

FY 2018-2019 Budget Process Guide

Budget Overview Committee (BOC)

April 13, 2018

Each Entity has Powers & Responsibilities

First Selectman



BET



Board of Education

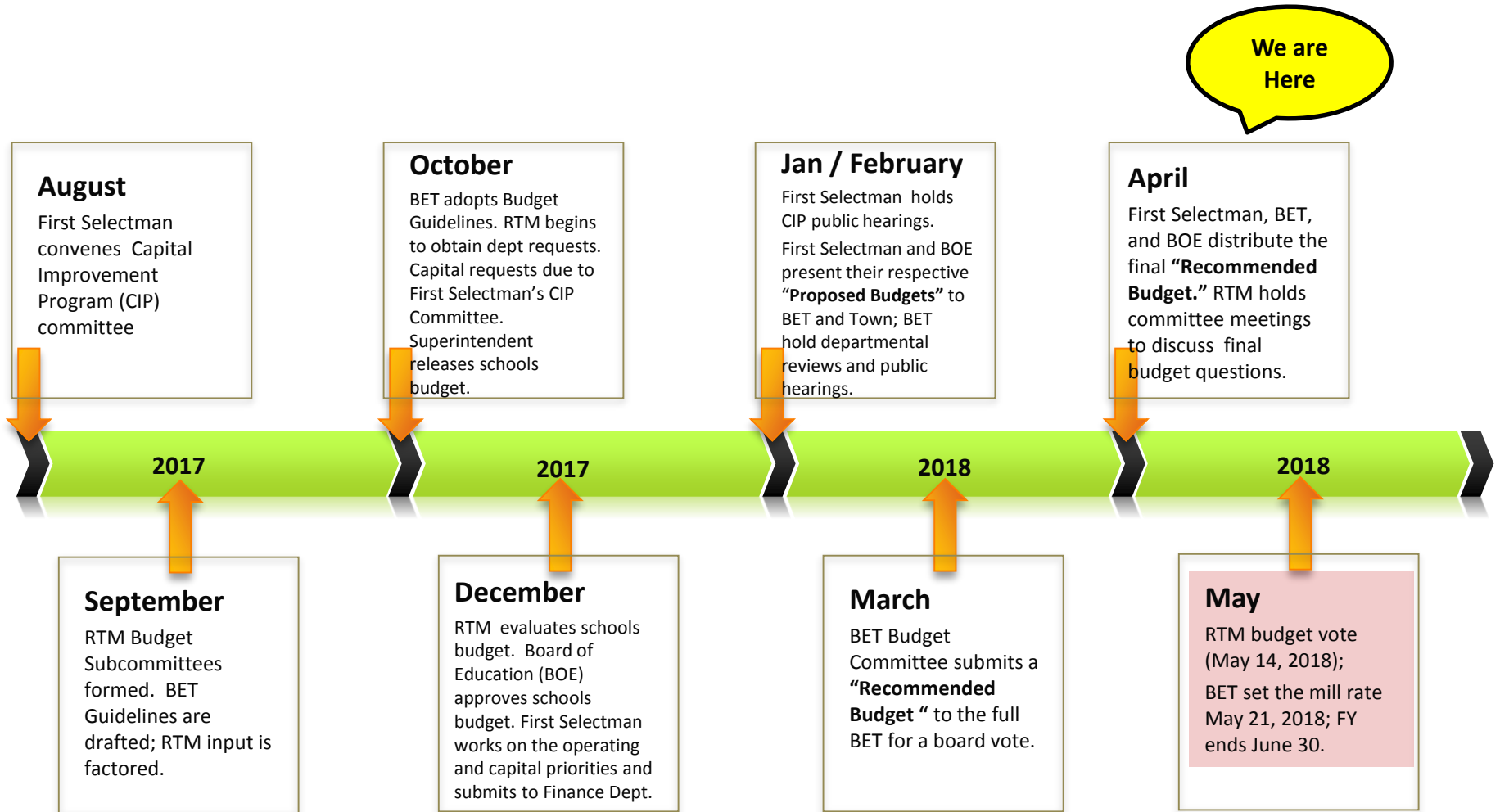


RTM

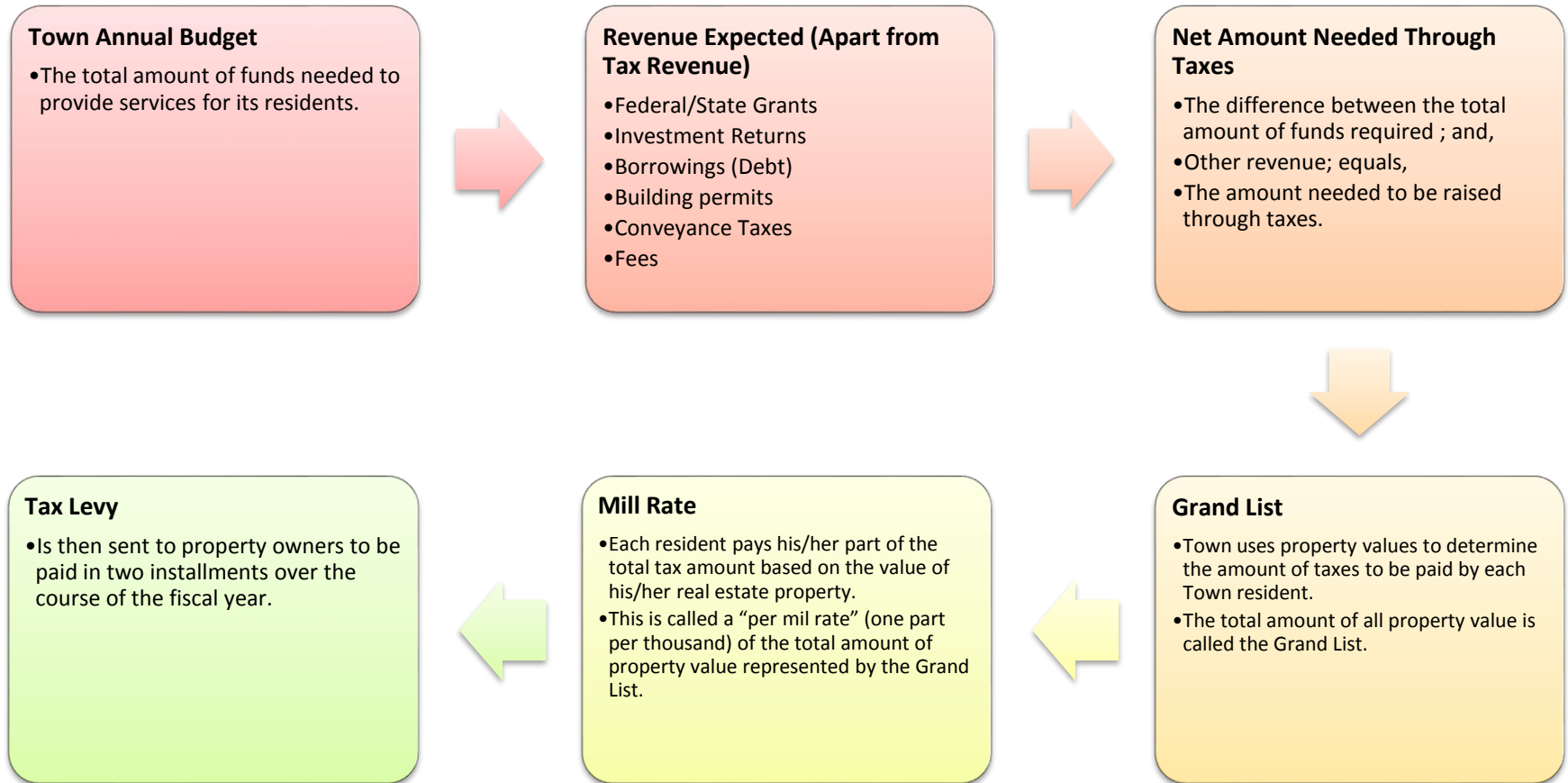


The RTM is the Final Budget Approval * (FY 2018-2019)

Described in the RTM Rules and BET Reference Book



The Mill Rate – How its Relates to the Town Budget



The RTM Rules Assigns to 10 RTM Standing Committees the Budget Analysis of Each Town Department, Agency, or Other Entities.

