



TOWN MANAGER'S SUBMISSION

TOWN OF BERLIN, CONNECTICUT FISCAL YEAR 2022-23 OPERATING AND CAPITAL BUDGETS & LONG-TERM FINANCIAL AND CAPITAL PLANS

TABLE OF CONTENTS

| | |
|--|--------|
| Executive Summary | 4 |
| FY2022-23 Town of Berlin Budget Proposal Summary | 5 |
| I. Board of Finance Letter | 6-10 |
| II. Overview of the community | |
| a. Description of the community | 11 -15 |
| b. Historical tax collection rates | 16 |
| c. Historical grand list values | 17 |
| d. Top taxpayers | 18 |
| e. Top employers | 18 |
| f. Berlin Town Government | 19 |
| g. Berlin organizational chart | 20 |
| III. Budget Overview | |
| a. Budget approach | 21-26 |
| b. Budget calendar | 27-28 |
| IV. General Fund Receipts | 29-34 |
| V. Town Operations | 35-36 |
| a. Town Manager | 37 |
| b. Finance | 38 |
| c. Technology | 39 |
| d. Revenue Collector | 40 |
| e. Corporation Counsel | 41 |
| f. Townwide | 42 |
| g. Assessor | 43 |
| h. Registrars of Voters | 44 |
| i. Town Clerk | 45 |
| j. Human Resources | 46 |
| k. Planning & Zoning | 47 |
| l. Building Inspection | 48 |
| m. Economic Development | 49 |
| n. Ambulance | 50 |
| o. Animal Control | 51 |
| p. Fire Departments | 52 |
| q. Police Department | 53 |
| r. Emergency Management | 54 |
| s. Fire Marshal | 55 |

| | | |
|-------|--|--------|
| t. | Municipal Garage | 56 |
| u. | Public Works | 57 |
| v. | Highway Department | 58 |
| w. | Public Buildings | 59 |
| x. | Public Grounds | 60 |
| y. | Recreation Department | 61 |
| z. | Timberlin Golf Course | 62 |
| aa. | Berlin-Peck Library | 63 |
| bb. | Health Department | 64 |
| cc. | Visiting Nurses Association | 65 |
| dd. | Social & Youth Services | 66 |
| ee. | Senior Services | 67 |
| ff. | Private Schools | 68 |
| gg. | Public Schools Support | 69 |
| VI. | Board of Education Operations | 70 |
| a. | Table of Contents | 5 |
| b. | Budget Development for 2021-2022/Schedule of Meetings | 6 |
| c. | District Reference Groups (DRG) | 7 |
| d. | BOE and Admin. Council Budget Priorities | 8-12 |
| e. | Enrollment Projections | 13-25 |
| f. | Historical Berlin NCEP/Wealth Rankings | 26 |
| g. | Supporting Budget Documentation | 27-37 |
| h. | BOE Budget Details | 38-75 |
| VII. | Capital | |
| a. | Capital budget | 71-74 |
| b. | Capital policy | 75-78 |
| VIII. | Long-term liabilities | |
| a. | Long-term bonds | 79-81 |
| b. | Debt management policy | 82-85 |
| c. | Defined Benefit pension | 86 |
| IX. | Transfers | 87-88 |
| X. | Multi-year financial plan (5-year financial plan & 10-year capital plan summary) | 89-92 |
| XI. | Appendix | |
| a. | Glossary | 93-97 |
| b. | 10-year capital plan | 98-102 |

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> |
|---|---------------------------------------|---------------------------------|---------------------------------|
| Transfer from Other Funds | \$0 | (\$1,200) | \$1,200 |
| Non-Education State/Federal Grants | \$0 | (\$722) | \$722 |
| Other Non-Tax Revenue Changes | \$0 | \$330 | (\$330) |
| REVENUE INCREASE/(DECREASE) | \$0 | (\$1,592) | \$1,592 |
| Board of Education Operations | \$2,237 | \$0 | \$2,237 |
| General Government Operations | \$2,288 | \$0 | \$2,288 |
| Non-BOE Schools Operations (Private School & Dept 61) | \$401 | \$0 | \$401 |
| OPERATING COST INCREASE/(DECREASE) | \$4,926 | \$0 | \$4,926 |
| Capital | \$763 | \$0 | \$763 |
| Transfers | \$10 | \$0 | \$10 |
| Debt Service | (\$217) | \$0 | (\$217) |
| NON-OPERATING COST INCREASE/(DECREASE) | \$556 | \$0 | \$556 |
| NON-TAX REVENUE INCREASE/(DECREASE) | \$1,592 | \$1,592 | \$0 |
| TOTAL TAX INCREASE/(DECREASE) | \$7,074 | \$0 | \$7,074 |

- Tax revenue to support the proposed fiscal year 2022-23 Town of Berlin budget will need to increase \$7.1 million.
- Growth in the grand list will mitigate some of the mill rate increase, but the required tax revenue will necessitate a mill rate of 35.91 (+1.98 mills).
- The major drivers (net of offsetting non-tax revenue) of the proposed increase are *(in thousands)*:
 - General Government operating costs (+\$2,288)
 - Board of Education operating costs (+\$2,237)
 - Replacing one-time revenue items in the FY22 budget (+\$1,900)
 - Transfer from Other Funds (BHS reimbursement funds): \$1,200
 - American Recovery Funds: \$700
 - Capital expenditures (+\$763)
 - Non-BOE Schools operating costs (+\$401)
 - Debt service (assuming no new debt issues affecting the FY23 budget) (-\$217)

FY 2022-23 TOWN OF BERLIN BUDGET PROPOSAL SUMMARY

| | FY21 Actual | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Chg | Manager/ Original % Chg |
|--|-----------------|----------------------------|---------------------------|------------------------------|---------------------------|-----------------------------|-------------------------------|
| Taxes | \$80,913 | \$81,350 | \$81,350 | \$88,441 | \$88,424 | \$7,074 | 8.7% |
| Fees | \$4,054 | \$3,643 | \$3,643 | \$3,948 | \$3,948 | \$305 | 8.4% |
| State Education Grants | \$5,932 | \$5,871 | \$5,871 | \$5,871 | \$5,871 | \$0 | 0.0% |
| State/Federal Non-Education Grants | \$708 | \$1,124 | \$1,124 | \$402 | \$402 | (\$722) | -64.2% |
| Svc Fees & Inv Earnings | \$748 | \$282 | \$282 | \$307 | \$307 | \$25 | 8.8% |
| Transfers In | \$5 | \$1,205 | \$1,205 | \$5 | \$5 | (\$1,200) | -99.6% |
| Use of Fund Balance | \$2 | \$485 | \$7,996 | \$485 | \$485 | \$0 | 0.0% |
| TOTAL RECEIPTS | \$92,360 | \$93,959 | \$101,470 | \$99,458 | \$99,441 | \$5,482 | 5.8% |
| General Government | \$4,671 | \$5,097 | \$5,090 | \$5,617 | \$5,600 | \$503 | 9.9% |
| Wage Negotiation | \$0 | \$149 | \$43 | \$194 | \$194 | \$45 | 29.9% |
| Community Development | \$888 | \$1,151 | \$1,155 | \$1,358 | \$1,358 | \$208 | 18.1% |
| Public Safety | \$9,347 | \$10,017 | \$10,029 | \$10,823 | \$10,823 | \$807 | 8.1% |
| Physical Services | \$7,066 | \$8,015 | \$8,066 | \$8,577 | \$8,577 | \$562 | 7.0% |
| Parks, Recreation and Libraries | \$4,066 | \$4,854 | \$4,876 | \$5,122 | \$5,122 | \$268 | 5.5% |
| Health and Human Services | \$2,419 | \$2,590 | \$2,598 | \$2,486 | \$2,486 | (\$104) | -4.0% |
| TOWN OPERATIONS | \$28,458 | \$31,871 | \$31,857 | \$34,177 | \$34,160 | \$2,288 | 7.2% |
| Schools (Departments 59 & 61) | \$4,180 | \$4,591 | \$4,605 | \$4,992 | \$4,992 | \$401 | 8.7% |
| Capital | \$253 | \$370 | \$370 | \$1,133 | \$1,133 | \$763 | N/A |
| <u>Long-term Liabilities:</u> | | | | | | | |
| Debt | \$8,247 | \$8,124 | \$8,124 | \$7,907 | \$7,907 | (\$217) | -2.7% |
| Pension | \$2,185 | \$185 | \$5,496 | \$185 | \$185 | \$0 | 0% |
| <u>Transfers:</u> | | | | | | | |
| Capital | \$1,576 | \$0 | \$2,200 | \$0 | \$0 | \$0 | N/A |
| Debt | \$720 | \$720 | \$720 | \$720 | \$720 | \$0 | 0.0% |
| Operational | \$213 | \$213 | \$213 | \$223 | \$223 | \$10 | 4.8% |
| TOTAL GENERAL GOVERNMENT Budget | \$45,830 | \$46,073 | \$53,584 | \$49,336 | \$49,318 | \$3,245 | 7.0% |
| TOTAL BOARD OF EDUCATION Budget | \$45,608 | \$47,886 | \$47,886 | \$50,123 | \$50,123 | \$2,237 | 4.7% |
| TOTAL EXPENDITURES | \$91,439 | \$93,959 | \$101,470 | \$99,458 | \$99,441 | \$5,482 | 5.8% |

The General Gov't budget includes \$9.7 million of Board of Education costs including shared services, debt, and capital.

| | FY21 Actual Exp | FY22 Original Bud | FY22 Amended Bud | FY23 Department Bud | FY23 Manager Bud | Manager/ Original Chg |
|--|-----------------------|-------------------------|------------------------|---------------------------|------------------------|-----------------------------|
| General Government | | | | | | |
| Operations | \$28,458 | \$31,871 | \$31,857 | \$34,177 | \$34,160 | \$2,288 |
| Capital | \$253 | \$370 | \$370 | \$673 | \$673 | \$303 |
| Long-term Liabilities - Debt Service | \$3,756 | \$3,719 | \$3,719 | \$3,643 | \$3,643 | (\$76) |
| Long-term Liabilities - Defined Benefit pension plan | \$2,185 | \$185 | \$5,496 | \$185 | \$185 | \$0 |
| Transfers | \$1,176 | \$932 | \$3,132 | \$942 | \$942 | \$10 |
| | \$35,827 | \$37,077 | \$44,573 | \$39,620 | \$39,603 | \$2,525 |
| Education | | | | | | |
| Operations | \$45,608 | \$47,886 | \$47,886 | \$50,123 | \$50,123 | \$2,237 |
| Town staff supporting BOE | \$4,180 | \$4,591 | \$4,605 | \$4,992 | \$4,992 | \$401 |
| Capital | \$0 | \$0 | \$0 | \$460 | \$460 | \$460 |
| Long-term Liabilities - Debt Service | \$4,491 | \$4,405 | \$4,405 | \$4,264 | \$4,264 | (\$142) |
| Transfers | \$1,333 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$55,611 | \$56,882 | \$56,896 | \$59,838 | \$59,838 | \$2,956 |

I. BOARD OF FINANCE LETTER

February 24, 2022

Chairman Sal Bordonaro

Members of the Berlin Board of Finance

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

Introduction

In accordance with Section 7-2 of the Town Charter, I am submitting the enclosed budget to the Board of Finance. 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. Where possible, fees have been increased to reflect the higher cost of providing 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 2022 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 2022 level in accordance with the second year of the biennial State budget.
- **Investment earnings** are the same as the amount budgeted in fiscal year 2022 reflecting the continued 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

| Grant funding for key projects: | |
|--|---------------------|
| HVAC (Willard Elementary) | \$5,000,000 |
| Roads (LOTICIP 3-road grant) | \$3,900,000 |
| Kensington Rd Bridge | \$2,100,000 |
| Local Roads | \$1,593,642 |
| 12-Passenger Senior Van | \$ 68,000 |
| | \$12,661,642 |

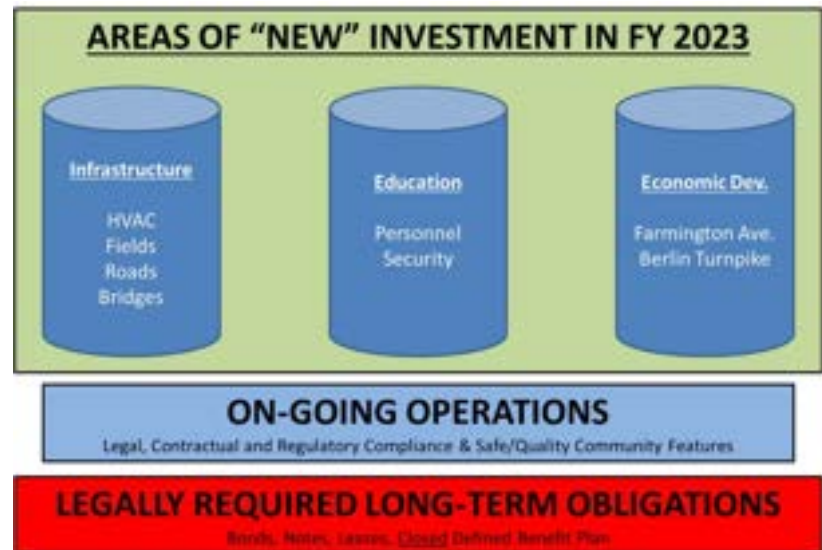
capital needs. These efforts have generated almost \$12.7 million in grant funding for infrastructure and economic development (see chart to the left). This grant funding will be used for capital projects that would otherwise have been delayed or funded by higher taxes.

- **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 2021 budgeted grand list increased 2.9% versus the prior year budget.

Expenditure Budget

The *Fiscal Year 2023 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
- Percival Soccer Field renovation
- Continue economic development on Farmington Ave. and the Berlin Turnpike, and
- align staff to meet current and future demands.



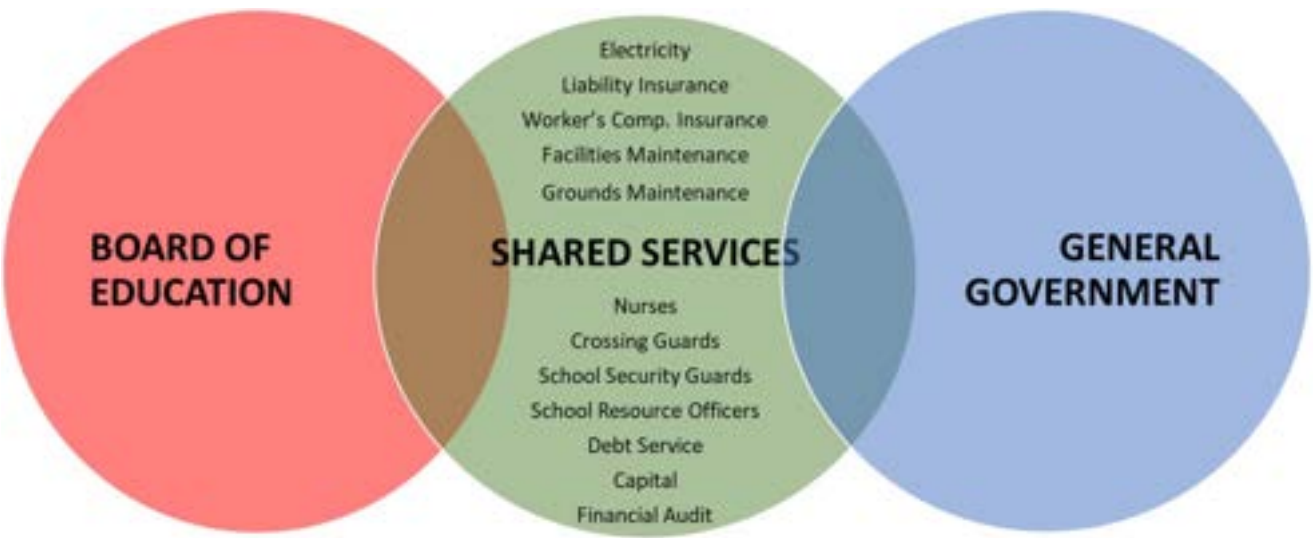
Based on current demands and staffing levels, my budget submission includes seven new full-time positions and seven new part-time positions. The additional staffing includes two new police officers, one new dispatcher, one full-time HR Director (replacing the current part-time position and related funding), one new Assistant Town Planner, one new Facilities Superintendent, and one new floating school nurse. The part-time positions include five at Timberlin Golf Course that are fully paid for with the 2022 golf rates – there is no impact to the taxpayers for these five part-time positions – and two part-time positions in Public Grounds. Part-time positions were approved, where practical, instead of full-time to avoid the cost of the Town’s complete benefits. 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 4.67% 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 5.8% increase over last year’s budget and a 5.8% 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 2023 will increase by 1.98 to 35.91. Below is the calculation used to derive the new mill rate:

| | |
|---|--------------------|
| Oct. 2021 Grand List (value of 1 mill) | \$2,438,139 |
|---|--------------------|

| | |
|-----------------------------|--------------|
| Total Budgeted Expenditures | \$99,440,837 |
|-----------------------------|--------------|

| | |
|--|----------------|
| (minus) Budgeted Receipts excluding Current Levy | (\$12,502,051) |
|--|----------------|

| | |
|--|----------------------------|
| Required FY23 Taxes Receipts (@ 99.3% collection rate): | <u>\$87,551,648</u> |
|--|----------------------------|

| | |
|------------------------------------|--------------|
| Required Mill Rate (B / A): | 35.91 |
|------------------------------------|--------------|

| | |
|---------------------------|--------------|
| FY22 Mill Rate | 33.93 |
| Mill Rate Increase | 1.98 |
| New Mill Rate | 35.91 |

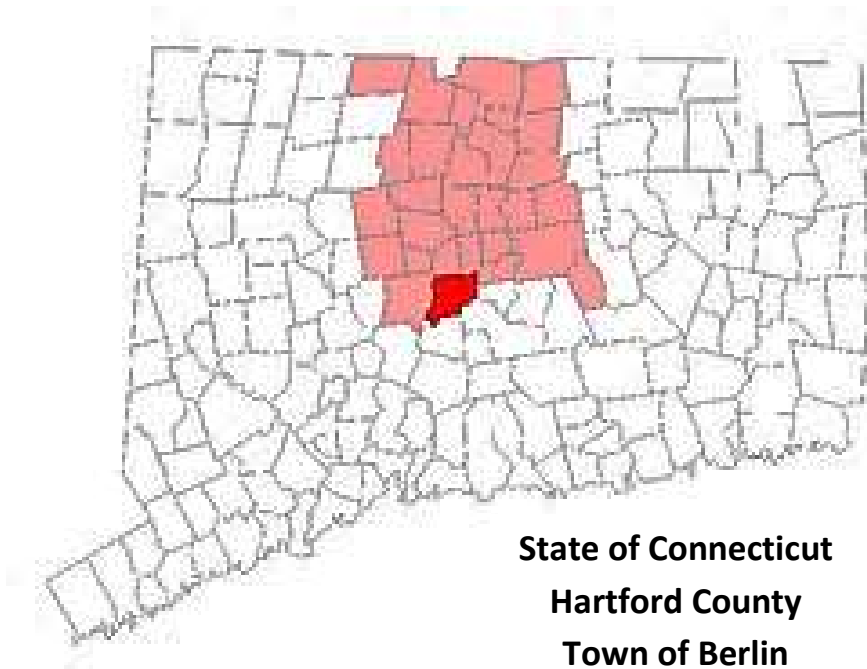
Conclusion

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.

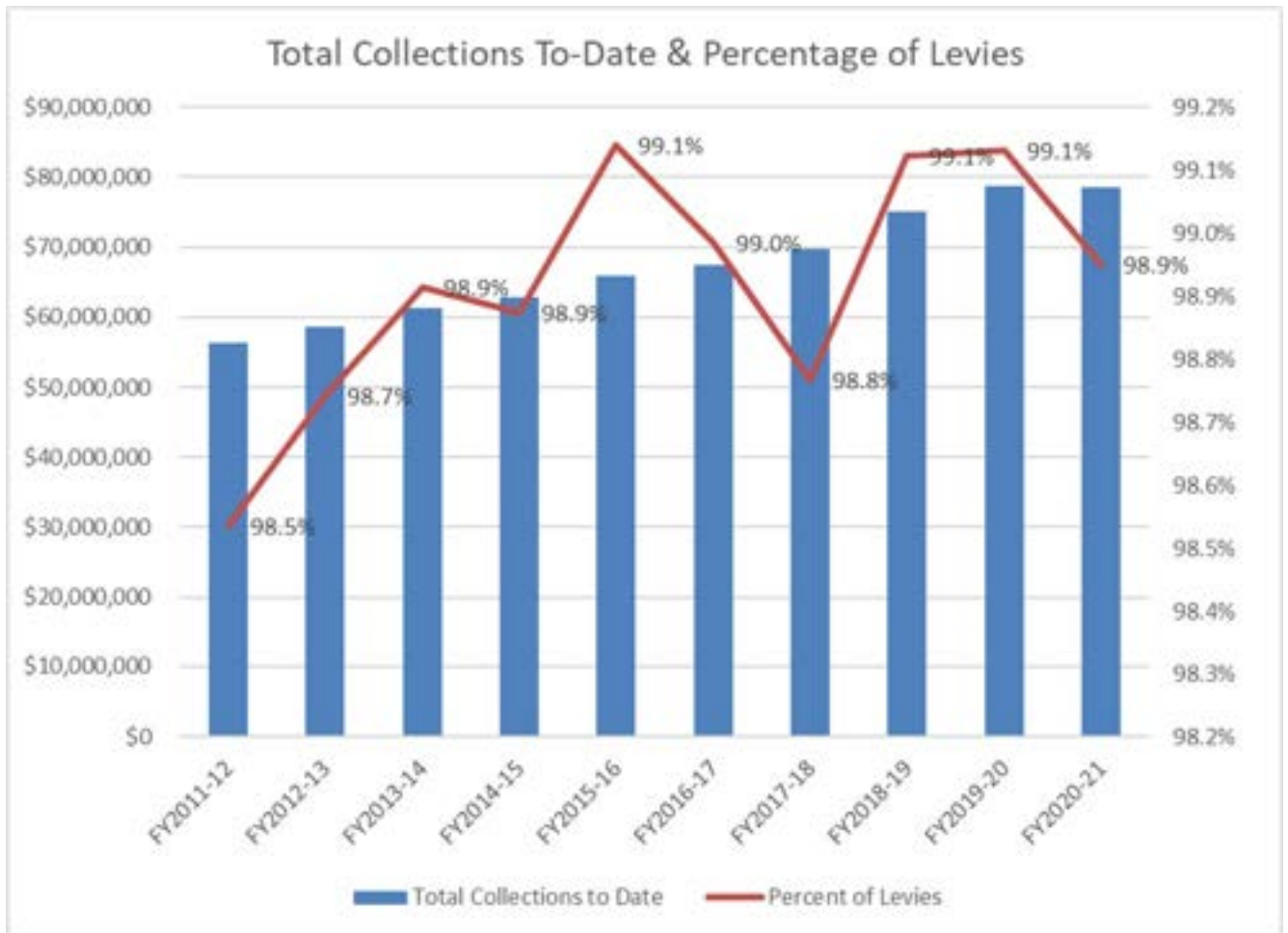
Libraries: There are three libraries in town. Two of the libraries are privately operated. The Berlin-Peck Library is a Town-operated facility which has approximately 169,493 volumes in its collection.

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

| Fiscal Year Ended June 30, | Total Adjusted Tax Levy | Net Current Levy Tax Collections | Percentage Of Current Taxes Collected | Collections in Subsequent Years | Total Collections | Percent Of Levy Collected | Current Delinquent Balance |
|---|--|---|--|--|------------------------------|--|---|
| 2012 | \$57,082,130 | \$56,246,044 | 98.54% | \$823,275 | \$57,069,319 | 99.98% | \$12,811 |
| 2013 | 59,323,912 | 58,577,996 | 98.74% | 731,915 | 59,309,911 | 99.98% | 14,001 |
| 2014 | 61,995,090 | 61,321,496 | 98.91% | 646,315 | 61,967,811 | 99.96% | 27,279 |
| 2015 | 63,580,445 | 62,864,950 | 98.87% | 682,622 | 63,547,572 | 99.95% | 32,873 |
| 2016 | 66,490,625 | 65,918,097 | 99.14% | 533,605 | 66,451,702 | 99.94% | 38,923 |
| 2017 | 68,069,358 | 67,378,401 | 98.98% | 642,879 | 68,021,280 | 99.93% | 48,078 |
| 2018 | 70,660,090 | 69,789,191 | 98.77% | 798,107 | 70,587,298 | 99.90% | 72,792 |
| 2019 | 75,738,109 | 75,073,467 | 99.12% | 564,278 | 75,637,745 | 99.87% | 100,364 |
| 2020 | 79,442,804 | 78,753,259 | 99.13% | 470,579 | 79,223,838 | 99.72% | 218,966 |
| 2021 | 79,389,985 | 78,556,241 | 98.95% | 0 | 78,556,241 | 98.95% | 833,744 |

Source: Berlin Revenue Collector & Finance

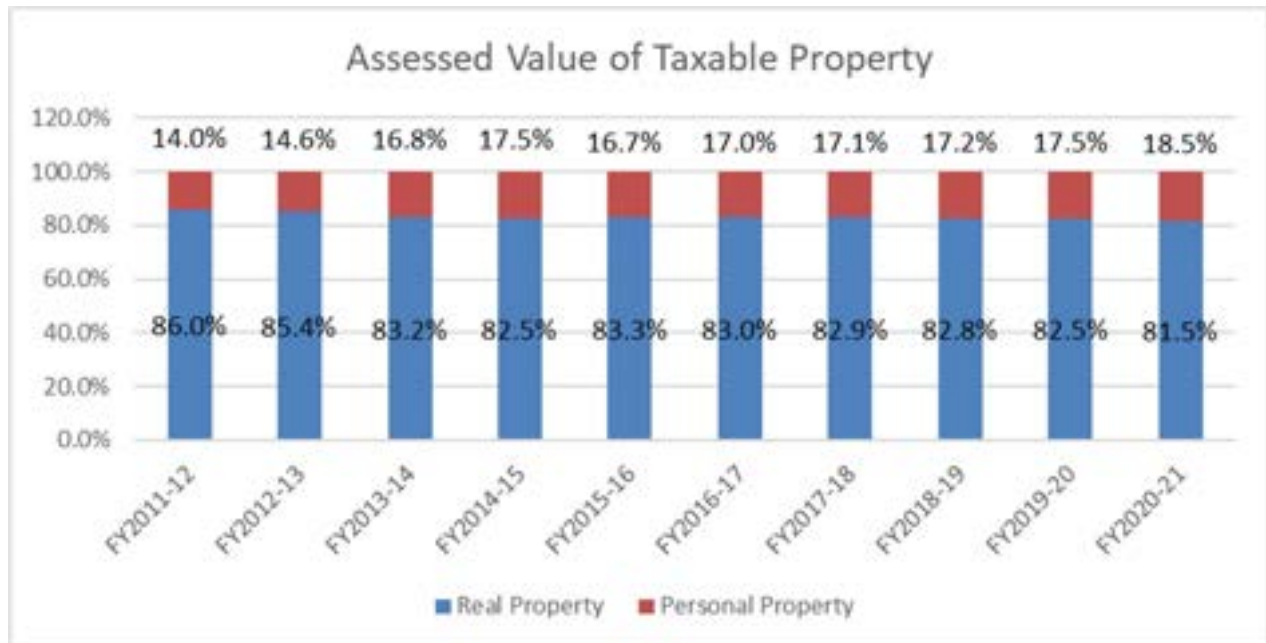


Town of Berlin
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

| Fiscal Year Ended June 30, | Real Estate | Personal Property | Motor Vehicle | Less: Tax Exempt Property | Total Taxable Assessed Value | Total Estimated Actual Value | Total Assessed Value to Total Estimated Actual Value |
|-----------------------------------|--------------------|--------------------------|----------------------|----------------------------------|-------------------------------------|-------------------------------------|---|
| 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% |
| 2021 | 1,931,467,716 | 347,310,555 | 224,798,755 | 132,429,457 | 2,371,147,569 | 3,387,353,670 | 70% |

Source: Town of Berlin Assessor's Office

Revaluation completed for fiscal years 2014 and 2019.



| | 2021 | | Percent of Taxable Assessed Valuation |
|---|----------------------------------|------|--|
| | Taxable Assessed Valuation | Rank | |
| <u>Taxpayer</u> | | | |
| Rocky River Realty Co. | \$217,066,038 | 1 | 9.15% |
| Corbin Russwin Inc. | 27,297,870 | 2 | 1.15% |
| Tomz Corporation | 20,976,520 | 3 | 0.88% |
| Cedar Brickyard | 17,076,850 | 4 | 0.72% |
| B & F Machine Inc. | 14,214,980 | 5 | 0.60% |
| Stonebridge Berlin Assoc. | 9,363,400 | 6 | 0.39% |
| Budney Industries Inc. | 8,917,435 | 7 | 0.38% |
| Connecticut Natural Gas Corp. | 8,650,160 | 8 | 0.36% |
| Budney Overhaul | 8,494,970 | 9 | 0.36% |
| 224 Berlin Turnpike LLC (incl. Acura of Berlin) | 7,711,490 | 10 | 0.33% |
| | <u>339,769,713</u> | | |

| | 2021 | | |
|---|--|----|--------|
| | Percentage of Total Town Employees Rank Employment | | |
| <u>Employer</u> | | | |
| Eversource (formerly Northeast Utilities) | 1,200 | 1 | 11.62% |
| Town of Berlin | 688 | 2 | 6.66% |
| Assa Abloy | 410 | 3 | 3.97% |
| EuroAmerican Home Care | 287 | 4 | 2.78% |
| Comcast Cable/TCI, CT | 274 | 5 | 2.65% |
| TOMZ Corporation | 251 | 6 | 2.43% |
| Keep Me Home | 250 | 7 | 2.42% |
| Budney Overhaul and Repair | 180 | 8 | 1.74% |
| Parker Fluid Control | 157 | 9 | 1.52% |
| Stop & Shop | 137 | 10 | 1.33% |
| | <u>3,834</u> | | |

Source: Town of Berlin Economic Development Department



TOWN COUNCIL

Mayor Mark Kaczynski

| | | | |
|--------------|------------------|-----------|--------------|
| Deputy Mayor | Brenden Luddy | Councilor | Jack Fazzino |
| Councilor | Charles Paonessa | Councilor | Peter Rosso |
| Councilor | Mike Urrunaga | Councilor | Donna Veach |

BOARD OF FINANCE

Sal Bordonaro, Chairman

Gerald Paradis, Vice-Chairman

| | |
|----------------|----------------|
| Raul Fernandes | Tim Grady |
| Mark Holmes | George Millerd |

BOARD OF EDUCATION

Julia Dennis, President

| | |
|------------------------|----------------|
| Melissa Gibbons | Jaymee Miller |
| Gina Nappi | Timothy Oakes |
| Adam Salina | Dr. Kari Sassu |
| Tracy Sisti, Secretary | Matthew Tencza |

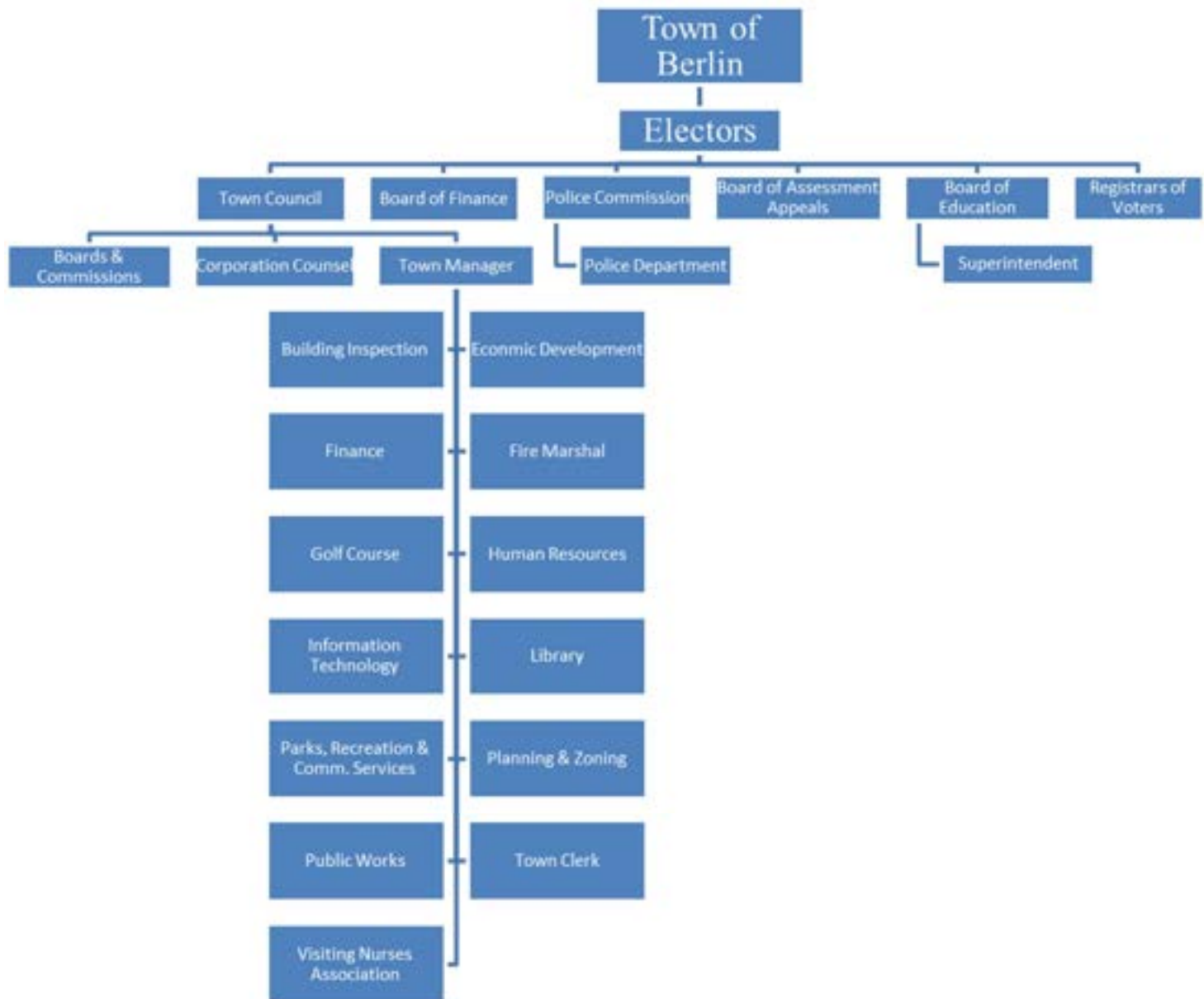
TOWN ADMINISTRATION

| | |
|---|---------------------|
| Town Manager | Arosha Jayawickrema |
| Corporation Counsel | Jeffrey Donofrio |
| Finance Director | Kevin Delaney |
| Nursing Director | Barbara Vujs |
| Acting Town Planner. | Maureen Giusti |
| Director of Parks & Rec./Community Services | Jennifer Ochoa |
| Public Works Director | Michael Ahern |
| Chief of Police | Matt McNally |
| Town Clerk | Kathryn Wall |
| Library Director | Kim McNally |
| Information Technology Director | Brian Freeman |
| Fire Marshal | Steven Waznia |
| Economic Development Director | Christopher Edge |
| Acting Timberlin Golf Course Director | Jerry Salvio |
| 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.

