

FY 2022-2023 proposed budget

Quick lesson in fund accounting

General Fund

- The Primary operating fund
- Only one

Special Revenue Funds

- Usually operating funds
- May have multiple
- Must be primarily self-supporting with little or no reliance on contribution from general fund
- When budgeted, budgeted annually
- Can have special revenue funds that are not budgeted

Capital Funds

- May be many
- May rely on other funds for resources
- May be budgeted annually, but typically appropriations do not lapse at year end

funds we
budget
annually

General Fund
Sewer Operations Fund
Parking Operations Fund
Capital (RFCNRE) Fund
Sewer Capital Fund
Parking Capital fund
Sewer Assessment Fund

budget timeline

Department requests submitted to Town Administrator	December 15, 2021
Town Administrator's Proposed Budget submitted to the BOS	January 24, 2022
BOS and BOE recommendations presented to the BOF (First Tuesday of March)	March 1, 2022
BOF Public Hearing (Second Tuesday of March)	March 8, 2022
BOF budget vote	April 5, 2022
RTM vote at the Annual Budget Meeting (Second Monday in May)	May 9, 2022

the budget process

Budget books are not printed at this level.

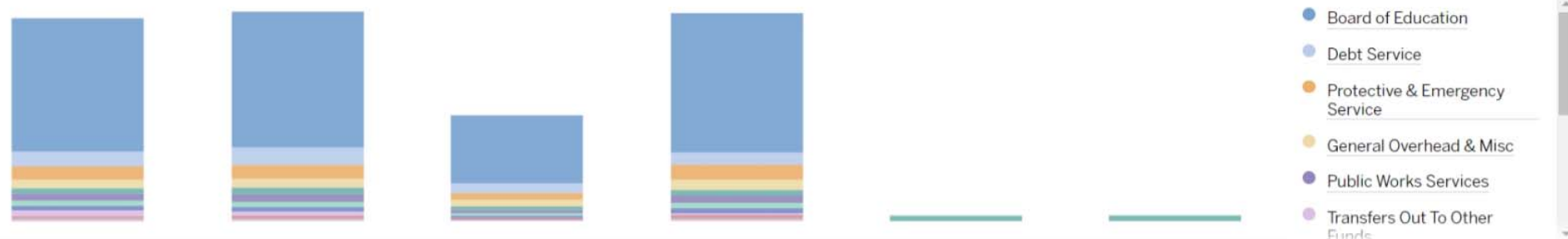
Selectmen have been provided with access to our budget software (opengov) so that they can review budget proposals online.

During budget workshops, as each department is reviewed, their proposal will be shown on screen in OpenGov. Also available to be shared onscreen, will be any backup material that has been provided.

Proposals Line Items

VISUALIZATION Reset Showing Expenses broken down by Departments

Hide Legend



Proposals	Status	Created by	Expense Proposal	Revenue Proposal	Surplus/-Deficit
Sewer Administration <u>Budget Information</u>	RESUBMITTED	JC Jennifer Charneski a day ago	\$ 370,004 -0.85%	\$ 72,150 -31.29%	\$ -297,854 -11.07%
Sewer General Overhead & Miscellaneous	RESUBMITTED	JC Jennifer Charneski a day ago	486,840 13.31%	0 0.00%	-486,840 -13.31%
Sewer Material Collection & Treatment	RESUBMITTED	JC Jennifer Charneski a day ago	494,390 -2.33%	4,099,084 5.00%	3,604,694 6.09%

Sample of fund level screen for sewer fund

The screenshot displays a web application interface for 'Sewer Administration'. On the left is a vertical sidebar with navigation options: 'BUDGET & REPORTING', 'Network', 'Reports', 'Budgets', 'Data', 'Portal', 'Stories', and 'Settings' (labeled 'BT'). The main content area has a top navigation bar with 'Proposal Details' (selected), 'Expenses', 'Revenues', and 'Activity'. Below this is a section titled 'Sewer Administration' with a sub-section 'Budget Information' containing a bulleted list: 'YOY budget change: \$162,221, 4.05%' and 'Staffing: 6.15 FTE, no change'. A 'Supporting Documents' section follows, with instructions to support the proposal narrative with file attachments and a list of supported filetypes: .pdf, .doc, .docx, .zip, .txt, .csv, .xls, .xlsx, .jpeg, .jpg, .png, .gif, .bmp. A single document is shown as a PDF icon with the filename '35._FY22_Sewer_Commentar...' and a 'Download' button.

