

Town of Brookfield 2019-2020 Budget



Public Hearing
Board of Finance
April 2, 2019

2019-20 Budget: Meeting Flow

- Call to order
- Pledge of allegiance
- 2019-20 budget proposal
 - Summary
 - Town operations
 - Board of Education
 - Capital and debt service
- Public comment and questions

2019-20 Budget: Critical Dates

- Dept. budgets due to First Selectman Jan 17th
- BOE budget due to BOS Feb 1st
- First Selectman budget due to BOS Feb 15th
- BOS budget due to BOF Mar 1st
- Departments present to BOF Mar 6th – 14th
- BOF Public Hearing on budget Apr 2nd
- Town Meeting on budget May 7th
- Referendum on Town budget May 21st (anticipated)

2019-20 Budget: Concerns and Goals

- Concerns

- Governor Lamont's proposed funding cuts
 - Uncertainty of State funding complicates planning
- Managing capital projects pipeline
- Matching revenues and expenditures related to positive growth



- Goals

- Implement a program of sustainable and controlled growth
- Provide funding for the best solutions to both Town and Schools
- Minimize the impact of budget changes to tax payers
- Keep Brookfield a “great deal” for residents

2019-20 Budget: Summary

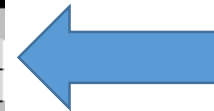
					2018-19	2019-20 PROPOSED		
		Actual			Adjusted	Board of Fin	Change	Change
Object Description	2015-16	2016-17	2017-18	Budget	March 20, 2019	from YE 19	from YE 19	
EXPENDITURES								
Town Operations	\$ 15,707,024	\$ 16,763,044	\$ 17,154,470	\$ 18,443,669	\$ 18,843,919	\$ 400,250	2.17%	
Education Operation								
Board of Education Budget	39,428,357	40,228,663	40,813,826	42,702,503	44,006,692	1,304,189	3.05%	
Allocation of Teachers Retirement	-	-	-	-	130,222	130,222		
Capital/Other	1,645,652	1,523,874	1,572,711	1,348,238	1,863,925	515,687	38.25%	
Debt Service	3,449,436	4,115,622	3,954,433	4,113,354	5,212,273	1,098,919	26.72%	
TOTAL EXPENDITURES	\$ 60,230,469	\$ 62,631,203	\$ 63,495,440	\$ 66,607,764	\$ 70,057,031	\$ 3,449,267	5.18%	
REVENUES								
Taxes - Current Year	\$ 57,031,659	\$ 58,825,946	\$ 60,049,564	\$ 62,411,909	\$ 65,362,355	\$ 2,950,446	4.73%	
Taxes - Prior Year, Interest, Fees	821,029	1,208,894	1,416,560	1,038,726	1,313,000	274,274	26.40%	
Licenses and Permits	382,801	430,196	516,763	460,000	960,100	500,100	108.72%	
Intergovernmental Revenues	1,810,185	2,296,895	1,844,505	2,005,672	1,695,361	(310,311)	-15.47%	
Charges for Services	438,729	506,836	527,524	456,000	546,600	90,600	19.87%	
Fines and Assessments	4,485	7,846	8,451	53,039	17,500	(35,539)	-67.01%	
Investment Earnings	23,132	53,530	102,408	75,000	120,000	45,000	60.00%	
Rents and Royalties	10,500	30,684	71,866	51,718	39,115	(12,603)	-24.37%	
Other Revenues	104,096	131,397	39,942	27,000	3,000	(24,000)	-88.89%	
Other Financing Sources	155,911	158,582	431,351	25,000	-	(25,000)	-100.00%	
TOTAL REVENUES	\$ 60,782,527	\$ 63,650,806	\$ 65,008,934	\$ 66,604,064	\$ 70,057,031	\$ 3,452,967	5.18%	
Calculation of Mill Rate								
Value of One Mill	\$ 2,240,190	\$ 2,269,373	\$ 2,242,919	\$ 2,242,919	\$ 2,276,120	\$ 33,201	1.48%	
5 Year Average Collection Rate	98.94%	98.95%	99.00%	99.00%	99.31%	0.31%	0.31%	
Estimated Delinquency Amount	\$ (23,746)	\$ (23,828)	\$ (22,429)	\$ (22,429)	\$ (15,705)	\$ 6,724	-29.98%	
Collection Rate for One Mill	\$ 2,216,445	\$ 2,245,546	\$ 2,220,491	\$ 2,220,491	\$ 2,260,416	\$ 39,925	1.80%	
Estimated Tax Receipts	\$ 56,454,128	\$ 58,809,036	\$ 60,049,564	\$ 62,411,909	\$ 65,362,355	\$ 2,950,446	4.73%	
Add Elderly Tax Relief	\$ 495,756	\$ 484,482	\$ 485,000	\$ 485,000	\$ 500,000	\$ 15,000	3.09%	
Required Levy	\$ 56,949,884	\$ 59,293,518	\$ 60,534,564	\$ 62,896,909	\$ 65,862,355	\$ 2,965,446	4.71%	
MILL RATE	25.69	26.40	27.26	28.33	29.14	0.81	2.87%	
State Revenue in Mills				1.27	1.04	(0.23)	-18.43%	
Percent of the Tax Increase from the State Decrease						29% of total		