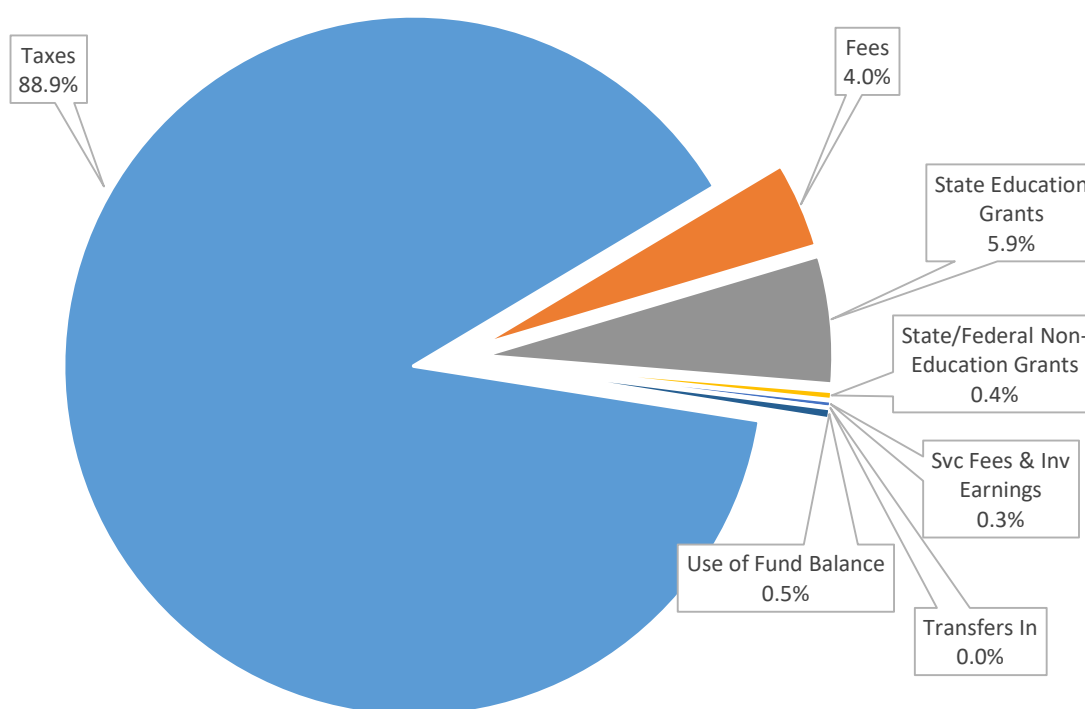
FISCAL YEAR 2022-23 BUDGET CALENDAR

| <u>Timing</u> | <u>Deliverable</u> | <u>Responsible Party</u> |
|--|--|--|
| September 2021 | Finalize part-time wage schedule | Town Manager |
| September 7, 2021 | Budget directive sent to department heads | Town Manager |
| October 2021 | Department head CIP submissions reviewed & recommendation made to Town Manager | CIP Committee |
| October 2021-February 2022 | Finalize 2022 fee schedule | Finance Director/ Town Council Approval (Feb mtg.) |
| November 1, 2021 | Revenue & Expenditure templates sent to department heads | Finance |
| November 30, 2021 | Completed Revenue & Expenditure templates returned to Finance | Department Heads |
| January 2022 | Review department heads budget submissions | Town Manager/Finance Director |
| March 1, 2022 | Town budget (including Board of Education & CIP) submitted to the Board of Finance | Town Manager (Section 7-2 of Town Charter) |
| March 2, 2022 | Budget hearings with Board of Education, Town department heads and CIP Committee | Board of Finance (Section 7-3(b) of Town Charter) |
| March 16, 2022 | Adopt budget to send to Annual Budget Hearing | Board of Finance (Section 7-4 of Town Charter) |
| March 29, 2022 | Annual Budget Hearing (per Town Charter, required to be held by 2 nd Tuesday in April) | Board of Finance (Section 7-3(c) of Town Charter) |
| March 30, 2022 | Board of Finance recommends FY 2022-23 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 5, 2022 | 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 6-7, 2022 (only 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) |

| <u>Timing</u> | <u>Deliverable</u> | <u>Responsible Party</u> |
|--|--|---|
| April 26, 2022 | Budget Referendum (Board of Education & Town budgets voted on separately) | Eligible Town of Berlin voters (Section 7-6 of Town Charter) |
| April 27, 2022 (if both budgets pass) | FY 2022-23 mill rate is established | Board of Finance (Section 7-10 of Town Charter) |
| April 27, 2022 (<u>only</u> if both budgets don't pass) | Board of Finance submits a revised budget(s) to the Town Council (per Section 7-6(e) of the Town Charter, the Board of Finance shall meet within ten (10) days following the referendum) | Board of Finance (Section 7-6(e) of Town Charter) |
| May 3, 2022 (<u>only</u> if both budgets don't pass) | Town Council votes on revised Board of Finance recommended budget (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered approved by the joint board.) | Town Council (Section 7-6(e) of Town Charter) |
| May 4-5, 2022 (<u>only</u> if the Council rejects the Board of Finance recommended budget) | Joint meeting of Town Council & Board of Finance (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered approved by the joint board.) | Town Council & Board of Finance (Section 7-6(e) of Town Charter) |
| May 24, 2022 (<u>only</u> if one or both budgets fail at 1 st referendum) | Budget Referendum (<u>only</u> budgets that failed in 1 st referendum) | Eligible Town of Berlin voters (Section 7-6(e) of Town Charter) |
| May 25, 2022 (<u>only</u> if both budgets pass) | FY 2022-23 mill rate is established | Board of Finance (Section 7-10 of Town Charter) |
| May 25, 2022 (<u>only</u> if both budgets don't pass) | Board of Finance submits a revised budget(s) to the Town Council (per Section 7-6(f) of the Town Charter, the Board of Finance shall meet within ten (10) days following the referendum) | Board of Finance (Section 7-6(f) of Town Charter) |
| June 3, 2022 (<u>only</u> if both budgets don't pass) | Town Council votes on revised Board of Finance recommended budget (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered adopted.) | Town Council (Section 7-6(f) of Town Charter) |
| June 6-7, 2022 (<u>only</u> if the Council rejects the Board of Finance recommended budget) | Joint meeting of Town Council & Board of Finance (If the Council rejects the Board of Finance recommended budget, recommended budget may only be revised with the approval of nine (9) members of the joint board. Unless so revised, the budget shall automatically be considered adopted.) | Town Council & Board of Finance (Section 7-6(f) of Town Charter) |
| June 6 or 7, 2022 (<u>only</u> if both budgets don't pass earlier; actual date depends on final action by Town Council) | FY 2021-23 mill rate is established | Board of Finance (Section 7-10 of Town Charter) |

IV. GENERAL FUND RECEIPTS

| | FY21 Actual | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Chg | Manager/ Original % Chg |
|------------------------------------|-----------------|----------------------------|---------------------------|------------------------------|---------------------------|-----------------------------|-------------------------------|
| Taxes | \$80,913 | \$81,350 | \$81,350 | \$88,441 | \$88,424 | \$7,074 | 8.7% |
| Fees | \$4,054 | \$3,643 | \$3,643 | \$3,948 | \$3,948 | \$305 | 8.4% |
| State Education Grants | \$5,932 | \$5,871 | \$5,871 | \$5,871 | \$5,871 | \$0 | 0.0% |
| State/Federal Non-Education Grants | \$708 | \$1,124 | \$1,124 | \$402 | \$402 | (\$722) | -64.2% |
| Svc Fees & Inv Earnings | \$748 | \$282 | \$282 | \$307 | \$307 | \$25 | 8.8% |
| Transfers In | \$5 | \$1,205 | \$1,205 | \$5 | \$5 | (\$1,200) | -99.6% |
| Use of Fund Balance | \$2 | \$485 | \$7,996 | \$485 | \$485 | \$0 | 0.0% |
| TOTAL RECEIPTS | \$92,360 | \$93,959 | \$101,470 | \$99,458 | \$99,441 | \$5,482 | 5.8% |



Taxes:

- Current Levy:** Proposed tax revenue to be collected based on 10/1/21 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, 2020 grand list was finalized. These vehicles were not taxed during FY21. This tax is collected in January of the following fiscal year. This account is being budgeted flat to the prior year budget because of the shortage of new vehicles available for purchase.

- 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:** Building inspection fees were held flat to prior year. The FY22 budget was increased to reflect local development. The development is expected to continue in FY23 at approximately the same level as FY22.
- 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:** Scrap metal revenue is driven by market prices. The market fluctuates significantly. The budget was held flat to the prior year budget.
- g. **Park and Recreation:** This category encompasses revenue collected for various programs offered by Park and Recreation. The budget reflects expected volume for pools, camps and basketball.
- h. **Golf Course/Cart/Range Revenues:** Golf course revenue is derived from green's fees; cart rentals & season passes. The budgeted figure for FY23 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 FY23 operating costs. The budgeted fees were approved by the Town Council in February 2022.
- i. **Public Health Nursing/Summer Programs & Field Trips:** Nursing is actively marketing services to improve both census and mix. The budget reflects an increase 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.
- 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. Cromwell cancelled its rental agreement with the Town during FY22, so this revenue was removed from the FY23 budget.
- 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 proposed funding level in the adopted biennial budget. As the Governor and Legislature work through the session, this figure may 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 at the amount included in the adopted biennial budget.
- b. **PILOT New Britain Stadium:** This is a payment from the City of New Britain for taxes on the parking lot portion of New Britain Stadium. A new agreement is being negotiated. New Britain has sustained a loss of revenue with the change in minor league affiliations, so they're requesting a lower PILOT.
- c. **Municipal Stabilization Grant:** This grant was introduced in fiscal year 2019 and lessens the burden of ECS reductions. It is budgeted based on the adopted biennial budget.
- 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:

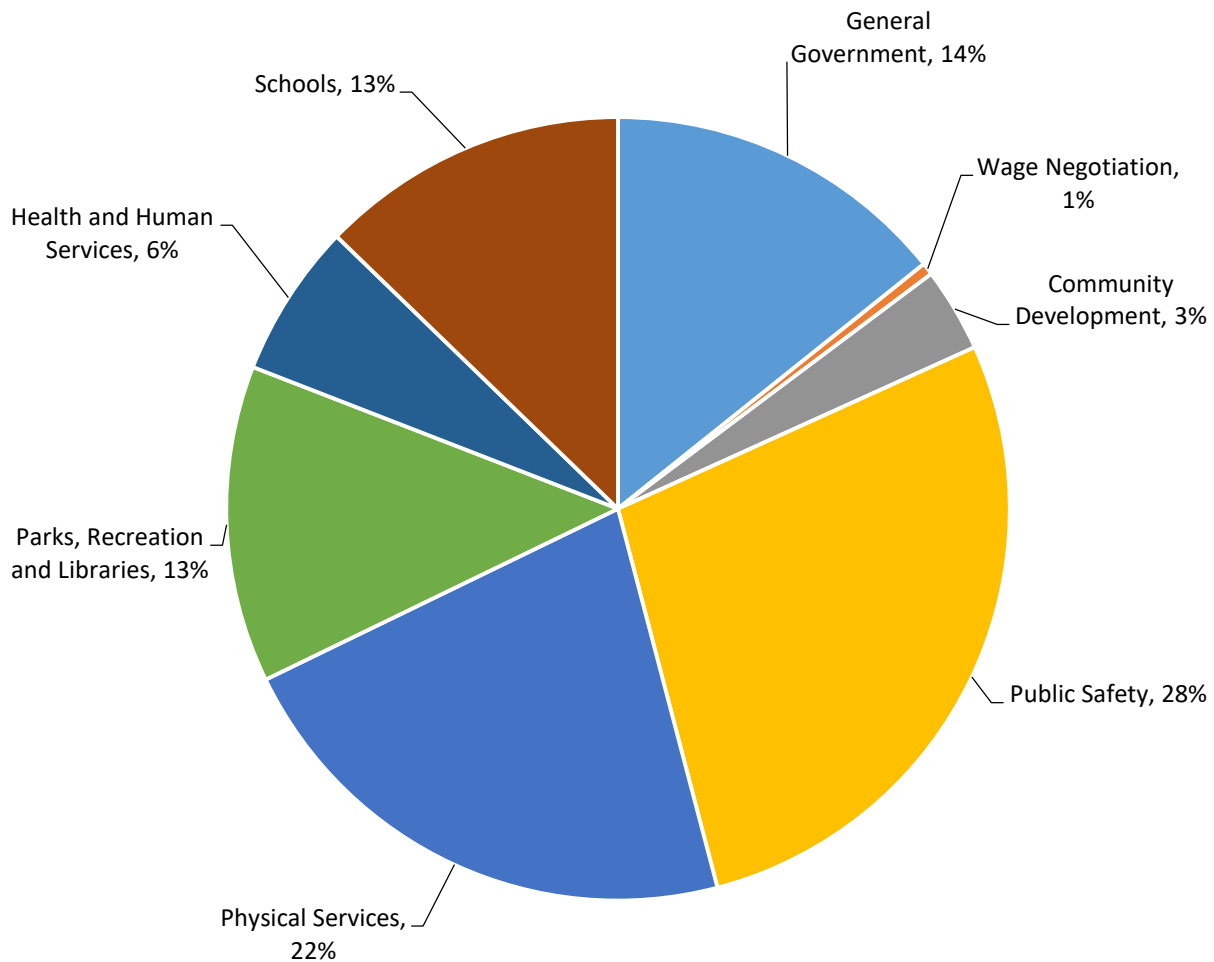
- a. **Interest on Investments:** Interest on the Town's cash and investment accounts. Based on public comments from the Federal Reserve, interest rates are expected to remain at historic lows at least into calendar 2023. The budget reflects an assumption that average interest earned will be 0.10% and 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 \$350 per unit per month for 16 units.
- e. **Cell Phone Tower Rent:** Represents cell phone tower rental fees based on contract.
- f. **Other receipts:** Miscellaneous receipts not fitting another category, such as forfeitures from the flexible spending account. FY22 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 FY23 budget is based on the prior year actual 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. \$ 185,000 to fund the monthly annuity payments and administrative charges for 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

| | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Chg | Manager/ Original % Chg |
|---------------------------------|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|-----------------------------|-------------------------------|
| General Government | \$4,671 | \$5,097 | \$5,090 | \$5,617 | \$5,600 | \$503 | 9.9% |
| Wage Negotiation | \$0 | \$149 | \$43 | \$194 | \$194 | \$45 | 29.9% |
| Community Development | \$888 | \$1,151 | \$1,155 | \$1,358 | \$1,358 | \$208 | 18.1% |
| Public Safety | \$9,347 | \$10,017 | \$10,029 | \$10,823 | \$10,823 | \$807 | 8.1% |
| Physical Services | \$7,066 | \$8,015 | \$8,066 | \$8,577 | \$8,577 | \$562 | 7.0% |
| Parks, Recreation and Libraries | \$4,066 | \$4,854 | \$4,876 | \$5,122 | \$5,122 | \$268 | 5.5% |
| Health and Human Services | \$2,419 | \$2,590 | \$2,598 | \$2,486 | \$2,486 | (\$104) | -4.0% |
| TOWN OPERATIONS | \$28,458 | \$31,871 | \$31,857 | \$34,177 | \$34,160 | \$2,288 | 7.2% |
| Schools (Departments 59 & 61) | \$4,180 | \$4,591 | \$4,605 | \$4,992 | \$4,992 | \$401 | 8.7% |



*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.

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 269 | 274 | 279 | 278 | 278 | 4 |
| Operating | 1 | 8 | 8 | 7 | 7 | (1) |
| TOTAL | 270 | 282 | 287 | 285 | 285 | 3 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.4 | 0.7 | 0.7 | 0 | 0 | (0.7) |
| FULL-TIME POSITIONS | 2 | 2 | 2 | 2 | 2 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

Work with the Director of Facilities to complete the Berlin High School ductwork insulation and jacketing project and to replace the light fixtures with LED / Controls, which would significantly reduce the annual electricity consumption. Enhanced the Town's website to make it more user-friendly. Create a Vehicle Pool for the Town staff to utilize existing town vehicles to reduce mileage reimbursements paid to Town staff.

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 incorporating technology, when possible, to improve the efficiency of the Town's services. In Addition, explore options and recommend a plan to cover all operating as well as capital costs for the Timberlin Golf Course from the revenues generated from the Course. Explore options to reduce the net operating costs of the VNA to the Town. Work with the Ordinance Committee and the Council to recommend a leash ordinance for the Town. Re-structure the staffing to improve the workflow in the planner's office and the Facilities Department and hire a full-time Human Resources Director for the Town.

FINANCE

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 734 | 784 | 790 | 820 | 820 | 36 |
| Operating | 75 | 94 | 98 | 106 | 106 | 12 |
| TOTAL | 810 | 877 | 888 | 926 | 926 | 48 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| FULL-TIME POSITIONS | 6 | 7 | 7 | 7 | 7 | 0 |

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, implement efficiency measures and manage cashflow in support of operating and capital needs.

PRIOR YEAR ACCOMPLISHMENTS

- Awarded Certificate of Excellence in Financial Reporting from GFOA for the 35th consecutive year
- Secured an unmodified audit opinion for the Town's Annual Comprehensive 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 three retirements
- Supported the development and execution of 22 requests for proposals
- Secured the reimbursement of more than \$3.5 million in State/Federal grants

BUDGET YEAR OBJECTIVES

- Maintain Town's AAA bond rating
- Receive Certificate of Excellence in Financial Reporting from GFOA
- Implement efficiency measures like automation of the time & attendance process and ACH A/P payments
- 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.

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 256 | 400 | 404 | 413 | 413 | 13 |
| Operating | 117 | 127 | 127 | 150 | 150 | 23 |
| TOTAL | 373 | 527 | 531 | 563 | 563 | 36 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 2 | 3 | 3 | 3 | 3 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

The Technology Department provide VPN connectivity to over 30 town employees to work offsite. Several end-of-life virtual servers were retired or upgraded to the latest operating system. Implemented a cybersecurity program for employees connecting to the domain.

BUDGET YEAR OBJECTIVE

1. Implement the Town's 22/23 hardware replacement schedule.
2. Enhance the IT network infrastructure to support the operations of the Town
3. Replace access points with newer technology units that do not require yearly licensing fees.
4. Continue to provide a secure computing environment that ensures data privacy and mitigates cyber-security threats
5. Continue to assist departments with researching web-based applications for public access

REVENUE COLLECTOR

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 255 | 270 | 270 | 272 | 272 | 1 |
| Operating | 696 | 257 | 257 | 262 | 262 | 5 |
| TOTAL | 951 | 527 | 527 | 533 | 533 | 6 |
| PART-TIME/SHARED POSITIONS (FTE) | 1.7 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 1 | 3 | 3 | 3 | 3 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

The Revenue Collector's office continued to meet collection projections. New equipment will be purchased to provide additional accuracy and efficiency. Efforts will continue to be made to enhance collection efforts in FY23.

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.

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating | 320 | 365 | 365 | 442 | 442 | 76 |
| TOTAL | 320 | 365 | 365 | 442 | 442 | 76 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 0 | 0 | 0 |

Excludes seasonal labor

TOWNWIDE

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 54 | 300 | 162 | 346 | 346 | 47 |
| Operating | 778 | 1,212 | 1,212 | 1,335 | 1,335 | 123 |
| TOTAL | 833 | 1,511 | 1,374 | 1,681 | 1,681 | 170 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 0 | 0 | 0 |

Excludes seasonal labor

ASSESSOR

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 418 | 450 | 450 | 467 | 467 | 17 |
| Operating | 116 | 110 | 110 | 108 | 108 | (2) |
| TOTAL | 534 | 561 | 561 | 575 | 575 | 15 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0 |
| FULL-TIME POSITIONS | 4 | 4 | 4 | 4 | 4 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department budget includes costs to maintain Cloud-based technology in support of the valuation and grand list development processes. Staffing and training will remain flat in the current proposal.

PRIOR YEAR ACCOMPLISHMENTS

Berlin realized a 1.35% grand list increase. 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.

REGISTRARS

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 77 | 87 | 87 | 106 | 89 | 2 |
| Operating | 52 | 78 | 78 | 78 | 78 | 0 |
| TOTAL | 129 | 165 | 165 | 184 | 167 | 2 |
| PART-TIME/SHARED POSITIONS (FTE) | 1.1 | 1.3 | 1.3 | 1.3 | 1.3 | 0 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 0 | 0 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

Funding in the fiscal year 2023 budget supports the State election in November 2022, related primaries and the April/May 2023 budget referendums. Both Registrars are required to complete State certification and training courses.

PRIOR YEAR ACCOMPLISHMENTS

In fiscal year 2022, the Registrar's office successfully executed the local 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) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 394 | 384 | 388 | 373 | 373 | (11) |
| Operating | 25 | 25 | 25 | 33 | 33 | 8 |
| TOTAL | 419 | 409 | 413 | 406 | 406 | (3) |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 4 | 4 | 4 | 4 | 4 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

In addition to delivering the office's core responsibilities, the Town Clerk's office continued the expanded use of absentee ballots for the August Primaries and local 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.

HUMAN RESOURCES

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 0 | 10 | 10 | 190 | 190 | 180 |
| Operating | 0 | 0 | 0 | 15 | 15 | 15 |
| TOTAL | - | 10 | 10 | 205 | 205 | 195 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0.4 | 0.4 | 0.4 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 1 | 1 | 1 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The cost of the new position is partially offset by the elimination of the Town's reimbursement to the Board of Education. The FY22 costs above reflect the current part-time employee charged within the Town Manager's department.

PRIOR YEAR ACCOMPLISHMENTS

This is a new position so there are no prior year accomplishments.

BUDGET YEAR OBJECTIVES

The goal is to hire a new Director for the start of the fiscal year. Once hired, the Director will work with the Town Manager and department heads on personnel-related matters. The Director will join the Benefits, Pension and Business Continuity committees.

PLANNING & ZONING

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 320 | 380 | 380 | 543 | 543 | 163 |
| Operating | 2 | 7 | 7 | 11 | 11 | 3 |
| TOTAL | 322 | 387 | 387 | 554 | 554 | 166 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 |
| FULL-TIME POSITIONS | 3 | 2 | 2 | 3 | 3 | 1 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department continues to improve efficiency in workflow by adjusting while streamlining processes and replacing older supplies/equipment with new as necessary. Professional development remains a priority with training opportunities and workshops available through various professional organizations. We would expect these costs to return to pre-Covid-19 costs as in-person opportunities resume. The State requires municipalities to update the local Plans of Conservation and Development every ten-years and funding for the 2023 update is a continued need. The update is underway with the guidance of a contracted consultant. Funding will provide technical and professional support as staff continues to allocate time as well.

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 daily operations including preparation of agenda items for its four boards/commissions with minimal interruption despite pandemic considerations
- Began response to 2021 State legislative actions that effect Planning and Zoning operations and decisions
- Continues to stabilize staffing with restructuring and hiring of a dedicated ZEO as permanent staff
- Staff continues to adapt to new technologies to transition to digital application materials, conducting productive hybrid meetings while sharing digital files and presentations and posting recordings and other documents in compliance with 2021 legislation.
- Coordinated with consultants, town staff and counsel and the Planning and Zoning Commission to begin the 2023 POCD update and mandated 2022 Affordable Housing Plan
- Worked with Corporation Counsel on pending matters resulting in settlement of some litigation.

BUDGET YEAR OBJECTIVES

Completion of the 2023 Plan of Conservation and Development Update with development of an Implementation Plan for the POCD's goals. Begin implementation of anticipated Affordable Housing Plan objectives. Continued response to new land use legislation. Further enhance the professional development of the staff through training, seminars, and planning conferences. Continued evaluation of internal review and permitting processes to enhance efficiency and promote transparency and compliance, and purchase supplies and equipment to facilitate efficiency in workflow. Continue expansion of digital resources including Laserfiche of department records. Continue mapping projects to enhance public access and utilization as a development and planning 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) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 336 | 452 | 452 | 446 | 446 | (5) |
| Operating | 8 | 18 | 18 | 20 | 20 | 1 |
| TOTAL | 344 | 470 | 470 | 466 | 466 | (4) |
| PART-TIME/SHARED POSITIONS (FTE) | 0.8 | 0.6 | 0.6 | 0.6 | 0.6 | 0.0 |
| FULL-TIME POSITIONS | 2 | 4 | 4 | 4 | 4 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

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 2023 is to continue adoption of the permitting system that allows for online applications and credit card payments, essentially allowing the Office to be "open" 24/7.

ECONOMIC DEVELOPMENT

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 172 | 172 | 177 | 184 | 184 | 12 |
| Operating | 14 | 66 | 66 | 62 | 62 | (5) |
| TOTAL | 186 | 239 | 244 | 246 | 246 | 7 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.0 |
| FULL-TIME POSITIONS | 1 | 1 | 1 | 1 | 1 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

The Steele Center development is now under construction of the 1st of 4 buildings on Farmington Avenue. Economic Development has helped bring new firms to the area including Coles Road Brewing, Fitness By Design, Silk, Provision State Coffee, Cornerstone Restaurant and more. The retail building has been completed at Turnpike Ridge (across from Home Depot) and the first tenants are opening their doors including Lou & Mos Sandwich Shoppe. Since July 2021, we have held 9 ribbon cuttings with more planned over the winter. Additionally, the Department has assisted firms to grow and come to town including major investments from Food Tech and Automated Material Handling. The remaining funding for the Façade & Landscaping Program will be used by the end of 2021. Lastly, a campaign to help support Berlin businesses took place in mid-November through Christmas called Shop Berlin & Win. This was a partnership between the Town of Berlin and the Meriden Record-Journal (Berlin Citizen).

BUDGET YEAR OBJECTIVES

The objective for the coming year is to continue to spread the word of the great opportunities, geographic location and ongoing development in Berlin through events, promotion and sponsorships in 2022-23. In addition, we will continue to actively seek grants to advance Town objectives for which general funds are not available and to assist with the administration of grant projects to achieve timely completion and reimbursement.

AMBULANCE

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating | 367 | 380 | 380 | 391 | 391 | 11 |
| TOTAL | 367 | 380 | 380 | 391 | 391 | 11 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 0 | 0 | 0 |

Excludes seasonal labor

ANIMAL CONTROL

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 130 | 154 | 157 | 156 | 156 | 2 |
| Operating | 11 | 17 | 17 | 18 | 18 | 1 |
| TOTAL | 141 | 171 | 174 | 174 | 174 | 3 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| FULL-TIME POSITIONS | 1 | 1 | 1 | 1 | 1 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The 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.

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 479 | 538 | 538 | 553 | 553 | 14 |
| Operating | 280 | 377 | 377 | 392 | 392 | 15 |
| TOTAL | 759 | 915 | 915 | 945 | 945 | 30 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 0 | 0 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

- o Training - Continue to provide high level fire rescue services through education and certification, provided by local, state and national fire services.
- o PPE – Continue to follow NFPA guidelines and standards in maintaining a safe level of protective clothing
- o Operating Expense Reimbursement – Supporting private fire stations with the maintenance of their facilities
- o Foam – Maintain foam systems and place back into service moth balled systems defunded in prior budgets
- o Operating Materials – Necessary to operate the fire departments
- o 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)
- o Communications Systems – Funding iPads on all apparatus which show incident information, hazards, and mapping to the responding units.

PRIOR YEAR ACCOMPLISHMENTS

- o State & Federal Certifications – Firefighter I, Firefighter II, EMT, EMR, Fire Instructor I, Officer II, Fire Instructor II
- o Provided Public Education to 8 facilities instructing 424 children in public safety
- o Classes held: Paratec Rescue systems, Elevator Emergencies, NIMS 800, Fire Incident Safety Class
- o Complete upgrade and overhaul of Fire Department and Department of Public Works radio systems.
- o Reactivated an EMS division obtaining State Office of Emergency Medical Service certification as First Responded supplemental.
- o 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 3rd grade. The departments will also continue to meet the citizens' needs for fire & rescue services and meet the NFPA Standards in testing and equipment. An important goal is to continue encouraging firefighters to obtain a higher level of education and skills through certifications from state and Federal agencies. Finally, the fire service is looking to upgrade to a cloud-based computer system.

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 7,501 | 7,897 | 7,906 | 8,627 | 8,627 | 731 |
| Operating | 256 | 284 | 284 | 343 | 343 | 59 |
| TOTAL | 7,757 | 8,181 | 8,190 | 8,970 | 8,970 | 789 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 55 | 54 | 54 | 57 | 57 | 3 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

Additional staffing (two police officer positions and one dispatcher position) accounts for the bulk of the budget increase over last year. A new license plate reader and mapping software used by our regional crime and crash investigation team are significant expenses included this year.

PRIOR YEAR ACCOMPLISHMENTS

Funding was approved to replace all department firearms, along with fourteen automatic external defibrillators and associated training equipment. Both had exceeded their normal life expectancy as the firearms were ten-years-old and the AED's were thirteen-years-old.

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) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating | 7 | 37 | 37 | 27 | 27 | (9) |
| TOTAL | 7 | 37 | 37 | 28 | 28 | (9) |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 0 | 0 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 313 | 327 | 327 | 310 | 310 | (17) |
| Operating | 2 | 5 | 5 | 5 | 5 | (0) |
| TOTAL | 316 | 333 | 333 | 315 | 315 | (18) |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0.0 |
| FULL-TIME POSITIONS | 2 | 2 | 2 | 2 | 2 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

The department conducted 347 inspections, 35 investigations and 35 plan reviews. The staff responded to 76 assistance calls and administered 34 insurance claims.

BUDGET YEAR OBJECTIVES

The goals for next year are to continue to increase inspection activity in all occupancy classifications and complete 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.

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 649 | 711 | 721 | 731 | 731 | 21 |
| Operating | 422 | 531 | 531 | 695 | 695 | 165 |
| TOTAL | 1,071 | 1,242 | 1,252 | 1,427 | 1,427 | 185 |
| PART-TIME/SHARED POSITIONS (FTE) | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 0 |
| FULL-TIME POSITIONS | 6 | 6 | 6 | 6 | 6 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

This past year saw major changes within the Fleet department with senior employees leaving the department allowing for a restructuring of employees and related functions. New blood always promotes new thoughts. We were able to purchase new truck lifts allowing us to expand our truck maintenance into additional bays facilitating efficiencies. Also, during the previous year, we overhauled and modified a pickup truck for the Highway Department and rebuilt a back hoe for the golf course. 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 while pursuing cost savings measures during these unprecedented times. Our plans for this year include rebuilding the cab on Parks dump truck, replumbing the hydraulics system on the Highway back hoe and boom mower and rust repair on Facilities vans. Efforts will be made to bring efficiencies to the department - educating employees (i.e. certifications) and updating equipment to newer technology.

PUBLIC WORKS

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 473 | 491 | 495 | 505 | 505 | 14 |
| Operating | 1,940 | 2,254 | 2,254 | 2,329 | 2,329 | 76 |
| TOTAL | 2,413 | 2,745 | 2,749 | 2,834 | 2,834 | 89 |
| PART-TIME/SHARED POSITIONS (FTE) | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 0 |
| FULL-TIME POSITIONS | 2 | 2 | 2 | 2 | 2 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

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

PRIOR YEAR ACCOMPLISHMENTS

The department oversaw the substantial completion of a two-year, four-bridge rehabilitation project (80% funded by the Federal Local Bridge Program) that included bridges on Wildermere Road, Berlin Street, Heritage Drive and Worthington Ridge. The Department also successfully delivered almost 3 miles of road improvements, and continued design for a major three-road road reconstruction project (Christian Lane, Deming Road, and Porters Pass) planned for the 2022 construction season and funded by the CRCOG LOTCIP. Critical planning work and permitting were undertaken/continued on four additional bridge projects (rehab/replacement) – Kensington Road, Edgewood Road, Spruce Brook Road, 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 closing out the four-bridge rehab project, and initiating the Glen Street Bridge rehab, the Kensington Road and Spruce Brook Road Bridge replacements, and the three-road LOTCIP project will be important initiatives for the department. On-going maintenance and repair/replacement of sidewalks, handicap ramps, 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.

