



## **TOWN MANAGER'S SUBMISSION**

# **TOWN OF BERLIN, CONNECTICUT FISCAL YEAR 2024-25 OPERATING AND CAPITAL BUDGETS & LONG-TERM FINANCIAL AND CAPITAL PLANS**

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# FY 2024-25 TOWN OF BERLIN BUDGET PROPOSAL SUMMARY

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
Taxes	\$85,493	\$85,983	\$85,983	\$95,535	\$94,311	\$8,328	9.7%
Fees	\$4,416	\$3,656	\$3,656	\$3,333	\$3,258	(\$398)	-10.9%
State Education Grants	\$5,904	\$5,862	\$5,862	\$5,886	\$6,123	\$262	4.5%
State/Federal Non-Education Grants	\$1,131	\$1,012	\$1,521	\$404	\$138	(\$874)	-86.4%
Svc Fees & Inv Earnings	\$2,382	\$1,752	\$1,752	\$1,978	\$1,978	\$225	12.9%
Transfers In	\$305	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$1,343	\$3,618	\$953	\$953	(\$390)	-29.1%
<b>TOTAL RECEIPTS</b>	<b>\$99,630</b>	<b>\$99,613</b>	<b>\$102,397</b>	<b>\$108,093</b>	<b>\$106,765</b>	<b>\$7,152</b>	<b>7.2%</b>
<b>General Government</b>	<b>\$3,531</b>	<b>\$3,781</b>	<b>\$3,827</b>	<b>\$4,216</b>	<b>\$4,034</b>	<b>\$253</b>	<b>6.7%</b>
Townwide (excluding closed DB pension)	\$907	\$1,466	\$1,182	\$1,478	\$1,468	\$2	0.2%
Legal	\$359	\$421	\$421	\$480	\$480	\$59	14.1%
Community Development	\$1,196	\$1,345	\$1,347	\$1,517	\$1,485	\$140	10.4%
Public Safety	\$10,103	\$10,003	\$10,223	\$11,340	\$11,233	\$1,230	12.3%
Physical Services	\$7,637	\$8,614	\$8,626	\$8,901	\$8,851	\$237	2.7%
Parks, Recreation and Libraries	\$4,602	\$5,276	\$5,296	\$5,610	\$5,580	\$303	5.7%
Health and Human Services	\$2,280	\$2,427	\$2,434	\$2,368	\$2,013	(\$413)	-17.0%
<b>TOWN OPERATIONS</b>	<b>\$30,617</b>	<b>\$33,332</b>	<b>\$33,355</b>	<b>\$35,909</b>	<b>\$35,143</b>	<b>\$1,811</b>	<b>5.4%</b>
Schools (Departments 59 & 61)	\$4,400	\$5,078	\$5,079	\$5,223	\$5,041	(\$37)	-0.7%
<u>Capital</u>	\$1,003	\$0	\$1,784	\$1,699	\$1,319	\$1,319	N/A
<u>Long-term Liabilities:</u>							
Debt	\$7,902	\$7,855	\$7,855	\$8,272	\$8,272	\$417	5.3%
Pension	\$185	\$1,536	\$1,511	\$1,577	\$1,577	\$42	3%
<u>Transfers:</u>							
Capital	\$1,841	\$0	\$1,000	\$400	\$400	\$400	N/A
Debt	\$720	\$720	\$720	\$660	\$660	(\$60)	-8.3%
Operational	\$223	\$238	\$238	\$248	\$248	\$10	4.2%
<b>TOTAL GENERAL GOVERNMENT Budget</b>	<b>\$46,890</b>	<b>\$48,758</b>	<b>\$51,542</b>	<b>\$53,988</b>	<b>\$52,660</b>	<b>\$3,902</b>	<b>8.0%</b>
<b>TOTAL BOARD OF EDUCATION Budget</b>	<b>\$49,080</b>	<b>\$50,855</b>	<b>\$50,855</b>	<b>\$54,105</b>	<b>\$54,105</b>	<b>\$3,250</b>	<b>6.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$95,970</b>	<b>\$99,613</b>	<b>\$102,397</b>	<b>\$108,093</b>	<b>\$106,765</b>	<b>\$7,152</b>	<b>7.2%</b>

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

	FY23 Actual Exp	FY24 Original Bud	FY24 Amended Bud	FY25 Department Bud	FY25 Manager Bud	Manager/ Original Chg
<b>General Government</b>						
Operations	\$30,617	\$33,332	\$33,355	\$35,909	\$35,143	\$1,811
Capital	\$1,003	\$0	\$1,784	\$1,532	\$1,152	\$1,152
Long-term Liabilities - Debt Service	\$4,363	\$4,446	\$4,446	\$4,443	\$4,443	(\$3)
Long-term Liabilities - Defined Benefit pension plan	\$185	\$1,536	\$1,511	\$1,577	\$1,577	\$42
Transfers	\$2,064	\$238	\$1,238	\$248	\$248	\$10
	<b>\$38,231</b>	<b>\$39,551</b>	<b>\$42,334</b>	<b>\$43,709</b>	<b>\$42,564</b>	<b>\$3,013</b>
<b>Education</b>						
Operations	\$49,080	\$50,855	\$50,855	\$54,105	\$54,105	\$3,250
Town staff/operating costs supporting BOE	\$4,400	\$5,078	\$5,079	\$5,223	\$5,041	(\$37)
Capital	\$0	\$0	\$0	\$566	\$566	\$566
Long-term Liabilities - Debt Service	\$4,259	\$4,128	\$4,128	\$4,489	\$4,489	\$360
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$57,739</b>	<b>\$60,062</b>	<b>\$60,063</b>	<b>\$64,384</b>	<b>\$64,201</b>	<b>\$4,140</b>

**I. BOARD OF FINANCE LETTER**

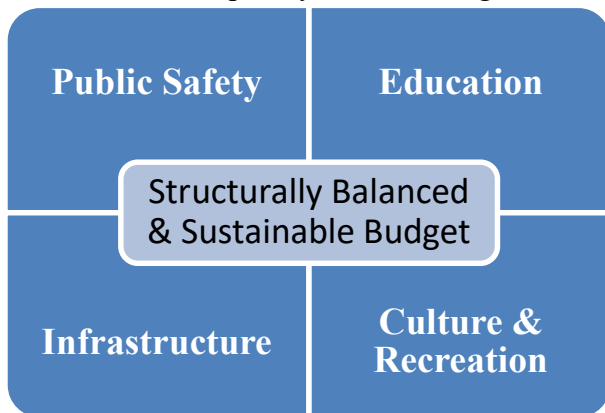
March 1, 2024

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. 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 decrease as compared to the fiscal year 2024 budget driven by the removal of the motor vehicle cap PILOT grant and removal of the municipal revenue sharing grant driven by the assumed expenditure increase, partially offset by the Governor’s proposed increase in the Education Cost Sharing grant for Berlin.
- **Investment earnings** are budgeted to increase driven by the assumption that the Fed funds rate will remain at current levels at least into the fall. 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.

- **Taxes** are impacted by three factors: changes in the grand list, changes in non-tax receipts, and changes in expenditures. The October 2023 budgeted grand list increased 2.11% versus the prior year budget. The grand list increase is worth \$1,789,656 in incremental tax revenue assuming the FY24 mill rate.

**Expenditure Budget**

The *Fiscal Year 2025 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:

Based on current demands and staffing levels, my budget submission includes four new full-time positions, one new part-time position and the conversion of four part-time positions into two full-time positions. The new positions were for four new full-time police officers (all were approved by the Town Council and Board of Finance during FY24 budget process) and one part-time custodian. The part-time Assistant Animal Control Officer position is proposed to become full-time. The other three part-time positions are in Social & Youth Services. This budget proposes to convert these three part-time positions into one full-time position.

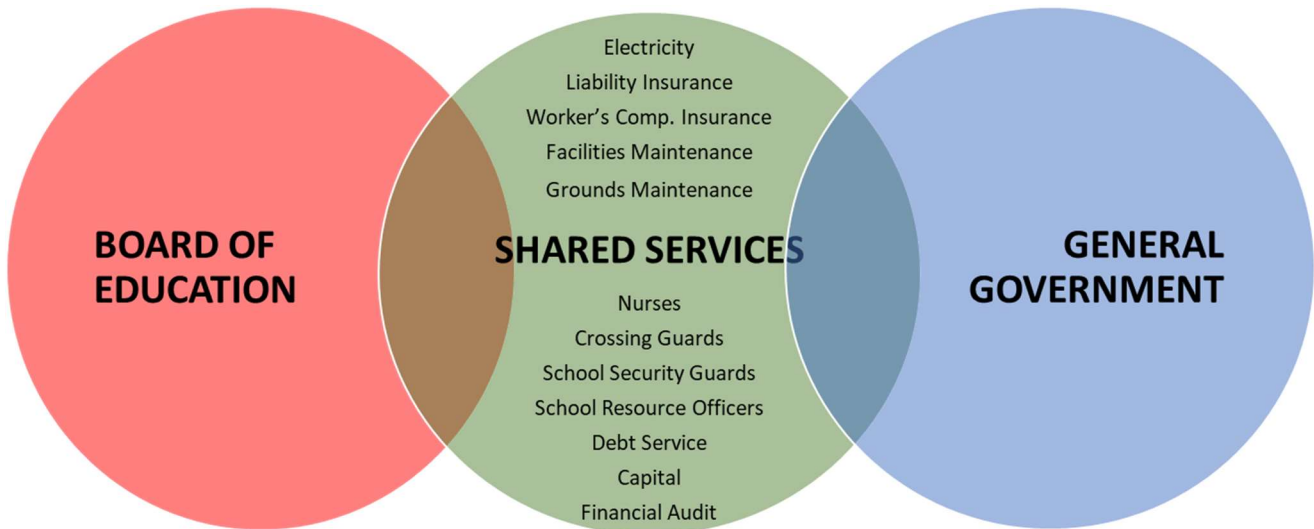


As in past years, every effort was made to minimize any requested increase. It is extremely important to note, however, that it is my job to make the Board aware of operational and capital needs, and to make appropriate requests to continue services residents need and have come to expect. There is always 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 6.4% increase over current year funding. The details of the Board of Education submission are included in Section VI later in this document.

**Bifurcated Budget**

Once again, residents will be voting separately for the General Government and the Board of Education budgets. The Board of Education budget will include only those operating costs 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**

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 increase of 7.2%, the mill rate for fiscal year 2025 will increase by 2.22 (+7.5%) to 31.78. Below is the calculation used to derive the new mill rate:

<b>Oct. 2023 Grand List (value of 1 mill)</b>	<b>\$2,929,819</b>	<b>(A)</b>
Total Budgeted Expenditures	\$106,765,146	
(minus) Budgeted Receipts excluding Current Levy	(\$14,303,931)	
<b>Required FY25 Taxes Receipts (@ 99.3% collection rate):</b>	<b><u>\$93,113,006</u></b>	<b>(B)</b>
<b>Required Mill Rate (B / A):</b>	<b>31.78</b>	
<b>FY24 Mill Rate</b>	<b>29.56</b>	
<b>Mill Rate Increase</b>	<b>2.22</b>	
<b>New Mill Rate</b>	<b>31.78</b>	



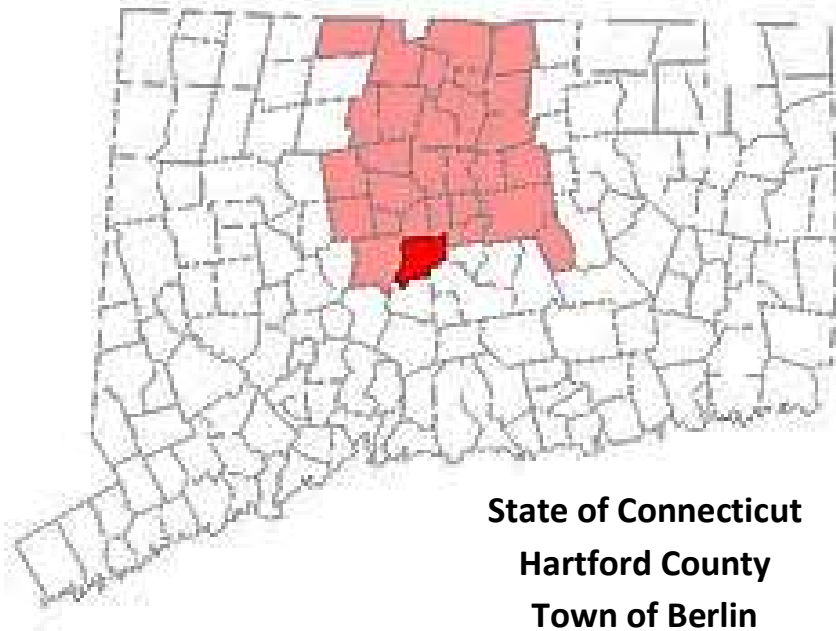
### **Conclusion**

As mentioned previously, this budget maintains existing levels of public services throughout the community and funds 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 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 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 is 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 46 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 Hartford Healthcare 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 2,800 water & sewer accounts.

**Social & Youth Services, Senior Services and Parks and Recreation:** The Town operates and maintains 2,272 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.

**Open Space:** The Town owns 2,272 acres of land 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 97 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 187,420 volumes in its collection.

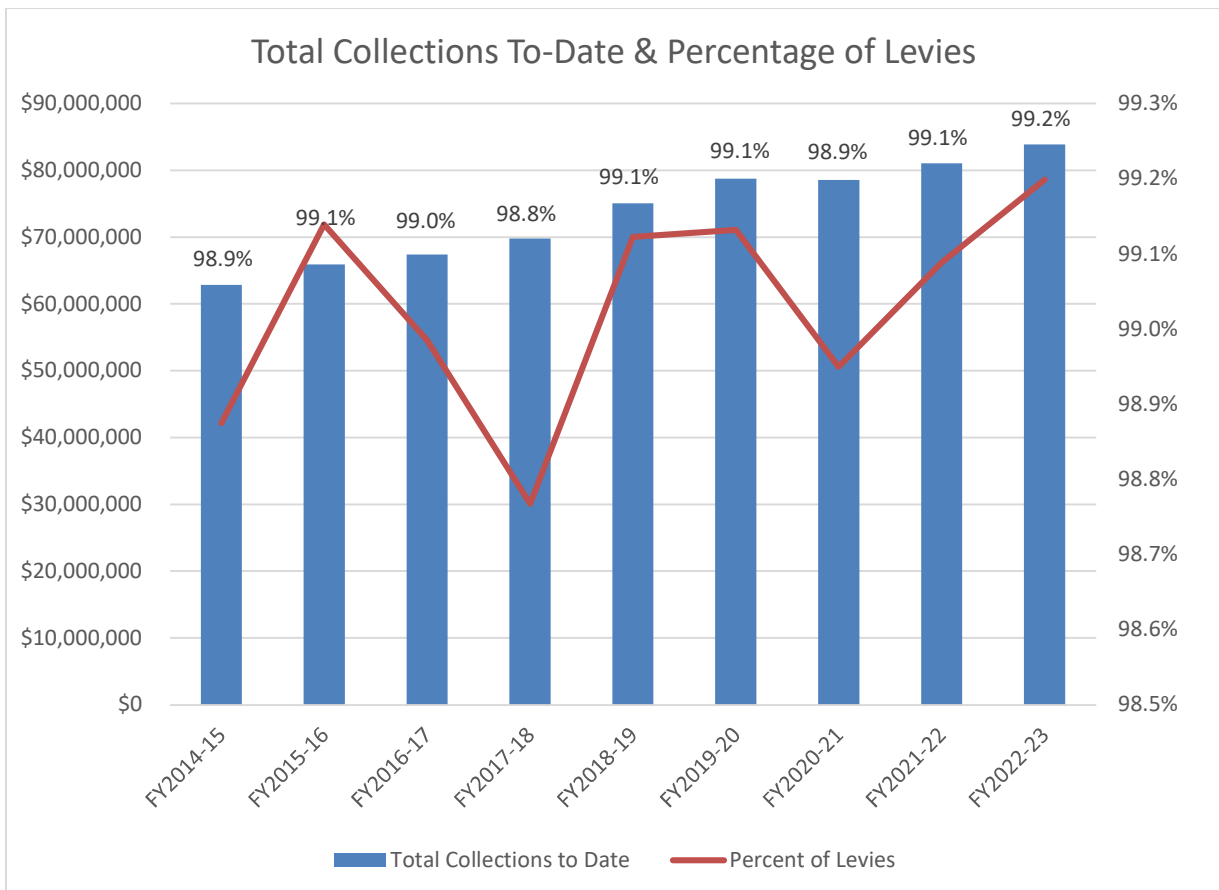
**Service Contract, Solid Waste Disposal:** Covanta Bristol, Inc., a Connecticut corporation (the "Company"), operates a 650-ton-per-day mass-burn solid waste disposal, electric power generation, and resource recovery facility at 229 Technology Park. The Company is a subsidiary of Covanta Energy Corporation,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

<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>
2015	\$63,580,445	\$62,864,950	98.87%	\$699,751	\$63,564,701	99.98%	\$15,744
2016	66,490,625	65,918,097	99.14%	553,363	66,471,460	99.97%	19,165
2017	68,069,358	67,378,401	98.98%	659,702	68,038,103	99.95%	31,255
2018	70,660,090	69,789,191	98.77%	834,758	70,623,949	99.95%	36,141
2019	75,738,109	75,073,467	99.12%	626,555	75,700,022	99.95%	38,087
2020	79,442,804	78,753,259	99.13%	634,687	79,387,946	99.93%	54,858
2021	79,389,985	78,556,241	98.95%	773,581	79,329,822	99.92%	60,163
2022	81,783,909	81,038,353	99.09%	631,627	81,669,980	99.86%	113,929
2023	84,551,410	83,873,930	99.20%	0	83,873,930	99.20%	677,480

Source: Town of Berlin Revenue Collector & Finance

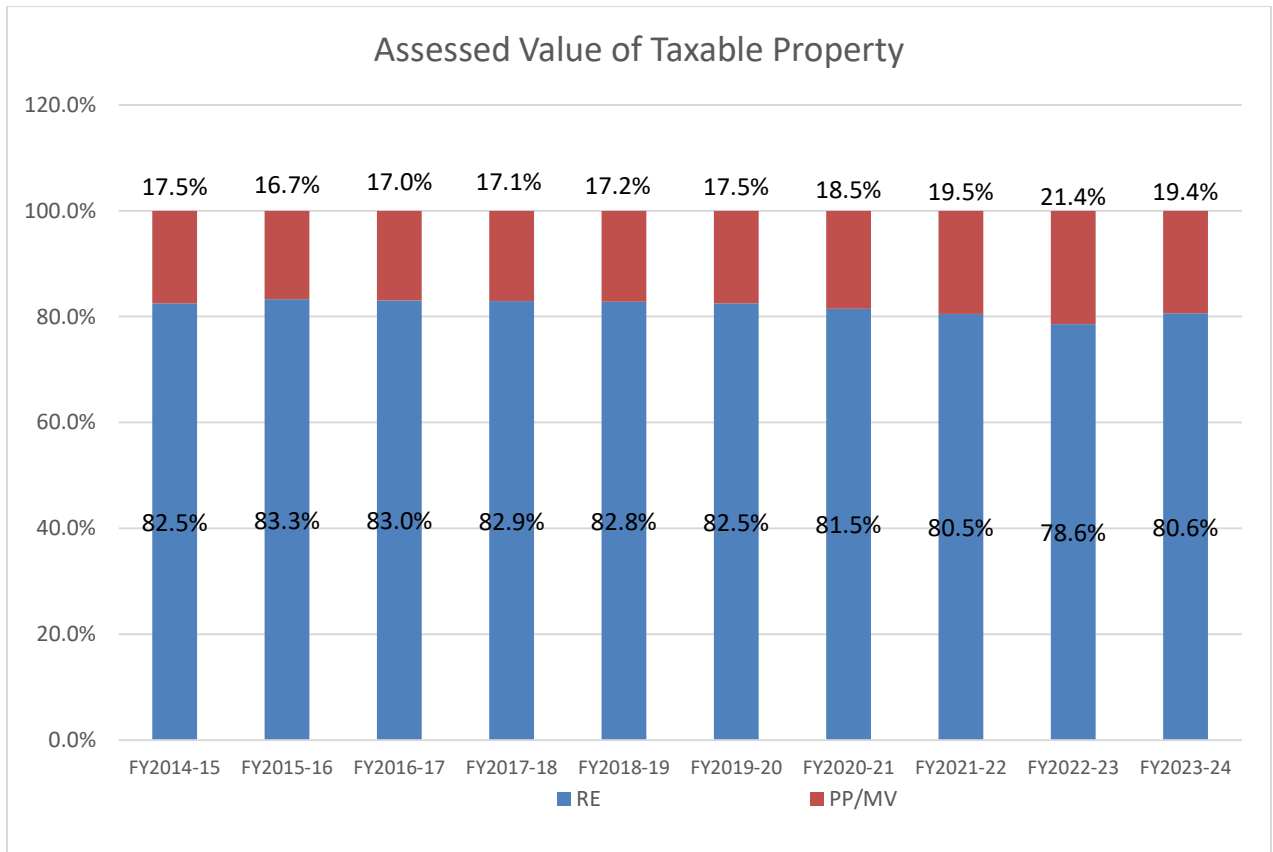


**Town of Berlin**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

<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>
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%
2023	1,930,810,789	358,308,162	298,262,101	129,732,255	2,457,648,797	3,510,926,853	70%
2024	2,331,849,337	389,843,664	312,389,540	142,353,839	2,891,728,702	4,131,041,003	70%

Source: Town of Berlin Assessor's Office

Revaluation completed for fiscal years 2014 and 2019.





<b>2023</b>			
<u><b>Taxpayer</b></u>	<u><b>Taxable Assessed Valuation</b></u>	<u><b>Rank</b></u>	<u><b>Percent of Taxable Assessed Valuation</b></u>
Rocky River Realty Co.	\$223,328,310	1	9.09%
Corbin Russwin Inc.	26,644,640	2	1.08%
Tomz Corporation	21,327,130	3	0.87%
Cedar Brickyard	17,076,850	4	0.69%
Connecticut Natural Gas Corp.	12,556,720	5	0.51%
B & F Machine Inc.	10,656,910	6	0.43%
224 Berlin Turnpike LLC (incl. Acura of Berlin)	9,693,400	7	0.39%
Stonebridge Berlin Assoc.	9,363,400	8	0.38%
Budney Overhaul	8,886,160	9	0.36%
Budney Industries Inc.	8,125,135	10	0.33%
	<u>\$347,658,655</u>		<u>14.15%</u>

Source: Town of Berlin Assessor's Office

<b>2024</b>			
<u><b>Employer</b></u>	<u><b>Percentage of Total Town Employees Rank Employment</b></u>		
Eversource (formerly Northeast Utilities)	1,245	1	10.56%
Town of Berlin	700	2	5.94%
Assa Abloy	465	3	3.94%
Keep Me Home	300	4	2.54%
Comcast Cable/TCI, CT	241	5	2.04%
Budney Overhaul and Repair	190	6	1.61%
TOMZ Corporation	174	7	1.48%
Parker Fluid Control	158	8	1.34%
Budney Industries	146	9	1.24%
EuroAmerican Home Care	110	10	0.93%
	<u>3,729</u>		<u>31.63%</u>

Source: Town of Berlin Economic Development Department

# BERLIN TOWN GOVERNMENT

## **TOWN COUNCIL**

Mayor Mark Kaczynski  
Deputy Mayor Charles Paonessa  
Kate Atkinson  
Sondra Coppola  
Mark Pruzin  
Peter Rosso  
Donna Veach

## **BOARD OF FINANCE**

Sal Bordonaro, Chairman  
Gerald Paradis, Vice-Chairman  
Raul Fernandes  
Tim Grady  
Denise McNair  
George Millerd

## **BOARD OF EDUCATION**

Julia Dennis, President  
Tracy Sisti, Secretary  
Brian DeLude  
Melissa Gibbons  
Jennifer Jurgen  
Jaymee Miller  
Gina Nappi  
Adam Salina  
Peter Zaraboza

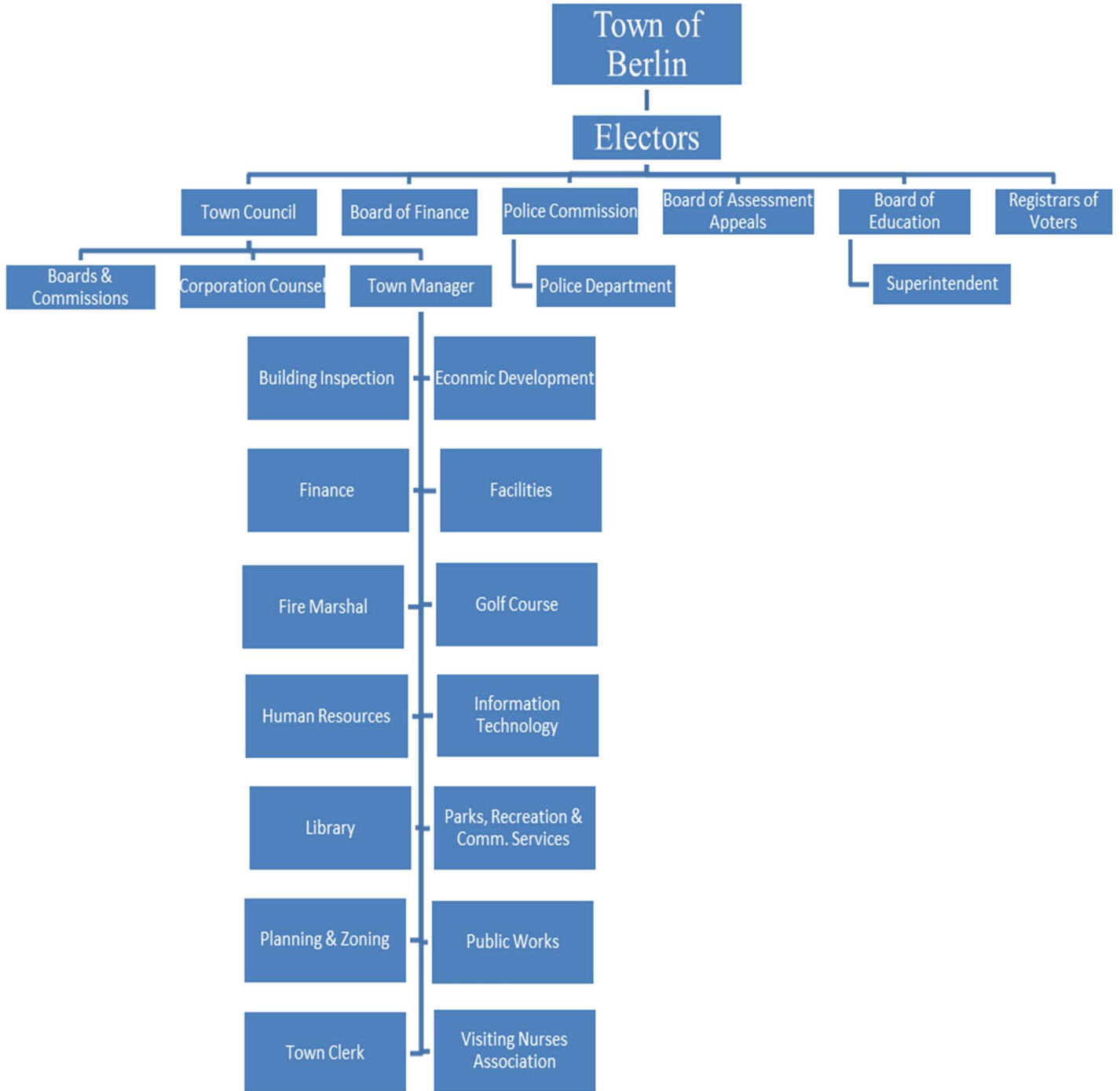
## **TOWN ADMINISTRATION**

Town Manager . . . . . Arosha Jayawickrema  
Corporation Counsel . . . . . Jeffrey Donofrio  
Finance Director . . . . . Kevin Delaney  
Human Resources Director. . . . . Paula Carabetta  
Chief of Police . . . . . Matthew McNally  
Fire Marshal . . . . . Steven Waznia  
Town Clerk . . . . . Kathryn Wall  
Public Works Director . . . . . Michael Ahern  
Facilities Director . . . . . Doug Solek  
Information Technology Director . . . . . Brian Freeman  
Town Planner. . . . . Maureen Giusti  
Economic Development Director . . . . . Christopher Edge  
Building Official. . . . . Frank Van Linter  
Library Director . . . . . Carrie Tyszka  
Director of Parks & Rec./Community Services . . . . . Jennifer Ochoa  
Timberlin Golf Course Director . . . . . Sol Guerrero  
Nursing Director . . . . . Open

## **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 2025 BUDGET CALENDAR

**March 1, 2024:** Town Manager's Budget emailed to the Board of Finance & Town Council

**March 4, 2024:** Budget Meeting #1 (Revenue, Capital, Debt, Transfers, Town Operations)  
7:00-9:00 pm; Town Council Chambers

**March 6, 2024:** Budget Meeting #2 (Board of Education Operations)  
7:00-9:00 pm; BOE Meeting Room

**March 11, 2024:** Budget Meeting #3  
7:00-9:00 pm; Town Council Chambers

**March 18, 2024:** Budget Meeting #4 (possible vote to send budget to Budget Hearing)  
7:00-9:00 pm; Town Council Chambers

**March 20, 2024:** Budget Meeting #5 (if needed - vote to send budget to Budget Hearing)  
7:00-9:00 pm; Town Council Chambers

**March 26, 2024:** Annual Budget Hearing  
6:00-8:00 pm; Berlin High School

Board of Finance votes to send budget to the Town Council  
Immediately following the Annual Budget Hearing; Berlin High School

**April 3, 2024:** Town Council votes on budget  
6:00-8:00 pm; Town Council Chambers

*A Town Council/Board of Finance Meeting will be scheduled if the Town Council rejects the budget.*

**April 30, 2024:** Budget Referendum  
6:00 am – 8:00 pm; Voting Locations

**May 1, 2024:** Board of Finance sets FY25 mill rate (if both budgets pass)  
Board of Finance votes to send revised budget to the Town Council (if needed)  
Time and site TBD

**May 7, 2024:** Town Council votes on revised budget  
7:00-9:00 pm; Town Council Chambers

*A Town Council/Board of Finance Meeting will be scheduled if the Town Council rejects the budget.*

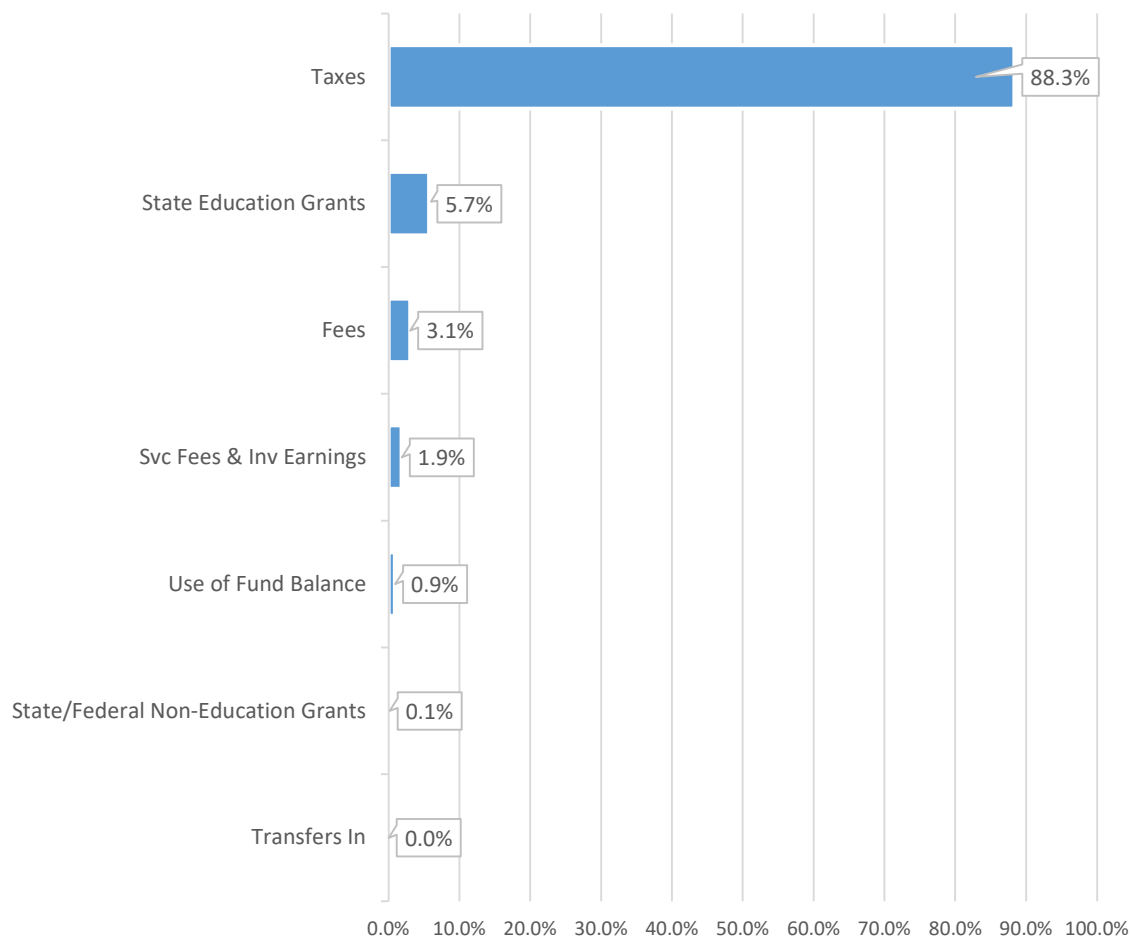
**May 28, 2024:** Second Budget Referendum (if needed)  
6:00 am – 8:00 pm; Voting Locations

**May 29, 2024:** Board of Finance sets FY25 mill rate (if both budgets pass)  
Board of Finance votes to send revised budget to the Town Council (if needed)  
Time and site TBD

**June 4, 2024:** Town Council adopts FY25 budget (if needed)  
7:00-9:00 pm; Town Council Chambers

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

	FY23 Actual	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
Taxes	\$85,493	\$85,983	\$85,983	\$95,535	\$94,311	\$8,328	9.7%
Fees	\$4,416	\$3,656	\$3,656	\$3,333	\$3,258	(\$398)	-10.9%
State Education Grants	\$5,904	\$5,862	\$5,862	\$5,886	\$6,123	\$262	4.5%
State/Federal Non-Education Grants	\$1,131	\$1,012	\$1,521	\$404	\$138	(\$874)	-86.4%
Svc Fees & Inv Earnings	\$2,382	\$1,752	\$1,752	\$1,978	\$1,978	\$225	12.9%
Transfers In	\$305	\$5	\$5	\$5	\$5	\$0	0.0%
Use of Fund Balance	\$0	\$1,343	\$3,618	\$953	\$953	(\$390)	-29.1%
<b>TOTAL RECEIPTS</b>	<b>\$99,630</b>	<b>\$99,613</b>	<b>\$102,397</b>	<b>\$108,093</b>	<b>\$106,765</b>	<b>\$7,152</b>	<b>7.2%</b>



**Taxes:**

- a. **Current Levy:** Proposed tax revenue to be collected based on 10/1/23 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.