Main takeaways:

- Promotion of sustainable and controlled growth
- Funding for Teachers' Pension
- Prior commitments come due
- Buy more with cash and less bonding
- Permit fees are a temp bump with current development
- Inter gov't revenue down as conservative approach to governor's proposal
- Brookfield provides necessary services to meet residents' needs with minor increase in mill rate

2019-20 Budget: Anticipated Revenues (condensed)

Object	Description	Actual			2018-19	2019-20	
		2015-16	2016-17	2017-18	Final Budget	Proj Rev March 20, 2019	\$ Change from YE 19
41 TAXES							
41101	Current Year Tax Revenue	\$ 57,031,659	\$ 58,825,946	\$ 60,049,564	\$ 62,411,909	\$ 65,362,355	\$ 2,950,446
41102	Prior Year Tax Revenue	\$ 485,407	\$ 367,467	\$ 488,475	\$ 275,524	\$ 425,000	\$ 149,476
41210	Supplemental Taxes	\$ -	\$ 536,281	\$ 604,843	\$ 466,985	\$ 600,000	\$ 133,015
41901	Interest and Fees	\$ 282,591	\$ 250,251	\$ 277,295	\$ 247,611	\$ 240,000	\$ (7,611)
43760	Telephone Tax Payment	\$ 55,264	\$ 57,700	\$ 46,148	\$ 48,606	\$ 48,000	\$ (606)
41	Total Taxes	\$ 57,852,688	\$ 60,034,840	\$ 61,466,124	\$ 63,450,635	\$ 66,675,355	\$ 3,224,720
42 LICENSES AND PERMITS							
42	Total Licenses and Permits	\$ 382,801	\$ 430,196	\$ 516,763	\$ 460,000	\$ 960,100	\$ 500,100
43 INTERGOVERNMENTAL REVENUE							
Education Grants							
43710	Education Cost Sharing	\$ 1,171,989	\$ 1,392,729	\$ 1,225,281	\$ 1,144,183	\$ 870,884	\$ (273,299)
	Total Education Grants	\$ 1,242,898	\$ 1,392,729	\$ 1,225,281	\$ 1,144,183	\$ 870,884	\$ (273,299)
General Government Grants							
73775	Grants for Municipal Projects	\$ 118,716	\$ 126,310	\$ 220,999	\$ 118,281	\$ 118,281	\$ -
43800	Municipal Stabilization Grant	\$ -	\$ -	\$ -	\$ 272,396	\$ 272,396	\$ -
43745	Veterans Exemption	\$ 9,256	\$ 7,645	\$ 7,477	\$ -	\$ 7,500	\$ 7,500
43750	Disability Tax Relief	\$ 1,460	\$ 1,357	\$ 1,480	\$ -	\$ 1,500	\$ 1,500
43755	Judicial Fees	\$ 16,130	\$ 11,004	\$ 11,761	\$ -	\$ 12,000	\$ 12,000
43765	Town Aid Road	\$ 304,309	\$ 305,929	\$ 306,946	\$ 305,929	\$ 307,143	\$ 1,214
43030	LOCIP	\$ -	\$ -	\$ 8,127	\$ 122,346	\$ 105,657	\$ (16,689)
	Police	\$ -	\$ -	\$ -	\$ 42,537	\$ -	\$ (42,537)
	Total General Government Grants	\$ 567,287	\$ 904,166	\$ 619,224	\$ 861,489	\$ 824,477	\$ (37,012)
43	Total Intergovernmental Revenues	\$ 1,810,185	\$ 2,296,895	\$ 1,844,505	\$ 2,005,672	\$ 1,695,361	\$ (310,311)
44 CHARGES FOR SERVICES							
44	Total Charges for Services	\$ 438,729	\$ 506,836	\$ 527,524	\$ 456,000	\$ 546,600	\$ 90,600
45 FINES AND ASSESSMENTS							
45	Total Fines and Assessments	\$ 4,485	\$ 7,846	\$ 8,451	\$ 53,039	\$ 17,500	\$ (35,539)
46 INVESTMENT EARNINGS							
46	Total Investment Earnings	\$ 23,132	\$ 53,530	\$ 102,408	\$ 75,000	\$ 120,000	\$ 45,000
47 RENTS AND ROYALTIES							
47	Total Rents and Royalties	\$ 10,500	\$ 30,684	\$ 71,866	\$ 51,718	\$ 39,115	\$ (12,603)
48 OTHER REVENUES							
48	Total Other Revenues	\$ 104,096	\$ 131,397	\$ 39,942	\$ 27,000	\$ 3,000	\$ (24,000)
49 OTHER FINANCING SOURCES							
49	Total Other Financing Sources	\$ 155,911	\$ 158,582	\$ 431,351	\$ 25,000	\$ -	\$ (25,000)
TOTAL REVENUE		\$ 60,782,527	\$ 63,650,806	\$ 65,008,934	\$ 66,604,064	\$ 70,057,031	\$ 3,452,967