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 1,606 | 1,678 | 1,704 | 1,792 | 1,792 | 114 |
| Operating | 371 | 416 | 413 | 436 | 436 | 19 |
| TOTAL | 1,977 | 2,094 | 2,118 | 2,227 | 2,227 | 133 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0.9 | 0.9 | 0.9 | 0.9 | 0 |
| FULL-TIME POSITIONS | 15 | 14 | 14 | 14 | 14 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget includes 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 a 5-mile per year average road replacement goal. 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 clean-up after Tropical Storm Isaias 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, and emergency, tree maintenance to mitigate the risk of human and/or property damage. Additionally, 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) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 826 | 896 | 910 | 1,001 | 1,001 | 105 |
| Operating | 780 | 1,038 | 1,038 | 1,088 | 1,088 | 50 |
| TOTAL | 1,606 | 1,934 | 1,948 | 2,089 | 2,089 | 155 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0 |
| FULL-TIME POSITIONS | 16 | 15 | 15 | 16 | 16 | 1 |

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 to alleviate significant expenditures.

PRIOR YEAR ACCOMPLISHMENTS

The Facilities staff completed a total of 2,408 work orders; also, the following projects were completed during fiscal year 2020/2021:

- Initiated Public Works Wash Bay project.
- Initiated Elementary Schools HVAC upgrade project.
- Completed Commissioning and Balancing of schools for COVID compliance.
- Began BHS Ductwork Jacketing project.
- Completed new Town Hall server room buildout.
- Began BHS LED Lighting project.
- Began Sage Park/Scalise Field Restroom Renovation project.
- Began Hubbard School Fire Alarm upgrade project.

BUDGET YEAR OBJECTIVES

The budget submission will allow the department to continue maintaining, preserving and restoring all Town Buildings while we work towards town wide energy efficiency. Safety, Security, ADA & IT requirements will continue to mandate budget increases. Additional staffing has been requested to support door, hardware, security, and IT needs. The funds will allow the staff to continue with successful Capital Improvements at all Buildings to ensure the highest quality infrastructure for all to enjoy and work in.

PUBLIC GROUNDS

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 1,060 | 1,193 | 1,207 | 1,298 | 1,298 | 105 |
| Operating | 380 | 474 | 474 | 488 | 488 | 14 |
| TOTAL | 1,441 | 1,667 | 1,681 | 1,786 | 1,786 | 119 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 |
| FULL-TIME POSITIONS | 10 | 10 | 10 | 10 | 10 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The department is requesting capital funding to have a pool liner installed at Demore, Dinda, Bittner Jr. Memorial Pool. We are combining several accounts to be able to start replacing soccer goals that are 20 years old and perform playing improvements as needed.

PRIOR YEAR ACCOMPLISHMENTS

The department completed the renovation of Sage 1 Softball Field on time and under budget. The department has continued to repair and add addition playground equipment at playgrounds around town. We have also started to treat several waterways for invasive species. We continue to works towards a sustainable turf 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 including roadside strips and islands
- Weekly trash removal 150 garbage cans throughout parks and biweekly emptying of 35 recycling cans
- Paint parking lots, stencils, fire lanes, handicap parking spots and crosswalks throughout town
- Daily lining 15 baseball and softball fields spring through fall
- Painting of all athletic fields
- Daily pool maintenance April 1st through November 1st
- Grow and plant 4,000 annual plants
- Maintaining and inspecting of 11 playgrounds
- Snow removal for: 4 fire houses, 5 schools, Town Hall complex, Dog Pound, Pistol Creek, Senior Center, Sage Park, Timberlin and other remote town properties.
- Maintaining Pistol Creek and all other passive recreational trails throughout town.

PARKS & RECREATION

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 347 | 548 | 550 | 593 | 593 | 44 |
| Operating | 42 | 76 | 76 | 81 | 81 | 5 |
| TOTAL | 388 | 624 | 626 | 673 | 673 | 49 |
| PART-TIME/SHARED POSITIONS (FTE) | 1.1 | 1.6 | 1.6 | 1.6 | 1.6 | 0.0 |
| FULL-TIME POSITIONS | 1 | 1 | 1 | 1 | 1 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget request would include pay increases for all part time positions due to the increase in minimum wage.

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.

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) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 605 | 665 | 671 | 680 | 680 | 14 |
| Operating | 549 | 672 | 672 | 700 | 700 | 28 |
| TOTAL | 1,154 | 1,337 | 1,343 | 1,380 | 1,380 | 42 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 4 | 4 | 4 | 4 | 4 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The upcoming budget 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 were used to make significant improvements to the golf course:

- Completed project between Holes #5 and #6. Added topsoil, graded and hydroseeded. This created a grass area that was formally dirt to help increase the pace of play and improve aesthetics.
- Removed approximately eighty trees that were compromised or were having a negative cultural impact on the course. Ground remaining stumps.
- Converted approximately seven acres of rough to natural grass areas to conserve labor and chemicals.
- Started construction of new forward tees on Holes #4 and #16 to alleviate damage done on existing tees and increase the pace of play.

BUDGET YEAR OBJECTIVES

-The current budget submission will allow the department to proceed with on-going capital improvements, which will continue to enhance Timberlin. The projects include cart path improvements, renovation and reconstruction of bunkers and tees, tree pruning/removal, which will all increase pace of play and make for a better golfing experience.

-The current budget submission for FY23 reduces the number of full-time employees from 4 to 3.

BERLIN-PECK LIBRARY

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 881 | 966 | 967 | 995 | 995 | 30 |
| Operating | 194 | 249 | 249 | 276 | 276 | 26 |
| TOTAL | 1,075 | 1,215 | 1,216 | 1,271 | 1,271 | 56 |
| PART-TIME/SHARED POSITIONS (FTE) | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 0 |
| FULL-TIME POSITIONS | 9 | 9 | 9 | 9 | 9 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

Our budget request has a small increase over last year and you will see that we have reallocated our funds in some areas. Use of PPE has leveled in our community, and we are able to adjust our budget to make room for 19 new computers. All our public computers are 6-10 years old and are in need of replacement. We have been working towards streamlining our public printing system to allow for wireless printing, color copies, and faxing from one device. Having 3 of these all-in-one devices will allow us to offer more services and keep more of the funds we receive for faxes. To support these new printers, we have included funds to upgrade our print management system.

PRIOR YEAR ACCOMPLISHMENTS

- Secured an ARPA grant worth \$16,500 to purchase hard surface furniture for youth and teens
- Adapted our programming to offer Grab & Go's to meet patrons where they are – offering “to-go” kits of crafts for children and adults
- Resumed passport services which brought in almost \$5,000 during the second half of 2021.
- Restored our pre-COVID-19 open hours to 53 hours per week.
- Incorporated Who-Fi, a software add on that allows us to track new and return users on our Wi-Fi.
- Purchased an additional database to offer British Literary Adaptations.
- In late 2021, we eliminated late fines to make the access to the library more equitable.

BUDGET YEAR OBJECTIVES

In the coming year we are hoping to add a Lucky Day Collection through a leasing program with Baker & Taylor. This program will divert about \$2,000 of our book budget to lease multiple copies of popular books that we can make available on a first come, first serve basis. This will make popular books that have hundreds of holds within our consortium available to our Berlin patrons quicker. We would like to use laptops purchased in early 2022 to offer interactive classes and programming. Recent retirements and new hires have made way for an All-Staff Day to train staff on new practices, DEI, and technology as needed. We plan to continue to increase items in our Library of Things including a library of tools, and present relevant, entertaining, and educational programs to Berlin residents of all ages.

HEALTH DISTRICT

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating | 149 | 154 | 154 | 148 | 148 | (5) |
| TOTAL | 149 | 154 | 154 | 148 | 148 | (5) |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 0 | 0 | 0 | 0 | 0 | 0 |

Excludes seasonal labor

VISITING NURSING ASSOCIATION

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 1,496 | 1,449 | 1,451 | 1,330 | 1,330 | (118) |
| Operating | 197 | 254 | 255 | 246 | 246 | (8) |
| TOTAL | 1,693 | 1,702 | 1,706 | 1,576 | 1,576 | (126) |
| PART-TIME/SHARED POSITIONS (FTE) | 1.3 | 0 | 0 | 0 | 0 | 0 |
| FULL-TIME POSITIONS | 13 | 11 | 11 | 10 | 10 | (1) |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The Agency currently has an opening for an MSW. Recently filled the last case manager position. 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 marketing plan's 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. The COVID 19 pandemic slowed the Agency's marketing plan and looking to re-establish it.

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. 2021 outsourcing record auditing as of September 2021.

SOCIAL & YOUTH SERVICES

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 255 | 286 | 287 | 301 | 301 | 15 |
| Operating | 29 | 42 | 42 | 42 | 42 | 0 |
| TOTAL | 284 | 328 | 329 | 343 | 343 | 15 |
| PART-TIME/SHARED POSITIONS (FTE) | 0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.0 |
| FULL-TIME POSITIONS | 2 | 2 | 2 | 2 | 2 | 0 |

Excludes seasonal labor

BUDGET HIGHLIGHTS

The budget request is to fund two full-time 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.

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 to find ways to enhance the services available to Berlin residents at minimal cost.

SENIOR SERVICES

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 288 | 397 | 400 | 410 | 410 | 14 |
| Operating | 5 | 9 | 9 | 8 | 8 | (1) |
| TOTAL | 293 | 406 | 409 | 418 | 418 | 12 |
| PART-TIME/SHARED POSITIONS (FTE) | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 0 |
| FULL-TIME POSITIONS | 2 | 2 | 2 | 2 | 2 | 0 |

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 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. We continued 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.

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|--|---|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|---|
| Personnel | 69 | 86 | 86 | 90 | 90 | 4 |
| Operating | 1 | 2 | 2 | 2 | 2 | 0 |
| TOTAL | 70 | 88 | 88 | 92 | 92 | 4 |
| PART-TIME/SHARED POSITIONS (FTE) | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0 |
| FULL-TIME POSITIONS | 1 | 1 | 1 | 1 | 1 | 0 |

Excludes seasonal labor

PUBLIC SCHOOLS SUPPORT (DEPT. 61)

DEPARTMENT DESCRIPTION

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

| General Fund Expenditures by Category (\$000's) | FY21 Actual Expenditures | FY22 Original Budget | FY22 Amended Budget | FY23 Department Budget | FY23 Manager Budget | Manager/ Original Change |
|---|--------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|--------------------------------|
| Personnel | 2,095 | 2,265 | 2,280 | 2,591 | 2,591 | 327 |
| Operating | 2,015 | 2,238 | 2,237 | 2,308 | 2,308 | 71 |
| TOTAL | 4,110 | 4,502 | 4,517 | 4,900 | 4,900 | 397 |
| PART-TIME/SHARED POSITIONS (FTE) | 1.5 | 2.3 | 2.3 | 2.3 | 2.3 | 0 |
| FULL-TIME POSITIONS | 7 | 7 | 7 | 8 | 8 | 1 |

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 2022 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

SUPERINTENDENT'S PROPOSED 2022-2023 BUDGET

Contents

| | |
|---|-------|
| Table of Contents | 5 |
| Budget Development for 2022-2023/Schedule of Meetings | 6 |
| District Reference Groups (DRG) | 7 |
| Board of Education and Administrative Council Budget Priorities | 8-12 |
| Enrollment Projections | |
| October 1, 2021 enrollment report | 13 |
| Recent history of enrollment | 14 |
| Elementary classroom sizes | 15 |
| Projected 2022-2023 elementary enrollments | 16 |
| Projected 2022-2023 secondary enrollments | 17 |
| Enrollment projection information and charts | 18-25 |
| Historical Berlin NCEP/Wealth Rankings | 26 |
| Supporting Budget Documentation | 27-37 |
| Operational Budget | 38-75 |
| Site & Building / Security / Capital Equipment | 76-79 |
| Additional Information | 80-81 |

Budget Development for 2022-2023

Schedule of Meetings

| | |
|-----------------------------|--|
| Monday, January 10, 2022 | Regular Board Meeting – 6:00 P.M. – <i>BHS Auditorium</i> Superintendent's Proposed Budget Presentation Elementary and Secondary Principals' and Curriculum and Instruction Budget Presentations |
| Wednesday, January 12, 2022 | Special Board Meeting – 6:00 P.M. – <i>BHS Auditorium</i> Special Education Budget, Districtwide Non-instructional Programs/Athletics Site and Building, Capital Requests, Board of Education Overall Review |
| Monday, January 24, 2022 | Special Board Meeting – 6:00 P.M. – <i>BHS Auditorium</i> – Budget Discussion |
| Wednesday, January 26, 2022 | <i>Weather Date – 6:00 P.M. – Location TBD</i> |
| Monday, February 14, 2022 | 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 22, 2022 | Board of Education Budget Submitted to the Town |
| Wednesday, March 2, 2022 | Board of Education/Board of Finance Meeting – 7:00 P.M. [<i>BOE</i>] (Budget Review) |
| Tuesday, March 29, 2022 | Budget Forum at Senior Center – 1:30 P.M. Annual Town Budget Public Hearing – 7:00 P.M. – <i>BHS Auditorium</i> (typically last Tuesday in March) |
| Tuesday, April 26, 2022 | Town Budget Referendum per Town Charter (always last Tuesday in April) |

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

District Reference Groups (DRG)

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

Board of Education and Administrative Council Budget Priorities
Guiding Decisions Regarding the 2022-23 Budget

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

Our school population is projected to decrease by just six students for the 2022-23 school year, from 2645 to 2639 students. No staffing reductions have been recommended and no new staff positions are proposed. In addition to Berlin's long tradition of maintaining favorable class sizes and ensuring adequate course options for all students, we continue to see significant student needs related to the effects of the pandemic, including additional students in need of academic and social/emotional support. We continue to need to meet legal obligations and to fill vacancies that will be caused by anticipated resignations and a handful of retirements.

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

Each year, the number of students requiring educational and social and emotional support continues to increase. This is evident in the increase in students receiving services through a 504 plan or Individualized Education Plan (IEP). In response to this increase, we continue to work together as an educational community to find creative ways to support the ever changing needs of our students. We are continually building programs, restructuring services and responsibilities and working together as a collective team to support students. We requested six paraprofessionals and a full-time special education teacher to be used at two elementary schools; however, both of these requests have been removed from the budget. The tuition portion of the budget includes two unanticipated outplacements for next school 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 2022-23 school year as the need for all educators to remain current with best practices is imperative. Our response to learning needs during the continuing pandemic 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 and cultural competence. 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. As we 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, many courses will need to be updated. Additionally, we are actively working to provide a 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 ready for whatever future goals they want to achieve.

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 1176 desktop and laptop computers. Three hundred and forty-seven (347), or approximately 30%, are five years or older. One thousand one hundred forty six (1146) iPads are in use. Additionally, 2733 Chromebooks are in use throughout the district. The one-to-one program at the high school will need a refresh of 250 units for September 2024. 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 21st century skills while providing new instructional processes for integrating technology into their daily curriculum.

Classroom Display and Projection

In the district there are 267 projectors in use. Of those, 105 (or 39%) are over 7 years of age and (92 at BHS) should be considered for replacement in the next couple of school years.

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

In an effort to formally accept the Renovated-as-New Project and to support its financial closeout with the Town and State, the Board of Education (BOE) requested that the Town and its Public Building Commission engage an independent consultant to review the condition of the exterior ductwork designed and installed during the construction project. Following the review, the Town agreed to contract for the installation of upgraded wrapping of the ductwork in order to further protect the system from weather related wear and tear and future maintenance issues. Upon successful completion of the work, the BOE moved forward to accept the project in order that the Town could apply for final reconciliation of the budget and receive its long awaited retainage from the State. The BOE is proud of its flagship facility and plans to recondition and improve the building and grounds whenever necessary to insure its continuing use for many years to come.

McGee Middle School

The final touches to McGee's renovated Library Media Center have been designed and contracted recently. The Lighting Project will be constructed during the summer of 2023, which will provide new modern LED fixtures for the space, as well as a refurbished ceiling to complement and showcase the earlier improvements to this important learning center for our middle-schoolers. In addition, the BOE and McGee are participating in a grant application to the Marjorie Moore Fund for funds to plan and construct an outdoor classroom for our BLAST students. The multi-purpose project will be located on the south lawn of the facility adjacent to the building, and will offer a patio, pavilion and picnic tables in its first phase. In addition, the YMCA will be establishing a preschool/daycare operation in some refurbished classroom space with independent access and drop-off location for parents and future students. Lastly, we are designing a new Health and Guidance Suite for our counselors, parents and students which we hope to commence constructing by this summer.

Elementary Schools

Our three elementary schools are very busy and vibrant learning facilities. Students from kindergarten-age thru fifth grade spend a large amount of their formative years on the grounds and in the buildings. Just as it is important to provide them with brilliant and dedicated teachers and aides to care for them and instruct them, it is essential that our facilities offer the space and atmosphere necessary for them to thrive and grow physically and mentally. We are constantly improving the conditions of the classrooms and common spaces. In addition to the paint for the walls, the new desks and the wax for the floors, we periodically reconfigure classroom space for the benefit of better instructional opportunities. Various Library Media Center improvements, as well as Music/Band Room expansions are always being planned and implemented, as well as designs for outdoor activity space. In addition, the timely investment in new HVAC systems for all our elementary schools has been actively supported by the BOE and the Town, and should begin this summer with Willard School.

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, fund and complete. Some of the most recent planning and/or construction efforts include the paving of parking lots and playgrounds, fire alarm upgrades, lavatory renovations, property/security fencing, improved storage rooms, playground equipment and auditorium renovations. The BOE Business Office and the Town's Facility Department are constantly working with architects, engineers and other design professionals to develop plans, specifications and cost estimates for projects that can be considered for implementation.

**BERLIN PUBLIC SCHOOLS
OFFICIAL ENROLLMENT AS OF 10/1/2021**

| Grade | Griswold | Hubbard | Willard | McGee | BHS | GRADE TOTALS |
|---------------------|------------|------------|------------|------------|------------|--------------|
| PLC | 2 | 0 | 49 | | | 51 |
| K | 86 | 37 | 71 | | | 194 |
| 1 | 78 | 32 | 66 | | | 176 |
| 2 | 88 | 40 | 53 | | | 181 |
| 3 | 84 | 31 | 70 | | | 185 |
| 4 | 88 | 41 | 62 | | | 191 |
| 5 | 83 | 32 | 65 | | | 180 |
| K-5 TOTAL | 507 | 213 | 387 | | | 1107 |
| SCHOOL TOTAL | 509 | 213 | 436 | | | 1158 |
| 6 | | | | 194 | | 194 |
| 7 | | | | 196 | | 196 |
| 8 | | | | 211 | | 211 |
| 6-8 TOTAL | | | | 601 | | 601 |
| 9 | | | | | 231 | 231 |
| 10 | | | | | 194 | 194 |
| 11 | | | | | 236 | 236 |
| 12 | | | | | 225 | 225 |
| 9-12 TOTAL | | | | | 886 | 886 |
| 10/1/2021 | 509 | 213 | 436 | 601 | 886 | 2645 |



RECENT HISTORY OF ENROLLMENT

| | Griswold | Hubbard | Willard | McGee | B H S | Total | +/- | % change | PreK-5 TOTAL |
|-----------|----------|---------|---------|-------|-------|-------|-----|----------|-----------------|
| 10/1/2021 | 509 | 213 | 436 | 601 | 886 | 2645 | -43 | -1.60% | 1158 |
| 10/1/2020 | 494 | 208 | 444 | 632 | 910 | 2688 | -47 | -1.72% | 1146 |
| 10/1/2019 | 503 | 213 | 460 | 644 | 915 | 2735 | -52 | -1.87% | 1176 |
| 10/1/2018 | 502 | 220 | 476 | 685 | 904 | 2787 | 6 | 0.22% | 1198 |
| 10/1/2017 | 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 |

Numbers above include pre-k students.

ELEMENTARY CLASSROOM SIZES

| | | | | | | TOTAL | AVG. |
|------------|----------|----|----|----|----|-------|-------|
| | Griswold | | | | | | |
| K | 17 | 19 | 16 | 17 | 17 | 86 | 17.2 |
| 1 | 20 | 18 | 20 | 20 | | 78 | 19.5 |
| 2 | 22 | 22 | 23 | 21 | | 88 | 22 |
| 3 | 21 | 20 | 22 | 21 | | 84 | 21 |
| 4 | 23 | 22 | 21 | 22 | | 88 | 22 |
| 5 | 20 | 21 | 21 | 21 | | 83 | 20.75 |
| TOTAL: K-5 | | | | | | 507 | 20.28 |
| | Hubbard | | | | | | |
| K | 18 | 19 | | | | 37 | 18.5 |
| 1 | 16 | 16 | | | | 32 | 16 |
| 2 | 20 | 20 | | | | 40 | 20 |
| 3 | 16 | 15 | | | | 31 | 15.5 |
| 4 | 21 | 20 | | | | 41 | 20.5 |
| 5 | 16 | 16 | | | | 32 | 16 |
| TOTAL: K-5 | | | | | | 213 | 17.75 |
| | Willard | | | | | | |
| K | 17 | 19 | 18 | 17 | | 71 | 17.75 |
| 1 | 15 | 17 | 17 | 17 | | 66 | 16.5 |
| 2 | 17 | 18 | 18 | | | 53 | 17.67 |
| 3 | 16 | 18 | 18 | 18 | | 70 | 17.5 |
| 4 | 21 | 21 | 20 | | | 62 | 20.67 |
| 5 | 21 | 22 | 22 | | | 65 | 21.67 |
| TOTAL: K-5 | | | | | | 387 | 18.43 |

2022-2023 PROJECTED ENROLLMENT GRADES K-5

| Pre-K | Curr. Enroll. | | | | Proj. # | Proj. | |
|----------------|---------------|-----------|---------|---------|---------|---------|------------|
| NOT Included | (10/1/2021) | # Classes | AVG. | Proj. | Classes | 2022/23 | FTE |
| Griswold | 2021/22 | 2021/22 | 2021/22 | 2022/23 | 2022/23 | AVG. | NET CHANGE |
| K | 86 | 5 | 17.2 | 90 | 5 | 18 | 0 |
| 1 | 78 | 4 | 19.5 | 86 | 4 | 21.5 | 0 |
| 2 | 88 | 4 | 22 | 78 | 4 | 19.5 | 0 |
| 3 | 84 | 4 | 21 | 88 | 4 | 22 | 0 |
| 4 | 88 | 4 | 22 | 84 | 4 | 21 | 0 |
| 5 | 83 | 4 | 20.75 | 88 | 4 | 22 | 0 |
| TOTAL: | 507 | 25 | | 514 | 25 | | |
| # Teachers | | 25 | | | 25 | | 0 |
| Hubbard | | | | | | | |
| K | 37 | 2 | 18.5 | 37 | 2 | 18.5 | 0 |
| 1 | 32 | 2 | 16 | 37 | 2 | 18.5 | 0 |
| 2 | 40 | 2 | 20 | 32 | 2 | 16 | 0 |
| 3 | 31 | 2 | 15.5 | 40 | 2 | 20 | 0 |
| 4 | 41 | 2 | 20.5 | 31 | 2 | 15.5 | 0 |
| 5 | 32 | 2 | 16 | 41 | 2 | 20.5 | 0 |
| TOTAL: | 213 | 12 | | 218 | 12 | | |
| # Teachers | | 12 | | | 12 | | 0 |
| Willard | | | | | | | |
| K | 71 | 4 | 17.75 | 69 | 4 | 17.25 | 0 |
| 1 | 66 | 4 | 16.5 | 71 | 4 | 17.75 | 0 |
| 2 | 53 | 3 | 17.67 | 66 | 4 | 16.5 | 1 |
| 3 | 70 | 4 | 17.5 | 53 | 3 | 17.67 | -1 |
| 4 | 62 | 3 | 20.67 | 70 | 3 | 23.33 | 0 |
| 5 | 65 | 3 | 21.67 | 62 | 3 | 20.67 | 0 |
| TOTAL: | 387 | 21 | | 391 | 21 | | |
| # Teachers | | 21 | | | 21 | | 0 |



2022-2023 PROJECTED ENROLLMENT GRADES 6-12

| | 10/1/2021 | 2022-23 | |
|----------------------------|----------------------|----------------------|------------|
| | 2021-2022 Enrollment | Projected Enrollment | Net Change |
| McGee Middle School | | | |
| Grade 6 | 194 | 180 | |
| Grade 7 | 196 | 194 | |
| Grade 8 | 211 | 196 | |
| TOTAL: | 601 | 570 | -31 |
| | | | |
| | 10/1/2021 | 2022-23 | |
| | 2021-2022 Enrollment | Projected Enrollment | Net Change |
| Berlin High School | | | |
| Grade 9 | 231 | 211 | |
| Grade 10 | 194 | 231 | |
| Grade 11 | 236 | 194 | |
| Grade 12 | 225 | 236 | |
| TOTAL: | 886 | 872 | -14 |

BERLIN PUBLIC SCHOOLS ENROLLMENT PROJECTED TO 2031

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October 18, 2021

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 52 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 had an impact on elementary enrollment. In projections I have run, I have observed a continued decline in non-public school enrollment, a decline in births in 2020, a slight decrease in magnet school enrollment, and more families deciding to home-school their children. Each town is a little different. The trick is to observe the data and make a judgement which patterns are transient and adjust the projection 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 now believe that the pandemic will be substantially behind us in the fall of 2022. I have made what I feel 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, 2021. The public-school data was provided by the Berlin Central Office and should be considered preliminary. The private + religious figure was projected from non-public enrollment less special education students sent out. They show that 87.7 percent of Berlin's school-age residents attended the Berlin Public Schools in 2021. An estimated 6.7 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 (3.2 percent) or a state technical high school, agriculture science and technology center (1.3 percent) or another public school. The district paid for 23 students (0.8 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 108 non-residents who attended the Berlin Public Schools in 2021. The projections in this report are based upon the 2,645 residents and non-residents who were enrolled in the Berlin Public Schools on October 1, 2021. (See "Total Enrollment" below).

| Table 1. 2021 Enrollment | | |
|-------------------------------|--------------|---------|
| | Number | Percent |
| Residents | | |
| A. Berlin Public | 2,537 | 87.70% |
| B. Tech + Ag Sci | 39 | 1.30% |
| C. Magnets | 92 | 3.20% |
| D. Private+Religious | 193 | 6.70% |
| E. SE Sent Out | 23 | 0.80% |
| F. Home Schooled | 9 | 0.30% |
| Total (A+B+C+D+E+F) | 2,893 | |
| G. Non-Residents | 108 | |
| Total Enrollment (A+G) | 2,645 | |

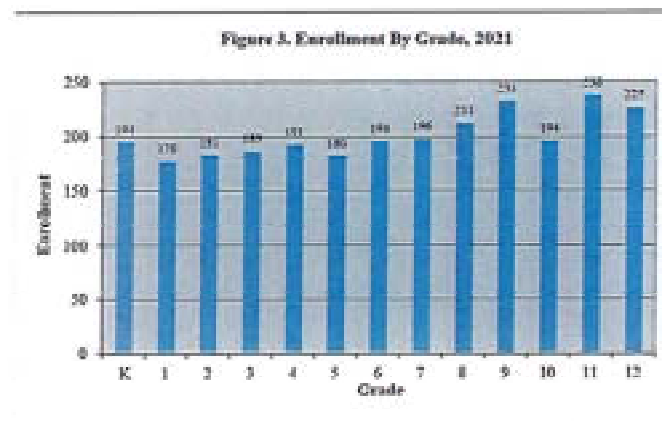
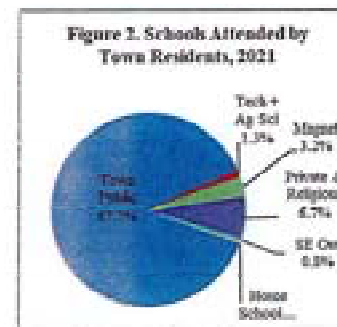


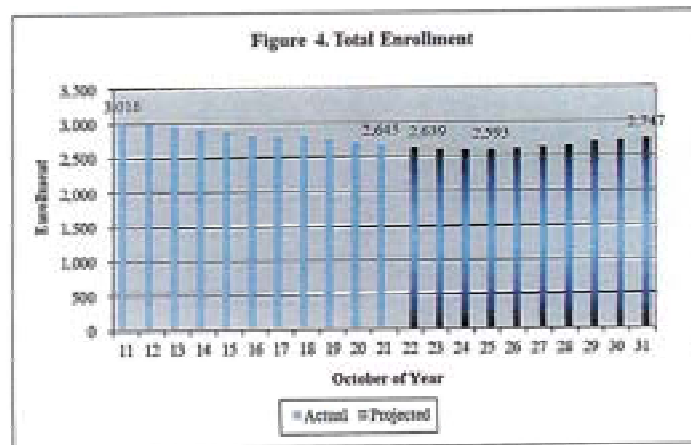
Figure 3 shows the October 2021 grade-by-grade enrollment of students attending the Berlin Public Schools. The children in pre-kindergarten programs are not shown. Grades 9, 11 and 12 had 225 or more students enrolled. Grade 1 was the smallest class with only 176 students. Grades 1 through 6 and kindergarten all had fewer than 195 students enrolled. Without significant in-migration, this can be the pattern for a future decline. If current conditions continue, this year's kindergarten class will have 216 students when it enters grade 6 at Catherine M. McGee Middle School in 2027 and 217 students when it enters grade 9 at Berlin High School in 2030. 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 2011 to 2021 and projected enrollment through 2031. Detailed grade-by-grade data may be found in Appendices A and B. Enrollment declined from 3,016 students in 2011 to 2,645 students in 2021. Between 2011 and 2021, enrollment decreased by 371 students or 12.3 percent. I project that statewide public-school enrollment will have declined 8.1 percent in that period.

Between 2010 and 2020, the latest data available, the enrollment loss of 13.8 percent in Berlin was greater than similar towns in the area. Rocky Hill's enrollment increased by 2.2 percent. The declines in Cromwell (-2.1 percent), Wethersfield (-6.7 percent) and Newington (-10.7 percent) were all smaller than Berlin's enrollment decline.

I project that the enrollment decline that started in 2005 will continue through 2025 and then start to increase slightly. Next year, I anticipate that total enrollment could decrease by 5-10 students. By the year 2031, I project enrollment could be about 2,750 students. The projected ten-year decline is about 100 students or almost four percent. In the state's public schools, I am projecting a 6.4 percent decline between 2021 and 2031. Total enrollment in Berlin should average about 2,650 students over the ten-year projection period compared to an average total enrollment of 2,811 students over the past ten years.



| Table 2. Total Enrollment | | |
|---------------------------|----------|---------|
| | | Percent |
| Year | Students | Change |
| 2011 | 3,016 | |
| 2012 | 2,973 | -1.40% |
| 2013 | 2,950 | -0.80% |
| 2014 | 2,896 | -1.80% |
| 2015 | 2,863 | -1.10% |
| 2016 | 2,790 | -2.50% |
| 2017 | 2,781 | -0.30% |
| 2018 | 2,787 | 0.20% |
| 2019 | 2,734 | -1.90% |
| 2020 | 2,691 | -1.60% |
| 2021 | 2,645 | -1.70% |
| 2022 | 2,639 | -0.20% |
| 2023 | 2,601 | -1.40% |
| 2024 | 2,597 | -0.20% |
| 2025 | 2,593 | -0.20% |
| 2026 | 2,617 | 0.90% |
| 2027 | 2,639 | 0.80% |
| 2028 | 2,664 | 0.90% |
| 2029 | 2,704 | 1.50% |
| 2030 | 2,724 | 0.70% |
| 2031 | 2,747 | 0.80% |

| Appendix A. Berlin Enrollment Projected by Grade to 2031: Grades PK-5 | | | | | | | | | | |
|---|------------|---------------------|-----|-------|------|-------|-------|-----------------|-------|-------|
| School Year | Birth Year | Births ¹ | 3 | | | | | PK ² | Total | |
| | | | K | 1 | 2 | 3 | 4 | 5 | | PK-5 |
| 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 |
| 2021-22 | 2016 | 148 | 194 | 176 | 181 | 185 | 191 | 180 | 51 | 1,158 |
| Projected | | | | | | | | | | |
| 2022-23 | 2017 | 155 | 196 | 198 | 178 | 184 | 186 | 199 | 52 | 1,193 |
| 2023-24 | 2018 | 131 | 170 | 200 | 200 | 181 | 185 | 194 | 60 | 1,190 |
| 2024-25 | 2019 | 132 | 166 | 174 | 202 | 204 | 182 | 193 | 65 | 1,186 |
| 2025-26 | 2020 | 168 | 209 | 170 | 176 | 206 | 206 | 190 | 62 | 1,219 |
| 2026-27 | 2021 | 160 | 207 | 213 | 172 | 179 | 208 | 215 | 62 | 1,256 |
| 2027-28 | 2022 | 152 | 194 | 211 | 215 | 175 | 180 | 217 | 63 | 1,255 |
| 2028-29 | 2023 | 159 | 202 | 198 | 213 | 219 | 176 | 188 | 62 | 1,258 |
| 2029-30 | 2024 | 156 | 198 | 206 | 200 | 217 | 221 | 184 | 62 | 1,288 |
| 2030-31 | 2025 | 155 | 197 | 202 | 208 | 204 | 219 | 231 | 62 | 1,323 |
| 2031-32 | 2026 | 156 | 197 | 201 | 204 | 212 | 206 | 228 | 62 | 1,310 |
| Projection Growth Rates 3,4 | | | | 1.022 | 1.01 | 1.018 | 1.008 | 1.045 | 0.397 | |



(Appendix A, continued)

| Annual Resident Growth Rates History | | | | | | | Estimated Migration | |
|---|-------|-------|-------|-------|-------|-------|------------------------|--------------|
| | K | 1 | 2 | 3 | 4 | 5 | PK ² | ⁵ |
| 2012 | 1.135 | 1.111 | 1.022 | 0.990 | 1.017 | 1.030 | 0.364 | 0.81% |
| 2013 | 1.190 | 1.107 | 1.041 | 1.013 | 1.040 | 1.025 | 0.365 | 1.61% |
| 2014 | 1.222 | 1.038 | 0.989 | 1.011 | 1.008 | 1.024 | 0.363 | 1.35% |
| 2015 | 1.106 | 1.011 | 0.984 | 1.054 | 1.028 | 1.017 | 0.400 | 0.30% |
| 2016 | 1.193 | 1.103 | 1.006 | 0.995 | 1.062 | 0.995 | 0.404 | 1.63% |
| 2017 | 1.214 | 1.030 | 1.035 | 1.039 | 1.005 | 1.053 | 0.428 | 2.49% |
| 2018 | 1.184 | 1.028 | 0.977 | 1.022 | 1.022 | 1.070 | 0.381 | 1.85% |
| 2019 | 1.196 | 0.978 | 1.011 | 1.000 | 1.011 | 1.016 | 0.424 | 1.18% |
| 2020 | 1.208 | 1.018 | 1.000 | 1.016 | 0.988 | 1.027 | 0.350 | 0.85% |
| 2021 | 1.270 | 1.051 | 1.018 | 1.011 | 0.995 | 1.042 | 0.357 | 1.85% |
| 3-Year Ave. | 1.225 | 1.016 | 1.010 | 1.009 | 0.998 | 1.028 | 0.385 | |
| Weighted 3-Year | 1.237 | 1.028 | 1.011 | 1.011 | 0.995 | 1.033 | 0.380 | |
| 5-Year Ave. | 1.214 | 1.021 | 1.008 | 1.018 | 1.004 | 1.042 | 0.397 | |
| Weighted 5-year | 1.223 | 1.023 | 1.007 | 1.014 | 1.000 | 1.037 | 0.390 | |
| 2017, 2018, 2019, 2021 | 1.216 | 1.022 | 1.010 | 1.018 | 1.008 | 1.045 | 0.409 | |

¹ The 2019 and 2020 births are provisional. 2021 births were based on in-state births through June. 2022-26 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 2019.

