



Capital Workshop

December 11, 2024

Personnel & Finance Committee

BPS Budget Structure



Operating Budget

1. General Fund (001), SPED (002)
2. Used to account for all normal recurring activities
3. The budget is appropriated by BOE, Town of Branford Finance Board and RTM
4. BPS budget is then appropriated by Fund, by Location, by Program & by Object Code



Grants

030 Fund

1. Grants are received from various sources and classified as either entitlement or regular grants
2. MUNIS Grant budget is based on the E-Grant system
3. Each Grant has a dedicated Grant Manager

E.g. Title One, Title Two, IDEA, ARP grants



Capital Budget

1. Non-Recurring Fund for capital improvements
2. The Fund is requested by BOE and authorized by Town of Branford
3. >\$25K with 10+ years depreciable life

E.g. Walsh Intermediate School renovation, Technology refresh

BPS Open Capital Report

PROJECT YR	PROJECT	PROJECT NAME	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAIL BUDGET	% USED
21	21407	SYSTEM WIDE - DOOR REPLACEMENTS	50,000	0	50,000	37,539	12,462	0	100.0%
22	22404	BUILDING & FIRE CODES	15,000	1,851	16,851	16,851	0	0	100.0%
22	22405	SYSTEM WIDE ASBESTOS ABATEMENT	8,000	0	8,000	6,219	760	1,021	87.2%
22	22406	SYSTEM WIDE - BOILER REPLACEMENTS	35,000	0	35,000	0	7,425	27,575	21.2%
22	22407	SYSTEM WIDE - DOOR REPLACEMENTS	50,000	79,857	129,857	16,031	54,839	58,988	54.6%
22	22411	JBS - ARCHITECTURAL STUDY	50,000	0	50,000	18,885	1,865	29,250	41.5%
22	22412	MTM TILE REPLACEMENT	20,000	0	20,000	20,000	0	0	100.0%
22	22413	MRT TILE REPLACEMENT	20,000	0	20,000	20,000	0	0	100.0%
22	22414	REMOVE ABANDONED UST	30,000	0	30,000	26,683	0	3,317	88.9%
22	22415	BHS - ENTRANCE SECURITY UPGRADE	0	30,498	30,498	10,600	0	19,898	34.8%
22	22416	INS - ENTRANCE SECURITY UPGRADE	0	101,185	101,185	0	0	101,185	0.0%
23	23402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	49,209	791	0	100.0%
23	23403	FACILITIES EQUIPMENT	18,000	0	18,000	18,000	0	0	100.0%
23	23404	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	3,890	0	11,110	25.9%
23	23406	DOOR REPLACEMENTS	50,000	0	50,000	0	0	50,000	0.0%
23	23407	SIDEWALK REPLACEMENTS	10,000	0	10,000	3,827	0	6,173	38.3%
23	23409	BOE SECURITY SYSTEM	540,800	0	540,800	540,770	0	30	100.0%
24	24401	OFFICE ADMINISTRATION TECHNOLOGY	10,000	0	10,000	9,413	587	0	100.0%
24	24402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	28,079	21,922	0	100.0%
24	24403	SECURITY CAMERAS & EQUIPMENT	10,000	0	10,000	9,773	227	0	100.0%
24	24404	FACILITIES EQUIPMENT	18,000	0	18,000	12,713	5,288	0	100.0%
24	24405	BHS - REPLACE CLASSROOM UNIT HEATER	80,000	0	80,000	1,797	0	78,203	2.2%
24	24406	JBS - INTERIOR PAINTING	20,000	0	20,000	0	0	20,000	0.0%
24	24407	INS - BOILER REPLACEMENTS	35,000	0	35,000	0	0	35,000	0.0%
24	24408	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	0	0	15,000	0.0%
24	24409	SYSTEM-WIDE DOOR REPLACEMENTS	8,925	0	8,925	0	0	8,925	0.0%
24	24410	MTM - PAVING LOT PAVING	95,000	0	95,000	0	0	95,000	0.0%
24	24411	MRT - PAVING LOT PAVING	95,000	0	95,000	0	0	95,000	0.0%
24	24412	SYSTEM WIDE - SIDEWALK REPAIRS	20,000	0	20,000	14,946	0	5,054	74.7%
24	24414	SYSTEM WIDE ROOFING REPAIRS	3,052	0	3,052	0	0	3,052	0.0%
24	24415	WIS ATHLETIC & SITE IMPROVEMENTS	7,650,000	0	7,650,000	2,683,650	4,362,411	603,938	92.1%
25	25401	OFFICE ADMINISTRATION TECHNOLOGY	10,000	0	10,000	0	9,977	23	99.8%
25	25402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	0	12,398	37,603	24.8%
25	25403	SECURITY CAMERAS & EQUIPMENT	10,000	0	10,000	0	165	9,835	1.6%
25	25404	BHS - TENNIS COURT SEATING	90,000	0	90,000	0	0	90,000	0.0%
25	25405	INS - BOILER REPLACEMENTS	35,000	0	35,000	0	0	35,000	0.0%
25	25406	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	0	0	15,000	0.0%
25	25407	SYSTEM-WIDE DOOR REPLACEMENTS	50,000	0	50,000	0	0	50,000	0.0%
25	25408	FACILITIES EQUIPMENT	20,000	0	20,000	0	19,091	909	95.5%
25	25409	FACILITIES MASTER PLAN	121,000	0	121,000	0	0	121,000	0.0%
25	25410	FACILITIES VEHICLE	55,000	0	55,000	49,325	0	5,675	89.7%
25	25411	SYSTEM WIDE - MASONRY REPAIRS	20,000	0	20,000	0	0	20,000	0.0%
25	25412	SYSTEM WIDE - SIDEWALK REPAIRS	20,000	0	20,000	0	0	20,000	0.0%
25	25413	STUDENT DEVICES	366,995	0	366,995	84,045	226,125	56,825	84.5%
Grand Total			9,934,772	213,390	10,148,162	3,682,243	4,736,331	1,729,589	83.0%



