



## **TOWN MANAGER'S SUBMISSION**

# **TOWN OF BERLIN, CONNECTICUT FISCAL YEAR 2021-22 OPERATING AND CAPITAL BUDGETS & LONG-TERM FINANCIAL AND CAPITAL PLANS**

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## EXECUTIVE SUMMARY

<u>Category Driver</u> <i>(in thousands)</i>	<u>Expenditure</u> <u>Increase</u>	<u>Revenue</u> <u>Offset</u>	<u>Net Tax</u> <u>Impact</u>	<u>Revenue Notes</u>
Interest Revenue	\$0	(\$445)	\$445	
Bond Premium	\$0	(\$250)	\$250	
Other Non-Tax Revenue Changes	\$0	\$13	(\$13)	
<b>REVENUE INCREASE/(DECREASE)</b>	<b>\$0</b>	<b>(\$682)</b>	<b>\$682</b>	
Board of Education Operations	\$2,118	\$0	\$2,118	
General Government Operations	\$1,246	\$288	\$958	(increase: Building, Golf, Contingency; reduction: VNA)
Non-BOE Schools Operations	\$111	\$0	\$111	
<b>OPERATING COST INCREASE/(DECREASE)</b>	<b>\$3,474</b>	<b>\$288</b>	<b>\$3,186</b>	
Capital	\$1,513	\$0	\$1,513	
Closed DB Pension	\$2,211	\$2,211	\$0	(Use savings to fund ADC)
Debt Service	(\$654)	(\$140)	(\$514)	(Late bond ordinance in FY21)
<b>NON-OPERATING COST INCREASE/(DECREASE)</b>	<b>\$3,069</b>	<b>\$2,071</b>	<b>\$999</b>	
<b>NON-TAX REVENUE INCREASE/(DECREASE)</b>	<b>(\$1,677)</b>	<b>(\$1,677)</b>	<b>\$0</b>	
<b>TOTAL TAX INCREASE/(DECREASE)</b>	<b>\$4,867</b>	<b>\$0</b>	<b>\$4,867</b>	

- Tax revenue to support the proposed fiscal year 2021-22 Town of Berlin budget will need to increase almost \$4.9 million.
- Growth in the grand list will mitigate some of this impact to existing taxpayers, but the required tax revenue will necessitate a mill rate of 35.53 (+1.60 mills).
- The major drivers (net of offsetting non-tax revenue) of the proposed increase are *(in thousands)*:
  - Board of Education operating costs (+\$2,118)
  - Capital expenditures (+\$1,513)
  - General Government operating costs (+\$958)
  - Revenue decline (+\$682)
  - Non-BOE Schools operating costs (+\$111)
  - Debt service (assuming no new debt issues affecting the FY22 budget) (-\$514)
- Revenue offset drivers are:
  - General Government Operations:
    - Assigned Fund Balance +\$200 for increased Contingency
    - Golf Course: +\$175
    - Building Inspections: +\$125
    - VNA: -\$212
  - Closed DB Pension: Assigned Fund Balance for the Actuarially Determined Contribution



## **FY 2021-22 TOWN OF BERLIN BUDGET PROPOSAL SUMMARY**

	<b>FY20 Actual</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>TM/ Original Chg</b>	<b>TM/ Original % Chg</b>
Taxes	\$79,277	\$80,233	\$80,233	\$84,942	\$85,100	\$4,867	6.1%
Fees	\$3,499	\$3,558	\$3,558	\$3,830	\$3,643	\$85	2.4%
State Education Grants	\$5,955	\$5,871	\$5,871	\$5,871	\$5,871	\$0	0.0%
State Non-Education Grants	\$809	\$406	\$422	\$424	\$424	\$18	4.4%
Svc Fees & Inv Earnings	\$1,094	\$979	\$979	\$282	\$282	(\$697)	-71.2%
Transfers In	\$5	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$425	\$2,678	\$2,696	\$2,696	\$2,271	N/A
<b>TOTAL RECEIPTS</b>	<b>\$90,640</b>	<b>\$91,476</b>	<b>\$93,745</b>	<b>\$98,049</b>	<b>\$98,020</b>	<b>\$6,544</b>	<b>7.2%</b>
General Government	\$3,951	\$4,526	\$4,923	\$5,126	\$5,107	\$581	12.8%
Wage Negotiation	\$0	\$113	\$88	\$149	\$149	\$37	32.7%
Community Development	\$780	\$988	\$988	\$1,156	\$1,156	\$167	16.9%
Public Safety	\$8,987	\$9,859	\$9,867	\$10,033	\$10,024	\$165	1.7%
Physical Services	\$7,457	\$7,874	\$7,878	\$8,023	\$8,023	\$149	1.9%
Parks, Recreation and Libraries	\$3,914	\$4,587	\$4,596	\$4,865	\$4,865	\$278	6.1%
Health and Human Services	\$2,393	\$2,729	\$2,735	\$2,598	\$2,598	(\$131)	-4.8%
<b>TOWN OPERATIONS</b>	<b>\$27,482</b>	<b>\$30,676</b>	<b>\$31,075</b>	<b>\$31,951</b>	<b>\$31,922</b>	<b>\$1,246</b>	<b>4.1%</b>
Schools (Departments 59 & 61)	\$2,963	\$4,488	\$4,489	\$4,599	\$4,599	\$111	2.5%
<u>Capital</u>	\$893	\$0	\$253	\$1,513	\$1,513	\$1,513	N/A
<u>Long-term Liabilities:</u>							
Debt	\$8,869	\$8,779	\$8,394	\$8,124	\$8,124	(\$654)	-7.5%
Pension	\$1,829	\$185	\$2,185	\$2,396	\$2,396	\$2,211	N/A
<u>Transfers:</u>							
Capital	\$841	\$0	\$0	\$0	\$0	\$0	N/A
Debt	\$1,651	\$720	\$720	\$720	\$720	\$0	0.0%
Operational	\$115	\$213	\$213	\$213	\$213	\$0	0.0%
<b>TOTAL GENERAL GOVERNMENT Budget</b>	<b>\$44,644</b>	<b>\$45,059</b>	<b>\$47,328</b>	<b>\$49,515</b>	<b>\$49,486</b>	<b>\$4,426</b>	<b>9.8%</b>
<b>TOTAL BOARD OF EDUCATION Budget</b>	<b>\$44,578</b>	<b>\$46,417</b>	<b>\$46,417</b>	<b>\$48,534</b>	<b>\$48,534</b>	<b>\$2,118</b>	<b>4.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$89,221</b>	<b>\$91,476</b>	<b>\$93,745</b>	<b>\$98,049</b>	<b>\$98,020</b>	<b>\$6,544</b>	<b>7.2%</b>

**The General Gov't budget includes \$9.3 million of Board of Education costs including shared services, debt, and capital.**

	<b>FY20 Actual Exp</b>	<b>FY21 Original Bud</b>	<b>FY21 Amended Bud</b>	<b>FY22 Department Bud</b>	<b>FY22 Manager Bud</b>	<b>BOF/ Original Chg</b>
<b><u>General Government</u></b>						
Operations	\$27,482	\$30,676	\$31,075	\$31,951	\$31,922	\$1,246
Capital	\$893	\$0	\$253	\$1,203	\$1,203	\$1,203
Long-term Liabilities - Debt Service	\$3,542	\$4,288	\$3,903	\$3,719	\$3,719	(\$569)
Long-term Liabilities - Defined Benefit pension plan	\$1,829	\$185	\$2,185	\$2,396	\$2,396	\$2,211
Transfers	\$2,068	\$932	\$932	\$932	\$932	\$0
	<b>\$35,815</b>	<b>\$36,081</b>	<b>\$38,348</b>	<b>\$40,200</b>	<b>\$40,171</b>	<b>\$4,091</b>
<b><u>Board of Education</u></b>						
Operations	\$44,578	\$46,417	\$46,417	\$48,534	\$48,534	\$2,118
Town staff supporting BOE	\$2,963	\$4,488	\$4,489	\$4,599	\$4,599	\$111
Capital	\$0	\$0	\$0	\$310	\$310	\$310
Long-term Liabilities - Debt Service	\$5,327	\$4,491	\$4,491	\$4,405	\$4,405	(\$86)
Transfers	\$539	\$0	\$0	\$0	\$0	\$0
	<b>\$53,407</b>	<b>\$55,395</b>	<b>\$55,397</b>	<b>\$57,848</b>	<b>\$57,848</b>	<b>\$2,453</b>

## **I. BOARD OF FINANCE LETTER**

February 24, 2021

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 a keen awareness of the extraordinary circumstances of the



global pandemic, but, like all prior years, the budget was also developed with the intent to fund infrastructure, education and community development goals; legal, contractual and regulatory obligations; and to fund existing services Berlin 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 debt management, 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 – maintaining public safety, infrastructure investments, supporting an outstanding 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 possible, have been increased to reflect the higher cost of providing some services. Many of the fees are established by State statute, and those fees are adjusted when the State makes changes. These fees also represent an important strategic decision on how to pay for services. Rather than socializing all costs, user fees charge those enjoying the benefits of the service.
- **State and non-State grants** are budgeted to be essentially flat as compared to the fiscal year 2021 budget. Berlin, like most communities in Connecticut, has experienced flat or declining State education grants for the last several years, despite rising costs and increased mandates. This budget submission assumes the Education Cost Sharing (ECS) grant will be funded at the fiscal year 2021 level in accordance with the Governor's budget proposal.

- **Investment earnings** are lower than the amount budgeted in fiscal year 2021 reflecting the exceptionally low interest rate environment. The Town continues to seek the highest yield possible while always maintaining a focus on security and liquidity of funds.
- **Grants** are a focus for both the Town and Board of Education to help offset the cost of various

<b>Grant funding for key projects:</b>	
Roads (LOTICIP 3-road grant)	\$3,558,000
Athletic Facilities Grant	\$2,774,254
Kensington Rd Bridge	\$1,959,000
Sidewalks	\$ 387,000
	<b>\$8,678,254</b>

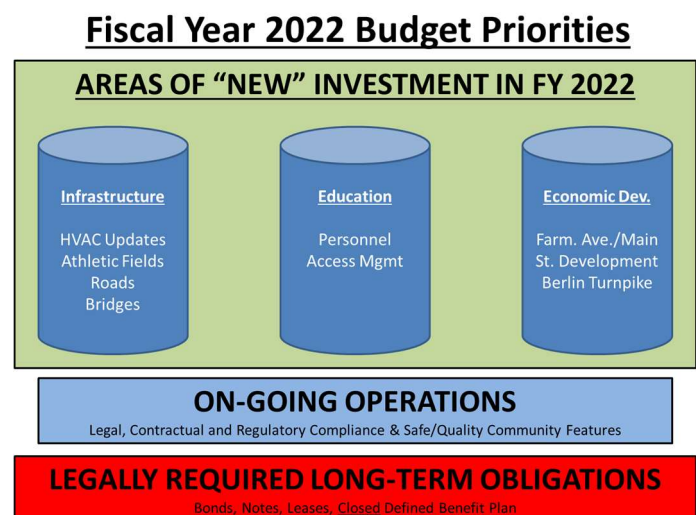
capital needs. These efforts have generated almost \$8.7 million in grant funding for infrastructure and economic development (see chart to the left). This grant funding will be used for capital projects that would otherwise have been delayed or funded by higher taxes.

- **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 2020 budget grand list increased 1.35% versus the prior year budget.

### **Expenditure Budget**

The *Fiscal Year 2022 Budget Priorities* chart displays the process the Town undertook to develop the fiscal year 2022 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:

- the annual road replacement strategy
- Kensington Road bridge replacement
- Athletic facility improvements at BHS, Sage Park and Percival Soccer Field
- Continue economic development on Farmington Ave., Main St., and the Berlin Turnpike, and
- align staff to meet current and future demands.



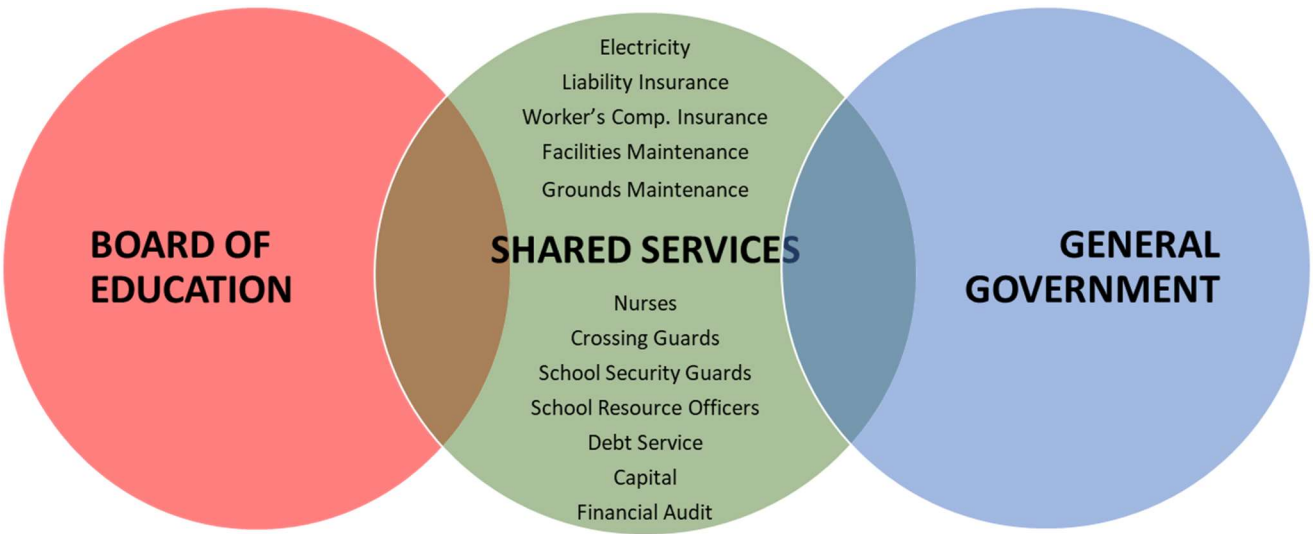
Based on current demands and staffing levels, my budget submission includes one new, temporary full-time position, five new part-time positions. I also defunded three full-time positions and one part-time position. The additional staffing support community development and social/recreational efforts. Part-time positions were approved, where practical, instead of full-time to avoid the cost of the Town's complete benefits package. Health insurance savings alone from hiring part-time versus full-time is worth over \$140,000 annually.

As in past years, every effort was made to minimize any requested increase. It is extremely important to note, however, that it is my job to make the Board aware of operational and capital needs, and to make appropriate requests to continue services residents need and have come to expect. There is always a danger of cutting too much and causing harm to the Town and its operations, and it is my job to identify when that may be happening. 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 4.56% 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 contained in the proposed Board of Education budget. All remaining costs – including shared service costs – are included in the General Government budget. The chart below details those shared services.



**Breakdown of the Mill Rate Increase**

Despite our best efforts to offset the drivers of expenditure increases, my proposed budget represents a 7.2% increase over last year’s budget and a 4.7% 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 2022 will increase by 1.60 to 35.53. Below is the calculation used to derive the new mill rate:

<b>Oct. 2020 Grand List (value of 1 mill)</b>	<b>\$2,370,085</b>	<b>(A)</b>
Total Budgeted Expenditures	\$98,019,882	
(minus) Budgeted Receipts excluding Current Levy	<u>(\$14,407,780)</u>	
<b>Required FY22 Taxes Receipts (@ 99.3% collection rate):</b>	<b><u>\$84,201,513</u></b>	<b>(B)</b>
<b>Required Mill Rate (B / A):</b>	<b>35.53</b>	
<b>FY20 Mill Rate</b>	<b>33.93</b>	
<b>Mill Rate Increase</b>	<b>1.60</b>	
<b>New Mill Rate</b>	<b>35.53</b>	

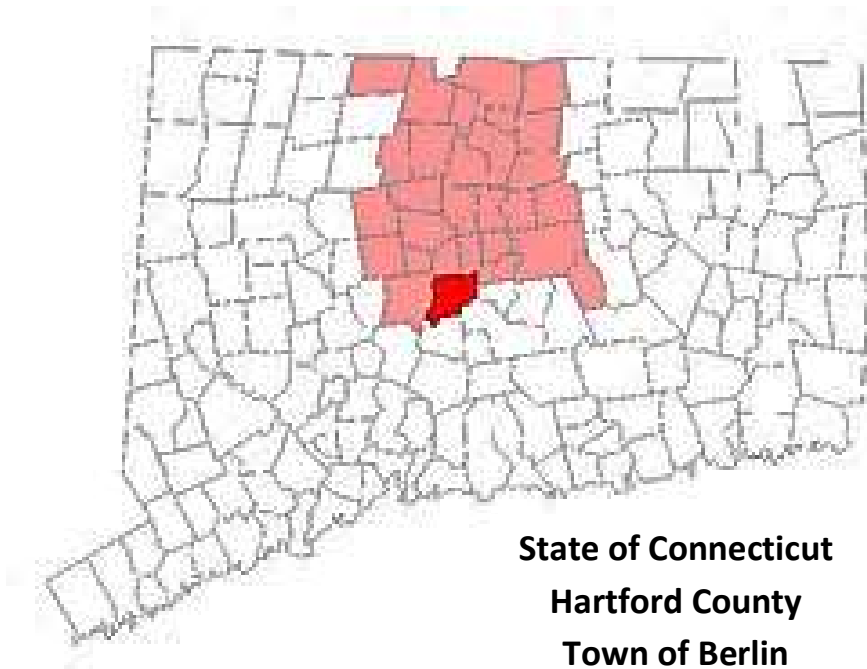
### Conclusion

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 is also a private school, St. Paul School, as well as four fire companies and approximately 125 small- to medium-sized businesses in Town.

The Town is a member of the Bristol Resource Recovery Authority, which provides trash disposal services, and The 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, except for 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 mill rate. The Board of Finance presents its budget to the Town Council which has the authority to approve or reduce the budget and present to the citizens of Berlin for approval at the Annual Town Budget Referendum. If the Town Council rejects the Board of Finance budget, then a joint committee of all Town Council and Board of Finance is formed and nine members of the joint committee must agree to any changes or the Board of Finance budget is presented to the citizens of Berlin as submitted.

### ***Board of Education***

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

### ***Fire Districts***

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



### ***Mattabassett District***

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

### ***Police Commissioners***

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

### ***Municipal Joint Ventures***

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

### ***Municipal Services***

**Police:** The Police Department is headed by a five-member Board of Police Commissioners elected biennially for four-year staggered terms — three at one election, two at the next. The Department is headed by a chief and staffed with one deputy chief, three lieutenants, seven sergeants, and one detective. There are 42 authorized sworn positions including 29 police officers. In addition, there are nine dispatchers and a support staff of three.

The Berlin Police Department is a State and Internationally Accredited law enforcement agency. The department has been accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc. since March 1996. 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.

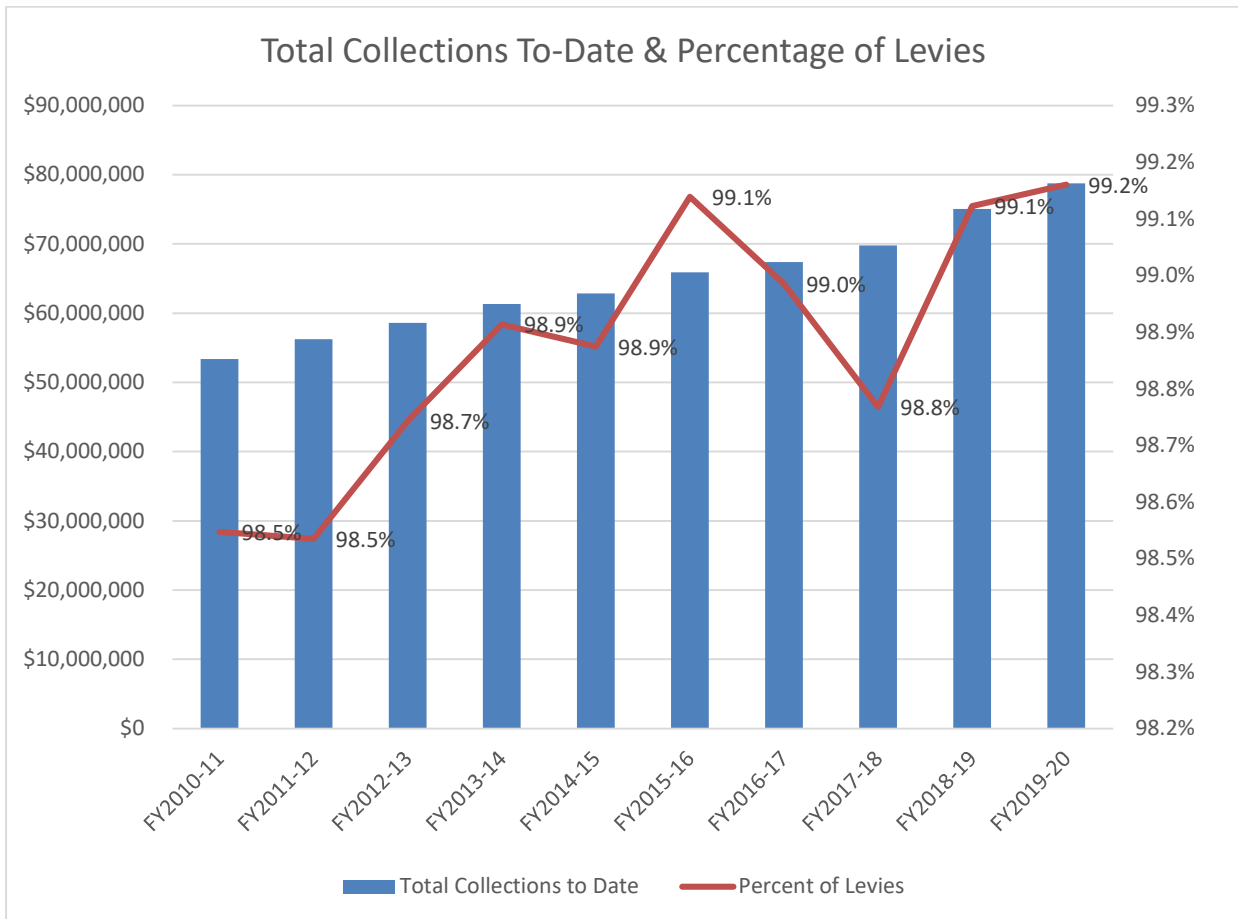
**Service Contract, Solid Waste Disposal:** Covanta Bristol, Inc., a Connecticut corporation (the "Company"), operates a 650-ton-per-day mass-burn solid waste disposal, electric power generation, and resource recovery facility at 229 Technology Park. The Company is a subsidiary of Covanta Energy Corporation, 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**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Total Adjusted Tax Levy</b>	<b>Net Current Levy Tax Collections</b>	<b>Percentage Of Current Taxes Collected</b>	<b>Collections in Subsequent Years</b>	<b>Total Collections</b>	<b>Percent Of Levy Collected</b>	<b>Current Delinquent Balance</b>
2011	\$54,154,344	\$53,367,466	98.55%	\$768,292	\$54,135,758	99.97%	\$18,586
2012	57,082,130	56,246,044	98.54%	815,976	57,062,020	99.96%	20,110
2013	59,323,912	58,577,996	98.74%	712,258	59,290,254	99.94%	33,658
2014	61,995,090	61,321,496	98.91%	638,865	61,960,361	99.94%	34,729
2015	63,580,445	62,864,950	98.87%	678,533	63,543,483	99.94%	36,962
2016	66,490,625	65,918,097	99.14%	530,595	66,448,692	99.94%	41,933
2017	68,069,358	67,378,401	98.98%	614,147	67,992,548	99.89%	76,810
2018	70,660,090	69,789,191	98.77%	792,386	70,581,577	99.89%	78,513
2019	75,738,109	75,073,467	99.12%	549,524	75,622,991	99.85%	115,118
2020	79,442,804	78,775,895	99.16%	0	78,775,895	99.16%	666,909

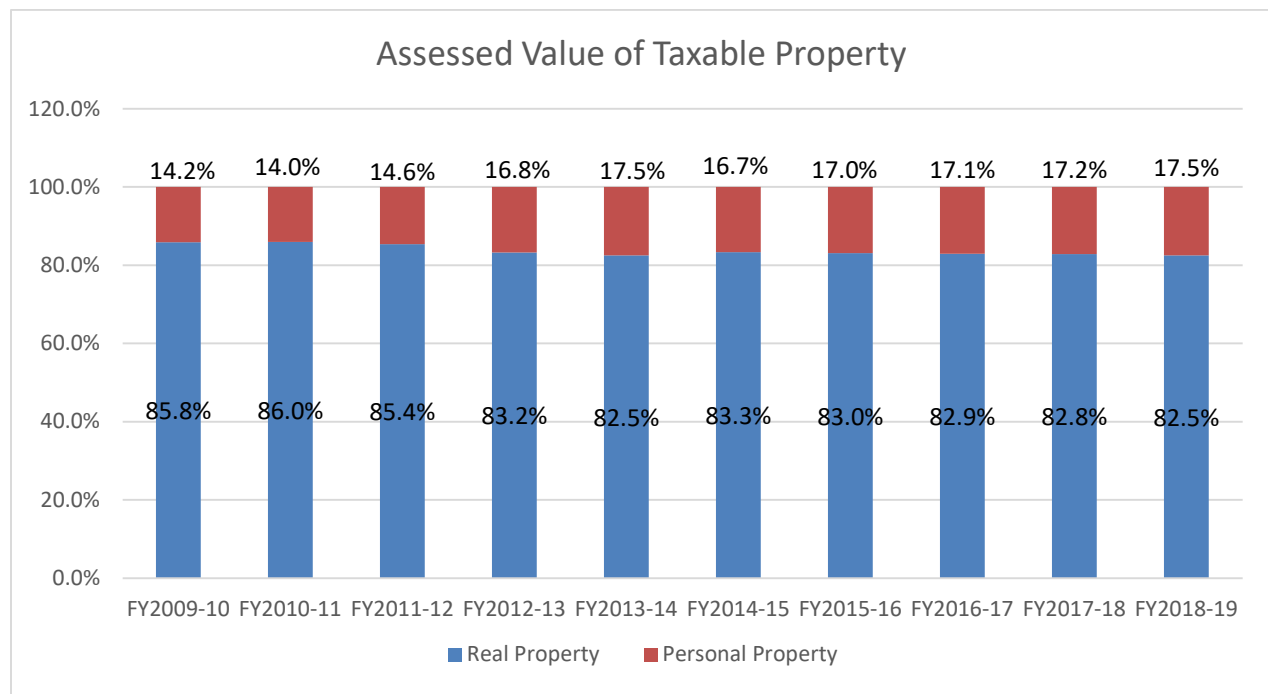
Source: Town of Berlin Revenue Collector & Finance



