



TOWN MANAGER'S SUBMISSION

TOWN OF BERLIN, CONNECTICUT FISCAL YEAR 2020-21 OPERATING AND CAPITAL BUDGETS & LONG-TERM FINANCIAL AND CAPITAL PLANS

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EXECUTIVE SUMMARY

- The overall proposed budget is \$95.5 million (+\$5.3 million or 5.9%):
 - General Government: \$48.2 million (+\$2.9 million or 6.5%)
 - Board of Education operations: \$47.4 million (+\$2.4 million or 5.4%).
- The major drivers of the General Government expenditure change are:
 - + \$1.6 million Fully funding actuarially-determine contribution – [no mill rate impact](#)
 - + \$0.9 million Salaries/Wages:
 - 1) Contracted general wage increases/steps (\$0.3 million)
 - 2) Open contract negotiations (\$0.2 million)
 - 3) New positions (\$0.2 million)
 - 4) Enhanced Fire Dept. incentive program (\$0.1 million)
 - 5) Town Manager (\$0.1 million)
 - + \$0.7 million Professional/Technical:
 - 1) Additional school security guards (\$131k)
 - 2) Non-capital equipment (\$90k)
 - 3) Consulting services (\$75k)
 - 4) Refuse disposal/recycling (\$71k)
 - 5) Personal property audit fee (\$50k) – [no mill rate impact](#)
 - 6) Other (274k) – all individually below \$50k
 - + \$0.6 million Capital
 - + \$0.4 million Fringe benefits:
 - 1) Health insurance (\$0.3 million)
 - 2) Worker's compensation insurance (\$0.1 million)
 - \$0.3 million Transfers
 - \$0.9 million Debt service on retired debt greater than projected debt service on new debt
- The major drivers of the Board of Education expenditure change are:
 - + \$0.8 million Certified salaries
 - + \$0.6 million Non-certified salaries
 - + \$0.3 million Employee Benefits
 - + \$0.2 million Contracted services
 - + \$0.1 million Equipment
 - + \$0.1 million Transportation
 - + \$0.3 million All Other
- Revenue, other than the current levy, is projected to increase \$1,210,000. In order to balance the fiscal year 2021 budget, the required increase from current year taxes is \$4,135,000.
- The net grand list is \$2,338,596 (+\$43,576,00 or 1.86% vs. FY 2020 grand list). Grand list growth is worth \$1,478,540 in incremental taxes (@ current 33.93 mill rate).
- The mill rate necessary to fund the proposed General Fund budget is 35.01 (+1.08 mills).

FY 2020-21 TOWN OF BERLIN BUDGET PROPOSAL SUMMARY

	FY19 Actual	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	TM/ Original Chg	TM/ Original % Chg
Taxes	\$76,554	\$78,334	\$78,334	\$85,036	\$82,738	\$4,404	5.6%
Fees	\$3,638	\$3,668	\$3,668	\$3,526	\$3,526	(\$142)	-3.9%
State Education Grants	\$6,092	\$5,672	\$5,672	\$5,871	\$5,871	\$199	3.5%
State Non-Education Grants	\$401	\$753	\$753	\$406	\$406	(\$347)	-46.1%
Svc Fees & Inv Earnings	\$1,309	\$571	\$571	\$929	\$929	\$358	62.8%
Transfers In	\$18	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$1,191	\$3,021	\$2,063	\$2,063	\$872	73.3%
TOTAL RECEIPTS	\$88,012	\$90,192	\$92,023	\$97,834	\$95,537	\$5,345	5.9%
General Government	\$3,425	\$4,385	\$4,349	\$4,834	\$4,770	\$385	8.8%
Wage Negotiation	\$0	\$10	\$8	\$191	\$191	\$181	N/A
Community Development	\$822	\$898	\$898	\$1,115	\$1,084	\$186	20.7%
Public Safety	\$8,867	\$9,605	\$9,605	\$9,839	\$9,844	\$239	2.5%
Physical Services	\$6,653	\$7,582	\$7,582	\$7,938	\$7,906	\$325	4.3%
Parks, Recreation and Libraries	\$3,852	\$4,232	\$4,245	\$4,712	\$4,640	\$408	9.6%
Health and Human Services	\$2,397	\$2,667	\$2,670	\$2,747	\$2,747	\$80	3.0%
TOWN OPERATIONS	\$26,016	\$29,380	\$29,356	\$31,376	\$31,183	\$1,803	6.1%
Schools (Departments 59 & 61)	\$3,558	\$4,460	\$4,460	\$4,788	\$4,638	\$179	4.0%
<u>Capital</u>	\$1,242	\$274	\$274	\$895	\$895	\$621	N/A
<u>Long-term Liabilities:</u>							
Debt	\$9,134	\$9,536	\$9,980	\$8,738	\$8,639	(\$897)	-9.4%
Pension	\$1,607	\$191	\$1,574	\$1,763	\$1,763	\$1,572	N/A
<u>Transfers:</u>							
Capital	\$335	\$539	\$566	\$1,454	\$100	(\$439)	-81.4%
Debt	\$720	\$720	\$720	\$720	\$720	\$0	0.0%
Operational	\$100	\$115	\$115	\$213	\$213	\$98	84.8%
TOTAL GENERAL GOVERNMENT Budget	\$42,711	\$45,214	\$47,045	\$49,947	\$48,150	\$2,936	6.5%
TOTAL BOARD OF EDUCATION Budget	\$43,578	\$44,978	\$44,978	\$47,888	\$47,388	\$2,410	5.4%
TOTAL EXPENDITURES	\$86,289	\$90,192	\$92,023	\$97,834	\$95,537	\$5,345	5.9%

The General Gov't budget includes \$10.1 million of Board of Education costs including shared services, debt and capital.

	FY19 Actual Exp	FY20 Original Bud	FY20 Amended Bud	FY21 Department Bud	FY21 Manager Bud	BOF/ Original Chg
General Government						
Operations	\$26,016	\$29,380	\$29,356	\$31,376	\$31,183	\$1,803
Capital	\$932	\$274	\$274	\$400	\$400	\$126
Long-term Liabilities	\$5,191	\$4,381	\$6,209	\$5,654	\$5,554	\$1,173
Transfers	\$917	\$835	\$861	\$2,286	\$932	\$98
	\$33,057	\$34,870	\$36,701	\$39,717	\$38,069	\$3,199
Board of Education						
Operations	\$43,578	\$44,978	\$44,978	\$47,888	\$47,388	\$2,410
Town staff supporting BOE	\$3,558	\$4,460	\$4,460	\$4,788	\$4,638	\$179
Capital	\$311	\$0	\$0	\$495	\$495	\$495
Long-term Liabilities	\$5,549	\$5,345	\$5,345	\$4,847	\$4,847	(\$498)
Transfers	\$237	\$539	\$539	\$100	\$100	(\$439)
	\$53,233	\$55,322	\$55,322	\$58,118	\$57,468	\$2,146

I. BOARD OF FINANCE LETTER

February 26, 2020

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. This budget was developed with the intent to fund infrastructure, education and community



development goals; legal, contractual and regulatory obligations; and to fund existing services Berlin resident's desire and have come to expect. Overall, these goals support the entire Berlin population. My budget submission funds these critical initiatives in a manner I believe is most responsible for the community – prudent use of debt, investing in critical capital needs, and scrutinizing department requests to reduce the impact to the Town's mill rate. All of these decisions were made in the context of the four cornerstones of the Town's budget strategy –

enhancing public safety, investments to maintain the Town's infrastructure, supporting a top educational environment and solidifying the Town's financial strength to meet legal obligations and weather potential fiscal and economic challenges.

Revenue Budget

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

- **User fees** were reviewed by each department head, Finance and me, and, where permitted, have been increased to reflect the higher cost of providing some services. Many of the fees are established by State statute, and those fees will be adjusted, if the State makes changes.
- **State and non-State grants** are budgeted to be down slightly as compared to the fiscal year 2020 budget. Berlin, like most communities in Connecticut, has experienced flat or declining State education grants for the last several years, in spite of rising costs and increased mandates. Berlin recognized \$300,000 of one-time grant revenue in fiscal year 2020 related to the Round 3 Competitive School Security Grant. This revenue will not repeat in fiscal year 2021, and, therefore, represents the main driver of lower revenue in this category.

- **Investment earnings** are higher than budgeted in fiscal year 2020 (although not as much as in fiscal year 2019) reflecting the interest rate environment and the Town's efforts to obtain the highest yield possible while always maintaining a focus on security and liquidity of funds.
- **Taxes** are impacted by two factors: changes in the grand list and changes in expenditures net of the four other revenue sources listed above. The October 2019 grand list increased 1.86% versus prior year.

Grant funding for key projects:	
Roads (LOTICIP 3-road grant)	\$3,558,000
Farmington Ave boulevard	\$1,685,000
Bridges (rehab project)	\$1,131,000
Main Street development	\$ 500,000
Sidewalks	<u>\$ 387,000</u>
	\$7,261,000

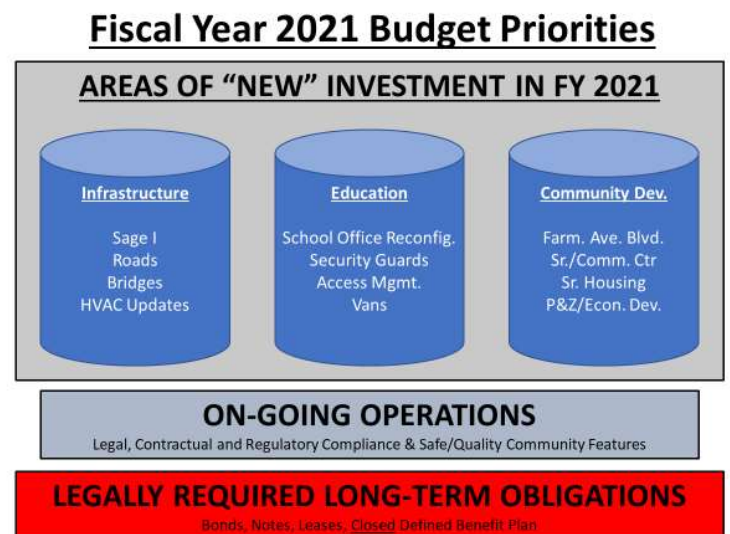
- **Grants** are a focus for both the Town and Board of Education to help offset the costs of various capital needs. These efforts have generated over \$7 million in grant funding for infrastructure and economic development (see chart on left). This grant funding will be used for capital projects that

would otherwise have been delayed or funded by higher taxes, and important public safety and infrastructure needs would not be delivered.

Expenditure Budget

The *Fiscal Year 2021 Budget Priorities* chart displays the process the Town undertook to develop the fiscal year 2021 budget. Berlin has always honored its legal, contractual and regulatory obligations and this budget submission continues that practice. Operational needs were reviewed carefully, and any additional request was challenged before being included in this submission. Finally, important strategic priorities for the upcoming fiscal year were identified and funded in this proposal:

- improve school security by reconfiguring offices at McGee and the elementary schools
- upgrades to HVAC at McGee
- continue progress on police station improvements
- maintain the annual road replacement strategy
- Kensington Road and Glen Street bridge replacement work
- make important economic development investments on Farmington Avenue, and
- align staff to meet current and future demands.



Based on current demands and staffing levels, my budget submission includes two new full-time positions and eight new part-time positions. The additional staffing support efforts to enhance security and technology offerings town wide, maintain grounds throughout town, meet the increased planning,

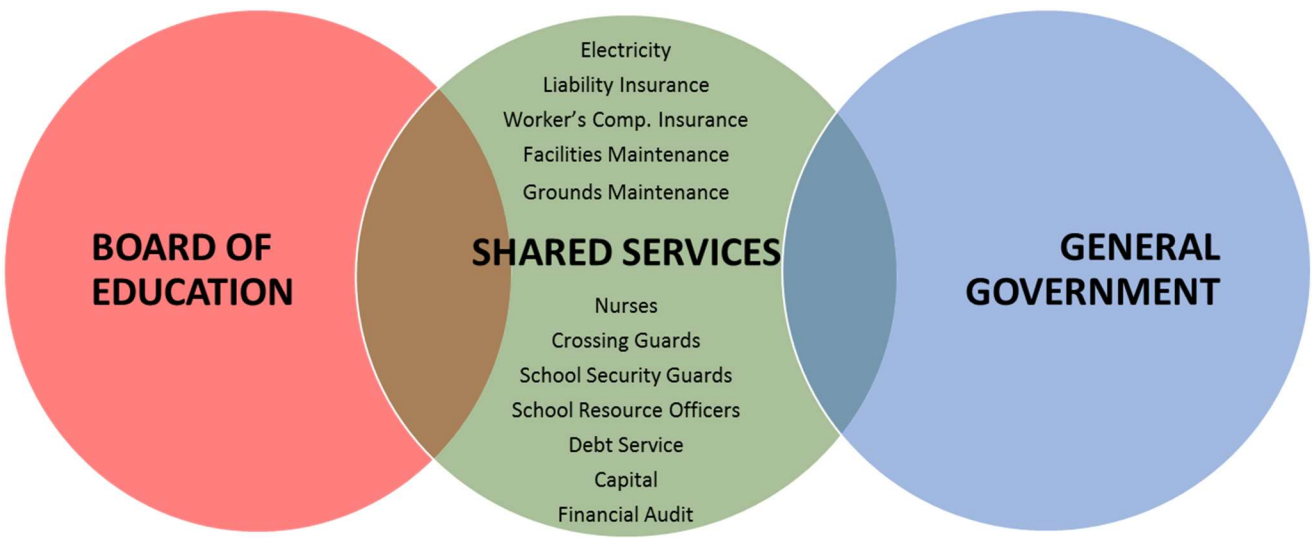
zoning and economic development demands, expand offerings at the Berlin-Peck Library and handle increased public safety demands in Fire Department administration and at Animal Control. Part-time positions were approved, where practical, instead of full-time to avoid the cost of the complete benefits package.

As in past years, every effort was made to minimize any requested increase. It is extremely important to note, however, that it is my job to make the Board aware of operational and capital needs, and to make appropriate requests to continue services residents need and have come to expect. There is always a danger of cutting too much and 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, a compromised infrastructure and compliance issues, resulting in higher costs in the future.

The Board of Education operating budget reflects what was approved by the Board of Education without any changes. The Board’s budget represents a 5.4% increase over current year funding. The details of the Board of Education submission are included in Section VI later in this document.

Bifurcated Budget

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



Breakdown of the Mill Rate Increase

Despite our best efforts to offset the drivers of expenditure increases, my proposed budget represents a 5.9% increase over last year’s budget and a 3.2% increase over the current 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). Based on the proposed budget, the mill rate for fiscal year 2021 will increase by 1.08 to 35.01. Below is the calculation used to derive the new mill rate:

Oct. 2019 Grand List (value of 1 mill)	\$2,338,596	(A)
Total Budgeted Expenditures	\$95,537,074	
(minus) Budgeted Receipts excluding Current Levy	<u>(\$14,242,516)</u>	
Required FY20 Taxes Receipts (@ 99.3% collection rate):	<u>\$81,867,631</u>	(B)
Required Mill Rate (B / A):	35.01	

FY20 Mill Rate	33.93
Mill Rate Increase	1.08
New Mill Rate	35.01

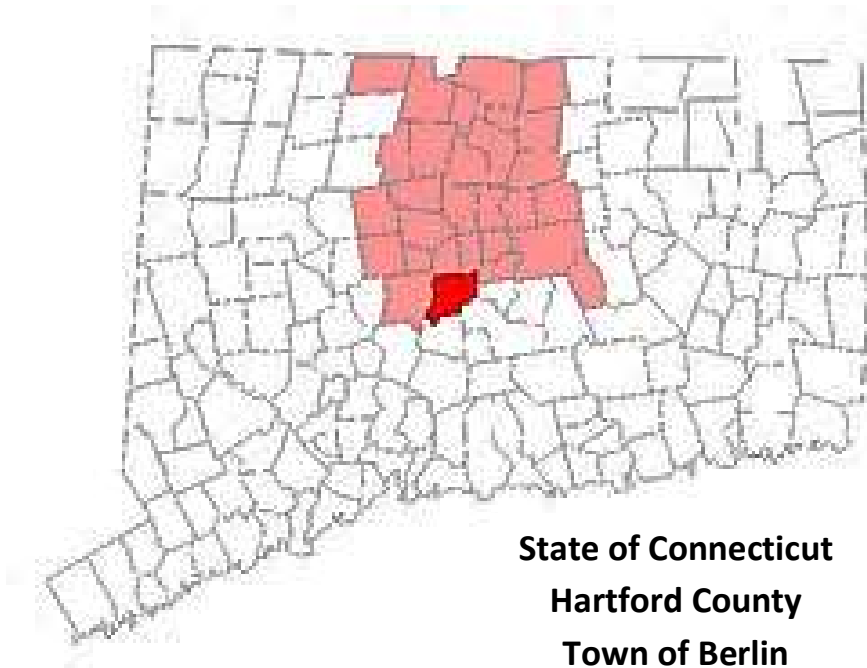
Conclusion

As mentioned previously, this budget reflects the maintenance of existing levels of necessary public services throughout the community, and new initiatives identified as a high priority by the Town Council, Board of Finance and Board of Education. Town and Board of Education leaders and staff should be congratulated for their efforts.

Respectfully Submitted,

Arosha Jayawickrema, 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 over 2,600 water & sewer accounts.

Social & Youth Services, Senior Services and 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 Youth & Social 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

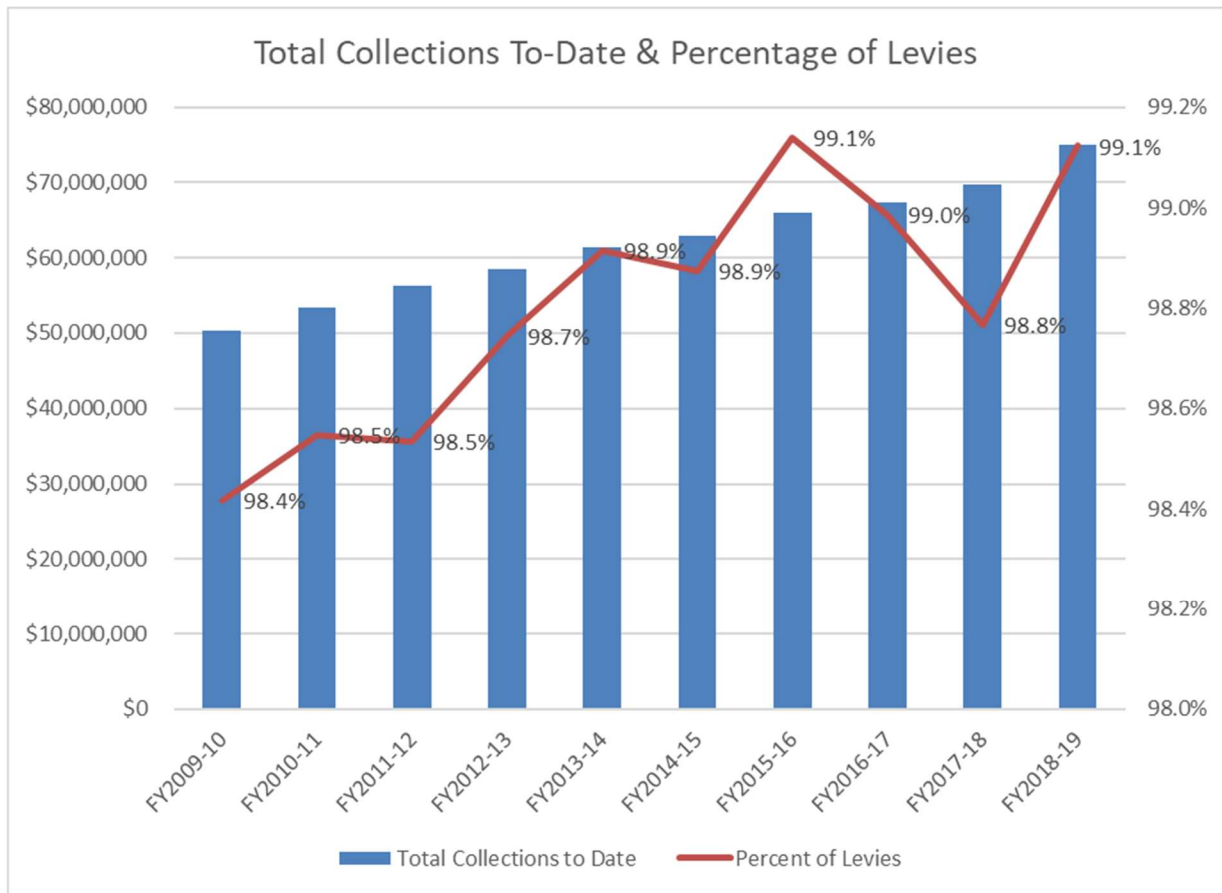
TOWN	2018 Population	2018		Mill Rate		2018	Bonds as a	2018			
		Household	% of State	FY 2018 (RE & PP/MV)	FY 2019 (RE & PP/MV)	Tax Collection Rates	% of Equalized Net Grand List	Debt Per Capita by Source			
		Income	Average					Bonds	Pension	OPEB	Total
Avon	18,302	\$132,500	174.1%	\$31.35	\$32.90	99.6%	0.5%	\$1,106	\$1,415	\$1,739	\$4,260
Berlin	20,432	\$95,996	126.1%	\$32.50	\$33.93	98.8%	2.4%	\$3,820	425	294	\$4,539
Bloomfield	21,301	\$76,952	101.1%	\$37.52	\$37.46	98.6%	1.4%	2,036	1,618	3,984	7,638
Bristol	60,032	\$66,829	87.8%	\$36.88	\$38.05	98.6%	1.2%	1,191	-	876	2,067
Burlington	9,665	\$126,341	166.0%	\$32.50	\$33.00	99.3%	1.3%	1,733	85	20	1,838
Canton	10,270	\$89,255	117.3%	\$30.70	\$32.03	99.4%	1.2%	1,794	596	37	2,427
East Granby	5,147	\$100,689	132.3%	\$33.00	\$32.80	99.6%	0.6%	932	-	393	1,325
East Hartford	49,998	\$55,468	72.9%	\$48.00/\$45.00	\$49.11/\$45.00	98.0%	1.4%	1,121	4,078	2,164	7,363
East Windsor	11,375	\$74,974	98.5%	\$33.90	\$34.25	98.8%	0.8%	957	566	281	1,804
Enfield	44,466	\$76,423	100.4%	\$33.40	\$34.23	97.9%	2.2%	2,052	266	764	3,082
Farmington	25,506	\$94,606	124.3%	\$27.18	\$27.97	99.7%	1.3%	2,828	1,238	1,485	5,551
Glastonbury	34,491	\$116,625	153.2%	\$36.00	\$36.36	99.5%	0.9%	1,671	1,600	447	3,718
Granby	11,375	\$121,114	159.1%	\$38.69	\$39.61	99.3%	1.2%	1,533	245	585	2,363
Hartford	122,587	\$34,338	45.1%	\$74.00/\$45.00	\$74.29/\$45.00	95.3%	10.0%	4,749	3,498	3,453	11,700
Hartland	2,120	\$95,259	125.2%	\$26.50	\$27.50	99.1%	0.1%	130	-	-	130
Manchester	57,699	\$70,736	92.9%	\$35.81	\$36.52	98.2%	1.9%	1,918	901	4,744	7,563
Marlborough	6,358	\$109,750	144.2%	\$36.52	\$37.25	99.3%	1.9%	2,584	-	84	2,668
New Britain	74,453	\$45,258	59.5%	\$50.00/\$45.00	\$50.50/\$45.00	96.6%	7.5%	3,937	1,107	706	5,750
Newington	30,112	\$80,310	105.5%	\$38.50	\$39.45	99.0%	0.1%	175	1,624	602	2,401
Plainville	17,623	\$65,553	86.1%	\$33.84	\$34.62	98.5%	1.7%	1,917	288	714	2,919
Rocky Hill	20,145	\$83,100	109.2%	\$32.40	\$32.50	99.1%	1.7%	2,532	52	1,066	3,650
Simsbury	24,979	\$119,588	157.1%	\$36.42	\$37.32	99.4%	0.9%	1,252	669	239	2,160
South Windsor	26,054	\$107,088	140.7%	\$37.67	\$38.50	98.9%	2.0%	2,936	632	263	3,831
Southington	43,807	\$92,220	121.2%	\$30.48	\$30.64	99.0%	2.1%	2,726	308	878	3,912
Suffield	15,743	\$111,573	146.6%	\$29.32	\$28.72	98.9%	1.0%	1,260	682	416	2,358
West Hartford	62,939	\$99,280	130.4%	\$41.00	\$41.80	99.4%	1.7%	2,337	4,006	2,731	9,074
Wethersfield	26,082	\$83,391	109.6%	\$40.78	\$40.74	99.1%	1.7%	2,225	771	1,079	4,075
Windsor	28,760	\$88,986	116.9%	\$32.96	\$32.38	99.0%	0.9%	1,360	505	1,538	3,403
Windsor Locks	12,876	\$66,846	87.8%	\$26.66	\$25.83	96.9%	1.3%	1,945	559	-	2,504
DRG D TOWNS											
Berlin	20,432	\$95,996	126.1%	\$32.50	\$33.93	98.8%	2.4%	\$3,820	\$425	\$294	\$4,539
Bethel	19,714	\$101,473	133.3%	\$33.00/\$32.00	\$33.41/\$32.00	99.1%	1.5%	2,252	513	689	3,454
Branford	28,005	\$80,167	105.3%	\$28.64	\$29.07	98.3%	0.7%	1,378	694	516	2,588
Clinton	12,950	\$76,360	100.3%	\$30.54	\$31.25	99.3%	2.6%	4,451	1,052	721	6,224
Colchester	15,936	\$103,380	135.8%	\$32.28	\$32.84	98.9%	1.2%	1,313	34	393	1,740
Cromwell	13,905	\$91,841	120.7%	\$30.33	\$30.33	99.0%	1.0%	1,458	392	204	2,054
East Granby	5,147	\$100,689	132.3%	\$33.00	\$32.80	99.6%	0.6%	932	-	393	1,325
East Hampton	12,854	\$100,780	132.4%	\$32.21	\$33.14	99.1%	1.9%	2,452	721	299	3,472
East Lyme	18,645	\$93,416	122.7%	\$27.35	\$28.19	98.9%	1.6%	2,638	304	456	3,398
Ledyard	14,736	\$91,268	119.9%	\$34.29	\$35.06	99.0%	1.9%	2,163	407	790	3,360
Milford	54,661	\$89,778	118.0%	\$27.74	\$27.71	98.8%	1.7%	2,990	1,148	6,955	11,093
Newington	30,112	\$80,310	105.5%	\$38.50	\$39.45	99.0%	0.1%	175	1,624	602	2,401
New Milford	26,974	\$87,188	114.6%	\$28.17	\$28.70	98.5%	0.4%	678	514	549	1,741
North Haven	23,691	\$99,094	130.2%	\$31.18	\$31.18	98.7%	2.2%	3,962	1,031	2,862	7,855
Old Saybrook	10,087	\$81,411	107.0%	\$19.60	\$19.75	99.2%	0.9%	2,991	605	1,136	4,732
Rocky Hill	20,145	\$83,100	109.2%	\$32.40	\$32.50	99.1%	1.7%	2,532	52	1,066	3,650
Shelton	41,097	\$94,446	124.1%	\$22.15	\$22.42	99.0%	0.5%	796	-	-	796
Southington	43,807	\$92,220	121.2%	\$30.48	\$30.64	99.0%	2.1%	2,726	308	878	3,912
Stonington	18,449	\$79,250	104.1%	\$22.68	\$23.36	99.3%	2.0%	4,140	226	200	4,566
Wallingford	44,535	\$79,420	104.4%	\$28.64	\$29.19	98.6%	0.4%	615	1,063	731	2,409
Waterford	18,887	\$85,438	112.3%	\$27.42	\$27.98	99.3%	1.5%	3,944	755	1,097	5,796
Watertown	21,641	\$76,920	101.1%	\$33.59	\$33.19	98.6%	1.5%	1,948	539	3,372	5,859
Wethersfield	26,082	\$83,391	109.6%	\$40.78	\$40.74	99.1%	1.7%	2,225	771	1,079	4,075
Windsor	28,760	\$88,986	116.9%	\$32.96	\$32.38	99.0%	0.9%	1,360	505	1,538	3,403
State of CT - Average	3,572,665	\$76,106	100.0%			98.7%	1.7%	\$2,580	\$1,306	\$2,203	\$6,089

