



Board of Finance Proposed Budget

Fiscal Year 2025

March 26, 2024

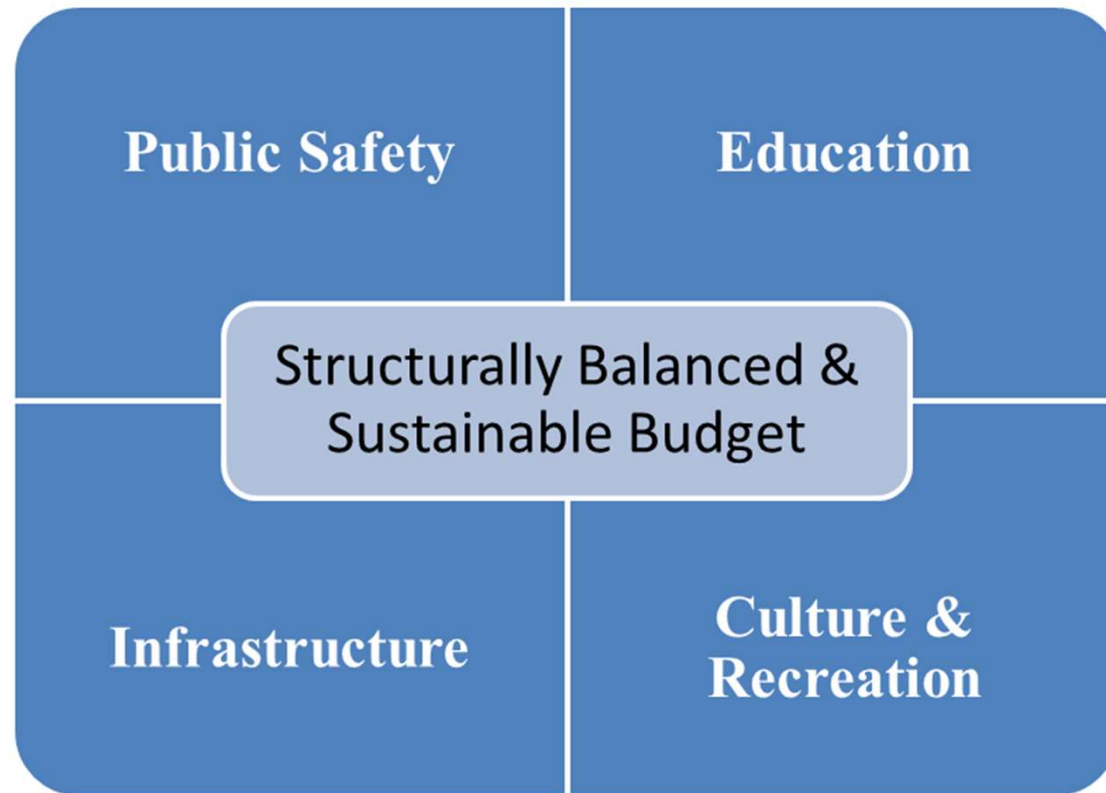
This presentation is available under Finance/Budget on the Town website:
<https://www.berlinct.gov/topic/index.php?topicid=324&structureid=16>

The Annual Report is in the Town Manager's Dept. on the Town website:
<https://www.town.berlin.ct.us/departments/index.php?structureid=27>

Agenda

- Overall Budget
- Revenue Budget
- General Government Budget
- Board of Education Budget

Overall Strategy



Continue to provide services residents expect, grow the local economy and closely manage the Town's liabilities.

Fiscal Year 2025 Budget Priorities

AREAS OF INVESTMENT IN FY 2025

Infrastructure

School HVAC
Police Station
BHS Courtyard
BHS Track
TH Roof
Sage Park Parking Lot

Public Safety

Fund PD staffing level
School Vans
BHS Fire Suppression
School Cameras
Timberlin Bridges

Economic Dev.

Steele Blvd.
Farmington Ave.
Berlin Turnpike
Grant Match

ON-GOING OPERATIONS

Public Safety, Education, Legal, Contractual and Regulatory Compliance & Recreation

REQUIRED LONG-TERM OBLIGATIONS

Bonds, Leases, Defined Benefit Plans

Board of Finance Budget Actions

	<u>Budget Amount (\$)</u>	<u>Mill Rate</u>
TOWN MANAGER'S BUDGET SUBMISSION (INCLUDING BOARD OF EDUCATION APPROVED BUDGET)	\$106,765,146	31.78

EXPENDITURE CHANGES

Board of Education Operational Expense Reduction	(\$1,853,000)	31.14
Capital: Remove Various Proposed Capital Purchases	(\$1,251,320)	30.71
Debt: Defer New Debt Service (begin paying in FY26 instead of FY25)	(\$535,000)	30.53
Transfers: Reduce Match Appropriation for State Grants (move to Townwide Dept in General Fund)	(\$150,000)	30.48
Remove Second Full-Time Animal Control Officer (retain part-time position)	(\$78,292)	30.45
Reduce Public Building Commission Contractual Services	(\$75,000)	30.43
TOTAL EXPENDITURE CHANGES	(\$3,942,612)	

BOARD OF FINANCE PROPOSED BUDGET	\$102,822,534
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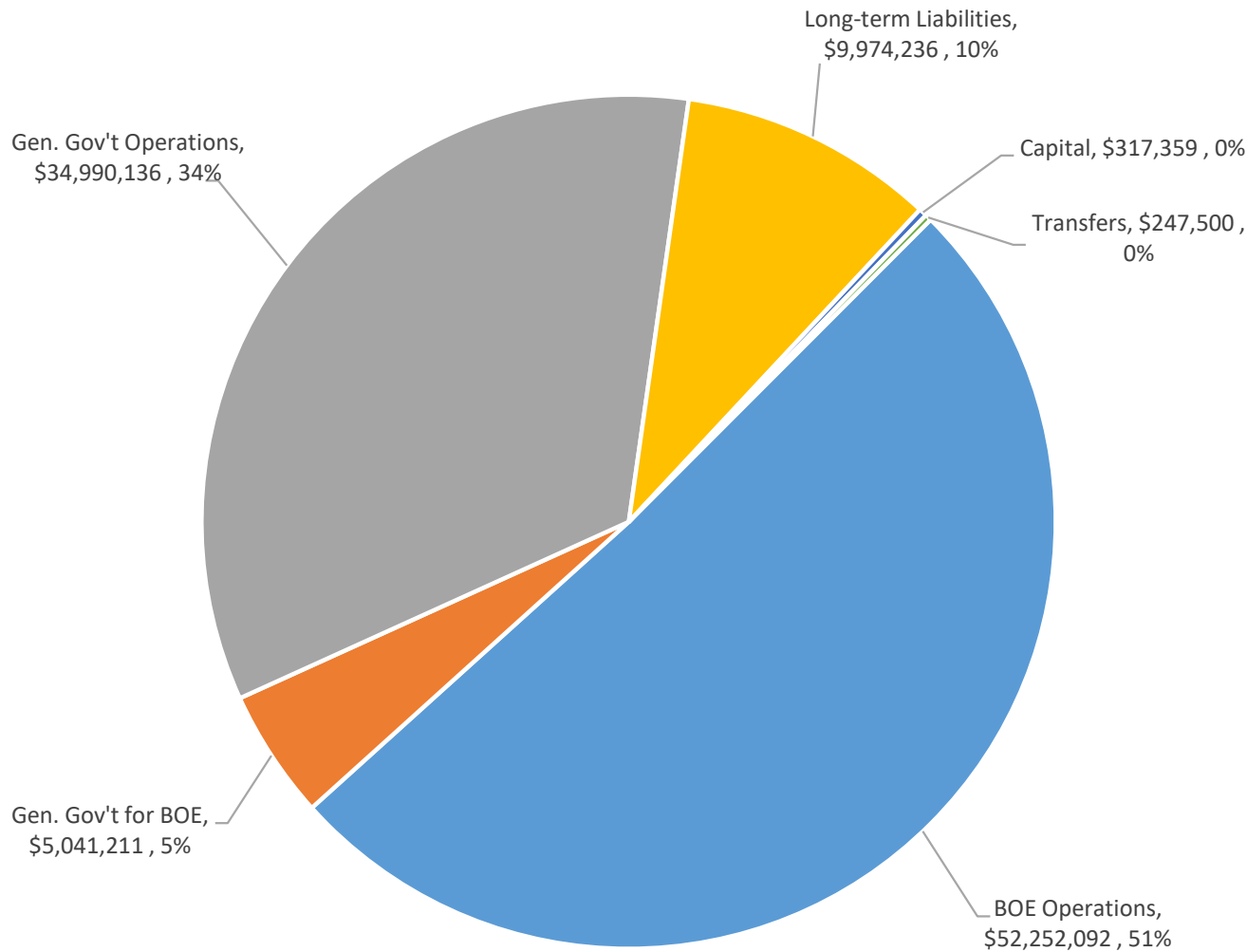
RECEIPT CHANGES

(lowers the amount of the proposed budget funded by property taxes)

Add Municipal Revenue Grant Back Into Budget (removed because original submission exceeded State imposed cap)	\$258,989	30.34
Increase Interest Income Assumption	\$150,000	30.29
Increase VNA Revenue Assumption	\$100,000	30.25
Increase Building Inspection Fee Assumption	\$75,000	30.23
Increase Lease Revenue Assumption	\$50,000	30.21
TOTAL RECEIPT CHANGES	\$633,989	

\$102,822,534 Total Budget

30.21 mil rate (+0.65 vs. FY24)



<u>Board of Education</u>
\$52,252,092
+\$1,397,021
+2.75%
<u>General Government</u>
\$50,570,442
+\$1,812,817
+3.72%
<u>Total General Fund Budget</u>
\$102,822,534
+\$3,209,838
+3.22%