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

<b>Fiscal Year Ended June 30,</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Motor Vehicle</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Estimated Actual Value</b>	<b>Percentage of Total Assessed Value to Total Estimated Actual Value</b>
2011	\$1,956,324,800	\$223,032,680	\$162,127,080	\$62,089,952	\$2,279,394,608	\$3,256,278,011	70%
2012	1,990,185,320	223,962,440	175,008,640	73,995,401	2,315,160,999	3,307,372,856	70%
2013	2,007,532,470	232,799,460	191,601,270	80,306,418	2,351,626,782	3,359,466,831	70%
2014	1,793,912,100	244,386,230	194,507,770	77,148,349	2,155,657,751	3,079,511,073	70%
2015	1,803,443,600	263,999,810	197,207,800	78,521,727	2,186,129,483	3,123,042,119	70%
2016	1,813,647,200	247,327,635	202,278,140	86,098,147	2,177,154,828	3,110,221,183	70%
2017	1,822,586,083	256,107,817	202,018,905	85,996,735	2,194,716,070	3,135,308,671	70%
2018	1,835,846,165	269,028,747	202,779,980	94,434,147	2,213,220,745	3,161,743,921	70%
2019	1,925,666,533	289,305,162	215,479,565	105,366,387	2,325,084,873	3,321,549,818	70%
2020	1,926,354,348	311,943,865	219,518,050	123,599,337	2,334,216,926	3,334,595,609	70%

Source: Town of Berlin Assessor's Office



	2020		
	<b><u>Taxable Assessed Valuation</u></b>	<b><u>Rank</u></b>	<b><u>Percent of Taxable Assessed Valuation</u></b>
<b><u>Taxpayer</u></b>			
Rocky River Realty Co.	\$212,478,618	1	9.10%
Corbin Russwin Inc.	34,240,590	2	1.47%
Tomz Corporation	21,252,800	3	0.91%
Cedar Brickyard	20,163,550	4	0.86%
B & F Machine Inc.	17,725,570	5	0.76%
Stonebridge Berlin Assoc.	9,363,400	6	0.40%
Connecticut Natural Gas Corp.	8,928,040	7	0.38%
Budney Industries Inc.	8,919,360	8	0.38%
224 Berlin Turnpike LLC (incl. Acura of Berlin)	7,759,660	9	0.33%
United Cablevision (including Comcast)	7,416,330	10	0.32%
	<u>\$348,247,918</u>		14.92%

	2020		
	<b><u>Employees</u></b>	<b><u>Rank</u></b>	<b><u>Percentage of Total Town Employment</u></b>
<b><u>Employer</u></b>			
Eversource (formerly NE Utilities)	1,310	1	11.19%
Town of Berlin	669	2	5.71%
Comcast Cable/TCI, CT	510	3	4.36%
Assa Abloy	390	4	3.33%
Keep Me Home	330	5	2.82%
TOMZ Corporation	280	6	2.39%
B & F Machine	270	7	2.31%
Budney Overhaul and Repair	210	8	1.79%
Parker Fluid Control	185	9	1.58%
TIGHITCO	165	10	1.41%
	<u>4,319</u>		<u>36.88%</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	Raul Fernandes
Tim Grady	Mark Holmes

## **BOARD OF EDUCATION**

Julia Dennis, President

Steven Jenkins	Jaymee Miller
Timothy Oakes	Mark Pruzin
Adam Salina	Dr. Kari Sassu
Tracy Sisti, Secretary	Stephen Weber

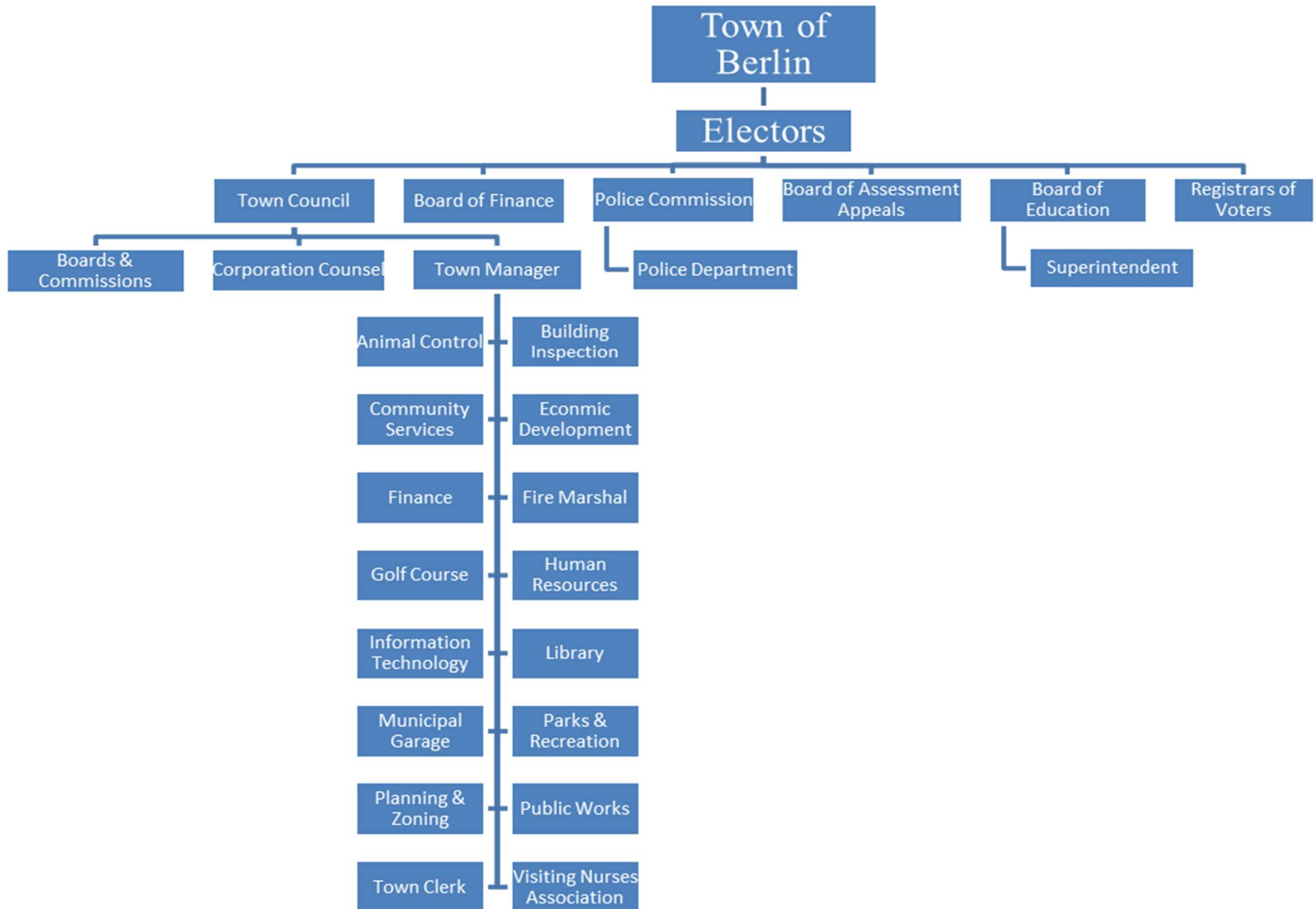
## **TOWN ADMINISTRATION**

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 Director . . . . .	Brian Freeman
Fire Marshal . . . . .	Steven Waznia
Economic Development Director . . . . .	Christopher Edge
Timberlin Golf Course Director . . . . .	Open
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
Director of Finance . . . . .	Ashley Dorsey

# BERLIN ORGANIZATIONAL CHART





### **III. BUDGET OVERVIEW**

## **BUDGET APPROACH AS PRESCRIBED IN THE TOWN CHARTER**

### **Budget Development Process**

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

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

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

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

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

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

### **Budget Referendum Process**

#### **Section 7-6. Annual Town Budget Referendum.**

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

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

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

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

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

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

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

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

### **Ongoing Financial Operations**

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

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

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

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

#### **Setting the tax rate**

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

#### **Non-Budgeted Appropriations & Transfers Process**

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

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

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

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

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

## FISCAL YEAR 2021-22 BUDGET CALENDAR

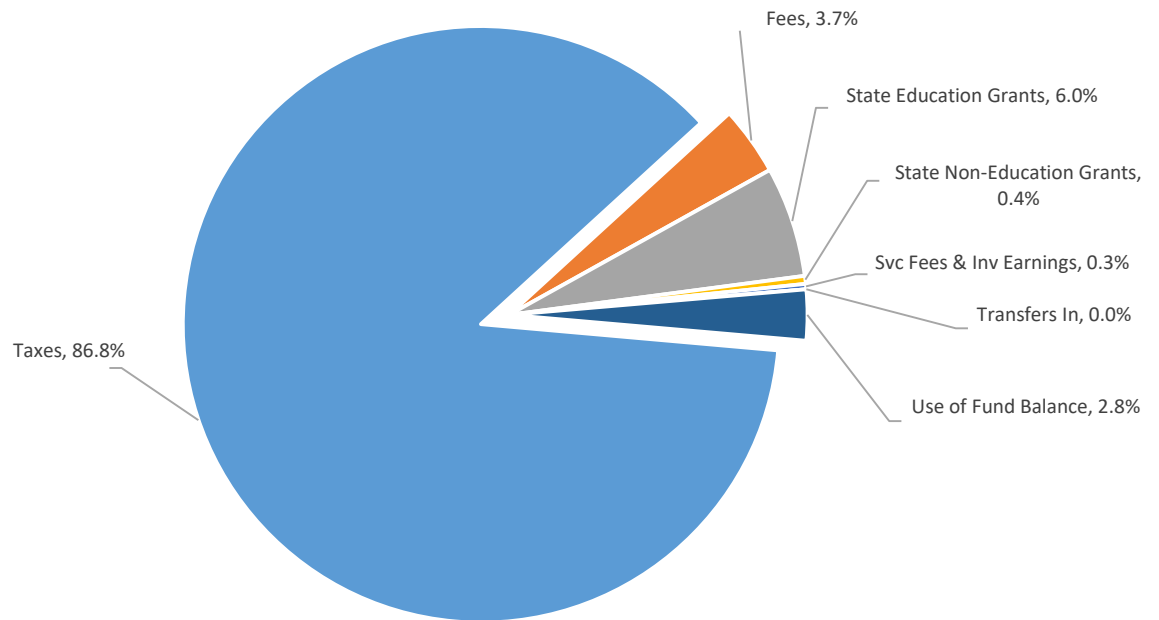
<b><u>Timing</u></b>	<b><u>Deliverable</u></b>	<b><u>Responsible Party</u></b>
September 2020	Finalize part-time wage schedule	Town Manager
October 2020	Department head CIP submissions reviewed & recommendation made to Town Manager	CIP Committee
October 2020-February 2021	Finalize 2020 fee schedule	Finance Director/ Town Council Approval (Feb mtg.)
November 1, 2020	Budget directive sent to department heads	Town Manager
November 1, 2020	Revenue & Expenditure templates sent to department heads	Finance
November 30, 2020	Completed Revenue & Expenditure templates returned to Finance	Department Heads
January 2021	Review department heads budget submissions	Town Manager/Finance Director
March 1, 2021	Town budget (including Board of Education & CIP) submitted to the Board of Finance	Town Manager (Section 7-2 of Town Charter)
March 3, 2021	Budget hearings with Board of Education, Town department heads and CIP Committee	Board of Finance (Section 7-3(b) of Town Charter)
March 17, 2021	Adopt budget to send to Annual Budget Hearing	Board of Finance (Section 7-4 of Town Charter)
March 30, 2021	Annual Budget Hearing (per Town Charter, required to be held by 2 <sup>nd</sup> Tuesday in April)	Board of Finance (Section 7-3(c) of Town Charter)
March 31, 2021	Board of Finance recommends FY 2021-22 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 6, 2021	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)
April 7-8, 2021 ( <b>only</b> 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)

<b><u>Timing</u></b>	<b><u>Deliverable</u></b>	<b><u>Responsible Party</u></b>
April 27, 2021	Budget Referendum (Board of Education & Town budgets voted on separately)	Eligible Town of Berlin voters (Section 7-6 of Town Charter)
April 28, 2021 (if both budgets pass)	FY 2021-22 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
April 28, 2021 <b>(only if both budgets don't pass)</b>	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 4, 2021 <b>(only if both budgets don't pass)</b>	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 5-6, 2021 <b>(only if the Council rejects the Board of Finance recommended budget)</b>	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 25, 2021 <b>(only if one or both budgets fail at 1<sup>st</sup> referendum)</b>	Budget Referendum <b>(only budgets that failed in 1<sup>st</sup> referendum)</b>	Eligible Town of Berlin voters (Section 7-6(e) of Town Charter)
May 26, 2021 <b>(only if both budgets pass)</b>	FY 2021-22 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
May 26, 2021 <b>(only if both budgets don't pass)</b>	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 1, 2021 <b>(only if both budgets don't pass)</b>	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 2, 2021 <b>(only if the Council rejects the Board of Finance recommended budget)</b>	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 2 or 3, 2021 <b>(only if both budgets don't pass earlier; actual date depends on final action by Town Council)</b>	FY 2021-22 mill rate is established	Board of Finance (Section 7-10 of Town Charter)



#### **IV. GENERAL FUND RECEIPTS**

	FY20 Actual	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	TM/ Original Chg	TM/ Original % Chg
Taxes	\$79,277	\$80,233	\$80,233	\$84,942	\$85,100	\$4,867	6.1%
Fees	\$3,499	\$3,558	\$3,558	\$3,830	\$3,643	\$85	2.4%
State Education Grants	\$5,955	\$5,871	\$5,871	\$5,871	\$5,871	\$0	0.0%
State Non-Education Grants	\$809	\$406	\$422	\$424	\$424	\$18	4.4%
Svc Fees & Inv Earnings	\$1,094	\$979	\$979	\$282	\$282	(\$697)	-71.2%
Transfers In	\$5	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$425	\$2,678	\$2,696	\$2,696	\$2,271	N/A
<b>TOTAL RECEIPTS</b>	<b>\$90,640</b>	<b>\$91,476</b>	<b>\$93,745</b>	<b>\$98,049</b>	<b>\$98,020</b>	<b>\$6,544</b>	<b>7.2%</b>



### **Taxes:**

- Current Levy:** Proposed tax revenue to be collected based on 10/1/20 grand list multiplied by the mill rate set by the Board of Finance. A 99.3% collection rate has been applied which is flat to prior fiscal year and strong by regional and state standards. 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 in the budget process.
- Supplemental Motor Vehicles:** This is the tax on vehicles purchased after the October 1, 2019 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 flat to the prior year budget because of COVID-19 uncertainty in the auto market.

- c. **Back Taxes/Interest/Suspense:** This is the projected collection of taxes charged but not paid in prior fiscal years. It includes the statutory interest charged on outstanding taxes (1.5% per month). Personal property and motor vehicle taxes suspended in prior years but collected during the budget year are also included in this amount. As the Town avails itself of the option of a tax sale, the amount of available back taxes declines. With current COVID-19 conditions, the Town is not expected to collect back taxes at the same level as recent history (last three years have been particularly strong and that is not budgeted to repeat at the same level).
- d. **Elderly Housing:** Represents PILOT payments for Marjorie Moore and Percival Heights housing complexes. The Berlin Housing Authority makes an annual payment to the Town based on the assessed value of the housing multiplied by the mill rate less utilities paid (for Marjorie Moore) or 10% of the rental income base minus utility costs (for Percival Heights). The estimate is based on current assessed value minus an estimate of utilities based on prior year. This value will fluctuate as the mill rate changes. As the mill rate is unknown at this point, this budget is being kept consistent with prior 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. **Passport Fee:** Revenue for the Sale of passports at the Berlin-Peck Library.
- c. **Planning & Building Inspection/Zoning Board of Appeals:** Includes fees related to building permits and inspections. This budget was held flat to the prior budget because of the uncertainty that the volume of higher value projects will repeat under current economic conditions.
- d. **Building Permits:** Over the past few years, a few larger projects have increased the amount achieved in this revenue line. Based on the combination of large development projects in the upcoming fiscal year, partially offset by the completion of large development projects in the current fiscal year, the budget is being increased by \$125,000. This budget also relies on additional building inspection staff to handle the increased volume corresponding to the increased revenue.
- e. **Police Services/Services to Other Agencies/Outside Police Services:** Police Services (which encompasses fees for permits/copies/reports/registrations/false alarms and other fines) is budgeted slightly higher than FY20 based on leadership's expectation of the volume of outside jobs and internal requests for Police presence. Outside Police Services revenue reflects a \$30,000 reduction from the Police submission to account for Berlin Fair fees that are anticipated to be waived by the Town Council based on past practice. There

is a corresponding expenditure budgeted in the Extra Duty Officer line item in the Police budget.

- f. **Engineering & Public Works/Scrap Metal/Road Testing Fee:** This revenue includes \$11,000 for engineering/wetland fees, down slightly to prior year.

Scrap metal revenue is driven by market prices. The market fluctuates significantly. The FY21 budget is down slightly to the FY20 budget.

- g. **Park and Recreation:** This category encompasses revenue collected for various programs offered by Park and Recreation. This revenue is at risk of being impacted by COVID-19 closures (programs, pool). The FY22 budget reflects a return to more normal programs and services that are expected to be offered in the summer 2021 thru spring 2022 (spring 2022 is the largest revenue source for the budgeted fiscal year).

- h. **Golf Course/Cart/Range Revenues:** Golf course revenue is derived from green's fees; cart rentals & season passes. The budgeted figure for FY22 is derived by taking an average of the previous three year's volume (to account for seasonality) and increasing several fees by an amount necessary to cover FY22 operating costs. The budgeted fees reflect fee increases approved by the Town Council in February 2021.

- i. **Public Health Nursing/Summer Programs & Field Trips:** Nursing is actively marketing services to improve both census and mix. The budget reflects a decline in revenue (versus the prior year budget) as management continues to focus on improving VNA financial performance and manage through the recently revised 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 budgeted at half the amount in the FY21 budget because of fewer expected trips with the continued COVID-19 pandemic.

- j. **Senior Center:** Represents fees including non-resident fees, copier fees, class fees and room rental fees. This item is flat to prior budget based on emerging volumes.

- k. **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.

- l. **Library:** Represents fees (such as meeting room or program fees) collected by the library. The budget is lower than prior year actual and budget because of a new policy to eliminate all late fees. The intent is to improve participation in the library.

### **School Grants:**

- a. **Private Schools:** This represents the Non-Public Health Services Grant and is a capped grant. This grant is subject to rescission and will be monitored throughout the budget process.
- b. **Education Equalization (ECS):** The major source of state funding for municipalities. This is received from the State Department of Education based on town wealth. The budgeted amount reflects the Governor's proposed funding level. As the Governor and Legislature 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 based on the Governor's budget proposal.
- 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. The budget assumes the new agreement with New Britain will be signed by July 2021.
- c. **Municipal Stabilization Grant:** This grant was introduced in fiscal year 2019 and lessens the burden of ECS reductions. It is budgeted flat to FY20 budget based on the Governor's budget proposal.
- d. **Disability/Social Security:** This is reimbursement from the state for tax reductions for qualified disabled taxpayers. It is based on total assessed value of eligible property times the mill rate.
- e. **Veterans Exemption:** This is reimbursement from the state for tax reductions for qualified veterans. It is based on total assessed value of eligible property times the mill rate.
- f. **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 and the Youth Services Enhancement 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.
- 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 twelve percent factor for taxes and workers comp insurance benefits the state covers.

**Other Services and Earnings on Investments:**

- a. **Interest on Investments:** Interest on the Town's cash and investment accounts. Based on public comments from the Federal Reserve, interest rates are expected to remain at historic lows at least into calendar 2023. The budget reflects an assumption that average interest earned will be 0.10% and average monthly cash balance will be \$55,000,000 (consistent with current conditions and historical cashflow patterns).
- 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.
- f. **Other receipts:** Miscellaneous receipts not fitting another category, such as forfeitures from the flexible spending account. FY21 budget is based on the prior year budget.
- g. **Telephone Access Line Share:** The state requires (CGS 12-80a) telecommunication companies to make a PILOT payment to towns in March of each year based on a calculation OPM 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:**

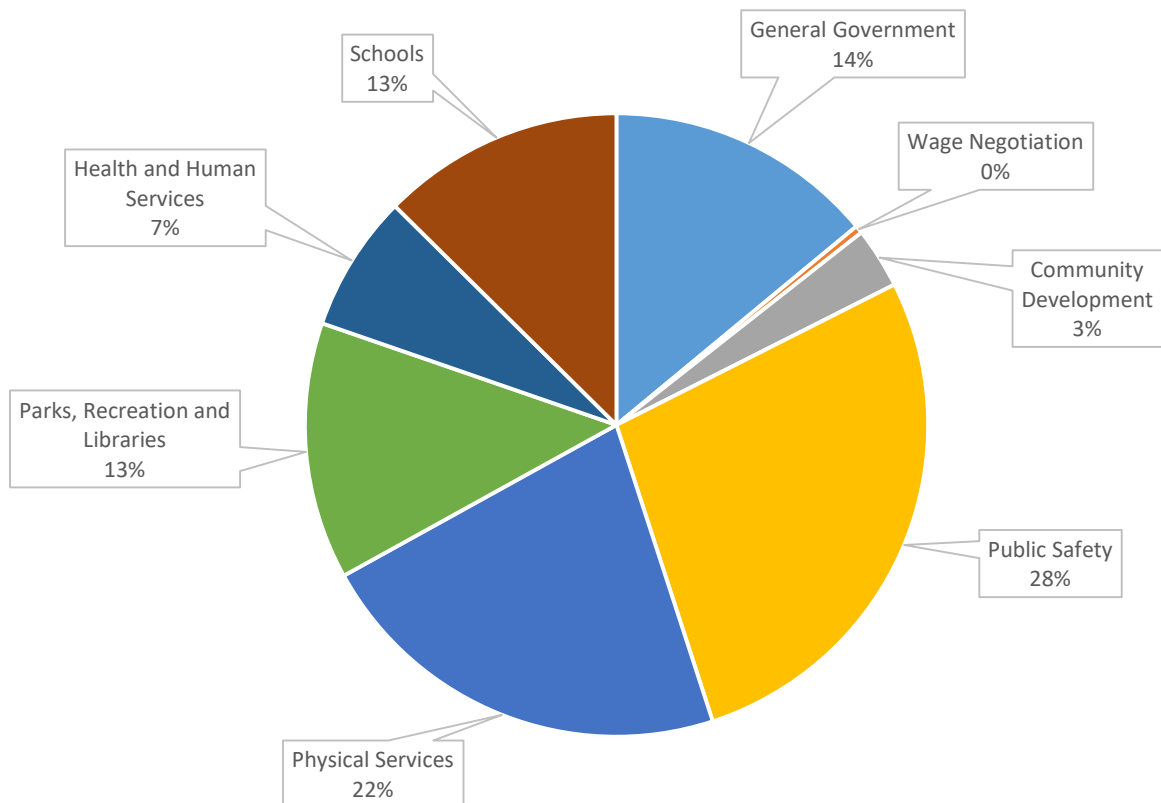
- a. **Water Control Commission Receivable and Other:** The only remaining amount to be transferred is in the "Other" category which includes rent paid for the space used by Water Control (\$4500 annually) which is being kept consistent with prior year.

- b. **Fund Balance Designated for Future Year:** Portion of unassigned fund balance in the General Fund designated to offset tax increases or help fund debt or pension payments.
- i. \$2,395,640 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.

## **V. GENERAL GOVERNMENT OPERATIONS**



	FY20 Actual Expenditures	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	TM/ Original Chg	TM/ Original % Chg
<b>General Government</b>	\$3,951	\$4,526	\$4,923	\$5,126	\$5,107	\$581	12.8%
<b>Wage Negotiation</b>	\$0	\$113	\$88	\$149	\$149	\$37	32.7%
<b>Community Development</b>	\$780	\$988	\$988	\$1,156	\$1,156	\$167	16.9%
<b>Public Safety</b>	\$8,987	\$9,859	\$9,867	\$10,033	\$10,024	\$165	1.7%
<b>Physical Services</b>	\$7,457	\$7,874	\$7,878	\$8,023	\$8,023	\$149	1.9%
<b>Parks, Recreation and Libraries</b>	\$3,914	\$4,587	\$4,596	\$4,865	\$4,865	\$278	6.1%
<b>Health and Human Services</b>	\$2,393	\$2,729	\$2,735	\$2,598	\$2,598	(\$131)	-4.8%
<b>TOWN OPERATIONS</b>	\$27,482	\$30,676	\$31,075	\$31,951	\$31,922	\$1,246	4.1%
<b>Schools (Departments 59 &amp; 61)</b>	\$2,963	\$4,488	\$4,489	\$4,599	\$4,599	\$111	2.5%



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

\*\* General Government 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	249	270	275	285	285	15
Operating	2	8	8	8	8	0
<b>TOTAL</b>	<b>251</b>	<b>278</b>	<b>283</b>	<b>293</b>	<b>293</b>	<b>15</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.7</b>	<b>0.7</b>	<b>0.3</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*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

Navigated a whole lot of unforeseen challenges to ensure that the Town was able to provide uninterrupted services to the Community while keeping the staff safe during the COVID-19 pandemic. Invested in technology to enable staff to conduct Town business remotely.

### 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	667	696	701	788	788	91
Operating	79	87	87	94	94	6
<b>TOTAL</b>	<b>746</b>	<b>783</b>	<b>788</b>	<b>881</b>	<b>881</b>	<b>98</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>1</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Finance department experienced staff reductions in FY15 & FY16, and consolidated staffing with the Treasurer's Department in FY20. This budget maintains staffing level in support of a strong internal control environment and an unmodified audit opinion. In addition to core accounting, payroll and payables, 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 affirmed the Town's AAA bond rating during the COVID pandemic
- Awarded Certificate of Excellence in Financial Reporting from GFOA for the 34<sup>th</sup> consecutive year
- Secured an unmodified audit opinion for the Town's Comprehensive Annual Financial Report
- Successfully navigated State budget and local expenditure uncertainty throughout the COVID pandemic
- Executed pay-as-you-go funding program for closed defined benefit plan – paid out two retirements
- Supported the development and execution of 23 requests for proposals
- Secured the reimbursement of more than \$3.3 million in State/Federal grants

### BUDGET YEAR OBJECTIVES

- Maintain Town's AAA bond rating
- 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
- Secure reimbursement for economic development, infrastructure and athletic facilities grants

## 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	250	246	246	401	401	155
Operating	139	117	117	127	127	10
<b>TOTAL</b>	<b>389</b>	<b>364</b>	<b>364</b>	<b>528</b>	<b>528</b>	<b>165</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>

*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 assisted the Assessor's Department with a critical upgrade and the Building Department with its goal of moving to a Cloud-based application.