Sample of narrative screen

PROPOSAL SUMMARY

Proposal Details | **Expenses** | Revenues | Activity

Sewer Administration Expenses

Showing 11 line items

Organization	Object	Actual 2018-19...	Actual 2019-20...	YTD 12-31-202...	Adopted 2020...	Base	2021-2022 TA Recomm... Adjustment %	Proposed	Description
						\$373,162	0 -1%	370,004	
• Sewer Administration 24448804	Full Time Salary 82061	204,843	232,419	117,525	243,578	246,868	247,475 0%	247,475	N/A
• Sewer Administration 24448804	Overtime Salary 82004	2,103	1,662	1,792	1,000	1,000	1,000 0%	1,000	N/A
• Sewer Administration 24448804	Clerical Services 82004	1,024	571	289	1,430	1,430	1,320 -8%	1,320	N/A
• Sewer Administration 24448804	Professional Services 82007	26,029	111,959	31,101	15,000	15,000	10,000 -33%	10,000	N/A
• Sewer Administration 24448804	Printing 82008	2,130	1,885	1,677	2,175	2,175	2,175 0%	2,175	N/A
• Sewer Administration 24448804	Advertising 82009	485	96	190	200	200	200 0%	200	Legal Notice publications
• Sewer Administration 24448804	Billing & Collection Services 82020	61,426	62,962	0	68,610	68,610	69,784 2%	69,784	N/A
• Sewer Administration 24448804	Program Expenses 82033	27,936	26,448	12,275	26,896	26,896	26,896 0%	26,896	Compuil invoice preparation (\$2033/month + 2500 postage) from Aquarion Water Comp Report
• Sewer Administration 24448804	Software Maint & Support 82034	3,555	3,679	3,817	4,283	4,283	4,454 4%	4,454	N/A
• Sewer Administration 24448804	Engineering Consulting Svcs 82333	0	156,575	69,643	5,000	5,000	5,000 0%	5,000	N/A
• Sewer Administration 24448804	Office Supplies 83001	813	531	44	1,700	1,700	1,700 0%	1,700	Paper, pens, folders, stationery, computer supplies...etc.

BT

Settings Help

Sample of Detail screen

meeting process

I will share my screen during the meetings so that Board members and other attendees can see the departments and accounts under discussion.

After the Selectmen have had the opportunity to ask questions, the First Selectman will invite other elected officials to ask questions.

During the virtual workshops, we ask that other elected officials submit their questions via the Chat function.

More than a budget...

This is a plan for the services we will provide and how we will deliver them.

This is a plan to meet the goals & objectives of the Board of Selectmen.

This is a plan that responds to the growth Darien is experiencing and it recognizes that growth is not without cost.

This is a plan to respond to taxpayer needs.

Not just a budget....

These are not just monetary decisions, but also policy decisions.

There can be different approaches to crafting a budget.

- Establish what you need to carry out your goals, then determine which priorities get funded
- Establish what you can afford to fund, then determine which priorities fit within that budget

There may be a need to decide between competing priorities.

- performance measures can help determine where funding will have more impact

Points to think about as you review the budget proposal

Can we improve and expand the services we provide?

Can we provide services more efficiently?

Can we provide services in a manner that is more convenient for the taxpayer?

What is the impact of development on the budget – both revenue and expense side?

Can we improve, expand, become more efficient and increase convenience **and** minimize the impact on the tax rate?

General Fund Overview

Some increases are to fund new programs or to continue with implementation of programs begun in prior years.

The proposal includes an increase in FTEs.

An accounting change has been made, moving the Parks & Rec Program revenues and expenses to a special revenue fund.

General Fund Budget

Town Operations 51%

Major Cost Centers:

Public Safety 45%

Public Works 18%

Debt Service 20%

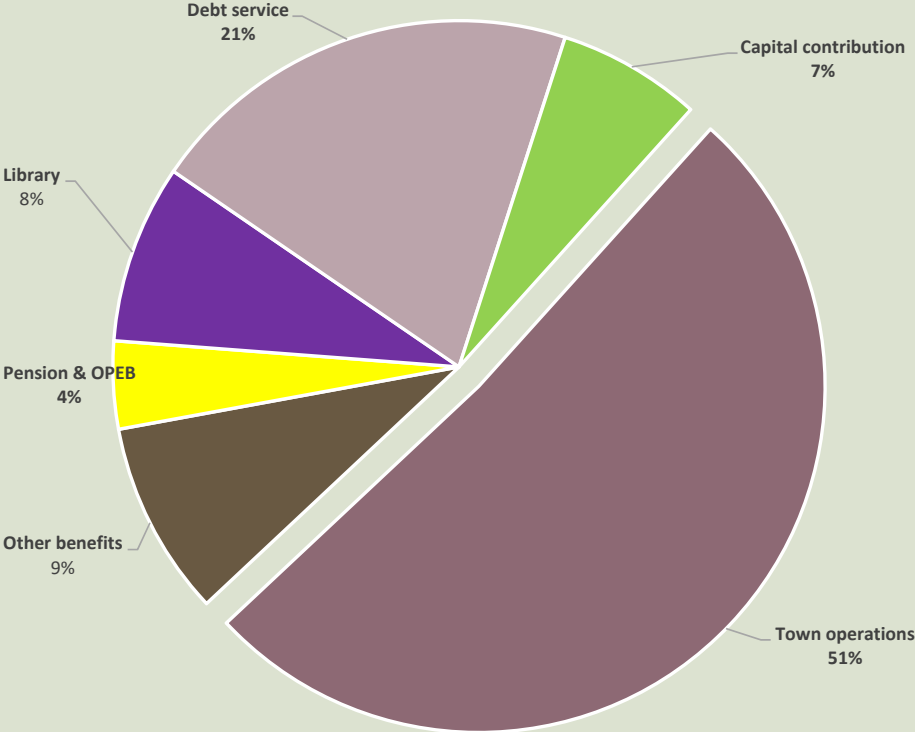
Cost Center Breakdown:

