



## **TOWN MANAGER'S SUBMISSION**

# **TOWN OF BERLIN, CONNECTICUT FISCAL YEAR 2023-24 OPERATING AND CAPITAL BUDGETS & LONG-TERM FINANCIAL AND CAPITAL PLANS**



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# FY 2023-24 TOWN OF BERLIN BUDGET PROPOSAL SUMMARY

	FY22 Actual	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
Taxes	\$82,517	\$84,754	\$84,754	\$93,800	\$93,502	\$8,749	10.3%
Fees	\$4,464	\$4,123	\$4,123	\$3,656	\$3,656	(\$467)	-11.3%
State Education Grants	\$5,872	\$5,871	\$5,871	\$5,862	\$5,862	(\$9)	-0.1%
State/Federal Non-Education Grants	\$421	\$702	\$717	\$1,012	\$1,012	\$310	44.2%
Svc Fees & Inv Earnings	\$346	\$307	\$307	\$1,252	\$1,252	\$945	N/A
Transfers In	\$1,668	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$865	\$2,965	\$300	\$300	(\$565)	-65.3%
<b>TOTAL RECEIPTS</b>	<b>\$95,288</b>	<b>\$96,626</b>	<b>\$98,740</b>	<b>\$105,887</b>	<b>\$105,589</b>	<b>\$8,963</b>	<b>9.3%</b>
<b>General Government</b>	<b>\$3,188</b>	<b>\$3,668</b>	<b>\$3,718</b>	<b>\$3,867</b>	<b>\$3,794</b>	<b>\$126</b>	<b>3.4%</b>
Townwide (excluding closed DB pension)	\$904	\$1,666	\$1,562	\$1,532	\$1,532	(\$134)	-8.1%
Legal	\$365	\$419	\$419	\$421	\$421	\$2	0.5%
Community Development	\$1,033	\$1,326	\$1,329	\$1,380	\$1,380	\$53	4.0%
Public Safety	\$9,455	\$10,065	\$10,078	\$10,159	\$10,153	\$88	0.9%
Physical Services	\$7,152	\$8,417	\$8,431	\$8,637	\$8,637	\$220	2.6%
Parks, Recreation and Libraries	\$4,408	\$5,100	\$5,121	\$5,333	\$5,333	\$233	4.6%
Health and Human Services	\$2,219	\$2,486	\$2,499	\$2,541	\$2,541	\$56	2.2%
<b>TOWN OPERATIONS</b>	<b>\$28,724</b>	<b>\$33,146</b>	<b>\$33,157</b>	<b>\$33,870</b>	<b>\$33,790</b>	<b>\$644</b>	<b>1.9%</b>
Additional Police (4 new sworn officers - pension in LT Liabilities below)	\$0.00	\$0.00	\$0.00	\$454	\$454	\$454	N/A
Schools (Departments 59 & 61)	\$4,320	\$4,906	\$4,909	\$5,198	\$5,198	\$292	6.0%
<u>Capital</u>	\$190	\$0	\$1,000	\$2,636	\$2,686	\$2,686	N/A
<u>Long-term Liabilities:</u>							
Debt	\$8,124	\$7,907	\$7,907	\$8,630	\$8,630	\$723	9.1%
Pension	\$5,496	\$185	\$185	\$1,675	\$1,675	\$1,490	N/A
Change in Police Pension	\$453	\$457	\$457	\$0	\$0	(\$457)	N/A
<u>Transfers:</u>							
Capital	\$3,773	\$0	\$1,100	\$1,000	\$250	\$250	N/A
Debt	\$720	\$720	\$720	\$720	\$720	\$0	0.0%
Operational	\$213	\$223	\$223	\$238	\$238	\$15	6.7%
<b>TOTAL GENERAL GOVERNMENT Budget</b>	<b>\$52,013</b>	<b>\$47,543</b>	<b>\$49,658</b>	<b>\$54,421</b>	<b>\$53,640</b>	<b>\$6,097</b>	<b>12.8%</b>
<b>TOTAL BOARD OF EDUCATION Budget</b>	<b>\$47,883</b>	<b>\$49,083</b>	<b>\$49,083</b>	<b>\$51,466</b>	<b>\$51,949</b>	<b>\$2,866</b>	<b>5.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$99,896</b>	<b>\$96,626</b>	<b>\$98,740</b>	<b>\$105,887</b>	<b>\$105,589</b>	<b>\$8,963</b>	<b>9.3%</b>

The General Gov't budget includes \$10.6 million of Board of Education costs including shared services, debt, and capital.

	FY22 Actual Exp	FY23 Original Bud	FY23 Amended Bud	FY24 Department Bud	FY24 Manager Bud	Manager/ Original Chg
<b>General Government</b>						
Operations	\$29,177	\$33,603	\$33,614	\$34,324	\$34,244	\$640
Capital	\$190	\$0	\$1,000	\$2,670	\$1,970	\$1,970
Long-term Liabilities - Debt Service	\$3,719	\$3,643	\$3,643	\$8,630	\$4,157	\$513
Long-term Liabilities - Defined Benefit pension plan	\$5,496	\$185	\$185	\$1,675	\$1,675	\$1,490
Transfers	\$4,705	\$942	\$2,042	\$957	\$957	\$15
	<b>\$43,287</b>	<b>\$38,374</b>	<b>\$40,485</b>	<b>\$48,256</b>	<b>\$43,003</b>	<b>\$4,629</b>
<b>Education</b>						
Operations	\$47,883	\$49,083	\$49,083	\$51,466	\$51,949	\$2,866
Town staff supporting BOE	\$4,320	\$4,906	\$4,909	\$5,198	\$5,198	\$292
Capital	\$0	\$0	\$0	\$966	\$966	\$966
Long-term Liabilities - Debt Service	\$4,405	\$4,264	\$4,264	\$0	\$4,473	\$210
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$56,609</b>	<b>\$58,252</b>	<b>\$58,256</b>	<b>\$57,630</b>	<b>\$62,586</b>	<b>\$4,334</b>



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



**March 1, 2023**

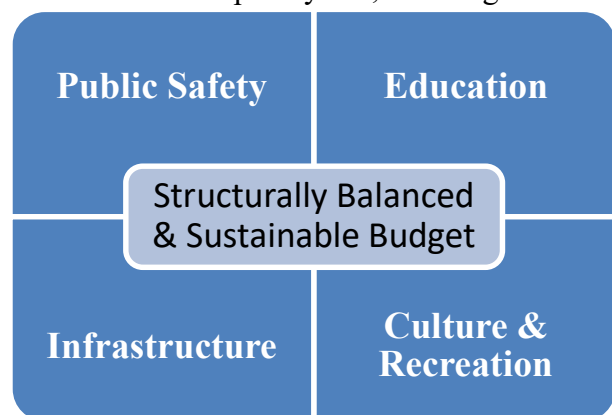
**Chairman Sal Bordonaro**

**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 an awareness of the current and projected economic climate. 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 these decisions were made

in the context of the four cornerstones of the Town's budget strategy –public safety, infrastructure investments, maintaining an outstanding educational environment and offering residents desirable recreational opportunities – and to solidify the Town's financial strength to meet legal obligations and navigate potential fiscal 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 increase as compared to the fiscal year 2023 budget driven by a higher motor vehicle cap PILOT grant. This budget submission assumes the Education Cost Sharing (ECS) grant will be flat vs. the FY23 budget as proposed by the Governor in his biennial budget submission.
- **Investment earnings** are budgeted to increase substantially driven by the rapid increase in the Fed funds rate during fiscal year 2023. The Town adheres to the SLY investment approach –



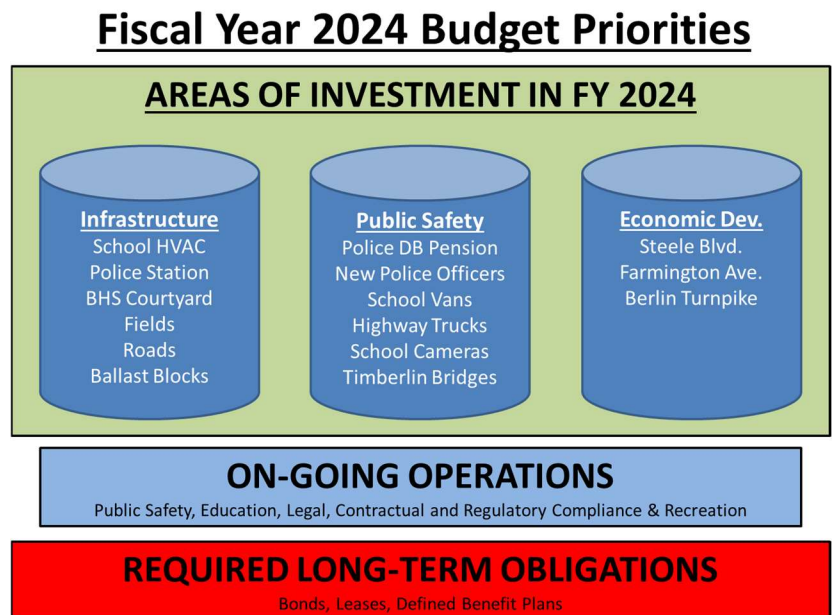
prioritize asset security and maintaining appropriate liquidity, then seek the highest yield possible under these security/liquidity parameters.

- **Grants** are a focus for both the Town and Board of Education to help offset the cost of various capital needs. 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 Town of Berlin underwent revaluation over the last year as required by State statute. The October 2022 budgeted grand list increased 17.7% versus the prior year budget.

### **Expenditure Budget**

The *Fiscal Year 2024 Budget Priorities* chart below displays the process the Town undertook to develop this budget proposal. 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:

- Renovation/expansion of the Police Station
- Elementary School HVAC upgrades
- Install turf on Biscoglio Field
- Percival Soccer Field renovation
- Critical vehicle replacements and/or overhaul in the BOE and Highway
- Needed repairs to solar panel ballast blocks and the BHS courtyard
- Continue addressing public safety risk with walking/cart bridges at Timberlin
- Continue economic development investments, and
- Align staff to meet current and future demands.



Based on current demands and staffing levels, my budget submission includes four new full-time positions and the conversion of three part-time positions into two full-time positions. The new positions were for four new police officers (two were approved by the Town Council and Board of Finance during fiscal year 2023). The part-time Assistant Animal Control Officer position is proposed to become full-time to support increased demands on the department because of recent ordinance changes. The other



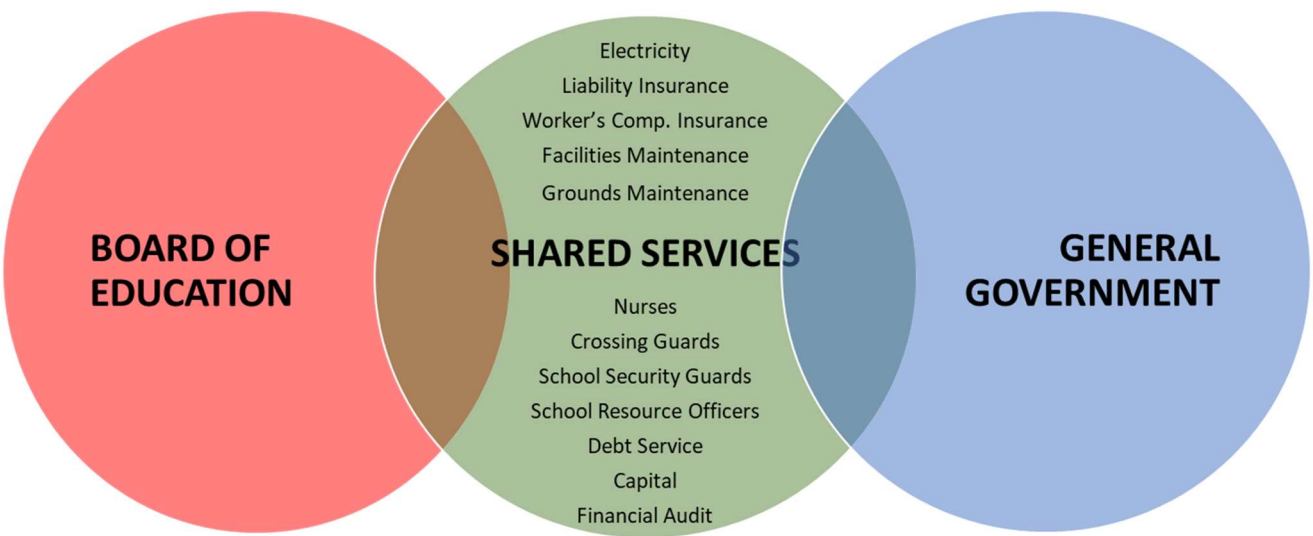
two part-time positions are in Public Grounds. This budget proposes to convert these two positions into one full-time position to meet increased demand from recent land acquisitions.

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 5.8% 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**

As required by State Statute, the Town of Berlin completed a property revaluation during calendar years 2021 & 2022. Based on that project, the Town’s budgeted grand list increased \$431 million or 17.7% versus the FY23 grand list. Had the FY23 budget used the updated grand list, the mill rate would have been 29.16 (instead of the adopted 34.31). The revised mill rate (29.16) will be the FY23 mill rate against which the proposed FY24 mill rate will be compared.



Despite our best efforts to offset the drivers of expenditure increases, my proposed budget represents a 9.3% increase over last year’s budget and a 10.4% increase over the restated FY23 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 2024 will increase by 3.03 to 32.19. Below is the calculation used to derive the new mill rate:

<b>Oct. 2022 Grand List (value of 1 mill)</b>	<b>\$2,869,275</b>	<b>(A)</b>
Total Budgeted Expenditures	\$105,589,088	
(minus) Budgeted Receipts excluding Current Levy	<u>(\$13,861,733)</u>	
<b>Required FY23 Taxes Receipts (@ 99.3% collection rate):</b>	<b><u>\$92,373,973</u></b>	<b>(B)</b>
<b>Required Mill Rate (B / A):</b>	<b>32.19</b>	

<b>FY23 Mill Rate - RESTATED</b>	<b>29.16</b>
<b>Mill Rate Increase</b>	<b>3.03</b>
<b>New Mill Rate</b>	<b>32.19</b>

**Conclusion**

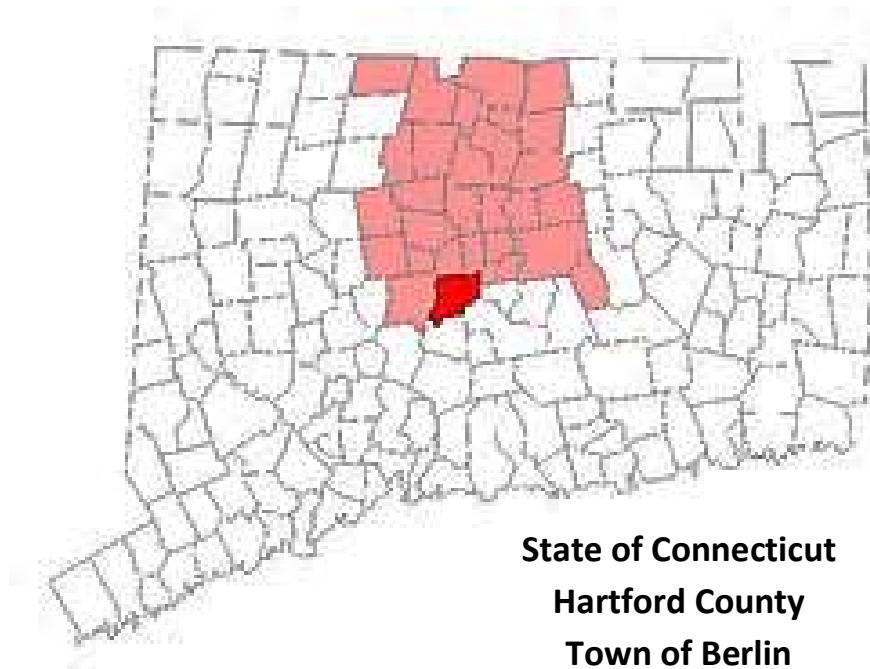
As mentioned previously, this budget reflects the maintenance of existing levels of necessary public services throughout the community, and new initiatives identified as high priority by the Town Council, Board of Finance and Board of Education. Town and Board of Education leaders and staff should be 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 44 authorized sworn positions. In addition, there are ten dispatchers and a support staff of three.

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

**Fire:** A volunteer force of approximately 86 volunteers and 20 officers, organized into four separately incorporated companies housed in four fire stations, provides fire protection. Each company is headed by a chief, an assistant chief, a captain, and two lieutenants. A Fire Administrator is responsible for



preparing the budget, reporting documentation, incentives and capital purchases. A Board of Fire Chiefs consisting of the chief from each company is responsible for establishing operating procedures and determining necessary training courses. Present equipment includes seven Class-A pumpers, one 100-foot aerial ladder truck, one 100-foot tower ladder, one tanker truck and one heavy-duty rescue truck. Dispatching is accomplished through the Berlin Police Department, employing both radio and siren alert systems.

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

**Water and Sewers:** Berlin's water and sewer services are spread among the Town's Water Control Commission, the Kensington Fire District, and the Worthington Fire District. Both the Kensington Fire District and the Worthington Fire District (the "Fire Districts") were established under Special Act of the Connecticut Legislature in 1922. The City of New Britain and the Cromwell Fire District supply 45% of the water to the Town, and 55% is supplied by the Town's Elton well field. The Town's Water Control Commission presently serves over 2,600 water & sewer accounts.

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

**Open Space:** The Town owns 2,255 acres of land including 1,770 acres of open space, which is available primarily for passive recreation and natural resource protection. The largest Town-owned open space is within the Ragged Mountain Reserve, a 587-acre parcel located in the northwest corner of the Town. Major recent open space acquisitions include the 452 acre Blue Hills Conservation Area property that extends south of Orchard Road to the Meriden Town line, the 488 acre Hatchery Brook Conservation Area and Bicentennial Park area in the block bounded by Orchard Road, Chamberlain Highway, Norton Road and Kensington Road and 77 acres of the former Pistol Creek Golf Course. The Hatchery Brook Conservation Area was expanded by the purchase of 71 acres of the "Chotkowski family" property in March 2015. Berlin also contains many other publicly owned open spaces and watershed lands including major holdings of the New Britain and Meriden Water Departments, part of Lamentation Mountain State Park, Silver Lake State Park, and the New Britain-owned Willowbrook Park, and Hungerford Park.

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

**Service Contract, Solid Waste Disposal:** Covanta Bristol, Inc., a Connecticut corporation (the "Company"), operates a 650-ton-per-day mass-burn solid waste disposal, electric power generation, and resource recovery facility at 229 Technology Park. The Company is a subsidiary of Covanta Energy Corporation, a Delaware corporation. The Company was formed in 1984 for the purpose of owning,



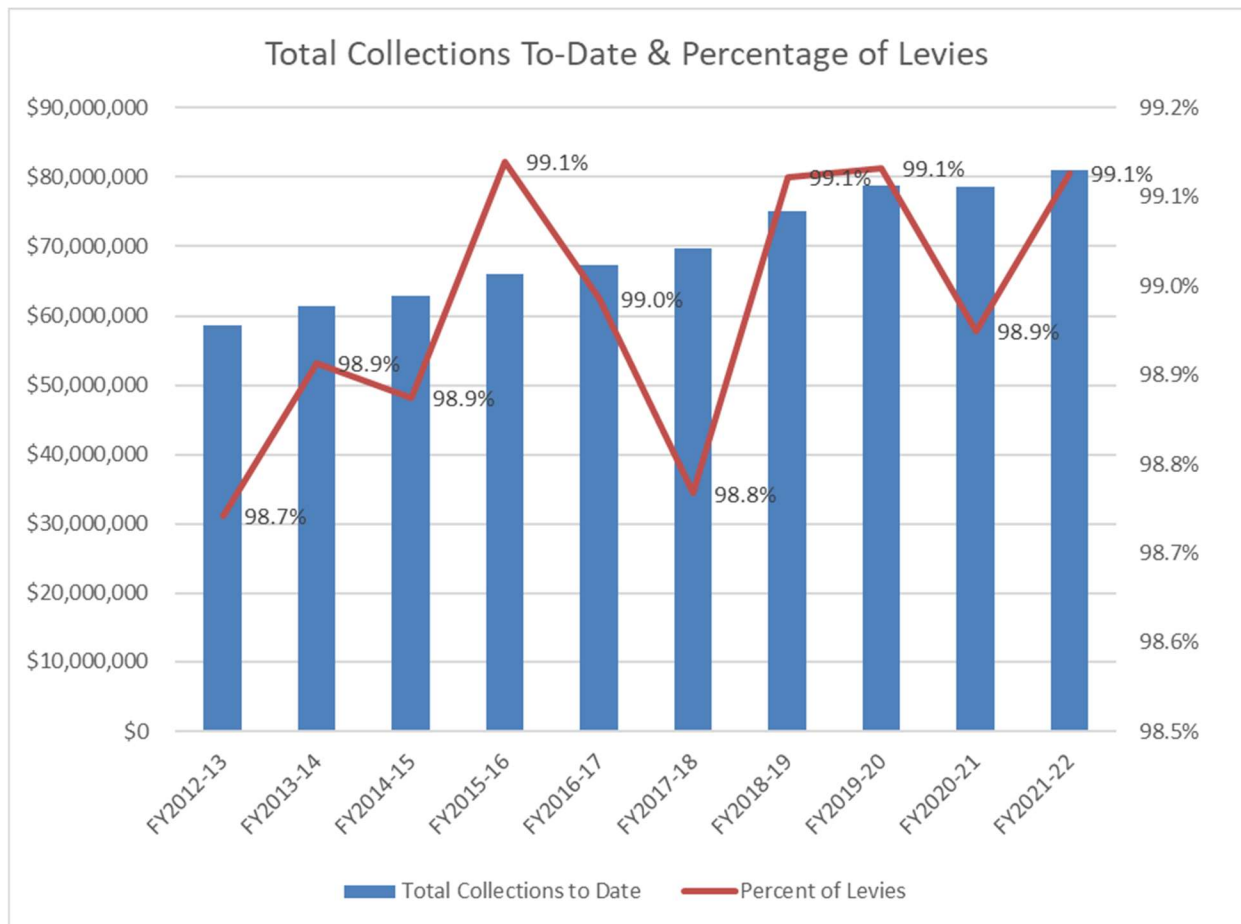
designing, constructing, and operating the facility for the processing and disposal of acceptable solid waste from the City of Bristol and the Towns of Berlin, Branford, Burlington, Hartland, Morris, Plainville, Plymouth, Prospect, Seymour, Southington, Warren, Washington, and Wolcott (14 municipalities collectively referred to as the "Contracting Communities"). The Contracting Communities Agreement operating under the Bristol Resource Recovery Facility Operating Committee ("BRRFOC") expired in 2014 and each municipality has contracted with Covanta through a collective agreement through 2034.



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

<b>Fiscal Year Ended June 30,</b>	<b>Total Adjusted Tax Levy</b>	<b>Net Current Levy Tax Collections</b>	<b>Percentage Of Current Taxes Collected</b>	<b>Collections in Subsequent Years</b>	<b>Total Collections</b>	<b>Percent Of Levy Collected</b>	<b>Current Delinquent Balance</b>
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



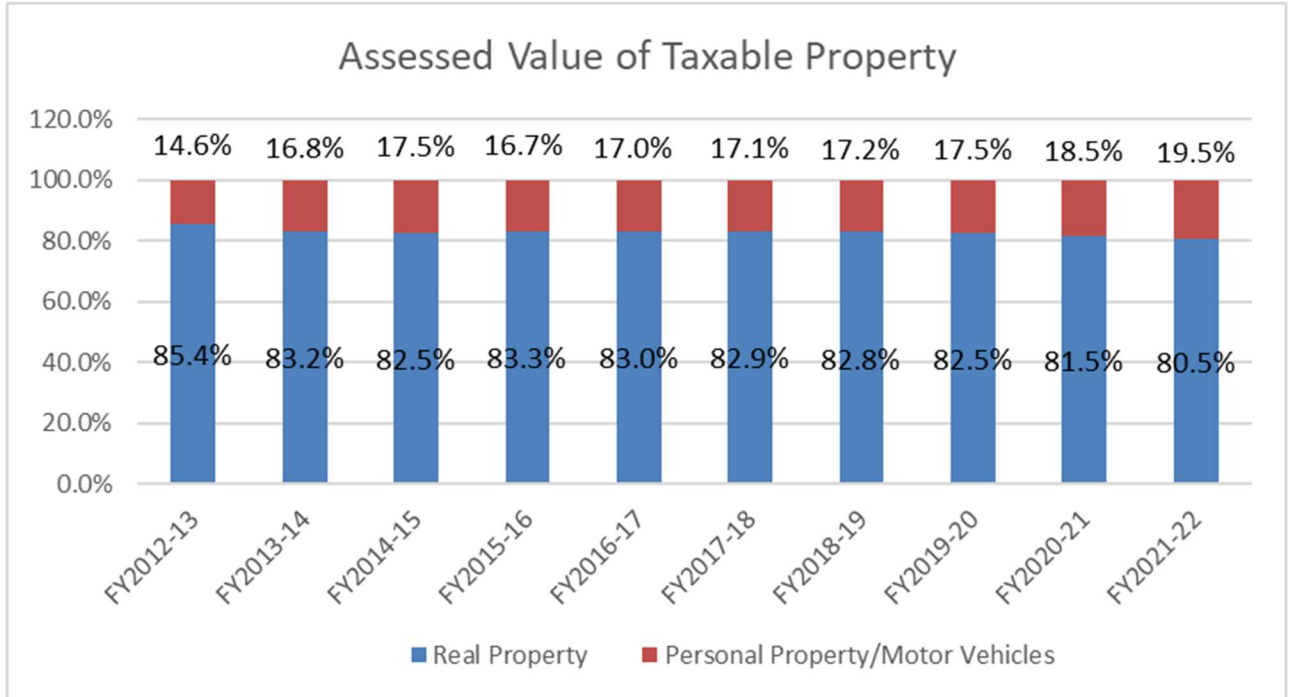


**Town of Berlin**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
(in thousands of dollars)

<b>Fiscal Year Ended June 30,</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Motor Vehicle</b>	<b>Less: Tax Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Estimated Actual Value</b>	<b>Percentage of Total Assessed Value to Total Estimated Actual Value</b>
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%
2022	1,918,959,315	359,696,689	237,941,301	133,232,582	2,383,364,723	3,404,806,747	70%

Source: Town of Berlin Assessor's Office

Revaluation completed for fiscal years 2014 and 2019.





<u>Taxpayer</u>	<u>2022</u>		
	<u>Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percent of Taxable Assessed Valuation</u>
Rocky River Realty Co.	\$221,376,708	1	9.29%
Corbin Russwin Inc.	28,051,380	2	1.18%
Tomz Corporation	24,343,780	3	1.02%
Cedar Brickyard	17,076,850	4	0.72%
B & F Machine Inc.	16,225,570	5	0.68%
Connecticut Natural Gas Corp.	11,755,810	6	0.49%
Stonebridge Berlin Assoc.	9,363,400	7	0.39%
Budney Overhaul	9,184,660	8	0.39%
Budney Industries Inc.	8,805,215	9	0.37%
224 Berlin Turnpike LLC (incl. Acura of Berlin)	8,687,880	10	0.36%
	<u>\$354,871,253</u>		<u>14.89%</u>

Source: Town of Berlin Assessor's Office

<u>Employer</u>	<u>2022</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Town Employment</u>
Eversource	1,245	1	10.83%
Town of Berlin	696	2	6.05%
Assa Abloy	425	3	3.70%
Keep Me Home	400	4	3.48%
TOMZ Corporation	223	5	1.94%
Comcast Cable/TCI, CT	216	6	1.88%
Budney Overhaul and Repair	180	7	1.57%
Parker Fluid Control	155	8	1.35%
Budney Industries	150	9	1.31%
Stop & Shop	128	10	1.11%
	<u>3,818</u>		

Source: Town of Berlin Economic Development Department



# BERLIN TOWN GOVERNMENT

## **TOWN COUNCIL**

Mayor Mark Kaczynski  
Deputy Mayor Charles Paonessa  
Casey Foster  
Donna Risolo  
Peter Rosso  
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  
Tracy Sisti, Secretary  
Melissa Gibbons  
Jaymee Miller  
Gina Nappi  
Adam Salina  
Dr. Kari Sassu  
Matthew Tencza  
Peter Zaraboza

## **TOWN ADMINISTRATION**

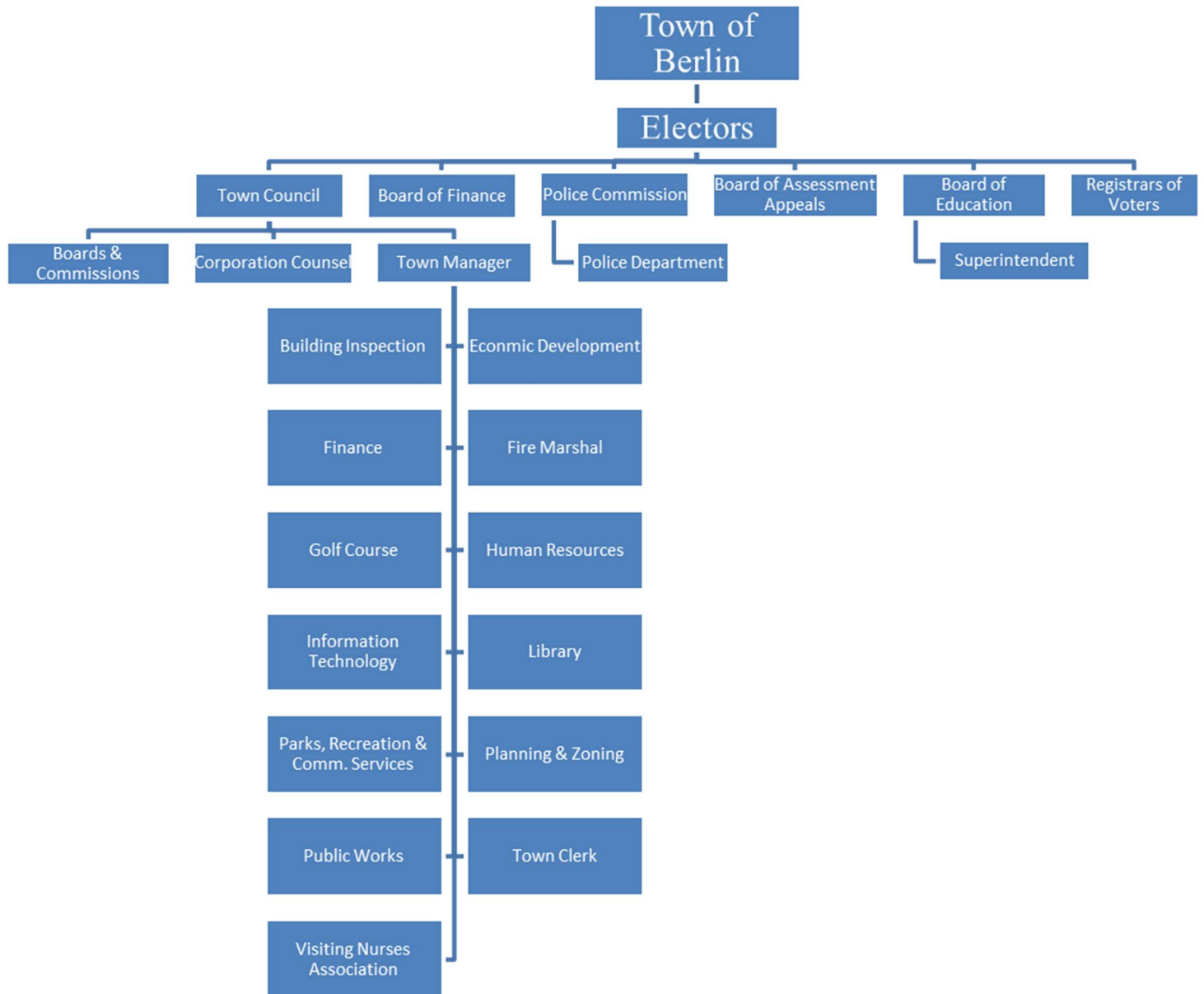
Town Manager . . . . .	Arosha Jayawickrema
Corporation Counsel . . . . .	Jeffrey Donofrio
Finance Director . . . . .	Kevin Delaney
Nursing Director . . . . .	Alea Piatek
Town Planner. . . . .	Maureen Giusti
Director of Parks & Rec./Community Services . . . . .	Jennifer Ochoa
Public Works Director . . . . .	Michael Ahern
Chief of Police . . . . .	Matthew McNally
Town Clerk . . . . .	Kathryn Wall
Library Director . . . . .	Kim McNally
Information Technology Director . . . . .	Brian Freeman
Fire Marshal . . . . .	Steven Waznia
Economic Development Director . . . . .	Christopher Edge
Timberlin Golf Course Director . . . . .	Sol Guerrero
Human Resources Director. . . . .	Paula Carabetta
Chief Mechanic . . . . .	James Simons

## **BOARD OF EDUCATION ADMINISTRATION**

Superintendent of Schools. . . . .	Brian Benigni
Director of Finance. . . . .	Ashley Dorsey
Director of Business Operations. . . . .	Jeffrey Cugno



# BERLIN ORGANIZATIONAL CHART





### **III. BUDGET OVERVIEW**



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

### **Budget Development Process**

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

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

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

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



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

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

### **Budget Referendum Process**

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

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

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

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

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



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

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

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

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

### **Ongoing Financial Operations**

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

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



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

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

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

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

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

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

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

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

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



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



## FISCAL YEAR 2024 BUDGET CALENDAR

<b><u>Timing</u></b>	<b><u>Deliverable</u></b>	<b><u>Responsible Party</u></b>
September 6, 2022	Budget directive sent to department heads	Town Manager
September 2022	Finalize part-time wage schedule	Town Manager
October 2022	Department head CIP submissions reviewed & recommendation made to Town Manager	CIP Committee
October 2022-February 2023	Finalize 2023 fee schedule	Finance Director/ Town Council Approval (Feb mtg.)
November 1, 2022	Revenue & Expenditure templates sent to department heads	Finance
November 30, 2022	Completed Revenue & Expenditure templates returned to Finance	Department Heads
January 2023	Review department heads budget submissions	Town Manager/Finance Director
March 1, 2023	Town budget (including Board of Education & CIP) submitted to the Board of Finance	Town Manager (Section 7-2 of Town Charter)
March 1, 2023	Budget hearings with Board of Education, Town department heads and CIP Committee	Board of Finance (Section 7-3(b) of Town Charter)
March 15, 2023	Adopt budget to send to Annual Budget Hearing	Board of Finance (Section 7-4 of Town Charter)
March 28, 2023	Annual Budget Hearing (per Town Charter, required to be held by 2 <sup>nd</sup> Tuesday in April)	Board of Finance (Section 7-3(c) of Town Charter)
March 28, 2023	Board of Finance sends FY 2024 budget to the Town Council.	Board of Finance (Section 7-4 of Town Charter)
April 4, 2023	Town Council votes on Board of Finance recommended budget.	Town Council (Section 7-5 of Town Charter)
April 5 and/or 6, 2023 ( <b>only</b> if the Council rejects the Board of Finance recommended budget)	Joint meeting of Town Council & Board of Finance.	Town Council & Board of Finance (Section 7-5 of Town Charter)
April 25, 2023	Budget Referendum (Board of Education & Town budgets voted on separately)	Eligible Town of Berlin voters (Section 7-6 of Town Charter)