Source: Office of Policy and Management - Municipal Fiscal Indicators

**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 Amount	Percentage of Levy	Collections in Subsequent Years	Total Collections to Date Amount	Percentage of Levy
2019	\$75,738,109	\$75,073,467	99.12%		\$75,073,467	99.12%
2018	70,660,090	69,789,191	98.77%	\$747,563	70,536,754	99.83%
2017	68,069,358	67,378,401	98.98%	626,384	68,004,785	99.91%
2016	66,490,625	65,918,097	99.14%	514,090	66,432,187	99.91%
2015	63,580,445	62,864,950	98.87%	678,227	63,543,177	99.94%
2014	61,995,090	61,321,496	98.91%	638,560	61,960,056	99.94%
2013	59,323,912	58,577,996	98.74%	707,402	59,285,398	99.94%
2012	57,082,130	56,246,044	98.54%	799,431	57,045,475	99.94%
2011	54,154,344	53,367,466	98.55%	752,702	54,120,168	99.94%
2010	51,124,528	50,315,554	98.42%	788,693	51,104,247	99.96%

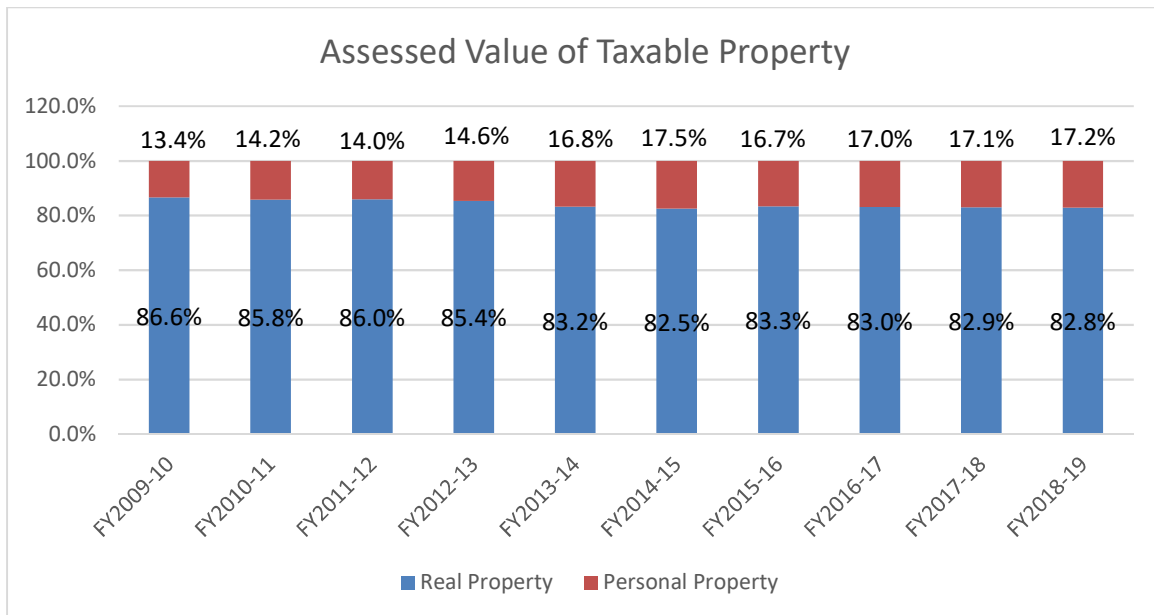
Source: Town of Berlin Revenue Collector & Finance



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
2019	\$1,925,667	\$289,305	\$215,480	\$105,366	\$2,325,086	32.50	\$3,321,550	70%
2018	1,835,846	269,029	202,780	94,434	2,213,221	31.61	3,161,744	70%
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%

Source: Town of Berlin Assessor's Office



	2019		
	Taxable Assessed Valuation	Rank	Percent of Taxable Assessed Valuation
<u>Taxpayer</u>			
Rocky River Realty Co.	\$200,451,060	1	8.62%
Corbin Russwin Inc.	34,252,540	2	1.47%
Cedar Brickyard	20,163,550	3	0.87%
B & F Machine Inc.	17,359,260	4	0.75%
Tomz Corporation	14,063,390	5	0.60%
Stonebridge Berlin Assoc.	9,363,400	6	0.40%
United Cablevision	8,006,840	7	0.34%
Acura of Berlin	7,771,930	8	0.33%
Connecticut Natural Gas Corp.	7,768,720	9	0.33%
Legion Square Associates LLC	6,999,600	10	0.30%
	<u>\$326,200,290</u>		<u>14.01%</u>

Source: Town of Berlin Assessor's Office

	2019		
	Employees	Rank	Percentage of Total Town Employment
<u>Employer</u>			
Eversource (formerly Northeast Utilities)	1,232	1	10.67%
Town of Berlin	657	2	5.69%
Comcast Cable/TCL, CT	520	3	4.50%
Assa Abloy	410	4	3.55%
Keep Me Home	320	5	2.77%
B & F Machine	260	6	2.25%
TOMZ Corporation	242	7	2.10%
Budney Overhaul and Repair	195	8	1.69%
Parker Fluid Control	172	9	1.49%
TIGHITCO	147	10	1.27%
	<u>4,155</u>		<u>35.98%</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	Charles Paonessa	Councilor	Peter Rosso
Councilor	Mike Urrunaga	Councilor	Donna Veach

BOARD OF FINANCE

Sam Lomaglio, Chairman

Gerald Paradis, Vice-Chairman

Sal Bordonaro	Tim Grady
Mark Holmes	John Richards

BOARD OF EDUCATION

Richard Aroian, President

Julia Dennis, Secretary	Mary Ellen Maloney
Jaymee Miller	Timothy Oakes
Adam Salina	Dr. Kari Sassu
Tracy Sisti	Matthew Tencza

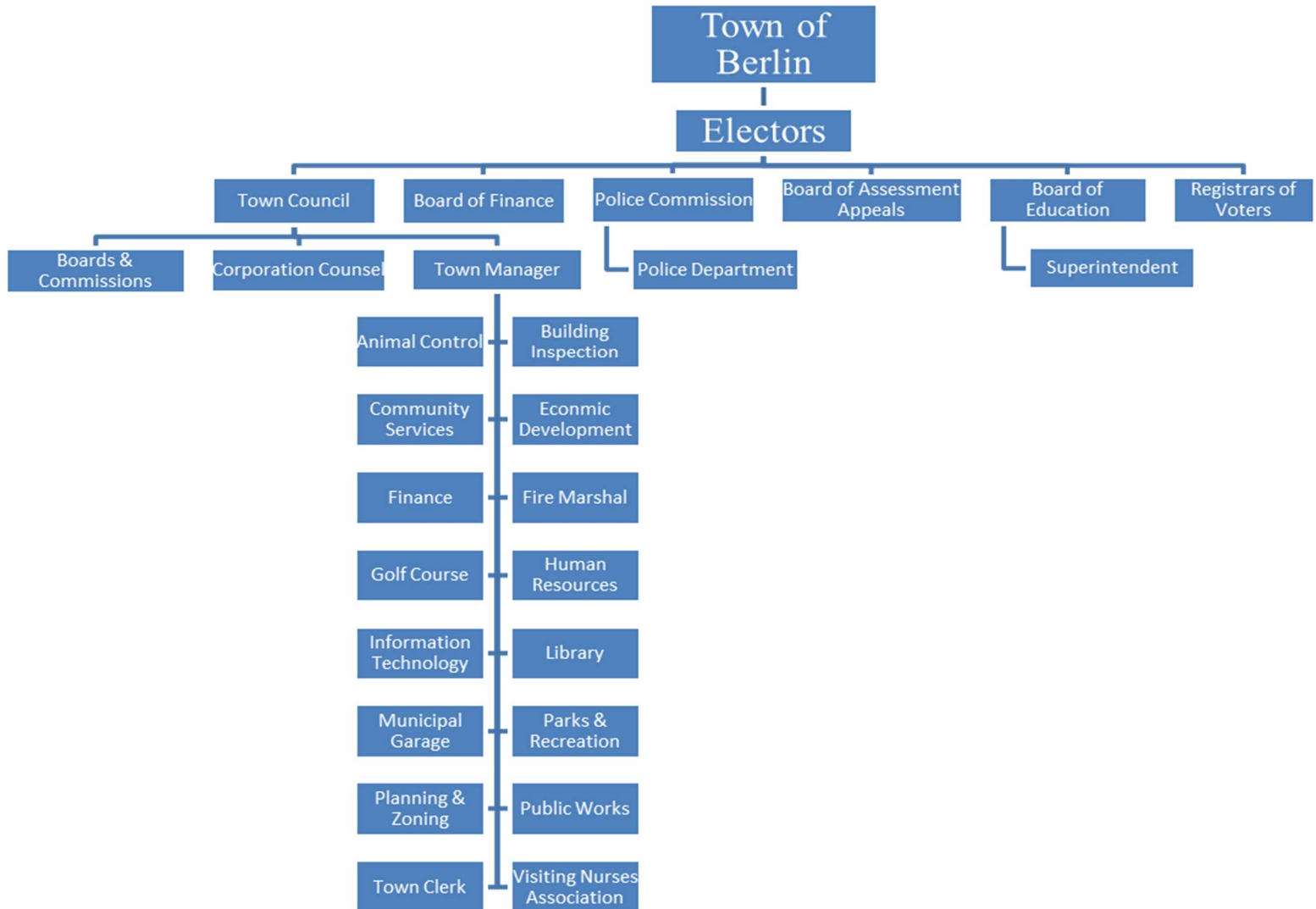
TOWN ADMINISTRATION

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

BOARD OF EDUCATION ADMINISTRATION

Superintendent of Schools	Brian Benigni
Director of Business Operations	Jeffrey Cugno

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.

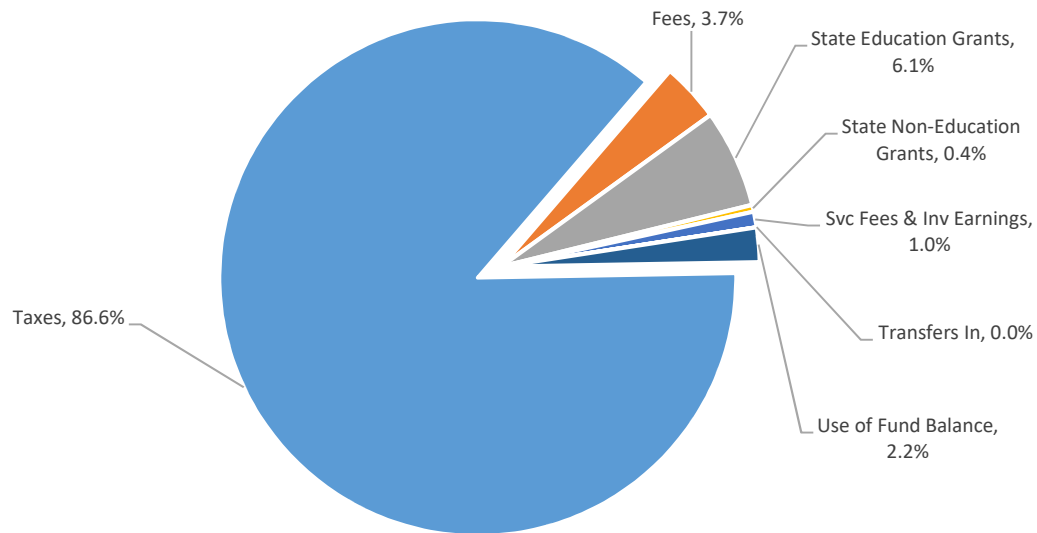
FISCAL YEAR 2020-21 BUDGET CALENDAR

<u>Timing</u>	<u>Deliverable</u>	<u>Responsible Party</u>
September 2019	Finalize part-time wage schedule	Town Manager
September 2019	CIP templates and directive sent to department heads	Finance
October 2019	Department head CIP submissions reviewed & recommendation made to Town Manager	CIP Committee
October 2019-February 2020	Finalize 2020 fee schedule	Finance Director/ Town Council Approval (Feb mtg.)
November 1, 2019	Budget directive sent to department heads	Town Manager
November 1, 2019	Revenue & Expenditure templates sent to department heads	Finance
November 22, 2019	Completed Revenue & Expenditure templates returned to Finance	Department Heads
January 2020	Review department heads budget submissions	Town Manager/Finance Director
February 28, 2020	Town budget (including Board of Education & CIP) submitted to the Board of Finance	Town Manager (Section 7-2 of Town Charter)
March 2-11, 2020	Budget hearings with Board of Education, Town department heads and CIP Committee	Board of Finance (Section 7-3(b) of Town Charter)
March 11, 2020	Adopt budget to send to Annual Budget Hearing	Board of Finance (Section 7-4 of Town Charter)
March 31, 2020	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)
April 1, 2020	Board of Finance recommends FY 2020-21 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 8, 2020	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 8-9, 2020 (<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 28, 2020	Budget Referendum (Board of Education & Town budgets voted on separately)	Eligible Town of Berlin voters (Section 7-6 of Town Charter)
April 29, 2020 (if both budgets pass)	FY 2020-21 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
April 29, 2020 (<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 6, 2020 (<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 6-7, 2020 (<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 26, 2020 (<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 27, 2020 (<u>only</u> if both budgets pass)	FY 2020-21 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
May 27, 2020 (<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)
June 3, 2020 (<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)
June 3-4, 2020 (<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)
June 3 or 4, 2020 (<u>only</u> if both budgets don't pass earlier; actual date depends on final action by Town Council)	FY 2020-21 mill rate is established	Board of Finance (Section 7-10 of Town Charter)

IV. GENERAL FUND RECEIPTS

	FY19 Actual	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	TM/ Original Chg	TM/ Original % Chg
Taxes	\$76,554	\$78,334	\$78,334	\$85,036	\$82,738	\$4,404	5.6%
Fees	\$3,638	\$3,668	\$3,668	\$3,526	\$3,526	(\$142)	-3.9%
State Education Grants	\$6,092	\$5,672	\$5,672	\$5,871	\$5,871	\$199	3.5%
State Non-Education Grants	\$401	\$753	\$753	\$406	\$406	(\$347)	-46.1%
Svc Fees & Inv Earnings	\$1,309	\$571	\$571	\$929	\$929	\$358	62.8%
Transfers In	\$18	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$1,191	\$3,021	\$2,063	\$2,063	\$872	73.3%
TOTAL RECEIPTS	\$88,012	\$90,192	\$92,023	\$97,834	\$95,537	\$5,345	5.9%



Taxes:

- Current Levy: Proposed tax revenue to be collected based on 10/1/19 grand list multiplied by the mill rate set by the Board of Finance. A 99.3% collection rate has been applied which is a 0.2pp increase from the prior fiscal year. Note that this figure basically represents the difference between budgeted expenses and budgeted revenues other than the current levy and is the last number to be finalized.
- Supplemental Motor Vehicles: This is the tax on vehicles purchased after the October 1, 2018 grand list was finalized. These vehicles were not taxed during FY20 even though the vehicle was registered in Berlin during FY20. This tax is collected in January of the following fiscal year. This account is being budgeted to increase \$50,000 versus the prior year budget.
- Back Taxes/Interest/Suspense: This is the projected collection of taxes charged but not paid in prior fiscal years. It includes the statutory interest charged on outstanding taxes (1.5% per month). Personal property and motor vehicle taxes suspended in prior years but collected during the budget year are also included in this amount. As the Town avails itself of the option of a tax sale, the amount of available back taxes declines. This item is being budgeted \$217,000 higher than the prior fiscal year budget to account for the success the Revenue Collector has experienced collecting back taxes and for additional tax

revenue from personal property audits (\$167,000). The Town owes 30% of the collected personal property taxes identified in the audits to the auditing firm. This cost is included in the Assessor's budget.

- d. 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 minus utility costs for Percival Heights. The estimate is based on current assessed value minus an estimate of utilities based on prior year. This value will fluctuate as the mill rate changes. As the mill rate is unknown at this point, this budget is being kept essentially consistent with prior year actual collections.

Licenses, Permits and Other Fees:

- a. Town Clerk Fees/Dog License Fee: Town Clerk Fees include items such as conveyance taxes, land record recordings, and other license fees. These fees fluctuate with economic conditions. The Dog License fee represents the gross collections; the state's portion is budgeted as an expenditure in the Animal Control budget.
- b. Planning & Building Inspection/Zoning Board of Appeals: Includes fees related to building permits and inspections. This revenue has increased over the past couple of years as we have seen a partial recovery from the recession. This budget was held flat to the prior budget because of the uncertainty that the volume of higher value projects will repeat.

Building Permits: Budgeted flat to the prior budget. Over the past few years, a few larger projects have increased the amount, but uncertainty that these projects will repeat is driving the proposed budget.

- c. Police Services/Services to Other Agencies/Outside Police Services: Provided by Deputy Chief of Police. Police Services (which encompasses fees for permits/copies/reports/registrations/false alarms and other fines) is budgeted flat to FY20 because leadership expects approximately the same volume of outside jobs and internal requests for Police presence. Outside Police Services revenue reflects a \$28,200 reduction from the Police submission 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.
- d. Engineering & Public Works/Scrap Metal/Road Testing Fee: This revenue excludes recycling rebates (\$27,000 in the prior year budget) as these are no longer paid to the Town, and engineering/wetland fees of \$11,000 which is flat to prior year.

Scrap metal revenue is driven by market prices. The market fluctuates significantly. The FY21 budget is held flat to FY20 budget.

- e. **Park and Recreation:** This category encompasses 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 FY21, there is an assumed fee increase for programs but the timing of school ending puts at risk at least one week or programs – resulting an essentially flat budget versus FY19 actual.
- f. **Golf Course/Cart/Range Revenues:** Provided by the Golf Course Director. Golf Course Revenue is derived from the green's fees charged & season passes. The budgeted figure for 2020 is derived by taking an average of the previous three year's revenue (to account for seasonality) and increasing by an amount necessary to cover operating costs. The budgeted fees reflect fee increases approved by Council in February.
- g. **Public Health Nursing/Summer Programs & Field Trips:** Nursing is actively marketing services to improve both census and mix. The budget reflects flat revenue as management continues to focus on improving VNA financial performance and manage through the new Medicare reimbursement model.

Summer School Programs & Field Trips involve nursing services provided by school nurses for various field trips as well as for summer school. The Nursing Department bills the Board of Education for these services. The related expenditures (salary and benefits) are reported in Department 61 and this revenue item is an equal offset to those expenditures. This line item is flat to the prior year budget.

- h. **Senior Center:** Provided by the Senior Center Director. Represents fees including non-resident fees, copier fees, class fees and room rental fees. This item is flat to prior budget based lower emerging volumes.
- i. **Animal Control Fees/Rent:** Represents various fees collected by Animal Control Officers. The rent is for use of the Berlin ACO facility by the Town of Cromwell who does not have enough space in their facility.
- j. **Library:** Provided by the Library Director. Represents fees (such as late fees, meeting room fees or program fees) collected by the library. The budget is slightly lower than prior year actual and budget because of a new policy adopted in FY19. Children and seniors will no longer be charged late fees but will instead be auto renewed. The intent is to improve participation in the library. Passport revenue is budgeted higher than prior year based on increased emerging volumes.

School Grants:

- a. **Private Schools:** This represents the Non-Public Health Services Grant and is a capped grant. This grant is subject to rescission and will be monitored throughout the budget process.
- b. **Education Equalization (ECS):** The major source of state funding for municipalities. This is received from the State Department of Education based on town wealth. The budgeted amount reflects the projected decline from the new ECS formula adopted in the FY19

budget. As the Governor and legislature continue to work through the session, this figure will likely be in flux.

Other State Grants:

- a. In Lieu of Taxes: This is a PILOT payment for property tax loss on state-owned real property and is budgeted flat to the FY20 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 fiscal year 2021.
- c. Municipal Stabilization Grant: This grant was introduced in fiscal year 2019 and lessens the burden of ECS reductions.
- d. Disability/Social Security: This is reimbursement from the state for tax reductions for qualified disabled taxpayers. It is based on total assessed value of eligible property times the mill rate. This number is not finalized until after the Grand List is signed in January.
- e. Veterans Exemption: This is reimbursement from the state for tax reductions for qualified veterans. It is based on total assessed value of eligible property times the mill rate. This number is not finalized until after the Grand List is signed in January.
- f. Child and Youth Services: This category is comprised of state grants for youth service programs. The amount budgeted represents the standard youth services grant from the State Department of Education. Per Doug Truitt, Youth Services Director, at this point the contribution will come from DCF instead of SDE but it is still expected that the Town will receive the \$14,000 minimum. There is also a Youth Services Enhancement grant of \$6250, but there is a high level of uncertainty surrounding this grant again this year (and there is a significant possibility that this will be cut), so it has not been budgeted. If it comes though again in FY21, as it has in prior years, the Council will need to appropriate the grant.
- g. State & Federal Grants: This category includes smaller grants and reimbursements. This category includes money received from the state Judicial Department under the program to distribute revenue collected on certain state statutes (fines for parking, littering, vandalism and motor vehicle violations) to the towns. The remainder of this budget is for miscellaneous reimbursements received from the State Department of Public Safety for various police training activities. This line item is being budgeted essentially flat to FY19 actual.
- h. Friends Against Drugs: Anticipated by Community Services to be the same as prior year budget.

- i. 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 the Deputy Chief, this is being budgeted at essentially the same level as FY19 actual.

Other Services and Earnings on Investments

- a. Interest on Investments: This category encompasses interest on all the Town's cash and investment accounts, including the various banks 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, we cannot invest in anything long term. The Town Treasurer has performed an analysis on where all our investments are at this point and extrapolated them out for a full year. Based on this review, the interest budget was increased \$400,000 from the FY20 budget based on emerging experience.
- b. Refund of Expenditures: This category encompasses miscellaneous receipts to the Town such as refunds of overpaid expenses or reimbursed expenses that do not fit into another category. This account fluctuates from year to year and is being budgeted flat to the prior year budget.
- c. Sale of Land, Labor and Materials: Accounts for proceeds of sales/rentals of various town-owned property. This is budgeted flat to the prior year budget.
- d. Mobile Home Rent: Rents paid on the units in the Mobile Home Park. Expenditures related to the Park that are easily broken out are included in Department 41. Other expenses (such as snowplowing) which are more difficult to break out specific to the Park are included within the various department budgets. This rent is calculated at \$300 per unit per month for 16 units.
- e. Cell Phone Tower Rent: Represents cell phone tower rental fees from AT&T/Frontier, Nextel, Verizon, Crown Base and Sprint. These agreements (which are listed in the fee schedule) have an inflationary increase built into each year; therefore, a 3% increase is included over the FY20 budget. T-Mobile utilized the tower prior to merging with Sprint, but that contract was cancelled when the two companies combined. This is the driver of the year-over-year decline in this revenue line.
- f. Other receipts: Miscellaneous receipts not fitting another category, such as forfeitures from the flexible spending account. FY20 budget is based on the prior year budget. The \$25,000 previously budgeted for Facilities Director support has been removed since the BOE will take over the day-to-day management of school-specific requests.
- 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 does based on the value of personal property they own. The FY21 budget is based on the prior year budget minus \$5,000 for assumed depreciation impact.

Transfers from Other Funds

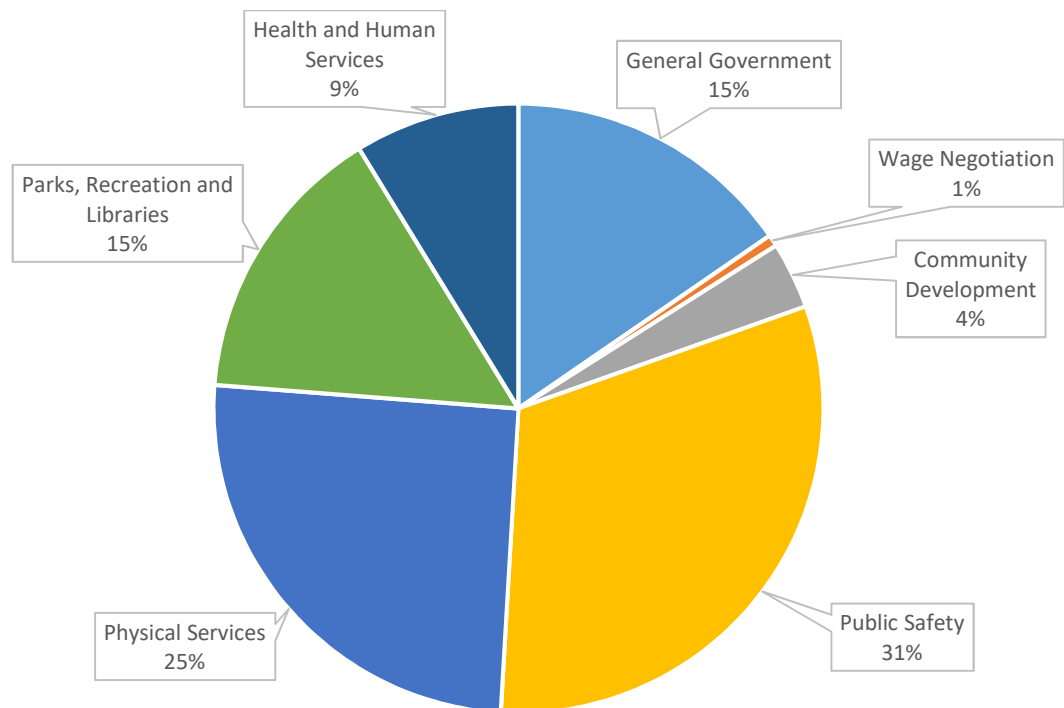
- a. Water Control Commission Receivable and Other: The only remaining amount to be transferred is in the “Other” category which includes rent paid for the space used by Water Control (\$4500 annually) which is being kept consistent with prior year.
- b. Fund Balance Designated for Future Year: Portion of general fund fund balance being designated to offset tax increases. Finance Director recommends using:
 - i. \$1,762,733 of unassigned fund balance to fund the actuarially-determine contribution to the closed DB pension fund; and
 - ii. \$ 300,000 to offset the tax increase related to higher expenditures. This entry uses savings to fund contingency rather than taxpayer funds.

It is critical that the Town move away from the practice of including fund balance as an offset in the annual budget. Maintaining an appropriate fund balance is critical to:

- I. Offset potential recessionary conditions, costs shifted to the Town from the State,
- II. Offset costs of unexpected disasters,
- III. Fund capital projects with reimbursable grant provisions; and
- IV. Provide resources for the Town to take advantage of favorable capital asset acquisition terms.