- b. **Supplemental Motor Vehicles:** This is the tax on vehicles purchased after the October 1, 2023, grand list was finalized. This tax is collected in the subsequent fiscal year.
- c. **Back Taxes/Interest/Suspense:** This is the projected collection of taxes charged but not paid in prior fiscal years. It includes the statutory interest charged on outstanding taxes (1.5% per month). Personal property and motor vehicle taxes suspended in prior years but collected during the budget year are also included in this amount. As the Town avails itself of the option of a tax sale, the amount of available back taxes declines.
- 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.

**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 planning work for development throughout the town.
- d. **Building Permits:** Building inspection fees for commercial and residential development.
- 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 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 the Special Revenue Fund.
- f. **Engineering & Public Works/Scrap Metal/Road Testing Fee:** Scrap metal revenue is driven by market prices. The market fluctuates significantly.
- 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, driving range fees & season passes. The budget reflects all fees to cover operating cost increases, as required by the Town Ordinance. The budgeted fees were approved by the Town Council in February 2024.
- i. **Public Health Nursing/Summer Programs & Field Trips:** Nursing is actively marketing services to improve both census and mix.  
  
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.
- k. **Library:** Represents fees (such as meeting room or program fees) collected by the library.

**School Grants:**

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

**Other State Grants:**

- a. **State Payment In Lieu of Taxes (PILOT):** 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. This amount includes a PILOT to reimburse the town for the State-imposed motor vehicle mill rate cap. The motor vehicle cap is based on the prior year mill rate. Since the Town of Berlin FY24 motor vehicle mill rate was below the State cap, the town will not receive any motor vehicle PILOT in FY25.
- b. **PILOT New Britain Stadium:** This is a payment from the City of New Britain for taxes on the parking lot portion of New Britain Stadium.
- c. **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 FY24 biennial State budget proposal.
- d. **Municipal Revenue Sharing Grant:** This grant provides funding for municipalities based on State sales tax revenue.

- e. **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.
- f. **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.
- g. **Child and Youth Services:** This grant was reclassified to the Special Revenue Fund in FY25.
- h. **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.
- i. **Friends Against Drugs:** This grant was reclassified to the Special Revenue Fund in FY25.
- j. **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 of Federal Reserve rate actions from the asset management community.
- 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.
- c. **Sale of Land, Labor and Materials:** Accounts for proceeds of sales/rentals of various town-owned property.
- 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 behind Town Hall.
- e. **Other receipts:** Miscellaneous receipts not fitting another category.



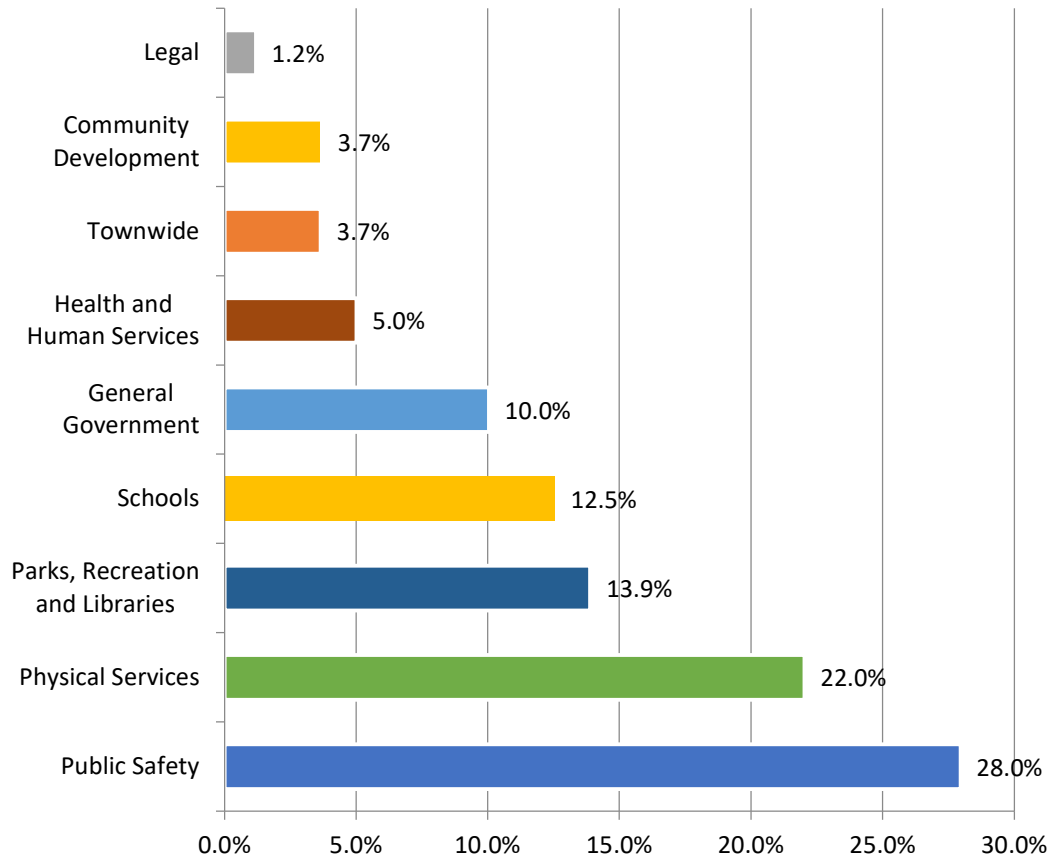
- f. **Telephone Access Line Share:** The state requires (CGS 12-80a) telecommunication companies to make a PILOT payment to towns in March of each year based on a calculation OPM does based on the value of personal property they own.

**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. The \$300,000 budget uses savings to fund contingency rather than taxing residents and businesses.
- c. **Fund Balance Designated for Pension Funding:** Portion of unassigned fund balance in the General Fund designated to fund the Actuarially Determined Employer Contribution of the closed defined benefit pension plan.

## **V. GENERAL GOVERNMENT OPERATIONS**

	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Chg	Manager/ Original % Chg
<b>General Government</b>	\$3,531	\$3,781	\$3,827	\$4,216	\$4,034	\$253	6.7%
Townwide (excluding closed DB pension)	\$907	\$1,466	\$1,182	\$1,478	\$1,468	\$2	0.2%
Legal	\$359	\$421	\$421	\$480	\$480	\$59	14.1%
<b>Community Development</b>	\$1,196	\$1,345	\$1,347	\$1,517	\$1,485	\$140	10.4%
<b>Public Safety</b>	\$10,103	\$10,003	\$10,223	\$11,340	\$11,233	\$1,230	12.3%
<b>Physical Services</b>	\$7,637	\$8,614	\$8,626	\$8,901	\$8,851	\$237	2.7%
<b>Parks, Recreation and Libraries</b>	\$4,602	\$5,276	\$5,296	\$5,610	\$5,580	\$303	5.7%
<b>Health and Human Services</b>	\$2,280	\$2,427	\$2,434	\$2,368	\$2,013	(\$413)	-17.0%
<b>TOWN OPERATIONS</b>	\$30,617	\$33,332	\$33,355	\$35,909	\$35,143	\$1,811	5.4%
<b>Schools (Departments 59 &amp; 61)</b>	\$4,400	\$5,078	\$5,079	\$5,223	\$5,041	(\$37)	-0.7%



\* 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.

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	283	289	296	297	297	8
Operating	2	7	7	7	7	0
<b>TOTAL</b>	<b>284</b>	<b>297</b>	<b>303</b>	<b>305</b>	<b>305</b>	<b>8</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

- Deed restrict the Mobile Home Park.
- Amend regulations to allow alternative approaches to build senior housing at the KofC property.
- Increase town-wide notifications to improve voter turnout for referendums and elections.

### BUDGET YEAR OBJECTIVES

- Secure funding for the highest capital priorities of the Town.
- Roll out succession plans to accommodate the anticipated retirements.
- Explore options to monetize certain Town assets.

## FINANCE

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	787	848	861	920	920	72
Operating	98	113	113	115	115	2
<b>TOTAL</b>	<b>885</b>	<b>961</b>	<b>974</b>	<b>1,035</b>	<b>1,035</b>	<b>75</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.6</b>	<b>0.6</b>	<b>0.5</b>
<b>FULL-TIME POSITIONS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>(1)</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The Finance department experienced staff reductions in FY15 & FY16, consolidated staffing with the Treasurer's Department in FY20, and continued to achieve cost reduction through automation in FY24. This budget reduced staffing by 0.5 FTE while maintaining a strong internal control environment and achieving 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 37<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 exceed the investment income budget.
- Delivered all Federal and State CRF & ARPA compliance reporting & complied with all State audit requests without issues.
- Migrated A/P to online record retention.

### BUDGET YEAR OBJECTIVES

- Maintain Town's AAA bond rating.
- Receive Certificate of Excellence in Financial Reporting from GFOA
- Evaluate cloud-based RFP software programs.
- Migrate A/P to credit card/ACH payments and integrate Police payroll into Executime.
- Successfully on-board new Assistant Finance Director.

## 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	418	434	439	434	434	(0)
Operating	138	199	199	218	218	19
<b>TOTAL</b>	<b>557</b>	<b>633</b>	<b>638</b>	<b>652</b>	<b>652</b>	<b>19</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>3</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 Town's servers, switches, and storage with a hyperconverged solution.
- Replaced Town's disaster recovery server at the Community Center.
- Replaced modems in police cruisers.

### BUDGET YEAR OBJECTIVE

- To deliver a safe and reliable IT infrastructure and endpoints to Town employees.
- Keep employees up to date with best practices in cybersecurity.

## REVENUE COLLECTOR

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	269	283	287	304	304	21
Operating	324	263	263	278	278	16
<b>TOTAL</b>	<b>593</b>	<b>546</b>	<b>550</b>	<b>583</b>	<b>583</b>	<b>36</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>3</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

- Revenue Clerk completed all her classroom training and passed her final exam for CCMC certification.
- Achieved a collection rate of 99.9%.
- Improved Constable training. The constable program is in place to collect delinquent personal property taxes.

### BUDGET YEAR OBJECTIVES

- Revisit Credit Card Processing in the Revenue Office.
- Upgrade camera system to increase the length of camera video storage.
- Upgrade phone system to enable recorded lines.

## CORPORATION COUNSEL

DEPARTMENT DESCRIPTION
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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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	359	421	421	480	480	59
<b>TOTAL</b>	<b>359</b>	<b>421</b>	<b>421</b>	<b>480</b>	<b>480</b>	<b>59</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>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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	(22)	394	110	416	407	13
Operating	929	1,072	1,072	1,061	1,061	(11)
<b>TOTAL</b>	<b>907</b>	<b>1,466</b>	<b>1,182</b>	<b>1,478</b>	<b>1,468</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>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*

## ASSESSOR

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	444	483	488	512	512	29
Operating	47	76	76	90	90	14
<b>TOTAL</b>	<b>491</b>	<b>559</b>	<b>564</b>	<b>602</b>	<b>602</b>	<b>43</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>0.0</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 2.11% increase with the October 1, 2023, grand list.

### 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	84	92	93	315	133	41
Operating	46	80	79	83	83	3
<b>TOTAL</b>	<b>130</b>	<b>172</b>	<b>172</b>	<b>398</b>	<b>216</b>	<b>44</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.3</b>	<b>1.3</b>	<b>1.3</b>	<b>1.3</b>	<b>1.3</b>	<b>0.0</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

- Addressed the issue of Berlin’s *previous* registrar’s backlog to achieve and maintain a consistent filing practice. while preparing for the November Election and the possibility for audits and/or recounts.
- As the Registrars have a designated, caged in area at Willard School basement, this area also needed to be cleaned and cleared of a back log of voting ballots from the previous registrar’s elections. Additionally, the area had to be upgraded to allow for fireproof cabinets for future document overflow and storage.
- Reorganized, cleaned, and purged ROV Office backroom in preparation for the early voting process. Acquisition of equipment for the safe handling and storage of mandated early voting ballots.
- Maintenance of Registrars Certification through continued education.
- Redistricting was implemented.

### BUDGET YEAR OBJECTIVES

- Fill two existing vacancies for Office. – Assistant Registrar (GS Section-9-192)
- Constitutional change requires early voting. Early Voting effective Jan 1, 2024
- In 2024, there is projected 5 elections.
- Effective June 2024, New State Voter Registration System. Department training required.
- Changes, restructuring and added responsibilities will dramatically increase the Registrars hours, permitting for management of personnel and office. (Two Deputies and two Assistants) (GS Section-9-192). With the increased hours and responsibilities, the new Registrars Salary must reflect **full time Department Heads**. Deputies pay will increase with the demands of early voting resulting in an estimated \$8,000.00 per deputy.

## 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	378	377	385	394	394	16
Operating	29	34	34	34	34	(0)
<b>TOTAL</b>	<b>407</b>	<b>411</b>	<b>419</b>	<b>427</b>	<b>427</b>	<b>16</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.0
<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 Office focused on the Presidential election in addition to routine deliverables.

### BUDGET YEAR OBJECTIVES

The Town Clerk's Office will be focused on the Presidential election in addition to routine deliverables.

## 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	171	177	182	184	184	7
Operating	9	15	15	18	18	3
<b>TOTAL</b>	<b>180</b>	<b>192</b>	<b>197</b>	<b>201</b>	<b>201</b>	<b>9</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>0.0</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 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

- Employee/Spouse/Dependent Life Insurance Buy-up Options (No cost to the town)
- Policy Updates – Background Screenings, Zero Tolerance Policy, Employee Handbook
- Transition from Anthem medical to Cigna medical 7/1/23
- RFP for new dental coverage vendor for 7/1/24

### BUDGET YEAR OBJECTIVES

- Training – Top Management training/Employee training
- Recruiting – Internship program/Outreach
- Succession Planning
- Annual (2<sup>nd</sup>) Employee Recognition Luncheon

## PLANNING & ZONING

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	458	551	551	538	536	(15)
Operating	8	10	10	20	20	10
<b>TOTAL</b>	<b>466</b>	<b>561</b>	<b>561</b>	<b>558</b>	<b>556</b>	<b>(5)</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>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</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.

### 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	448	470	472	492	492	22
Operating	14	16	16	46	16	0
<b>TOTAL</b>	<b>462</b>	<b>487</b>	<b>489</b>	<b>538</b>	<b>508</b>	<b>22</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</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 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 us exponentially. We are continuing this effort with the archived older documents.

### 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.

## ECONOMIC DEVELOPMENT

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	185	192	192	204	204	12
Operating	37	47	47	52	52	6
<b>TOTAL</b>	<b>223</b>	<b>239</b>	<b>239</b>	<b>256</b>	<b>256</b>	<b>17</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.7</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

The department successfully spread the word about Berlin. Several new projects were started, or significant progress was made. The tax abatement policy was updated to address ongoing development opportunities.

### 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 2024-25. 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
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The Town contracts with Hartford Healthcare Ambulance Service (formerly Hunter's). This allows the Town to receive high quality ambulance service at a lower cost than if the Town managed its own ambulance service. Hartford Healthcare handles training and equipping the paramedics in support of the needs of the entire Berlin community.

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	390	392	392	403	403	11
<b>TOTAL</b>	<b>390</b>	<b>392</b>	<b>392</b>	<b>403</b>	<b>403</b>	<b>11</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</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.

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	142	161	161	240	240	79
Operating	14	21	21	25	25	5
<b>TOTAL</b>	<b>156</b>	<b>182</b>	<b>182</b>	<b>265</b>	<b>265</b>	<b>84</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

- Continue to patrol areas of town that are “dog popular” to give Animal Control a presence in town, educate the public and be available to the residents.
- Work with the public on collecting more donations of food to offset costs when many animals are impounded.
- Continue to enforce all CT General Statutes, local and state laws and ordinances pertaining to animals keeping the safety of all residents in mind.

### BUDGET YEAR OBJECTIVES

- Provide enforcement of all CT General Statutes, local and state laws and ordinances pertaining to all animals.
- Care for animals in the shelter and work on adopting out animals that are not redeemed.  
Patrol areas of town that are considered “dog popular” to ensure everyone is following the laws and safety of residents is intact.
- Offer educational sessions for the public regarding wildlife.
- Offer annual Rabies Clinic.

## FIRE DEPARTMENTS

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	493	585	586	574	574	(11)
Operating	296	415	415	538	538	123
<b>TOTAL</b>	<b>789</b>	<b>1,001</b>	<b>1,002</b>	<b>1,112</b>	<b>1,112</b>	<b>111</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>0.0</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: 662 fire suppression calls
- Equipment: In 2024, The Town will be receiving 2 new Squad units.
- Four Chiefs completed high level Incident Command Program.
- Completed testing and certification of all equipment.
- In July, the Berlin Fire Department was recertified by the State of Connecticut Office of Emergency Medicine as a Responder One Supplement (R1-S) with medial direction from Hartford Hospital.

### BUDGET YEAR OBJECTIVES

- Implement a more proactive fire hose replacement strategy to mitigate the risk testing failures.
- Compliance with the 2023 CT law for more strenuous cleaning and decontamination of full PPE.
- Comply with OSHA regulations for all firefighters who wear SCBA equipment.
- Increase focus on recruitment and retention efforts.

## POLICE DEPARTMENT

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	8,149	7,763	7,982	8,786	8,678	915
Operating	301	299	299	394	394	95
<b>TOTAL</b>	<b>8,450</b>	<b>8,062</b>	<b>8,281</b>	<b>9,180</b>	<b>9,072</b>	<b>1,011</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>55</b>	<b>55</b>	<b>55</b>	<b>60</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 responded to 22,524 calls for service in FY 23 providing quality Police Services to the Town of Berlin.
- We worked with the Berlin Lions Club on acquiring a UTV and trailer for events like the Berlin Fair. The Lion's Club donated this UTV and Trailer valued well over 20K to the Police Department to be used at the Fair as well as other events and have a response vehicle to get to areas we previously had no vehicle to respond.
- The Police Department obtained a new K-9 without any cost to the town and currently have two active K-9 teams, Dive Team, Bicycle Squad, ATV Squad, Community Resource Team, and other specialty teams to serve the Town of Berlin.

### BUDGET YEAR OBJECTIVES

- We are increasing staffing levels and are currently at 43 sworn officers and are planning to hire three more to increase to 46 by the end of the fiscal year.
- We have expanded the new Police Cadet Program and currently have 27 kids registered in the program.
- We settled a Police and Dispatcher Contract to help retain and attract professional and qualified personnel to provide quality services to the Town of Berlin.

## 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	9	31	31	30	30	(0)
<b>TOTAL</b>	<b>9</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>(0)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0.0
<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

Work continued to maintain safety by completing inspections of existing and new facilities.

### BUDGET YEAR OBJECTIVES

The budget request will allow the Department to continue working with student service organizations to organize shelter supplies and resources.

## FIRE MARSHAL

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	305	330	330	343	343	13
Operating	4	5	5	6	6	0
<b>TOTAL</b>	<b>310</b>	<b>336</b>	<b>336</b>	<b>349</b>	<b>349</b>	<b>13</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>0.0</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 398 inspections and 42 investigations.

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

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	703	738	740	745	745	7
Operating	597	766	766	808	808	41
<b>TOTAL</b>	<b>1,299</b>	<b>1,505</b>	<b>1,506</b>	<b>1,553</b>	<b>1,553</b>	<b>48</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>0.0</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 budget submission aims to continue managing the aging fleet of 306 vehicles, medium and heavy equipment, and attachments for all Town departments. The Town appropriated \$509k during FY24 that will help replace older vehicles in the Highway and Grounds departments.

### PRIOR YEAR ACCOMPLISHMENTS

- Replacement of injection pump on F-550 dump truck.
- Rebuilding upper portion of F-550 rack body.
- Repair of street sweeper engine.
- Replumbing the hydraulic system on a backhoe.

### 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.

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	506	686	695	703	703	17
Operating	2,037	2,179	2,179	2,288	2,238	59
<b>TOTAL</b>	<b>2,543</b>	<b>2,865</b>	<b>2,874</b>	<b>2,991</b>	<b>2,941</b>	<b>76</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</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 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

- 2.67-mile Road Reconstruction Project (Christian Ln, Deming Rd, Porters Pass)
- Sidewalk Connectivity Project (3,905 LF new Sidewalks; Farmington Ave, Langdon Ct, Newton St)
- Edgewood Road Bridge – Final Design for Replacement

### BUDGET YEAR OBJECTIVES

- Kensington Road Bridge Replacement [\$2.5 million – LoTCIP]
- Spruce Brook Road Bridge Replacement [\$2.2 million – 31% LBP]
- Paper Goods Dam- Inspections and Rehabilitation Design/Permitting
- Four Road Reconstruction Project – Design & Permitting [LoTCIP]



## 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	1,681	1,769	1,772	1,759	1,759	(10)
Operating	349	433	430	433	433	0
<b>TOTAL</b>	<b>2,031</b>	<b>2,202</b>	<b>2,202</b>	<b>2,191</b>	<b>2,191</b>	<b>(10)</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>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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. The department will continue to maintain roads, bridges, dams, stormwater piping and structures, shoulders, and remove hazardous Town trees as needed.

### PRIOR YEAR ACCOMPLISHMENTS

Executed road reconstruction plan, cleaned over 2,500 catch basins, and removed numerous hazardous trees. 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. Most of the 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	964	1,015	1,016	1,052	1,052	38
Operating	800	1,028	1,028	1,114	1,114	86
<b>TOTAL</b>	<b>1,764</b>	<b>2,043</b>	<b>2,044</b>	<b>2,166</b>	<b>2,166</b>	<b>123</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>1.1</b>	<b>1.1</b>	<b>0.2</b>
<b>FULL-TIME POSITIONS</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</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

- Completed the Scalise Scoreboard and Willard & Griswold Fire Alarm Replacement projects.
- Initiated the Library Carpet Replacement, SKFD Re Roof, Physical Services Re Roof, Highway wash bay projects.
- Implemented ADA upgrades.

### BUDGET YEAR OBJECTIVES

- 3,000-4,000 work orders.
- Operations and Maintenance of 36 plus Buildings & 1,000,000 sq ft.
- Maintenance, repairs, preservation, restoration, and project work.
- All Building Infrastructure Responsibilities

## PUBLIC GROUNDS

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	1,153	1,192	1,192	1,249	1,249	57
Operating	421	497	497	497	497	(1)
<b>TOTAL</b>	<b>1,574</b>	<b>1,689</b>	<b>1,689</b>	<b>1,745</b>	<b>1,745</b>	<b>56</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>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</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

- Rebuilt Percival Soccer
- Renovation from grass to synthetic turf at Biscoglio field
- Rebuilt five bridges at Pistol Creek

### BUDGET YEAR OBJECTIVES

- Mowing and maintaining 500 acres of grass and passive recreation trails.
- Inspection and maintenance of 11 playgrounds.
- Snow removal on all town properties including four fire houses.
- Growing and planting 6,000 annual flowers in our 100' greenhouse
- Daily maintenance on 24 athletic fields.

## 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 several classes are held throughout the year and over 70 groups use the facility, including many Town Departments who use the building for meetings and training. We are responsible for scheduling groups to use 38 fields/courts and 2 picnic pavilions throughout town. The Department also employs over 80 part-time staff.

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	478	607	611	661	632	24
Operating	59	80	80	82	81	1
<b>TOTAL</b>	<b>536</b>	<b>688</b>	<b>691</b>	<b>743</b>	<b>713</b>	<b>25</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</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

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

- Continue offering Summer Fun camp and Youth basketball to Town residents.
- Continue to provide part-time work opportunities, including opportunities for high school and college kids.
- Continue offering special events for the community, throughout the year.

### BUDGET YEAR OBJECTIVES

- Summer Fun camp at Pistol Creek: 7 weeks of camp, 84 kids per week.
- Youth Basketball: 19 teams, 189 participants, 12 part-time staff.
- Percival Pool: 4,434 people for open swim, 123 kids for swim lessons, 44 kids for swim team, provided 17 part-time staff.
- Berlin Community Center: 13,964 attendance, 7 part-time staff.
- Special events: Scarecrow contest – 11 registered, Trunk or Treat – 82 registered, Visit w/Santa – 50 attended, Easter Candy Hunt – over 200 attended, Fishing Derbies – 110 registered.

## 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	637	824	828	854	854	30
Operating	611	706	706	759	759	53
<b>TOTAL</b>	<b>1,248</b>	<b>1,531</b>	<b>1,534</b>	<b>1,614</b>	<b>1,614</b>	<b>83</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

The upcoming budget 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

- Replaced irrigation/PLC.
- New Point of Sale system and equipment.
- Reconstructed driving range pad.

### BUDGET YEAR OBJECTIVES

- Purchase new golf course equipment.
- Pursue funding to start bunker renovation.
- Renovate the restaurant tent.

## BERLIN-PECK LIBRARY

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	982	1,038	1,051	1,141	1,141	102
Operating	252	316	316	316	316	0
<b>TOTAL</b>	<b>1,233</b>	<b>1,354</b>	<b>1,367</b>	<b>1,457</b>	<b>1,457</b>	<b>102</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

*Excludes seasonal labor*

### BUDGET HIGHLIGHTS

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

- Installed 2 new circulation computers.
- Purchased 10-12 new tables in the Delaney Room.
- Installed new shelving in the children's area.
- Finalized 2024-2027 Strategic Plan.
- Implemented a storage solution for the Delaney Room.

### BUDGET YEAR OBJECTIVES

- Install an electronic monument sign.
- Replace 2 Catalog Stations with Stands.
- Implement provisions of the strategic plan.
- Develop a Youth Makerspace.

## HEALTH DISTRICT

DEPARTMENT DESCRIPTION
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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 on 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)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	0	0	0	0	0	0
Operating	142	162	162	176	176	14
<b>TOTAL</b>	<b>142</b>	<b>162</b>	<b>162</b>	<b>176</b>	<b>176</b>	<b>14</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Excludes seasonal labor*

**VISITING NURSING ASSOCIATION**

**DEPARTMENT DESCRIPTION**

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

<b>General Fund Expenditures by Category (\$000's)</b>	<b>FY23 Actual Expenditures</b>	<b>FY24 Original Budget</b>	<b>FY24 Amended Budget</b>	<b>FY25 Department Budget</b>	<b>FY25 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	1,242	1,207	1,211	1,153	828	(378)
Operating	165	246	246	201	204	(41)
<b>TOTAL</b>	<b>1,406</b>	<b>1,452</b>	<b>1,457</b>	<b>1,354</b>	<b>1,033</b>	<b>(420)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>8</b>	<b>7.5</b>	<b>7.5</b>	<b>7</b>	<b>4</b>	<b>(3.5)</b>

*Excludes seasonal labor*

**BUDGET HIGHLIGHTS**

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

**PRIOR YEAR ACCOMPLISHMENTS**

In addition to core medical and health aide services, the VNA provides 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**

The VNA will continue to provide outstanding service to patients within the lower operating budget. The VNA will focus on Berlin residents and utilize more per diem nurses and other clinical services.



## SOCIAL & YOUTH SERVICES

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	295	330	331	337	337	7
Operating	40	43	43	17	17	(26)
<b>TOTAL</b>	<b>335</b>	<b>373</b>	<b>374</b>	<b>354</b>	<b>354</b>	<b>(19)</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>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</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, except for this additional software expense.

### PRIOR YEAR ACCOMPLISHMENTS

- Provide food to 300+ residents through our food pantry and holiday assistance program.
- Case managements services including Renter’s Rebate, Medicare, etc for 350+ residents.
- After-school, leadership, and wellness programs for 350+ youth and adults.

### BUDGET YEAR OBJECTIVES

- Provide case management services to citizens needing crisis intervention, advocacy, referrals, and resources.
- To collaborate with different organizations for outside resource availability, program development, and service accessibility for all residents.
- To provide food and provisions to those who have food insecurity.
- Municipal agent for Renter’s Rebate, Medicare, Energy Assistance, and Rental/Utility Assistance.
- Support residents affected by fires, unsafe living conditions. Provide shelter during emergency events.

## SENIOR SERVICES

### DEPARTMENT DESCRIPTION

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

General Fund Expenditures by Category (\$000's)	FY23 Actual Expenditures	FY24 Original Budget	FY24 Amended Budget	FY25 Department Budget	FY25 Manager Budget	Manager/ Original Change
Personnel	390	432	433	471	438	6
Operating	7	8	8	12	12	4
<b>TOTAL</b>	<b>396</b>	<b>440</b>	<b>441</b>	<b>484</b>	<b>450</b>	<b>11</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1</b>	<b>1.6</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</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

- Provided transportation services to 150 residents for 2738 Dup rides.
- Offered 300+ activities, programs, and events throughout the year to 1218 registered members.
- 150 Energy Assistance Appointments and 250 Tax Aide Appointments.

### BUDGET YEAR OBJECTIVES

- Provide daily transportation services to seniors & disabled residents to destinations in Berlin and 8 surrounding towns.
- We serve congregate meals daily.
- We provide health, fitness, recreational and social programs.
- Municipal Agent for the Elderly providing resources and referrals for seniors and their families.
- We are an intake site for Energy Assistance, Tax Aide and Medicare Counseling.

