

# 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  
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JEFFREY E. VAILETTE



EX-OFFICIO  
JAMES COSGROVE, First Selectman

CLERK  
LISA E. ARPIN, Town Clerk

REGULAR MEETING  
MONDAY, May 20, 2024 at 7:30 p.m.

## AGENDA

*Lisa Arpin*  
BRANFORD TOWN CLERK

2024 MAY 17 P 4: 09

RECEIVED

There will be a regular meeting of the Board of Finance on Monday, May 20, 2024 at 7:30 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.

1. To approve the minutes of the April 29, 2024 meeting and budget workshop.
2. Citizen's Communication
3. To hear a presentation from GYL Financial Synergies with regard to the performance of the Town of Branford **Police Pension** Plan for the quarter ended March 31, 2024, and if necessary, rebalance the portfolio.
4. To hear a presentation from GYL Financial Synergies with regard to the performance of the Town of Branford **Volunteer Fire** Incentive Plan for the quarter ended March 31, 2024, and if necessary, rebalance the portfolio.
5. To hear a presentation from GYL Financial Synergies with regard to the performance of the Town of Branford **Other Post-Employment Benefits** Trust (OPEB) for the quarter ended March 31, 2024, and if necessary, rebalance the portfolio.
6. To hear a presentation from GYL Financial Synergies with regard to the performance of the Town of Branford **Coastal Resiliency Fund** for the quarter ended March 31, 2024, and if necessary, rebalance the portfolio.

7. To consider and if appropriate, approve the following transfer request from the Registrar of Voters for FY2024:

From:		
10141120-517630	Election Workers	(\$ 7,000)
10141120-544420	Equipment Rental	(3,000)
10141120-518250	Seasonal & Part-Time Help	(220)
10141120-519025	Educational Incentive	(900)
10141120-533590	Moving & Storage	(1,312)
10141120-544410	Building Rental	(100)
10141120-588200	Memberships & Meetings	(491)
10141120-566920	Meal Supplies	<u>(1,603)</u>
	Total	(\$14,626)

To:		
10141120-517705	Deputy Registrars	\$ 10,000
10141120-518000	Overtime	10
10141120-533300	Professional Development	1,000
10141120-566900	Other Supplies (Ballots)	3,216
10141120-588090	Travel	<u>400</u>
	Total	\$14,626

8. To consider, and if appropriate, approve a transfer request from the Finance Director for FY2024 as follows:

Increase:		
260-90000-480296	Fund Balance Transfer	(\$ 20,000)
Increase:		
260-44040-588685	East Shore Health District (Water Study)	\$ 20,000

9. To discuss a follow-up memorandum from the Finance Director with regard to the revaluation and future budgets.

10. To hear an overview of the fiscal year 2024-2025 budget highlights from the Finance Director, set the mill rate for fiscal 2024-2025.

11. Adjournment

Dated this 17<sup>th</sup> day of May, 2024



Lisa E. Arpin, MMC MCTC  
Board of Finance Clerk



**Item #7**

2024 MAY 17 P 12: 32

*Noë E. Arpin*  
BRANFORD TOWN CLERK

Phone 203.483.3998

1019 Main Street  
Branford CT 06405

www.branford-ct.gov

Darren Lawler  
Registrar of Voters

Jeffrey Rowan  
Registrar of Voters

To: Mr. Joseph Mooney, Chairman Board of Finance

From: Darren Lawler and Jeffrey Rowan, Registrars of Voters

Re: 2023-2024 Budget Transfers

Date: May 15, 2024

From: Election Workers	10141120	517630	\$	7,000
From: Equipment Rental	10141120	544420	\$	3,000
From: Seasonal/Part Time	10141120	518250	\$	220
From: Educational Incentive	10141120	519025	\$	900
From: Moving and Storage	10141120	533590	\$	1,312
From: Building Rental	10141120	544410	\$	100
From: Membership & Meetings	10141120	588200	\$	491
From: Meal Supplies	10141120	566920	\$	1,603
			\$	14,626
To: Deputy Registrars	10141120	517705	\$	10,000
To: Overtime	10141120	518000	\$	10
To: Professional Develop.	10141120	533300	\$	1,000
To: Other Supplies(ballots)	10141120	566900	\$	3,216
To: Travel	10141120	588090	\$	400
<u>Total:</u>			\$	14,626

- The Registrars of Voters respectfully requests intra-departmental transfers from accounts with anticipated surpluses to accounts with present and anticipated deficits.** With the presidential primary over, we have a clearer idea of where we shall be as we approach the end of

the fiscal year.

