

BOARD OF FINANCE

TOWN OF BRANFORD

1019 MAIN STREET, P.O. BOX 150, BRANFORD, CONNECTICUT 06405

JOSEPH W. MOONEY, CHAIRMAN
VICTOR CASSELLA
HARRY DIADAMO, JR.
PAMELA DeLISE
CHARLES F. SHELTON, JR.
JEFFREY E. VAILETTE



EX-OFFICIO
JAMES COSGROVE, First Selectman

CLERK
LISA E. ARPIN, Town Clerk

Lisa E. Arpin
BRANFORD TOWN CLERK

2024 MAR 28 P 3:09

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REGULAR MEETING & BUDGET WORK SESSION MONDAY, APRIL 1, 2024 at 7:00 p.m.

A G E N D A

There will be a regular meeting of the Board of Finance on Monday, April 1, 2024 at 7:00 p.m. at Fire Headquarters, 45 North Main Street, Branford, CT. The meeting will also be available for remote public viewing via BCTV (Comcast Channel 20) and Facebook Live.

- To approve the minutes of the following meetings: November 27, 2023, January 20, February 26, March 18, 19 and 21, 2024.
- Citizen's Communication
- To hear a presentation and review of actuarial valuations of the Police Pension Plan, Volunteer Fire Pension Plan and Other Post-Employment Benefits (OPEB) by Hooker and Holcombe.
- To consider, and if appropriate, approve a request from the Inland Wetlands Agent for the following FY24 transfer request:

From:

10141160-533300 Professional Development (\$700)

To:

10141160-555400 Advertising, Printing, Binding \$700

- To consider, and if appropriate, approve a request from the Director of Human Resources for the following FY24 transfer request:

General Fund Transfer for Parks, Recreation and Custodian Agreement

From:

10149040-588802 Contingency (\$62,757)

To:

10141107-517000 Regular Wages & Salaries - GGB 4,783

10145010-517000 Regular Wages & Salaries - Recreation 30,120

10141107-519040 Accrued Payroll Expense - GGB 0

10145010-519040 Accrued Payroll Expense - Recreation 0

10141170-518000 Overtime - GGB 2,170

10145010-518000 Overtime - Recreation 1,538

10141170-519070 Retroactive Wages - GGB 3,251

10145010-519070 Retroactive Wages - Recreation 20,895

Total \$62,757

6. To consider, and if appropriate, approve a request from the Probate Court for the following FY24 transfer request:

From:		
10149040-588802	Contingency	(\$6,000)
To:		
10141110-579150	Technology Acquisitions	6,000

7. To consider, and if appropriate, approve the following requests from the Finance Director for capital transfers for FY2024:

Fund 720 Municipal Facilities Fund

From:		
72041170-579410-22333	Building Improvements Police	(\$79,000)
To:		
72041170-599110-22333	Transfer Out (Fund 700)	\$79,000

Fund 700 Capital Fund Appropriation Increase

Increase:		
70090000-490010	Transfer In (Fund 720)	\$79,000
Increase:		
70041020-579250-24xxx	EV Charging Stations	50,000
70041170-579250-24xxx	UPS Fire Department	<u>29,000</u>
	Total	\$79,000

Fund 700 Capital Fund

From:		
70041170-544300-21322	Police Veneer Repairs	\$ 2,500
70041170-579410-22315	Orchard House Roof Replacement	1,180
70041170-579250-22316	Volunteer Center MUA	3,250
70041170-544300-22324	Police Carpet Replacement	6,411
70041170-579410-22325	Building Improvements HVAC	306
70041170-544300-23304	Police Power Wash & Paint	17,000
70041170-579250-23307	Police Department UPS	<u>27,877</u>
	Total	\$58,524
To:		
70041170-579250-24xxx	UPS Fire Department	\$58,524

Fund 101 General Fund

From:		
10149040-588802	Contingency	\$30,000
To:		
10141190-579150	Technology Acquisitions (Copiers)	\$30,000

8. 2024-2025 Budget Work Session
(The budget as requested is available to the public on the Town's website.)