### BUDGET YEAR OBJECTIVE

1. Research and implement methods to enhance the Town's interactions with the public
2. Implement the Town's 21/22 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	245	257	257	271	271	14
Operating	225	209	594	257	257	47
<b>TOTAL</b>	<b>470</b>	<b>467</b>	<b>852</b>	<b>528</b>	<b>528</b>	<b>61</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

*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.

## 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	0	0	0	0	0	0
Operating	281	322	322	365	365	43
<b>TOTAL</b>	<b>281</b>	<b>322</b>	<b>322</b>	<b>365</b>	<b>365</b>	<b>43</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	30	227	203	300	300	72
Operating	741	993	993	1,212	1,212	218
<b>TOTAL</b>	<b>772</b>	<b>1,221</b>	<b>1,196</b>	<b>1,511</b>	<b>1,511</b>	<b>291</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*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)	FY20 Actual Expenditures	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	Manager/ Original Change
Personnel	414	441	441	451	451	10
Operating	74	95	95	110	110	15
<b>TOTAL</b>	<b>488</b>	<b>536</b>	<b>536</b>	<b>561</b>	<b>561</b>	<b>25</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

*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 allows 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. In process of sending out 2022 Revaluation RFP.



## 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	73	85	85	106	87	2
Operating	22	78	78	78	78	(0)
<b>TOTAL</b>	<b>95</b>	<b>163</b>	<b>163</b>	<b>184</b>	<b>165</b>	<b>2</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.3</b>	<b>1.3</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

Funding in the fiscal year 2022 budget supports the local election in November 2021, related primaries and the April/May 2022 budget referendums. Both Registrars are required to complete State certification and training courses.

### PRIOR YEAR ACCOMPLISHMENTS

In fiscal year 2021, the Registrar's office successfully executed two primaries and the national election during the COVID-19 pandemic. The Department executed under new State requirements and a historic level of absentee ballots.

### 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)	FY20 Actual Expenditures	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	Manager/ Original Change
Personnel	361	388	391	386	386	(2)
Operating	20	27	27	25	25	(2)
<b>TOTAL</b>	<b>381</b>	<b>414</b>	<b>417</b>	<b>411</b>	<b>411</b>	<b>(3)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

*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 expanded the use of absentee ballots for the August Primaries and Presidential Election. 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	265	332	332	381	381	49
Operating	3	5	5	7	7	2
<b>TOTAL</b>	<b>267</b>	<b>337</b>	<b>337</b>	<b>388</b>	<b>388</b>	<b>51</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.3</b>	<b>0.8</b>	<b>0.8</b>	<b>0.3</b>	<b>0.3</b>	<b>(0.5)</b>
<b>FULL-TIME POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The department continues to improve efficiency in workflow by adjusting while streamlining processes and purchasing new supplies/equipment. Professional development remains a priority with training opportunities and workshops available through various professional organizations. The State requires municipalities to update the local Plans of Conservation and Development every ten-years and funding for the 2023 update was added to Transfers. This will fund technical and professional support.

### PRIOR YEAR ACCOMPLISHMENTS

The past year has been a challenge with staffing struggles, unique development projects, several lawsuits and adjustments due to the pandemic. Despite these challenges the department:

- continued on-track with scheduling of agenda items for its four boards/commissions
- responded to the public with minimal interruption
- stabilized staffing with the appointment of a Temporary ZEO and filling the part-time clerk
- implemented technology upgrades for conducting meetings; staff is working with new technologies to transition to digital application materials, conducting productive remote meetings while sharing digital files and presentations and posting meeting materials and recordings in compliance with executive orders.
- completed Laserfiche scanning of Historic District Commission files
- developed a system for coordinated interdepartmental reviews to allow our struggling businesses to utilize outdoor spaces while maintaining physical distancing in a safe manner

### 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. Continue Laserfiche of department files for record retention and digital access. Transition to new permitting software and explore implementation for planning and zoning department processes. Continue mapping projects to enhance public access and utilization as a development tool.

## 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)	FY20 Actual Expenditures	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	Manager/ Original Change
Personnel	306	348	348	453	453	105
Operating	7	18	18	18	18	0
<b>TOTAL</b>	<b>312</b>	<b>366</b>	<b>366</b>	<b>471</b>	<b>471</b>	<b>105</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>(0.2)</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>1</b>

*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 online 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	164	209	209	173	173	(36)
Operating	18	27	27	66	66	39
<b>TOTAL</b>	<b>182</b>	<b>237</b>	<b>237</b>	<b>240</b>	<b>240</b>	<b>3</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.6</b>	<b>0.9</b>	<b>0.9</b>	<b>0.7</b>	<b>0.7</b>	<b>(0.2)</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

*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 two new marketing campaigns on 2021-2 as well as sponsorships, advertorials, and attendance at various events. Also, the department will continue leading the Kensington Village economic growth efforts through the creation of a steering committee and one of the 2 campaigns.

### PRIOR YEAR ACCOMPLISHMENTS

The department was instrumental in the effort to bring development to the Berlin Turnpike in the form of an \$13.5 mixed use development next to the Acura dealership, the construction of the mixed-use Steele Center on Farmington Avenue as well as a number of marketing efforts to promote our local businesses including Eat Local, Win Local and more. 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 and the approvals and easements necessary.

### 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 2021-22. This will be done with the continuation of these additional promotion/marketing funds and 2 new 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	0	0	0	0	0	0
Operating	357	369	369	380	380	11
<b>TOTAL</b>	<b>357</b>	<b>369</b>	<b>369</b>	<b>380</b>	<b>380</b>	<b>11</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	130	147	147	154	154	7
Operating	12	16	16	17	17	1
<b>TOTAL</b>	<b>142</b>	<b>163</b>	<b>163</b>	<b>171</b>	<b>171</b>	<b>9</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>1</b>	<b>1</b>	<b>0.5</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

*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 hopefully post COVID-19 will let 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. The budget shows an added item of adding a part time ACO to work the afterhours shift for emergency calls only. This position would be trained and licensed to handle all ACO duties while either the ACO or Assistant ACO are out.

### PRIOR YEAR ACCOMPLISHMENTS

The Animal Control Officers have completed training as required by State law, including, but not limited to: webinars on Bear Awareness, Animal First Aid, Shelter Behavior. The Officers have also attended 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	383	533	533	538	538	6
Operating	289	351	351	352	352	1
<b>TOTAL</b>	<b>673</b>	<b>884</b>	<b>884</b>	<b>890</b>	<b>890</b>	<b>6</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*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.

### PRIOR YEAR ACCOMPLISHMENTS

- Firefighters responded to 616 incidents in 2020 (as of November 29): 65 fires, 77 service calls, 89 hazardous conditions, 61 good intent, 149 false alarms, 154 rescue and medical services, 19 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 424 children in public safety
- Classes held: Paratec Rescue systems, Elevator Emergencies, NIMS 800, Fire Incident Safety Class
- Continual Education through Pandemic utilizing “Target Solutions” an online service
- Reactivated a EMS division obtaining State Office of Emergency Medical Service certification as First Responded supplemental.
- Our EMS Division headed up our response to Covid 19 protocols and monitoring. Thus, providing a level of safety to Town Firefighters.

### BUDGET YEAR OBJECTIVES

The budget will allow the departments to continue and expand public education/awareness within the school systems up to 3<sup>rd</sup> 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	7,254	7,804	7,812	7,937	7,927	123
Operating	234	270	270	284	284	14
<b>TOTAL</b>	<b>7,488</b>	<b>8,075</b>	<b>8,082</b>	<b>8,221</b>	<b>8,212</b>	<b>137</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>54</b>	<b>54</b>	<b>(1)</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

A number of budget increases resulted from the passage of House Bill 6004 An Act Concerning Police Accountability: 1. Training related to use of force, body-worn cameras, consent searches, & qualified immunity. 2. Drug testing as a condition of renewing officer certification (every three years). 3. Behavioral health assessments for police officers (at least 25% of the department are conducted each year over a five-year period).

### PRIOR YEAR ACCOMPLISHMENTS

The department applied for and was awarded an existing state funded body worn recording equipment camera grant that reimbursed 50% of the first-year costs (\$103,247). House Bill 6004 mandates their use by 07/01/2022 and only offers 30% reimbursement. The police department was able to save the Town \$20,650 by successfully discovering, applying for, and being awarded this grant.

### BUDGET YEAR OBJECTIVES

The department strives to provide the highest quality services to the citizens of the Town of Berlin. Emergency vehicles, training, 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 provide 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)	FY20 Actual Expenditures	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	12	23	23	37	37	14
<b>TOTAL</b>	<b>12</b>	<b>23</b>	<b>23</b>	<b>37</b>	<b>37</b>	<b>14</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

### 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. The department was and continues to remain heavily involved in the pandemic. PPE was distributed to local businesses with supplies that were provided through CRCOG. The department worked closely with local, State and Federal agencies to provide assistance and PPE as needed by multiple Town Departments. The department also coordinated response and recovery activities during and after Storm Isaias in August.

### 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	311	340	341	329	329	(11)
Operating	4	6	6	5	5	(1)
<b>TOTAL</b>	<b>315</b>	<b>345</b>	<b>346</b>	<b>334</b>	<b>334</b>	<b>(11)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0.1</b>	<b>0.1</b>	<b>0</b>	<b>0</b>	<b>(0.1)</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

### PRIOR YEAR ACCOMPLISHMENTS

The department conducted 279 inspections, 30 investigations and 37 plan reviews. The staff responded to 42 assistance calls and administered 49 insurance claims.

### BUDGET YEAR OBJECTIVES

The goals for next year are to continue to identify and inspect high risk occupancies and conduct loss control audits of town owned properties to reduce the risk of claims.

## 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	627	695	695	712	712	17
Operating	394	527	527	531	531	4
<b>TOTAL</b>	<b>1,022</b>	<b>1,222</b>	<b>1,222</b>	<b>1,243</b>	<b>1,243</b>	<b>21</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>

*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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	452	468	471	493	493	25
Operating	1,934	2,204	2,204	2,254	2,254	50
<b>TOTAL</b>	<b>2,385</b>	<b>2,672</b>	<b>2,675</b>	<b>2,747</b>	<b>2,747</b>	<b>75</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*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 Steele Center Boulevard near the Berlin Train Station, the Main Street/New Britain Road streetscape project, and the rehabilitation of the Wildermere Road and Berlin Street bridges (these last two are part of a two-year, four-bridge rehab project with substantial funding provided by the Federal Local Bridge Program.) The Department also successfully delivered over 4 miles of road improvements, and initiated design for a three-road road reconstruction project (Christian Lane, Deming Road, and Porters Pass) planned for the 2021 construction season and funded by the CRCOG LOTCIP. Critical planning work and permitting were undertaken on four additional bridge rebuilds – Kensington, Edgewood & Spruce Brook Roads and Glen Street, as well as on a Sidewalk Connectivity Project funded by LOTCIP.

### BUDGET YEAR OBJECTIVES

The department will work with the State to align funding and project deliverables in the rehabilitation or replacement of bridges previously identified as deficient. Successfully completing the four-bridge rehab project, the Glen Street Bridge rehab, and the three-road LOTCIP project will be important initiatives for the department. On-going maintenance and repair of sidewalks and Town streetlights throughout town will be other areas 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	1,548	1,699	1,699	1,683	1,683	(16)
Operating	328	416	416	416	416	0
<b>TOTAL</b>	<b>1,876</b>	<b>2,115</b>	<b>2,115</b>	<b>2,099</b>	<b>2,099</b>	<b>(16)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The budget includes no equipment funding for this fiscal year, except for items to be purchased out of existing operating accounts. However, 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, so this is not sustainable over the long term.

### 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, as well as dealing with the storm debris cleanup after Tropical Isaisis on August 4, 2020.

### 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)	FY20 Actual Expenditures	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	Manager/ Original Change
Personnel	1,494	866	867	896	896	30
Operating	680	999	999	1,038	1,038	39
<b>TOTAL</b>	<b>2,174</b>	<b>1,865</b>	<b>1,866</b>	<b>1,934</b>	<b>1,934</b>	<b>69</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>

*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 3,416 work orders; also, the following projects were completed during fiscal year 2019/2020:

- Town wide ADA upgrades.
- Community Center Door & Storefront replacement
- Police Department Jail Cell renovations
- McGee Blast Room
- School Security enhancements

### 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	964	1,187	1,187	1,198	1,198	11
Operating	323	420	420	474	474	54
<b>TOTAL</b>	<b>1,287</b>	<b>1,607</b>	<b>1,607</b>	<b>1,672</b>	<b>1,672</b>	<b>65</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The department is requesting capital funding to add a service vehicle to the fleet to do onsite repairs on grounds equipment, playgrounds, basketball and tennis courts. We have also added a new account for water treatment to combat the invasive weeds on town waterways. We have also increased our sanitation account to take into account additional cleanings needed based on the CDC guidelines for the 13 Portable Restrooms throughout town.

### PRIOR YEAR ACCOMPLISHMENTS

We have replaced several pieces of playground equipment throughout town, planted 4000 annual flowers. The department has also implemented an annual field maintenance program.

### 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 1<sup>st</sup> 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	386	499	502	549	549	50
Operating	58	74	74	76	76	1
<b>TOTAL</b>	<b>443</b>	<b>573</b>	<b>576</b>	<b>625</b>	<b>625</b>	<b>51</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.6</b>	<b>1.6</b>	<b>0.5</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The budget request would include pay increases for all part time positions due to the increase in minimum wage. It also includes funding for a part-time Recreation Supervisor to provide support to the Department and help provide additional programming throughout the year.

### PRIOR YEAR ACCOMPLISHMENTS

The summer, full-day program continues to have strong registration numbers. The department worked with Willard School PTO to hold a successful Monster Bash/Trunk or Treat event with almost 600 people attending. COVID-19 had a significant impact on programming and revenue the last quarter of the FY.

### 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)	FY20 Actual Expenditures	FY21 Original Budget	FY21 Amended Budget	FY22 Department Budget	FY22 Manager Budget	Manager/ Original Change
Personnel	633	671	674	668	668	(3)
Operating	502	578	578	672	672	94
<b>TOTAL</b>	<b>1,135</b>	<b>1,249</b>	<b>1,252</b>	<b>1,340</b>	<b>1,340</b>	<b>91</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The upcoming budget will see an increase in wages, due to minimum wage, as well as contractual increases. In addition, we anticipate an overall increase of operational costs, due to inflation.

### 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
- Rebuild #1 tee, # 1 bunker and #6 bunker.
- Reconstruct #12 tee, installation of stairs.
- The removal of approximately 75 trees that were dead or decaying.
- Paved cart path Holes #2 & #3.
- Installed 100ft. curbing in tent area.

### 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/removal, which will increase 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	849	920	923	969	969	49
Operating	192	229	229	249	249	20
<b>TOTAL</b>	<b>1,041</b>	<b>1,149</b>	<b>1,152</b>	<b>1,219</b>	<b>1,219</b>	<b>69</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

Due to the added cost of PPE for employees along with using the suggested toner to alleviate printing issues and provide longevity of printer life, our supply budget has increased. After finding that utilizing a headset in lieu of a traditional phone has increased productivity, we would like to purchase these for 8 more staff members. As more and more people access our streaming services, especially during the pandemic, we are increasing our budget for those services. The cost of programming for children, teens and adults continues to rise. We have been able to keep the public engaged with the library through virtual programs and grab and go activities for both adults and children. Though you may think many people already have portable devices that can access the internet and download materials, many seniors do not. We will be asking for six new laptops to facilitate the teaching of technology classes and implementing various programs for young and old alike.

### PRIOR YEAR ACCOMPLISHMENTS

To keep with the trend of online access and reduce our paper magazine subscriptions as an additional safety measure during the pandemic we subscribed to Flipster, an online magazine service for popular magazines. Secured grant money from the American Savings Foundation for the Memory Café Dementia and Alzheimer's initiative. We have created "Those Were the Days" kits with various items used to help the affected population and their caregivers. Added webcams to staff computers to aid in safe meetings and programs. Purchased software so reference can safely provide remote technical computer assistance to patrons. Added an upgraded self-checkout system at circulation. With a generous donation from a Berlin resident we were able to purchase a super 8 film to digital for the digital media lab. Added two more hotspots into circulation. Upgraded our Wi-Fi system so patrons can have access further out into the parking lot. Created a curbside pickup circulation process.

### BUDGET YEAR OBJECTIVES

We are looking to eliminate fines across the board as has been the trend going forward with most libraries, especially during these uncertain times. We also look forward to resuming passport and Notary services this year. 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	0	0	0	0	0	0
Operating	130	141	141	154	154	13
<b>TOTAL</b>	<b>130</b>	<b>141</b>	<b>141</b>	<b>154</b>	<b>154</b>	<b>13</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	1,476	1,634	1,637	1,454	1,454	(180)
Operating	197	250	250	254	254	4
<b>TOTAL</b>	<b>1,673</b>	<b>1,884</b>	<b>1,887</b>	<b>1,708</b>	<b>1,708</b>	<b>(176)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>(1)</b>
<b>FULL-TIME POSITIONS</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>11</b>	<b>11</b>	<b>(2)</b>

*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. The department will also continue to manage the healthcare demands created by the COVID 19 Pandemic. Management will include continuing education of agency staff as well members of the community; development of policies and protocols aligned with the most current CDC guidelines, providing a safe working environment for clinicians and office staff by minimizing the risk of exposure and spread of infection.

For Fiscal Year 2020 the department's Quality Record Auditing and reporting was transferred to an internal function being completed by the agency Administrator. The plan for FY 2021 is to resume outsourcing of this process which is a Medicare requirement.

## 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	246	258	260	288	288	30
Operating	30	42	42	42	42	0
<b>TOTAL</b>	<b>276</b>	<b>300</b>	<b>302</b>	<b>330</b>	<b>330</b>	<b>30</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The budget request is to fund two full-time and one part-time staff in support of critical social and youth service programs, and modest funding to assist residents with emergency housing and other basic needs during times of crisis. Over half of the Operating portion of the Social & Youth Services budget is funded by grants. In addition to the grants, Social & Youth Services leveraged \$125,000 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, over 3500 bags of groceries were distributed to people facing food insecurity, plus Christmas gifts for 162 children. Campership assistance was provided to 45 Berlin children who might have otherwise been unable to attend camp, and 27 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, help with selecting prescription drug plans and Medicare supplement plans, and help troubleshooting their coverage when things went wrong. We provided after-school programming at the elementary and middle schools until March when the COVID 19 pandemic forced us to shut down. For the remainder of the year, we adapted to continue providing Food Pantry and Renter's Rebate assistance to Berlin residents.

(Support for the over \$125,000 figure: 3560 food bags @\$20/bag minus \$4,900 of purchased food = \$66,300, Christmas gifts for 162@\$100 per child = \$16,200, \$11,364 in camperships from the BCF, \$3,500 allocated by the Salvation Army, and \$28,400 cash donations.)

### BUDGET YEAR OBJECTIVES

While we anticipate that we will be past the worst of the pandemic by the new budget year, the effects will be long lasting. Our programs that support the basic needs of households will play an important role in helping to restore stability to people's lives and provide a sense of normalcy for children and families through our youth programming. We will continue to work collaboratively with the Berlin Schools and the Central Connecticut Health District 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	307	395	396	398	398	3
Operating	7	9	9	9	9	(0)
<b>TOTAL</b>	<b>314</b>	<b>404</b>	<b>406</b>	<b>407</b>	<b>407</b>	<b>2</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Senior Center Budget has remained the same except for a slight increase in DSL Service over the last years which is based on current cost of service. The other increases in wages and fringe benefits are based on contractual agreements and due to minimum wage legislation.

### PRIOR YEAR ACCOMPLISHMENTS

The Senior Center continues to provide a broad array of services and programs to Berlin's older residents. The Center started out 2020 strong with various programs and activities such as special bingos, musical entertainment, movies, holiday celebrations, health related classes such as Matter of Balance, specialty shopping trips, Tax Aide Assistance and many more weekly activities. COVID 19 has brought many new challenges in how we provide our services and stay connected to our seniors. We have been able to keep our seniors safe during this time by delivering over 200 masks, as well as items such as toilet paper, Lysol, Clorox wipes, set up grocery shopping for folks, arrange meal deliveries and create a GAP Squad to stay in constant touch with our most vulnerable seniors. Weekly ROBO calls to all our members, a Birthday Brigade where we send birthday cards to our members on their birthdays also helped us stay connected. We turned our Yoga and Unwind & Relaxation class into virtual classes. We worked with residents, local organizations and the Berlin Police Dept to create and help hand out 150 Happy Camper Bags and provide restored transportation to provide rides to medical appointments, grocery stores, banks, pharmacies for prescription pickups and the Post Office. We have had to recreate ourselves and we are happy to say we have accomplished just that.

### BUDGET YEAR OBJECTIVES

We will continue to face the challenges put before us with enthusiasm and drive. We will continue to grow our programming at the Berlin Senior Center whether it is virtual or in-house activities and continue to reach seniors in our community who are not currently members, especially our Baby Boomers. We will continue to ensure the safety of our staff and seniors. 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 or no 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	81	85	85	86	86	1
Operating	1	2	2	2	2	0
<b>TOTAL</b>	<b>82</b>	<b>87</b>	<b>87</b>	<b>88</b>	<b>88</b>	<b>1</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

*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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY20 Actual Expenditures</b>	<b>FY21 Original Budget</b>	<b>FY21 Amended Budget</b>	<b>FY22 Department Budget</b>	<b>FY22 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	1,343	2,262	2,263	2,273	2,273	12
Operating	1,538	2,139	2,139	2,238	2,238	98
<b>TOTAL</b>	<b>2,881</b>	<b>4,401</b>	<b>4,402</b>	<b>4,511</b>	<b>4,511</b>	<b>110</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.5</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

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

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

## **VI. BOARD OF EDUCATION OPERATIONS**

**BERLIN BOARD OF EDUCATION  
ADOPTED 2021-2022 BUDGET**

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**BERLIN PUBLIC SCHOOLS**  
**Berlin, Connecticut**

**Budget Development for 2021-2022**  
**Schedule of Meetings**

Monday, January 11, 2021	Regular Board of Education Meeting – 6:00 P.M. [ <i>BHS Auditorium</i> ] Superintendent's Proposed Budget Presentation
Wednesday, January 13, 2021	Special Board Meeting – 6:00 P.M. – <i>BHS Auditorium</i> Elementary Principals' Budget Presentations Secondary Principals' Budget Presentations Curriculum and Instruction Budget Special Education Budget Districtwide Non-instructional Programs/Athletics Site and Building Capital Requests Board of Education Overall Review
Monday, January 25, 2021	Regular Board Meeting – 6:00 P.M. (Workshop) [ <i>BHS Auditorium</i> ] Budget Discussion
<i>Wednesday, January 27, 2021</i>	<i>Weather Date – 6:00 P.M. – BHS Auditorium</i>
Monday, February 8, 2021	Special Board Meeting – 5:45 P.M. – <i>BHS Auditorium</i> Budget Overview to the Public Regular Board Meeting – 7:00 P.M. – <i>BHS Auditorium</i> Budget Approval
Tuesday, February 23, 2021	Board of Education Budget Submitted to the Town
Wednesday, March 3, 2021	Board of Education/Board of Finance Meeting – 7:00 P.M. (budget review)
Tuesday, March 30, 2021	Budget Forum at Senior Center – 1:30 P.M. Annual Town Budget Public Hearing – 7:00 P.M. [ <i>Berlin High School Auditorium</i> ] (typically last Tuesday in March)
Tuesday, April 27, 2021	Town Budget Referendum per Town Charter (always last Tuesday in April)

1-5-21

<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 <b>860-828-8594</b> 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

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**Board of Education and Administrative Council Budget Priorities  
Guiding Decisions Regarding the 2021-22 Budget**

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

Student population is projected to decrease from 2,688 to 2,564 for the 2021-2022 school year. No staffing reductions were proposed, as our priority is to maintain favorable class sizes and adequate course options for all students. However, there remains a need to meet legal obligations and to fill vacancies that will be caused by anticipated resignations and a handful of retirements. The new staff requests have been minimized. New staffing requests include support for the enhancement of programming at the Berlin Transition Academy, which will be partially offset by our cooperative agreement with the Cromwell Public Schools.

**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.**

Each year, the number of students requiring educational and social and emotional support continues to increase. This is evident in the increase in students receiving services through a 504 plan or Individualized Education Plan (IEP). In response to this increase, we continue to work together as an educational community to find creative ways to support the ever changing needs of our students. We are continually building programs, restructuring services and responsibilities and working together as a collective team to support students. We are requesting three paraprofessionals, a special education teacher for the Berlin Transition Academy and a part-time transition coordinator for Berlin High School. We have requested Effective School Solutions (one staff member) for McGee due to an increase in social/emotional needs; however, this has been removed from the budget. Effective School Solutions (ESS) continues to allow us to provide a high level of social and emotional support to our most at risk student population at the high school level. Students at the secondary level are struggling to fit in, struggling with coping skills, and looking for their identity. They are requiring a significant amount of support to make it through the school day. These services have been instrumental in keeping students in school and graduating from high school. The tuition portion of the budget had one anticipated outplacement which was filled this week and there is one pending diagnostic placement. Unfortunately, our out-of-district placements continue to increase each year.

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

Professional Learning Funding

Funding for professional learning will continue to be a priority for the 2021-2022 school year as the need for all educators to remain current with best practices is imperative. The last year has shown the importance of maintaining high level learning opportunities for all educators in technology platforms to enhance instruction. 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 continue to put a focus on 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 learning, 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. Every effort is being made to build internal capacity to support professional learning. All staff members receiving training outside of the district are expected to share their new learning with other staff members.