5-Year Budget & Mill Rate Changes

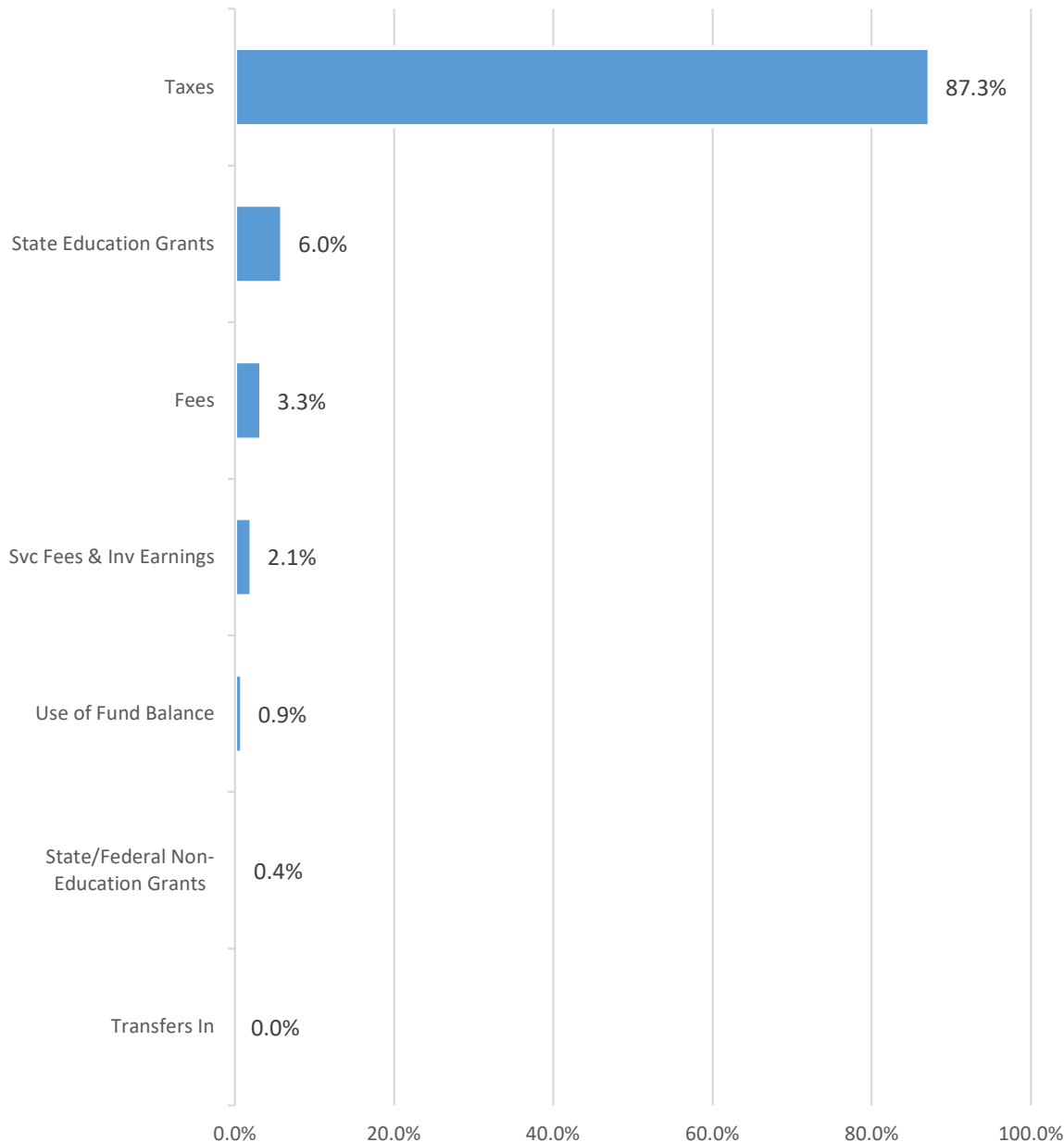
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025 (P)</u>
BOE Operating	3.21%	3.20%	3.17%	2.50%	3.61%	2.75%
All Other*	1.95%	-0.34%	2.25%	3.19%	2.55%	3.72%
Total	2.57%	1.42%	2.71%	2.84%	3.09%	3.22%
Mill Rate Chg	1.43	0.00	0.00	0.38	0.40	0.65

* All Other includes General Government Operations, Debt, Pension, Transfers & Capital

The Grand List

- ❖ \$2.930 billion (+2.11% vs FY24)
- ❖ \$1.8 million additional tax revenue.
- ❖ Components:
 - ✓ Real Estate: +0.8%
 - ✓ Personal Property: +21.8%
 - ✓ Motor Vehicle: -5.2%

General Fund Revenue Drivers



- **Local taxes fund over 87% of the budget**
- **Maintained 99.3% tax collection rate**
- **\$6,107,760 (+\$245,797) Education Cost Sharing grant**
- **\$1,950,000 interest income**
- **\$396,878 non-education State grants**
- **\$952,688 appropriated unassigned fund balance**
- **Removed \$597,240 Motor Vehicle Cap PILOT (mill rate below 32.46 State cap)**

General Government

Drivers of Gen Gov't \$1.8 million increase

(FY25 vs. FY24)

(in thousands)

Operations - Staffing	\$957	Fund 4 additional Police Officers (+\$562k), Contractual increases (+\$543k), New/revised staffing (+\$230k), VNA reductions (-\$378k)
Operations	\$675	School contractual services/operating materials (+\$151k), Public Building operations (+\$85k), Computer Support (+\$62k), Refuse Disposal (+\$50k), Fire Dept. Protective Clothing (+\$40k), Police Dept Maintenance (+\$35k), Vehicle Parts (+\$30k)
Capital	\$317	Investments in Timberlin and State grant match
Pension	\$42	Closed Pension (-\$90k) + Police Pension (+\$132k)
Debt	(\$178)	Interest on new debt (+\$214k) – Planned payments (-\$392k)
TOTAL	<u>\$1,813</u>	

Berlin Water Control

Berlin Water Control – Enterprise Fund

WCC BUDGET FY2024/25

	2023 Actual	2024		2025		
		Adopted Budget	Amended Budget	Dept Head Requested	Town Mgr Approved	Bd. of Fin. Proposed
Water Fund Total Expense	1,586,399	2,204,023	4,409,314	4,450,103	4,450,103	4,450,103
Sewer Fund Total Expense	2,964,054	3,544,839	3,544,839	3,837,366	3,837,366	3,837,366
	4,550,453	5,748,862	7,954,153	8,287,469	8,287,469	8,287,469

- Combined operating budget change: +\$333k (+5.8%)
 - Included consulting and software requirements to address audit fundings
 - No staffing changes budgeted
 - Budgeting projected Mattabassett cost increase

- Capital needs:
 - Meriden water line connection
 - DWSRF Loan (pursue grant to offset some borrowing)
 - Need connection for Lamentation Tank project (see below)
 - Lamentation tank corrosion rehabilitation
 - Critical project to maintain integrity of tank
 - Fund from Water Fund reserves
 - Kensington Road water line extension – DWSRF loan (pursue grants)
 - Berlin Turnpike pump station – CWF loan

Next Steps

Action to be taken...	Timing & Location...
Board of Finance votes to recommend Board of Education & General Government budgets to the Town Council.	Immediately following Annual Budget Hearing
Town Council acts on the recommended budget; either: <ul style="list-style-type: none">- Approve the BOF recommended budget "as is"- Approve the BOF recommended budget "with reductions"- Reject the BOF recommended budget	April 3rd Town Council Chambers Budget sent to referendum Budget sent to referendum Special joint meeting between Council & BOF
Budget Referendum	April 30th



Board of Education Budget Presentation

**for
Annual Budget Hearing
Fiscal Year 2024-2025**

March 26, 2024

Superintendent's Goals for 2024-2025

GOAL 1

PROVIDE QUALITY EDUCATION

GOAL 2

PREPARE STUDENTS FOR MULTIPLE
OPTIONS & OPPORTUNITIES

GOAL 3

MAINTAIN FAVORABLE CLASS SIZES &
COURSE OFFERINGS

GOAL 4

CONSISTENT SUPPORT OF
TECHNOLOGY

GOAL 5

COMMITMENT TO A SAFE LEARNING
ENVIRONMENT



Berlin's Mission and Core Values

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 & why our efforts matter.



PASSION

We inspire passion for learning & foster meaningful, caring relationships.



PRIDE

We act in a way that cultivates pride in ourselves, our school, and our community.

Berlin's 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



COMMUNICATE
effectively.



COLLABORATE
to accomplish a shared goal.



LEARN
continuously.



THINK
critically.



INNOVATE
to design solutions to problems.



CONTRIBUTE
to local and global communities.

What's Right in the Berlin Public Schools

- Career Connected Learning
- Grades K-3, 2nd in DRG for reading achievement
- Grades K-8, 4th in DRG for reading and math achievement
- NGSS 2nd in our DRG for 11th grade
- Recognized by CIAC for one of the top Unified Programs in the state
- Partners with Tunxis, University of Connecticut, Southern Connecticut State University
 - 18 AP
 - 11 ECE
 - 6 Connecticut State Colleges & Universities
- CAFE Board of Distinction
- Numerous CAFE Communication Awards
- Recruit and retain high quality teachers during a shortage
- 27 credits vs. 25 credits
-

What's Right in the Berlin Public Schools

- Distinguished Capstone Program at BHS
- Fine Arts Program
 - Band, choral, drama, jazz, musicals, theatre, jazz ensemble, improv club, marching band
- McGee Sports: 10 interscholastic sports programs, plus intramurals
- High School: 22 interscholastic sports programs, plus intramurals
- Over 60 different clubs and extracurriculars district wide
- Redcoat Review, 1st place, American Scholastic Press Association, 3rd year in a row
- 1:1 student and teacher technology
- Advanced, State of the Art Technology in all classrooms
- Quest Program at McGee Middle School