Decrease in response to governor's proposal

2019-20 Budget: Town Operations

Object Description	Actual			Final Budget	Proposed Budget BoF	Change	
	2015-16	2016-17	2017-18	2018-19	2019-20	from YE 19	
41 GENERAL GOVERNMENT							
4111	Selectmen	\$ 407,543	\$ 417,237	\$ 465,450	\$ 353,890	\$ 365,333	3.23%
4118	Board of Finance	\$ 49,864	\$ 88,332	\$ 36,314	\$ 38,329	\$ 43,856	14.42%
4120	Finance	\$ 332,671	\$ 351,618	\$ 403,183	\$ 391,289	\$ 427,709	9.31%
4131	Assessor	\$ 257,444	\$ 285,713	\$ 270,622	\$ 287,057	\$ 308,759	7.56%
4132	Bd of Assessment Appeals	\$ 385	\$ 1,612	\$ 610	\$ 2,025	\$ 2,042	0.84%
4135	Tax Collector	\$ 192,080	\$ 198,883	\$ 210,452	\$ 223,589	\$ 245,509	9.80%
4141	Personnel	\$ 228,583	\$ 193,172	\$ 233,614	\$ 335,893	\$ 297,663	-11.38%
4143	Information Technology	\$ 271,938	\$ 267,687	\$ 297,566	\$ 337,933	\$ 310,838	-8.02%
4147	Town Clerk	\$ 230,349	\$ 254,965	\$ 237,798	\$ 237,175	\$ 233,909	-1.38%
4149	Registrar of Voters	\$ 88,274	\$ 88,208	\$ 99,068	\$ 109,281	\$ 113,798	4.13%
4151	Land Use - Planning	\$ 254,602	\$ 300,407	\$ 281,216	\$ 307,647	\$ 327,275	6.38%
4156	Land Use - Building	\$ 288,681	\$ 217,762	\$ 225,917	\$ 217,348	\$ 235,374	8.29%
4157	Property Insurance	\$ 251,269	\$ 225,065	\$ 211,284	\$ 260,022	\$ 266,399	2.45%
4168	Conservation Commission	\$ 21,903	\$ 20,069	\$ 20,204	\$ 22,200	\$ 22,116	-0.38%
4173	Economic Development Commission	\$ 9,605	\$ 983	\$ 1,223	\$ 1,910	\$ 2,384	24.82%
4175	Community Development	\$ -	\$ -	\$ 81,043	\$ 82,230	\$ 66,712	-18.87%
4182	Regional Memberships/Services	\$ 329,194	\$ 316,500	\$ 338,362	\$ 329,887	\$ 349,971	6.09%
4198	Employee Benefits	\$ 3,589,926	\$ 3,992,129	\$ 4,115,652	\$ 4,717,176	\$ 4,664,775	-1.11%
42 PUBLIC SAFETY							
4201	Police	\$ 3,731,552	\$ 3,947,108	\$ 3,973,090	\$ 4,271,413	\$ 4,402,918	3.08%
4203	Fire - Center Department	\$ 297,054	\$ 307,125	\$ 315,757	\$ 347,635	\$ 347,635	0.00%
4204	Fire - Candlewood Dept	\$ 140,239	\$ 148,884	\$ 153,001	\$ 197,980	\$ 164,155	-17.09%
4206	Fire - Combined Expenses	\$ 41,251	\$ 43,308	\$ 164,461	\$ 142,500	\$ 140,500	-1.40%
4207	Emergency Medical Services	\$ 315,764	\$ 325,474	\$ 278,120	\$ 292,099	\$ 329,567	12.83%
4219	Fire Marshal	\$ 134,076	\$ 97,715	\$ 97,649	\$ 148,758	\$ 189,747	27.55%
4223	Civil Defense	\$ 2,000	\$ 2,415	\$ -	\$ 5,000	\$ 5,000	0.00%