#### Curriculum Development Funding

We are committed to continuing to refresh our dynamic and engaging standards-based curriculum. Strong curriculum development is predicated on a continuous cycle of revision and refinement, with courses being updated and curriculum for new courses written. Next year, we will begin to redesign and realign our curriculum to ensure that all have opportunities to practice and receive feedback related to the skills identified in the Berlin Vision of the Graduate. Additionally, we are actively working to provide more culturally relevant curriculum across content areas and 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. 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 1,320 desktop and laptop computers. Five hundred and three (503), or approximately 38%, are five years or older. One thousand twenty-three (1023) iPads are in use. Additionally, 3,313 Chromebooks are in use throughout the district. The one-to-one program at the middle and high school will need a refresh of 500 units for September 2023. The integration of technology in the classroom and the curriculum ensures that our students gain the necessary learning experiences and knowledge regarding how technology interfaces with their learning and life. The implementation of 1 to 1 Chromebooks in Grades 3-12 and Schoology as the learning management system (LMS) have had a positive impact on instructional design through innovative learning. These technology tools allow teachers to focus on 21<sup>st</sup> century skills while providing new instructional processes for integrating technology into their daily curriculum.

#### Classroom Display and Projection

In the district there are 266 projectors in use. Of those, 19 (or 7.14%) are over 7 years of age and should be considered for replacement in the next school year.

**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 recently-renovated facility represents a hallmark for our community and students. The comprehensive renovation and construction project was a success and has created a source of pride for all. The Town, the Public Building Commission and the BOE are currently planning the financial closeout of the budget, as well as final acceptance of the project. A joint committee has commissioned further study of the exterior ductwork which should be completed and reported upon shortly. 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 two years. 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 furnished. The gym has recently been re-painted and outfitted with new basketball hoops and pads, and the Media Center has continued with its planned renovations. The BOE also reserved funds from last year's budget for the Town to provide major improvements to the facility's ventilation equipment this coming summer.

#### Elementary Schools

In addition to the new security vestibules and cameras recently installed in all of our elementary schools, as well as the welcomed refinishing of the gym floors, the BOE reserved funds from last year's budget for the Town to upgrade the fire alarm system at Hubbard. 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. Most recommended capital projects take in excess of a year to plan and complete. Last year, approximately \$3 million in general funding and bonding for BOE related expenditures was recommended by the Capital Management Committee. On-going projects/expenditures include, but are not limited to, roof-top unit at McGee, fire alarm upgrades, and improvements to Willard's HVAC system and parking lot. Currently, the Town and BOE supported air quality, equipment balancing, and commissioning studies on all five school facilities in order to address the demands of state guidelines regarding the COVID-19 pandemic. Those studies will be available for review shortly, and will outline the current air quality status for each facility, as well as recommend short and long term improvements to building systems, if required. Additional projects are being requested and considered for FY 2021-22 in both the Town's Capital Plan and operating budgets, as well the BOE's operating budget.



2020-2021

Chart #1

## BERLIN PUBLIC SCHOOLS OFFICIAL ENROLLMENT AS OF 10/1/2020

Grade	Griswold	Hubbard	Willard	GRADE TOTALS				
PLC	0	0	53	53				
K	77	25	65	167				
1	85	39	57	181				
2	79	33	71	183				
3	89	41	65	195				
4	81	29	63	173				
5	83	41	70	194				
K-5 TOTAL	494	208	391	1093				
SCHOOL TOTAL	494	208	444	1146				
McGee Middle School								
6				195		195		
7				208		208		
8				229		229		
6-8 TOTAL				632		632		
Berlin High School								
9					198	198		
10					240	240		
11					218	218		
12					254	254		
9-12 TOTAL					910	910		
10/1/2020	494	208	444	632	910	2688	-47	-1.72%

**RECENT HISTORY OF ENROLLMENT**

**NUMBERS BELOW INCLUDE PRE-K STUDENTS**

	Griswold	Hubbard	Willard	McGee	B H S	Total	+/-	% change	PreK-5 total
10/1/2020	494	208	444	632	910	2688	-47	-1.72%	1146
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%	1327
10/1/2012	564	232	502	717	966	2981	-45	-1.49%	1298
10/1/2011	578	241	492	735	980	3026	-97	-3.11%	1311

**Chart #2**  
**2021-2022 PROJECTED ENROLLMENT**  
**GRADES K-5**

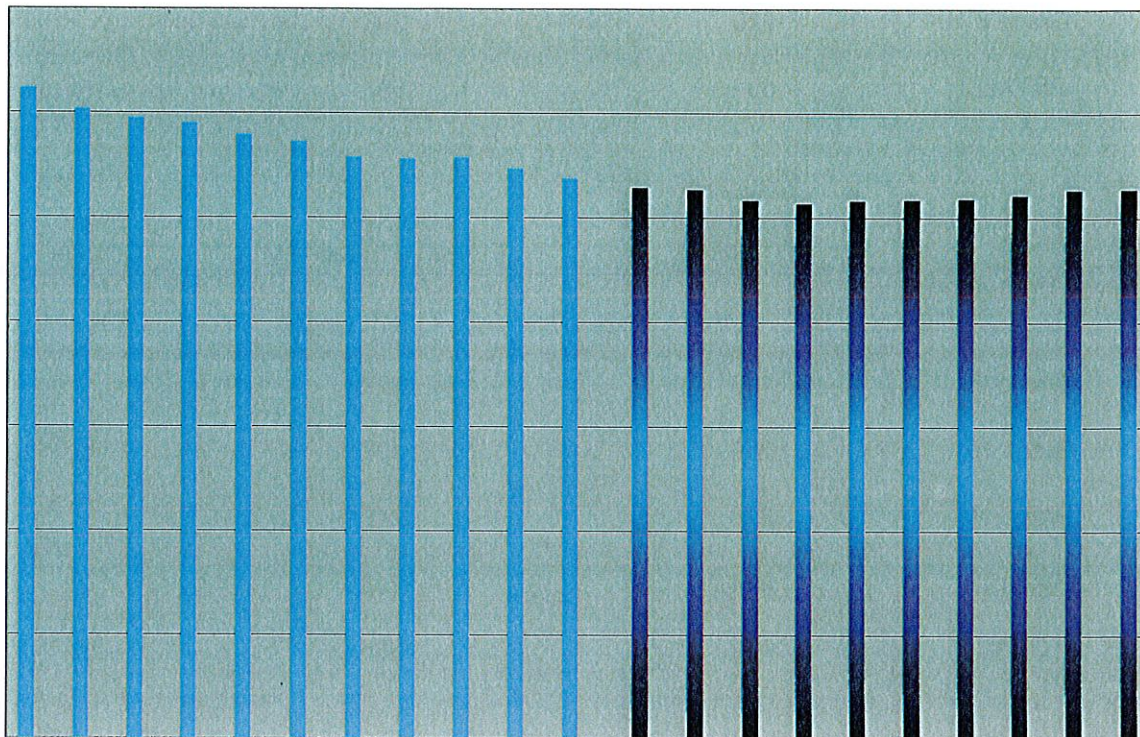
Pre-K NOT Included	Curr. Enroll. (10/1/2020)	# Classes	AVG.	Proj. # Classes	Proj. 2021/22 AVG.	FTE NET CHANGE	
Griswold	2020/21	2020/21	2020/21	2021/22	2021/22		
K	77	5	15.40	82	5	16.40	0
1	85	4	21.25	77	4	19.25	0
2	79	4	19.75	85	4	21.25	0
3	89	4	22.25	79	4	19.75	0
4	81	4	20.25	89	4	22.25	0
5	83	4	20.75	81	4	20.25	0
TOTAL: # Teachers	494	25 25		493	25 25		0
Hubbard							
K	25	2	12.50	35	2	17.50	0
1	39	2	19.50	25	2	12.50	0
2	33	2	16.50	39	2	19.50	0
3	41	2	20.50	33	2	16.50	0
4	29	2	14.50	41	2	20.50	0
5	41	2	20.50	29	2	14.50	0
TOTAL: # Teachers	208	12 12		202	12 12		0
Willard							
K	65	4	16.25	66	4	16.50	0
1	57	3	19.00	65	4	16.25	1
2	71	4	17.75	57	3	19.00	-1
3	65	3	21.67	71	4	17.75	1
4	63	3	21.00	65	3	21.67	0
5	70	3	23.33	63	3	21.00	0
TOTAL: # Teachers	391	20 20		387	21 21		1

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**CHART #3****2021-2022 PROJECTED ENROLLMENT  
GRADES 6-12**

	2020-21 Enrollment 10/1/2020	2021-22 Projected Enrollment	Net Change
<b>McGee Middle School</b>			
Grade 6	195	194	
Grade 7	208	195	
Grade 8	229	208	
TOTAL:	632	597	-35
	2020-21 Enrollment 10/1/2020	2021-22 Projected Enrollment	Net Change
<b>Berlin High School</b>			
Grade 9	198	229	
Grade 10	240	198	
Grade 11	218	240	
Grade 12	254	218	
TOTAL:	910	885	-25

# BERLIN PUBLIC SCHOOLS ENROLLMENT PROJECTED TO 2030



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October 23, 2020



## 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.

This projection was run during the Covid-19 pandemic which has profound fiscal and physical implications. If fiscal issues dominate, we might expect students to return from private schools and fewer births in 2021 and 2022. If physical (social distance) issues dominate, we might expect fewer children riding buses to magnet schools, more families deciding to home-school their children, and more families choosing private schools with smaller class sizes. My initial take is that these factors seem to have slightly negatively impacted elementary enrollment only. I made adjustments accordingly. A key assumption behind the method used in this report is that enrollment patterns in the near future will be reflected in the patterns of the recent past. I believe that the pandemic will be substantially behind us in the fall of 2021. I have made what I believe are the best possible adjustments to this unique situation.

## Current Enrollment

Table 1 and Figure 2 provide a picture of where Berlin residents attended school on October 1, 2020. The private + religious figure was projected from non-public enrollment less special education students sent out. They show that 87.8 percent of Berlin's school-age residents attended the Berlin Public Schools in 2020. An estimated 6.9 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 (3.0 percent) or a state technical high school, agriculture science and technology center (1.4 percent) or another public school. The district paid for 20 students (0.7 percent) to be educated in non-public special education facilities or out-of-state. There were nine students (0.3 percent) who were home-schooled. There were 112 non-residents who attended the Berlin Public Schools in 2020. The projections in this report are based upon the 2,688 residents and non-residents who were enrolled in the Berlin Public Schools on October 1, 2020. (See "Total Enrollment" above).



Table 1. 2020 Enrollment		
	Number	Percent
<b>Residents</b>		
A. Berlin Public	2,576	87.8%
B. Tech + Ag Sci	40	1.4%
C. Magnets	87	3.0%
D. Private+Religious	203	6.9%
E. SE Sent Out	20	0.7%
F. Home Schooled	9	0.3%
<b>Total (A+B+C+D+E+F)</b>	2,935	
G. Non-Residents	112	
<b>Total Enrollment (A+G)</b>	2,688	

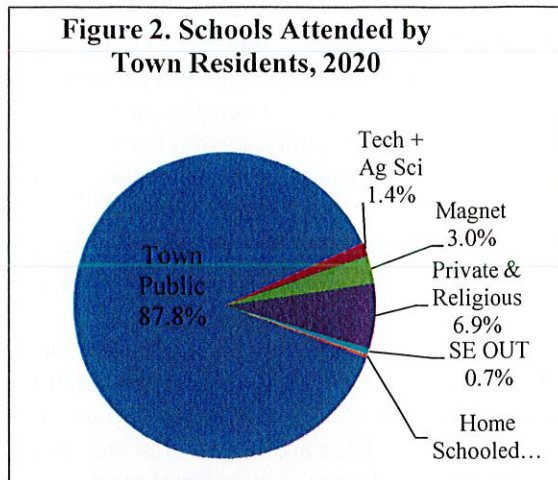
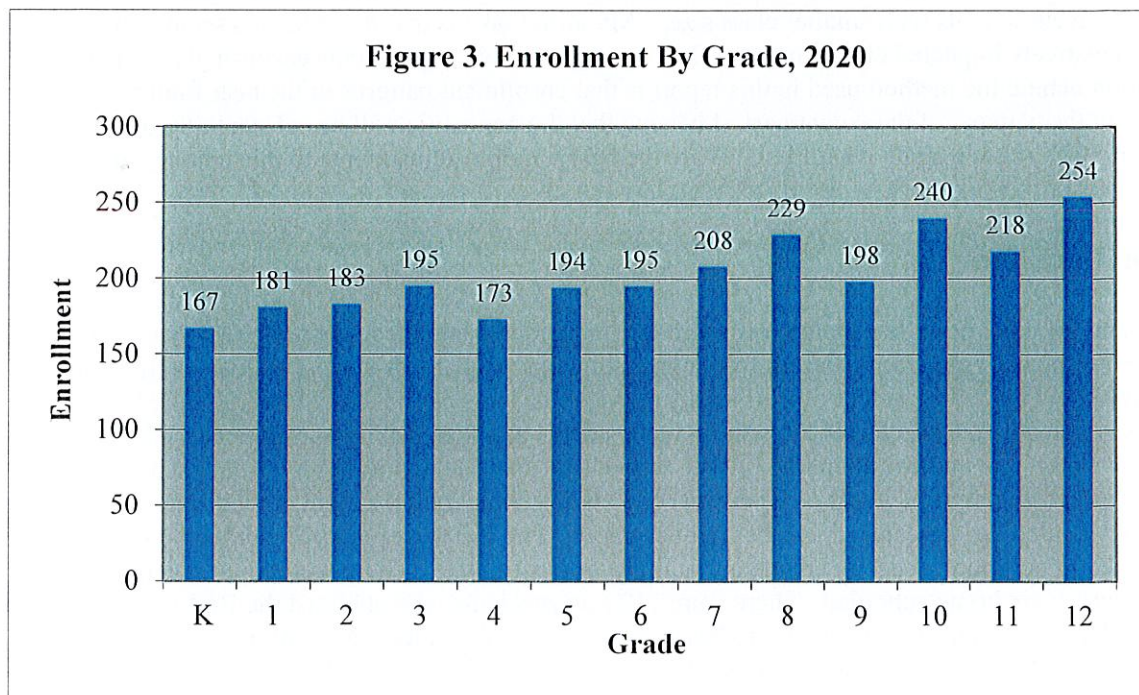


Figure 3 shows the October 2020 grade-by-grade enrollment of students attending the Berlin Public Schools. The children in pre-kindergarten programs are not shown. Grades 10 and 12 had 240 or more students enrolled. Kindergarten was the smallest class with only 167 students. Grades 1 through 6 and kindergarten all had 195 or fewer students enrolled. This usually is the pattern for a future decline. If current conditions continue, this year's kindergarten class will have 184 students when it enters grade 6 at Catherine M. McGee Middle School in 2026 and 183 students when it enters grade 9 at Berlin High School in 2029. 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.



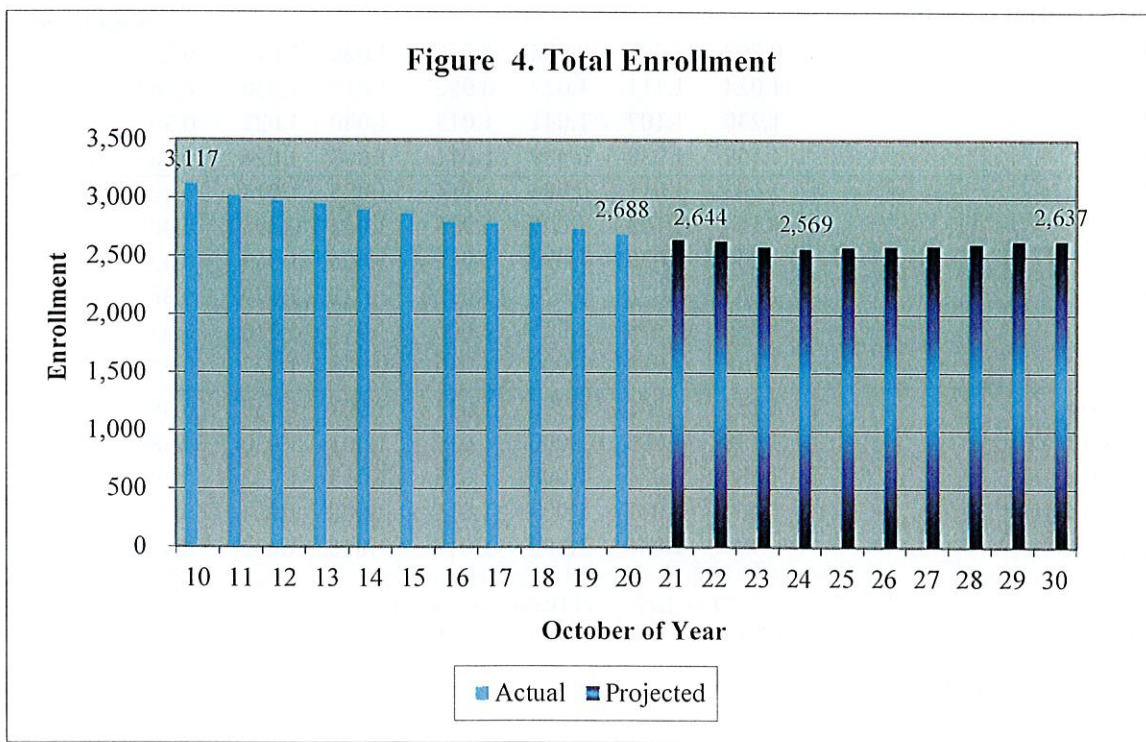
## Total Enrollment

Table 2 and Figure 4 present the observed total enrollment in Berlin schools from 2010 to 2020 and projected enrollment through 2030. Detailed grade-by-grade data may be found in Appendices A and B. Enrollment declined from 3,117 students in 2010 to 2,688 students in 2020. Between 2010 and 2020, enrollment decreased by 429 students or 13.8 percent. I project that statewide public-school enrollment will have declined 7.4 percent in that period.

Between 2009 and 2019, 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 2.2 percent. The declines in Cromwell (3.9 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 through 2024 and then start to increase slightly. Next year, I anticipate that total enrollment could decrease by about 45 students as the 12th grade class of 254 students leaves and a kindergarten class projected to be about 183 students enters. By the year 2030, I project enrollment could be about 2,635 students. The projected ten-year decline is about 45 students or almost two percent. In the state's public schools, I am projecting a 7.5 percent decline between 2020 and 2030. Total enrollment in Berlin should average about 2,610 students over the ten-year projection period compared to an average total enrollment of 2,848 students over the past ten years.

Year	Students	Percent Change
2010	3,117	
2011	3,016	-1.3%
2012	2,973	-3.2%
2013	2,950	-1.4%
2014	2,896	-0.8%
2015	2,863	-1.8%
2016	2,790	-1.1%
2017	2,781	-2.5%
2018	2,787	-0.3%
2019	2,734	0.2%
2020	2,688	-1.9%
2021	2,644	-1.6%
2022	2,634	-0.4%
2023	2,584	-1.9%
2024	2,569	-0.6%
2025	2,582	0.5%
2026	2,587	0.2%
2027	2,592	0.2%
2028	2,608	0.6%
2029	2,635	1.0%
2030	2,637	0.1%





# Appendix A. Berlin Enrollment Projected by Grade to 2030: Grades PK-5

School Year	Birth Year	Births <sup>1</sup>	K	1	2	3	4	5	PK <sup>2</sup>	Total PK-5	
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	
2020-21	2015	130	167	181	183	195	173	194	53	1,146	
Projected											
2021-22	2016	148	183	172	182	185	200	179	59	1,160	
2022-23	2017	155	195	189	173	184	189	206	54	1,190	
2023-24	2018	131	167	201	190	175	188	195	63	1,179	
2024-25	2019	131	162	173	202	193	179	194	66	1,169	
2025-26	2020	179	216	167	174	205	198	185	60	1,205	
2026-27	2021	143	187	223	168	176	210	204	62	1,230	
2027-28	2022	147	182	193	225	170	180	217	62	1,229	
2028-29	2023	156	191	188	194	228	174	186	61	1,222	
2029-30	2024	148	185	197	189	197	233	180	61	1,242	
2030-31	2025	150	186	191	198	192	202	240	61	1,270	
Projection Growth Rates <sup>3,4</sup>			1.035	1.007	1.014	1.025	1.033	0.409			
Annual Resident Growth										Estimated Migration <sup>5</sup>	
2011			0.797	1.091	0.985	1.000	1.020	1.013	0.252	1.22%	
2012			1.024	1.111	1.022	0.990	1.017	1.030	0.364	0.81%	
2013			1.230	1.107	1.041	1.013	1.040	1.025	0.365	1.61%	
2014			1.150	1.038	0.989	1.011	1.008	1.024	0.363	1.35%	
2015			1.083	1.011	0.984	1.054	1.028	1.017	0.400	0.30%	
2016			1.184	1.103	1.006	0.995	1.062	0.995	0.404	1.63%	
2017			1.257	1.030	1.035	1.039	1.005	1.053	0.428	2.49%	
2018			1.241	1.028	0.977	1.022	1.022	1.070	0.381	1.85%	
2019			1.086	0.978	1.011	1.000	1.011	1.016	0.424	1.18%	
2020			1.138	1.018	1.000	1.016	0.988	1.027	0.350	0.68%	
3-Year Ave.			1.155	1.008	0.996	1.013	1.007	1.038	0.385		
Weighted 3-Year			1.138	1.006	1.000	1.012	1.001	1.030	0.380		
5-Year Ave.			1.181	1.031	1.006	1.015	1.018	1.032	0.397		
Weighted 5-year			1.164	1.017	1.003	1.015	1.008	1.034	0.390		
2016-2019			1.192	1.035	1.007	1.014	1.025	1.033	0.409		

<sup>1</sup> The 2018 and 2019 births are provisional. 2020 births were based on in-state births through September. 2021-25 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 2018. Births in 2021 and 2022 reduced by 2% to account for expected impact of Covid-19.

<sup>2</sup> Prekindergarten projected from births 3- and 4-years prior. Growth rates in grades 1-5 based on 4-year averages of annual growth rates by grade between 2016 and 2019.

<sup>3</sup> Kindergarten based on 4-year averages (2016-2019) 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.

<sup>4</sup> 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 2030: Grades 6-12										
School Year	6	7	8	9	10	11	12	6-8 Total	9-12 Total	PK-12 Total
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	246	201	644	914	2,734
2020-21	195	208	229	198	240	218	254	632	910	2,688
Projected										
2021-22	193	199	213	218	199	242	220	605	879	2,644
2022-23	178	197	204	203	218	200	244	579	865	2,634
2023-24	205	181	202	194	203	218	202	588	817	2,584
2024-25	194	209	186	192	195	204	220	589	811	2,569
2025-26	193	198	214	177	193	196	206	605	772	2,582
2026-27	184	197	203	203	178	194	198	584	773	2,587
2027-28	203	187	202	193	203	179	196	592	771	2,592
2028-29	216	207	192	192	194	204	181	615	771	2,608
2029-30	185	220	212	183	192	195	206	617	776	2,635
2030-31	179	188	226	202	183	192	197	593	774	2,637
Projection Growth Rates <sup>1</sup>										
	0.997	1.019	1.027	0.949	1.006	1.011	1.010			
Annual Resident Growth Rates										Migration <sup>2</sup>
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	1.026	0.975			1.18%
2020	0.979	0.995	1.005	0.955	0.971	0.995	1.038			0.68%
3-Year Ave.	0.984	1.015	1.019	0.955	0.999	1.010	1.006			
Weighted 3-Year	0.985	1.009	1.017	0.958	0.995	1.008	1.011			
5-Year Ave.	0.993	1.015	1.023	0.950	0.999	1.008	1.015			
Weighted 5-year	0.990	1.012	1.020	0.953	0.999	1.009	1.015			
2016-2019	0.997	1.019	1.027	0.949	1.006	1.011	1.010			

# 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".

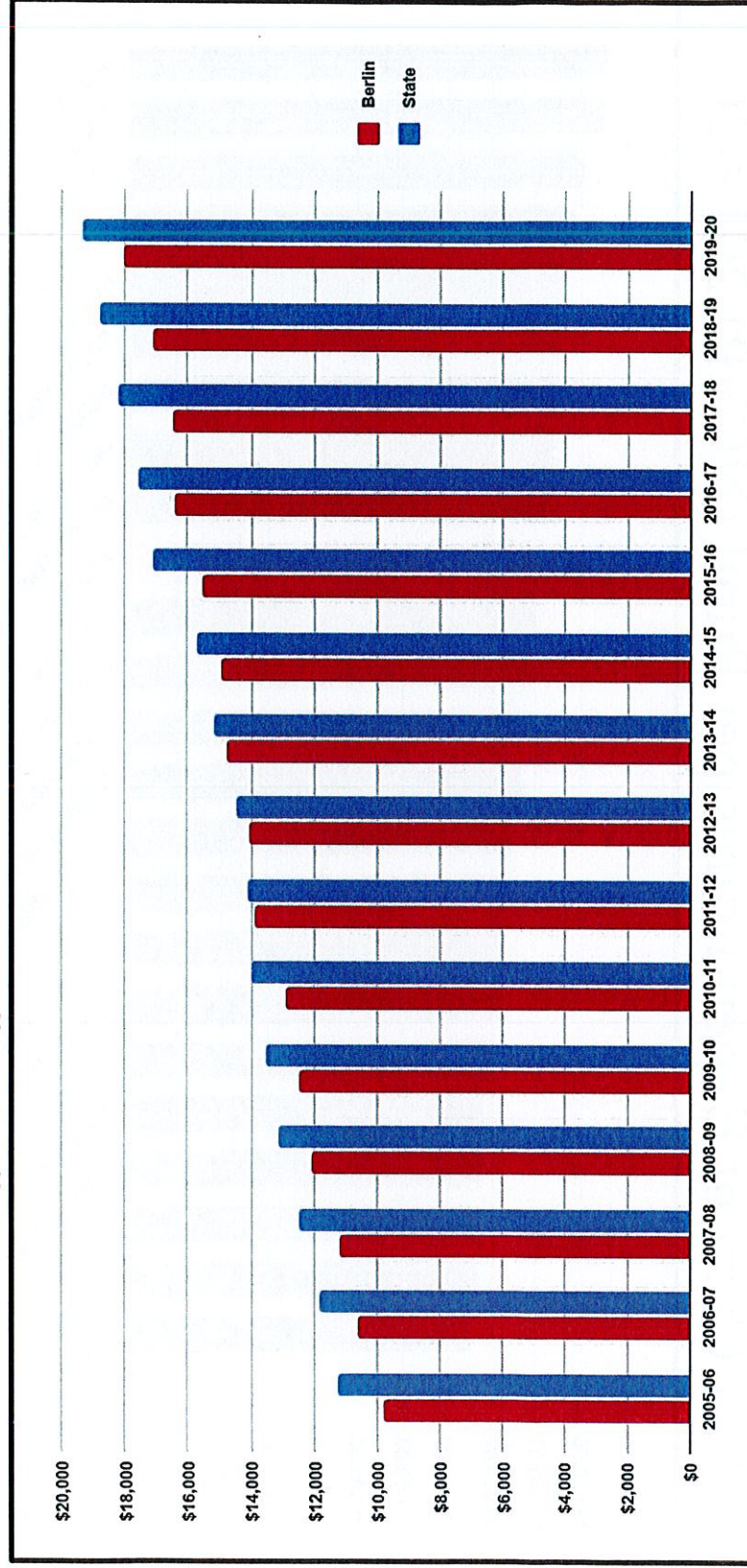
YEAR	WEALTH RANK	NCEP RANK	BERLIN NCEP	STATE NCEP	+/-	#	DAYS
2005-06	72	134	\$9,773	\$11,255	(\$1,482)		184
2006-07	82	123	\$10,618	\$11,864	(\$1,246)		183
2007-08	74	123	\$11,222	\$12,515	(\$1,293)		183
2008-09	80	108	\$12,064	\$13,109	(\$1,045)		183
2009-10	77	114	\$12,503	\$13,568	(\$1,065)		183
2010-11	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
2019-20	60	96	\$18,024	\$19,339	(\$1,315)		181