Additional Student Achievement Highlights

2 National Merit
Commended Scholars

128 Presidential Award
Recipients

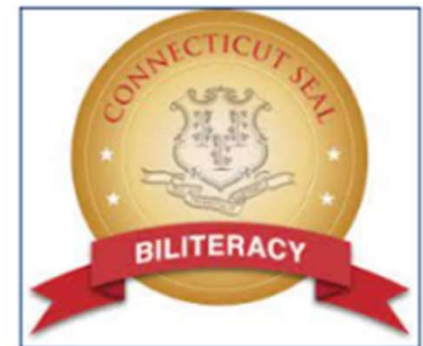
72 NHS Members

35 Rho Kappa Members

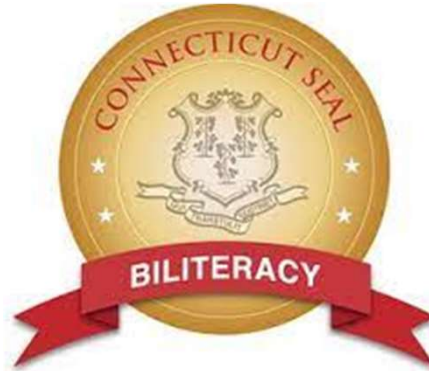
44 Community Service
Citations

30 Seal of Biliteracy
Recipients

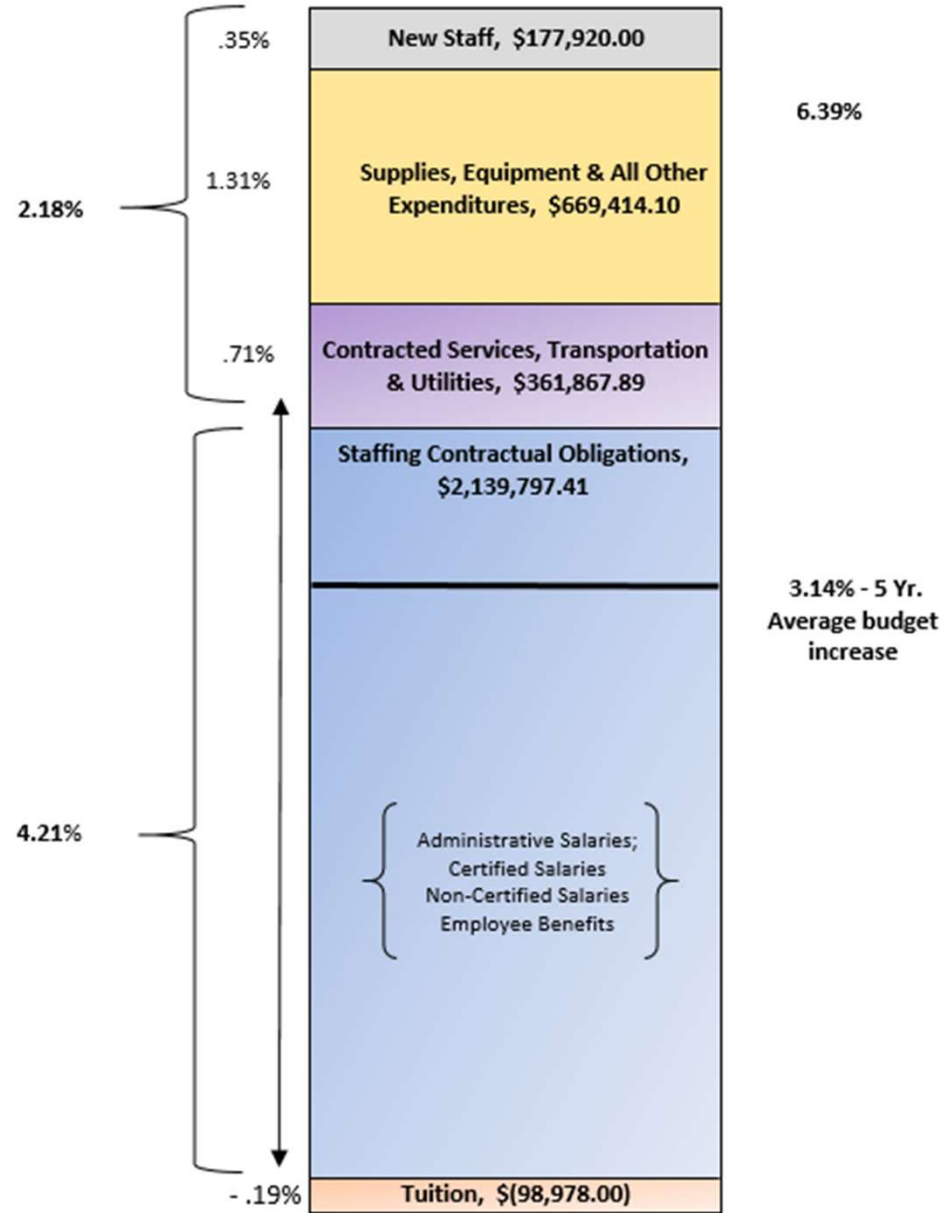
27 Capstone Exemplars



2022-2023 Recognitions

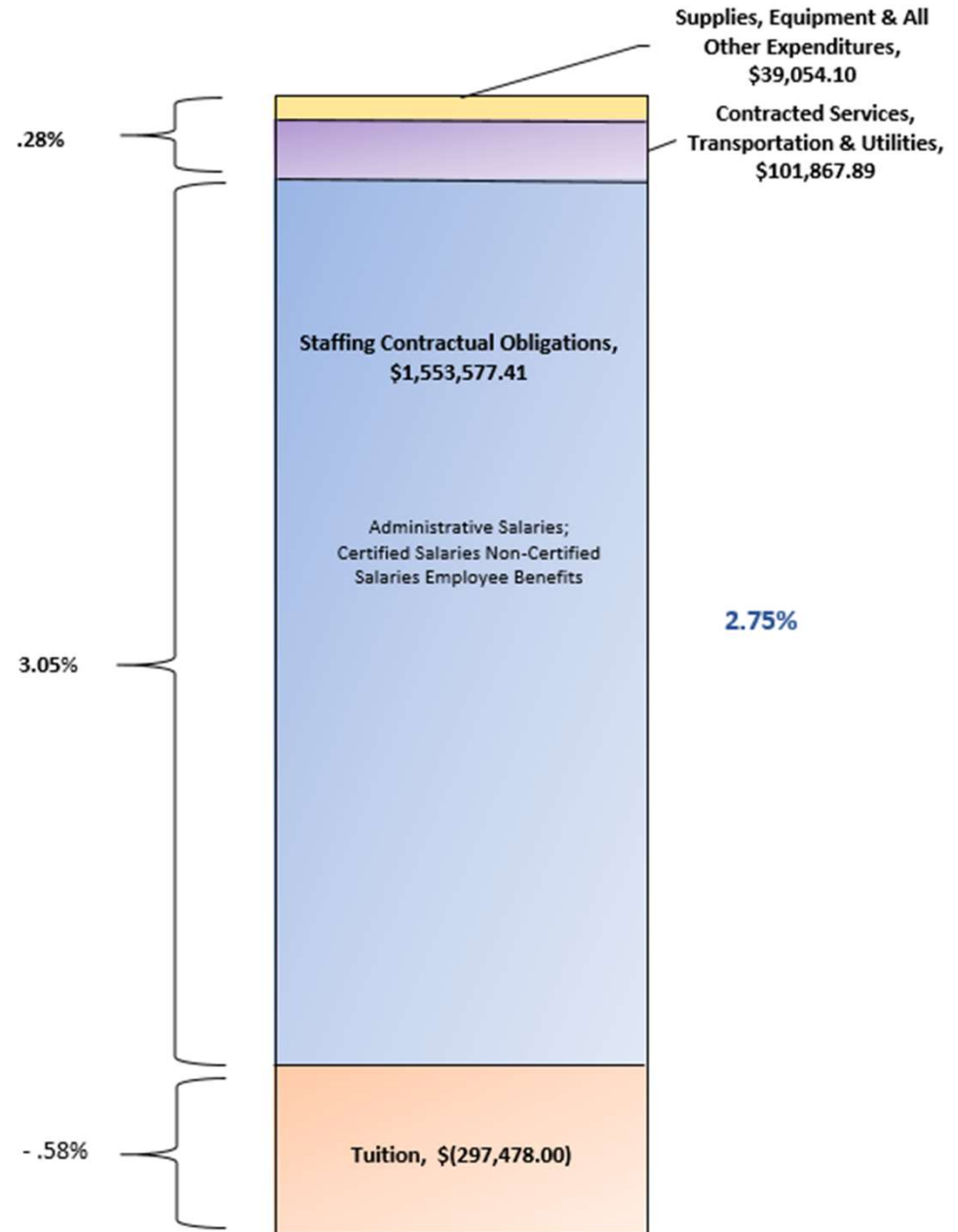


2024-2025 Board of Education's Adopted Budget Overview



2024-2025 Board of Finance's Budget Recommendation - \$52,252,092.00

**2024-2025
Board of Finance's
Budget
Recommendation**



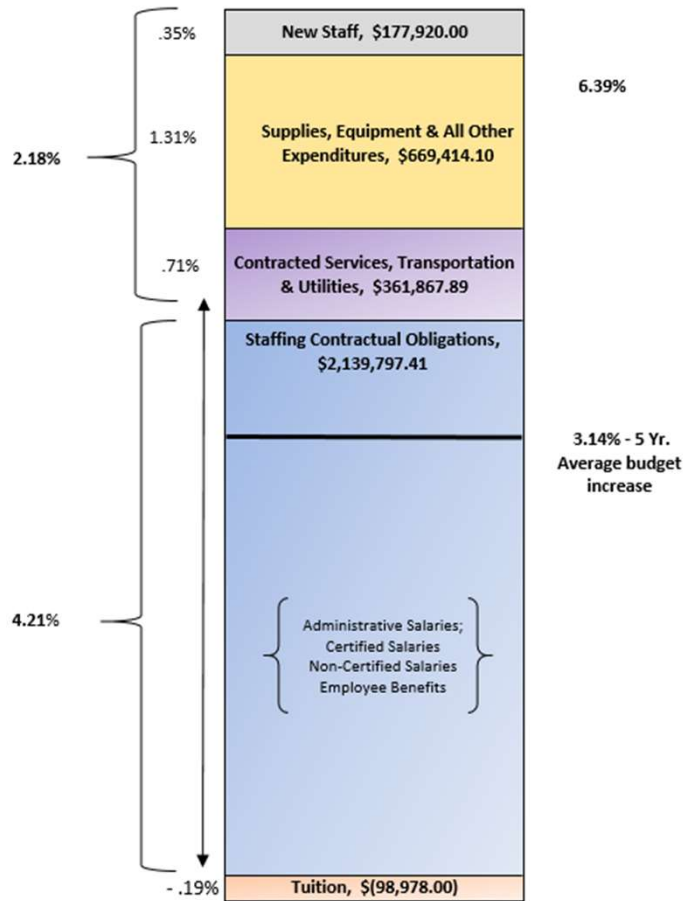
2023-2024 General Fund Budget - \$50,855,070.60