2. We have an excess in the election workers line because we were unable to recruit enough contract workers for the presidential primary in April. As a result, permanent staff, included the salaried, Democratic Registrar and the hourly Deputy registrars worked extra hours to man the polls. Additionally, Republican Registrar continues to be limited in workload due to medical issues.
3. Increase in Professional Development is required to pay UConn tuition for certification for Deputy Registrars. Deputies are empowered to act as registrars when the registrar is unavailable, and should therefore be trained to the same level.
4. Other supplies supplement is required to cover shortfall in account. This account is used to pay for ballots, which we required for the presidential primary.
5. Travel account is overspent due to reimbursements for travel to state registrar conference and travel amongst the polling stations during primary day.

Cc: Jamie Cosgrove            First Selectman  
Lisa Arpin                    Town Clerk  
James Finch                  Finance Director

OFFICE OF THE TREASURER  
BRANFORD, CONNECTICUT

Item #8

1019 MAIN STREET  
POST OFFICE BOX 150



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

Date: May 17, 2024  
To: Joseph Mooney  
Chairman, Board of Finance  
From: James Finch  
Finance Director  
Re: ARPA Appropriation (East Shore Health)

RECEIVED  
2024 MAY 17 P 4: 35  
Lisa Arpin  
BRANFORD TOWN CLERK

I am writing to supplement a request for funding from the East Shore Health District to fund a water quality study in Short Beach. Please find attached a letter from the health director.

It is the administration's recommendation to allocate ARPA dollars for this project. As the board may recall, the ARPA dollars must be obligated by December 2024 and spent by December 2026. To date the town has allocated approximately 93% of the dollars available.

**ARPA Fund**

**Resolved:** The Board of Finance recommends to the RTM an increase in the cumulative ARPA fund appropriations from \$7,690,000 to \$7,710,500. This appropriation will provide a grant to the East Shore Health District to conduct a water study in the Short Beach section of Branford.

Increase		
260-90000-480296	Fund Balance Transfer	\$20,000
Increase		
260-44040-588685	East Shore Health District (Water Study)	\$20,000

Cc James Cosgrove, First Selectman  
Lisa Arpin, Town Clerk

**ESDHD Water Quality Project - Civic Association of Short Beach: Town of Branford funding to determine the sources of Coliform Contamination at Johnson's (Clark Ave) Beach**

**Date:** May 1, 2024

**Request:** \$20,000.00 for Microbial Source Tracking to determine if the contamination is human, wild, domestic animal, and/or avian (See Attached Proposed Budget).

**ESDHD Background and Summary of the Study:**

Johnson's Beach has a long history of high coliform counts, particularly after a rain event. High coliform counts are indicative of fecal contamination. In fact, Save the Sound has determined that it is the 4<sup>th</sup> worst beach out of 37 beaches in Long Island Sound over the last 6 years. To date, we have shown that the coliform counts are higher after significant rain and that they are coming from the storm drains that empty onto the beach. This study is a follow-up and further determines which species is responsible for the contamination. If the contamination is human, it gives us a strong argument to investigate the sewers in our neighborhood. However, to date, 85% of the highest bacterial contamination events were associated with moderate to high abundance of canine (dog) markers. While avian (bird) sources have been identified, it appears there is no main one species source, but rather a multitude of mixed avian contamination at lower levels. This follow-up research study will further confirm and identify/eliminate any other local water quality contamination sources to implement a root cause remediation plan.

Paid student interns and volunteers will collect samples from the storm drains after rain and transport those samples to the Connecticut Department of Public Health Laboratory in Rocky Hill. The laboratory will do coliform counts on all samples and prepare DNA from those with high counts. Critical to this study is Microbial Source tracking, which is not currently available at state labs. We need to hire a commercial lab to do those tests, which are expensive. It costs \$195 per sample to test for human contamination and another \$110.00 to check for each of animal species. We plan to test 8 sites in Short Beach on 5 separate occasions (estimate). The human testing alone is estimated to cost \$7,800.00, with another \$4,400.00 (\$12,200.00~ Total) for a single animal species.

We are not asking the residents of Short Beach to shoulder the entire cost, but given the vital importance of clean beaches to our residents, we are asking for an additional \$5,000.00 (to include in-kind resources) to get started. This funding will be used for water-quality DNA sampling. Please note that the East Short District Health Department is providing all the other costs, including the personnel, water sample equipment, and other costs, in partnership with CASB outside the \$20,000.00 Branford Funding request. In addition, the State Public Health Laboratory will be providing the foundational E.coli sampling and DNA preparation for shipping. It should also be noted that Save The Sound will also be assisting in coordinating this project and providing in-kind services. Sarah Esenther, a Ph.D. Candidate from Brown University in Public Health will lead/coordinate the study.