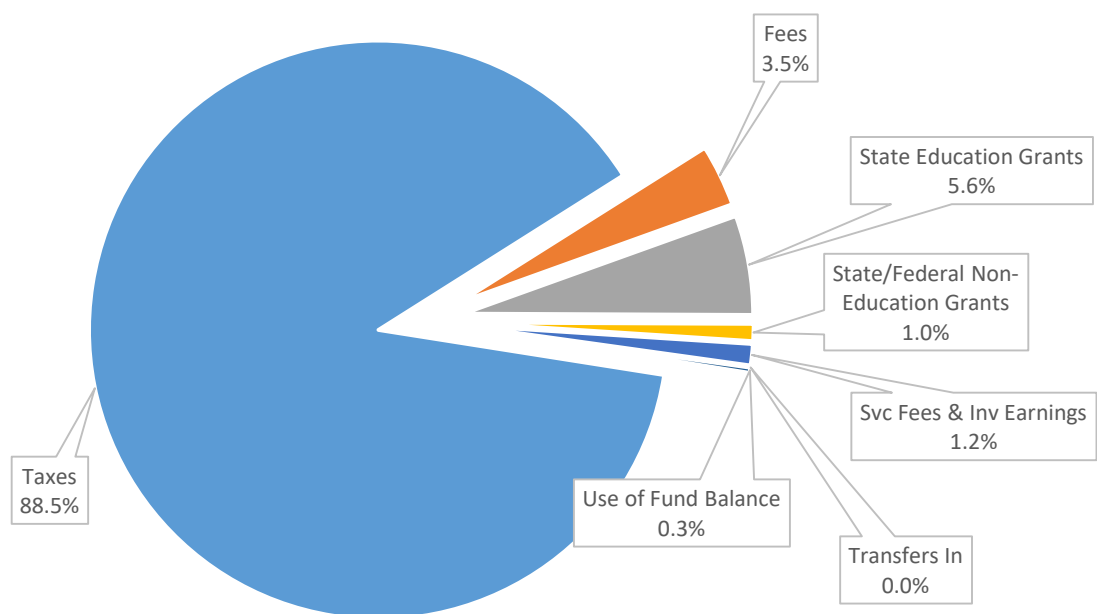
<b><u>Timing</u></b>	<b><u>Deliverable</u></b>	<b><u>Responsible Party</u></b>
April 26, 2023 (if both budgets pass)	FY 2024 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
April 26, 2023 ( <b><u>only</u></b> if both budgets don't pass)	Board of Finance submits a revised budget(s) to the Town Council.	Board of Finance (Section 7-6(e) of Town Charter)
May 2, 2023 ( <b><u>only</u></b> if both budgets don't pass)	Town Council votes on Board of Finance revised budget.	Town Council (Section 7-6(e) of Town Charter)
May 3 and/or 4, 2023 ( <b><u>only</u></b> if the Council rejects the Board of Finance revised budget)	Joint meeting of Town Council & Board of Finance.	Town Council & Board of Finance (Section 7-6(e) of Town Charter)
May 23, 2023 ( <b><u>only</u></b> if one or both budgets fail at 1 <sup>st</sup> referendum)	Budget Referendum ( <b><u>only</u></b> budgets that failed in 1 <sup>st</sup> referendum)	Eligible Town of Berlin voters (Section 7-6(e) of Town Charter)
May 24, 2023 ( <b><u>only</u></b> if both budgets pass)	FY 2024 mill rate is established	Board of Finance (Section 7-10 of Town Charter)
May 24, 2023 ( <b><u>only</u></b> if both budgets don't pass)	Board of Finance submits a revised budget(s) to the Town Council.	Board of Finance (Section 7-6(f) of Town Charter)
May 31, 2023 ( <b><u>only</u></b> if both budgets don't pass)	Town Council votes on Board of Finance revised budget.	Town Council (Section 7-6(f) of Town Charter)
June 1 and/or 2, 2023 ( <b><u>only</u></b> if the Council rejects the Board of Finance recommended budget)	Joint meeting of Town Council & Board of Finance.	Town Council & Board of Finance (Section 7-6(f) of Town Charter)
June 1 or 2, 2023 ( <b><u>only</u></b> if both budgets don't pass earlier; actual date depends on final action by Town Council)	FY 2024 mill rate is established	Board of Finance (Section 7-10 of Town Charter)



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



	FY22 Actual	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
Taxes	\$82,517	\$84,754	\$84,754	\$93,800	\$93,502	\$8,749	10.3%
Fees	\$4,464	\$4,123	\$4,123	\$3,656	\$3,656	(\$467)	-11.3%
State Education Grants	\$5,872	\$5,871	\$5,871	\$5,862	\$5,862	(\$9)	-0.1%
State/Federal Non-Education Grants	\$421	\$702	\$717	\$1,012	\$1,012	\$310	44.2%
Svc Fees & Inv Earnings	\$346	\$307	\$307	\$1,252	\$1,252	\$945	N/A
Transfers In	\$1,668	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$865	\$2,965	\$300	\$300	(\$565)	-65.3%
<b>TOTAL RECEIPTS</b>	<b>\$95,288</b>	<b>\$96,626</b>	<b>\$98,740</b>	<b>\$105,887</b>	<b>\$105,589</b>	<b>\$8,963</b>	<b>9.3%</b>



### **Taxes:**

- Current Levy:** Proposed tax revenue to be collected based on 10/1/22 grand list multiplied by the mill rate set by the Board of Finance. A 99.3% collection rate has been applied which is flat to prior fiscal year and strong by regional and state standards.
- Supplemental Motor Vehicles:** This is the tax on vehicles purchased after the October 1, 2021 grand list was finalized. These vehicles were not taxed during FY22. This tax is collected in January of the following fiscal year.
- 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.



- 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 FY23 budget was increased to reflect local development. The development is expected to continue in FY24 at approximately the same level as FY23.
- 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) and Services to Other Agencies are budgeted slightly higher than FY23 based on leadership's expectation of the volume of outside services and internal requests for Police presence. Outside Police Services revenue is removed from the General Fund budget because of an accounting change to record this revenue in a Special Revenue Fund. There was a corresponding expenditure budgeted in the Extra Duty Officer line item in the Police budget that has been removed from the General Fund budget as well.
- f. **Engineering & Public Works/Scrap Metal/Road Testing Fee:** Scrap metal revenue is driven by market prices. The market fluctuates significantly. The budget is higher than the FY23 budget driven by emerging experience.
- 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 FY24 budget reflects increases in all fees to cover operating cost increases, as required by the Town Ordinance. The budgeted fees were approved by the Town Council in February 2023.

- i. **Public Health Nursing/Summer Programs & Field Trips:** Nursing is actively marketing services to improve both census and mix. The budget reflects a decrease in revenue (versus the prior year budget) as management works to improve on the FY23 budget shortfall.

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 slightly higher than prior budget driven by 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 continues to be budgeted at \$0.
- 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 black & white copy fees.

#### **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 Governor's budget proposal.

#### **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 Governor's budget proposal.
- b. **Motor Vehicle Tax Reimbursement:** This is a PILOT to reimburse the Town for the State-imposed motor vehicle mill rate cap. The budget is based on the Governor's budget proposal.



- c. **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.
- d. **Municipal Stabilization Grant:** This grant was introduced in fiscal year 2019 and lessens the burden of ECS reductions. This grant was merged into the Municipal Revenue Sharing Grant in the Governor's FY24-25 biennial budget proposal.
- e. **Municipal Revenue Sharing Grant:** This grant replaced the Municipal Stabilization Grant in the FY24-25 biennial State budget proposed by the Governor.
- f. **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.
- g. **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.
- h. **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.
- i. **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.
- j. **Friends Against Drugs:** Anticipated by Community Services to be the same as prior year budget.
- k. **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. The budget reflects emerging experience and projections from the asset management community applied to projected cashflows.
- 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. **Lease Revenue:** This account was created in response to GASB 86. This budget reflects revenue from the Mobile Home Park and the Town-owned cell tower based on existing contracts.
- e. **Mobile Home Rent:** Budget was consolidated into the Lease Revenue budget line.
- f. **Cell Phone Tower Rent:** Budget was consolidated into the Lease Revenue budget line.
- g. **Other receipts:** Miscellaneous receipts not fitting another category, such as forfeitures from the flexible spending account. FY23 budget is based on the prior year budget.
- h. **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 FY24 budget is based on the prior year actual minus \$5,000 for assumed depreciation impact.

**Transfers from Other Funds:**

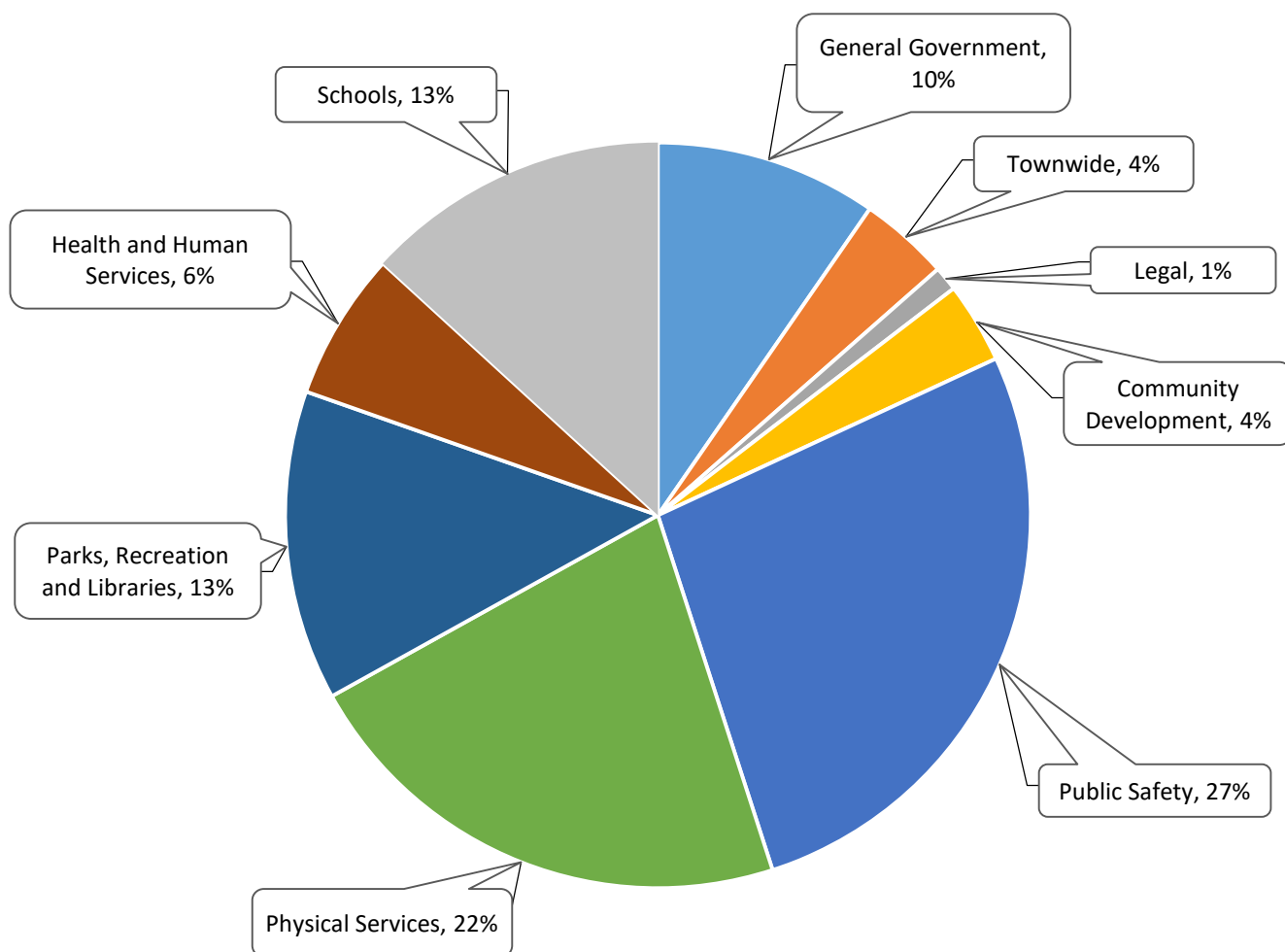
- a. **Water Control Commission Receivable and Other:** The only remaining amount to be transferred is in the “Other” category which includes rent paid for the space used by Water Control (\$4500 annually) which is being kept consistent with prior year.
- b. **Fund Balance Designated for Future Year:** Portion of unassigned fund balance in the General Fund designated to offset tax increases or help fund debt or pension payments. The \$300,000 budget uses savings to fund contingency rather than taxing residents and businesses.



## **V. GENERAL GOVERNMENT OPERATIONS**



	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
<b>General Government</b>	\$3,188	\$3,668	\$3,718	\$3,867	\$3,794	\$126	3.4%
Townwide (excluding closed DB pension)	\$904	\$1,666	\$1,562	\$1,532	\$1,532	(\$134)	-8.1%
Legal	\$365	\$419	\$419	\$421	\$421	\$2	0.5%
<b>Community Development</b>	\$1,033	\$1,326	\$1,329	\$1,380	\$1,380	\$53	4.0%
<b>Public Safety</b>	\$9,455	\$10,065	\$10,078	\$10,159	\$10,153	\$88	0.9%
<b>Physical Services</b>	\$7,152	\$8,417	\$8,431	\$8,637	\$8,637	\$220	2.6%
<b>Parks, Recreation and Libraries</b>	\$4,408	\$5,100	\$5,121	\$5,333	\$5,333	\$233	4.6%
<b>Health and Human Services</b>	\$2,219	\$2,486	\$2,499	\$2,541	\$2,541	\$56	2.2%
<b>TOWN OPERATIONS</b>	\$28,724	\$33,146	\$33,157	\$33,870	\$33,790	\$644	1.9%
Additional Police (4 new sworn officers - pension in LT Liabilities below)	\$0.00	\$0.00	\$0.00	\$454	\$454	\$454	N/A
<b>Schools (Departments 59 &amp; 61)</b>	\$4,320	\$4,906	\$4,909	\$5,198	\$5,198	\$292	6.0%



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

\*\* Health and Human Services includes the VNA, Berlin Senior Center and Social/Youth Services



## TOWN MANAGER

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	281	278	285	289	289	11
Operating	2	7	7	7	7	0
<b>TOTAL</b>	<b>283</b>	<b>285</b>	<b>292</b>	<b>297</b>	<b>297</b>	<b>11</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.4</b>	<b>0.7</b>	<b>0.7</b>	<b>0</b>	<b>0</b>	<b>(0.7)</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The budget funds the Town Manager 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

- Enforcement of leash ordinance
- Explore a pension for the PD officers
- Complete the flood mitigation plan for the Town Complex
- Implementation of the Affordable Housing Plan
- Explore Flex schedules for Town Staff and benefits of a four-day work week

### BUDGET YEAR OBJECTIVES

- Increase opportunities for Staff Development and Training
- Explore grant opportunities for the Town from the Build Back Better Act and the Inflation Reduction Act
- Continue to find operational efficiencies and expand the referral base to reduce the annual operating deficit of the VNA
- Continue to improve customer service to all constituents
- Provide regular updates from select boards and commissions to Council



## FINANCE

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	780	818	831	848	848	30
Operating	80	105	105	115	115	10
<b>TOTAL</b>	<b>859</b>	<b>923</b>	<b>936</b>	<b>963</b>	<b>963</b>	<b>40</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Finance department experienced staff reductions in FY15 & FY16, and consolidated staffing with the Treasurer's Department in FY20. This budget maintains staffing level in support of a strong internal control environment and an unmodified audit opinion. In addition to core accounting, payroll and payables, the department is focused on executing the bond strategy to maintain the Town's current AAA rating, 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 36<sup>th</sup> consecutive year
- Secured an unmodified audit opinion for the Town's Annual Comprehensive Financial Report
- Adjusted the cash reserve investment strategy helping the Town achieve more than budgeted revenue (projected \$1.5 million vs. \$55k budget)
- Delivered all Federal and State CRF & ARPA compliance reporting & complied with all State audit requests without issues for the CRF second tranche.

### BUDGET YEAR OBJECTIVES

- Maintain Town's AAA bond rating
- Receive Certificate of Excellence in Financial Reporting from GFOA
- Implement automated time & attendance process and begin transition to ACH A/P payments
- Secure reimbursement for economic development, infrastructure, and athletic facilities grants
- Evaluate cloud-based RFP software programs
- Continue historical records scanning to remove items from basement vault



## 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	405	413	421	434	434	21
Operating	111	150	150	249	199	49
<b>TOTAL</b>	<b>516</b>	<b>563</b>	<b>571</b>	<b>683</b>	<b>633</b>	<b>70</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

*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

Replaced outdated server equipment with a new "hyperconverged" system and updated server operating systems with support coverage until 2027. Upgraded town wi-fi to latest standard. Installed surveillance cameras with 30 days recording in Town Hall & Senior Center. Replace aging PC's with new laptops or PCs with 5 year support.

### BUDGET YEAR OBJECTIVE

We have upgraded our cybersecurity protection to a managed endpoint detection and response solution. This is an insurance requirement and will increase security substantially. Also, the most of the police department's IT budget has been moved to the Town's IT budget. Included is the proposed upgrade to the Council Chambers and Doc Mac Rooms to have professional "Zoom Room" installation. This will help with poor audio, intermittent connectivity or "glitches" that occur with meeting admins bringing their own devices to run a meeting. The police department modems are end of life and older technology, so they will need replacing. The same is also true with their current LTO tape backup.



## REVENUE COLLECTOR

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	260	272	273	283	283	12
Operating	238	262	262	263	263	1
<b>TOTAL</b>	<b>498</b>	<b>533</b>	<b>535</b>	<b>546</b>	<b>546</b>	<b>13</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

### PRIOR YEAR ACCOMPLISHMENTS

The Revenue Collector's office continued to meet collection projections. Efforts will continue to be made to enhance collection efforts in FY24.

### BUDGET YEAR OBJECTIVES

The office will continue to focus on delivering the targeted 99.3% 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	365	419	419	421	421	2
<b>TOTAL</b>	<b>365</b>	<b>419</b>	<b>419</b>	<b>421</b>	<b>421</b>	<b>2</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*



## TOWNWIDE

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	110	336	232	407	407	71
Operating	794	1,330	1,330	1,124	1,124	(206)
<b>TOTAL</b>	<b>904</b>	<b>1,666</b>	<b>1,562</b>	<b>1,532</b>	<b>1,532</b>	<b>(134)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*



## ASSESSOR

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	441	467	471	483	483	16
Operating	71	108	108	86	86	(23)
<b>TOTAL</b>	<b>512</b>	<b>575</b>	<b>580</b>	<b>569</b>	<b>569</b>	<b>(7)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

### PRIOR YEAR ACCOMPLISHMENTS

Berlin realized a 17.7% grand list increase as a result of the 2022 revaluation.

### 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	83	89	89	116	92	3
Operating	33	78	78	80	80	2
<b>TOTAL</b>	<b>117</b>	<b>167</b>	<b>167</b>	<b>196</b>	<b>172</b>	<b>5</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.1</b>	<b>1.3</b>	<b>1.3</b>	<b>1.3</b>	<b>1.3</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

Funding in the fiscal year 2024 budget supports the Local election in November 2023, related primaries and the April/May 2024 budget referendums. Both Registrars are required to complete State certification and training courses.

### PRIOR YEAR ACCOMPLISHMENTS

In fiscal year 2023, the Registrar's office successfully executed the State election. 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	368	373	388	377	377	4
Operating	25	33	33	34	34	1
<b>TOTAL</b>	<b>393</b>	<b>406</b>	<b>421</b>	<b>411</b>	<b>411</b>	<b>5</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

### PRIOR YEAR ACCOMPLISHMENTS

The Town Clerk's budget continues to be stable. I don't anticipate any reduction in spending for FY24. As we continue to load the land records history into our system there will be additional maintenance fees since more documents will be added.

### BUDGET YEAR OBJECTIVES

There are no new positions, programs, legislative mandates (at this time the approval of early voting may change this), or technology improvements planned for FY24



## 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	5	190	190	177	177	(13)
Operating	0	15	15	15	15	0
<b>TOTAL</b>	<b>5</b>	<b>205</b>	<b>205</b>	<b>192</b>	<b>192</b>	<b>(13)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>

*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

The Human Resources department moved from a part-time HR Director to a fulltime HR Director on July 1, 2022. The past several months have focused on updating the recruitment process - making our job postings more transparent with the inclusion of salary information, working with Payroll to update the existing new hire documents to remove unnecessary redundancy, and creating a job applicant criteria process that ensures consistency. There has also been successful outreach to surrounding colleges, building relationships with career development centers for future internship/volunteer opportunities with the Town.

### BUDGET YEAR OBJECTIVES

Some of the Human Resources goals for the FY24 are to create a more streamlined recruitment/online application process, continue outreach to surrounding colleges, update the Personnel Handbook and policies, create standardized training programs for current employees and standardized onboarding training for new hires, and build a more robust Wellness Program for employees.



## PLANNING & ZONING

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	328	531	526	551	551	20
Operating	2	11	11	10	10	(0)
<b>TOTAL</b>	<b>329</b>	<b>542</b>	<b>537</b>	<b>561</b>	<b>561</b>	<b>20</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>

*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. The 2023 Plan of Conservation and Development 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 Planning and Zoning Department runs on a consistent budget with little variation in expenses aside from operating costs and organizational fees that increase with inflation.

- While litigation costs and related legal noticing expenses are not specifically allocated to the department, the department has, during the past year, successfully defended and had favorable outcomes to several pending legal actions against the Planning and Zoning Commission and the Zoning Board of Appeals.
- The department expenditures relating to drafting the Affordable Housing Plan and the 2023 POCD update should be substantially complete by the end of FY '23.
- The Department processed approximately 62 applications to PZC, ZBA, and HDC for FY 21-22 along with administrative review of general zoning compliance requests for accessory structures, fencing and building permit related construction.

### BUDGET YEAR OBJECTIVES

The Plan of Conservation and Development (POCD) is a recurring and ongoing process with a 10-year statutory mandated update cycle. Therefore, on-going budget of funds is requested to grow over the 10-year cycle to an amount that will provide for hiring of consultants not only to update the plan but also to provide consultant services for implementation studies and strategy actions such as Subdivision and Zoning Regulations and mapping updates. Based on a recent request of the Commission, we will strive to move the application process online to facilitate digital access with vendor or software programs, and Commission member requested access to town provided personal electronic devices to review application materials prior to and during meetings.



## 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	434	446	452	470	470	24
Operating	4	20	20	16	16	(3)
<b>TOTAL</b>	<b>438</b>	<b>466</b>	<b>471</b>	<b>487</b>	<b>487</b>	<b>21</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.0</b>	<b>0.0</b>	<b>(0.6)</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

*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

We have maintained an aggressive inspection schedule and processing of above average permitting requests. The addition of the Asst. Building Official has proven to be successful in several capacities, improved service to the community, improved availability to the developers as well a larger presence in the field, identifying more projects being dome without required permits. Basic data for the last fiscal year are; Permits issued---2119, (avg 9 per day), Inspections, 3170, (avg 13 per day).



## ECONOMIC DEVELOPMENT

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	176	184	186	192	192	8
Operating	57	47	47	47	47	0
<b>TOTAL</b>	<b>233</b>	<b>231</b>	<b>233</b>	<b>239</b>	<b>239</b>	<b>8</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.6</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

*Excludes seasonal labor*

### 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

We launched the ItsAllInBerlin effort, which is the branding and awareness campaign for the Town of Berlin. The effort has an Instagram account with over 800 followers, as well as a website ([www.itsallinberlin.com](http://www.itsallinberlin.com)) which shows things to do, businesses in town and opportunities to live here. In addition, we have a small Facebook page as well.

### 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 2023-24. 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	0	0	0	0	0	0
Operating	378	391	391	392	392	1
<b>TOTAL</b>	<b>378</b>	<b>391</b>	<b>391</b>	<b>392</b>	<b>392</b>	<b>1</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*



## ANIMAL CONTROL

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	138	156	156	229	229	73
Operating	13	18	18	21	21	3
<b>TOTAL</b>	<b>151</b>	<b>174</b>	<b>174</b>	<b>250</b>	<b>250</b>	<b>75</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>	<b>0</b>	<b>(0.5)</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Berlin Animal Control will continue to provide enforcement of all CT General Statutes, local and state laws and ordinances pertaining to all animals. Efforts are made to partner with businesses in the community to control costs while ensuring quality of service. With the new leash law ordinance in place, as well as the new leash free area opened, as well as other duties by our officers, the Department is looking to convert the part time Assistant Animal Control Officer to a full-time position. This will allow more hours of coverage, patrol and overall increased visibility and a chance to better serve the residents in Berlin.

### PRIOR YEAR ACCOMPLISHMENTS

While patrolling throughout the Town, the Animal Control Officers have educated many residents about the new leash law ordinance that was put into place this past year. Now that the new leash free area is open, they are visiting that on a regular basis to ensure all dogs are vaccinated, licensed, etc. in that area. The Department continued to work with PetSmart and Upbeat students for adoptable cats, as well as worked with Friends of Berlin Animal Control to do some giveaway events of things such as collars, leashes, animal treats, etc.

### BUDGET YEAR OBJECTIVES

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



## FIRE DEPARTMENTS

### DEPARTMENT DESCRIPTION

The Fire Department provides fire and rescue services to the Town of Berlin and its transient citizens, and provides public education, public appearances and outreach services to various groups within the Town (Schools, daycares, elderly housing, etc...). In carrying out its duties, the fire service operates out of four fire stations, and is under the direction of the Board of Fire Chiefs for Operations. Administrative services are performed by the Fire Administrator and the Fire Administrator's Assistant at a Town office. The department boasts a certified membership of 87 volunteers, all of which participate within a paid-on call reimbursement, which is provided by the Town of Berlin.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	502	553	553	585	585	33
Operating	301	392	392	415	415	23
<b>TOTAL</b>	<b>803</b>	<b>945</b>	<b>945</b>	<b>1,001</b>	<b>1,001</b>	<b>56</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Fire Service is currently reevaluating its Hydraulic Rescue tools, This evaluation is geared towards meeting several goals, 1. Consolidations and reducing the number of pieces , 2. Updating the equipment to Electric and new technology equipment due to the new car technology. 3. Reducing maintenance and inspection cost for future budgets. The Fire Departments will be requesting to use funding within our Apparatus and equipment account that is from the proceeds of selling old apparatus and funds received from the State of CT for highway responses.

### PRIOR YEAR ACCOMPLISHMENTS

**Call Volume:** In 2022 the Fire service responded to 714 calls for assistance, 2023 the projected call volume is 704 incidents. Note that in 2022 the Town experienced 2 major storms resulting in an additional 62 incidents. Call volume continues to increase each year by approximately 12%.

**Equipment:** In 2024, The Town will be receiving 2 new Squad units.

**Protective Clothing:** It appears that the FD only spent \$21,000 in year FY 22, That is a little misleading. The department was allowed to carryover the remainder of the FY22 funding since the manufacturer of our pants and coats could no deliver those items until August of FY23, This again happened in FY23. Those delays are due to supply chain issues.

### BUDGET YEAR OBJECTIVES

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



## POLICE DEPARTMENT

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	7,536	7,898	7,906	8,305	8,298	401
Operating	261	314	314	299	299	(15)
<b>TOTAL</b>	<b>7,797</b>	<b>8,212</b>	<b>8,220</b>	<b>8,604</b>	<b>8,597</b>	<b>386</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>54</b>	<b>55</b>	<b>57</b>	<b>59</b>	<b>59</b>	<b>4</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Police Commission's goal is to increase the authorized number of sworn officers from 42 to 46. On September 20, 2022, the Town Council approved the use of surplus funds to increase the number of sworn officers to 44. We are asking to fund these positions moving forward and have requested two additional positions to reach 46 sworn officers in FY24.

### PRIOR YEAR ACCOMPLISHMENTS

The Police Department overcame several openings as all remaining officers contributed overtime. The Department also began a public outreach program in conjunction with the Berlin-Peck Memorial Library.

### 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	11	27	27	31	31	3
<b>TOTAL</b>	<b>11</b>	<b>28</b>	<b>28</b>	<b>31</b>	<b>31</b>	<b>3</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

### PRIOR YEAR ACCOMPLISHMENTS

The department continued work to close out the Hubbard School fire alarm upgrade. Work continued to maintain safety by completing inspections of existing and new facilities.

### BUDGET YEAR OBJECTIVES

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



## FIRE MARSHAL

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	311	310	315	330	330	20
Operating	3	5	5	5	5	0
<b>TOTAL</b>	<b>314</b>	<b>315</b>	<b>320</b>	<b>336</b>	<b>336</b>	<b>21</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The 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 301 inspections and 30 investigations. The staff responded to 80 assistance calls.

### 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	670	731	734	757	757	25
Operating	494	695	695	766	766	71
<b>TOTAL</b>	<b>1,164</b>	<b>1,427</b>	<b>1,429</b>	<b>1,523</b>	<b>1,523</b>	<b>97</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The biggest change in the Fleet Department's FY24 budget is the Fuel account; in FY24 I'm requesting almost \$500,000. That's 85,000 gallons of gasoline and 35,000 gallons of diesel. Berlin's gasoline usage has increased by 15% since 2020. Also the cost of fuels over the last year have increased by 80%.

### PRIOR YEAR ACCOMPLISHMENTS

1. Remove, rebuild and reinstall the rear differential, MP 0327 a 42,000 lb. Dump truck used by the Highway department.
2. Remove the Extend-a- Hoe portion on the Highway Backhoe, MP.0362, This included removing and splitting the boom, replacing the Hydraulic hose, rebuilding the hydraulic cylinder and installing new bushings and pins.
3. Complete rebuild of a Parks department trailer, including dismantling, sandblasting, replacement of rusted frame members, servicing, painting and reassembling, like new!
4. Complete repair of Highway department 7' Flail Mower that is used for roadside mowing. It was damaged from an accident. The repair included disassembling, straightening the main frame, housing and gearbox mounting. Reassembling.
5. Repair of cab on Parks 2008 F-550 dump truck, including rebuilding doors, installing half doors, replacing the rockers, cab corners and half of the floor.

### 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.



## PUBLIC WORKS

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	490	505	513	517	517	12
Operating	1,873	2,199	2,199	2,199	2,199	0
<b>TOTAL</b>	<b>2,363</b>	<b>2,704</b>	<b>2,712</b>	<b>2,716</b>	<b>2,716</b>	<b>12</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Department will review the Town-wide roadway inspection results by StreetScan and use those roadway rankings and GIS mapping to prepare road paving lists over the next several years. Staff will also continue to apply to CRCOG for LOTCIP funding for various projects (mainly roadway reconstruction) and will be managing those projects awarded funding. Finally, staff will continue managing bridge replacement projects funded via various programs, including the Spruce Brook Rd Bridge, the Kensington Rd Bridge, and the Glen St Bridge.

### PRIOR YEAR ACCOMPLISHMENTS

- 1) Received a commitment to fund for the Glen St Bridge Replacement.
- 2) Completed design thru awarding the LOTCIP-funded paving of Christian Lane, Deming Rd, and Porters Pass.
- 3) Advanced the federal permitting for the Spruce Brook Rd Bridge project.
- 4) Advanced the Kensington Rd Bridge replacement into final design and permitting (LOTICP funded).
- 5) Continued to reduce the backlog of streetlight repair and replacements, and to improve resident response times.
- 6) Assisted in obtaining \$264,000 from FEMA as reimbursement related to Tropical Storm Isaisis.
- 7) Continued mattress drop-off/pickup programs and added textile recycling drop-offs at the Transfer Station.

### BUDGET YEAR OBJECTIVES

The Public Works Dept is not requesting any increases in non-personnel operating accounts and will continue to maintain the 110 miles of roads, 2,600+ Town streetlights, 37 bridges, two dams, and the associated stormwater infrastructure as well as supporting the Highway, Public Grounds, Fleet Garage, and Water Control departments. The proposed budget will also support continuing the collection and disposal of residential solid waste, bulky items, commingled recycling, leaves, Christmas trees as well as operating the Town's Transfer Station.



## 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	1,619	1,792	1,796	1,863	1,863	71
Operating	362	436	433	458	458	22
<b>TOTAL</b>	<b>1,981</b>	<b>2,227</b>	<b>2,229</b>	<b>2,321</b>	<b>2,321</b>	<b>93</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>15</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

Except for a proposed increase (\$25,000) in Snow & Ice Materials, the Highway Department is maintaining the current year budget levels for non-personnel line items. As requested, the department will also rely on the Town's overall contingency fund (if needed) for the Snow & Ice Materials and Truck Rental. Salt cost increased 37% from FY22 to FY23, up to over \$94 per ton. If the 2023-2024 winter season is a heavy one, with multiple/longer duration storms, the proposed budget may not be sufficient for salt and Truck Rental. The department will continue to maintain roads, bridges, dams, stormwater piping and structures, shoulders, and remove hazardous Town trees as needed.

### PRIOR YEAR ACCOMPLISHMENTS

Paved over 3.7 miles of roads (including the Town Hall Access Drive), cleaned over 2,500 catchbasins, removed numerous hazardous trees, cleared 870 linear feet of trees and scrub vegetation from the Berlin Fairgrounds frontage (Town ROW) and provided a drop-off area at the pedestrian gate, investigated and fixed historical drainage problem areas including Upson Ave/New Britain Road, Cross Street, and near 71 Mattabassett St. Also swept Town roadways, cut back vegetation along Town roadway shoulders to maintain adequate sight lines, and provided support to Fire and Police Departments as needed.