9. Adjournment

Dated this 28th day of March, 2024



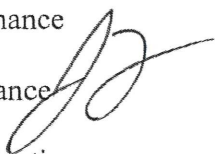
Lisa E. Arpin, MMC MCTC
Board of Finance Clerk

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT



1019 MAIN STREET
POST OFFICE BOX 150

(203) 315-0663
Fax: (203) 315-3736
www.branford-ct.gov

Date: March 26, 2024
To: Joseph Mooney, Board of Finance
From: James Finch, Director of Finance 
Re: Presentation of Actuarial Valuations

Please note I have confirmed that Steve Lemanski our consulting actuary from Hooker and Holcombe is available to present a review and summary of the following valuations:

- Other Post-Employment Benefits (Post Retiree Medical)
- Volunteer Fire Pension Plan
- Police Pension Plan

I will email electronic copies to the Board of Finance and I will have printed copies available for the meeting.

Maia Stypin
BRANFORD TOWN CLERK

2024 MAR 28 P 1:30

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Inland Wetlands and Natural Resources Department
TOWN HALL * PO BOX 150 * 1019 MAIN ST. * BRANFORD, CT 06405
203-315-0675 * FAX 203-889-3172 * inlandwetlands@branford-ct.gov



March 11th, 2024

Joseph Mooney, Chairman
Board of Finance

RE: Request for transfer

Dear Chairman,

The Inland Wetlands and Natural Resources department respectfully requests the Board of Finance consider and, if appropriate, hear a request for the following transfer:

FY 2024

From: 10141160-533300	Professional Development	\$700
To: 10141160-555400	Advertising, Printing, Binding	\$700

The purpose of this transfer is to ensure that sufficient funds are in place to cover legal notices required by Connecticut General Statutes for the Inland Wetlands and Watercourses Commission (decision notices and public hearing notices). The increase in funds is needed largely due to the Commission deciding to meet twice a month starting this past January. This was not known when the department budget request was submitted, at which point the Commission was meeting only once a month. There are no additional known training expenses anticipated for the remainder of this fiscal year, as such, the transfer should not impact training opportunities for staff or Commissioners.

Respectfully submitted,

Jaymie Frederick
Inland Wetland Agent

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2024 MAR 11 P 3:11
TOWN CLERK'S OFFICE
BRANFORD, CONNECTICUT

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Item #5

HUMAN RESOURCES DEPARTMENT 2024 MAR 26 P 5:47

BRANFORD, CONNECTICUT



Lisa Arpin
BRANFORD TOWN CLERK

MARGARET LUBERDA
Director of Human Resources

1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CT 06405
(203) 315-0629
FAX: (203) 889-3316
www.branford-ct.gov

March 26, 2024

Dear Mr. Mooney:

Would you kindly add the below transfer request to your April 1, 2024, Board of Finance Committee Agenda for review and approval?

General Fund Transfer for Parks, Recreation and Custodian Agreement

Transfer From:

ORG	Object	Description	Amount
10149040	588802	Contingency	62,756

Transfer To:

ORG	Object	Description	Amount
10141107	517000	Wages & Salaries - GGB	4,783
10145010	517000	Wages & Salaries - Recreation	30,120
10141107	519040	Accrued Payroll Expense	0
10145010	519040	Accrued Payroll Expense	0
10141170	518000	Overtime	2,170
10145010	518000	Overtime	1,538
10141170	519070	Retroactive Wages	3,251
10145010	519070	Retroactive Wages	20,895

Thank you for your time and consideration.

Sincerely,

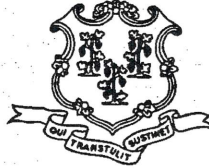
Margaret M. Luberda

Margaret M. Luberda

Copy: Jamie Cosgrove, First Selectman
James Finch, Director of Finance
Kathryn LaBanca, Assistant Director Finance
Lisa Arpin, Town Clerk

BRANFORD - NORTH BRANFORD PROBATE COURT
BRANFORD, CONNECTICUT

CHARLES E. TIERNAN, III
Judge



TAYLOR CARAFENO
Clerk

SHARI MOON
Chief Clerk

JENNIFER JACONETTE
Assistant Clerk

March 27, 2024

Joseph Mooney
Chairman
Board of Finance

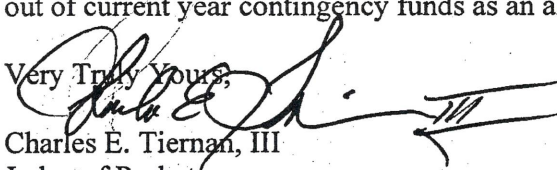
Re: Budget Transfer Probate

Dear Chairman Mooney,

As I indicated last Tuesday when I appeared before the Board of Finance, the Probate Court needs a replacement copier. Consistent with that reference, please accept this as a transfer request to cover the cost of replacement.