**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>FY23 Actual Expenditures</b>	<b>FY24 Original Budget</b>	<b>FY24 Amended Budget</b>	<b>FY25 Department Budget</b>	<b>FY25 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	79	97	97	96	96	(1)
Operating	1	2	2	2	2	0
<b>TOTAL</b>	<b>80</b>	<b>99</b>	<b>99</b>	<b>98</b>	<b>98</b>	<b>(1)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.0</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>FY23 Actual Expenditures</b>	<b>FY24 Original Budget</b>	<b>FY24 Amended Budget</b>	<b>FY25 Department Budget</b>	<b>FY25 Manager Budget</b>	<b>Manager/ Original Change</b>
Personnel	2,427	2,620	2,621	2,616	2,534	(86)
Operating	1,894	2,359	2,359	2,510	2,410	50
<b>TOTAL</b>	<b>4,320</b>	<b>4,979</b>	<b>4,980</b>	<b>5,126</b>	<b>4,943</b>	<b>(36)</b>
<b>PART-TIME/SHARED POSITIONS (FTE)</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>0.0</b>
<b>FULL-TIME POSITIONS</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>(1)</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 2024-2025 BUDGET**

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**Adopted February 12, 2024**

Julia Dennis, President

Brian DeLude  
Jennifer Jurgen  
Gina Nappi  
Tracy Sisti, Secretary  
Ian Saunders, Student Rep.

Melissa Gibbons  
Jaymee Miller  
Adam Salina  
Peter Zarabozo  
Anousha Hashim, Student Rep.



BERLIN BOARD OF EDUCATION  
238 KENSINGTON ROAD  
BERLIN, CT 06037  
860-828-6581

Julia Dennis, President · Tracy Sisti, Secretary  
Brian DeLude · Melissa Gibbons · Jennifer Jurgen · Jaymee Miller · Gina Nappi · Adam Salina · Peter Zarabozo

February 26, 2024

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 2024-2025 fiscal year. This adopted budget represents a total of \$54,105,092. That's an increase of \$3,250,021.40 over the Board of Education's current operating budget, an increase of 6.39%.

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

# Board of Education Adopted Budget 2024-2025 BUDGET



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**BERLIN PUBLIC SCHOOLS**  
**Budget Development for 2024-2025**  
**Schedule of Meetings**

- Monday, January 8, 2024  
 Regular Board Meeting – 6:00 P.M. – *BOE Meeting Room*  
 Superintendent’s Proposed Budget Presentation  
 Elementary and Secondary Principals  
 Curriculum and Instruction, Special Education  
 Districtwide Non-instructional Programs/Athletics  
 Site and Building, Capital Requests, Board of Education Overall Review
- Monday, January 22, 2024  
 Special Board Meeting – 6:00 P.M. – *BOE Meeting Room* – Budget Discussion
- Wednesday, January 24, 2024  
*Weather Date (if needed) – 6:00 P.M. – Location TBD*
- Monday, February 12, 2024  
 Special Board Meeting – 5:45 P.M. – *BHS Auditorium* – Budget Overview to the Public  
 Regular Board Meeting – 7:00 P.M. – *BHS Auditorium* – Budget Adoption
- Tuesday, February 20, 2024  
 Board of Education Budget Submitted to the Town
- Wednesday, March 6, 2024  
 Board of Education/Board of Finance Meeting – 7:00 P.M. [*BOE*] (Budget Review)
- Tuesday, March 26, 2024  
**Annual Town Budget Public Hearing – 7:00 P.M. – *BHS Auditorium***  
 (typically last Tuesday in March)
- Tuesday, April 30, 2024  
**Town Budget Referendum per Town Charter** (always last Tuesday in April)

NOTE: In the event that a budget meeting is postponed, the schedule of budget presentations (listed above) will resume at the next listed meeting date.

## 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 8 students for the 2024-2025 school year, from 2644 to 2636 students. This is based on an enrollment projection that has not always been accurate. We have additional concerns regarding enrollment given the number of new apartment units that will be available for the 2024-2025 school year. The following positions were hired during the 2023-2024 school year: IT staff, BLAST program special education teacher, high school mathematics teacher and part-time office assistant. All of these positions will remain for the 2024-2025 school year. We are also requesting a high school science teacher and an elementary teacher for the 2024-2025 school year. These two new positions are necessary for reasonable class sizes to remain and adequate course sections to continue to be offered. The elementary teacher would only be hired if 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 academic needs and an increased number of students having social and emotional concerns that require additional resources.

**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. Due to inflation, we are also increasing the supply and field trip accounts of the Central Transition Academy and the special education department. Due to the number of students in our elementary BLAST program, we added an additional special education teacher this past December. This will allow us to keep our students in the district rather than having to outplace them. The tuition portion of the budget includes two unanticipated outplacements for next school year. These placements may already be taken. 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 2024-25 school year, as the need for all educators to remain current with best practices is imperative. As discussed, there are additional changes that will occur in primary reading to comply with the state's legislation. 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 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 continue 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 require updates to be made. Providing funding for curriculum work provides teachers an opportunity to develop common, authentic, instructional tasks. We remain committed to developing a highly engaging curriculum that prepares students to be ready for whatever future goals they want to achieve.

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

#### Technology Hardware/Software

There continues to be a critical need to maintain and upgrade technology hardware and software for instructional support and management purposes. The district currently has an inventory of approximately 1,102 desktop and laptop computers. Four Hundred Twelve (412), or approximately 37%, are five years or older. One Thousand One Hundred Fifty Nine (1159) iPads are in use. Additionally, 3,022 ChromeOS devices are in use throughout the district. The one-to-one program at the middle and high school will need a refresh of 500 units for September 2023 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 1 to 1 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 278 projectors in use. Of those, 128 (39%) are over 7 years of age and should be considered for replacement in the next school year. Eighty-nine (89) or 32% 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 Berlin High School (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 and 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 Board of Education (BOE) is proud of its flagship facility and plans to recondition and improve the building and grounds whenever necessary to insure its continuing use for many years to come. Some of our newest improvements include the renovation of an existing classroom into a health suite for certified nursing instruction, and the development of a new turf practice field on site for our sports teams.

### McGee Middle School

In addition to the completion of McGee's renovated Library Media Center, and the start of construction for the grant-funded outdoor classroom for the Blast students and others, the YMCA Daycare and the new mental health suite are open at McGee. 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, our outdoor activity space and playgrounds will continue to be improved. 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 have begun 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 two years. Much of the work has been performed by staff and students of the CCTA. In addition, the Town, the 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 two years. This operation and facility has become the showcase for small towns in CT that are mandated to provide services and life skills to students between the ages of 18 and 22 yrs. old. 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 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 Operating Committee have recently requested more than \$3 million for renovation of five (5) science laboratories at McGee Middle School, and hope to receive funding through Town General Obligation Bonds by FY 2026. The BOE Business Office and the Town's Facility Department are constantly working with architects, engineers and other design professionals to develop plans, specifications and cost estimates for projects that can be considered for implementation.

**BERLIN PUBLIC SCHOOLS  
OFFICIAL ENROLLMENT AS OF 10/1/2023**



2023-2024							Chart #1	
Grade	Griswold	Hubbard	Willard			GRADE TOTALS		
PLC	<u>5</u>	<u>0</u>	<u>55</u>			<u>60</u>		
K	<u>75</u>	<u>38</u>	<u>57</u>			<u>170</u>		
1	<u>94</u>	<u>31</u>	<u>66</u>			<u>191</u>		
2	<u>88</u>	<u>43</u>	<u>71</u>			<u>202</u>		
3	<u>84</u>	<u>29</u>	<u>75</u>			<u>188</u>		
4	<u>86</u>	<u>45</u>	<u>54</u>			<u>185</u>		
5	<u>90</u>	<u>37</u>	<u>74</u>			<u>201</u>		
<b>K-5 TOTAL</b>	<b><u>517</u></b>	<b><u>223</u></b>	<b><u>397</u></b>			<b><u>1137</u></b>		
<b>SCHOOL TOTAL</b>	<b><u>522</u></b>	<b><u>223</u></b>	<b><u>452</u></b>			<b><u>1197</u></b>		
<b>McGee Middle School</b>								
6				<u>206</u>		<u>206</u>		
7				<u>184</u>		<u>184</u>		
8				<u>200</u>		<u>200</u>		
<b>6-8 TOTAL</b>				<b><u>590</u></b>		<b><u>590</u></b>		
<b>Berlin High School</b>								
9				<u>206</u>		<u>206</u>		
10				<u>196</u>		<u>196</u>		
11				<u>239</u>		<u>239</u>		
12				<u>216</u>		<u>216</u>		
<b>9-12 TOTAL</b>				<b><u>857</u></b>		<b><u>857</u></b>		
<b>10/1/2023</b>	<b><u>522</u></b>	<b><u>223</u></b>	<b><u>452</u></b>	<b><u>590</u></b>	<b><u>857</u></b>	<b><u>2644</u></b>	<b>-14</b>	<b>-0.53%</b>



## RECENT HISTORY OF ENROLLMENT

NUMBERS BELOW INCLUDE PRE-K STUDENTS									
	Griswold	Hubbard	Willard	McGee	BHS	Total	+/-	% change	PreK-5 Total
10/1/2023	522	223	452	590	857	2644	-14	-0.53%	1197
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

## ELEMENTARY CLASSROOM SIZES

						TOTAL	AVG.
	Griswold					Remote	
K	16	15	14	16	14	75	15.00
1	18	18	20	19	19	94	18.80
2	22	23	21	22		88	22.00
3	21	22	20	21		84	21.00
4	21	22	21	22		86	21.50
5	23	23	22	22		90	22.50
TOTAL: K-5						517	19.88
	Hubbard					Remote	
K	19	19				38	19.00
1	15	16				31	15.50
2	21	22				43	21.50
3	14	15				29	14.50
4	22	23				45	22.50
5	19	18				37	18.50
TOTAL: K-5						223	18.58
	Willard					Remote	
K	18	19	20			57	19.00
1	21	22	23			66	22.00
2	17	17	19	18		71	17.75
3	19	20	19	17		75	18.75
4	18	19	17			54	18.00
5	19	19	18	18		74	18.50
TOTAL: K-5						397	18.90

## 2024-2025 PROJECTED ENROLLMENT GRADES K-5

Pre-K NOT Included	Curr. Enroll. (10/1/2023) 2023/24	# Classes 2023/24	AVG. 2023/24	Proj. 2024/25	Proj. # Classes 2024/25	Proj. 2024/25 AVG.	FTE NET CHANGE
<b>Griswold</b>							
K	75	5	15.00	75	5	15.00	0
1	94	5	18.80	75	4	18.75	-1
2	88	4	22.00	94	5	18.80	1
3	84	4	21.00	88	4	22.00	0
4	86	4	21.50	84	4	21.00	0
5	90	4	22.50	86	4	21.50	0
<b>TOTAL</b>	<b>517</b>	<b>26</b>		<b>502</b>	<b>26</b>		
<b># Teachers</b>		<b>26</b>			<b>26</b>		<b>0</b>
<b>Hubbard</b>							
K	38	2	19.00	32	2	16.50	0
1	21	2	15.50	38	2	19.00	0
2	43	2	21.50	31	2	15.50	0
3	29	2	14.50	43	2	21.50	0
4	45	2	22.50	29	2	14.50	0
5	37	2	18.50	45	2	22.50	0
<b>TOTAL</b>	<b>223</b>	<b>12</b>		<b>219</b>	<b>12</b>		
<b># Teachers</b>		<b>12</b>			<b>12</b>		<b>0</b>
<b>Willard</b>							
K	57	3	19.00	58	4	14.50	1
1	66	3	22.00	57	3	19.00	0
2	71	4	17.75	66	3	22.00	-1
3	75	4	18.75	71	4	17.75	0
4	54	3	18.00	75	4	18.75	1
5	74	4	18.50	54	3	18.00	-1
<b>TOTAL</b>	<b>397</b>	<b>21</b>		<b>381</b>	<b>21</b>		
<b># Teachers</b>		<b>21</b>			<b>21</b>		<b>0</b>



### 2023-2024 PROJECTED ENROLLMENT GRADES 6-12

	10/1/2023 2023-2024 Enrollment	2024-25 Projected Enrollment	Net Change
<b>McGee Middle School</b>			
Grade 6	206	201	
Grade 7	184	206	
Grade 8	200	184	
<b>TOTAL:</b>	<b>590</b>	<b>591</b>	<b>1</b>
	10/1/2023 2023-2024 Enrollment	2024-25 Projected Enrollment	Net Change
<b>Berlin High School</b>			
Grade 9	206	200	
Grade 10	196	206	
Grade 11	239	196	
Grade 12	216	239	
<b>TOTAL:</b>	<b>857</b>	<b>841</b>	<b>-16</b>

# BERLIN PUBLIC SCHOOLS ENROLLMENT PROJECTED TO 2033

Peter M. Prowda, PhD  
28 Old Mill Court  
Simsbury, CT 06070  
(860) 716-7971  
[peteprowda@yahoo.com](mailto:peteprowda@yahoo.com)



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## 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 54 years of enrollment to place the projection into a wider historical perspective. One of the primary drivers of future enrollment is births to residents. The report examines births and their relationship to kindergarten enrollment. Several factors that influence school enrollment - town population, women of child-bearing age, the labor force, housing, high school dropouts, migration, non-public enrollment, non-resident enrollment in Berlin schools and resident enrollment in other public schools - are presented. Finally, the accuracy of earlier projections is examined.

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

The impact of the Covid-19 pandemic is now pretty much behind us. Now the change in the kindergarten start age confronts us. The General Assembly at the end of the 2023 session modified C.G.S 10-15c to set the starting age of kindergarten at age 5. The law did give districts the option to evaluate students born between September 1 and December 31 for their readiness to enter kindergarten. It seems too early in the school year for districts to have determined how they will proceed with this complex process. Therefore, I have postponed the law's impact until 2025. In fall 2025, I have based kindergarten on children born between January 1, 2020 and August 31, 2020 plus children born in 2019 held out by their parents, retentions and Open Choice. Future kindergarten classes have been based on births between September 1 and August 31. The projection further assumes a 50 percent reduction in students retained and a 25 percent reduction in parents holding younger children out for a year. It will take time and new data to determine how the change in the law impacts these patterns.

## Current Enrollment

Table 1 and Figure 2 provide a picture of where Berlin residents attended school on October 1, 2023. The non-public figure is my projection. The public-school data were provided by the Berlin Central Office and should be considered preliminary. They show that 89.9 percent of Berlin's school-age residents attended the Berlin Public Schools in October, 2023. An estimated 6.4 percent of the school-age residents attended non-public schools in state at parents' expense. The number attending private schools out-of-state is not known. The district paid for 17 special education students to attend non-public special education facilities. Other school-age residents attended magnet schools (1.8 percent), a state technical high school, agriculture science and technology center (1.2 percent) or another public school (0.1 percent). There were 93 non-residents who attended the Berlin Public Schools in 2023. The projections in this report are based upon the 2,644 residents and non-residents who were enrolled in the Berlin Public Schools on October 1, 2023. (See "Total Enrollment" below).

	Number	Percent
<b>Residents</b>		
A. Berlin Public	2,551	89.9%
B. Tech + Ag Sci	33	1.2%
C. Magnets	52	1.8%
D. Other Public	3	0.1%
E. Non-Public	182	6.4%
F. Non-Public SE	17	0.6%
<b>Total (A+B+C+D+E+F)</b>	<b>2,838</b>	
G. Non-Residents	93	
<b>Total Enrollment (A+G)</b>	<b>2,644</b>	

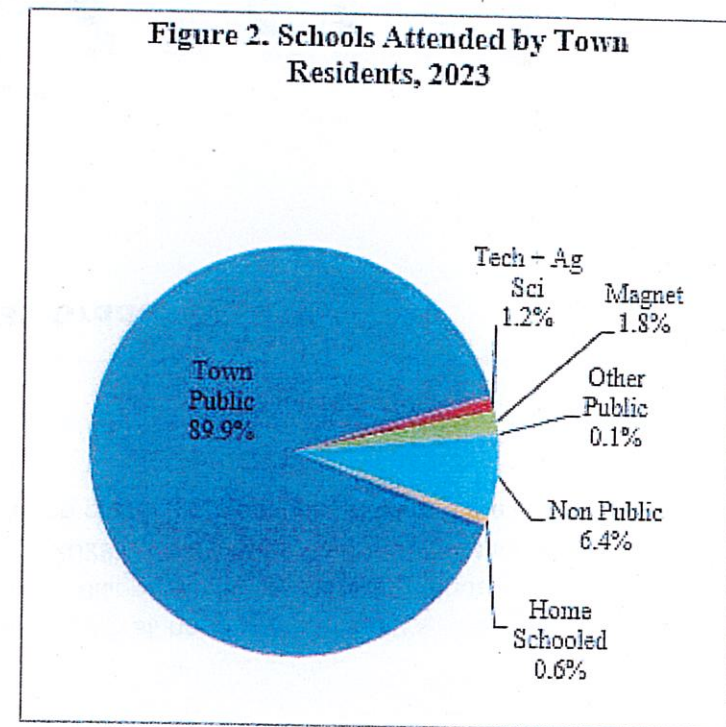
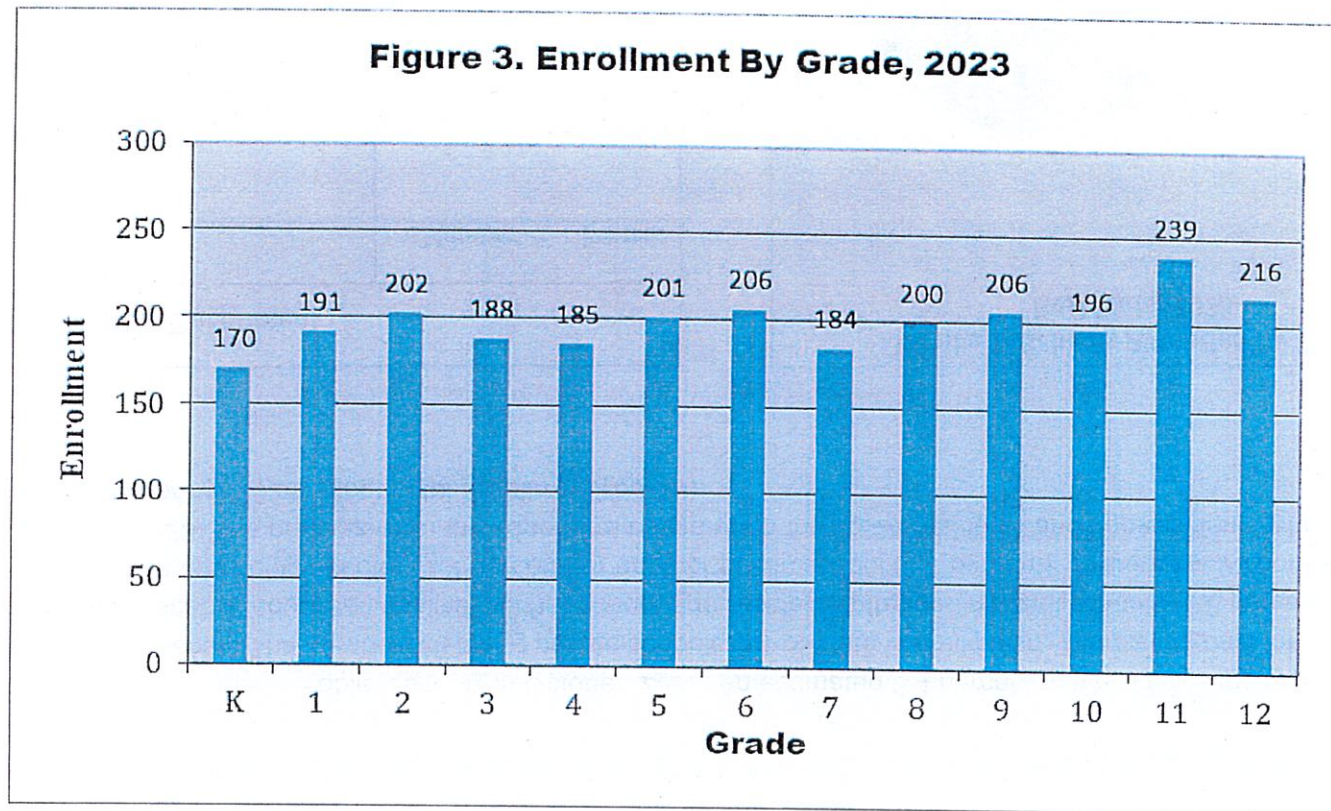


Figure 3 shows the October 2023 grade-by-grade enrollment of students attending the Berlin Public Schools. The children in pre-kindergarten programs are not shown. Grade 11 was the largest class with 239 students enrolled. It was followed by grade 12 with 216. Kindergarten was the smallest class with only 170 students. Grades 3, 4 and 7 all had fewer than 190 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 195 students when it enters grade 6 at Catherine M. McGee Middle School in 2029 and 201 students when it enters grade 9 at Berlin High School in 2032. The grade 6 projection is below 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.



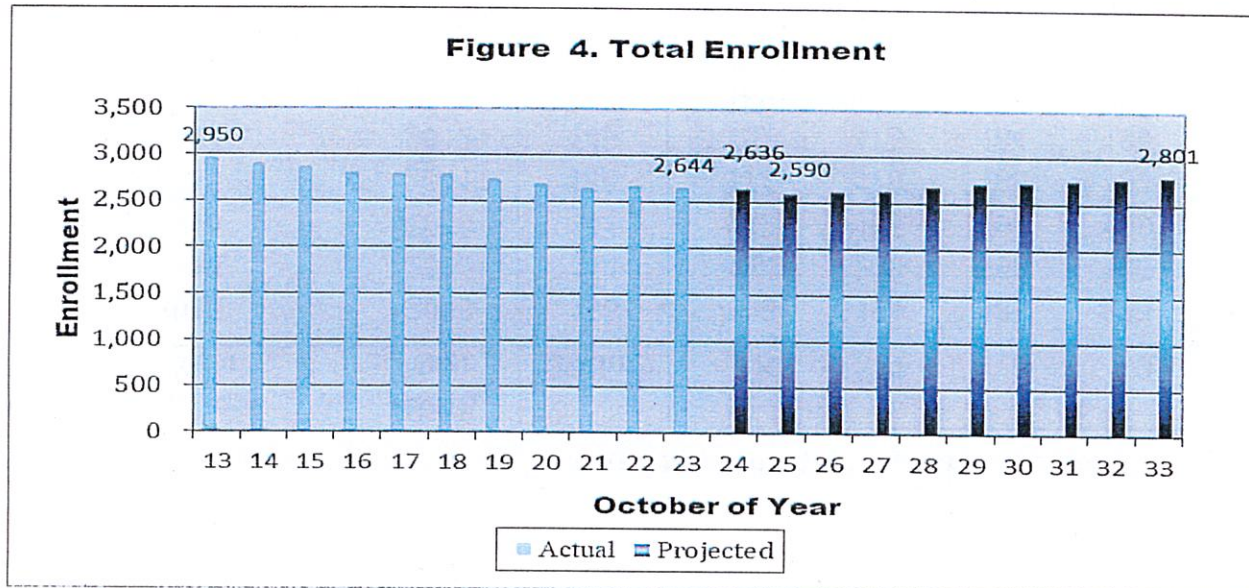
## Total Enrollment

Table 2 and Figure 4 present the observed total enrollment in Berlin schools from 2013 to 2023 and projected enrollment through 2033. Detailed grade-by-grade data may be found in Appendices A and B. Enrollment declined from 2,950 students in 2013 to 2,644 students in 2023. In those years, enrollment decreased by 306 students or 10.4 percent. I project that statewide public-school enrollment will have declined 7.6 percent in that period.

Between 2012 and 2022, the latest data available, the enrollment loss of 10.6 percent in Berlin was greater than similar towns in the area. Rocky Hill's enrollment increased by 3.4 percent. The declines in Wethersfield (-1.5 percent), Cromwell (-2.4 percent) and Newington (-9.5 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. Next year, I anticipate that total enrollment could decrease by about 10 students. I anticipate an enrollment low of about 2,590 students in 2025. I project enrollment could be about 2,800 students in 2033. The projected ten-year growth would be about 160 students or 5.9 percent. In the state's public schools, I am projecting a 4.3 percent decline between 2023 and 2033. Total enrollment in Berlin could average about 2,690 students over the ten-year projection period compared to an average total enrollment of 2,749 students over the past ten years.

Year	Students	Percent Change
2013	2,950	
2014	2,896	-1.8%
2015	2,863	-1.1%
2016	2,790	-2.5%
2017	2,781	-0.3%
2018	2,787	0.2%
2019	2,734	-1.9%
2020	2,691	-1.6%
2021	2,641	-1.9%
2022	2,658	0.6%
2023	2,644	-0.5%
2024	2,636	-0.3%
2025	2,590	-1.7%
2026	2,616	1.0%
2027	2,628	0.5%
2028	2,668	1.5%
2029	2,709	1.5%
2030	2,725	0.6%
2031	2,741	0.6%
2032	2,775	1.2%
2033	2,801	0.9%





<b>Appendix A. Berlin Enrollment Projected by Grade to 2033: Grades PK-5</b>										
<b>School Year</b>	<b>Birth Year</b>	<b>Births<sup>1</sup></b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>PK<sup>2</sup></b>	<b>Total PK-5</b>
2013	2008	153	193	191	185	244	214	248	52	1,327
2014	2009	144	184	200	190	186	246	219	51	1,276
2015	2010	141	162	185	194	199	191	250	57	1,238
2016	2011	140	171	179	183	193	211	189	60	1,186
2017	2012	145	182	175	184	190	194	221	62	1,208
2018	2013	152	189	188	175	188	196	211	51	1,198
2019	2014	138	178	184	191	175	190	199	59	1,176
2020	2015	130	167	181	183	195	173	194	53	1,146
2021	2016	148	193	175	181	185	191	180	51	1,156
2022	2017	155	180	200	181	181	195	200	55	1,192
2023	2018	131	170	191	202	188	185	201	60	1,197
<b>Projected</b>										
2024	2019	132	166	174	194	204	191	190	60	1,179
2025	2020+	116	162	169	178	197	210	197	70	1,183
2026	2021*	157	186	165	173	181	203	216	74	1,198
2027	2022*	161	189	189	169	175	186	209	75	1,192
2028	2023*	176	209	193	193	171	180	191	73	1,210
2029	2024*	165	196	213	198	196	176	185	73	1,237
2030	2025*	165	196	200	218	201	202	181	72	1,270
2031	2026*	164	196	200	205	221	207	208	72	1,309
2032	2027*	163	196	200	205	208	228	213	72	1,322
2033	2028*	162	196	200	205	208	214	235	72	1,330
<b>Projection Growth Rates</b>				1.019	1.025	1.016	1.030	1.030	0.442	

(Appendix A. continued)

Annual Resident Growth							Estimated Migration <sup>3</sup>	
2014	1.222	1.038	0.989	1.011	1.008	1.024	0.363	0.74%
2015	1.106	1.011	0.984	1.054	1.028	1.017	0.400	0.92%
2016	1.193	1.103	1.006	0.995	1.062	0.995	0.404	1.08%
2017	1.214	1.030	1.035	1.039	1.005	1.053	0.428	2.59%
2018	1.184	1.028	0.977	1.022	1.022	1.070	0.381	3.64%
2019	1.196	0.978	1.011	1.000	1.011	1.016	<b>0.424</b>	0.83%
2020	1.208	1.018	1.000	1.016	0.988	1.027	<b>0.350</b>	0.17%
2021	1.270	1.045	1.018	1.011	0.995	1.042	0.357	0.70%
2022	1.090	1.021	1.043	1.000	1.045	1.043	<b>0.418</b>	2.75%
2023	1.198	1.059	1.021	1.047	1.035	1.032	<b>0.484</b>	2.46%
3-Year Ave.	1.186	1.042	1.027	1.019	1.025	1.039	1.186	
Weighted 3-Year	1.174	1.044	1.028	1.025	1.032	1.038	1.174	
5-Year Ave.	1.192	1.024	1.018	1.015	1.015	1.032	1.192	
2019, 2022, 2023	<b>1.161</b>	<b>1.019</b>	<b>1.025</b>	<b>1.016</b>	<b>1.030</b>	<b>1.030</b>	<b>1.161</b>	
10-Yr Median	1.197	1.029	1.008	1.014	1.016	1.030	1.197	

+ Births January to August, only. \* Births September to August

<sup>1</sup> The 2022 births are provisional. The 2023 births were based on in-state births through June. 2024-28 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 average of fertility rates in 2020 and 2021.

<sup>2</sup> Prekindergarten projected from births 3- and 4-years prior.

<sup>3</sup> Estimated by comparing the enrollment in grades 3-8 one year with the enrollment in grades 2-7 the prior year.

<b>Appendix B. Berlin Enrollment Projected by Grade to 2033: Grades 6-12</b>										
School Year	6	7	8	9	10	11	12	6-8 Total	9-12 Total	PK-12 Total
2013	214	238	239	234	246	212	240	691	932	2,950
2014	244	215	243	215	239	246	218	702	918	2,896
2015	214	245	213	235	217	240	261	672	953	2,863
2016	248	213	253	203	231	214	242	714	890	2,790
2017	195	251	218	244	205	235	225	664	909	2,781
2018	224	204	257	217	245	207	235	685	904	2,787
2019	210	227	207	248	219	246	201	644	914	2,734
2020	195	208	229	198	240	219	256	632	913	2,691
2021	194	196	210	231	194	236	224	600	885	2,641
2022	182	197	203	199	234	195	256	582	884	2,658
2023	206	184	200	206	196	239	216	590	857	2,644
<b>Projected</b>										
2024	203	207	191	197	206	197	249	601	849	2,629
2025	194	206	213	189	196	207	206	613	798	2,594
2026	201	197	212	211	188	197	216	610	812	2,620
2027	220	204	202	210	210	188	206	626	814	2,632
2028	213	224	209	200	209	211	196	646	816	2,672
2029	195	217	230	207	198	210	220	642	835	2,714
2030	188	198	223	228	205	198	219	609	850	2,729
2031	184	191	203	221	226	205	206	578	858	2,745
2032	212	187	196	201	220	227	214	595	862	2,779
2033	217	215	192	194	199	221	237	624	851	2,805
<b>Projection Growth Rates<sup>1</sup></b>	1.020	1.017	1.028	0.991	0.999	1.007	1.044			

(Appendix B. continued)

Annual Resident Growth Rates								Migration <sup>2</sup>
2014	0.984	1.005	1.018	0.894	1.023	1.004	1.034	
2015	0.967	1.004	0.995	0.978	1.020	1.009	1.054	0.74%
2016	0.988	1.014	1.033	0.956	0.982	0.985	1.000	0.92%
2017	1.027	1.013	1.024	0.928	1.015	1.023	1.059	1.08%
2018	0.972	1.032	1.017	0.940	0.991	1.010	1.004	2.59%
2019	1.000	1.019	1.036	0.972	1.035	1.026	0.975	3.64%
2020	0.979	0.995	1.005	0.955	0.971	1.000	1.047	0.83%
2021	1.011	1.005	1.010	1.019	0.984	0.987	1.000	0.17%
2022	1.017	1.010	1.042	0.990	1.018	1.000	1.087	0.70%
2023	1.041	1.023	1.005	1.020	0.985	1.022	1.111	2.75%
3-Year Ave.	1.023	1.013	1.019	1.010	0.996	1.003	1.066	2.46%
Weighted 3-Year	1.028	1.016	1.018	1.010	0.996	1.009	1.085	
5-Year Ave.	1.010	1.010	1.020	0.991	0.999	1.007	1.044	
2019, 22, 23	1.020	1.017	1.028	0.994	1.013	1.016	1.058	
10-Yr Median	0.994	1.012	1.017	0.964	1.003	1.007	1.040	

<sup>1</sup> Based on averages from 2019, 22 and 23 for grades 6-8 and five-year averages for grades 9-12.

<sup>2</sup> Estimated by comparing the enrollment in grades 3-8 one year with the enrollment in grades 2-7 the prior year.



## 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	State Average	+/-	# of School Days
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	\$21,355	(\$1,033)	180
2022-23	59	84	\$20,671	\$21,657	(\$986)	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.

<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 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.

PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<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.