BOE Debt Service 59%

Town Debt Service 38%

Sewer Debt Service 3%

FY 2023 Proposed Expenditures by Major Category



Summary of Proposed Expenditures

	FY 2022 <u>Adopted</u>	FY 2023 <u>Proposed</u>	\$ <u>Change</u>
Town operations	25,581,896	25,882,041	300,145
Other benefits	4,168,279	4,586,076	417,797
Pension & OPEB	2,213,897	2,063,778	(150,119)
Library	4,100,968	4,209,690	108,722
Debt service	10,163,300	10,284,306	121,006
Capital contribution	0	3,380,627	3,380,627
TOTAL	46,228,340	50,406,518	4,178,178

FY 23 compared to FY 22

Police Dept (45% of Town Operations)

Addition of one civilian position to manage the Police Information Technology Function \$100k

First full year of full 9-person civilian dispatch function \$58K Police

Responding to the Police Accountability

- Funding for testing, training and equipment as a result of the new law

Some offsets due to retirements

Fire Marshal (1.2% of Town Operations)

Increase in FTEs – one full time position proposed for 7/1, one full time position proposed for 1/1/23, one part time position eliminated 7/1, one eliminated 1/1/23

- This is directly tied to the redevelopment – the addition of multi-family housing units – each such unit must be inspected annually
- Note anticipated revenue from the increase to the Grand List due to the redevelopment projects will more than cover the increased cost of these additional positions

Other notable changes

Pension & OPEB Contributions (\$150K)

- Primarily due to reductions in Police OPEB costs

Contingency \$180K

- open union contracts, increase to general contingency

Capital Funding \$3.4 million

- FY 22 no transfer from General Fund

Parks & Recreation

- Increased maintenance costs, move to organic materials

Public Works

- Increased motor fuel costs

Other items to note

Request for an additional full time Sanitarian was not put forth

- As various parts of the redevelopment come online, this may be needed depending on increase in facilities that require regular inspection

Election costs are expected to increase (\$20K)

- If the town does not redistrict, the state redistricting will force us to have 4 ballots and voting stations within district 1, this will cause an increase in printing, staffing and programming

Accounting change resulting in moving approximately \$500,000 to a Special Revenue Fund

- This change skews the percentages when comparing FY 23 to FY 22.

Medical Insurance

- First significant increase in premiums in several years, plus increased headcount

Capital

Proposal assumes a portion of the funding will be provided through bonding

- In FY 21-22, some funding was provided from the Capital Fund's fund balance

Focus on priority 1 projects, lower cost priority 2 & 3

Projects were scored, with considerations such as ROI, current project status, operational costs, alignment with BOS goals being used to evaluate projects

Many worthy projects, many difficult decisions, some may be proposed for funding through the ARPA grants

Capital Highlights - general

Multiple public safety & emergency response projects funded

- PD Drone
- CCTV system
- Update of General Orders

Public Works

- Paving & sidewalk improvements at a cost of over \$2 million
- Repairs to 701 Boston Post Road
- Town Hall facility improvements

Parks & Recreation

- Weed Beach walkway – proposed to be funded by bonding

General Vehicle Replacement

Fire Departments

Vehicle replacement

- 2 Engines, 1 Rescue

Physical plant

- NHFD Insulation, Joint & Mortar Repair
- NFD Bunk Room Conversion

Drill tower improvements

Equipment Replacement

Sewer Funds

Funds operations

Funds maintenance

Largest single expense is fees paid to Stamford for treatment

Supports capital projects

- Collection system rehabilitation
- Vehicle Replacement

Parking Fund

Revenues in the parking fund continue to be dramatically off from normal years.

The revenue for FY 23 is anticipated to be insufficient to support normal staffing levels.

Without normal parking levels, enforcement activity does not provide sufficient activity for two full time rangers.

The proposed budget reflects one position being eliminated.

Questions