### 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	865	1,001	1,003	1,015	1,015	13
Operating	779	1,058	1,058	1,063	1,063	5
<b>TOTAL</b>	<b>1,644</b>	<b>2,059</b>	<b>2,061</b>	<b>2,078</b>	<b>2,078</b>	<b>19</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>1</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

Adequate funding is requested to maintain and improve existing services. There is a continued trend of increased costs for utilities, goods and services. Aging infrastructure and increased building usage contributes to added maintenance and repairs.

### PRIOR YEAR ACCOMPLISHMENTS

Staff completed over 1,000 building related work orders. The hybrid approach of utilizing town staff and contractual services for maintenance, repair & project work continues in an effort to provide cost savings and added value. The following Capital Projects are in progress and scheduled for completion during FY23. Sage Park/Scalise Field scoreboard replacement and fiber buildout, reroofing projects at three buildings within the Physical Services Complex, reroofing of the South Kensington Fire Department building, gutter, downspouts and heat trace project at Town Hall and the construction of an additional restroom at the Highway Department.

### BUDGET YEAR OBJECTIVES

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



## PUBLIC GROUNDS

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	1,135	1,278	1,282	1,249	1,249	(29)
Operating	418	488	488	497	497	9
<b>TOTAL</b>	<b>1,553</b>	<b>1,766</b>	<b>1,770</b>	<b>1,746</b>	<b>1,746</b>	<b>(20)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>	<b>0</b>	<b>(1)</b>
<b>FULL-TIME POSITIONS</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>1</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Department is requesting funding to purchase a dump trailer, stand on mower and blower. The Department will also maintain the Demore, Dinda, Bittner Jr. Memorial Pool while the P&R Commission evaluates the long-term future of the pool.

### 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 work towards a sustainable turf program.

### BUDGET YEAR OBJECTIVES

The Public Grounds department is responsible for the outdoor maintenance parks, playgrounds, school grounds, open space, cemeteries, and all other town-owned land. In the fall, the department is responsible for the preparation of winter machinery, mowing, maintenance of Sage Park facility for high school sports and leaf disposal. The main tasks in the winter include snow removal, maintenance on summer machinery equipment and the construction of picnic tables, park benches, signs and playground boxes. Spring and summer are spent mowing, gardening, preparing the 14 baseball / softball fields, 11 Soccer fields for the town's athletic programs and getting the 2 town's swimming pools ready for use. This department maintains 1,416 acres, 101 of which belong to the school system.



## PARKS & RECREATION

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	483	593	597	607	607	15
Operating	54	81	81	80	80	(0)
<b>TOTAL</b>	<b>537</b>	<b>673</b>	<b>678</b>	<b>688</b>	<b>688</b>	<b>14</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.1</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

During the summer, we run a successful summer camp program. In the past we were able to offer two sites but this past year, due to staffing issues, we were only able to open one site. The site was full 6 out of seven weeks, with 90 kids per week. We provide a variety of programming without a huge impact on the budget. During the winter, we run a youth basketball league for grades 3-8. Last year our numbers were down due to COVID but we are hoping to rebound this year.

### PRIOR YEAR ACCOMPLISHMENTS

The Community Center fully re-opened on September 7, 2021, and over the past year had 56 different groups using the building, over 3550 residents using the weight/exercise room and 834 people playing pool, ping pong and air hockey. Total attendance from September 2021 to June 30, 2022, was 11,666 people. We hosted several special events including Drive Thru Trunk or Treat (80 kids), Visit w/Santa (70 kids), Easter Candy Hunt (200 kids) and Fishing Derbies (110 kids).

### 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	596	680	682	824	824	145
Operating	567	700	700	706	706	6
<b>TOTAL</b>	<b>1,163</b>	<b>1,380</b>	<b>1,382</b>	<b>1,531</b>	<b>1,531</b>	<b>151</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>1</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The upcoming budget includes a redesign of Course management with the Director position filled after two years with an Acting Director. The intent of the resurrected position is to provide more Course oversight and allow the Superintendent to focus his efforts on maintain the Course exclusively. The budget also includes a redesign of the Pros responsibilities and his related contract. The Town will now maintain driving range revenue and 100% of cart revenue. The Pro's contract cost will be lower reflecting reduced responsibilities.

### PRIOR YEAR ACCOMPLISHMENTS

During the prior year, CIP funds were used to make significant improvements to the golf course, surplus operating funds were appropriated for the purchase of a used Kabota and a used pickup truck, and the Pro's contract was successfully renewed.

### BUDGET YEAR OBJECTIVES

The budget submission allows for sufficient staffing to properly manage ongoing operations, adds cart revenue previously shared with the Pro, includes driving range previously redeemed to the Pro, and includes staffing for the new Gold Director and his clubhouse staff.



## BERLIN-PECK LIBRARY

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	921	995	1,007	1,038	1,038	43
Operating	224	274	274	316	316	42
<b>TOTAL</b>	<b>1,145</b>	<b>1,269</b>	<b>1,280</b>	<b>1,354</b>	<b>1,354</b>	<b>85</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

During fiscal year 2024, we would like to add modern tables with USB and electrical outlets to our meeting room to accommodate computer classes, coding programs for students, and ease of use for outside groups. The children's area will get new shelving in the front to replace the current wooden shelving that will allow us to move the furniture when necessary to accommodate groups of students. and additional programming space as needed.

### PRIOR YEAR ACCOMPLISHMENTS

We requested new carpet for the library building at a cost of approximately \$150,000. We purchased new public computers at a cost of approximately \$30,000.

### BUDGET YEAR OBJECTIVES

We are proud of the partnership that we've creating with Berlin Public Schools to give library cards to second graders and support all teachers with additional resources. Staff development opportunities will increase in FY24 with attendance at the Public Library Association, Connecticut Library Association, and the New England Library Association conferences.



## 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)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	136	148	148	162	162	13
<b>TOTAL</b>	<b>136</b>	<b>148</b>	<b>148</b>	<b>162</b>	<b>162</b>	<b>13</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*



## VISITING NURSING ASSOCIATION

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY22 Actual Expenditures	FY23 Original Budget	FY23 Amended Budget	FY24 Department Budget	FY24 Manager Budget	Manager/ Original Change
Personnel	1,257	1,330	1,331	1,321	1,321	(9)
Operating	148	246	246	246	246	0
<b>TOTAL</b>	<b>1,404</b>	<b>1,576</b>	<b>1,577</b>	<b>1,567</b>	<b>1,567</b>	<b>(9)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>13</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>(1)</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The department is not requesting significant additional funds beyond contractual wage & fringe increases.

### PRIOR YEAR ACCOMPLISHMENTS

In the past fiscal year, the Berlin VNA has provided care to 267 patients, 24% of which are from other towns surrounding Berlin, and have performed 727 visits across disciplines. We provide multiple blood pressure clinics on a weekly basis. We provide health services to the schools in the district. We have initiated a community outreach program offering health related events in the community across multiple age groups.

### 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. 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.



## SOCIAL & YOUTH SERVICES

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	277	301	309	330	330	29
Operating	33	42	42	43	43	1
<b>TOTAL</b>	<b>309</b>	<b>343</b>	<b>351</b>	<b>373</b>	<b>373</b>	<b>30</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

This budget request is to fund two full-time and one part-time staff in support of ongoing social and youth service programs, and modest funding to assist local residents with emergency housing and other basic needs during times of crisis. Social & Youth Services is in the midst of transitioning to using a professional database system to more efficiently manage the array of programs and services that we provide. The estimated cost of this system is \$2,500 per year. The balance of our operating budget request is the same as our current year, with the exception of this additional software expense.

### PRIOR YEAR ACCOMPLISHMENTS

Sixty-three percent of the Operating portion of the Social & Youth Services budget is funded by grants. In addition to the grants we receive, Social & Youth Services leverages thousands of dollars of value through donations of food and gifts for the food pantry and holiday assistance programs, camperships funded by the Berlin Children's Fund, and an allocation from the Salvation Army for general welfare assistance. In the past year we have distributed over 3200 bags of groceries, Provided holiday assistance to 240 households, and helped over 150 senior citizens with their Medicare coverages. We continue to provide after-school programming at the elementary and middle schools, and youth leadership programs in the summertime.

### 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.

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	364	410	414	432	432	21
Operating	5	8	8	8	8	0
<b>TOTAL</b>	<b>369</b>	<b>418</b>	<b>422</b>	<b>440</b>	<b>440</b>	<b>22</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

This budget request is to fund two full time staff, 2 part time staff and one part time per diem driver to provide support for the 65 plus events/programs we offer to our senior residents. These events include recreation, social, trips, health screenings, fitness and exercise, community education, nutrition, and assistance services. We hope to continue to increase our membership and expand the programs and services we offer our residents.

### PRIOR YEAR ACCOMPLISHMENTS

The Senior Center continues to provide a broad array of services and programs to Berlin's older residents. We have provided 590 congregate meals. As of date we have had a total of 8,781 people sign in for these events. We have provided 2,380 one- way trips to 133 residents with our transportation services. We were able to expand our transportation service areas this year.

### BUDGET YEAR OBJECTIVES

Our goal each year is to continually create new programs and schedule new events to reach all ages (60 - 100+) in our membership with minimal cost to our budget or help with from donations or sponsorships. Some of our new successful programs have been our Cardio Drumming classes, Tech Help, and our first ever Open House.



## PRIVATE SCHOOLS SUPPORT

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	79	90	90	97	97	7
Operating	1	2	2	2	2	(0)
<b>TOTAL</b>	<b>80</b>	<b>92</b>	<b>92</b>	<b>99</b>	<b>99</b>	<b>7</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

*Excludes seasonal labor*



## PUBLIC SCHOOLS SUPPORT (DEPT. 61)

### DEPARTMENT DESCRIPTION

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY22 Actual Expenditures</b>	<b>FY23 Original Budget</b>	<b>FY23 Amended Budget</b>	<b>FY24 Department Budget</b>	<b>FY24 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	2,178	2,591	2,595	2,620	2,620	29
Operating	2,063	2,222	2,222	2,479	2,479	257
<b>TOTAL</b>	<b>4,240</b>	<b>4,814</b>	<b>4,817</b>	<b>5,099</b>	<b>5,099</b>	<b>286</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.5</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>0</b>
<b>FULL-TIME POSITIONS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

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

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



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



**BERLIN PUBLIC SCHOOLS**  
Berlin, Connecticut



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**BERLIN BOARD OF EDUCATION**  
**ADOPTED 2023-2024 BUDGET**

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Adopted February 13, 2023

Julia Dennis, President

Melissa Gibbons  
Gina Nappi  
Dr. Kari Sassu  
Matthew Tencza  
Samantha Negrao, Student Rep.

Jaymee Miller  
Adam Salina  
Tracy Sisti, Secretary  
Peter Zarabozo  
Ian Saunders, Student Rep.





# BERLIN BOARD OF EDUCATION

238 KENSINGTON ROAD

BERLIN, CT 06037

860-828-6581

Julia Dennis, President • Tracy Sisti, Secretary

Melissa Gibbons • Jaymee Miller • Gina Nappi • Adam Salina • Dr. Kari Sassu • Matthew Tencza • Peter Zarabozo

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February 27, 2023

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

Dear Mr. Jayawickrema:

On behalf of the Berlin Board of Education, enclosed please find the Board of Education's Adopted Budget for the 2023-2024 fiscal year. This adopted budget represents a total of \$51,949,019.60. That's an increase of \$2,866,423.60 over the Board of Education's current operating budget, an increase of 5.84%.

The Board considered all district needs when formulating this operational budget. Some of the original requests were not included in this budget based on the past funding trends of the Town Council. We look forward to a thoughtful and honest conversation with the Board of Finance about addressing our immediate and long-term capital and maintenance needs. We are sensitive to the budgetary pressures facing the Board of Finance, Town Council and community members and this adopted budget is reflective and a product of that sensitivity. It is imperative that the Board of Education be given a budget that allows our schools to continue to provide an educational system that the community has come to expect and deserves. As always, the Board of Education is committed to working cooperatively with the Board of Finance and Town Council to arrive at the best possible result for our community.

Sincerely,

Julia Dennis, President, Berlin Board of Education  
JD/db





# BERLIN PUBLIC SCHOOLS

238 KENSINGTON ROAD □ BERLIN, CONNECTICUT 06037-2648  
OFFICE 860-828-6581 □ FAX 860-829-0832

BRIAN J. BENIGNI  
SUPERINTENDENT  
OF SCHOOLS

LAURIE A. GJERPEN  
KARA WATSON  
DIRECTORS OF CURRICULUM

LINDA HOLIAN  
DIRECTOR OF PUPIL  
PERSONNEL SERVICES

ASHLEY L. DORSEY  
DIRECTOR OF  
FINANCE

JEFFREY P. CUGNO  
DIRECTOR OF  
OPERATIONS

DENISE M. PARSONS  
DIRECTOR OF  
HUMAN RESOURCES

January 9, 2023

Dear Members of the Berlin Board of Education:

I am pleased to have an opportunity to present the 2023-2024 recommended budget for your review and consideration. Please know that this proposed budget was created with an awareness of current economic hardships that many are facing given the increased cost of all consumables, including food. We have made a conscious effort to look for cost-saving measures and to minimize increases and not request new staff. The budget was designed and prioritized around continuing to provide a quality education for all students while minimizing staff reductions. This request allows for us to maintain our current programming for the upcoming school year, adequately operate the school district, and meet the needs of our students. Administration was directed to not recommend any staffing increases and supply budgets were carefully scrutinized in an effort to minimize the overall budget increase. It is important to note that supply budgets are at a 0% increase for the fourth consecutive year.

The proposed budget increase is 4.87% for the 2023-2024 school year. The major driver in the BOE budget is certified and noncertified staff, which represents 70% of the overall \$51,466,273 of the superintendent's proposed budget. Contractual obligations account for 3.43% of the 4.87% increase to the 2023-2024 budget. To achieve the 4.87% increase requested, several certified and noncertified positions have been eliminated for next year. As in prior years, reallocation of existing resources and grant funding, including elimination and reductions of current grant sources, were factored into the development of the proposed budget. It is anticipated that you may adjust or alter this proposed budget as more definitive and substantive information becomes available relative to the anticipated state budget, ECS grant, town revenue and Open Choice funding received from the state, as all revenue streams appear to be decreasing.

**Budget Drivers:** The contractual obligations (salaries and benefits), which make up approximately 3.43% of the overall 4.87% increase, remain the primary driver to the overall budget. It is important to note that the only new staff being proposed is an elementary placement at Griswold. The decrease in both state and federal grants, rising health insurance costs, inflation, large tuition increases and state/federal requirements are all contributing to the overall increase in contractual obligations.



**Budget Process:** The process for developing the 2023-2024 budget began in the fall during administrative meetings. Members of the Administrative Council reviewed priority areas within each of their respective schools or departments and were asked to propose a budget that would adequately support the needs of their respective school or department with the directive of no new staff or increases in supplies. It is important to note that a 0% increase in supplies should be viewed as a reduction based on the increased cost for supplies. We implemented strict budget parameters and guidelines for budget development with the intent to minimize the initial budget request, which was in excess of 7.0%. Despite these requests being valuable and reasonable, we reduced the increase by approximately \$1,055,368.00, leaving a proposed budget increase of 4.87%.

**Continuous Improvement Efforts:** Our goal remains to maximize educational opportunities for students while minimizing the impact of budget reductions on current programs. We continue to strive to provide outstanding professional learning opportunities for our staff, as well as funding for the continued renewal and development of curriculum and courses being offered. It is imperative that we keep improving and updating our programs, resources, and technology at a level that allows students to be prepared for the future. The building-level and district supply budgets have not increased from the 2022-2023 budget, except for the required new textbooks. Ensuring that the appropriate technology needs of students and staff are being met in terms of software, hardware, training, infrastructure and IT support remains a priority that has only been highlighted the last few years.

**Federal and State Revenue:** The federal government has decreased the traditional Title I, II, III and IV grant funding for the last several years and is likely to continue this trend. State revenue projections for Education Cost Sharing for the 2023-2024 school year are expected to remain consistent or increase minimally for the 2023-2024 school year. The CHOICE grant funding has decreased by \$250,000 for the 2022-2023 school year based on enrollment and we expect to continue this trend for the 2023-2024 school year. Unfortunately, ESSER II grant funding will be expended by the end of the 2022-2023 school year and the remaining funds in ARP ESSER have already been allocated for the 2023-2024 school year. Given the past history and the present uncertainty, we are very pessimistic about federal and state funding remaining level or increasing for the 2023-2024 school year. The decrease in funding has had a direct impact on the operational budget as more positions now must be funded out of the operational budget.

**Expenditure and Wealth Data:** Berlin's per pupil expenditure was \$20,322 for the 2021-2022 school year. Berlin spends \$1,116 less per pupil than the state average of \$21,438. The 2021-2022 wealth ranking for Berlin is 60 out of 169 towns, yet what Berlin invests per pupil is ranked 86 out of the same 169 towns. This comparison indicates that Berlin has a greater capacity to fund education than its current level. In order for Berlin to meet the state "average" for per pupil spending, an additional \$2,901,600 would need to be added to the budget (\$1,116 gap x approximately 2,600 students). This would equate to an *additional* 5.6% increase above and beyond the 4.87% requested. While additional dollars do not automatically equate to improved student achievement, this additional funding would allow for greater opportunities for all students, which can lead to increased student performance.



Below is a listing comparing the 5-year averages of other nearby districts. Berlin received an increase of 2.50% for the current school year. Unfortunately, given the current contractual obligations, a budget increase less than the 4.87% will require additional staffing and program reductions. As the chart depicts, other communities have received similar or higher increases in order to maintain their school districts at an appropriate level. It is important to keep in perspective that 1% is \$510,000.00 for this year.

District	Adopted 2018-19	Adopted 2019-20	Adopted 2020-21	Adopted 2021-22	Adopted 2022-23	5 Yr. Average Increase
Rocky Hill	4.54%	2.50%	3.84%	3.75%	3.26%	3.58%
Cromwell	1.53%	3.29%	3.60%	2.97%	3.81%	3.04%
Farmington	2.54%	2.90%	3.35%	3.30%	2.99%	3.02%
Wethersfield	2.97%	3.50%	2.05%	0.53%	4.98%	2.81%
Berlin	1.30%	3.21%	3.20%	3.17%	2.50%	2.68%
Glastonbury	1.91%	3.16%	2.81%	1.60%	2.98%	2.49%
Newington	3.40%	2.70%	2.67%	0.00%	2.46%	2.25%

We recognize the current financial obligations of the Town and appreciate working in a community that is committed to student success. Please know that this initial request is our best attempt to minimize expenses while continuing to provide the level of PreK–12 programming, instruction, and opportunities that have long been the standard and expectation of the Berlin Public Schools.

During this budget season, I look forward to working with the dedicated volunteers who serve on the Board of Education, the Board of Finance, and the Town Council to craft and build community support for a budget that is fiscally responsible and educationally sound. While we face the challenges of the current economic climate, we all share the same commitment to provide an excellent education to the students of Berlin.

Sincerely,



Brian J. Benigni  
Superintendent of Schools



# **BERLIN BOARD OF EDUCATION**

## **ADOPTED 2023-2024 BUDGET**

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**BERLIN PUBLIC SCHOOLS**  
**Budget Development for 2023-2024**  
**Schedule of Meetings**

Monday, January 9, 2023	Regular Board Meeting – 6:00 P.M. – <i>BOE Meeting Room</i> Superintendent’s Proposed Budget Presentation Elementary and Secondary Principals’ and Curriculum and Instruction Budget Presentations Special Education Budget, Districtwide Non-instructional Programs/Athletics Site and Building, Capital Requests, Board of Education Overall Review
Monday, January 23, 2023	Special Board Meeting – 6:00 P.M. – <i>BOE Meeting Room</i> – Budget Discussion
Wednesday, January 25, 2023	<i>Weather Date (if needed) – 6:00 P.M. – Location TBD</i>
Monday, February 13, 2023	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 21, 2023	Board of Education Budget Submitted to the Town
Wednesday, March 1, 2023	Board of Education/Board of Finance Meeting – 7:00 P.M. [ <i>BOE</i> ] (Budget Review)
Tuesday, March 28, 2023	<b>Annual Town Budget Public Hearing – 6:00 P.M. – <i>McGee Auditorium</i></b> (typically last Tuesday in March)
Tuesday, April 25, 2023	<b>Town Budget Referendum per Town Charter</b> (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.



## District Reference Groups (DRG)

<b>Group A</b>	Darien, Easton, New Canaan, Redding, Ridgefield, Weston, Westport, Wilton, District No. 9
<b>Group B</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
<b>Group C</b>	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
<b>Group D</b>	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
<b>Group E</b>	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
<b>Group F</b>	Canterbury, East Windsor, Enfield, Griswold, Montville, North Canaan, Plainville, Plymouth, Seymour Sprague, Stafford, Sterling, Thompson, Voluntown, Windsor Locks, Wolcott, District No. 11
<b>Group G</b>	Bloomfield, Bristol, East Haven, Groton, Hamden, Killingly, Manchester, Middletown, Naugatuck, Plainfield, Putnam, Stratford, Torrington, Vernon, Winchester, Norwich Free Academy, Gilbert School
<b>Group H</b>	Ansonia, Danbury, Derby, East Hartford, Meriden, Norwalk, Norwich, Stamford, West Haven
<b>Group I</b>	Bridgeport, Hartford, New Britain, New Haven, New London, Waterbury, Windham



## **Board of Education and Administrative Council Budget Priorities Guiding Decisions Regarding the 2023-24 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 46 students for the 2023-24 school year, from 2658 to 2612 students. The single new position being proposed is an elementary teacher, which would only be hired if the position was needed to provide reasonable class sizes at the kindergarten or first grade level. 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 resources and support. Unfortunately, to arrive at the proposed budget increase of 4.78%, the following staffing reductions are recommended: BHS - (1) physics teacher and (1) mathematics teacher; McGee - (1) lead teacher; Willard - (1) building substitute; Hubbard - (1) building substitute; and District - (1) custodian.

**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 ten (10) paraprofessionals to support the needs of our students at the preschool, elementary, and middle school levels. We have a number of students with significant needs entering our preschool program and many moving from our preschool program into our BLAST program. For the past two years, Effective School Solutions (ESS) at the middle school level has been funded through the ESSER Grant. We are requesting funding to keep ESS in place at the middle school. Due to inflation, we are also increasing the work study stipends at the Central Connecticut Transition Academy. These stipends are used for field trip expenses as well as lunches. The current amount does not cover the needs of the program. This past school year, field trip expenses for our school programs were paid through grant funding. We need to put this line item back into our budget. We are also requesting stipends for our teachers in our BLAST and RISE programs. These positions are difficult to maintain with highly qualified staff. They are not only responsible for our most involved students but also for supervising 5 or more paraprofessionals. The tuition portion of the budget includes two unanticipated outplacements for next school year. These placements may already be taken, as we have a few students struggling and may need to be outplaced this current 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 2023-24 school year as the need for all educators to remain current with best practices is imperative. There are additional changes that will occur in primary reading as the state is requiring various updates in reading, including new Universal Screens. 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 strengthen our programming in Career and Technical Education and in the arts. Providing funding for curriculum work gives 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 1,020 desktop and laptop computers. Three hundred nineteen (319), or approximately 31%, are five years or older. One Thousand One Hundred Forty Six (1146) iPads are in use. Additionally, 3,107 Chrome OS devices are in use throughout the district. The one-to-one program at McGee and BHS will need a refresh of 500 units for September 2023 to replace aging units. 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 one-to-one devices in Grades PK-12 and Learning Management Systems (LMS) have had a positive impact on instructional design through innovative learning. These technology tools allow teachers to focus on 21<sup>st</sup> century skills while providing new instructional processes for integrating technology into their daily curriculum.

#### Classroom Display and Projection

In the district there are 266 projectors in use. Of those, 128 (or approximately 48%) are over 7 years of age and should be considered for replacement in the next school year. One hundred and one (101), or approximately 38%, of these are over 9 years old and should be replaced as soon as possible.



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

#### Berlin High School

The planning for facility improvements to BHS in order to suit the ever changing needs and demands of our students, teachers and administrators continues. Although our high school facility is considered relatively new, after its substantial renovation within the last ten (10) years, there are always improvement and maintenance projects in the planning or implementation stages. The building administrators and superintendent are proposing and supporting various programs that will expand our educational offerings. The building and grounds of BHS serve the people of our community in many ways. Whether it is instructional or guidance space for our Grade 9-12 students; athletic facilities for our men's and women's teams, as well as for their coaches, proud parents and friends; or areas for our performing arts productions and musical concerts that enrich our students' high school experience, the BHS facility stands the test of time. The BOE is proud of its flagship facility and plans to recondition and improve the building and grounds whenever necessary to ensure its continuing use for many years to come.

#### McGee Middle School

In addition to the completion of the final touches to McGee's renovated Library Media Center, and the continued planning for the grant funded Outdoor Classroom for the Blast students and others, the new YMCA Daycare and the new Mental Health Suite will open at McGee during the winter of 2023. All of these projects will help to reinforce our middle school as an important and cutting-edge facility with spaces and programs planned to meet the ever growing demand for critical and unique services and offerings for our Grade 6-8 students.



### 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. In addition to various Library Media Center improvements, as well as Music/Band Room expansions being planned and implemented, our outdoor activity space and playgrounds will continue to be improved. The YMCA Daycare at Hubbard opened in the fall of 2022. The timely investment in new HVAC systems for all our elementary schools has been actively supported by the BOE, the town, and the state, and will begin this summer with Willard School.

### Central Connecticut Transition Academy (CCTA)

Our newest facility, which is leased from the Meriden/Berlin/New Britain YMCA, has undergone many improvements over the past year. Much of the work has been performed by staff and students of the CCTA. In addition, the town, the Board of Education (BOE) and the YMCA have recently applied for and been awarded a Challenge Grant from the state to further renovate and improve this facility over the next year. This operation and facility will soon be the showcase for small towns in Connecticut that are mandated to provide services and life skills to students between 18 and 22 years of age. Currently, the CCTA is a partnership between the Berlin and Cromwell Boards of Education.

### 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. The BOE and its Finance and Operations Committee have requested more than \$2 million worth of projects and/or equipment to be considered by the town for funding in FY 2024. The BOE Business Office and the Town's Facilities 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 10/1/2022**

Grade	Griswold	Hubbard	Willard	McGee	BHS	GRADE TOTALS
PLC	2	0	53			55
K	93	29	58			180
1	86	43	71			200
2	82	30	69			181
3	87	43	51			181
4	87	37	71			195
5	91	45	64			200
<b>K-5 TOTAL</b>	<b>526</b>	<b>227</b>	<b>384</b>			<b>1137</b>
<b>SCHOOL TOTAL</b>	<b>528</b>	<b>227</b>	<b>437</b>			<b>1192</b>
6				182		182
7				197		197
8				203		203
<b>6-8 TOTAL</b>				<b>582</b>		<b>582</b>
9					199	199
10					234	234
11					195	195
12					256	256
<b>9-12 TOTAL</b>					<b>884</b>	<b>884</b>
<b>10/1/2022</b>	<b>528</b>	<b>227</b>	<b>437</b>	<b>582</b>	<b>884</b>	<b>2658</b>



## RECENT HISTORY OF ENROLLMENT

	Griswold	Hubbard	Willard	McGee	B H S	Total	+/-	% change	PreK-5 TOTAL
10/1/2022	528	227	437	582	884	2658	13	0.49%	1192
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

Numbers above include pre-k students.



## ELEMENTARY CLASSROOM SIZES

21.04						TOTAL	AVG.
	Griswold						
K	19	18	19	19	18	93	18.6
1	21	22	22	21		86	21.5
2	20	21	20	21		82	20.5
3	22	22	22	21		87	21.75
4	22	21	22	22		87	21.75
5	23	24	23	21		91	22.75
TOTAL: K-5						526	21.04
	Hubbard						
K	15	14				29	15
1	22	21				43	21.5
2	15	15				30	15
3	22	21				43	21.5
4	19	18				37	18.5
5	22	23				45	22.5
TOTAL: K-5						227	19
	Willard						
K	13	16	16	13		58	14.5
1	19	18	17	17		71	17.75
2	23	22	24			69	23
3	17	17	17			51	17
4	19	16	17	19		71	17.75
5	22	21	21			64	21.3
TOTAL: K-5						384	18.29



## 2022-2023 PROJECTED ENROLLMENT GRADES K-5

Pre-K NOT Included	Curr. Enroll. (10/1/2022)	# Classes	AVG.	Proj.	Proj. # Classes	Proj. 2023/24 AVG.	FTE NET CHANGE
Griswold	2022/23	2022/23	2022/23	2023/24	2023/24	2023/24	
K	93	5	18.6	80	5	16.0	0
1	86	4	21.5	93	4	23.3	0
2	82	4	20.5	86	4	21.5	0
3	87	4	21.75	82	4	20.5	0
4	87	4	21.75	87	4	21.8	0
5	91	4	22.75	87	4	21.8	0
TOTAL:	526	25		515	25		
# Teachers		25			25		0
<b>Hubbard</b>							
K	29	2	14.5	35	2	17.5	0
1	43	2	21.5	29	2	14.5	0
2	30	2	15	43	2	21.5	0
3	43	2	21.5	30	2	15.0	0
4	37	2	18.5	43	2	21.5	0
5	45	2	22.5	37	2	18.5	0
TOTAL:	227	12		217	12		
# Teachers		12			12		0
<b>Willard</b>							
K	58	4	14.5	60	4	15.00	0
1	71	4	17.75	58	3	19.33	-1
2	69	3	23	71	4	17.75	1
3	51	3	17	69	3	23.00	0
4	71	4	17.75	51	3	17.00	-1
5	64	3	21.3	71	4	17.75	1
TOTAL:	384	21		380	21		
# Teachers		21			21		0



## 2022-2023 PROJECTED ENROLLMENT GRADES 6-12

	10/1/2022	2023-24	
	2022-2023 Enrollment	Projected Enrollment	Net Change
<b>McGee Middle School</b>			
Grade 6	182	200	
Grade 7	197	185	
Grade 8	203	202	
<b>TOTAL:</b>	<b>582</b>	<b>587</b>	<b>5</b>
	10/1/2022	2023-24	
	2022-2023 Enrollment	Projected Enrollment	Net Change
<b>Berlin High School</b>			
Grade 9	199	203	
Grade 10	234	198	
Grade 11	195	233	
Grade 12	256	222	
<b>TOTAL:</b>	<b>884</b>	<b>856</b>	<b>-28</b>



## BERLIN PUBLIC SCHOOLS ENROLLMENT PROJECTED TO 2032

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October 19, 2022

### 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 your 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 53 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 ongoing programs and expenditures for school improvement and program expansion. They are an essential step in determining the staffing that will be needed in the future. This may facilitate the transfer of teachers from one grade to another or allow the hiring process to start earlier, which can increase the likelihood of attracting the best teachers in the marketplace. Projections are a critical and required step in planning for school facilities. The State of Connecticut requires eight-year school-based projections as a critical component of determining the size of the project for which reimbursement is eligible. This report may be used for that purpose at McGee Middle and Berlin High School only. In some communities the projection can determine the number of places they can make available to urban students as part of a regional desegregation effort.



## Current Enrollment

This projection was run at the end of the major impact on elementary enrollment of the Covid-19 pandemic. In projections I have run, I 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 homeschool 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's impact on schools 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.

Table 1 and Figure 2 provide a picture of where Berlin residents attended school on October 1, 2022. The public-school data were provided by the Berlin Central Office and should be considered preliminary. The non-public count is my projection. They show that 88.0 percent of Berlin's school-age residents attended the Berlin Public Schools in 2022. An estimated 7.2 percent of the school-age residents attended non-public schools in state. The number attending private schools out-of-state is not known. This figure includes 21 special education students educated at district expense. Other school-age residents attended magnet schools (3.0 percent), a state technical high school, agriculture science and technology center (1.0 percent) or another public school (0.2 percent). There were 19 students (0.7 percent) who were identified as being home-schooled. There were 104 non-residents who attended the Berlin Public Schools in 2022. The projections in this report are based upon the 2,658 residents and non-residents who were enrolled in the Berlin Public Schools on October 1, 2022. (See "Total Enrollment" below).