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

Per Connecticut State Department of Education Website

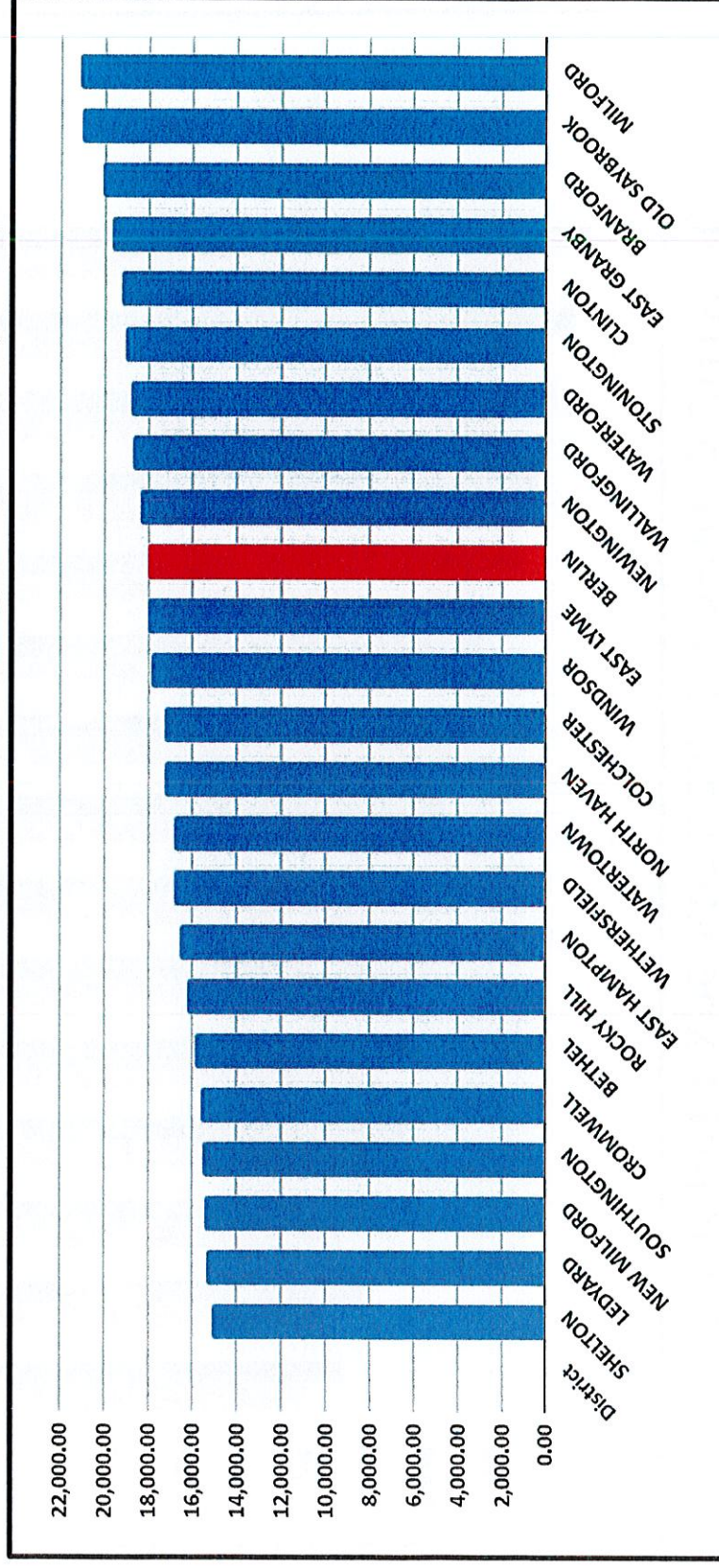
**\*\*Wealth Rank is the AENGLC (Adjusted Equalized New Grand List per Capita)**

# Berlin Public Schools vs. State of CT Per Pupil Expenditures, 2005-06 to 2019-20

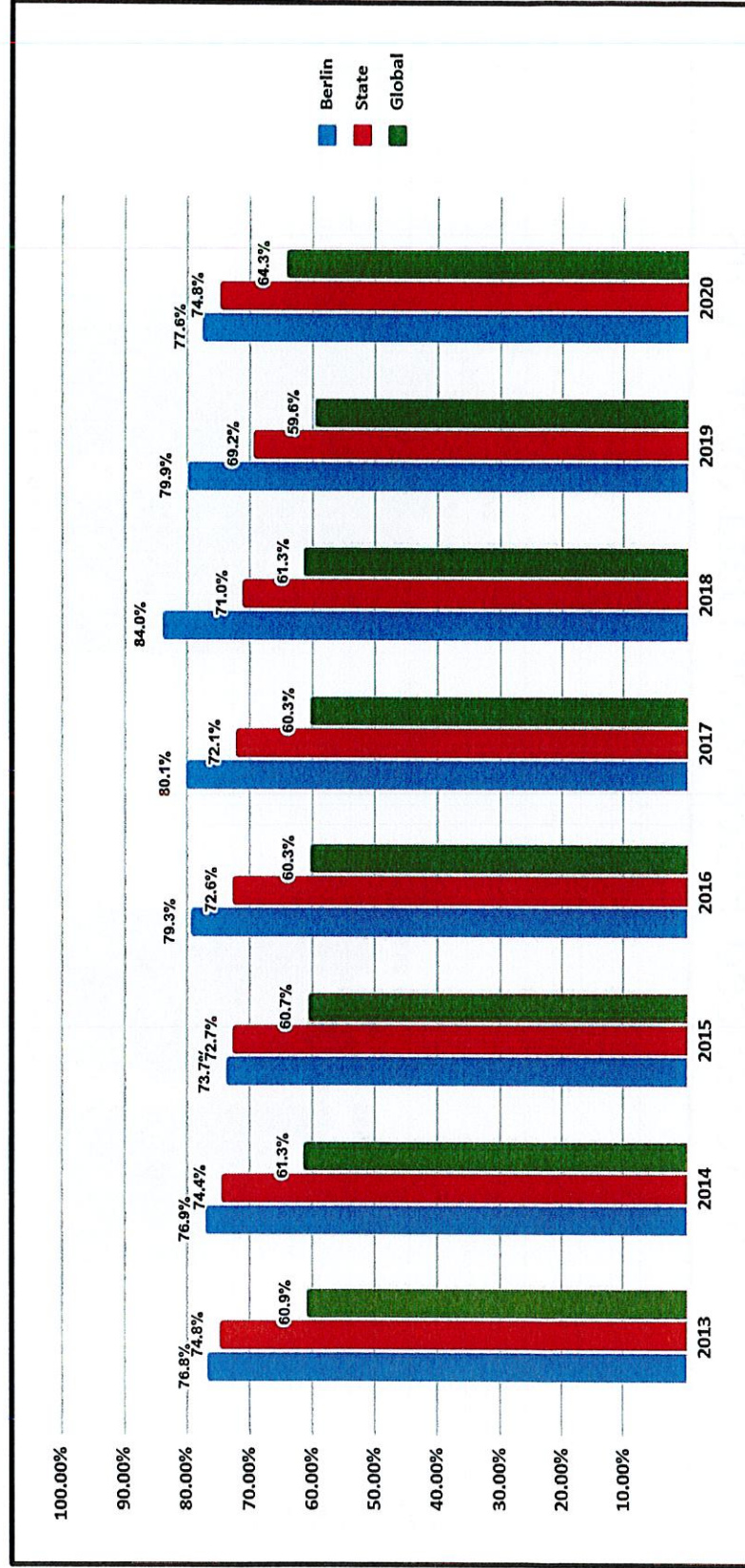




# Net Current Expenditures per Pupil (NCEP) 2019-20

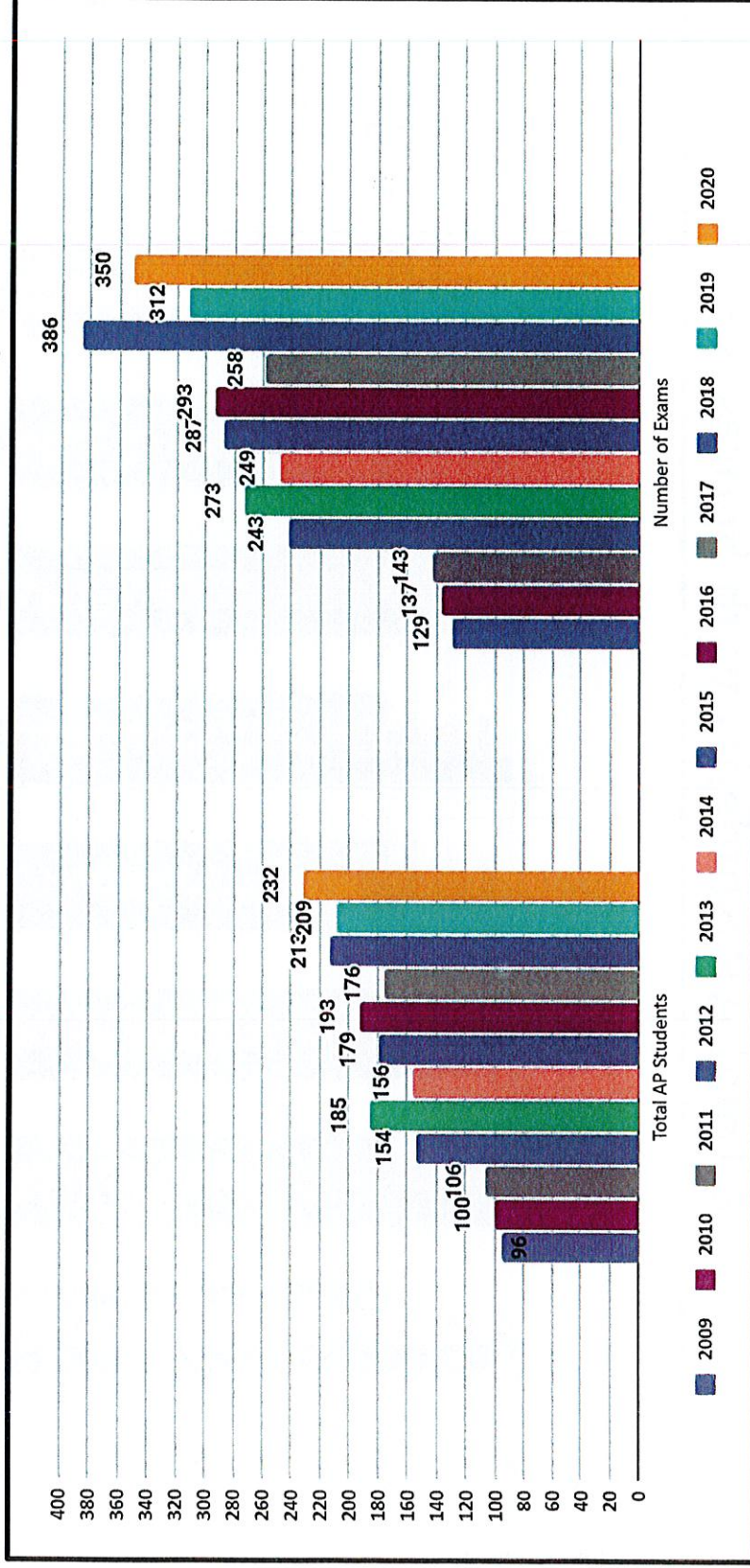


# % Total AP Students with Scores 3+





# BHS Advanced Placement Data over years



BUDGET EXECUTIVE SUMMARY.....						\$48,534,130
	Summary Object	Actual 2019-20	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Percent Difference
10	ADMINISTRATIVE SALARIES	\$2,670,492	\$2,737,080	\$2,855,887	\$118,807	4.34%
11	CERTIFIED SALARIES	\$20,235,990	\$20,900,470	\$21,545,984	\$645,514	3.09%
12	NON-CERTIFIED SALARIES	\$6,781,238	\$7,472,905	\$7,728,073	\$255,168	3.41%
20	EMPLOYEE BENEFITS	\$5,998,737	\$6,462,706	\$7,125,468	\$662,762	10.26%
30	CONTRACTED SERVICES	\$1,730,152	\$1,778,688	\$1,908,652	\$129,964	7.31%
40	UTILITIES	\$295,918	\$406,303	\$406,303	\$0	0.00%
51	TRANSPORTATION	\$2,727,845	\$3,212,078	\$3,251,277	\$39,199	1.22%
56	TUITION	\$1,839,288	\$2,155,787	\$2,270,715	\$114,928	5.33%
60	SUPPLIES, TEXTBOOKS & MATERIALS	\$1,175,417	\$1,074,100	\$1,102,406	\$28,306	2.64%
70	EQUIPMENT	\$677,440	\$154,200	\$227,076	\$72,876	47.26%
80	ALL OTHER EXPENDITURES	\$445,325	\$62,186	\$112,289	\$50,103	80.57%
	Totals	\$44,577,842	\$46,416,503	\$48,534,130	\$2,117,627	4.56%



Administrative Salaries							\$2,855,887
All Schools, Central Office & Districtwide							\$2,855,887
Location	Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Hubbard	Elementary Principal Salary	1.0	\$155,035	\$158,096	\$3,061	Contractual obligation	
Willard	Elementary Principal Salary	1.0	\$143,601	\$150,001	\$6,400	Contractual obligation w/ step changes	
Griswold	Elementary Principal Salary	1.0	\$155,035	\$158,096	\$3,061	Contractual obligation	
McGee	Principal & Assistant Principal Salaries	2.0	\$295,874	\$304,992	\$9,118	Contractual obligation w/ step changes	
BHS	Principal & Assistant Principal Salaries	3.0	\$464,717	\$462,720	(\$1,997)	Contractual obligation w/ step changes	
Pupil Services	Director of Pupil Personnel & Special Education Supervisor Salaries	3.0	\$454,017	\$464,757	\$10,740	Contractual obligation & Director wage increase	
Districtwide	Director of Athletics, Health, & Physical Education Salary	1.0	\$128,480	\$134,702	\$6,222	Contractual obligation w/ step changes	
Districtwide	Director of Literacy & Social Studies, Director of Math, Science, & STEAM Salaries	2.0	\$297,116	\$302,978	\$5,862	Contractual obligation	
Central Office	Director of Operations & Director of Finance Salaries	2.0	\$129,317	\$194,750	\$65,433	Addition of staff with wage increase	
Central Office	HR Director Salary	0.6	\$85,218	\$86,927	\$1,709	Includes wage increase	
Central Office	Superintendent & Assistant Superintendent Salaries	2.0	\$378,670	\$387,868	\$9,198	Includes wage increase	
Districtwide	Director of Security	1.0	\$0	\$0	\$0	Paid by Town of Berlin	
Districtwide	Vacation Buyout		\$50,000	\$50,000	\$0		

Total Administrative Salaries

19.6 \$2,737,080 \$2,855,887 \$118,807

10 - Administrative Salaries

19.6 \$2,737,080 \$2,855,887 \$118,807 4.34%



**CERTIFIED SALARIES**

\$21,545,984

\$3,679,718

Griswold Elementary School

Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments
Certified - Art	0.9	\$55,760	\$57,770	\$2,011	Contractual obligation
Certified - Grade 1	4.0	\$249,062	\$260,488	\$11,426	Contractual obligation
Certified - Grade 2	4.0	\$267,062	\$351,551	\$84,489	Position eliminated during budget planning, but remained on staff for 20-21 school year
Certified - Grade 3	4.0	\$295,099	\$308,003	\$12,904	Contractual obligation
Certified - Grade 4	4.0	\$308,442	\$317,666	\$9,224	Contractual obligation
Certified - Grade 5	4.0	\$321,169	\$331,493	\$10,324	Contractual obligation
Certified - Kindergarten	5.0	\$431,211	\$444,754	\$13,543	Contractual obligation
Certified - Lead Teacher	1.0	\$106,940	\$108,166	\$1,226	Contractual obligation
Certified - Literacy Specialist	1.0	\$91,244	\$92,630	\$1,386	Contractual obligation
Certified - Math Support	1.0	\$84,250	\$92,630	\$8,380	Contractual obligation
Certified - Media Specialist/ Remote	1.0	\$61,955	\$57,758	(\$4,197)	Contractual obligation
Certified - Music	2.0	\$182,488	\$185,260	\$2,772	Contractual obligation
Certified - Occupational Therapist	0.8			\$0	Paid from District account
Certified - Physical Education	1.8	\$164,839	\$124,214	(\$40,625)	Anticipated reduction in staff
Certified - Physical Therapist	0.8			\$0	Paid from District account
Certified - Psychologist	1.0	\$97,712	\$99,196	\$1,484	Contractual obligation
Certified - Reading Support/ Remote	2.3	\$143,659	\$219,940	\$76,281	Increase in staff
Certified - Social Worker	1.0	\$0	\$0	\$0	Grant funded
Certified - Special Education	5.0	\$396,358	\$421,982	\$25,624	Contractual obligation
Certified - Speech	1.0	\$98,312	\$99,796	\$1,484	Contractual obligation
Certified - Tech. Integration	1.0	\$61,955	\$99,521	\$37,566	Position filled with employee at a higher step
Certified - Stipends		\$6,703	\$6,900	\$197	AV, Computer, Elementary Science, Writing, Choral, Band, Student Council
<b>Total Certified Salaries - Griswold</b>	<b>46.6</b>	<b>\$3,424,220</b>	<b>\$3,679,718</b>	<b>\$255,499</b>	<b>7.46%</b>

1.1 - Certified Salaries

263.5 \$20,900,470 \$21,545,984 3.09%

<b>CERTIFIED SALARIES</b>						<b>\$21,545,984</b>
Hubbard Elementary School						<b>\$1,481,437</b>
Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Certified - Art	0.4	\$33,569	\$34,208	\$639	Contractual obligation	
Certified - Computer Resource	0.2	\$19,542	\$12,393	<b>(\$7,149)</b>	Anticipated replacement	
Certified - Grade 1	2.0	\$158,644	\$171,512	\$12,868	Contractual obligation	
Certified - Grade 2	2.0	\$157,726	\$162,499	\$4,773	Contractual obligation	
Certified - Grade 3	2.0	\$165,638	\$171,512	\$5,874	Contractual obligation	
Certified - Grade 4	2.0	\$147,599	\$150,988	\$3,389	Contractual obligation	
Certified - Grade 5	2.0	\$145,197	\$154,597	\$9,400	Contractual obligation	
Certified - Kindergarten	2.0	\$112,448	\$116,396	\$3,948	Contractual obligation	
Certified - Literacy Specialist	1.0	\$97,712	\$99,196	\$1,484	Contractual obligation	
Certified - Math Support /Remote	1.0	\$63,871	\$92,630	\$28,759	Increase from .7 to 1.0 FTE	
Certified - Media Specialist/ Remote	0.6	\$79,120	\$49,574	<b>(\$29,546)</b>	Anticipated replacement	
Certified - Music	1.0	\$61,955	\$64,189	\$2,234	Contractual obligation	
Certified - Physical Education	0.6	\$54,548	\$59,518	\$4,970	Contractual obligation	
Certified - Reading Support	0.0	\$72,995	\$0	<b>(\$72,995)</b>	Transferred to Griswold	
Certified - Special Education	2.0	\$128,437	\$134,058	\$5,621	Contractual obligation	
Certified - Stipends		\$8,006	\$8,167	\$161	AV, Computer, Elementary Science, Writing, Choral, Band,	
<b>Total Certified Salaries - Hubbard</b>		<b>18.8</b>	<b>\$1,507,007</b>	<b>\$1,481,437</b>	<b>(\$25,570)</b>	<b>-1.70%</b>

**11 - Certified Salaries**                      **263.5**    **\$20,900,470**    **\$21,545,984**    **\$645,514**    **3.09%**



CERTIFIED SALARIES						\$21,545,984
Willard Elementary School						\$3,654,806
Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Certified - Art	0.7	\$63,871	\$64,841	\$970	Contractual obligation	
Certified - BCBA	1.0	\$68,955	\$84,266	\$15,311	Contractual obligation	
Certified - Grade 1	3.0	\$285,041	\$301,517	\$16,476	Contractual obligation	
Certified - Grade 2	4.0	\$220,914	\$229,005	\$8,091	Contractual obligation	
Certified - Grade 3	3.0	\$204,661	\$177,211	(\$27,450)	Contractual obligation	
Certified - Grade 4/ Remote	3.0	\$249,578	\$261,762	\$12,184	Contractual obligation	
Certified - Grade 5	3.0	\$277,428	\$222,325	(\$55,103)	Staff changes	
Certified - Kindergarten	4.0	\$334,646	\$341,132	\$6,486	Contractual obligation	
Certified - Lead Teacher	1.0	\$99,862	\$101,006	\$1,144	Contractual obligation	
Certified - Literacy Specialist	1.0	\$97,712	\$99,196	\$1,484	Contractual obligation	
Certified - Math Support	1.0	\$91,244	\$92,630	\$1,386	Contractual obligation	
Certified - Media Specialist/ Remote	1.0	\$97,712	\$99,196	\$1,484	Contractual obligation	
Certified - Music	2.0	\$157,726	\$162,499	\$4,773	Contractual obligation	
Certified - Occupational Therapist	1.0			\$0	Grant funded	
Certified - Physical Education	1.4	\$127,934	\$132,633	\$4,699	Contractual obligation	
Certified - Physical Therapist	1.0			\$0	Paid from District account	
Certified - Pre-K	4.0	\$296,203	\$307,580	\$11,377	Contractual obligation	
Certified - Psychologist	1.0	\$63,142	\$65,422	\$2,280	Contractual obligation	
Certified - Reading Support/ Remote	2.0	\$139,837	\$191,826	\$51,989	Increase from .5 to 1.0 FTE	
Certified - Social Worker	1.0			\$0	Grant funded	
Certified - Special Education	5.0	\$402,026	\$359,210	(\$42,816)	Staff changes	
Certified - Speech	3.0	\$249,914	\$254,980	\$5,066	Contractual obligation	
Certified - Tech. Integration	1.0	\$97,712	\$99,196	\$1,484	Contractual obligation	
Certified - Stipends		\$6,997	\$7,373	\$376	AV, Computer, Elementary Science, Writing, Choral, Band, Student Council	
<b>Total Certified Salaries - Willard</b>	<b>48.1</b>	<b>\$3,633,115</b>	<b>\$3,654,806</b>	<b>\$21,691</b>	<b>0.60%</b>	

1.1 - Certified Salaries      263.5      \$20,900,470      \$21,545,984      \$645,514      3.09%

CERTIFIED SALARIES					\$21,545,984
McGee Middle School					\$5,027,803
Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments
Certified - Art	2.0	\$141,737	\$144,837	\$3,100	Contractual obligation
Certified - Digital Media/ Quest	1.0	\$0	\$92,955	\$92,955	Position budgeted in Language Arts for 20-21 year
Certified - Language Arts	8.0	\$631,268	\$612,198	(\$19,070)	Contractual obligation w/ step changes
Certified - Lead Teacher	1.0	\$61,955	\$108,166	\$46,211	Budgeted as an interventionist, not a lead teacher
Certified - Library Media Specialist/Encore	1.0	\$97,712	\$99,196	\$1,484	Contractual obligation
Certified - Literacy Specialist	1.0			\$0	Grant funded
Certified - Math	6.0	\$508,269	\$524,737	\$16,468	Contractual obligation w/ step changes
Certified - Math Interventionist	1.0			\$0	Grant funded
Certified - Music	2.0	\$189,556	\$192,426	\$2,870	Contractual obligation
Certified - Phys. Ed./ Health/ Wellness	3.0	\$275,631	\$286,881	\$11,250	Contractual obligation w/ step changes
Certified - Psychologist	2.0	\$157,160	\$161,115	\$3,955	Contractual obligation w/ step changes
Certified - Reading	1.0	\$92,244	\$93,630	\$1,386	Contractual obligation
Certified - School Counseling	3.0	\$280,200	\$277,890	(\$2,310)	Contractual obligation w/ step changes
Certified - Science	6.0	\$508,226	\$534,511	\$26,285	Contractual obligation w/ step changes
Certified - Social Studies	6.0	\$568,403	\$519,625	(\$48,778)	Staff changes
Certified - Social Worker	1.0	\$97,712	\$99,196	\$1,484	Contractual obligation
Certified - Special Education	8.0	\$643,076	\$696,000	\$52,924	Contractual obligation
Certified - Speech	1.0			\$0	Grant funded
Certified - STEAM	2.0	\$143,938	\$142,375	(\$1,563)	Contractual obligation w/ step changes
Certified - Technology Integration Specialist	1.0	\$98,037	\$69,194	(\$28,843)	Position filled with employee at a lower step
Certified - World Language	4.0	\$309,093	\$329,004	\$19,911	Contractual obligation w/ step changes
Stipends		\$45,693	\$43,867	(\$1,826)	Science Lab, Team Leaders, AV, Band, Choral, Lego, Math Counts, Minecraft Club, Musical, Student Council, Talent Show, Writing Coordinator, Yearbook
<b>Total Certified Salaries - McGee</b>	<b>61.0</b>	<b>\$4,849,910</b>	<b>\$5,027,803</b>	<b>\$177,893</b>	<b>3.67%</b>

