other than the original authorized bonded project - normally used when bond funds remain at the end of bonded project															
BAN: Bond Anticipation Note (short-term note funding)															
Capital: paid from existing capital projects funds															
Recurring: occurs in almost every budget and has a regular replacement cycle															