

Town of Farmington, CT  
Office of the Town Manager  
Regular Town Council Meeting

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May 12, 2020 – 7:00 p.m.



***FY 2020/2021 Adopted Budget Summary***

# Budget Summary

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- **At the May 12, 2020 Town Council meeting, the Town Council adopted a budget with a 0% tax increase.**
- **They did this by amending the Town Council Proposed budget approved on March 14, 2020. All of the amendments are shown in the following slides.**



# Amend the FY/2020/2021 Proposed Budget

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***The Town Council made a motion to amend the Town Council's Fiscal Year 2020/2021 Proposed Budget.***

**NOTE:** In March, the Town Council developed their proposed budget. That budget would normally be recommended to the Annual Town Meeting after the public hearing in April. This year, because of the Governor's Executive orders, there was an explicit restriction on holding the Annual Town Meeting and Budget Referendum. Therefore, the Town Council must approve a budget.

This motion opens the discussion for any modifications/ amendments to the budget that was last worked on in March.

The next slide shows the Town Council's proposed budget which was approved on March 14, 2020.



**FY2020/2021  
TAX AND BUDGET WORKSHEET  
TOWN COUNCIL PROPOSED BUDGET  
MARCH 14, 2020**

	FY19/20 Revised Budget	FY20/21 Town Council Proposed Budget	Dollar Change	% Change
<b><u>EXPENDITURES</u></b>				
Education	67,708,605	70,176,581	2,467,976	3.64
Town	30,373,104	31,478,237	1,105,133	3.64
Debt Service	9,298,362	9,302,449	4,087	0.04
Capital Improvements	3,423,000	3,171,983	(251,017)	(7.33)
CIP-Parsons Purchase	700,000	-	(700,000)	(100.00)
BOE Defined Contribution	40,000	50,000	10,000	25.00
Teacher's Retirement	6	-	(6)	(100.00)
Total	<u>111,543,077</u>	<u>114,179,250</u>	<u>2,636,173</u>	<u>2.36</u>

**GRAND LIST**

Real Estate	3,200,941,250	3,222,325,040	21,383,790	0.67
Personal Property	233,199,367	237,856,080	4,656,713	2.00
Motor Vehicles	<u>235,232,708</u>	<u>239,931,487</u>	<u>4,698,779</u>	<u>2.00</u>
Total	<u>3,669,373,325</u>	<u>3,700,112,607</u>	<u>30,739,282</u>	<u>0.84</u>

**REVENUES**

Other Property Taxes	1,240,000	1,248,000	8,000	0.65
Licenses and Permits	645,000	664,500	19,500	3.02
Fines and Penalties	24,000	19,500	(4,500)	(18.75)
Interest	525,000	675,000	150,000	28.57
Grants	4,822,777	4,872,273	49,496	1.03
Service Charges	1,380,025	1,328,500	(51,525)	(3.73)
Other	50,000	500,000	450,000	900.00
Westwoods Contribution	335,025	327,233	(7,792)	(2.33)
Fund Balance	999,000	-	(999,000)	(100.00)
Total	<u>10,020,827</u>	<u>9,635,006</u>	<u>(385,821)</u>	<u>(3.85)</u>

**TAX & MILL RATE**

Tax Levy	\$ 102,241,250	\$ 105,307,244
Mill Rate	27.97	28.57
Mill Rate Change	0.78	0.60
% Change	2.88%	2.16%
Avg Residential Assessment	\$ 226,777	\$ 226,777
Real Estate Taxes	\$ 6,342.95	\$ 6,480.12
Dollar Increase	177.37	137.17
Percent Increase	2.88%	2.16%

# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 1:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing Revenue, Interest Earnings, by \$425,000.**

**NOTE:** As the result of the substantial drop in interest rates and the tax deferral program, interest earnings are projected to be \$425,000 less than expected in March.



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 2:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing Revenue, Interest & Lien Fees, by \$40,000.**

**NOTE:** Due to the tax deferral program interest on delinquent taxes is projected to be \$40,000 less than what was expected in March.



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 3:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by transferring \$625,000 from the Capital Budget to the General Fund Operating Budget, Non-Tax Revenue.**

**NOTE:** These funds were previously set aside to purchase the Parson's Property from the State of Connecticut.

As part of the Fiscal Year 2019/2020 budget, the Town Council began banking/saving money to purchase the Parson's Property in cash.

By transferring this money, when the time comes for the Town Council to purchase this property, a source of funding will have to be identified.



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 4:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing Debt Service Bond Interest by \$65,000.**

**NOTE:** Due to the economic situation the bond sale projected for May 2020 was postponed until late summer 2020. This resulted in the need for only one debt interest payment instead of two, in Fiscal Year 2020/2021, resulting in \$65,000 in savings.