Primary Drivers:

- Salary increases average 2.5%
- Add'l increases due to union in:
 - Assessor
 - Tax collector
 - Land Use
- BOF budget includes systems audit services
- Finance office includes planned overtime vs outside professionals
- Regional memberships includes 1st time increase in animal control
- EMS budgeting for additional paramedic shifts
- Full time experienced Fire Marshal as of October '18

2019-20 Budget: Town Operations

Object Description	Actual			Final Budget	Proposed Budget BoF	Change from YE 19
	2015-16	2016-17	2017-18	2018-19	2019-20	
41 GENERAL GOVERNMENT						
43 PUBLIC WORKS						
4303 Highway Department	\$ 1,723,713	\$ 1,880,708	\$ 1,921,753	\$ 1,958,747	\$ 1,961,169	0.12%
4304 Facilities	\$ 268,310	\$ 274,396	\$ 280,893	\$ 350,388	\$ 363,039	3.61%
4320 Recycling	\$ 42,402	\$ 43,477	\$ 38,426	\$ 43,500	\$ 57,284	31.69%
4340 Utilities	\$ 453,282	\$ 458,942	\$ 336,736	\$ 371,673	\$ 393,234	5.80%
44 HEALTH AND WELFARE						
4401 Health Department	\$ 177,192	\$ 223,494	\$ 236,906	\$ 210,866	\$ 227,272	7.78%
4418 Senior Center	\$ 129,275	\$ 141,828	\$ 145,885	\$ 175,174	\$ 179,427	2.43%
4427 Social Services	\$ 55,503	\$ 67,898	\$ 63,981	\$ 68,750	\$ 74,556	8.45%
4428 Regional Social Services	\$ 17,846	\$ 15,500	\$ 15,500	\$ 15,850	\$ 13,850	-12.62%
45 CULTURE AND RECREATION						
4501 Library	\$ 604,037	\$ 719,592	\$ 718,354	\$ 761,664	\$ 822,591	8.00%
4503 Recreation	\$ 236,232	\$ 242,020	\$ 244,688	\$ 214,039	\$ 230,378	7.63%
4505 Parks/Grounds	\$ 527,194	\$ 592,404	\$ 635,457	\$ 627,797	\$ 651,302	3.74%
4509 Historical Commission	\$ 2,303	\$ 1,685	\$ 761	\$ 4,300	\$ 2,373	-44.81%
4510 Arts Commission	\$ 3,488	\$ 8,729	\$ 3,474	\$ 3,500	\$ 3,500	0.00%
GENERAL GOVT OPERATING	\$ 15,707,024	\$ 16,763,044	\$ 17,154,470	\$ 18,466,514	\$ 18,843,919	2.04%
4800 DEBT SERVICE						
4800 Debt Service	\$ 3,449,436	\$ 4,115,622	\$ 3,954,433	\$ 4,113,354	\$ 5,212,273	26.72%
4900 CAPITAL OUTLAY/OTHER						
4900 Capital Outlay/Other	\$ 1,645,652	\$ 1,523,874	\$ 1,572,711	\$ 1,348,238	\$ 1,863,925	38.25%

