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Date: March 15, 2023

To: Joseph Mooney
Board of Finance

From: James P. Finch

Re: Requested Budget

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MAR 15 2024

BRANFORD TOWN CLERK

As you are aware, last January I made a presentation on the town's needs and challenges. During the meeting I emphasized that despite my attempts to present a glimpse into the future, we nevertheless need to shape this future one budget at a time. With that in mind it is important to underscore the requested budget incorporates many of the public safety priorities as identified in the previous months as well as the phasing out of the pandemic relief dollars for Boards of Education.

I anticipate you will review the budget in its entirety, however, I wanted to provide a high level overview in a bullet point format to assist you in your review.

General Government

- Finance: This budget incorporates the increase in the costs of municipal audits.
- Fiscal Services: The department is looking at acquiring a pension software with the capability of paying pensioners. Additionally, postage costs reflect additional tax mailings.
- Elections: Early voting and the costs associated with primaries are now reflected in this budget. In past years primary estimates were included in contingency.
- Tax Collector: The increase is driven by tax bill processing costs.
- Planning and Zoning: The budget includes the addition of a part time help position.
- Information Technology: Reflects increased costs for security and licensing and service agreements.

Public Safety

- Police: The budget includes the addition of two officers as outlined in previous board presentations. Please note salaries for dispatchers reflect rates from the 6/30/2021 contract and salaries for police reflect the rates and schedule from the 6/30/2022 agreement.
- Fire: In reviewing the budget you will notice that we incorporated the addition of 16 EMT's. This amount along with anticipated benefit costs are lumped into a

contingency line item as a placeholder. This amount will need to be unbundled prior to the adoption of the budget in May.

Public Works

- Solid Waste: The increase reflects the costs associated with the curbside collection and recycling program.

Other

- Debt Service: This budget incorporates existing debt payments and a planned issue in the fall. Nevertheless, debt payments will drop in FY 2025.
- Pension and Insurance: Favorable CMERS and medical rates coupled with the new OPEB valuation offset the estimated increase in the police plan.
- Capital Projects: As in past years the capital requests are significantly higher than current year levels. However, it is important to note that the board has also pared these requests down through ARPA allocations, use of fund balance, redesignations and general reductions and deferrals.
- Education: The BOE increase is 4.7% reflecting the phasing out of pandemic relief programs, the recently approve teacher's contract and other contractual obligations and mandates. Nevertheless there may an opportunity to bring this request within budgetary targets without compromising programs.
- Contingency: Presently the costs associated with settling the police, dispatchers and to a lesser extent the WWTP agreement continues to compound. In the past we budgeted these dollars in the contingency account. The Requested Budget employs a hybrid approach where the budgetary adjustment in contingency (increase from old contract to new contract) is included. However, this is done with the understanding that the retro payments will be funded in FY 2024 assuming contracts are ratified by 6/30/2024. If the contracts are not ratified by the close of the fiscal year then the retro payments will be funded through an appropriation from fund balance. This approach takes into consideration the fact that the contingency dollars allocated to the contracts from previous budgets flowed into fund balance once those years were closed.

As a final note when comparing budget years, please understand that the amended budget does not reflect the transfers approved at the March RTM meeting for a number of union positions. As a result some these positions appear to be receiving a higher increase than the amounts contained in the agreements.

In summary, the Requested Budget should be viewed as a first step on the budget journey. In other words it is not where you start but where you finish that is important and it would be reasonable to anticipate that the adopted budget and tax requirements will be significantly different.

Cc James Cosgrove