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 5:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing Debt Service Bond Principal by \$300,000.**

**NOTE:** Due to the economic situation the bond sale projected for May 2020 was postponed until late summer 2020. This resulted in no required principal payment during FY 2020/2021, resulting in \$300,000 in savings.



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 6:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing Debt Service Clean Water Fund Loan by \$100,000.**

**NOTE:** Due to the postponement of the closing on the Permanent Finance Obligation, the repayment of the loan has been delayed to November 2020 resulting in \$100,000 in savings.



# Capital Improvement Plan (CIP)

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***The following 6 slides show the changes made to the FY 2020/2021 Capital Improvement Plan.***

## **Summary:**

- The budget proposed on March 14, 2020 included \$3,171,983 in CIP.
- 52% of the CIP was allocated to the Town and 48% was allocated to the Board of Education (BOE).
- At the May 12, 2020 Town Council Meeting, \$770,000 was cut from the Town CIP and \$710,000 from the BOE CIP.
- These reductions mirrored the percentages allocated to the Town and BOE.
- The adopted CIP Budget includes \$870,00 for the Town and \$821,983 for the BOE. A total of \$1,691,983.



# Capital Projects - General Fund as of March 14, 2020

## Board of Education:

- \$410,000 – Technology Improvements
- \$75,000 – School Security
- \$337,983 – Structural/Architectural
- \$315,000 – District Wide Mechanical Equipment
- \$75,000 – School Code & Safety Compliance
- \$25,000 – Cafeteria Equipment
- \$185,000 – Classroom Furniture
- \$25,000 – Vehicle Replacement
- \$84,000 – IAR Cafeteria Addition/Renovation

## Town:

- \$50,000 – Environmental Compliance
- \$25,000 – Irrigation Improvements
- \$200,000 – Dump Truck Highway
- \$120,000 – Mower- Parks
- \$250,000 – Quality of Life Improvements
- \$50,000 – Turnout Gear

- \$25,000 – Hose
- \$75,000 – Fire Communications Upgrade
- \$150,000 – Fire Station Renovations
- \$75,000 – Police Technology Improvements
- \$125,000 – Police Communications Upgrade
- \$30,000 – Dispatch Console Stations
- \$160,000 – Technology Improvements
- \$100,000 – Town Hall Improvements
- \$50,000 – Revaluation
- \$30,000 – Land Records Re-Indexing
- \$125,000 – Stone House Renovations

**Total: \$3,171,983**

# Proposed Capital Improvement Reductions

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## Proposed Capital Improvement Project (CIP) Budget (3/14/20):

Town	\$1,640,000	52% of total
BOE	\$1,531,983	48% of total
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Total	\$3,171,983	100%

## Proposed Reductions:

Town	\$ 770,000	52% of total
BOE	\$ 710,000	48% of total
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Total	\$1,480,000	100%



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 7:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing the Capital Improvement Plan, Board of Education, Technology Improvements account by \$223,000, to reduce the Districtwide Mechanical Equipment account by \$75,000, to reduce the Classroom Furniture account by \$185,000, to reduce School Security by \$25,000, to reduce Structural/Architectural by \$68,000, to reduce School Code/Safety Compliance by \$25,000, to reduce cafeteria equipment by \$25,000, and to reduce IAR Cafeteria Addition/Renovation by \$84,000 for a total reduction of \$710,000.**

**NOTE:** Based on Town Council direction, these were the recommendations for reductions from the Board of Education staff.



# Board of Education Capital Projects with Recommended Reductions

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## Original:

- \$410,000 – Technology Improvements
- \$75,000 – School Security
- \$337,983 – Structural/Architectural
- \$315,000 – District Wide Mechanical Equipment
- \$75,000 – School Code & Safety Compliance
- \$25,000 – Cafeteria Equipment
- \$185,000 – Classroom Furniture
- \$25,000 – Vehicle Replacement
- \$84,000 – IAR Cafeteria Addition/Renovation

**Total: \$1,531,983**

## Revised:

- \$187,000 – Technology Improvements
- \$50,000 – School Security
- \$269,983 – Structural/Architectural
- \$240,000 – District Wide Mechanical Equipment
- \$50,000 – School Code & Safety Compliance
- \$0 – Cafeteria Equipment
- \$0 – Classroom Furniture
- \$25,000 – Vehicle Replacement
- \$0 – IAR Cafeteria Addition/Renovation