² 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 in 2017-2019 and 2021.

³ Kindergarten based on 4-year averages (2017-2019, 2021) of estimated yield from births five- and six-years ago and retention plus 5-10 students from Hartford to maintain Open Choice enrollment at four percent of total enrollment.

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

Appendix B. Berlin Enrollment Projected by Grade to 2031: Grades 6-12

| School Year | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 6 - 8 Total | 9 - 12 Total | PK-12 Total |
|--|-------|-------|-------|-------|-------|-------|-------|----------------|-----------------|----------------|
| 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 | 219 | 256 | 632 | 913 | 2,691 |
| 2021-22 | 194 | 196 | 211 | 231 | 194 | 236 | 225 | 601 | 886 | 2,645 |
| Projected | | | | | | | | | | |
| 2022-23 | 180 | 197 | 200 | 204 | 231 | 195 | 239 | 577 | 869 | 2,639 |
| 2023-24 | 199 | 183 | 201 | 193 | 204 | 233 | 198 | 583 | 828 | 2,601 |
| 2024-25 | 194 | 202 | 187 | 194 | 193 | 205 | 236 | 583 | 828 | 2,597 |
| 2025-26 | 193 | 197 | 206 | 181 | 195 | 194 | 208 | 596 | 778 | 2,593 |
| 2026-27 | 190 | 196 | 201 | 199 | 181 | 197 | 197 | 587 | 774 | 2,617 |
| 2027-28 | 216 | 193 | 200 | 194 | 199 | 182 | 200 | 609 | 775 | 2,639 |
| 2028-29 | 218 | 220 | 197 | 193 | 194 | 200 | 184 | 635 | 771 | 2,664 |
| 2029-30 | 188 | 222 | 225 | 190 | 193 | 195 | 203 | 635 | 781 | 2,704 |
| 2030-31 | 184 | 191 | 227 | 217 | 190 | 194 | 198 | 602 | 799 | 2,724 |
| 2031-32 | 232 | 187 | 195 | 219 | 217 | 191 | 196 | 614 | 823 | 2,747 |
| Projection Growth Rates¹ | 1.003 | 1.017 | 1.023 | 0.964 | 1.006 | 1.012 | 1.013 | | | |



(Appendix B, continued)

| Annual Resident Growth Rates | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Migration |
|---|----------|----------|----------|----------|-----------|-----------|-----------|------------------|
| 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 | 1.000 | 1.047 | 0.85% |
| 2021 | 1.011 | 1.005 | 1.015 | 1.019 | 0.984 | 0.987 | 1.014 | 1.85% |
| 3-Year Ave. | 0.997 | 1.006 | 1.019 | 0.982 | 0.997 | 1.004 | 1.012 | |
| Weighted 3-Year | 0.998 | 1.004 | 1.015 | 0.990 | 0.988 | 0.998 | 1.019 | |
| 5-Year Ave. | 0.998 | 1.013 | 1.019 | 0.963 | 0.999 | 1.009 | 1.020 | |
| Weighted 5-year | 0.996 | 1.009 | 1.017 | 0.976 | 0.994 | 1.004 | 1.017 | |
| 2017-2019, 2021 | 1.003 | 1.017 | 1.023 | 0.964 | 1.006 | 1.012 | 1.013 | |

¹ Based on 4-year averages from 2017 to 2019 and 2021 of annual growth rates by grade.

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

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

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

| YEAR | WEALTH RANK | NCEP RANK | BERLIN NCEP | STATE NCEP | +/- | # DAYS |
|---------|-------------|-----------|-------------|------------|-----------|--------|
| 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 |
| 2020-21 | 60 | 97 | \$19,158 | \$20,584 | (\$1,426) | 177 |

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

Per Connecticut State Department of Education Website

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



District Mission, Core Values and Beliefs about Teaching and Learning

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

Core Values:

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

Our Beliefs about Learning:

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

Berlin Vision of the Graduate

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

COMMUNICATE effectively.

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

COLLABORATE to accomplish a shared goal.

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

LEARN continuously.

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

THINK critically.

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

INNOVATE to design solutions to problems.

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

CONTRIBUTE to local and global communities.

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



Berlin Vision of the Graduate

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

COMMUNICATE effectively.

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

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

COLLABORATE to accomplish a shared goal.

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

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

LEARN continuously.

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

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

THINK critically.

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

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

INNOVATE to design solutions to problems.

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

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

CONTRIBUTE to local and global communities.

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

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

Hartford Open Choice Enrollment

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | Projected 2022-2023 |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------------------|
| Choice Students | 96 | 92 | 131 | 116 | 121 | 109 | 110 |
| Total Enrollment | 2792 | 2781 | 2787 | 2735 | 2688 | 2678 | 2639 |
| % Choice Students | 3.44% | 3.31% | 4.70% | 4.24% | 4.50% | 4.07% | 4.17% |

- For the 2021-2022 school year, we offered 14 new seats for Choice students and 11 were filled.
 - 8 kindergarten students
 - 1 second grade, 1 third grade and 1 sixth grade – all siblings/relatives of students
- Every effort is being made to accept students at the kindergarten level with a conscious awareness of maintaining at least 4% Choice enrollment as these funds are tied to additional staff and programs.

Budget Funding History



5 Year Mill Rate Comparisons

| District | FY 2017-2018 | FY 2018-2019 | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | 5 Year Change |
|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Cromwell | 31.68 | 30.33 | 30.33 | 30.33 | 30.33 | -1.35 |
| Glastonbury | 37.45 | 36.00 | 36.36 | 36.90 | 37.32 | -0.13 |
| Wethersfield | 39.77 | 40.78 | 40.74 | 40.69 | 40.67 | 0.90 |
| Farmington | 26.68 | 27.18 | 27.97 | 27.97 | 28.81 | 2.13 |
| Rocky Hill | 31.60 | 32.40 | 32.5 | 33.60 | 34.10 | 2.50 |
| Berlin | 31.61 | 32.50 | 33.93 | 33.93 | 33.93 | 2.32 |
| Newington | 36.59 | 38.50 | 39.45 | 39.28 | 38.81 | 2.22 |

| Initial Request to Superintendent | | | | | | \$51,621,903.00 | |
|--|----------------------------------|--------------------|--------------------|------------------------------------|--|----------------------|--------------------------|
| | Object Summary | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | Principal & Departments Proposed Budgets | Dollar Difference | Percentage Difference |
| 10 | Administrative Salaries | \$2,737,080.00 | \$2,772,037.00 | \$2,855,886.00 | \$2,974,826.00 | \$118,940.00 | 4.16% |
| 11 | Certified Salaries | \$20,900,470.00 | \$20,997,178.00 | \$21,545,984.00 | \$22,606,416.00 | \$1,060,432.00 | 4.92% |
| 12 | Non Certified Salaries | \$7,472,905.00 | \$7,085,852.00 | \$7,646,170.00 | \$8,218,411.00 | \$572,241.00 | 7.48% |
| 20 | Employee Benefits | \$6,462,706.00 | \$6,430,952.00 | \$6,780,970.00 | \$7,273,024.00 | \$492,054.00 | 7.26% |
| 30 | Contracted Services | \$1,778,688.00 | \$1,848,494.00 | \$1,862,459.00 | \$2,293,340.00 | \$430,881.00 | 23.14% |
| 40 | Utilities | \$406,303.00 | \$330,009.00 | \$406,303.00 | \$418,370.00 | \$12,067.00 | 2.97% |
| 51 | Transportation | \$3,212,078.00 | \$2,460,948.00 | \$3,251,277.00 | \$3,332,355.00 | \$81,078.00 | 2.49% |
| 56 | Tuition | \$2,155,787.00 | \$1,948,765.00 | \$2,270,715.00 | \$2,497,790.00 | \$227,075.00 | 10.00% |
| 60 | Supplies, Textbooks, & Materials | \$1,074,100.00 | \$1,112,560.00 | \$973,450.00 | \$1,175,734.00 | \$202,284.00 | 20.78% |
| 70 | Equipment | \$154,200.00 | \$535,863.00 | \$176,979.00 | \$690,400.00 | \$513,421.00 | 290.10% |
| 80 | All Other Expenditures | \$62,186.00 | \$485,535.00 | \$115,439.00 | \$141,237.00 | \$25,798.00 | 22.35% |
| Totals | | \$46,416,503.00 | \$46,008,193.00 | \$47,885,632.00 | \$51,621,903.00 | \$3,736,271.00 | 7.80% |
| Facility Requests for the General Fund | | | | | \$474,700.00 | \$4,210,971.00 | 8.79% |

Footnotes

1. The initial building and department requests included the addition of one (1) Elementary Special Education teacher.
2. The initial building and department requests included the addition of six (6) Special Education paraprofessionals, and the addition of one (1) IT technician.
3. This number represents building projects and requests that did not meet the criteria for inclusion in the Town's Capital Plan.



| Budget Executive Summary | | | | | | | \$50,122,596.00 | 1 |
|--------------------------|----------------------------------|--------------------|-----------------|------------------------------------|--|-------------------|--------------------------|---|
| | Object Summary | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percentage Difference | |
| 10 | Administrative Salaries | \$2,737,080.00 | \$2,772,037.00 | \$2,855,887.00 | \$2,974,826.00 | \$118,939.00 | 4.16% | |
| 11 | Certified Salaries | \$20,900,470.00 | \$20,997,178.00 | \$21,545,983.00 | \$22,521,627.00 | \$975,644.00 | 4.53% | 2 |
| 12 | Non Certified Salaries | \$7,472,905.00 | \$7,085,852.00 | \$7,646,170.00 | \$7,960,043.00 | \$313,873.00 | 4.10% | 3 |
| 20 | Employee Benefits | \$6,462,707.00 | \$6,430,651.00 | \$6,780,970.00 | \$7,156,529.00 | \$375,559.00 | 5.54% | |
| 30 | Contracted Services | \$1,778,688.00 | \$1,848,494.00 | \$1,862,459.00 | \$2,034,382.00 | \$171,923.00 | 9.23% | |
| 40 | Utilities | \$406,303.00 | \$330,009.00 | \$406,303.00 | \$418,370.00 | \$12,067.00 | 2.97% | |
| 51 | Transportation | \$3,212,078.00 | \$2,460,948.00 | \$3,251,277.00 | \$3,332,355.00 | \$81,078.00 | 2.49% | |
| 56 | Tuition | \$2,155,787.00 | \$1,948,765.00 | \$2,270,715.00 | \$2,380,288.00 | \$109,573.00 | 4.83% | |
| 60 | Supplies, Textbooks, & Materials | \$1,074,100.00 | \$1,112,560.00 | \$973,450.00 | \$1,025,707.00 | \$52,257.00 | 5.37% | |
| 70 | Equipment | \$154,200.00 | \$535,863.00 | \$176,979.00 | \$226,205.00 | \$49,226.00 | 27.81% | |
| 80 | All Other Expenditures | \$62,186.00 | \$485,535.00 | \$115,439.00 | \$92,264.00 | -\$23,175.00 | -20.08% | |
| Totals | | \$46,416,504.00 | \$46,007,892.00 | \$47,885,632.00 | \$50,122,596.00 | \$2,236,964.00 | 4.67% | 4 |

Footnotes

1. The budget as presented has been reduced \$1,499,207.00 from the initial requests submitted by building principals and department heads.
2. The budget as presented maintains existing staff at this time.
3. The budget as presented does not include any new positions.
4. All forms are rounded to the nearest whole dollar.



| Administrative Salaries | | | | | | | \$2,974,826.00 |
|---|-----------------------|-----------------------|------------------------------------|--|----------------------|-----------------------|---------------------------------------|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| Athletic Director Salary | \$128,480.00 | \$130,086.00 | \$134,702.00 | \$141,390.00 | \$6,688.00 | 4.97% | Wage increase plus step |
| BHS Principal Salaries | \$464,718.00 | \$450,394.00 | \$462,720.00 | \$477,669.00 | \$14,949.00 | 3.23% | Wage increase plus step |
| Business Office Administrator Salaries | \$129,316.00 | \$165,205.00 | \$194,750.00 | \$201,082.00 | \$6,332.00 | 3.25% | |
| Griswold Principal Salary | \$155,035.00 | \$155,035.00 | \$158,096.00 | \$161,998.00 | \$3,902.00 | 2.47% | |
| Hubbard Principal Salary | \$155,035.00 | \$155,035.00 | \$158,096.00 | \$161,998.00 | \$3,902.00 | 2.47% | |
| Human Resources Administrator Salary | \$85,218.00 | \$85,218.00 | \$86,926.00 | \$111,000.00 | \$24,074.00 | 27.69% | Increase in FTE from .6 to .8 |
| Literacy & Math, Sci. & STEAM Administrators | \$297,116.00 | \$297,116.00 | \$302,978.00 | \$310,452.00 | \$7,474.00 | 2.47% | |
| McGee Principal Salaries | \$295,874.00 | \$295,874.00 | \$304,992.00 | \$316,883.00 | \$11,891.00 | 3.90% | Wage increase plus step |
| Reserve for Vacation Buyout | \$50,000.00 | \$62,543.00 | \$50,000.00 | \$56,000.00 | \$6,000.00 | 12.00% | Budgeted at maximum number of days |
| Special Education Administrator Salaries | \$454,017.00 | \$453,205.00 | \$464,758.00 | \$476,878.00 | \$12,120.00 | 2.61% | |
| Superintendent & Assist. Superintendent Salaries | \$378,670.00 | \$378,725.00 | \$387,868.00 | \$401,114.00 | \$13,246.00 | 3.42% | |
| Willard Principal Salary | \$143,601.00 | \$143,601.00 | \$150,001.00 | \$158,362.00 | \$8,361.00 | 5.57% | Wage increase plus step |
| Totals | \$2,737,080.00 | \$2,772,035.00 | \$2,855,887.00 | \$2,974,826.00 | \$118,939.00 | 4.16% | |

Footnotes

1. The contractual wage increase for Administrators in FY23 is 2.50%.



| | | | | | | | |
|---------------------------|--|--|--|--|--|--|------------------------|
| Certified Salaries | | | | | | | \$22,521,627.00 |
|---------------------------|--|--|--|--|--|--|------------------------|

| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|-----------------|-----------------|---------------------------------|------------------------------------|-------------------|--------------------|---------------------|
| BHS Certified Salaries: Art | \$175,494.00 | \$175,494.00 | \$185,260.00 | \$188,502.00 | \$3,242.00 | 1.75% | |
| Griswold Certified Salaries: Art | \$61,955.00 | \$61,794.76 | \$64,189.00 | \$66,495.00 | \$2,306.00 | 3.59% | |
| McGee Certified Salaries: Art | \$141,737.00 | \$141,779.00 | \$144,837.00 | \$151,554.50 | \$6,717.50 | 4.64% | |
| Willard Certified Salaries: Art | \$91,244.00 | \$91,244.00 | \$92,630.00 | \$94,251.00 | \$1,621.00 | 1.75% | |
| Program Total: | \$470,430.00 | \$470,311.76 | \$486,916.00 | \$500,802.50 | \$13,886.50 | 2.85% | |
| BHS Certified Salaries: Business | \$388,349.50 | \$387,528.10 | \$396,092.20 | \$403,108.60 | \$7,016.40 | 1.77% | |
| BHS Certified Salaries : ELA | \$774,386.40 | \$766,352.80 | \$792,489.40 | \$822,645.80 | \$30,156.40 | 3.81% | |
| BIIS Department Head Stipend | \$8,468.00 | \$8,468.00 | \$8,637.00 | \$8,896.11 | \$259.11 | 3.00% | |
| Griswold Certified Salaries : English & Language Arts | \$1,866.00 | \$1,866.00 | \$1,903.00 | \$1,960.09 | \$57.09 | 3.00% | |
| McGee Certified Salaries : English & Language Arts | \$723,512.00 | \$683,615.00 | \$705,828.00 | \$631,440.00 | -\$74,388.00 | -10.54% | Relocation of funds |
| Willard Certified Salaries : English & Language Arts | \$1,866.00 | \$1,866.00 | \$1,903.00 | \$1,960.09 | \$57.09 | 3.00% | |
| Program Total: | \$1,510,098.40 | \$1,462,167.80 | \$1,510,760.40 | \$1,466,902.09 | -\$43,858.31 | -2.90% | |
| BIIS Certified Salaries: Health & Wellness Education | \$37,144.40 | \$37,144.40 | \$37,708.60 | \$173,596.00 | \$135,887.40 | 360.36% | Relocation of funds |
| BIIS Certified Salaries: World Language Education | \$566,052.00 | \$557,068.98 | \$570,071.00 | \$535,951.00 | -\$34,120.00 | -5.99% | |
| McGee Certified Salaries: World Language Education | \$309,093.00 | \$314,643.00 | \$329,004.00 | \$352,851.00 | \$23,847.00 | 7.25% | |
| Program Total: | \$875,145.00 | \$871,711.98 | \$899,075.00 | \$888,802.00 | -\$10,273.00 | -1.14% | |
| BHS Certified Salaries: Family & Consumer Science Education | \$147,949.00 | \$147,949.00 | \$151,338.00 | \$155,027.00 | \$3,689.00 | 2.44% | |
| BHS Certified Salaries: Technology & STEAM Education | \$189,281.00 | \$185,987.92 | \$192,151.00 | \$195,508.00 | \$3,357.00 | 1.75% | |
| McGee Certified Salaries: Technology & STEAM Education | \$0.00 | \$0.00 | \$0.00 | \$152,009.00 | \$152,009.00 | 100.00% | Relocation of funds |
| Program Total: | \$189,281.00 | \$185,987.92 | \$192,151.00 | \$347,517.00 | \$155,366.00 | 80.86% | |
| Griswold Certified Salaries: Kindergarten Education Teachers | \$431,211.00 | \$419,714.08 | \$444,754.00 | \$422,519.00 | -\$22,235.00 | -5.00% | |



Certified Salaries **\$22,521,627.00**

| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|--------------------|--------------------|------------------------------------|--|----------------------|-----------------------|---------------------|
| Hubbard Certified Salaries: Kindergarten Education Teachers | \$112,448.00 | \$99,824.75 | \$116,396.00 | \$118,702.00 | \$2,306.00 | 1.98% | |
| Willard Certified Salaries: Kindergarten Education Teachers | \$334,646.00 | \$418,896.00 | \$433,762.00 | \$322,885.00 | -\$110,877.00 | -25.56% | Relocation of funds |
| Program Total: | \$878,305.00 | \$938,434.83 | \$994,912.00 | \$864,106.00 | -\$130,806.00 | -13.15% | |
| BHS Certified Salaries: Mathematics Education | \$830,273.00 | \$856,667.00 | \$890,739.00 | \$940,768.80 | \$50,029.80 | 5.62% | |
| BHS Department Head Stipend: Mathematics Education | \$6,104.00 | \$8,468.00 | \$8,637.00 | \$8,896.11 | \$259.11 | 3.00% | |
| Griswold Certified Salaries: Mathematics Education | \$84,250.00 | \$84,250.00 | \$92,630.00 | \$188,502.00 | \$95,872.00 | 103.50% | Relocation of funds |
| Hubbard Certified Salaries: Mathematics Education | \$63,870.80 | \$0.00 | \$0.00 | \$94,251.00 | \$94,251.00 | 100.00% | Relocation of funds |
| McGee Certified Salaries: Mathematics Education | \$570,224.00 | \$508,092.19 | \$524,737.00 | \$549,640.00 | \$24,903.00 | 4.75% | |
| Program Total: | \$1,554,721.80 | \$1,457,477.19 | \$1,516,743.00 | \$1,782,057.91 | \$265,314.91 | 17.49% | |
| Curriculum Certified Salaries: General Education | \$94,040.00 | \$94,836.96 | \$95,539.00 | \$97,130.88 | \$1,591.88 | 1.67% | |
| Griswold Certified Salaries: General Education | \$1,547,775.36 | \$1,783,104.35 | \$1,834,320.85 | \$1,737,340.48 | -\$96,980.37 | -5.29% | Relocation of funds |
| Hubbard Certified Salaries: General Education | \$774,804.00 | \$961,487.95 | \$965,705.00 | \$839,160.00 | -\$126,545.00 | -13.10% | Relocation of funds |
| Hubbard Coordinator Stipends: General Education | \$3,108.00 | \$3,108.00 | \$3,170.00 | \$3,265.10 | \$95.10 | 3.00% | |
| McGee Certified Salaries: General Education | \$0.00 | \$106,547.66 | \$108,165.85 | \$110,058.83 | \$1,892.98 | 1.75% | |
| McGee Team Leader Stipends: General Education | \$25,827.00 | \$26,117.00 | \$26,642.00 | \$27,441.26 | \$799.26 | 3.00% | |
| McGee Department Head Stipend: General Education | \$3,129.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Willard Certified Salaries: General Education | \$1,429,969.50 | \$1,513,299.76 | \$1,485,919.12 | \$1,520,908.84 | \$34,989.72 | 2.35% | |
| Program Total: | \$3,878,652.86 | \$4,488,501.68 | \$4,519,461.82 | \$4,335,305.39 | -\$184,156.43 | -4.07% | |
| BHS Certified Salaries: Music Education | \$119,714.30 | \$119,714.30 | \$124,034.50 | \$167,778.10 | \$43,743.60 | 35.27% | |



Certified Salaries
\$22,521,627.00

| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|---|--------------------|--------------------|------------------------------------|--|----------------------|-----------------------|---------------------|
| Griswold Certified Salaries: Music Education | \$182,488.00 | \$182,488.00 | \$185,260.00 | \$188,502.00 | \$3,242.00 | 1.75% | |
| Hubbard, Certified Salaries: Music Education | \$61,955.00 | \$61,955.00 | \$64,189.00 | \$66,495.00 | \$2,306.00 | 3.59% | |
| McGee Certified Salaries: Music Education | \$189,556.00 | \$189,556.00 | \$192,426.00 | \$195,783.00 | \$3,357.00 | 1.74% | |
| Willard Certified Salaries: Music Education | \$157,726.00 | \$157,726.00 | \$162,499.00 | \$168,659.00 | \$6,160.00 | 3.79% | |
| Program Total: | \$711,439.30 | \$711,439.30 | \$728,408.50 | \$787,217.10 | \$58,808.60 | 8.07% | |
| BHS Certified Salaries: Physical Education | \$338,224.60 | \$338,224.60 | \$343,302.40 | \$176,571.00 | -\$166,731.40 | -48.57% | Relocation of funds |
| Griswold Certified Salaries: Physical Education | \$164,839.20 | \$164,839.20 | \$124,213.50 | \$141,416.60 | \$17,203.10 | 13.85% | |
| Hubbard Certified Salaries: Physical Education | \$54,547.80 | \$52,909.49 | \$59,517.60 | \$69,984.30 | \$10,466.70 | 17.59% | |
| McGee Certified Salaries: Physical Education | \$275,631.00 | \$275,652.00 | \$286,881.00 | \$292,209.00 | \$5,328.00 | 1.86% | |
| Willard Certified Salaries: Physical Education | \$127,934.20 | \$126,841.98 | \$132,633.40 | \$134,948.80 | \$2,315.40 | 1.75% | |
| Program Total: | \$961,176.80 | \$958,467.27 | \$946,547.90 | \$815,129.70 | -\$131,418.20 | -13.88% | |
| Griswold Certified Salaries: Remedial Education | \$234,903.00 | \$210,186.20 | \$213,374.00 | \$343,565.50 | \$130,191.50 | 61.02% | |
| Hubbard Certified Salaries: Remedial Education | \$170,707.20 | \$97,712.00 | \$99,196.00 | \$148,057.50 | \$48,861.50 | 49.26% | |
| McGee Certified Salaries: Remedial Education | \$0.00 | \$0.00 | \$0.00 | \$101,962.00 | \$101,962.00 | 100.00% | |
| Willard Certified Salaries: Remedial Education | \$237,549.00 | \$195,424.00 | \$198,392.00 | \$296,115.00 | \$97,723.00 | 49.26% | |
| Program Total: | \$643,159.20 | \$503,322.20 | \$510,962.00 | \$889,700.00 | \$378,738.00 | 74.12% | |
| BHS Certified Salaries: Science Education | \$1,026,182.20 | \$997,347.78 | \$1,055,804.90 | \$1,085,538.00 | \$29,733.10 | 2.82% | |
| BHS Department Head Stipend: Science Education | \$8,468.00 | \$8,468.00 | \$8,637.00 | \$8,896.11 | \$259.11 | 3.00% | |
| Griswold Coordinator Stipend: Science Education | \$1,498.00 | \$0.00 | \$1,590.00 | \$1,637.70 | \$47.70 | 3.00% | |



Certified Salaries

| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|---|--------------------|--------------------|------------------------------------|--|----------------------|-----------------------|---------------------|
| Hubbard Coordinator Stipend: Science Education | \$1,559.00 | \$0.00 | \$1,590.00 | \$1,637.70 | \$47.70 | 3.00% | |
| McGee Certified Salaries: Science Education | \$652,164.00 | \$644,040.00 | \$676,886.00 | \$554,486.00 | -\$122,400.00 | -18.08% | Relocation of funds |
| McGee Coordinator Stipend: Science Education | \$1,559.00 | \$1,559.00 | \$1,590.00 | \$1,637.70 | \$47.70 | 3.00% | |
| Willard Coordinator Stipend: Science Education | \$1,498.00 | \$0.00 | \$1,590.00 | \$1,637.70 | \$47.70 | 3.00% | |
| Program Total: | \$1,692,928.20 | \$1,631,414.78 | \$1,747,687.90 | \$1,655,470.91 | -\$92,216.99 | -5.28% | |
| BHS Certified Salaries: Social Studies Education | \$780,558.60 | \$780,970.40 | \$807,565.00 | \$815,180.70 | \$7,615.70 | 0.94% | |
| BHS Department Head Stipend: Social Studies Education | \$0.00 | \$0.00 | \$0.00 | \$8,896.00 | \$8,896.00 | 100.00% | |
| McGee Certified Salaries: Social Studies Education | \$568,403.00 | \$506,469.00 | \$519,625.00 | \$538,675.00 | \$19,050.00 | 3.67% | |
| Program Total: | \$1,348,961.60 | \$1,287,439.40 | \$1,327,190.00 | \$1,362,751.70 | \$35,561.70 | 2.68% | |
| BHS Other Certified Salaries | \$0.00 | \$4,796.64 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Special Education Certified Salaries: Summer School | \$72,438.52 | \$102,966.45 | \$72,438.00 | \$106,230.00 | \$33,792.00 | 46.65% | |
| BIIS Certified Salaries: Special Education | \$782,754.00 | \$777,670.89 | \$712,940.00 | \$729,832.00 | \$16,892.00 | 2.37% | |
| CCTA Certified Salaries: Special Education | \$0.00 | \$0.00 | \$92,955.00 | \$75,171.00 | -\$17,784.00 | -19.13% | |
| Districtwide Certified Salaries: Special Education | \$67,669.38 | \$54,019.71 | \$52,531.25 | \$52,658.75 | \$127.50 | 0.24% | |
| Griswold Certified Salaries: Special Education | \$396,358.00 | \$388,829.93 | \$421,982.00 | \$438,971.00 | \$16,989.00 | 4.03% | |
| Hubbard Certified Salaries: Special Education | \$128,437.00 | \$111,462.87 | \$134,058.00 | \$140,903.00 | \$6,845.00 | 5.11% | |
| McGee Certified Salaries: Special Education | \$643,076.00 | \$719,442.00 | \$696,000.00 | \$754,985.00 | \$58,985.00 | 8.47% | |
| Pre-K Certified Salaries: Special Education | \$296,203.00 | \$288,050.68 | \$307,580.00 | \$324,866.00 | \$17,286.00 | 5.62% | |
| Willard Certified Salaries: Special Education | \$470,981.00 | \$426,211.36 | \$443,476.00 | \$470,722.00 | \$27,246.00 | 6.14% | |



| | |
|---------------------------|------------------------|
| Certified Salaries | \$22,521,627.00 |
|---------------------------|------------------------|

| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|---|-----------------|-----------------|---------------------------------|------------------------------------|-------------------|--------------------|---------------------|
| Program Total: | \$2,785,478.38 | \$2,765,687.44 | \$2,861,522.25 | \$2,988,108.75 | \$126,586.50 | 4.42% | |
| BHS Certified Salaries: Social Work and Psychology | \$240,699.00 | \$239,504.00 | \$257,968.00 | \$274,065.00 | \$16,097.00 | 6.24% | |
| Griswold Certified Salaries: Social Work and Psychology | \$97,712.00 | \$95,633.00 | \$99,196.00 | \$100,932.00 | \$1,736.00 | 1.75% | |
| McGee Certified Salaries: Social Work and Psychology | \$254,872.00 | \$254,872.00 | \$260,311.00 | \$271,577.00 | \$11,266.00 | 4.33% | |
| Willard Certified Salaries: Social Work and Psychology | \$63,142.00 | \$63,142.00 | \$65,422.00 | \$71,239.00 | \$5,817.00 | 8.89% | |
| Program Total: | \$656,425.00 | \$653,151.00 | \$682,897.00 | \$717,813.00 | \$34,916.00 | 5.11% | |
| BHS Certified Salaries: Speech & Hearing | \$70,197.00 | \$69,203.00 | \$73,833.00 | \$78,027.00 | \$4,194.00 | 5.68% | |
| Griswold Certified Salaries: Speech & Hearing | \$98,312.00 | \$98,312.00 | \$99,796.00 | \$101,532.00 | \$1,736.00 | 1.74% | |
| Willard Certified Salaries: Speech & Hearing | \$249,914.00 | \$247,835.00 | \$254,980.00 | \$260,605.00 | \$5,625.00 | 2.21% | |
| Program Total: | \$418,423.00 | \$415,350.00 | \$428,609.00 | \$440,164.00 | \$11,555.00 | 2.70% | |
| BHS Certified Salaries: Technology Integration | \$91,244.00 | \$91,244.00 | \$92,630.00 | \$94,251.00 | \$1,621.00 | 1.75% | |
| Districtwide Coordinator Stipends: Technology Integration | \$11,373.00 | \$11,373.00 | \$11,518.00 | \$11,948.00 | \$430.00 | 3.73% | |
| Griswold Certified Salaries: Technology Integration | \$61,955.00 | \$98,037.00 | \$99,521.00 | \$101,257.00 | \$1,736.00 | 1.74% | |
| Hubbard Certified Salaries: Technology Integration | \$19,542.40 | \$0.00 | \$0.00 | \$36,372.00 | \$36,372.00 | 100.00% | Relocation of funds |
| McGee Certified Salaries: Technology Integration | \$98,037.00 | \$65,727.00 | \$69,194.00 | \$84,266.00 | \$15,072.00 | 21.78% | |
| Willard Certified Salaries: Technology Integration | \$97,712.00 | \$97,712.00 | \$99,196.00 | \$100,932.00 | \$1,736.00 | 1.75% | |
| Program Total: | \$379,863.40 | \$364,093.00 | \$372,059.00 | \$429,026.00 | \$56,967.00 | 15.31% | |
| BHS Certified Salaries: School Counseling | \$397,278.00 | \$359,802.96 | \$377,669.00 | \$395,909.48 | \$18,240.48 | 4.83% | |
| BHS Department Head Stipend: School Counseling | \$12,200.00 | \$12,200.00 | \$12,444.00 | \$12,817.32 | \$373.32 | 3.00% | |