Primary Drivers:

- Salary increases average 2.5%
- Add'l increases due to union in:
 - Health
 - Recreation
- Town's share of recycling fees increased \$10k
- Recreation utilities have been reclassified with Town utilities
- Social Services adds hours for part time employee due to increasing demands in dept.
- Library increasing headcount to fill gaps in coverage
- Debt service payments coming due
- More purchases and less bonds

2019-20 Budget: Board of Education Proposed Budget

Object Description	Final Budget	Proposed Budget BoF	Change from YE 19
	2018-19	2019-20	
BoE Total Expenditures	\$ 43,867,141	\$ 45,460,352	3.63%
Total Salaries Certified and Support Staff	\$ 26,734,326	\$ 27,784,066	
Total Employee Benefits	\$ 6,808,166	\$ 7,349,254	
Total Professional/Technical Services	\$ 1,578,531	\$ 1,353,134	
Total Purchased Property Services	\$ 529,753	\$ 475,153	
Total Other Purchased Services	\$ 5,528,275	\$ 5,562,188	
Total Supplies	\$ 2,019,183	\$ 2,216,236	
Total Equipment and Other	\$ 668,907	\$ 720,321	
Less Rev. Net w/ Expend.	\$ (1,164,638)	\$ (1,094,228)	
Medicaid Reimbursement	\$ (100,000)	\$ (75,000)	
Adult Education Grant	\$ (3,600)	\$ (3,600)	
Health Services Grant	\$ (9,500)	\$ (9,500)	
Magnet School Transp	\$ (29,000)	\$ (29,000)	
Special Ed Excess Cost	\$ (779,028)	\$ (740,000)	
Building Use Revenues	\$ (20,000)	\$ (20,000)	
Team Mentor Reimb	\$ -	\$ (16,000)	
Pre-Kindergarten Tuition	\$ (46,000)	\$ (46,000)	
Universal Svs Fund E-Rate	\$ (73,326)	\$ (65,128)	
Chromebook Revenues	\$ (25,000)	\$ (25,000)	
Nonlapsing Fund	\$ (79,184)	\$ (65,000)	
Board of Education, Net	\$ 42,702,503	\$ 44,366,124	3.90%
BOF Total Reductions		\$ (359,432)	
BOF Proposal	\$ 42,702,503	\$ 44,006,692	3.05%

Drivers:

- Inflationary increases including contractual collective bargaining agreements, employee health insurance, and transportation costs
- Increasing pre-k enrollment and increasing costs of required pro services and para-educators
- Increased number of students with special needs

Goals:

- Meet the needs of all students and maintain class size within guidelines
- Provide for a relevant curriculum
- Technology upgrades and improved infrastructure
- Maintain and continue to enhance established program improvements while remaining responsive to changing needs
- Find ways to address reductions in budget