Table 1. 2022 Enrollment		
	Number	Percent
<b>Residents</b>		
A. Berlin Public	2,554	88.00%
B. Tech + Ag Sci	2	1.00%
C. Magnets	86	3.00%
D. Other Public	5	0.20%
E. Non-Public	208	7.20%
F. Home Schooled	19	0.70%
<b>Total (A+B+C+D+E+F)</b>	<b>2,901</b>	
G. Non-Residents	104	
<b>Total Enrollment (A+G)</b>	<b>2,658</b>	

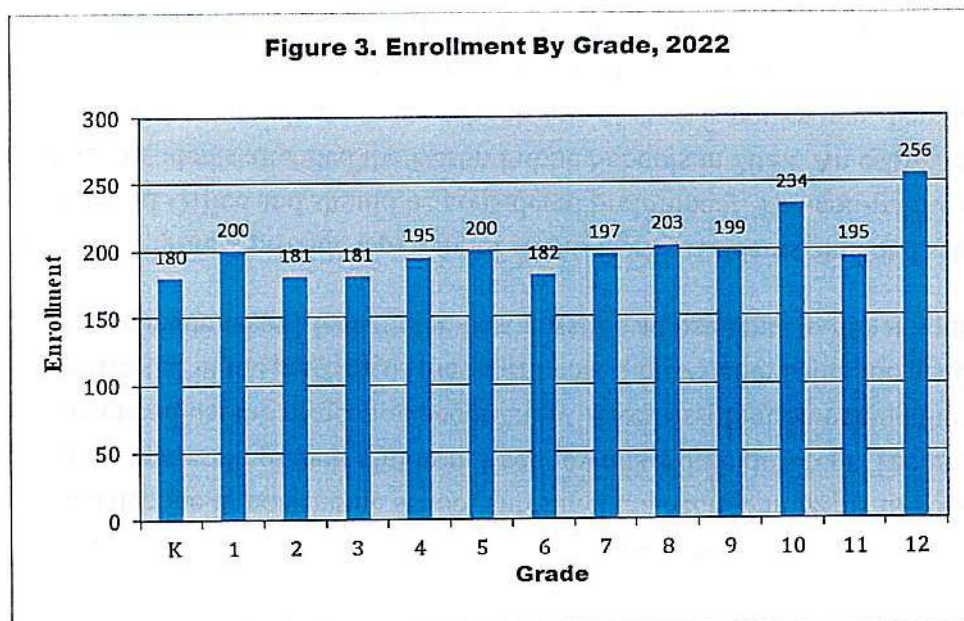
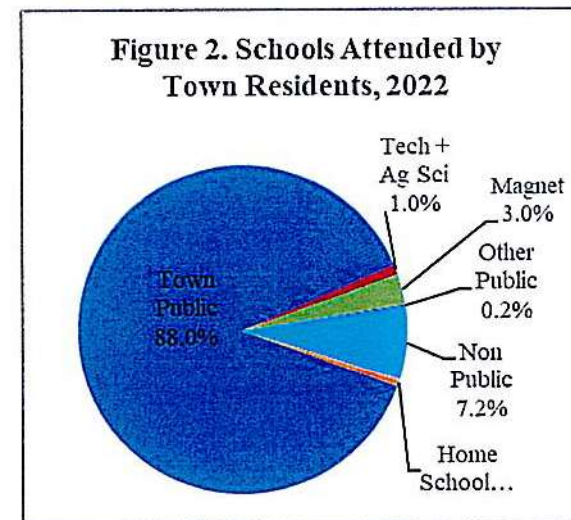


Figure 3 shows the October 2022 grade-by-grade enrollment of students attending the Berlin Public Schools. The children in pre-kindergarten programs are not shown. Grades 10 and 12 had 230 or more students enrolled. Kindergarten was the smallest class with only 180 students. Grades 2, 3 and 6 all had fewer than 185 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 197 students when it enters grade 6 at Catherine M. McGee Middle School in 2028 and 196 students when it enters grade 9 at Berlin High School in 2031. The grade 6 projection is above the current enrollment while the grade 9 projection is similar to the current enrollment. 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 2012 to 2022 and projected enrollment through 2032. Detailed grade-by-grade data may be found in Appendices A and B. Enrollment declined from 2,973 students in 2012 to 2,658 students in 2022. In those years, enrollment decreased by 315 students or 10.6 percent. I project that statewide public-school enrollment will have declined 8.2 percent in that period.

Between 2011 and 2021, the latest data available, the enrollment loss of 12.4 percent in Berlin was greater than similar towns in the area. Rocky Hill's enrollment increased by 0.1 percent. The declines in Cromwell (-2.4 percent), Wethersfield (-2.5 percent) and Newington (-10.5 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 about 45 students. I anticipate an enrollment low of about 2,585 students in 2025. I project enrollment could be about 2,700 students in 2032. The projected ten-year growth would be about 45 students or 1.7 percent. In the state's public schools, I am projecting a 5.2 percent decline between 2022 and 2032. Total enrollment in Berlin could average about 2,640 students over the ten-year projection period compared to an average total enrollment of 2,779 students over the past ten years.

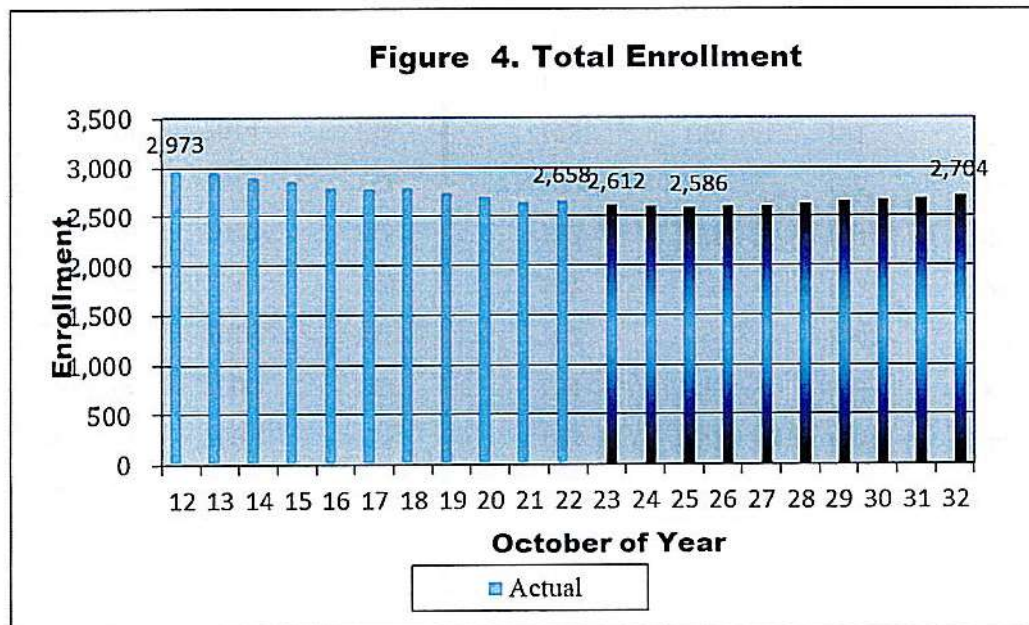


Table 2. Total Enrollment		
Year	Students	Percent Change
2012	2,973	
2013	2,950	-0.80%
2014	2,896	-1.80%
2015	2,863	-1.10%
2016	2,790	-2.50%
2017	2,781	-0.30%
2018	2,787	0.20%
2019	2,734	-1.90%
2020	2,691	-1.60%
2021	2,641	-1.90%
2022	2,658	0.60%
2023	2,612	-1.70%
2024	2,603	-0.30%
2025	2,586	-0.70%
2026	2,600	0.50%
2027	2,610	0.40%
2028	2,629	0.70%
2029	2,660	1.20%
2030	2,674	0.50%
2031	2,682	0.30%
2032	2,704	0.80%



**Appendix A. Berlin Enrollment Projected by Grade to 2032: Grades PK-5**

School Year	Birth Year	Births <sup>1</sup>	K	1	2	3	4	5	PK <sup>2</sup>	Total PK-5
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	193	175	181	185	191	180	51	1,156
2022-23	2017	155	180	200	181	181	195	200	55	1,192
<b>Projected</b>										
2023-24	2018	131	175	183	202	182	184	204	61	1,191
2024-25	2019	132	168	178	185	204	185	192	65	1,177
2025-26	2020	169	202	171	180	186	207	193	63	1,202
2026-27	2021	152	194	205	172	181	189	216	64	1,221
2027-28	2022	157	196	197	207	173	184	197	64	1,218
2028-29	2023	158	196	199	199	209	176	192	64	1,235
2029-30	2024	157	194	199	201	201	212	184	64	1,255
2030-31	2025	157	196	197	201	203	204	222	64	1,287
2031-32	2026	157	196	199	199	203	206	213	64	1,280
2032-33	2027	156	196	199	201	201	206	215	64	1,282
<b>Projection Growth Rates<sup>3,4</sup></b>				1.017	1.	1.008	1.017	1.047	0.408	



Annual Resident Growth Rates History							Estimated Migration	
	K	1	2	3	4	5	PK <sup>2</sup>	<sup>5</sup>
2013	1.261	1.095	1.023	1.021	1.050	1.021	0.365	1.61%
2014	1.201	1.010	0.989	0.994	1.000	1.019	0.363	1.35%
2015	1.092	1.006	0.964	1.055	1.028	1.017	0.400	0.30%
2016	1.179	1.117	1.006	1.000	1.063	0.989	0.404	1.63%
2017	1.228	1.018	1.047	1.040	1.005	1.054	0.428	2.49%
2018	1.204	1.039	1.006	1.022	1.033	1.095	0.381	1.85%
2019	1.225	0.967	0.995	1.000	1.000	0.995	0.424	1.18%
2020	1.185	1.024	0.989	1.022	0.988	1.022	0.350	0.85%
2021	1.236	1.052	1.006	1.006	0.979	1.048	0.357	0.26%
2022	1.110	1.011	1.043	1.006	1.056	1.049	0.418	3.97%
3-Year Ave.	1.177	1.029	1.012	1.011	1.008	1.039	0.375	
Weighted 3-Year	1.164	1.027	1.021	1.008	1.019	1.044	0.386	
5-Year Ave.	1.192	1.019	1.008	1.011	1.011	1.042	0.386	
2018, 2019, 2021, 2022	1.194	1.017	1.012	1.008	1.017	1.047	0.395	
10-Yr Median	1.203	1.021	1.006	1.014	1.017	1.022	0.390	

1 The 2020 and 2021 births are provisional. 2022 births were based on in-state births through June. 2023-27 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 2020.

2 Prekindergarten projected from births 3- and 4-years prior.

2 Growth rates in grades 1-5 based on 4-year averages of annual growth rates by grade in 2018, 2019, 2021 and 2022.

3 Kindergarten based on 4-year averages (2018, 2019, 2021, 2022) of estimated yield from births five- and six-years ago and retention plus 7-14 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 2032: Grades 6-12

School Year	6	7	8	9	10	11	12	6-8 Total	9-12 Total	PK-12 Total
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	210	231	194	236	224	600	885	2,641
2022-23	182	197	203	199	234	195	256	582	884	2,658
Projected										
2023-24	200	185	202	203	198	233	200	587	834	2,612
2024-25	204	203	189	193	202	197	238	596	830	2,603
2025-26	192	207	208	181	193	201	202	607	777	2,586
2026-27	193	195	212	199	181	193	206	600	779	2,600
2027-28	215	196	200	203	199	181	198	611	781	2,610
2028-29	197	218	201	192	203	199	184	616	778	2,629
2029-30	192	200	223	193	191	202	204	615	790	2,660
2030-31	184	195	205	214	192	190	207	584	803	2,674
2031-32	221	187	199	196	213	191	195	607	795	2,682
2032-33	212	224	191	191	196	212	196	627	795	2,704
Projection Growth Rates <sup>1</sup>	0.997	1.016	1.024	0.956	1.006	0.999	1.019			



Annual Resident Growth Rates	6	7	8	9	10	11	12	Migration <sup>2</sup>
2013	1.014	0.974	0.958	1.009	0.986	1.017	1.014	1.61%
2014	0.995	1.022	0.898	1.022	1.008	1.024	0.995	1.35%
2015	1.004	0.985	0.965	1.010	1.009	1.067	1.004	0.30%
2016	0.995	1.038	0.965	0.991	0.990	1.000	0.995	1.63%
2017	1.029	1.024	0.967	1.010	1.018	1.045	1.029	2.49%
2018	1.048	1.024	0.953	1.008	1.016	1.004	1.048	1.85%
2019	1.000	1.005	0.917	0.995	1.004	0.974	1.000	1.18%
2020	0.995	1.028	0.964	0.987	1.025	1.046	0.995	0.85%
2021	1.011	1.005	1.009	0.984	0.983	1.029	1.011	0.26%
2022	1.005	1.063	0.945	1.036	0.995	1.070	1.005	3.97%
3-Year Ave.	1.004	1.004	1.032	0.973	1.003	1.001	1.048	
Weighted 3-Year	1.012	1.005	1.038	0.970	1.011	0.996	1.052	
5-Year Ave.	0.995	1.012	1.025	0.958	1.002	1.004	1.025	
18, 19, 21, 22	0.997	1.016	1.024	0.956	1.006	0.999	1.019	
10-Yr Median	0.984	1.005	1.023	0.961	1.009	1.006	1.026	

<sup>1</sup> Based on 4-year averages from 2018, 2019, 2021, 2022 of annual growth rates by grade.<sup>2</sup> Estimated by comparing the enrollment in grades 3-8 one year with the enrollment in grades 2-7 the prior year with an adjustment for non-residents in and residents out to public schools.



## 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
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	106	\$18,973	\$20,740	(\$1,767)	177
2021-22	60	86	\$20,322	\$21,438	(\$1,116)	180

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

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



## **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.

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



## 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"> <li>• I can describe my personal interests and share them with my peers.</li> <li>• I can name my strengths.</li> <li>• I can take responsible risks to try something new.</li> <li>• I can identify a goal and take action towards completing that goal.</li> <li>• I can continue to work on activities, especially if they are challenging, which will help me practice a skill, or accomplish a task.</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• I can identify topics of personal interest and access resources to extend my learning.</li> <li>• I can use my strengths to achieve my goals or solve a problem.</li> <li>• I can take responsible risks, such as trying something before I know for sure, experimenting, or proposing new ideas.</li> <li>• 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.</li> <li>• I can celebrate growth in myself and others, and celebrate mistakes as opportunities to grow and learn.</li> <li>• I can advocate for what I need in order to be successful academically, socially, and behaviorally.</li> </ul>	<ul style="list-style-type: none"> <li>• I can explore topics of personal interest, conduct research to learn more, and share my new learning with others.</li> <li>• I can reflect on my strengths and areas for growth, and use my reflection to identify personal and academic goals.</li> <li>• I can develop and implement a plan to increase my knowledge and skills through effort, practice, feedback, and reflection.</li> <li>• I can accept feedback and use varied strategies to improve my outcomes.</li> <li>• I can advocate for what I need in order to be successful in a variety of circumstances and settings.</li> </ul>	<ul style="list-style-type: none"> <li>• I can select topics for new learning based on my areas of interest and explore new modes of presentation.</li> <li>• I can develop meaningful goals for my future and make a plan to achieve those goals.</li> <li>• 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.</li> <li>• 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.</li> <li>• I can demonstrate adaptability and persistence when faced with challenges.</li> <li>• I can proactively utilize resources, acknowledge when I need help, and independently seek out support from others.</li> </ul>	<ul style="list-style-type: none"> <li>• I can develop my knowledge and skill in one or more areas of expertise and share what I know with an authentic audience.</li> <li>• I can continue to work toward meaningful goals for my future, encompassing personal, academic, and post-secondary plans.</li> <li>• I can manage my time, energy, and effort based on my priorities and my short- and long-term goals.</li> <li>• I can consider multiple strategies, predict challenges, and identify strengths relevant to accomplishing the task at hand.</li> <li>• I can formulate, implement, manage, and adjust the plan until the task is complete or a goal is met.</li> <li>• I can analyze my own performance data in order to identify trends and patterns.</li> <li>• I can self-advocate appropriately and in a timely manner.</li> </ul>



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



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



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



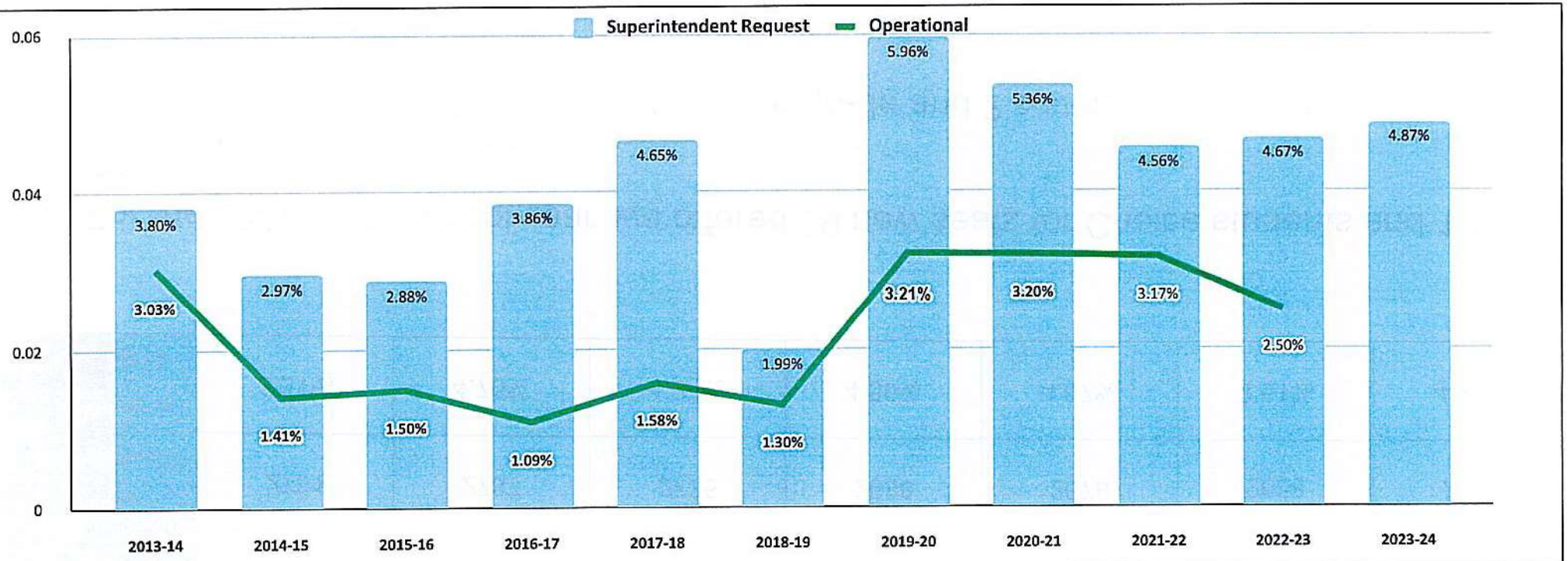
## Hartford Open Choice Enrollment

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Projected 2023-2024
<b>Choice Students</b>	92	131	116	121	109	96	110
<b>Total Enrollment</b>	2781	2787	2735	2688	2678	2658	2612
<b>% Choice Students</b>	3.31%	4.70%	4.24%	4.50%	4.07%	3.61%	4.21%

- For the 2022-2023 school year, we offered 39 new seats for Choice students and 19 were filled.
  - 11 kindergarten students
  - 3 second grade, 2 fourth grade, 1 fifth grade and 2 seventh grade – all siblings/relatives of students
- Open Choice Funding is based on the percentage of enrollment. As the percentage of Open Choice students decreases, funding in the Open Choice Grant follows.



## Budget Funding History





## 5 Year Mill Rate Comparisons

District	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	5 Year Change
Cromwell	30.33	30.33	30.33	30.33	33.33	3.00
Glastonbury	36.00	36.36	36.90	37.32	37.30	1.30
Wethersfield	40.78	40.74	40.69	40.67	41.08	0.30
Farmington	27.18	27.97	27.97	28.81	29.32	2.14
Rocky Hill	32.40	32.5	33.60	34.10	34.52	2.12
Berlin	32.50	33.93	33.93	33.93	34.31	1.81
Newington	38.50	39.45	39.28	38.81	38.50	0.00





Initial Request to Superintendent						\$52,521,641.86	
	Object Summary	FY 21-22 Budget	FY 21-22 Actual	FY 22-23 Budget as of 12/1/2022	Principal & Departments Proposed Budgets	Dollar Difference	Percentage Difference
10	Administrative Salaries	\$2,865,886.57	\$2,850,832.43	\$2,789,213.04	\$2,865,490.71	\$76,277.67	2.73%
11	Certified Salaries	\$21,545,983.58	\$21,686,899.79	\$22,023,886.34	\$23,006,715.70	\$982,829.36	4.46%
12	Non Certified Salaries	\$7,646,170.41	\$7,655,639.05	\$7,837,750.23	\$8,240,302.06	\$402,551.83	5.14%
20	Employee Benefits	\$6,755,970.54	\$6,609,022.80	\$7,105,186.27	\$7,682,770.00	\$577,583.73	8.13%
30	Contracted Services	\$1,865,459.00	\$2,001,459.27	\$1,940,744.22	\$2,251,833.89	\$311,089.67	16.03%
40	Utilities	\$406,303.00	\$398,052.40	\$418,370.00	\$505,915.00	\$87,545.00	20.93%
51	Transportation	\$3,251,276.79	\$3,061,357.39	\$3,312,355.00	\$3,445,950.00	\$133,595.00	4.03%
56	Tuition	\$2,270,714.53	\$2,090,272.23	\$2,380,288.00	\$2,388,678.00	\$8,390.00	0.35%
60	Supplies, Textbooks, & Materials	\$967,449.58	\$974,188.98	\$969,150.90	\$1,100,598.50	\$131,447.60	13.56%
70	Equipment	\$179,979.00	\$373,059.07	\$216,205.00	\$817,930.00	\$601,725.00	278.31%
80	All Other Expenditures	\$130,439.00	\$182,446.90	\$89,447.00	\$215,458.00	\$126,011.00	140.88%
Totals		\$47,885,632.00	\$47,883,230.31	\$49,082,596.00	\$52,521,641.86	\$3,439,045.86	7.01%
Facility Requests for the General Fund						\$441,150.00	7.91%

#### Footnotes

1. Enrollment at Griswold is expected to increase. The District is holding one teacher placement to accommodate class sizes.
2. The District wants to continue the position of Family Communication Specialist which was originally funded from ESSER. This also includes additional 2 days of mandated training for paraprofessionals.
3. At this time, the anticipated increase for medical insurance is 10%.
4. This increase includes ESS at Middle School, and funding for operational software.
5. The driver for this dollar difference is equipment for facilities requests.
6. Through the partnership with Tunxis Community College, the District will need to reconfigure a classroom to offer the CNA course at BHS.





Superintendent's Budget Executive Summary						\$51,466,273.38	
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	Dollar Difference	Percent Difference	
<b>10</b> Administrative Salaries	\$2,865,886.57	\$2,850,832.43	\$2,789,213.04	\$2,865,490.71	\$76,277.67	2.73%	
<b>11</b> Certified Salaries	\$21,545,983.58	\$21,686,899.79	\$22,023,886.34	\$22,762,301.82	\$738,415.48	3.35%	1
<b>12</b> Non Certified Salaries	\$7,646,170.41	\$7,655,639.05	\$7,837,750.23	\$8,156,072.06	\$318,321.83	4.06%	2
<b>20</b> Employee Benefits	\$6,755,970.54	\$6,609,022.80	\$7,105,186.27	\$7,648,546.00	\$543,359.73	7.65%	3
<b>30</b> Contracted Services	\$1,865,459.00	\$2,001,459.27	\$1,940,744.22	\$2,189,646.89	\$248,902.67	12.83%	4
<b>40</b> Utilities	\$406,303.00	\$398,052.40	\$418,370.00	\$505,915.00	\$87,545.00	20.93%	
<b>51</b> Transportation	\$3,251,276.79	\$3,061,357.39	\$3,312,355.00	\$3,345,950.00	\$33,595.00	1.01%	
<b>56</b> Tuition	\$2,270,714.53	\$2,090,272.23	\$2,380,288.00	\$2,572,543.00	\$192,255.00	8.08%	
<b>60</b> Supplies, Textbooks, & Material	\$967,449.58	\$974,188.98	\$969,150.90	\$987,395.90	\$18,245.00	1.88%	
<b>70</b> Equipment	\$179,979.00	\$373,059.07	\$216,205.00	\$241,725.00	\$25,520.00	11.80%	5
<b>80</b> All Other Expenditures	\$130,439.00	\$182,446.90	\$89,447.00	\$190,687.00	\$101,240.00	113.18%	6
<b>Totals:</b>	<b>\$47,885,632.00</b>	<b>\$47,883,230.31</b>	<b>\$49,082,596.00</b>	<b>\$51,466,273.38</b>	<b>\$2,383,677.38</b>	<b>4.87%</b>	

#### Footnotes

1. Enrollment at Griswold is expected to increase. The District is holding one teacher placement to accommodate class sizes.
2. The District wants to continue the position of Family Communication Specialist which was originally funded from ESSER. This increase also includes additional 2 days of mandated training for paraprofessionals.
3. At this time, the anticipated increase for medical insurance is 10%.
4. This increase includes ESS at Middle School, and funding for operational software.
5. The driver for this dollar difference is equipment for facilities requests.
6. Through the partnership with Tunxis Community College, the District will need to reconfigure a classroom to offer the CNA course at BHS.





## BOE Adopted Budget Executive Summary

**\$51,949,019.60**

Description		FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference
10	Administrative Salaries	\$2,865,886.57	\$2,850,832.43	\$2,789,213.04	\$2,865,490.71	\$2,865,490.71	\$76,277.67	2.73%
11	Certified Salaries	\$21,545,983.58	\$21,686,899.79	\$22,023,886.34	\$22,762,301.82	\$23,054,679.82	\$1,030,793.48	4.68%
12	Non Certified Salaries	\$7,646,170.41	\$7,655,639.05	\$7,837,750.23	\$8,156,072.06	\$8,269,590.06	\$431,839.83	5.51%
20	Employee Benefits	\$6,755,970.54	\$6,609,022.80	\$7,105,186.27	\$7,648,546.00	\$7,724,507.00	\$619,320.73	8.72%
30	Contracted Services	\$1,865,459.00	\$2,001,459.27	\$1,940,744.22	\$2,189,646.89	\$2,190,536.11	\$249,791.89	12.87%
40	Utilities	\$406,303.00	\$398,052.40	\$418,370.00	\$505,915.00	\$505,915.00	\$87,545.00	20.93%
51	Transportation	\$3,251,276.79	\$3,061,357.39	\$3,312,355.00	\$3,345,950.00	\$3,345,950.00	\$33,595.00	1.01%
56	Tuition	\$2,270,714.53	\$2,090,272.23	\$2,380,288.00	\$2,572,543.00	\$2,572,543.00	\$192,255.00	8.08%
60	Supplies, Textbooks, & Material	\$967,449.58	\$974,188.98	\$969,150.90	\$987,395.90	\$987,395.90	\$18,245.00	1.88%
70	Equipment	\$179,979.00	\$373,059.07	\$216,205.00	\$241,725.00	\$241,725.00	\$25,520.00	11.80%
80	All Other Expenditures	\$130,439.00	\$182,446.90	\$89,447.00	\$190,687.00	\$190,687.00	\$101,240.00	113.18%
<b>Totals:</b>		<b>\$47,885,632.00</b>	<b>\$47,883,230.31</b>	<b>\$49,082,596.00</b>	<b>\$51,466,273.38</b>	<b>\$51,949,019.60</b>	<b>\$2,866,423.60</b>	<b>5.84%</b>

## Footnotes

1. This number reflects the reinstatement of positions by the Board of Education at the meeting scheduled on February 13th.
2. Enrollment at Griswold is expected to increase. The District is holding one teacher placement to accommodate class sizes.
3. The District wants to continue the position of Family Communication Specialist which was originally funded from ESSER. This increase also includes additional 2 days of mandated training for paraprofessionals.
4. At this time, the anticipated increase for medical insurance is 10%.
5. This increase includes ESS at Middle School, and funding for operational software.
6. The driver for this dollar difference is equipment for facilities requests.
7. Through the partnership with Tunxis Community College, the District will need to reconfigure a classroom to offer the CNA course at BHS.





Administrative Salaries								\$2,865,490.71
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Athletic Director Salary	\$134,702.00	\$134,702.00	\$141,390.15	\$147,966.00	\$147,966.00	\$6,575.85	4.65%	Wage & step increase
BHS Principal Salaries	\$462,720.00	\$468,720.00	\$477,668.91	\$477,645.00	\$477,645.00	-\$23.91	-0.01%	
Curriculum Administrative Salaries	\$302,978.00	\$302,978.00	\$310,452.46	\$331,196.00	\$331,196.00	\$20,743.54	6.68%	Salary lane adjustment
Director of Finance/Operations Salaries	\$194,750.00	\$195,225.00	\$201,081.75	\$204,299.56	\$204,299.56	\$3,217.81	1.60%	
Director of Human Resources Salary	\$86,925.89	\$87,349.21	\$111,000.00	\$128,750.00	\$128,750.00	\$17,750.00	15.99%	3% Increase from current salary
Director of Security/Safety/Residency	\$0.00	\$1,738.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	Funded by Town of Berlin
Griswold Principal Salary	\$158,096.00	\$160,096.00	\$161,998.40	\$153,444.00	\$153,444.00	-\$8,554.40	-5.28%	
Hubbard Principal Salary	\$158,096.00	\$160,096.00	\$161,998.40	\$165,598.00	\$165,598.00	\$3,599.60	2.22%	
McGee Principal Salaries	\$304,992.00	\$308,992.00	\$316,883.30	\$323,923.00	\$323,923.00	\$7,039.70	2.22%	
Special Education Administrative Salaries	\$464,757.49	\$466,257.49	\$476,877.73	\$490,105.85	\$490,105.85	\$13,228.12	2.77%	Includes 3% increase for Director
Superintendent Salary	\$387,868.19	\$362,815.25	\$215,500.24	\$221,965.30	\$221,965.30	\$6,465.06	3.00%	
Vacation Buyout	\$60,000.00	\$49,861.98	\$56,000.00	\$55,000.00	\$55,000.00	-\$1,000.00	-1.79%	
Willard Principal Salary	\$150,001.00	\$152,001.00	\$158,361.70	\$165,598.00	\$165,598.00	\$7,236.30	4.57%	Wage & step increase
<b>Total</b>	<b>\$2,865,886.57</b>	<b>\$2,850,832.43</b>	<b>\$2,789,213.04</b>	<b>\$2,865,490.71</b>	<b>\$2,865,490.71</b>	<b>\$76,277.67</b>	<b>2.73%</b>	

#### Footnotes

1. General wage increases for affiliated administrators is 2.25%. Wage increases for non affiliated administrators are projected at 3%. Annuity benefits are also included in each salary lines. Administrators who have not reach a full five years of service are entitled to a step increase. The percentage increases for administrators who are stepping is approximately 4.60%

2. After the reorganization the Curriculum Department the District and the Association of Berlin Administrators reached an understanding that the Directors of Curriculum would be paid at the rate of an Elementary School Principal effective the 2023 school year.

3. The current year's budget for the Director of Human Resources is underfunded. The budget amount for the upcoming fiscal year represents the current year salary plus 3%.