I have spoken with the finance director, and he advised me to make this request out of current year contingency funds as an alternative to requesting funds in FY 2025.

Very Truly Yours,


Charles E. Tiernan, III
Judge of Probate

Probate

From:		
10149040-588802	Contingency	6,000
To:		
10141110-579150	Technology Acquisitions	6,000

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2024 MAR 28 A 11:13
Wai E. Jaconette
BRANFORD TOWN CLERK

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT



1019 MAIN STREET
POST OFFICE BOX 150

March 28, 2024

(203) 315-0663
Fax: (203) 315-3736
www.branford-ct.gov

To: Joseph Mooney
Chairman, Board of Finance

From: James P. Finch
Finance Director

Re Transfers

Please find below two transfers using unexpended balances to fund important capital items that absent these transfers would require additional appropriations.

Fund 720 Municipal Facilities Fund

From:		
72041170-579410-22333	Building Improvements Police	79,000
To:		
72041170-599110-22333	Transfer Out (Fund 700)	79,000

Fund 700 Capital Fund Appropriation Increase

Increase:		
70090000-490010	Transfer In (Fund 720)	79,000
Increase:		
70041020-579250-24xxx	EV Charging Stations	50,000
70041170-579250-24xxx	UPS Fire Department	29,000
	Total	79,000

This transfer provides funding for EV charging stations and if approved reduces the FY 2025 capital request by \$50,000. The second item provides for the installation of an uninterrupted power supply system and electrical upgrade for the fire department and emergency operations center.

Fund 700 Capital Fund

From:		
70041170-544300-21322	Police Veneer Repairs	2,500
70041170-579410-22315	Orchard House Roof Replacement	1,180
70041170-579250-22316	Volunteer Center MUA	3,250
70041170-544300-22324	Police Carpet Replacement	6,411
70041170-579410-22325	Building Improvements HVAC	306
70041170-544300-23304	Police Power Wash & Paint	17,000

Mai S. Thompson
 BRANFORD TOWN CLERK

2024 MAR 28 P 1:30

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70041170-579250-23307	Police Department UPS	27,877
	Total	
To:		
70041170-579250-24xxx	UPS Fire Department	58,524

Fund 101 General Fund

From:		
10149040-588802	Contingency	30,000
To:		
10141190-579150	Technology Acquisitions (Copiers)	30,000

This transfer will cover the copier needs of various departments and if approved reduces the FY 2025 capital request by approximately \$30,000.

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT



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POST OFFICE BOX 150

(203) 315-0663
Fax: (203) 315-3736
www.branford-ct.gov

Date: March 26, 2024
To: Joseph Mooney, Board of Finance
From: James Finch, Director of Finance
Re: BOE Budget 2024

Wai Shapin
BRANFORD TOWN CLERK

2024 MAR 28 P 1:30

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One of the common themes this past year was navigating the fiscal cliff in the BOE budget which in part was caused by the phasing out of pandemic relief funding. A competing theme was also expressed to school leadership that in recognition of these challenges the town would be inclined to support a 4% increase in school spending. Currently the BOE is looking for a 4.77% increase. As the board may recall, when asked about the current year operations during the budget presentations the superintendent indicated that the BOE should experience a surplus in excess of \$400,000. This is plausible in that unlike the municipal budget the FY 2024 budget was not reduced pursuant to the CMERS pension changes. While the board has historically resisted allowing the BOE to carry over balances in a non-lapsing account, I believe this approach could bridge the budgetary goals of the town by reducing the BOE's request while protecting the superintendent's initiatives. I have listed below an excerpt from the statute that permits the creation of a non-lapsing account.

Sec. 10-248a. Unexpended education funds account. *For the fiscal year ending June 30, 2020, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, the board of finance in each town having a board of finance, the board of selectmen in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided (1) such deposited amount does not exceed two per cent of the total budgeted appropriation for education for such prior fiscal year, (2) each expenditure from such account shall be made only for educational purposes, and (3) each such expenditure shall be authorized by the local board of education for such town.*

In discussing the BOE's projected surplus Dr. Tranberg appropriately cautioned that his projection was preliminary. Therefore, a reasonable approach at this time would be to offset any BOE reductions with an expression of support for establishing a non-lapsing

account. The amount and use of these funds can be worked out later this spring for the board's consideration at a future meeting when the year end results come into focus. I should note that in effect this exercise prevents the flow of unspent funds into the fund balance. However, the fund balance is currently at a level that will support this carry over.