11 - Certified Salaries

263.5 \$20,900,470 \$21,545,984 \$645,514 3.09%



CERTIFIED SALARIES							\$21,545,984
Berlin High School							\$7,265,647
Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments		
Certified - Art	2.0	\$175,494	\$185,260	\$9,766	Contractual obligation		
Certified - Business	4.0	\$388,350	\$396,092	\$7,742	Contractual obligation		
Certified - Family & Consumer Science	2.0	\$147,949	\$151,338	\$3,389	Contractual obligation		
Certified - Language Arts	10.0	\$774,386	\$792,489	\$18,103	Contractual obligation w/ step changes		
Certified - Library Media Specialist	1.0	\$81,983	\$86,609	\$4,626	Contractual obligation w/ step changes		
Certified - Literacy Specialist	1.0			\$0	Grant funded		
Certified - Math	11.0	\$830,273	\$890,739	\$60,466	Contractual obligation w/ step changes		
Certified - Music	2.0	\$119,714	\$124,035	\$4,321	Contractual obligation w/ step changes		
Certified - Physical Education/Health	4.0	\$375,369	\$381,011	\$5,642	Contractual obligation		
Certified - Psychologist	1.0	\$86,593	\$90,930	\$4,337	Contractual obligation w/ step changes		
Certified - School Counseling	5.0	\$397,278	\$377,669	(\$19,609)	Contractual obligation w/ step changes		
Certified - Science	13.0	\$1,026,182	\$1,055,805	\$29,623	Contractual obligation w/ step changes		
Certified - Social Studies	9.0	\$780,559	\$807,565	\$27,006	Contractual obligation w/ step changes		
Certified - Social Worker	2.0	\$154,106	\$167,038	\$12,932	Contractual obligation w/ step changes		
Certified - Special Education	8.0	\$691,185	\$712,940	\$21,755	Contractual obligation w/ step changes		
Certified - Speech	1.0	\$70,197	\$73,833	\$3,636	Contractual obligation w/ step changes		
Certified - Tech. Integration Specialist	1.0	\$91,244	\$92,630	\$1,386	Contractual obligation		
Certified - Technical Education	2.0	\$189,281	\$192,151	\$2,870	Contractual obligation		
Certified - World Language	7.0	\$566,052	\$570,071	\$4,019	Contractual obligation w/ step changes		
Certified - Dept. Head & Coordinator Stipends		\$112,973	\$117,442	\$4,469	Dept. Head English, School Counseling, Math, Science, Social Studies		

Total Certified Salaries - BHS

86.0 \$7,059,168 \$7,265,647 \$206,479 2.92%

11 - Certified Salaries

263.5 \$20,900,470 \$21,545,984 \$645,514 3.09%

<b>CERTIFIED SALARIES</b>						<b>\$21,545,984</b>
<b>Districtwide</b>						<b>\$436,573</b>
<b>Description</b>	<b>FTE</b>	<b>FY 2020-2021 Budget as of 12-31-20</b>	<b>FY 2021-2022 Proposed Budget</b>	<b>Dollar Difference</b>	<b>Comments</b>	
Certified - BCBA	1.00	\$67,669	\$52,531	<b>(\$15,138)</b>	Position filled with employee at a lower step	
Certified - BTA	1.00	\$91,569	\$92,955	\$1,386	Contractual obligation	
Certified - Summer School		\$72,439	\$72,439	\$0		
Curriculum Writing Stipend		\$42,000	\$70,000	\$28,000		
Department Head & Coordinator Stipends		\$13,933	\$11,518	<b>(\$2,415)</b>	K-12 Mapping Coordinator, Webmasters	
ESOL Teachers	1.0	\$94,040	\$95,539	\$1,499	Contractual obligation	
Other Certified Salaries/Reserves for Supplemental Income		\$45,400	\$41,591	<b>(\$3,809)</b>	K-12 Fine Arts Coordinator, 6-12 Department Coordinators, Internship Coordinator	

**Total Certified Salaries - Districtwide      3.0      \$427,050      \$436,573      \$9,523      2.23%**

**11 - Certified Salaries      263.5      \$20,900,470      \$21,545,984      \$645,514      3.09%**



<b>Non-Certified Salaries</b>							<b>\$7,728,073</b>
Griswold							\$858,776
Hubbard							\$432,700
Willard							\$1,269,351
Elementary Total							\$2,560,827
<b>Griswold</b>	<b>Description</b>	<b>FTE</b>	<b>FY 2020-2021 Budget as of 12-31-20</b>	<b>FY 2021-2022 Proposed Budget</b>	<b>Dollar Difference</b>	<b>Comments</b>	
Clerical Salaries		1.8	\$61,095	\$110,630	\$49,535	Increase in Staff	
Custodian/Maintenance Salaries		4.5	\$216,396	\$221,949	\$5,553	Includes custodial overtime, FTE included 1 PT grant funded position	
Paraprofessional - Regular Education		10.9	\$217,427	\$215,531	(\$1,896)	FTE includes 3 grant funded positions	
Paraprofessional - Special Education		12.0	\$356,465	\$310,666	(\$45,799)	FTE includes 1 grant funded position	
Security- Armed Guard		1.0	\$0	\$0	\$0	Paid by Town of Berlin	
<b>Total Non-Certified Staff Griswold</b>							<b>\$858,776</b>
							<b>\$7,393</b>
							<b>0.87%</b>
<b>Hubbard</b>							
Clerical Salaries		1.0	\$59,571	\$61,506	\$1,935	Contractual obligation	
Custodian/Maintenance Salaries		3.5	\$159,603	\$164,521	\$4,918	Includes custodial overtime, FTE included 1 PT grant funded position	
Paraprofessional - Regular Education		6.8	\$153,534	\$152,898	(\$636)	Contractual obligation w/ step changes, FTE	
Paraprofessional - Special Education		3.0	\$52,200	\$53,775	\$1,575	Includes 2 grant funded positions	
Security- Armed Guard		1.0	\$0	\$0	\$0	Contractual obligation w/ step changes	
<b>Total Non-Certified Staff Hubbard</b>							<b>\$432,700</b>
							<b>\$7,792</b>
							<b>1.83%</b>
<b>Willard</b>							
Clerical Salaries		1.8	\$60,445	\$108,316	\$47,871	Increase in staff	
Custodian/Maintenance Salaries		4.5	\$211,385	\$216,199	\$4,814	Includes custodial overtime, FTE included 1 PT grant funded position	
Paraprofessional - Pre-K		13.0	\$173,497	\$258,617	\$85,120	Increase in staff	
Paraprofessional - Regular Education		9.7	\$208,331	\$209,090	\$759	Contractual obligation w/ step changes, FTE	
Paraprofessional - Special Education		14.5	\$500,137	\$477,129	(\$23,008)	Includes 2 grant funded positions	
Security- Armed Guard		1.0	\$0	\$0	\$0	FTE includes 3 grant funded positions	
<b>Total Non-Certified Staff Willard</b>							<b>\$1,269,351</b>
							<b>\$115,556</b>
							<b>10.02%</b>
<b>Total Non-Certified Staff Elementary</b>							<b>\$2,560,827</b>
							<b>\$130,741</b>
							<b>5.38%</b>
<b>12 - Non-Certified</b>							<b>\$7,472,905</b>
							<b>\$7,728,073</b>
							<b>\$255,168</b>
							<b>3.41%</b>

Non-Certified Salaries						\$7,728,073
Non-Certified McGee						\$1,096,632
Non-Certified BHS						\$1,777,682
Secondary Total						\$2,874,314

Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments
<b>McGee</b>					
Clerical Salaries	2.0	\$120,016	\$124,675	\$4,659	Contractual obligation
Coaches Salaries		\$73,734	\$83,380	\$9,646	Contractual obligation
Computer Technician Salary	1.0	\$65,012	\$66,637	\$1,625	Includes wage increase
Custodian/Maintenance Salaries	6.0	\$273,634	\$229,937	(\$43,697)	Staff changes, FTE includes 1 FT & 2 PT grant funded positions
In-House Suspension Salary	1.0	\$48,221	\$49,215	\$994	Includes wage increase
Paraprofessional - Regular Education	5.0	\$113,487	\$117,534	\$4,047	Contractual obligation, FTE includes 2 grant funded position
Paraprofessional - Special Education	18.0	\$384,560	\$425,254	\$40,694	Increase in staff, FTE includes 3 grant funded positions
Security- Armed Guard	1.0	\$0	\$0	\$0	Paid by Town of Berlin
<b>Total Non-Certified Staff McGee</b>	<b>34.0</b>	<b>\$1,078,664</b>	<b>\$1,096,632</b>	<b>\$17,968</b>	<b>1.67%</b>

<b>BHS</b>					
Adult Education					
Clerical Salaries	5.0	\$16,045	\$16,286	\$241	Includes wage increase
Coaches Salaries		\$285,382	\$268,967	(\$16,415)	Staff changes
Computer Technician Salary	1.0	\$295,861	\$317,896	\$22,035	Contractual obligation
Custodian/Maintenance Salaries	11.0	\$56,458	\$57,587	\$1,129	Contractual obligation
In-House Suspension Salary	1.0	\$547,237	\$614,553	\$67,316	Staff changes
Paraprofessional - Regular Education	4.0	\$44,905	\$45,934	\$1,029	Includes wage increase
		\$113,934	\$146,763	\$32,829	Staff changes
Paraprofessional - Special Education	9.0	\$186,105	\$219,511	\$33,406	Staff changes, FTE includes 1 grant funded position
Security- Armed Guard	1.0	\$0	\$0	\$0	Paid by Town of Berlin
Security Salary	0.8	\$27,673	\$33,596	\$5,923	Unarmed/ night security
Stipends		\$5,006	\$5,046	\$40	Band helpers & Drill Team
Upbeat Coordinator Salary	1.0	\$50,056	\$51,543	\$1,487	Includes wage increase
<b>Total Non-Certified Staff BHS</b>	<b>33.8</b>	<b>\$1,628,662</b>	<b>\$1,777,682</b>	<b>\$149,020</b>	<b>9.15%</b>

**Total Non-Certified McGee and BHS**      67.8      \$2,707,326      \$2,874,314      \$166,988      6.17%

**12 - Non-Certified**      198.8      \$7,472,905      \$7,728,073      \$255,168      3.41%



Non-Certified Salaries						\$7,728,073
Central Administration						\$527,491
Districtwide						\$1,058,896
Special Education						\$706,545
Central/ District Total						\$2,292,932
Description	FTE	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Central Administration:						
Clerical Salaries - Central Administration	7.7	\$499,894	\$510,050	\$10,156	Superintendent/ Assist. Superintendent, Business Office & Human Resources Department	
Custodian/Maintenance Salaries	0.5	\$52,184	\$17,441	(\$34,743)	BOE Mail Courier & BOE share of Facilities Director Salary (FY 20-21 only)	
Total Non-Certified Staff Central Administration	8.2	\$552,078	\$527,491	(\$24,587)	-4.45%	
Districtwide:						
Clerical Salaries - Data Secretary	0.8	\$44,057	\$44,257	\$200	Overtime	
Clerical Salaries - District		\$15,000	\$15,000	\$0		
Non-Certified Salaries - Data & Information Technology Departments	5.0	\$482,883	\$493,033	\$10,150	Includes wage increases	
Non-Certified Salaries - Food Service Director	1.0	\$61,500	\$64,487	\$2,987	Includes wage increase	
Substitute Teachers - District		\$465,365	\$350,000	(\$115,365)		
Tutor Salaries - ESOL	3.0	\$110,377	\$92,119	(\$18,258)	Staff changes	
Total Non-Certified District Wide	9.8	\$1,179,182	\$1,058,896	(\$120,286)	-10.20%	
Special Education:						
Clerical Salaries - Special Education	2.0	\$122,000	\$125,698	\$3,698	Contractual obligation	
Hartford Para Reimbursement		(\$90,728)	(\$90,728)	\$0		
Occupational/ Physical Therapist - Special Education Salaries		\$428,694	\$445,324	\$16,630	Includes wage increase	
Paraprofessional - BTA	3.0	\$52,229	\$134,131	\$81,902	Includes request for 3 additional FTE, FTE includes 1 grant funded position	
Paraprofessional - Summer School		\$52,917	\$53,000	\$83		
Tutor Salaries - Special Education		\$30,000	\$30,000	\$0		
Work Study - Special Education		\$9,120	\$9,120	\$0		
Total Non-Certified Staff Special Education	5.0	\$604,232	\$706,545	\$102,313	16.93%	
Total Non-Certified Staff District Wide	41.0	\$2,335,492	\$2,292,932	(\$42,560)	-1.82%	
12 - Non-Certified	198.8	\$7,472,904	\$7,728,073	\$255,169	3.41%	

<b>Employee Benefits</b>				<b>\$7,125,468</b>
<b>Description</b>	<b>FY 2020-2021 Budget as of 12-31-20</b>	<b>FY 2021-2022 Proposed Budget</b>	<b>Dollar Difference</b>	<b>Comments</b>
Benefits-403B	\$8,600	\$9,600	\$1,000	Additional administrator
Benefits-FICA	\$955,097	\$1,081,220	\$126,123	Social Security and Medicare
Benefits-Health Insurance	\$4,851,329	\$5,365,388	\$514,059	Increase Due to 10% Increase, Projected New Employees, Wellness Incentives
Benefits-Life Insurance	\$40,289	\$45,500	\$5,211	
Benefits-Life Insurance Group Term	\$0	\$12,546	\$12,546	
Benefits-Long Term Disability	\$16,000	\$16,000	\$0	
Pension	\$446,391	\$450,214	\$3,823	Non-certified staff includes Food Service staff
Retirement Incentive	\$10,000	\$10,000	\$0	
Staff Course Expense	\$55,000	\$55,000	\$0	Increase per contract
Unemployment	\$80,000	\$80,000	\$0	

**20 - Employee Benefits      \$6,462,706      \$7,125,468      \$662,762      10.26%**



<b>Contracted Services</b>					\$1,908,652
Griswold					\$4,648
Hubbard					\$0
<b>Willard</b>					<b>\$500</b>
Elementary Total					\$5,148
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
<b>Griswold</b>					
Other Professional Services	\$3,200	\$3,200	\$0	Author visit	
Repair & Maintenance	\$500	\$500	\$0	Instructional equipment	
Software Licensing & Support	\$948	\$948	\$0		
<b>Griswold CS Total</b>	<b>\$4,648</b>	<b>\$4,648</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Hubbard</b>					
Staff Travel	\$500	\$0	(\$500)	Transferred to District account	
<b>Hubbard CS Total</b>	<b>\$500</b>	<b>\$0</b>	<b>(\$500)</b>	<b>-100.00%</b>	
<b>Willard</b>					
Repair & Maintenance	\$250	\$250	\$0	Instructional equipment	
Software Licensing & Support	\$7,790	\$250	(\$7,540)	Reallocated to supplies account	
<b>Willard CS Total</b>	<b>\$8,040</b>	<b>\$500</b>	<b>(\$7,540)</b>	<b>-93.78%</b>	
Elementary					
	\$13,188	\$5,148	(\$8,040)	-60.96%	
<b>30 - Contracted Services</b>	<b>\$1,778,902</b>	<b>\$1,908,652</b>	<b>\$129,750</b>	<b>7.29%</b>	

<b>Contracted Services</b>					\$1,908,652
McGee					\$37,700
BHS					\$387,742
<b>Secondary Total</b>					<b>\$425,442</b>
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
<b>McGee</b>					
Data Processing	\$10,000	\$9,000	(\$1,000)	Transferred to district technology account	
Officials	\$10,900	\$11,500	\$600	Increase per contract	
Repair & Maintenance	\$5,600	\$5,600	\$0	Instructional equipment	
Transportation	\$1,000	\$1,000	\$0	Music Department	
Transportation-Sports	\$10,600	\$10,600	\$0		
<b>McGee</b>	<b>\$38,100</b>	<b>\$37,700</b>	<b>(\$400)</b>	<b>-1.05%</b>	
<b>BHS</b>					
Contracted Medical Services - Sports	\$47,850	\$48,100	\$250	Increase per contract	
Field Trips	\$14,575	\$14,575	\$0	Science & music departments	
Graduation	\$17,350	\$17,350	\$0		
Liability Insurance	\$35,000	\$35,000	\$0	Student accident & sports	
Officials - Sports	\$99,415	\$99,415	\$0		
Other Professional Services	\$35,002	\$35,002	\$0		
Printing	\$2,350	\$2,350	\$0		
Rebinding	\$991	\$1,000	\$9	Library books	
Recital Night/Concert Accompanist	\$1,000	\$1,000	\$0		
Reconditioning - Sports	\$6,000	\$6,000	\$0		
Repair & Maintenance	\$11,900	\$11,900	\$0	Instructional equipment	
Software	\$11,050	\$11,050	\$0		
Transportation	\$5,000	\$5,000	\$0		
Transportation - Sports	\$99,000	\$100,000	\$1,000	Anticipated increase usage	
<b>BHS</b>	<b>\$386,483</b>	<b>\$387,742</b>	<b>\$1,259</b>	<b>0.33%</b>	
<b>McGee and BHS</b>	<b>\$424,583</b>	<b>\$425,442</b>	<b>\$859</b>	<b>0.20%</b>	
<b>30 - Contracted Services</b>	<b>\$1,778,902</b>	<b>\$1,908,652</b>	<b>\$129,750</b>	<b>7.29%</b>	



<b>Contracted Services</b>					
Central Administration					\$1,908,652
Districtwide					\$214,102
Special Education					\$649,355
Central/ District Total					\$614,605
<b>Central Administration</b>					<b>\$1,478,062</b>
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Meetings & Conferences	\$7,770	\$7,770	\$0		
Other Professional Services	\$155,122	\$155,122	\$0		
Printing	\$21,250	\$21,250	\$0		
Repair & Maintenance	\$6,460	\$6,460	\$0		
Staff Travel	\$23,500	\$23,500	\$0	Superintendent, Assistant Superintendent, Human Resources, Business Office, IT Department	
<b>Central Administration Totals</b>					<b>\$0.00%</b>
<b>Districtwide</b>					
Field Trips	\$1,664	\$2,000	\$336	Curriculum Department	
In-district Professional Development	\$78,950	\$78,950	\$0		
Operational Software & Licensing	\$264,305	\$322,350	\$58,045	Licenses for Zoom Room	
Other Professional Services	\$300	\$300	\$0		
Out-of-District Professional Development	\$23,030	\$23,030	\$0		
Professional Educational Services	\$8,900	\$16,000	\$7,100	Human Resources, Business Office	
Repair & Maintenance	\$103,798	\$103,798	\$0		
Staff Travel	\$3,550	\$5,000	\$1,450	Mileage reimbursement for District supervisors & elementary staff	
Teaching Software & Licensing	\$87,927	\$97,927	\$10,000		
<b>District Totals</b>					<b>\$76,931</b>
<b>Special Education</b>					<b>13.44%</b>
Field Trips	\$16,000	\$16,000	\$0		
Meetings & Conferences	\$2,500	\$2,500	\$0		
Printing	\$200	\$200	\$0		
Professional Educational Services	\$530,000	\$590,000	\$60,000	Increase due to nursing services for incoming student	
Repair & Maintenance	\$1,200	\$1,200	\$0		
Staff Travel	\$4,705	\$4,705	\$0	Mileage reimbursement for PPS supervisors, PT & OT staff	
<b>Special Education Totals</b>					<b>\$60,000</b>
<b>District Wide Totals</b>					<b>\$136,931</b>
<b>30 - Contracted Services</b>					<b>\$129,750</b>
					<b>10.82%</b>
					<b>10.21%</b>
					<b>7.29%</b>

Utilities					\$406,303
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Heating Gas	\$225,775	\$232,300	\$6,525	Reallocation of funds	
Recycling	\$17,500	\$13,100	(\$4,400)	Reallocation of funds	
Repair and Maintenance	\$7,350	\$0	(\$7,350)	Reallocation of funds	
Telephone	\$83,433	\$85,703	\$2,270	Reallocation of funds	
Utility-Cook-Gas	\$11,198	\$6,200	(\$4,998)	Reallocation of funds	
Water & Sewer	\$61,047	\$69,000	\$7,953	Reallocation of funds	
<b>Total Utilities</b>	<b>\$406,303</b>	<b>\$406,303</b>	<b>\$0</b>	<b>0.00%</b>	
<b>40 - Utilities</b>	<b>\$406,303</b>	<b>\$406,303</b>	<b>\$0</b>	<b>0.00%</b>	

Transportation					\$3,251,277
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Repair & Maintenance	\$120,000	\$100,100	(\$19,900)	Reduction in funds	
Transportation	\$1,750,104	\$1,809,203	\$59,099	Increase due to contract	
Transportation-Special Education	\$1,286,974	\$1,286,974	\$0	Contractual increase to be offset by Excess Cost reimbursement	
Transportation-Summer School	\$55,000	\$55,000	\$0		

Transportation Total      \$3,212,078      \$3,251,277      \$39,199      1.22%

51 - Transportation      \$3,212,078      \$3,251,277      \$39,199      1.22%



Tuition					\$2,270,715
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comment	
Tuition - Vocational Agriculture	\$34,115	\$40,801	\$6,686	Increase in students attending	
Tuition - Public In State	\$548,483	\$483,616	(\$64,867)	Special Education	
Tuition - Private In State	\$1,261,813	\$1,434,485	\$172,672	Special Education	
Tuition - Magnet School	\$311,376	\$311,813	\$437	Increase due to rate Increase	

Tuition Total                      \$2,155,787                      \$2,270,715                      \$114,928                      5.33%

56 - Tuition    \$2,155,787                      \$2,270,715                      \$114,928                      5.33%



Supplies, Textbooks & Materials					\$1,102,406
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Supplies - Administrative	\$93,130	\$105,080	\$11,950	Reallocation of funds	
Supplies - Audio/Visual	\$16,762	\$17,636	\$874	Reallocation of funds	
Supplies - Custodial	\$90,000	\$120,500	\$30,500	Additional supplies needed for COVID	
Supplies - FF & E	\$35,799	\$30,000	(\$5,799)	Reduction of funds	
Supplies - First Aid - Sports	\$3,000	\$3,000	\$0		
Supplies - Instructional	\$433,365	\$421,208	(\$12,157)	Reallocation of funds	
Supplies - Instructional - Special Ed	\$27,616	\$34,000	\$6,384	Anticipated vendor increases	
Supplies - Library Books	\$39,340	\$36,840	(\$2,500)	Reduction of funds	
Supplies - Non-Instructional	\$152,752	\$139,094	(\$13,658)	Reallocation of funds	
Supplies - Non-Instructional - Special Ed	\$36,600	\$36,600	\$0		
Supplies - Other	\$1,520	\$1,520	\$0		
Supplies - Periodicals	\$3,478	\$3,478	\$0		
Supplies - Professional Reading Materials -	\$500	\$500	\$0		
Supplies - Awards - Sports	\$6,000	\$6,000	\$0		
Supplies - Textbooks	\$88,539	\$114,750	\$26,211	New textbook adoption	
Supplies - Uniforms - Custodial	\$12,700	\$12,700	\$0		
Supplies - Uniforms - Sports	\$33,000	\$19,500	(\$13,500)	Reallocation of funds	
<b>Supplies, Textbooks &amp; Materials Total</b>	<b>\$1,074,101</b>	<b>\$1,102,406</b>	<b>\$28,305</b>	<b>2.64%</b>	
<b>60 - Supplies</b>	<b>\$1,074,101</b>	<b>\$1,102,406</b>	<b>\$28,305</b>	<b>2.64%</b>	

Equipment					\$227,076
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Equipment - BHS	\$2,000	\$5,440	\$3,440		
Equipment - District	\$83,600	\$47,990	(\$35,610)	Classroom technology, reallocation of funds	
Equipment - Griswold	\$2,000	\$2,635	\$635	Reallocation of funds	
Equipment - Hubbard	\$2,000	\$2,000	\$0		
Equipment - Infrastructure	\$0	\$48,200	\$48,200	Servers, security cameras	
Equipment - McGee	\$2,000	\$2,000	\$0		
Equipment - Non-instructional	\$30,000	\$0	(\$30,000)	Reduction in funds	
Equipment - Special Education	\$2,000	\$10,000	\$8,000	Additional PT equipment needed for incoming student	
Equipment - Sports	\$28,600	\$29,400	\$800	Reconditioning	
Equipment - Willard	\$2,000	\$2,000	\$0		
Equipment- School Hardware	\$0	\$77,411	\$77,411	Chromebooks & iPads	
<b>Equipment Total</b>	<b>\$154,200</b>	<b>\$227,076</b>	<b>\$72,876</b>	<b>47.26%</b>	
<b>70 - Equipment</b>	<b>\$154,200</b>	<b>\$227,076</b>	<b>\$72,876</b>	<b>47.26%</b>	

All Other Expenditures					\$112,289
Description	FY 2020-2021 Budget as of 12-31-20	FY 2021-2022 Proposed Budget	Dollar Difference	Comments	
Capital Improvements	\$0	\$50,000	\$50,000	For facilities work not accepted in the capital plan	
Dues & Fees	\$46,211	\$52,139	\$5,928	Professional organizations	
Rent - BTA	\$6,000	\$0	(\$6,000)	YMCA	
Tournament Fees	\$9,975	\$10,150	\$175	Athletics	
<b>Total Other Expenditures</b>	<b>\$62,186</b>	<b>\$112,289</b>	<b>\$50,103</b>	<b>80.57%</b>	
<b>80 - All Other Expenditures</b>	<b>\$62,186</b>	<b>\$112,289</b>	<b>\$50,103</b>	<b>80.57%</b>	

## **VII. CAPITAL**

# CAPITAL BUDGET

## **Overview:**

The capital requests in this budget proposal were developed with consideration for the age and condition of critical assets, the economic condition in Berlin during and after the COVID pandemic and the high level of debt already on the Town's balance sheet.