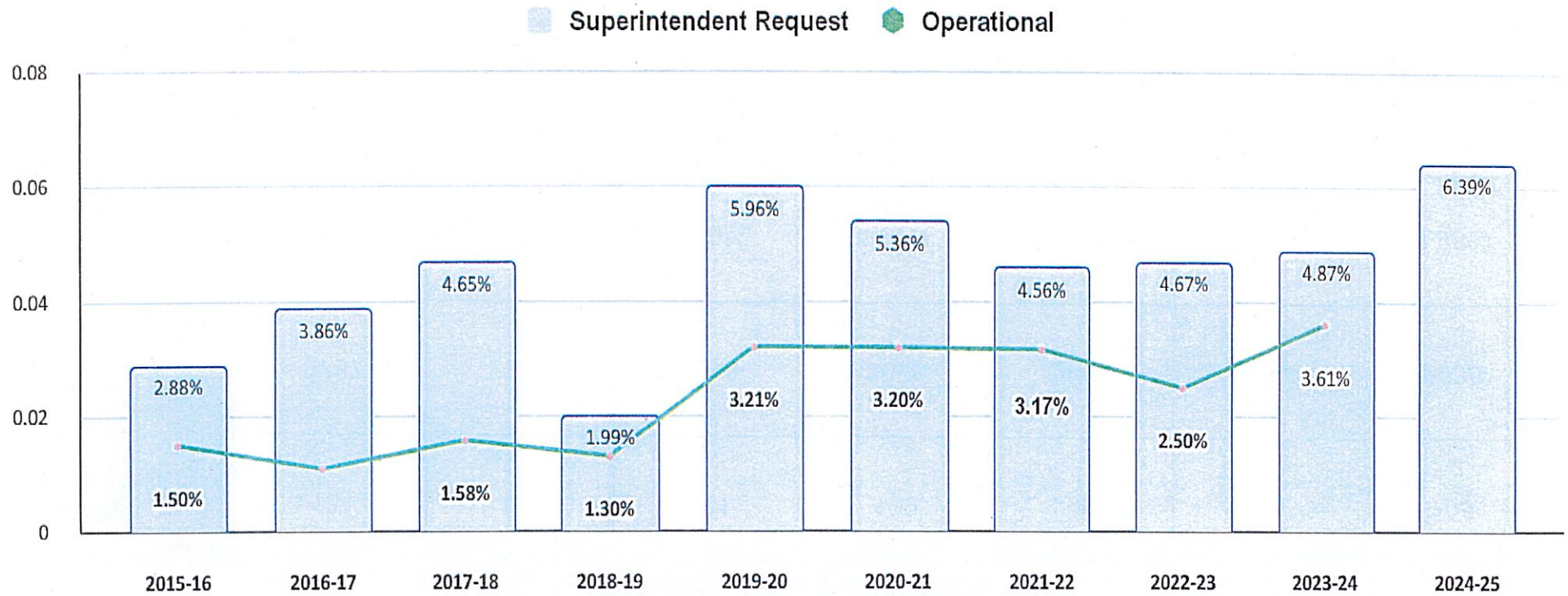
PreK- Grade 2	Grades 3-5	Grades 6-8	Grades 9-10	Grades 11-12
<ul style="list-style-type: none"> <li>• I can give examples of how my words and actions affect others.</li> <li>• I can understand that different voices and ideas matter and are worth investigating.</li> <li>• I can respectfully respond to 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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Projected 2024-2025
<b>Choice Students</b>	131	116	121	109	96	96	105
<b>Total Enrollment</b>	2787	2735	2688	2678	2658	2644	2636
<b>% Choice Students</b>	4.70%	4.24%	4.50%	4.07%	3.61%	3.63%	3.98%

- For the 2023-2024 school year, we offered 25 new seats for Choice students and 16 were filled.
  - 12 kindergarten and 2 first grade students
  - 1 second grade and 1 sixth grade – 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

<b>District</b>	<b>FY 2019-2020</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>	<b>5 Year Change</b>
Cromwell	30.33	30.33	30.33	33.33	29.41	-0.92
Glastonbury	36.36	36.90	37.32	37.30	31.01	-5.35
Wethersfield	40.74	40.69	40.67	41.08	41.78	1.04
Farmington	27.97	27.97	28.81	29.32	24.21	-3.76
Rocky Hill	32.5	33.60	34.10	34.52	35.92	3.42
Berlin	33.93	33.93	33.93	34.31	29.56	-4.37
Newington	39.45	39.28	38.81	38.50	38.36	-1.09



Superintendent's Budget Executive Summary							<b>\$54,105,092.00</b>	
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/23	FY 24-25 Superintendent Proposed	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	
<b>10</b> Administrative Salaries	\$2,794,713.04	\$2,817,141.30	\$3,190,010.71	\$3,307,358.00	\$3,307,358.00	\$117,347.29	3.68%	
<b>11</b> Certified Salaries	\$22,023,886.34	\$22,258,906.19	\$22,337,972.82	\$23,630,706.00	\$23,630,706.00	\$1,292,733.18	5.79%	
<b>12</b> Non Certified Salaries	\$7,837,750.23	\$7,882,587.20	\$8,048,439.06	\$8,458,881.00	\$8,458,881.00	\$410,441.94	5.10%	
<b>20</b> Employee Benefits	\$7,105,186.27	\$6,867,889.44	\$7,612,575.00	\$8,109,770.00	\$8,109,770.00	\$497,195.00	6.53%	
<b>30</b> Contracted Services	\$1,937,647.30	\$1,898,003.39	\$2,031,641.11	\$2,272,777.00	\$2,272,777.00	\$241,135.89	11.87%	
<b>40</b> Utilities	\$418,370.00	\$447,594.75	\$485,915.00	\$513,022.00	\$513,022.00	\$27,107.00	5.58%	
<b>51</b> Transportation	\$3,312,355.00	\$3,067,984.59	\$3,345,950.00	\$3,439,575.00	\$3,439,575.00	\$93,625.00	2.80%	
<b>56</b> Tuition	\$2,380,288.00	\$2,121,878.42	\$2,572,543.00	\$2,473,565.00	\$2,473,565.00	-\$98,978.00	-3.85%	
<b>60</b> Supplies, Textbooks, & Material	\$966,977.82	\$1,016,768.73	\$944,772.26	\$1,183,110.00	\$1,183,110.00	\$238,337.74	25.23%	
<b>70</b> Equipment	\$216,205.00	\$574,713.51	\$213,350.60	\$586,589.00	\$586,589.00	\$373,238.40	174.94%	
<b>80</b> All Other Expenditures	\$89,217.00	\$126,943.37	\$71,901.04	\$129,739.00	\$129,739.00	\$57,837.96	80.44%	
<b>Totals:</b>	<b>\$49,082,596.00</b>	<b>\$49,080,410.89</b>	<b>\$50,855,070.60</b>	<b>\$54,105,092.00</b>	<b>\$54,105,092.00</b>	<b>\$3,250,021.40</b>	<b>6.39%</b>	

Notes:



Administrative Salaries								\$3,307,358.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Athletic Director Salary	\$141,390.15	\$141,390.00	\$147,966.00	\$154,390.00	\$154,390.00	\$6,424.00	4.34%	Step & wage increase
BHS Administrative Salaries	\$477,668.91	\$482,856.50	\$477,645.00	\$480,999.00	\$480,999.00	\$3,354.00	0.70%	Step & wage increase
Business Office. Admin. Salaries	\$201,081.75	\$209,406.13	\$204,299.56	\$232,158.97	\$232,158.97	\$27,859.41	13.64%	Full salary in General Fund
Curriculum Administrative Salaries	\$310,452.46	\$323,996.00	\$331,196.00	\$337,740.00	\$337,740.00	\$6,544.00	1.98%	
Griswold Administrative Salaries	\$161,998.40	\$144,553.66	\$265,444.00	\$279,415.00	\$279,415.00	\$13,971.00	5.26%	Step & wage increase
HR Administrative Salary	\$116,500.00	\$125,000.00	\$128,750.00	\$132,612.51	\$132,612.51	\$3,862.51	3.00%	
Hubbard Administrative Salaries	\$161,998.40	\$161,998.00	\$165,598.00	\$168,870.00	\$168,870.00	\$3,272.00	1.98%	
McGee Administrative Salaries	\$316,883.30	\$316,883.00	\$424,443.00	\$444,442.00	\$444,442.00	\$19,999.00	4.71%	Step & wage increase
PPS Administrative Salaries	\$476,877.73	\$478,378.28	\$490,105.85	\$503,196.00	\$503,196.00	\$13,090.15	2.67%	Step & wage increase
Security Administrative Salaries	\$0.00	\$3,254.35	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	Salary Paid by Town
Superintendent Administrative Salary	\$215,500.24	\$215,500.29	\$221,965.30	\$230,544.52	\$230,544.52	\$8,579.22	3.87%	Annuity Increase
Vacation Buyout	\$56,000.00	\$56,563.09	\$55,000.00	\$60,000.00	\$60,000.00	\$5,000.00	9.09%	Additional Admins
Willard Administrative Salaries	\$158,361.70	\$157,362.00	\$277,598.00	\$282,990.00	\$282,990.00	\$5,392.00	1.94%	Step & wage increase
<b>Total</b>	<b>\$2,794,713.04</b>	<b>\$2,817,141.30</b>	<b>\$3,190,010.71</b>	<b>\$3,307,358.00</b>	<b>\$3,307,358.00</b>	<b>\$117,347.29</b>	<b>3.68%</b>	

**Notes:**

1. General wage increases for affiliated administrators is 2.00%. Wage increases for non affiliated administrators are projected at 3%. Annuity benefits are also included in each salary line. Administrators who have not reached a full five years of service are entitled to a step increase. The percentage increases for administrators who are stepping is approximately 4.50%. There are seven (7) administrators eligible for both a step and wage increase.
2. \$10,000 of the Finance Director Salary is budgeted in the Food Services account for the current year. For FY25, the Finance Director's full salary is budgeted in the General Fund.
3. The Superintendent's annuity account was underfunded in FY24 and corrected for FY25.

Certified Salaries Teachers								\$23,630,706.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Certified Salaries: Art Teachers	\$188,502.00	\$188,502.00	\$191,858.00	\$195,274.00	\$195,274.00	\$3,416.00	1.78%	
Griswold Certified Salaries: Art	\$66,495.00	\$66,495.00	\$70,833.00	\$76,099.00	\$76,099.00	\$5,266.00	7.43%	
McGee Certified Salaries: Art	\$151,554.50	\$148,235.00	\$154,704.00	\$163,542.00	\$163,542.00	\$8,838.00	5.71%	
Willard Certified Salaries: Art	\$94,251.00	\$94,251.00	\$95,929.00	\$97,637.00	\$97,637.00	\$1,708.00	1.78%	
Program Total:	\$500,802.50	\$497,483.00	\$513,324.00	\$532,552.00	\$532,552.00	\$19,228.00	3.75%	
BHS Certified Salaries: Business	\$338,919.60	\$332,482.85	\$340,899.80	\$336,975.90	\$336,975.90	-\$3,923.90	-1.15%	
BHS Certified Salaries: ELA	\$775,145.80	\$798,090.77	\$828,220.40	\$868,026.80	\$868,026.80	\$39,806.40	4.81%	
BHS Certified Salaries: ELA	\$8,896.11	\$9,896.00	\$10,163.00	\$10,438.00	\$10,438.00	\$275.00	2.71%	Department Head
Griswold Certified Salaries: ELA	\$1,960.09	\$1,960.00	\$2,019.00	\$2,080.00	\$2,080.00	\$61.00	3.02%	Writing Coordinator
McGee Certified Salaries: ELA	\$678,940.00	\$683,312.30	\$689,676.00	\$717,532.00	\$717,532.00	\$27,856.00	4.04%	
Willard Certified Salaries: ELA	\$1,960.09	\$1,960.00	\$2,019.00	\$2,080.00	\$2,080.00	\$61.00	3.02%	Writing Coordinator
Program Total:	\$1,466,902.09	\$1,495,219.07	\$1,532,097.40	\$1,600,156.80	\$1,600,156.80	\$68,059.40	4.44%	
BHS Certified Salaries: Health	\$173,596.00	\$173,596.00	\$177,619.50	\$181,604.00	\$181,604.00	\$3,984.50	2.24%	
McGee Certified Salaries: World Lang.	\$352,851.00	\$339,860.00	\$347,237.00	\$362,264.00	\$362,264.00	\$15,027.00	4.33%	
BHS Certified Salaries: World Lang.	\$535,951.00	\$536,547.15	\$525,901.00	\$514,264.00	\$514,264.00	-\$11,637.00	-2.21%	
Program Total:	\$888,802.00	\$876,407.15	\$873,138.00	\$876,528.00	\$876,528.00	\$3,390.00	0.39%	
BHS Certified Salaries: FCS	\$155,027.00	\$173,228.00	\$179,059.00	\$186,215.00	\$186,215.00	\$7,156.00	4.00%	
BHS Certified Salaries: Tech & STEAM	\$195,508.00	\$195,508.00	\$170,142.00	\$196,689.00	\$196,689.00	\$26,547.00	15.60%	
McGee Certified Salaries: Tech & STEAM	\$152,009.00	\$152,009.00	\$156,581.00	\$202,195.00	\$202,195.00	\$45,614.00	29.13%	
Program Total:	\$347,517.00	\$347,517.00	\$326,723.00	\$398,884.00	\$398,884.00	\$72,161.00	22.09%	
Griswold Certified Salaries: Kindergarten	\$422,519.00	\$454,578.00	\$479,661.00	\$460,883.00	\$460,883.00	-\$18,778.00	-3.91%	Anticipated Retirement
Hubbard Certified Salaries: Kindergarten	\$118,702.00	\$124,253.00	\$131,485.00	\$139,475.49	\$139,475.49	\$7,990.49	6.08%	
Willard Certified Salaries: Kindergarten	\$322,885.00	\$309,146.07	\$248,247.00	\$240,645.00	\$240,645.00	-\$7,602.00	-3.06%	
Program Total:	\$864,106.00	\$887,977.07	\$859,393.00	\$841,003.49	\$841,003.49	-\$18,389.51	-2.14%	
BHS Certified Salaries: Math	\$940,768.80	\$951,977.49	\$888,217.00	\$990,436.00	\$990,436.00	\$102,219.00	11.51%	Position added in FY24
BHS Certified Salaries: Math	\$8,896.11	\$9,896.00	\$10,163.00	\$10,438.00	\$10,438.00	\$275.00	2.71%	Department Head
Griswold Certified Salaries: Math	\$188,502.00	\$188,502.00	\$191,858.00	\$195,274.00	\$195,274.00	\$3,416.00	1.78%	



**Certified Salaries Teachers** **\$23,630,706.00**

Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Hubbard Certified Salaries: Math	\$75,401.00	\$69,869.00	\$8,435.00	\$80,675.00	\$80,675.00	\$72,240.00	856.43%	Position Moved from ARP ESSER
McGee Certified Salaries: Math	\$549,640.00	\$549,697.00	\$569,213.00	\$589,159.00	\$589,159.00	\$19,946.00	3.50%	
Program Total:	\$1,763,207.91	\$1,769,941.49	\$1,667,886.00	\$1,865,982.00	\$1,865,982.00	\$198,096.00	11.88%	
District Certified Salaries: General Ed.	\$97,130.88	\$97,189.00	\$98,955.00	\$100,754.00	\$100,754.00	\$1,799.00	1.82%	ESOL Teacher
Griswold Certified Salaries: General Ed.	\$1,737,340.83	\$1,754,219.93	\$1,780,899.32	\$1,890,669.00	\$1,890,669.00	\$109,769.68	6.16%	
Hubbard Certified Salaries: General Ed.	\$839,160.00	\$823,657.01	\$862,576.00	\$910,337.00	\$910,337.00	\$47,761.00	5.54%	
Hubbard Certified Salaries: General Ed.	\$3,265.10	\$3,265.00	\$3,363.00	\$3,464.00	\$3,464.00	\$101.00	3.00%	Writing & Computer Coordinator
McGee Certified Salaries: General Ed.	\$110,058.83	\$94,745.84	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	Lead Teacher moved to Admin. Account
McGee Certified Salaries: General Ed.	\$27,441.26	\$26,994.55	\$28,266.00	\$29,113.50	\$29,113.50	\$847.50	3.00%	
Willard Certified Salaries: General Ed.	\$1,520,908.84	\$1,521,071.59	\$1,463,552.32	\$1,578,046.44	\$1,578,046.44	\$114,494.12	7.82%	
Program Total:	\$4,335,305.74	\$4,321,142.92	\$4,237,611.64	\$4,512,383.94	\$4,512,383.94	\$274,772.30	6.48%	
BHS Certified Salaries: Music	\$167,778.10	\$174,496.27	\$181,833.00	\$188,420.00	\$188,420.00	\$6,587.00	3.62%	
Griswold Certified Salaries: Music	\$188,502.00	\$188,502.00	\$191,858.00	\$202,195.00	\$202,195.00	\$10,337.00	5.39%	
Hubbard Certified Salaries: Music	\$66,495.00	\$66,495.00	\$70,833.00	\$76,099.00	\$76,099.00	\$5,266.00	7.43%	
McGee Certified Salaries: Music	\$195,783.00	\$195,888.00	\$199,608.00	\$203,145.00	\$203,145.00	\$3,537.00	1.77%	
Willard Certified Salaries: Music	\$168,659.00	\$143,113.00	\$147,129.00	\$151,031.00	\$151,031.00	\$3,902.00	2.65%	
Program Total:	\$787,217.10	\$768,494.27	\$791,261.00	\$820,890.00	\$820,890.00	\$29,629.00	3.74%	
BHS Certified Salaries: Physical Ed.	\$176,571.00	\$176,474.85	\$180,869.50	\$185,129.00	\$185,129.00	\$4,259.50	2.36%	
Griswold Certified Salaries: Physical Ed.	\$141,416.60	\$141,416.60	\$149,833.40	\$157,169.20	\$157,169.20	\$7,335.80	4.90%	
Hubbard Certified Salaries: Physical Ed.	\$69,984.30	\$69,984.30	\$71,230.30	\$72,498.50	\$72,498.50	\$1,268.20	1.78%	
McGee Certified Salaries: Physical Ed.	\$292,209.00	\$292,209.00	\$297,362.00	\$272,652.00	\$272,652.00	-\$24,710.00	-8.31%	Anticipated Retirement
Willard Certified Salaries: Physical Ed.	\$134,948.80	\$134,948.80	\$137,345.60	\$139,785.20	\$139,785.20	\$2,439.60	1.78%	
Program Total:	\$815,129.70	\$815,033.55	\$836,640.80	\$827,233.90	\$827,233.90	-\$9,406.90	-1.12%	
McGee Certified Salaries: Reading	\$0.00	\$81,522.00	\$0.00	\$104,558.00	\$104,558.00	\$104,558.00	100.00%	Position Moved from ARP ESSER
Griswold Certified Salaries: Remedial	\$303,816.50	\$343,565.50	\$349,951.50	\$356,171.50	\$356,171.50	\$6,220.00	1.78%	
Hubbard Certified Salaries: Remedial	\$129,207.50	\$148,057.50	\$150,693.50	\$153,376.50	\$153,376.50	\$2,683.00	1.78%	
Willard Certified Salaries: Remedial	\$201,864.00	\$296,115.00	\$303,423.00	\$306,753.00	\$306,753.00	\$3,330.00	1.10%	
Program Total:	\$634,888.00	\$787,738.00	\$804,068.00	\$816,301.00	\$816,301.00	\$12,233.00	1.52%	
BHS Certified Salaries: Science	\$989,837.00	\$990,337.00	\$923,634.00	\$1,034,315.00	\$1,034,315.00	\$110,681.00	11.98%	New Position for FY25
BHS Certified Salaries: Science	\$8,896.11	\$9,896.00	\$10,163.00	\$10,438.00	\$10,438.00	\$275.00	2.71%	Department Head

Certified Salaries Teachers								\$23,630,706.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Griswold Certified Salaries: Science	\$1,637.70	\$1,638.00	\$1,687.00	\$1,738.00	\$1,738.00	\$51.00	3.02%	Science Supply Coordinator
Hubbard Certified Salaries: Science	\$1,637.70	\$1,638.00	\$1,687.00	\$1,738.00	\$1,738.00	\$51.00	3.02%	Science Supply Coordinator
McGee Certified Salaries: Science	\$554,486.00	\$539,335.08	\$568,680.00	\$582,702.00	\$582,702.00	\$14,022.00	2.47%	
McGee Certified Salaries: Science	\$1,637.70	\$1,638.00	\$1,687.00	\$1,738.00	\$1,738.00	\$51.00	3.02%	Science Supply Coordinator
Willard Certified Salaries: Science	\$1,637.70	\$1,638.00	\$1,687.00	\$1,738.00	\$1,738.00	\$51.00	3.02%	Science Supply Coordinator
Program Total:	\$1,559,769.91	\$1,546,120.08	\$1,509,225.00	\$1,634,407.00	\$1,634,407.00	\$125,182.00	8.29%	
BHS Certified Salaries: Social Studies	\$811,430.70	\$799,742.70	\$830,058.30	\$859,685.30	\$859,685.30	\$29,627.00	3.57%	
BHS Certified Salaries: Social Studies	\$8,896.00	\$9,896.00	\$10,163.00	\$10,438.00	\$10,438.00	\$275.00	2.71%	Department Head
McGee Certified Salaries: Social Studies	\$534,925.00	\$506,258.24	\$526,307.00	\$543,671.00	\$543,671.00	\$17,364.00	3.30%	
Program Total:	\$1,355,251.70	\$1,315,896.94	\$1,366,528.30	\$1,413,794.30	\$1,413,794.30	\$47,266.00	3.46%	
BHS Certified Salaries: Other Programs	\$0.00	\$2,211.90	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Certified Salaries: Special Ed.	\$729,832.00	\$754,177.18	\$773,534.00	\$797,141.00	\$797,141.00	\$23,607.00	3.05%	
CCTA Certified Salaries: Special Ed.	\$75,171.00	\$75,553.68	\$77,409.00	\$79,411.50	\$79,411.50	\$2,002.50	2.59%	Salary split with Cromwell
District Certified Salaries: Special Ed.	\$52,658.75	\$58,540.84	\$60,297.07	\$55,865.67	\$55,865.67	-\$4,431.40	-7.35%	
Griswold Certified Salaries: Special Ed.	\$369,971.00	\$369,988.41	\$383,716.00	\$390,548.00	\$390,548.00	\$6,832.00	1.78%	
Hubbard Certified Salaries: Special Ed.	\$140,903.00	\$137,413.20	\$150,804.00	\$162,281.00	\$162,281.00	\$11,477.00	7.61%	
McGee Certified Salaries: Special Ed.	\$704,985.00	\$700,440.27	\$744,243.00	\$803,399.00	\$803,399.00	\$59,156.00	7.95%	
Summer School Teachers	\$66,230.00	\$74,022.51	\$106,230.00	\$110,000.00	\$110,000.00	\$3,770.00	3.55%	
Willard Certified Salaries: PreK	\$324,866.00	\$325,091.00	\$338,126.00	\$420,048.00	\$420,048.00	\$81,922.00	24.23%	Blast teacher added in FY24
Willard Certified Salaries: Special Ed.	\$565,533.00	\$563,875.30	\$589,547.00	\$608,471.00	\$608,471.00	\$18,924.00	3.21%	
Program Total:	\$3,030,149.75	\$3,059,102.39	\$3,223,906.07	\$3,427,165.17	\$3,427,165.17	\$203,259.10	6.30%	
Para Supervisor Stipend	\$7,500.00	\$7,500.00	\$9,000.00	\$10,000.00	\$10,000.00	\$1,000.00	11.11%	
BHS Certified Salaries: Social & Psych.	\$274,065.00	\$274,727.46	\$284,087.00	\$294,326.00	\$294,326.00	\$10,239.00	3.60%	
Griswold Certified Salaries: Social & Psych.	\$100,932.00	\$101,237.18	\$102,729.00	\$104,558.00	\$104,558.00	\$1,829.00	1.78%	
McGee Certified Salaries: Social & Psych.	\$271,577.00	\$271,955.67	\$273,130.00	\$279,378.00	\$279,378.00	\$6,248.00	2.29%	
Willard Certified Salaries: Social & Psych.	\$71,239.00	\$53,295.74	\$71,320.00	\$79,687.00	\$79,687.00	\$8,367.00	11.73%	
Program Total:	\$717,813.00	\$701,216.05	\$731,266.00	\$757,949.00	\$757,949.00	\$26,683.00	3.65%	
BHS Certified Salaries : Speech & Lang.	\$78,027.00	\$77,473.50	\$83,130.00	\$88,578.00	\$88,578.00	\$5,448.00	6.55%	
Griswold Certified Salaries : Speech & Lang.	\$101,532.00	\$101,532.00	\$103,329.00	\$105,158.00	\$105,158.00	\$1,829.00	1.77%	
Willard Certified Salaries : Speech & Lang.	\$260,605.00	\$260,605.00	\$267,364.00	\$274,002.00	\$274,002.00	\$6,638.00	2.48%	

Certified Salaries Teachers								\$23,630,706.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Program Total:	\$440,164.00	\$439,610.50	\$453,823.00	\$467,738.00	\$467,738.00	\$13,915.00	3.07%	
BHS Certified Salaries: Tech Integration	\$94,251.00	\$94,521.00	\$95,929.00	\$97,637.00	\$97,637.00	\$1,708.00	1.78%	
District Certified Salaries: Tech Integration	\$11,948.00	\$11,947.00	\$12,307.00	\$23,113.00	\$23,113.00	\$10,806.00	87.80%	New Department Head for FY25
Griswold Certified Salaries: Tech Integration	\$101,257.00	\$101,257.00	\$103,329.00	\$105,158.00	\$105,158.00	\$1,829.00	1.77%	
Hubbard Certified Salaries: Tech Integration	\$36,372.00	\$37,700.40	\$38,371.60	\$41,823.20	\$41,823.20	\$3,451.60	9.00%	
McGee Certified Salaries: Tech Integration	\$84,266.00	\$80,007.27	\$91,326.00	\$97,637.00	\$97,637.00	\$6,311.00	6.91%	
Willard Certified Salaries: Tech Integration	\$100,932.00	\$100,932.00	\$102,729.00	\$104,558.00	\$104,558.00	\$1,829.00	1.78%	
Program Total:	\$429,026.00	\$426,364.67	\$443,991.60	\$469,926.20	\$469,926.20	\$25,934.60	5.84%	
BHS Certified Salaries: Counseling	\$395,909.48	\$394,019.60	\$415,334.00	\$438,955.00	\$438,955.00	\$23,621.00	5.69%	
BHS Certified Salaries: Counseling	\$12,817.32	\$12,817.00	\$13,202.00	\$13,598.00	\$13,598.00	\$396.00	3.00%	Department Head
McGee Certified Salaries: Counseling	\$283,783.00	\$283,560.70	\$288,787.00	\$314,674.00	\$314,674.00	\$25,887.00	8.96%	
Program Total:	\$692,509.80	\$690,397.30	\$717,323.00	\$767,227.00	\$767,227.00	\$49,904.00	6.96%	
District Certified Salaries: Curriculum	\$72,100.00	\$72,189.43	\$75,000.00	\$80,000.00	\$80,000.00	\$5,000.00	6.67%	
BHS Certified Salaries: Library Media	\$94,251.00	\$94,251.00	\$95,929.00	\$104,558.00	\$104,558.00	\$8,629.00	9.00%	
BHS Certified Salaries: Library Media	\$1,589.29	\$1,589.00	\$1,637.00	\$1,686.00	\$1,686.00	\$49.00	2.99%	Webmaster
Griswold Certified Salaries: Library Media	\$59,826.00	\$59,826.00	\$62,822.00	\$97,637.00	\$97,637.00	\$34,815.00	55.42%	
Griswold Certified Salaries: Library Media	\$1,305.01	\$1,305.00	\$1,344.00	\$1,384.00	\$1,384.00	\$40.00	2.98%	AV Coordinator
Hubbard Certified Salaries: Library Media	\$54,558.00	\$56,550.60	\$57,557.40	\$62,734.80	\$62,734.80	\$5,177.40	9.00%	
Hubbard Certified Salaries: Library Media	\$1,305.01	\$1,305.00	\$1,344.00	\$1,384.00	\$1,384.00	\$40.00	2.98%	AV Coordinator
McGee Certified Salaries: Library Media	\$195,508.00	\$195,508.00	\$198,983.00	\$166,610.00	\$166,610.00	-\$32,373.00	-16.27%	
McGee Certified Salaries: Library Media	\$1,637.70	\$1,638.00	\$1,687.00	\$1,738.00	\$1,738.00	\$51.00	3.02%	AV Coordinator
Willard Certified Salaries: Library Media	\$100,932.00	\$100,932.00	\$102,729.00	\$104,558.00	\$104,558.00	\$1,829.00	1.78%	
Willard Certified Salaries: Library Media	\$1,305.01	\$1,305.00	\$1,344.00	\$1,384.00	\$1,384.00	\$40.00	2.98%	AV Coordinator
Program Total:	\$512,217.02	\$514,209.60	\$525,376.40	\$543,673.80	\$543,673.80	\$18,297.40	3.48%	
District Certified Salaries: Coordinators	\$22,238.74	\$25,463.00	\$25,997.00	\$29,116.00	\$29,116.00	\$3,119.00	12.00%	
McGee Certified Salaries: Athletic Liaison	\$3,421.00	\$3,421.00	\$3,524.00	\$3,630.00	\$3,630.00	\$106.00	3.01%	
BHS Club & Class Advisor Salaries	\$85,963.82	\$89,573.93	\$87,923.31	\$94,207.00	\$94,207.00	\$6,283.69	7.15%	
Griswold Club & Class Advisor Salaries	\$2,204.20	\$3,911.11	\$2,271.00	\$2,340.00	\$2,340.00	\$69.00	3.04%	
Hubbard Club & Class Advisor Salaries	\$2,204.20	\$3,120.57	\$2,271.00	\$2,774.00	\$2,774.00	\$503.00	22.15%	

Certified Salaries Teachers								\$23,630,706.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
McGee Club & Class Advisor Salaries	\$18,546.18	\$27,253.84	\$19,104.00	\$24,018.50	\$24,018.50	\$4,914.50	25.72%	
Willard Club & Class Advisor Salaries	\$1,386.38	\$3,561.51	\$1,722.00	\$1,472.00	\$1,472.00	-\$250.00	-14.52%	
Program Total:	\$110,304.78	\$127,420.96	\$113,291.31	\$124,811.50	\$124,811.50	\$11,520.19	10.17%	
<b>Totals:</b>	<b>\$22,023,886.34</b>	<b>\$22,258,906.19</b>	<b>\$22,337,972.82</b>	<b>\$23,630,706.00</b>	<b>\$23,630,706.00</b>	<b>\$1,292,733.18</b>	<b>5.79%</b>	

**Notes:**

1. In FY24 BHS needed to hire one additional math teacher due to increased class sizes and a reduction on student supports.
2. One elementary math and one middle school reading specialist were budgeted in ARP ESSER for FY24.
3. BHS will need to hire one additional FTE for science due to the proposed chemistry track changes approved in December.
4. The Special Education Department had to hire one additional BLAST teacher in FY24 due to increased program enrollment.
5. The District needs a Department Supervisor for the Technology Integration program to ensure continuity throughout the district.
6. There are 160 General Fund teaching positions on the max step, and 108 General Fund teaching positions stepping in FY25.

