To: Fred Camillo, First Selectman July 20, 2026
Kate Buch, Town Administrator
All Department Heads, Board of Education, and Appointing Authorities

From: Board of Estimate and Taxation ("BET")

Subject: Budget Preview and Strategic Guidelines for Fiscal Year 2027-2028 (FY28)

Thank you to all department heads, leadership, and staff for your rigorous work in formulating, presenting, and finalizing the FY27 operating and capital budgets. In addition, the collaborative effort dedicated to the long-term capital plan has yielded a reliable model that will serve as the foundation for our ongoing financial planning.

As we look toward FY28, this memorandum outlines our strategic framework ahead of the traditional budget guidelines coming this autumn. Greenwich must move beyond incremental budgeting; each department purely targeting a low annual increase cannot solve for today's inflation and evolving community needs. We are asking all Town departments and the Board of Education (BOE) to critically evaluate how resources are deployed to ensure we continue delivering high-quality services both effectively and efficiently. To this end, we are asking all Department Heads and Appointing Authorities to address the four topics outlined below. We request in accordance with the First Selectman's AI Task Force initiative that presentations be prepared and submitted for 2028 Budget reviews that will address each Department and Appointing Authority's Strategic Plan to deliver services on a more cost-effective basis using evolving technologies.

This process should be grounded in data, professional expertise, employee and resident feedback, and rigorous benchmarking against peer communities. Specifically, the Board of Estimate and Taxation (BET) expects proposals to prioritize:

- **Metrics-driven personnel investment and optimization**
- **Review of non-tax revenue streams**
- **Targeted investments that drive long-term efficiency**
- **Fiscal realism in budgeting**

By working together to implement structural improvements, we can ensure a more resilient and responsive government for all Greenwich residents.

1. Metrics-Driven Personnel Investment and Optimization

We deeply appreciate the dedicated staff who maintain the high quality of life we enjoy in Greenwich. Because our workforce is the Town's most significant investment, we must continually evaluate our staffing models to ensure our teams are deployed as effectively as possible.

- **Defined Measurements of Success:** All departments and the BOE must clearly define quantitative and qualitative metrics to measure success against their stated goals. Budget and headcount requests should explicitly align with the resources required to achieve those outcomes.
- **Staffing Models & Strategic Attrition:** Headcount requests should be better matched against changing demand for the underlying services provided. Recommendations for reorganizations, technological integration, or reductions through attrition and redeployment should guide headcount requests. Strategic outsourcing should also be explored where appropriate.
- **Breaking Down Organizational Silos:** The current fragmentation of Town government can result in operational inefficiencies, slow decision-making, and hinder the adoption of best practices. We must actively seek opportunities to streamline operations and consolidate functions. Where appropriate, this may involve identifying cross-training or cross-departmental roles to be raised during the normal course of collective bargaining negotiations.
- **Overtime vs. Headcount Optimization:** Departments facing structurally high or rising overtime expenses should conduct a rigorous analysis to balance staffing levels against overtime expenditures. Recommendations should focus on reducing overall costs while maintaining or enhancing service delivery.

2. Review of Non-Tax Revenue Streams

- **Fee Structure Review:** During the February 2026 budget reviews, it became clear that several departments have not adjusted their service fees in years, and were often inconsistent with peer municipalities. In an inflationary environment, flat fees effectively increase the tax subsidy required to support these services. Because fee adjustments often require approval from the Board of Selectmen and the Representative Town Meeting (RTM), departments should initiate these reviews promptly and factor changes into the FY28 budget.
- **Grants and Private Donations:** Department heads expecting grant funding or private donations must critically assess the likelihood, timing, and amount of those funds, ensuring realistic estimates are embedded in their submissions.

3. Targeted Investments that Drive Long-Term Efficiencies

The BET requests that the First Selectman, Department Heads, and Boards evaluate and propose prudent, forward-looking investments that yield direct service improvements or tax relief, either immediately or over a multi-year horizon. Examples of high-priority opportunities include:

- **Energy Management:** The Town currently spends approximately $10 million annually on third-party utility costs across the General Fund,yet lacks a functional role to standardize equipment or implement sustainable, cost-saving solutions. A dedicated function performed by an outside consultant or a new position should be evaluated to capture significant efficiencies by navigating state/federal conservation programs, identifying cost-offsetting grants, and optimizing energy consumption.
- **Technology & Artificial Intelligence:** The BET Audit Committee is currently conducting an inventory of software subscriptions across Town departments to identify redundancies, with actionable recommendations expected shortly. Concurrently, we welcome forward-thinking proposals to pilot and adopt artificial intelligence applications that can securely automate administrative workflows and be deployed for the purposes of providing a high level of services in the most efficient manner. To this end, we support the efforts of the First Selectman's AI Task Force to develop a framework and policy for the Town's use of artificial intelligence, including appropriate safeguards and use guidelines.

4. Fiscal Realism in Budgeting

Budgets must be realistic and grounded in historical data. Rather than relying solely on budget-to-budget comparisons, **actual historical spending** must serve as the primary baseline for allocation decisions. Accounts that are consistently underspent should be trimmed accordingly.