V. GENERAL GOVERNMENT OPERATIONS

	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	TM/ Original Chg	TM/ Original % Chg
General Government	\$3,425	\$4,385	\$4,349	\$4,834	\$4,770	\$385	8.8%
Wage Negotiation	\$0	\$10	\$8	\$191	\$191	\$181	N/A
Community Development	\$822	\$898	\$898	\$1,115	\$1,084	\$186	20.7%
Public Safety	\$8,867	\$9,605	\$9,605	\$9,839	\$9,844	\$239	2.5%
Physical Services	\$6,653	\$7,582	\$7,582	\$7,938	\$7,906	\$325	4.3%
Parks, Recreation and Libraries	\$3,852	\$4,232	\$4,245	\$4,712	\$4,640	\$408	9.6%
Health and Human Services	\$2,397	\$2,667	\$2,670	\$2,747	\$2,747	\$80	3.0%
TOWN OPERATIONS	\$26,016	\$29,380	\$29,356	\$31,376	\$31,183	\$1,803	6.1%
Schools (Departments 59 & 61)	\$3,558	\$4,460	\$4,460	\$4,788	\$4,638	\$179	4.0%
<u>Capital</u>	\$1,242	\$274	\$274	\$895	\$895	\$621	N/A
<u>Long-term Liabilities:</u>							
Debt	\$9,134	\$9,536	\$9,980	\$8,738	\$8,639	(\$897)	-9.4%
Pension	\$1,607	\$191	\$1,574	\$1,763	\$1,763	\$1,572	N/A
<u>Transfers:</u>							
Capital	\$335	\$539	\$566	\$1,454	\$100	(\$439)	-81.4%
Debt	\$720	\$720	\$720	\$720	\$720	\$0	0.0%
Operational	\$100	\$115	\$115	\$213	\$213	\$98	84.8%
TOTAL GENERAL GOVERNMENT Budget	\$42,711	\$45,214	\$47,045	\$49,947	\$48,150	\$2,936	6.5%
TOTAL BOARD OF EDUCATION Budget	\$43,578	\$44,978	\$44,978	\$47,888	\$47,388	\$2,410	5.4%
TOTAL EXPENDITURES	\$86,289	\$90,192	\$92,023	\$97,834	\$95,537	\$5,345	5.9%



*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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	276	182	263	280	280	98
Operating	1	3	4	8	8	6
TOTAL	277	185	267	288	288	103
PART-TIME/SHARED POSITIONS (FTE)	0.4	0.4	0.4	0.7	0.7	0.3
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget funds the Town Manager, the Administrative Assistant to the Town Manager and operational needs for the Human Resource Director shared with the Board of Education. The Town Manager's budget reflects day to day management as well as planning of the Town's operations, participation in external organizations to promote Berlin and provide the community with exemplary customer service.

PRIOR YEAR ACCOMPLISHMENTS

The Town Manager worked with a group of departmental heads to provide clarity and consistency on how certain matters were handled during the tax delinquent period, worked with the staff to establish a smoking policy - applicable to all premises and vehicles owned by the Town, conducted a review of the operations of the Animal Control Office, provided leadership to staff throughout the Town and offered residents direction and support on various matters.

BUDGET YEAR OBJECTIVES

The department will continue leading the General Government area of the Town of Berlin. The Town Manager's office will be the main point of contact to residents and businesses when they have any issues or questions. The Town Manager will provide leadership and strategic thinking on improving customer service and incorporate technology, when possible, to improve the efficiency of the Town's services.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	648	685	685	699	699	14
Operating	68	81	81	87	87	6
TOTAL	715	766	766	787	787	20
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 unmodified audit opinion. The department is focused on executing the bond strategy to maintain the Town's current AAA rating, begin lowering year-over-year debt service costs and execute the Town's pay-as-you-go defined benefit pension strategy.

PRIOR YEAR ACCOMPLISHMENTS

- Led the credit process that produced the Town's first AAA bond rating
- Awarded Certificate of Excellence in Financial Reporting from GFOA – 33rd consecutive year
- Secured an unmodified audit opinion for the Town's Comprehensive Annual Financial Report
- Successfully navigated State budget uncertainty without a supplemental tax, service reductions or layoffs
- Successfully executed pay-as-you-go funding program for closed defined benefit plan
- Supported the development and execution of 25 requests for proposals
- Secured the reimbursement of more than \$740,000 in State grant funds

BUDGET YEAR OBJECTIVES

- Maintain Town's AAA bond rating
- Execute General Obligation bonding in June
- Work with the Town Council and Board of Finance to fully fund the Annual Determined Contribution
- Receive Certificate of Excellence in Financial Reporting from GFOA
- Complete the automation of the time & attendance 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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	233	240	240	248	248	8
Operating	167	138	139	117	117	(21)
TOTAL	399	378	379	365	365	(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 Technology budget funds the current staffing level of two full-time employees, the Town's fiber connection to the Internet and remote buildings, cloud backup, Office 365 for 198 users, network hardware support, virus protection, and the Town's equipment replacement schedule.

PRIOR YEAR ACCOMPLISHMENTS

The Technology Department completed the development of the Town's disaster recovery site, coordinated the upgrade of the Town's phone system, assisted the Park & Recreation Department and Building Department with their goals of moving to web based applications, and updated the Win 7 operating system to Win 10 on limited use pcs to reduce replacement costs.

BUDGET YEAR OBJECTIVE

1. Research and implement methods to enhance the Town's interactions with the public
2. Implement the Town's 20/21 hardware replacement schedule
3. Enhance the IT network infrastructure to support the operations of the Town
4. Decommission servers and combine existing servers to reduce the cost of replication and backup to the Town's remote disaster recovery site
5. Continue to provide a secure computing environment that ensures data privacy and mitigates cyber-security threats
6. Continue to assist departments with researching web-based applications for public access

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	197	251	251	259	259	8
Operating	178	203	203	209	209	6
TOTAL	375	454	454	468	468	14
PART-TIME/SHARED POSITIONS (FTE)	1.7	0	0	0	0	0
FULL-TIME POSITIONS	1	3	3	3	3	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

The Revenue Collector's office collected over \$500,000 in past due taxes through the annual tax sale process. The office successfully migrated to QDS version 5. Finally, efficiency efforts continued to enhance collection efforts in FY20 and in the future.

BUDGET YEAR OBJECTIVES

The office will continue to focus on improving the overall collection rate – increasing the target to 99.3% - and the current levy collection rate. Continuing the annual tax sale process and working closely with the constables and State Marshal to collect on behalf of all Berlin taxpayers. Finally, continuing education and the overall development of staff will remain a priority.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	73	76	76	79	79	2
Operating	0	1	1	1	1	0
TOTAL	73	77	77	79	79	2
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 by closely managing all banking relationships and closing accounts that offered uncompetitive rates. This effort continued to be based in the SLY (safety, liquidity and yield) strategy that is essential for safeguarding public funds.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	235	282	282	322	322	41
TOTAL	235	282	282	322	322	41
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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	52	109	106	328	328	220
Operating	336	1,091	972	1,193	1,193	103
TOTAL	388	1,200	1,078	1,522	1,522	322
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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	394	430	430	484	443	13
Operating	42	53	53	95	95	42
TOTAL	435	483	483	580	538	55
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 to maintain Cloud-based technology in support of the valuation and grand list development processes. Staffing and training will remain flat in the current proposal.

PRIOR YEAR ACCOMPLISHMENTS

Berlin realized a modest 0.33% grand list increase - before BAA appeals – after following more than a 5% increase in the 2017 revaluation grand list. The office began work on the 2022 revaluation by updating files and beginning capturing pictures of properties.

BUDGET YEAR OBJECTIVES

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	78	78	78	111	88	10
Operating	60	77	77	78	78	1
TOTAL	138	155	155	189	166	12
PART-TIME/SHARED POSITIONS (FTE)	1.1	1.1	1.1	1.3	1.1	0
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

Funding in the fiscal year 2021 budget supports the upcoming primary, election and funding for up to two budget referendums. This will include the cost of hiring people for each of these events, programming, purchasing ballots, rentals and phone service. Furthermore, both Registrars are new in their roles, so the budget will fund the need for both to complete State certification and training courses.

PRIOR YEAR ACCOMPLISHMENTS

In fiscal year 2020, the Registrar's office successfully executed a primary, two referendums and a municipal election.

BUDGET YEAR OBJECTIVES

The office is focused on maintaining an accurate Voter List, conducting the Annual Canvass of Voters and run, without incident, each election event 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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	360	382	382	388	388	6
Operating	23	23	22	27	27	4
TOTAL	383	405	405	414	414	9
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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	326	354	354	449	419	65
Operating	3	5	5	5	5	0
TOTAL	329	359	359	455	424	65
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0.3	0.8	0.8
FULL-TIME POSITIONS	3	3	3	4	4	1.0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department continually seeks opportunities to improve efficiency in workflow by making adjustments in the process and purchasing new supplies/equipment. Professional development is always a priority and takes advantage of training opportunities and workshops available through various professional organizations. 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

The Director of Development Services position was eliminated and replaced with a Town Planner position at a lower mid manager salary. The Town Planner worked with developers navigating through the Planning & Zoning process that resulted in expansion of existing industrial and commercial uses, adding new special permit uses to the town, and creating 24 new residential building lots. Staff initiated new zoning text amendments that either improved efficiency of work through the zoning approval process or expand potential uses in commercial and industrial zones.

BUDGET YEAR OBJECTIVES

Further enhance the professional development of the staff through training, seminars, and planning conferences. Evaluate internal review and permitting processes to enhance efficiency and promote transparency and compliance and purchase supplies and equipment to facilitate efficiency in workflow.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	295	308	308	373	349	41
Operating	6	8	8	38	18	10
TOTAL	301	316	316	411	368	52
PART-TIME/SHARED POSITIONS (FTE)	0.8	0	0	0.5	0.15	0.15
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 projected at \$375,000. Fees generated are intended to cover the costs of operating and administering the department, including providing necessary inspection of new and remodeled property, plan examination and permitting procedures. (Per Section 108.1 and CGS 29-252)

PRIOR YEAR ACCOMPLISHMENTS

The department staff has completed creation of street files for each individual address, as well as initiated and completed the organizing and filing of the paper copies of permits into their appropriate files. This has increased the efficiency of researching properties and permits by the public as well as ourselves exponentially. We are continuing this effort with the archived older documents. Additionally, the organization of the plans stored in the vault has been completed.

BUDGET YEAR OBJECTIVES

In addition to the Office's core responsibilities, an initiative for the Building Office in fiscal year 2020 is to introduce a permitting system that allows for on line applications and credit card payments, essentially allowing the Office to be "open" 24/7. One aspect of the goal is to have a system that will be able to be integrated with other departments, in addition to Building Department.

ECONOMIC DEVELOPMENT

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	153	170	170	168	211	41
Operating	16	27	27	27	27	0
TOTAL	168	197	197	196	238	41
PART-TIME/SHARED POSITIONS (FTE)	0.6	0.6	0.6	0	0.25	(0.4)
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget will allow the department to promote on a local, regional and national level in both events, publications and online. This will include sponsorships, advertorials, attendance at various events. Also, the department will continue leading the Kensington Village economic growth efforts.

PRIOR YEAR ACCOMPLISHMENTS

The department was instrumental in the effort to bring development to the former Kensington Furniture site on Farmington Avenue – culminating in the signing of a purchase and sale agreement with the Newport Group for mixed use development on the site. Furthering this effort, the department worked across several State agencies to obtain approval to repurpose grant funds for the development of a town-owned boulevard on the site.

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 2020-21. This will be done with the continuation of these additional promotion/marketing funds and additional efforts in telling the story of Berlin's progress. Also, we will continue to actively seek grants to advance Town objectives for which general funds are not available and to assist with the administration of grant projects to achieve timely completion and reimbursement.

AMBULANCE

DEPARTMENT DESCRIPTION

The Town contracts with 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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	357	359	359	369	369	9
TOTAL	357	359	359	369	369	9
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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	141	143	143	154	154	11
Operating	12	16	16	16	16	0
TOTAL	154	159	159	170	170	11
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.

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 87 volunteers, all of which participate within a paid-on call reimbursement, which is provided by the Town of Berlin.

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	360	415	415	547	547	132
Operating	311	344	344	351	351	7
TOTAL	671	759	759	898	898	139
PART-TIME/SHARED POSITIONS (FTE)	0.4	0.4	0.4	0.6	0.6	0.2
FULL-TIME POSITIONS	0	0	0	0	0	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

- Training - Continue to provide high level fire rescue services through education and certification, provided by local, state and national fire services.
- PPE – Continue to follow NFPA guidelines and standards in maintaining a safe level of protective clothing
- Operating Expense Reimbursement – Supporting private fire stations with the maintenance of their facilities
- Foam – Maintain foam systems and place back into service moth balled systems defunded in prior budgets
- Operating Materials – Necessary to operate the fire departments
- Equipment Testing – Annual testing of firefighting and rescue equipment as required by OSHA and by the standards of the National Fire Protection Agency (aerial & ground ladders, fire apparatus pumps, hose and SCBA bottles)
- Communications Systems – Funding iPads on all apparatus which show incident information, hazards, and mapping to the responding units. Also, accounts for a new system called TangoTango, which allows Incident Commanders to communicate more efficiently during operations when a mobile unit is not available.

PRIOR YEAR ACCOMPLISHMENTS

- Firefighters responded to **591** incidents in 2019 (as of November 20): 48 fires, 80 service calls, 72 hazardous conditions, 62 good intent, 124 false alarms, 179 rescue and medical services, 24 mutual aid calls and 2 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 437 children in public safety
- Classes held: Fire Instructor I, Fire Incident Safety Class
- CIRMA Officer Training
- Formed Tactical Rescue Team with our Task Force Mutual Aid Departments
- Open house was held at Kensington Fire Dept.

BUDGET YEAR OBJECTIVES

The budget 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 citizen's needs for fire & rescue services and meet the NFPA Standards in testing and equipment. An important goal is to continue encouraging firefighters to obtain a higher level of education and skills through Certifications from State and Federal agencies. Finally, the Fire service is looking to upgrade to a cloud-based computer system.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	7,094	7,719	7,719	7,775	7,766	47
Operating	226	264	264	270	270	6
TOTAL	7,320	7,983	7,983	8,046	8,036	54
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 budget funds personnel and equipment costs to ensure the Department has the resources to serve the public. New Police vehicles are included in the capital plan. In the past, the number of vehicles has been reduced or eliminated from the final capital budget, leaving the Department with older, less reliable vehicles.

PRIOR YEAR ACCOMPLISHMENTS

- The department changed to Nexgen public safety software - the standard in law enforcement technology throughout Connecticut. The police department expects to save approximately \$78,377 over the next five years and more than \$30,000 in annual maintenance costs.
- The department received several grants:
 - \$10,000.00 federal Justice Assistance Formula Grant (JAG) program. The funds were used to acquire 21 level IV body armor with rifle round protection for our patrol vehicles and detectives with the funding.
 - \$14,532 award from The Bulletproof Vest Partnership (BVP).
 - \$57,634 to address crash reduction and public safety through the enforcement of driving under the influence laws, distracted driving, and seatbelt compliance.
- The department increased the number of crime prevention and community engagement programs, including: Four "coffee with a cop," two open houses at police headquarters, RAD (Rape Aggression Defense) system training , a half-day response to workplace violence seminar for local businesses, safe kids wear lids bicycle safety program, and two national prescription drug take-back days.
- The department responded to 24,197 calls for service in 2019. Officers used NARCAN to save 10 lives during 2019.

BUDGET YEAR OBJECTIVES

The department strives to provide the highest quality of services to the citizens of the Town of Berlin. Emergency vehicles and equipment are essential to the mission of the department, the safety and security of our employees, and the members of the community we serve. Our budget submission allows us to equip our staff with the tools needed to perform their duties and responsibilities in a safe and efficient manner.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	62	23	23	23	23	0
TOTAL	62	23	23	23	23	0
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

Funding supports the emergency operations center phone lines that are needed if the center is opened during any emergency. Funding is also requested to meet DEEP requirements regarding the maintenance and updating of the two Town owned dam Emergency Operations Plans.

PRIOR YEAR ACCOMPLISHMENTS

The department continued work on the shelter supply storage and improvements to the shelter at the high school. Work was completed on required updates to the two Town-owned dams (Paper Goods and Railroad Pond) for DEEP. Finally, the Department completed the required update to the Town's Emergency Operations Plan as required by State DEMHS and FEMA.

BUDGET YEAR OBJECTIVES

Funding will allow for continued work on the Town's Hazard Mitigation Plan, as required by FEMA. The department plans to complete the conversion of the Town's Emergency Operations Plan to a new template supplied by State Department of Emergency Services and Homeland Security (DEMHS). The budget request will allow the Department to continue working with student service organizations to organize shelter supplies and resources.

FIRE MARSHAL

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	299	317	317	328	342	25
Operating	4	6	6	6	6	0
TOTAL	303	323	323	333	348	25
PART-TIME/SHARED POSITIONS (FTE)	0	0	0	0	0.1	0.1
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 308 inspections, 32 investigations and 41 plan reviews. The staff responded to 42 assistance calls and administered 45 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, E- technician, International and Cummings Diagnostic support systems, allowing for quicker in-house diagnostic work. Also, located at the Garage facility is a full fabrication department, which fabricates and repairs rust and builds out special projects for other departments. The Municipal Garage Administrative office monitors and records several reports, including daily fuel logs, monthly Police vehicle mileage, monthly service reports and records for Insurance and DMV.

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	616	669	669	700	700	31
Operating	415	497	497	527	527	30
TOTAL	1,031	1,166	1,166	1,227	1,227	61
PART-TIME/SHARED POSITIONS (FTE)	1.1	0.6	0.6	0.8	0.8	0.2
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 one of the major projects performed by the Garage Maintenance employees included, rebuilding a Public Grounds Truck. 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 requests are a new Gantry Crane and a secondary large truck lift. The Gantry Crane 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. The secondary large truck lift will have the ability to lift 40 tons.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	372	448	448	471	471	23
Operating	1,835	2,130	2,130	2,204	2,204	73
TOTAL	2,207	2,578	2,578	2,675	2,675	97
PART-TIME/SHARED POSITIONS (FTE)	2.1	1.8	1.8	2.1	2.1	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 Burnham Street Bridge and Railroad Pond Dam projects. Also, the department successfully delivered over 4 miles of road improvements. Critical planning work was undertaken on three additional bridge rebuilds – Kensington, Edgewood & Spruce Brook roads – and a four-bridge rehab project with substantial funding provided through a CRCOG grant. The department also began developing an action plan for Glen Street Bridge that was identified as critical by the State.

BUDGET YEAR OBJECTIVES

The department will work with the State to align funding and project deliverables in the rebuilding of bridges previously identified as deficient. Successfully completing the four-bridge rehab project and the Glen Street Bridge will be important initiatives 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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	1,606	1,733	1,736	1,688	1,688	(45)
Operating	314	373	370	416	416	43
TOTAL	1,921	2,107	2,107	2,105	2,105	(2)
PART-TIME/SHARED POSITIONS (FTE)	0	0.9	0.9	0.9	0.9	0
FULL-TIME POSITIONS	15	14	14	14	14	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget includes funding for a bucket loader and a large wood chipper to supplement that current brush-sized wood chipper. The annual replacement cycle for Highway Dept. trucks and equipment is critical to avoid service interruptions and to ensure the entire fleet is safe for use on public roads and on project sites.

PRIOR YEAR ACCOMPLISHMENTS

The Highway Department has executed a 5.5-mile per year average 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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	754	808	808	933	901	93
Operating	740	923	923	999	999	76
TOTAL	1,494	1,731	1,731	1,932	1,900	169
PART-TIME/SHARED POSITIONS (FTE)	0.6	1	1	1.6	1.3	0.3
FULL-TIME POSITIONS	16	15	15	15	15	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

Staff within Public Buildings also support Town Schools. The two budgets reflect the cost to operate, maintain and perform Capital Improvements on all Town Buildings, including all Public Schools. Increased building usage, materials, labor & utility costs provide constant challenges on aging infrastructure. The department is committed to complete many projects in-house in order to alleviate significant expenditures.

PRIOR YEAR ACCOMPLISHMENTS

The Facilities staff completed a total of 4,507 work orders; also, the following projects were completed during fiscal year 2018/2019:

- School Security enhancements.
- Municipal Fleet Garage roof replacement.
- Elementary Schools phone upgrades.
- Town wide ADA upgrades.
- Town Hall Store Front and Door replacements.

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. Safety, Security, ADA & IT requirements will continue to mandate budget increases. Additional staffing has been requested to support door, hardware, security, and IT needs. 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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	970	1,027	1,027	1,268	1,196	169
Operating	329	371	371	420	420	49
TOTAL	1,299	1,398	1,398	1,688	1,616	218
PART-TIME/SHARED POSITIONS (FTE)	0.5	0.5	0.5	0.5	0.75	0.25
FULL-TIME POSITIONS	11	10	10	11	10	0.0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department is requesting capital to improve the Sage 1 Softball field (both infield and outfield) with an upgraded electrical system and lighting, replacing the fence around the field, and for construction of a building that would provide restrooms, concessions, and equipment storage for both Sage 1 and Sage 2 patrons. There was also a request submitted to replace the natural grass the BHS Biscoglio Field with synthetic surface. The Department also submitted a request for an extra vehicle to be more efficient and prevent us from borrowing a vehicle from other departments on a daily basis. We have also put in a request for funds to reconstruct two little league fields, as well as Percival Soccer Field which is sinking due to decomposing stumps.

PRIOR YEAR ACCOMPLISHMENTS

We have completed the replacement of the synthetic turf at Scalise Field while also replacing and enclosing the field with fence. The department has also started an annual aeration and overseeding program on all athletic fields.

BUDGET YEAR OBJECTIVES

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

- Mowing and trimming all town own properties
- Weekly trash removal 150 garbage cans throughout parks and biweekly emptying of 35 recycling cans
- Paint parking lots, stencils, fire lanes, handicap parking spots and crosswalks throughout town
- Daily lining 15 baseball and softball fields spring through fall
- Painting of all athletic fields
- Daily pool maintenance April 1st through November 1st
- Grow and plant 4,000 annual plants
- Maintaining and inspecting of 11 playgrounds
- Snow removal for: 4 fire houses, 5 schools, Town Hall complex, Dog Pound, Pistol Creek, Senior Center, Sage Park, Timberlin and other remote town properties.

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	409	462	462	516	516	55
Operating	47	74	74	74	74	0
TOTAL	456	536	536	591	591	55
PART-TIME/SHARED POSITIONS (FTE)	1.1	1.6	1.6	2	2	0.4
FULL-TIME POSITIONS	1	1	1	1	1	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget request would include pay increases for all part time positions due to the increase in minimum wage. Further, the budget includes funds to purchase equipment for the Parks and Recreation Department as things become outdated, broken or unsafe.

PRIOR YEAR ACCOMPLISHMENTS

The summer, full-day program continues to have strong registration numbers. Scalise Field was renovated with a new synthetic surface, including a shock pad. Finally, the department worked with Willard School PTO to hold a successful Monster Bash/Trunk or Treat event with almost 600 people attending.

BUDGET YEAR OBJECTIVES

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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	593	650	650	677	677	27
Operating	485	528	541	578	578	50
TOTAL	1,077	1,178	1,190	1,254	1,254	77
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 upcoming budget along with the next three budget cycles will see a significant increase in part time staff salaries due to the ongoing minimum wage increases. In FY 2020-21 the golf course will see a \$10,000 overall salary increase for part time employees.

PRIOR YEAR ACCOMPLISHMENTS

During the prior year, CIP funds along with town funding were used to make significant improvements to the golf course:

- Replaced lightning detection system
- Purchase of a Deep Tine aerifier/improve greens and tees.
- Rebuild #1 tee, # 1 bunker and #6 bunker.
- Installation of a new cart path on the 2nd hole.
- Stone wall on the 14th hole/flowers.
- Retaining wall/tent area.
- The removal of approximately 80 tree that were dead or decaying.
- Beautification around clubhouse along with renovating planting beds on the course.

BUDGET YEAR OBJECTIVES

-The current budget submission will allow the department to proceed with on-going capital improvements, which will continue to move Timberlin to an upper level golf course. This will allow Timberlin to increase fees and subsequently produce additional revenue. The projects include: bridge work, cart path improvements, renovation and reconstruction of bunkers and tees, tree pruning to allow for greater vistas, as well as increasing pace of play.

-A new phone system that will allow for better communication with golfers.

BERLIN-PECK LIBRARY

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	823	906	906	941	941	35
Operating	190	208	208	229	229	22
TOTAL	1,013	1,114	1,114	1,170	1,170	56
PART-TIME/SHARED POSITIONS (FTE)	2.3	2.3	2.3	2.5	2.5	0.2
FULL-TIME POSITIONS	9	9	9	9	9	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department is requesting funding for: Sunday hours, audio-visual services and funding for programming.

- Management would like to open the Library for 21 Sundays (10/25/20 – 3/28/21) for 3 hours (1-4pm). The Library has received many requests to be open on Sundays from our patrons.
- As more and more people access our streaming services, we are increasing our budget for that service. Due to discs' several advantages, such as availability of titles, affordability and the ability to access your movies even when no Wi-Fi connection is available, those figures remain steady.
- The cost of programming for children, teens and adults continues to rise. Patrons look to us for technology training, entertainment and quality educational programs and the cost has risen to \$400. If each department did only one program quarterly, that would amount to \$4,800.

PRIOR YEAR ACCOMPLISHMENTS

- In July of 2019, coordinated with the Town Clerk's office to begin Notary services.
- Secured money from the Community Foundation of Greater New Britain, Hartford HealthCare and the Main Street Community Foundation for a social worker at area libraries starting in October 2019.
- We discontinued fines on children's materials and for senior citizens to make the library more accessible.
- In order to preserve 21 computers for both staff and the public and save the town \$15,000 in replacement cost, we purchased Solid State Drives instead of purchasing brand-new PCs.
- The reference department added Creativebug, Chilton's and Reference USA databases to supply more digital content to patrons. Our Library of Things grew by adding cake pans to circulate, and a digital photo scanner and VHS converter for patrons to use in-house.

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, with the assistance of donations and grant money. Overall, the goals are to continue to increase items in our Library of Things and present 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 joined in July 1, 2006. The District is overseen by a twelve-member Board of Health and functions as an independent entity of government. In January 2019, the Central Connecticut Health District consolidated all field office into a single location in Rocky Hill.

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	124	136	136	141	141	5
TOTAL	124	136	136	141	141	5
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)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	1,450	1,607	1,609	1,646	1,646	39
Operating	204	250	250	250	250	(1)
TOTAL	1,654	1,857	1,860	1,896	1,896	39
PART-TIME/SHARED POSITIONS (FTE)	1.3	1	1	1	1	0
FULL-TIME POSITIONS	13	13	13	13	13	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

All clinical positions currently filled with no need for additional funds. The department is requesting additional funds for Professional Development in order to meet regulatory requirements for clinical staff education.

PRIOR YEAR ACCOMPLISHMENTS

Continued with in house billing and are now consistently current with billing and reimbursement. The department has implemented a marketing plan which has reached out to all of our service communities and referral sources. The marketing plans goal has been to introduce the Berlin VNA and services it provides. Additional community education included how to choose a homecare agency, patient rights and presentations related to common diagnosis and home safety as requested by community residents.

BUDGET YEAR OBJECTIVES

With the requested budget, the department will strive to increase patient referrals, stabilize and maintain a consistent census and provide necessary education and training which focuses on quality patient care and outcomes.

SOCIAL & YOUTH SERVICES

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	234	255	255	262	262	7
Operating	26	31	31	42	42	11
TOTAL	260	286	286	304	304	18
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 request is to fund two full-time staff in support of critical social and youth service programs and to provide modest funding to support housing and other basic needs of local residents displaced through fire and other unfortunate events. Over half of the Operating portion of the Social & Youth Services budget is funded by grants. In addition to the grants we receive, Social & Youth Services leveraged \$120,000 of value last year through donations of food and gifts for the food pantry and holiday assistance programs, cash donations, camperships funded by the Berlin Children's Fund, and an allocation from the Salvation Army for general welfare assistance.

PRIOR YEAR ACCOMPLISHMENTS

Over the past year Social & Youth Services has continued to provide a broad array of services to Berlin residents. Through the Food Pantry and Holiday Assistance Programs we have distributed nearly 4,000 bags of groceries to people facing food insecurity, plus Christmas gifts for 177 children. Campership assistance was provided to 40 Berlin children who might have otherwise been unable to attend camp, and 28 teenagers participated in our summer leadership program. We continued to help residents apply for the Connecticut Energy Assistance Program, and over 150 individuals received Medicare counseling services, helping them to understand how Medicare works and select prescription drug plans, Medicare supplement plans, and help troubleshooting their coverage when things went wrong. 35 students participated in the Common Ground after-school program at McGee Middle School, and we continued to provide the Babysitting course, 1st Aid and CPR training, and When I'm in Charge programs, as well as supporting the Sister's in Science program and the Upbeat Middle School drop-in nights.