## CASB Background

The Civic Association of Short Beach (CASB) is dedicated to improving local water quality at Johnson's Beach.

Community residents and the CASB became aware of a water contamination issue at Johnson's Beach and invested time, resources, and expertise to design, implement, and fund a microbial source-tracking water study in 2023 to identify the source of contamination. The source of contamination has indicated dog waste as the primary source of fecal bacteria. The CASB's Sanitation Committee is committed to conducting an outreach and communications campaign to spread awareness, educate, and change the behavior of pet owners, and in addition, has invested in an improved system for handling waste, in coordination with the Town of Branford (Department of Public Works), who will manage proper garbage collection. The Sanitation Committee also partners with Friends of the Farm River & Estuary, Inc., a local nonprofit dedicated to supporting and advocating for the protection and improvement of the environmental quality of the Farm River and surrounding areas of the Long Island Sound.

CASB Sanitation Committee members, community volunteers, and citizen scientists bring expertise in public health, communications, research and evaluation, neighborhood outreach and campaigning, community engagement and mobilization, graphic design, and veterinary medicine.

The CASB, ESDHD, and FFRE have submitted two grant applications: (1) Long Island Sound Stewardship Fund (not awarded funding), and the Branford Community Foundation (in review).

The CASB values collaboration and will share materials and lessons learned with any interested parties in the Town of Branford, further improving water quality across the town.

Activity	Cost
Citizen scientist design of MST research study	In kind
2023 MST testing	\$18,000
Garbage can waterproof lids, dog waste bins and bags	\$2,000
<b>Total Invested</b>	<b>\$20,000</b>

**Estimate Cost for MST (DNA Testing from Private Lab - Note: \$12,000.00 From Town of Branford).**



805 Pinnacle Drive, Suite M  
Linthicum Heights, MD  
USA 21080

Quote Number Q023521

Prepared By Ryan Cobb  
Phone (508) 469-8777  
Email ryan.cobb@luminultra.com

Expiration Date 16/02/2024  
Payment Terms Net 30  
Incoterms FCA

TaxID/BN 08-0911794

Account Name East Shore District Health Department  
Bill To 688 East Main Street  
Branford CT 06405  
United States

Ship to Account East Shore District Health Department  
Ship To 688 East Main Street  
Branford CT 06405  
United States

Contact Name Sarah Esenther  
Email sesenther@gmail.com

**Quote Line Items**

Product Code	Product	Quantity	Sales Price	Discount (Percentage)	Total Price
50-50-10068	Sample Purification	50.00	\$83.80	15.00%	\$3,561.50
50-50-10095	Human Fecal Assay (HF183 Assay) - qPCR analysis	50.00	\$130.94	15.00%	\$6,564.95
50-50-10028	Canine Fecal Assay (BacCan) - qPCR analysis	50.00	\$130.94	15.00%	\$6,564.95
50-50-10023	Avian Fecal Assay (BFD) - qPCR analysis	50.00	\$130.94	15.00%	\$6,564.95
50-30-30136	GeneCount qKit - Lab Preserve (48)	1.00	\$370.19	100.00%	\$0.00
50-30-30139	GeneCount qKit - Filter Prep (12)	4.00	\$226.36	100.00%	\$0.00
50-30-30147	GeneCount qKit - Preserve w/ filter (1), LuminUltra Lab Services	2.00	\$48.81	100.00%	\$0.00

**Total**

Total Price	\$20,266.35
Shipping and Handling	\$50.00
<b>Grand Total</b>	<b>\$20,306.35</b>
Currency	USD

**Additional Details**

Carrier FedEx Shipping Service Ground



OFFICE OF THE TREASURER  
BRANFORD, CONNECTICUT

RECEIVED

2024 MAY 17 P 3:04

Item #9

1019 MAIN STREET  
POST OFFICE BOX 150



*Noel Estepin*  
BRANFORD TOWN CLERK

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

Date: May 17, 2024  
To: Joseph Mooney, Chairman Board of Finance  
From: James Finch, Finance Director  
Re: Revaluation and Future Budgets Follow Up

Following the last Board meeting and feedback I received I thought it would be helpful to provide an example under the hypothetical scenario discussed in the memo.

**Please See Exhibit 1. Sample Property**

You will notice that the assessment increased by 45% per a scenario in the memo. While the mill rate drops to 24.64 it does not offset the tax increase of 17% based on the recommended budget.