Conclusion & Next Steps

The BET recognizes the hard work and dedication of our Town, GPS, and Board leadership and staff in delivering excellent services to Greenwich. We remain deeply committed to maintaining Greenwich's exceptional standard of municipal services, schools, and infrastructure while exercising disciplined fiscal stewardship on behalf of our taxpayers.

To ensure a collaborative process, we highly encourage early, informal conversations regarding any major structural changes, staffing reconfigurations, or efficiency

investments prior to your formal submissions. We look forward to a proactive, transparent, and data-driven dialogue to ensure our upcoming budget meets the needs of our community while securing the long-term financial health of our Town.

Board of Education Capital Plan

Project Name	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total
Equipment	30	0	30	0	30	0	35	0	35	0	**160**
School Kitchen Equipment Replacement	638	537	509	511	202	224	138	12	198	686	**3,655**
Data Cable Replacement	0	0	1,200	77	120	210	50	0	0	0	**1,657**
GHS Athletic Fields	0	50	100	0	0	0	2,400	0	2,400	60	**5,010**
Smartboard Replacement Program	0	480	480	480	480	500	500	500	500	500	**4,420**
Fleet - 4300 Reefer	0	0	0	0	0	0	0	0	240	0	**240**
Security Vehicles	0	0	30	30	0	0	0	0	0	30	**90**
Administration Building Construction	0	1,800	0	26,000	0	0	0	0	0	0	**27,800**
Cardinal Field Carpet Replacement	0	0	1,500	8,500	0	0	0	0	0	0	**10,000**
Drainage	0	250	0	250	0	275	0	275	0	300	**1,350**
Emergency Lighting	0	625	25	0	50	0	50	0	50	0	**800**
Exterior Concrete/Masonry/Lighting	0	0	1,035	45	155	475	400	500	500	500	**3,610**
Field Master Plan - BOE	0	0	0	0	0	350	2,000	200	1,500	0	**4,050**
Flooring	0	25	175	260	25	25	315	135	355	50	**1,365**
Generator Replacement/Upgrades	0	250	750	750	750	800	0	800	0	0	**4,100**
GHS WiFi Network Cabling	0	0	550	0	0	0	0	0	0	0	**550**
HVAC	0	4,000	7,000	1,150	4,075	2,000	2,000	250	250	250	**20,975**
ISD Renovation / Expansion	0	0	0	0	0	0	0	0	100	2,000	**2,100**
Locker Room Renovations	0	100	0	1,900	0	0	0	0	0	0	**2,000**
North Mianus Expansion / Renovation	0	0	0	0	0	0	0	100	2,000	0	**2,100**
North Street Expansion / Renovation	0	0	0	100	2,000	0	30,000	0	0	0	**32,100**
Other Minor Renovations	0	0	0	300	0	300	0	300	0	300	**1,200**
Riverside Renovation	0	0	43,000	0	0	0	0	0	0	0	**43,000**
Server Room Relocation	0	0	250	0	0	0	0	0	0	0	**250**
Sport Court Replacement (Tennis)	0	0	0	740	0	600	0	900	0	2,500	**4,740**
Stage Renovation	0	0	0	2,400	2,500	2,500	0	0	0	0	**7,400**
Vertical Transportation	0	0	1,300	1,400	1,500	1,600	1,700	0	0	0	**7,500**
Windows and Doors	0	7,575	7,225	2,050	2,050	2,050	2,050	50	50	75	**23,175**
WMS Field Lights	0	2,600	0	0	0	0	0	0	0	0	**2,600**
Abatement	50	0	50	0	50	75	0	75	0	75	**375**
ADA Compliance	600	3,700	300	2,250	1,480	3,560	2,640	2,600	7,160	1,800	**26,090**
Ceilings and Lighting	400	1,100	0	0	0	700	0	600	0	650	**3,450**
Furnishings & Program Space Equipment	300	300	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	**21,600**
GHS Pool Replacement	4,000	55,000	0	0	0	0	0	0	0	0	**59,000**
HVAC - District Network Closets	76	126	76	76	76	80	80	80	140	80	**890**
HVAC GHS	1,500	2,500	3,900	2,950	0	0	0	0	0	500	**11,350**
Julian Curtiss Renovation	3,369	0	0	0	0	0	0	0	0	0	**3,369**
Life Safety Systems	200	50	1,875	500	0	600	0	600	0	600	**4,425**
Plumbing & Electrical	280	780	325	200	200	100	100	100	100	100	**2,285**
Renovate Gymnasiums	630	25	220	25	25	0	0	500	129	0	**1,554**
Roofs	1,450	2,650	1,250	2,050	600	0	600	0	600	0	**9,200**
Security Entry Redesign	1,000	2,300	0	0	0	0	0	0	0	0	**3,300**
Playground Replacement	450	25	500	500	50	50	50	50	500	75	**2,250**
	14,973	**86,848**	**73,655**	**58,494**	**19,418**	**20,074**	**48,108**	**11,627**	**19,807**	**14,131**	**367,135**

RTM Approved May 2026