(Support for the over \$120,000 figure: 3950 food bags @\$20/bag minus \$6,000 of purchased food = \$73,000, Christmas gifts for 177@\$100 per child = \$17,700, \$11,530 in camperships from the BCF, \$3,500 allocated by the Salvation Army, and \$16,310 cash donations.)

BUDGET YEAR OBJECTIVES

While maintaining current services we will continue to work proactively with the schools to provide early interventions, thereby reducing the need for FWSN and truancy referrals. We will continue to work collaboratively with the Central Connecticut Health District, and seek additional opportunities to work with other agencies and communities in order to find ways to enhance the services available to Berlin residents at minimal cost.

SENIOR SERVICES

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	353	380	380	398	398	17
Operating	6	9	9	9	9	1
TOTAL	359	389	389	407	407	18
PART-TIME/SHARED POSITIONS (FTE)	1.6	1.6	1.6	2	2	0.4
FULL-TIME POSITIONS	2	2	2	2	2	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget request includes continual employment of one part-time staff which is the Senior Center Program Coordinator. With the influx of seniors in the community and an increase in membership at the Center this position would help grow and develop the programs being offered for this growing population and would improve safety and security at the Center due to increase staff coverage. This Department secured funding from a grant to cover the first year in full and will try to secure additional funding from that same source to cover all, or some, of this cost for the next fiscal year.

PRIOR YEAR ACCOMPLISHMENTS

Over the past year, the Senior Services Department provided a broad array of services and programs to Berlin residents. The Senior Center served a total of 26,773 duplicated individuals through their classes, activities, services, transportation and nutrition programs. The Center's registered membership is currently at 765 members. Some of the new programming offered this year was Korean Lotus Flower Lantern and Cooking Demo, Healthy Brain Series, Hydration Program, Memoirs Writing Workshop, Building Better Bones and Joints, The Butler...Serving the White House, etc. The Center continues to collaborate with the Berlin Peck Memorial Library, the Berlin Historical Society, Berlin Public Schools, Hartford Healthcare, the Central CT Health District, Berlin Visiting Nurses Association and other local community partners to bring educational and informative programs and services to seniors.

BUDGET YEAR OBJECTIVES

The budget submission will the increased staffing will continue to improve and grow the programming at the Berlin Senior Center, trying to reach age groups we currently are not reaching, such as Baby Boomers and to increase staff coverage for safety and security issues. Our overall goal is to be fiscally responsible and continue to maintain current programs and facility while developing new programs with as little an increase in requested funds.

PRIVATE SCHOOLS SUPPORT

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	90	120	120	85	85	(35)
Operating	1	1	1	2	2	1
TOTAL	91	122	122	87	87	(35)
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 (DEPT. 61)

DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY19 Actual Expenditures	FY20 Original Budget	FY20 Amended Budget	FY21 Department Budget	FY21 Manager Budget	Manager/ Original Change
Personnel	1,994	2,280	2,280	2,486	2,412	132
Operating	1,472	2,058	2,058	2,214	2,139	81
TOTAL	3,467	4,338	4,338	4,701	4,551	213
PART-TIME/SHARED POSITIONS (FTE)	1.5	2.3	2.3	3.7	3	0.7
FULL-TIME POSITIONS	7	7	7	7	7	0

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

Beginning in fiscal year 2020, the Town reimbursed the Board of Education for the cost of staffing School Security Guards at the schools. These Guards will enhance the existing security measures in place and being added within this budget. The proposed budget includes \$150,000 of additional funds to expand the staffing level of School Security Guards. School Security was identified as a top priority by the Board of Education, the Town Council and the Board of Finance, and the investments included in the fiscal year 2021 budget submission support that prioritization.

VI. BOARD OF EDUCATION OPERATIONS



BERLIN BOARD OF EDUCATION

238 KENSINGTON ROAD

BERLIN, CT 06037

860-828-6581

Richard Aroian, President · Julia Dennis, Secretary

Mary Ellen Maloney · Jaymee Miller · Timothy Oakes · Adam Salina · Dr. Kari Sassu · Tracy Sisti · Matthew Tencza

February 12, 2020

Arosha Jayawickrema, Town Manager
Town of Berlin
240 Kensington Road
Berlin, CT 06037

Dear Mr. Jayawickrema:

On behalf of the Berlin Board of Education, enclosed please find the Board of Education's Adopted Budget for the 2020-2021 fiscal year. This adopted budget represents a total of \$47,387,504. That's an increase of \$2,409,660 over the Board of Education's current operating budget, an increase of 5.36%.

Due to a change this year in the structure of capital requests, the Board had to shift many items to our budget that would have previously been requested through capital equipment funding. The Board considered all strict needs when formulating this operational budget. Some of the original requests were not included in this budget based on the past funding trends of the Town Council.

We look forward to a thoughtful and honest conversation with the Board of Finance about addressing our immediate and long-term capital and maintenance needs. We are sensitive to the budgetary pressures facing the Board of Finance, Town Council and community members and this adopted budget is reflective and a product of that sensitivity. It is imperative that the Board of Education be given a budget that allows our schools to continue to provide an educational system that the community has come to expect and deserves. As always, the Board of Education is committed to working cooperatively with the Board of Finance and Town Council to arrive at the best possible result for our community.

Sincerely,

Richard Aroian
President, Berlin Board of Education

RA/db

**BERLIN BOARD OF EDUCATION
ADOPTED 2020-2021 BUDGET**

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BERLIN PUBLIC SCHOOLS
Berlin, Connecticut

Budget Development for 2020-2021
Schedule of Meetings

All meetings will be held in the Board Meeting Room at times noted

Monday, January 13, 2020	Regular Board of Education Meeting – 6:00 P.M. Superintendent's Proposed Budget Presentation Elementary Principals' Budget Presentations Secondary Principals' Budget Presentations Curriculum and Instruction
Wednesday, January 15, 2020	Special Board Meeting – 6:00 P.M. Special Education Budget Districtwide Non-instructional Programs/Athletics Site and Building Capital Requests Board of Education Overall Review
Monday, January 27, 2020	Regular Board Meeting – 6:00 P.M. (Workshop) Budget Discussion
<i>Wednesday, January 29, 2020</i>	<i>Weather Date – 6:00 P.M.</i>
Monday, February 10, 2020	Special Board Meeting – 5:45 P.M. – BHS Auditorium Budget Overview to the Public Regular Board Meeting – 7:00 P.M. – BHS Auditorium Budget Approval
Friday, February 21, 2020	Board of Education Budget Submitted to the Town
Wednesday, March 4, 2020	Board of Education/Board of Finance Meeting – 7:00 P.M. (budget review)
Tuesday, March 31, 2020	Budget Forum at Senior Center – 1:30 P.M. Annual Town Budget Public Hearing – 7:00 P.M. Berlin High School Auditorium
Tuesday, April 28, 2020	Town Budget Referendum per Town Charter (always last Tuesday in April)

1/10/20

<p>NOTE: In the event that a budget meeting is postponed, the schedule of budget presentations (listed above) will resume at the next listed meeting date. Please check with the Board of Education's special announcement telephone line at 860-828-8594 in the event of inclement weather.</p>
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Appendix A

District Reference Groups (DRG)

Group A				
035 DARIEN	090 NEW CANAAN	118 RIDGEFIELD	158 WESTPORT	209 DISTRICT NO. 9
046 EASTON	117 REDDING	157 WESTON	161 WILTON	
Group B				
004 AVON	054 GLASTONBURY	076 MADISON	107 ORANGE	155 WEST HARTFORD
018 BROOKFIELD	056 GRANBY	085 MONROE	128 SIMSBURY	167 WOODBRIDGE
025 CHESHIRE	057 GREENWICH	091 NEW FAIRFIELD	132 SOUTH WINDSOR	205 DISTRICT NO. 5
051 FAIRFIELD	060 GUILFORD	097 NEWTOWN	144 TRUMBULL	215 DISTRICT NO. 15
052 FARMINGTON				
Group C				
001 ANDOVER	031 CORNWALL	092 NEW HARTFORD	139 SUFFIELD	212 DISTRICT NO. 12
005 BARKHAMSTED	048 ELLINGTON	108 OXFORD	142 TOLLAND	213 DISTRICT NO. 13
008 BETHANY	050 ESSEX	112 POMFRET	204 DISTRICT NO. 4	214 DISTRICT NO. 14
012 BOLTON	067 HEBRON	121 SALEM	207 DISTRICT NO. 7	217 DISTRICT NO. 17
023 CANTON	078 MANSFIELD	127 SHERMAN	208 DISTRICT NO. 8	218 DISTRICT NO. 18
030 COLUMBIA	079 MARLBOROUGH	129 SOMERS	210 DISTRICT NO. 10	219 DISTRICT NO. 19
Group D				
007 BERLIN	033 CROMWELL	084 MILFORD	119 ROCKY HILL	152 WATERFORD
009 BETHEL	040 EAST GRANBY	094 NEWINGTON	126 SHELTON	153 WATERTOWN
014 BRANFORD	042 EAST HAMPTON	096 NEW MILFORD	131 SOUTHLINGTON	159 WETHERSFIELD
027 CLINTON	045 EAST LYME	101 NORTH HAVEN	137 STONINGTON	164 WINDSOR
028 COLCHESTER	072 LEDYARD	106 OLD SAYBROOK	148 WALLINGFORD	
Group E				
003 ASHFORD	032 COVENTRY	068 KENT	113 PORTLAND	154 WESTBROOK
013 BOZRAH	036 DEEP RIVER	071 LEBANON	114 PRESTON	160 WILLINGTON
019 BROOKLYN	039 EASTFORD	073 LISBON	122 SALISBURY	169 WOODSTOCK
021 CANAAN	041 EAST HADDAM	074 LITCHFIELD	123 SCOTLAND	201 DISTRICT NO. 1
024 CHAPLIN	053 FRANKLIN	098 NORFOLK	125 SHARON	206 DISTRICT NO. 6
026 CHESTER	063 HAMPTON	099 NORTH BRANFORD	140 THOMASTON	216 DISTRICT NO. 16
029 COLEBROOK	065 HARTLAND	102 NORTH STONINGTON	145 UNION	903 WOODSTOCK ACADEMY
Group F				
022 CANTERBURY	086 MONTVILLE	111 PLYMOUTH	134 STAFFORD	147 VOLUNTOWN
047 EAST WINDSOR	100 NORTH CANAAN	124 SEYMOUR	136 STERLING	165 WINDSOR LOCKS
049 ENFIELD	110 PLAINVILLE	133 SPRAGUE	141 THOMPSON	166 WOLCOTT
058 GRISWOLD				211 DISTRICT NO. 11
Group G				
011 BLOOMFIELD	062 HAMDEN	083 MIDDLETOWN	116 PUTNAM	146 VERNON
017 BRISTOL	069 KILLINGLY	088 NAUGATUCK	138 STRATFORD	162 WINCHESTER
044 EAST HAVEN	077 MANCHESTER	109 PLAINFIELD	143 TORRINGTON	901 NORWICH FREE ACAD.
059 GROTON				902 GILBERT SCHOOL
Group H				
002 ANSONIA	037 DERBY	080 MERIDEN	104 NORWICH	156 WEST HAVEN
034 DANBURY	043 EAST HARTFORD	103 NORWALK	135 STAMFORD	
Group I				
015 BRIDGEPORT	089 NEW BRITAIN	093 NEW HAVEN	095 NEW LONDON	151 WATERBURY
064 HARTFORD				163 WINDHAM

**Board of Education and Administrative Council Budget Priorities
Guiding Decisions Regarding the 2020-21 Budget**

STAFFING: Maintain favorable class sizes district-wide. Provide classes at all levels to ensure that students receive a comprehensive learning experience.

Student population is projected to decrease from 2,735 to 2,718 for the 2020-2021 school year. Based on this minimal projected decrease, no staffing reductions were proposed, as our priority is to maintain favorable class sizes and adequate course options for all students. The new staff requests have been minimized; however, there remains a need to meet legal obligations, fill current vacancies, provide adequate security (including IT) and fill some positions previously cut in the 2019-2020 budget.

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

The number of students requiring special education and 504 services continues to increase. More and more students are requiring social and emotional support to make it through the school day. Our special education teachers, general education teachers, counselors, psychologists, social workers and administrators are spending extensive time addressing social/emotional and behavioral needs on a day-to-day basis. The number of students lacking effective coping skills to deal with challenges in their day-to-day lives continues to rise. In response, we build programs to meet students' needs and yet we find ourselves outplacing more students and asking for more resources, such as paraprofessionals and clinical staff. We are requesting two additional paraprofessionals and a preschool teacher. Effective School Solutions (ESS) has been requested at the middle and high school level. ESS has allowed us to provide a high level of social and emotional support to our most at risk student population at the high school level. What we have learned over the past four years is that these services need to begin at a much younger age. Students and families need the social/emotional support and guidance from clinical professionals to teach effective coping skills when they first surface. The family component is critical to the student's success. ESS has allowed us to keep students in school and to graduate from Berlin High School. The tuition portion of the budget currently has two anticipated outplacements and one outplacement resulting from an expulsion. Our out-of-district placements continue to increase each year.

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

Professional Learning Funding

Funding for professional learning will continue to be a priority for the 2020-2021 school year as the need for all educators to remain current with best practices is imperative for continuous improvement. In addition to the steady increase in the number and type of mandated trainings, our district staff members require specialized training in their own content areas as well as in

cross-curricular instructional strategies. We are increasing training in areas including social and emotional learning, cultural competence, and trauma informed teaching. Recognizing that common planning time, grade level meetings and faculty meetings all offer opportunities for job-embedded professional development, we will continue to utilize this time to build teacher capacity. It is of equal importance to offer growth opportunities outside of the district to expand the scope of skills and expertise that staff members are currently able to provide. All staff members receiving training outside of the district are expected to share their new learning with other staff members. Every effort is being made to build internal capacity to support professional learning and to prioritize professional learning opportunities and requirements based on the relevance to the individual, school and/or the district.

Curriculum Development Funding

We are committed to continuing to refresh our dynamic and engaging standards-based curriculum that is viable for all students and aligned to the Connecticut Core Standards. Strong curriculum development is predicated on a continuous cycle of revision and refinement, with courses being updated and curriculum for new courses written. We are actively redesigning and aligning our curriculum to ensure that all students successfully obtain all of the skills defined in the Berlin Learner Outcomes and supported by the 16 Habits of the Mind. Changes in state standards for science, with the transition to the Next Generation Science Standards and related assessment, require additional attention be paid to this area. Additionally, we are actively working to strengthen our programming in Career and Technical Education and in the arts. Providing funding for curriculum work provides teachers an opportunity to develop common, authentic, instructional tasks that incorporate new knowledge and resources which are engaging for both the student and the teacher. We remain committed to developing a highly-engaging curriculum that prepares students to be college and career ready.

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

Technology Hardware/Software

There continues to be a critical need to maintain and upgrade technology hardware and software for instructional support and management purposes. The district currently has an inventory of approximately 1,350 desktop and laptop computers. Five hundred ninety-one (591), or approximately 44%, are five or more years old. Nine hundred one (901) iPads and 3,313 Chromebooks are also in use throughout the district. The one-to-one program will need a refresh of 350 units for September 2021 and 907 more will be end-of-life districtwide by June 2022 and need to be replaced the following year. The continued integration of technology into the classroom and the curriculum ensures that our students gain the necessary learning experiences and knowledge regarding how technology interfaces with their learning and life. The implementation of 1-to-1 Chromebooks in Grades 3 to 12 and Schoology as the learning management system have had a positive impact on instructional design through innovative learning. These technology tools allow teachers to focus on 21st century skills while providing a new instructional process for integrating technology into their daily curriculum.

Classroom Display and Projection

In the district there are 263 projectors in use. Of those, 29 or 11.03% are over seven years of age and should be considered for replacement in the next school year. The interactive boards in the classrooms are also aging and will need to be replaced soon.

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

Berlin High School

The newly-renovated facility represents a hallmark for our community and students. The classrooms, auditorium, gym and common areas are used constantly; not only during school days but in the evenings and on weekends. The comprehensive renovation and construction project was a success and has created a source of pride for all. The Town and Public Building Commission are currently planning the financial closeout of the project budget, and the Board of Education will be reviewing the status of various project components before approving completion and acceptance. In the event that any further work is requested, the Town and Public Building Commission may consider allocating remaining project funds to cover those expenses.

McGee Middle School

McGee has experienced some substantial renovations and refurbishments during the past year. In addition to the new security vestibule and cameras, the gym floor has been refinished and the Wellness Center has been outfitted with new equipment and flooring. In response to a growing need to service our special education students, a new space for the BLAST program has been renovated and will be furnished shortly. Plans are also underway to completely repaint the gym this spring or summer.

Elementary Schools

The new security vestibules and cameras have been installed in all of our elementary schools and we hope to complete the associated renovations to the main offices in the coming year. All the gym floors have been recently refinished. The upgrade of the HVAC systems and the renovation of the lavatories in all the elementary schools are priorities for the next few years.

Capital Equipment and Site/Building

As part of the Town's Capital Improvement Plan, the Board of Education (BOE) provides its requests for capital equipment, as well as for improvements to school sites and buildings. In previous years, the BOE's requests, if approved by the Town, would be funded within the Town budget. With new direction from the Town's Finance Department, only our requests for major expenditures (\$25,000 and above) will be considered by the newly-established Capital Management Committee (CMC) for approval and funding. Therefore, all proposed expenditures for equipment, as well as those for site and building improvements that are either under \$25,000 or not approved by the CMC will be considered in the BOE's General Fund Operating Budget. The CMC has proposed in the FY 2020-21 Capital Budget approximately \$3 million in general funding and bonding for BOE related expenditures. These include, but are not limited to, two new school vans, roof-top unit at McGee, fire alarm upgrades, and improvements to Willard's HVAC system and parking lot.

2019-2020

Chart #1

BERLIN PUBLIC SCHOOLS OFFICIAL ENROLLMENT AS OF 10/1/2019

Grade	Griswold	Hubbard	Willard	GRADE TOTALS				
PLC	3		56					59
K	86	35	57					178
1	78	36	70					184
2	90	40	61					191
3	81	31	63					175
4	79	42	69					190
5	86	29	84					199
K-5 TOTAL	500	213	404					1117
SCHOOL TOTAL	503	213	460					1176
McGee Middle School								
6				210				210
7				227				227
8				207				207
6-8 TOTAL				644				644
Berlin High School								
9					248			248
10					219			219
11					245			245
12					203			203
9-12 TOTAL					915			915
10/1/2019	503	213	460	644	915	2735	-46	-1.65%

RECENT HISTORY OF ENROLLMENT

NUMBERS BELOW INCLUDE PRE-K STUDENTS

	Griswold	Hubbard	Willard	McGee	B H S	Total	+/-	% change	PreK-5 total
10/1/2019	503	213	460	644	915	2735	-46	-1.65%	1176
10/1/2018	502	220	476	685	904	2787	6	0.22%	1198
10/1/2017	505	211	492	664	909	2781	-11	-0.39%	1208
10/1/2016	491	213	482	714	892	2792	-71	-2.48%	1186
10/1/2015	497	238	503	672	953	2863	-35	-1.21%	1238
10/1/2014	547	225	505	702	919	2898	-53	-1.80%	1277
10/1/2013	562	251	514	691	933	2951	-30	-1.01%	1307
10/1/2012	564	232	502	717	966	2981	-45	-1.49%	1292
10/1/2011	578	241	492	735	980	3026	-97	-3.11%	1311
10/1/2010	585	261	534	722	1021	3123	-44	-1.39%	1380

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1/10/2020

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Chart #2
2020-2021 PROJECTED ENROLLMENT
GRADES K-5

Pre-K		NOT Included		Curr. Enroll.		Proj. #		Proj.		FTE	
Griswold		(10/1/2019)		# Classes		Classes		2020/21		NET CHANGE	
		2019/20		2019/20		2020/21		2020/21		AVG.	
				AVG.							
		2019/20		2019/20		2020/21		2020/21		AVG.	
K		86		5		17.20		74		5	
1		78		4		19.50		86		4	
2		90		4		22.50		78		4	
3		81		4		20.25		90		4	
4		79		4		19.75		81		4	
5		86		4		21.50		79		4	
TOTAL:		500		25				488		25	
# Teachers				25						25	
Hubbard											
K		35		2		17.50		31		2	
1		36		2		18.00		35		2	
2		40		2		20.00		36		2	
3		31		2		15.50		40		2	
4		42		2		21.00		31		2	
5		29		2		14.50		42		2	
TOTAL:		213		12				215		12	
# Teachers				12						12	
Willard											
K		57		4		14.25		73		5	
1		70		4		17.50		57		3	
2		61		3		20.33		70		4	
3		63		3		21.00		61		3	
4		69		3		23.00		63		3	
5		84		4		21.00		69		3	
TOTAL:		404		21				393		21	
# Teachers				21						21	

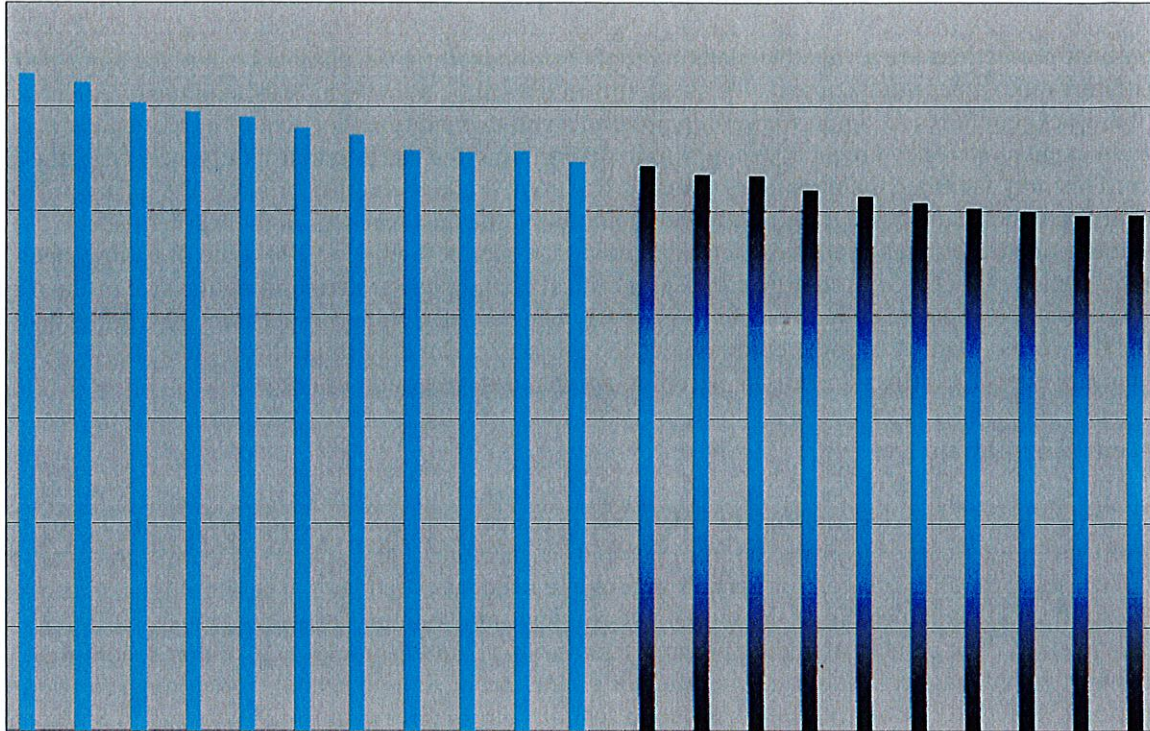
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CHART #3

**2020-2021 PROJECTED ENROLLMENT
GRADES 6-12**

	2019-20 Enrollment 10/1/2019	2020-21 Projected Enrollment	Net Change
McGee Middle School			
Grade 6	210	199	
Grade 7	227	210	
Grade 8	207	227	
TOTAL:	644	636	-8
	2019-20 Enrollment 10/1/2019	2020-21 Projected Enrollment	Net Change
Berlin High School			
Grade 9	248	207	
Grade 10	219	248	
Grade 11	245	219	
Grade 12	203	245	
TOTAL:	915	919	4

BERLIN PUBLIC SCHOOLS ENROLLMENT PROJECTED TO 2029



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October 17, 2019

Introduction

This report presents a ten-year projection of enrollment for the Berlin Public Schools. It is based on resident and non-resident students enrolled and attending the Berlin Public Schools. The projection is divided into the three grade levels that represent how the Berlin schools are organized: K-5, 6-8 and 9-12. The report includes 50 years of enrollment to place the projection into a wider historical perspective. One of the primary drivers of future enrollment is births to residents. The report examines births and their relationship to kindergarten enrollment. Several factors that influence school enrollment - town population, women of child-bearing age, the labor force, housing, high school dropouts, migration, non-public enrollment, non-resident enrollment in Berlin schools and resident enrollment in other public schools - are presented. Finally, the accuracy of earlier projections is examined.

Enrollment projections are a valuable planning tool. For budgeting, the numbers can place requested expenditures into a per pupil context. This can inform the public about which expenditures represent continuing expenditures to support on-going programs and expenditures for school improvement and program expansion. They are an essential step in determining the staffing that will be needed in the future. This may facilitate the transfer of teachers from one grade to another or allow the hiring process to start earlier, which can increase the likelihood of attracting the best teachers in the marketplace. Projections are a critical and required step in planning for school facilities. The State of Connecticut requires eight-year school-based projections as a critical component of determining the size of the project for which reimbursement is eligible. This report may be used for that purpose at McGee Middle and Berlin High School only. In some communities the projection can determine the number of places they can make available to urban students as part of a regional desegregation effort.

Current Enrollment

Table 1 and Figure 2 provide a picture of where Berlin residents attended school on October 1, 2019. The private + religious figure was projected from non-public enrollment less special education students sent out. They show that 88.3 percent of Berlin's school-age residents attended the Berlin Public Schools in 2019. An estimated 6.2 percent of the school-age residents attended private or religiously-affiliated schools in state. The number attending private schools out-of-state is not known. Other school-age residents attended magnet schools (3.5 percent) or a state technical high school, agriculture science and technology center (1.2 percent) or another public school. The district paid for 24 students (0.8 percent) to be educated in non-public special education facilities or out-of-state. There were 113 non-residents who were enrolled in the Berlin Public Schools in 2019. The projections in this report are based upon the 2,735 residents and non-residents who were enrolled in the Berlin Public Schools on October 1, 2019. (See "Total Enrollment" below).