Certified Salaries

\$22,521,627.00

| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|---|-----------------|-----------------|---------------------------------|------------------------------------|-------------------|--------------------|---------------------|
| McGee Certified Salaries: School Counseling | \$280,200.00 | \$273,732.00 | \$277,890.00 | \$283,783.00 | \$5,893.00 | 2.12% | |
| Program Total: | \$689,678.00 | \$645,734.96 | \$668,003.00 | \$692,509.80 | \$24,506.80 | 3.67% | |
| Department Head Stipend: Curriculum Development | \$2,560.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Districtwide Certified Salaries: Curriculum Development | \$42,000.00 | \$71,727.74 | \$70,000.00 | \$72,100.00 | \$2,100.00 | 3.00% | |
| Program Total: | \$44,560.00 | \$71,727.74 | \$70,000.00 | \$72,100.00 | \$2,100.00 | 3.00% | |
| BHS Certified Salaries: Library & Digital Media | \$81,983.00 | \$81,983.00 | \$86,609.00 | \$94,251.00 | \$7,642.00 | 8.82% | |
| BHS Coordinator Stipend: Library & Digital Media | \$1,513.00 | \$1,513.00 | \$1,543.00 | \$1,589.29 | \$46.29 | 3.00% | |
| Griswold Coordinator Stipend: Library & Digital Media | \$1,242.00 | \$0.00 | \$1,267.00 | \$1,305.01 | \$38.01 | 3.00% | |
| Griswold Certified Salaries: Library & Digital Media | \$61,955.00 | \$0.00 | \$0.00 | \$59,826.00 | \$59,826.00 | 100.00% | Relocation of funds |
| Hubbard Certified Salaries: Library & Digital Media | \$79,119.60 | \$950.00 | \$0.00 | \$54,558.00 | \$54,558.00 | 100.00% | Relocation of funds |
| Hubbard Coordinator Stipend: Library & Digital Media | \$1,242.00 | \$0.00 | \$1,267.00 | \$1,305.01 | \$38.01 | 3.00% | |
| McGee Certified Salaries: Library & Digital Media | \$97,712.00 | \$189,281.00 | \$192,151.00 | \$195,508.00 | \$3,357.00 | 1.75% | |
| McGee Coordinator Stipend: Library & Digital Media | \$1,559.00 | \$1,798.84 | \$1,590.00 | \$1,637.70 | \$47.70 | 3.00% | |
| Willard Coordinator Stipend: Library & Digital Media | \$1,242.00 | \$0.00 | \$1,267.00 | \$1,305.01 | \$38.01 | 3.00% | |
| Willard Salaries: Library & Digital Media | \$97,712.00 | \$0.00 | \$0.00 | \$100,932.00 | \$100,932.00 | 100.00% | |
| Program Total: | \$425,279.60 | \$275,525.84 | \$285,694.00 | \$512,217.02 | \$226,523.02 | 79.29% | |
| Districtwide Certified Salaries: Coordinators | \$45,400.00 | \$41,168.00 | \$41,591.50 | \$22,238.74 | -\$19,352.76 | -46.53% | |
| BHS Certified Salaries: Class Advisors | \$76,220.01 | \$77,338.90 | \$77,543.99 | \$85,963.82 | \$8,419.83 | 10.86% | |
| Griswold Certified Salaries: Class Advisors | \$2,097.00 | \$0.00 | \$2,140.00 | \$2,204.20 | \$64.20 | 3.00% | |



| Certified Salaries | | | | | | | \$22,521,627.00 |
|---|--------------------|--------------------|------------------------------------|--|----------------------|-----------------------|-----------------|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| Hubbard Certified Salaries: Class Advisors | \$2,097.00 | \$1,025.19 | \$2,140.00 | \$2,204.20 | \$64.20 | 3.00% | |
| McGee Certified Salaries: Class Advisors | \$13,619.00 | \$19,315.00 | \$14,045.00 | \$21,967.18 | \$7,922.18 | 56.41% | |
| Willard Certified Salaries: Class Advisors | \$1,149.00 | \$0.00 | \$1,346.00 | \$1,386.38 | \$40.38 | 3.00% | |
| Program Total: | \$95,182.01 | \$97,679.00 | \$97,214.99 | \$113,725.78 | \$16,510.79 | 16.98% | |
| Totals | \$20,900,470.00 | \$20,997,178.00 | \$21,545,983.00 | \$22,521,627.00 | \$975,644.00 | 4.53% | |

Footnotes

1. In FY23 one hundred forty (140) of the District's teachers will have reached the max step on the BEA salary schedule and one hundred thirty seven (137) teachers will be advancing one step. Additionally, Seven (7) teachers are expected to complete their advanced degree programs. Upon completion of their programs, they will be eligible for a salary lane change. The projected change is budgeted at \$31,572.
2. Accounts with significant dollar differences reflect the relocation of staff from the program they were budgeted for in FY22 to the program they are budgeted for in FY23.
3. The number of students qualifying for extended school year programs has increased in the past few years. The budget has been adjusted to meet the anticipated cost of the Summer School Program.



| Non-Certified Salaries | | | | | | | \$7,960,043.00 | 1 |
|---|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|-------------------------------|---|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments | |
| BHS Clerical Salaries: Library Media Center | \$53,566.50 | \$55,338.32 | \$55,321.50 | \$0.00 | -\$55,321.50 | -100.00% | Relocation of funds | 2 |
| BHS Clerical Salaries: Main Office | \$168,498.50 | \$188,897.95 | \$149,983.50 | \$229,292.70 | \$79,309.20 | 52.88% | Relocation of funds | |
| BHS Clerical Salaries: School Counseling | \$57,317.00 | \$43,270.40 | \$57,661.50 | \$60,996.00 | \$3,334.50 | 5.78% | | |
| Central Office Clerical Salaries | \$0.00 | \$2,016.89 | \$0.00 | \$0.00 | \$0.00 | 0.00% | | |
| Central Office Clerical Salaries: Business Office | \$285,309.26 | \$285,304.63 | \$292,846.66 | \$269,354.80 | -\$23,491.86 | -8.02% | Relocation of funds | |
| Central Office Clerical Salaries: Human Resources | \$65,822.57 | \$70,947.43 | \$72,721.12 | \$122,420.75 | \$49,699.63 | 68.34% | Increase in FTE from .5 to .8 | |
| Central Office Clerical Salaries: Superintendent's Office | \$148,762.65 | \$144,122.45 | \$144,482.23 | \$151,427.36 | \$6,945.13 | 4.81% | | |
| Districtwide Clerical Salaries: Data Department | \$44,053.20 | \$41,575.85 | \$44,257.20 | \$46,815.60 | \$2,558.40 | 5.78% | | |
| Districtwide Clerical Salaries: Overtime | \$15,000.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$0.00 | 0.00% | | |
| Griswold Clerical Salaries | \$61,094.80 | \$105,949.46 | \$110,630.10 | \$112,528.00 | \$1,897.90 | 1.72% | | |
| Hubbard Clerical Salaries | \$59,571.20 | \$59,542.56 | \$61,505.60 | \$65,062.40 | \$3,556.80 | 5.78% | | |
| McGee Clerical Salaries | \$120,016.00 | \$129,325.67 | \$124,675.20 | \$130,124.80 | \$5,449.60 | 4.37% | | |
| Special Education Clerical Salaries | \$121,999.80 | \$121,213.79 | \$125,697.50 | \$129,469.60 | \$3,772.10 | 3.00% | | |
| Willard Clerical Salaries | \$60,444.80 | \$103,181.97 | \$108,316.10 | \$111,878.00 | \$3,561.90 | 3.29% | | |
| Program Total: | \$1,261,456.28 | \$1,350,687.37 | \$1,363,098.21 | \$1,444,370.01 | \$81,271.80 | 5.96% | | |
| BHS Custodial Salaries | \$547,237.08 | \$596,853.87 | \$614,552.69 | \$626,798.20 | \$12,245.51 | 1.99% | | |
| Griswold Custodial Salaries | \$216,396.44 | \$236,702.40 | \$221,949.46 | \$228,018.20 | \$6,068.74 | 2.73% | | |
| Hubbard Custodial Salaries | \$159,603.16 | \$161,882.04 | \$164,520.57 | \$167,400.40 | \$2,879.83 | 1.75% | | |
| McGee Custodial Salaries | \$273,634.20 | \$249,505.90 | \$229,937.40 | \$290,364.80 | \$60,427.40 | 26.28% | Relocation of funds | |
| Willard Custodial Salaries | \$211,384.60 | \$211,445.31 | \$216,199.44 | \$170,445.20 | -\$45,754.24 | -21.16% | Relocation of funds | |
| Program Total: | \$1,408,255.48 | \$1,456,389.52 | \$1,447,159.56 | \$1,483,026.80 | \$35,867.24 | 2.48% | | |
| BIIS Drill Team Stipend | \$2,006.00 | \$2,006.00 | \$2,046.00 | \$2,107.38 | \$61.38 | 3.00% | | |
| BHS Marching Band Camp Stipend | \$3,000.00 | \$2,000.00 | \$3,000.00 | \$2,060.00 | -\$940.00 | -31.33% | | |
| Program Total: | \$5,006.00 | \$4,006.00 | \$5,046.00 | \$4,167.38 | -\$878.62 | -17.41% | | |
| BHS Library Media Paraprofessionals | \$27,909.60 | \$16,102.56 | \$28,754.59 | \$29,328.28 | \$573.69 | 2.00% | | |
| McGee Library Media Paraprofessionals | \$25,984.80 | \$24,796.88 | \$26,771.51 | \$27,305.64 | \$534.13 | 2.00% | | |
| Program Total: | \$53,894.40 | \$40,899.44 | \$55,526.10 | \$56,633.92 | \$1,107.82 | 2.00% | | |



Non-Certified Salaries

\$7,960,043.00

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|---------------------|
| Districtwide Mail Courier | \$27,183.92 | \$19,138.78 | \$17,440.80 | \$17,877.60 | \$436.80 | 2.50% | |
| BHS Non-Certified Salaries: IT Department | \$80,215.99 | \$83,410.22 | \$81,820.31 | \$0.00 | -\$81,820.31 | -100.00% | Relocation of funds |
| BHS Non-Certified Salaries: Unaffiliated Staff | \$122,634.56 | \$132,336.51 | \$131,073.08 | \$134,839.33 | \$3,766.25 | 2.87% | |
| Districtwide Non-Certified Salaries: Food Service | \$61,500.00 | \$62,914.50 | \$64,487.36 | \$66,746.00 | \$2,258.64 | 3.50% | |
| Districtwide Non-Certified Salaries: IT & Data Depart. | \$459,128.07 | \$449,542.29 | \$468,799.84 | \$591,460.34 | \$122,660.50 | 26.16% | Relocation of funds |
| McGee Non-Certified Salaries: IT Department | \$65,011.65 | \$45,851.06 | \$66,636.94 | \$0.00 | -\$66,636.94 | -100.00% | Relocation of funds |
| McGee Non-Certified Salaries: Unaffiliated Staff | \$48,220.92 | \$47,010.23 | \$49,215.00 | \$49,953.23 | \$738.23 | 1.50% | |
| Program Total: | \$836,711.19 | \$821,064.81 | \$862,032.53 | \$842,998.90 | -\$19,033.63 | -2.21% | |
| Reading Paraprofessionals | \$25,272.00 | \$24,869.14 | \$26,043.42 | \$26,557.77 | \$514.35 | 1.97% | |
| Reading Paraprofessionals | \$54,144.00 | \$45,188.66 | \$53,806.47 | \$54,874.73 | \$1,068.26 | 1.99% | |
| Program Total: | \$79,416.00 | \$70,057.80 | \$79,849.89 | \$81,432.50 | \$1,582.61 | 1.98% | |
| BHS Regular Education Paraprofessionals: Science | \$27,216.00 | \$27,894.38 | \$30,050.10 | \$30,643.58 | \$593.48 | 1.97% | |
| BHS Regular Education Paraprofessionals | \$58,808.64 | \$70,583.43 | \$87,958.61 | \$89,704.96 | \$1,746.35 | 1.99% | |
| Griswold Regular Education Paraprofessionals: Media Center | \$127,889.56 | \$112,755.29 | \$125,725.36 | \$137,238.12 | \$11,512.76 | 9.16% | |
| Griswold Regular Education Paraprofessionals | \$89,537.28 | \$76,094.98 | \$80,805.56 | \$95,079.52 | \$5,273.96 | 5.87% | |
| Hubbard Regular Education Paraprofessionals | \$59,592.96 | \$57,554.35 | \$59,221.09 | \$62,618.85 | \$3,397.76 | 5.74% | |
| Hubbard Regular Education Paraprofessionals: Media Center | \$68,668.80 | \$61,895.91 | \$67,633.00 | \$65,003.96 | -\$2,629.04 | -3.89% | |
| McGee Regular Education Paraprofessionals | \$87,502.56 | \$82,114.42 | \$90,762.11 | \$91,930.24 | \$1,168.13 | 1.29% | |
| Willard Regular Education Paraprofessionals: Media Center | \$93,239.04 | \$56,539.19 | \$63,036.82 | \$75,371.10 | \$12,334.28 | 19.57% | |
| Willard Regular Education Paraprofessionals | \$60,947.52 | \$79,719.10 | \$92,246.28 | \$94,084.12 | \$1,837.84 | 1.99% | |
| Program Total: | \$673,402.36 | \$625,151.05 | \$706,438.93 | \$741,674.45 | \$35,235.52 | 4.99% | |



| Non-Certified Salaries | | | | | | | \$7,960,043.00 |
|---|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|---------------------|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| Security Officers | \$0.00 | -\$31,776.75 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| BHS Special Education Paraprofessionals | \$212,090.20 | \$189,836.77 | \$219,510.81 | \$250,632.41 | \$31,121.60 | 14.18% | Relocation of funds |
| BIIS Special Education Paraprofessionals | \$26,244.00 | \$44,529.82 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| CCTA Special Education Paraprofessionals | \$0.00 | \$0.00 | \$32,228.60 | \$53,876.50 | \$1,647.90 | 3.16% | |
| Special Education Paraprofessionals Reimbursement | -\$90,728.00 | \$0.00 | -\$90,728.00 | -\$80,000.00 | \$10,728.00 | -11.82% | |
| Special Education Paraprofessionals Summer School | \$52,917.07 | \$57,592.83 | \$53,000.00 | \$55,000.00 | \$2,000.00 | 3.77% | |
| Griswold Special Education Paraprofessionals | \$356,464.80 | \$252,676.19 | \$310,667.26 | \$232,926.27 | -\$77,740.99 | -25.02% | Relocation of funds |
| Hubbard Special Education Paraprofessionals | \$52,199.80 | \$55,767.38 | \$53,774.96 | \$90,808.76 | \$37,033.80 | 68.87% | Relocation of funds |
| McGee Special Education Paraprofessionals | \$384,560.44 | \$386,257.28 | \$425,253.96 | \$521,136.58 | \$95,882.62 | 22.55% | Relocation of funds |
| Pre-K Special Education Paraprofessionals | \$173,498.40 | \$232,874.08 | \$258,616.64 | \$264,291.77 | \$5,675.13 | 2.19% | |
| Willard Special Education Paraprofessionals | \$500,136.88 | \$352,066.45 | \$477,128.68 | \$504,665.95 | \$27,537.27 | 5.77% | Relocation of funds |
| Program Total: | \$1,667,383.59 | \$1,571,600.00 | \$1,759,452.91 | \$1,893,338.24 | \$133,885.33 | 7.61% | |
| Substitute Teachers: Per Diem | \$465,365.00 | \$215,888.49 | \$350,000.00 | \$350,000.00 | \$0.00 | 0.00% | |
| Adult Education Clerical Stipend | \$6,000.00 | \$2,884.92 | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% | |
| Adult Education Non-Certified Salaries | \$16,045.35 | \$33,826.61 | \$16,286.42 | \$16,366.26 | \$79.84 | 0.49% | |
| Program Total: | \$22,045.35 | \$36,711.53 | \$22,286.42 | \$22,366.26 | \$79.84 | 0.36% | |
| Central Office Non-Certified Stipend | \$25,000.00 | \$0.00 | \$0.00 | \$1,600.00 | \$1,600.00 | 0.00% | |
| Districtwide Occupational Therapist Salaries | \$428,694.24 | \$432,670.88 | \$445,324.16 | \$477,543.82 | \$32,219.66 | 7.24% | |
| Districtwide Special Education: Tutor Salaries | \$30,000.00 | \$7,360.00 | \$30,000.00 | \$30,000.00 | \$0.00 | 0.00% | |
| Districtwide Tutor Salaries: ESOL | \$110,376.68 | \$78,547.71 | \$92,118.90 | \$96,779.90 | \$4,661.00 | 5.06% | |
| Program Total: | \$594,070.92 | \$518,578.68 | \$567,443.06 | \$605,923.72 | \$38,480.66 | 6.78% | |



| Non-Certified Salaries | | | | | | | \$7,960,043.00 |
|---|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|----------------|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| CCTA Work Study | \$0.00 | \$0.00 | \$9,120.00 | \$9,030.00 | -\$90.00 | -0.99% | |
| Special Education Work Study | \$9,120.00 | \$8,715.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Program Total: | \$9,120.00 | \$8,715.00 | \$9,120.00 | \$9,030.00 | -\$90.00 | -0.99% | |
| McGee Coaches Salaries: Baseball | \$7,143.00 | \$7,431.00 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Boys Basketball | \$7,431.00 | \$6,642.50 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Boys Soccer | \$7,431.00 | \$7,431.00 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Boys Track | \$7,143.00 | \$7,431.00 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Cross Country | \$7,431.00 | \$7,431.00 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Girls Basketball | \$7,431.00 | \$8,219.50 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Girls Soccer | \$7,431.00 | \$7,431.00 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Girls Softball | \$7,431.00 | \$7,431.00 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Girls Track | \$7,431.00 | \$7,431.00 | \$7,580.00 | \$7,807.40 | \$227.40 | 3.00% | |
| McGee Coaches Salaries: Wrestling | \$7,431.00 | \$7,431.00 | \$15,160.00 | \$9,226.74 | -\$5,933.26 | -39.14% | |
| Program Total: | \$73,734.00 | \$74,310.00 | \$83,380.00 | \$79,493.34 | -\$3,886.66 | -4.66% | |
| BHS Coaches Salaries : Cheerleading | \$4,504.00 | \$7,431.00 | \$14,862.00 | \$15,615.40 | \$753.40 | 5.07% | |
| BHS Coaches Salaries: Boys Swimming | \$16,114.00 | \$16,114.00 | \$16,436.00 | \$16,929.08 | \$493.08 | 3.00% | |
| BHS Coaches Salaries: Boys Golf | \$9,913.00 | \$9,913.00 | \$10,111.00 | \$10,414.33 | \$303.33 | 3.00% | |
| BHS Coaches Salaries: Football | \$34,035.00 | \$34,035.00 | \$34,715.00 | \$35,756.46 | \$1,041.46 | 3.00% | |
| BHS Coaches Salaries: Baseball | \$16,114.00 | \$16,114.00 | \$16,436.00 | \$16,929.08 | \$493.08 | 3.00% | |
| BHS Coaches Salaries: Boys Basketball | \$18,420.00 | \$18,420.00 | \$18,788.00 | \$19,351.64 | \$563.64 | 3.00% | |
| BHS Coaches Salaries: Boys Cross Country | \$9,913.00 | \$9,913.00 | \$9,913.00 | \$10,414.34 | \$501.34 | 5.06% | |
| BHS Coaches Salaries: Boys Soccer | \$11,561.00 | \$11,561.00 | \$14,845.00 | \$12,145.76 | -\$2,699.24 | -18.18% | |
| BHS Coaches Salaries: Boys Tennis | \$6,007.00 | \$6,007.00 | \$6,127.00 | \$6,310.81 | \$183.81 | 3.00% | |
| BHS Coaches Salaries: Boys Track | \$11,561.00 | \$11,561.00 | \$11,792.00 | \$12,145.76 | \$353.76 | 3.00% | |
| BHS Coaches Salaries: Wrestling | \$16,114.00 | \$16,114.00 | \$16,436.00 | \$16,929.08 | \$493.08 | 3.00% | |
| BHS Coaches Salaries: Girls Basketball | \$18,420.00 | \$18,420.00 | \$18,788.00 | \$19,351.64 | \$563.64 | 3.00% | |
| BHS Coaches Salaries: Girls Golf | \$9,913.00 | \$9,913.00 | \$10,111.00 | \$10,414.33 | \$303.33 | 3.00% | |



| Non-Certified Salaries | | | | | | | \$7,960,043.00 |
|--|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|----------------|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| BHS Coaches Salaries: Girls Lacrosse | \$11,561.00 | \$11,561.00 | \$11,792.00 | \$12,145.76 | \$353.76 | 3.00% | |
| BHS Coaches Salaries: Girls Soccer | \$11,561.00 | \$11,561.00 | \$11,792.00 | \$12,145.76 | \$353.76 | 3.00% | |
| BHS Coaches Salaries: Girls Softball | \$16,114.00 | \$16,114.00 | \$16,436.00 | \$16,929.08 | \$493.08 | 3.00% | |
| BHS Coaches Salaries: Girls Tennis | \$6,007.00 | \$6,007.00 | \$6,127.00 | \$6,310.81 | \$183.81 | 3.00% | |
| BHS Coaches Salaries: Girls Track | \$11,561.00 | \$11,561.00 | \$11,792.00 | \$12,145.76 | \$353.76 | 3.00% | |
| BHS Coaches Salaries: Girls Volleyball | \$14,974.00 | \$14,974.00 | \$15,274.00 | \$15,732.22 | \$458.22 | 3.00% | |
| BHS Coaches Salaries: Indoor Track | \$13,819.00 | \$13,819.00 | \$14,095.00 | \$14,517.85 | \$422.85 | 3.00% | |
| BHS Coaches Salaries: Intramurals | \$0.00 | \$2,866.03 | \$2,000.00 | \$3,000.00 | \$1,000.00 | 50.00% | |
| BHS Coaches Salaries: Lacrosse | \$11,561.00 | \$11,561.00 | \$11,792.00 | \$12,145.76 | \$353.76 | 3.00% | |
| BHS Coaches Salaries: Swimming | \$16,114.00 | \$16,114.00 | \$16,436.00 | \$16,929.08 | \$493.08 | 3.00% | |
| BHS Coaches Salaries: Unified Sports | \$0.00 | \$1,033.54 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| BHS Supervisors for Athletes | \$0.00 | \$1,742.86 | \$0.00 | \$2,000.00 | \$2,000.00 | 100.00% | |
| Program Total: | \$295,861.00 | \$304,430.43 | \$317,896.00 | \$327,709.79 | \$9,813.79 | 3.09% | |
| Totals | \$7,472,905.00 | \$7,085,852.00 | \$7,646,170.00 | \$7,960,043.00 | \$313,873.00 | 4.10% | |

Footnotes

1. The total includes all contractual wage increases, increases for all non affiliated staff, and custodial overtime.
2. Accounts with significant dollar differences reflect the relocation of staff from the program they were budgeted for in FY22 to the program they are budgeted for in FY23.



| Employee Benefits | | | | | | | \$7,156,529.00 |
|--------------------------------|-----------------------|-----------------------|------------------------------------|--|----------------------|-----------------------|---------------------------------|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| 103B Retirement Benefit | \$8,600.00 | \$9,183.00 | \$9,600.00 | \$11,100.00 | \$1,500.00 | 15.63% | |
| FICA | \$955,097.00 | \$979,427.00 | \$1,081,219.00 | \$1,102,771.00 | \$21,552.00 | 1.99% | |
| Group Term Life Insurance | \$0.00 | \$0.00 | \$12,546.00 | \$0.00 | -\$12,546.00 | -100.00% | Employee paid benefit |
| Health Insurance | \$4,851,329.00 | \$4,858,677.00 | \$5,020,890.00 | \$5,311,112.00 | \$290,222.00 | 5.78% | |
| Life Insurance | \$40,289.00 | \$45,352.00 | \$45,500.00 | \$48,000.00 | \$2,500.00 | 5.49% | Increase to annual cost |
| Long Term Disability Insurance | \$16,000.00 | \$14,850.00 | \$16,000.00 | \$16,000.00 | \$0.00 | 0.00% | |
| Pension | \$446,392.00 | \$412,349.00 | \$450,215.00 | \$522,546.00 | \$72,331.00 | 16.07% | Budgeted for all eligible staff |
| Retirement Incentive | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% | |
| Staff Course Reimbursement | \$55,000.00 | \$43,005.00 | \$55,000.00 | \$55,000.00 | \$0.00 | 0.00% | |
| Unemployment | \$80,000.00 | \$57,808.00 | \$80,000.00 | \$80,000.00 | \$0.00 | 0.00% | |
| Totals | \$6,462,707.00 | \$6,430,651.00 | \$6,780,970.00 | \$7,156,529.00 | \$375,559.00 | 5.54% | |

Footnotes

At this time, the estimated rate increase for medical insurance is 10%. The employer percentage for staff groups have been adjusted to meet the contractual obligation for each group.



| | |
|----------------------------|-----------------------|
| Contracted Services | \$2,034,382.00 |
|----------------------------|-----------------------|

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|---|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|--|
| BHS Contracted Medical Services: Football | \$8,250.00 | \$8,336.40 | \$8,500.00 | \$9,000.00 | \$500.00 | 5.88% | |
| BHS Contracted Medical Services: General | \$39,600.00 | \$26,625.74 | \$39,600.00 | \$39,900.00 | \$300.00 | 0.76% | |
| Program Total: | \$47,850.00 | \$34,962.14 | \$48,100.00 | \$48,900.00 | \$800.00 | 1.66% | |
| Districtwide Contracted Services: Security | \$0.00 | \$2,580.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| McGee Data Processing | \$10,000.00 | \$7,137.12 | \$9,000.00 | \$9,000.00 | \$0.00 | 0.00% | |
| BHS Field Trips: Business | \$1,000.00 | \$585.00 | \$500.00 | \$300.00 | -\$200.00 | -40.00% | |
| BHS Field Trips: Family and Consumer Science | \$300.00 | \$0.00 | \$300.00 | \$500.00 | \$200.00 | 66.67% | |
| BHS Field Trips: Media Center | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| BHS Field Trips: School Counseling | \$975.00 | \$225.00 | \$975.00 | \$975.00 | \$0.00 | 0.00% | |
| BHS Field Trips: Science | \$10,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| BHS Field Trips: Technology/STEAM | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 | 100.00% | |
| BHS Field Trips: Writing Center | \$300.00 | \$173.67 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |
| CCTA Field Trips | \$0.00 | \$0.00 | \$6,000.00 | \$5,000.00 | -\$1,000.00 | -16.67% | Reallocation of funds |
| Districtwide Field Trips: Curriculum Department | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| Special Education Field Trips | \$10,000.00 | \$148.75 | \$10,000.00 | \$13,000.00 | \$3,000.00 | 30.00% | |
| Special Education Field Trips: Berlin Transition Academy | \$6,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | Reallocation; see CCTA |
| Program Total: | \$30,575.00 | \$3,132.42 | \$22,075.00 | \$24,575.00 | \$2,500.00 | 11.33% | |
| BHS Graduation | \$17,350.00 | \$29,595.97 | \$17,350.00 | \$17,350.00 | \$0.00 | 0.00% | |
| Districtwide In-District Professional Development | \$78,950.00 | \$54,666.72 | \$78,950.00 | \$78,950.00 | \$0.00 | 0.00% | |
| Districtwide Out-of-District Professional Development | \$23,030.00 | \$20,950.67 | \$23,030.00 | \$24,500.00 | \$1,470.00 | 6.38% | |
| Program Total: | \$101,980.00 | \$75,617.39 | \$101,980.00 | \$103,450.00 | \$1,470.00 | 1.44% | |
| Districtwide Liability Insurance | \$35,000.00 | \$30,514.00 | \$35,000.00 | \$35,000.00 | \$0.00 | 0.00% | Insurance for extracurricular activities |
| Districtwide Mailing Services | \$13,000.00 | \$34,483.95 | \$13,000.00 | \$15,500.00 | \$2,500.00 | 19.23% | |
| BHS Meeting & Conferences | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | 0.00% | |
| Central Office Meeting & Conferences: Human Resources | \$770.00 | \$40.00 | \$770.00 | \$770.00 | \$0.00 | 0.00% | |
| Central Office Meeting & Conferences: Superintendent's Office | \$7,000.00 | \$514.00 | \$7,000.00 | \$9,500.00 | \$2,500.00 | 35.71% | |
| Special Education Meeting & Conferences | \$2,500.00 | \$602.69 | \$2,500.00 | \$5,000.00 | \$2,500.00 | 100.00% | |
| Program Total: | \$10,270.00 | \$1,156.69 | \$10,270.00 | \$20,270.00 | \$10,000.00 | 97.37% | |
| BHS Officials: Baseball | \$7,500.00 | \$0.00 | \$7,500.00 | \$7,500.00 | \$0.00 | 0.00% | |
| BHS Officials: Boys Basketball | \$17,500.00 | \$10,000.00 | \$17,500.00 | \$17,500.00 | \$0.00 | 0.00% | |



Contracted Services

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|-----------------------|
| BHS Officials: Boys Lacrosse | \$6,250.00 | \$3,500.00 | \$6,250.00 | \$6,450.00 | \$200.00 | 3.20% | |
| BHS Officials: Boys Soccer | \$7,000.00 | \$7,000.00 | \$7,000.00 | \$7,200.00 | \$200.00 | 2.86% | |
| BHS Officials: Boys Swimming | \$2,200.00 | \$2,200.00 | \$2,200.00 | \$2,400.00 | \$200.00 | 9.09% | |
| BHS Officials: Boys Track | \$900.00 | \$900.00 | \$900.00 | \$900.00 | \$0.00 | 0.00% | |
| BHS Officials: Football | \$12,500.00 | \$2,000.00 | \$12,500.00 | \$13,000.00 | \$500.00 | 4.00% | |
| BHS Officials: Girls Basketball | \$10,150.00 | \$500.00 | \$10,150.00 | \$10,350.00 | \$200.00 | 1.97% | |
| BHS Officials: Girls Lacrosse | \$6,215.00 | \$3,500.00 | \$6,215.00 | \$6,450.00 | \$235.00 | 3.78% | |
| BHS Officials: Girls Soccer | \$7,000.00 | \$7,000.00 | \$7,000.00 | \$7,200.00 | \$200.00 | 2.86% | |
| BHS Officials: Girls Swimming | \$2,200.00 | \$2,200.00 | \$2,200.00 | \$2,200.00 | \$0.00 | 0.00% | |
| BHS Officials: Girls Track | \$800.00 | \$800.00 | \$800.00 | \$800.00 | \$0.00 | 0.00% | |
| BHS Officials: Softball | \$6,200.00 | \$0.00 | \$6,200.00 | \$6,400.00 | \$200.00 | 3.23% | |
| BHS Officials: Volleyball | \$6,400.00 | \$6,400.00 | \$6,400.00 | \$6,600.00 | \$200.00 | 3.13% | |
| BHS Officials: Wrestling | \$6,600.00 | \$0.00 | \$6,600.00 | \$6,800.00 | \$200.00 | 3.03% | |
| McGee Officials: Baseball | \$1,300.00 | \$1,300.00 | \$1,300.00 | \$1,400.00 | \$100.00 | 7.69% | |
| McGee Officials: Boys Basketball | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$1,400.00 | -\$600.00 | -30.00% | |
| McGee Officials: Boys Soccer | \$1,100.00 | \$1,100.00 | \$1,100.00 | \$1,300.00 | \$200.00 | 18.18% | |
| McGee Officials: Boys Track | \$600.00 | \$0.00 | \$600.00 | \$700.00 | \$100.00 | 16.67% | |
| McGee Officials: Girls Basketball | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$2,200.00 | \$200.00 | 10.00% | |
| McGee Officials: Girls Soccer | \$1,100.00 | \$1,100.00 | \$1,100.00 | \$1,300.00 | \$200.00 | 18.18% | |
| McGee Officials: Girls Track | \$600.00 | \$0.00 | \$600.00 | \$800.00 | \$200.00 | 33.33% | |
| McGee Officials: Softball | \$1,200.00 | \$1,200.00 | \$1,200.00 | \$1,400.00 | \$200.00 | 16.67% | |
| McGee Officials: Wrestling | \$1,000.00 | \$0.00 | \$1,600.00 | \$1,800.00 | \$200.00 | 12.50% | |
| Program Total: | \$110,315.00 | \$54,700.00 | \$110,915.00 | \$114,050.00 | \$3,135.00 | 2.83% | |
| BHS Other Professional Services: Mathematics | \$3,623.00 | \$3,623.00 | \$3,623.00 | \$3,068.00 | -\$555.00 | -15.32% | |
| BHS Other Professional Services: Music | \$10,200.00 | \$3,500.98 | \$9,200.00 | \$9,200.00 | \$0.00 | 0.00% | |
| BHS Other Professional Services: Principal's Office | \$4,200.00 | \$4,209.00 | \$4,209.00 | \$0.00 | -\$4,209.00 | -100.00% | Reallocation of funds |
| BHS Other Professional Services: School Counseling | \$16,970.00 | \$12,387.82 | \$16,970.00 | \$16,970.00 | \$0.00 | 0.00% | |
| Central Office Other Professional Services: Board of Education | \$136,500.00 | \$115,706.75 | \$136,500.00 | \$136,500.00 | \$0.00 | 0.00% | |
| Central Office Other Professional Services: Human Resources | \$18,622.00 | \$7,440.00 | \$18,622.00 | \$19,190.00 | \$568.00 | 3.05% | |
| Districtwide Other Professional Services: Plant and Operations | \$300.00 | \$0.00 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |
| Districtwide Other Professional Services: Security | \$0.00 | \$662.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Grievance Other Professional Services: Principal's Office | \$3,200.00 | \$668.12 | \$3,045.00 | \$3,045.00 | \$0.00 | 0.00% | |
| Program Total: | \$193,615.00 | \$148,197.67 | \$192,469.00 | \$188,273.00 | -\$4,196.00 | -2.18% | |