Non-Certified Salaries								\$8,458,881.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Adult Ed. Clerical Salaries	\$6,000.00	\$7,914.76	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Clerical Salaries: Counseling	\$60,996.00	\$61,230.60	\$62,673.00	\$64,233.00	\$64,233.00	\$1,560.00	2.49%	
BHS Clerical Salaries: Main Office	\$217,589.70	\$232,425.05	\$236,889.90	\$265,290.60	\$265,290.60	\$28,400.70	11.99%	Position added FY24
BHS LMC Clerical Salaries	\$0.00	\$3,431.03	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Clerical OT Salaries	\$11,000.00	\$1,377.72	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%	
District Clerical Salaries: Business Office	\$269,354.80	\$299,811.01	\$254,972.60	\$287,884.20	\$287,884.20	\$32,911.60	12.91%	
District Clerical Salaries: Curriculum	\$0.00	\$2,229.86	\$67,969.00	\$70,106.50	\$70,106.50	\$2,137.50	3.14%	
District Clerical Salaries: HR	\$122,420.75	\$128,847.35	\$130,863.00	\$134,780.14	\$134,780.14	\$3,917.14	2.99%	
District Clerical Salaries: Special Ed.	\$129,469.60	\$130,074.56	\$128,641.50	\$131,839.50	\$131,839.50	\$3,198.00	2.49%	
District Clerical Salaries: Superintendent	\$151,427.36	\$155,762.47	\$89,806.96	\$92,458.78	\$92,458.78	\$2,651.82	2.95%	
Griswold Clerical Salaries: Main Office	\$112,528.00	\$123,729.51	\$113,214.40	\$117,826.80	\$117,826.80	\$4,612.40	4.07%	
Hubbard Clerical Salaries: Main Office	\$65,062.40	\$65,594.16	\$66,851.20	\$68,515.76	\$68,515.76	\$1,664.56	2.49%	
McGee Clerical Salaries: Main Office	\$130,124.80	\$127,447.98	\$133,702.40	\$131,084.20	\$131,084.20	-\$2,618.20	-1.96%	
Willard Clerical Salaries: Main Office	\$111,878.00	\$114,302.78	\$114,961.60	\$117,826.80	\$117,826.80	\$2,865.20	2.49%	
Program Total:	\$1,387,851.41	\$1,454,178.84	\$1,415,545.56	\$1,496,846.28	\$1,496,846.28	\$81,300.72	5.74%	
BHS Custodial Salaries	\$626,798.20	\$633,279.10	\$598,783.60	\$620,814.20	\$620,814.20	\$22,030.60	3.68%	
District Mail Carrier Salaries	\$17,877.60	\$15,905.08	\$13,813.80	\$18,970.00	\$18,970.00	\$5,156.20	37.33%	
Griswold Custodial Salaries	\$228,018.20	\$225,133.53	\$226,769.20	\$232,378.80	\$232,378.80	\$5,609.60	2.47%	
Hubbard Custodial Salaries	\$167,400.40	\$167,071.60	\$170,683.80	\$176,768.80	\$176,768.80	\$6,085.00	3.57%	
McGee Custodial Salaries	\$290,364.80	\$283,187.57	\$300,073.40	\$311,812.00	\$311,812.00	\$11,738.60	3.91%	
Travel Stipend: Director of Operations	\$1,600.00	\$0.00	\$0.00	\$3,200.00	\$3,200.00	\$3,200.00	100.00%	
Willard Custodial Salaries	\$170,445.20	\$171,348.63	\$182,558.80	\$177,678.80	\$177,678.80	-\$4,880.00	-2.67%	
Program Total:	\$1,502,504.40	\$1,495,925.51	\$1,492,682.60	\$1,541,622.60	\$1,541,622.60	\$48,940.00	3.28%	
District ESOL Tutors	\$96,779.90	\$109,867.69	\$99,684.00	\$139,110.39	\$139,110.39	\$39,426.39	39.55%	Increased hours for services
District SE Tutor Salaries	\$30,000.00	\$5,476.54	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%	
Program Total:	\$126,779.90	\$115,344.23	\$129,684.00	\$169,110.39	\$169,110.39	\$39,426.39	30.40%	
BHS Adult Ed. Salaries	\$16,366.26	\$43,425.32	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS IT Technician Salaries	\$0.00	\$2,430.27	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Non-certified Salaries	\$134,839.33	\$148,415.10	\$142,020.47	\$200,690.09	\$200,690.09	\$58,669.62	41.31%	ISS, Security, Upbeat
District Data Department Salaries	\$23,407.60	\$19,488.19	\$120,187.69	\$130,321.92	\$130,321.92	\$10,134.23	8.43%	
District Food Service Salaries	\$66,746.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District IT Department Salaries	\$591,460.34	\$606,545.95	\$531,713.04	\$663,879.37	\$663,879.37	\$132,166.33	24.86%	Position moved from ARP Esser



Non-Certified Salaries								\$8,458,881.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
McGee ISS Supervisor	\$49,953.23	\$47,985.12	\$50,459.85	\$48,325.73	\$48,325.73	-\$2,134.12	-4.23%	
Program Total:	\$882,772.76	\$938,289.95	\$844,381.05	\$1,043,217.11	\$1,043,217.11	\$198,836.06	23.55%	
Occupational Therapist Salaries	\$477,543.82	\$477,456.00	\$491,156.85	\$496,578.37	\$496,578.37	\$5,421.52	1.10%	
BHS Paraprofessional Special Ed.	\$250,632.41	\$253,685.31	\$304,035.69	\$428,721.22	\$428,721.22	\$124,685.53	41.01%	
BHS Paraprofessional: Building Sub	\$89,704.96	\$82,526.62	\$63,007.32	\$60,008.44	\$60,008.44	-\$2,998.88	-4.76%	
BHS Paraprofessional: LMC	\$29,328.28	\$27,242.76	\$29,999.92	\$29,281.37	\$29,281.37	-\$718.55	-2.40%	
BHS Paraprofessional: Science	\$30,643.58	\$30,455.72	\$31,656.83	\$30,908.70	\$30,908.70	-\$748.13	-2.36%	
CCTA Paraprofessional	\$53,876.50	\$64,053.24	\$70,035.01	\$68,358.30	\$68,358.30	-\$1,676.71	-2.39%	
District Paraprofessional Training	\$0.00	\$375.00	\$34,500.00	\$35,535.00	\$35,535.00	\$1,035.00	3.00%	
Griswold Paraprofessional: Building Sub	\$64,533.52	\$60,583.73	\$63,713.16	\$62,230.98	\$62,230.98	-\$1,482.18	-2.33%	
Griswold Paraprofessional: GE/Duty	\$108,921.12	\$124,354.69	\$162,858.23	\$132,737.22	\$132,737.22	-\$30,121.01	-18.50%	
Griswold Paraprofessional: Special Ed.	\$232,926.27	\$246,164.35	\$293,408.78	\$286,760.56	\$286,760.56	-\$6,648.22	-2.27%	
Hubbard Paraprofessional: Building Sub	\$62,618.85	\$61,444.99	\$64,348.13	\$62,230.98	\$62,230.98	-\$2,117.15	-3.29%	
Hubbard Paraprofessional: GE/Duty	\$65,003.96	\$62,361.45	\$66,482.71	\$64,913.76	\$64,913.76	-\$1,568.95	-2.36%	
Hubbard Paraprofessional: Remedial	\$26,557.77	\$19,889.26	\$27,159.93	\$26,252.27	\$26,252.27	-\$907.66	-3.34%	
Hubbard Paraprofessional: Special Ed.	\$90,808.76	\$84,809.05	\$121,845.58	\$111,323.71	\$111,323.71	-\$10,521.87	-8.64%	
McGee Paraprofessional: Building Sub	\$91,930.24	\$88,456.85	\$65,336.91	\$62,230.98	\$62,230.98	-\$3,105.93	-4.75%	
McGee Paraprofessional: LMC	\$27,305.64	\$27,845.56	\$28,965.44	\$28,271.67	\$28,271.67	-\$693.77	-2.40%	
McGee Paraprofessional: Remedial	\$0.00	\$0.00	\$29,714.63	\$30,607.00	\$30,607.00	\$892.37	3.00%	
McGee Paraprofessional: Special Ed.	\$492,819.58	\$344,637.42	\$421,597.55	\$321,807.36	\$321,807.36	-\$99,790.19	-23.67%	
SE Paraprofessional Reim.	-\$80,000.00	\$0.00	-\$80,000.00	-\$80,000.00	-\$80,000.00	\$0.00	0.00%	
Summer School Paraprofessionals	\$55,000.00	\$69,367.62	\$60,000.00	\$62,000.00	\$62,000.00	\$2,000.00	3.33%	
Willard Paraprofessional: Building Sub	\$94,084.12	\$89,332.63	\$95,569.74	\$93,346.47	\$93,346.47	-\$2,223.27	-2.33%	
Willard Paraprofessional: GE/Duty	\$75,371.10	\$72,499.80	\$76,796.17	\$75,107.81	\$75,107.81	-\$1,688.36	-2.20%	
Willard Paraprofessional: Pre-K	\$264,290.09	\$228,275.90	\$270,853.82	\$237,626.49	\$237,626.49	-\$33,227.33	-12.27%	
Willard Paraprofessional: Remedial	\$54,874.73	\$53,265.77	\$56,125.37	\$54,523.94	\$54,523.94	-\$1,601.43	-2.85%	
Willard Paraprofessional: Special Ed.	\$504,665.95	\$483,066.24	\$512,987.08	\$563,483.02	\$563,483.02	\$50,495.94	9.84%	
Program Total:	\$2,685,897.43	\$2,574,693.96	\$2,870,998.00	\$2,848,267.25	\$2,848,267.25	-\$22,730.75	-0.79%	
Per Diem Substitutes	\$350,000.00	\$394,958.40	\$370,000.00	\$400,000.00	\$400,000.00	\$30,000.00	8.11%	
Armed Security Officers	\$0.00	\$7,682.70	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	

**Non-Certified Salaries** **\$8,458,881.00**

Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
CCTA Work Study	\$9,030.00	\$8,080.00	\$9,000.00	\$18,000.00	\$18,000.00	\$9,000.00	100.00%	
BHS Coaches: Baseball	\$16,929.08	\$16,928.00	\$17,435.00	\$17,958.00	\$17,958.00	\$523.00	3.00%	
BHS Coaches: Boys Basketball	\$19,351.64	\$19,351.00	\$19,931.00	\$20,529.00	\$20,529.00	\$598.00	3.00%	
BHS Coaches: Boys Cross Country	\$10,414.34	\$10,415.00	\$10,727.00	\$11,049.00	\$11,049.00	\$322.00	3.00%	
BHS Coaches: Boys Golf	\$10,414.33	\$10,415.00	\$10,727.00	\$11,049.00	\$11,049.00	\$322.00	3.00%	
BHS Coaches: Boys Soccer	\$12,145.76	\$12,145.00	\$12,509.00	\$12,884.00	\$12,884.00	\$375.00	3.00%	
BHS Coaches: Boys Swimming	\$16,929.08	\$16,928.00	\$17,435.00	\$17,958.00	\$17,958.00	\$523.00	3.00%	
BHS Coaches: Boys Tennis	\$6,310.81	\$6,311.00	\$6,500.00	\$6,695.00	\$6,695.00	\$195.00	3.00%	
BHS Coaches: Boys Track	\$12,145.76	\$12,145.00	\$12,509.00	\$12,884.00	\$12,884.00	\$375.00	3.00%	
BHS Coaches: Boys Wrestling	\$16,929.08	\$16,928.00	\$17,435.00	\$17,958.00	\$17,958.00	\$523.00	3.00%	
BHS Coaches: Cheerleading	\$15,615.40	\$15,616.00	\$16,084.00	\$16,566.00	\$16,566.00	\$482.00	3.00%	
BHS Coaches: Football	\$35,756.46	\$35,755.00	\$36,827.00	\$37,932.00	\$37,932.00	\$1,105.00	3.00%	
BHS Coaches: Girls Basketball	\$19,351.64	\$19,351.00	\$19,931.00	\$20,529.00	\$20,529.00	\$598.00	3.00%	
BHS Coaches: Girls Golf	\$10,414.33	\$10,415.00	\$10,727.00	\$11,049.00	\$11,049.00	\$322.00	3.00%	
BHS Coaches: Girls Lacrosse	\$12,145.76	\$12,145.00	\$12,509.00	\$12,884.00	\$12,884.00	\$375.00	3.00%	
BHS Coaches: Girls Soccer	\$12,145.76	\$12,145.00	\$12,509.00	\$12,884.00	\$12,884.00	\$375.00	3.00%	
BHS Coaches: Girls Swimming	\$16,929.08	\$16,928.00	\$17,435.00	\$17,958.00	\$17,958.00	\$523.00	3.00%	
BHS Coaches: Girls Tennis	\$6,310.81	\$6,311.00	\$6,500.00	\$6,695.00	\$6,695.00	\$195.00	3.00%	
BHS Coaches: Girls Track	\$12,145.76	\$12,145.00	\$12,509.00	\$12,884.00	\$12,884.00	\$375.00	3.00%	
BHS Coaches: Girls Volleyball	\$15,732.22	\$15,733.00	\$16,204.00	\$16,689.00	\$16,689.00	\$485.00	2.99%	
BHS Coaches: Indoor Track	\$14,517.85	\$14,519.00	\$14,954.00	\$15,403.00	\$15,403.00	\$449.00	3.00%	
BHS Coaches: Lacrosse	\$12,145.76	\$12,145.00	\$12,509.00	\$12,884.00	\$12,884.00	\$375.00	3.00%	
BHS Coaches: Softball	\$16,929.08	\$16,928.00	\$17,435.00	\$17,958.00	\$17,958.00	\$523.00	3.00%	
BHS Coaches: Unified Sports	\$1,000.00	\$7,951.16	\$1,000.00	\$8,200.00	\$8,200.00	\$7,200.00	720.00%	Additional season & participation
BHS Coaches: Drill Team Stipend	\$2,107.38	\$2,107.00	\$2,170.00	\$2,170.00	\$2,170.00	\$0.00	0.00%	
BHS Coaches: Intramural Salaries	\$3,000.00	\$1,281.75	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
BHS Coaches: Marching Band Salaries	\$2,060.00	\$0.00	\$2,060.00	\$2,060.00	\$2,060.00	\$0.00	0.00%	
BHS Coaches: Supervisors for Athletes	\$3,000.00	\$1,987.04	\$2,000.00	\$2,500.00	\$2,500.00	\$500.00	25.00%	
<b>Program Total:</b>	<b>\$332,877.17</b>	<b>\$335,028.95</b>	<b>\$341,571.00</b>	<b>\$359,209.00</b>	<b>\$359,209.00</b>	<b>\$17,638.00</b>	<b>5.16%</b>	
McGee Coaches: Boys Baseball	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Boys Basketball	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Boys Cross Country	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Boys Soccer	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	

Non-Certified Salaries								\$8,458,881.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
McGee Coaches: Boys Track	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Girls Basketball	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Girls Soccer	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Girls Track	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Softball	\$7,807.40	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Wrestling	\$9,226.74	\$7,808.00	\$8,042.00	\$8,283.00	\$8,283.00	\$241.00	3.00%	
McGee Coaches: Intramural Salaries	\$3,000.00	\$2,868.66	\$3,000.00	\$3,200.00	\$3,200.00	\$200.00	6.67%	
Program Total:	\$82,493.34	\$80,948.66	\$83,420.00	\$86,030.00	\$86,030.00	\$2,610.00	3.13%	
<b>Totals:</b>	<b>\$7,837,750.23</b>	<b>\$7,882,587.20</b>	<b>\$8,048,439.06</b>	<b>\$8,458,881.00</b>	<b>\$8,458,881.00</b>	<b>\$410,441.94</b>	<b>5.10%</b>	

**Notes:**

1. Due to the increasing workload in the BHS Main Office, the District has hired a part time employee in FY24.
2. The District needed to increase ESOL Tutor hours in FY24 to meet the requirement for the increased number of students needing services.
3. The Family Communication Specialist was added to the staff during the 2020-21 school year to strengthen communication between the District and the community. The position was previously paid through ESSER II and ARP ESSER which will expire in June of 2024. Additionally, the District added an IT Technician in the FY24 to meet the increasing demands of the schools.
4. The Unified Sports program has seen an increase in student participation and runs multiple seasons as opposed to years prior.

<b>Employee Benefits</b>								<b>\$8,109,770.00</b>
<b>Description</b>	<b>FY 22-23 Budget</b>	<b>FY 22-23 Actual</b>	<b>FY 23-24 Budget as of 12/1/2023</b>	<b>FY 24-25 Superintendent Requests</b>	<b>FY 24-25 BOE Adopted</b>	<b>Dollar Difference</b>	<b>Percent Difference</b>	<b>Comments</b>
403 B Retirement Benefits	\$12,500.00	\$13,500.00	\$12,500.00	\$15,000.00	\$15,000.00	\$2,500.00	20.00%	Annuity Increase
FICA	\$1,102,771.27	\$1,061,181.65	\$1,136,163.00	\$1,146,735.00	\$1,146,735.00	\$10,572.00	0.93%	
Health Insurance	\$5,259,769.00	\$5,260,577.62	\$5,787,724.00	\$6,236,745.00	\$6,236,745.00	\$449,021.00	7.76%	Assumes 10% increase
Life Insurance	\$64,000.00	\$60,529.41	\$55,000.00	\$78,560.00	\$78,560.00	\$23,560.00	42.84%	
Long Term Disability	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	0.00%	
Pension	\$521,146.00	\$400,101.95	\$460,188.00	\$471,730.00	\$471,730.00	\$11,542.00	2.51%	
Retirement Incentive	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
Staff Course Expense	\$55,000.00	\$61,998.81	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	0.00%	per 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>\$7,105,186.27</b>	<b>\$6,867,889.44</b>	<b>\$7,612,575.00</b>	<b>\$8,109,770.00</b>	<b>\$8,109,770.00</b>	<b>\$497,195.00</b>	<b>6.53%</b>	

**Notes:**

1. At this time, the estimated rate increase for medical insurance is 10%. The employer percentages for staff groups has been adjusted to meet contractual obligations. Also funded in this line is the HSA deposit, the wellness incentive, and new staff benefits.



**Contracted Services**

**\$2,272,777.00**

Description	FY 22-23		FY 23-24	FY 24-25	FY 24-25 BOE	Dollar Difference	Percent Difference	Comments
	Budget	FY 22-23 Actual	Budget as of 12/1/2023	Superintendent Requests	Adopted			
BHS Benefits-FICA	\$0.00	\$38.25	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Benefits-FICA	\$0.00	\$408.80	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Benefits-FICA	\$0.00	\$122.24	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Special Ed. Benefits-FICA	\$0.00	\$321.30	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$0.00	\$890.59	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Medical Services	\$46,215.53	\$46,215.27	\$50,000.00	\$52,000.00	\$52,000.00	\$2,000.00	4.00%	Athletic Trainer
BHS Medical Services: Football	\$2,684.47	\$2,684.47	\$4,500.00	\$3,060.00	\$3,060.00	-\$1,440.00	-32.00%	
Program Total:	\$48,900.00	\$48,899.74	\$54,500.00	\$55,060.00	\$55,060.00	\$560.00	1.03%	
Contracted Services/Security	\$0.00	-\$6,572.20	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Copier Lease and Usage	\$115,000.00	\$91,099.46	\$85,000.00	\$95,000.00	\$95,000.00	\$10,000.00	11.76%	
McGee: Data Processing	\$9,000.00	\$9,000.95	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%	
BHS Field Trips: Business	\$300.00	\$0.00	\$300.00	\$400.00	\$400.00	\$100.00	33.33%	
BHS Field Trips: Career Pathways	\$0.00	\$0.00	\$5,500.00	\$3,000.00	\$3,000.00	-\$2,500.00	-45.45%	
BHS Field Trips: Counseling	\$975.00	\$600.24	\$975.00	\$825.00	\$825.00	-\$150.00	-15.38%	
BHS Field Trips: FCS	\$500.00	\$157.81	\$500.00	\$1,525.00	\$1,525.00	\$1,025.00	205.00%	
BHS Field Trips: Media	\$2,000.00	\$0.00	\$2,500.00	\$2,000.00	\$2,000.00	-\$500.00	-20.00%	
BHS Field Trips: Social Studies	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	100.00%	
BHS Field Trips: Tech Ed.	\$500.00	\$327.02	\$0.00	\$600.00	\$600.00	\$600.00	100.00%	
BHS Field Trips: World Lang.	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	-\$500.00	-100.00%	
BHS Field Trips: Writing Center	\$300.00	\$0.00	\$300.00	\$400.00	\$400.00	\$100.00	33.33%	
CCTA Field Trips	\$5,000.00	\$1,766.06	\$5,000.00	\$6,500.00	\$6,500.00	\$1,500.00	30.00%	
District Field Trips	\$2,000.00	\$2,000.00	\$12,050.00	\$12,800.00	\$12,800.00	\$750.00	6.22%	
Special Ed. Field Trips	\$8,000.00	\$6,367.89	\$15,000.00	\$18,000.00	\$18,000.00	\$3,000.00	20.00%	
Program Total:	\$19,575.00	\$11,219.02	\$42,625.00	\$46,550.00	\$46,550.00	\$3,925.00	9.21%	
BHS Graduation	\$17,350.00	\$16,302.17	\$3,500.00	\$28,950.00	\$28,950.00	\$25,450.00	727.14%	Budgeted in student accountability in FY24
In-District Professional Development	\$60,000.00	\$50,697.83	\$63,500.00	\$93,200.00	\$93,200.00	\$29,700.00	46.77%	
Liability Insurance	\$35,000.00	\$28,514.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.00%	Student Accident Insurance
Mailing Services	\$15,500.00	\$23,454.40	\$15,500.00	\$25,500.00	\$25,500.00	\$10,000.00	64.52%	



**Contracted Services**

**\$2,272,777.00**

Description	FY 22-23		FY 23-24	FY 24-25	FY 24-25 BOE	Dollar Difference	Percent Difference	Comments
	Budget	FY 22-23 Actual	Budget as of 12/1/2023	Superintendent Requests	Adopted			
BHS Meeting & Conf.: Athletics	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
BHS Meeting & Conf.: Pathways	\$0.00	\$0.00	\$200.00	\$1,295.00	\$1,295.00	\$1,095.00	547.50%	NCDCA Conference, Local Workforce Summit
District Meeting & Conf.: BOE	\$9,500.00	\$14,889.58	\$9,500.00	\$9,500.00	\$9,500.00	\$0.00	0.00%	
District Meeting & Conf.: HR	\$770.00	\$607.20	\$770.00	\$770.00	\$770.00	\$0.00	0.00%	
District Meeting & Conf.: Special Ed.	\$5,000.00	\$3,948.18	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
Program Total:	\$20,270.00	\$24,444.96	\$20,470.00	\$21,565.00	\$21,565.00	\$1,095.00	5.35%	
BHS Athletic Officials	\$96,511.25	\$96,511.25	\$89,613.81	\$87,240.00	\$87,240.00	-\$2,373.81	-2.65%	
McGee Athletic Officials	\$12,300.00	\$12,300.00	\$12,300.00	\$12,300.00	\$12,300.00	\$0.00	0.00%	
Operational Software & Licensing	\$395,347.00	\$424,460.81	\$411,426.22	\$393,104.00	\$393,104.00	-\$18,322.22	-4.45%	
BHS Professional Services: Counseling	\$17,545.00	\$17,485.55	\$17,318.00	\$16,568.00	\$16,568.00	-\$750.00	-4.33%	
BHS Professional Services: Math	\$3,068.00	\$2,600.00	\$2,600.00	\$4,080.00	\$4,080.00	\$1,480.00	56.92%	
BHS Professional Services: Music	\$9,200.00	\$9,434.36	\$10,000.00	\$11,000.00	\$11,000.00	\$1,000.00	10.00%	
BHS Professional Services: World Lang.	\$0.00	\$0.00	\$250.00	\$4,500.00	\$4,500.00	\$4,250.00	1700.00%	AAPPL Testing
District Professional Services: BOE	\$121,500.00	\$91,746.76	\$121,700.00	\$130,100.00	\$130,100.00	\$8,400.00	6.90%	
District Professional Services: Business	\$300.00	\$688.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
District Professional Services: Curriculum	\$0.00	\$0.00	\$32,392.00	\$36,500.00	\$36,500.00	\$4,108.00	12.68%	
District Professional Services: HR	\$19,190.00	\$13,117.50	\$19,190.00	\$19,190.00	\$19,190.00	\$0.00	0.00%	
District Professional Services: Security	\$0.00	-\$7,291.10	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Griswold Professional Services: Principal	\$3,045.00	\$18.84	\$4,380.00	\$4,380.00	\$4,380.00	\$0.00	0.00%	
Program Total:	\$173,848.00	\$127,799.91	\$208,130.00	\$226,618.00	\$226,618.00	\$18,488.00	8.88%	
Out-of-District Professional Development	\$24,500.00	\$18,888.26	\$26,800.00	\$35,000.00	\$35,000.00	\$8,200.00	30.60%	
Police Coverage	\$5,238.75	\$4,586.66	\$16,786.19	\$18,000.00	\$18,000.00	\$1,213.81	7.23%	BHS Football Games
BHS Printing: Counseling	\$1,375.00	\$1,375.00	\$1,950.00	\$1,950.00	\$1,950.00	\$0.00	0.00%	
BHS Printing: Adult Ed.	\$0.00	\$960.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Printing: Special Ed.	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	
District Printing: BOE	\$7,000.00	\$4,340.52	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%	
District Printing: HR	\$1,250.00	\$1,161.87	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	0.00%	
Program Total:	\$9,825.00	\$7,837.39	\$10,400.00	\$10,400.00	\$10,400.00	\$0.00	0.00%	

**Contracted Services****\$2,272,777.00**

Description	FY 22-23		FY 23-24	FY 24-25	FY 24-25 BOE	Dollar Difference	Percent Difference	Comments
	Budget	FY 22-23 Actual	Budget as of 12/1/2023	Superintendent Requests	Adopted			
District: Prof. Educational Services	\$16,000.00	\$13,100.00	\$16,000.00	\$16,000.00	\$16,000.00	\$0.00	0.00%	
Prof. Educational Services: Special Ed.	\$582,000.00	\$641,433.75	\$624,000.00	\$660,000.00	\$660,000.00	\$36,000.00	5.77%	Psych. evaluations & nursing services
Program Total:	\$598,000.00	\$654,533.75	\$640,000.00	\$676,000.00	\$676,000.00	\$36,000.00	5.63%	
BHS Rebinding: Principals	\$1,000.00	\$274.82	\$1,200.00	\$1,000.00	\$1,000.00	-\$200.00	-16.67%	
Hubbard Concert Accompanist	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Concert Accompanist	\$1,000.00	\$500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Program Total:	\$1,000.00	\$800.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
BHS Reconditioning: Football	\$6,200.00	\$5,684.02	\$6,400.00	\$7,000.00	\$7,000.00	\$600.00	9.38%	
BHS Repair & Maint.: Art	\$3,185.00	\$3,185.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
BHS Repair & Maint.: Athletics	\$1,500.00	\$107.75	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
BHS Repair & Maint.: FCS	\$500.00	\$0.00	\$500.00	\$1,100.00	\$1,100.00	\$600.00	120.00%	
BHS Repair & Maint.: Music	\$1,500.00	\$1,500.00	\$2,000.00	\$2,400.00	\$2,400.00	\$400.00	20.00%	
BHS Repair & Maint.: Science	\$3,461.08	\$3,461.08	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00%	
BHS Repair & Maint.: Tech Ed.	\$1,300.00	\$396.97	\$1,400.00	\$2,683.00	\$2,683.00	\$1,283.00	91.64%	
District Repair & Maint.: Operations	\$16,500.00	\$6,797.80	\$21,500.00	\$21,500.00	\$21,500.00	\$0.00	0.00%	
Griswold Repair & Maint.: Music	\$500.00	\$458.00	\$563.00	\$500.00	\$500.00	-\$63.00	-11.19%	
Hubbard Repair & Maint.: Art	\$250.00	\$236.80	\$250.00	\$250.00	\$250.00	\$0.00	0.00%	
Hubbard Repair & Maint.: Music	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	100.00%	
McGee Repair & Maint.: Art	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	100.00%	
McGee Repair & Maint.: Health	\$1,200.00	\$770.00	\$1,200.00	\$1,500.00	\$1,500.00	\$300.00	25.00%	
McGee Repair & Maint.: Music	\$4,280.00	\$4,430.00	\$2,300.00	\$2,700.00	\$2,700.00	\$400.00	17.39%	
Special Ed. Repair & Maint.: General	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
Program Total:	\$35,376.08	\$21,343.40	\$36,913.00	\$40,633.00	\$40,633.00	\$3,720.00	10.08%	
BHS Software Licensing: Tech. Ed	\$0.00	\$0.00	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	100.00%	
BHS Software Licensing: Technology	\$8,800.00	\$10,133.47	\$8,700.00	\$9,000.00	\$9,000.00	\$300.00	3.45%	
Program Total:	\$8,800.00	\$10,133.47	\$8,700.00	\$11,200.00	\$11,200.00	\$2,500.00	28.74%	
BHS Sports Transportation	\$103,000.00	\$101,803.79	\$106,090.00	\$109,272.00	\$109,272.00	\$3,182.00	3.00%	
McGee Sports Transportation	\$10,600.00	\$11,143.13	\$11,227.00	\$11,564.00	\$11,564.00	\$337.00	3.00%	
Program Total:	\$113,600.00	\$112,946.92	\$117,317.00	\$120,836.00	\$120,836.00	\$3,519.00	3.00%	
BHS Staff Travel: Business	\$0.00	\$0.00	\$900.00	\$700.00	\$700.00	-\$200.00	-22.22%	

**Contracted Services****\$2,272,777.00**

Description	FY 22-23		FY 23-24	FY 24-25	FY 24-25 BOE	Dollar Difference	Percent Difference	Comments
	Budget	FY 22-23 Actual	Budget as of 12/1/2023	Superintendent Requests	Adopted			
BHS Staff Travel: Athletics	\$800.00	\$1,796.43	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
District Staff Travel: Special Ed.	\$2,205.00	\$566.59	\$2,205.00	\$2,271.00	\$2,271.00	\$66.00	2.99%	
District Staff Travel: Special Ed.	\$1,500.00	\$2,132.18	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
District Staff Travel: Superintendent	\$10,000.00	\$6,500.00	\$10,000.00	\$10,500.00	\$10,500.00	\$500.00	5.00%	
District Staff Travel: Business Operations	\$3,200.00	\$96.00	\$4,200.00	\$4,700.00	\$4,700.00	\$500.00	11.90%	
District Staff Travel: District Wide	\$0.00	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	0.00%	
District Staff Travel: Technology	\$1,500.00	\$530.32	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
District Staff Travel: Curriculum	\$4,000.00	\$3,814.75	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%	
Program Total:	\$23,205.00	\$15,436.27	\$31,105.00	\$31,971.00	\$31,971.00	\$866.00	2.78%	
Teaching Learning Software Licensing	\$88,301.22	\$84,736.30	\$78,954.89	\$185,850.00	\$185,850.00	\$106,895.11	135.39%	
BHS Transportation: Music	\$3,000.00	\$1,779.24	\$3,000.00	\$2,500.00	\$2,500.00	-\$500.00	-16.67%	
BHS Transportation: Tech Ed.	\$0.00	\$0.00	\$2,000.00	\$1,500.00	\$1,500.00	-\$500.00	-25.00%	
McGee Transportation: Music	\$1,000.00	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	100.00%	
Program Total:	\$4,000.00	\$1,779.24	\$5,000.00	\$4,300.00	\$4,300.00	-\$700.00	-14.00%	
<b>Totals:</b>	<b>\$1,937,647.30</b>	<b>\$1,898,003.39</b>	<b>\$2,031,641.11</b>	<b>\$2,272,777.00</b>	<b>\$2,272,777.00</b>	<b>\$241,135.89</b>	<b>11.87%</b>	

**Notes:**

1. In FY23 the District used end-of-year- funds to purchase teaching and learning software for the current year. The District requires an increase in the account to maintain current software systems. The average increase for software subscriptions is 3-7%.