Certified Salaries								\$23,054,679.82
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Certified Salaries: Art	\$185,260.00	\$185,260.00	\$188,502.00	\$191,858.00	\$191,858.00	\$3,356.00	1.78%	
Griswold Certified Salaries: Art	\$64,189.00	\$64,189.00	\$66,495.00	\$70,833.00	\$70,833.00	\$4,338.00	6.52%	
McGee Certified Salaries: Art	\$144,837.00	\$145,152.00	\$151,554.50	\$154,704.00	\$154,704.00	\$3,149.50	2.08%	
Willard Certified Salaries: Art	\$92,630.00	\$92,630.00	\$94,251.00	\$95,929.00	\$95,929.00	\$1,678.00	1.78%	
Program Total:	\$486,916.00	\$487,231.00	\$500,802.50	\$513,324.00	\$513,324.00	\$12,521.50	2.50%	
BHS Certified Salaries: Business	\$396,092.20	\$436,081.69	\$338,919.60	\$340,899.80	\$340,899.80	\$1,980.20	0.58%	
BHS Certified Salaries: ELA	\$792,489.40	\$785,773.20	\$822,645.80	\$828,220.40	\$828,220.40	\$5,574.60	0.68%	
BHS Department Leader: ELA	\$8,637.00	\$8,637.00	\$8,896.11	\$10,163.00	\$10,163.00	\$1,266.89	14.24%	6-12 Department Leader
Griswold Certified Salaries: ELA	\$1,903.00	\$1,903.00	\$1,960.09	\$2,019.00	\$2,019.00	\$58.91	3.01%	
McGee Certified Salaries: ELA	\$705,828.00	\$711,502.00	\$631,440.00	\$689,676.00	\$689,676.00	\$58,236.00	9.22%	
Willard Certified Salaries: ELA	\$1,903.00	\$1,903.00	\$1,960.09	\$2,019.00	\$2,019.00	\$58.91	3.01%	
Program Total:	\$1,510,760.40	\$1,509,718.20	\$1,466,902.09	\$1,532,097.40	\$1,532,097.40	\$65,195.31	4.44%	
BHS Certified Salaries: Health & Wellness	\$37,708.60	\$165,290.21	\$173,596.00	\$177,619.50	\$177,619.50	\$4,023.50	2.32%	
BHS Certified Salaries: World Language	\$570,071.00	\$519,737.00	\$535,951.00	\$555,901.00	\$555,901.00	\$19,950.00	3.72%	
McGee Certified Salaries: World Language	\$329,004.00	\$329,130.00	\$352,851.00	\$347,237.00	\$347,237.00	-\$5,614.00	-1.59%	
Program Total:	\$899,075.00	\$848,867.00	\$888,802.00	\$903,138.00	\$903,138.00	\$14,336.00	1.61%	
BHS Certified Salaries: FCS	\$151,338.00	\$139,817.12	\$155,027.00	\$179,059.00	\$179,059.00	\$24,032.00	15.50%	
BHS Certified Salaries: Tech & STEAM	\$192,151.00	\$192,151.00	\$195,508.00	\$170,142.00	\$170,142.00	-\$25,366.00	-12.97%	Anticipated retirement
McGee Certified Salaries: Tech & STEAM	\$0.00	\$0.00	\$152,009.00	\$156,581.00	\$156,581.00	\$4,572.00	3.01%	
Program Total:	\$192,151.00	\$192,151.00	\$347,517.00	\$326,723.00	\$326,723.00	-\$20,794.00	-5.98%	
Griswold Certified Salaries: Kindergarten	\$444,754.00	\$410,991.00	\$422,519.00	\$539,661.00	\$539,661.00	\$117,142.00	27.72%	New teacher placement
Hubbard Certified Salaries: Kindergarten	\$116,396.00	\$114,692.00	\$118,702.00	\$131,485.00	\$131,485.00	\$12,783.00	10.77%	
Willard Certified Salaries: Kindergarten	\$433,762.00	\$345,660.00	\$322,885.00	\$298,247.00	\$298,247.00	-\$24,638.00	-7.63%	





Certified Salaries								\$23,054,679.82
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Program Total:	\$994,912.00	\$871,343.00	\$864,106.00	\$969,393.00	\$969,393.00	\$105,287.00	12.18%	
BHS Certified Salaries: Mathematics	\$890,739.00	\$906,954.40	\$940,768.80	\$888,217.00	\$984,146.00	\$43,377.20	4.61%	Position reinstated by BOE
BHS Department Leader: Mathematics	\$8,637.00	\$8,637.00	\$8,896.11	\$10,163.00	\$10,163.00	\$1,266.89	14.24%	6-12 Department Leader
Griswold Certified Salaries: Mathematics	\$92,630.00	\$185,260.00	\$188,502.00	\$191,858.00	\$191,858.00	\$3,356.00	1.78%	
Hubbard Certified Salaries: Mathematics	\$0.00	\$77,700.37	\$75,401.00	\$75,435.00	\$75,435.00	\$34.00	0.05%	
McGee Certified Salaries: Mathematics	\$524,737.00	\$524,905.00	\$549,640.00	\$569,213.00	\$569,213.00	\$19,573.00	3.56%	
Program Total:	\$1,516,743.00	\$1,703,456.77	\$1,763,207.91	\$1,734,886.00	\$1,830,815.00	\$67,607.09	3.83%	
District Certified Salaries: General Ed	\$95,539.00	\$95,426.00	\$97,130.88	\$98,955.00	\$98,955.00	\$1,824.12	1.88%	ESOL teacher
Griswold Certified Salaries: General Ed	\$1,834,320.85	\$1,660,062.41	\$1,737,340.83	\$1,832,899.32	\$1,832,899.32	\$95,558.49	5.50%	
Hubbard Certified Salaries: General Ed	\$965,705.00	\$811,108.00	\$839,160.00	\$862,576.00	\$862,576.00	\$23,416.00	2.79%	
Hubbard Certified Salaries: General Ed	\$3,170.00	\$3,170.00	\$3,265.10	\$3,363.00	\$3,363.00	\$97.90	3.00%	Writing & Computer Coordinator
McGee Certified Salaries: General Ed	\$26,642.00	\$24,537.47	\$27,441.26	\$28,266.00	\$28,266.00	\$824.74	3.01%	Team Leaders
McGee Certified Salaries: General Ed	\$108,165.85	\$108,165.85	\$110,058.83	\$0.00	\$100,520.00	-\$9,538.83	-8.67%	Position reinstated by BOE
Willard Certified Salaries: General Ed	\$1,485,919.12	\$1,373,321.27	\$1,520,908.84	\$1,575,552.32	\$1,575,552.32	\$54,643.48	3.59%	
Program Total:	\$4,519,461.82	\$4,075,791.00	\$4,335,305.74	\$4,401,611.64	\$4,502,131.64	\$166,825.90	3.85%	
BHS Certified Salaries: Music	\$124,034.50	\$159,041.50	\$167,778.10	\$181,833.00	\$181,833.00	\$14,054.90	8.38%	
Griswold Certified Salaries: Music	\$185,260.00	\$185,260.00	\$188,502.00	\$191,858.00	\$191,858.00	\$3,356.00	1.78%	
Hubbard Certified Salaries: Music	\$64,189.00	\$64,189.00	\$66,495.00	\$70,833.00	\$70,833.00	\$4,338.00	6.52%	
McGee Certified Salaries: Music	\$192,426.00	\$192,636.00	\$195,783.00	\$199,608.00	\$199,608.00	\$3,825.00	1.95%	
Willard Certified Salaries: Music	\$162,499.00	\$152,464.62	\$168,659.00	\$147,129.00	\$147,129.00	-\$21,530.00	-12.77%	
Program Total:	\$728,408.50	\$753,591.12	\$787,217.10	\$791,261.00	\$791,261.00	\$4,043.90	0.51%	
BHS Certified Salaries: Physical Ed	\$343,302.40	\$167,765.21	\$176,571.00	\$180,869.50	\$180,869.50	\$4,298.50	2.43%	
Griswold Certified Salaries: Physical Ed	\$124,213.50	\$135,060.00	\$141,416.60	\$149,833.40	\$149,833.40	\$8,416.80	5.95%	
Hubbard Certified Salaries: Physical Ed	\$59,517.60	\$68,166.23	\$69,984.30	\$71,230.30	\$71,230.30	\$1,246.00	1.78%	
McGee Certified Salaries: Physical Ed	\$286,881.00	\$287,007.00	\$292,209.00	\$297,362.00	\$297,362.00	\$5,153.00	1.76%	





## Certified Salaries

\$23,054,679.82

Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Willard Certified Salaries: Physical Ed	\$132,633.40	\$132,223.82	\$134,948.80	\$137,345.60	\$137,345.60	\$2,396.80	1.78%	
Program Total:	\$946,547.90	\$790,222.26	\$815,129.70	\$836,640.80	\$836,640.80	\$21,511.10	2.64%	
Griswold Certified Salaries: Remedial Ed	\$213,374.00	\$337,661.89	\$303,816.50	\$349,951.50	\$349,951.50	\$46,135.00	15.19%	
Hubbard Certified Salaries: Remedial Ed	\$99,196.00	\$145,511.11	\$129,207.50	\$150,693.50	\$150,693.50	\$21,486.00	16.63%	
McGee Certified Salaries: Remedial Ed	\$0.00	\$0.00	\$0.00	\$103,329.00	\$103,329.00	\$103,329.00	100.00%	Moved back from ESSER
Willard Certified Salaries: Remedial Ed	\$198,392.00	\$291,022.00	\$201,864.00	\$253,423.00	\$253,423.00	\$51,559.00	25.54%	
Program Total:	\$510,962.00	\$774,195.00	\$634,888.00	\$857,397.00	\$857,397.00	\$222,509.00	35.05%	
BHS Certified Salaries: Science	\$1,055,804.90	\$1,060,520.00	\$989,837.00	\$923,634.00	\$1,019,563.00	\$29,726.00	3.00%	Position reinstated by BOE
BHS Department Leader: Science	\$8,637.00	\$8,637.00	\$8,896.11	\$10,163.00	\$10,163.00	\$1,266.89	14.24%	6-12 Department Leader
Griswold Supply Coordinator: Science	\$1,590.00	\$1,590.00	\$1,637.70	\$1,687.00	\$1,687.00	\$49.30	3.01%	
Hubbard Supply Coordinator: Science	\$1,590.00	\$1,590.00	\$1,637.70	\$1,687.00	\$1,687.00	\$49.30	3.01%	
McGee Certified Salaries: Science	\$676,886.00	\$677,117.00	\$554,486.00	\$568,680.00	\$568,680.00	\$14,194.00	2.56%	
McGee Supply Coordinator: Science	\$1,590.00	\$1,590.00	\$1,637.70	\$1,687.00	\$1,687.00	\$49.30	3.01%	
Willard Supply Coordinator: Science	\$1,590.00	\$1,590.00	\$1,637.70	\$1,687.00	\$1,687.00	\$49.30	3.01%	
Program Total:	\$1,747,687.90	\$1,752,634.00	\$1,559,769.91	\$1,509,225.00	\$1,605,154.00	\$45,384.09	2.91%	
BHS Certified Salaries: Social Studies	\$807,565.00	\$797,645.40	\$815,180.70	\$830,058.30	\$830,058.30	\$14,877.60	1.83%	
BHS Department Leader: Social Studies	\$0.00	\$0.00	\$8,896.00	\$10,163.00	\$10,163.00	\$1,267.00	14.24%	6-12 Department Leader
McGee Certified Salaries: Social Studies	\$519,625.00	\$513,605.10	\$538,675.00	\$526,307.00	\$526,307.00	-\$12,368.00	-2.30%	
Program Total:	\$1,327,190.00	\$1,311,250.50	\$1,362,751.70	\$1,366,528.30	\$1,366,528.30	\$3,776.60	0.28%	
BHS Certified Salaries: Other	\$0.00	\$4,854.93	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Special Education: Summer School	\$72,438.52	\$83,374.46	\$106,230.00	\$106,230.00	\$106,230.00	\$0.00	0.00%	
BHS Certified Salaries: Special Ed	\$712,940.00	\$713,102.50	\$729,832.00	\$773,534.00	\$773,534.00	\$43,702.00	5.99%	
CCTA Certified Salaries: Special Ed	\$92,955.00	\$69,896.36	\$75,171.00	\$77,409.00	\$77,409.00	\$2,238.00	2.98%	Cost share with Cromwell
District Certified Salaries: Special Ed	\$52,531.25	\$51,125.00	\$52,658.75	\$60,297.07	\$60,297.07	\$7,638.32	14.51%	





**Certified Salaries** **\$23,054,679.82**

Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Griswold Certified Salaries: Special Ed	\$421,982.00	\$421,533.78	\$393,971.00	\$383,716.00	\$383,716.00	-\$10,255.00	-2.60%	Teacher relocation
Hubbard Certified Salaries: Special Ed	\$134,058.00	\$134,058.00	\$140,903.00	\$150,804.00	\$150,804.00	\$9,901.00	7.03%	
McGee Certified Salaries: Special Ed	\$696,000.00	\$731,016.00	\$754,985.00	\$744,243.00	\$744,243.00	-\$10,742.00	-1.42%	Teacher relocation
Willard Certified Salaries: Pre-K	\$307,580.00	\$309,642.84	\$324,866.00	\$338,126.00	\$338,126.00	\$13,260.00	4.08%	
Willard Certified Salaries: Special Ed	\$443,476.00	\$465,084.10	\$451,533.00	\$589,547.00	\$589,547.00	\$138,014.00	30.57%	Teacher relocation
Program Total:	\$2,861,522.25	\$2,895,458.58	\$2,923,919.75	\$3,117,676.07	\$3,117,676.07	\$193,756.32	6.63%	
BHS Certified Salaries: Social & Psych	\$257,968.00	\$266,234.00	\$274,065.00	\$284,087.00	\$284,087.00	\$10,022.00	3.66%	
Griswold Certified Salaries: Social & Psych	\$99,196.00	\$99,196.00	\$100,932.00	\$102,729.00	\$102,729.00	\$1,797.00	1.78%	
McGee Certified Salaries: Social & Psych	\$260,311.00	\$261,835.39	\$271,577.00	\$278,630.00	\$278,630.00	\$7,053.00	2.60%	
Willard Certified Salaries: Social & Psych	\$65,422.00	\$65,422.00	\$71,239.00	\$74,820.00	\$74,820.00	\$3,581.00	5.03%	
Program Total:	\$682,897.00	\$692,687.39	\$717,813.00	\$740,266.00	\$740,266.00	\$22,453.00	3.13%	
BHS Certified Salaries: Speech & Lang.	\$73,833.00	\$73,833.00	\$78,027.00	\$83,130.00	\$83,130.00	\$5,103.00	6.54%	
Griswold Certified Salaries: Speech & Lang.	\$99,796.00	\$99,796.00	\$101,532.00	\$103,329.00	\$103,329.00	\$1,797.00	1.77%	
Willard Certified Salaries: Speech & Lang.	\$254,980.00	\$252,869.50	\$260,605.00	\$267,364.00	\$267,364.00	\$6,759.00	2.59%	
Program Total:	\$428,609.00	\$426,498.50	\$440,164.00	\$453,823.00	\$453,823.00	\$13,659.00	3.10%	
BHS Certified Salaries: Tech Integration	\$92,630.00	\$92,832.50	\$94,251.00	\$95,929.00	\$95,929.00	\$1,678.00	1.78%	
District Certified Salaries: Tech Integration	\$11,518.00	\$11,599.99	\$11,948.00	\$12,307.00	\$12,307.00	\$359.00	3.00%	
Griswold Certified Salaries: Tech Integration	\$99,521.00	\$99,521.00	\$101,257.00	\$103,329.00	\$103,329.00	\$2,072.00	2.05%	
Hubbard Certified Salaries: Tech Integration	\$0.00	\$34,643.60	\$36,372.00	\$38,371.60	\$38,371.60	\$1,999.60	5.50%	
McGee Certified Salaries: Tech Integration	\$69,194.00	\$69,194.00	\$84,266.00	\$91,326.00	\$91,326.00	\$7,060.00	8.38%	
Willard Certified Salaries: Tech Integration	\$99,196.00	\$99,196.00	\$100,932.00	\$102,729.00	\$102,729.00	\$1,797.00	1.78%	
Program Total:	\$372,059.00	\$406,987.09	\$429,026.00	\$443,991.60	\$443,991.60	\$14,965.60	3.49%	
BHS Certified Salaries: Counseling	\$377,669.00	\$381,633.00	\$395,909.48	\$415,334.00	\$415,334.00	\$19,424.52	4.91%	
McGee Certified Salaries: Counseling	\$277,890.00	\$272,395.70	\$283,783.00	\$288,787.00	\$288,787.00	\$5,004.00	1.76%	
BHS Department Leader: Counseling	\$12,444.00	\$12,444.00	\$12,817.32	\$13,202.00	\$13,202.00	\$384.68	3.00%	





Certified Salaries								\$23,054,679.82
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Program Total:	\$668,003.00	\$666,472.70	\$692,509.80	\$717,323.00	\$717,323.00	\$24,813.20	3.58%	
District Certified Salaries: Curriculum	\$70,000.00	\$61,912.56	\$72,100.00	\$75,000.00	\$75,000.00	\$2,900.00	4.02%	Curriculum writing
BHS Certified Salaries: Library Media	\$86,609.00	\$86,609.00	\$94,251.00	\$95,929.00	\$95,929.00	\$1,678.00	1.78%	
BHS Coordinator: Library Media	\$1,543.00	\$1,543.00	\$1,589.29	\$1,637.00	\$1,637.00	\$47.71	3.00%	
Griswold Certified Salaries: Library Media	\$0.00	\$57,758.00	\$59,826.00	\$62,822.00	\$62,822.00	\$2,996.00	5.01%	
Griswold Coordinator: Library Media	\$1,267.00	\$1,267.00	\$1,305.01	\$1,344.00	\$1,344.00	\$38.99	2.99%	
Hubbard Certified Salaries: Library Media	\$0.00	\$51,965.40	\$54,558.00	\$57,557.40	\$57,557.40	\$2,999.40	5.50%	
Hubbard Coordinator: Library Media	\$1,267.00	\$1,267.00	\$1,305.01	\$1,344.00	\$1,344.00	\$38.99	2.99%	
McGee Certified Salaries: Library Media	\$192,151.00	\$192,151.00	\$195,508.00	\$198,983.00	\$198,983.00	\$3,475.00	1.78%	
McGee Coordinator: Library Media	\$1,590.00	\$1,590.00	\$1,637.70	\$1,687.00	\$1,687.00	\$49.30	3.01%	
Willard Certified Salaries: Library Media	\$0.00	\$99,196.00	\$100,932.00	\$102,729.00	\$102,729.00	\$1,797.00	1.78%	
Willard Coordinator: Library Media	\$1,267.00	\$1,267.00	\$1,305.01	\$1,344.00	\$1,344.00	\$38.99	2.99%	
Program Total:	\$285,694.00	\$494,613.40	\$512,217.02	\$525,376.40	\$525,376.40	\$13,159.38	2.57%	
District Certified Salaries: Coordinators	\$41,591.50	\$21,591.00	\$22,238.74	\$25,997.00	\$25,997.00	\$3,758.26	16.90%	
McGee Certified Salaires: Athletic Liaison	\$0.00	\$3,321.00	\$3,421.00	\$3,524.00	\$3,524.00	\$103.00	3.01%	
BHS Club & Class Advisor Salaries	\$77,543.99	\$84,189.01	\$85,963.82	\$87,923.31	\$87,923.31	\$1,959.49	2.28%	
McGee Club & Class Advisor Salaries	\$14,045.00	\$23,884.56	\$18,546.18	\$19,104.00	\$19,104.00	\$557.82	3.01%	
Griswold Club & Class Advisor Salaries	\$2,140.00	\$3,064.58	\$2,204.20	\$2,271.00	\$2,271.00	\$66.80	3.03%	
Hubbard Club & Class Advisor Salaries	\$2,140.00	\$2,615.52	\$2,204.20	\$2,271.00	\$2,271.00	\$66.80	3.03%	
Willard Club & Class Advisor Salaries	\$1,346.00	\$3,734.64	\$1,386.38	\$1,722.00	\$1,722.00	\$335.62	24.21%	
Program Total:	\$97,214.99	\$117,488.31	\$110,304.78	\$113,291.31	\$113,291.31	\$2,986.53	2.71%	
Totals:	\$21,545,983.58	\$21,686,899.79	\$22,023,886.34	\$22,762,301.82	\$23,054,679.82	\$1,030,793.48	4.68%	

Footnotes





<b>Certified Salaries</b>	<b>\$23,054,679.82</b>	<b>1</b>
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Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
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1. This number includes the reinstatement of the McGee Lead Teacher, and the BHS math and science positons, and an additional elementary teacher for Griswold School. There are 155 teachers on max step next year, and 112 teachers eligible to step in new school year.

2.Salaries for teachers assigned to the CCTA are split with Cromwell Public Schools.





# Non-Certified Salaries

\$8,269,590.06

Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Clerical Salaries: Main Office	\$149,983.50	\$166,482.00	\$217,589.70	\$236,889.90	\$236,889.90	\$19,300.20	8.87%	Includes Athletic Department Chromebook cleaning
BHS Clerical Salaries: Summer Helpers	\$6,000.00	\$2,641.68	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%	
District Clerical Salaries: Board Secretary	\$0.00	\$1,717.20	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	0.00%	
District Clerical Salaries: Business Office	\$292,846.66	\$318,385.76	\$269,354.80	\$254,972.60	\$254,972.60	-\$14,382.20	-5.34%	
District Clerical Salaries: Counseling	\$57,661.50	\$57,894.37	\$60,996.00	\$62,673.00	\$62,673.00	\$1,677.00	2.75%	
District Clerical Salaries: Data Dept.	\$44,257.20	\$48,877.31	\$23,407.60	\$28,840.00	\$28,840.00	\$5,432.40	23.21%	
District Clerical Salaries: Human Resources	\$72,721.12	\$66,838.90	\$122,420.75	\$130,863.00	\$130,863.00	\$8,442.25	6.90%	
District Clerical Salaries: LMC	\$55,321.50	\$56,483.69	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Clerical Salaries: Overtime	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	
District Clerical Salaries: Special Ed:	\$125,697.50	\$126,064.18	\$129,469.60	\$128,641.50	\$128,641.50	-\$828.10	-0.64%	
District Clerical Salaries: Superintendent & Cu	\$144,482.23	\$148,496.17	\$151,427.36	\$155,775.96	\$155,775.96	\$4,348.60	2.87%	
Griswold Clerical Salaries: Main Office	\$110,630.10	\$111,710.52	\$112,528.00	\$113,214.40	\$113,214.40	\$686.40	0.61%	
Hubbard Clerical Salaries: Main Office	\$61,505.60	\$61,897.41	\$65,062.40	\$66,851.20	\$66,851.20	\$1,788.80	2.75%	
McGee Clerical Salaries: Main Office	\$124,675.20	\$129,349.48	\$130,124.80	\$133,702.40	\$133,702.40	\$3,577.60	2.75%	
Willard Clerical Salaries: Main Office	\$108,316.10	\$108,055.05	\$111,878.00	\$114,961.60	\$114,961.60	\$3,083.60	2.76%	
Program Total:	\$1,369,098.21	\$1,404,893.72	\$1,415,259.01	\$1,450,385.56	\$1,450,385.56	\$35,126.55	2.48%	
District Custodian Salaries: Mail Courier	\$17,440.80	\$15,534.05	\$17,877.60	\$13,813.80	\$13,813.80	-\$4,063.80	-22.73%	Reduced Hours in FY23 Position reinstated by BOE
BHS Custodial Salaries	\$614,552.69	\$632,033.47	\$626,798.20	\$598,783.60	\$652,301.60	\$25,503.40	4.07%	
Griswold Custodial Salaries	\$221,949.46	\$215,366.81	\$228,018.20	\$226,769.20	\$226,769.20	-\$1,249.00	-0.55%	
Hubbard Custodial Salaries	\$164,520.57	\$154,767.39	\$167,400.40	\$170,683.80	\$170,683.80	\$3,283.40	1.96%	
McGee Custodial Salaries	\$229,937.40	\$253,923.56	\$290,364.80	\$300,073.40	\$300,073.40	\$9,708.60	3.34%	
Willard Custodial Salaries	\$216,199.44	\$177,510.76	\$170,445.20	\$182,558.80	\$182,558.80	\$12,113.60	7.11%	
District Custodian Salaries: Travel Stipend	\$0.00	\$0.00	\$1,600.00	\$0.00	\$0.00	-\$1,600.00	-100.00%	
Program Total:	\$1,464,600.36	\$1,449,136.04	\$1,502,504.40	\$1,492,682.60	\$1,546,200.60	\$43,696.20	2.91%	
District Tutor Salaries: ESOL	\$92,118.90	\$99,381.84	\$96,779.90	\$99,684.00	\$99,684.00	\$2,904.10	3.00%	
District Tutor Salaries: Special Ed.	\$30,000.00	\$8,913.38	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%	
Program Total:	\$122,118.90	\$108,295.22	\$126,779.90	\$129,684.00	\$129,684.00	\$2,904.10	2.29%	





Non-Certified Salaries								\$8,269,590.06	1
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments	
District Non-Certified Salaries: Adult Ed.	\$16,286.42	\$35,837.51	\$16,366.26	\$18,892.00	\$18,892.00	\$2,525.74	15.43%		
District Non-Certified Salaries: Tech Services	\$468,799.84	\$433,028.83	\$591,460.34	\$669,600.73	\$669,600.73	\$78,140.39	13.21%	Position Moved from ESSER	2
McGee Non-Certified Salaries: Tech Services	\$66,636.94	\$62,830.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%		
BHS Non-Certified Salaries: Tech Services	\$81,820.31	\$87,849.03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%		
McGee Non-Certified Salaries: Unaffiliated	\$49,215.00	\$48,415.89	\$49,953.23	\$50,459.85	\$50,459.85	\$506.62	1.01%	ISS	
BHS Non-Certified Salaries: Unaffiliated	\$131,073.08	\$138,171.89	\$134,839.33	\$137,397.33	\$137,397.33	\$2,558.00	1.90%	ISS, Security, Upbeat	
District Non-certified Salaries: Food Services	\$64,487.36	\$71,883.85	\$66,746.00	\$72,100.00	\$72,100.00	\$5,354.00	8.02%	3% from Current Salary	
Program Total:	\$878,318.95	\$878,017.00	\$859,365.16	\$948,449.91	\$948,449.91	\$89,084.75	10.37%		
Occupational Therapist Salary	\$445,324.16	\$465,655.62	\$477,543.82	\$491,156.85	\$491,156.85	\$13,613.03	2.85%		
BHS Paraprofessional: LMC	\$28,754.59	\$27,413.67	\$29,328.28	\$29,999.92	\$29,999.92	\$671.64	2.29%		
BHS Paraprofessional: General Ed.	\$87,958.61	\$83,599.52	\$89,704.96	\$91,731.46	\$91,731.46	\$2,026.50	2.26%		
BHS Paraprofessional: Science	\$30,050.10	\$29,470.37	\$30,643.58	\$31,656.83	\$31,656.83	\$1,013.25	3.31%		
BHS Paraprofessional: Special Ed.	\$219,510.81	\$215,546.32	\$250,632.41	\$304,035.69	\$304,035.69	\$53,403.28	21.31%		
CCTA Paraprofessional: Job Coach	\$52,228.60	\$72,883.83	\$53,876.50	\$70,035.01	\$70,035.01	\$16,158.51	29.99%	Cost Share with Cromwell	3
District Paraprofessional: Reimbursement	-\$90,728.00	\$0.00	-\$80,000.00	-\$80,000.00	-\$80,000.00	\$0.00	0.00%		
District Paraprofessional: Summer School	\$53,000.00	\$50,743.59	\$55,000.00	\$60,000.00	\$60,000.00	\$5,000.00	9.09%		
Griswold Paraprofessional: Duty	\$125,725.36	\$136,343.24	\$108,921.12	\$162,858.23	\$162,858.23	\$53,937.11	49.52%		
Griswold Paraprofessional: General Ed.	\$89,805.56	\$81,467.68	\$64,533.52	\$63,713.16	\$63,713.16	-\$820.36	-1.27%		
Griswold Paraprofessional: Special Ed.	\$310,667.26	\$217,655.95	\$232,926.27	\$293,408.78	\$293,408.78	\$60,482.51	25.97%		
Hubbard Paraprofessional: Duty	\$67,633.00	\$61,519.45	\$65,003.96	\$66,482.71	\$66,482.71	\$1,478.75	2.27%		
Hubbard Paraprofessional: General Ed.	\$59,221.09	\$58,804.55	\$62,618.85	\$34,348.13	\$64,348.13	\$1,729.28	2.76%	Position reinstated by BOE	
Hubbard Paraprofessional: Reading	\$26,043.42	\$25,608.39	\$26,557.77	\$27,159.93	\$27,159.93	\$602.16	2.27%		
Hubbard Paraprofessional: Special Ed.	\$53,774.96	\$96,892.08	\$90,808.76	\$121,845.58	\$121,845.58	\$31,036.82	34.18%		
McGee Paraprofessional: General Ed.	\$90,762.11	\$83,937.66	\$91,930.24	\$95,051.54	\$95,051.54	\$3,121.30	3.40%		
McGee Paraprofessional: LMC	\$26,771.51	\$23,252.16	\$27,305.64	\$28,965.44	\$28,965.44	\$1,659.80	6.08%		
McGee Paraprofessional: Special Ed.	\$425,253.96	\$440,926.60	\$492,819.58	\$421,597.55	\$421,597.55	-\$71,222.03	-14.45%		





# Non-Certified Salaries

\$8,269,590.06

Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments	
Paraprofessional Training	\$0.00	\$0.00	\$0.00	\$34,500.00	\$34,500.00	\$34,500.00	100.00%	Mandated Training	4
Pre-K Paraprofessional: Special Ed.	\$258,616.64	\$245,622.65	\$264,290.09	\$270,853.82	\$270,853.82	\$6,563.73	2.48%		
Willard Paraprofessional: Duty	\$63,036.82	\$67,741.76	\$75,371.10	\$76,796.17	\$76,796.17	\$1,425.07	1.89%		
Willard Paraprofessional: General Ed.	\$92,246.28	\$66,201.71	\$94,084.12	\$65,569.74	\$95,569.74	\$1,485.62	1.58%	Position reinstated by BOE	
Willard Paraprofessional: Reading	\$53,806.47	\$52,720.06	\$54,874.73	\$56,125.37	\$56,125.37	\$1,250.64	2.28%		
Willard Paraprofessional: Special Ed.	\$477,128.68	\$463,330.86	\$504,665.95	\$512,987.08	\$512,987.08	\$8,321.13	1.65%		
Program Total:	\$2,601,267.83	\$2,601,682.10	\$2,685,897.43	\$2,839,722.14	\$2,899,722.14	\$213,824.71	7.96%		
Substitute Teachers: Per Diem	\$350,000.00	\$371,147.00	\$350,000.00	\$370,000.00	\$370,000.00	\$20,000.00	5.71%		5
CCTA: Work Study	\$9,120.00	\$10,900.00	\$9,030.00	\$9,000.00	\$9,000.00	-\$30.00	-0.33%		
Armed Security Officers	\$0.00	-\$34,632.35	\$0.00	\$0.00	\$0.00	\$0.00	0.00%		
McGee Coaches Salaries Intramurals	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	100.00%	New Program: Volleyball	6
McGee Coaches Salaries: Baseball	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Boys Basketball	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Boys Soccer	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Boys Track	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Cross Country	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Girls Basketball	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Girls Soccer	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Girls Track	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Softball	\$7,580.00	\$7,580.00	\$7,807.40	\$8,042.00	\$8,042.00	\$234.60	3.00%		
McGee Coaches Salaries: Wrestling	\$15,160.00	\$7,580.00	\$9,226.74	\$8,042.00	\$8,042.00	-\$1,184.74	-12.84%		
Program Total:	\$83,380.00	\$75,800.00	\$79,493.34	\$83,420.00	\$83,420.00	\$3,926.66	4.94%		
BHS Coaches Salaries: Baseball	\$16,436.00	\$16,436.00	\$16,929.08	\$17,435.00	\$17,435.00	\$505.92	2.99%		
BHS Coaches Salaries: Basketball	\$18,788.00	\$18,788.00	\$19,351.64	\$19,931.00	\$19,931.00	\$579.36	2.99%		





Non-Certified Salaries								\$8,269,590.06
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Coaches Salaries: Boys Golf	\$10,111.00	\$10,111.00	\$10,414.33	\$10,727.00	\$10,727.00	\$312.67	3.00%	
BHS Coaches Salaries: Boys Soccer	\$14,845.00	\$11,792.00	\$12,145.76	\$12,509.00	\$12,509.00	\$363.24	2.99%	
BHS Coaches Salaries: Boys Swimming	\$16,436.00	\$16,436.00	\$16,929.08	\$17,435.00	\$17,435.00	\$505.92	2.99%	
BHS Coaches Salaries: Boys Tennis	\$6,127.00	\$6,127.00	\$6,310.81	\$6,500.00	\$6,500.00	\$189.19	3.00%	
BHS Coaches Salaries: Boys Track	\$11,792.00	\$11,792.00	\$12,145.76	\$12,509.00	\$12,509.00	\$363.24	2.99%	
BHS Coaches Salaries: Cheerleaders	\$14,862.00	\$15,160.00	\$15,615.40	\$16,084.00	\$16,084.00	\$468.60	3.00%	
BHS Coaches Salaries: Cross Country	\$9,913.00	\$10,111.00	\$10,414.34	\$10,727.00	\$10,727.00	\$312.66	3.00%	
BHS Coaches Salaries: Football	\$34,715.00	\$34,715.00	\$35,756.46	\$36,827.00	\$36,827.00	\$1,070.54	2.99%	
BHS Coaches Salaries: Girls Basketball	\$18,788.00	\$18,788.00	\$19,351.64	\$19,931.00	\$19,931.00	\$579.36	2.99%	
BHS Coaches Salaries: Girls Golf	\$10,111.00	\$10,111.00	\$10,414.33	\$10,727.00	\$10,727.00	\$312.67	3.00%	
BHS Coaches Salaries: Girls Lacrosse	\$11,792.00	\$11,792.00	\$12,145.76	\$12,509.00	\$12,509.00	\$363.24	2.99%	
BHS Coaches Salaries: Girls Soccer	\$11,792.00	\$11,792.00	\$12,145.76	\$12,509.00	\$12,509.00	\$363.24	2.99%	
BHS Coaches Salaries: Girls Softball	\$16,436.00	\$16,436.00	\$16,929.08	\$17,435.00	\$17,435.00	\$505.92	2.99%	
BHS Coaches Salaries: Girls Tennis	\$6,127.00	\$6,127.00	\$6,310.81	\$6,500.00	\$6,500.00	\$189.19	3.00%	
BHS Coaches Salaries: Girls Track	\$11,792.00	\$11,792.00	\$12,145.76	\$12,509.00	\$12,509.00	\$363.24	2.99%	
BHS Coaches Salaries: Girls Volleyball	\$15,274.00	\$15,274.00	\$15,732.22	\$16,204.00	\$16,204.00	\$471.78	3.00%	
BHS Coaches Salaries: Indoor Track	\$14,095.00	\$14,095.00	\$14,517.85	\$14,954.00	\$14,954.00	\$436.15	3.00%	
BHS Coaches Salaries: Intramurals	\$2,000.00	\$592.50	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
BHS Coaches Salaries: Lacrosse	\$11,792.00	\$11,792.00	\$12,145.76	\$12,509.00	\$12,509.00	\$363.24	2.99%	
BHS Coaches Salaries: Swimming	\$16,436.00	\$16,436.00	\$16,929.08	\$17,435.00	\$17,435.00	\$505.92	2.99%	
BHS Coaches Salaries: Unified Sports	\$1,000.00	\$8,226.70	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
BHS Coaches Salaries: Wrestling	\$16,436.00	\$16,436.00	\$16,929.08	\$17,435.00	\$17,435.00	\$505.92	2.99%	
BHS Drill Team Stipend	\$2,046.00	\$2,046.00	\$2,107.38	\$2,170.00	\$2,170.00	\$62.62	2.97%	
BHS Marching Band Stipend	\$3,000.00	\$0.00	\$2,060.00	\$2,060.00	\$2,060.00	\$0.00	0.00%	
BHS Supervisors for Athletes	\$0.00	\$1,540.50	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Program Total:	\$322,942.00	\$324,744.70	\$331,877.17	\$341,571.00	\$341,571.00	\$9,693.83	2.92%	
<b>Totals</b>	<b>\$7,646,170.41</b>	<b>\$7,655,639.05</b>	<b>\$7,837,750.23</b>	<b>\$8,156,072.06</b>	<b>\$8,269,590.06</b>	<b>\$431,839.83</b>	<b>5.51%</b>	

Footnotes





Non-Certified Salaries								\$8,269,590.06
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments

1. This number includes the reinstatement of the building substitutes and custodian.

2. The Family Communication Specialist was added to the staff in the 2020-21 school year to strengthen communication between the District and the community. The position assists in various productions from Board Meetings to Athletic Events. The position was previously paid through ESSER II which expires at the end of the current fiscal year.

3. Salaries for paraprofessionals assigned to the CCTA are shared with Cromwell Public Schools.

4. New state legislation requires additional 17.5 hours of training for paraprofessionals. Completing The training with their current schedule is challenging. The District will include two professional development days in the next fiscal year to comply with the mandate.

5. The substitute rates for per diem substitutes increased in December of 2022. This account also funds long term substitutes whose daily rate is established by the teacher's contract.

6. McGee Athletics has received tremendous interest for an intramural volleyball team. The Athletic Director has requested funding to initiate this program in the new school year.





Employee Benefits								\$7,724,507.00	1
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget as of 12/1/22	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments	
403 B Retirement Benefit	\$9,600.00	\$11,100.00	\$11,100.00	\$12,500.00	\$12,500.00	\$1,400.00	12.61%	FY23 budget underfunded	
Benefits-Life Insurance Group Term	\$12,546.00	\$913.50	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	Employee paid benefit	
Benefits-Long Term Disability	\$16,000.00	\$4,408.07	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	0.00%		
FICA	\$1,071,219.41	\$1,013,750.83	\$1,102,771.27	\$1,123,239.00	\$1,136,163.00	\$33,391.73	3.03%	Positions reinstated by BOE	
Health Insurance	\$5,020,890.25	\$5,047,039.69	\$5,259,769.00	\$5,846,807.00	\$5,899,656.00	\$639,887.00	12.17%	Positions reinstated by BOE	2
Life Insurance	\$45,500.00	\$49,758.54	\$48,000.00	\$55,000.00	\$55,000.00	\$7,000.00	14.58%		
Pension	\$425,214.88	\$412,002.29	\$522,546.00	\$450,000.00	\$460,188.00	-\$62,358.00	-11.93%	Positions reinstated by BOE	3
Retirement Incentive	\$10,000.00	\$8,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%		
Staff Course Expense	\$65,000.00	\$62,049.88	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	0.00%	Dollar amount set by BEA contract	
Unemployment	\$80,000.00	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	0.00%		
<b>Totals:</b>	<b>\$6,755,970.54</b>	<b>\$6,609,022.80</b>	<b>\$7,105,186.27</b>	<b>\$7,648,546.00</b>	<b>\$7,724,507.00</b>	<b>\$619,320.73</b>	<b>8.72%</b>		

#### Footnotes

1. This number includes the benefits for the reinstated positions.
2. At this time, the estimated rate increase for medical insurance is 10%. The employer percentage for staff groups has been adjusted to meet contractual obligations. Also funded in this line is the HSA deposit, the wellness incentive, and benefits for one new teacher placement.
3. In previous years the pension account was budgeted with the assumption all those eligible to participate on the plan would. To offset the overall increase in benefits in the upcoming year, this account is budgeted based on plan participation.