2024-2025 Board of Education's Budget 6.39% Increase

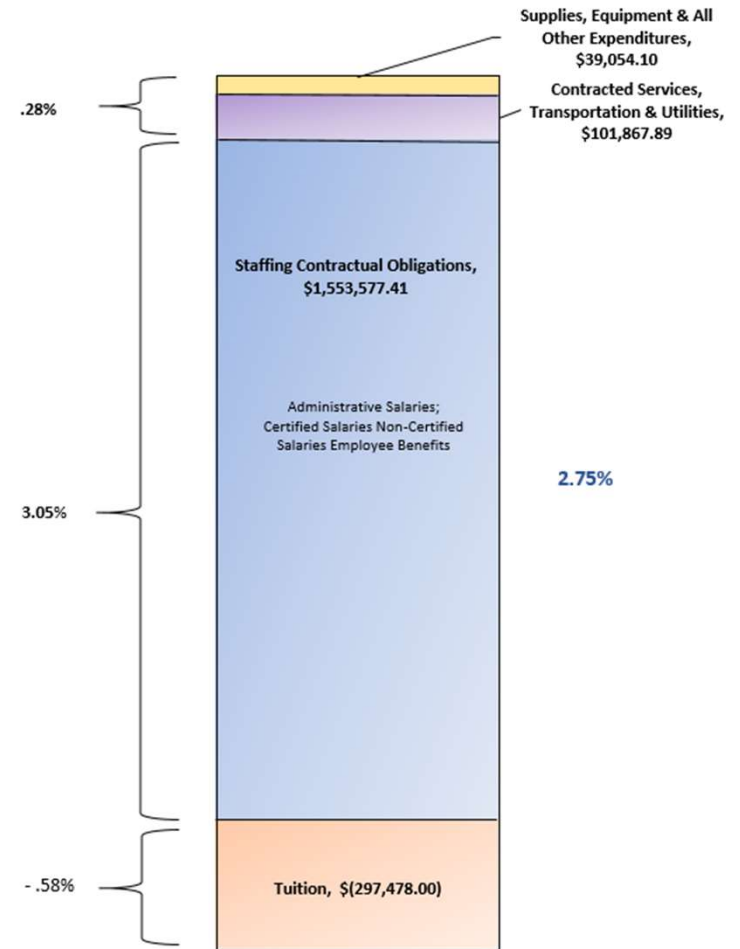
Reduction 3.64%

2024-2025 Board of Finance's Recommendation 2.75% Increase

2024-2025 Board of Education's Adopted Budget - \$54,105,092.00



2024-2025 Board of Finance's Budget Recommendation - \$52,252,092.00



Budget Reductions

- \$568,220

- 8.0 FTE

Positions:

- Administrators (2)
- Teachers (4)
- Paraprofessional (1.5)
- Unaffiliated (.5)

- \$288,000

- 4.0 Programs

Programs:

- Freshman Sports
- Elementary Clubs
- ESS at Middle School
- Middle School Sports

- \$996,780

All Other Categories:

- All Other Exped.
- Benefits
- Contracted Services
- Equipment
- Supplies
- Transportation
- Tuition
- Utilities

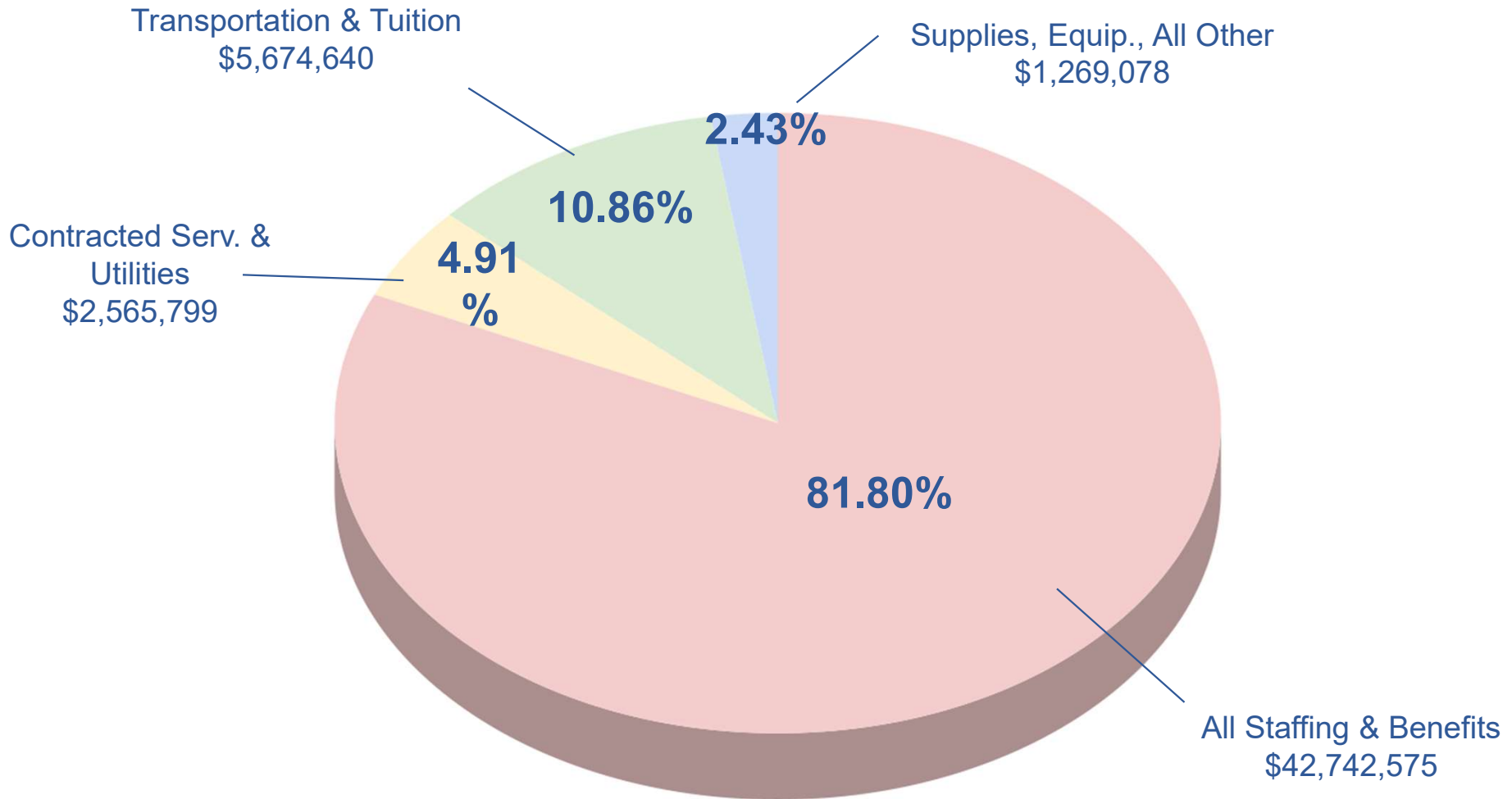
Implications

- Potential reduction to the number of credits and courses offered at the high school
- Increase class sizes
- Decrease course offerings
- Elimination of programs including sports

ULTIMATE OUTCOME: District less desirable for attracting families and quality employees