Utilities								\$513,022.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
CCTA Electricity	\$2,500.00	\$3,293.48	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	0.00%	
BHS Heating Gas	\$86,520.00	\$112,711.25	\$113,600.00	\$118,600.00	\$118,600.00	\$5,000.00	4.40%	
CCTA Heating Gas	\$3,250.00	\$1,767.82	\$3,250.00	\$3,250.00	\$3,250.00	\$0.00	0.00%	
Griswold Heating Gas	\$33,000.00	\$39,865.30	\$37,850.00	\$45,000.00	\$45,000.00	\$7,150.00	18.89%	
Hubbard Heating Gas	\$26,483.00	\$27,020.65	\$29,400.00	\$30,000.00	\$30,000.00	\$600.00	2.04%	
McGee Heating Gas	\$53,560.00	\$74,998.39	\$66,780.00	\$70,000.00	\$70,000.00	\$3,220.00	4.82%	
Willard Heating Gas	\$35,000.00	\$37,697.46	\$40,500.00	\$41,500.00	\$41,500.00	\$1,000.00	2.47%	
Program Total:	\$237,813.00	\$294,060.87	\$291,380.00	\$308,350.00	\$308,350.00	\$16,970.00	5.82%	
CCTA Internet	\$2,350.00	\$2,100.00	\$2,350.00	\$2,350.00	\$2,350.00	\$0.00	0.00%	
BHS Recycling	\$4,500.00	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$0.00	0.00%	
Griswold Recycling	\$2,000.00	\$1,620.00	\$1,620.00	\$1,620.00	\$1,620.00	\$0.00	0.00%	
Hubbard Recycling	\$2,000.00	\$1,620.00	\$1,620.00	\$1,620.00	\$1,620.00	\$0.00	0.00%	
McGee Recycling	\$2,000.00	\$1,620.00	\$1,620.00	\$1,620.00	\$1,620.00	\$0.00	0.00%	
Willard Recycling	\$2,000.00	\$1,620.00	\$1,620.00	\$1,620.00	\$1,620.00	\$0.00	0.00%	
Program Total:	\$12,500.00	\$9,720.00	\$9,720.00	\$9,720.00	\$9,720.00	\$0.00	0.00%	
BHS Repair & Maintenance: WERB	\$7,350.00	\$7,224.08	\$8,260.00	\$7,952.00	\$7,952.00	-\$308.00	-3.73%	
BHS Telephone	\$19,190.00	\$22,560.92	\$25,000.00	\$26,000.00	\$26,000.00	\$1,000.00	4.00%	
CCTA Telephone	\$1,905.00	\$2,203.69	\$1,905.00	\$2,000.00	\$2,000.00	\$95.00	4.99%	
District Telephone	\$35,000.00	\$28,553.82	\$35,000.00	\$33,000.00	\$33,000.00	-\$2,000.00	-5.71%	
Griswold Telephone	\$6,573.00	\$8,069.31	\$6,650.00	\$10,000.00	\$10,000.00	\$3,350.00	50.38%	
Hubbard Telephone	\$5,170.00	\$7,901.57	\$8,500.00	\$9,000.00	\$9,000.00	\$500.00	5.88%	
McGee Telephone	\$14,500.00	\$14,123.03	\$14,500.00	\$15,500.00	\$15,500.00	\$1,000.00	6.90%	
Willard Telephone	\$10,300.00	\$9,459.90	\$10,000.00	\$10,500.00	\$10,500.00	\$500.00	5.00%	
Program Total:	\$92,638.00	\$92,872.24	\$101,555.00	\$106,000.00	\$106,000.00	\$4,445.00	4.38%	
McGee Cooking Gas	\$2,300.00	\$2,362.56	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Willard Cooking Gas	\$4,150.00	\$3,113.16	\$4,150.00	\$4,150.00	\$4,150.00	\$0.00	0.00%	
Program Total:	\$6,450.00	\$5,475.72	\$7,150.00	\$7,150.00	\$7,150.00	\$0.00	0.00%	
BHS Water & Sewer	\$20,000.00	\$9,869.09	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	

Utilities								\$513,022.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Griswold Water & Sewer	\$6,769.00	\$7,754.50	\$8,000.00	\$10,000.00	\$10,000.00	\$2,000.00	25.00%	
Hubbard Water & Sewer	\$8,000.00	\$5,028.77	\$8,000.00	\$10,000.00	\$10,000.00	\$2,000.00	25.00%	
McGee Water & Sewer	\$20,000.00	\$9,315.86	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
Willard Water & Sewer	\$2,000.00	\$880.14	\$2,000.00	\$4,000.00	\$4,000.00	\$2,000.00	100.00%	
Program Total:	\$56,769.00	\$32,848.36	\$58,000.00	\$64,000.00	\$64,000.00	\$6,000.00	10.34%	
<b>Totals:</b>	<b>\$418,370.00</b>	<b>\$447,594.75</b>	<b>\$485,915.00</b>	<b>\$513,022.00</b>	<b>\$513,022.00</b>	<b>\$27,107.00</b>	<b>5.58%</b>	

Notes:



Transportation								\$3,439,575.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Fuel: Gasoline	\$152,900.00	\$154,224.13	\$194,200.00	\$200,000.00	\$200,000.00	\$5,800.00	2.99%	
Fuel: Diesel	\$93,000.00	\$85,508.94	\$120,000.00	\$125,000.00	\$125,000.00	\$5,000.00	4.17%	
Program Total:	\$245,900.00	\$239,733.07	\$314,200.00	\$325,000.00	\$325,000.00	\$10,800.00	3.44%	
Transportation-Public	\$1,335,600.00	\$1,393,091.71	\$1,395,500.00	\$1,434,395.00	\$1,434,395.00	\$38,895.00	2.79%	
Repair & Maintenance	\$50,000.00	\$80,787.68	\$60,000.00	\$83,265.00	\$83,265.00	\$23,265.00	38.78%	Frequent repairs for aging fleet
Program Total:	\$1,385,600.00	\$1,473,879.39	\$1,455,500.00	\$1,517,660.00	\$1,517,660.00	\$62,160.00	4.27%	
Private School Transportation	\$115,700.00	\$106,961.94	\$100,000.00	\$111,500.00	\$111,500.00	\$11,500.00	11.50%	
Special Ed. Transportation: In-Town	\$667,955.00	\$487,212.21	\$687,150.00	\$676,950.00	\$676,950.00	-\$10,200.00	-1.48%	
Special Ed. Transportation: Out-of-Town	\$546,500.00	\$433,918.63	\$458,100.00	\$451,300.00	\$451,300.00	-\$6,800.00	-1.48%	
Summer School Transportation: In-Town	\$52,000.00	\$60,757.56	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	0.00%	
Summer School Transportation: Out-of-Town	\$28,000.00	\$51,663.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	0.00%	
Transportation CCTA	\$0.00	\$541.74	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Special Ed. Repair & Maintenance	\$50,000.00	\$80,891.77	\$60,000.00	\$83,265.00	\$83,265.00	\$23,265.00	38.78%	Frequent repairs for aging fleet
Program Total:	\$1,344,455.00	\$1,114,984.91	\$1,320,250.00	\$1,326,515.00	\$1,326,515.00	\$6,265.00	0.47%	
Southington VoAg	\$30,600.00	\$22,769.28	\$31,500.00	\$32,500.00	\$32,500.00	\$1,000.00	3.17%	
Tech. School Transportation	\$190,100.00	\$109,656.00	\$124,500.00	\$126,400.00	\$126,400.00	\$1,900.00	1.53%	
<b>Totals:</b>	<b>\$3,312,355.00</b>	<b>\$3,067,984.59</b>	<b>\$3,345,950.00</b>	<b>\$3,439,575.00</b>	<b>\$3,439,575.00</b>	<b>\$93,625.00</b>	<b>2.80%</b>	

**Notes:**

1. Vehicle maintenance and repair has increased significantly over the past three years. The average number of miles for the 36 vehicles on fleet is 107,725. The average age for the vehicle we have on fleet is 10 years old.
2. Special Education transportation costs are budgeted net of the anticipated Excess Cost Reimbursement.

<b>Tuition</b>								<b>\$2,473,565.00</b>
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Expulsion Program	\$15,450.00	\$0.00	\$15,450.00	\$16,000.00	\$16,000.00	\$550.00	3.56%	
Magnet School Tuition	\$357,525.00	\$292,239.29	\$310,275.00	\$276,410.00	\$276,410.00	-\$33,865.00	-10.91%	1
Out-of-District Tuition: Private	\$1,560,820.00	\$1,548,231.94	\$1,769,160.00	\$1,651,705.00	\$1,651,705.00	-\$117,455.00	-6.64%	2
Out-of-District Tuition: Public	\$410,243.00	\$221,923.78	\$408,624.00	\$462,865.00	\$462,865.00	\$54,241.00	13.27%	
Out-of-District: Summer School	\$0.00	\$24,488.35	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Southington Vo-Ag	\$20,469.00	\$20,469.00	\$33,714.00	\$31,385.00	\$31,385.00	-\$2,329.00	-6.91%	1
Tuition Independent Study	\$15,781.00	\$14,526.06	\$35,320.00	\$35,200.00	\$35,200.00	-\$120.00	-0.34%	
<b>Totals:</b>	<b>\$2,380,288.00</b>	<b>\$2,121,878.42</b>	<b>\$2,572,543.00</b>	<b>\$2,473,565.00</b>	<b>\$2,473,565.00</b>	<b>-\$98,978.00</b>	<b>-3.85%</b>	

**Notes:**

1. Adjustments were made to take into consideration House Bill 6941. Magnet and Vo-Ag tuitions are budgeted conservatively at 80% of the FY24 cost.
2. Special Education tuition is budgeted net of the Excess Cost Reimbursement.

Supplies								
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Admin. Supplies: Principal	\$23,340.00	\$35,425.45	\$12,100.00	\$20,100.00	\$20,100.00	\$8,000.00	66.12%	
BHS Admin. Supplies: Technology	\$315.00	\$302.54	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
District Admin. Supplies: BOE	\$20,000.00	\$17,310.86	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%	
District Admin. Supplies: Curriculum	\$20,000.00	\$31,815.83	\$20,000.00	\$25,000.00	\$25,000.00	\$5,000.00	25.00%	
District Admin. Supplies: HR	\$675.00	\$113.58	\$3,895.00	\$2,000.00	\$2,000.00	-\$1,895.00	-48.65%	
District Admin. Supplies: Operations	\$20,000.00	\$17,743.67	\$9,429.00	\$25,000.00	\$25,000.00	\$15,571.00	165.14%	
Griswold Admin. Supplies: Principal	\$1,800.00	\$1,635.63	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.00%	
Griswold Admin. Supplies: Technology	\$7,420.00	\$6,998.77	\$7,420.00	\$8,020.00	\$8,020.00	\$600.00	8.09%	
Hubbard Admin. Supplies: Principal	\$2,000.00	\$1,907.18	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
McGee Admin. Supplies: Technology	\$3,240.00	\$2,261.89	\$3,500.00	\$1,500.00	\$1,500.00	-\$2,000.00	-57.14%	
Willard Admin. Supplies: Principal	\$5,300.00	\$5,270.94	\$3,000.00	\$6,000.00	\$6,000.00	\$3,000.00	100.00%	
Willard Admin. Supplies: Technology	\$10,000.00	\$11,947.08	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0.00%	
Program Total:	\$114,090.00	\$132,733.42	\$97,144.00	\$125,420.00	\$125,420.00	\$28,276.00	29.11%	
BHS Audio/Visual Supplies: Media	\$2,750.00	\$2,571.43	\$1,750.00	\$1,800.00	\$1,800.00	\$50.00	2.86%	
BHS Audio/Visual Supplies: Science	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%	
BHS Audio/Visual Supplies: Social Studies	\$300.00	\$79.98	\$300.00	\$400.00	\$400.00	\$100.00	33.33%	
BHS Audio/Visual Supplies: Tech Ed.	\$1,932.00	\$0.00	\$4,425.00	\$5,000.00	\$5,000.00	\$575.00	12.99%	
Hubbard Audio/Visual Supplies: Media	\$1,000.00	\$995.33	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
McGee Audio/Visual Supplies: Social Studies	\$119.85	\$119.85	\$200.00	\$700.00	\$700.00	\$500.00	250.00%	
Program Total:	\$6,101.85	\$3,766.59	\$7,925.00	\$9,150.00	\$9,150.00	\$1,225.00	15.46%	
Custodian Materials	\$35,000.00	\$68,978.43	\$35,000.00	\$60,000.00	\$60,000.00	\$25,000.00	71.43%	
Custodian Supplies	\$60,500.00	\$105,940.20	\$60,500.00	\$100,000.00	\$100,000.00	\$39,500.00	65.29%	
Program Total:	\$95,500.00	\$174,918.63	\$95,500.00	\$160,000.00	\$160,000.00	\$64,500.00	67.54%	
FF&E	\$2,000.00	\$18,886.27	\$3,100.00	\$6,000.00	\$6,000.00	\$2,900.00	93.55%	
FF&E	\$20,000.00	\$15,088.03	\$19,100.00	\$30,000.00	\$30,000.00	\$10,900.00	57.07%	
Program Total:	\$22,000.00	\$33,974.30	\$22,200.00	\$36,000.00	\$36,000.00	\$13,800.00	62.16%	
First Aid Supplies	\$3,000.00	\$2,638.85	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	100.00%	
Health Room Supplies	\$4,500.00	\$6,513.24	\$4,500.00	\$10,000.00	\$10,000.00	\$5,500.00	122.22%	
BHS Instructional Supplies: Art	\$10,000.00	\$9,711.30	\$10,000.00	\$11,000.00	\$11,000.00	\$1,000.00	10.00%	

Supplies								\$1,183,110.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Instructional Supplies: Business	\$3,465.00	\$829.95	\$3,465.00	\$9,095.00	\$9,095.00	\$5,630.00	162.48%	
BHS Instructional Supplies: Counseling	\$1,180.00	\$57.50	\$3,736.00	\$4,986.00	\$4,986.00	\$1,250.00	33.46%	
BHS Instructional Supplies: ELA	\$500.00	\$483.70	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Instructional Supplies: FCS	\$5,715.00	\$4,645.86	\$8,715.00	\$9,535.00	\$9,535.00	\$820.00	9.41%	
BHS Instructional Supplies: Health	\$1,280.00	\$0.00	\$1,280.00	\$1,800.00	\$1,800.00	\$520.00	40.63%	
BHS Instructional Supplies: Math	\$3,429.00	\$3,353.38	\$3,429.00	\$3,819.00	\$3,819.00	\$390.00	11.37%	
BHS Instructional Supplies: Media	\$13,867.00	\$13,269.68	\$13,867.00	\$13,820.00	\$13,820.00	-\$47.00	-0.34%	
BHS Instructional Supplies: Music	\$13,150.00	\$11,771.37	\$12,980.00	\$12,000.00	\$12,000.00	-\$980.00	-7.55%	
BHS Instructional Supplies: Pathways	\$0.00	\$0.00	\$8,675.00	\$7,000.00	\$7,000.00	-\$1,675.00	-19.31%	
BHS Instructional Supplies: PE	\$3,528.00	\$3,408.75	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00%	
BHS Instructional Supplies: Science	\$30,561.92	\$29,291.70	\$31,280.00	\$31,323.00	\$31,323.00	\$43.00	0.14%	
BHS Instructional Supplies: Social Studies	\$350.00	\$354.19	\$150.00	\$150.00	\$150.00	\$0.00	0.00%	
BHS Instructional Supplies: Tech Ed.	\$6,000.00	\$3,535.66	\$18,614.00	\$13,000.00	\$13,000.00	-\$5,614.00	-30.16%	
BHS Instructional Supplies: Technology	\$3,060.00	\$2,953.79	\$3,035.00	\$2,870.00	\$2,870.00	-\$165.00	-5.44%	
BHS Instructional Supplies: World Lang.	\$1,775.00	\$1,025.60	\$1,050.00	\$1,050.00	\$1,050.00	\$0.00	0.00%	
CCTA Instructional Supplies	\$2,000.00	\$2,584.67	\$2,000.00	\$3,000.00	\$3,000.00	\$1,000.00	50.00%	
District Instructional Supplies	\$50,000.00	\$48,879.88	\$50,000.00	\$43,000.00	\$43,000.00	-\$7,000.00	-14.00%	
Griswold Instructional Supplies: Art	\$4,730.00	\$3,905.62	\$4,730.00	\$4,730.00	\$4,730.00	\$0.00	0.00%	
Griswold Instructional Supplies: ELA	\$11,425.00	\$8,165.43	\$11,425.00	\$11,425.00	\$11,425.00	\$0.00	0.00%	
Griswold Instructional Supplies: Kindergarten	\$2,950.00	\$2,326.69	\$2,950.00	\$2,950.00	\$2,950.00	\$0.00	0.00%	
Griswold Instructional Supplies: Math	\$11,370.00	\$8,372.92	\$11,370.00	\$11,370.00	\$11,370.00	\$0.00	0.00%	
Griswold Instructional Supplies: Media	\$3,000.00	\$2,900.90	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Griswold Instructional Supplies: Music	\$2,650.00	\$2,405.67	\$2,587.00	\$2,650.00	\$2,650.00	\$63.00	2.44%	
Griswold Instructional Supplies: PE	\$500.00	\$475.03	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
Griswold Instructional Supplies: Reading	\$1,351.00	\$1,271.99	\$1,351.00	\$1,351.00	\$1,351.00	\$0.00	0.00%	
Griswold Instructional Supplies: Remedial	\$2,465.00	\$2,458.00	\$2,465.00	\$2,465.00	\$2,465.00	\$0.00	0.00%	
Griswold Instructional Supplies: Science	\$1,990.00	\$1,580.33	\$1,990.00	\$1,990.00	\$1,990.00	\$0.00	0.00%	
Griswold Instructional Supplies: Social Studies	\$2,811.50	\$942.23	\$2,811.50	\$2,812.00	\$2,812.00	\$0.50	0.02%	
Hubbard Instructional Supplies: Art	\$2,000.00	\$1,648.01	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Hubbard Instructional Supplies: ELA	\$1,500.00	\$1,487.54	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Health	\$200.00	\$191.11	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Math	\$3,600.00	\$3,513.99	\$3,600.00	\$5,000.00	\$5,000.00	\$1,400.00	38.89%	
Hubbard Instructional Supplies: Music	\$1,000.00	\$995.85	\$1,000.00	\$800.00	\$800.00	-\$200.00	-20.00%	
Hubbard Instructional Supplies: PE	\$700.00	\$697.24	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Reading	\$4,470.00	\$4,306.67	\$4,470.00	\$4,500.00	\$4,500.00	\$30.00	0.67%	

**Supplies** **\$1,183,110.00**

Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Hubbard Instructional Supplies: Remedial	\$1,200.00	\$1,107.23	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.00%	
Hubbard Instructional Supplies: Science	\$2,000.00	\$1,937.04	\$2,000.00	\$500.00	\$500.00	-\$1,500.00	-75.00%	
Hubbard Instructional Supplies: Social Studies	\$1,500.00	\$1,471.54	\$1,500.00	\$1,000.00	\$1,000.00	-\$500.00	-33.33%	
Hubbard Instructional Supplies: Spelling	\$1,250.00	\$1,254.76	\$1,250.00	\$2,300.00	\$2,300.00	\$1,050.00	84.00%	
McGee Instructional Supplies: Art	\$4,400.00	\$4,593.15	\$4,710.00	\$6,450.00	\$6,450.00	\$1,740.00	36.94%	
McGee Instructional Supplies: ELA	\$4,600.00	\$3,998.99	\$3,600.00	\$6,350.00	\$6,350.00	\$2,750.00	76.39%	
McGee Instructional Supplies: Health	\$1,000.00	\$137.56	\$700.00	\$750.00	\$750.00	\$50.00	7.14%	
McGee Instructional Supplies: Math	\$1,160.00	\$1,200.32	\$2,700.00	\$3,100.00	\$3,100.00	\$400.00	14.81%	
McGee Instructional Supplies: Media	\$500.00	\$677.95	\$1,200.00	\$2,500.00	\$2,500.00	\$1,300.00	108.33%	
McGee Instructional Supplies: Music	\$3,317.15	\$4,346.15	\$4,150.00	\$3,750.00	\$3,750.00	-\$400.00	-9.64%	
McGee Instructional Supplies: PE	\$4,949.00	\$1,978.06	\$4,254.00	\$3,554.00	\$3,554.00	-\$700.00	-16.46%	
McGee Instructional Supplies: Remedial	\$900.00	\$837.35	\$2,200.00	\$3,500.00	\$3,500.00	\$1,300.00	59.09%	
McGee Instructional Supplies: Science	\$11,050.00	\$9,641.13	\$9,855.00	\$12,500.00	\$12,500.00	\$2,645.00	26.84%	
McGee Instructional Supplies: Social Studies	\$1,725.00	\$1,513.59	\$2,000.00	\$2,040.00	\$2,040.00	\$40.00	2.00%	
McGee Instructional Supplies: STEAM	\$9,106.32	\$8,774.71	\$9,475.00	\$9,875.00	\$9,875.00	\$400.00	4.22%	
McGee Instructional Supplies: World Lang.	\$3,500.00	\$2,440.05	\$3,250.00	\$3,100.00	\$3,100.00	-\$150.00	-4.62%	
Special Ed. Instructional Supplies	\$30,000.00	\$23,784.47	\$30,000.00	\$30,900.00	\$30,900.00	\$900.00	3.00%	
Willard Instructional Supplies: Art	\$3,750.00	\$3,714.77	\$2,750.00	\$3,750.00	\$3,750.00	\$1,000.00	36.36%	
Willard Instructional Supplies: ELA	\$5,000.00	\$4,938.35	\$5,500.00	\$6,000.00	\$6,000.00	\$500.00	9.09%	
Willard Instructional Supplies: General	\$19,000.00	\$19,149.01	\$20,000.00	\$21,000.00	\$21,000.00	\$1,000.00	5.00%	
Willard Instructional Supplies: Health	\$200.00	\$172.87	\$200.00	\$200.00	\$200.00	\$0.00	0.00%	
Willard Instructional Supplies: Kindergarten	\$3,000.00	\$2,967.01	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Willard Instructional Supplies: Math	\$12,300.00	\$11,920.03	\$9,000.00	\$10,000.00	\$10,000.00	\$1,000.00	11.11%	
Willard Instructional Supplies: Media	\$13,500.00	\$10,864.62	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0.00%	
Willard Instructional Supplies: Music	\$4,300.00	\$4,297.04	\$5,600.00	\$4,000.00	\$4,000.00	-\$1,600.00	-28.57%	
Willard Instructional Supplies: PE	\$1,270.00	\$1,251.38	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
Willard Instructional Supplies: Reading	\$12,000.00	\$11,929.37	\$11,000.00	\$13,000.00	\$13,000.00	\$2,000.00	18.18%	
Willard Instructional Supplies: Remedial	\$5,500.00	\$5,176.64	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	0.00%	
Willard Instructional Supplies: Social Studies	\$1,000.00	\$876.33	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Willard Instructional Supplies: Spelling	\$430.00	\$344.93	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Willard Instructional Supplies: Science	\$1,000.00	\$949.82	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Program Total:	\$372,980.89	\$332,048.42	\$398,219.50	\$407,910.00	\$407,910.00	\$9,690.50	2.43%	
BHS Library Books	\$7,000.00	\$6,795.96	\$9,000.00	\$9,500.00	\$9,500.00	\$500.00	5.56%	
BHS Periodicals	\$1,168.00	\$989.66	\$850.00	\$845.00	\$845.00	-\$5.00	-0.59%	

Supplies								\$1,183,110.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
Griswold Library Books	\$12,220.00	\$9,875.72	\$12,220.00	\$12,220.00	\$12,220.00	\$0.00	0.00%	
Hubbard Library Books	\$4,000.00	\$3,863.03	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
McGee Classroom Library Books	\$3,500.00	\$3,251.05	\$3,000.00	\$3,950.00	\$3,950.00	\$950.00	31.67%	
McGee Digital Literacy Supplies	\$1,500.00	\$484.18	\$2,600.00	\$2,000.00	\$2,000.00	-\$600.00	-23.08%	
McGee Library Books	\$8,920.60	\$8,833.65	\$10,000.00	\$16,500.00	\$16,500.00	\$6,500.00	65.00%	
McGee Periodicals	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$39,308.60	\$34,093.25	\$41,670.00	\$49,015.00	\$49,015.00	\$7,345.00	17.63%	
BHS Non Instructional Supplies: Art	\$345.00	\$270.71	\$1,200.00	\$1,320.00	\$1,320.00	\$120.00	10.00%	
BHS Non Instructional Supplies: Athletics	\$16,500.00	\$15,803.72	\$10,358.68	\$20,000.00	\$20,000.00	\$9,641.32	93.07%	
BHS Non Instructional Supplies: Counseling	\$4,875.00	\$2,801.31	\$4,600.00	\$3,900.00	\$3,900.00	-\$700.00	-15.22%	
BHS Non Instructional Supplies: General	\$16,915.08	\$15,879.55	\$16,255.08	\$23,000.00	\$23,000.00	\$6,744.92	41.49%	
BHS Non Instructional Supplies: Pathways	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%	
BHS Non Instructional Supplies: Social Studies	\$650.00	\$573.57	\$650.00	\$750.00	\$750.00	\$100.00	15.38%	
CCTA Non Instructional Supplies	\$0.00	\$1,698.76	\$1,000.00	\$12,000.00	\$12,000.00	\$11,000.00	1100.00%	
District Non Instructional Supplies: BOE	\$4,000.00	\$3,121.00	\$3,900.00	\$4,000.00	\$4,000.00	\$100.00	2.56%	
District Non Instructional Supplies: Curriculum	\$4,500.00	\$4,502.26	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.00%	
District Non Instructional Supplies: Security	\$0.00	\$1,835.07	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Griswold Non Instructional Supplies: General	\$28,921.00	\$29,761.12	\$27,821.00	\$28,921.00	\$28,921.00	\$1,100.00	3.95%	
Griswold Non Instructional Supplies: Principal	\$675.00	\$688.15	\$675.00	\$1,000.00	\$1,000.00	\$325.00	48.15%	
Hubbard Non Instructional Supplies: General	\$18,600.00	\$18,066.58	\$18,600.00	\$20,000.00	\$20,000.00	\$1,400.00	7.53%	
McGee Non Instructional Supplies: Counseling	\$1,500.00	\$1,501.95	\$1,500.00	\$1,800.00	\$1,800.00	\$300.00	20.00%	
McGee Non Instructional Supplies: General	\$29,387.37	\$30,120.50	\$21,474.40	\$26,850.00	\$26,850.00	\$5,375.60	25.03%	
Special Ed. Non Instructional Supplies: General	\$12,000.00	\$11,550.50	\$12,000.00	\$12,360.00	\$12,360.00	\$360.00	3.00%	
Special Ed. Non Instructional Supplies: Health	\$4,000.00	\$3,545.98	\$4,000.00	\$4,108.00	\$4,108.00	\$108.00	2.70%	
Special Ed. Non Instructional Supplies: Other	\$8,000.00	\$7,719.69	\$8,000.00	\$8,240.00	\$8,240.00	\$240.00	3.00%	
Special Ed. Non Instructional Supplies: PPS	\$3,000.00	\$1,684.80	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Special Ed. Non Instructional Supplies: Social	\$6,500.00	\$4,014.28	\$6,500.00	\$6,695.00	\$6,695.00	\$195.00	3.00%	
Special Ed. Non Instructional Supplies: Speech	\$3,500.00	\$1,560.78	\$3,500.00	\$3,605.00	\$3,605.00	\$105.00	3.00%	
Willard Non Instructional Supplies: General	\$1,700.00	\$1,843.93	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.00%	
Program Total:	\$165,568.45	\$158,544.21	\$154,534.16	\$191,049.00	\$191,049.00	\$36,514.84	23.63%	
Sports Awards	\$6,200.00	\$6,198.55	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	100.00%	
BHS Textbooks: ELA	\$5,000.00	\$4,714.95	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00%	
BHS Textbooks: Math	\$0.00	\$0.00	\$354.96	\$0.00	\$0.00	-\$354.96	-100.00%	



Supplies								
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Textbooks: Science	\$0.00	\$0.00	\$1,700.00	\$2,200.00	\$2,200.00	\$500.00	29.41%	
BHS Textbooks: Social Studies	\$0.00	\$0.00	\$1,084.00	\$1,084.00	\$1,084.00	\$0.00	0.00%	
BHS Textbooks: Tech. Ed.	\$0.00	\$0.00	\$0.00	\$1,256.00	\$1,256.00	\$1,256.00	100.00%	
BHS Textbooks: World Lang.	\$0.00	\$0.00	\$1,600.00	\$4,500.00	\$4,500.00	\$2,900.00	181.25%	Textbook replacements
District Textbooks	\$61,827.00	\$64,735.00	\$59,932.00	\$97,400.00	\$97,400.00	\$37,468.00	62.52%	
Griswold Textbooks: Music	\$1,300.00	\$1,028.49	\$1,300.00	\$1,300.00	\$1,300.00	\$0.00	0.00%	
Griswold Textbooks: Reading	\$14,000.00	\$11,104.61	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	0.00%	
Hubbard Textbooks: Media	\$5,000.00	\$4,960.96	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	
McGee Textbooks: Remedial	\$3,000.00	\$172.77	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	-100.00%	
McGee Textbooks: World Lang.	\$350.00	\$0.00	\$500.00	\$0.00	\$0.00	-\$500.00	-100.00%	
McGee Workbooks: Math	\$10,351.03	\$11,469.12	\$12,308.64	\$12,926.00	\$12,926.00	\$617.36	5.02%	
Special Ed. Professional Reading Material	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
Program Total:	\$101,328.03	\$98,185.90	\$105,279.60	\$146,166.00	\$146,166.00	\$40,886.40	38.84%	
BHS Uniforms: Boys Golf	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	100.00%	
BHS Uniforms: Boys Soccer	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	
BHS Uniforms: Boys Tennis	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	100.00%	
BHS Uniforms: Boys Track	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	100.00%	
BHS Uniforms: Girls Golf	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	100.00%	
BHS Uniforms: Girls Soccer	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	100.00%	
BHS Uniforms: Girls Swimming	\$5,000.00	\$4,999.23	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	
BHS Uniforms: Girls Tennis	\$500.00	\$500.00	\$0.00	\$800.00	\$800.00	\$800.00	100.00%	
BHS Uniforms: Indoor Track	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%	
District Uniforms: Custodial	\$17,800.00	\$14,378.50	\$17,800.00	\$24,000.00	\$24,000.00	\$6,200.00	34.83%	
District Uniforms: Security	\$0.00	\$175.64	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee Uniforms: Boys Basketball	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	100.00%	
McGee Uniforms: Boys Cross Country	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	100.00%	
Program Total:	\$36,400.00	\$33,153.37	\$17,800.00	\$38,900.00	\$38,900.00	\$21,100.00	118.54%	
<b>Totals:</b>	<b>\$966,977.82</b>	<b>\$1,016,768.73</b>	<b>\$944,772.26</b>	<b>\$1,183,110.00</b>	<b>\$1,183,110.00</b>	<b>\$238,337.74</b>	<b>25.23%</b>	

**Notes:**

1. Department heads and building principals were instructed to increase their supply budgets to assist with the rising cost of inflation. Building budgets have not increased in four years.