**Total: \$821,983**

# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 8:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing the Capital Improvement Plan, Town, Engineering, Environmental Compliance account by \$50,000, to reduce Highway & Grounds, Irrigation Improvement account by \$25,000, to reduce Highway & Grounds, Dump Truck- Highway account by \$200,000, to reduce Highway & Grounds, Mower-Parks by \$5,000, to reduce Planning Quality of Life Improvements by \$100,000, to reduce Fire & Rescue Services, Communications Upgrade by \$25,000, to reduce Fire & Rescue Services, Fire Stations Renovations account by \$125,000, to reduce Police, Technology Improvements, \$25,000, Police Department, Communications Upgrade by \$25,000, to reduce Police, Dispatcher Console Stations account by \$30,000, to reduce the Town Manager, Technology Improvements account by \$35,000, to reduce, Revaluation account by \$50,000, to reduce Community and Recreational Services, Stone House account by \$75,000 for a total reduction of \$770,000.**

**NOTE:** Based on Town Council Direction, these are the recommendations for reducing the Town Budget



# Town Capital Projects with Recommended Reductions

## Original:

- \$50,000 – Environmental Compliance
- \$25,000 – Irrigation Improvements
- \$200,000 – Dump Truck Highway
- \$120,000 – Mower- Parks
- \$250,000 – Quality of Life Improvements
- \$50,000 – Turnout Gear
- \$25,000 – Hose
- \$75,000 – Fire Communications Upgrade
- \$150,000 – Fire Station Renovations
- \$75,000 – Police Technology Improvements
- \$125,000 – Police Communications Upgrade
- \$30,000 – Dispatch Console Stations
- \$160,000 – Technology Improvements
- \$100,000 – Town Hall Improvements
- \$50,000 – Revaluation
- \$30,000 – Land Records Re-Indexing
- \$125,000 – Stone House Renovations

**Total: \$1,640,000**

## Revised:

- \$0 – Environmental Compliance
- \$0 – Irrigation Improvements
- \$0 – Dump Truck Highway
- \$115,000 – Mower- Parks
- \$150,000 – Quality of Life Improvements
- \$50,000 – Turnout Gear
- \$25,000 – Hose
- \$50,000 – Fire Communications Upgrade
- \$25,000 – Fire Station Renovations
- \$50,000 – Police Technology Improvements
- \$100,000 – Police Communications Upgrade
- \$0 – Dispatch Console Stations
- \$125,000 – Technology Improvements
- \$100,000 – Town Hall Improvements
- \$0 – Revaluation
- \$30,000 – Land Records Re-Indexing
- \$50,000 – Stone House Renovations

**Total: \$870,000**

# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 9:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing the Police Patrol Full Time account by \$35,500.**

**NOTE:** This reduction represents funding for one patrol officer position for half the year. This position is currently vacant.



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 10:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing the Elderly Services Full Time account by \$25,500.**

**NOTE:** This reduction represents funding for one program clerk position in the Community & Recreational Services Department for half the year. The position serves at the Senior/Community Center. This position is currently vacant.



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 11:**

**A motion to amend the Town Council's Budget Proposed passed on March 14, 2020 by reducing the 2020-2021 Town Operating Budget by \$39,000.**

**NOTE:** The Town Manager is directed to find \$39,000 in reductions in the FY 2020/2021 Operating budget.

Total Town reduction : \$100,000



# Fiscal Year 2020/2021 Proposed Budget Amendments

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## **Amendment 12:**

**A motion to amend the Town Council's Proposed Budget passed on March 14, 2020 by reducing the 2020-2021 Board of Education Operating Budget by \$200,000.**

**NOTE:** This reduction is in accordance with Town Council direction.



# FY 2020/2021 Budget

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***The Town Council then passed the following motion officially adopting the Town of Farmington FY 2020/2021 Budget.***

“To Adopt the Town of Farmington FY 2020/2021 Budget with the Board of Education Budget at \$69,976,581, to set the Town Budget at \$31,378,237, to set the Debt Service Budget at \$8,837,449, to set the Capital Improvement Budget at \$1,691,983, to set the Board of Education Defined Contribution Budget at \$50,000 for a total Town Council appropriation for FY 2020/2021 of \$111,934,250.”



# FY 2020/2021 Mill Rate

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***The Town Council set the FY 2020/2021 Mill Rate at 27.97. The same rate as FY 2019/2020.***

“That a property tax rate of 27.97 mills be levied on the net taxable Grand List of October 1, 2019 in the amount of \$3,699,967,077 to meet the appropriations of the Town of Farmington for the fiscal year beginning July 1, 2020 through June 30, 2021,

And,

That such taxes shall be payable in equal installments on July 1, 2020 and January 1, 2021 except that property taxes as defined in Section 12-141 of the Connecticut General Statutes in an amount not in excess of one hundred dollars shall be due and payable in a single payment on July 1, 2020 as provided by Section 12-144 of the Connecticut General Statutes, and except that any tax on any motor vehicle shall be due and payable in full on July 1, 2020 as provided in Section 12-144(a) of the Connecticut General Statutes,

And,

That the Solid Waste Service Charge be set at \$235.00 for the fiscal year beginning July 1, 2020.”