Contracted Services								\$2,190,536.11
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Benefits-FICA	\$0.00	\$432.07	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Special Education Benefits-FICA	\$0.00	\$332.06	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Benefits-FICA	\$0.00	\$45.90	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Benefits-FICA	\$0.00	\$53.55	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$0.00	\$863.58	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Medical Services: Football	\$8,500.00	\$8,487.08	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%	
BHS Medical Services: General	\$39,600.00	\$39,600.00	\$39,900.00	\$50,000.00	\$50,000.00	\$10,100.00	25.31%	Athletic Trainer
Program Total:	\$48,100.00	\$48,087.08	\$48,900.00	\$59,000.00	\$59,000.00	\$10,100.00	20.65%	
District Contracted Services/Security	\$0.00	-\$7,425.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee: Data Processing	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%	
BHS Field Trips: Business	\$500.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
BHS Field Trips: Counseling	\$975.00	\$250.00	\$975.00	\$975.00	\$975.00	\$0.00	0.00%	
BHS Field Trips: FCS	\$300.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Field Trips: Media Center	\$2,000.00	\$58.12	\$2,000.00	\$2,500.00	\$2,500.00	\$500.00	25.00%	
BHS Field Trips: Pathways	\$0.00	\$0.00	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	100.00%	
BHS Field Trips: Science	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	-\$500.00	-100.00%	
BHS Field Trips: World Language	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	100.00%	
BHS Field Trips: Writing Center	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
CCTA Field Trips	\$6,000.00	\$1,846.81	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	Community experience
District Field Trips	\$2,000.00	\$2,912.98	\$2,000.00	\$12,050.00	\$12,050.00	\$10,050.00	502.50%	
Special Ed Field Trips: Programs	\$10,000.00	\$8,476.17	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	100.00%	Funded by ESSER in FY23
Program Total:	\$22,075.00	\$13,544.08	\$11,575.00	\$42,625.00	\$42,625.00	\$31,050.00	268.25%	
BHS Graduation	\$22,350.00	\$21,183.07	\$17,350.00	\$23,500.00	\$23,500.00	\$6,150.00	35.45%	





Contracted Services								\$2,190,536.11
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
In-District Professional Development	\$78,950.00	\$81,626.56	\$60,000.00	\$83,500.00	\$83,500.00	\$23,500.00	39.17%	
District: Liability Insurance	\$35,000.00	\$29,514.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%	Student accident insurance
District Mailing Services	\$13,000.00	\$4,241.66	\$15,500.00	\$15,500.00	\$15,500.00	\$0.00	0.00%	
BHS Meeting & Conferences: General	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
BHS Meeting & Conferences: Pathways	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	100.00%	
District Meeting & Conferences: BOE	\$7,000.00	\$2,118.63	\$9,500.00	\$9,500.00	\$9,500.00	\$0.00	0.00%	
District Meeting & Conferences: HR	\$770.00	\$2,097.70	\$770.00	\$770.00	\$770.00	\$0.00	0.00%	
Special Ed Meeting & Conferences	\$2,500.00	\$899.88	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
Program Total:	\$10,270.00	\$5,116.21	\$20,270.00	\$20,470.00	\$20,470.00	\$200.00	0.99%	
BHS Officials: Baseball	\$7,500.00	\$7,250.00	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	0.00%	
BHS Officials: Boys Basketball	\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00	0.00%	
BHS Officials: Boys Lacrosse	\$6,250.00	\$6,000.00	\$6,450.00	\$6,600.00	\$6,600.00	\$150.00	2.33%	
BHS Officials: Boys Soccer	\$7,000.00	\$7,000.00	\$7,200.00	\$7,200.00	\$7,200.00	\$0.00	0.00%	
BHS Officials: Boys Swimming	\$2,200.00	\$2,200.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	0.00%	
BHS Officials: Boys Track	\$900.00	\$661.10	\$900.00	\$900.00	\$900.00	\$0.00	0.00%	
BHS Officials: Football	\$12,500.00	\$12,500.00	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0.00%	
BHS Officials: Girls Basketball	\$10,150.00	\$10,150.00	\$10,350.00	\$10,350.00	\$10,350.00	\$0.00	0.00%	
BHS Officials: Girls Lacrosse	\$6,215.00	\$6,000.00	\$6,450.00	\$6,450.00	\$6,450.00	\$0.00	0.00%	
BHS Officials: Girls Soccer	\$7,000.00	\$7,000.00	\$7,200.00	\$7,200.00	\$7,200.00	\$0.00	0.00%	
BHS Officials: Girls Swimming	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00	0.00%	
BHS Officials: Girls Track	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
BHS Officials: Girls Volleyball	\$6,400.00	\$6,400.00	\$6,600.00	\$6,600.00	\$6,600.00	\$0.00	0.00%	
BHS Officials: Softball	\$6,200.00	\$4,480.00	\$6,400.00	\$6,400.00	\$6,400.00	\$0.00	0.00%	



Contracted Services								\$2,190,536.11
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Officials: Wrestling	\$6,600.00	\$6,433.00	\$6,800.00	\$6,800.00	\$6,800.00	\$0.00	0.00%	
Program Total:	\$99,415.00	\$95,774.10	\$101,750.00	\$101,900.00	\$101,900.00	\$150.00	0.15%	
McGee Officials: Baseball	\$1,300.00	\$1,300.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	
McGee Officials: Boys Basketball	\$2,000.00	\$2,000.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	
McGee Officials: Boys Soccer	\$1,100.00	\$1,100.00	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	0.00%	
McGee Officials: Boys Track	\$600.00	\$600.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
McGee Officials: Girls Basketball	\$2,000.00	\$2,000.00	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00	0.00%	
McGee Officials: Girls Soccer	\$1,100.00	\$1,100.00	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	0.00%	
McGee Officials: Girls Track	\$600.00	\$600.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
McGee Officials: Softball	\$1,200.00	\$1,200.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.00%	
McGee Officials: Wrestling	\$1,600.00	\$1,600.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.00%	
Program Total:	\$11,500.00	\$11,500.00	\$12,300.00	\$12,300.00	\$12,300.00	\$0.00	0.00%	
Operational Software & Licensing	\$293,383.00	\$451,468.24	\$395,347.00	\$432,537.00	\$433,426.22	\$38,079.22	9.63%	
BHS Professional Services: Counseling	\$14,970.00	\$13,045.05	\$16,970.00	\$17,318.00	\$17,318.00	\$348.00	2.05%	
BHS Professional Services: Math	\$3,623.00	\$3,034.88	\$3,068.00	\$2,600.00	\$2,600.00	-\$468.00	-15.25%	
BHS Professional Services: Music	\$9,200.00	\$6,463.20	\$9,200.00	\$10,000.00	\$10,000.00	\$800.00	8.70%	
BHS Professional Services: Principal	\$4,209.00	\$4,209.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Professional Services: World Language	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	100.00%	
District Professional Services: BOE	\$136,500.00	\$131,577.75	\$121,500.00	\$121,700.00	\$121,700.00	\$200.00	0.16%	
District Professional Services: Curriculum	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00	100.00%	
District Professional Services: HR	\$18,622.00	\$17,445.27	\$19,190.00	\$19,190.00	\$19,190.00	\$0.00	0.00%	
District Professional Services: Operations	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
District Professional Services: Security	\$0.00	-\$6,717.10	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Griswold Professional Services: Principal	\$3,045.00	\$4,199.64	\$3,045.00	\$4,380.00	\$4,380.00	\$1,335.00	43.84%	





Contracted Services								\$2,190,536.11
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Program Total:	\$190,469.00	\$173,257.69	\$173,273.00	\$183,238.00	\$183,238.00	\$9,965.00	0.00%	
Out-of-District Professional Development	\$23,030.00	\$21,750.52	\$24,500.00	\$26,800.00	\$26,800.00	\$2,300.00	9.39%	
District Printing: HR	\$1,250.00	\$335.82	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	0.00%	
District Printing: BOE	\$7,000.00	\$3,983.48	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%	
Special Ed Printing: PPS	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	
BHS Printing: Adult Ed	\$0.00	\$1,285.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Printing: Counseling	\$2,350.00	\$1,023.75	\$1,950.00	\$1,950.00	\$1,950.00	\$0.00	0.00%	
Program Total:	\$10,800.00	\$6,628.05	\$10,400.00	\$10,400.00	\$10,400.00	\$0.00	0.00%	
District Prof. Educational Services	\$16,000.00	\$13,380.56	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	0.00%	
Prof. Educational Services: PPS	\$590,000.00	\$621,896.34	\$590,000.00	\$745,000.00	\$745,000.00	\$155,000.00	26.27%	ESS moved from ESSER
Program Total:	\$606,000.00	\$635,276.90	\$606,000.00	\$761,000.00	\$761,000.00	\$155,000.00	25.58%	
Rebinding	\$1,000.00	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00	\$200.00	20.00%	
Recital Night/Concert Accompanist	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00	\$1,500.00	\$500.00	50.00%	
BHS Reconditioning: Football	\$6,000.00	\$5,999.89	\$6,200.00	\$6,400.00	\$6,400.00	\$200.00	3.23%	
BHS Repair & Maintenance: Art	\$1,500.00	\$1,060.95	\$1,500.00	\$1,000.00	\$1,000.00	-\$500.00	-33.33%	
BHS Repair & Maintenance: FCS	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Repair & Maintenance: General	\$1,200.00	\$1,200.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
BHS Repair & Maintenance: Music	\$1,500.00	\$864.31	\$1,500.00	\$2,000.00	\$2,000.00	\$500.00	33.33%	
BHS Repair & Maintenance: Science	\$2,450.00	\$388.20	\$2,743.00	\$3,500.00	\$3,500.00	\$757.00	27.60%	
BHS Repair & Maintenance: Tech Ed	\$1,250.00	\$0.00	\$1,300.00	\$1,400.00	\$1,400.00	\$100.00	7.69%	
District Repair & Maintenance: AED	\$6,460.00	\$4,342.81	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	



Contracted Services								\$2,190,536.11
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
District Repair & Maintenance: General	\$88,798.00	\$117,623.82	\$115,000.00	\$85,000.00	\$85,000.00	-\$30,000.00	-26.09%	Copier lease
District Repair & Maintenance: Operations	\$15,000.00	\$8,828.90	\$15,000.00	\$20,000.00	\$20,000.00	\$5,000.00	33.33%	
Griswold Repair & Maintenance: Music	\$475.00	\$475.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
McGee Repair & Maintenance: Art	\$300.00	\$85.00	\$0.00	\$300.00	\$300.00	\$300.00	100.00%	
McGee Repair & Maintenance: Health	\$1,500.00	\$536.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
McGee Repair & Maintenance: Music	\$2,300.00	\$1,062.29	\$3,980.00	\$2,300.00	\$2,300.00	-\$1,680.00	-42.21%	
McGee Repair & Maintenance: PE	\$1,500.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Special Ed Repair & Maintenance: PPS	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
Willard Repair & Maintenance: Art	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%	
Program Total:	\$126,183.00	\$136,667.28	\$147,973.00	\$122,450.00	\$122,450.00	-\$25,523.00	-17.25%	
BHS Software & Licensing: Technology	\$11,050.00	\$9,731.28	\$8,800.00	\$8,700.00	\$8,700.00	-\$100.00	-1.14%	
Griswold Software & Licensing: Technology	\$190.00	\$89.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Griswold Software & Licensing: Media	\$712.00	\$948.84	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Willard Software & Licensing: Media	\$250.00	\$179.94	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$12,202.00	\$10,949.06	\$8,800.00	\$8,700.00	\$8,700.00	-\$100.00	-1.14%	
BHS Ed Staff Travel: Pathways	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00	100.00%	
District Staff Travel: Athletics	\$0.00	\$899.76	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
District Staff Travel: Curriculum	\$4,000.00	\$1,490.84	\$4,000.00	\$4,500.00	\$4,500.00	\$500.00	12.50%	
District Staff Travel: HR	\$5,500.00	\$4,800.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	0.00%	
District Staff Travel: Operations	\$8,000.00	\$3,000.00	\$3,200.00	\$4,200.00	\$4,200.00	\$1,000.00	31.25%	
District Staff Travel: Superintendent	\$10,000.00	\$6,500.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
District Staff Travel: Technology	\$1,000.00	\$347.01	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Special Ed Staff Travel: General	\$2,205.00	\$697.62	\$2,205.00	\$2,205.00	\$2,205.00	\$0.00	0.00%	
Special Ed Staff Travel: PPS	\$2,500.00	\$1,376.42	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Program Total:	\$33,205.00	\$19,111.65	\$28,705.00	\$31,105.00	\$31,105.00	\$2,400.00	8.36%	





Contracted Services								\$2,190,536.11
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Teaching & Learning Software	\$97,927.00	\$122,180.86	\$88,301.22	\$78,954.89	\$78,954.89	-\$9,346.33	-10.58%	
BHS Transportation: Music	\$3,000.00	\$459.63	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
BHS Transportation: Tech Ed	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	100.00%	
McGee Transportation: Music	\$1,000.00	\$0.00	\$1,000.00	\$250.00	\$250.00	-\$750.00	-75.00%	
Program Total:	\$4,000.00	\$459.63	\$4,000.00	\$5,250.00	\$5,250.00	\$1,250.00	31.25%	
BHS Transportation: Athletics	\$100,000.00	\$94,974.36	\$103,000.00	\$106,090.00	\$106,090.00	\$3,090.00	3.00%	
McGee Transportation: Athletics	\$10,600.00	\$7,709.80	\$10,600.00	\$11,227.00	\$11,227.00	\$627.00	5.92%	
	\$110,600.00	\$102,684.16	\$113,600.00	\$117,317.00	\$117,317.00	\$3,717.00	3.27%	
<b>Totals:</b>	<b>\$1,865,459.00</b>	<b>\$2,001,459.27</b>	<b>\$1,940,744.22</b>	<b>\$2,189,646.89</b>	<b>\$2,190,536.11</b>	<b>\$249,791.89</b>	<b>12.87%</b>	

#### Footnotes

1. The budget for the athletic training account reflects the anticipated cost in the new school year.
2. In fiscal year '22 the District used end-of-year funds to purchase operational software for the current year. The District requires an increase in this account to maintain its software systems. The average increase for services are between 3-7%.





Utilities								\$505,915.00
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
CCTA Electricity	\$0.00	\$7,129.77	\$2,500.00	\$7,500.00	\$7,500.00	\$5,000.00	200.00%	
BHS Heating Gas	\$85,000.00	\$106,554.87	\$86,520.00	\$123,600.00	\$123,600.00	\$37,080.00	42.86%	
CCTA Heating Gas	\$0.00	\$3,223.46	\$3,250.00	\$3,250.00	\$3,250.00	\$0.00	0.00%	
Griswold Heating Gas	\$32,500.00	\$36,924.20	\$33,000.00	\$42,850.00	\$42,850.00	\$9,850.00	29.85%	
Hubbard Heating Gas	\$28,800.00	\$25,396.80	\$26,483.00	\$29,400.00	\$29,400.00	\$2,917.00	11.01%	
McGee Heating Gas	\$52,000.00	\$61,877.09	\$53,560.00	\$71,780.00	\$71,780.00	\$18,220.00	34.02%	
Willard Heating Gas	\$34,000.00	\$34,902.87	\$35,000.00	\$40,500.00	\$40,500.00	\$5,500.00	15.71%	
Program Total:	\$232,300.00	\$268,879.29	\$237,813.00	\$311,380.00	\$311,380.00	\$73,567.00	30.93%	Rising cost of resource
CCTA Internet	\$0.00	\$2,150.43	\$2,350.00	\$2,350.00	\$2,350.00	\$0.00	0.00%	
BHS Recycling	\$4,500.00	\$3,240.00	\$4,500.00	\$3,240.00	\$3,240.00	-\$1,260.00	-28.00%	
Griswold Recycling	\$2,200.00	\$1,620.00	\$2,000.00	\$1,620.00	\$1,620.00	-\$380.00	-19.00%	
Hubbard Recycling	\$2,000.00	\$1,620.00	\$2,000.00	\$1,620.00	\$1,620.00	-\$380.00	-19.00%	
McGee Recycling	\$2,200.00	\$1,620.00	\$2,000.00	\$1,620.00	\$1,620.00	-\$380.00	-19.00%	
Willard Recycling	\$2,200.00	\$1,620.00	\$2,000.00	\$1,620.00	\$1,620.00	-\$380.00	-19.00%	
Program Total:	\$13,100.00	\$9,720.00	\$12,500.00	\$9,720.00	\$9,720.00	-\$2,780.00	-22.24%	
BHS Repair & Maintenance: WERB	\$0.00	\$0.00	\$7,350.00	\$8,260.00	\$8,260.00	\$910.00	12.38%	
Hubbard Telephone	\$7,000.00	\$7,217.74	\$5,170.00	\$8,500.00	\$8,500.00	\$3,330.00	64.41%	
Willard Telephone	\$10,000.00	\$8,009.58	\$10,300.00	\$10,000.00	\$10,000.00	-\$300.00	-2.91%	
Griswold Telephone	\$6,700.00	\$5,710.94	\$6,573.00	\$6,650.00	\$6,650.00	\$77.00	1.17%	
McGee Telephone	\$16,000.00	\$11,897.94	\$14,500.00	\$14,500.00	\$14,500.00	\$0.00	0.00%	
BHS Telephone	\$21,003.00	\$20,641.77	\$19,190.00	\$25,000.00	\$25,000.00	\$5,810.00	30.28%	



CCTA Telephone	\$0.00	\$1,647.44	\$1,905.00	\$1,905.00	\$1,905.00	\$0.00	0.00%
District Telephone	\$25,000.00	\$19,885.94	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
Program Total:	\$85,703.00	\$75,011.35	\$92,638.00	\$101,555.00	\$101,555.00	\$8,917.00	9.63%
Utility-Cook-Gas	\$4,000.00	\$3,337.22	\$4,150.00	\$4,150.00	\$4,150.00	\$0.00	0.00%
Utility-Cook-Gas	\$2,200.00	\$1,928.83	\$2,300.00	\$3,000.00	\$3,000.00	\$700.00	30.43%
Program Total:	\$6,200.00	\$5,266.05	\$6,450.00	\$7,150.00	\$7,150.00	\$700.00	10.85%
						\$0.00	
Water & Sewer	\$10,000.00	\$4,148.27	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
Water & Sewer	\$3,000.00	\$695.39	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Water & Sewer	\$9,000.00	\$7,175.00	\$6,769.00	\$8,000.00	\$8,000.00	\$1,231.00	18.19%
Water & Sewer	\$22,000.00	\$8,951.64	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
Water & Sewer	\$25,000.00	\$8,925.21	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
Program Total:	\$69,000.00	\$29,895.51	\$56,769.00	\$58,000.00	\$58,000.00	\$1,231.00	2.17%
<b>Totals:</b>	<b>\$406,303.00</b>	<b>\$398,052.40</b>	<b>\$418,370.00</b>	<b>\$505,915.00</b>	<b>\$505,915.00</b>	<b>\$87,545.00</b>	<b>20.93%</b>

#### Footnotes

1. The rising cost of natural gas services is a main driver in the anticipated utility expenses for next year.





Transportation								\$3,345,950.00
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Fuel: Diesel	\$0.00	\$0.00	\$93,000.00	\$120,000.00	\$120,000.00	\$27,000.00	29.03%	
Fuel: Gasoline	\$0.00	\$0.00	\$152,900.00	\$194,200.00	\$194,200.00	\$41,300.00	27.01%	
Program Total:	\$0.00	\$0.00	\$245,900.00	\$314,200.00	\$314,200.00	\$68,300.00	27.78%	
Private School Transportation	\$85,500.78	\$98,392.69	\$95,700.00	\$100,000.00	\$100,000.00	\$4,300.00	4.49%	
Public School Transportation	\$1,549,945.48	\$1,593,319.94	\$1,335,600.00	\$1,395,500.00	\$1,395,500.00	\$59,900.00	4.48%	
Regular Ed. Repair & Maintenance	\$51,300.00	\$51,271.87	\$50,000.00	\$60,000.00	\$60,000.00	\$10,000.00	20.00%	Frequent repairs for aging fleet
Summer School Transportation In-Town	\$55,000.00	\$55,000.00	\$80,000.00	\$55,000.00	\$55,000.00	-\$25,000.00	-31.25%	
Summer School Transportation Out-of-Town	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	100.00%	
Transportation Special Ed In-Town	\$1,286,974.15	\$1,082,152.13	\$1,214,455.00	\$1,145,250.00	\$1,145,250.00	-\$69,205.00	-5.70%	1
Special Ed. Repair & Maintenance	\$48,800.00	\$49,992.92	\$50,000.00	\$60,000.00	\$60,000.00	\$10,000.00	20.00%	Frequent repairs for aging fleet
CCTA Transportation	\$0.00	\$2,112.65	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$1,390,774.15	\$1,189,257.70	\$1,344,455.00	\$1,320,250.00	\$1,320,250.00	-\$24,205.00	-1.80%	
Technical School Transportation	\$144,057.90	\$103,344.37	\$210,100.00	\$124,500.00	\$124,500.00	-\$85,600.00	-40.74%	Reduced runs 2
Southington Vo-Ag	\$29,698.48	\$25,770.82	\$30,600.00	\$31,500.00	\$31,500.00	\$900.00	2.94%	
Totals:	\$3,251,276.79	\$3,061,357.39	\$3,312,355.00	\$3,345,950.00	\$3,345,950.00	\$33,595.00	1.01%	

#### Footnotes

1. The District will use a portion of Excess Cost funds to offset special education expenses.
2. The number of Technical Schools the District transports to will be less than the current fiscal year.





Transportation								\$3,345,950.00
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Fuel: Diesel	\$0.00	\$0.00	\$93,000.00	\$120,000.00	\$120,000.00	\$27,000.00	29.03%	
Fuel: Gasoline	\$0.00	\$0.00	\$152,900.00	\$194,200.00	\$194,200.00	\$41,300.00	27.01%	
Program Total:	\$0.00	\$0.00	\$245,900.00	\$314,200.00	\$314,200.00	\$68,300.00	27.78%	
Private School Transportation	\$85,500.78	\$98,392.69	\$95,700.00	\$100,000.00	\$100,000.00	\$4,300.00	4.49%	
Public School Transportation	\$1,549,945.48	\$1,593,319.94	\$1,335,600.00	\$1,395,500.00	\$1,395,500.00	\$59,900.00	4.48%	
Regular Ed. Repair & Maintenance	\$51,300.00	\$51,271.87	\$50,000.00	\$60,000.00	\$60,000.00	\$10,000.00	20.00%	Frequent repairs for aging fleet
Summer School Transportation In-Town	\$55,000.00	\$55,000.00	\$80,000.00	\$55,000.00	\$55,000.00	-\$25,000.00	-31.25%	
Summer School Transportation Out-of-Town	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	100.00%	
Transportation Special Ed In-Town	\$1,286,974.15	\$1,082,152.13	\$1,214,455.00	\$1,145,250.00	\$1,145,250.00	-\$69,205.00	-5.70%	1
Special Ed. Repair & Maintenance	\$48,800.00	\$49,992.92	\$50,000.00	\$60,000.00	\$60,000.00	\$10,000.00	20.00%	Frequent repairs for aging fleet
CCTA Transportation	\$0.00	\$2,112.65	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$1,390,774.15	\$1,189,257.70	\$1,344,455.00	\$1,320,250.00	\$1,320,250.00	-\$24,205.00	-1.80%	
Technical School Transportation	\$144,057.90	\$103,344.37	\$210,100.00	\$124,500.00	\$124,500.00	-\$85,600.00	-40.74%	Reduced runs 2
Southington Vo-Ag	\$29,698.48	\$25,770.82	\$30,600.00	\$31,500.00	\$31,500.00	\$900.00	2.94%	
Totals:	\$3,251,276.79	\$3,061,357.39	\$3,312,355.00	\$3,345,950.00	\$3,345,950.00	\$33,595.00	1.01%	

#### Footnotes

1. The District will use a portion of Excess Cost funds to offset special education expenses.
2. The number of Technical Schools the District transports to will be less than the current fiscal year.





Tuition								\$2,572,543.00
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Southington Vo-Ag	\$40,801.00	\$40,399.67	\$36,250.00	\$33,714.00	\$33,714.00	-\$2,536.00	-7.00%	
Out-of-District Tuition: Private	\$483,615.51	\$363,556.87	\$410,243.00	\$408,624.00	\$408,624.00	-\$1,619.00	-0.39%	
Out-of-District Tuition: Public	\$1,434,485.02	\$1,419,733.69	\$1,560,820.00	\$1,769,160.00	\$1,769,160.00	\$208,340.00	13.35%	
Tuition Independent Study	\$0.00	\$0.00	\$0.00	\$35,320.00	\$35,320.00	\$35,320.00	100.00%	Career Pathways
Expulsion Program	\$0.00	\$0.00	\$15,450.00	\$15,450.00	\$15,450.00	\$0.00	0.00%	
Magnet School Tuition	\$311,813.00	\$266,582.00	\$357,525.00	\$310,275.00	\$310,275.00	-\$47,250.00	-13.22%	
<b>Total</b>	<b>\$2,270,714.53</b>	<b>\$2,090,272.23</b>	<b>\$2,380,288.00</b>	<b>\$2,572,543.00</b>	<b>\$2,572,543.00</b>	<b>\$192,255.00</b>	<b>8.08%</b>	

#### Footnotes

1. This budget includes anticipated 3% increase for outplacement tuition and unanticipated placements.
2. The District partners with Tunxis Community College to facilitate a CNA course for the Career Pathways program. Tuition was paid in previous years by the ESSER grant.
3. The District anticipates less students attending the magnet program in the upcoming school year.





Supplies								\$987,395.90
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Administration Supplies: Principal	\$18,470.47	\$9,258.75	\$15,000.00	\$12,100.00	\$12,100.00	-\$2,900.00	-19.33%	
BHS Administration Supplies: Technology	\$315.00	\$315.00	\$315.00	\$1,000.00	\$1,000.00	\$685.00	217.46%	
District Administration Supplies: BOE	\$20,000.00	\$21,600.55	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
District Administration Supplies: Curriculum	\$20,000.00	\$20,139.94	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
District Administration Supplies: HR	\$675.00	\$1,297.67	\$675.00	\$3,895.00	\$3,895.00	\$3,220.00	477.04%	
District Administration Supplies: Operations	\$20,000.00	\$6,970.19	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
Griswold Administration Supplies: Principal	\$1,713.00	\$866.36	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.00%	
Griswold Administration Supplies: Technology	\$8,563.00	\$8,560.11	\$7,420.00	\$7,420.00	\$7,420.00	\$0.00	0.00%	
Hubbard Administration Supplies: Principal	\$2,000.00	\$1,883.36	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
McGee Administration Supplies: Principal	\$5,650.00	\$5,241.74	\$3,240.00	\$3,500.00	\$3,500.00	\$260.00	8.02%	
Willard Administration Supplies: Principal	\$3,500.00	\$4,690.31	\$2,300.00	\$3,000.00	\$3,000.00	\$700.00	30.43%	
Willard Administration Supplies: Technology	\$10,000.00	\$11,506.48	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0.00%	
Program Total:	\$110,886.47	\$92,330.46	\$105,750.00	\$107,715.00	\$107,715.00	\$1,965.00	1.86%	
BHS Administration Supplies: Science	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	100.00%	
BHS Administration Supplies: Social Studies	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
BHS Administration Supplies: Technology	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Audio/Visual Supplies: Tech Ed/ STEAM	\$2,932.00	\$1,008.00	\$4,932.00	\$4,425.00	\$4,425.00	-\$507.00	-10.28%	
BHS Audio/Visual Supplies: Media	\$2,950.00	\$2,341.71	\$2,750.00	\$1,750.00	\$1,750.00	-\$1,000.00	-36.36%	
Hubbard Audio/Visual Supplies: Media	\$1,000.00	\$993.84	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
McGee Audio/Visual Supplies: Social Studies	\$900.00	\$0.00	\$119.85	\$200.00	\$200.00	\$80.15	66.88%	
Program Total:	\$8,382.00	\$4,593.55	\$9,101.85	\$7,925.00	\$7,925.00	-\$1,176.85	-12.93%	
McGee Classroom Library Books	\$2,363.40	\$2,363.40	\$3,500.00	\$3,000.00	\$3,000.00	-\$500.00	-14.29%	
District Custodial Materials	\$30,000.00	\$81,968.68	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%	
District Custodial Supplies	\$54,220.00	\$62,266.77	\$60,500.00	\$60,500.00	\$60,500.00	\$0.00	0.00%	
Program Total:	\$84,220.00	\$144,235.45	\$95,500.00	\$95,500.00	\$95,500.00	\$0.00	0.00%	





\$987,395.90

Supplies								\$987,395.90
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
McGee Digital Literacy Supplies	\$4,079.40	\$4,079.40	\$1,500.00	\$3,000.00	\$3,000.00	\$1,500.00	100.00%	
District FF&E	\$20,000.00	\$24,058.19	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
Griswold FF&E	\$3,573.48	\$5,703.48	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
McGee FF&E	\$1,517.68	\$18,439.85	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$25,091.16	\$48,201.52	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	0.00%	
BHS First Aid Supplies: Athletics	\$3,000.00	\$2,933.16	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
BHS Instructional Supplies: ART	\$10,000.00	\$9,735.07	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
BHS Instructional Supplies: Business	\$3,465.00	\$3,000.00	\$3,465.00	\$3,465.00	\$3,465.00	\$0.00	0.00%	
BHS Instructional Supplies: Counseling	\$1,055.00	\$1,055.00	\$1,180.00	\$3,736.00	\$3,736.00	\$2,556.00	216.61%	
BHS Instructional Supplies: ELA	\$1,800.00	\$1,080.37	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Instructional Supplies: FCS	\$7,750.00	\$7,648.60	\$8,715.00	\$8,715.00	\$8,715.00	\$0.00	0.00%	
BHS Instructional Supplies: Health	\$864.46	\$608.46	\$1,280.00	\$1,280.00	\$1,280.00	\$0.00	0.00%	
BHS Instructional Supplies: Mathematics	\$3,429.00	\$2,737.16	\$3,429.00	\$3,429.00	\$3,429.00	\$0.00	0.00%	
BHS Instructional Supplies: Media	\$14,733.00	\$14,733.00	\$13,867.00	\$13,867.00	\$13,867.00	\$0.00	0.00%	
BHS Instructional Supplies: Music	\$13,150.00	\$12,621.71	\$13,150.00	\$12,980.00	\$12,980.00	-\$170.00	-1.29%	
BHS Instructional Supplies: Other Programs	\$980.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Instructional Supplies: Pathways	\$0.00	\$0.00	\$0.00	\$8,675.00	\$8,675.00	\$8,675.00	100.00%	New Program
BHS Instructional Supplies: PE	\$3,518.31	\$3,131.91	\$3,528.00	\$3,500.00	\$3,500.00	-\$28.00	-0.79%	
BHS Instructional Supplies: Reading Development	\$1,500.00	\$1,150.74	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Instructional Supplies: Science	\$31,350.00	\$29,058.82	\$31,280.00	\$31,280.00	\$31,280.00	\$0.00	0.00%	
BHS Instructional Supplies: Social Studies	\$671.00	\$93.76	\$350.00	\$150.00	\$150.00	-\$200.00	-57.14%	
BHS Instructional Supplies: Tech Ed/ STEAM	\$6,000.00	\$7,560.30	\$6,000.00	\$11,956.00	\$11,956.00	\$5,956.00	99.27%	
BHS Instructional Supplies: Tech Services	\$760.00	\$760.00	\$3,060.00	\$3,035.00	\$3,035.00	-\$25.00	-0.82%	
BHS Instructional Supplies: World Language	\$2,390.00	\$2,123.31	\$1,775.00	\$1,050.00	\$1,050.00	-\$725.00	-40.85%	
CCTA Instructional Supplies	\$3,500.00	\$1,306.75	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
District Instructional Supplies: General	\$58,500.00	\$50,106.32	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%	





Supplies								\$987,395.90
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Griswold Instructional Supplies: Art	\$4,500.00	\$4,343.03	\$4,730.00	\$4,730.00	\$4,730.00	\$0.00	0.00%	
Griswold Instructional Supplies: ELA	\$10,870.00	\$10,643.47	\$11,425.00	\$11,425.00	\$11,425.00	\$0.00	0.00%	
Griswold Instructional Supplies: Kindergarten	\$2,805.00	\$2,563.54	\$2,950.00	\$2,950.00	\$2,950.00	\$0.00	0.00%	
Griswold Instructional Supplies: Mathematics	\$10,820.00	\$10,732.57	\$11,370.00	\$11,370.00	\$11,370.00	\$0.00	0.00%	
Griswold Instructional Supplies: Media	\$2,380.00	\$2,380.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Griswold Instructional Supplies: Music	\$2,521.00	\$2,473.96	\$2,650.00	\$2,650.00	\$2,650.00	\$0.00	0.00%	
Griswold Instructional Supplies: PE	\$476.00	\$201.38	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
Griswold Instructional Supplies: Reading Development	\$1,285.00	\$1,285.00	\$1,351.00	\$1,351.00	\$1,351.00	\$0.00	0.00%	
Griswold Instructional Supplies: Remedial	\$2,345.00	\$1,080.51	\$2,465.00	\$2,465.00	\$2,465.00	\$0.00	0.00%	
Griswold Instructional Supplies: Science	\$1,893.00	\$1,533.07	\$1,990.00	\$1,990.00	\$1,990.00	\$0.00	0.00%	
Griswold Instructional Supplies: Social Studies	\$2,675.50	\$1,492.85	\$2,811.50	\$2,811.50	\$2,811.50	\$0.00	0.00%	
Hubbard Instructional Supplies: Art	\$2,000.00	\$1,998.40	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Hubbard Instructional Supplies: ELA	\$1,500.00	\$1,496.94	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Health	\$200.00	\$196.08	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Mathematics	\$3,600.00	\$3,549.15	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Music	\$1,000.00	\$996.91	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Hubbard Instructional Supplies: PE	\$700.00	\$698.08	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Reading Development	\$4,470.00	\$4,467.70	\$4,470.00	\$4,470.00	\$4,470.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Remedial	\$1,200.00	\$1,156.26	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Science	\$2,000.00	\$1,945.36	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Social Studies	\$1,500.00	\$1,498.14	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Spelling	\$1,250.00	\$1,249.52	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	0.00%	
McGee Instructional Supplies: Art	\$4,900.00	\$4,558.63	\$4,400.00	\$4,960.00	\$4,960.00	\$560.00	12.73%	
McGee Instructional Supplies: ELA	\$3,000.00	\$2,494.01	\$4,600.00	\$3,600.00	\$3,600.00	-\$1,000.00	-21.74%	
McGee Instructional Supplies: Health	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
McGee Instructional Supplies: Mathematics	\$1,960.00	\$1,687.27	\$1,160.00	\$3,100.00	\$3,100.00	\$1,940.00	167.24%	
McGee Instructional Supplies: Media	\$1,785.78	\$1,128.16	\$500.00	\$1,500.00	\$1,500.00	\$1,000.00	200.00%	
McGee Instructional Supplies: Music	\$5,400.00	\$2,708.33	\$3,317.15	\$4,150.00	\$4,150.00	\$832.85	25.11%	
McGee Instructional Supplies: PE	\$1,844.51	\$104.40	\$4,949.00	\$4,554.00	\$4,554.00	-\$395.00	-7.98%	