What is capital?

Capital Definition

Funds for the acquisition or maintenance of fixed assets, such as property, buildings, equipment, and technology.

Major Projects

- Building or grounds addition/renovation
- Change in use/purpose, expand program
- High upfront cost, long useful life

Ex - New building, major renovation to existing structure

Maintenance

- Keep existing infrastructure in good condition
- Recurring cost based on type and age
- Formulaic, ie replace every 10 years

Ex - HVAC systems, boilers, roofs, window replacement, courts/sidewalks

New/Replace Equipment

- Acquire/replace equipment of higher value, useful life
- Depreciation over time
- Connected to program offerings

Ex - Athletic equipment, computers and tech, security systems, furniture upgrades

Types of Capital Funding

General Fund (Cash)

- Funded on a pay-as-you-go basis
- Limit the amount of outstanding debt and maintain favorable debt ratios
- Appropriated directly from general fund; part of tax levy

Bond

- Issue debt in form of bonds/notes
- Used for more significant cash requirements
- Added cost of debt service

Lease

- Appropriation from Town lease fund
- Lease is form of borrowing
- Operating budget impact; contribute to lease fund annually (FY25 = ~\$280K)

Operating vs Capital

OPERATING

- Annual budget to run the daily operations of school district
- Primarily control and responsibility of the BOE
- Town funds total appropriation with no line item authority
- Annual expiration of funds June 30

CAPITAL

- Appropriations to maintain and acquire fixed assets
- Primary control and responsibility of the Town
- Town has full management control, including line item authority & operational requirements/processes
- Funds available for 3 years, Town extension

Requires Good Town/BOE Partnership on both



Capital Budget Process

Capital Budget Process

July to October	November to January	February to March	April to May
<p>Review prior year multi-year capital plan to see what was planned</p> <p>Conduct building/property walkthroughs to assess conditions</p> <p>Meet with administrators to discuss specific building/program needs</p> <p>Update outyears and price estimates</p>	<p>Consolidate and prioritize into multi-year plan</p> <p>Refine current budget year budget request - <i>although plan is multi-year, Town appropriates annually</i></p> <p>Capital workshop with P&F committee</p> <p>Superintendent's Capital Budget presentation</p>	<p>Board of Education reviews and prioritizes capital requests</p> <p>Full plan review with focus on appropriating year</p> <p>Board of Education approves BOE Capital Budget request for review by BOF</p> <p>Board of Finance reviews BOE Capital Budget Requests; determines what to move to RTM</p>	<p>RTM Committees receive BOF approved capital request</p> <p>BOE/BPS Admin meet with RTM Committees to discuss and review capital needs</p> <p>RTM Committees vote on capital recommendation</p> <p>RTM votes on full capital budget to adopt and legally appropriate</p> <p>Funds available July 1</p>