Contracted Services

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|------------------------------|
| BHS Printing: School Counseling | \$2,350.00 | \$1,213.48 | \$2,350.00 | \$1,950.00 | -\$400.00 | -17.02% | |
| BHS Printing: Adult Education | \$0.00 | \$1,384.11 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Central Office Printing: Board of Education | \$7,000.00 | \$6,602.77 | \$7,000.00 | \$7,000.00 | \$0.00 | 0.00% | |
| Central Office Printing: Human Resources | \$1,250.00 | \$232.00 | \$1,250.00 | \$1,250.00 | \$0.00 | 0.00% | |
| Special Education Printing: PPS | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$0.00 | 0.00% | |
| Program Total: | \$10,800.00 | \$9,432.36 | \$10,800.00 | \$10,400.00 | -\$400.00 | -3.70% | |
| Special Education Prof. Educational Services | \$530,000.00 | \$493,314.30 | \$590,000.00 | \$590,000.00 | \$0.00 | 0.00% | |
| Districtwide Prof. Educational Services: Health Services | \$8,900.00 | \$16,800.58 | \$16,000.00 | \$16,000.00 | \$0.00 | 0.00% | |
| BHS Rebinding: Principal's Office | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| BHS: Recital Nights/Concert Accompanist | \$1,000.00 | \$780.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| BHS Reconditioning: Football | \$6,000.00 | \$6,000.00 | \$6,000.00 | \$6,200.00 | \$200.00 | 3.33% | |
| BHS Repair & Maintenance: Art | \$2,000.00 | \$1,162.25 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| BHS Repair & Maintenance: Family and Consumer Science | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| BHS Repair & Maintenance: General | \$1,200.00 | \$1,200.00 | \$1,200.00 | \$1,500.00 | \$300.00 | 25.00% | |
| BHS Repair & Maintenance: Music | \$2,500.00 | \$2,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| BHS Repair & Maintenance: Science | \$3,450.00 | \$1,348.00 | \$2,450.00 | \$2,450.00 | \$0.00 | 0.00% | |
| BHS Repair & Maintenance: Technology/STEAM | \$2,250.00 | \$274.14 | \$1,250.00 | \$1,300.00 | \$50.00 | 4.00% | |
| Central Office BHS Repair & Maintenance: Business Operations | \$6,460.00 | \$8,325.48 | \$6,460.00 | \$1,500.00 | -\$4,960.00 | -76.78% | |
| Districtwide BHS Repair & Maintenance | \$88,798.00 | \$107,215.16 | \$88,798.00 | \$115,000.00 | \$26,202.00 | 29.51% | Districtwide copier contract |
| Districtwide Repair & Maintenance: Plant and Operations | \$15,000.00 | \$6,359.33 | \$15,000.00 | \$15,000.00 | \$0.00 | 0.00% | |
| Griswold Repair & Maintenance: Music | \$500.00 | \$0.00 | \$475.00 | \$500.00 | \$25.00 | 5.26% | |
| McGee Repair & Maintenance: Art | \$300.00 | \$0.00 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |
| McGee Repair & Maintenance: Health | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| McGee Repair & Maintenance: Music | \$2,300.00 | \$2,000.00 | \$2,300.00 | \$2,300.00 | \$0.00 | 0.00% | |
| McGee Repair & Maintenance: Physical Education | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | -\$1,500.00 | -100.00% | |
| Special Education Repair & Maintenance | \$1,200.00 | \$0.00 | \$1,200.00 | \$1,200.00 | \$0.00 | 0.00% | |
| Willard Repair & Maintenance: Art | \$250.00 | \$220.11 | \$250.00 | \$250.00 | \$0.00 | 0.00% | |
| Program Total: | \$129,708.00 | \$133,604.47 | \$126,183.00 | \$146,300.00 | \$20,117.00 | 15.94% | |
| BHS Software Licensing & Support: Technology Support | \$11,050.00 | \$11,050.00 | \$11,050.00 | \$8,800.00 | -\$2,250.00 | -20.36% | |



| Contracted Services | | | | | | | \$2,034,382.00 |
|---|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|---|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| Districtwide Operational Software & Licensing | \$264,305.00 | \$353,563.71 | \$293,383.00 | \$438,908.00 | \$145,525.00 | 49.60% | Contractual increases and additional software |
| Districtwide Teaching & Learning Software Licensing | \$87,927.00 | \$320,774.71 | \$97,927.00 | \$88,301.22 | -\$9,625.78 | -9.83% | |
| Griswold Software Licensing & Support: Media Center | \$748.00 | \$747.64 | \$712.00 | \$0.00 | -\$712.00 | -100.00% | |
| Griswold Software Licensing & Support: Technology Support | \$200.00 | \$40.60 | \$190.00 | \$0.00 | -\$190.00 | -100.00% | |
| Willard Software Licensing & Support: Media Center | \$250.00 | \$200.00 | \$250.00 | \$0.00 | -\$250.00 | -100.00% | |
| Willard Software Licensing & Support: Technology Support | \$7,540.00 | \$829.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Program Total: | \$372,020.00 | \$687,205.66 | \$403,512.00 | \$536,009.22 | \$132,497.22 | 32.84% | |
| BHS Staff Travel: Family and Consumer Science | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| BHS Staff Travel: Football | \$800.00 | \$418.68 | \$0.00 | \$800.00 | \$800.00 | 100.00% | |
| BHS Staff Travel: Principal's Office | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Central Office Staff Travel: Business Office | \$8,000.00 | \$3,611.39 | \$8,000.00 | \$8,000.00 | \$0.00 | 0.00% | |
| Central Office Staff Travel: Human Resources | \$5,500.00 | \$4,800.00 | \$5,500.00 | \$5,500.00 | \$0.00 | 0.00% | |
| Central Office Staff Travel: Superintendent's Office | \$10,000.00 | \$6,500.00 | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% | |
| Districtwide Staff Travel: Curriculum Office | \$3,100.00 | \$3,675.52 | \$4,000.00 | \$4,000.00 | \$0.00 | 0.00% | |
| Districtwide Staff Travel: Technology Department | \$450.00 | \$636.39 | \$1,000.00 | \$1,500.00 | \$500.00 | 50.00% | |
| Hubbard Staff Travel | \$500.00 | \$495.15 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Special Education Staff Travel: General | \$2,205.00 | \$2,400.00 | \$2,205.00 | \$2,205.00 | \$0.00 | 0.00% | |
| Special Education Staff Travel: PPS | \$2,500.00 | \$320.14 | \$2,500.00 | \$1,500.00 | -\$1,000.00 | -40.00% | |
| Program Total: | \$33,705.00 | \$23,057.27 | \$33,205.00 | \$33,505.00 | \$300.00 | 0.90% | |
| BHS Transportation: Music | \$5,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% | |
| McGee Transportation: Music | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| Program Total: | \$6,000.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$0.00 | 0.00% | |
| BHS Transportation Athletics | \$99,000.00 | \$50,199.72 | \$100,000.00 | \$103,000.00 | \$3,000.00 | 3.00% | |
| McGee Transportation Athletics | \$10,600.00 | \$6,022.26 | \$10,600.00 | \$10,600.00 | \$0.00 | 0.00% | |
| Program Total: | \$109,600.00 | \$56,221.98 | \$110,600.00 | \$113,600.00 | \$3,000.00 | 2.71% | |
| Totals | \$1,778,688.00 | \$1,848,494.00 | \$1,862,489.00 | \$2,034,382.00 | \$171,923.00 | 9.23% | |



Footnotes

1. The majority of percentages increases if for the additional cybersecurity software required by our insurance company, an increase to legal fees, and annual increases to existing operational and educational software programs.
2. Funds for the CCTA Budget were reallocated from the General Special Education Budget.

| Utilities | | | | | | | \$418,370.00 | 1 |
|---------------------------|-----------------|-----------------|---------------------------------|------------------------------------|-------------------|--------------------|------------------------------|---|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments | |
| CCTA: Electricity | \$0.00 | \$0.00 | \$0.00 | \$2,500.00 | \$2,500.00 | 100.00% | Represents BPS share of cost | 2 |
| Hubbard: Heating Gas | \$27,483.00 | \$22,129.88 | \$28,800.00 | \$26,483.00 | -\$2,317.00 | -8.05% | | |
| Willard: Heating Gas | \$32,673.00 | \$26,797.06 | \$34,000.00 | \$35,000.00 | \$1,000.00 | 2.94% | | |
| Griswold: Heating Gas | \$33,009.00 | \$29,219.03 | \$32,500.00 | \$33,000.00 | \$500.00 | 1.54% | | |
| McGee: Heating Gas | \$50,213.00 | \$47,740.21 | \$52,000.00 | \$53,560.00 | \$1,560.00 | 3.00% | | |
| BHS: Heating Gas | \$82,397.00 | \$75,266.46 | \$85,000.00 | \$86,520.00 | \$1,520.00 | 1.79% | | |
| CCTA: Heating Gas | \$0.00 | \$0.00 | \$0.00 | \$3,250.00 | \$3,250.00 | 100.00% | Represents BPS share of cost | |
| Program Total: | \$225,775.00 | \$201,152.64 | \$232,300.00 | \$237,813.00 | \$5,513.00 | 2.37% | | |
| CCTA: Internet | \$0.00 | \$0.00 | \$0.00 | \$2,350.00 | \$2,350.00 | 100.00% | Represents BPS share of cost | |
| Hubbard: Recycling | \$3,000.00 | \$1,620.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | | |
| Willard: Recycling | \$3,000.00 | \$1,620.00 | \$2,200.00 | \$2,000.00 | -\$200.00 | -9.09% | | |
| Griswold: Recycling | \$3,000.00 | \$1,620.00 | \$2,200.00 | \$2,000.00 | -\$200.00 | -9.09% | | |
| McGee: Recycling | \$3,000.00 | \$1,620.00 | \$2,200.00 | \$2,000.00 | -\$200.00 | -9.09% | | |
| BHS: Recycling | \$5,500.00 | \$3,240.00 | \$4,500.00 | \$4,500.00 | \$0.00 | 0.00% | | |
| Program Total: | \$17,500.00 | \$9,720.00 | \$13,100.00 | \$12,500.00 | -\$600.00 | -4.58% | | |
| BHS: Repair & Maintenance | \$7,350.00 | \$7,332.36 | \$0.00 | \$7,350.00 | \$7,350.00 | 100.00% | Annual maintenance for WERB | |
| Hubbard: Telephone | \$6,170.00 | \$6,255.29 | \$7,000.00 | \$5,170.00 | -\$1,830.00 | -26.14% | | |
| Willard: Telephone | \$9,000.00 | \$8,163.46 | \$10,000.00 | \$10,300.00 | \$300.00 | 3.00% | | |
| Griswold: Telephone | \$7,573.00 | \$5,621.27 | \$6,700.00 | \$6,573.00 | -\$127.00 | -1.90% | | |
| McGee: Telephone | \$15,500.00 | \$9,701.18 | \$16,000.00 | \$14,500.00 | -\$1,500.00 | -9.38% | | |
| BHS: Telephone | \$20,190.00 | \$18,947.16 | \$21,003.00 | \$19,190.00 | -\$1,813.00 | -8.63% | | |



| Utilities | | | | | | | \$418,370.00 |
|---------------------------|-----------------|-----------------|---------------------------------|------------------------------------|-------------------|--------------------|------------------------------|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| CCTA: Telephone | \$0.00 | \$0.00 | \$0.00 | \$1,905.00 | \$1,905.00 | 100.00% | Represents BPS share of cost |
| Central Office: Telephone | \$25,000.00 | \$17,801.90 | \$25,000.00 | \$35,000.00 | \$10,000.00 | 40.00% | |
| Program Total: | \$83,433.00 | \$66,490.26 | \$85,703.00 | \$92,638.00 | \$6,935.00 | 8.09% | |
| Willard: Utility-Cook-Gas | \$6,511.00 | \$2,634.54 | \$4,000.00 | \$4,150.00 | \$150.00 | 3.75% | |
| McGee: Utility-Cook-Gas | \$4,687.00 | \$1,513.83 | \$2,200.00 | \$2,300.00 | \$100.00 | 4.55% | |
| Program Total: | \$11,198.00 | \$4,148.37 | \$6,200.00 | \$6,450.00 | \$250.00 | 4.03% | |
| Hubbard: Water & Sewer | \$9,000.00 | \$8,508.60 | \$10,000.00 | \$8,000.00 | -\$2,000.00 | -20.00% | |
| Willard: Water & Sewer | \$3,000.00 | \$459.16 | \$3,000.00 | \$2,000.00 | -\$1,000.00 | -33.33% | |
| Griswold: Water & Sewer | \$7,769.00 | \$3,866.24 | \$9,000.00 | \$6,769.00 | -\$2,231.00 | -24.79% | |
| McGee: Water & Sewer | \$21,000.00 | \$10,552.68 | \$22,000.00 | \$20,000.00 | -\$2,000.00 | -9.09% | |
| BHS: Water & Sewer | \$20,278.00 | \$17,778.82 | \$25,000.00 | \$20,000.00 | -\$5,000.00 | -20.00% | |
| Program Total: | \$61,047.00 | \$41,165.50 | \$69,000.00 | \$56,769.00 | -\$12,231.00 | -17.73% | |
| Totals | \$406,303.00 | \$330,009.00 | \$406,303.00 | \$418,370.00 | \$12,067.00 | 2.97% | |

Footnotes

1. Despite the trending percentage increases for utilities, the District is continuing to adjust the usage to budget appropriately for FY23.
2. Berlin and Cromwell split the utility cost for the CCTA program at 50% each.



| Transportation | | | | | | | \$3,332,355.00 |
|--|-----------------|-----------------|---------------------------------|------------------------------------|-------------------|--------------------|-----------------------|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| Fuel: Diesel | \$0.00 | \$0.00 | \$0.00 | \$93,000.00 | \$93,000.00 | 100.00% | Reallocation of funds |
| Fuel: Gasoline | \$0.00 | \$0.00 | \$0.00 | \$152,900.00 | \$152,900.00 | 100.00% | Reallocation of funds |
| Program Total: | \$0.00 | \$0.00 | \$0.00 | \$245,900.00 | \$245,900.00 | 100.00% | |
| Private School Transportation | \$56,329.01 | \$128,858.42 | \$85,500.78 | \$95,700.00 | \$10,199.22 | 11.93% | |
| Public School Transportation | \$1,549,945.48 | \$1,134,076.61 | \$1,549,945.48 | \$1,355,600.00 | -\$194,345.48 | -12.54% | Reallocation of funds |
| Repair & Maintenance: Public School Education | \$60,000.00 | \$42,905.84 | \$51,300.00 | \$50,000.00 | -\$1,300.00 | -2.53% | |
| Program Total: | \$1,609,945.48 | \$1,176,982.45 | \$1,601,245.48 | \$1,405,600.00 | -\$195,645.48 | -12.22% | |
| Special Education Transportation | \$1,286,974.15 | \$794,543.31 | \$1,286,974.15 | \$1,214,455.00 | -\$72,519.15 | -5.63% | |
| Special Education Summer School Transportation | \$55,000.00 | \$47,293.98 | \$55,000.00 | \$80,000.00 | \$25,000.00 | 45.45% | |
| Repair & Maintenance: Special Education | \$60,000.00 | \$41,398.36 | \$48,800.00 | \$50,000.00 | \$1,200.00 | 2.46% | |
| Program Total: | \$1,401,974.15 | \$883,235.65 | \$1,390,774.15 | \$1,344,455.00 | -\$46,319.15 | -3.33% | |
| Technical School Transportation | \$115,000.00 | \$251,215.07 | \$144,057.90 | \$210,100.00 | \$66,042.10 | 45.84% | |
| Southington Vocational Agriculture Center | \$28,829.68 | \$20,656.64 | \$29,698.48 | \$30,600.00 | \$901.52 | 3.04% | |
| Totals | \$3,212,078.00 | \$2,460,948.00 | \$3,251,277.00 | \$3,332,355.00 | \$81,078.00 | 2.49% | |

Footnotes

1. The contractual increase for FY 23 is 3.45% which includes the additional service for camera maintenance. The District is continuing to monitor usage to adjust the budget accordingly.
2. The District intends to use a portion of Excess Cost funds to offset Special Education transportation.



| Tuition | | | | | | | \$2,380,288.00 | 1 |
|--|-----------------------|-----------------------|---------------------------------|------------------------------------|---------------------|--------------------|----------------|---|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments | |
| Southington Vocational Agriculture Center | \$34,115.00 | \$27,292.00 | \$40,801.00 | \$36,250.00 | -\$4,551.00 | -11.15% | | |
| Tuition Summer School | \$0.00 | \$118,737.26 | \$0.00 | \$0.00 | \$0.00 | 0.00% | | |
| Out-Of-District Tuition- Public In State | \$548,483.00 | \$257,990.25 | \$483,615.51 | \$410,243.00 | -\$73,372.51 | -15.17% | | |
| Out-Of-District Tuition- Private In State | \$1,261,813.00 | \$1,240,618.39 | \$1,434,485.02 | \$1,560,820.00 | \$126,334.98 | 8.81% | | |
| Expulsion Program | \$0.00 | \$0.00 | \$0.00 | \$15,450.00 | \$15,450.00 | 100.00% | | |
| Magnet School Tuition for Berlin Residents | \$311,376.00 | \$304,127.00 | \$311,813.00 | \$357,525.00 | \$45,712.00 | 14.66% | | 2 |
| Totals | \$2,155,787.00 | \$1,948,765.00 | \$2,270,715.00 | \$2,380,288.00 | \$109,573.00 | 4.83% | | |

Footnotes

1. Out-of-District Tuition is budgeted net of the projected Excess Cost Reimbursement.
2. The anticipated increase for CREC Magnet School is 12%. The budget also assumes the current Pre-K (non-tuition students) will continue through the magnet school system as a tuition student in the next fiscal year.



| Supplies | | | | | | | \$1,025,707.00 |
|---|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|----------------|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| BHS Administration Supplies: Principal's Office | \$17,600.00 | \$20,805.12 | \$13,250.00 | \$15,000.00 | \$1,750.00 | 13.21% | |
| BHS Administration Supplies: Technology | \$490.00 | \$440.49 | \$315.00 | \$315.00 | \$0.00 | 0.00% | |
| Central Office Administration Supplies: Business Operations | \$20,000.00 | \$14,134.95 | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% | |
| Central Office Administration Supplies: BOE | \$9,800.00 | \$15,493.33 | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% | |
| Central Office Administration Supplies: Human Resources | \$675.00 | \$1,778.65 | \$675.00 | \$675.00 | \$0.00 | 0.00% | |
| Districtwide Administration Supplies: Curriculum Department | \$20,000.00 | \$17,330.53 | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% | |
| Griswold Administration Supplies: Technology | \$9,000.00 | \$8,706.51 | \$8,563.00 | \$7,420.00 | -\$1,143.00 | -13.35% | |
| Griswold Administration Supplies: Principal's Office | \$1,800.00 | \$2,000.98 | \$1,713.00 | \$1,800.00 | \$87.00 | 5.08% | |
| Hubbard Administration Supplies: Principal's Office | \$1,800.00 | \$1,870.42 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| McGee Administration Supplies: Principal's Office | \$3,240.00 | \$3,197.33 | \$3,240.00 | \$3,240.00 | \$0.00 | 0.00% | |
| Willard Administration Supplies: Principal's Office | \$1,000.00 | \$4,510.81 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| Willard Administration Supplies: Technology | \$7,725.00 | \$6,717.72 | \$10,000.00 | \$13,000.00 | \$3,000.00 | 30.00% | |
| Program Total: | \$93,130.00 | \$96,986.84 | \$100,756.00 | \$104,450.00 | \$3,694.00 | 3.67% | |
| BHS Audio/Visual Supplies: Family and Consumer Science | \$350.00 | \$0.00 | \$350.00 | \$0.00 | -\$350.00 | -100.00% | |
| BHS Audio/Visual Supplies: Media Center | \$3,950.00 | \$3,963.81 | \$2,950.00 | \$2,750.00 | -\$200.00 | -6.78% | |
| BHS Audio/Visual Supplies: Science | \$250.00 | \$199.21 | \$250.00 | \$250.00 | \$0.00 | 0.00% | |
| BHS Audio/Visual Supplies: Social Studies | \$254.00 | -\$167.76 | \$254.00 | \$300.00 | \$46.00 | 18.11% | |
| BHS Audio/Visual Supplies: Technology Education | \$10,058.00 | \$8,060.12 | \$4,932.00 | \$4,932.00 | \$0.00 | 0.00% | |
| Hubbard Audio/Visual Supplies: Media Center | \$1,000.00 | \$1,002.97 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |



| Supplies \$1,025,707.00 | | | | | | |
|--|--|--|--|--|--|--|
|--|--|--|--|--|--|--|

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|----------|
| McGee Audio/Visual Supplies: Social Studies | \$900.00 | \$0.00 | \$900.00 | \$350.00 | -\$550.00 | -61.11% | |
| Program Total: | \$16,762.00 | \$13,058.35 | \$10,636.00 | \$9,582.00 | -\$1,054.00 | -9.91% | |
| McGee Classroom Library Books | \$4,000.00 | \$3,337.25 | \$4,000.00 | \$6,500.00 | \$2,500.00 | 62.50% | |
| Districtwide Custodian Materials | \$40,000.00 | \$71,887.70 | \$30,000.00 | \$40,000.00 | \$10,000.00 | 33.33% | |
| Districtwide Custodian Supplies | \$50,000.00 | \$50,171.97 | \$54,220.00 | \$60,500.00 | \$6,280.00 | 11.58% | |
| Program Total: | \$90,000.00 | \$122,059.67 | \$84,220.00 | \$100,500.00 | \$16,280.00 | 19.33% | |
| McGee Digital Literacy Supplies | \$0.00 | \$0.00 | \$4,079.40 | \$1,500.00 | -\$2,579.40 | -63.23% | |
| Districtwide FF&E | \$29,299.00 | \$9,390.60 | \$30,000.00 | \$30,000.00 | \$0.00 | 0.00% | |
| Griswold FF&E | \$6,500.00 | \$9,689.18 | \$3,573.48 | \$2,000.00 | -\$1,573.48 | -44.03% | |
| McGee FF&E | \$0.00 | \$1,834.48 | \$1,517.68 | \$0.00 | -\$1,517.68 | -100.00% | |
| Program Total: | \$35,799.00 | \$20,914.26 | \$35,091.16 | \$32,000.00 | -\$3,091.16 | -8.81% | |
| BHS First Aid Supplies: Athletics | \$3,000.00 | \$3,155.56 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: Art | \$12,000.00 | \$11,560.42 | \$10,000.00 | \$10,000.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: Business | \$4,465.00 | \$3,550.00 | \$3,465.00 | \$3,465.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: Family and Consumer Science | \$10,250.00 | \$5,485.51 | \$7,750.00 | \$8,715.00 | \$965.00 | 12.45% | |
| BHS Instructional Supplies: Health | \$3,280.00 | \$3,170.13 | \$1,280.00 | \$1,280.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: Language Arts | \$500.00 | \$1,048.96 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: Mathematics | \$4,429.00 | \$3,740.64 | \$3,429.00 | \$3,429.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: Media Center | \$14,733.00 | \$14,661.52 | \$14,733.00 | \$13,867.00 | -\$866.00 | -5.88% | |
| BHS Instructional Supplies: Music | \$22,100.00 | \$15,939.89 | \$13,150.00 | \$13,150.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: Other Programs | \$4,900.00 | \$4,200.00 | \$4,900.00 | \$0.00 | -\$4,900.00 | -100.00% | |
| BHS Instructional Supplies: Physical Education | \$5,532.00 | \$4,978.80 | \$3,532.00 | \$3,528.00 | -\$4.00 | -0.11% | |
| BHS Instructional Supplies: Reading Development | \$2,500.00 | \$2,213.94 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |



| Supplies | | | | | | | \$1,025,707.00 |
|----------|--|--|--|--|--|--|----------------|
|----------|--|--|--|--|--|--|----------------|

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|-----------------------|
| BHS Instructional Supplies: School Counseling | \$1,355.00 | \$125.65 | \$1,053.00 | \$1,180.00 | \$125.00 | 11.85% | |
| BHS Instructional Supplies: Science | \$35,350.00 | \$25,886.07 | \$31,350.00 | \$31,323.00 | -\$27.00 | -0.09% | |
| BHS Instructional Supplies: Social Studies | \$751.00 | \$469.80 | \$671.00 | \$350.00 | -\$321.00 | -47.84% | |
| BHS Instructional Supplies: Technology Support | \$760.00 | \$656.45 | \$760.00 | \$3,060.00 | \$2,300.00 | 302.63% | |
| BHS Instructional Supplies: Technology/STEAM Education | \$9,700.00 | \$5,972.10 | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% | |
| BHS Instructional Supplies: World Language | \$1,600.00 | \$1,473.83 | \$2,390.00 | \$1,775.00 | -\$615.00 | -25.73% | |
| CCTA Instructional Supplies | \$0.00 | \$0.00 | \$3,500.00 | \$2,000.00 | -\$1,500.00 | -42.86% | |
| Districtwide Instructional Supplies: General | \$92,892.80 | \$119,246.14 | \$58,500.00 | \$78,000.00 | \$19,500.00 | 33.33% | Reallocation of Funds |
| Districtwide Instructional Supplies: Remote Learning | \$0.00 | \$40,065.58 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Griswold Instructional Supplies: Art | \$4,730.00 | \$4,699.03 | \$4,500.00 | \$4,730.00 | \$230.00 | 5.11% | |
| Griswold Instructional Supplies: Kindergarten | \$2,950.00 | \$2,945.97 | \$2,805.00 | \$2,950.00 | \$145.00 | 5.17% | |
| Griswold Instructional Supplies: Language Arts | \$11,425.00 | \$11,424.01 | \$10,870.00 | \$11,425.00 | \$555.00 | 5.11% | |
| Griswold Instructional Supplies: Mathematics | \$11,370.00 | \$11,362.31 | \$10,820.00 | \$11,370.00 | \$550.00 | 5.08% | |
| Griswold Instructional Supplies: Media Center | \$2,500.00 | \$2,458.64 | \$2,380.00 | \$3,000.00 | \$620.00 | 26.05% | |
| Griswold Instructional Supplies: Music | \$2,650.00 | \$2,602.19 | \$2,521.00 | \$2,650.00 | \$129.00 | 5.12% | |
| Griswold Instructional Supplies: Physical Education | \$500.00 | \$468.09 | \$476.00 | \$500.00 | \$24.00 | 5.04% | |
| Griswold Instructional Supplies: Reading Development | \$1,351.00 | \$1,311.16 | \$1,285.00 | \$1,351.00 | \$66.00 | 5.14% | |
| Griswold Instructional Supplies: Remedial Services | \$2,465.00 | \$2,437.11 | \$2,345.00 | \$2,465.00 | \$120.00 | 5.12% | |
| Griswold Instructional Supplies: Science | \$1,990.00 | \$1,207.05 | \$1,893.00 | \$1,990.00 | \$97.00 | 5.12% | |
| Griswold Instructional Supplies: Social Studies | \$2,811.50 | \$2,761.84 | \$2,675.50 | \$2,811.50 | \$136.00 | 5.08% | |



| Supplies | | | | | | | \$1,025,707.00 |
|---|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|----------------|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| Hubbard Instructional Supplies: Art | \$2,200.00 | \$2,262.64 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Health | \$200.00 | \$195.56 | \$200.00 | \$200.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Language Arts | \$2,000.00 | \$1,928.32 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Mathematics | \$4,200.00 | \$4,189.86 | \$3,600.00 | \$3,600.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Music | \$1,500.00 | \$1,451.20 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Physical Education | \$1,000.00 | \$970.15 | \$700.00 | \$700.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Reading Development | \$4,850.00 | \$4,778.13 | \$4,470.00 | \$4,470.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Remedial Services | \$1,500.00 | \$1,414.47 | \$1,200.00 | \$1,200.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Science | \$2,400.00 | \$2,369.04 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Social Studies | \$1,500.00 | \$1,458.04 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| Hubbard Instructional Supplies: Spelling | \$1,500.00 | \$1,402.79 | \$1,250.00 | \$1,250.00 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: Art | \$4,900.00 | \$4,705.28 | \$4,900.00 | \$4,900.00 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: Health | \$1,000.00 | \$961.46 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: Language Arts | \$7,500.00 | \$4,306.24 | \$7,500.00 | \$5,000.00 | -\$2,500.00 | -33.33% | |
| McGee Instructional Supplies: Mathematics | \$1,160.00 | \$909.75 | \$1,160.00 | \$1,160.00 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: Media Center | \$2,000.00 | \$2,093.23 | \$1,785.78 | \$500.00 | -\$1,285.78 | -72.00% | |
| McGee Instructional Supplies: Music | \$7,000.00 | \$8,799.50 | \$5,400.00 | \$5,400.00 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: Physical Education | \$8,290.74 | \$6,260.50 | \$5,516.00 | \$4,949.00 | -\$567.00 | -10.28% | |
| McGee Instructional Supplies: Remedial Services | \$500.00 | \$649.77 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: Science | \$11,050.00 | \$8,130.44 | \$11,050.00 | \$11,050.00 | \$0.00 | 0.00% | |



| Supplies | | | | | | | \$1,025,707.00 |
|--|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|----------------|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| McGee Instructional Supplies: Social Studies | \$3,400.00 | \$1,900.50 | \$1,725.00 | \$1,725.00 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: STEAM | \$7,624.00 | \$7,624.00 | \$6,106.32 | \$6,106.32 | \$0.00 | 0.00% | |
| McGee Instructional Supplies: World Language | \$3,500.00 | \$2,353.16 | \$3,500.00 | \$3,500.00 | \$0.00 | 0.00% | |
| Special Education Instructional Supplies: Classroom Supplies | \$25,500.00 | \$14,024.61 | \$30,000.00 | \$30,000.00 | \$0.00 | 0.00% | |
| Special Education Instructional Supplies: Transition Academy | \$2,115.50 | \$946.69 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Willard Instructional Supplies: Art | \$2,750.00 | \$2,736.00 | \$3,750.00 | \$3,750.00 | \$0.00 | 0.00% | |
| Willard Instructional Supplies: General | \$18,000.00 | \$17,264.98 | \$19,000.00 | \$19,000.00 | \$0.00 | 0.00% | |
| Willard Instructional Supplies: Health | \$200.00 | \$42.99 | \$200.00 | \$200.00 | \$0.00 | 0.00% | |
| Willard Instructional Supplies: Kindergarten | \$4,000.00 | \$3,832.33 | \$4,000.00 | \$3,000.00 | -\$1,000.00 | -25.00% | |
| Willard Instructional Supplies: Language Arts | \$6,500.00 | \$6,513.79 | \$7,000.00 | \$6,000.00 | -\$1,000.00 | -14.29% | |
| Willard Instructional Supplies: Mathematics | \$11,300.00 | \$11,395.84 | \$11,300.00 | \$12,300.00 | \$1,000.00 | 8.85% | |
| Willard Instructional Supplies: Media Center | \$14,000.00 | \$13,410.83 | \$16,750.00 | \$15,000.00 | -\$1,750.00 | -10.45% | |
| Willard Instructional Supplies: Music | \$2,800.00 | \$2,711.27 | \$2,800.00 | \$2,800.00 | \$0.00 | 0.00% | |
| Willard Instructional Supplies: Physical Education | \$700.00 | \$597.42 | \$700.00 | \$700.00 | \$0.00 | 0.00% | |
| Willard Instructional Supplies: Reading Development | \$10,000.00 | \$9,635.90 | \$10,000.00 | \$12,000.00 | \$2,000.00 | 20.00% | |
| Willard Instructional Supplies: Remedial Services | \$6,500.00 | \$10,071.22 | \$6,500.00 | \$5,500.00 | -\$1,000.00 | -15.38% | |
| Willard Instructional Supplies: Science | \$2,000.00 | \$1,946.44 | \$2,000.00 | \$1,000.00 | -\$1,000.00 | -50.00% | |
| Willard Instructional Supplies: Social Studies | \$1,000.00 | \$996.10 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| Willard Instructional Supplies: Spelling | \$1,000.00 | \$990.76 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| Program Total: | \$460,980.54 | \$476,354.03 | \$396,598.60 | \$406,824.82 | \$10,226.22 | 2.58% | |