**\$987,395.90**

Supplies								\$987,395.90
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
McGee Instructional Supplies: Remedial	\$500.00	\$490.08	\$900.00	\$2,500.00	\$2,500.00	\$1,600.00	177.78%	
McGee Instructional Supplies: Science	\$11,050.00	\$9,956.50	\$11,050.00	\$9,920.00	\$9,920.00	-\$1,130.00	-10.23%	
McGee Instructional Supplies: Social Studies	\$1,725.00	\$725.00	\$1,725.00	\$2,000.00	\$2,000.00	\$275.00	15.94%	
McGee Instructional Supplies: Tech Ed/ STEAM	\$6,106.32	\$5,487.32	\$9,106.32	\$9,875.00	\$9,875.00	\$768.68	8.44%	
McGee Instructional Supplies: World Language	\$3,500.00	\$2,410.32	\$3,500.00	\$3,250.00	\$3,250.00	-\$250.00	-7.14%	
Special Ed Instructional Supplies: PPS	\$30,000.00	\$34,616.02	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%	
Willard Instructional Supplies: General	\$19,000.00	\$18,637.44	\$19,000.00	\$20,000.00	\$20,000.00	\$1,000.00	5.26%	
Willard Instructional Supplies: Art	\$3,750.00	\$3,532.05	\$3,750.00	\$2,750.00	\$2,750.00	-\$1,000.00	-26.67%	
Willard Instructional Supplies: ELA	\$4,000.00	\$3,354.25	\$5,000.00	\$5,500.00	\$5,500.00	\$500.00	10.00%	
Willard Instructional Supplies: Health	\$200.00	\$125.86	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	
Willard Instructional Supplies: Kindergarten	\$4,000.00	\$3,935.54	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Willard Instructional Supplies: Mathematics	\$11,300.00	\$10,549.51	\$12,300.00	\$9,000.00	\$9,000.00	-\$3,300.00	-26.83%	
Willard Instructional Supplies: Media	\$16,750.00	\$16,551.82	\$15,000.00	\$13,000.00	\$13,000.00	-\$2,000.00	-13.33%	
Willard Instructional Supplies: Music	\$2,800.00	\$2,692.41	\$2,800.00	\$5,600.00	\$5,600.00	\$2,800.00	100.00%	
Willard Instructional Supplies: PE	\$700.00	\$668.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
Willard Instructional Supplies: Reading Development	\$12,000.00	\$11,908.48	\$12,000.00	\$11,000.00	\$11,000.00	-\$1,000.00	-8.33%	
Willard Instructional Supplies: Remedial	\$6,500.00	\$4,677.04	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	0.00%	
Willard Instructional Supplies: Science	\$500.00	\$435.86	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Willard Instructional Supplies: Social Studies	\$1,000.00	\$555.06	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Willard Instructional Supplies: Spelling	\$1,000.00	\$427.15	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Program Total:	\$383,677.88	\$350,909.71	\$376,698.97	\$393,939.50	\$393,939.50	\$17,240.53	4.58%	
BHS Library Books	\$7,000.00	\$9,320.11	\$7,000.00	\$9,000.00	\$9,000.00	\$2,000.00	28.57%	
Griswold Library Books	\$11,266.00	\$11,061.65	\$12,220.00	\$12,220.00	\$12,220.00	\$0.00	0.00%	
Hubbard Library Books	\$4,000.00	\$3,635.91	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
McGee Library Books	\$11,228.69	\$10,908.56	\$8,920.60	\$13,500.00	\$13,500.00	\$4,579.40	51.34%	
Program Total:	\$33,494.69	\$34,926.23	\$32,140.60	\$38,720.00	\$38,720.00	\$6,579.40	20.47%	
BHS Non Instructional Supplies: Art	\$1,800.00	\$1,241.42	\$1,800.00	\$1,200.00	\$1,200.00	-\$600.00	-33.33%	





Supplies								\$987,395.90
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Non Instructional Supplies: Counseling	\$3,500.00	\$3,045.77	\$4,875.00	\$4,600.00	\$4,600.00	-\$275.00	-5.64%	
BHS Non Instructional Supplies: General	\$20,724.08	\$16,451.48	\$16,255.08	\$16,255.08	\$16,255.08	\$0.00	0.00%	
BHS Non Instructional Supplies: General	\$15,500.00	\$15,500.00	\$16,500.00	\$16,500.00	\$16,500.00	\$0.00	0.00%	
BHS Non Instructional Supplies: Ice Hockey	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Non Instructional Supplies: Pathways	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100.00%	
BHS Non Instructional Supplies: Social Studies	\$257.76	\$75.00	\$650.00	\$650.00	\$650.00	\$0.00	0.00%	
CCTA Non Instructional Supplies	\$0.00	\$156.79	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100.00%	
District Non Instructional Supplies: Curriculum	\$4,500.00	\$5,777.06	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%	
District Non Instructional Supplies: Heath Room	\$4,500.00	\$5,940.83	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%	
District Non Instructional Supplies: Security	\$0.00	-\$364.24	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Non Instructional Supplies: Superintendent	\$4,000.00	\$11,204.41	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
Griswold Non Instructional Supplies: General	\$23,752.52	\$27,138.27	\$28,921.00	\$28,921.00	\$28,921.00	\$0.00	0.00%	
Griswold Non Instructional Supplies: Principal	\$640.00	\$741.72	\$675.00	\$675.00	\$675.00	\$0.00	0.00%	
Hubbard Non Instructional Supplies: General	\$2,000.00	\$3,474.32	\$1,700.00	\$4,000.00	\$4,000.00	\$2,300.00	135.29%	
McGee Non Instructional Supplies: Counseling	\$1,500.00	\$246.92	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
McGee Non Instructional Supplies: General	\$24,714.22	\$21,158.66	\$29,387.37	\$18,500.00	\$18,500.00	-\$10,887.37	-37.05%	
Special Ed Non Instructional Supplies: General	\$8,000.00	\$4,389.11	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%	
Special Ed Non Instructional Supplies: General	\$12,000.00	\$8,877.76	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%	
Special Ed Non Instructional Supplies: OT/PT	\$3,600.00	\$2,796.60	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
Special Ed Non Instructional Supplies: PPS	\$3,000.00	\$1,131.58	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Special Ed Non Instructional Supplies: Social & Psych	\$6,500.00	\$5,889.05	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00	0.00%	
Special Ed Non Instructional Supplies: Speech & Hear.	\$3,500.00	\$3,413.74	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00%	
Willard Non Instructional Supplies: General	\$18,600.00	\$18,406.17	\$18,600.00	\$18,600.00	\$18,600.00	\$0.00	0.00%	
Program Total:	\$172,588.58	\$166,692.42	\$170,863.45	\$163,401.08	\$163,401.08	-\$7,462.37	-4.37%	
BHS Periodicals: Media	\$2,278.00	\$2,278.00	\$1,168.00	\$850.00	\$850.00	-\$318.00	-27.23%	
Griswold Periodicals: Media	\$190.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee Periodicals: Media	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	-100.00%	
Program Total:	\$3,468.00	\$2,278.00	\$2,168.00	\$850.00	\$850.00	-\$1,318.00	-60.79%	



# Supplies \$987,395.90

Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
Professional Reading Material	\$500.00	\$46.48	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
Sports Awards	\$6,000.00	\$6,000.00	\$6,200.00	\$6,200.00	\$6,200.00	\$0.00	0.00%	
BHS Textbooks: ELA	\$6,700.00	\$6,700.00	\$8,000.00	\$6,000.00	\$6,000.00	-\$2,000.00	-25.00%	
BHS Textbooks: Mathematics	\$0.00	\$0.00	\$0.00	\$3,504.00	\$3,504.00	\$3,504.00	100.00%	Textbook replacements
BHS Textbooks: Science	\$0.00	\$0.00	\$0.00	\$1,700.00	\$1,700.00	\$1,700.00	100.00%	Textbook replacements
BHS Textbooks: Social Studies	\$0.00	\$0.00	\$0.00	\$1,084.00	\$1,084.00	\$1,084.00	100.00%	Textbook replacements
BHS Textbooks: Tech Ed. STEAM	\$0.00	\$0.00	\$0.00	\$6,658.00	\$6,658.00	\$6,658.00	100.00%	
BHS Textbooks: World Language	\$0.00	\$0.00	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	100.00%	Textbook replacements
District Textbooks: Curriculum	\$60,500.00	\$58,773.32	\$61,827.00	\$59,932.00	\$59,932.00	-\$1,895.00	-3.07%	
Griswold Textbooks: Music	\$1,237.00	\$942.54	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	0.00%	
Griswold Textbooks: Reading Development	\$13,321.00	\$13,355.03	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	0.00%	
Hubbard Textbooks: Reading Development	\$5,000.00	\$4,984.72	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
McGee Textbooks: Remedial	\$590.00	\$117.75	\$3,000.00	\$1,000.00	\$1,000.00	-\$2,000.00	-66.67%	
McGee Textbooks: Science	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee Textbooks: Social Studies	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee Textbooks: World Language	\$350.00	\$0.00	\$350.00	\$600.00	\$600.00	\$250.00	71.43%	
Program Total:	\$89,298.00	\$84,873.36	\$93,477.00	\$102,378.00	\$102,378.00	\$8,901.00	9.52%	
BHS Uniforms: Baseball	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Uniforms: Boys Golf	\$0.00	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
BHS Uniforms: Boys Soccer	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00	-100.00%	
BHS Uniforms: Boys Tennis	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Uniforms: Boys Track	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	100.00%	
BHS Uniforms: Cross Country	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Uniforms: Football	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Uniforms: Girls Golf	\$0.00	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	





Supplies								\$987,395.90
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Uniforms: Girls Swimming	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00	-100.00%	
BHS Uniforms: Girls Tennis	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Uniforms: Indoor Track	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	-\$3,000.00	-100.00%	
BHS Uniforms: Unified Sports	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Uniforms: Volleyball	\$4,000.00	\$3,486.99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Uniforms: Wrestling	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	100.00%	
District Uniforms: Custodial	\$12,700.00	\$11,034.73	\$17,800.00	\$17,800.00	\$17,800.00	\$0.00	0.00%	
District Uniforms: Security	\$0.00	-\$7,668.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee Uniforms: Boys Basketball	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	-\$3,000.00	-100.00%	
McGee Uniforms: Boys Track	\$0.00	\$0.00	\$0.00	\$1,558.68	\$1,558.68	\$1,558.68	100.00%	
McGee Uniforms: Cross Country	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	100.00%	
Program Total:	\$32,200.00	\$22,353.72	\$36,400.00	\$26,458.68	\$26,458.68	-\$9,941.32	-27.31%	
McGee Workbooks: Mathematics	\$8,200.00	\$7,372.12	\$10,351.03	\$12,808.64	\$12,808.64	\$2,457.61	23.74%	
<b>Totals:</b>	<b>\$967,449.58</b>	<b>\$974,188.98</b>	<b>\$969,150.90</b>	<b>\$987,395.90</b>	<b>\$987,395.90</b>	<b>\$18,245.00</b>	<b>1.88%</b>	

#### Footnotes

1. With the exception of the Career Pathways program and textbook replacements, all buildings and departments are taking a zero dollar increase on their supply budgets for the upcoming school year.





Equipment								\$241,725.00
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Equipment: Pathways	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	100.00%	New Program
BHS Equipment: World Language	\$0.00	\$0.00	\$0.00	\$1,520.00	\$1,520.00	\$1,520.00	100.00%	
BHS Equipment: Tech Ed.	\$0.00	\$8,316.71	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Griswold Equipment: Instructional	\$2,538.00	\$1,762.30	\$635.00	\$635.00	\$635.00	\$0.00	0.00%	
McGee Equipment: Instructional	\$5,000.00	\$4,934.21	\$2,000.00	\$0.00	\$0.00	-\$2,000.00	-100.00%	
BHS Equipment: Instructional	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.00%	
Willard Equipment: Instructional	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Hubbard Equipment: Instructional	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Special Ed. Equipment: General	\$0.00	\$0.00	\$5,000.00	\$6,000.00	\$6,000.00	\$1,000.00	20.00%	
Program Total:	\$11,538.00	\$6,696.51	\$19,635.00	\$18,635.00	\$18,635.00	-\$1,000.00	-5.09%	
BHS Equipment: Technology	\$5,440.00	\$5,015.07	\$3,970.00	\$2,070.00	\$2,070.00	-\$1,900.00	-47.86%	
District Equipment: Technology	\$0.00	-\$1,179.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Equipment: Tech Services	\$27,990.00	\$209,108.57	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%	
District Equipment: Hardware	\$48,200.00	\$43,557.42	\$50,200.00	\$50,200.00	\$50,200.00	\$0.00	0.00%	
District Equipment: School 1:1 Tech	\$57,411.00	\$54,959.53	\$58,000.00	\$58,000.00	\$58,000.00	\$0.00	0.00%	
Program Total:	\$139,041.00	\$311,461.59	\$142,170.00	\$140,270.00	\$140,270.00	-\$1,900.00	-1.34%	
District Equipment: Security	\$0.00	-\$201.45	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Equipment: Operations Maintenance	\$0.00	\$17,723.76	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	100.00%	
District Equipment: Operations	\$0.00	\$0.00	\$15,000.00	\$20,000.00	\$20,000.00	\$5,000.00	33.33%	
Program Total:	\$0.00	\$17,723.76	\$15,000.00	\$40,000.00	\$40,000.00	\$25,000.00	166.67%	
BHS Athletic Equipment: Baseball	\$1,000.00	\$999.98	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	





Equipment								\$241,725.00
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Athletic Equipment: Boys Basketball	\$1,000.00	\$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	\$1,500.00	\$0.00	0.00%	
BHS Athletic Equipment: Boys Lacrosse	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$3,300.00	\$0.00	0.00%	
BHS Athletic Equipment: Boys Soccer	\$500.00	\$503.91	\$500.00	\$1,400.00	\$1,400.00	\$900.00	180.00%	
BHS Athletic Equipment: Boys Swimming	\$1,100.00	\$1,129.35	\$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	\$700.00	\$0.00	0.00%	
BHS Athletic Equipment: Boys Track	\$700.00	\$699.50	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
BHS Athletic Equipment: Cheerleading	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Athletic Equipment: Football	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%	
BHS Athletic Equipment: Girls Basketball	\$600.00	\$588.31	\$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	\$1,500.00	\$0.00	0.00%	
BHS Athletic Equipment: Girls Lacrosse	\$800.00	\$799.08	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
BHS Athletic Equipment: Girls Soccer	\$1,100.00	\$1,101.68	\$1,100.00	\$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	\$1,100.00	\$0.00	0.00%	
BHS Athletic Equipment: Girls Tennis	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
BHS Athletic Equipment: Girls Track	\$700.00	\$697.80	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
BHS Athletic Equipment: Ice Hockey	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
BHS Athletic Equipment: Indoor Track	\$300.00	\$200.20	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
BHS Athletic Equipment: Unified Sports	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Athletic Equipment: Volleyball	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
BHS Athletic Equipment: Wrestling	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Athletic Equipment: Softball	\$1,000.00	\$977.51	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
McGee Athletic Equipment: Baseball	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	
McGee Athletic Equipment: Boys Basketball	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
McGee Athletic Equipment: Boys Soccer	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
McGee Athletic Equipment: Boys Track	\$400.00	\$164.63	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
McGee Athletic Equipment: Girls Basketball	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
McGee Athletic Equipment: Girls Soccer	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	





Equipment								\$241,725.00
Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
McGee Athletic Equipment: Girls Track	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
McGee Athletic Equipment: Softball	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
McGee Athletic Equipment:Wrestling	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
Program Total:	\$29,400.00	\$29,061.95	\$39,400.00	\$40,300.00	\$40,300.00	\$900.00	2.28%	
<b>Totals:</b>	<b>\$179,979.00</b>	<b>\$373,059.07</b>	<b>\$216,205.00</b>	<b>\$241,725.00</b>	<b>\$241,725.00</b>	<b>\$25,520.00</b>	<b>11.80%</b>	

1. The District is requesting funds for facility requests that come up throughout the year for minor upgrades and repairs that are not funded by the Town's 61 School Account.



## All Other Expenditures

**\$190,687.00**

Description	FY 21-22 Budget	FY 21-22 Actuals	FY 22-23 Budget	FY 23-24 Superintendent Proposed	FY 23-24 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Building Improvements	\$0.00	\$5,674.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	100.00%	CNA Classroom
District Building Improvements	\$45,000.00	\$51,990.46	\$17,182.00	\$17,182.00	\$17,182.00	\$0.00	0.00%	
Griswold Building Improvements	\$20,000.00	\$20,866.78	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Hubbard Building Improvements	\$0.00	\$6,443.26	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee Building Improvements	\$0.00	\$17,172.51	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Willard Building Improvements	\$0.00	\$1,280.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$65,000.00	\$103,427.01	\$17,182.00	\$117,182.00	\$117,182.00	\$100,000.00	582.00%	
Special Ed. Clinical Licensing: OT	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	Contractual Obligation
Special Ed. Clinical Licensing: Speech & Hearing	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	Contractual Obligation
Program Total:	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%	
BHS Dues & Fees: Art	\$400.00	\$400.00	\$400.00	\$200.00	\$200.00	-\$200.00	-50.00%	
BHS Dues & Fees: Counseling	\$734.00	\$454.00	\$734.00	\$734.00	\$734.00	\$0.00	0.00%	
BHS Dues & Fees: FCS	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	-\$300.00	-100.00%	
BHS Dues & Fees: Mathematics	\$275.00	\$0.00	\$275.00	\$275.00	\$275.00	\$0.00	0.00%	
BHS Dues & Fees: Music	\$1,874.00	\$1,155.00	\$1,874.00	\$1,135.00	\$1,135.00	-\$739.00	-39.43%	
BHS Dues & Fees: Pathways	\$0.00	\$0.00	\$0.00	\$1,220.00	\$1,220.00	\$1,220.00	100.00%	
BHS Dues & Fees: PE	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
BHS Dues & Fees: Principals	\$5,020.00	\$5,020.00	\$7,270.00	\$7,270.00	\$7,270.00	\$0.00	0.00%	
BHS Dues & Fees: Tech Ed.	\$440.00	\$100.00	\$200.00	\$0.00	\$0.00	-\$200.00	-100.00%	
BHS Dues & Fees: Tech Support	\$1,077.00	\$979.00	\$1,077.00	\$1,077.00	\$1,077.00	\$0.00	0.00%	
BHS Dues & Fees: World Language	\$490.00	\$252.00	\$490.00	\$490.00	\$490.00	\$0.00	0.00%	
CCTA Dues & Fees: Licensing	\$500.00	\$1,728.70	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
District Dues & Fees: BOE	\$26,938.00	\$30,298.95	\$24,438.00	\$24,438.00	\$24,438.00	\$0.00	0.00%	
District Dues & Fees: Curriculum	\$0.00	\$174.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
District Dues & Fees: HR	\$1,285.00	\$1,711.00	\$1,285.00	\$1,285.00	\$1,285.00	\$0.00	0.00%	
District Dues & Fees: Media	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	





**\$190,687.00**

<b>All Other Expenditures</b>							
District Dues & Fees: Operations	\$2,000.00	\$1,235.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
District Dues & Fees: Superintendent	\$1,700.00	\$15,326.51	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00	0.00%
Griswold Dues & Fees: Principal	\$475.00	\$480.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
Hubbard Dues & Fees: Principal	\$800.00	\$783.14	\$800.00	\$800.00	\$800.00	\$0.00	0.00%
McGee Dues & Fees: Mathematics	\$282.00	\$156.00	\$0.00	\$282.00	\$282.00	\$282.00	100.00%
McGee Dues & Fees: Media	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	100.00%
McGee Dues & Fees: PE	\$400.00	\$0.00	\$900.00	\$1,039.00	\$1,039.00	\$139.00	15.44%
McGee Dues & Fees: Principals	\$7,575.00	\$7,681.29	\$7,572.00	\$5,575.00	\$5,575.00	-\$1,997.00	-26.37%
McGee Dues & Fees: Science	\$1,104.00	\$395.00	\$0.00	\$600.00	\$600.00	\$600.00	0.00%
McGee Dues & Fees: World Language	\$120.00	\$38.00	\$0.00	\$185.00	\$185.00	\$185.00	100.00%
Special Ed Dues & Fees: PPS	\$1,100.00	\$849.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0.00%
Program Total:	\$55,289.00	\$69,216.59	\$59,615.00	\$61,105.00	\$61,105.00	\$1,490.00	2.50%
BHS Tournament Fees: Baseball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Boys Basketball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Boys Lacrosse	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Boys Soccer	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Boys Swimming	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
BHS Tournament Fees: Boys Tennis	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Boys Track	\$300.00	\$296.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%
BHS Tournament Fees: Boys Track	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%
BHS Tournament Fees: Cheerleading	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%
BHS Tournament Fees: Cross Country	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
BHS Tournament Fees: Football	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	0.00%
BHS Tournament Fees: Girls Basketball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Girls Cross Country	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
BHS Tournament Fees: Girls Girls Softball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Girls Golf	\$400.00	\$379.56	\$400.00	\$400.00	\$400.00	\$0.00	0.00%
BHS Tournament Fees: Girls Lacrosse	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Girls Soccer	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%





<b>All Other Expenditures</b>							<b>\$190,687.00</b>
BHS Tournament Fees: Girls Swimming	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
BHS Tournament Fees: Girls Tennis	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Girls Track	\$1,200.00	\$1,197.74	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
BHS Tournament Fees: Volleyball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%
BHS Tournament Fees: Wrestling	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
McGee Tournament Fees: Boys Track	\$400.00	\$400.00	\$400.00	\$0.00	\$0.00	-\$400.00	-100.00%
McGee Tournament Fees: Cross Country	\$400.00	\$280.00	\$400.00	\$500.00	\$500.00	\$100.00	25.00%
McGee Tournament Fees: Wrestling	\$200.00	\$0.00	\$200.00	\$250.00	\$250.00	\$50.00	25.00%
Program Total:	\$10,150.00	\$9,803.30	\$10,150.00	\$9,900.00	\$9,900.00	-\$250.00	-2.46%
<b>Totals:</b>	<b>\$130,439.00</b>	<b>\$182,446.90</b>	<b>\$89,447.00</b>	<b>\$190,687.00</b>	<b>\$190,687.00</b>	<b>\$101,240.00</b>	<b>113.18%</b>

1. The District plans to reconfigure classroom space BHS to offer the CNA course onsite.





## Requests for Funding for Facility Projects \$441,150.00

Location	Description	Estimate
BHS	Equipment (IT) Swipe pads on outside entrances (6 entry areas). Rationale: safety concern - staff access to building during emergencies/reverse evacuations.	\$30,000
BHS	Building Unisex restroom on first floor. Rationale: increasing population and a need for a restroom located in a more visible location for greater supervision.	\$40,000
BHS	Building: Floor tile replacement/various areas. Rationale: Floor tiles are cracking and discolored in hallways, classrooms, and other areas.	\$50,000
BHS	Building: Window and door blind replacement. Rationale: Blinds are breaking and bending; this is a safety concern as view access cannot be fully restricted	\$25,000
BHS	Building Bathroom tiles (all bathrooms). Rationale: Floors are settling/buckling causing tiles to crack	\$25,000
Central Office	Security: Camera & key card access in the central office area	\$12,000
Central Office	Building: Install secure transaction window in front office	\$15,000.00
Griswold	Site: Parking lot line striping and curb painting- faded	TBD
Griswold	Building: Painting of Library and Gym - need a refresh	TBD
Griswold	Furniture: Administrative office furniture - Desk and Office	TBD
Griswold	Building: Ceiling Tiles - several are stained from leaks	TBD
Griswold	Furniture : Cafeteria Seating - tables have become dangerous for custodial staff to close as they are old and the closing mechanisms no longer function	TBD
Griswold	Building: Carpets in Music room and Library need replacement. They are old and becoming more worn	TBD
Hubbard	Building: Cafeteria Flooring and Tiles	\$25,000.00
Hubbard	Furniture: Two Cafeteria Tables	\$5,650.00



Hubbard	Walkway in courtyard is deteriorating and needs replacement	TBD
IT Dept.	Equipment (IT): Desktop PC 5 year refresh (70 total) - All PC's in district offices were purchased in 2018, 2024 will be the 6th year. Need to plan to replace.	\$60,000.00
McGee	Furniture: Furniture to replace failing tables/chairs purchased in 1995 (27 years ago) - 2 Classrooms	\$40,000.00
McGee	Furniture: Classroom flexible seating	\$30,000.00
McGee	Equipment (IT): Install swipe card readers for large areas - Vestibule, Auditorium, Gym, Cafeteria	\$20,000.00
McGee	Building: Remove cabinets in nursing office - install small wall/window for separate isolation space	\$15,000.00
McGee	Building: Install safety gate from stairwell up to roof	\$5,000.00
McGee	Furniture/Equipment: Shed and Front of Building Planters, Picnic Tables, Sound and Lights	\$20,000.00
Security Dept	Equipment (IT): * District Emergency Alert - alarm - notification activation system (working with Craig S)	Pending
Security Dept	Building: All school exterior doors to have swipe access for emergency reverse evacuations and first responder entry.	Pending
Security Dept	Building: BHS interior room renumbering: The system is ineffective and confusing. A serious liability for emergency responder responses..	TBD
Security Dept	Building: Exterior door and window numbering system at all schools. This will provide much needed guidance and identification during critical incidents or emergencies. District consistency is also enhanced.	TBD
Willard	Building: Remove magnets on rear door so ID pad can be installed	\$4,500
Willard	Building: Replace Bradley sinks - 3 (West Hallway)	\$15,000
Willard	Building: Clean vents in cafeteria & gym	TBD
Willard	Building: Carpet Replacement (conference room & office)	TBD
Willard	Building: Replace floor tiles	TBD



Willard	Building: Paint Vents in Cafeteria to match newly painted trim	TBD
Willard	Building: Paint hallways & door frames	TBD
Willard	Building: Paint main office	TBD
Willard	Building: Paint classrooms (8)	TBD
Willard	Furniture: Cafeteria Tables	TBD
Willard	Building: Office millwork	TBD
Willard	Furniture: Desks for administrative assistants after millwork is complete	\$4,000
Willard	Building: Remove carpet in Pre-K cubby area and replace	TBD
<b>Total:</b>		<b>\$441,150.00</b>

1. The dollar amount referenced is a rough estimate as many of the project have not yet be quoted.





Proposed Funding for Capital Improvement Plan (Requests)			\$1,624,000.00
Location	Project	Amount	Comments
BHS	Resurface post tension concrete on all courts to stay within the warranty	\$65,000	
BHS	Handicapped accessible door openers at three entrances (auditorium, Gibney Gym, Main Lobby)	\$36,000	
	75 End-of-life cameras. Still need to replace 75 Verint model cameras (only work in Internet Explorer). These are keeping us back from updating our Genetec platform to the latest version since they will not be supported. Estimated \$2,000 per (depends on interior/exterior and availability as well as including additional storage/servers to support higher resolution).		
BHS		\$150,000	
BHS	Tricaster and TV studio camera replacement. Rationale: the current tricaster and cameras are outdated and cannot run the appropriate security software, which impacts instruction and technology security.	\$45,000	
District	Three (3) vans	\$110,000	
Griswold	Lavatories - Several are original to building and in high need of upgrade	TBD	
Hubbard	Bathroom Update	\$50,000	
Hubbard	LMC Circulation Desk	\$25,000	
Hubbard	LMC Carpet Replacement	\$40,000	
Hubbard	LMC Courtyard Access and Classroom	\$40,000	
McGee	1969 Science Classroom Renovations (4)	\$250,000	
McGee	Auditorium Seating Reupholster - Dept of Corrections provides this service	\$50,000	
McGee	New Lighting in Auditorium - Stage Area - to update	\$30,000	
McGee	Install 3 doors from band/chorus to small, group practice rooms	\$25,000	
McGee	Demo one science room and repurpose as regular classroom	\$25,000	
Willard	Upgrade fire alarm system	\$150,000	



Willard	Paving of upper and lower parking lots, extension of lower parking lot, lighting in lower lot	\$258,000
Willard	Lavatory upgrade	\$100,000
Willard	Replace playground equipment adjacent to the upper playground	\$175,000
<b>Total:</b>		<b>\$1,624,000.00</b>

1. The dollar amount referenced is a rough estimate as many of the project have not yet be quoted.





Security Department Budget							\$400,112.51	1
Description	FY 20-21 Budget	FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Superintendent Proposed	Dollar Difference	Percent Difference	Comments	
Security Safety/ Residency Director	\$67,825.00	\$69,521.00	\$75,000.00	\$77,250.00	\$2,250.00	3.00%		
Armed Security Officers	\$253,062.50	\$258,475.00	\$282,636.00	\$291,115.08	\$8,479.08	3.00%		
Other Professional Services	\$9,000.00	\$9,000.00	\$9,270.00	\$9,548.10	\$278.10	3.00%		
Contracted Services	\$7,625.00	\$7,625.00	\$7,853.75	\$8,089.36	\$235.61	3.00%		
Supplies	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%		
Uniforms	\$8,300.00	\$8,300.00	\$8,549.00	\$8,805.47	\$256.47	3.00%		
Equipments	\$0.00	\$5,000.00	\$5,150.00	\$5,304.50	\$154.50	3.00%		
<b>Totals:</b>	<b>\$346,612.50</b>	<b>\$357,921.00</b>	<b>\$388,458.75</b>	<b>\$400,112.51</b>	<b>\$11,653.76</b>	<b>3.00%</b>		

#### Footnotes

1. The budget for the Armed Security Department is funded 100% by the Town of Berlin.



## **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

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. After several years of deferred capital, the capital request in the fiscal year 2024 budget was held as low as possible while still addressing overdue, and often critical, needs. Projects/capital purchases to be funded with General Fund tax proceeds within the proposed budget include:

- BHS block slab on-grade ground water, moisture, flooring: repair and regrade courtyard ground BHS to eliminate moisture and flooding
- Large dump truck body replacements (3): replace dump truck body on three (3) Highway trucks to avoid replacing all three (cost to replace three bodies equals the cost to replace one truck)
- Districtwide school security camera upgrades: annual upgrades to ensure adequate coverage and communication throughout the district
- Resurface basketball/tennis courts at BHS: required maintenance every 7-years to maintain warranty
- Willard school ballast block replacement (solar panel bases): replace bases on solar panels as they naturally deteriorate
- Highway pickup truck: overdue replacement



- Police modems and related hardware: upgrade communication devices between dispatch and police vehicles
- Cart path bridges at Timberlin: continue partial funding for replacement of seven (7) cart path bridges for public safety
- School vans: replace four (4) vans with 100,000+ miles for student/driver safety
- Three (3) new police vehicles: maintain annual replacement cycle
- Update three (3) entrance doors at BHS for handicap accessibility
- Renovations to the Town Clerk/Assessor vault: reconfigure Town Hall space for vital records
- Replace Little People's Playground: required based on the age of the equipment
- New Track snow machine: add one machine for Town Hall snow clearing
- Public Grounds pickup truck: overdue replacement of older vehicle
- Public Grounds service truck: overdue replacement of vehicle used for plowing
- Animal Control van: overdue replacement of used van handed down to Animal Control
- Facilities van: maintain replacement cycle
- Replace equipment at Willard School Playground: replace old equipment
- Energy & Infrastructure Consulting: funding to evaluate longer-term energy opportunities throughout the Town and BOE operations
- Pickleball Courts (East Berlin tennis courts): convert the little used East Berlin tennis courts into pickleball courts in response to the growing demand for the sport



# CAPITAL POLICY

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

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

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



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

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

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

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

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

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



## **VIII. LONG-TERM LIABILITIES**



## LONG-TERM (General Obligation) BONDS

The Town has issued bonds to fund many large projects/purchases. Below is list of the outstanding principal & interest balance of existing General Obligation debt

<b>BOND PRINCIPAL</b>	<b>May-13</b>	<b>May-14</b>	<b>May-15</b>	<b>May-16</b>	<b>May 2016 Ref</b>	<b>May-17</b>	<b>Jun-19</b>	<b>Jun-20</b>	<b>TOTAL</b>
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016 Ref</b>	<b>2017</b>	<b>2019</b>	<b>2020</b>	
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				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
FY2037									-
FY2038									-
FY2039									-
FY2040									-
<b>TOTAL</b>	<b>4,430,000</b>	<b>10,300,000</b>	<b>8,645,000</b>	<b>10,560,000</b>	<b>4,430,000</b>	<b>2,400,000</b>	<b>3,700,000</b>	<b>3,360,000</b>	<b>47,825,000</b>
<b>BOND INTEREST</b>	<b>May-13</b>	<b>May-14</b>	<b>May-15</b>	<b>May-16</b>	<b>May 2016 Ref</b>	<b>May-17</b>	<b>Jun-19</b>	<b>Jun-20</b>	<b>TOTAL</b>
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
FY2037									-
FY2038									-
FY2039									-
FY2040									-
<b>TOTAL</b>	<b>599,569</b>	<b>1,722,153</b>	<b>1,599,272</b>	<b>1,694,747</b>	<b>229,600</b>	<b>151,828</b>	<b>269,500</b>	<b>508,200</b>	<b>6,774,869</b>
<b>BOND TOTAL</b>	<b>May-13</b>	<b>May-14</b>	<b>May-15</b>	<b>May-16</b>	<b>May 2016 Ref</b>	<b>May-17</b>	<b>Jun-19</b>	<b>Jun-20</b>	<b>TOTAL ISSUED</b>
FY2019	705,063	1,572,569	1,104,794	1,502,231	1,148,200	572,444	-	-	8,106,050
FY2020	687,213	1,517,194	1,075,794	1,460,931	1,120,100	554,244	897,236	-	8,788,461
FY2021	666,988	1,466,944	1,046,794	1,424,706	577,300	540,594	885,000	177,100	8,229,175
FY2022	651,838	1,416,694	1,017,794	1,383,581	1,677,200	525,981	857,000	594,300	8,124,388
FY2023	636,688	1,361,569	988,794	1,342,381	1,656,050	514,169	829,000	573,300	7,901,950
FY2024	621,538	1,311,569	967,044	1,301,181	1,643,500	501,794	801,000	552,300	7,699,925
FY2025	608,281	1,266,644	951,638	1,259,981	1,642,600	489,419	773,000	531,300	7,522,863
FY2026	591,350	1,236,794	934,872	1,229,081	1,373,500	478,169	696,000	510,300	7,050,066
FY2027	578,850	1,206,944	915,388	990,681	-	463,941	577,500	489,300	5,222,603
FY2028	560,175	1,177,094	888,713	974,481	-	454,206	566,500	468,300	5,089,469
FY2029	436,975	1,147,244	867,113	953,331	-	83,200	555,500	451,500	4,494,863
FY2030	425,425	989,344	845,513	936,225	-	81,100	-	438,900	3,716,506
FY2031	413,875	962,853	823,463	917,609	-	-	-	426,300	3,544,100
FY2032	402,325	935,822	800,963	782,700	-	-	-	-	2,921,809
FY2033	390,775	908,250	773,094	762,000	-	-	-	-	2,834,119
FY2034	-	879,597	749,856	736,375	-	-	-	-	2,365,828
FY2035	-	-	726,619	715,825	-	-	-	-	1,442,444
FY2036	-	-	-	695,275	-	-	-	-	695,275
FY2037	-	-	-	-	-	-	-	-	-
FY2038	-	-	-	-	-	-	-	-	-
FY2039	-	-	-	-	-	-	-	-	-
FY2040	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,029,569</b>	<b>12,022,153</b>	<b>10,244,272</b>	<b>12,254,747</b>	<b>4,659,600</b>	<b>2,551,828</b>	<b>3,969,500</b>	<b>3,868,200</b>	<b>54,599,869</b>



With the high level of outstanding debt, the focus of new borrowing will be on public safety (including school security & safety) and critical infrastructure investments. 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 FY24 is to issue \$6.2 million of new long-term debt in spring 2023. This will allow the Town to fund HVAC upgrades at the three elementary schools and renovate/expand the Police Station while holding total outstanding debt essentially flat to FY23.