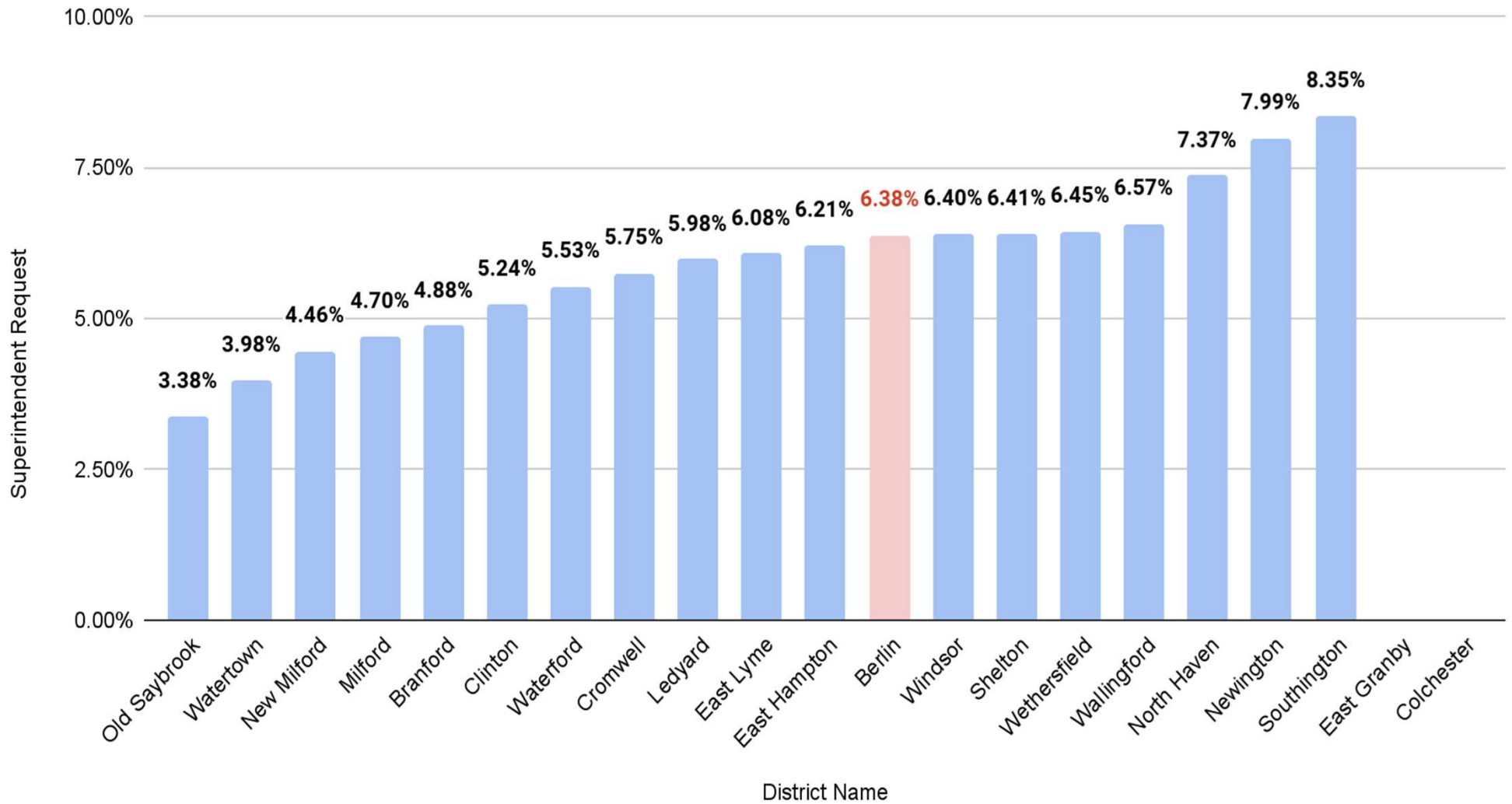
Budget at a Glance

Board of Finance's Budget



2024-2025 DRG D Superintendent and BOE Budget Requests

Superintendent Request vs. District Name



Board of Finance Recommended Budget-

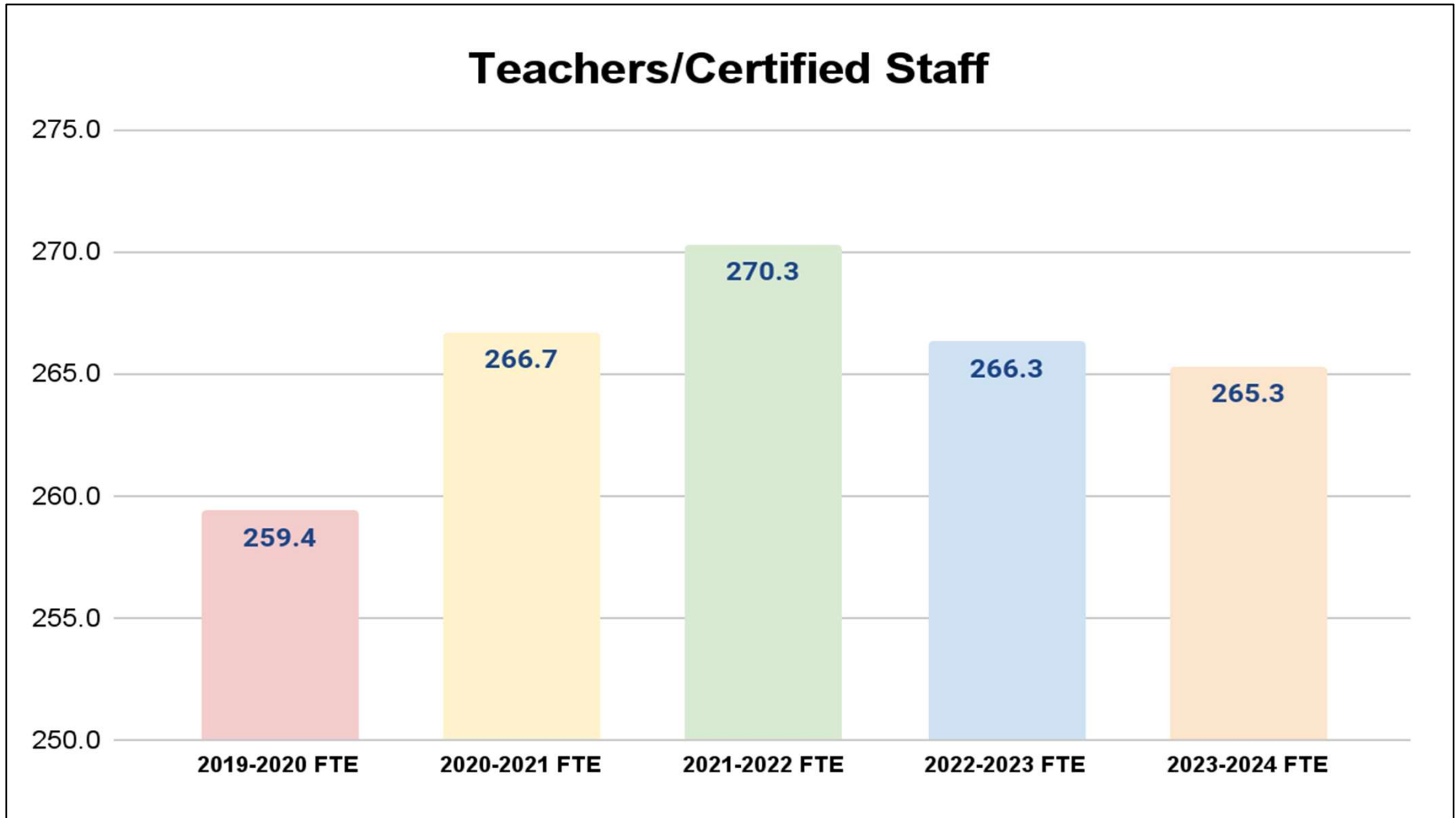
\$1,397,021.40

(Increase of 2.75%)

Board of Finance Recommended Budget						\$52,252,092.00	
Description	FY 22-23 Budget	FY 22-23 Actual	FY 23-24 Budget as of 12/1/23	FY 24-25 BOE Adopted	FY 24-25 BOF Recommendation 2.75%	Dollar Difference	Percent Difference
10 Administrative Salaries	\$2,794,713.04	\$2,817,141.30	\$3,190,010.71	\$3,307,358.00	\$3,077,358.00	-\$112,652.71	-3.53%
11 Certified Salaries	\$22,023,886.34	\$22,258,906.19	\$22,337,972.82	\$23,630,706.00	\$23,357,232.00	\$1,019,259.18	4.56%
12 Non Certified Salaries	\$7,837,750.23	\$7,882,587.20	\$8,048,439.06	\$8,458,881.00	\$8,256,135.00	\$207,695.94	2.58%
20 Employee Benefits	\$7,105,186.27	\$6,867,889.44	\$7,612,575.00	\$8,109,770.00	\$8,051,850.00	\$439,275.00	5.77%
30 Contracted Services	\$1,937,647.30	\$1,898,003.39	\$2,031,641.11	\$2,272,777.00	\$2,072,777.00	\$41,135.89	2.02%
40 Utilities	\$418,370.00	\$447,594.75	\$485,915.00	\$513,022.00	\$493,022.00	\$7,107.00	1.46%
51 Transportation	\$3,312,355.00	\$3,067,984.59	\$3,345,950.00	\$3,439,575.00	\$3,399,575.00	\$53,625.00	1.60%
56 Tuition	\$2,380,288.00	\$2,121,878.42	\$2,572,543.00	\$2,473,565.00	\$2,275,065.00	-\$297,478.00	-11.56%
60 Supplies, Textbooks, & Materials	\$966,977.82	\$1,016,768.73	\$944,772.26	\$1,183,110.00	\$983,825.00	\$39,052.74	4.13%
70 Equipment	\$216,205.00	\$574,713.51	\$213,350.60	\$586,589.00	\$213,351.00	\$0.40	0.00%
80 All Other Expenditures	\$89,217.00	\$126,943.37	\$71,901.04	\$129,739.00	\$71,902.00	\$0.96	0.00%
Totals:	\$49,082,596.00	\$49,080,410.89	\$50,855,070.60	\$54,105,092.00	\$52,252,092.00	\$1,397,021.40	2.75%

5 Year FTE Comparisons

Teachers/Certified Staff

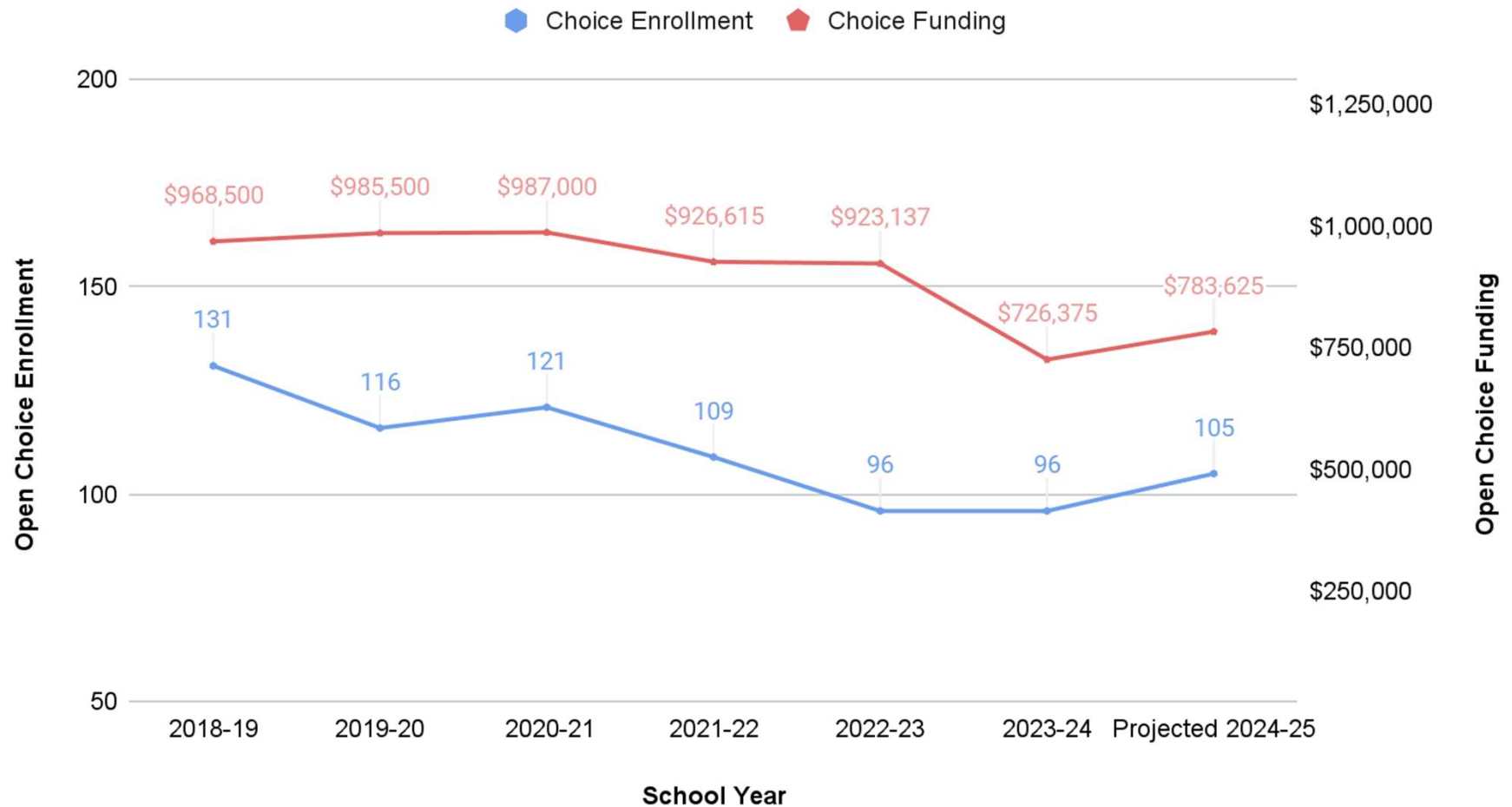


5 Year FTE Comparisons

Employee Type	2019-20 FTE	2020-21 FTE	2021-22 FTE	2022-23 FTE	2023-24 FTE	2024-25 Anticipated FTE	Change/Prior Year
Administrators	18.6	19.6	19.6	18.8	21.8	19.8	-2.0
Teachers/Certified Staff	259.4	266.7	270.3	266.3	265.3	261.3	-4.0
Paraprofessionals	109.1	109.1	115.0	115.8	115.9	114.4	-1.5
Clerical	20.1	22.1	20.5	17.4	18.6	18.6	0.0
Custodians	26.0	29.5	27.0	27.0	26.0	26.0	0.0
Cook Managers	5.0	5.0	5.0	5.0	5.0	5.0	0.0
Food Service	10.0	9.3	9.8	10.7	11.9	11.9	0.0
Unaffiliated	20.9	10.8	25.1	29.8	29.4	28.9	-0.5
Armed Security	4.0	5.0	5.0	6.0	6.0	6.0	0.0
Total	473.1	477.1	497.3	496.8	499.9	491.9	-8.0