Table 1. 2019 Enrollment		
	Number	Percent
Residents		
A. Berlin Public	2,622	88.3%
B. Tech + Ag Sci	35	1.2%
C. Magnets	103	3.5%
D. Private+Religious	184	6.2%
E. SE Sent Out	24	0.8%
Total (A+B+C+D+E)	2,968	
F. Non-Residents	113	
Total Enrollment (A+F)	2,735	

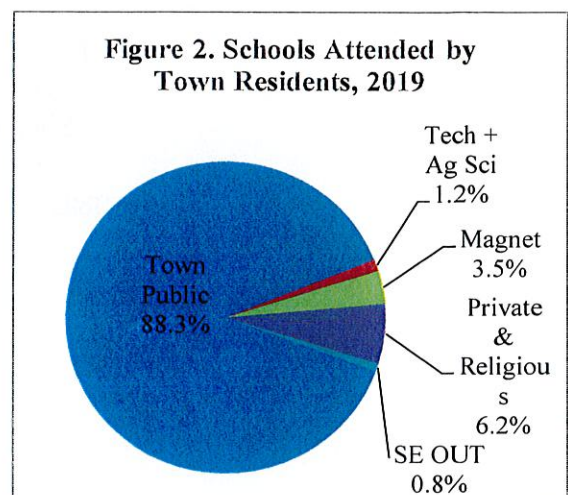
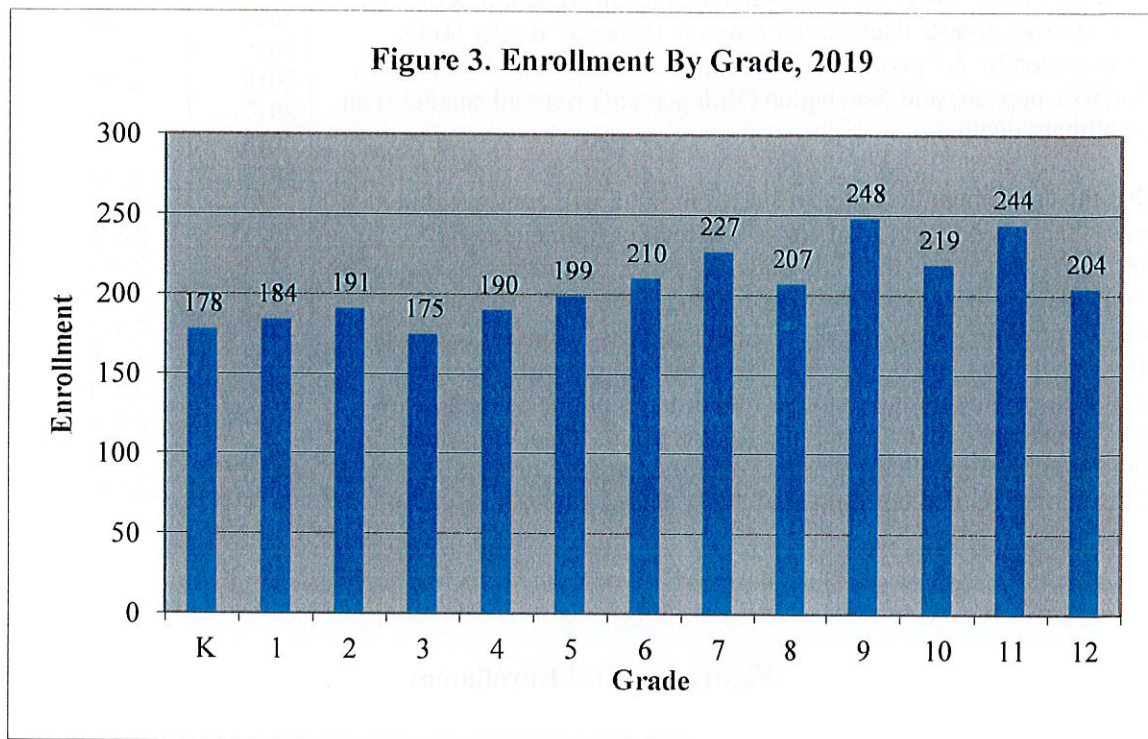


Figure 3 shows the October 2019 grade-by-grade enrollment of students attending the Berlin Public Schools. The children in pre-kindergarten programs are not shown. Grades 9 and 11 had 240 or more students enrolled. Grade 3 was the smallest class with only 175 students. Grades 1 through 4 and kindergarten all had less than 195 students enrolled. This is a pattern for a future decline. If current conditions continue, this year's kindergarten class will have 194 students when it enters grade 6 at Catherine M. McGee Middle School in 2025 and 193 students when it enters grade 9 at Berlin High School in 2028. Both these figures are a little below the current enrollment in each of those grades. The current year enrollment by grade is the starting point for this projection. How it moves forward is discussed below.



Total Enrollment

Table 2 and Figure 4 present the observed total enrollment in Berlin schools from 2009 to 2019 and projected enrollment through 2029. Detailed grade-by-grade data may be found in Appendices A and B. Enrollment declined from 3,159 students in 2009 to 2,735 students in 2019. Between 2009 and 2019, enrollment decreased by 424 students or 13.4 percent. I project that statewide public-school enrollment will have declined 7.4 percent in that period.

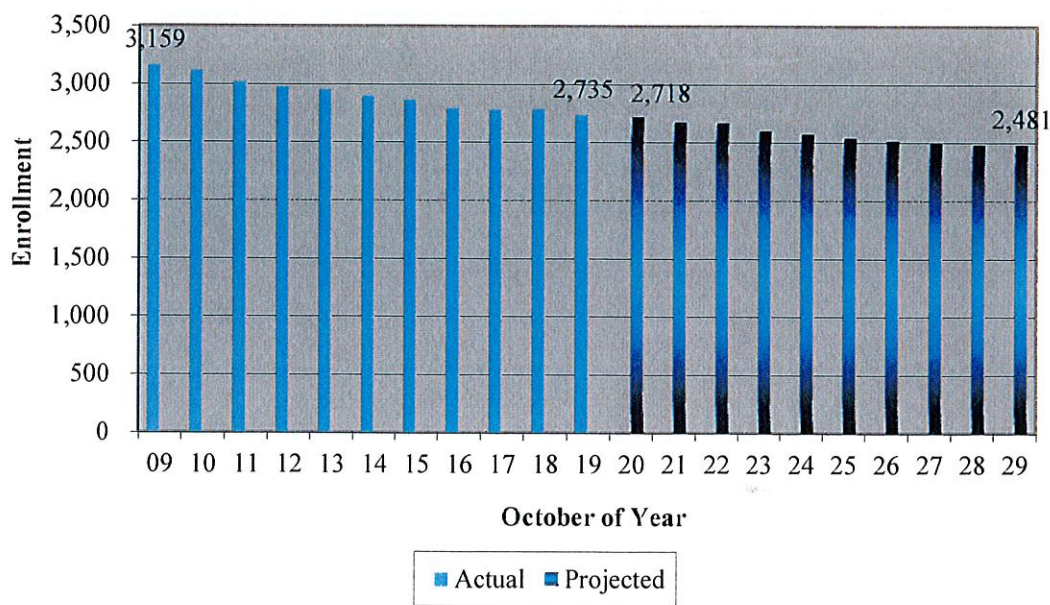
Between 2008 and 2018, the latest data available, the enrollment loss of 13.4 percent in Berlin was greater than similar towns in the area. Rocky Hill's enrollment increased by 2.7 percent. The declines in Cromwell (4.4 percent), Wethersfield (6.1 percent) and Newington (10.6 percent) were all smaller than Berlin's enrollment decline.

I project that the enrollment decline that started in 2005 will continue, but at a slightly slower rate. Next year, I anticipate that total enrollment could decrease by 15-20 students as the 12th grade class of 204 students leaves and a kindergarten class projected to be about 160 students enters. By the year 2029, I project enrollment could be about 2,480 students. The last time total enrollment was near that level was 1988. The projected ten-year decline is about 250 students or about nine percent. In the state's public schools, I am projecting a 7.4 percent decline between 2019 and 2029. Total enrollment in Berlin should average about 2,575 students over the ten-year projection period compared to an average total enrollment of 2,891 students over the past ten years.

Table 2. Total Enrollment

Year	Students	Percent Change
2009	3,159	
2010	3,117	-1.3%
2011	3,016	-3.2%
2012	2,973	-1.4%
2013	2,950	-0.8%
2014	2,896	-1.8%
2015	2,863	-1.1%
2016	2,790	-2.5%
2017	2,781	-0.3%
2018	2,787	0.2%
2019	2,735	-1.9%
2020	2,718	-0.6%
2021	2,676	-1.5%
2022	2,669	-0.3%
2023	2,601	-2.5%
2024	2,572	-1.1%
2025	2,540	-1.2%
2026	2,514	-1.0%
2027	2,496	-0.7%
2028	2,481	-0.6%
2029	2,481	0.0%

Figure 4. Total Enrollment



Appendix A. Berlin Enrollment Projected by Grade to 2029: Grades PK-5										
School Year	Birth Year	Births ¹	K	1	2	3	4	5	PK	Total PK-5
2009-10	2004	176	181	242	206	234	245	230	66	1,404
2010-11	2005	192	209	210	237	205	234	238	48	1,381
2011-12	2006	164	153	230	206	237	209	237	38	1,310
2012-13	2007	148	168	177	239	204	241	217	54	1,300
2013-14	2008	153	193	191	185	244	214	248	52	1,327
2014-15	2009	144	184	200	190	186	246	219	51	1,276
2015-16	2010	141	162	185	194	199	191	250	57	1,238
2016-17	2011	140	171	179	183	193	211	189	60	1,186
2017-18	2012	145	182	175	184	190	194	221	62	1,208
2018-19	2013	152	189	188	175	188	196	211	51	1,198
2019-20	2014	138	178	184	191	175	190	199	59	1,176
Projected										
2020-21	2015	130	162	180	185	195	177	199	59	1,157
2021-22	2016	148	183	164	181	189	197	185	59	1,158
2022-23	2017	155	195	185	165	184	191	206	59	1,185
2023-24	2018	131	167	197	186	168	186	199	59	1,162
2024-25	2019	121	152	169	198	190	170	194	59	1,132
2025-26	2020	138	172	154	170	202	192	178	59	1,127
2026-27	2021	132	169	174	155	173	204	200	59	1,134
2027-28	2022	132	165	171	175	158	175	213	59	1,116
2028-29	2023	136	168	167	172	178	160	183	59	1,087
2029-30	2024	136	170	170	168	175	180	167	59	1,089
Projection Growth Rates ^{2,3}				1.012	1.008	1.021	1.013	1.046		
Annual Resident Growth									Estimated Migration ⁴	
2010			1.188	1.138	0.971	0.995	1.000	0.979		0.51%
2011			0.797	1.091	0.985	1.000	1.020	1.013		1.22%
2012			1.024	1.111	1.022	0.990	1.017	1.030		0.81%
2013			1.230	1.107	1.041	1.013	1.040	1.025		1.61%
2014			1.150	1.038	0.989	1.011	1.008	1.024		1.35%
2015			1.083	1.011	0.984	1.054	1.028	1.017		0.30%
2016			1.184	1.103	1.006	0.995	1.062	0.995		1.63%
2017			1.257	1.030	1.035	1.039	1.005	1.053		2.49%
2018			1.241	1.028	0.977	1.022	1.022	1.070		1.85%
2019			1.086	0.978	1.011	1.000	1.011	1.016		1.52%
3-Year Ave.			1.195	1.012	1.008	1.021	1.013	1.046		
Weighted 3-Year			1.166	1.003	1.004	1.014	1.014	1.040		
5-Year Ave.			1.170	1.030	1.002	1.022	1.026	1.030		
Weighted 5-year			1.174	1.021	1.004	1.017	1.021	1.035		

¹ The 2017 and 2018 births are provisional. 2019 births were based on in-state births through June. 2020-24 births were based on the Connecticut State Data Center's 2017 projections of Berlin women of child-bearing ages and Dr. Prowda's estimate of Berlin fertility rates in 2015 and 2017.

² Growth rates in grades 1-5 based on 3-year averages of annual growth rates by grade.

³ Kindergarten based on 3-year average of estimated yield from births five- and six-years ago and retention plus 5-11 students from Hartford to maintain Open Choice enrollment at four percent of total enrollment.

⁴ Estimated by comparing the enrollment in grades 3-8 one year with the enrollment in grades 2-7 the prior year with an adjustment for non-residents in and residents out to public schools.

Appendix B. Berlin Enrollment Projected by Grade to 2029: Grades 6-12

School Year	6	7	8	9	10	11	12	6-8 Total	9-12 Total	PK-12 Total
2009-10	249	233	251	253	259	261	249	733	1,022	3,159
2010-11	231	255	233	233	258	260	266	719	1,017	3,117
2011-12	235	237	258	211	234	263	268	730	976	3,016
2012-13	230	243	239	240	215	237	269	712	961	2,973
2013-14	214	238	239	234	246	212	240	691	932	2,950
2014-15	244	215	243	215	239	246	218	702	918	2,896
2015-16	214	245	213	235	217	240	261	672	953	2,863
2016-17	248	213	253	203	231	214	242	714	890	2,790
2017-18	195	251	218	244	205	235	225	664	909	2,781
2018-19	224	204	257	217	245	207	235	685	904	2,787
2019-20	210	227	207	248	219	244	204	644	915	2,735
Projected										
2020-21	199	214	232	196	250	222	248	645	916	2,718
2021-22	199	203	219	220	199	253	225	621	897	2,676
2022-23	185	203	208	208	222	201	257	596	888	2,669
2023-24	206	189	208	197	210	225	204	603	836	2,601
2024-25	199	210	194	197	200	212	228	603	837	2,572
2025-26	194	203	215	184	200	202	215	612	801	2,540
2026-27	178	198	208	204	185	202	205	584	796	2,514
2027-28	200	182	203	197	206	187	205	585	795	2,496
2028-29	213	204	187	193	199	208	190	604	790	2,481
2029-30	183	217	209	177	194	201	211	609	783	2,481
Projection Growth Rates ¹										
	1.000	1.021	1.025	0.946	1.014	1.017	1.016			
Annual Resident Growth Rates										Migration ²
2010	0.982	1.024	1.000	0.908	1.020	1.008	1.019			0.51%
2011	0.974	1.014	1.012	0.880	1.009	1.020	1.031			1.22%
2012	0.936	1.013	1.000	0.910	1.000	1.013	1.027			0.81%
2013	0.976	1.028	0.983	0.982	1.026	0.995	1.009			1.61%
2014	0.984	1.005	1.018	0.894	1.023	1.004	1.034			1.35%
2015	0.967	1.004	0.995	0.978	1.020	1.009	1.054			0.30%
2016	0.988	1.014	1.033	0.956	0.982	0.985	1.000			1.63%
2017	1.027	1.013	1.024	0.928	1.015	1.023	1.059			2.49%
2018	0.972	1.032	1.017	0.940	0.991	1.010	1.004			1.85%
2019	1.000	1.019	1.036	0.972	1.035	1.017	0.985			1.52%
3-Year Ave.	1.000	1.021	1.025	0.946	1.014	1.017	1.016			
Weighted 3-Year	0.995	1.022	1.028	0.954	1.017	1.016	1.004			
5-Year Ave.	0.991	1.016	1.021	0.955	1.009	1.009	1.021			
Weighted 5-year	0.994	1.020	1.025	0.953	1.011	1.012	1.012			

¹ Based on 3-year averages of annual growth rates by grade.

² Estimated by comparing the enrollment in grades 3-8 one year with the enrollment in grades 2-7 the prior year with an adjustment for non-residents in and residents out to public schools.

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

The chart illustrates the per-pupil spending (NCEP) Ranking for Berlin along with its wealth ranking. In both columns, ranking #1 would be the "best" town and ranking #166 would be the "lowest".

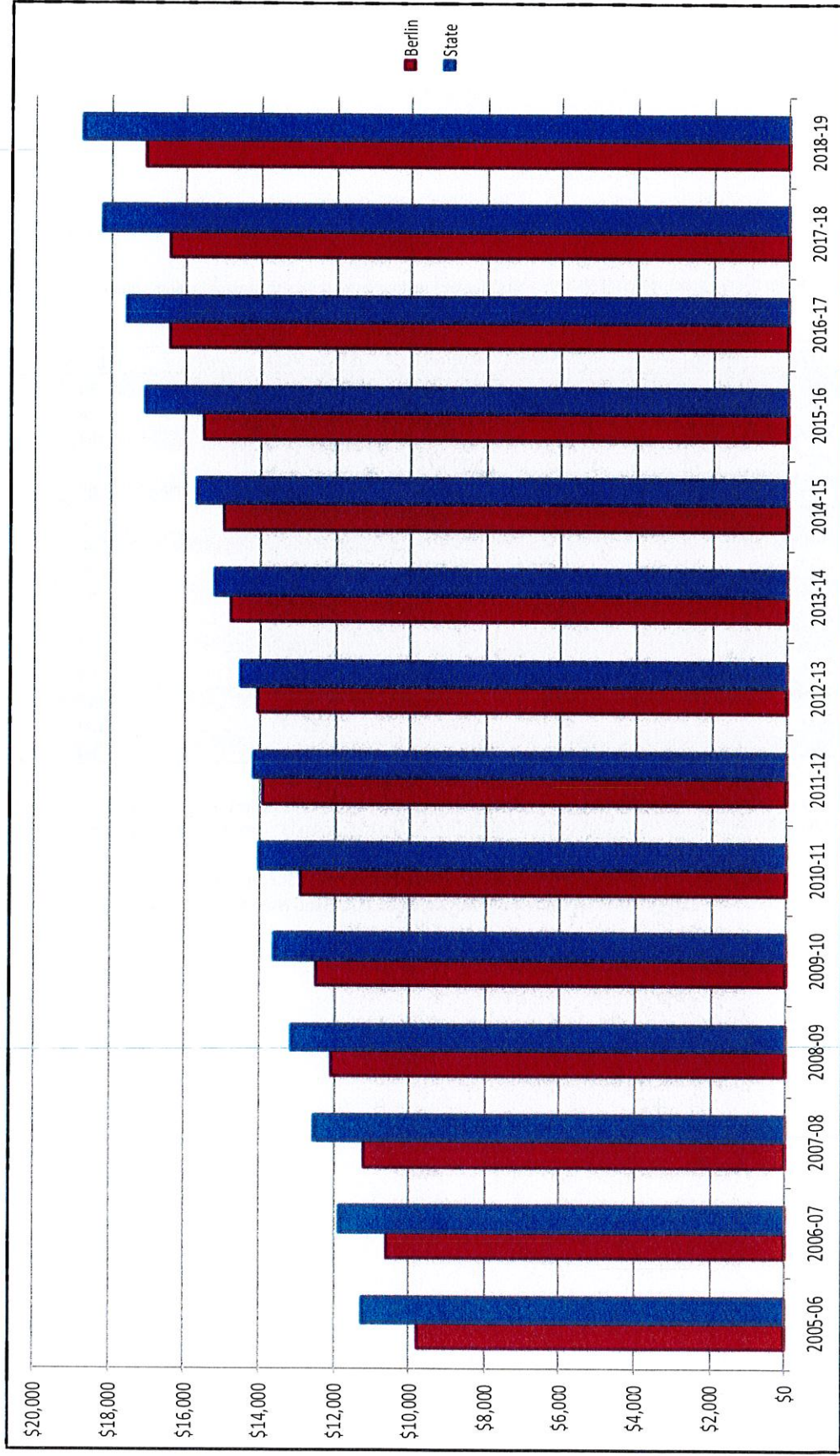
YEAR	WEALTH RANK	NCEP RANK	BERLIN NCEP	STATE NCEP	+/-	# DAYS
2004-05	65	145	\$9,172	\$10,672	(\$1,500)	184
2005-06	72	134	\$9,773	\$11,255	(\$1,482)	184
2006-07	82	123	\$10,618	\$11,864	(\$1,246)	183
2007-08	74	123	\$11,222	\$12,515	(\$1,293)	183
2008-09	80	108	\$12,064	\$13,109	(\$1,045)	183
2009-10	77	114	\$12,503	\$13,568	(\$1,065)	183
2010-11	77	116	\$12,913	\$14,004	(\$1,091)	180
2011-12	81	92	\$13,890	\$14,134	(\$244)	180
2012-13	64	102	\$14,067	\$14,491	(\$424)	181
2013-14	60	103	\$14,760	\$15,183	(\$423)	182
2014-15	65	116	\$14,964	\$15,708	(\$744)	183
2015-16	69	108	\$15,533	\$17,085	(\$1,552)	183
2016-17	72	101	\$16,426	\$17,596	(\$1,170)	180
2017-18	65	106	\$16,457	\$18,243	(\$1,786)	180
2018-19	72	108	\$17,093	\$18,791	(\$1,698)	180

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

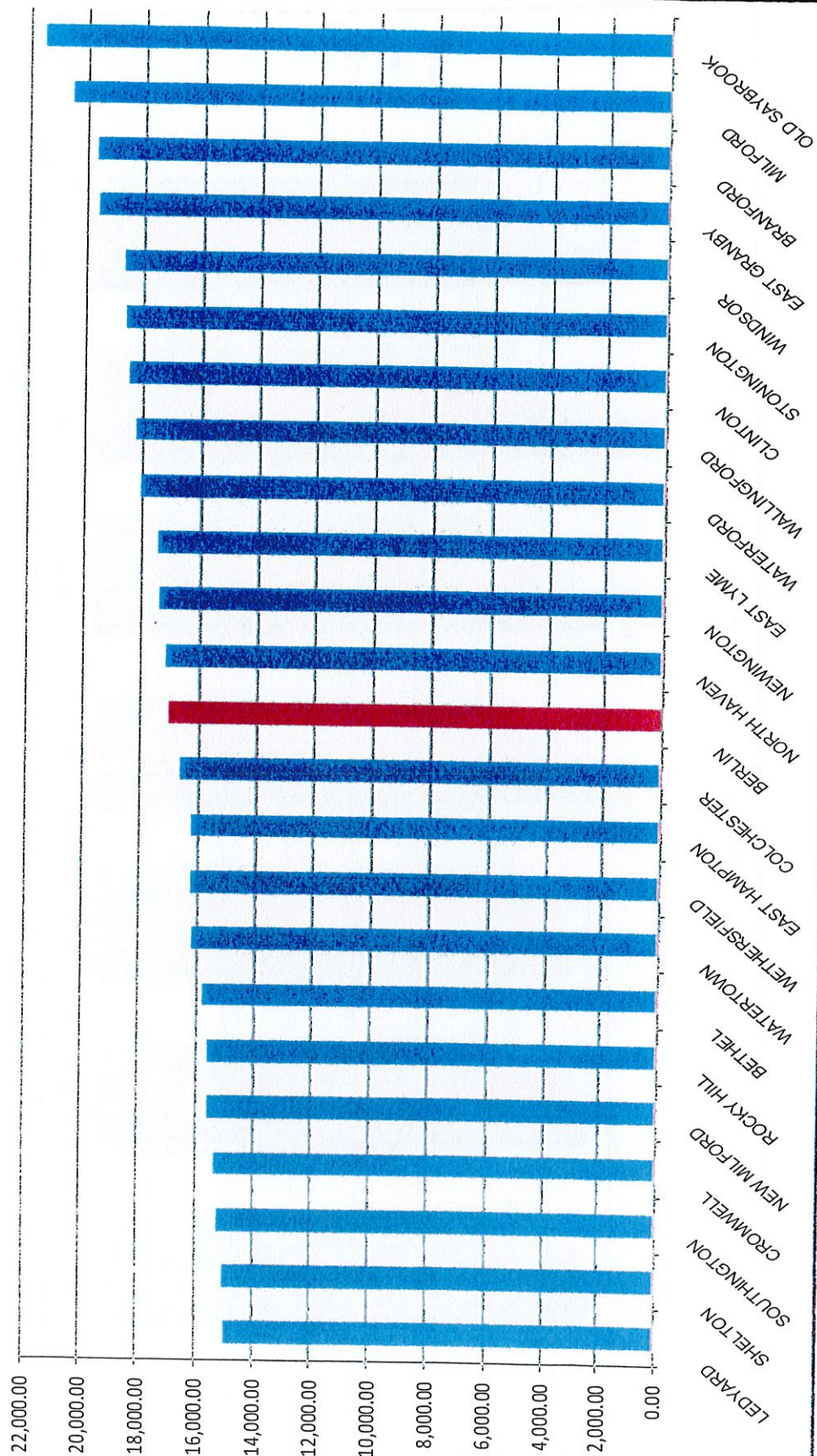
Per Connecticut State Department of Education

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

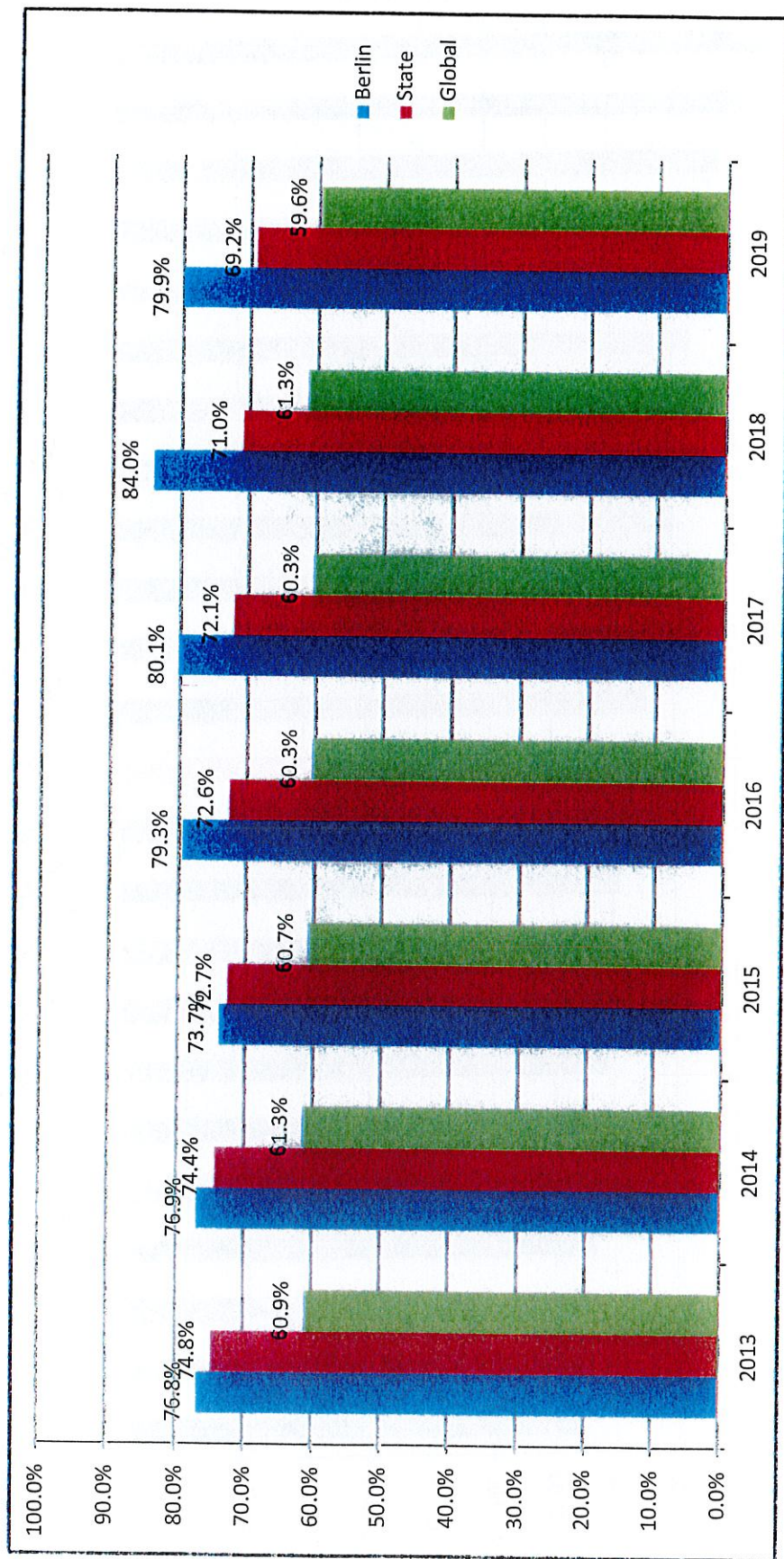
Berlin Public Schools vs State of CT Per Pupil Expenditures, 2005-06 to 2018-19