Current Capital

FY25 Capital Budget

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Equipment & Services						
Systemwide						
1	School Technology & 21st Century A/V	GEN	50,000	50,000	50,000	150,000
2	Lease Authorization Teacher Laptops	LSE		384,000		384,000
3	Lease Authorization Student Devices	LSE	366,995	450,000	450,000	1,266,995
4	Lease Authorization PK-1 Devices	LSE		260,000		260,000
5	Office Admin Computers	GEN	10,000	10,000	10,000	30,000
6	Integrated School Security Platform	GEN			220,000	220,000
7	Security Cameras & Equipment	GEN	10,000	10,000	10,000	30,000
8	Wireless Access Points	GEN			500,000	500,000
9	Facilities Equipment	GEN	20,000	20,000	20,000	60,000
10	Maintenance Vehicle	GEN	55,000			55,000
Subtotal			511,995	1,184,000	1,260,000	2,955,995
Total Equipment & Services			511,995	1,184,000	1,260,000	2,955,995

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Buildings						
Systemwide						
1	Facilities Master Plan, Demography Study	GEN	121,000			121,000
Subtotal			121,000	-	-	121,000

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Branford High School						
1	Replace Classroom Unit Heaters	GEN				-
2	Update Culinary Arts Room	GEN		100,000		100,000
3	Convert Media Center to Learning Commons	GEN		150,000		150,000
4	Roof Replacement	DEBT	4,000,000			4,000,000
5	Replace Classroom Windows	DEBT		2,500,000		2,500,000
6	Tri-Generation Rehabilitation	DEBT		750,000		750,000
Subtotal			4,000,000	3,500,000	-	7,500,000

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Mary T. Murphy						
1	Furniture Replacement (1 grade)	GEN		105,000	110,250	215,250
2	Central Air Conditioning	DEBT			5,612,756	5,612,756
Subtotal			-	105,000	5,723,006	5,828,006

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Mary R Tisko						
1	Furniture Replacement (1 grade)	GEN		105,000	110,250	215,250
2	Central Air Conditioning	DEBT			5,612,756	5,612,756
3	Playground			311,900		311,900
Subtotal			-	416,900	5,723,006	6,139,906

		Funding Code	2024-25	2025-26	2026-27	3-year Request
John B. Sliney School						
1	Interior Painting	GEN				-
2	Window Replacement	DEBT			1,600,000	1,600,000
3	Replace Boiler	GEN		400,000		400,000
4	Upgrade Locker Rooms	GEN			350,000	350,000
Subtotal			-	400,000	1,950,000	2,350,000

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Indian Neck School						
1	Boiler Replacement	GEN	35,000	35,000		70,000
2	Replace Classroom Cabinets, Countertops	GEN		50,000		50,000
Subtotal			35,000	85,000	-	120,000

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Systemwide						
1	Door Replacement	GEN	50,000	50,000	50,000	150,000
2	Asbestos Abatement	GEN				-
3	Bldg./Fire Code & ADA compliance	GEN	15,000	15,000	15,000	45,000
Subtotal			65,000	65,000	65,000	195,000

		Funding Code	2024-25	2025-26	2026-27	3-year Request
Total Buildings			4,221,000	4,571,900	13,461,012	22,253,912

		Funding Code	2024-25	2025-26	2026-27	3-year Request
External Facilities						
Branford High School						
1	Sepot Memorial Tennis Court Seating	GEN	90,000			90,000
2	Athletics Storage Building	GEN		120,000		120,000
Subtotal			90,000	120,000	-	210,000