**Exhibit 1 Estimated Impact on a Sample Property**

Location	Assessed Value		Tax Rate		Assessed Value		Tax Rate	
	2021	2024	Approved Budget	Projected	2024	Projected	Projected	Tax
Seaview Ave	575,700	834,765	0.03048	0.02464	834,765	0.02464	20,569	20,569
Value Increase	259,065							
% Increase	45%							
Tax Increase	3,021							
% Increase	17%							

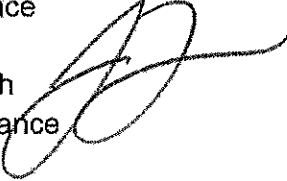
**OFFICE OF THE TREASURER  
BRANFORD, CONNECTICUT****RECEIVED**

2024 MAY 17 P 3:04

*Wai Estepin*  
BRANFORD TOWN CLERK1019 MAIN STREET  
POST OFFICE BOX 150(203) 315-0663  
Fax: (203) 315-3736  
www.branford-ct.gov

Date: May 16, 2024

To: Joseph Mooney, Chairman  
Board of Finance

From: James P. Finch  
Director of Finance 

Re: RTM Budget Highlights and Mill Rate

Please find attached the changes approved by the RTM with regard to the FY 2024 budget.

The RTM adjustments net to zero so there is effectively no change to the total budget or mill rate as recommended by the Board of Finance.

As the Board may recall from the last meeting, we discussed a target mill rate increase of 2%. This target was also referenced in my letter to the Board which touched upon a variety of financial issues related to revaluation, a fund balance policy and future initiatives.

As the Board is unable to make expenditure adjustments at this stage of the process, the mill rate relief must come from an increase in revenues or changes in the collection rate. After discussions with yourself and the First Selectman I am suggesting we achieve this objective by increasing the fund balance brought forward from \$3,156,000 to \$3,846,000. This will result in a mill rate of 30.48 representing a 0.59 mill increase over the prior year. This translates to a 1.98% increase.

It is important to also underscore that the \$3,846,000 of fund balance does not reflect the intended use of fund balance for the BOE lapsing fund and retroactive payments for unsettled contracts.

Admittedly the process of comparing one year's mill rate against the prior year is common and useful, I would argue however, that the FY 2025 budget requires some additional context as outlined on the attached spreadsheet.

Branford and other communities often pass budgets that are commonly described as "status quo" budgets meaning the budget contains no major initiatives or changes. The

FY 2025 budget by contrast is not a status quo budget. To make this point I will focus on two departments Fire and Education. The increase in the Fire Department was largely caused by the staffing plan (additional 16 EMT's), which accounted for \$1.8 million of their increase. This year the BOE received a 4% increase which translates into an additional \$440,000 as compared to a 3.3% increase from the prior year. These additional dollars for the BOE reflects the reduction in pandemic relief funds. If one were to eliminate these two items from the budget for comparison purposes the mill rate increase shrinks to from 1.98% to a 0% increase.

I recognize that when viewed through a cynical lens one may interpret my statements as nuance or spin, however, I believe it provides some meaningful context. That is not to suggest, however, that taxpayers will be making payments for any amount less than 1.98% over the prior year, I am simply making the case that the budget as approved should be viewed with these initiatives in mind.

Finally the additional use of fund balance results in the following resolution:

Resolved: That the Board of Finance establishes the mill rate for fiscal year 2024-2025 at 30.48 mills pursuant to the budget adopted by the Representative Town Meeting coupled with an additional \$690,000 from the undesignated fund balance.

RTM Approved Budget as BOF Recommended	Adopted	BOF Mill Rate Per Target	BOF Mill Rate Status Quo Budget
Expenditures Requested (see below)	135,311,096	135,311,096	135,311,096
Less Fire Staffing Plan			(1,838,104)
Less Difference of BOE 3.3% vs 4%			(440,382)
	135,311,096	135,311,096	133,032,610
Non Tax Revenue Current year			
Non Tax Revenue Requested	(18,340,439)	(18,340,439)	(18,340,439)
Increased Fund Balance	-	(690,000)	(690,000)
	(18,340,439)	(19,030,439)	(19,030,439)
Total Tax Requirements	116,970,657	116,280,657	114,002,171
Less State Reimbursements	270,800	270,800	270,800
Less Elderly Tax Relief	386,899	386,899	386,899
Less Allowance for Uncollectable	1,973,429	1,961,853	1,923,628
Total Levy	119,601,785	118,900,209	116,583,498
Collection Rate	98.35%	98.35%	98.35%
Grand List Estimated	3,900,697,512	3,900,697,512	3,900,697,512
Mill Rate	30.66	30.48	29.89
PY Mill Rate	29.89	29.89	29.89
Change	0.77	0.59	0.00
Percentage	2.58%	1.98%	-0.01%