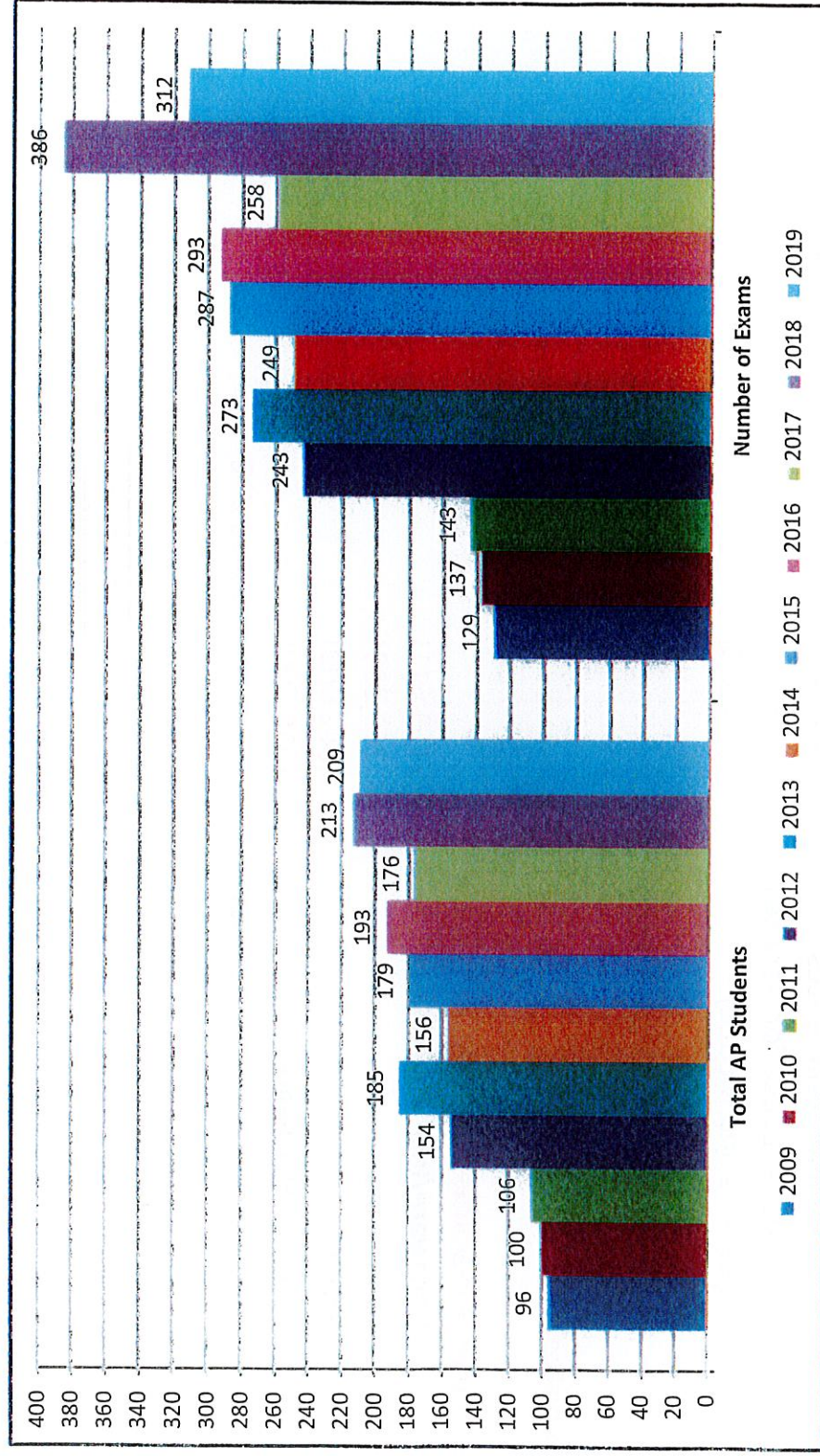
Net Current Expenditures per Pupil (NCEP) 2018-19



% Total AP Students with Scores 3+



BHS Advanced Placement Data over years



Board of Education's Adopted Budget as of February 10, 2020

Summary of Reductions from Superintendent's Budget Proposed on 1/13/20

30 Contracted Services

Meetings and Conferences	(\$10,000)
Professional Education Services	(\$70,000)
Other (BHs and McGee)	(\$10,000)

Sub Total

(\$90,000)

60 Supplies

(\$40,000)

70 Equipment/Facilities

Hardware/Inst. Technology	(\$103,611)
Equipment	(\$209,389)
Furniture	(\$42,000)
IT School Hardware	(\$15,000)

Sub Total

(\$370,000)

Total

(\$500,000)

Board of Education's Adopted Budget as of February 10, 2020

BUDGET EXECUTIVE SUMMARY.....						\$47,387,504
	Summary Object	Actual 2018-19	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Percent Difference
10	ADMINISTRATIVE SALARIES	\$2,757,839	\$2,667,888	\$2,737,080	\$69,192	2.59%
11	CERTIFIED SALARIES	\$19,832,781	\$20,269,145	\$21,081,531	\$812,386	4.01%
12	NON-CERTIFIED SALARIES	\$6,691,466	\$7,075,174	\$7,717,151	\$641,977	9.07%
20	EMPLOYEE BENEFITS	\$5,703,317	\$6,310,325	\$6,617,001	\$306,676	4.86%
30	CONTRACTED SERVICES	\$1,541,743	\$1,762,386	\$2,003,688	\$241,302	13.69%
40	UTILITIES	\$341,532	\$384,284	\$406,303	\$22,019	5.73%
51	TRANSPORTATION	\$2,949,499	\$3,094,230	\$3,222,078	\$127,848	4.13%
56	TUITION	\$1,487,866	\$2,073,291	\$2,155,787	\$82,496	3.98%
60	SUPPLIES, TEXTBOOKS & MATERIALS	\$1,406,740	\$1,125,015	\$1,074,100	(\$50,915)	-4.53%
70	EQUIPMENT	\$409,686	\$152,392	\$280,599	\$128,207	84.13%
80	ALL OTHER EXPENDITURES	\$75,592	\$63,715	\$92,186	\$28,471	44.68%
Totals		\$43,198,061	\$44,977,844	\$47,387,504	\$2,409,660	5.36%

Administrative Salaries							\$2,737,080
All Schools, Central Office & District Wide							\$2,737,080
Location	Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Hubbard	Principal Salary	1.0	\$2,667,888	\$2,737,080	\$69,192	Contractual Obligations and Step Increases	
Willard	Principal Salary	1.0					
Griswold	Principal Salary	1.0					
McGee	Principal Salary	2.0					
BHS	Principal Salary	3.0					
Pupil Services	Administrator Salary	3.0					
Central Office	Superintendent & Assistant Superintendent	2.0					
Central Office	Director of Business Operations Salary	1.0					
Central Office	HR Director Salary	0.6					
District Wide	Administrator Salary	2.0					
District Wide	Athletic Director Salary	1.0					

CERTIFIED SALARIES **\$21,081,531**

Griswold Elementary School **\$3,494,594**

Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments
Certified - Kindergarten	5.0				
Certified - Teacher Leader	1.0				
Certified - Grade 1	4.0				
Certified - Grade 2	4.0				
Certified - Grade 3	4.0				
Certified - Grade 4	4.0				
Certified - Grade 5	4.0				
Certified - Math Support	1.0				
Certified - Reading Support	1.5				
Certified - Art	0.9				
Certified - Music	2.0				
Certified - Physical Education	1.8	\$3,075,503	\$3,494,594	\$419,090	Increase Due To Contractual Obligations and Request for the Addition of (.5) Technology Integration Specialist
Certified - Tech. Integration	0.5				
Certified - Library Media Specialist	0.0				
Certified - Literacy Specialist	1.0				
Certified - Special Education	5.0				
Certified - Psychologist	1.0				
Certified - Speech	1.0				
Certified - Social Worker	1.0				
Certified - OT	0.8				
Certified - Stipends					AV, Computer, Elementary Science, Writing, Choral, Band, Student Council

Total Certified Salaries - Griswold **43.5** **\$3,075,503** **\$3,494,594** **\$419,090** **13.63%**

1.1 - Certified Salaries **269.8** **\$20,269,145** **\$21,081,531** **\$812,386** **4.01%**

CERTIFIED SALARIES **\$21,081,531**

Hubbard Elementary School **\$1,473,438**

Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments
Certified - Kindergarten	2.0	\$1,273,091	\$1,473,438	\$200,347	Increase Due To Contractual Obligations and Step Increases
Certified - Grade 1	2.0				
Certified - Grade 2	2.0				
Certified - Grade 3	2.0				
Certified - Grade 4	2.0				
Certified - Grade 5	2.0				
Certified - Math Support	0.7				
Certified - Reading Support	0.8				
Certified - Art	0.4				
Certified - Music	1.0				
Certified - Physical Education	0.6				
Certified - Computer Resource	0.2				
Certified - Library Media Specialist	0.6				
Certified - Literacy Specialist	1.0				
Certified - Psychologist	1.0				
Certified - Speech	0.6				
Certified - OT	0.2				
Certified - Special Education	2.0				
Certified - Stipends					AV, Computer, Elementary Science, Writing, Choral, Band, Student Council, Talent Show

Total Certified Salaries - Hubbard **21.1** **\$1,273,091** **\$1,473,438** **\$200,347** **15.74%**

11 - Certified Salaries **269.8** **\$20,269,145** **\$21,081,531** **\$812,386** **4.01%**

CERTIFIED SALARIES					\$21,081,531
Willard Elementary School					\$3,722,483
Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments
Certified - Pre-K	4.0				
Certified - Kindergarten	4.0				
Certified - Teacher Leader	1.0				
Certified - Grade 1	4.0				
Certified - Grade 2	3.0				
Certified - Grade 3	3.0				
Certified - Grade 4	3.0				
Certified - Grade 5	4.0				
Certified - Math Support	1.0				
Certified - Reading Support	1.5				
Certified - Art	0.7				
Certified - Music	2.0				
Certified - Physical Education	1.4				
Certified - Tech. Integration	0.5				
Certified - Library Media Specialist	1.0				
Certified - Literacy Specialist	1.0				
Certified - Special Education	9.5				
Certified - BCBA	1.0				
Certified - Social Worker	1.0				
Certified - Psychologist	1.0				
Certified - Speech	2.8				
Certified - PT	1.6				
Certified - OT	2.0				
Certified - Stipends					
Total Certified Salaries - Willard	54.0	\$3,609,995	\$3,722,483	\$112,488	3.12%

1.1 - Certified Salaries 269.8 \$20,269,145 \$21,081,531 \$812,386 4.01%

CERTIFIED SALARIES						\$21,081,531
McGee Middle School						\$4,849,910

Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments
Certified - Art	2.0				
Certified - Language Arts	9.0				
Certified - World Language	4.0				
Certified - Math	6.0				
Certified - Math Interventionist	1.0				
Certified - Media Literacy	1.0				
Certified - Music	2.0				
Certified - Phys. Ed./ Health/ Wellness	3.0				
Certified - Science	6.0				
Certified - STEAM	2.0				
Certified - Social Studies	6.0				
Certified - Library Media Specialist	1.0				
Certified - Literacy Specialist	1.0				
Certified - Technology Integration Specialist	1.0				
Certified - Guidance	3.0				
Certified - Special Education	9.0				
Certified - Social Worker	1.0				
Certified - Psychologist	2.0				
Certified - Speech	1.2				
Stipends					
					Increase Due to Contractual Obligations, Step Increases and Request for the Addition of (1) Lead Teacher/ Interventionist
					Science Lab, Team Leaders, AV, Band, Choral, Lego, Math Counts, Minecraft Club, Musical, Student Council, Talent Show, Writing Coordinator, Yearbook, Athletic Department
Total Certified Salaries - McGee	61.2	\$4,813,584	\$4,849,910	\$36,326	0.75%

1.1 - Certified Salaries

269.8 \$20,269,145 \$21,081,531 \$812,386 4.01%

CERTIFIED SALARIES					
Berlin High School					
					\$21,081,531
					\$7,180,626
Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments
Certified - Art	2.0				
Certified - Business	4.0				
Certified - Language Arts	10.0				
Certified - World Language	6.0				
Certified - Family & Consumer Science	2.0				
Certified - Technical Education	2.0				
Certified - Math	11.0				
Certified - Music	2.0				
Certified - Physical Education/Health	4.00				
Certified - Science	13.0				
Certified - Social Studies	9.0				
Certified - Library Media Specialist	1.0				
Certified - Literacy Specialist	1.0				
Certified - Tech. Integration Specialist	1.0				
Certified - Guidance	5.0				
Certified - Special Education	11.0				
Certified - Social Worker	2.0				
Certified - Psychologist	1.0				
Certified - Speech	1.0				
Certified - Dept. Head & Coordinator Stipends					
		\$6,826,218	\$7,180,626	\$354,408	Increase Due to Contractual Obligations, Step Increases and the Request for the Addition of (1) World Language Teacher
					Dept. Head English, Guidance, Math, Science, Social Studies

Total Certified Salaries - BHS

88.0 \$6,826,218 \$7,180,626 \$354,408 5.19%

1.1 - Certified Salaries

269.83 \$20,269,145 \$21,081,531 \$812,386 4.01%

CERTIFIED SALARIES **\$21,081,531**

District Wide **\$360,481**

Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments
Certified - BCBA	1.00				
Certified - Summer School					
ESOL Teachers	1.0				
Department Head & Coordinator Stipends		\$438,809	\$360,481	(\$78,328)	Special Education - District Wide, K-12 Mapping, Webmasters, Class Coverages
Curriculum Writing Stipend					
Other Certified Salaries/Reserves for Supplemental Income					

Total Certified Salaries - District Wide **2.0** **\$438,809** **\$360,481** **(\$78,328)** **-17.85%**

11 - Certified Salaries **269.8** **\$20,269,145** **\$21,081,531** **\$812,386** **4.01%**

Non-Certified Salaries						\$7,717,151
Hubbard						\$454,852
Willard						\$1,273,573
Griswold						\$911,272
Elementary Total						\$2,639,697
Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Teacher's Aide - Special Education	3					
Teacher's Aide	5.17	\$430,087	\$454,852	\$24,765	Increase Due to Contractual Obligations, Anticipated Wage Increases and the Request for the addition of (1) K Paraprofessional and (.5) Duty Paraprofessional	
Clerical Salaries	1					
Custodian/Maintenance Salaries	3					
Total Non-Certified Staff Hubbard	12.2	\$430,087	\$454,852	\$24,765	5.76%	
Teacher's Aide - Special Education	21.28					
Teacher's Aide - Preschool	6.72					
Teacher's Aide	6.68	\$1,246,098	\$1,273,573	\$27,475	Increase Due to Contractual Obligations, Anticipated Wage Increases and the Request for the addition of (2) K Paraprofessional and (.5) Duty Paraprofessional	
Clerical Salaries	1					
Custodian/Maintenance Salaries	4					
Total Non-Certified Staff Willard	39.7	\$1,246,098	\$1,273,573	\$27,475	2.20%	
Teacher's Aide - Special Education	15					
Teacher's Aide	7.88					
Clerical Salaries	1	\$773,016	\$911,272	\$138,256	Increase Due to Contractual Obligations, Anticipated Wage Increases and the Request for the addition of (2) K Paraprofessional and (.5) Duty Paraprofessional	
Custodian/Maintenance Salaries	4					
Total Non-Certified Staff Griswold	27.9	\$773,016	\$911,272	\$138,256	17.89%	
Total Non-Certified Staff Elementary						7.78%
12 - Non-Certified						9.07%

Total Non-Certified Staff Elementary **79.7** **\$2,449,201** **\$2,639,697** **\$190,496** **7.78%**
12 - Non-Certified **164.7** **\$7,075,174** **\$7,717,151** **\$641,977** **9.07%**

Non-Certified Salaries

\$7,717,151

Non-Certified McGee \$1,078,665

Non-Certified BHS \$1,704,650

Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments
Teacher's Aide - Special Education	17.0				
Teacher's Aide	4.0				
Computer Tech	1.0				
In-House Suspension	1.0	\$910,241	\$1,078,665	\$168,424	Increase Due to Contractual Obligations
Clerical Salaries	2.0				
Custodian/Maintenance Salaries	5.0				
Coaches' Salaries					
Total Non-Certified Staff McGee	30.0	\$910,241	\$1,078,665	\$168,424	18.50%
Teacher's Aide - Special Education	11.0				
Teacher's Aide	4.0				
Computer Tech	1.0				
In-House Suspension	1.0				
Clerical	5.0	\$1,674,121	\$1,704,650	\$30,529	Increase Due to Contractual Obligations
Custodian/Maintenance Salaries	10.0				
Upbeat Coordinator	1.0				
Security	1.0				
Stipends					
Coaches' Salaries					
Total Non-Certified Staff BHS	34.0	\$1,674,121	\$1,704,650	\$30,529	1.82%

Total Non-Certified McGee and BHS 64.0 \$2,584,362 \$2,783,315 \$198,953 7.70%

12 - Non-Certified 164.7 \$7,075,174 \$7,717,151 \$641,977 9.07%

Non-Certified Salaries						\$7,717,151
District Wide/Central Administration						\$2,294,139
Description	FTE	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Clerical Salaries - District	0.8	\$2,041,611	\$2,294,139	\$252,528	Includes Overtime, BOE Mail Courier, BOE Share of Facilities Director, Data Department, IT Staff, ESOL Tutors, the Request for the Addition of (1) ESOL Tutor Long-Term Substitutes, Reimbursement from Choice Grant for (7) Paras	
Custodian/Maintenance Salaries	0.5					
Non-Certified Salaries - District	5.0					
Non-Certified Salaries - District	1.0					
Tutor Salaries - District	3.0					
Substitute Teachers - District						
Clerical Salaries - Central Administration	7.3					
Substitute Teachers - Special Education						
Tutor Salaries - Special Education						
Clerical Salaries - Special Education	2.0					
AT/ BCBA - Special Education	1.4					
Work Study - Special Education						

Total Non-Certified Staff District Wide 21.0 \$2,041,611 \$2,294,139 \$252,528 12.37%

12 - Non-Certified 164.7 \$7,075,174 \$7,717,151 \$641,977 9.07%

Employee Benefits					\$6,617,001
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Benefits-403B	\$8,700	\$8,600	(\$100)		
Benefits-FICA	\$946,890	\$955,097	\$8,207	Social Security and Medicare	
Benefits-Health Insurance	\$4,639,087	\$5,005,623	\$366,536	Increase Due to 10% Increase, Projected New Employees, Wellness Incentives	
Benefits-Life Insurance	\$60,289	\$40,289	(\$20,000)		
Benefits-Life Insurance Group Term	\$15,200	\$0	(\$15,200)		
Benefits-Long Term Disability	\$15,000	\$16,000	\$1,000		
Pension	\$495,159	\$446,392	(\$48,767)	Non-certified Staff includes Food Service Staff	
Retirement Incentive	\$0	\$10,000	\$10,000		
Staff Course Expense	\$50,000	\$55,000	\$5,000	Increase per Contract	
Unemployment	\$80,000	\$80,000	\$0		

20 - Employee Benefits \$6,310,325 \$6,617,001 \$306,676 4.86%

Contracted Services					\$2,003,688
Hubbard					\$500
Willard					\$8,040
Griswold					\$4,648
Elementary Total					\$13,188
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Meetings & Conferences	\$0	\$0	\$0	Transferred to District Account	
Other Professional Services	\$750	\$0	(\$750)	Transferred to District Account	
Staff Travel	\$600	\$500	(\$100)		
Software Licensing & Support	\$2,000	\$0	(\$2,000)	Transferred to District Account	
Hubbard	\$3,350	\$500	(\$2,850)	-85.07%	
Repair & Maintenance	\$67	\$250	\$183	Instructional Equipment	
Software Licensing & Support	\$3,500	\$7,790	\$4,290		
Willard	\$3,567	\$8,040	\$4,473	125.39%	
Meetings & Conferences	\$0	\$3,200	\$3,200	Professional Development	
Other Professional Services	\$3,200	\$0	(\$3,200)		
Repair & Maintenance	\$500	\$500	\$0	Instructional Equipment	
Software Licensing & Support	\$16,918	\$948	(\$15,970)	Transferred to District Account	
Staff Travel	\$0	\$0	\$0		
Griswold	\$20,618	\$4,648	(\$15,970)	-77.46%	

Elementary

\$27,536 \$13,188 (\$14,348) -52.11%

30 - Contracted Services

\$1,762,386 \$2,003,688 \$241,302 13.69%

Contracted Services					\$2,003,688
McGee					\$38,100
BHS					\$392,933
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Data Processing	\$22,580	\$10,000	(\$12,580)	Transferred to District Account	
Meeting & Conferences	\$150	\$0	(\$150)	Transferred to District Account	
Officials	\$8,900	\$10,900	\$2,000	Increase per Contract	
Repair & Maintenance	\$7,100	\$5,600	(\$1,500)	Instructional Equipment	
Staff Travel	\$0	\$0	\$0		
Transportation	\$1,000	\$1,000	\$0	Music Department	
Transportation-Sports	\$10,300	\$10,600	\$300		
McGee	\$50,030	\$38,100	(\$11,930)	-23.85%	
Contracted Medical Services - Sports	\$47,500	\$47,850	\$350		
Field Trips	\$10,485	\$14,575	\$4,090		
Graduation	\$17,500	\$17,350	(\$150)		
Liability Insurance	\$40,000	\$35,000	(\$5,000)	Student Accident & Sports	
Meeting & Conferences	\$4,900	\$5,000	\$100	Professional Development	
Officials - Sports	\$91,791	\$99,415	\$7,624	Increase per Contract	
Printing	\$7,500	\$2,350	(\$5,150)		
Rebinding	\$1,500	\$1,000	(\$500)	Library Books	
Recital Night/Concert Accompanist	\$1,000	\$1,000	\$0		
Reconditioning - Sports	\$6,000	\$6,000	\$0		
Repair & Maintenance	\$10,550	\$11,900	\$1,350	Instructional Equipment	
Staff Travel	\$1,300	\$1,450	\$150		
Transportation	\$5,000	\$5,000	\$0		
Transportation - Sports	\$96,000	\$99,000	\$3,000		
WERB	\$6,000	\$0	(\$6,000)		
Software	\$4,000	\$11,050	\$7,050		
Other Professional Services	\$31,000	\$34,993	\$3,993		
BHS	\$382,026	\$392,933	\$10,907	2.85%	
Total Non-Certified McGee and BHS					
	\$432,057	\$431,033	-\$1,024	-0.24%	
30 - Contracted Services					
	\$1,762,386	\$2,003,688	\$241,302	13.69%	

Contracted Services					\$2,003,688
District Wide					\$1,559,467
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Meetings & Conferences	\$20,000	\$33,030	\$13,030		
In-service	\$70,000	\$103,950	\$33,950		
Prof. Educational Services	\$105,955	\$116,827	\$10,872		
Other Professional Services	\$300	\$300	\$0		
Printing	\$0	\$0	\$0		
Repair & Maintenance	\$136,798	\$123,798	(\$13,000)		
Software & Licensing	\$122,259	\$304,305	\$182,046	Transferred from Building Accounts	
Staff Travel	\$4,237	\$3,550	(\$687)		
Central Administration Totals	\$459,549	\$685,760	\$226,211	49.22%	
Meeting & Conferences	\$9,650	\$10,270	\$620		
Other Professional Services	\$143,500	\$155,122	\$11,622		
Printing	\$18,250	\$21,250	\$3,000		
Repair & Maintenance	\$6,460	\$6,460	\$0		
Software & Licensing	\$95,797	\$0	(\$95,797)	Transferred to District Account	
Staff Travel	\$22,800	\$23,500	\$700		
District Totals	\$296,457	\$216,602	(\$79,855)	-26.94%	
Field Trips	\$14,100	\$16,000	\$1,900		
Meeting & Conferences	\$4,600	\$5,000	\$400		
Printing	\$200	\$200	\$0		
Prof. Educational Services	\$516,483	\$630,000	\$113,517	ESS Program for McGee and Evaluations	
Repair & Maintenance	\$1,200	\$1,200	\$0		
Staff Travel	\$10,205	\$4,705	(\$5,500)		
Special Education Totals	\$546,788	\$657,105	\$110,317	20.18%	
District Wide	\$1,302,794	\$1,559,467	\$256,673	19.70%	
30 - Contracted Services	\$1,762,386	\$2,003,688	\$241,302	13.69%	

Utilities					\$406,303
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Heating Gas	\$220,775	\$225,775	\$5,000	Increase Due to Rate Increase	
Recycling	\$11,300	\$17,500	\$6,200	Increase Due to Rate Increase	
Repair and Maintenance	\$7,300	\$7,350	\$50		
Telephone	\$74,051	\$83,433	\$9,382	Increase Due to Rate Increase	
Cooking Gas	\$6,198	\$11,198	\$5,000	Increase Due to Rate Increase	
Water & Sewer	\$64,660	\$61,047	(\$3,613)		
Total Utilities	\$384,284	\$406,303	\$22,019	5.73%	
40 - Utilities	\$384,284	\$406,303	\$22,019	5.73%	

Transportation					\$3,222,078
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Repair & Maintenance	\$110,000	\$130,000	\$20,000	Van Repairs for Aging Fleet	
Transportation	\$1,664,291	\$1,750,104	\$85,813	Increase Due to Contractual Obligation and Usage	
Transportation-Special Education	\$1,264,939	\$1,286,974	\$22,035	Increase Due to Usage	
Transportation-Summer School	\$55,000	\$55,000	\$0		
Transportation Total	\$3,094,230	\$3,222,078	\$127,848	4.13%	
51 - Transportation	\$3,094,230	\$3,222,078	\$127,848	4.13%	

Note: Additional funds for Special Education Transportation from the Excess Cost Grant are estimated at \$151,706.

Tuition					\$2,155,787
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comment	
Tuition - Vocational Agriculture	\$54,584	\$34,115	(\$20,469)	Decrease in Participating Students	
Tuition - Public In State	\$567,449	\$548,483	(\$18,966)	Special Education	
Tuition - Private In State	\$1,151,858	\$1,261,813	\$109,955	Special Education	
Tuition - Magnet School	\$299,400	\$311,376	\$11,976	Increase Due to Rate Increase	
Tuition Total	\$2,073,291	\$2,155,787	\$82,496	3.98%	
56 - Tuition	\$2,073,291	\$2,155,787	\$82,496	3.98%	

Note: Additional funding for Tuition is estimated from Hartford Choice Grant (\$676,762), and Excess Cost Grant (\$807,799).

Supplies, Textbooks & Materials					\$1,074,100
Description	2019-2020 Budget revised as of 12/31/19	FY 20-21 Proposed	Dollar Difference	Comments	
Supplies - Administrative	\$85,492	\$93,130	\$7,638	Office Supplies	
Supplies - Audio/Visual	\$8,062	\$16,762	\$8,700	Projector Bulbs	
Supplies - Custodial	\$63,683	\$90,000	\$26,317	Cleaning Supplies and Paper Goods	
Supplies - FF & E	\$20,944	\$35,799	\$14,855		
Supplies - First Aid - Sports	\$3,000	\$3,000	\$0		
Supplies - General Instructional	\$16,976	\$19,000	\$2,024		
Supplies - Instructional	\$644,488	\$409,865	(\$234,623)		
Supplies - Instructional - Special Ed	\$13,418	\$32,116	\$18,698		
Supplies - Library Books	\$29,433	\$39,340	\$9,907		
Supplies - Non-Instructional	\$108,068	\$152,752	\$44,684	Copy Paper and Various Other Consumables	
Supplies - Non-Instructional - Special Ed	\$22,616	\$28,600	\$5,984	Testing Materials	
Supplies - Other	\$0	\$1,520	\$1,520		
Supplies - Other - Special Ed	\$6,742	\$8,000	\$1,258	Incidentals for Particular Students	
Supplies - Periodicals	\$4,384	\$3,478	(\$906)		
Supplies - Prof. Reading Materials - Special Ed	\$500	\$500	\$0		
Supplies - Awards - Sports	\$6,000	\$6,000	\$0		
Supplies - Textbooks	\$69,608	\$88,539	\$18,931		
Supplies - Uniforms - Sports	\$21,600	\$45,700	\$24,100		
Supplies, Textbooks & Materials Total	\$1,125,015	\$1,074,100	-\$50,915	-4.53%	
60 - Supplies	\$1,125,015	\$1,074,100	-\$50,915	-4.53%	

Equipment					\$280,599
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Equipment - Hubbard	\$12,461	\$2,000	(\$10,461)		
Equipment - Willard	\$9,304	\$2,000	(\$7,304)		
Equipment - Griswold	\$6,185	\$2,000	(\$4,185)		
Equipment - McGee	\$1,300	\$2,000	\$700		
Equipment - BHS	\$9,159	\$2,000	(\$7,159)		
Equipment - Special Education	\$3,724	\$2,000	(\$1,724)		
Equipment - Non-Instructional	\$65,000	\$30,000	(\$35,000)	Moved to Hardware/ Instructional Tech.	
Equipment - Athletics	\$43,259	\$25,000	(\$18,259)		
Furniture	\$2,000	\$0	(\$2,000)		
Hardware/Instructional Tech.	\$0	\$68,099	\$68,099	Projectors, EDU laptops	
Infrastructure	\$0	\$58,200	\$58,200		
School Hardware	\$0	\$87,300	\$87,300	Chromebooks	
Equipment Total	\$152,392	\$280,599	\$128,207	84.13%	
70 - Equipment	\$152,392	\$280,599	\$128,207	84.13%	

All Other Expenditures					\$92,186
Description	2019-2020 Budget revised as of 12/31/19	FY 2020-2021 Proposed	Dollar Difference	Comments	
Dues & Fees	\$44,445	\$72,211	\$27,766	Professional Organizations	
Rent - Transitional Center	\$6,000	\$7,000	\$1,000	YMCA	
Tournament Fees	\$13,270	\$12,975	(\$295)	Athletics	
Total Other Expenditures	\$63,715	\$92,186	\$28,471	44.68%	
80 - All Other Expenditures	\$63,715	\$92,186	\$28,471	44.68%	

VII. CAPITAL

CAPITAL BUDGET

Overview:

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

- The State of Connecticut continues to face financial challenges and those challenges are expected to impact Berlin in the current and future years.
- External funding sources are being aggressively pursued and debt is being used judiciously.
- The Town of Berlin has considerable assets that require maintenance and periodic replacement.
 - 37 bridges (5 replaced since 2012 & 8 more being rehabilitated or replaced)
 - 110 miles of roads (recent years executed 5 mile/year repair/replacement strategy)
 - 5 schools
 - Community center/library
 - Senior center
 - Animal control building
 - Physical services complex (including recycling, salt building and garage)
 - 15 police patrols
 - 13 fire apparatus
 - 120,025 item library collection
 - 2,255 parks acreage
 - 2,559 streetlights
 - Golf course
 - 2 swimming pools
 - 11 playgrounds
 - 15 baseball/softball fields
 - 11 soccer/football fields

The 10-year capital plan (in the appendix of this document) provides a comprehensive view of the Town's capital needs, timing and funding mechanism. Proposed projects/purchases to be funded with General Fund tax proceeds within the proposed budget:

- Police vehicles
- Police AEDs
- Fire alarm upgrades at Hubbard Elementary School
- School vans
- School security vehicle (modify old police vehicle to avoid purchasing new vehicle)
- Phase 1 of replacing McGee rooftop HVAC units
- Rebuild front end loader
- Wood chipper
- Repairs to Timberlin maintenance building

PUBLIC SAFETY

Police 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. This request is for four (4) new cruisers.