Supplies

\$1,025,707.00

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|---|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|-----------------------|
| BHS Library Books | \$10,000.00 | \$12,794.14 | \$7,000.00 | \$7,000.00 | \$0.00 | 0.00% | |
| Griswold Library Books | \$11,840.00 | \$11,661.58 | \$11,266.00 | \$12,220.00 | \$954.00 | 8.47% | |
| Hubbard Library Books | \$7,500.00 | \$7,420.32 | \$4,000.00 | \$4,000.00 | \$0.00 | 0.00% | |
| McGee Library Books | \$10,000.00 | \$11,589.86 | \$5,920.60 | \$5,920.60 | \$0.00 | 0.00% | |
| Program Total: | \$39,340.00 | \$43,465.90 | \$28,186.60 | \$29,140.60 | \$954.00 | 3.38% | |
| BHS Non Instructional Supplies: Art | \$2,000.00 | \$1,727.13 | \$1,800.00 | \$1,800.00 | \$0.00 | 0.00% | |
| BHS Non Instructional Supplies: Athletics | \$15,500.00 | \$13,464.26 | \$15,500.00 | \$16,500.00 | \$1,000.00 | 6.45% | |
| BHS Non Instructional Supplies: General | \$28,794.00 | \$10,443.73 | \$20,724.08 | \$16,255.08 | -\$4,469.00 | -21.56% | |
| BHS Non Instructional Supplies: School Counseling | \$7,000.00 | \$2,541.92 | \$5,000.00 | \$4,875.00 | -\$125.00 | -2.50% | |
| BHS Non Instructional Supplies: Social Studies | \$275.00 | \$75.00 | \$375.00 | \$650.00 | \$275.00 | 73.33% | |
| Central Office Non Instructional Supplies: Superintendent's Office | \$4,000.00 | \$9,135.54 | \$4,000.00 | \$4,000.00 | \$0.00 | 0.00% | |
| Districtwide Non Instructional Supplies: Security | \$0.00 | -\$194.54 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Districtwide Non Instructional Supplies: Curriculum Office | \$4,500.00 | \$757.95 | \$4,500.00 | \$4,500.00 | \$0.00 | 0.00% | |
| Districtwide Non Instructional Supplies: Health Services | \$4,500.00 | \$9,596.13 | \$4,500.00 | \$4,500.00 | \$0.00 | 0.00% | |
| Griswold Non Instructional Supplies: General | \$28,721.00 | \$29,166.88 | \$23,752.52 | \$28,921.00 | \$5,168.48 | 21.76% | |
| Griswold Non Instructional Supplies: Principal's Office | \$675.00 | \$604.00 | \$640.00 | \$675.00 | \$35.00 | 5.47% | |
| Hubbard Non Instructional Supplies | \$18,300.00 | \$18,784.08 | \$18,600.00 | \$18,600.00 | \$0.00 | 0.00% | |
| McGee Non Instructional Supplies: General | \$33,986.50 | \$53,324.61 | \$20,214.22 | \$40,238.40 | \$20,024.18 | 99.06% | Reallocation of funds |
| McGee Non Instructional Supplies: School Counseling | \$2,500.00 | \$1,731.92 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| Special Education Non Instructional Supplies: General | \$20,000.00 | \$17,069.21 | \$20,000.00 | \$20,000.00 | \$0.00 | 0.00% | |
| Special Education Non Instructional Supplies: OT/PT | \$3,600.00 | \$3,235.25 | \$3,600.00 | \$4,000.00 | \$400.00 | 11.11% | |



Supplies

\$1,025,707.00

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|-----------------|------------------|---------------------------------|------------------------------------|-------------------|--------------------|---------------------------|
| Special Education Non Instructional Supplies: PPS | \$3,000.00 | \$2,946.59 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% | |
| Special Education Non Instructional Supplies: Social/ Psych. | \$6,500.00 | \$5,734.89 | \$6,500.00 | \$6,500.00 | \$0.00 | 0.00% | |
| Special Education Non Instructional Supplies: Speech & Hearing | \$3,500.00 | \$3,259.69 | \$3,500.00 | \$3,500.00 | \$0.00 | 0.00% | |
| Willard Non Instructional Supplies | \$2,000.00 | \$2,817.57 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| Program Total: | \$189,351.50 | \$186,221.81 | \$159,705.82 | \$182,014.48 | \$22,308.66 | 13.97% | |
| BHS Other Supplies | \$1,520.00 | \$848.10 | \$0.00 | \$750.00 | \$750.00 | 100.00% | |
| BHS Periodicals | \$2,278.00 | \$2,266.92 | \$2,278.00 | \$1,168.00 | -\$1,110.00 | -48.73% | |
| Griswold Periodicals | \$200.00 | \$252.70 | \$190.00 | \$0.00 | -\$190.00 | -100.00% | |
| McGee Periodicals | \$1,000.00 | \$211.46 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| Program Total: | \$3,478.00 | \$2,731.08 | \$3,468.00 | \$2,168.00 | -\$1,300.00 | -37.49% | |
| Special Education Professional Reading Material | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| BHS Sports Awards | \$6,000.00 | \$5,976.00 | \$6,000.00 | \$6,200.00 | \$200.00 | 3.33% | |
| BHS Textbooks | \$12,000.00 | \$10,291.35 | \$8,000.00 | \$8,000.00 | \$0.00 | 0.00% | |
| Distierwide Textbooks | \$34,389.00 | \$42,634.00 | \$60,500.00 | \$67,527.00 | \$7,027.00 | 11.61% | Middle School math series |
| Griswold Textbooks: Music | \$1,300.00 | \$1,831.00 | \$1,237.00 | \$1,300.00 | \$63.00 | 5.09% | |
| Griswold Textbooks: Reading Development | \$14,000.00 | \$13,973.42 | \$13,321.00 | \$14,000.00 | \$679.00 | 5.10% | |
| Hubbard Textbooks | \$5,900.00 | \$5,582.32 | \$5,000.00 | \$5,000.00 | \$0.00 | 0.00% | |
| McGee Textbooks | \$3,000.00 | \$1,079.13 | \$3,000.00 | \$3,000.00 | \$0.00 | 0.00% | |
| McGee Textbooks: Mathematics | \$12,000.00 | \$11,988.13 | \$12,000.00 | \$0.00 | -\$12,000.00 | -100.00% | |
| McGee Textbooks: Remedial Services | \$600.00 | \$0.00 | \$600.00 | \$0.00 | -\$600.00 | -100.00% | |
| McGee Textbooks: Social Studies | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | -\$1,000.00 | -100.00% | |
| McGee Textbooks: World Language | \$350.00 | \$217.52 | \$350.00 | \$350.00 | \$0.00 | 0.00% | |
| Program Total: | \$84,539.00 | \$87,596.87 | \$105,008.00 | \$99,177.00 | -\$5,831.00 | -5.55% | |
| BHS Uniforms: Boys Cross Country | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | -\$2,500.00 | -100.00% | |
| BHS Uniforms: Boys Golf | \$0.00 | \$0.00 | \$0.00 | \$800.00 | \$800.00 | 100.00% | |
| BHS Uniforms: Boys Lacrosse | \$5,000.00 | \$6,740.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |



| Supplies | | | | | | | \$1,025,707.00 |
|----------------------------------|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|----------------|
| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| BHS Uniforms: Boys Soccer | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | 100.00% | |
| BHS Uniforms: Boys Tennis | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 | 100.00% | |
| BHS Uniforms: Cheerleading | \$8,000.00 | \$8,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| BHS Uniforms: Football | \$0.00 | \$0.00 | \$13,000.00 | \$0.00 | -\$13,000.00 | -100.00% | |
| BHS Uniforms: Girls Golf | \$0.00 | \$0.00 | \$0.00 | \$800.00 | \$800.00 | 100.00% | |
| BHS Uniforms: Girls Lacrosse | \$4,000.00 | \$4,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| BHS Uniforms: Girls Soccer | \$4,000.00 | \$4,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| BHS Uniforms: Girls Swimming | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | 100.00% | |
| BHS Uniforms: Girls Tennis | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 | 100.00% | |
| BHS Uniforms: Girls Track | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| BHS Uniforms: Girls Volleyball | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | -\$4,000.00 | -100.00% | |
| BHS Uniforms: Indoor Track | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 | \$3,000.00 | 100.00% | |
| Districtwide Uniforms: Custodial | \$12,700.00 | \$12,961.76 | \$12,700.00 | \$22,800.00 | \$10,100.00 | 79.53% | |
| Districtwide Uniforms: Security | \$0.00 | \$2,152.50 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| McGee Uniforms: Boys Basketball | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 | \$3,000.00 | 100.00% | |
| McGee Uniforms: Boys Soccer | \$3,500.00 | \$3,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| McGee Uniforms: Boys Track | \$2,500.00 | \$2,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| McGee Uniforms: Girls Soccer | \$3,500.00 | \$3,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| McGee Uniforms: Girls Track | \$2,500.00 | \$2,500.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Program Total: | \$45,700.00 | \$49,854.26 | \$32,200.00 | \$41,400.00 | \$9,200.00 | 28.57% | |
| Totals | \$1,074,100.00 | \$1,112,560.00 | \$973,450.00 | \$1,025,707.00 | \$52,257.00 | 5.37% | |

Footnotes

1. School buildings and most departments are taking a 0% increase from their FY22 budget. Principals and Department Leaders have redistributed funds among supplies, equipment, and all other expenditures to best fit the needs of their students and programs for FY23.



Equipment

| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|--------------------|--------------------|------------------------------------|--|----------------------|-----------------------|-----------------------|
| BHS Instructional Equipment | \$2,000.00 | \$18,947.20 | \$0.00 | \$8,000.00 | \$8,000.00 | 0.00% | |
| BHS Instructional Equipment | \$0.00 | \$9,278.04 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| Griswold Instructional Equipment | \$0.00 | \$0.00 | \$635.00 | \$635.00 | \$0.00 | 0.00% | |
| Griswold Instructional Equipment | \$2,000.00 | \$4,066.85 | \$1,903.00 | \$0.00 | -\$1,903.00 | -100.00% | Reallocation of funds |
| Hubbard Instructional Equipment | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| McGee Instructional Equipment | \$2,000.00 | \$2,236.75 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| Special Education Instructional Equipment | \$2,000.00 | \$6,437.43 | \$0.00 | \$5,000.00 | \$5,000.00 | 0.00% | |
| Willard Instructional Equipment | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| Program Total: | \$12,000.00 | \$40,966.27 | \$8,538.00 | \$19,635.00 | \$11,097.00 | 129.97% | |
| Districtwide Non Instructional Equipment | \$30,000.00 | \$31,976.50 | \$0.00 | \$15,000.00 | \$15,000.00 | 100.00% | |
| Districtwide Plant Operations & Maintenance | \$0.00 | \$117,700.33 | \$0.00 | \$10,000.00 | \$10,000.00 | 100.00% | |
| Program Total: | \$30,000.00 | \$149,676.83 | \$0.00 | \$25,000.00 | \$25,000.00 | 100.00% | |
| BHS Broadcasting Equipment | \$0.00 | \$0.00 | \$5,440.00 | \$3,970.00 | -\$1,470.00 | -27.02% | |
| Districtwide Infrastructure Hardware | \$0.00 | \$0.00 | \$48,200.00 | \$50,200.00 | \$2,000.00 | 4.15% | |
| Districtwide School 1:1 Technology | \$0.00 | \$0.00 | \$57,411.00 | \$58,000.00 | \$589.00 | 1.03% | |
| Districtwide Technology Equipment | \$83,600.00 | \$290,160.71 | \$27,990.00 | \$30,000.00 | \$2,010.00 | 7.18% | |
| Program Total: | \$83,600.00 | \$290,160.71 | \$133,601.00 | \$138,200.00 | \$4,599.00 | 3.44% | |
| Districtwide Security Equipment | \$0.00 | -\$492.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Baseball | \$600.00 | \$584.25 | \$600.00 | \$600.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Boys Basketball | \$400.00 | \$396.40 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Boys Soccer | \$300.00 | \$300.00 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Boys Track | \$400.00 | \$400.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Girls Basketball | \$400.00 | \$373.95 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Girls Soccer | \$300.00 | \$300.00 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |



| Equipment | | | | | | | \$226,205.00 |
|--|--------------------|--------------------|------------------------------------|--|----------------------|-----------------------|--------------|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| McGee Athletic Equipment: Girls Track | \$400.00 | \$396.57 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Softball | \$400.00 | \$400.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| McGee Athletic Equipment: Wrestling | \$400.00 | \$400.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| Program Total: | \$3,600.00 | \$3,551.17 | \$3,600.00 | \$3,600.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Baseball | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| BIIS Athletic Equipment: Boy Lacrosse | \$3,300.00 | \$3,300.00 | \$3,300.00 | \$3,300.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Boys Basketball | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Boys Golf | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| BIIS Athletic Equipment: Boys Soccer | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Boys Swimming | \$1,100.00 | \$1,100.00 | \$1,100.00 | \$1,100.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Boys Tennis | \$700.00 | \$700.00 | \$700.00 | \$700.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Boys Track | \$700.00 | \$27,700.00 | \$700.00 | \$700.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Cheerleading | \$0.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Football | \$6,000.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Girls Basketball | \$600.00 | \$600.00 | \$600.00 | \$600.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Girls Golf | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Girls Lacrosse | \$800.00 | \$800.00 | \$800.00 | \$800.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Girls Soccer | \$1,300.00 | \$1,300.00 | \$1,100.00 | \$1,100.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Girls Swimming | \$1,100.00 | \$1,100.00 | \$1,100.00 | \$1,100.00 | \$0.00 | 0.00% | |
| BIIS Athletic Equipment: Girls Tennis | \$700.00 | \$700.00 | \$700.00 | \$700.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Girls Track | \$700.00 | \$700.00 | \$700.00 | \$700.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Ice Hockey | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 | 100.00% | |
| BHS Athletic Equipment: Indoor Track | \$300.00 | \$300.00 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Softball | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| BIIS Athletic Equipment: Unified Sports | \$0.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Volleyball | \$700.00 | \$700.00 | \$700.00 | \$700.00 | \$0.00 | 0.00% | |
| BHS Athletic Equipment: Wrestling | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |



| Equipment | | | | | | | \$226,205.00 |
|----------------|--------------------|--------------------|------------------------------------|--|----------------------|-----------------------|--------------|
| Description | FY 20-21 Budget | FY 20-21 Actual | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
| Program Total: | \$25,000.00 | \$52,000.00 | \$25,800.00 | \$35,800.00 | \$10,000.00 | 38.76% | |
| Totals | \$154,200.00 | \$535,863.00 | \$176,979.00 | \$226,205.00 | \$40,226.00 | 27.81% | |

Footnotes

1. School buildings and most departments are taking a 0% increase from their FY22 budget. Principals and Department Leaders have redistributed funds from supplies, equipment, and all other expenditures to best fit the needs of their students and programs for FY23.



| All Other Expenditures | | | | | | | \$92,264.00 |
|------------------------|--|--|--|--|--|--|-------------|
|------------------------|--|--|--|--|--|--|-------------|

| Description | FY 20-21 Budget | FY 20-21 Actuals | FY 21-22 Budget as of 12/1/2021 | FY 22-23 Superintendent's Proposed | Dollar Difference | Percent Difference | Comments |
|--|--------------------|---------------------|------------------------------------|--|-------------------|-----------------------|----------|
| BHS Dues & Fees: Art | \$400.00 | \$400.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| BHS Dues & Fees: Family & Consumer Science | \$300.00 | \$0.00 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |
| BHS Dues & Fees: Mathematics | \$275.00 | \$275.00 | \$275.00 | \$275.00 | \$0.00 | 0.00% | |
| BHS Dues & Fees: Physical Education | \$400.00 | \$75.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| BHS Dues & Fees: Principal's Office | \$5,020.00 | \$6,048.95 | \$5,020.00 | \$5,020.00 | \$0.00 | 0.00% | |
| BHS Dues & Fees: School Counseling | \$734.00 | \$732.00 | \$734.00 | \$734.00 | \$0.00 | 0.00% | |
| BHS Dues & Fees: Technology Education | \$440.00 | \$0.00 | \$440.00 | \$200.00 | -\$240.00 | -\$4.55% | |
| BHS Dues & Fees: Technology Education | \$1,077.00 | \$1,077.00 | \$1,077.00 | \$1,077.00 | \$0.00 | 0.00% | |
| BHS Dues & Fees: World Language | \$415.00 | \$307.00 | \$490.00 | \$490.00 | \$0.00 | 0.00% | |
| CCTA Dues & Fees: | \$0.00 | \$0.00 | \$500.00 | \$700.00 | \$200.00 | 40.00% | |
| Central Office Dues & Fees: Board of Education | \$10,000.00 | \$32,738.00 | \$26,938.00 | \$26,938.00 | \$0.00 | 0.00% | |
| Central Office Dues & Fees: Business Office | \$2,000.00 | \$690.00 | \$2,000.00 | \$2,000.00 | \$0.00 | 0.00% | |
| Central Office Dues & Fees: Human Resources | \$1,285.00 | \$1,620.00 | \$1,285.00 | \$1,285.00 | \$0.00 | 0.00% | |
| Central Office Dues & Fees: Superintendent's Office | \$1,700.00 | \$5,371.00 | \$1,700.00 | \$5,700.00 | \$4,000.00 | 235.29% | |
| Districtwide Dues & Fees: Curriculum Department | \$10,000.00 | \$7,733.00 | \$0.00 | \$5,000.00 | \$5,000.00 | 100.00% | |
| Districtwide Dues & Fees: Library Media Services | \$600.00 | \$578.55 | \$0.00 | \$600.00 | \$600.00 | 100.00% | |
| Griswold Dues & Fees: Principal's Office | \$500.00 | \$389.95 | \$475.00 | \$500.00 | \$25.00 | 5.26% | |
| Hubbard Dues & Fees: Principal's Office | \$800.00 | \$697.42 | \$800.00 | \$800.00 | \$0.00 | 0.00% | |
| McGee Dues & Fees: Mathematics | \$267.00 | \$0.00 | \$282.00 | \$282.00 | \$0.00 | 0.00% | |
| McGee Dues & Fees: Music Education | \$1,874.00 | \$694.00 | \$1,874.00 | \$1,874.00 | \$0.00 | 0.00% | |
| McGee Dues & Fees: Physical Education | \$400.00 | \$120.00 | \$400.00 | \$900.00 | \$500.00 | 125.00% | |



| | | | | | | | |
|---|-------------|--------------|-------------|-------------|--------------|----------|-----------------------|
| McGee Dues & Fees: Principal's Office | \$5,400.00 | \$4,076.90 | \$7,575.00 | \$7,572.00 | -\$3.00 | -0.04% | |
| McGee Dues & Fees: Science Education | \$1,104.00 | \$3.20 | \$1,104.00 | \$600.00 | -\$504.00 | -45.65% | |
| McGee Dues & Fees: World Language | \$120.00 | \$0.00 | \$120.00 | \$185.00 | \$65.00 | 54.17% | |
| Special Education Dues & Fees | \$1,100.00 | \$750.00 | \$1,100.00 | \$1,100.00 | \$0.00 | 0.00% | |
| Program Total: | \$46,211.00 | \$64,376.97 | \$55,289.00 | \$64,932.00 | \$9,643.00 | 17.44% | |
| Districtwide Building Improvements | \$0.00 | \$412,588.00 | \$30,000.00 | \$17,182.00 | -\$12,818.00 | -42.73% | Reallocation of funds |
| Griswold Building Improvements | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | -\$20,000.00 | -100.00% | Reallocation of funds |
| Program Total: | \$0.00 | \$412,588.00 | \$50,000.00 | \$17,182.00 | -\$32,818.00 | -65.64% | |
| CCTA Rent | \$6,000.00 | \$4,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% | |
| McGee Athletics Tournament Fees: Boys Cross Country | \$400.00 | \$250.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| McGee Athletics Tournament Fees: Boys Track | \$0.00 | \$0.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| McGee Athletics Tournament Fees: Wrestling | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$0.00 | 0.00% | |
| Program Total: | \$600.00 | \$250.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |
| BHS Athletics Tournament Fees: Baseball | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% | |
| BHS Athletics Tournament Fees: Boys Basketball | \$100.00 | \$49.94 | \$100.00 | \$100.00 | \$0.00 | 0.00% | |
| BHS Athletics Tournament Fees: Boys Cross Country | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% | |
| BHS Athletics Tournament Fees: Boys Golf | \$400.00 | \$400.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% | |
| BHS Athletics Tournament Fees: Boys Lacrosse | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% | |
| BHS Athletics Tournament Fees: Boys Soccer | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% | |
| BHS Athletics Tournament Fees: Boys Swimming | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% | |
| BIIS Athletics Tournament Fees: Boys Tennis | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% | |
| BIIS Athletics Tournament Fees: Boys Track | \$325.00 | \$324.93 | \$300.00 | \$300.00 | \$0.00 | 0.00% | |
| BIIS Athletics Tournament Fees: Wrestling | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | |



| | | | | | | |
|---|-------------|--------------|--------------|-------------|--------------|---------|
| BHS Athletics Tournament Fees: Cheerleading | \$800.00 | \$800.00 | \$600.00 | \$600.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Football | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Basketball | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Golf | \$400.00 | \$400.00 | \$400.00 | \$400.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Lacrosse | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Soccer | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Swimming | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Tennis | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Track | \$1,200.00 | \$920.00 | \$1,200.00 | \$1,200.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Girls Volleyball | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Indoor Track | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 0.00% |
| BHS Athletics Tournament Fees: Softball | \$100.00 | \$75.00 | \$100.00 | \$100.00 | \$0.00 | 0.00% |
| Program Total: | \$9,375.00 | \$4,319.87 | \$9,150.00 | \$9,150.00 | \$0.00 | 0.00% |
| Totals | \$62,186.00 | \$485,535.00 | \$115,439.00 | \$92,264.00 | -\$23,175.00 | -20.08% |

Footnotes

1. The District is taking a 0% increase from the original July 1, 2021 budget for All Other Expenditures. The budget as of 12/1/2021 includes the Board approved \$20,000 transfers for the Griswold Band Room. The proposed budget redistributes funds to the original category or to other line items within the All Other Expenditures category.



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:

- Town Hall and Police server upgrades
- Begin multi-year replacement of cart path bridges at Timberlin
- Replace original carpeting at Berlin-Peck Memorial Library
- Repairs to the Demore, Dinda, Bittner Jr. Memorial pool
- Town share (20%) of new 12-passenger senior van
- Fire alarm upgrades at Willard Elementary School – funding year 2 of 2
- School vans

PUBLIC SAFETY

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 FY23, 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.

TECHNOLOGY

Town Hall and Police Department technology infrastructure upgrades: the Town's current system hasn't been upgraded since 2013. Normally this is done every 5 to 6 years. By the time this is implemented, almost a decade will have passed. The equipment is the very core of the Town's IT system. Without it, users would not be able to log in to access files and connect to critical software for public safety, GIS, tax, assessments, accounting, payroll, treasury, etc. The new system price includes warranty support on parts and labor, including tech support for 5 (five) years. All hardware is quoted on State Contract.

EDUCATION

School vans: the Town provides vans to transport students and several the current vans have over 100,000 miles. The funding request would replace two lift vans during the budget year.

Hubbard School Playground repaving: this request is to address large cracks that represent a safety hazard for students. Public Works/Grounds is reviewing options to address the issue. The request represents a replacement of the pavement, but there may be a less intrusive and lower cost alternative.

VEHICLES/EQUIPMENT

Senior Center van (20% Town share; 80% paid by federal grant): The Town has utilized the DOT grant program in the past to purchase vans/busses at a small fraction of the total cost. This grant provides Federal funding for capital and operating expenses to improve mobility for seniors and individuals with disabilities by removing barriers to transportation service and expanding transportation mobility options.

RECEREATION/CULTURE

New carpeting at Berlin-Peck Memorial Library: the existing carpet was installed in 1989 when the library was built. Throughout the library the carpeting is worn and stained, especially in the children's area. The loose thread, holes, and discoloration from moving shelves over the years show the library's evolution as we've moved shelves and enlarged our collection. Considering the current pandemic and raised awareness of public health, the old carpet could become a health hazard to patrons and staff.

Toro Tri-Plex Greens mower: this specialty piece of equipment, Model 3250, is used to mow putting greens. The machine's large gas engine provides the performance needed to use on greens and all areas around greens. It will replace an aging (approximately 20-year-old)) greens mower.

Small Used Kubota Tractor: this tractor will be used to operate the Deep Tine Aerifier for putting greens. The machine will be replacing two Ryan walk behind aerifiers which are approximately 30+

years old. In addition, this will save the cost of having to outsource Deep Tine Aerification which should be done annually.

Golf Course bridges: this request is to fund year 1 of 4 to replace 2 cart path bridges each year. The plan is to fund one bridge with the General Fund (in the mil rate) and one from the golf course CIP each year. The bridge replacements are necessary in the short-term for safety of golfers and equipment that cross each bridge many times daily.

Demore, Dinda, Bittner Jr Memorial Pool: The pool was constructed in 1974. In 2012, the pool was replastered, but it is now in need of some major repairs. The plaster has started to deteriorate, discolor, and crack. This has led to the pool losing around 3 inches of water a day. The plan is to install a pool liner that would have a warranty of 15 years and should last about 20 years.

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

| BOND PRINCIPAL | May-13 | May-14 | May-15 | May-16 | May 2016 Ref | May-17 | Jun-19 | Jun-20 | TOTAL |
|-----------------------|------------------|-------------------|-------------------|-------------------|---------------------|------------------|------------------|------------------|---------------------|
| | 2013 | 2014 | 2015 | 2016 | 2016 Ref | 2017 | 2019 | 2020 | |
| 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 |
| | | | | | | | | | |
| TOTAL | 4,935,000 | 11,300,000 | 9,370,000 | 11,590,000 | 5,920,000 | 2,850,000 | 4,400,000 | 3,780,000 | 54,145,000 |
| | | | | | | | | | |
| BOND INTEREST | May-13 | May-14 | May-15 | May-16 | May 2016 Ref | May-17 | Jun-19 | Jun-20 | TOTAL |
| 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 |
| | | | | | | | | | |
| TOTAL | 731,256 | 2,083,722 | 1,863,066 | 2,007,128 | 395,650 | 215,997 | 398,500 | 661,500 | 8,356,819 |
| | | | | | | | | | |
| BOND TOTAL | May-13 | May-14 | May-15 | May-16 | May 2016 Ref | May-17 | Jun-19 | Jun-20 | TOTAL ISSUED |
| 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 |
| | | | | | | | | | |
| TOTAL | 5,666,256 | 13,383,722 | 11,233,066 | 13,597,128 | 6,315,650 | 3,065,997 | 4,798,500 | 4,441,500 | 62,501,819 |
| | | | | | | | | | |

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 FY23 is to not issue any short- or long-term debt until spring 2023. 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 FY2024-2032 (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 \$567,882,756 (as of 6/30/2021).

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.

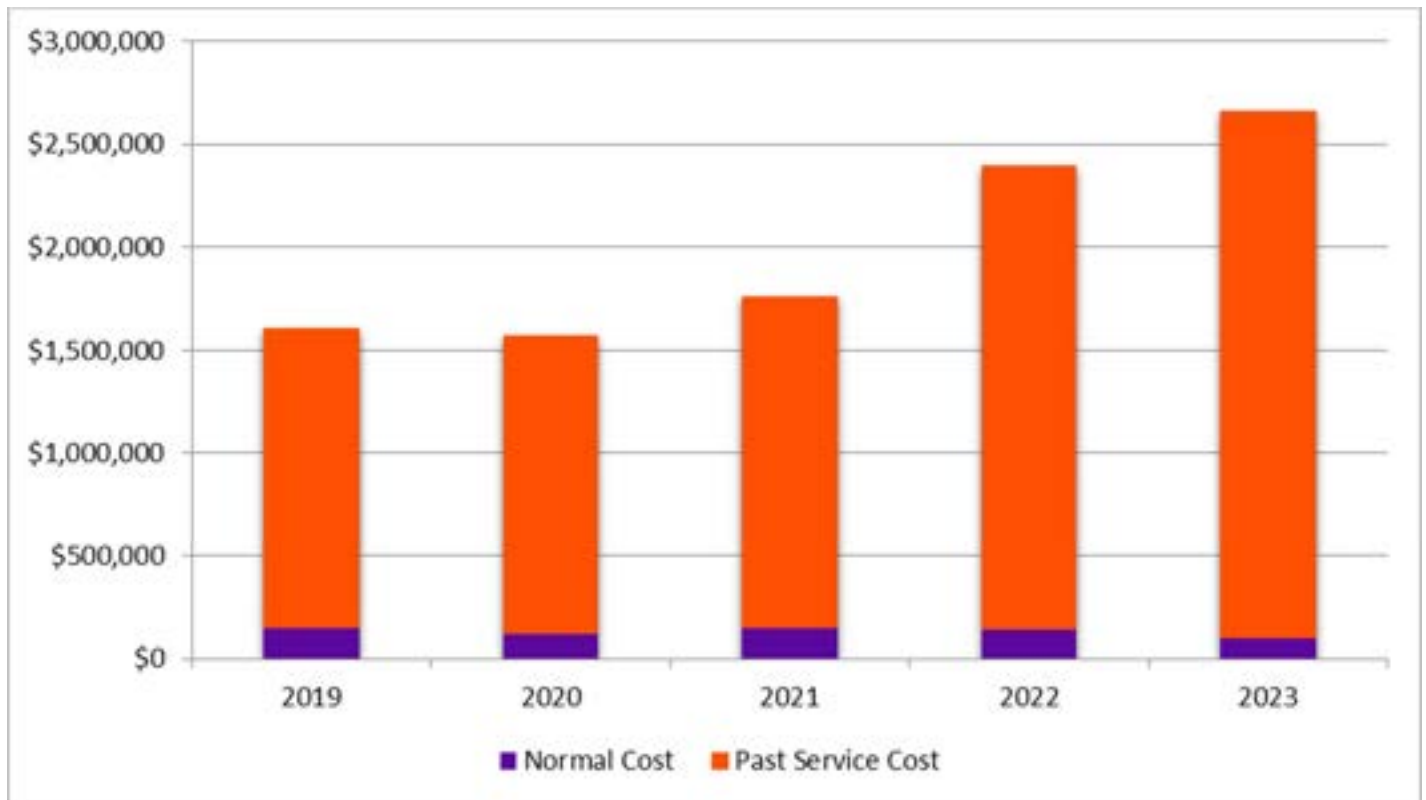
To the extent any arbitrage rebate liability exists, the Town shall report such liability in the comprehension annual financial report (CAFR).

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 5 active participants in the plan (plus 1 inactive, vested participant and 14 retiree/beneficiaries in payout status). Since the plan utilized unassigned fund balance to payout three retirees in early FY22, the current budget only includes the cost of monthly annuities and administrative costs (total budget is \$185,000).