### **Town of Berlin Capital Assets**

- |                                   |                               |
|-----------------------------------|-------------------------------|
| ➤ 37 bridges                      | ➤ 15 police patrols           |
| ➤ 110 miles of roads              | ➤ 13 fire apparatus           |
| ➤ 5 schools                       | ➤ 2,255 parks acreage         |
| ➤ Community center/library        | ➤ 2,559 streetlights          |
| ➤ Senior center                   | ➤ 2 swimming pools            |
| ➤ Animal control building         | ➤ 11 playgrounds              |
| ➤ Physical services complex       | ➤ 15 baseball/softball fields |
| ➤ Golf course                     | ➤ 11 soccer/football fields   |
| ➤ 120,025 item library collection |                               |

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. Projects/capital purchases to be funded with General Fund tax proceeds within the proposed budget include:

- Fire vehicles
- Fire equipment & tools
- Fire AEDs
- Mobile Data Terminals for Police cruisers
- Diagnostic analyzer
- ADA upgrades (townwide and districtwide)
- Town Hall elevator
- Repairs to Timberlin maintenance building
- Fire alarm upgrades at Willard Elementary School
- School vans

## **PUBLIC SAFETY**

Fire vehicles: this request provides partial funding for two fire vehicles. Several vehicles were replaced in 2002 in the aftermath of September 11<sup>th</sup>. This strategy served the community well for the last twenty-years, but now leaves the Town with a need to replace several fire vehicles in a short period of time. This request helps spread the burden over multiple years; however, costs increase each year, so future vehicles should be expected to cost more than those purchased in 2020.

- Final payment of Pumper purchased in late 2020 (Request: \$400,000)
- Down payment for Squad Truck Pumper (Request: \$450,000)

Fire equipment & tools: this item covers three pieces of equipment/tools that are integral to the public safety role the Fire Departments serve the Berlin community. Specifically, this request includes:

- Rescue tools: this request replaces one set of rescue tools that are used for people who are trapped in a vehicle and for other special incidents.
- Thermal imaging cameras: this request replaces the current approximately 21-year old cameras that are used on almost every call to determine temperature inside structure walls and will show temperatures of hidden fires in structures/vehicles.
- Gas meters: this request replaces 26 (2 per truck) meters; it does not include calibration and docking terminals, but if the Town stays with the same unit, there will not be a need to place the docking terminals

Fire AEDs: current AEDs are not supported; this request replaces all 14 (including at the four fire houses) AEDs over two years to keep the annual cost down.

Mobile Data Terminals: this request replaces 18 MDTs used in the police cruisers. The current MDTs were last replaced in 2016 with an expected life span of 5 years. This 5-year mark will occur in 2021. It has been confirmed with Dell that our support is not renewable since client endpoint device parts are usually not available after this length of time. These Latitude 12 7220 ruggedized tablets that were chosen after a fair amount of research to replace standard laptops that were on a 3-year replacement schedule. All the car docks, power supplies, keyboards, indoor dock, port expanders and other accessories will continue to work with the new tablets. Also included in the cost is licensing for a basic version of Office 2019 and accidental damage coverage to the tablet.

Fire alarm upgrades – Willard: fire alarms throughout all buildings are a critical aspect of public safety. The Town is in the midst of a multi-year program to upgrade old fire alarm systems at each of the school. For FY22, the fire alarms system at Willard is proposed to be updated. These funds will allow the system to be upgraded for better performance and to make repairs possible going forward.

## **INFRASTRUCTURE**

Town Hall Elevator: parts for the existing elevator are becoming hard to find and the elevator is becoming prone to breaking down. This request is to upgrade critical components for public safety and to modernize so repairs in the future will be possible.

ADA Upgrades (town wide & districtwide): this request funds several ADA improvements to move school and town buildings into conformity with ADA requirements and improves accessibility and mobility for residents, staff and visitors.

## **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**

Diagnostic analyzer: this request will help technicians identify issues with vehicles more efficiently, getting vehicles back on the road faster.

## **RECREATION/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

<b>BOND PRINCIPAL</b>	<b>May-13</b>	<b>May-14</b>	<b>May-15</b>	<b>May-16</b>	<b>May 2016 Ref</b>	<b>May-17</b>	<b>Jun-19</b>	<b>Jun-20</b>	<b>TOTAL</b>
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016 Ref</b>	<b>2017</b>	<b>2019</b>	<b>2020</b>	
FY2022	505,000	1,005,000	725,000	1,030,000	1,445,000	450,000	700,000	420,000	6,280,000
FY2023	505,000	1,000,000	725,000	1,030,000	1,490,000	450,000	700,000	420,000	6,320,000
FY2024	505,000	1,000,000	725,000	1,030,000	1,530,000	450,000	700,000	420,000	6,360,000
FY2025	505,000	995,000	725,000	1,030,000	1,560,000	450,000	700,000	420,000	6,385,000
FY2026	500,000	995,000	725,000	1,030,000	1,340,000	450,000	650,000	420,000	6,110,000
FY2027	500,000	995,000	725,000	810,000		445,000	550,000	420,000	4,445,000
FY2028	495,000	995,000	720,000	810,000		445,000	550,000	420,000	4,435,000
FY2029	385,000	995,000	720,000	805,000		80,000	550,000	420,000	3,955,000
FY2030	385,000	865,000	720,000	805,000		80,000		420,000	3,275,000
FY2031	385,000	865,000	720,000	805,000				420,000	3,195,000
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
<b>TOTAL</b>	<b>5,440,000</b>	<b>12,305,000</b>	<b>10,095,000</b>	<b>12,620,000</b>	<b>7,365,000</b>	<b>3,300,000</b>	<b>5,100,000</b>	<b>4,200,000</b>	<b>60,425,000</b>
<b>BOND INTEREST</b>	<b>May-13</b>	<b>May-14</b>	<b>May-15</b>	<b>May-16</b>	<b>May 2016 Ref</b>	<b>May-17</b>	<b>Jun-19</b>	<b>Jun-20</b>	<b>TOTAL</b>
FY2022	146,838	411,694	292,794	353,581	232,200	75,981	157,000	174,300	1,844,388
FY2023	131,688	361,569	263,794	312,381	166,050	64,169	129,000	153,300	1,581,950
FY2024	116,538	311,569	242,044	271,181	113,500	51,794	101,000	132,300	1,339,925
FY2025	103,281	271,644	226,638	229,981	82,600	39,419	73,000	111,300	1,137,863
FY2026	91,350	241,794	209,872	199,081	33,500	28,169	46,000	90,300	940,066
FY2027	78,850	211,944	190,388	180,681		18,941	27,500	69,300	777,603
FY2028	65,175	182,094	168,713	164,481		9,206	16,500	48,300	654,469
FY2029	51,975	152,244	147,113	148,331		3,200	5,500	31,500	539,863
FY2030	40,425	124,344	125,513	131,225		1,100	-	18,900	441,506
FY2031	28,875	97,853	103,463	112,609				6,300	349,100
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
<b>TOTAL</b>	<b>878,094</b>	<b>2,495,416</b>	<b>2,155,859</b>	<b>2,360,710</b>	<b>627,850</b>	<b>291,978</b>	<b>555,500</b>	<b>835,800</b>	<b>10,201,207</b>
<b>BOND TOTAL</b>	<b>May-13</b>	<b>May-14</b>	<b>May-15</b>	<b>May-16</b>	<b>May 2016 Ref</b>	<b>May-17</b>	<b>Jun-19</b>	<b>Jun-20</b>	<b>TOTAL ISSUED</b>
FY2022	651,838	1,416,694	1,017,794	1,383,581	1,677,200	525,981	857,000	594,300	8,124,388
FY2023	636,688	1,361,569	988,794	1,342,381	1,656,050	514,169	829,000	573,300	7,901,950
FY2024	621,538	1,311,569	967,044	1,301,181	1,643,500	501,794	801,000	552,300	7,699,925
FY2025	608,281	1,266,644	951,638	1,259,981	1,642,600	489,419	773,000	531,300	7,522,863
FY2026	591,350	1,236,794	934,872	1,229,081	1,373,500	478,169	696,000	510,300	7,050,066
FY2027	578,850	1,206,944	915,388	990,681	-	463,941	577,500	489,300	5,222,603
FY2028	560,175	1,177,094	888,713	974,481	-	454,206	566,500	468,300	5,089,469
FY2029	436,975	1,147,244	867,113	953,331	-	83,200	555,500	451,500	4,494,863
FY2030	425,425	989,344	845,513	936,225	-	81,100	-	438,900	3,716,506
FY2031	413,875	962,853	823,463	917,609	-	-	-	426,300	3,544,100
FY2032	402,325	935,822	800,963	782,700	-	-	-	-	2,921,809
FY2033	390,775	908,250	773,094	762,000	-	-	-	-	2,834,119
FY2034	-	879,597	749,856	736,375	-	-	-	-	2,365,828
FY2035	-	-	726,619	715,825	-	-	-	-	1,442,444
FY2036	-	-	-	695,275	-	-	-	-	695,275
<b>TOTAL</b>	<b>6,318,094</b>	<b>14,800,416</b>	<b>12,250,859</b>	<b>14,980,710</b>	<b>7,992,850</b>	<b>3,591,978</b>	<b>5,655,500</b>	<b>5,035,800</b>	<b>70,626,207</b>

With the high level of outstanding debt, the focus of new borrowing will be on public safety (including school security & safety) and critical infrastructure investments. With the implementation of a 10-year capital plan the focus has shifted to lowering future debt service payments. 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 each year bending the debt service cost curve downward. Based on this overall strategy, the proposed debt plan for FY22 is to not issue any short- or long-term debt until spring 2022. This will allow the Town to complete several approved and funded projects and reduce outstanding debt by more than \$8.8 million.

**Planned projects/purchases financed with debt in FY2023-2031 (see Long-term Planning section for details):**

- HVAC & boiler replacement at all three 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 municipal swimming pools
- 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 \$546,476,889 (as of 6/30/2020).

## 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.

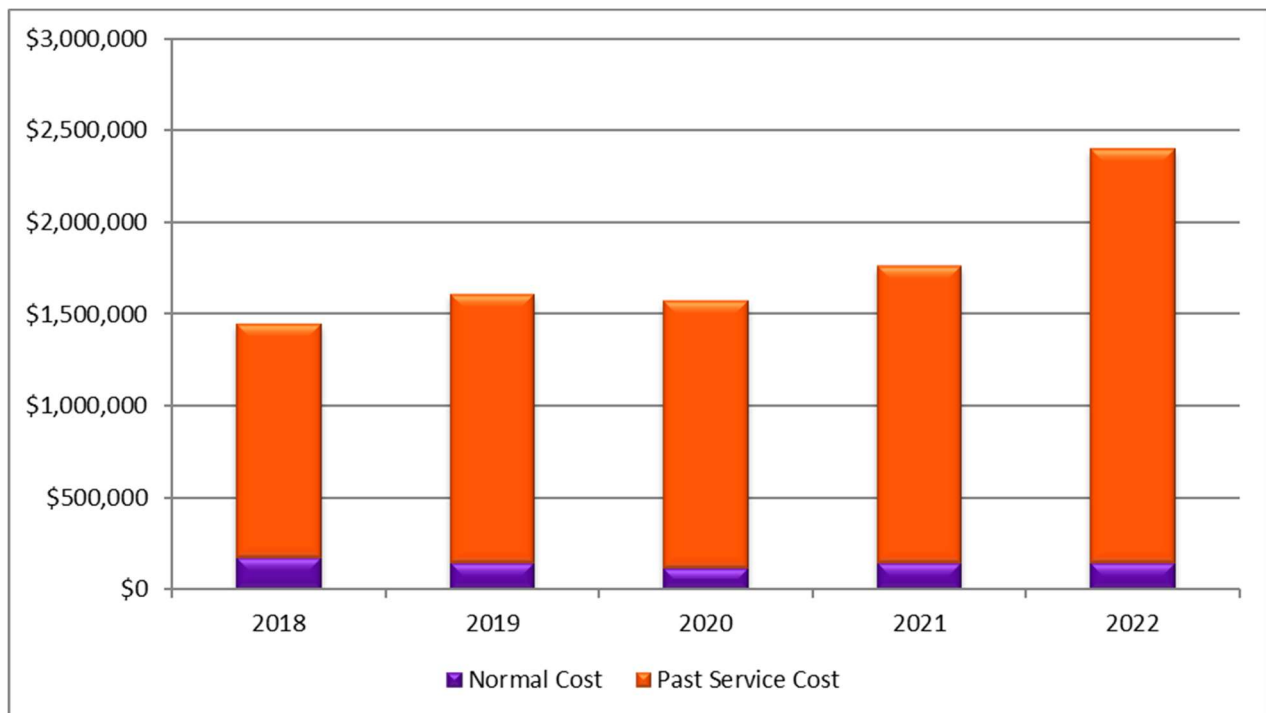
To the extent any arbitrage rebate liability exists, the Town shall report such liability in the comprehension annual financial report (CAFR).

## 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 (ADC) assumes all active participants will elect a lump sum payout.

As of this submission, there are 8 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 \$2,395,640. However, to maintain intergenerational parity the proposed budget appropriates the full cost of the ADC from existing savings instead of taxing current residents.

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) are \$145,000 in 2022 and have remained below \$200,000 each year 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 pension actuary, \$15k retiree health insurance billing; \$5k general insurance deductible)

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

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 \$72,019 set aside for the 2023 POCD. By funding \$25,000 each of the next three years, the town will have enough funds available to complete the 2023 POCD. Budget amount: \$25,000

Revaluation: in 2014, the Berlin Assessors Office insourced most of the revaluation process required by CGS to be completed every five (5) years. The effort to deliver revaluation services has caused the Assessor to be out of the office frequently during normal business hours. This prevents him from being available for resident questions and routine office deliverables. The Revaluation Fund balance was \$23,110 at 6/30/2020. The proposed transfer will continue replenishing the fund so the Assessor and his office will be more available when the next revaluation is due with the October 1, 2022 grand list. Budget amount: \$72,500

## **X. MULTI-YEAR FINANCIAL & CAPITAL PLANS**



**Town of Berlin**  
**5-year Financial Plan (Budgetary Basis)**  
**Fiscal Year 2021-22 Budget**

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>Actual*</b>	<b>Actual*</b>	<b>Actual*</b>	<b>Adopted Bud</b>	<b>Proposed Bud</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Receipts</b>									
Local Taxes:									
Current Levy	\$68,475,667	\$74,689,481	\$78,119,848	\$78,789,139	\$83,612,102	\$88,296,537	\$91,193,856	\$94,185,760	\$99,671,918
Supplemental motor vehicle, back taxes, interest, lien fees	\$3,270,352	\$1,864,686	\$1,157,586	\$1,443,813	\$1,487,945	\$1,450,746	\$1,414,478	\$1,379,116	\$1,344,638
Intergovernmental Aid (incl ECS & Other State/Federal grants; excl BOE direct grants)	\$7,408,970	\$6,493,363	\$6,694,023	\$6,276,531	\$6,294,531	\$6,105,695	\$5,922,524	\$5,744,848	\$5,572,503
User Fees	\$3,634,395	\$3,638,164	\$3,499,068	\$3,557,994	\$3,643,014	\$3,643,014	\$3,643,014	\$3,643,014	\$3,643,014
Interest on Investments	\$487,630	\$982,225	\$817,907	\$500,000	\$55,000	\$56,100	\$57,222	\$58,366	\$59,534
Rental Income (cell tower & mobile home park)	\$169,793	\$177,519	\$166,465	\$164,445	\$167,650	\$170,961	\$174,338	\$177,782	\$181,294
Transfers from Other Funds	\$8,639	\$18,019	\$76,688	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Bond Premium	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
Other	\$124,031	\$148,278	\$110,001	\$64,500	\$59,500	\$59,500	\$59,500	\$59,500	\$59,500
Assigned Fund Balance Used to Offset the Mill Rate	\$0	\$0	\$0	\$425,000	\$2,695,640	\$500,000	\$500,000	\$500,000	\$500,000
<b>TOTAL RECEIPTS</b>	<b>\$83,579,477</b>	<b>\$88,011,735</b>	<b>\$90,641,586</b>	<b>\$91,475,922</b>	<b>\$98,019,882</b>	<b>\$100,287,054</b>	<b>\$102,969,432</b>	<b>\$105,752,887</b>	<b>\$111,036,901</b>
<b>Expenditures</b>									
Operating Costs:									
Board of Education (out years = 2.5% annual growth)	\$42,580,093	\$43,198,061	\$44,342,150	\$46,416,504	\$48,534,130	\$49,747,483	\$50,991,170	\$52,265,950	\$53,572,598
Town (out years = 2.0% annual growth)	\$29,384,877	\$30,206,144	\$30,822,630	\$35,163,851	\$36,520,724	\$37,251,139	\$37,996,162	\$38,756,085	\$39,531,207
Capital Investments (from 10-year capital plan)	\$300,109	\$1,444,417	\$892,975	\$0	\$1,513,000	\$1,708,232	\$1,837,550	\$2,098,365	\$5,229,780
Debt Service (incl transfers for repayment of ST debt & LT capital leases)	\$9,025,615	\$9,399,808	\$10,519,318	\$9,498,067	\$8,843,888	\$9,367,700	\$9,932,050	\$10,419,988	\$10,490,816
Pension (related to closed defined benefit pension plan only)	\$1,448,395	\$1,606,701	\$1,829,231	\$185,000	\$2,395,640	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Transfers to Other Funds (out years: school sec., biz cont, reval, pension, Sterling)	\$15,000	\$434,920	\$956,479	\$212,500	\$212,500	\$212,500	\$212,500	\$212,500	\$212,500
<b>Teacher's Retirement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$82,754,089</b>	<b>\$86,290,051</b>	<b>\$89,362,783</b>	<b>\$91,475,922</b>	<b>\$98,019,882</b>	<b>\$100,287,054</b>	<b>\$102,969,432</b>	<b>\$105,752,887</b>	<b>\$111,036,901</b>
<b>YOY CHANGE</b>	<b>2.9%</b>	<b>4.3%</b>	<b>3.6%</b>	<b>2.4%</b>	<b>7.2%</b>	<b>2.3%</b>	<b>2.7%</b>	<b>2.7%</b>	<b>5.0%</b>
<b>Key Metrics:</b>									
Unassigned Fund Balance - assumes assigned fund balance is not used	\$12,025,216	\$14,949,335	\$17,437,703	\$17,012,703	\$14,317,063	\$13,817,063	\$13,317,063	\$12,817,063	\$12,317,063
Unassigned Fund Balance as a % of Total Expenditures	14.5%	17.3%	19.5%	18.6%	14.6%	13.8%	12.9%	12.1%	11.1%
Minimum Unassigned Fund Balance (Town Policy) - Best Practice is 16.7% (2 months)	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Grand List (assumes 0.5% annual growth after FY21) (in thousands)	\$2,213,221	\$2,295,020	\$2,328,000	\$2,338,596	\$2,370,085	\$2,381,935	\$2,393,845	\$2,405,814	\$2,417,843
Mill Rate (amount in "Actual" column may not equal the adopted budget amt)	31.25	32.84	33.93	33.93	35.53	37.33	38.36	39.43	41.51
\$ Change in Mill Rate	\$0.44	\$1.59	\$1.09	\$0.00	\$1.60	\$1.80	\$1.03	\$1.07	\$2.08
% Change in Mill Rate	1.4%	5.1%	3.3%	0.0%	4.7%	5.1%	2.8%	2.8%	5.3%
Increase on taxes of "Change in Mill Rate" on a \$250,000 appraised home value					\$280.00	\$315.00	\$180.25	\$187.25	\$364.00
Debt Service as a % of total budget	10.9%	10.9%	11.8%	10.4%	9.0%	9.3%	9.6%	9.9%	9.4%
Targeted Debt Service as a % of total budget (Town Policy)	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	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%
Total Debt (P&I - incl L-T bonds, CDA loan, S-T notes & energy capital lease; excl DB Pension)	\$106,107,893	\$98,036,871	\$95,623,775	\$90,449,655	\$81,590,119	\$77,734,653	\$69,483,576	\$60,615,502	\$51,755,239
Debt as a % of Grand List	4.8%	4.3%	4.1%	3.9%	3.4%	3.3%	2.9%	2.5%	2.1%
Targeted Debt as a % of Grand List (Town Policy)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Long-term Liability payments as % of total budget (incl debt, leases & closed DB pension)	12.7%	12.8%	13.8%	10.6%	11.5%	11.3%	11.6%	11.7%	11.2%

\* 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 not make reducing total costs practical 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 prudent 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 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 lease costs are recognized.

# 10-YEAR CAPITAL PLAN BY FUNDING TYPE AND GOVERNMENT GROUPING

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27+</u>
GF	\$274,419	\$0	\$1,513,000	\$1,708,232	\$1,837,550	\$2,098,365	\$5,229,780	\$21,172,353
Surplus	\$938,500	\$252,992	\$539,500	\$872,375	\$968,144	\$347,326	\$553,442	\$1,871,731
LoCIP	\$0	\$0	\$200,000	\$0	\$0	\$0	\$125,000	\$1,575,000
TAR	\$132,000	\$167,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$555,000
Grants	\$2,885,186	\$1,896,409	\$9,077,254	\$886,000	\$1,633,550	\$786,000	\$786,000	\$7,197,200
Bond	\$3,700,000	\$4,958,864	\$0	\$5,925,000	\$5,200,000	\$6,500,000	\$5,250,000	\$12,900,000
Bond - E	\$0	\$495,000	\$0	\$0	\$0	\$0	\$0	\$0
BAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital	\$798,000	\$1,028,201	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0
	\$8,728,105	\$8,798,466	\$11,429,754	\$9,516,607	\$9,764,244	\$9,856,691	\$12,044,222	\$45,271,284

Gf as % of Total

3.1%

0.0%

13.2%

18.0%

18.8%

21.3%

43.4%

46.8%

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27+</u>
General Government	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Development	\$1,242,098	\$1,009,809	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$1,570,500	\$702,992	\$1,182,500	\$1,180,375	\$1,156,144	\$1,167,326	\$716,442	\$6,145,731
Physical Services	\$3,822,000	\$6,146,864	\$7,321,000	\$3,656,000	\$5,158,100	\$4,231,000	\$7,301,000	\$21,314,000
Parks, Recreation & Libraries	\$1,081,419	\$768,801	\$749,254	\$258,232	\$165,000	\$256,565	\$1,091,780	\$3,023,553
Health & Human Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Schools	\$1,012,088	\$170,000	\$2,177,000	\$4,422,000	\$3,285,000	\$4,201,800	\$2,935,000	\$14,788,000
	\$8,728,105	\$8,798,466	\$11,429,754	\$9,516,607	\$9,764,244	\$9,856,691	\$12,044,222	\$45,271,284

## **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.

Dept #	Dept	Description	Funding	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27+
17	Economic Development	Purchase/Remediate 861 Farmington Ave & Rail Spur property	Grants		\$245,397						\$0
17	Economic Development	889 Remediation (EPA/CRCOG Grant)	Grants	\$200,000							\$0
17	Economic Development	889 Remediation (EPA/CRCOG Grant)	Capital								\$0
17	Economic Development	889 Remediation (Regional & Municipal Brownfields Grants)	Grants	\$985,967							\$0
17	Economic Development	Pistol Creek Trail Improvements	Grants								\$0
17	Economic Development	Pistol Creek Trail Improvements	Capital								\$0
17	Economic Development	Boulevard to Train Station (STEAP Grant)	Grants	\$56,131	\$428,369						\$0
17	Economic Development	Boulevard to Train Station (supplement STEAP grant)	Grants		\$336,043						\$0
				\$1,242,098	\$1,009,809	\$0	\$0	\$0	\$0	\$0	\$0
31	Fire Department	Off Road UTV - purchase in FY18 with remaining fire vehicle bond proceeds	Bond - E								\$0
31	Fire Department	Interstate Stabilization System - purchase in FY18 with remaining fire vehicle bond proceeds	Bond - E								\$0
31	Fire Department	Boat & Motor - purchase in FY18 with remaining fire vehicle bond proceeds	Bond - E								\$0
31	Fire Department	Squad Units	Bond								\$0
31	Fire Department	Engine/Tanker	Bond				\$400,000	\$400,000	\$800,000		\$0
31	Fire Department	Pumpers	Bond		\$400,000		\$400,000	\$400,000			\$1,600,000
31	Fire Department	Pumpers (2nd half of FY21 bonded + 1st half of new pumper)	GF			\$850,000					\$1,600,000
31	Fire Department	Specialty Units	Bond								\$0
31	Fire Department	Rescue Trucks	Bond								\$1,000,000
31	Fire Department	Rescue Tools	GF			\$25,000	\$25,000				\$0
31	Fire Department	Gas meters	GF			\$35,000	\$35,000				\$0
31	Fire Department	AED (Automatic External Defibrillator) replacement	GF			\$17,500	\$17,500				\$0
31	Fire Department	Pump simulator	GF	\$0							\$0
31	Fire Department	Fire - Complete Radio System (incl. Microwave Systems)	Bond	\$1,200,000	\$50,000						\$0
31	Fire Department	Training Tower	GF							\$300,000	\$0
31	Fire Department	Stand By Generators	GF								\$150,000
31	Fire Department	Thermal Imaging Cameras	GF			\$37,500	\$37,500				\$0
31	Fire Department	Off Road UTV	GF								\$0
31	Fire Department	Utility Vehicles	GF							\$80,000	\$160,000
31	Fire Department	Brush Engines	GF								\$0
31	Fire Department	Fire - SCBA Equipment	Bond								\$0
				\$1,200,000	\$450,000	\$965,000	\$915,000	\$800,000	\$800,000	\$380,000	\$4,510,000
32	Police Department	Vehicle - Patrol Units - (\$50k/car w/equip; 5% incr. in out yrs)	GF	\$73,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Police Department	Vehicle - Patrol Units - (\$50k/car w/equip; 5% incr. in out yrs)	Surplus	\$200,000		\$157,500	\$165,375	\$173,644	\$182,326	\$191,442	\$1,110,731
32	Police Department	Vehicle - Supervisor SUV	Surplus	\$0			\$40,000	\$40,000		\$40,000	\$80,000
32	Police Department	Vehicle - K-9 Units	Surplus								\$120,000
32	Police Department	Vehicle - Unmarked/Admin	Surplus	\$0			\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
32	Police Department	Vehicle - DARE Pickup Truck	Surplus					\$32,500			\$0
32	Police Department	Vehicle - ATV	Surplus					\$30,000			\$0
32	Police Department	Vehicle - Motorcycle	Surplus							\$25,000	\$0
32	Police Department	Police Station Remodel (existing) - Jail Cell Replacement	Capital								\$0
32	Police Department	Police Station Remodel (existing) - Various (Interview rooms)	Capital	\$54,000							\$0
32	Police Department	Police Station Remodel (existing) - Various (air conditioning in center of building)	Surplus	\$18,500							\$0
32	Police Department	AFIS Livescan Replacement	GF								\$0
32	Police Department	Message Switch Warranty	GF				\$25,000				\$25,000
32	Police Department	Server/SAN/Switch Replacements	GF						\$150,000		\$0
32	Police Department	CAD/RMS System Replacement	GF								\$0
32	Police Department	Mobile Data Terminals (MDT)	GF			\$60,000					\$95,000
32	Police Department	Police - Radio Equipment	Bond								\$0
32	Police Department	Taser Replacement	Grants								\$0
32	Police Department	AED (Automatic External Defibrillator) replacement	Surplus	\$25,000							\$0
32	Police Department	In-car audio/video replacement & body camera integration	Surplus		\$252,992						\$0
				\$370,500	\$252,992	\$217,500	\$265,375	\$311,144	\$367,326	\$291,442	\$1,605,731
34	Fire Marshall	Deputy Fire Marshall Verhicle	Grants								\$0
34	Fire Marshall	SUV	GF								\$30,000
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
30	Animal Control	Animal Control Van	GF	\$0		\$0		\$45,000		\$45,000	\$0
				\$0	\$0	\$0	\$0	\$45,000	\$0	\$45,000	\$0