Police AEDs: fourteen (14) automatic external defibrillators and associated training equipment was purchased back in 2008. Funding for the equipment was received via grant from the Majorie Moore Charitable Foundation. The American Hospital Association's 2004 Estimated Useful Lives of Depreciable Hospital Assets lists the life expectancy of a defibrillator at five (5) years. The Department of the Army Technical Bulletin (TB MED 7) lists life expectancy of a defibrillator at eight (8) years. The department's AEDs are over ten (10) years old.

Fire alarm upgrades – Hubbard: fire alarms throughout all buildings are a critical aspect of public safety. The current system at Hubbard is obsolete and many of the parts are no longer available. These funds will allow the system to be upgraded for better performance and to make repairs possible going forward.

School security vehicle: During FY 2020, the Board of Education hired a School Security Director and he began hiring security guards. This request is to convert an old police vehicle into a vehicle (including equipment changes) that will allow the Director to travel between buildings.

INFRASTRUCTURE

McGee Rooftop Unit: the current rooftop HVAC unit is 25 years old and repairs are no longer the best use of funds. Replacing this machine (and the second unit in FY 2022) will make the unit function more efficiently and represents a better use of town funds than continuing to make expensive repairs.

EDUCATION

School vans: the Town provides vans to transport students and a number of the current vans are more than 15 years old with over 100,000 miles. The funding request would replace two lift vans during the budget year.

VEHICLES/EQUIPMENT

Rebuild front end loader: the existing loader was purchased in 2006. This capital request is to rebuild the existing loader instead of purchasing a new loader. The rebuild would include a complete overhaul, extending its life another 15-20 years, for a total life expectancy of 30 years. The rebuild request is for \$50,000 versus purchasing a new loader for \$200-250,000.

Woodchipper: the current chipper is a "brush" chipper that was purchased in 2005. The request is to purchase a woodchipper that will be able to handle large logs and augment the brush chipper. The towns current needs have expanded, and this addition will help meet the increased demands.

RECEREATION/CULTURE

Timberlin maintenance building: the exterior of the building is deteriorating and represents a safety risk. This request is to make repairs to the siding to protect staff and equipment within the structure.

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 (General Obligation) BONDS

The Town has issued bonds to fund many large projects/purchases. Below is list of the outstanding principal & interest balance of existing General Obligation debt (excludes any June 2020 bonding).

BOND PRINCIPAL	Year of Issue								
	2011	2013	2014	2015	2016	2016 Ref	2017	2019	TOTAL
FY2021	\$1,375,000	\$505,000	\$1,005,000	\$725,000	\$1,035,000	\$310,000	\$455,000	\$700,000	\$6,110,000
FY2022		505,000	1,005,000	725,000	1,030,000	1,445,000	450,000	700,000	5,860,000
FY2023		505,000	1,000,000	725,000	1,030,000	1,490,000	450,000	700,000	5,900,000
FY2024		505,000	1,000,000	725,000	1,030,000	1,530,000	450,000	700,000	5,940,000
FY2025		505,000	995,000	725,000	1,030,000	1,560,000	450,000	700,000	5,965,000
FY2026		500,000	995,000	725,000	1,030,000	1,340,000	450,000	650,000	5,690,000
FY2027		500,000	995,000	725,000	810,000		445,000	550,000	4,025,000
FY2028		495,000	995,000	720,000	810,000		445,000	550,000	4,015,000
FY2029		385,000	995,000	720,000	805,000		80,000	550,000	3,535,000
FY2030		385,000	865,000	720,000	805,000		80,000		2,855,000
FY2031		385,000	865,000	720,000	805,000				2,775,000
FY2032		385,000	865,000	720,000	690,000				2,660,000
FY2033		385,000	865,000	715,000	690,000				2,655,000
FY2034			865,000	715,000	685,000				2,265,000
FY2035				715,000	685,000				1,400,000
FY2036					685,000				685,000
TOTAL	\$1,375,000	\$5,945,000	\$13,310,000	\$10,820,000	\$13,655,000	\$7,675,000	\$3,755,000	\$5,800,000	\$62,335,000

BOND INTEREST									
FY2021	\$68,750	\$161,988	\$461,944	\$321,794	\$389,706	\$267,300	\$85,594	\$185,000	\$1,942,075
FY2022		146,838	411,694	292,794	353,581	232,200	75,981	157,000	1,670,088
FY2023		131,688	361,569	263,794	312,381	166,050	64,169	129,000	1,428,650
FY2024		116,538	311,569	242,044	271,181	113,500	51,794	101,000	1,207,625
FY2025		103,281	271,644	226,638	229,981	82,600	39,419	73,000	1,026,563
FY2026		91,350	241,794	209,872	199,081	33,500	28,169	46,000	849,766
FY2027		78,850	211,944	190,388	180,681		18,941	27,500	708,303
FY2028		65,175	182,094	168,713	164,481		9,206	16,500	606,169
FY2029		51,975	152,244	147,113	148,331		3,200	5,500	508,363
FY2030		40,425	124,344	125,513	131,225		1,100		422,606
FY2031		28,875	97,853	103,463	112,609				342,800
FY2032		17,325	70,822	80,963	92,700				261,809
FY2033		5,775	43,250	58,094	72,000				179,119
FY2034			14,597	34,856	51,375				100,828
FY2035				11,619	30,825				42,444
FY2036					10,275				10,275
TOTAL	\$68,750	\$1,040,081	\$2,957,360	\$2,477,653	\$2,750,416	\$895,150	\$377,572	\$740,500	\$11,307,482

BOND TOTAL									
FY2021	\$1,443,750	\$666,988	\$1,466,944	\$1,046,794	\$1,424,706	\$577,300	\$540,594	\$885,000	\$8,052,075
FY2022	-	651,838	1,416,694	1,017,794	1,383,581	1,677,200	525,981	857,000	7,530,088
FY2023	-	636,688	1,361,569	988,794	1,342,381	1,656,050	514,169	829,000	7,328,650
FY2024	-	621,538	1,311,569	967,044	1,301,181	1,643,500	501,794	801,000	7,147,625
FY2025	-	608,281	1,266,644	951,638	1,259,981	1,642,600	489,419	773,000	6,991,563
FY2026	-	591,350	1,236,794	934,872	1,229,081	1,373,500	478,169	696,000	6,539,766
FY2027	-	578,850	1,206,944	915,388	990,681	0	463,941	577,500	4,733,303
FY2028	-	560,175	1,177,094	888,713	974,481	0	454,206	566,500	4,621,169
FY2029	-	436,975	1,147,244	867,113	953,331	0	83,200	555,500	4,043,363
FY2030	-	425,425	989,344	845,513	936,225	0	81,100	0	3,277,606
FY2031	-	413,875	962,853	823,463	917,609	0	0	0	3,117,800
FY2032	-	402,325	935,822	800,963	782,700	0	0	0	2,921,809
FY2033	-	390,775	908,250	773,094	762,000	0	0	0	2,834,119
FY2034	-	0	879,597	749,856	736,375	0	0	0	2,365,828
FY2035	-	0	0	726,619	715,825	0	0	0	1,442,444
FY2036	-	0	0	0	695,275	0	0	0	695,275
TOTAL	\$1,443,750	\$6,985,081	\$16,267,360	\$13,297,653	\$16,405,416	\$8,570,150	\$4,132,572	\$6,540,500	\$73,642,482

With the high level of outstanding debt, the focus of new borrowing will be on public safety and critical infrastructure investments. With the implementation of a 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 and cost of immediate capital demands 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 fiscal year 2021:

Bridge Replacement: the Town works closely with the State Department of Transportation to identify and replace/rehabilitate bridges that are identified as deficient. The Town has replaced several bridges in recent years with this approach. Currently, the bridges identified for replacement or rehabilitation are: Kensington Rd., Glen Street, Edgewood Rd. and Spruce Brook Rd. This list does not include the 4-Bridge Rehabilitation project that is currently in process. Typically, these bridge replacement projects are completed utilizing State (and Federal where applicable) funds that cover 30-50% of the construction cost. There are programs that cover more, and the Town actively works to maximize grant reimbursements for all bridge projects when such programs are in the best interest of the Town of Berlin. Bond: \$2,400,000

Road Replacement/Improvement: this funding is necessary to fund the annual road replacement projects as designated by the Director of Public Works. Bond: \$1,150,000

Fire Vehicle: the plan is to replace one Pumper at the South Kensington Fire Station. This pumper will service an area of Berlin that does not have a water supply. The Pumper is critical for extinguishing fires in this area of town. Bond: \$400,000 (covers 50% of the projected cost for the down payment)

Planned projects/purchases financed with debt in FY2022-2030 (see Long-term Planning section for details):

- HVAC replacement at Griswold and Hubbard Elementary Schools
- Roof replacement at the Berlin-Peck Memorial Library, the Town Hall and the Senior Center
- Replacement of additional Fire Vehicles
- Chiller replacement at the Library/Community Center
- Replacement of Pool Buildings at both public swimming pools
- Boiler replacement at all three elementary schools
- Window replacement at McGee Middle School and all three elementary schools

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 \$505,508,878 (as of 6/30/2019). 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 prior year tax collections (including interest and fees)	
General Fund	\$ 70,949
Fire Districts	1,267
Base for Establishing Debt Limit	<u>\$ 72,216</u>

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt limitation					
2 1/4 times base	\$ 162,485	\$ -	\$ -	\$ -	\$ -
4 1/2 times base	-	324,970	-	-	-
3 3/4 times base	-	-	270,818	-	-
3 1/4 times base	-	-	-	234,701	-
3 times base	-	-	-	-	216,647
Total debt limitation	<u>162,485</u>	<u>324,970</u>	<u>270,818</u>	<u>234,701</u>	<u>216,647</u>

Indebtedness					
Bonds payable	23,191	45,744		-	-
Bond anticipation notes	490	441			
Loans payable					
Overlapping indebtedness		-	9,579	-	-
Total indebtedness	<u>23,681</u>	<u>46,185</u>	<u>9,579</u>	<u>-</u>	<u>-</u>

Debt limitation in excess of debt outstanding and authorized	<u>\$ 138,804</u>	<u>\$ 278,785</u>	<u>\$ 261,239</u>	<u>\$ 234,701</u>	<u>\$ 216,647</u>
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The total net indebtedness above amounts to:	<u>\$ 79,445</u>
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In no case shall total indebtedness exceed seven times the base for debt limitation computation:	<u>\$ 505,509</u>
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DEBT MANAGEMENT POLICY

Introduction: The purpose of this policy is to guide Town officials (elected and appointed) as they consider the proper use of debt. The primary objective is to establish conditions for the use of debt and to create policies that minimize the Town's debt service and issuance costs, achieve and retain the highest credit rating and maintain full and complete financial disclosure and reporting practices. The debt policy is intended to guide the prudent use of resources to provide needed services to the citizens of the Town of Berlin and to maintain sound financial management practices. These policies, therefore, are intended to be flexible in design 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;
15. incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material; and

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

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

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

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

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

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

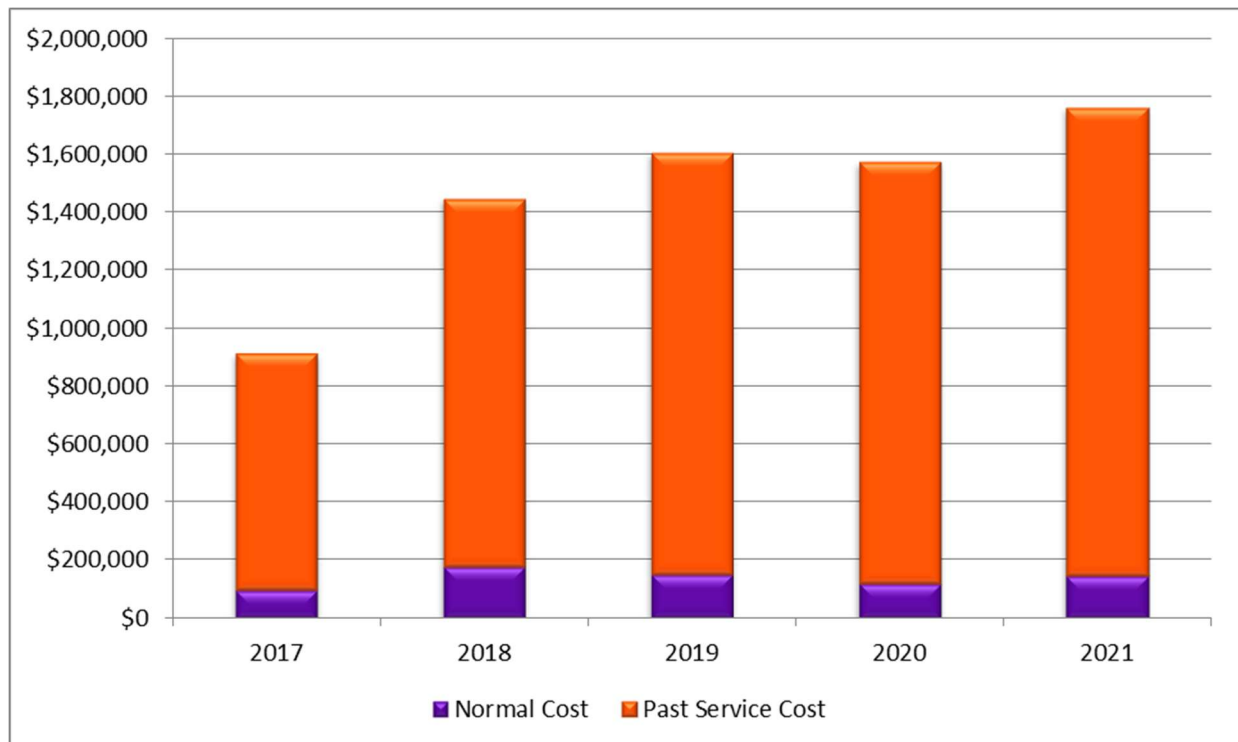
To the extent any arbitrage rebate liability exists, the Town shall report such liability in the comprehension annual financial report (CAFR).

DEFINED BENEFIT PENSION

In 2000, the Town closed the defined benefit pension plan to new Police Officers. This was the final group covered by the Defined Benefit plan. Participants in the plan are given the option of an annuity (monthly check) or a lump sum payout at the time of retirement. All retirees in recent years have elected a lump sum payout. The Actuarially Determined Contribution assumes all active participants will elect a lump sum payout.

As of this submission, there are 11 active participants in the plan (plus 3 inactive, vested participants and 16 in payout status). 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 \$1,762,733.

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 and have declined since 2018. 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 (and potentially future) fiscal year.

Employee Benefits Administrative Costs: transfer covers the costs of pension calculations, administrative costs for retiree medical billing and the Town's deductible for general insurance claims. Budget amount: \$65,000 (\$45k actuary, \$15k retiree billing; \$5k deductible)

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

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

School Security: transfer will cover the cost of security equipment at all five schools. The BOE has identified reconfiguring offices at McGee and the three elementary schools as a high priority to properly use the security vestibules installed in 2018-19. Budget amount: \$100,000

Plan of Conservation and Development (POCD): CGS requires every town to complete a POCD every ten (10) years. Berlin must submit an updated plan to the State in 2023. The projected cost of consulting services to assist with plan preparation is \$150,000. Currently, the town has \$47,000 remaining from the 2013 POCD. By funding \$25-\$50,000 each of the next three years, the town expects to have enough funds available to complete the 2023 POCD.

Revaluation: in 2014, the Berlin Assessors Office insourced most of the revaluation process required by CGS to be completed every five (5) years. The effort to deliver revaluation services to the town prevented the Assessor from being available during normal business hours for resident questions and routine office deliverables. The Revaluation Fund balance is projected to be \$22,310 at 6/30/2020. The proposed transfer will replenish the fund – over time – so resources will be available when the next revaluation is due with the October 1, 2022 grand list.

X. MULTI-YEAR FINANCIAL & CAPITAL PLANS

Town of Berlin
5-year Financial Plan (Budgetary Basis)
Fiscal Year 2020-21 Budget

	FY 2017 Actual*	FY 2018 Actual*	FY 2019 Actual*	FY 2020 Amended Bud	FY 2021 Proposed Bud	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Receipts										
Local Taxes:										
Current Levy	\$66,500,287	\$68,475,667	\$74,689,481	\$77,159,891	\$81,294,557	\$86,236,461	\$90,862,581	\$95,011,466	\$98,477,642	\$98,752,885
Supplemental motor vehicle, back taxes, interest, lien fees	\$1,625,784	\$3,270,352	\$1,864,686	\$1,174,309	\$1,443,814	\$1,407,719	\$1,372,526	\$1,338,213	\$1,304,757	\$1,272,138
Intergovernmental Aid (incl ECS & Other State/Federal grants; excl BOE direct grants)	\$8,210,941	\$7,408,970	\$6,493,363	\$6,424,124	\$6,276,531	\$6,088,235	\$5,905,588	\$5,728,420	\$5,556,568	\$5,389,871
User Fees	\$3,561,619	\$3,634,395	\$3,638,164	\$3,667,825	\$3,525,994	\$3,525,994	\$3,525,994	\$3,525,994	\$3,525,994	\$3,525,994
Interest on Investments	\$241,457	\$487,630	\$300,000	\$700,000	\$714,000	\$728,280	\$742,846	\$742,846	\$757,703	\$772,857
Rental Income (cell tower & mobile home park)	\$166,400	\$169,793	\$177,519	\$176,200	\$106,845	\$108,955	\$111,108	\$113,302	\$115,540	\$117,822
Transfers from Other Funds	\$6,800	\$8,639	\$18,019	\$31,086	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Bond Premium	\$165,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$465,731	\$124,031	\$148,278	\$94,500	\$122,100	\$122,100	\$122,100	\$122,100	\$122,100	\$122,100
Assigned Fund Balance Used to Offset the Mill Rate	\$0	\$0	\$0	\$3,021,231	\$2,062,733	\$2,050,000	\$2,050,000	\$2,050,000	\$2,050,000	\$2,050,000
TOTAL RECEIPTS	\$80,944,226	\$83,579,477	\$88,011,735	\$92,049,166	\$95,537,074	\$100,257,964	\$104,682,676	\$108,636,840	\$111,914,804	\$112,008,167
Expenditures										
Operating Costs:										
Board of Education (out years = 3.0% annual growth)	\$41,901,752	\$42,580,093	\$43,198,061	\$44,977,844	\$47,387,504	\$48,809,129	\$50,273,403	\$51,781,605	\$53,335,053	\$54,935,105
Town (out years = 2.0% annual growth)	\$28,839,543	\$29,384,877	\$30,206,144	\$33,839,627	\$35,821,270	\$36,537,695	\$37,268,449	\$38,013,818	\$38,774,095	\$39,549,577
Capital Investments (from 10-year capital plan)	\$1,293,907	\$300,109	\$1,444,417	\$274,419	\$895,000	\$3,331,232	\$5,056,424	\$6,184,307	\$6,696,901	\$4,363,677
Debt Service (incl transfers for repayment of ST debt & LT capital leases)	\$7,632,533	\$9,025,615	\$9,399,808	\$10,699,459	\$9,358,067	\$9,517,408	\$10,021,900	\$10,594,610	\$11,046,255	\$11,097,308
Pension (related to closed defined benefit pension plan only)	\$700,000	\$1,448,395	\$1,606,701	\$1,574,231	\$1,762,733	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
Transfers to Other Funds (out years: school sec., biz cont, reval, pension, Sterling)	\$29,193	\$15,000	\$434,920	\$683,586	\$312,500	\$312,500	\$312,500	\$312,500	\$312,500	\$312,500
Teacher's Retirement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$80,396,928	\$82,754,089	\$86,290,051	\$92,049,166	\$95,537,074	\$100,257,964	\$104,682,676	\$108,636,840	\$111,914,804	\$112,008,167
YOY CHANGE				6.7%	3.8%	4.9%	4.4%	3.8%	3.0%	0.1%
Key Metrics:										
Unassigned Fund Balance - assumes assigned fund balance is not used	\$11,079,427	\$12,025,216	\$14,949,335	\$14,949,335	\$14,949,335	\$14,949,335	\$14,949,335	\$14,949,335	\$14,949,335	\$14,949,335
Unassigned Fund Balance as a % of Total Expenditures	13.8%	14.5%	17.3%	16.2%	15.6%	14.9%	14.3%	13.8%	13.4%	13.3%
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%	11.0%
Grand List (assumes 0.5% annual growth after FY21) (in thousands)	\$2,194,716	\$2,213,221	\$2,295,020	\$2,295,020	\$2,338,596	\$2,350,289	\$2,362,040	\$2,373,850	\$2,385,720	\$2,397,648
Mill Rate (amount in "Actual" column may not equal the adopted budget amt)	\$30.81	\$31.25	\$32.84	\$33.93	\$35.01	\$36.95	\$38.74	\$40.31	\$41.57	\$41.48
\$ Change in Mill Rate	\$0.77	\$0.44	\$1.59	\$1.09	\$1.08	\$1.94	\$1.79	\$1.57	\$1.26	-\$0.09
% Change in Mill Rate	2.6%	1.4%	5.1%	3.3%	3.2%	5.6%	4.8%	4.0%	3.1%	-0.2%
Increase on taxes of "Change in Mill Rate" on a \$250,000 appraised home value			\$190.08	\$189.22	\$189.22	\$340.08	\$312.99	\$274.28	\$220.95	-\$15.96
Debt Service as a % of total budget	9.5%	10.9%	10.9%	11.6%	9.8%	9.5%	9.6%	9.8%	9.9%	9.9%
Targeted Debt Service as a % of total budget (Town Policy)	N/A	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Targeted Debt Service as a % of total budget (Best Practice)	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Total Debt (p81 - incl LT bonds, CDA loan, ST notes & energy capital lease; excl DB Pension)	\$107,729,736	\$106,107,893	\$98,036,871	\$95,623,775	\$90,142,655	\$87,070,369	\$84,068,733	\$81,067,719	\$76,459,372	\$70,681,904
Debt Service as a % of Grand List	4.9%	4.8%	4.3%	4.2%	3.9%	3.7%	3.6%	3.4%	3.2%	2.9%
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%	3.5%
Long-term Liability payments as % of total budget (incl debt, leases & closed DB pension)	10.4%	12.7%	12.8%	13.3%	11.6%	11.2%	11.2%	11.4%	11.4%	11.5%

* Source: Comprehensive Annual Financial Report

The 5-year financial plan considers macro and micro conditions in assessing future receipts and expenditures. The Town has been proactive in reducing operating costs in recent years, including moving to a high-deductible health insurance plan, shifting a higher percentage of health insurance cost to employees, eliminating lower value-added work and reducing the employer match on the defined contribution plan.

Over the next five years, critical safety and infrastructure investments, servicing existing liabilities and funding required operating costs will make reducing total costs impossible without reducing services. Capital investments are outlined in the 10-year capital plan that is included at the end of this document.

Existing long-term liabilities include funding the closed defined benefit pension plan and honoring the high level of bond and capital lease costs. The total defined benefit liability is not large, but the lump sum provision within the plan creates a cash flow challenge. This cash flow pressure will be a part of the Town's budget process for the next several years. To mitigate this impact, the Town has focused on revenue generating efforts including annual tax sales and moving cash deposits to higher yielding and highly collateralized local banks.

The high level of existing long-term debt 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 lower level than in recent years. Finally, fiscal year 2021 is only year five (5) of a 20-year energy capital lease, so that cost will remain with the Town for many more years. Savings are expected from the lease program, but it will be critical that the Town manage energy savings guarantees closely to ensure that expected offsets to the lease cost are recognized.