Equipment								\$586,589.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Equipment: Pathways	\$0.00	\$0.00	\$1,000.00	\$5,000.00	\$5,000.00	\$4,000.00	400.00%	YouScience: Career Exploration
BHS Equipment: World Lang.	\$0.00	\$0.00	\$1,520.00	\$1,250.00	\$1,250.00	-\$270.00	-17.76%	
McGee Equipment: Instructional	\$2,000.00	\$16,418.98	\$4,625.60	\$23,000.00	\$23,000.00	\$18,374.40	397.23%	
BHS Equipment: Instructional	\$8,000.00	\$6,158.70	\$8,000.00	\$7,000.00	\$7,000.00	-\$1,000.00	-12.50%	
BHS Furniture: General	\$0.00	\$0.00	\$0.00	\$1,255.00	\$1,255.00	\$1,255.00	100.00%	
Program Total:	\$10,000.00	\$22,577.68	\$12,625.60	\$31,255.00	\$31,255.00	\$18,629.40	147.55%	
District FF&E	\$15,000.00	\$52,203.59	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	100.00%	
Special Ed. Equipment	\$5,000.00	\$2,555.18	\$6,000.00	\$6,180.00	\$6,180.00	\$180.00	3.00%	
BHS Instructional Technology	\$3,970.00	\$3,649.32	\$2,070.00	\$3,320.00	\$3,320.00	\$1,250.00	60.39%	
District Technology Equipment	\$30,000.00	\$179,325.15	\$30,000.00	\$109,159.00	\$109,159.00	\$79,159.00	263.86%	
District Infrastructure Hardware	\$50,200.00	\$50,000.00	\$50,200.00	\$97,900.00	\$97,900.00	\$47,700.00	95.02%	
District School 1:1 Technology	\$58,000.00	\$179,668.89	\$58,000.00	\$236,990.00	\$236,990.00	\$178,990.00	308.60%	
Program Total:	\$142,170.00	\$412,643.36	\$140,270.00	\$447,369.00	\$447,369.00	\$307,099.00	218.93%	
District Equipment: Security	\$0.00	\$15,925.83	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Equipment: Operations	\$0.00	\$589.90	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Equipment: Operations	\$0.00	\$0.00	\$7,000.00	\$20,000.00	\$20,000.00	\$13,000.00	185.71%	
Griswold Equipment: Operations	\$635.00	\$575.00	\$635.00	\$635.00	\$635.00	\$0.00	0.00%	
Hubbard Equipment: Operations	\$2,000.00	\$1,008.60	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
McGee Equipment: Operations	\$0.00	\$25,236.40	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Willard Equipment: Operations	\$2,000.00	\$1,838.38	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	
Program Total:	\$4,635.00	\$29,248.28	\$11,635.00	\$24,635.00	\$24,635.00	\$13,000.00	111.73%	
BHS Athletic Equipment: Boys Baseball	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00	\$1,000.00	100.00%	
BHS Athletic Equipment: Boys Basketball	\$1,000.00	\$1,000.00	\$990.50	\$1,500.00	\$1,500.00	\$509.50	51.44%	
BHS Athletic Equipment: Boys Golf	\$1,500.00	\$1,500.00	\$1,500.00	\$2,300.00	\$2,300.00	\$800.00	53.33%	
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	\$500.00	\$1,400.00	\$1,500.00	\$1,500.00	\$100.00	7.14%	
BHS Athletic Equipment: Boys Swimming	\$1,100.00	\$1,099.70	\$1,100.00	\$1,400.00	\$1,400.00	\$300.00	27.27%	
BHS Athletic Equipment: Boys Tennis	\$700.00	\$700.00	\$700.00	\$1,000.00	\$1,000.00	\$300.00	42.86%	
BHS Athletic Equipment: Boys Track	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	

Equipment								
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25		Dollar Difference	Percent Difference	Comments
				Superintendent Requests	FY 24-25 BOE Adopted			
BHS Athletic Equipment: Cheerleading	\$500.00	\$500.00	\$550.00	\$700.00	\$700.00	\$150.00	27.27%	
BHS Athletic Equipment: Football	\$6,000.00	\$6,017.73	\$6,000.00	\$7,000.00	\$7,000.00	\$1,000.00	16.67%	
BHS Athletic Equipment: Girls	\$1,100.00	\$1,100.00	\$1,100.00	\$1,500.00	\$1,500.00	\$400.00	36.36%	
BHS Athletic Equipment: Girls Basketball	\$600.00	\$653.07	\$600.00	\$1,500.00	\$1,500.00	\$900.00	150.00%	
BHS Athletic Equipment: Girls Golf	\$1,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00	\$500.00	33.33%	
BHS Athletic Equipment: Girls Soccer	\$700.00	\$700.00	\$659.50	\$1,400.00	\$1,400.00	\$740.50	112.28%	
BHS Athletic Equipment: Girls Softball	\$1,000.00	\$999.12	\$1,000.00	\$1,500.00	\$1,500.00	\$500.00	50.00%	
BHS Athletic Equipment: Girls Swimming	\$1,100.00	\$1,099.50	\$1,100.00	\$1,500.00	\$1,500.00	\$400.00	36.36%	
BHS Athletic Equipment: Girls Tennis	\$700.00	\$700.00	\$700.00	\$1,000.00	\$1,000.00	\$300.00	42.86%	
BHS Athletic Equipment: Girls Track	\$700.00	\$791.00	\$700.00	\$700.00	\$700.00	\$0.00	0.00%	
BHS Athletic Equipment: Ice Hockey	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%	
BHS Athletic Equipment: Indoor Track	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	0.00%	
BHS Athletic Equipment: Lacrosse	\$800.00	\$800.00	\$800.00	\$1,500.00	\$1,500.00	\$700.00	87.50%	
BHS Athletic Equipment: Unified Sports	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Athletic Equipment: Wrestling	\$500.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$500.00	100.00%	
McGee Athletic Equipment: Boys Baseball	\$600.00	\$600.00	\$600.00	\$800.00	\$800.00	\$200.00	33.33%	
McGee Athletic Equipment: Boys Basketball	\$400.00	\$400.00	\$400.00	\$600.00	\$600.00	\$200.00	50.00%	
McGee Athletic Equipment: Boys Soccer	\$300.00	\$300.00	\$300.00	\$500.00	\$500.00	\$200.00	66.67%	
McGee Athletic Equipment: Boys Track	\$400.00	\$400.00	\$400.00	\$500.00	\$500.00	\$100.00	25.00%	
McGee Athletic Equipment: Girls Basketball	\$400.00	\$399.47	\$400.00	\$600.00	\$600.00	\$200.00	50.00%	
McGee Athletic Equipment: Girls Soccer	\$300.00	\$300.00	\$300.00	\$500.00	\$500.00	\$200.00	66.67%	
McGee Athletic Equipment: Girls Track	\$400.00	\$400.00	\$400.00	\$500.00	\$500.00	\$100.00	25.00%	
McGee Athletic Equipment: Softball	\$400.00	\$400.00	\$400.00	\$600.00	\$600.00	\$200.00	50.00%	
McGee Athletic Equipment: Wrestling	\$400.00	\$400.00	\$400.00	\$500.00	\$500.00	\$100.00	25.00%	
Program Total:	\$39,400.00	\$39,559.59	\$40,300.00	\$50,900.00	\$50,900.00	\$10,600.00	26.30%	
<b>Totals:</b>	<b>\$216,205.00</b>	<b>\$574,713.51</b>	<b>\$213,350.60</b>	<b>\$586,589.00</b>	<b>\$586,589.00</b>	<b>\$373,238.40</b>	<b>174.94%</b>	

**Notes:**

1. Student and classroom technology is approaching end-of-life and needs to be replaced. Historically, school technology is underfunded.

All Other Expenditures								\$129,739.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Dues & Fees: Art	\$170.00	\$170.00	\$200.00	\$320.00	\$320.00	\$120.00	60.00%	
BHS Dues & Fees: Pathways	\$0.00	\$0.00	\$1,220.00	\$500.00	\$500.00	-\$720.00	-59.02%	
BHS Dues & Fees: World Lang.	\$490.00	\$312.00	\$490.00	\$535.00	\$535.00	\$45.00	9.18%	
McGee Dues & Fees: World Lang.	\$0.00	\$0.00	\$185.00	\$185.00	\$185.00	\$0.00	0.00%	
Program Total:	\$490.00	\$312.00	\$675.00	\$720.00	\$720.00	\$45.00	6.67%	
BHS Dues & Fees: FCS	\$300.00	\$0.00	\$0.00	\$555.00	\$555.00	\$555.00	100.00%	
BHS Dues & Fees: Tech Ed.	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	100.00%	
BHS Dues & Fees: Math	\$275.00	\$60.00	\$3,424.04	\$275.00	\$275.00	-\$3,149.04	-91.97%	
McGee Dues & Fees: FCS	\$0.00	\$0.00	\$282.00	\$282.00	\$282.00	\$0.00	0.00%	
Program Total:	\$275.00	\$60.00	\$3,706.04	\$557.00	\$557.00	-\$3,149.04	-84.97%	
BHS Dues & Fees: Music	\$1,874.00	\$991.00	\$1,135.00	\$1,215.00	\$1,215.00	\$80.00	7.05%	
Dues & Fees	\$900.00	\$0.00	\$1,039.00	\$1,039.00	\$1,039.00	\$0.00	0.00%	
Dues & Fees	\$400.00	\$80.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
Program Total:	\$1,300.00	\$80.00	\$1,439.00	\$1,439.00	\$1,439.00	\$0.00	0.00%	
McGee Dues & Fees: Science	\$0.00	\$0.00	\$665.00	\$600.00	\$600.00	-\$65.00	-9.77%	
Dues & Fees	\$1,800.00	\$740.90	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.00%	
Clinical Licensing	\$1,000.00	\$2,793.00	\$1,000.00	\$975.00	\$975.00	-\$25.00	-2.50%	
Clinical Licensing	\$1,500.00	\$635.00	\$1,500.00	\$3,010.00	\$3,010.00	\$1,510.00	100.67%	
BHS Dues & Fees: Technology	\$1,077.00	\$1,077.00	\$1,077.00	\$2,000.00	\$2,000.00	\$923.00	85.70%	
BHS Dues & Fees: Counseling	\$734.00	\$549.00	\$734.00	\$1,250.00	\$1,250.00	\$516.00	70.30%	
District Dues & Fees: Curriculum	\$5,000.00	\$2,368.47	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%	

**All Other Expenditures** **\$129,739.00**

Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
District Dues & Fees: Media	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.00%	
McGee Dues & Fees: Media	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%	
Program Total:	\$600.00	\$0.00	\$3,100.00	\$3,100.00	\$3,100.00	\$0.00	0.00%	
District Dues & Fees: BOE	\$24,438.00	\$25,608.97	\$2,438.00	\$29,823.00	\$29,823.00	\$27,385.00	1123.26%	CABE
District Dues & Fees: Superintendent	\$1,700.00	\$8,830.21	\$1,700.00	\$5,700.00	\$5,700.00	\$4,000.00	235.29%	
BHS Dues & Fees: Principals	\$7,270.00	\$5,154.00	\$7,270.00	\$11,050.00	\$11,050.00	\$3,780.00	51.99%	School CAS & NEASC dues
Griswold Dues & Fees: Principals	\$500.00	\$181.13	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
Hubbard Dues & Fees: Principals	\$800.00	\$795.23	\$800.00	\$800.00	\$800.00	\$0.00	0.00%	
McGee Dues & Fees: Principals	\$7,572.00	\$4,901.80	\$5,575.00	\$13,040.00	\$13,040.00	\$7,465.00	133.90%	Grit & Wit
	\$16,142.00	\$11,032.16	\$14,145.00	\$25,390.00	\$25,390.00	\$11,245.00	79.50%	
District Dues & Fees: Operations	\$2,000.00	\$1,788.00	\$2,000.00	\$3,000.00	\$3,000.00	\$1,000.00	50.00%	
District Dues & Fees: HR	\$1,285.00	\$1,328.54	\$1,285.00	\$1,285.00	\$1,285.00	\$0.00	0.00%	
BHS Building Improvements	\$0.00	\$25,185.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
CCTA Building Improvements	\$0.00	\$86.99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Central Office Building Improvements	\$0.00	\$17,997.83	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
District Building Improvements	\$17,182.00	\$2,715.00	\$17,182.00	\$30,000.00	\$30,000.00	\$12,818.00	74.60%	
Griswold Building Improvements	\$0.00	\$1,038.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Hubbard Building Improvements	\$0.00	\$3,950.02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
McGee Building Improvements	\$0.00	\$2,707.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Willard Building Improvements	\$0.00	\$4,750.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
Program Total:	\$17,182.00	\$58,429.84	\$17,182.00	\$30,000.00	\$30,000.00	\$12,818.00	74.60%	
BHS Tournament Fees: Football	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	0.00%	
BHS Tournament Fees: Boys Basketball	\$100.00	\$100.00	\$100.00	\$150.00	\$150.00	\$50.00	50.00%	
BHS Tournament Fees: Boys Baseball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	
McGee Tournament Fees: Boys Track	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
BHS Tournament Fees: Boys Track	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$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%	
McGee Tournament Fees: Cross Country	\$400.00	\$400.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Tournament Fees: Boys Golf	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	

All Other Expenditures								\$129,739.00
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/2023	FY 24-25 Superintendent Requests	FY 24-25 BOE Adopted	Dollar Difference	Percent Difference	Comments
BHS Tournament Fees: Boys Tennis	\$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	\$150.00	\$150.00	\$50.00	50.00%	
BHS Tournament Fees: Boys Soccer	\$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	\$2,000.00	\$2,000.00	\$1,000.00	100.00%	
McGee Tournament Fees: Wrestling	\$200.00	\$200.00	\$250.00	\$250.00	\$250.00	\$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: Girls Basketball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$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 Track	\$1,200.00	\$1,199.76	\$1,200.00	\$1,500.00	\$1,500.00	\$300.00	25.00%	
BHS Tournament Fees: Indoor Track	\$1,500.00	\$1,499.52	\$1,500.00	\$1,500.00	\$1,500.00	\$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 Softball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$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: Girls Swimming	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%	
BHS Tournament Fees: Girls Soccer	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	
BHS Tournament Fees: Girls Volleyball	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%	
BHS Tournament Fees: Girls Golf	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%	
	\$10,150.00	\$10,149.28	\$9,900.00	\$11,300.00	\$11,300.00	\$1,400.00	14.14%	
<b>Totals:</b>	<b>\$89,217.00</b>	<b>\$126,943.37</b>	<b>\$71,901.04</b>	<b>\$129,739.00</b>	<b>\$129,739.00</b>	<b>\$57,837.96</b>	<b>80.44%</b>	

Notes:

1. End-of-year funds and student accountability were used for CABE memberships and BHS graduation for FY24 to help offset the increase of the overall budget. These programs need to be fully funded by the General Fund for FY25.

## Security Department Budget

**\$412,138.00**

Description	FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Budget as of 12/1/2023	FY 24-25		Dollar Difference	Percentage Difference
				Superintendent Requests	FY 24-25 BOE Adopted		
Security/Safety/ Residency Director	\$67,825.00	\$75,000.00	\$77,250.49	\$79,568.00	\$79,568.00	\$2,317.51	3.00%
Security Officers	\$253,062.50	\$282,636.00	\$291,115.08	\$299,850.00	\$299,850.00	\$8,734.92	3.00%
Other Professional Services/Security	\$9,000.00	\$9,270.00	\$9,548.10	\$9,850.00	\$9,850.00	\$301.90	3.16%
Contracted Services/Security	\$7,625.00	\$7,854.00	\$8,089.36	\$8,330.00	\$8,330.00	\$240.64	2.97%
Supplies/Security	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Uniforms/Security	\$8,300.00	\$8,549.00	\$8,805.47	\$9,070.00	\$9,070.00	\$264.53	3.00%
Equipment/Security	\$0.00	\$5,150.00	\$5,304.50	\$5,470.00	\$5,470.00	\$165.50	3.12%
<b>Totals</b>	<b>\$346,612.50</b>	<b>\$388,459.00</b>	<b>\$400,113.00</b>	<b>\$412,138.00</b>	<b>\$412,138.00</b>	<b>\$12,025.00</b>	<b>3.01%</b>

**Note:**

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



# Project Priority List for FY 2024-25

School or Department	Project Category	Project Information and Description	Preliminary Budget Estimate
Berlin High School	Building Fixture Requests	Swipe Pads on Outside Entrances (6 entry areas). Rationale: safety concern - staff access to building during emergencies/reverse evacuations	\$30,000.00
Berlin High School	Building Construction/Renovation Projects	Window and Door Blind Replacement. Rationale: Blinds are breaking and bending; this is a safety concern as view access cannot be fully restricted during emergencies	\$25,000.00
Berlin High School	Site Maintenance & Construction	Athletic Director Office Expansion. Rationale: The Athletic Director is a district administrator and needs space to hold meetings	\$35,000.00
Berlin High School	Site Maintenance & Construction	Floor Tile Replacement/various areas. Rationale: Floor tiles are cracking and discolored in hallways, classrooms, and other areas	\$50,000.00
Berlin High School	Site Maintenance & Construction	Bathroom Tiles (all bathrooms). Rationale: Floors are settling/buckling causing tiles to crack	\$25,000.00
Griswold Elementary School	Site Maintenance & Construction	Sound Proof Principal's Office. Rationale: Confidential conversations can be heard in the main office	TBD
Griswold Elementary School	Site Maintenance & Construction	Permanent Wall in School Social Worker's Office. Rationale: Current setup does not allow privacy and confidential conversations	TBD
Griswold Elementary School	Equipment Requests	Replace Auditorium Sound System- Rationale: Does not function at times, old/outdated	TBD
Griswold Elementary School	Site Maintenance & Construction	Carpet Replacement: Chorus room, Library media center, conference room, principal's office. Rationale: Old, severely stained, exceeded expected lifetime	TBD
Griswold Elementary School	Site Maintenance & Construction	Office Millwork: Rationale: Current setup is not conducive to the school office environment	TBD
Griswold Elementary School	Site Maintenance & Construction	Health Office Renovation. Rationale: To allow for privacy and confidentiality	TBD
Griswold Elementary School	Building Construction/Renovation Projects	Seclusion Room. Rationale: Move closer to SNAP Room	TBD
Griswold Elementary School	Equipment Requests	Auditorium Lighting Replacement. Rationale: Does not function at times. Old/outdated. Used for chorus concerts, band concerts, assemblies	TBD
Griswold Elementary School	Site Maintenance & Construction	Painting of walls, door trim, other areas in building. Rationale: Routine maintenance	TBD
Hubbard Elementary School	Site Maintenance & Construction	Paint all classroom doors, door trims, and classroom sink cabinetry. Rationale: Routine maintenance	\$50,000.00
Hubbard Elementary School	Site Maintenance & Construction	Cafeteria Flooring & Tiles. Rationale: Tiles are cracked or chipped	\$25,000.00





# Project Priority List for FY 2024-25

School or Department	Project Category	Project Information and Description	Preliminary Budget Estimate
Hubbard Elementary School	Site Maintenance & Construction	Soundproof Music Room. Rationale: To be less disruptive to classrooms in the area	\$25,000.00
Hubbard Elementary School	Site Maintenance & Construction	Exterior Blue Aluminum Siding Replacement: Rational: Routine maintenance	\$50,000.00
McGee Middle School	Building Fixture Requests	Outdoor Spotlighting, Uplighting on Building. Rationale: Safety and security	\$30,000.00
McGee Middle School	Building Construction/Renovation Projects	Renovated Conference Area. Rationale: Secure access to additional conference room	\$55,000.00
McGee Middle School	Building Construction/Renovation Projects	Paint All Walls. Rationale: Routine Maintenance	\$30,000.00
McGee Middle School	Building Fixture Requests	Access Controls for Vestibule Area. Rationale: Secure vestibule	\$55,000.00
Willard Elementary School	Site Maintenance & Construction	Carpet Replacement: Pre-K, Chorus room, Library media center, conference room, Principal's office. Rationale: Old, severely stained, exceeded expected lifetime	TBD
Willard Elementary School	Site Maintenance & Construction	Paint Exterior Poles and Trim. Rationale: Routine Maintenance	TBD
Willard Elementary School	Building Construction/Renovation Projects	Office Reconfiguration. Rationale: Transaction window does not function as designed	\$30,000.00
Security Department	Equipment Requests	Campus Safety System. Rationale: Safety and Security	\$45,250.00
Security Department	Equipment Requests	Evacuation maps. Rationale: Safety and Security	\$14,182.00
<b>Priority List Requests</b>			<b>\$574,432.00</b>

# Capital Planning Requests for FY 2025

School or Department	Project Category	Project Information and Description	Preliminary Budget Estimate
McGee Middle School	Building Construction/Renovation Projects	Renovate & Repurpose 5 Science Classrooms. Rationale: Old, outdated and needs to be better aligned with the current curriculum	\$3,119,690
Hubbard Elementary School	Building Construction/Renovation Projects	LMC Renovation. Rationale: Last library in the district to be renovated	700,000
Berlin High School	Site Maintenance & Construction	Fire Suppression systems for Network Closets. Rationale: Existing sprinkler system would destroy network gear	\$166,320
District Business Office	Equipment Requests	Student Transportation Vehicles. Rationale: To replace vehicles in fleet	\$150,000
<b>Priority Requests for Upcoming Fiscal Year:</b>			<b>\$3,436,017</b>
Berlin High School	Site Maintenance & Construction	Building Room Numbering System. Rationale: Renumber room in numbers to be in sequential order	\$120,000
District Elementary Schools	Site Maintenance & Construction	Bathroom Upgrades: Rationale: Sinks, toilets, urinals, partitions, flooring and mirrors are in need of full replacement	700,000
Hubbard Elementary School	Site Maintenance & Construction	School Ceiling Tile Replacement. Rationale: Ceiling tiles are sagging in several areas	\$100,000
McGee Middle School	Building Fixture Requests	Locker Refurbishing/ Replacement. Rationale: Hinges, locks and frames no longer function in several areas	700,000
McGee Middle School	Building Fixture Requests	Auditorium Renovation. Rationale: Outdated, broken seats, poor lighting and sound	700,000
Security Department	Equipment Requests	Emergency Alert System. Rationale: Districtwide emergency communication	\$130,000
Security Department	Equipment Requests	Touchless Security Screening/Weapons Detection. Rationale: School Security	\$188,000
Willard Elementary School	Equipment Requests	Playground Equipment. Rationale: Last playground in need of updates	\$195,000
<b>Other Requests</b>			<b>\$733,000</b>

**\*All Capital Requests: \$4,169,017.**

\* Number will be adjusted as pricing becomes available

## Security Department Budget

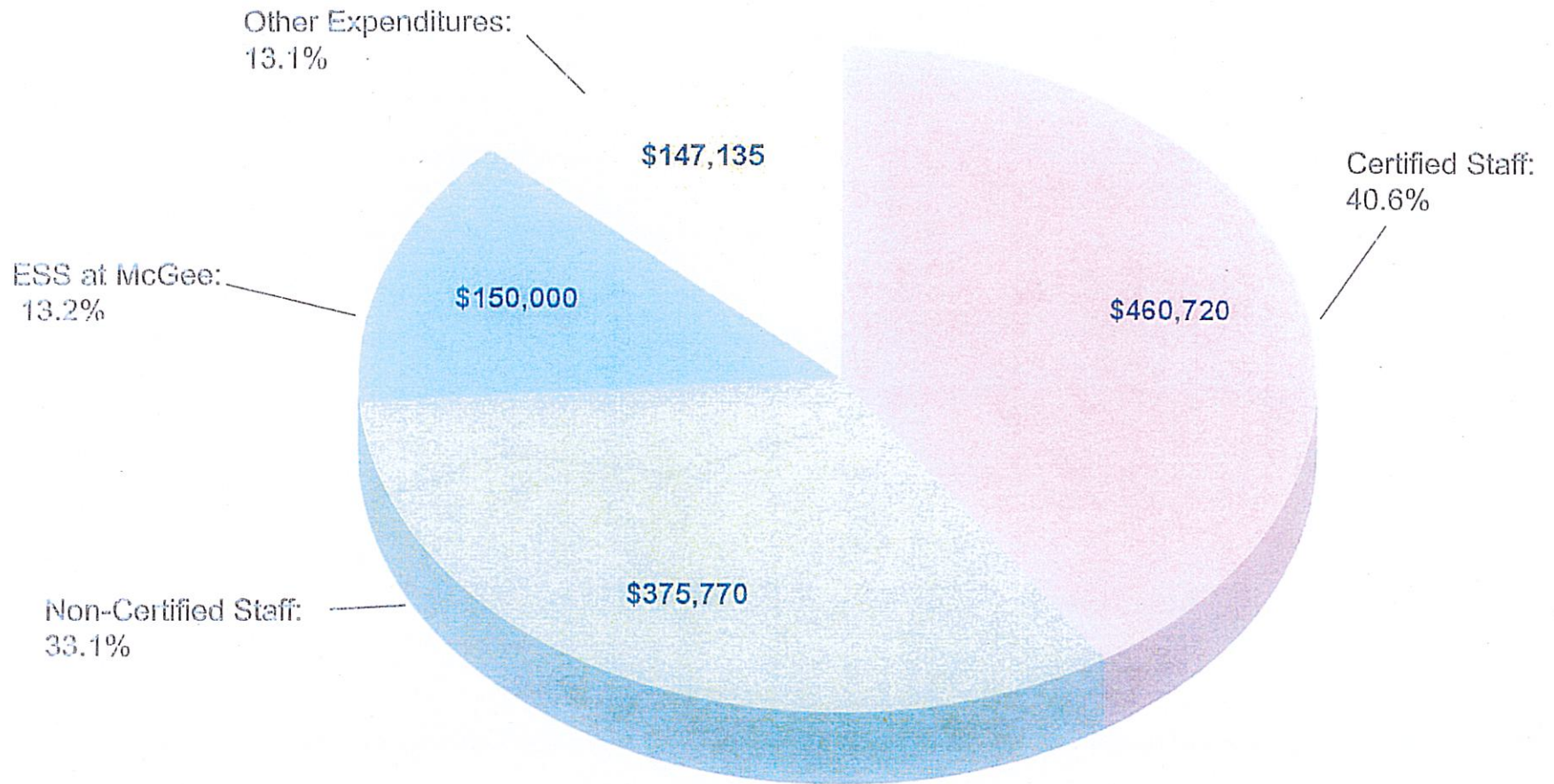
**\$412,138.00**

Description	FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Budget as of 12/1/2023	FY 24-25	Dollar Difference	Percentage Difference
				Superintendent Requests		
Security/Safety/ Residency Director	\$67,825.00	\$75,000.00	\$77,250.49	\$79,568.00	\$2,317.51	3.00%
Security Officers	\$253,062.50	\$282,636.00	\$291,115.08	\$299,850.00	\$8,734.92	3.00%
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Contracted Services/Security	\$7,625.00	\$7,854.00	\$8,089.36	\$8,330.00	\$240.64	2.97%
Supplies/Security	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Uniforms/Security	\$8,300.00	\$8,549.00	\$8,805.47	\$9,070.00	\$264.53	3.00%
Equipment/Security	\$0.00	\$5,150.00	\$5,304.50	\$5,470.00	\$165.50	3.12%
<b>Totals</b>	<b>\$346,612.50</b>	<b>\$388,459.00</b>	<b>\$400,113.00</b>	<b>\$412,138.00</b>	<b>\$12,025.00</b>	<b>3.01%</b>

**Note:**

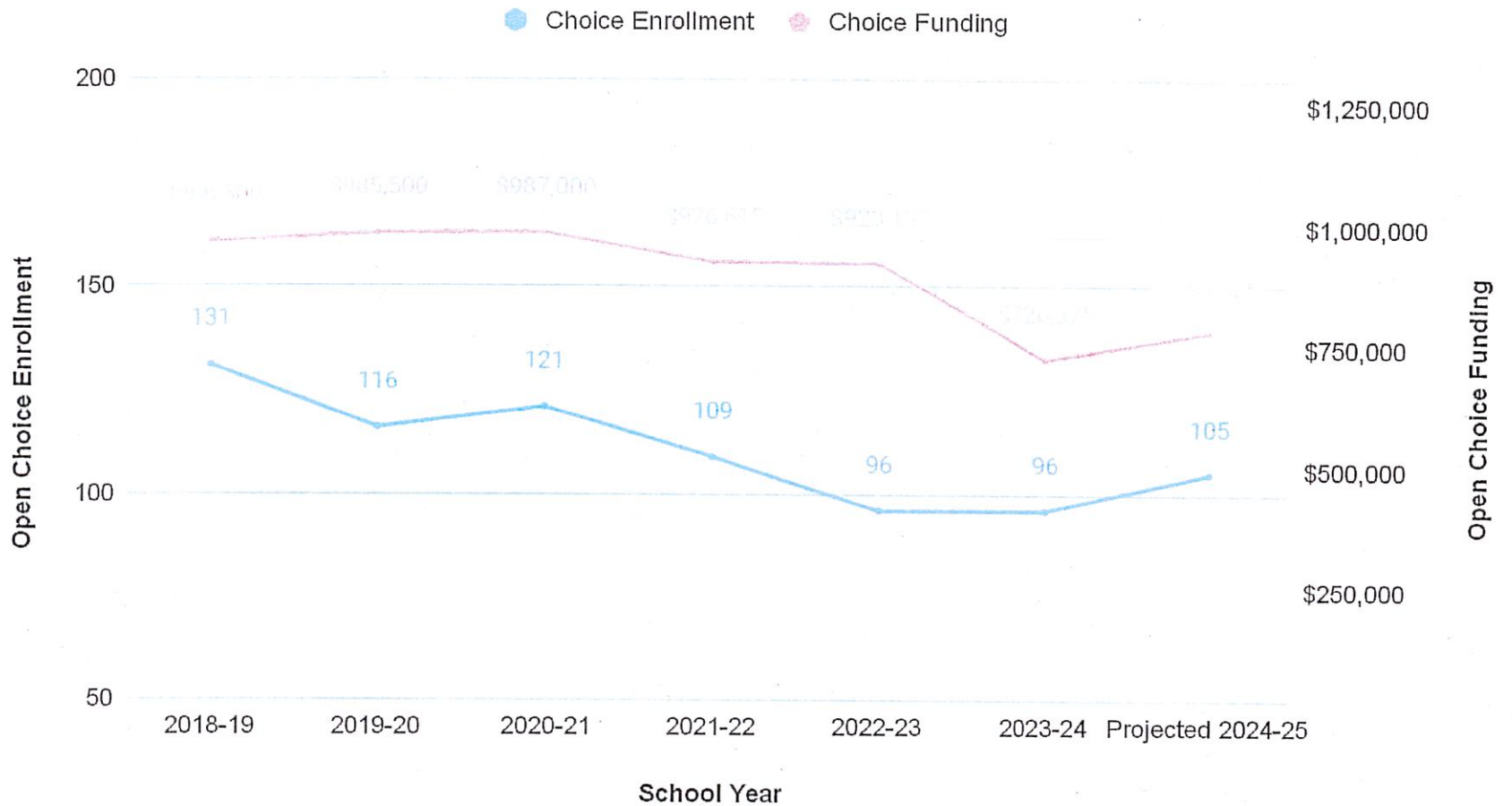
1. The budget for the Security Department is funded 100% by the Town of Berlin.

# Open Choice Anticipated Budget - \$1,133,625



- ❖ Assumes a \$350,000 carry-over from FY 2024
- ❖ Anticipated revenue for FY 2025 is \$783,625

# Open Choice Enrollment & Funding History



- Assumes 105 Open Choice Students in the upcoming school year
- Assumes 3% Open Choice population

### Current Staffing Summary for Fiscal Year 24

Location	Administrators	Teachers	OT/PT/ Speech	Psych/ Soc/ School Counseling	Paraprofessionals	Clerical	Custodial	Security	Technology	Other Non-Affiliated	Food Service Staff	Total FTE
Central Office	3.80					4.00				4.00		11.80
Districtwide	4.00	1.00				0.60			1.50	2.50		9.60
Berlin High School	3.00	77.00	1.00	8.00	21.00	4.80	10.00	2.00	2.00	5.17	5.05	139.02
McGee Middle School	3.00	54.00	1.00	6.00	18.00	2.60	5.00	1.00	1.00	1.42	4.07	97.09
Griswold Elementary School	2.00	42.10	1.00	2.00	18.80	1.80	4.00	1.00	1.00	0.86	2.97	77.53
Hubbard Elementary School	1.00	19.20	0.60	1.00	11.84	1.00	3.00	1.00	0.50	0.86	1.74	41.74
Willard Elementary School	2.00	44.40	3.00	2.00	41.32	1.80	4.00	1.00	1.00	0.86	3.04	104.42
Central CT Transition Academy		2.00			5.00						0.00	7.00
Special Education Department	3.00		4.40			2.00				2.30		11.70
<b>Total</b>	<b>21.80</b>	<b>239.70</b>	<b>11.00</b>	<b>19.00</b>	<b>115.96</b>	<b>18.60</b>	<b>26.00</b>	<b>6.00</b>	<b>7.00</b>	<b>17.97</b>	<b>16.87</b>	<b>499.90</b>
<i>For the FTE totals above, funded by grants or other funding sources</i>		<i>7.00</i>	<i>2.60</i>	<i>3.00</i>	<i>16.34</i>	<i>0.60</i>	<i>1.00</i>			<i>2.50</i>	<i>16.87</i>	<i>49.91</i>

Notes: Of the staff listed in the chart above, the following are members of the Special Education Department:

Special Education	BHS	CCTA	Griswold	Hubbard	McGee	Willard	TOTAL
Administrators	0.70	0.20	0.50	0.50	0.60	0.50	3.00
Teacher	11.00	2.00	4.00	2.00	9.00	11.00	39.00
Para	16.00	5.00	9.00	5.00	13.00	31.22	79.22
Speech	1.00		1.00	0.60	1.00	3.00	6.60
OT/PT	1.00		1.00	0.40	1.00	1.00	4.40
Psychologist	1.00		1.00		2.00	1.00	5.00
Social Worker	2.00		1.00	1.00	1.00	1.00	6.00
<b>TOTAL</b>	<b>32.70</b>	<b>7.20</b>	<b>17.50</b>	<b>9.50</b>	<b>27.60</b>	<b>48.72</b>	<b>143.22</b>

## **VII. CAPITAL**

# CAPITAL BUDGET

## *Overview:*

The capital requests in this budget proposal were developed with consideration for the age and condition of critical assets and the economic condition in Berlin.

### Town of Berlin Capital Assets

➤ 37 bridges	➤ 17 police patrols
➤ 110 miles of roads	➤ 13 fire apparatus
➤ 5 schools	➤ 2,272 parks acreage
➤ Community center/library	➤ 2,580 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. The FY25 capital request was held as low as possible while still addressing current, and sometimes overdue, critical needs, and includes:

### EDUCATION:

- Install fire suppression units in seven (7) network closets at Berlin High School
- Replace sidewalks at McGee Middle School
- Replace school vans (3-4 vans depending on how much the funding will support)
- Ballast block replacement for solar panels on elementary school roofs
- Door and hardware replacements (districtwide)

### RECREATION:

- Purchase a new greens mower at Timberlin Golf Course
- Boiler replacement at Timberlin Golf Course
- Replace Sage Park parking lot

### TOWN VEHICLES:

- Highway pickup truck w/ plow
- Grounds pickup truck without a utility body & plow
- Pool cars for various Town departments

### FACILITIES



- Interior Air Quality study at the Community Center

## 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 a list of the outstanding principal & interest balance of existing General Obligation debt.