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 \$99,680 in 20232 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. Based on the consulting contract approved during FY22, the Town must add \$35,120 to the existing sinking account balance. Budget amount: \$35,120

Revaluation: in 2014, the Berlin Assessors Office insourced most of the revaluation process required by CGS to be completed every five (5) years. The effort to deliver revaluation services has caused the Assessor to be out of the office frequently during normal business hours. This prevents him from being available for resident questions and routine office deliverables. The proposed transfer will fund the October 1, 2022, Grand List contract and allow the Assessor to be more available to the public. Budget amount: \$72,500

X. MULTI-YEAR FINANCIAL & CAPITAL PLANS

Town of Berlin
5-year Financial Plan (Budgetary Basis)
Fiscal Year 2022-23 Budget

| | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>FY 2026</u> | <u>FY 2027</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>Actual*</u> | <u>Actual*</u> | <u>Actual*</u> | <u>Budget</u> | <u>Proposed Bud</u> | <u>Projection</u> | <u>Projection</u> | <u>Projection</u> | <u>Projection</u> |
| <u>Receipts</u> | | | | | | | | | |
| Local Taxes: | | | | | | | | | |
| Current Levy | \$74,689,481 | \$78,119,848 | \$79,782,904 | \$79,861,907 | \$86,938,786 | \$90,036,680 | \$93,480,904 | \$99,220,177 | \$103,494,985 |
| Supplemental motor vehicle, back taxes, interest, lien fees | \$1,864,686 | \$1,157,586 | \$1,183,517 | \$1,487,945 | \$1,485,000 | \$1,447,875 | \$1,411,678 | \$1,376,386 | \$1,341,977 |
| Intergovernmental Aid (incl ECS & Other State/Federal grants; excl BOE direct grants) | \$6,493,363 | \$6,694,023 | \$6,643,184 | \$6,994,531 | \$6,272,429 | \$6,084,256 | \$5,901,728 | \$5,724,677 | \$5,552,936 |
| User Fees | \$3,638,164 | \$3,499,068 | \$4,289,642 | \$3,643,014 | \$3,948,239 | \$3,948,239 | \$3,948,239 | \$3,948,239 | \$3,948,239 |
| Interest on Investments | \$982,225 | \$817,907 | \$60,033 | \$55,000 | \$55,000 | \$110,000 | \$165,000 | \$247,500 | \$371,250 |
| Rental Income (cell tower & mobile home park) | \$177,519 | \$166,465 | \$165,391 | \$167,650 | \$175,626 | \$179,095 | \$182,633 | \$186,240 | \$189,919 |
| Transfers from Other Funds | \$18,019 | \$76,688 | \$4,500 | \$1,204,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 |
| Other (Ref of Expend, Tele Line, Other Receipts, Sale of Land/Labor/Materials) | \$148,278 | \$110,001 | \$235,000 | \$59,500 | \$76,257 | \$76,257 | \$76,257 | \$76,257 | \$76,257 |
| Assigned Fund Balance Used to Offset the Mill Rate | \$0 | \$0 | \$0 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 | \$485,000 |
| TOTAL RECEIPTS | \$88,011,735 | \$90,641,586 | \$92,364,171 | \$93,959,047 | \$99,440,837 | \$102,371,902 | \$105,655,939 | \$111,268,976 | \$115,126,851 |
| <u>Expenditures</u> | | | | | | | | | |
| Operating Costs: | | | | | | | | | |
| Board of Education (out years = 3.0% annual growth) | \$43,198,061 | \$44,342,150 | \$45,677,849 | \$47,885,632 | \$50,122,596 | \$51,626,274 | \$53,175,062 | \$54,770,314 | \$56,413,423 |
| Town (out years = 2.0% annual growth)** | \$30,206,144 | \$30,822,630 | \$32,040,566 | \$36,462,027 | \$39,151,307 | \$39,934,333 | \$40,733,020 | \$41,547,680 | \$42,378,634 |
| Capital Investments (from 10-year capital plan) | \$1,444,417 | \$892,975 | \$1,780,792 | \$370,000 | \$1,132,859 | \$1,635,000 | \$1,843,000 | \$4,854,671 | \$7,719,282 |
| Debt Service (incl transfers for repayment of ST debt & LT capital leases) | \$9,399,808 | \$10,519,318 | \$8,966,359 | \$8,843,888 | \$8,626,455 | \$8,768,675 | \$9,497,238 | \$9,688,691 | \$8,546,103 |
| Pension (related to closed defined benefit pension plan only) | \$1,606,701 | \$1,829,231 | \$2,185,000 | \$185,000 | \$185,000 | \$185,000 | \$185,000 | \$185,000 | \$185,000 |
| Transfers to Other Funds (out years: school sec., biz cont, reval, pension, Sterling) | \$434,920 | \$956,479 | \$791,300 | \$212,500 | \$222,620 | \$222,620 | \$222,620 | \$222,620 | \$222,620 |
| TOTAL EXPENDITURES | \$86,290,051 | \$89,362,783 | \$91,441,866 | \$93,959,047 | \$99,440,837 | \$102,371,902 | \$105,655,939 | \$111,268,976 | \$115,465,062 |
| YOY CHANGE | 4.3% | 3.6% | 2.3% | 2.8% | 5.8% | 2.9% | 3.2% | 5.3% | 3.8% |
| <u>Key Metrics:</u> | | | | | | | | | |
| Unassigned Fund Balance - assumes assigned fund balance is not used*** | \$14,949,335 | \$17,437,703 | \$18,300,008 | \$13,039,368 | \$13,039,368 | \$13,039,368 | \$13,039,368 | \$13,039,368 | \$12,701,157 |
| Unassigned Fund Balance as a % of Total Expenditures | 17.3% | 19.5% | 20.0% | 13.9% | 13.1% | 12.7% | 12.3% | 11.7% | 11.0% |
| Minimum Unassigned Fund Balance (Town Policy) - Best Practice is 16.7% (2 months) | 11.0% | 11.0% | 11.0% | 11.0% | 11.0% | 11.0% | 11.0% | 11.0% | 11.0% |
| Grand List (assumes 0.75% annual growth after FY23) (in thousands) | \$2,295,020 | \$2,328,000 | \$2,377,424 | \$2,370,085 | \$2,438,139 | \$2,456,425 | \$2,474,848 | \$2,493,410 | \$2,512,110 |
| Mill Rate (amount in "Actual" column may not equal the adopted budget amt) | 32.84 | 33.93 | 33.93 | 33.93 | 35.91 | 36.91 | 38.04 | 40.07 | 41.35 |
| \$ Change in Mill Rate | \$1.59 | \$1.09 | \$0.00 | \$0.00 | \$1.98 | \$1.00 | \$1.13 | \$2.03 | \$1.28 |
| % Change in Mill Rate | 5.1% | 3.3% | 0.0% | 0.0% | 5.8% | 2.8% | 3.1% | 5.3% | 3.2% |
| Increase on taxes of "Change in Mill Rate" on a \$250,000 appraised home value | | | | \$0.00 | \$346.50 | \$175.00 | \$197.75 | \$355.25 | \$224.00 |
| Debt Service as a % of total budget | 10.9% | 11.8% | 9.8% | 9.4% | 8.7% | 8.6% | 9.0% | 8.7% | 7.4% |
| 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% | |
| Total Debt (P&I - incl L-T bonds, CDA loan, S-T notes & energy capital lease; excl DB Pension) | \$98,036,871 | \$95,623,775 | \$90,449,655 | \$72,834,653 | \$73,524,653 | \$73,339,653 | \$72,029,653 | \$72,684,653 | \$73,549,653 |
| Debt as a % of Grand List | 4.3% | 4.1% | 3.8% | 3.1% | 3.0% | 3.0% | 2.9% | 2.9% | 2.9% |
| 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) | 12.8% | 13.8% | 12.2% | 9.6% | 8.9% | 8.7% | 9.2% | 8.9% | 7.6% |

* Source: Annual Comprehensive Financial Report

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

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

The 5-year financial plan considers macro and micro conditions in assessing future receipts and expenditures. The Town has been proactive in reducing operating costs in recent years, including 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 2023 is year seven (7) 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> | <u>FY28+</u> |
|----------|-------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| GF | \$274,419 | \$0 | \$370,000 | \$1,132,859 | \$1,635,000 | \$1,843,000 | \$4,854,671 | \$7,719,282 | \$9,562,680 |
| Surplus | \$938,500 | \$402,992 | \$1,332,500 | \$2,701,775 | \$782,911 | \$320,332 | \$579,461 | \$1,373,562 | \$2,114,042 |
| LoCIP | \$0 | \$0 | \$300,000 | \$250,000 | \$150,000 | \$0 | \$0 | \$375,000 | \$0 |
| TAR | \$132,000 | \$167,000 | \$320,000 | \$320,000 | \$320,000 | \$320,000 | \$320,000 | \$320,000 | \$1,280,000 |
| Grants | \$2,885,186 | \$3,099,448 | \$4,681,307 | \$12,676,642 | \$1,893,642 | \$1,593,642 | \$1,593,642 | \$1,593,642 | \$9,574,568 |
| Bond | \$3,700,000 | \$4,958,864 | \$208,941 | \$0 | \$7,050,000 | \$6,200,000 | \$4,800,000 | \$5,100,000 | \$9,200,000 |
| Bond - E | \$0 | \$495,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BAN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital | \$798,000 | \$1,028,201 | \$2,200,000 | \$2,585,000 | \$335,000 | \$35,000 | \$35,000 | \$0 | \$0 |
| | \$8,728,105 | \$10,151,505 | \$9,412,748 | \$19,666,226 | \$12,166,553 | \$10,311,974 | \$12,182,774 | \$16,481,486 | \$31,731,290 |

GF as % of Total

3.1%

0.0%

3.9%

5.8%

13.4%

17.9%

39.8%

46.8%

30.1%

| | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY24</u> | <u>FY25</u> | <u>FY26</u> | <u>FY27</u> | <u>FY28+</u> |
|-------------------------------|-------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Government | \$0 | \$0 | \$0 | \$162,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Community Development | \$1,242,098 | \$1,009,809 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety | \$1,570,500 | \$702,992 | \$2,517,500 | \$238,375 | \$1,182,644 | \$369,076 | \$667,092 | \$357,602 | \$5,779,580 |
| Physical Services | \$3,822,000 | \$7,349,903 | \$2,728,642 | \$11,274,992 | \$5,193,910 | \$4,110,898 | \$8,106,261 | \$8,700,152 | \$14,261,118 |
| Parks, Recreation & Libraries | \$1,081,419 | \$768,801 | \$524,254 | \$715,359 | \$230,000 | \$247,000 | \$1,099,421 | \$1,250,732 | \$1,675,591 |
| Health & Human Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Schools | \$1,012,088 | \$320,000 | \$3,642,352 | \$7,275,000 | \$5,560,000 | \$5,585,000 | \$2,310,000 | \$6,173,000 | \$10,015,000 |
| | \$8,728,105 | \$10,151,505 | \$9,412,748 | \$19,666,226 | \$12,166,553 | \$10,311,974 | \$12,182,774 | \$16,481,486 | \$31,731,290 |

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 | FY28+ |
|--------|------------------------|--|---------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-------------|
| 3 | Information Technology | Infrastructure upgrade (servers, switches, Vmware & Windows Server) | GF | | | | \$162,500 | | | | | \$0 |
| | | | | \$0 | \$0 | \$0 | \$162,500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 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 (Regional & Municipal Brownfields Grants) | Grants | \$985,967 | | | | | | | | \$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 | \$0 |
| 31 | Fire Department | Squad Units | Capital | | | \$1,800,000 | | | | | | \$0 |
| 31 | Fire Department | Engine/Tanker | Capital | | | \$400,000 | | | | | | \$0 |
| 31 | Fire Department | Pumpers | Bond | | \$400,000 | | | \$850,000 | | | | \$1,600,000 |
| 31 | Fire Department | Pumpers | Bond | | | | | | | | | \$1,600,000 |
| 31 | Fire Department | Specialty Units | Bond | | | | | | | | | \$0 |
| 31 | Fire Department | Rescue Trucks | Bond | | | | | | | | | \$1,000,000 |
| 31 | Fire Department | Pump simulator | GF | | | | | | | | | \$0 |
| 31 | Fire Department | Fire - Complete Radio System (incl. Microwave Systems) | Bond | \$1,200,000 | \$50,000 | | | | | | | \$0 |
| 31 | Fire Department | Fire - Complete Radio System (incl. Microwave Systems) | Surplus | | | \$100,000 | | | | | | \$0 |
| 31 | Fire Department | Training Tower | GF | | | | | | | \$300,000 | | \$0 |
| 31 | Fire Department | Stand By Generators | GF | | | | | | | | | \$150,000 |
| 31 | Fire Department | Off Road UTV | GF | | | | | | | | | \$0 |
| 31 | Fire Department | Utility Vehicles | GF | | | | | | | \$80,000 | \$80,000 | \$80,000 |
| 31 | Fire Department | Brush Engines | GF | | | | | | | | | \$0 |
| | | | | \$1,200,000 | \$450,000 | \$2,300,000 | \$0 | \$850,000 | \$0 | \$380,000 | \$80,000 | \$4,430,000 |
| 32 | Police Department | Vehicle - Patrol Units - (5% incr. in out yrs) | GF | \$73,000 | | | | | | | | \$0 |
| 32 | Police Department | Vehicle - Patrol Units - (5% incr. in out yrs) | Surplus | \$200,000 | | \$157,500 | \$165,375 | \$173,644 | \$182,326 | \$191,442 | \$201,014 | \$909,717 |
| 32 | Police Department | Vehicle - Supervisor SUV | Surplus | \$0 | | | | \$44,000 | | \$48,400 | | \$111,804 |
| 32 | Police Department | Vehicle - K-9 Units | Surplus | | | | | | | | | \$120,000 |
| 32 | Police Department | Vehicle - Unmarked/Admin | Surplus | \$0 | | | \$35,000 | | \$36,750 | | \$38,588 | \$83,060 |
| 32 | Police Department | Vehicle - DARE Pickup Truck | Surplus | | | | | \$40,000 | | | | \$0 |
| 32 | Police Department | Vehicle - ATV/UTV | Surplus | | | | | \$30,000 | | | | \$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 | Server - Warranty/Maintenance | GF | | | | \$38,000 | | | | \$38,000 | \$0 |
| 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 | Taser Replacement | GF | | | | | | | | | \$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 | \$238,375 | \$287,644 | \$369,076 | \$239,842 | \$277,602 | \$1,319,580 |
| 34 | Fire Marshall | Deputy Fire Marshall Verhicle | Grants | | | | | | | | | \$0 |
| 34 | Fire Marshall | SUV | GF | | | | | | | | | \$30,000 |
| | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$30,000 |
| 30 | Animal Control | Animal Control Van | GF | \$0 | | \$0 | | \$45,000 | | \$47,250 | | \$0 |
| | | | | \$0 | \$0 | \$0 | \$0 | \$45,000 | \$0 | \$47,250 | \$0 | \$0 |

| <u>Dept #</u> | <u>Dept</u> | <u>Description</u> | <u>Funding</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>FY24</u> | <u>FY25</u> | <u>FY26</u> | <u>FY27</u> | <u>FY28+</u> |
|---------------|------------------|---|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 35 | Municipal Garage | Gantry Crane | GF | | | \$0 | | \$100,000 | | | | \$0 |
| 35 | Municipal Garage | 4 Post Vehicle Lift | Surplus | | | | | \$12,500 | | | | \$12,500 |
| 35 | Municipal Garage | Inground Lift | GF | | | | | | | \$28,000 | | \$0 |
| 35 | Municipal Garage | Air compressor | Surplus | | | | | | | | \$25,000 | \$0 |
| 35 | Municipal Garage | Maintenance Software | Surplus | | | | | | | | | \$0 |
| 35 | Municipal Garage | Service Truck | GF | | | | | \$80,000 | | | | \$0 |
| 35 | Municipal Garage | Fork Lift | Surplus | | | | | | | | | \$45,000 |
| 35 | Municipal Garage | Flatbed | GF | | | | | | \$60,000 | | | \$0 |
| 35 | Municipal Garage | Pool Cars (incl Assessor, Bldg Insp, DPW, Nursing) | Surplus | | | | \$28,350 | \$29,768 | \$31,256 | \$32,819 | \$34,460 | \$155,953 |
| | | | | \$0 | \$0 | \$0 | \$28,350 | \$222,268 | \$91,256 | \$60,819 | \$59,460 | \$213,453 |
| 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) | Capital | | | | \$50,000 | | | | | \$0 |
| 36 | Public Works | Paper Goods Pond Dam (consulting) | Surplus | | | | \$65,000 | | | | | \$0 |
| 36 | Public Works | Paper Goods Pond Dam | Bond | | | | | | | \$450,000 | | \$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 | Capital | | | | \$2,500,000 | | | | | \$0 |
| 36 | Public Works | Kensington Road Bridge | Capital | \$0 | \$445,000 | | | | | | | \$0 |
| 36 | Public Works | Kensington Road Bridge - final grant amount TBD | Grants | \$0 | | | \$2,100,000 | | | | | \$0 |
| 36 | Public Works | Edgewood Road Bridge | Grants | \$200,000 | | | \$15,000 | \$300,000 | | | | \$0 |
| 36 | Public Works | Edgewood Road Bridge | Capital | | | | | \$300,000 | | | | \$0 |
| 36 | Public Works | Bridge Preservation Work (Worthington Ridge, Berlin Street, Wildermere Road and Heritage Drive) - Reimbursable | Capital | \$432,000 | \$568,000 | | | | | | | \$0 |
| 36 | Public Works | Bridge Preservation Work (Worthington Ridge, Berlin Street, Wildermere Road and Heritage Drive) - Reimbursable | Bond | | \$2,100,000 | | | | | | | \$0 |
| 36 | Public Works | Glen Street Bridge - Option 2 | 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 | TAR | | | \$0 | \$110,000 | \$160,000 | \$160,000 | \$160,000 | \$160,000 | \$640,000 |
| 36 | Public Works | Townwide Sidewalks - TAR | TAR | \$2,000 | \$167,000 | \$320,000 | \$160,000 | \$160,000 | \$160,000 | \$160,000 | \$160,000 | \$640,000 |
| 36 | Public Works | Main Roads Project (Porter's Pass, Deming, Christian Lane) - Engineering | Bond | | \$550,000 | | | | | | | \$0 |
| 36 | Public Works | Main Roads Project (Porter's Pass, Deming, Christian Lane) - Construction | Grants | | | | \$3,900,000 | | | | | \$0 |
| 36 | Public Works | Denehy Field Parking Lot | TAR | | | | \$50,000 | | | | | \$0 |
| 36 | Public Works | Sage Park Parking Lot | Surplus | | | | \$300,000 | | | | \$250,000 | \$0 |
| 36 | Public Works | Timberlin Golf Course Parking Lot | Surplus | | | | | \$275,000 | | | | \$0 |
| 36 | Public Works | Town Hall Parking Lot | GF | | | | | \$330,000 | | | | \$0 |
| 36 | Public Works | Petit Field Parking Lot | GF | | | | | | | | \$60,000 | \$0 |
| 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 | East Berlin Pool Parking Lot | GF | | | | | | | | | \$0 |
| | | | | \$2,521,000 | \$4,993,000 | \$320,000 | \$9,250,000 | \$1,525,000 | \$320,000 | \$770,000 | \$630,000 | \$1,555,000 |

| Dept # | Dept | Description | Funding | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28+ |
|--------|------------------|--|----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 37 | Highway | Roads | Bond | | \$600,000 | | | | | | | \$0 |
| 37 | Highway | Roads | Grants | \$786,000 | \$1,203,039 | \$1,593,642 | \$1,593,642 | \$1,593,642 | \$1,593,642 | \$1,593,642 | \$1,593,642 | \$6,374,568 |
| 37 | Highway | Large dump truck | GF | | | | | | \$231,000 | | \$242,550 | \$522,089 |
| 37 | Highway | Large dump truck | Surplus | | | \$175,000 | \$220,000 | | | | | \$0 |
| 37 | Highway | Small dump truck | GF | | | | | \$90,000 | | \$100,000 | | \$120,000 |
| 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 | | | | \$60,000 | | | | \$0 |
| 37 | Highway | Pickup Truck | Surplus | | | | \$45,000 | \$65,000 | | | | \$0 |
| 37 | Highway | Loader | Surplus | | | | | | | | | \$175,000 |
| 37 | Highway | Paving Box | Surplus | | | | | | | \$100,000 | | \$0 |
| 37 | Highway | Roller | Surplus | | | | | | | | | \$50,000 |
| 37 | Highway | Backhoe | Surplus | | | | | | | \$140,000 | | \$0 |
| 37 | Highway | Sweeper | Surplus | | | | | | | | | \$200,000 |
| 37 | Highway | Excavator | Surplus | \$110,000 | | | | | | | | \$0 |
| 37 | Highway | Guardrail Mower Attachments | GF | | | | | \$120,000 | | | | \$0 |
| | | | | \$1,076,000 | \$1,803,039 | \$1,768,642 | \$1,858,642 | \$1,928,642 | \$1,824,642 | \$1,933,642 | \$1,836,192 | \$7,441,657 |
| 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) | Surplus | | | \$50,000 | | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$100,000 |
| 38 | Public Buildings | Fire & Security Upgrades (various buildings) | GF | | | | | | \$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) | Surplus | \$0 | | \$100,000 | | | | | | \$0 |
| 38 | Public Buildings | Various interior repairs at sr ctr (kitchen, level raised flooring) | GF | \$50,000 | | | | | | | | \$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 |
| 38 | Public Buildings | Renovate all Little League concessions | GF | | | | | | \$50,000 | | | \$0 |
| 38 | Public Buildings | South Kensington Fire House - building modifications | GF | | | | | | | | \$750,000 | \$0 |
| 38 | Public Buildings | South Kensington Fire House - building modifications | Surplus | | | \$150,000 | | | | | \$750,000 | \$0 |
| 38 | Public Buildings | Old Peck/Historical Society Renovations | GF | | | | | | \$100,000 | | | \$0 |
| 38 | Public Buildings | Exterior repairs to Art League Building | Surplus | \$0 | | | \$50,000 | | | | | \$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 | \$0 |
| 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 | \$0 |
| 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 | | | | | | | | | \$150,000 |
| 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 | Bond | | | | | | | \$750,000 | | \$0 |
| 38 | Public Buildings | Pool Building - East Berlin | Bond | | | | | | | | \$750,000 | \$0 |
| 38 | Public Buildings | Window Replacement (Town Hall) | GF | | | | | | | | \$2,500,000 | \$0 |
| 38 | Public Buildings | Window Replacement (Library/Community Center) | GF | | | | | | | \$750,000 | | \$0 |
| 38 | Public Buildings | Windows & Doors replacement (Timberlin) | GF | | | | | | | \$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 | | | | | | \$1,200,000 | | | \$0 |
| 38 | Public Buildings | Roof Repl-Est (Highway/Grounds & Water Control) | LoCIP | | | \$300,000 | | | | | | \$0 |
| 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 | | | | | | | \$200,000 | | \$0 |
| 38 | Public Buildings | Timberlin Maintenance Shop Exterior | Surplus | | | | | | | | | \$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 | \$0 |
| 38 | Public Buildings | Physical Services Facilities Addition | GF | | | | | | | | \$150,000 | \$0 |
| 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 | | | \$40,000 | | \$38,000 | | \$41,800 | | \$96,558 |
| 38 | Public Buildings | Facilities - Truck | Surplus | | | | \$38,000 | | \$45,000 | | \$49,500 | \$54,450 |
| | | | | \$225,000 | \$553,864 | \$640,000 | \$138,000 | \$1,518,000 | \$1,875,000 | \$5,341,800 | \$6,174,500 | \$5,051,008 |

| Dept # | Dept | Description | Funding | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28+ |
|--------|----------------|--|----------|-------------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| 43 | Golf Course | Bridges - 7 on course; 2 repaired per year; \$35k per bridge (estimate); 1 uses Golf CIP & 1 uses GF | Capital | | | | \$35,000 | \$35,000 | \$35,000 | \$35,000 | | \$0 |
| 43 | Golf Course | Bridges - 7 on course; 2 repaired per year; \$35k per bridge (estimate); 1 uses Golf CIP & 1 uses GF | GF | | | | \$35,000 | \$35,000 | \$35,000 | | | \$0 |
| 43 | Golf Course | Lightning Detection System | GF | | | | | | | | | \$0 |
| 43 | Golf Course | Used 1 Ton 4x4 dump truck w/ plow | Surplus | | | | \$30,000 | | | | | \$0 |
| 43 | Golf Course | Small dump truck | GF | | | | | | | | | \$0 |
| 43 | Golf Course | Backhoe (New/Used) | Surplus | \$25,000 | | | | | | | | \$0 |
| 43 | Golf Course | Golf Equip Lease - Triplex mowers, greens/tees | GF | \$6,419 | | | | | | | | \$0 |
| 43 | Golf Course | Golf - Wash Station | GF | | | | | | | | \$45,000 | \$0 |
| 43 | Golf Course | Large Utility Vehicle | GF | | | | | | \$32,000 | | | \$0 |
| 43 | Golf Course | Fainway Mower | GF | | | | | | | | | \$84,607 |
| 43 | Golf Course | Toro Tri-Plex Greensmower | GF | | | | \$35,359 | | | | | \$0 |
| 43 | Golf Course | Large Rough Mower | GF | | | | | \$0 | | | \$75,732 | \$0 |
| 43 | Golf Course | Chemical Sprayer | GF | | | | | | | \$61,421 | | \$0 |
| 43 | Golf Course | Dump Body Utility Vehicle | GF | | | | | | | | | \$35,000 |
| 43 | Golf Course | Small used Kubota tractor | GF | | | | \$35,000 | | | | | \$0 |
| 43 | Golf Course | Hauling Tractor | GF | | | | | | | | | \$48,534 |
| | | | | \$31,419 | \$0 | \$0 | \$170,359 | \$70,000 | \$102,000 | \$96,421 | \$120,732 | \$168,141 |
| | | | | | | | | | | | | \$0 |
| 44 | Library | Makerspace Equipment | GF | | | | | | \$0 | | | \$50,000 |
| 44 | Library | New carpeting (replace original now 32 yrs old) | GF | | | | \$150,000 | | | | | \$0 |
| 44 | Library | Glass Enclosure for digital media lab/makerspace | GF | | | | | \$0 | | | | \$50,000 |
| | | | | \$0 | \$0 | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$100,000 |
| 45 | Public Grounds | Field Improvements - Centurelli Field | GF | | | | | | \$0 | | \$30,000 | \$0 |
| 45 | Public Grounds | Field Improvements - Dennehy & Smith Fields | GF | | | | | | \$0 | | \$120,000 | \$0 |
| 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 | \$0 |
| 45 | Public Grounds | Field Improvements - Petit 2 Field | GF | | | | | | | | \$75,000 | \$0 |
| 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 | \$0 |
| 45 | Public Grounds | Sage 1 Field Improvements | Bond | \$0 | \$500,000 | | | | | | | \$0 |
| 45 | Public Grounds | Sage 2 Field Improvements | GF | | | | | | | | \$40,000 | \$0 |
| 45 | Public Grounds | Scalise Field Scoreboard & Parkwide Fiber for Wifi | Grants | \$0 | | \$414,254 | | | | | | \$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 | \$0 |
| 45 | Public Grounds | Percival Pool Maintenance | GF | | | | | | | | \$150,000 | \$0 |
| 45 | Public Grounds | Demore, Dinda, Bittner Jr. Memorial Pool Repairs | GF | | | | \$200,000 | | | | | \$0 |
| 45 | Public Grounds | Paper Goods Pond | GF | | | | | | | \$25,000 | | \$0 |
| 45 | Public Grounds | Large rotary mower | GF | | | | | \$0 | | \$145,000 | | \$0 |
| 45 | Public Grounds | Mini excavator (used) | Surplus | \$0 | | | | \$50,000 | | | | \$0 |
| 45 | Public Grounds | Rack Body | Surplus | \$50,000 | | | | | | | | \$0 |
| 45 | Public Grounds | Pick Ups (with utility body) | GF | | | | | | \$60,000 | \$63,000 | | \$72,450 |
| 45 | Public Grounds | Replace locks at Sage Park | GF | | | | | | | | \$40,000 | \$0 |
| 45 | Public Grounds | Dump Truck (with plow & sander) | GF | | | | | \$110,000 | | | \$110,000 | \$0 |
| 45 | Public Grounds | Dump Truck (with plow & sander) | Surplus | | | \$110,000 | \$110,000 | | | | | \$0 |
| 45 | Public Grounds | Dredging Sage Pond | GF | | | | | | \$0 | \$80,000 | | \$0 |
| 45 | Public Grounds | Skid Steer or Bobcat | GF | | | | | | \$85,000 | | | \$0 |
| 45 | Public Grounds | Backhoe | GF | | | | | | | \$140,000 | | \$0 |
| 45 | Public Grounds | Trackless | GF | | | | | | | | \$140,000 | \$0 |
| 45 | Public Grounds | Track Snow Machine | GF | | | | | | | \$75,000 | | \$0 |
| 45 | Public Grounds | Ragged Mountain Walking Trails | GF | | | | | | | | | \$25,000 |
| 45 | Public Grounds | Riding mower (w/ cab, plow & broom) | GF | | | | | | | \$75,000 | | \$0 |
| 45 | Public Grounds | Future bikeways | GF | | | | | | | | | \$60,000 |
| 45 | Public Grounds | Service Truck | GF | | | | | | | | | \$0 |
| | | | | \$1,050,000 | \$700,000 | \$524,254 | \$310,000 | \$160,000 | \$145,000 | \$1,003,000 | \$1,130,000 | \$1,407,450 |
| 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 (20% TOB/80% Fed DOT) | GF | | | | \$17,000 | | | | | \$0 |
| 55 | Senior Center | 12 Passenger Van | Grants | | | | \$68,000 | | | | | \$0 |
| | | | | \$0 | \$68,801 | \$0 | \$85,000 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Dept # | Dept | Description | Funding | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | FY28+ |
|--------|---------|---|---------|-------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| 61 | Schools | Parking Lot - Griswold | TAR | \$130,000 | | | | | | | | \$0 |
| 61 | Schools | Parking Lot - Willard | LoCIP | | | | \$250,000 | | | | | \$0 |
| 61 | Schools | Parking Lot - Hubbard | GF | | | | | | | | \$350,000 | \$0 |
| 61 | Schools | Parking Lot - McGee | GF | | | | | | | | | \$550,000 |
| 61 | Schools | Parking Lot - BHS | GF | | | | | | | | | \$1,100,000 |
| 61 | Schools | Sidewalks - Hubbard | GF | | | | | | | | \$125,000 | \$0 |
| 61 | Schools | Sidewalks - Willard | Surplus | | \$150,000 | | | | | | | \$0 |
| 61 | Schools | Sidewalks - Griswold | LoCIP | | | | | | | | \$125,000 | \$0 |
| 61 | Schools | Sidewalks - McGee | LoCIP | | | | | \$150,000 | | | | \$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 | \$0 |
| 61 | Schools | Masonry Repointing - Hubbard | GF | | | | | | | | | \$75,000 |
| 61 | Schools | Masonry Repointing - Griswold | GF | | | | | | | | \$100,000 | \$0 |
| 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 | \$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 | \$110,000 | \$440,000 |
| 61 | Schools | Service Vehicles (2031) - capital | GF | | | | | | | | | \$50,000 |
| 61 | Schools | BHS Track - Resurfacing (incl resurfacing, engineering (\$6k) and surveying (\$3k)) | LoCIP | | | | | | | | \$250,000 | \$0 |
| 61 | Schools | Field Improvements - Garrity & Pulcini Fields @ Griswold | GF | | | | | | | | \$88,000 | \$0 |
| 61 | Schools | Field Improvements - Willard Softball & Soccer Fields | GF | | | | | | | | | \$120,000 |
| 61 | Schools | Resurface Basketball/Tennis Courts (assume yr 7) | GF | | | | | | \$75,000 | | | \$0 |
| 61 | Schools | Switches (\$160k total cost; 75% BOE/25% Town) - capital | GF | | | | | | | | | \$130,000 |
| 61 | Schools | Willard Renovations - site & building | Surplus | | | \$150,000 | | | | | | \$0 |
| 61 | Schools | McGee Locker Replacement - site & building | GF | | | | | | \$0 | | | \$100,000 |
| 61 | Schools | Hubbard School Playground Paving | GF | | | | \$200,000 | | | | | \$0 |
| 61 | Schools | Window Replacement - McGee | Bond | | | | | | | | \$2,100,000 | \$0 |
| 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 | | | \$313,411 | | | | | | \$0 |
| 61 | Schools | Lighting control upgrades - BHS | Bond | | | \$208,941 | | | | | | \$0 |
| 61 | Schools | Conversion to LED lighting - BHS | GF | | | | | | | \$400,000 | | \$0 |
| 61 | Schools | Conversion to LED lighting - McGee | GF | | | | | | \$300,000 | | | \$0 |
| 61 | Schools | Conversion to LED lighting - Willard | GF | | | | | | | | \$275,000 | \$0 |
| 61 | Schools | Conversion to LED lighting - Griswold | GF | | | | | | | | \$275,000 | \$0 |
| 61 | Schools | Conversion to LED lighting - Hubbard | GF | | | | | | | | \$250,000 | \$0 |
| 61 | Schools | Elevator Modifications - McGee | GF | | | | | | | | | \$250,000 |
| 61 | Schools | Elevator Modifications - Griswold | GF | | | | | | | | | \$0 |
| 61 | Schools | Elevator Modifications - Willard | GF | | | | | | | | | \$150,000 |
| 61 | Schools | Elevator Modifications - Hubbard | GF | | | | | | | | | \$0 |
| 61 | Schools | Elevator Modifications - BHS (Eversource program) | Grants | | | | | | | | | \$0 |
| 61 | Schools | McGee Generator | Surplus | | | | \$500,000 | | | | | \$0 |
| 61 | Schools | Water Heaters - all schools | GF | | | | | | | | \$200,000 | \$0 |
| 61 | Schools | Exhaust Fans - all schools | GF | | | | | | | | \$150,000 | \$0 |
| 61 | Schools | Water Pipe - Griswold | GF | | | | | | | | \$150,000 | \$0 |
| 61 | Schools | Boiler Replacement - Hubbard (2) | Bond | | | | | | | \$500,000 | \$500,000 | \$0 |
| 61 | Schools | Boiler Replacement - Willard (2) | Bond | | | | | | | \$500,000 | \$500,000 | \$0 |
| 61 | Schools | Boiler Replacement - Griswold | Bond | | | | | | | \$500,000 | \$500,000 | \$0 |
| 61 | Schools | HVAC - Willard | Grants | | | | \$5,000,000 | | | | | \$0 |
| 61 | Schools | HVAC - Griswold | Bond | | | | | \$5,000,000 | | | | \$0 |
| 61 | Schools | HVAC - Hubbard | Bond | | | | | | \$5,000,000 | | | \$0 |
| 61 | Schools | Chiller & Pumps - McGee | GF | | | | | | | | | \$1,200,000 |
| 61 | Schools | McGee Rooftop Unit 1 | Surplus | \$112,500 | | \$37,500 | | | | | | \$0 |
| 61 | Schools | McGee Rooftop Unit 2 | Surplus | \$112,500 | | \$37,500 | | | | | | \$0 |
| 61 | Schools | Radio System - district-wide for security guards | Grants | | \$170,000 | | | | | | | \$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 | Districtwide ADA Improvements | GF | | | \$50,000 | | | | | | \$0 |
| 61 | Schools | McGee Library Media Center (Lighting) | Surplus | | | \$150,000 | | | | | | \$0 |
| 61 | Schools | Hubbard Library Media Center and Courtyard | Surplus | | | | \$300,000 | | | | | \$0 |
| 61 | Schools | Auditorium & Stage Renovation (McGee) | Surplus | | | | \$250,000 | | | | | \$0 |
| 61 | Schools | Band Room Renovation (McGee) | Surplus | | | | \$50,000 | | | | | \$0 |
| 61 | Schools | Basement Storage (Griswold) | Surplus | | | | \$40,000 | | | | | \$0 |
| 61 | Schools | Floor Tiles (Griswold, Hubbard, Willard) | Surplus | | | | \$75,000 | | | | | \$0 |
| 61 | Schools | Hubbard Classroom Storage (cubbies) | Surplus | | | \$50,000 | | | | | | \$0 |
| 61 | Schools | Remove Retaining Wall at McGee Entrance | Surplus | | | \$25,000 | | | | | | \$0 |
| 61 | Schools | Lavatory Upgrades (Griswold, Hubbard, Willard) | Surplus | | | | \$350,000 | | | | | \$0 |
| | | | | \$1,012,088 | \$320,000 | \$3,642,352 | \$7,275,000 | \$5,560,000 | \$5,585,000 | \$2,310,000 | \$6,173,000 | \$10,015,000 |