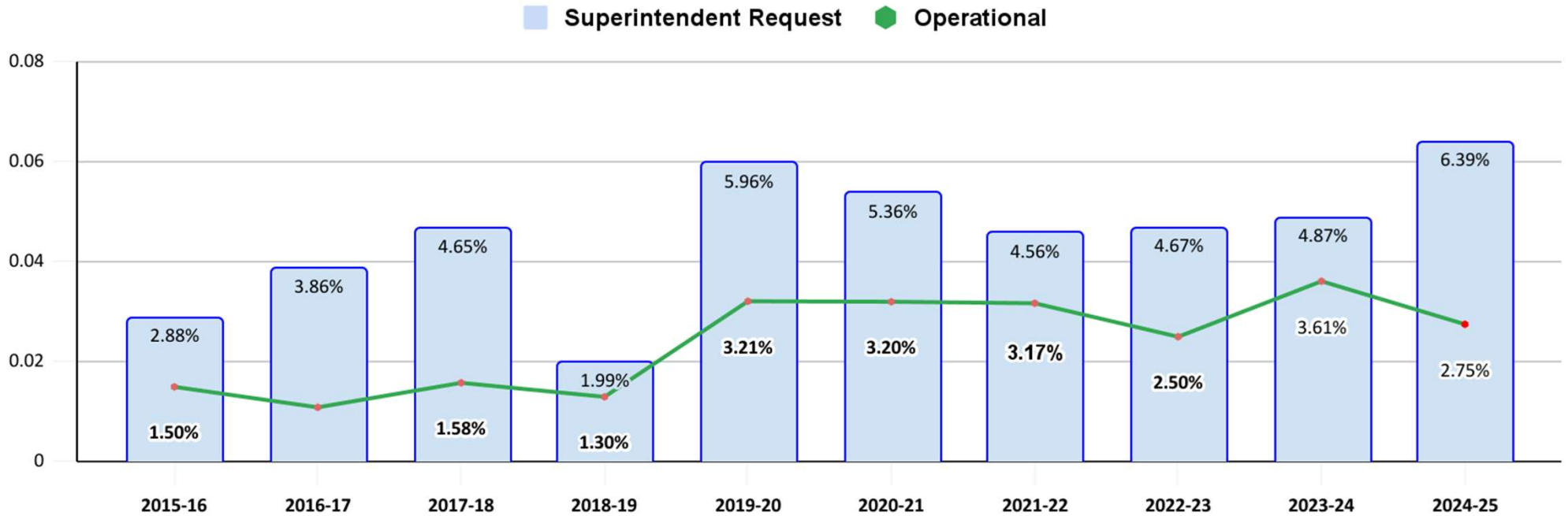
Includes all positions regardless of funding source. Notes staff reductions per Board of Finance Recommendation.

Open Choice Enrollment & Funding History



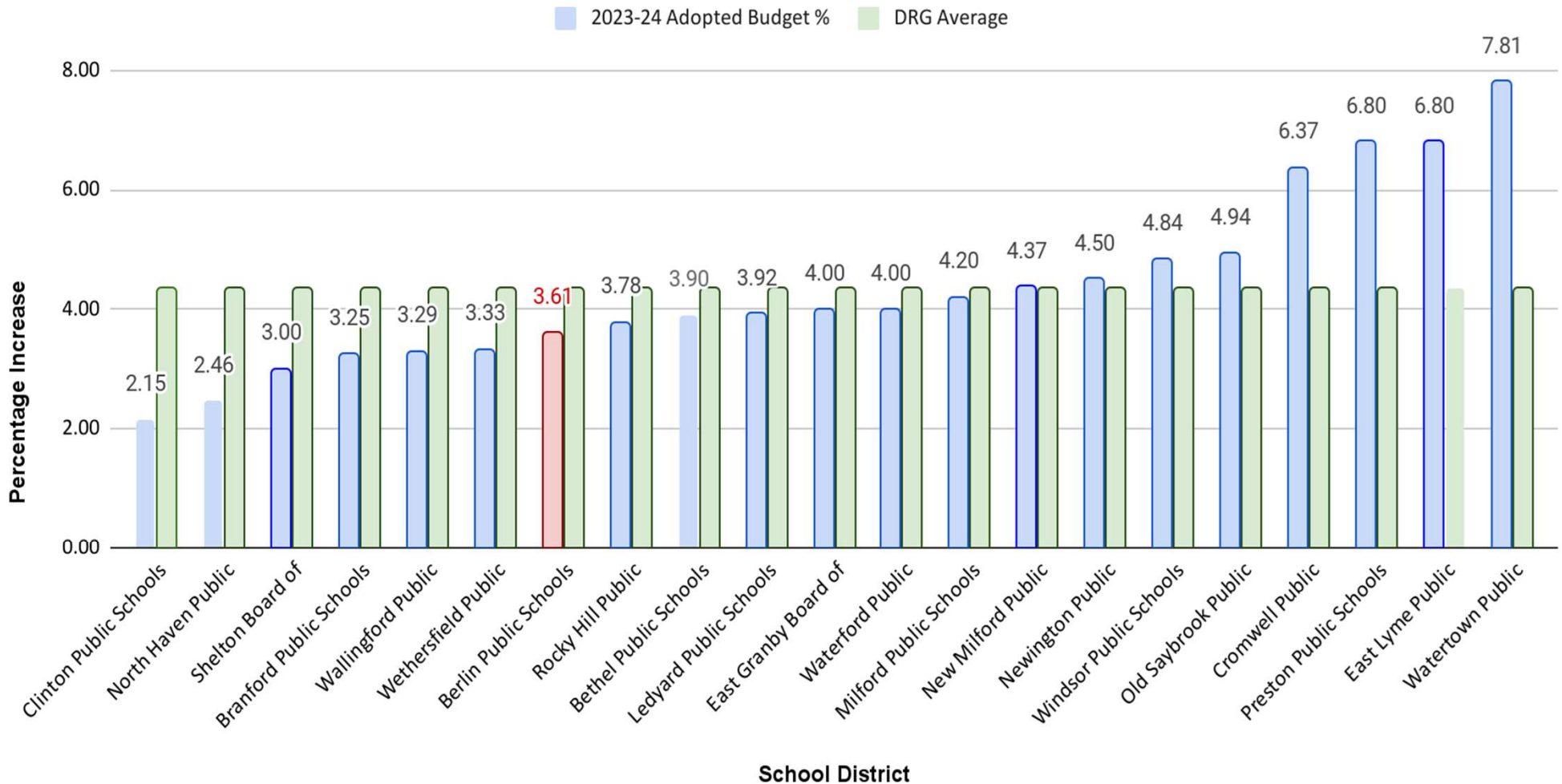
- Assumes 105 Open Choice Students in the upcoming school year
- Assumes 3% Open Choice population

Budget Funding History



Note: 2.75% As recommended by the Board of Finance, not yet approved by the Town Council, subject to change.

FY24 Budget Percentage



- ❖ Berlin's FY24 Budget increase was 3.61%
- ❖ The average budget increase in FY24 for DRG D was 4.35%

Preview of Student Achievement Report

ELA & MATH SBA grades 3 - 8

ELA DRG D

District	# of Students Tested	Participation Rate	# of Students at Level 3 & 4	% of Students at Level 3 & 4
Stonington	756	98.7	540	71.4
Rocky Hill	1164	99.5	792	68
Old Saybrook	456	98.1	304	66.7
Berlin	1158	98.3	736	63.6
East Granby	390	99.5	247	63.3
North Haven	1448	98.7	912	63
Southington	2768	99.1	1738	62.8
East Lyme	1035	97.2	635	61.4
Colchester	912	99.6	555	60.9
East Hampton	801	98.6	480	59.9
Wethersfield	1625	99.7	948	58.5
Bethel	1436	99.2	830	57.8
Waterford	1031	99.5	569	55.2
Shelton	2123	99.7	1166	54.9
Milford	2310	99	1256	54.4
Branford	1148	99.5	622	54.2
Cromwell	914	99.5	483	52.9
Newington	1718	99.2	881	51.3
Watertown	1181	98.7	584	49.4
Clinton	609	99.2	299	49.1
Wallingford	2266	99.5	1085	47.9
Ledyard	1055	98.9	478	45.3
Windsor	1373	98.8	561	40.9
New Milford	1545	97.5	618	40

MATH DRG D

District	# of Students Tested	Participation Rate	# of Students at Level 3 & 4	% of Students at Level 3 & 4
Stonington	756	98.7	515	68.2
Rocky Hill	1162	99.3	771	66.4
Colchester	912	99.7	600	65.8
Berlin	1153	97.8	710	61.6
Southington	2762	99	1689	61.2
East Lyme	1030	96.8	614	59.6
North Haven	1443	98.4	843	58.4
East Granby	389	99.2	217	55.8
Old Saybrook	455	97.8	251	55.2
Shelton	2117	99.4	1160	54.8
Waterford	1027	99.3	544	53
Bethel	1435	99.2	758	52.8
Branford	1147	99.5	576	50.2
East Hampton	796	98	395	49.6
Clinton	608	99	295	48.5
Cromwell	906	98.8	435	48.1
Milford	2308	98.9	1109	48.1
Wethersfield	1621	99.4	759	47
Watertown	1180	98.6	539	45.7
Newington	1708	98.7	772	45.2
Wallingford	2253	98.9	919	40.8
Ledyard	1053	98.6	429	40.7
Windsor	1357	97.7	470	34.6
New Milford	1534	96.9	486	31.7