BOND PRINCIPAL	May-13	May-14	May-15	May-16	May 2016 Ref	May-17	Jun-19	Jun-20	TOTAL
	2013	2014	2015	2016	2016 Ref	2017	2019	2020	
FY2025	505,000	995,000	725,000	1,030,000	1,560,000	450,000	700,000	420,000	6,385,000
FY2026	500,000	995,000	725,000	1,030,000	1,340,000	450,000	650,000	420,000	6,110,000
FY2027	500,000	995,000	725,000	810,000		445,000	550,000	420,000	4,445,000
FY2028	495,000	995,000	720,000	810,000		445,000	550,000	420,000	4,435,000
FY2029	385,000	995,000	720,000	805,000		80,000	550,000	420,000	3,955,000
FY2030	385,000	865,000	720,000	805,000		80,000		420,000	3,275,000
FY2031	385,000	865,000	720,000	805,000				420,000	3,195,000
FY2032	385,000	865,000	720,000	690,000					2,660,000
FY2033	385,000	865,000	715,000	690,000					2,655,000
FY2034		865,000	715,000	685,000					2,265,000
FY2035			715,000	685,000					1,400,000
FY2036				685,000					685,000
<b>TOTAL</b>	<b>3,925,000</b>	<b>9,300,000</b>	<b>7,920,000</b>	<b>9,530,000</b>	<b>2,900,000</b>	<b>1,950,000</b>	<b>3,000,000</b>	<b>2,940,000</b>	<b>41,465,000</b>
BOND INTEREST	May-13	May-14	May-15	May-16	May 2016 Ref	May-17	Jun-19	Jun-20	TOTAL
FY2025	103,281	271,644	226,638	229,981	82,600	39,419	73,000	111,300	1,137,863
FY2026	91,350	241,794	209,872	199,081	33,500	28,169	46,000	90,300	940,066
FY2027	78,850	211,944	190,388	180,681		18,941	27,500	69,300	777,603
FY2028	65,175	182,094	168,713	164,481		9,206	16,500	48,300	654,469
FY2029	51,975	152,244	147,113	148,331		3,200	5,500	31,500	539,863
FY2030	40,425	124,344	125,513	131,225		1,100	-	18,900	441,506
FY2031	28,875	97,853	103,463	112,609				6,300	349,100
FY2032	17,325	70,822	80,963	92,700					261,809
FY2033	5,775	43,250	58,094	72,000					179,119
FY2034		14,597	34,856	51,375					100,828
FY2035			11,619	30,825					42,444
FY2036				10,275					10,275
<b>TOTAL</b>	<b>483,031</b>	<b>1,410,584</b>	<b>1,357,228</b>	<b>1,423,566</b>	<b>116,100</b>	<b>100,034</b>	<b>168,500</b>	<b>375,900</b>	<b>5,434,944</b>
BOND TOTAL	May-13	May-14	May-15	May-16	May 2016 Ref	May-17	Jun-19	Jun-20	TOTAL ISSUED
FY2025	608,281	1,266,644	951,638	1,259,981	1,642,600	489,419	773,000	531,300	7,522,863
FY2026	591,350	1,236,794	934,872	1,229,081	1,373,500	478,169	696,000	510,300	7,050,066
FY2027	578,850	1,206,944	915,388	990,681	-	463,941	577,500	489,300	5,222,603
FY2028	560,175	1,177,094	888,713	974,481	-	454,206	566,500	468,300	5,089,469
FY2029	436,975	1,147,244	867,113	953,331	-	83,200	555,500	451,500	4,494,863
FY2030	425,425	989,344	845,513	936,225	-	81,100	-	438,900	3,716,506
FY2031	413,875	962,853	823,463	917,609	-	-	-	426,300	3,544,100
FY2032	402,325	935,822	800,963	782,700	-	-	-	-	2,921,809
FY2033	390,775	908,250	773,094	762,000	-	-	-	-	2,834,119
FY2034	-	879,597	749,856	736,375	-	-	-	-	2,365,828
FY2035	-	-	726,619	715,825	-	-	-	-	1,442,444
FY2036	-	-	-	695,275	-	-	-	-	695,275
<b>TOTAL</b>	<b>4,408,031</b>	<b>10,710,584</b>	<b>9,277,228</b>	<b>10,953,566</b>	<b>3,016,100</b>	<b>2,050,034</b>	<b>3,168,500</b>	<b>3,315,900</b>	<b>46,899,944</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 based in the strategy “borrow less than is retired each year”. Based on this overall strategy, the proposed debt plan for FY25 is to issue \$6.4 million of new long-term debt in spring/summer of calendar 2024.

**Proposed FY25 new money debt will be used to finance:**

- Police radio upgrade to enable the move to the State radio system to address coverage gaps
- Roof replacement at the Berlin Town Hall
- Complete funding for a \$2.6 million upgrade at the Police Station
- Replace the Berlin High School track
- Initiate HVAC upgrades at Hubbard and Griswold Elementary Schools

**Planned projects/purchases financed with debt in FY2026-2030:**

- Complete HVAC upgrades at Hubbard and Griswold Elementary Schools
- Boiler replacement at all three elementary schools
- Renovate all seven (7) McGee Middle School science classrooms
- Roof replacement at the Berlin-Peck Memorial Library
- Chiller replacement at the Library/Community Center
- Window replacement at McGee Middle School and all three elementary schools
- Purchase two fire apparatus
- Replace the pool buildings at both town pools
- Bridge replacements
- Paper Good Pond Dam upgrade

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 \$583,294,271 (as of 6/30/2023).

## **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 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 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 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, 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 most 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 3 active participants and 12 retiree/beneficiaries in payout status in the plan. The actuarial determine contribution for FY24 related to the closed DB plan is \$652,688.

### **New Police DB Plan**

In 2023, the Town of Berlin resurrected a defined benefit pension plan for new and existing Police Officers. Existing Officers were given the option to purchase accumulated time worked for the Berlin Police Department using their defined contribution balance. The Town of Berlin agreed to fund the buy-in for any Police Officer who did not have a sufficient defined contribution balance. The Board of Finance approved a 10-year amortization of this buy-in amount. The annual cost to Berlin taxpayers for this gap is \$186,102 and is payable through FY33. The Town is also funding the normal cost of the new plan which is \$717,978 in FY25.

<b><u>Total fiscal year 2025 DB pension cost:</u></b>	
Closed pension plan:	\$652,688
New Police pension plan normal cost:	\$717,978
New Police pension plan buy-in coverage:	\$186,102
<u>New Police pension plan administrative cost:</u>	<u>\$ 20,600</u>
Total pension cost:	\$1,577,368

## **IX. 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: \$75,000 (\$55k 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: \$660,000

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

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 grants (State of Connecticut and other sources) that often require a local match. 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: \$400,000

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

**Town of Berlin**  
**5-year Financial Plan (Budgetary Basis)**  
**Fiscal Year 2024-25 Budget**

	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>
	<b>Actual*</b>	<b>Actual*</b>	<b>Budget</b>	<b>Prop. Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Receipts</b>									
Local Taxes:									
Current Levy	\$81,158,137	\$83,015,344	\$84,207,963	\$92,461,215	\$101,602,252	\$105,096,282	\$104,519,816	\$108,545,958	\$109,135,262
Supplemental motor vehicle, back taxes, interest, lien fees	\$1,373,920	\$2,964,986	\$1,775,000	\$1,850,000	\$1,850,000	\$1,850,000	\$1,850,000	\$1,803,750	\$1,758,656
Intergovernmental Aid (incl ECS & Other State/Federal grants; excl BOE direct grants)	\$6,257,019	\$6,625,503	\$6,874,038	\$6,261,373	\$6,183,106	\$6,105,817	\$6,029,494	\$5,848,609	\$5,848,609
User Fees	\$4,462,947	\$4,416,454	\$3,655,989	\$3,257,764	\$3,257,764	\$3,257,764	\$3,257,764	\$3,257,764	\$3,257,764
Interest on Investments	\$108,758	\$2,100,692	\$1,800,000	\$1,800,000	\$1,900,000	\$1,950,000	\$1,950,000	\$1,989,000	\$2,028,780
Rental Income (cell tower & mobile home park)	\$175,538	\$180,996	\$125,759	\$106,159	\$108,256	\$110,394	\$112,575	\$114,798	\$117,066
Transfers from Other Funds	\$1,667,578	\$304,500	\$4,500	\$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)	\$12,972	\$38,399	\$71,447	\$71,447	\$66,447	\$61,447	\$56,447	\$56,447	\$56,447
Assigned Fund Balance Used to Offset the Mill Rate/Fund Contingency	\$0	\$0	\$1,343,000	\$952,688	\$952,688	\$300,000	\$300,000	\$300,000	\$300,000
<b>TOTAL RECEIPTS</b>	<b>\$95,216,869</b>	<b>\$99,646,874</b>	<b>\$99,612,696</b>	<b>\$106,765,146</b>	<b>\$115,925,013</b>	<b>\$118,736,205</b>	<b>\$118,080,596</b>	<b>\$121,920,827</b>	<b>\$122,507,085</b>

	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>
	<b>Actual*</b>	<b>Actual*</b>	<b>Budget</b>	<b>Prop. Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Expenditures</b>									
Operating Costs:									
Board of Education (out years = 3.5% annual growth)	\$47,883,230	\$49,080,411	\$50,855,071	\$54,105,092	\$55,998,770	\$57,958,727	\$59,987,283	\$61,786,901	\$63,640,508
Town (out years = 2.5% annual growth)**	\$33,497,478	\$35,056,312	\$38,410,195	\$40,184,639	\$41,189,255	\$42,218,986	\$43,274,461	\$44,139,950	\$45,022,749
Capital Investments (from 10-year capital plan)	\$190,376	\$1,030,000	\$0	\$1,718,679	\$6,948,921	\$7,855,528	\$3,203,644	\$4,999,193	\$3,768,421
Debt Service (incl transfers for repayment of ST debt & LT capital leases)	\$8,843,888	\$7,901,950	\$8,574,430	\$8,931,868	\$9,963,199	\$9,530,783	\$10,443,029	\$9,822,603	\$8,903,226
Pension (related to closed defined benefit pension plan only)	\$5,495,640	\$185,000	\$1,535,500	\$1,577,368	\$1,577,368	\$924,680	\$924,680	\$924,680	\$924,680
Transfers to Other Funds (out years: school sec, biz cont, reval, pension, Sterling)	\$3,985,343	\$2,718,203	\$237,500	\$247,500	\$247,500	\$247,500	\$247,500	\$247,500	\$247,500
<b>TOTAL EXPENDITURES</b>	<b>\$99,895,955</b>	<b>\$95,971,876</b>	<b>\$99,612,696</b>	<b>\$106,765,146</b>	<b>\$115,925,013</b>	<b>\$118,736,205</b>	<b>\$118,080,596</b>	<b>\$121,920,827</b>	<b>\$122,507,085</b>

<b>YOY CHANGE</b>	<b>9.2%</b>	<b>-3.9%</b>	<b>3.8%</b>	<b>7.2%</b>	<b>8.6%</b>	<b>2.4%</b>	<b>-0.6%</b>	<b>3%</b>	<b>0%</b>
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**Key Metrics:**

Unassigned Fund Balance - assumes assigned fund balance is not used***	\$13,029,120	\$17,004,118	\$15,961,118	\$15,308,430	\$14,655,742	\$14,655,742	\$14,655,742	\$14,655,742	\$14,655,742
Unassigned Fund Balance as a % of Total Expenditures	13.0%	17.7%	16.0%	14.3%	12.6%	12.3%	12.4%	12.0%	12.0%
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 1.5% annual growth after FY24) (in thousands)	\$2,370,085	\$2,438,139	\$2,869,275	\$2,929,819	\$2,973,766	\$3,018,372	\$3,063,648	\$3,109,603	\$3,156,247
Mill Rate (amount in "Actual" column may not equal the adopted budget a mt)	33.93	34.31	29.56	31.78	34.41	35.06	\$34.36	\$35.15	\$34.82
\$ Change in Mill Rate	\$0.00	\$0.38	REVAL	\$2.22	\$2.63	\$0.65	-\$0.70	\$0.80	-\$0.33
% Change in Mill Rate	0.0%	1.1%	REVAL	7.5%	8.3%	1.9%	-2.0%	2.3%	-0.9%
Increase on taxes of "Change in Mill Rate" on a \$345,000 appraised home value			REVAL	\$536.13	\$635.14	\$156.98	-\$169.86	\$139.32	-\$58.01
Debt Service as a % of total budget	8.9%	8.2%	8.6%	8.4%	8.6%	8.0%	8.8%	8.1%	7.3%
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&l - incl L-Tbonds, CDA loan, S-T notes & energy capital lease; excl DB Pension)	\$72,834,654	\$64,283,576	\$61,265,502	\$52,520,239	\$44,230,704	\$37,750,640	\$31,382,721	\$25,587,726	\$20,548,306
Debt as a % of Grand List	3.1%	2.6%	2.1%	1.8%	1.5%	1.3%	1.0%	0.8%	0.7%
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)	14.4%	8.4%	10.1%	9.8%	10.0%	8.8%	9.6%	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 in 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.

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. With the Federal Reserve’s rapid increase in interest rates and the Town’s close cashflow management, the Town of Berlin realized higher than planned interest income. The Town expects to continue with historically higher interest income as reflected in the 5-year plan.

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 2025 is year nine (9) 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>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30+</u>
GF	\$65,000	\$1,318,679	\$6,948,921	\$7,855,528	\$3,203,644	\$4,999,193	\$5,470,220
Surplus	\$2,390,000	\$4,375,000	\$2,005,900	\$343,875	\$416,884	\$1,127,826	\$1,608,903
LoCIP	\$250,000	\$147,000	\$0	\$125,000	\$0	\$0	\$0
TAR	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$1,600,000
Grants	\$3,107,642	\$4,143,642	\$1,593,642	\$1,593,642	\$1,593,642	\$4,793,642	\$7,968,210
Bond	\$0	\$5,348,405	\$10,471,667	\$10,416,667	\$8,216,667	\$800,000	\$1,000,000
Bond - E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital	\$122,000	\$3,368,000	\$231,000	\$242,550	\$254,678	\$267,411	\$1,551,497
	\$6,254,642	\$19,020,726	\$21,571,130	\$20,897,262	\$14,005,514	\$12,308,073	\$19,198,831

**GFas % of Total**      **1.0%**      **6.9%**      **32.2%**      **37.6%**      **22.9%**      **40.6%**      **28.5%**

	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30+</u>
General Government	\$50,000	\$120,000	\$180,000	\$180,000	\$100,000	\$43,333	\$588,000
Community Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$244,000	\$1,000,000	\$1,179,400	\$396,050	\$3,182,918	\$1,942,411	\$1,610,061
Physical Services	\$4,648,642	\$11,417,047	\$8,461,642	\$10,448,642	\$4,093,642	\$5,449,142	\$10,460,710
Parks, Recreation & Libraries	\$892,000	\$737,359	\$933,421	\$762,153	\$415,000	\$608,534	\$3,079,607
Health & Human Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Schools	\$420,000	\$5,746,320	\$10,816,667	\$9,110,417	\$6,213,954	\$4,264,652	\$3,460,452
	\$6,254,642	\$19,020,726	\$21,571,130	\$20,897,262	\$14,005,514	\$12,308,073	\$19,198,831

## **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 (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.



<u>Dept #</u>	<u>Dept</u>	<u>Description</u>	<u>Funding</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30+</u>
3	Information Technology	Police Modems (and related hardware)	Surplus	\$50,000						\$0
3	Information Technology	Server Replacements - Town	GF				\$180,000			\$230,000
3	Information Technology	Server Replacements - Police	GF			\$180,000				\$230,000
3	Information Technology	Switches (75% BOE/25% Town)	GF					\$43,333		\$0
3	Information Technology	Mobile Data Terminals (MDT)	GF				\$100,000			\$128,000
				\$50,000	\$0	\$180,000	\$180,000	\$100,000	\$43,333	\$588,000
10	Registrars of Voters	Voting Machines (12)	Surplus		\$120,000					\$0
				\$0	\$120,000	\$0	\$0	\$0	\$0	\$0
17	Economic Development	Purchase/Remediate 861 Farmington Ave & Rail Spur property		\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Fire Department	Pumpers	Bond		\$450,000			\$1,600,000	\$800,000	\$0
31	Fire Department	Pumpers	Surplus					\$800,000		\$0
31	Fire Department	Rescue Trucks	Bond				\$1,000,000			\$0
31	Fire Department	Pick Up Truck w/ cap & slide out	GF		\$70,000					\$0
31	Fire Department	Training Tower	GF		\$300,000					\$0
31	Fire Department	Stand By Generators	GF				\$75,000	\$75,000		\$0
31	Fire Department	Utility Vehicles	GF		\$80,000	\$80,000	\$80,000	\$80,000		\$0
				\$0	\$0	\$900,000	\$80,000	\$2,755,000	\$1,675,000	\$0
32	Police Department	Eliminate coverage gaps in Police/Dispatch radios	Bond		\$600,000					\$0
32	Police Department	Vehicle - Marked/Unmarked - (5% incr. in out yrs)	Surplus	\$200,000						\$0
32	Police Department	Vehicle - Marked/Unmarked - (5% incr. in out yrs)	Capital		\$220,000	\$231,000	\$242,550	\$254,678	\$267,411	\$1,551,497
32	Police Department	Vehicle - Supervisor SUV	Grants	\$44,000						\$0
32	Police Department	Vehicle - Supervisor SUV	Surplus			\$48,400		\$53,240		\$58,564
32	Police Department	Vehicle - K-9 Units	Surplus					\$120,000		\$0
32	Police Department	Vehicle - Pickup Truck	Surplus	\$0	\$60,000					\$0
32	Police Department	Vehicle - ATV/UTV	Surplus	\$0						\$0
				\$244,000	\$880,000	\$279,400	\$242,550	\$427,918	\$267,411	\$1,610,061
34	Fire Marshal	SUV	Surplus		\$50,000					\$0
				\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
30	Animal Control	Animal Control Van	Surplus	\$0	\$70,000		\$73,500			\$0
				\$0	\$70,000	\$0	\$73,500	\$0	\$0	\$0

<u>Dept #</u>	<u>Dept</u>	<u>Description</u>	<u>Funding</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30+</u>
35	Municipal Garage	4 Post Vehicle Lift	Surplus	\$0						\$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	Surplus		\$60,000					\$0
35	Municipal Garage	Pool Cars (incl Assessor, Bldg Insp, DPW, Nursing)	GF	\$70,000					\$0	\$0
				\$0	\$130,000	\$108,000	\$25,000	\$45,000	\$0	\$12,500
36	Public Works	Paper Goods Pond Dam (consulting)	Capital		\$50,000					\$0
36	Public Works	Paper Goods Pond Dam (consulting)	Surplus							\$0
36	Public Works	Paper Goods Pond Dam	Bond			\$450,000				\$0
36	Public Works	Spruce Brook Bridge	Capital		\$2,500,000					\$0
36	Public Works	Spruce Brook Bridge	Bond		\$600,000					\$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		\$450,000					\$0
36	Public Works	Edgewood Road Bridge	Capital		\$300,000					\$0
36	Public Works	Annual Bridge Maintenance	TAR	\$160,000	\$127,500	\$160,000	\$160,000	\$160,000	\$160,000	\$800,000
36	Public Works	Townwide Sidewalks - TAR	TAR	\$160,000	\$127,500	\$160,000	\$160,000	\$160,000	\$160,000	\$800,000
36	Public Works	Denehy Field Parking Lot	TAR		\$65,000					\$0
36	Public Works	Sage Park Parking Lot	GF		\$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	Perival Field/Pool Parking Lot	GF						\$100,000	\$0
36	Public Works	Pistol Creek Parking Lot	GF							\$170,000
36	Public Works	Veterans Park Parking Lot	GF							\$35,000
36	Public Works	East Berlin Pool Parking Lot	GF							\$0
				\$320,000	\$6,120,000	\$1,730,000	\$2,650,000	\$380,000	\$420,000	\$1,805,000

Dept #	Dept	Description	Funding	FY24	FY25	FY26	FY27	FY28	FY29	FY30+
37	Highway	Roads	Grants	\$1,593,642	\$1,593,642	\$1,593,642	\$1,593,642	\$1,593,642	\$1,593,642	\$7,968,210
37	Highway	Large dump truck	GF			\$240,000			\$0	\$0
37	Highway	Large dump truck body replacement	Surplus	\$275,000					\$0	\$0
37	Highway	Small dump truck w/ plow & sander	GF			\$125,000			\$120,000	\$0
37	Highway	Small dump truck w/ plow & sander	Grants	\$110,000						\$0
37	Highway	Flatbed Truck with power lift tailgate	Grants	\$75,000						\$0
37	Highway	Pickup Truck w/ plow	GF	\$65,000	\$70,000					\$0
37	Highway	Loader	Surplus			\$175,000				\$0
37	Highway	Paving Box	Surplus			\$100,000				\$0
37	Highway	Roller	Surplus							\$0
37	Highway	Backhoe	Surplus							\$50,000
37	Highway	Sweeper	Surplus			\$140,000				\$0
37	Highway	Articulating Boom Lift	Surplus		\$80,000					\$230,000
37	Highway	Guardrail Mower	Grants	\$85,000						\$0
				\$2,203,642	\$1,743,642	\$2,373,642	\$1,593,642	\$1,593,642	\$1,593,642	\$8,368,210
38	Public Buildings	Switches (75% Schools/25% Town) - schools displayed under dept 61 below	GF						\$50,000	\$0
38	Public Buildings	ADA upgrades (townwide)	Surplus		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
38	Public Buildings	Fire & Security Upgrades (various buildings)	Surplus	\$100,000						\$0
38	Public Buildings	HVAC upgrades (Pistol Creek)	GF						\$100,000	\$0
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	Surplus		\$50,000					\$0
38	Public Buildings	South Kensington Fire House - building modifications	Grants	\$75,000						\$0
38	Public Buildings	South Kensington Fire House - building modifications	Surplus		\$750,000					\$0
38	Public Buildings	Old Peck/Historical Society Renovations	Surplus		\$75,000	\$100,000				\$0
38	Public Buildings	Old Peck/Historical Society 305 Main St Retaining Wall	Surplus		\$100,000					\$0
38	Public Buildings	Deming Road House (Mobile Home caretakers house)	Surplus		\$50,000					\$0
38	Public Buildings	Art League Building Renovations	Surplus		\$150,000					\$0
38	Public Buildings	Meatinghouse Renovations	Grants						\$3,200,000	\$0
38	Public Buildings	Animal Control Building Renovations	GF		\$80,000					\$0
38	Public Buildings	Town Hall Bathroom Renovations	Surplus		\$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)	GF		\$25,000					\$0
38	Public Buildings	Pool Building - Percival	Bond			\$750,000				\$0
38	Public Buildings	Pool Building - East Berlin	Bond							\$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							\$0
38	Public Buildings	Roof Repl-Est (Town Hall)	Bond		\$400,000					\$0
38	Public Buildings	Roof Replacement (Library)	Bond			\$700,000				\$0
38	Public Buildings	Roof Replacement (Senior Center)	Grants	\$100,000		\$200,000				\$0
38	Public Buildings	Roof, windows & door replacement - Timberlin Maintenance (Timberlin)	GF							\$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 (Timeflin)	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	Surplus		\$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		\$260,000					\$0
38	Public Buildings	Wash Bay (incl contingency)	Bond - E							\$0
38	Public Buildings	Police Station Renovations	Bond		\$1,003,405					\$0
38	Public Buildings	Police Station Renovations	Surplus	\$1,150,000						\$0
39	Public Buildings	Police Station Renovations	Grants	\$750,000						\$0
38	Public Buildings	Energy & Infrastructure - Consulting, A&E, Grant Match	GF				\$150,000			\$0
38	Public Buildings	Facilities - Van	GF				\$0			\$0
38	Public Buildings	Facilities - Van	Grants	\$50,000						\$0
38	Public Buildings	Facilities - Truck	Surplus		\$50,000				\$60,500	\$0
				\$2,125,000	\$3,423,405	\$4,250,000	\$6,180,000	\$2,075,000	\$3,435,500	\$275,000

Dept #	Dept	Description	FY24	FY25	FY26	FY27	FY28	FY29	FY30+
43	Golf Course	Bridges - 7 on course; \$50k per bridge (estimate)	\$250,000						\$0
43	Golf Course	Bridges - 7 on course; \$50k per bridge (estimate)	\$10,000						\$0
43	Golf Course	Golf - Wash Station			\$32,000	\$45,000			\$0
43	Golf Course	Large Utility Vehicle							\$0
43	Golf Course	Fairway Mower							\$84,607
43	Golf Course	Toro Tri-Plex Greensmower		\$67,359	\$61,421	\$75,732			\$0
43	Golf Course	Large Rough Mower				\$61,421			\$0
43	Golf Course	Chemical Sprayer					\$35,000		\$0
43	Golf Course	Dump Body Utility Vehicle						\$48,534	\$0
43	Golf Course	Hauling Tractor	\$260,000	\$67,359	\$93,421	\$182,153	\$35,000	\$48,534	\$84,607
44	Library	Makerspace Equipment			\$50,000				\$0
44	Library	Glass Enclosure for digital media lab/makerspace	\$0	\$0	\$50,000	\$50,000	\$0	\$0	\$0
45	Public Grounds	Field Improvements - Centurelli Field					\$50,000		\$0
45	Public Grounds	Centurelli Field ADA Walkway						\$100,000	\$50,000
45	Public Grounds	Field Improvements - Dennehy & Smith Fields						\$150,000	\$0
45	Public Grounds	Field Improvements - Baretta Field							\$75,000
45	Public Grounds	Field Improvements - Pettit 1 Field							\$75,000
45	Public Grounds	Field Improvements - Pettit 2 Field							\$800,000
45	Public Grounds	Field Improvements - Sage Park Auxiliary							\$1,000,000
45	Public Grounds	Replace artificial turf at Scalise Field					\$75,000		\$0
45	Public Grounds	Field Improvements - Zipadelli Field							\$0
45	Public Grounds	Sage 2 Field Improvements			\$200,000				\$0
45	Public Grounds	Replace equipment at Community Playground		\$300,000					\$0
45	Public Grounds	Splash Pad (location TBD)	\$200,000						\$0
45	Public Grounds	Replace equipment at Little People's Playground				\$50,000			\$0
45	Public Grounds	Replace equipment at Grove Playground				\$50,000			\$0
45	Public Grounds	Replace equipment at Fairview Playground				\$300,000			\$0
45	Public Grounds	Percival Pool Maintenance							\$0
45	Public Grounds	Hubbard Park/East Berlin Feasibility Study	\$30,000						\$0
45	Public Grounds	Demore, Dinda, Bittner Jr. Memorial Pool Removal		\$300,000					\$0
45	Public Grounds	Paper Goods Pond walkways			\$30,000		\$80,000		\$0
45	Public Grounds	Dredging Sage Pond						\$200,000	\$0
45	Public Grounds	Large rotary mower							\$0
45	Public Grounds	Rack Body							\$0
45	Public Grounds	Pick Ups (w/o utility body & plow)		\$70,000			\$75,000		\$0
45	Public Grounds	Dump Truck (with plow & sander)			\$125,000	\$130,000			\$450,000
45	Public Grounds	Dump Truck (with plow & sander)	\$110,000						\$0
45	Public Grounds	Service Truck (with utility body & plow)			\$75,000				\$0
45	Public Grounds	Pick Ups (with utility body & plow)	\$90,000						\$0
45	Public Grounds	Mini excavator (used)			\$60,000				\$0
45	Public Grounds	Pull Tractor						\$60,000	\$0
45	Public Grounds	Backhoe							\$175,000
45	Public Grounds	Trackless							\$150,000
45	Public Grounds	Track Snow Machine							\$0
45	Public Grounds	Pistol Creek Walking Trails repaving	\$80,000				\$150,000		\$0
45	Public Grounds	Future bikeways							\$60,000
45	Public Grounds	Pickleball Courts (East Berlin tennis courts replacement)		\$300,000					\$60,000
			\$510,000	\$670,000	\$790,000	\$530,000	\$380,000	\$560,000	\$2,995,000
55	Senior Center	12 Passenger Bus	\$122,000	\$0	\$0	\$0	\$0	\$0	\$0
			\$122,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept #	Dept	Description	Funding	FY24	FY25	FY26	FY27	FY28	FY29	FY30+
61	Schools	Parking Lot - Willard	GF							\$0
61	Schools	Parking Lot - Hubbard	GF			\$-400,000	\$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 - Griswold	LoCIP				\$125,000			\$0
61	Schools	Sidewalks - McGee	GF							\$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				\$100,000			\$75,000
61	Schools	Masonry Repointing - Griswold	GF							\$0
61	Schools	BHS-2100 Block-Slab on Grade Ground Water, Moisture, Flooring	Surplus							\$0
61	Schools	Doors & Hardware - Districtwide	GF			\$157,500	\$165,375	\$50,000	\$50,000	\$50,000
61	Schools	Vans (assume 5% annual cost increase)	GF			\$150,000	\$173,644	\$173,644	\$182,326	\$352,613
61	Schools	Vans	Surplus	\$125,000						\$0
61	Schools	Service Vehicles (2031)	GF							\$50,000
61	Schools	BHS Track - Repaving/Resurface	Bond							\$0
61	Schools	Field Improvements - Garrity & Pulcini Fields @ Griswold	GF				\$88,000			\$0
61	Schools	Field Improvements - Willard Softball & Soccer Fields	GF					\$120,000		\$0
61	Schools	Resurface Basketball/Tennis Courts (assume yr 7)	Surplus	\$75,000						\$75,000
61	Schools	Switches (\$160K total cost; 75% BOE/25% Town) - capital	GF				\$165,375	\$173,644	\$130,000	\$0
61	Schools	Camera Upgrades (District)	Surplus	\$150,000		\$157,500	\$165,375	\$173,644	\$182,326	\$1,057,839
61	Schools	Camera Upgrades (District)	Surplus	\$195,000						\$0
61	Schools	McGee Locker Replacement	GF				\$3,000,000	\$200,000		\$0
61	Schools	Window Replacement - McGee	Bond					\$2,000,000		\$0
61	Schools	Window Replacement - Willard	Bond					\$1,800,000		\$0
61	Schools	Window Replacement - Griswold	Bond							\$0
61	Schools	Window Replacement - Hubbard	Bond							\$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	Surplus			\$150,000				\$0
61	Schools	Elevator Modifications - Willard	GF							\$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			\$500,000	\$500,000			\$0
61	Schools	HVAC - Willard	Grants							\$0
61	Schools	HVAC - Griswold	Grants			\$0				\$0
61	Schools	HVAC - Griswold	Bond			\$960,000	\$2,240,000			\$0
61	Schools	HVAC - Hubbard	Grants			\$0				\$0
61	Schools	HVAC - Hubbard	Bond			\$1,485,000	\$3,465,000			\$0
61	Schools	Chiller & Pumps - McGee	GF						\$1,200,000	\$0
61	Schools	Install fire suppression units in 7 network closets (BHS)	GF			\$166,320			\$1,200,000	\$0
61	Schools	Districtwide school emergency communication system	GF			\$130,000			\$1,200,000	\$0
61	Schools	Ballast Block Replacement	GF			\$50,000				\$0
61	Schools	Hubbard library - replace carpet/circ desk & install door to create outdoor learning	Surplus			\$150,000				\$0
61	Schools	Renovation of McGee auditorium (seating, flooring, stage, lights & sound)	GF				\$400,000			\$0
61	Schools	Band Room Renovation (McGee)	Grants	\$25,000						\$0
61	Schools	5 science classrooms at McGee - upgrade 4 to NGSS/Convert 1 to regular classroom	Bond			\$1,066,667	\$1,066,667	\$1,066,667		\$0
61	Schools	Floor Tiles (Griswold, Hubbard, Willard, BHS)	Surplus			\$100,000				\$0
61	Schools	Lavatory Upgrades (Griswold, Hubbard, Willard)	Surplus			\$350,000				\$0
				\$-420,000	\$5,746,320	\$10,816,667	\$9,110,417	\$6,213,954	\$4,264,652	\$3,460,452