Item	RTM Standing Committees	Departments, Agency, Entity Assigned
1	Appointments	N/A
2	Budget Overview Committe	Overview of all Departments by coordinating the analysis of the budget with the budget subcommittees. Works with members of the BET to jointly develop acceptable budget targets annually.
3	Education	Greenwich Public Schools, Greenwich Library, Perrot Memorial Library, Bruce Museum, Revolving Funds. Overlapping responsibility for financial items over \$50,000 with Finance Committee.
4	Finance	Finance Department, Assessor, Comptroller, Tax Collector, Treasurer, Retirement Board, Pension & Trust Funds, Board of Tax Review, Advises on the tax levy and additions to the capital plan; and the amounts of the towns reserves, contingency and parking fund. Overlapping responsibility for all items over \$50,000.
5	Health & Human Services	Department of Health and Department of Social Services, Nathaniel Witherell, GEMS, Greenwich community Development Program, Commission on Aging. Overlapping responsibility with Finance Committee for items over \$50,000 with the Finance Committee.
6	Land Use	Planning & Zoning Commission, Inland Wetlands and Watercourses Agency, Conservation Commission, Historic District Commission, Architectural Review Board, Condemnation Commission, Flood & Erosion Control Board. Overlapping responsibility for financial items over \$50,000 with Finance Committee.
7	Legislative & Rules	Law Department, Probate Court. Resolutions in Budget. Overlapping responsibility for financial items over \$50,000 with Finance Committee.
8	Parks & Recreation	Parks & Recreation Department, Griffith Golf Course Revolving Fund, Senior Center and youth programs with the HHS Committee. Overlapping responsibility for financial items over \$50,000 with Finance Committee.
9	Public Works	Public Works Department including all programs, divisions, and personnel, Sewer Improvement and Vehicle Maintenance funds. Overlapping responsibility for financial items over \$50,000 with Finance Committee.
10	Town Services	Fire and Police Departments (programs, division, and personnel) and the General Government (Office of First Selectman and Board of Selectmen, Town Clerk, Purchasing, Board of Ethics, Administrative Services Center, RTM, Shellfish Commission, Alarms Appeal Board and all other not specifically covered by other RTM committees). Overlapping responsibility for financial items over \$50,000 with Finance Committee.
11	Transportation	Fleet Department (programs, divisions, and personnel) and parking and parking structure items with Public Works committee. Overlapping responsibility for financial items over \$50,000 with Finance Committee.

The RTM's Job Has Only Two Options*:

Keep Appropriations As Is



Reduce or Cut The Spending



The RTM cannot add, nor reallocate appropriations

* As described in the Town Charter and CT State Statutes

By Charter the RTM is empowered and expected to make any and all appropriate Cuts: Its' important to differentiate for what purpose a cut is proposed.

Reason	Category	Action	Comment
Project Not fully vetted by and endorsed by all Stakeholders	Capital	Delete	This will most likely relate to a capital project that the RTM feels is unwanted or unneeded. RTM should state clearly why the Project is unneeded or not worthwhile given the cost.
Project scope not fully vetted or explained	Capital	Delete/Reduce/Defer	Since the RTM cannot enforce conditions it must delete/reduce and then vote again in next budget year or as an interim. RTM should indicate preference and provide rational and requested 'cures'.
Operating Cost Over-Budgeted	Operating	Reduce	Items whose budgets are too generous or excessive. This can be justified by specific reasons or historical over budgeting (Surplus of Budget over actual). No actual impact on Spending. Reduces Mill Rate and Reserve fund.
Small Signaling Cuts to send Message	Operating	Reduce	Show dissatisfaction by making a nominal cut with the understanding that more cuts will follow if specific goals of actions aren't meet.
Unwanted Service or Program	Operating	Delete/Reduce	
Department Over Guidelines	Operating		Department exceeded BET or BOC Guidelines
Productivity	Operating	Reduce	Reductions to operating budgets to encourage/Force productivity
Cost Savings	Operating	Reduce	Reduce Spending to sustainable Levels

Behind the RTM Tab in Budget Book is Actual Appropriations

(Both operating, capital, and revolving funds)