**Planned projects/purchases financed with debt in FY2025-2029:**

- Boiler replacement at all three elementary schools
- Roof replacement at the Berlin-Peck Memorial Library, the Town Hall and the Senior Center
- Chiller replacement at the Library/Community Center
- 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 \$564,550,854 (as of 6/30/2022).



## 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

### Closed DB Plan

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 13 retiree/beneficiaries in payout status). The actuarial determine contribution for FY23 related to the closed DB plan is \$742,609.

### New Police DB Plan

In response to an identified pressing need from the Police Chief and the Police Commission, a cross-functional team of elected and appointed officials considered various retirement alternatives – including enhancing the defined contribution plan, joining the State CMERS program and introducing a new defined benefit plan for existing and new Police Officers. Based on feedback from the Town Council and the Board of Finance, the fiscal year 2024 budget assumes a new defined benefit plan will be established. This plan requires the Town to fund the actuarially determined normal cost and offers to supplement existing Police Officer's buy-in amount if their existing defined contribution balance is not sufficient. The normal cost is partially offset by the elimination of the existing defined contribution employer match. The result of all these moving items is an increased cost to the Town of \$1,217,889 (assuming 46 sworn officers), as outlined below.

Projected normal cost:	\$653,154
Projected buy-in subsidy:	\$279,565
<u>Elimination of DC match:</u>	<u>(\$457,439)</u>
Total new Police Pension:	\$475,280

Total fiscal year 2024 DB pension cost:

Closed pension plan:	\$742,609
New Police pension plan:	\$932,719
<u>Elimination of DC Match:</u>	<u>(\$457,439)</u>
Total pension cost:	\$1,217,889



## **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 is completing the 2023 submission. The small request (\$25,000) in this budget will be included annually to fund the 2033 POCD over time. Budget amount: \$25,000

Revaluation: in 2014, the Berlin Assessors Office insourced most of the revaluation process required by CGS to be completed every five (5) years. The effort to deliver revaluation services has caused the Assessor to be out of the office frequently during normal business hours. This prevents him from being available for resident questions and routine office deliverables. The proposed transfer will fund the October 1, 2027, Grand List development. Budget amount: \$72,500

Land Acquisition & Development: In 2015, the Planning & Zoning Commission created the Kensington Village District. By Village District Overlay Zone Regulations call for a licensed architect or architectural firm to consult the Commission for future developments. To-date, no funding source has been identified to pay for the required consulting work. This request creates a modest account as the Kensington Village District has become a focus area for future economic development. Budget amount: \$25,000

Local Match for Grants: the Town actively seeks State (and other sources) grants that often require a local match – sometimes as high as 20% of the project cost. This request is to create a fund that the Town may utilize for future grant opportunities related to economic development, open space, passive recreation, and other potential areas of value to the community. Budget amount: \$250,000



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



**Town of Berlin**  
**5-year Financial Plan (Budgetary Basis)**  
**Fiscal Year 2023-24 Budget**

	<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>FY 2028</u>
	<u>Actual*</u>	<u>Actual*</u>	<u>Actual*</u>	<u>Budget</u>	<u>Prop Budget</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
<b>Receipts</b>									
Local Taxes:									
Current Levy	\$78,119,848	\$79,782,904	\$81,158,137	\$83,068,727	\$91,727,355	\$96,274,361	\$100,990,133	\$103,528,310	\$104,487,449
Supplemental motor vehicle, back taxes, interest, lien fees	\$1,157,586	\$1,183,517	\$1,373,920	\$1,685,000	\$1,775,000	\$1,775,000	\$1,775,000	\$1,775,000	\$1,775,000
Intergovernmental Aid (incl ECS & Other State/Federal grants; excl BOE direct grants)	\$6,694,023	\$6,643,184	\$6,257,019	\$6,572,429	\$6,874,038	\$6,788,113	\$6,703,261	\$6,619,470	\$6,536,727
User Fees	\$3,499,068	\$4,289,642	\$4,462,947	\$4,123,239	\$3,655,989	\$3,655,989	\$3,655,989	\$3,655,989	\$3,655,989
Interest on Investments	\$817,907	\$60,033	\$108,758	\$55,000	\$1,055,000	\$1,255,000	\$1,355,000	\$1,405,000	\$1,405,000
Rental Income (cell tower & mobile home park)	\$166,465	\$165,391	\$175,538	\$175,626	\$125,759	\$128,243	\$130,776	\$133,359	\$135,993
Transfers from Other Funds	\$76,688	\$4,500	\$1,667,578	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Other (Ref of Expend, Tele Line, Other Receipts, Sale of Land/Labor/Materials)	\$110,001	\$235,000	\$12,972	\$76,257	\$71,447	\$66,447	\$61,447	\$56,447	\$51,447
Assigned Fund Balance Used to Offset the Mill Rate	\$0	\$0	\$0	\$865,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
<b>TOTAL RECEIPTS</b>	<b>\$90,641,586</b>	<b>\$92,364,171</b>	<b>\$95,216,869</b>	<b>\$96,625,778</b>	<b>\$105,589,088</b>	<b>\$110,247,653</b>	<b>\$115,159,358</b>	<b>\$117,753,292</b>	<b>\$118,448,249</b>
<b>Expenditures</b>									
Operating Costs:									
Board of Education (out years = 3.5% annual growth)	\$44,342,150	\$45,677,849	\$47,883,230	\$49,082,596	\$51,949,020	\$53,767,236	\$55,649,089	\$57,596,807	\$59,612,695
Town (out years = 2.5% annual growth)**	\$30,822,630	\$32,040,566	\$33,497,478	\$38,514,112	\$39,441,810	\$40,427,855	\$41,438,552	\$42,474,515	\$43,536,378
Capital Investments (from 10-year capital plan)	\$892,975	\$1,780,792	\$190,376	\$0	\$2,936,000	\$4,054,000	\$5,513,934	\$6,011,291	\$3,393,687
Debt Service (incl transfers for repayment of ST debt & LT capital leases)	\$10,519,318	\$8,966,359	\$8,843,888	\$8,621,450	\$9,349,430	\$10,085,734	\$10,461,704	\$9,482,634	\$9,896,517
Pension (related to closed defined benefit pension plan only)	\$1,829,231	\$2,185,000	\$5,495,640	\$185,000	\$1,675,328	\$1,675,328	\$1,675,328	\$1,675,328	\$1,675,328
Transfers to Other Funds (out years: school sec., biz cont, reval, pension, Sterling)	\$956,479	\$791,300	\$3,985,343	\$222,620	\$237,500	\$237,500	\$237,500	\$237,500	\$237,500
<b>TOTAL EXPENDITURES</b>	<b>\$89,362,783</b>	<b>\$91,441,866</b>	<b>\$99,895,955</b>	<b>\$96,625,778</b>	<b>\$105,589,088</b>	<b>\$110,247,653</b>	<b>\$114,976,106</b>	<b>\$117,478,075</b>	<b>\$118,352,105</b>
<b>YOY CHANGE</b>	<b>3.6%</b>	<b>2.3%</b>	<b>9.2%</b>	<b>-3.3%</b>	<b>9.3%</b>	<b>4.4%</b>	<b>4.3%</b>	<b>2.2%</b>	<b>0.7%</b>
<b>Key Metrics:</b>									
Unassigned Fund Balance - assumes assigned fund balance is not used***	\$17,437,703	\$18,300,008	\$13,029,120	\$12,464,120	\$12,464,120	\$12,464,120	\$12,647,372	\$12,922,588	\$13,018,732
Unassigned Fund Balance as a % of Total Expenditures	19.5%	20.0%	13.0%	12.9%	11.8%	11.3%	11.0%	11.0%	11.0%
Minimum Unassigned Fund Balance (Town Policy) - Best Practice is 16.7% (2 months)	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Grand List (assumes 1.0% annual growth after FY24) (in thousands)	\$2,328,000	\$2,377,424	\$2,370,085	\$2,438,139	\$2,869,275	\$2,897,968	\$2,926,948	\$2,956,217	\$2,985,779
Mill Rate (amount in "Actual" column may not equal the adopted budget amt)	33.93	33.93	33.93	34.31	32.19	33.46	34.81	35.36	\$35.27
\$ Change in Mill Rate	\$1.09	\$0.00	\$0.00	\$0.38	REVAL	\$1.27	\$1.35	\$0.55	-\$0.09
% Change in Mill Rate	3.3%	0.0%	0.0%	1.1%	REVAL	3.9%	4.0%	1.6%	-0.2%
Increase on taxes of "Change in Mill Rate" on a \$345,000 appraised home value					REVAL	\$306.71	\$326.03	\$132.82	-\$20.73
Debt Service as a % of total budget	11.8%	9.8%	8.9%	8.9%	8.9%	9.1%	9.1%	8.1%	8.4%
Targeted Debt Service as a % of total budget (Town Policy)	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Targeted Debt Service as a % of total budget (Best Practice)	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Total Debt (P&I - incl L-T bonds, CDA loan, S-T notes & energy capital lease; excl DB Pension)	\$95,623,775	\$90,449,655	\$72,834,654	\$72,185,526	\$71,547,873	\$70,227,943	\$67,902,865	\$65,438,825	\$61,637,866
Debt as a % of Grand List	4.1%	3.8%	3.1%	3.0%	2.5%	2.4%	2.3%	2.2%	2.1%
Targeted Debt as a % of Grand List (Town Policy)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Long-term Liability payments as % of total budget (incl debt, leases & closed DB pension)	13.8%	12.2%	14.4%	9.1%	10.4%	10.7%	10.6%	9.5%	9.8%

\* 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 & \$2,000,000 purchase of new fire vehicles) & \$2.5 million of projected FY22 operating surplus

FY24 Budget was developed using results from the 10/1/2022 revaluation

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 low value-added work, and reducing the employer match on the defined contribution plan. When an employee leaves town service, Town management carefully evaluates the need for replacing the position.



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 bond and capital lease legal obligations. The total defined benefit liability is not large, but the lump sum provision within the plan creates a cash flow challenge. 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 – always adhering to SLY (safety, liquidity, yield) cash management principals.

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 new borrowing to meet necessary capital replacements. Finally, fiscal year 2024 is year eight (8) of a 20-year energy capital lease, so that cost will remain with the Town for many more years.



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

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY28+</u>
GF	\$220,000	\$0	\$2,686,000	\$4,054,000	\$5,513,934	\$6,011,291	\$3,393,687	\$7,809,943
Surplus	\$2,477,981	\$2,804,250	\$2,716,859	\$1,600,000	\$1,233,400	\$105,000	\$418,240	\$1,401,564
LoCIP	\$300,000	\$0	\$300,000	\$150,000	\$0	\$125,000	\$0	\$0
TAR	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$1,280,000
Grants	\$4,681,307	\$12,287,893	\$6,424,126	\$2,043,642	\$1,593,642	\$1,593,642	\$1,593,642	\$9,574,568
Bond	\$208,941	\$0	\$6,221,526	\$6,200,000	\$6,450,000	\$6,050,000	\$4,400,000	\$800,000
Bond - E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital	\$2,200,000	\$50,000	\$2,750,000	\$350,000	\$50,000	\$0	\$0	\$0
	\$10,408,229	\$15,462,143	\$21,418,511	\$14,717,642	\$15,160,976	\$14,204,933	\$10,125,569	\$20,866,075

GF as % of Total

2.1%

0.0%

12.5%

27.5%

36.4%

42.3%

33.5%

37.4%

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY28+</u>
General Government	\$265,000	\$0	\$50,000	\$150,000	\$0	\$0	\$95,000	\$0
Community Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$2,907,500	\$750,000	\$399,000	\$210,000	\$1,167,150	\$311,525	\$3,201,341	\$2,833,751
Physical Services	\$2,693,642	\$7,644,847	\$12,899,975	\$8,063,642	\$10,636,642	\$6,078,642	\$3,519,142	\$12,039,118
Parks, Recreation & Libraries	\$754,735	\$0	\$1,240,359	\$432,000	\$891,421	\$220,732	\$525,000	\$1,928,141
Health & Human Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Schools	\$3,787,352	\$7,067,296	\$6,829,177	\$5,862,000	\$2,465,763	\$7,594,034	\$2,785,085	\$4,065,065
	\$10,408,229	\$15,462,143	\$21,418,511	\$14,717,642	\$15,160,976	\$14,204,933	\$10,125,569	\$20,866,075



## **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	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29+
3	Information Technology	Infrastructure upgrade (servers, switches, Vmware & Windows Server)	Surplus	\$165,000							\$0
3	Information Technology	Server - Warranty/Maintenance	Surplus	\$40,000							\$0
3	Information Technology	Police Modems (and related hardware)	GF			\$50,000					\$0
3	Information Technology	Server/SAN/Switch Replacements	GF				\$150,000				\$0
3	Information Technology	Mobile Data Terminals (MDT)	GF	\$60,000						\$95,000	\$0
				<u>\$265,000</u>	<u>\$0</u>	<u>\$50,000</u>	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$95,000</u>	<u>\$0</u>
31	Fire Department	Squad Units	Capital	\$1,800,000							\$0
31	Fire Department	Engine/Tanker	Capital	\$400,000							\$0
31	Fire Department	Pumpers	Bond					\$450,000		\$1,600,000	\$800,000
31	Fire Department	Pumpers	Surplus	\$550,000	\$550,000						\$800,000
31	Fire Department	Rescue Trucks	Bond							\$1,000,000	\$0
31	Fire Department	Fire - Complete Radio System (incl. Microwave Systems)	Surplus								\$0
31	Fire Department	Training Tower	GF					\$300,000			\$0
31	Fire Department	Stand By Generators	GF							\$75,000	\$75,000
31	Fire Department	Utility Vehicles	GF					\$80,000	\$80,000	\$80,000	\$0
				<u>\$2,750,000</u>	<u>\$550,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$830,000</u>	<u>\$80,000</u>	<u>\$2,755,000</u>	<u>\$1,675,000</u>
32	Police Department	Vehicle - Marked/Unmarked - (5% incr. in out yrs)	Surplus	\$157,500	\$200,000						\$0
32	Police Department	Vehicle - Marked/Unmarked - (5% incr. in out yrs)	GF			\$200,000	\$210,000	\$220,500	\$231,525	\$243,101	\$1,100,187
32	Police Department	Vehicle - Supervisor SUV	Surplus			\$44,000		\$48,400		\$53,240	\$58,564
32	Police Department	Vehicle - K-9 Units	Surplus							\$120,000	\$0
32	Police Department	Vehicle - DARE Pickup Truck	Surplus			\$60,000					\$0
32	Police Department	Vehicle - ATV/UTV	Surplus			\$30,000					\$0
				<u>\$157,500</u>	<u>\$200,000</u>	<u>\$334,000</u>	<u>\$210,000</u>	<u>\$268,900</u>	<u>\$231,525</u>	<u>\$416,341</u>	<u>\$1,158,751</u>
34	Fire Marshall	SUV	GF							\$30,000	\$0
				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,000</u>	<u>\$0</u>
30	Animal Control	Animal Control Van	GF	\$0		\$65,000		\$68,250			\$0
				<u>\$0</u>	<u>\$0</u>	<u>\$65,000</u>	<u>\$0</u>	<u>\$68,250</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



<u>Dept #</u>	<u>Dept</u>	<u>Description</u>	<u>Funding</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29+</u>
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	Service Truck	GF				\$80,000				\$0
35	Municipal Garage	Fork Lift	Surplus							\$45,000	\$0
35	Municipal Garage	Flatbed	GF				\$60,000				\$0
35	Municipal Garage	Pool Cars (incl Assessor, Bldg Insp, DPW, Nursing)	Surplus		\$35,000						\$0
				\$0	\$35,000	\$12,500	\$240,000	\$28,000	\$25,000	\$45,000	\$12,500
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	Kensington Fire Department Parking Lot	Surplus	\$80,000							\$0
36	Public Works	Spruce Brook Bridge	Capital			\$2,500,000					\$0
36	Public Works	Kensington Road Bridge - final grant amount TBD	Grants			\$2,100,000					\$0
36	Public Works	Glen Street Bridge	Bond				\$2,000,000				\$0
36	Public Works	Edgewood Road Bridge	Grants		\$15,000		\$450,000				\$0
36	Public Works	Edgewood Road Bridge	Capital				\$300,000				\$0
36	Public Works	Community Connectivity Grant (Sidewalk connections)	Grants		\$88,000						\$0
36	Public Works	STEAP Sidewalks	Grants		\$143,205						\$0
36	Public Works	Annual Bridge Maintenance	TAR	\$0	\$110,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$640,000
36	Public Works	Townwide Sidewalks - TAR	TAR	\$320,000	\$160,000	\$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								\$0
36	Public Works	Main Roads Project (Porter's Pass, Deming, Christian Lane) - Construction	Grants		\$5,400,000						\$0
36	Public Works	Denehy Field Parking Lot	TAR		\$50,000						\$0
36	Public Works	Sage Park Parking Lot	Surplus			\$400,000					\$0
36	Public Works	Timberlin Golf Course Parking Lot	GF				\$360,000				\$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
				\$400,000	\$6,016,205	\$5,385,000	\$3,430,000	\$1,100,000	\$380,000	\$320,000	\$1,555,000



Dept #	Dept	Description	Funding	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29+
37	Highway	Roads	Bond							-	\$0
37	Highway	Roads	Grants	\$1,593,642	\$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				\$220,000				\$0
37	Highway	Large dump truck	Surplus								\$0
37	Highway	Large dump truck body replacement	GF			\$225,000					\$0
37	Highway	Small dump truck	Surplus			\$110,000		\$120,000			\$120,000
37	Highway	Flatbed Truck with power lift tailgate	Surplus			\$75,000					\$0
37	Highway	Pickup Truck	GF			\$65,000					\$0
37	Highway	Loader	Surplus							\$175,000	\$0
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	Guardrail Mower Attachments	Surplus			\$120,000					\$0
				\$1,593,642	\$1,593,642	\$2,188,642	\$1,813,642	\$1,953,642	\$1,593,642	\$1,768,642	\$6,744,568
38	Public Buildings	Switches (75% Schools/25% Town) - schools displayed under dept 61 below	GF								\$50,000
38	Public Buildings	ADA upgrades (townwide)	Surplus			\$25,000	\$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	Gutters, Roof Trace and Masonry Repairs (Town Hall)	Surplus	\$100,000							\$0
38	Public Buildings	HVAC upgrades (Pistol Creek)	GF								\$100,000
38	Public Buildings	IAQ (Community Center)	GF				\$50,000				\$0
38	Public Buildings	Chiller Replacement (Community Center/Library)	Bond					\$2,100,000			\$0
38	Public Buildings	Renovate all Little League concessions	GF				\$50,000				\$0
38	Public Buildings	South Kensington Fire House - building modifications	Surplus			\$75,000	\$750,000	\$750,000			\$0
38	Public Buildings	Old Peck/Historical Society Renovations	Surplus			\$75,000	\$100,000				\$0
38	Public Buildings	Exterior repairs to Art League Building	Surplus			\$50,000					\$0
38	Public Buildings	Deming Road House (Mobile Home caretakers house)	Surplus			\$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	Timberlin Clubhouse Floor	Surplus			\$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	Surplus			\$80,000					\$0
38	Public Buildings	Modernize elevator @ Town Hall	GF								\$150,000
38	Public Buildings	Townwide Phone System Upgrade	GF							\$350,000	\$0
38	Public Buildings	Fire Alarm Upgrade (Library)	GF							\$200,000	\$0
38	Public Buildings	Fire Alarm Upgrade (Town Hall)	GF					\$350,000			\$0
38	Public Buildings	Boiler replacement (Timberlin)	Surplus			\$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	\$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)	Surplus			\$100,000					\$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)	Surplus			\$100,000					\$0
38	Public Buildings	Electrical service upgrades (Timerlin)	GF								\$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					\$750,000			\$0
38	Public Buildings	Sage Park Concession Renovation	GF				\$75,000				\$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	Highway/Grounds Building Modifications (floods)	Capital			\$200,000					\$0
38	Public Buildings	Wash Bay (incl contingency)	Bond - E								\$0
38	Public Buildings	Police Station Renovations	Bond			\$4,158,833					\$0
38	Public Buildings	Police Station Renovations	Surplus	\$300,000							\$0
38	Public Buildings	Town Clerk/Assessor Vault/Office Renovations	GF			\$200,000					\$0
38	Public Buildings	Energy & Infrastructure - Consulting, A&E, Grant Match	GF			\$75,000			\$150,000		\$0
38	Public Buildings	Facilities - Van	GF			\$50,000		\$55,000		\$60,500	\$66,550
38	Public Buildings	Facilities - Truck	Surplus				\$50,000		\$55,000		\$60,500
				\$700,000	\$0	\$5,313,833	\$2,580,000	\$7,555,000	\$4,080,000	\$1,385,500	\$3,727,050



Dept #	Dept	Description	Funding	FY22	FY23		FY24	FY25	FY26	FY27	FY28	FY29+
43	Golf Course	Bridges - 7 on course; \$50k per bridge (estimate)	Capital				\$50,000	\$50,000	\$50,000			\$0
43	Golf Course	Bridges - 7 on course; \$50k per bridge (estimate)	GF				\$50,000	\$50,000	\$50,000			\$0
43	Golf Course	Bridges - 7 on course; \$50k per bridge (estimate)	Surplus	\$50,000								\$0
43	Golf Course	Lightning Detection System	GF									\$0
43	Golf Course	Used 1 Ton 4x4 dump truck w/ plow	Surplus	\$35,000								\$0
43	Golf Course	Small dump truck	GF									\$0
43	Golf Course	Backhoe (New/Used)	Surplus									\$0
43	Golf Course	Golf Equip Lease - Triplex mowers, greens/tees	GF									\$0
43	Golf Course	Golf - Wash Station	GF							\$45,000		\$0
43	Golf Course	Large Utility Vehicle	GF					\$32,000				\$0
43	Golf Course	Fairway Mower	GF									\$84,607
43	Golf Course	Toro Tri-Plex Greensmower	Surplus				\$35,359					\$0
43	Golf Course	Large Rough Mower	GF							\$75,732		\$0
43	Golf Course	Chemical Sprayer	GF						\$61,421			\$0
43	Golf Course	Dump Body Utility Vehicle	GF								\$35,000	\$0
43	Golf Course	Small used Kubota tractor	Surplus	\$40,000								\$0
43	Golf Course	Hauling Tractor	GF									\$48,534
				\$125,000	\$0		\$135,359	\$132,000	\$161,421	\$120,732	\$35,000	\$133,141
44	Library	Makerspace Equipment	GF						\$50,000			\$0
44	Library	New carpeting (replace original now 32 yrs old)	Surplus	\$150,000								\$0
44	Library	Glass Enclosure for digital media lab/makerspace	GF					\$50,000				\$0
				\$150,000	\$0		\$0	\$50,000	\$50,000	\$0	\$0	\$0
45	Public Grounds	Field Improvements - Centurelli Field	GF									\$50,000
45	Public Grounds	Centurelli Field ADA Walkway	GF									\$50,000
45	Public Grounds	Field Improvements - Dennehy & Smith Fields	GF									\$100,000
45	Public Grounds	Field Improvements - Baretta Field	GF									\$0
45	Public Grounds	Field Improvements - Percival Field	Bond									\$0
45	Public Grounds	Field Improvements - Petit 1 Field	GF									\$75,000
45	Public Grounds	Field Improvements - Petit 2 Field	GF									\$75,000
45	Public Grounds	Field Improvements - Sage Park Auxiliary	GF									\$500,000
45	Public Grounds	Replace artificial turf at Scalise Field	Bond									\$0
45	Public Grounds	Field Improvements - Zipadelli Field	GF									\$100,000
45	Public Grounds	Sage 1 Field Improvements	GF					\$45,000				\$0
45	Public Grounds	Sage 2 Field Improvements	GF								\$75,000	\$0
45	Public Grounds	Scalise Field Scoreboard & Parkwide Fiber for WiFi	Grants	\$414,254								\$0
45	Public Grounds	Replace locks at Sage Park	GF									\$0
45	Public Grounds	Replace equipment at Community Playground	GF						\$300,000			\$0
45	Public Grounds	Splash Pad on backside of Community Playground	GF						\$300,000			\$0
45	Public Grounds	Replace equipment at Little People's Playground	GF				\$200,000					\$0
45	Public Grounds	Replace equipment at Grove Playground	GF							\$50,000		\$0
45	Public Grounds	Replace equipment at Fairview Playground	GF							\$50,000		\$0
45	Public Grounds	Percival Pool Maintenance	GF									\$0
45	Public Grounds	Demore, Dinda, Bittner Jr. Memorial Pool Repairs	Surplus				\$300,000					\$0
45	Public Grounds	Paper Goods Pond walkways	GF						\$30,000			\$0
45	Public Grounds	Dredging Sage Pond	GF								\$80,000	\$0
45	Public Grounds	Large rotary mower	GF									\$150,000
45	Public Grounds	Rack Body	Surplus									\$0
45	Public Grounds	Pick Ups (with utility body & plow)	GF				\$80,000				\$75,000	\$0
45	Public Grounds	Dump Truck (with plow & sander)	GF					\$110,000			\$110,000	\$150,000
45	Public Grounds	Dump Truck (with plow & sander)	Surplus									\$0
45	Public Grounds	Service Truck (with utility body & plow)	GF				\$80,000					\$0
45	Public Grounds	Utility Vehicle	GF					\$35,000				\$0
45	Public Grounds	Mini excavator (used)	Surplus					\$60,000				\$0
45	Public Grounds	Skid Steer or Bobcat	Surplus	\$45,481								\$0
45	Public Grounds	Pull Tractor	Surplus						\$50,000			\$0
45	Public Grounds	Backhoe	GF									\$175,000
45	Public Grounds	Trackless	GF									\$150,000
45	Public Grounds	Track Snow Machine	GF				\$80,000					\$0
45	Public Grounds	Leaf Sucker	GF									\$100,000
45	Public Grounds	Ragged Mountain Walking Trails	GF									\$0
45	Public Grounds	Pistol Creek Walking Trails repaving	GF								\$150,000	\$0
45	Public Grounds	Future bikeways	GF									\$60,000
45	Public Grounds	Pickleball Courts (East Berlin tennis courts replacement)	GF				\$300,000					\$60,000
				\$459,735	\$0		\$1,040,000	\$250,000	\$680,000	\$100,000	\$490,000	\$1,795,000
55	Senior Center	12 Passenger Van (20% TOB/80% Fed DOT)	Surplus	\$20,000								\$0
55	Senior Center	12 Passenger Van	Grants				\$65,000					\$0
				\$20,000	\$0		\$65,000	\$0	\$0	\$0	\$0	\$0



Dept #	Dept	Description	Funding	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29+
61	Schools	Parking Lot - Willard	LoCIP			\$300,000					\$0
61	Schools	Parking Lot - Hubbard	GF						\$350,000		\$0
61	Schools	Parking Lot - McGee	GF				\$400,000				\$0
61	Schools	Parking Lot - BHS	GF								\$1,100,000
61	Schools	Sidewalks - Hubbard	GF						\$125,000		\$0
61	Schools	Sidewalks - Willard	Surplus								\$0
61	Schools	Sidewalks - Griswold	LoCIP						\$125,000		\$0
61	Schools	Sidewalks - McGee	LoCIP				\$150,000				\$0
61	Schools	Sidewalks - BHS	GF							\$250,000	\$0
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	BHS-2100 Block-Slab on Grade Ground Water, Moisture, Flooring	GF			\$200,000					\$0
61	Schools	Doors & Hardware - BHS	GF			\$36,000					\$50,000
61	Schools	Doors & Hardware - Willard	GF							\$25,000	\$0
61	Schools	Doors & Hardware - Hubbard	GF							\$25,000	\$0
61	Schools	Doors & Hardware - Griswold	GF								\$25,000
61	Schools	Doors & Hardware - McGee	GF								\$25,000
61	Schools	Fire Alarm Upgrades - Willard	GF								\$0
61	Schools	Fire Alarm Upgrades - Willard	Surplus	\$150,000							\$0
61	Schools	Fire Alarm Upgrades - Griswold	Surplus	\$150,000							\$0
61	Schools	Vans - capital	GF	\$110,000		\$140,000	\$147,000	\$115,763	\$81,034	\$85,085	\$385,065
61	Schools	Vans - capital	Surplus	\$95,000							\$0
61	Schools	Service Vehicles (2031) - capital	GF								\$50,000
61	Schools	BHS Track - Resurfacing (incl resurfacing, engineering (\$6k) and surveying (\$3k))	GF				\$300,000				\$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					\$75,000
61	Schools	Switches (\$160k total cost; 75% BOE/25% Town) - capital	GF								\$130,000
61	Schools	Camera Upgrades (District)	GF			\$195,000					\$130,000
61	Schools	Willard Renovations - site & building	Surplus	\$150,000							\$0
61	Schools	McGee Locker Replacement - site & building	GF							\$100,000	\$0
61	Schools	Hubbard School Playground Paving	Surplus	\$125,000							\$0
61	Schools	Window Replacement - McGee	Bond				\$3,000,000				\$0
61	Schools	Window Replacement - Willard	Bond						\$2,000,000		\$0
61	Schools	Window Replacement - Griswold	Bond						\$1,800,000		\$0
61	Schools	Window Replacement - Hubbard	Bond							\$1,800,000	\$0
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				\$150,000				\$0
61	Schools	Elevator Modifications - Griswold	GF								\$0
61	Schools	Elevator Modifications - Willard	GF					\$150,000			\$0
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 Construction Management	Grants	\$687,984							\$0
61	Schools	HVAC - Willard	Grants	\$4,360,062							\$0
61	Schools	HVAC - Griswold	Grants								\$0
61	Schools	HVAC - Griswold	Surplus	\$1,084,625							\$0
61	Schools	HVAC - Griswold	Bond			\$2,062,693					\$0
61	Schools	HVAC - Hubbard	Grants			\$2,665,484					\$0
61	Schools	HVAC - Hubbard	Surplus		\$934,625						\$0
61	Schools	Chiller & Pumps - McGee	GF								\$1,200,000
61	Schools	McGee Rooftop Unit 1	Surplus	\$37,500							\$0
61	Schools	McGee Rooftop Unit 2	Surplus	\$37,500							\$0
61	Schools	Willard Ballast Block Replacement	GF			\$70,000					\$0
61	Schools	Districtwide ADA Improvements	GF	\$50,000							\$0
61	Schools	Energy & Infrastructure - Consulting, A&E, Grant Match	GF			\$75,000					\$0
61	Schools	McGee Library Media Center (Lighting)	Surplus								\$0
61	Schools	Hubbard Library Media Center and Courtyard	Surplus			\$105,000					\$0
61	Schools	Auditorium & Stage Renovation (McGee)	Surplus			\$80,000					\$0
61	Schools	Band Room Renovation (McGee)	Surplus			\$25,000					\$0
61	Schools	Convert one science room to regular classroom (McGee)	Surplus			\$25,000					\$0
61	Schools	1969 Science Classroom Renovations (4) (McGee)	Surplus			\$250,000					\$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								\$0
61	Schools	Remove Retaining Wall at McGee Entrance	Surplus								\$0
61	Schools	Lavatory Upgrades (Griswold, Hubbard, Willard)	Surplus			\$350,000					\$0
				\$3,787,352	\$7,067,296	\$6,829,177	\$5,862,000	\$2,465,763	\$7,594,034	\$2,785,085	\$4,065,065