2019-20 Budget: Capital Projects

Town of Brookfield, Connecticut General Fund Budget Summary Fiscal Year 2019-20					
Description	Dept Requests	Proposed Funding			
		20 year Bond	10 Year Financing	5 Year Financing	Paid Currently
GENERAL GOVERNMENT					
Total General Government	\$ 365,709	\$ 162,250	\$ -	\$ 18,000	\$ 112,134
PUBLIC SAFETY					
Police Capital	\$ 361,850	\$ -	\$ -	\$ 99,175	\$ 105,468
Fire - Center Company Capital	\$ 628,791	\$ 247,000	\$ -	\$ -	\$ 173,431
Fire Candlewood Capital	\$ 546,500	\$ 450,000	\$ -	\$ -	\$ 19,250
Total Public Safety	\$ 1,537,141	\$ 697,000	\$ -	\$ 99,175	\$ 298,149
PUBLIC WORKS					
Total Public Works Vehicles	\$ 715,000	\$ -	\$ 370,000	\$ -	\$ -
Total Public Works - Other	\$ 2,261,000	\$ 450,000	\$ -	\$ -	\$ 1,146,000
Total Public Works	\$ 2,976,000	\$ 450,000	\$ 370,000	\$ -	\$ 1,146,000
CULTURE AND RECREATION					
Parks/Grounds					
Total Parks & Grounds	\$ 1,024,954	\$ -	\$ 58,735	\$ -	\$ 169,500
	\$ 1,089,954	\$ -	\$ 58,735	\$ -	\$ 169,500
EDUCATION					
Total High School	\$ 1,767,424	\$ 1,274,515	\$ -	\$ -	\$ 118,250
Total Middle School	\$ 807,321	\$ 412,500	\$ -	\$ -	\$ 118,250
Total Huckleberry Hill Elem School	\$ 2,303,362	\$ -	\$ -	\$ -	\$ 39,150
Total Center Elementary School	\$ 1,761,856	\$ -	\$ -	\$ -	\$ 28,305
Total District Wide	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Education	\$ 6,689,963	\$ 1,687,015	\$ -	\$ -	\$ 353,955
GRAND TOTAL	\$ 12,658,767	\$ 2,996,265	\$ 428,735	\$ 117,175	\$ 2,079,738
Less: Financed by reallocation of existing unspent CES/HHES funds in the Capital Nonrecurring Fund					\$ (50,000)
Less: Revenue from the sale of capital property reported in the Capital Nonrecurring Fund					\$ (215,813)
AMOUNT FUNDED BY A TRANSFER FROM THE GENERAL FUND					\$ 1,813,925

- Upgraded systems for assessor, IT, HR and financing costs for bonds
- Police cruisers, data center, unified printing system
- Roof work, apparatus reserves, emergency equip.
- Fire truck, roof work, thermal cameras
- Heavy duty dump trucks
- Road paving, flood relief repair, town maintenance
- Tennis court repair/ reserve, turf field reserve, Bobcat replacement, CES playground maintenance
- BHS: HVAC/ building control systems, paving, security
- WMS: paving, pump generator, building mgmt., security
- HHES: security
- CES: security
- District/WMS: Mobile world language lab



\$265,813 utilization of existing funds



2019-20 Budget: Debt Service

Object Description	Actual			Final Budget	Proposed Budget BoF	Change from YE 19
	2015-16	2016-17	2017-18	2018-19	2019-20	
4800 DEBT SERVICE						
58320 Bond Interest	\$ 1,163,183	\$ 1,088,483	\$ 984,160	\$ 1,201,333	\$ 1,557,961	29.69%
58400 ST Financing - Current	\$ 369,997	\$ 172,820	\$ 185,435	\$ 246,060	\$ 66,927	-72.80%
58400 ST Financing - New					\$ 26,535	
58655 BAN Interest	\$ 86,256	\$ 254,319	\$ 339,838	\$ 250,961	\$ 57,300	-77.17%
58790 Bonds Principal	\$ 1,830,000	\$ 2,600,000	\$ 2,445,000	\$ 2,415,000	\$ 3,430,000	42.03%
Financing costs				\$ -	\$ 73,550	
4800 Debt Service	\$ 3,449,436	\$ 4,115,622	\$ 3,954,433	\$ 4,113,354	\$ 5,212,273	26.72%

- Debt service payments decrease outstanding principal and interest
- Debt issued November '18 has payments in the 2019-20 budget
- BAN interest decreases as a result of November '18 issuance
- Short term financing for leases included in debt service this year
- Annual financing costs moved to be paid currently

Public Comment/ Questions