TOWN OF GREENWICH			
2013 - 2014 Budget			
<i>General Fund</i>			
Department	2012-2013	2013-2014	% Change
General Government			
101 Representative Town Meeting			
100 Personal Services	1,650	3,000	81.8%
200 Services other than Personal	12,250	10,900	-11.0%
300 Supplies and Materials	500	500	0.0%
	<u>14,400</u>	<u>14,400</u>	<u>0.0%</u>
102 Ethics			
200 Services other than Personal	2,400	2,400	0.0%
	<u>2,400</u>	<u>2,400</u>	<u>0.0%</u>
104 Emergency Operations			
100 Personal Services	60,500	64,000	5.8%
200 Services other than Personal	67,800	64,700	-4.6%
300 Supplies and Materials	3,500	2,500	-28.6%
	<u>131,800</u>	<u>131,200</u>	<u>-0.5%</u>
105 Office of The First Selectman			
100 Personal Services	872,489	868,805	-0.4%
200 Services Non Personal (RTM reduction 39,973)	104,350	51,200	-50.9%
300 Supplies and Materials	8,500	7,300	-14.1%
400 Maintenance	1,000	500	-50.0%
	<u>986,339</u>	<u>927,805</u>	<u>-5.9%</u>
106 Purchasing			
100 Personal Services	567,519	585,331	3.1%
200 Services other than Personal	318,580	324,923	2.0%
300 Supplies and Materials	11,030	8,087	-26.7%
400 Maintenance	141,385	140,740	-0.5%
	<u>1,038,514</u>	<u>1,059,081</u>	<u>2.0%</u>
107 Administrative Services			
100 Personal Services	324,755	331,624	2.1%
200 Services other than Personal	302,025	305,080	1.0%
300 Supplies and Materials	28,325	27,000	-4.7%
400 Maintenance	4,000	5,632	40.8%
	<u>659,105</u>	<u>669,336</u>	<u>1.6%</u>
109 Human Resources			
100 Personal Services	1,847,343	2,008,730	8.7%
200 Services other than Personal	153,850	128,300	-16.6%
300 Supplies and Materials	22,050	17,068	-22.6%
400 Maintenance	2,200	1,000	0.0%
	<u>2,025,443</u>	<u>2,155,098</u>	<u>6.4%</u>
111 Probate Court			
200 Services other than Personal	32,660	32,145	-1.6%
300 Supplies and Materials	7,500	9,100	21.3%
400 Maintenance	3,325	2,500	0.0%
	<u>43,485</u>	<u>43,745</u>	<u>0.6%</u>
120 Registrars of Voters			
100 Personal Services	397,376	336,202	-15.4%
200 Services other than Personal	65,715	70,140	6.7%
300 Supplies and Materials	15,500	15,500	0.0%
400 Maintenance	9,000	9,000	0.0%
	<u>487,591</u>	<u>430,842</u>	<u>-11.6%</u>
130 Finance			
100 Personal Services	1,671,629	1,647,327	-1.5%
200 Services other than Personal	220,600	231,400	4.9%

Department

Major Object Codes

RTM Budget Book, RTM Tab, pages 1 thru 20

Spending Limit

The BOC Suggested Process and Template for Cut Motions

REPRESENTATIVE TOWN MEETING

FY 2017-18 Town Budget

May Budget Meeting

Suggested BOC Budget Amendment Form

Department Name:

Department Number:

Account Code:

Amount to Reduce:

Reason:

Motion by:

Second by:

Vote:

- Standard template for cut motions (Shown on the left)
- BOC to develop of list of cuts that the RTM is considering.
- BOC will provide input on proposals to cut, if asked and suggest avenues for further research
- BOC will encourage all those contemplating cuts to discuss with the BOC, Standing RTM committees and other RTM delegates
- BOC Encourages RTM standing committees to have an open mind on proposed cuts and engage those that propose them.
- BOC may take a vote on the proposed cut
- BOC will if possible aggregate and summarize all the Proposed cuts so that the RTM understands the individual and aggregate impact of the cuts on spending, borrowing, services, taxes and fund balance

Town Budget Documents

- **RTM FY19 Budget Book (Operating and High Level Capital) -**
[http://www.greenwichct.org/upload/medialibrary/c01/Proposed Budget 2018 2019.pdf](http://www.greenwichct.org/upload/medialibrary/c01/Proposed_Budget_2018_2019.pdf)
- **Capital Budget (Detail) -**
[http://www.greenwichct.org/upload/medialibrary/c01/Proposed Budget 2018 2019.pdf](http://www.greenwichct.org/upload/medialibrary/c01/Proposed_Budget_2018_2019.pdf)
- **Annual Department Operational Plans -**
[http://www.greenwichct.org/upload/medialibrary/9fb/Annual Dept Operational Plans 2013-14.pdf](http://www.greenwichct.org/upload/medialibrary/9fb/Annual_Dept_Operational_Plans_2013-14.pdf)
- **BOE FY19 Budget Documents -** <https://www.greenwichschools.org/departments/business-budget/budget-development>
- **2016-17 Comprehensive Annual Financial Report (CAFR) -**
[http://www.greenwichct.org/upload/medialibrary/41e/Town-of-Greenwich 17%20FS FINAL.pdf](http://www.greenwichct.org/upload/medialibrary/41e/Town-of-Greenwich_17%20FS_FINAL.pdf)