Preview of Student Achievement Report

Next Generation Science Standards -11th grade

NGSS DRG D

District	# of Students Tested	Participation Rate	# of Grade 11 Students at Level 3 & 4	% of Grade 11 Students at Level 3 & 4
Stonington	130	94.9	106	81.5
Berlin	190	98.4	136	71.6
East Granby	49	100	34	69.4
Bethel	239	97.2	164	68.6
East Lyme	231	95.5	152	65.8
Rocky Hill	173	95.1	113	65.3
North Haven	228	98.3	146	64
Southington	468	97.5	297	63.5
Newington	308	96	184	59.7
Ledyard	183	97.9	108	59
Wallingford	369	95.1	217	58.8
East Hampton	142	97.3	83	58.5
Colchester	154	95.1	89	57.8
Waterford	167	97.7	96	57.5
Cromwell	124	87.9	70	56.9
Old Saybrook	81	100	46	56.8
Clinton	118	97.5	66	55.9
Shelton	294	98.7	159	54.1
Milford	396	96.6	187	47.2
Watertown	176	95.1	83	47.2
Windsor	282	95.6	133	47.2
Branford	204	95.8	90	44.3
Wethersfield	261	98.5	112	43.2
New Milford	289	96.7	118	40.8

Preview of Student Achievement Report

SAT

SAT Reading & Writing DRG D

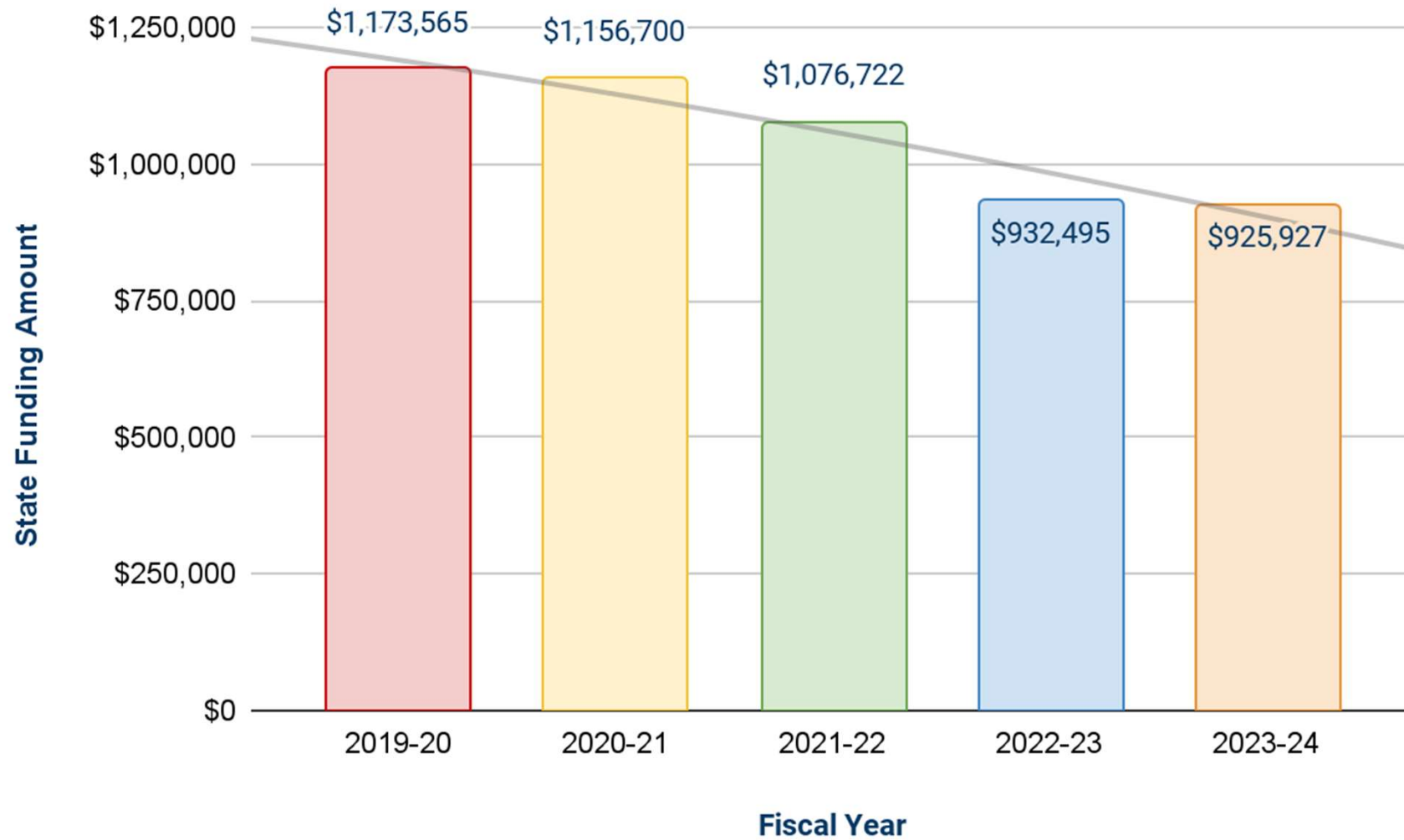
District	# of Students Tested	Participation Rate	% of Students at Level 3 & 4	Average Score
East Lyme	235	97.5	79.1	550
Rocky Hill	173	95.1	73.4	545
Waterford	169	98.8	73.2	535
Old Saybrook	80	98.8	77.5	534
Stonington	135	97.8	69.6	534
East Granby	47	100	68.1	528
Bethel	235	95.5	65	527
Berlin	189	98.4	65.6	523
Colchester	152	94.4	69.5	523
East Hampton	144	98	67.1	519
Milford	396	96.6	62.3	509
Ledyard	182	96.3	61.3	506
North Haven	228	98.7	58.1	506
Clinton	119	98.3	56.3	505
New Milford	286	95.7	58.5	505
Southington	465	97.1	60.3	505
Newington	309	96.3	58.6	504
Cromwell	138	97.9	59.1	503
Branford	206	94.9	59.7	497
Wallingford	385	96.3	57	497
Shelton	292	98.3	54.1	495
Wethersfield	264	98.5	51.5	494
Watertown	177	95.7	52	486
Windsor	276	93.6	42.8	472

SAT MATH DRG D

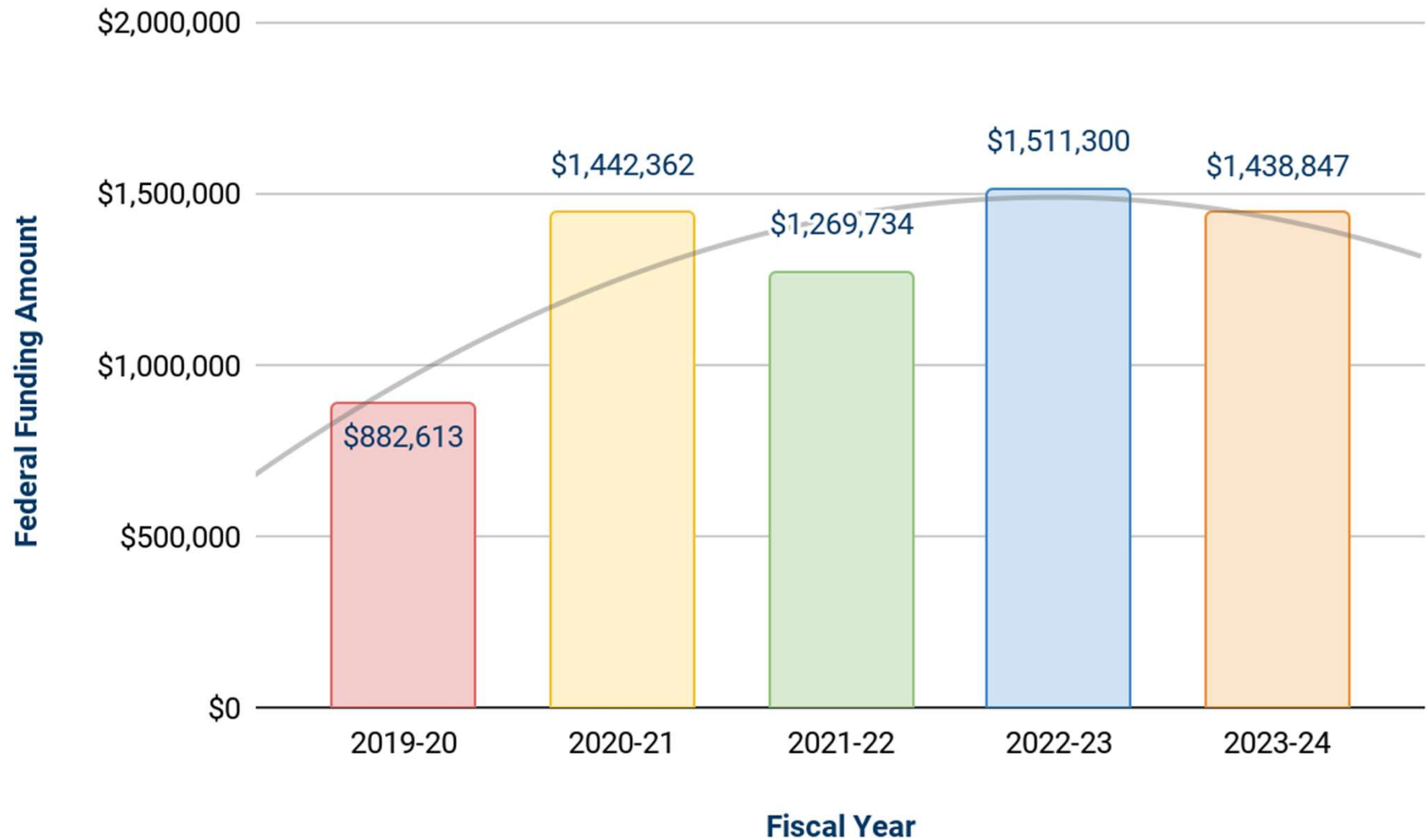
District	# of Students Tested	Participation Rate	% of Students in Level 3 & 4	Average Score
Rocky Hill	173	95.1	62.2	561
East Lyme	235	97.5	54	543
Old Saybrook	80	98.8	50	531
Colchester	152	94.4	51	524
Waterford	169	98.8	48.2	519
Stonington	135	97.8	43	512
Berlin	189	98.4	44.4	511
Newington	309	96.3	42.4	508
North Haven	228	98.7	41.4	507
Cromwell	138	97.9	46	505
East Granby	47	100	42.6	505
Southington	465	97.1	42.8	505
East Hampton	144	98	41.3	504
Branford	206	94.9	36.4	502
Bethel	235	95.5	40.6	501
Clinton	119	98.3	*	497
Shelton	292	98.3	40.8	497
Ledyard	182	96.3	34.3	492
Milford	396	96.6	38.5	492
New Milford	286	95.7	34.5	492
Wethersfield	264	98.5	33.3	485
Wallingford	385	96.3	30.3	479
Watertown	177	95.7	27.7	478
Windsor	276	93.6	23.2	457