FY25 Capital Budget

Walsh Intermediate School		Funding Code	2024-25	2025-26	2026-27	3-year Request
1	Facilities/Athletics Storage Building	GEN		200,000		200,000
Subtotal			-	200,000	-	200,000
		GEN				-
Subtotal			-	-	-	-
		GEN		312,000		
Subtotal			-	312,000	-	312,000
		GEN	20,000	20,000	20,000	60,000
		GEN	20,000	20,000	20,000	60,000
Subtotal			40,000	40,000	40,000	120,000
Internal Facilities			130,000	672,000	40,000	842,000
TOTAL BOE			4,862,995	6,427,900	14,761,012	26,051,907
Legend						
	GEN	496,000	483,900	1,485,500	2,465,400	
	DEBT	4,000,000	4,850,000	12,825,512	21,675,512	
	GRT					-
	LOCIP					-
	RED					-
	LSE	366,995	1,094,000	450,000	1,910,995	

3 Year - Should be 5 Year

Severely understated

Periodic and reactionary -
Should be systematic

Review Open Capital

PROJECT YR	PROJECT	PROJECT NAME	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAIL BUDGET	% USED
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22	22404	BUILDING & FIRE CODES	15,000	1,851	16,851	16,851	0	0	100.0%
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22	22412	MTM TILE REPLACEMENT	20,000	0	20,000	20,000	0	0	100.0%
22	22413	MRT TILE REPLACEMENT	20,000	0	20,000	20,000	0	0	100.0%
22	22414	REMOVE ABANDONED UST	30,000	0	30,000	26,683	0	3,317	88.9%
22	22415	BHS - ENTRANCE SECURITY UPGRADE	0	30,498	30,498	10,600	0	19,898	34.8%
22	22416	INS - ENTRANCE SECURITY UPGRADE	0	101,185	101,185	0	0	101,185	0.0%
23	23402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	49,209	791	0	100.0%
23	23403	FACILITIES EQUIPMENT	18,000	0	18,000	18,000	0	0	100.0%
23	23404	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	3,890	0	11,110	25.9%
23	23406	DOOR REPLACEMENTS	50,000	0	50,000	0	0	50,000	0.0%
23	23407	SIDEWALK REPLACEMENTS	10,000	0	10,000	3,827	0	6,173	38.3%
23	23409	BOE SECURITY SYSTEM	540,800	0	540,800	540,770	0	30	100.0%
24	24401	OFFICE ADMINISTRATION TECHNOLOGY	10,000	0	10,000	9,413	587	0	100.0%
24	24402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	28,079	21,922	0	100.0%
24	24403	SECURITY CAMERAS & EQUIPMENT	10,000	0	10,000	9,773	227	0	100.0%
24	24404	FACILITIES EQUIPMENT	18,000	0	18,000	12,713	5,288	0	100.0%
24	24405	BHS - REPLACE CLASSROOM UNIT HEATER	80,000	0	80,000	1,797	0	78,203	2.2%
24	24406	JBS - INTERIOR PAINTING	20,000	0	20,000	0	0	20,000	0.0%
24	24407	INS - BOILER REPLACEMENTS	35,000	0	35,000	0	0	35,000	0.0%
24	24408	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	0	0	15,000	0.0%
24	24409	SYSTEM-WIDE DOOR REPLACEMENTS	8,925	0	8,925	0	0	8,925	0.0%
24	24410	MTM - PAKING LOT PAVING	95,000	0	95,000	0	0	95,000	0.0%
24	24411	MRT - PAKING LOT PAVING	95,000	0	95,000	0	0	95,000	0.0%
24	24412	SYSTEM WIDE - SIDEWALK REPAIRS	20,000	0	20,000	14,946	0	5,054	74.7%
24	24414	SYSTEM WIDE ROOFING REPAIRS	3,052	0	3,052	0	0	3,052	0.0%
24	24415	WIS ATHLETIC & SITE IMPROVEMENTS	7,650,000	0	7,650,000	2,683,650	4,362,411	603,938	92.1%
25	25401	OFFICE ADMINISTRATION TECHNOLOGY	10,000	0	10,000	0	9,977	23	99.8%
25	25402	21ST CENTURY AV SYS & SCHOOL TECH	50,000	0	50,000	0	12,398	37,603	24.8%
25	25403	SECURITY CAMERAS & EQUIPMENT	10,000	0	10,000	0	165	9,835	1.6%
25	25404	BHS - TENNIS COURT SEATING	90,000	0	90,000	0	0	90,000	0.0%
25	25405	INS - BOILER REPLACEMENTS	35,000	0	35,000	0	0	35,000	0.0%
25	25406	BUILDING/FIRE CODE COMPLIANCE	15,000	0	15,000	0	0	15,000	0.0%
25	25407	SYSTEM-WIDE DOOR REPLACEMENTS	50,000	0	50,000	0	0	50,000	0.0%
25	25408	FACILITIES EQUIPMENT	20,000	0	20,000	0	19,091	909	95.5%
25	25409	FACILITIES MASTER PLAN	121,000	0	121,000	0	0	121,000	0.0%
25	25410	FACILITIES VEHICLE	55,000	0	55,000	49,325	0	5,675	89.7%
25	25411	SYSTEM WIDE - MASONRY REPAIRS	20,000	0	20,000	0	0	20,000	0.0%
25	25412	SYSTEM WIDE - SIDEWALK REPAIRS	20,000	0	20,000	0	0	20,000	0.0%
25	25413	STUDENT DEVICES	366,995	0	366,995	84,045	226,125	56,825	84.5%
Grand Total			9,934,772	213,390	10,148,162	3,682,243	4,736,331	1,729,589	83.0%