10-YEAR CAPITAL PLAN BY FUNDING TYPE AND GOVERNMENT GROUPING

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
GF	\$140,086	\$1,521,630	\$274,419	\$895,000	\$3,331,232	\$5,056,424	\$6,184,307	\$6,696,901	\$4,363,677	\$3,455,819	\$3,847,100	\$4,566,025	\$1,808,873
Surplus	\$0	\$0	\$0	\$495,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LoOP	\$0	\$700,000	\$0	\$0	\$200,000	\$125,000	\$125,000	\$0	\$0	\$250,000	\$0	\$0	\$0
TAR	\$0	\$0	\$132,000	\$185,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Grants	\$294,500	\$749,000	\$3,329,055	\$4,490,200	\$1,986,000	\$1,536,000	\$1,633,550	\$786,000	\$786,000	\$853,200	\$786,000	\$3,986,000	\$786,000
Bond	\$4,665,000	\$0	\$3,700,000	\$3,890,400	\$4,900,000	\$5,100,000	\$5,400,000	\$4,600,000	\$4,050,000	\$0	\$4,500,000	\$3,100,000	\$0
Bond - E	\$270,000	\$76,000	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BAN	\$0	\$3,110,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital	\$0	\$762,937	\$1,749,000	\$12,800	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0
	\$5,369,586	\$6,919,567	\$9,184,474	\$10,518,400	\$10,517,232	\$11,942,424	\$13,467,857	\$12,207,901	\$9,293,677	\$4,659,019	\$9,233,100	\$11,752,025	\$2,694,873

GF as % of Total	2.6%	22.0%	3.0%	8.5%	31.7%	42.3%	45.9%	54.9%	46.9%	74.2%	41.7%	38.9%	67.1%
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	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
General Government	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Development	\$0	\$793,975	\$1,685,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$2,136,000	\$812,000	\$1,273,000	\$625,000	\$1,885,000	\$1,155,500	\$1,214,025	\$428,101	\$735,256	\$408,019	\$2,556,420	\$1,205,491	\$385,266
Physical Services	\$2,304,217	\$3,995,000	\$4,582,000	\$8,458,400	\$4,763,000	\$4,243,000	\$6,575,100	\$7,623,000	\$4,068,000	\$2,661,000	\$3,175,000	\$5,438,000	\$1,615,000
Parks, Recreation & Libraries	\$99,419	\$159,219	\$1,006,419	\$815,000	\$135,232	\$508,924	\$955,732	\$655,000	\$486,421	\$555,000	\$141,680	\$1,048,534	\$84,607
Health & Human Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Schools	\$829,950	\$1,159,373	\$637,088	\$620,000	\$3,734,000	\$6,035,000	\$4,723,000	\$3,501,800	\$4,010,000	\$1,035,000	\$3,360,000	\$4,060,000	\$610,000
	\$5,369,586	\$6,919,567	\$9,184,474	\$10,518,400	\$10,517,232	\$11,942,424	\$13,467,857	\$12,207,901	\$9,293,677	\$4,659,019	\$9,233,100	\$11,752,025	\$2,694,873

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 2021 - 2030
(Excludes Berlin Water Control - budgeted separately)

Dept #	Dept	Description	Funding	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
17	Economic Development	Purchase/Remediate 861 Farmington Ave & Rail Spur property	Grants		\$537,000											
17	Economic Development	889 Remediation (EPA/CRCOG Grant)	Grants		\$200,000											
17	Economic Development	889 Remediation (EPA/CRCOG Grant)	Capital		\$100,000											
17	Economic Development	889 Remediation (Regional & Municipal Brownfields Grants)	Grants		\$985,967											
17	Economic Development	Pistol Creek Trail Improvements	Grants		\$125,580											
17	Economic Development	Pistol Creek Trail Improvements	Capital		\$31,395											
17	Economic Development	Boulevard to Train Station (STEAP Grant)	Grants		\$500,000											
17	Economic Development	Boulevard to Train Station (Supplement STEAP grant)	GF													
				\$0	\$793,975	\$1,685,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Fire Department	Off Road UTV - purchase in FY18 with remaining fire vehicle bond proceeds	Bond - E		\$32,000											
31	Fire Department	Interstate Stabilization System - purchase in FY18 with remaining fire vehicle bond proceeds	Bond - E		\$29,000											
31	Fire Department	Boat & Motor - purchase in FY18 with remaining fire vehicle bond proceeds	Bond - E		\$15,000											
31	Fire Department	Squad Units	Bond													
31	Fire Department	Engine/Tanker	Bond			\$400,000	\$400,000	\$800,000						\$800,000	\$800,000	
31	Fire Department	Pumpers	Bond			\$800,000	\$400,000									
31	Fire Department	Specialty Units	Bond													
31	Fire Department	Rescue Trucks	Bond													
31	Fire Department	Rescue Tools	GF											\$1,000,000		
31	Fire Department	Pump simulator	GF			\$0		\$50,000								
31	Fire Department	Fire - Complete Radio System (ind. Microwave Systems)	Bond			\$1,200,000						\$300,000				
31	Fire Department	Training Tower	GF													
31	Fire Department	Stand By Generators	GF					\$75,000	\$75,000					\$75,000	\$75,000	
31	Fire Department	Cameras	GF													
31	Fire Department	Meters	GF													
31	Fire Department	Off Road UTV	GF													
31	Fire Department	Utility Vehicles	GF													
31	Fire Department	Brush Engines	GF									\$80,000	\$80,000			
31	Fire Department	Fire - SCBA Equipment	Bond													
				\$500,000	\$76,000	\$1,200,000	\$400,000	\$1,325,000	\$875,000	\$800,000	\$0	\$380,000	\$80,000	\$1,955,000	\$875,000	\$0
32	Police Department	Vehicle - Patrol Units - (\$500/car w/equip, 5% incr. in out yrs)	GF		\$198,000	\$73,000	\$200,000	\$210,000	\$220,500	\$231,525	\$243,101	\$255,256	\$268,019	\$281,420	\$295,491	\$310,266
32	Police Department	Vehicle - Supervisor SUV	GF			\$0		\$40,000		\$40,000		\$40,000		\$40,000		\$40,000
32	Police Department	Vehicle - K-9 Units	GF											\$120,000		
32	Police Department	Vehicle - Unmarked/Admin	GF			\$0		\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
32	Police Department	Vehicle - DARE Pickup Truck	GF					\$32,500		\$30,000						
32	Police Department	Vehicle - ATV	GF									\$25,000				
32	Police Department	Vehicle - Motorcycle	GF													
32	Police Department	Police Station Remodel (existing) - Jail Cell Replacement	Capital		\$400,000											
32	Police Department	Police Station Remodel (existing) - Various Interview rooms, locker rooms, ADA bathroom, etc.)	GF			\$0	\$0									
32	Police Department	AFIS Livescan Replacement	GF													
32	Police Department	Message Switch Warranty	GF						\$25,000				\$25,000			
32	Police Department	Server/SAN/Switch Replacements	GF								\$150,000					
32	Police Department	CAD/RMS System Replacement	GF													
32	Police Department	Mobile Data Terminals (MDT)	GF													
32	Police Department	Police - Radio Equipment	Bond					\$85,000							\$95,000	
32	Police Department	Taser Replacement	Grants													
32	Police Department	AED (Automatic External Defibrillator) replacement	GF				\$25,000									
32	Police Department	In-car audio/video replacement & body camera integration	GF					\$145,000								
				\$1,606,000	\$736,000	\$73,000	\$225,000	\$515,000	\$280,500	\$369,025	\$428,101	\$355,256	\$328,019	\$571,420	\$330,491	\$385,266
34	Fire Marshal	Deputy Fire Marshal Vehicle	Grants													
34	Fire Marshal	SUV	GF											\$30,000	\$30,000	\$0
				\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Animal Control	Animal Control Van	GF					\$45,000		\$45,000		\$0	\$0	\$0	\$0	\$0
				\$0	\$0	\$0	\$0	\$45,000	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0

Town of Berlin
10-Year Capital Improvement Plan (CIP)
Fiscal Year 2021 - 2030
(Excludes Berlin Water Control - budgeted separately)

Dept #	Dept	Description	Funding	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
35	Municipal Garage	Gantry Crane	GF					\$25,000								
35	Municipal Garage	4 Post 40 Ton Portable Lift	GF					\$45,000								
35	Municipal Garage	4 Post Vehicle Lift	GF									\$28,000				
35	Municipal Garage	Inground Lift	GF								\$25,000					
35	Municipal Garage	Air compressor	GF													
35	Municipal Garage	Maintenance Software	GF					\$30,000								
35	Municipal Garage	Pick-up Truck w/ Plow	GF						\$35,000							
35	Municipal Garage	Service Truck	GF							\$80,000						
35	Municipal Garage	Fork Lift	GF							\$45,000						
35	Municipal Garage	Flatbed	GF								\$45,000					
35	Municipal Garage	Pool Cars	GF							\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
35	Municipal Garage	Assessor's Car	GF							\$20,000	\$20,000	\$20,000		\$20,000		
35	Municipal Garage	Building Inspector's Car	GF							\$20,000	\$20,000	\$20,000		\$30,000		
35	Municipal Garage	Public Work's/Engineering - SUV	GF													
35	Municipal Garage	Public Work's/Engineering - Passenger Car	GF									\$30,000				
35	Municipal Garage	Nursing - Passenger Cars	GF													
				\$0	\$0	\$0	\$0	\$120,000	\$55,000	\$165,000	\$110,000	\$98,000	\$20,000	\$70,000	\$20,000	\$40,000
36	Public Works	Railroad Pond Dam	Bond			\$500,000										
36	Public Works	Railroad Pond Dam	BAN		\$1,000,000											
36	Public Works	Paper Goods Pond Dam (consulting - not sure how much work needs to be done, so cost may increase)	GF									\$100,000				
36	Public Works	Farmington Av (remainder paid from existing bond money)	Bond	\$1,000,000												
36	Public Works	High Road Bridge	Bond			\$1,000,000										
36	Public Works	Burnham Street Bridge	Bond				\$1,400,000									
36	Public Works	Spruce Brook Bridge	Bond				\$440,400									
36	Public Works	Kensington Road Bridge	Bond			\$0										
36	Public Works	Kensington Road Bridge	Grants			\$0										
36	Public Works	Kensington Road Bridge - verify grant amount	Grants			\$200,000										
36	Public Works	Edge wood Road Bridge (engineering in FY21; construction in FY24)	Grants							\$847,550						
36	Public Works	Edge wood Road Bridge (engineering in FY21; construction in FY24)	GF							\$647,550						
36	Public Works	Bridge Preservation Work (Worthington Ridge, Berlin Street, Wildemere Road and Heritage Drive) - Reimbursable	Capital			\$1,512,000										
36	Public Works	Glen Street Bridge - Option 1	Bond				\$500,000									
36	Public Works	Glen Street Bridge - Option 2	Grants						\$750,000							
36	Public Works	Main Street Streetscape II (STEAP Grant)	Grants				\$500,000									
36	Public Works	Community Connectivity Grant (Sidewalk connections)	Grants			\$387,000										
36	Public Works	Annual Bridge Maintenance	GF				\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
36	Public Works	Townwide Sidewalks - TAR	TAR			\$2,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
36	Public Works	Main Roads Project (Porter's Pass, Deming, Masserio)	Grants			\$0	\$3,598,000									
36	Public Works	Worthington Ridge Playground Parking Lot	TAR			\$0	\$30,000									
36	Public Works	Denehy Field Parking Lot - use millings (free)	TAR				\$55,000									
36	Public Works	Sage Park Parking Lot	GF			\$0		\$250,000								
36	Public Works	Timberlin Golf Course Parking Lot	GF			\$0				\$180,000	\$275,000					
36	Public Works	Town Hall Parking Lot	GF						\$150,000							
36	Public Works	Pett Field Parking Lot	GF							\$60,000			\$100,000	\$140,000		
36	Public Works	Percival Field/Pool Parking Lot	GF													
36	Public Works	Pistol Creek Parking Lot	GF													
36	Public Works	Veterans Park Parking Lot	GF												\$35,000	
36	Public Works	Recycling Center Improvements - moved to operating in FY20	Grants	\$15,000												
36	Public Works	Recycling Center Improvements - moved to operating in FY20	GF		\$50,000											
36	Public Works	Stormwater Management - moved to operating in FY20	GF	\$1,717												
36	Public Works	MUTCD Signs - moved to operating in FY20	Grants	\$20,000												
				\$1,036,717	\$1,050,000	\$3,601,000	\$6,583,400	\$1,450,000	\$1,000,000	\$2,025,100	\$685,000	\$450,000	\$450,000	\$490,000	\$385,000	\$350,000

Town of Berlin
10-Year Capital Improvement Plan (CIP)
Fiscal Year 2021 – 2030
(Excludes Berlin Water Control - budgeted separately)

Dept #	Dept	Description	Funding	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
37	Highway	Roads	Bond	\$1,050,000			\$1,150,000									
37	Highway	Roads	BAN		\$1,800,000											
37	Highway	Roads	GF													
37	Highway	Roads	Grants			\$786,000									\$414,000	\$414,000
37	Highway	Large dump trucks	Grants		\$200,000	\$0									\$786,000	\$786,000
37	Highway	Large dump trucks (lease 3 trucks)	Grants	\$102,500											\$200,000	
37	Highway	Small dump truck	BAN		\$310,000											
37	Highway	Small dump truck	GF													
37	Highway	Small Front End Loader	GF				\$50,000									
37	Highway	Wood Chipper	GF			\$45,000	\$75,000									
37	Highway	FlatBed Truck with power lift tailgate	GF													
37	Highway	Pickup Trucks	GF													
37	Highway	Loader	GF													
37	Highway	Paving Box	GF													
37	Highway	Rack Body	GF													
37	Highway	Roller	GF													
37	Highway	Grass Strip	GF													
37	Highway	Sweeper	GF												\$200,000	
37	Highway	Asphalt Uploader - Remove, less than 25,000?	GF													
37	Highway	Excavator	GF						\$110,000							
37	Highway	Fifteen Ton Tag Trailer	GF					\$120,000	\$25,000							
37	Highway	Guardrail Mower Attachments	GF													
				\$1,192,500	\$2,310,000	\$831,000	\$1,275,000	\$1,455,000	\$1,770,000	\$1,530,000	\$1,490,000	\$1,445,000	\$1,490,000	\$1,290,000	\$1,600,000	\$1,200,000
38	Public Buildings	Stand-off, Across Control, Gutters (Town Hall)	LoCIP													
38	Public Buildings	Softie Replacement (Library)	GF		\$375,000											
38	Public Buildings	Switches (75% Schools/25% Town) - schools displayed under dept 61 below	GF		\$40,000											
38	Public Buildings	ADA upgrades (townwide)	GF					\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
38	Public Buildings	Fire & Security Upgrades (various buildings)	GF					\$75,000	\$100,000							
38	Public Buildings	Overhead Door Replacement (Highway Garages)	GF					\$100,000								
38	Public Buildings	Gutters, Roof Trace and Masonry Repairs (Town Hall)	GF			\$0										
38	Public Buildings	Interior repairs at cr (Kitchen, level raised flooring)	GF		\$25,000	\$50,000										
38	Public Buildings	Exhaust Fans (Town Hall) - Carried over from FY2017 and completed early FY2018	GF	\$50,000												
38	Public Buildings	HVAC-1 (Senior Center)	GF	\$35,000		\$50,000										
38	Public Buildings	HVAC-2 (Senior Center)	GF													
38	Public Buildings	HVAC upgrades (Pistol Creek)	GF													
38	Public Buildings	AGC (Community Center)	GF			\$0										
38	Public Buildings	Handicap Access (Community Center/Library)	Bond			\$50,000				\$21,000,000						
38	Public Buildings	Handicap Door (Community Center)	GF													
38	Public Buildings	Exit door replacement (Senior Center)	GF		\$0											
38	Public Buildings	Specialty & Supervisors	GF												\$0	
38	Public Buildings	Renovate all Little League concessions	GF													
38	Public Buildings	South Kensington Fire House - building modifications	GF					\$750,000								
38	Public Buildings	Old Peck/Historical Society Renovations	GF													
38	Public Buildings	Exterior repairs to Art League Building	GF			\$0		\$25,000								
38	Public Buildings	Donor Center (Senior Center)	GF			\$0		\$50,000								
38	Public Buildings	Art League Building Renovations	Grants													
38	Public Buildings	Meetinghouse Renovations	GF													
38	Public Buildings	Animal Control Building Renovations	GF													
38	Public Buildings	Carpet Replacement (Library)	GF													
38	Public Buildings	Timberlin Clubhouse Floor	GF													
38	Public Buildings	Library Term Renovations	GF													
38	Public Buildings	Timberlin Clubhouse Renovations	GF													
38	Public Buildings	Upgrade & repairs of Sage Park restrooms	Bond - E				\$100,000									
38	Public Buildings	Modernize elevator @ Town Hall	GF					\$100,000								
38	Public Buildings	Townwide Phone System Upgrade	GF													
38	Public Buildings	Fire Alarm Upgrade (Library)	GF													
38	Public Buildings	Fire Alarm Upgrade (Town Hall)	GF													
38	Public Buildings	Boiler replacement (Timberlin)	GF					\$25,000								
38	Public Buildings	Boiler replacement (Senior Center) - borrow in middle of project, work done in FY20	Bond													
38	Public Buildings	Pool Building - East Berlin (borrow in middle of project, work done in FY20)	Bond													
38	Public Buildings	Window Replacement (Town Hall)	GF													
38	Public Buildings	Window Replacement (Library/Community Center)	GF													
38	Public Buildings	Windows & Doors replacement (Timberlin)	GF													
38	Public Buildings	Window Replacement (Senior Center)	GF													
38	Public Buildings	Window Replacement (Senior Center)	GF													
38	Public Buildings	Roof Repl-Est (Town Hall)	Bond		\$125,000											
38	Public Buildings	Roof Replacement (Library)	Bond													
38	Public Buildings	Roof Replacement (Senior Center)	Bond													
38	Public Buildings	Roof, windows & door replacement - Timberlin Maintenance (Timberlin)	GF													
38	Public Buildings	Timberlin Maintenance Shop Exterior	GF													
38	Public Buildings	Electrical panel upgrade (Town Hall)	GF													
38	Public Buildings	Electrical panel upgrade (Senior Center)	GF													
38	Public Buildings	Conversion to LED lighting - Town Hall	GF													
38	Public Buildings	Conversion to LED lighting - Library/Community Center (\$100k each location)	GF													
38	Public Buildings	Sage Park Field Lights	GF													
38	Public Buildings	Physical Services Generator Upgrades	GF													
38	Public Buildings	Physical Services Facilities Addition	GF													
38	Public Buildings	Windows, Concessional Services	Grants													
38	Public Buildings	Van	Bond - E													
38	Public Buildings	Facilities - Van	GF													
38	Public Buildings	Facilities - Supervisor's Vehicle	GF													
38	Public Buildings	New lift gate for box truck	GF													
				\$115,000	\$635,000	\$150,000	\$600,000	\$1,738,000	\$1,418,000	\$2,855,000	\$5,338,000	\$2,075,000	\$701,000	\$1,325,000	\$3,413,000	\$25,000

Town of Berlin
10-Year Capital Improvement Plan (CIP)
Fiscal Year 2021 - 2030
(Excludes Berlin Water Control - budgeted separately)

Dept #	Dept	Description	Funding	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
43	Golf Course	Bridges - 7 on course, 2 repaired per year using Golf CIP, \$30k per bridge (estimate)	Capital													
43	Golf Course	Lightning Detection System	GF		\$20,000				\$25,000	\$25,000	\$25,000					
43	Golf Course	Used pickup truck	GF					\$25,000								
43	Golf Course	Small dump truck	GF													
43	Golf Course	Backhoe (New/Used)	GF						\$75,000							
43	Golf Course	Golf Equip Lease - Triplex mowers, greens/tees	GF													
43	Golf Course	Golf - Wash Station	GF	\$6,419	\$6,419	\$6,419										
43	Golf Course	Large Utility Vehicle	GF					\$68,232	\$26,565							\$84,607
43	Golf Course	Fairway Mower	GF						\$35,359							
43	Golf Course	Greens Mower	GF													
43	Golf Course	Large Rough Mower	GF							\$75,732		\$61,421		\$29,680		
43	Golf Course	Chemical Sprayer	GF													
43	Golf Course	Dump Body Utility Vehicle	GF													
43	Golf Course	Hauling Tractor	GF													
44	Library	Makerspace Equipment	GF	\$6,419	\$25,419	\$6,419	\$0	\$93,232	\$161,924	\$100,732	\$25,000	\$61,421	\$45,000	\$29,680	\$48,534	\$84,607
44	Library	Glass Enclosure for digital media lab/makerspace	GF							\$50,000						
				\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0
45	Public Grounds	Large rotary mower	GF		\$105,000					\$125,000						
45	Public Grounds	East Berlin Pool Parking Lot	GF													
45	Public Grounds	Timberlin Parking Lot	GF													
45	Public Grounds	Field Improvements - Centurelli Field	GF								\$30,000					
45	Public Grounds	Field Improvements - Denny & Smith Fields	GF								\$120,000	\$100,000				
45	Public Grounds	Field Improvements - Baretta Field	GF													
45	Public Grounds	Field Improvements - Percival Field	GF							\$275,000						
45	Public Grounds	Field Improvements - Pett 1 Field	GF													
45	Public Grounds	Field Improvements - Pett 2 Field	GF													
45	Public Grounds	Replace artificial turf at Scalise Field	GF													
45	Public Grounds	Rebuild Zipadelli Infield	Bond - E	\$85,000		\$1,000,000										
45	Public Grounds	Field Improvements - Zipadelli Field	GF									\$100,000				\$1,000,000
45	Public Grounds	Sage 1 Field Improvements (incl lights expensed in 38)	Surplus			\$0	\$495,000									
45	Public Grounds	Sage 2 Field Improvements	GF			\$0	\$250,000						\$40,000			
45	Public Grounds	Scalise Field Scoreboard	Grants							\$250,000	\$250,000					
45	Public Grounds	Replace equipment at Community Playground	GF													
45	Public Grounds	Replace equipment at Little People's Playground	GF													
45	Public Grounds	Percival Pool Maintenance	GF						\$150,000				\$150,000			
45	Public Grounds	Demore, Dinda, Bittner Jr. Memorial Pool Maintenance	GF													
45	Public Grounds	Mini excavator (used)	GF			\$0				\$50,000						
45	Public Grounds	Denny Field Parking Lot	Grants													
45	Public Grounds	Pick Ups	GF					\$42,000	\$42,000					\$42,000		
45	Public Grounds	Replace locks at Sage Park	GF								\$40,000					
45	Public Grounds	Dump Trucks	GF						\$80,000	\$80,000						
45	Public Grounds	Dredging Sage Pond	GF													
45	Public Grounds	Bobcat	GF													
45	Public Grounds	Backhoe	GF													
45	Public Grounds	Trackless	GF													
45	Public Grounds	Track Snow Machine	GF													
45	Public Grounds	Ragged Mountain Walking Trails	GF													
45	Public Grounds	Riding mower (w/ cab, plow & broom)	GF							\$25,000			\$140,000			
45	Public Grounds	Future bikeways	GF						\$75,000							
45	Public Grounds	Paper Goods Pond	GF								\$60,000					
45	Public Grounds	Service Trucks	GF									\$25,000				
				\$8,000												
				\$93,000	\$105,000	\$1,000,000	\$745,000	\$42,000	\$347,000	\$805,000	\$580,000	\$425,000	\$430,000	\$112,000	\$1,000,000	\$0
55	Senior Center	9 Passenger Van	GF		\$12,800											
55	Senior Center	9 Passenger Van	Grants				\$57,200									
55	Senior Center	9 Passenger Van (Carryover capital from FY19 when Town was not awarded grant)	Capital				\$12,800									
55	Senior Center	12 Passenger Van	GF										\$12,800			
55	Senior Center	12 Passenger Van	Grants										\$67,200			
				\$0	\$12,800	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$80,000	\$0	\$0	\$0
				\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	Social Services	Social Services Van	GF													

Town of Berlin
10-Year Capital Improvement Plan (CIP)
Fiscal Year 2021 - 2030
(Excludes Berlin Water Control - budgeted separately)

Dept #	Dept	Description	Funding	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
61	Schools	Parking Lot - Griswold	TAR													
61	Schools	Parking Lot - Griswold	LoCIP			\$130,000										
61	Schools	Parking Lot - Hubbard	GF							\$350,000						
61	Schools	Parking Lot - McGee	GF									\$550,000			\$1,100,000	
61	Schools	Sidewalks - BHS	GF													
61	Schools	Sidewalks - Hubbard	GF							\$125,000						
61	Schools	Sidewalks - Griswold	LoCIP							\$125,000						
61	Schools	Sidewalks - McGee	GF						\$125,000							
61	Schools	Sidewalks - BHS	GF							\$250,000						
61	Schools	Masonry Repointing - BHS	GF													
61	Schools	Masonry Repointing - McGee	GF										\$100,000			
61	Schools	Masonry Repointing - Willard	GF							\$50,000			\$75,000			
61	Schools	Masonry Repointing - Griswold	GF							\$100,000						
61	Schools	Doors & Hardware - BHS	GF											\$50,000		
61	Schools	Doors & Hardware - Willard	GF													
61	Schools	Doors & Hardware - Hubbard	GF													
61	Schools	Doors & Hardware - Griswold	GF													
61	Schools	Police/Fire Radio Signals @ BHS - State Share (43.21%)	Grants		\$86,420											
61	Schools	Police/Fire Radio Signals @ BHS - Town Share (56.79%)	GF		\$113,580											
61	Schools	Fire Alarm Upgrades - McGee	GF		\$50,000											
61	Schools	Fire Alarm Upgrades - Griswold	GF													
61	Schools	Fire Alarm Upgrades - Willard	GF													
61	Schools	Fire Alarm Upgrades - Griswold	GF													
61	Schools	Clean up wiring at McGee - site & building	GF		\$38,950											
61	Schools	Security Vehicle	GF					\$150,000								
61	Schools	Service Vehicles (2031) - capital	GF					\$110,000								
61	Schools	BHS Track - Resurfacing (Ind resurfacing, engineering (\$6k))	GF													
61	Schools	Field Improvements - Garity & Pulcini Fields @ Griswold	LoCIP													
61	Schools	Field Improvements - Willard Softball & Soccer Fields	GF													
61	Schools	Resurfase Basketball/Tennis Courts (assume yr 7)	GF													
61	Schools	Phones for all four schools (ex BHS, but integrated with BHS) - capital	GF													
61	Schools	Willard Renovations - site & building	GF		\$92,200											
61	Schools	Willard Renovations - site & building	GF		\$120,000											
61	Schools	Hubbard School Playground	GF													
61	Schools	Hubbard School Playground	Bond													
61	Schools	Window Replacement - McGee	Bond													
61	Schools	Window Replacement - Willard	Bond													
61	Schools	Window Replacement - Hubbard	Bond													
61	Schools	Window Replacement - Griswold	Bond													
61	Schools	Lighting control Upgrades - BHS	Grants													
61	Schools	Conversion to LED lighting - BHS	GF													
61	Schools	Conversion to LED lighting - McGee	GF													
61	Schools	Conversion to LED lighting - Willard	GF													
61	Schools	Conversion to LED lighting - Griswold	GF													
61	Schools	Conversion to LED lighting - Hubbard	GF													
61	Schools	Elevator Modifications - McGee	GF													
61	Schools	Elevator Modifications - Griswold	GF													
61	Schools	Elevator Modifications - Willard	GF													
61	Schools	Elevator Modifications - Hubbard	GF													
61	Schools	Elevator Modifications - BHS	GF													
61	Schools	McGee Generator	GF													
61	Schools	Water Heaters - all schools	GF													
61	Schools	Exhaust Fans - all schools	GF													
61	Schools	Boiler Replacement - Hubbard (2)	Bond													
61	Schools	Boiler Replacement - Willard (2)	Bond													
61	Schools	Boiler Replacement - Griswold	Bond													
61	Schools	HVAC - Willard	Bond													
61	Schools	HVAC - Griswold	Bond													
61	Schools	HVAC - Willard	Bond													
61	Schools	Chiller & Pumps - McGee	Bond													
61	Schools	McGee Rooftop Unit 1	GF													
61	Schools	McGee Rooftop Unit 2	GF													
61	Schools	McGee Lockers (boy's locker room)	Grants													
61	Schools	Security Cameras (various schools)	Grants		\$46,000											
61	Schools	Security Cameras (various schools)	Grants		\$45,000											
61	Schools	Energy Management System	Grants													
61	Schools	Radio System - district-wide for security guards	Grants													
61	Schools	Hubbard School Roof	Bond													
61	Schools	Security Vestibules - all schools except BHS; BHS completed as part of project	Grants		\$515,000											
61	Schools	Security Vestibules - all schools except BHS; BHS completed as part of project	Capital													
61	Schools	Security Vestibules - all schools except BHS; BHS completed as part of project	Bond - E													
61	Schools	McGee Library Media Center (Lighting, Carpeting)	GF													
61	Schools	McGee Middle School (Television Studio)	GF													
61	Schools	Hubbard Library Media Center (Lighting)	GF													
61	Schools	Hubbard Library Media Center (Lighting, Millwork)	GF													
61	Schools	Floor Tiles (Griswold, Hubbard, Willard)	GF													
61	Schools	Office Reconfiguration (Griswold, Hubbard, McGee, Willard) - included in FY21 Transfers within GF budget	GF													
61	Schools	Lavatory Upgrades (Griswold, Hubbard, Willard)	GF													
GRAND TOTAL				\$829,950	\$1,159,373	\$637,088		\$650,000	\$6,035,000	\$4,723,000	\$3,503,800	\$4,010,000	\$1,031,000	\$3,360,000	\$4,060,000	\$610,000
GRAND TOTAL				\$5,369,586	\$6,919,567	\$9,184,474	\$10,518,400	\$10,517,232	\$11,942,424	\$13,467,857	\$12,207,901	\$9,299,677	\$4,659,019	\$9,233,100	\$11,752,025	\$2,694,873