* Data suppressed because number of students who scored at level 3 & 4 were less than 20

State Funding



Federal Funding



Elementary Projected Enrollment

Griswold

Grade	Projected 2024-25 Enrollment	# Teachers	Projected 2024-25 Average
K	75	5	15.00
1	75	4	18.75
2	94	5	18.80
3	88	4	22.00
4	84	4	21.00
5	86	4	21.50
Total	502	26	Net Change 0

Hubbard

Grade	Projected 2024-25 Enrollment	# Teachers	Projected 2024-25 Average
K	33	2	16.50
1	38	2	19.00
2	31	2	15.50
3	43	2	21.50
4	29	2	14.50
5	45	2	22.50
Total	219	12	Net Change 0

Willard

Grade	Projected 2024-25 Enrollment	# Teachers	Projected 2024-25 Average
K	58	4	14.50
1	57	3	19.00
2	66	3	22.00
3	71	4	17.75
4	75	4	18.75
5	54	3	18.00
Total	381	21	Net Change 0

Secondary Projected Enrollments

McGee

Grade	2023-24 Enrollment as of 10/1/2023	Projected 2024-25 Enrollment	Net Change
6	206	201	
7	184	206	
8	200	184	
Total	590	591	1

Berlin High School

Grade	2023-24 Enrollment as of 10/1/2023	Projected 2024-25 Enrollment	Net Change
9	206	200	
10	196	206	
11	239	196	
12	216	239	
Total	857	841	-16



After the Bell Podcast Episode 2

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Griswold Spotlight - March 2024

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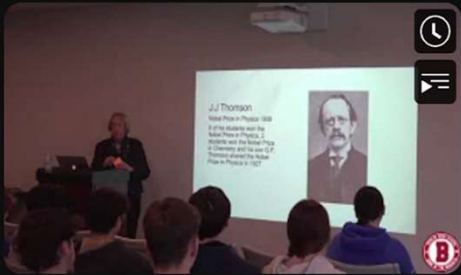
Willard Snapshot - March 2024

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Episode 5-W/Special Guest-What is the greatest sports movie of all time?

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After The Bell

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BHS Monthly Report - January 2024 - Unified

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Questions & Comments



Scan the QR Code for a link to the full Board of Education Budget.

**Fiscal Year 2024-25 Budget
Annual Budget Hearing
From BOF Chairman**

March 26, 2024



Tiered Cuts for Fiscal Year 2024



Tiered Cuts for Fiscal Year 2024

	FY23 Budget	BOE/ BOF Adopted Budget	Dollar Difference	Percentage Increase	Cuts Needed	BOE Adopted	Option 1	Option 2	Option 3	Option 4	Option 5	Option 6	Option 7	Option 8
FY23 Budget	\$49,082,596.00	\$49,082,596.00	\$49,082,596.00											
BOE/ BOF Adopted Budget	\$51,949,019.60	\$51,688,881.85	\$51,536,725.80											
Dollar Difference	\$2,866,423.60	\$2,606,285.85	\$2,454,129.80											
Percentage Increase	5.84%	5.31%	5.00%	4.30%	4.23%	4.00%	3.50%	3.25%	3.00%					
Cuts Needed		\$260,138	\$412,294	\$755,872	\$790,230	\$903,120	\$1,148,533	\$1,271,239	\$1,393,946					
Proposed Cuts to the General Fund														
ESS at Middle School		\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
Family Communication Specialist		\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540	\$46,540
Reading Specialist		\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329	\$103,329
Allied Health Room			\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Athletics			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Graduation Supplies			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Supplies		\$269	\$7,425	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Food Service Director			\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Associated Benefits		\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600
BHS Science Retirement			\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929
Associated Benefits		\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500
BHS Math Resignation			\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929	\$95,929
Associated Benefits		\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Custodian			\$53,518	\$53,518	\$53,518	\$53,518	\$53,518	\$53,518	\$53,518	\$53,518	\$53,518	\$53,518	\$53,518	\$53,518
Associated Benefits		\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
CABE Membership			\$18,027	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Utilities			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Professional Development			\$10,385	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Equipment			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Contracted Services			\$17,275	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Secondary ISS Supervisors			\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
Student Management Para BHS			\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Paraprofessional (SE)			\$24,688	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Building Substitutes			\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Kindergarten Paraprofessionals			\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Elementary Reading Paraprofessionals			\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Elementary & Secondary Math Paraprofessionals			\$8,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Secondary Reading Interventionist				\$35,394	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000
Elementary Math Interventionist					\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000
Academic Resource Tutor					\$24,101	\$24,101	\$24,101	\$24,101	\$24,101	\$24,101	\$24,101	\$24,101	\$24,101	\$24,101
Total Cuts	\$0	\$260,138	\$412,294	\$755,872	\$790,230	\$903,120	\$1,148,533	\$1,271,239	\$1,393,946					

-BOE Requested Increase 5.84%

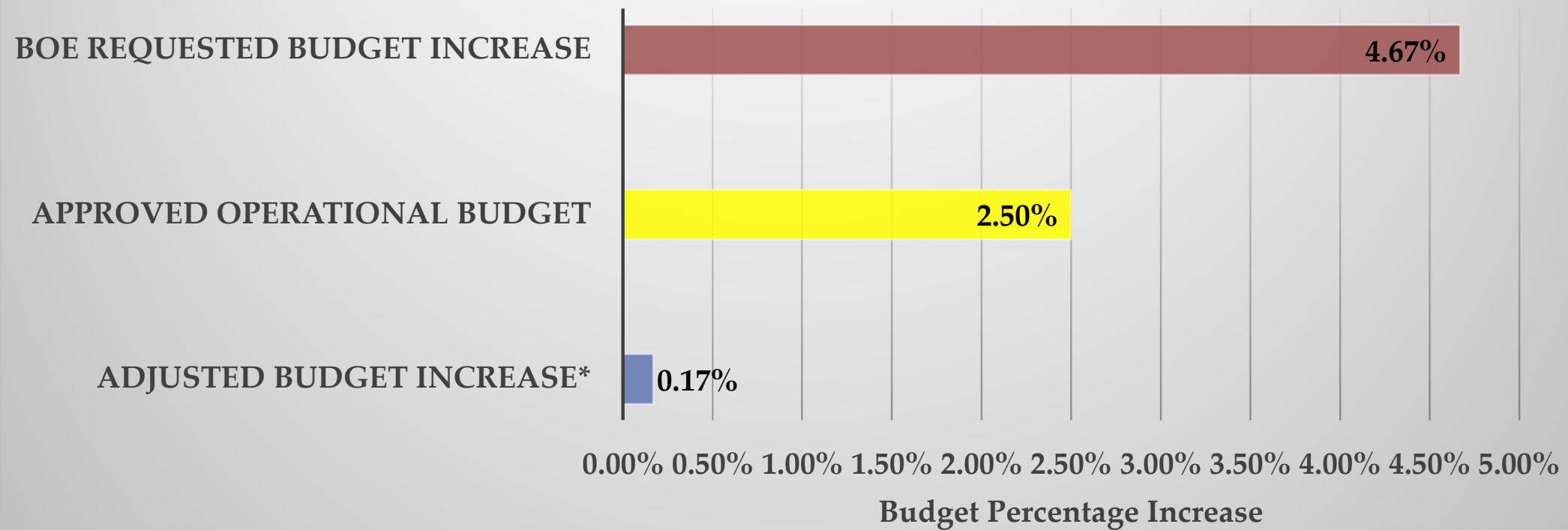
-Approved Increase 3.61%

✓ No Cuts Were Made

✓ Staff was Increased

Fiscal Year 2023 Budget Comparison

*** Adjusted for Year-End Budget Surplus and Carryover of Open Choice Grant Funds**



Berlin Education Budget Increase History

Fiscal Year	Requested Increase	BOE Operational Budget		
		Approved Increase	Budget Surplus	<i>Increase Net of Surplus</i>
FY 17-18	4.65%	1.58%	YES	<i>0.53%</i>
FY 18-19	1.99%	1.30%	YES	<i>-0.29%</i>
FY 19-20	5.96%	3.21%	YES	<i>0.21%</i>
FY 20-21	5.36%	3.29%	YES	<i>1.44%</i>
FY 21-22	4.56%	3.17%	YES	<i>2.07%</i>
FY 22-23	4.67%	2.50%	YES	<i>0.17%</i>
Average	4.53%	2.51%		0.69%
"More Than Sufficient Operational Budgets"				

NCEP - Net Current Expenditure per Pupil

District	FY 2021-22		District	FY 2022-23
Berlin	\$ 20,322	*	Berlin	\$ 20,664
Newington	\$ 19,896		Newington	\$ 20,062
Glastonbury	\$ 19,659		Glastonbury	\$ 20,048
Farmington	\$ 18,849		Farmington	\$ 19,443
Rocky Hill	\$ 18,690		Rocky Hill	\$ 19,155
Cromwell	\$ 18,136		Cromwell	\$ 18,328
Wethersfield	\$ 17,864		Wethersfield	\$ 17,977

***BERLIN has the Highest Net Current Expenditure per Pupil Compared to Six Similar Nearby Towns**

Thank You