Future Vision & Next Steps

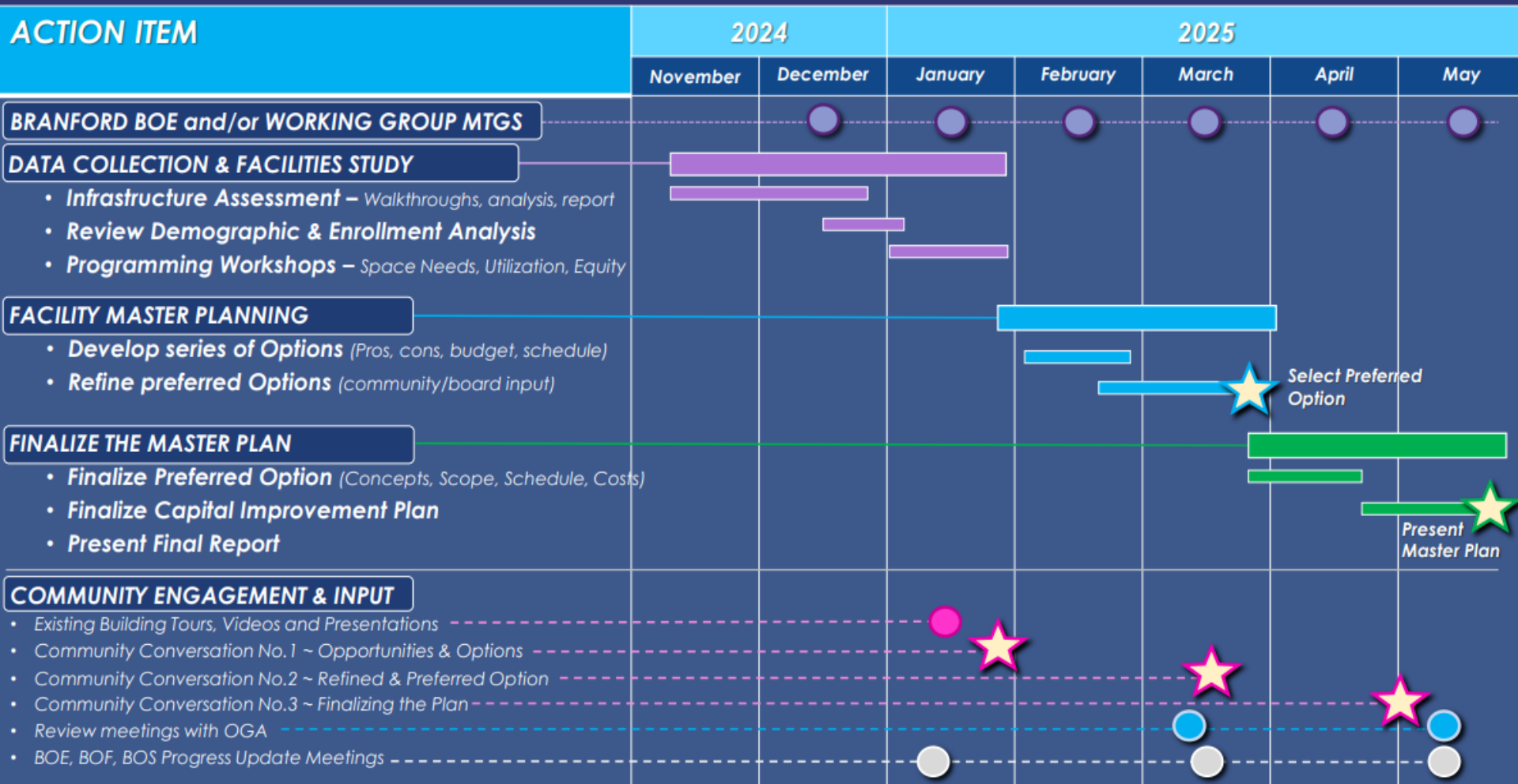
Formulas for major infrastructure

- Installation date x life expectancy
 - Map out all assets
 - Roofs
 - Boilers
 - Turf
 - Windows
 - HVAC systems
 - Solar/Tri-gen
 - Flooring
- Coordinate with major renovations to get cost avoidance or alternative

#	Department	Project Name	2025-26	2026-27	2027-28	2028-29	2029-30	5 - YR Total
1	Facilities	Asbestos	20,000	20,000	20,000	20,000	20,000	100,000
2	Facilities	Athletic Fields	15,000	50,000	30,000	-	-	95,000
3	Facilities	Athletics storage building	120,000	-	-	-	-	120,000
4		Device Program	1,144,000	10,000	460,000	886,000	460,000	2,960,000
5	Facilities	Elevator	50,000	50,000	50,000	50,000	50,000	250,000
6	Facilities	Equipment	20,000	20,000	20,000	20,000	20,000	100,000
7	Facilities	Flooring	125,000	65,000	140,000	130,000	50,000	510,000
8	Academic	Furniture Program	275,000	275,000	275,000	275,000	-	1,100,000
9	Facilities	Golf Cart	40,000	-	-	-	-	40,000
10	Facilities	HVAC	250,000	30,000	-	-	-	280,000
11	Facilities	Indoor Air Quality	100,000	-	-	-	-	100,000
12	Facilities	Life Safety	100,000	100,000	200,000	-	100,000	500,000
13	Facilities	Lighting	65,000	65,000	65,000	65,000	65,000	325,000
14	Facilities	Locker Room	40,000	40,000	40,000	40,000	40,000	200,000