# Fiscal Year 2020/2021 Adopted Budget

## FY2020/2021 TAX AND BUDGET WORKSHEET TOWN COUNCIL BUDGET

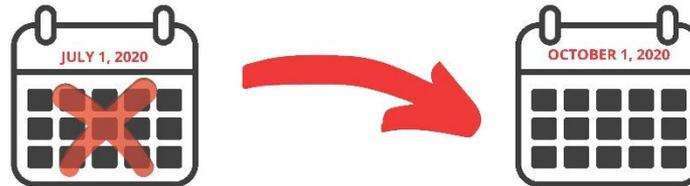
	FY19/20 Revised Budget	FY20/21 Town Council Adopted Budget	Dollar Change	% Change	Change To Town Council Proposed
<b><u>EXPENDITURES</u></b>					
Education	67,708,605	69,976,581	2,267,976	3.35	(200,000)
Town	30,373,104	31,378,237	1,005,133	3.31	(100,000)
Debt Service	9,298,362	8,837,449	(460,913)	(4.96)	(465,000)
Capital Improvements	3,423,000	1,691,983	(1,731,017)	(50.57)	(1,480,000)
CIP-Parsons Purchase	700,000	-	(700,000)	(100.00)	
BOE Defined Contribution	40,000	50,000	10,000	25.00	
Teacher's Retirement	6	-	(6)	(100.00)	
<b>Total</b>	<b>111,543,077</b>	<b>111,934,250</b>	<b>391,173</b>	<b>0.35</b>	<b>(2,245,000)</b>
<b><u>GRAND LIST</u></b>					
Real Estate	3,200,941,250	3,222,223,680	21,282,430	0.66	
Personal Property	233,199,367	237,811,910	4,612,543	1.98	
Motor Vehicles	235,232,708	239,931,487	4,698,779	2.00	
<b>Total</b>	<b>3,669,373,325</b>	<b>3,699,967,077</b>	<b>30,593,752</b>	<b>0.83</b>	
<b><u>REVENUES</u></b>					
Other Property Taxes	1,240,000	1,208,000	(32,000)	(2.58)	(40,000)
Licenses and Permits	645,000	664,500	19,500	3.02	
Fines and Penalties	24,000	19,500	(4,500)	(18.75)	
Interest	525,000	250,000	(275,000)	(52.38)	(425,000)
Grants	4,822,777	4,872,273	49,496	1.03	
Service Charges	1,380,025	1,328,500	(51,525)	(3.73)	
Other	50,000	500,000	450,000	900.00	
Westwoods Contribution	335,025	327,233	(7,792)	(2.33)	
CIP Contribution	-	625,000	625,000	-	625,000
Fund Balance	999,000	-	(999,000)	(100.00)	
<b>Total</b>	<b>10,020,827</b>	<b>9,795,006</b>	<b>(225,821)</b>	<b>(2.25)</b>	<b>160,000</b>
<b><u>TAX &amp; MILL RATE</u></b>					
Tax Levy	\$ 102,241,250	\$ 102,970,244			
Mill Rate	27.97	27.97			
Mill Rate Change	0.78	(0.00)			
% Change	2.88%	0.00%			
Avg Residential Assessment	\$ 226,777	\$ 226,777			
Real Estate Taxes	\$ 6,342.95	\$ 6,342.93			
Dollar Increase	177.37	(0.02)			
Percent Increase	2.88%	0.00%			



## TOWN OF FARMINGTON COVID-19 TAX DEFERMENT PROGRAM

- ✓ Are you a Farmington residential, business, nonprofit or landlord taxpayer?
- ✓ Have you experienced financial hardship due to the COVID-19 pandemic during the time period of April 1, 2020 to June 30, 2020?

You may be eligible for a three month deferment to pay any taxes on real property, personal property or motor vehicles, sewer and waste charges and assessments billed between April 1, 2020 and July 1, 2020 . Under this program taxes normally due on July 1, 2020 will have a deferred "last day to pay" due date of October 1, 2020.



### To apply:

1. Go to the Tax Collector's Office web page at [www.farmington-ct.org](http://www.farmington-ct.org).
2. Download and complete the required fillable form
3. Mail, fax, or email the completed form to the Tax Department by **July 1, 2020**.

### Questions?

Please contact the Tax Department at 860-675-2340