Dept #	Dept	Description	Funding	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27+
35	Municipal Garage	Gantry Crane	GF			\$0				\$25,000	\$0
35	Municipal Garage	4 Post 40 Ton Portable Lift	GF								\$0
35	Municipal Garage	4 Post Vehicle Lift	Surplus			\$55,000					\$0
35	Municipal Garage	Inground Lift	GF							\$28,000	\$0
35	Municipal Garage	Air compressor	Surplus						\$25,000		\$0
35	Municipal Garage	Maintenance Software	GF			\$23,000					\$0
35	Municipal Garage	Pick-up Truck w/ Plow	Surplus				\$35,000				\$0
35	Municipal Garage	Service Truck	GF					\$80,000			\$0
35	Municipal Garage	Fork Lift	Surplus					\$45,000			\$0
35	Municipal Garage	Flatbed	GF						\$45,000		\$0
35	Municipal Garage	Pool Cars	Surplus			\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$110,000
35	Municipal Garage	Assessor's Car	GF								\$20,000
35	Municipal Garage	Building Inspector's Car	GF							\$20,000	\$0
35	Municipal Garage	Public Work's/Engineering - SUV	GF								\$30,000
35	Municipal Garage	Public Work's/Engineering - Passenger Car	GF							\$30,000	\$0
35	Municipal Garage	Nursing - Passenger Cars	GF								\$40,000
				\$0	\$0	\$100,000	\$57,000	\$147,000	\$92,000	\$125,000	\$200,000
36	Public Works	Railroad Pond Dam	Bond	\$500,000							\$0
36	Public Works	Railroad Pond Dam	BAN								\$0
36	Public Works	Paper Goods Pond Dam (consulting - not sure how much work needs to be done, so cost may increase)	GF							\$100,000	\$0
36	Public Works	Farmington Av (remainder paid from existing bond money)	Bond								\$0
36	Public Works	High Road Bridge	Bond								\$0
36	Public Works	Burnham Street Bridge	Bond	\$1,000,000							\$0
36	Public Works	Spruce Brook Bridge	Bond				\$1,600,000				\$0
36	Public Works	Kensington Road Bridge	Capital	\$0	\$445,000						\$0
36	Public Works	Kensington Road Bridge - <i>final grant amount TBD</i>	Grants	\$0		\$1,959,000					\$0
36	Public Works	Edgewood Road Bridge (engineering in FY21; construction in FY24)	Grants	\$200,000				\$847,550			\$0
36	Public Works	Edgewood Road Bridge (engineering in FY21; construction in FY24)	GF					\$647,550			\$0
36	Public Works	Bridge Preservation Work (Worthington Ridge, Berlin Street, Wildermere Road and Heritage Drive) - <i>Reimbursable</i>	Capital	\$432,000	\$568,000						\$0
36	Public Works	Bridge Preservation Work (Worthington Ridge, Berlin Street, Wildermere Road and Heritage Drive) - <i>Reimbursable</i>	Bond		\$2,100,000						\$0
36	Public Works	Glen Street Bridge - Option 1	Bond		\$500,000						\$0
36	Public Works	Main Street Streetscape II (STEAP Grant)	Grants		\$500,000						\$0
36	Public Works	Main Street Redo	Grants		\$163,000						\$0
36	Public Works	Community Connectivity Grant (Sidewalk connections)	Grants	\$387,000							\$0
36	Public Works	Annual Bridge Maintenance	GF			\$0	\$0	\$250,000	\$250,000	\$250,000	\$1,250,000
36	Public Works	Townwide Sidewalks - TAR	TAR	\$2,000	\$167,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
36	Public Works	Main Roads Project (Porter's Pass, Deming, Masserio) - Engineering	Bond		\$550,000						\$0
36	Public Works	Main Roads Project (Porter's Pass, Deming, Masserio) - Construction	Grants			\$3,558,000					\$0
36	Public Works	Denehy Field Parking Lot - use millings (free)	TAR		\$0						\$55,000
36	Public Works	Sage Park Driveway	Grants			\$350,000					\$250,000
36	Public Works	Sage Park Parking Lot	GF	\$0		\$0					\$275,000
36	Public Works	Timberlin Golf Course Parking Lot	GF	\$0							\$330,000
36	Public Works	Town Hall Parking Lot	GF				\$0	\$0			\$60,000
36	Public Works	Percival Field/Pool Parking Lot	GF								\$100,000
36	Public Works	Pistol Creek Parking Lot	GF								\$140,000
36	Public Works	Veterans Park Parking Lot	GF								\$35,000
36	Public Works	Recycling Center Improvements - <i>moved to operating in FY20</i>	Grants								\$0
36	Public Works	Recycling Center Improvements - <i>moved to operating in FY20</i>	GF								\$0
36	Public Works	Stormwater Management - <i>moved to operating in FY20</i>	GF								\$0
36	Public Works	MUTCD Signs - <i>moved to operating in FY20</i>	Grants								\$0
				\$2,521,000	\$4,993,000	\$5,967,000	\$1,700,000	\$1,845,100	\$350,000	\$450,000	\$2,995,000

Dept #	Dept	Description	Funding	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27+
37	Highway	Roads	Bond		\$600,000		400,000	400,000	400,000	400,000	\$2,000,000
37	Highway	Roads	BAN								\$0
37	Highway	Roads	GF				\$400,000	\$0	\$0	\$0	\$0
37	Highway	Roads	Grants	\$786,000		\$786,000		\$786,000	\$786,000	\$786,000	\$3,930,000
37	Highway	Large dump trucks	GF	\$0			\$200,000		\$200,000		\$400,000
37	Highway	Large dump trucks	Grants								\$0
37	Highway	Large dump trucks (lease 3 trucks)	BAN								\$0
37	Highway	Small dump truck	GF					\$90,000	\$90,000		\$450,000
37	Highway	Re-build Front End Loader	Surplus	\$60,000							\$0
37	Highway	Wood Chipper	Surplus	\$75,000							\$0
37	Highway	Flatbed Truck with power lift tailgate	GF	\$45,000							\$0
37	Highway	Pickup Trucks	Surplus					\$45,000	\$45,000		\$0
37	Highway	Loader	Surplus					\$175,000			\$0
37	Highway	Paving Box	Surplus							\$100,000	\$0
37	Highway	Rack Body	Surplus					\$50,000			\$0
37	Highway	Roller	Surplus					\$45,000			\$0
37	Highway	Backhoe	Surplus							\$140,000	\$0
37	Highway	Sweeper	Surplus								\$200,000
37	Highway	Excavator	Surplus	\$110,000							\$0
37	Highway	Fifteen Ton Tag Trailer	Surplus				\$25,000				\$0
37	Highway	Guardrail Mower Attachments	GF					\$120,000			\$0
				\$1,076,000	\$600,000	\$786,000	\$1,811,000	\$1,711,000	\$1,521,000	\$1,426,000	\$6,980,000
38	Public Buildings	Storefront, Access Controls,Gutters (Town Hall)	LoCIP								\$0
38	Public Buildings	Soffit Replacement (Library)	GF								\$0
38	Public Buildings	Switches (75% Schools/25% Town) - schools displayed under dept 61 below	GF								\$50,000
38	Public Buildings	ADA upgrades (townwide)	GF			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
38	Public Buildings	Fire & Security Upgrades (various buildings)	GF				\$0		\$100,000		\$0
38	Public Buildings	Overhead Door Replacement (Highway Garages)	Capital	\$75,000							\$0
38	Public Buildings	Gutters, Roof Trace and Masonry Repairs (Town Hall)	GF	\$0		\$0			\$100,000		\$0
38	Public Buildings	Various interior repairs at sr ctr (kitchen, level raised flooring)	GF	\$50,000							\$0
38	Public Buildings	Exhaust Fans (Town Hall) - Carried over from FY2017 and completed early FY2018	GF								\$0
38	Public Buildings	HVAC-1 (Senior Center)	GF								\$0
38	Public Buildings	HVAC-2 (Senior Center)	GF	\$50,000							\$0
38	Public Buildings	HVAC upgrades (Pistol Creek)	GF								\$100,000
38	Public Buildings	IAQ (Community Center)	GF	\$0					\$50,000		\$0
38	Public Buildings	Chiller Replacement (Community Center/Library)	Bond							\$2,100,000	\$0
38	Public Buildings	Handicap Door (Community Center)	GF	\$50,000							\$0
38	Public Buildings	Exit door replacement (Senior Center)	GF								\$0
38	Public Buildings	Specialty & Supervisors	GF							\$0	\$0
38	Public Buildings	Renovate all Little League concessions	GF						\$50,000		\$0
38	Public Buildings	South Kensington Fire House - building modifications	GF								\$750,000
38	Public Buildings	Old Peck/Historical Society Renovations	GF						\$100,000		\$0
38	Public Buildings	Exterior repairs to Art League Building	Surplus	\$0		\$25,000					\$0
38	Public Buildings	Deming Road House (Mobile Home caretakers house)	Surplus	\$0		\$50,000					\$0
38	Public Buildings	Art League Building Renovations	GF						\$100,000		\$0
38	Public Buildings	Meatinghouse Renovations	Grants								\$3,200,000
38	Public Buildings	Animal Control Building Renovations	GF								\$50,000
38	Public Buildings	Carpet Replacement (Library)	GF						\$125,000		\$0
38	Public Buildings	Timberlin Clubhouse Floor	GF					\$50,000			\$0
38	Public Buildings	Town Hall Bathroom Renovations	GF						\$80,000		\$0
38	Public Buildings	Library Bathroom Renovations	GF								\$50,000
38	Public Buildings	Timberlin Clubhouse Bathroom Renovations	GF					\$80,000			\$0
38	Public Buildings	Upgrade & repairs of Sage Park restrooms	Bond - E		\$45,000						\$0
38	Public Buildings	Upgrade & repairs of Sage Park restrooms	Bond		\$58,864						\$0
38	Public Buildings	Modernize elevator @ Town Hall	GF			\$100,000					\$0
38	Public Buildings	Townwide Phone System Upgrade	GF								\$350,000
38	Public Buildings	Fire Alarm Upgrade (Library)	GF								\$200,000
38	Public Buildings	Fire Alarm Upgrade (Town Hall)	GF							\$350,000	\$0
38	Public Buildings	Boiler replacement (Timberlin)	GF				\$25,000				\$0
38	Public Buildings	Pool Building - Percival (borrow in middle or end of project, work done in FY24)	Bond						\$750,000		\$0
38	Public Buildings	Pool Building - East Berlin (borrow in middle or end of project, work done in FY24)	Bond						\$750,000		\$0
38	Public Buildings	Window Replacement (Town Hall)	GF						\$0		\$2,500,000
38	Public Buildings	Window Replacement (Library/Community Center)	GF							\$750,000	\$0
38	Public Buildings	Windows & Doors replacement (Timberlin)	GF				\$0			\$175,000	\$0
38	Public Buildings	Window Replacement (Senior Center)	GF								\$750,000
38	Public Buildings	Roof Replacement (Garage)	LoCIP								\$0
38	Public Buildings	Roof Repl-Est (Town Hall)	Bond						\$0		\$1,200,000
38	Public Buildings	Roof Repl-Est (Highway/Grounds & Water Control)	LoCIP			\$200,000			\$0		\$1,200,000
38	Public Buildings	Roof Replacement (Library)	Bond					\$1,200,000			\$0
38	Public Buildings	Roof Replacement (Senior Center)	Bond							\$750,000	\$0
38	Public Buildings	Roof, windows & door replacement - Timberlin Maintenance (Timberlin)	GF						\$0	\$200,000	\$0
38	Public Buildings	Timberlin Maintenance Shop Exterior	GF		\$0	\$30,000					\$0
38	Public Buildings	Electrical panel upgrade (Town Hall)	GF					\$100,000			\$0
38	Public Buildings	Electrical service upgrades (Timerlin)	GF			\$0					\$0
38	Public Buildings	Conversion to LED lighting - Town Hall	GF							\$250,000	\$0
38	Public Buildings	Conversion to LED lighting - Library/Community Center (\$100k each location)	GF							\$200,000	\$0
38	Public Buildings	Sage Park Field Lights	GF							\$500,000	\$0
38	Public Buildings	Physical Services Generator Upgrades	GF								\$350,000
38	Public Buildings	Physical Services Facilities Addition	GF								\$150,000
38	Public Buildings	Various Contractual Services	Grants								\$0
38	Public Buildings	Wash Bay (incl contingency)	Bond - E		\$450,000						\$0
38	Public Buildings	Facilities - Van	Surplus			\$38,000	\$38,000		\$38,000		\$76,000
38	Public Buildings	Facilities - Supervisor's Vehicle	GF								\$38,000
38	Public Buildings	New lift gate for Box truck	GF								\$0
				\$225,000	\$553,864	\$468,000	\$88,000	\$1,455,000	\$2,268,000	\$5,300,000	\$11,139,000

Dept #	Dept	Description	Funding	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27+
43	Golf Course	Bridges - 7 on course; 2 repaired per year using Golf CIP; \$30k per bridge (estimate)	Capital				\$25,000	\$25,000	\$25,000		\$0
43	Golf Course	Lightning Detection System	GF								\$0
43	Golf Course	Used pickup truck	Surplus			\$25,000					\$0
43	Golf Course	Small dump truck	GF								\$0
43	Golf Course	Backhoe (New/Used)	Surplus	\$25,000			\$75,000				\$0
43	Golf Course	Golf Equip Lease - Triplex mowers, greens/tees	GF	\$6,419							\$0
43	Golf Course	Golf - Wash Station	GF								\$45,000
43	Golf Course	Large Utility Vehicle	GF				\$0		\$26,565		\$0
43	Golf Course	Fairway Mower	GF				\$68,232				\$84,607
43	Golf Course	Greens Mower	GF				\$0			\$35,359	\$0
43	Golf Course	Large Rough Mower	GF					\$0			\$75,732
43	Golf Course	Chemical Sprayer	GF							\$61,421	\$0
43	Golf Course	Dump Body Utility Vehicle	GF								\$29,680
43	Golf Course	Hauling Tractor	GF								\$48,534
				\$31,419	\$0	\$25,000	\$168,232	\$25,000	\$51,565	\$96,780	\$283,553
44	Library	Makerspace Equipment	GF						\$0		\$50,000
44	Library	Glass Enclosure for digital media lab/makerspace	GF					\$0			\$50,000
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
45	Public Grounds	Large rotary mower	GF					\$0		\$145,000	\$0
45	Public Grounds	East Berlin Pool Parking Lot	GF								\$0
45	Public Grounds	Timberlin Parking Lot	GF								\$0
45	Public Grounds	Field Improvements - Centurelli Field	GF						\$0		\$30,000
45	Public Grounds	Field Improvements - Dennehy & Smith Fields	GF						\$0		\$120,000
45	Public Grounds	Field Improvements - Baretta Field	GF							\$150,000	\$0
45	Public Grounds	Field Improvements - Percival Field	Bond		\$200,000						\$0
45	Public Grounds	Field Improvements - Petit 1 Field	GF								\$75,000
45	Public Grounds	Field Improvements - Petit 2 Field	GF								\$75,000
45	Public Grounds	Field Improvements - Sage Park Auxiliary	GF								\$250,000
45	Public Grounds	Replace artificial turf at Scalise Field	Bond	\$1,000,000							\$1,000,000
45	Public Grounds	Rebuild Zipadelli infield	Bond - E								\$0
45	Public Grounds	Field Improvements - Zipadelli Field	GF								\$100,000
45	Public Grounds	Sage 1 Field Improvements	Bond	\$0	\$500,000						\$0
45	Public Grounds	Sage 1 Field Improvements (Building/Septic)	Grants			\$510,000					
45	Public Grounds	Sage 2 Field Improvements	GF								\$40,000
45	Public Grounds	Scalise Field Scoreboard	Grants	\$0		\$214,254					\$0
45	Public Grounds	Replace equipment at Community Playground	GF					\$0		\$250,000	\$0
45	Public Grounds	Replace equipment at Little People's Playground	GF						\$0		\$250,000
45	Public Grounds	Percival Pool Maintenance	GF								\$150,000
45	Public Grounds	Demore, Dinda, Bittner Jr. Memorial Pool Maintenance	GF				\$0		\$150,000		\$0
45	Public Grounds	Mini excavator (used)	Surplus	\$0				\$50,000			\$0
45	Public Grounds	Rack Body	Surplus	\$50,000							\$0
45	Public Grounds	Dennehy Field Parking Lot	Grants								\$0
45	Public Grounds	Pick Ups (with utility body)	GF			\$0	\$0		\$55,000	\$55,000	\$55,000
45	Public Grounds	Replace locks at Sage Park	GF								\$40,000
45	Public Grounds	Dump Trucks (with plow & sander)	GF				\$90,000	\$90,000			\$80,000
45	Public Grounds	Dredging Sage Pond	GF						\$0	\$80,000	\$0
45	Public Grounds	Bobcat	GF								\$70,000
45	Public Grounds	Backhoe	GF							\$140,000	\$0
45	Public Grounds	Trackless	GF								\$140,000
45	Public Grounds	Track Snow Machine	GF							\$75,000	\$0
45	Public Grounds	Ragged Mountain Walking Trails	GF					\$0			\$25,000
45	Public Grounds	Riding mower (w/ cab, plow & broom)	GF				\$0			\$75,000	\$0
45	Public Grounds	Future bikeways	GF						\$0		\$60,000
45	Public Grounds	Paper Goods Pond	GF							\$25,000	\$0
45	Public Grounds	Service Trucks	GF								\$0
				\$1,050,000	\$700,000	\$724,254	\$90,000	\$140,000	\$205,000	\$995,000	\$2,560,000
55	Senior Center	9 Passenger Van	GF								\$0
55	Senior Center	9 Passenger Van	Grants		\$53,600						\$0
55	Senior Center	9 Passenger Van (carryover capital from FY19 when Town was not awarded grant)	Capital		\$15,201						\$0
55	Senior Center	12 Passenger Van	GF								\$12,800
55	Senior Center	12 Passenger Van	Grants								\$67,200
				\$0	\$68,801	\$0	\$0	\$0	\$0	\$0	\$80,000
54	Social Services	Social Services Van	GF								\$0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dept #	Dept	Description	Funding	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27+
61	Schools	Parking Lot - Griswold	TAR	\$130,000							\$0
61	Schools	Parking Lot - Willard	Bond				\$200,000				\$0
61	Schools	Parking Lot - Hubbard	GF								\$350,000
61	Schools	Parking Lot - McGee	GF								\$550,000
61	Schools	Parking Lot - BHS	GF								\$1,100,000
61	Schools	Sidewalks - Hubbard	GF								\$125,000
61	Schools	Sidewalks - Willard	Bond				125000				\$0
61	Schools	Sidewalks - Griswold	LoCIP								\$125,000
61	Schools	Sidewalks - McGee	LoCIP							\$125,000	\$0
61	Schools	Sidewalks - BHS	GF								\$250,000
61	Schools	Masonry Repointing - BHS	GF								\$100,000
61	Schools	Masonry Repointing - McGee	GF								\$100,000
61	Schools	Masonry Repointing - Willard	GF								\$50,000
61	Schools	Masonry Repointing - Hubbard	GF								\$75,000
61	Schools	Masonry Repointing - Griswold	GF								\$100,000
61	Schools	Doors & Hardware - BHS	GF								\$50,000
61	Schools	Doors & Hardware - Willard	GF								\$25,000
61	Schools	Doors & Hardware - Hubbard	GF								\$25,000
61	Schools	Doors & Hardware - Griswold	GF								\$25,000
61	Schools	Doors & Hardware - McGee	GF								\$25,000
61	Schools	Police/Fire Radio Signals @ BHS - State Share (43.21%)	Grants								\$0
61	Schools	Police/Fire Radio Signals @ BHS - Town Share (56.79%)	GF								\$0
61	Schools	Fire Alarm Upgrades - McGee	GF								\$0
61	Schools	Fire Alarm Upgrades - Willard	GF			\$150,000					\$0
61	Schools	Fire Alarm Upgrades - Griswold	GF					\$150,000			\$0
61	Schools	Fire Alarm Upgrades - Hubbard	Surplus	\$150,000							\$0
61	Schools	Clean up wiring at McGee - site & building	GF								\$0
61	Schools	Vans - capital	GF	\$0	\$0	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$550,000
61	Schools	Security Vehicle	GF		\$0						\$0
61	Schools	Service Vehicles (2031) - capital	GF								\$0
61	Schools	BHS Track - Resurfacing (incl resurfacing, engineering (\$6k) and surveying (\$3k))	LoCIP								\$250,000
61	Schools	Field Improvements - Garrity & Pulcini Fields @ Griswold	GF					\$0			\$88,000
61	Schools	Field Improvements - Willard Softball & Soccer Fields	GF								\$120,000
61	Schools	Resurface Basketball/Tennis Courts (assume yr 7)	GF						\$41,800		\$0
61	Schools	Phones for all four schools (ex BHS, but integrated with BHS) - capital	GF								\$0
61	Schools	Switches (\$160k total cost; 75% BOE/25% Town) - capital	GF								\$130,000
61	Schools	Willard Renovations - site & building	GF						\$0		\$150,000
61	Schools	McGee Locker Replacement - site & building	GF						\$0		\$100,000
61	Schools	Carpeting in McGee auditorium - site & building	GF								\$0
61	Schools	Sand & refinish gym flooring - all schools (ex BHS)	GF								\$0
61	Schools	Hubbard School Playground	GF								\$0
61	Schools	Window Replacement - McGee	Bond								\$2,100,000
61	Schools	Window Replacement - Willard	Bond								\$1,500,000
61	Schools	Window Replacement - Hubbard	Bond								\$1,200,000
61	Schools	Window Replacement - Griswold	Bond								\$1,300,000
61	Schools	Lighting control upgrades - BHS	Grants				\$100,000				\$0
61	Schools	Conversion to LED lighting - BHS	GF				\$0			\$400,000	\$0
61	Schools	Conversion to LED lighting - McGee	GF				\$0			\$300,000	\$0
61	Schools	Conversion to LED lighting - Willard	GF					\$0			\$275,000
61	Schools	Conversion to LED lighting - Griswold	GF					\$0			\$275,000
61	Schools	Conversion to LED lighting - Hubbard	GF					\$0			\$250,000
61	Schools	Elevator Modifications - McGee	GF						\$0		\$250,000
61	Schools	Elevator Modifications - Griswold	GF								\$0
61	Schools	Elevator Modifications - Willard	GF						\$0		\$150,000
61	Schools	Elevator Modifications - Hubbard	GF								\$0
61	Schools	Elevator Modifications - BHS	GF								\$0
61	Schools	McGee Generator	GF				\$500,000				\$0
61	Schools	Water Heaters - all schools	GF								\$200,000
61	Schools	Exhaust Fans - all schools	GF								\$150,000
61	Schools	Water Pipe - Griswold	GF								\$150,000
61	Schools	Boiler Replacement - Hubbard (2)	Bond							\$1,000,000	\$0
61	Schools	Boiler Replacement - Willard (2)	Bond						\$0	\$1,000,000	\$0
61	Schools	Boiler Replacement - Griswold	Bond					\$1,000,000			\$0
61	Schools	HVAC - Willard	Bond				\$2,800,000				\$0
61	Schools	HVAC - Griswold	Bond					\$2,800,000			\$0
61	Schools	HVAC - Hubbard	Bond						\$2,800,000		\$0
61	Schools	Chiller & Pumps - McGee	GF								\$1,200,000
61	Schools	McGee Rooftop Unit 1	Surplus	\$225,000				\$225,000			\$0
61	Schools	McGee Rooftop Unit 2	GF						\$250,000		\$0
61	Schools	McGee Lockers (boy's locker room)	Grants								\$0
61	Schools	Security Cameras (various schools)	Grants								\$0
61	Schools	Security Cameras (Griswold)	Capital		\$0						\$0
61	Schools	Emergency Notification System	Grants		\$0						\$0
61	Schools	Radio System - district-wide for security guards	Grants		\$170,000						\$0
61	Schools	Hubbard School Roof	Bond								\$0
61	Schools	Security Vestibules - all schools except BHS; BHS completed as part of project	Grants	\$270,088							\$0
61	Schools	Security Vestibules - all schools except BHS; BHS completed as part of project	Capital	\$237,000							\$0
61	Schools	Security Vestibules - all schools except BHS; BHS completed as part of project	Bond - E								\$0
61	Schools	Districtwide ADA Improvements	GF			\$50,000					\$0
61	Schools	McGee Library Media Center (Lighting)	Surplus			\$62,000					\$0
61	Schools	McGee Middle School (Television Studio)	Surplus				\$25,000				\$0
61	Schools	Hubbard Elementary School (Lighting)	Surplus			\$30,000					\$0
61	Schools	Hubbard Library Media Center (Carpeting, Millwork)	Surplus				\$62,000				\$0
61	Schools	Floor Tiles (Griswold, Hubbard, Willard)	Surplus			\$75,000					\$0
61	Schools	Office Reconfiguration (Griswold, Hubbard, McGee, Willard)	Surplus								\$0
61	Schools	Lavatory Upgrades (Griswold, Hubbard, Willard)	Surplus					\$350,000			\$0
				\$1,012,088	\$170,000	\$2,177,000	\$4,422,000	\$3,285,000	\$4,201,800	\$2,935,000	\$14,788,000
GRAND TOTAL				\$8,728,105	\$8,798,466	\$11,429,754	\$9,516,607	\$9,764,244	\$9,856,691	\$12,044,222	\$45,271,284