15	Facilities	Masonry	50,000	50,000	50,000	50,000	50,000	250,000
16	Facilities	Painting	80,000	80,000	60,000	60,000	60,000	340,000
17	Facilities	Parking Lots	300,000	-	375,000	-	70,000	745,000
18	Facilities	Playground Replacement	315,000	315,000	25,000	-	-	655,000
19	Facilities	Plumbing & Electrical	25,000	25,000	25,000	25,000	25,000	125,000
20	Technology	Program Spaces	50,000	25,000	-	-	-	75,000
21	Facilities	Roofs	50,000	50,000	270,000	20,000	20,000	410,000
22	Facilities	Sidewalk	25,000	25,000	25,000	25,000	25,000	125,000
23	Facilities	Signage	10,000	10,000	10,000	10,000	10,000	50,000
24	Facilities	Water Conservation	25,000	25,000	25,000	25,000	25,000	125,000
25	Facilities	Windows	56,000	56,000	406,000	56,000	56,000	630,000
26	Technology	21st Century AV Classroom	50,000	60,000	-	-	-	110,000
27	Technology	Classroom Panels	-	-	540,000	-	-	540,000
28	Facilities	Elevator	-	100,000	-	-	-	100,000
29	Food Service	Kitchen Equipment	-	-	-	-	-	-
30	Facilities	Pool repair	-	25,000	-	-	-	25,000
31	Technology	Server & Infrastructure	-	185,000	95,000	80,000	80,000	440,000
32	Technology	Verkada	-	20,000	-	-	-	20,000
FY '26 Total			3,400,000	1,776,000	3,206,000	1,837,000	1,226,000	11,445,000

Key
FY '26 Request
No FY '26 Request

BRANFORD REVISED "DRAFT" MILESTONE SCHEDULE





Capital Budget Workshop
