

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

BOARD OF FINANCE REGULAR MEETING AGENDA AUGUST 29, 2022 at 7:30 p.m.

A G E N D A

RECEIVED
2022 AUG 26 P 3:56
Lisa E. Arpin
BRANFORD TOWN CLERK

There will be a meeting of the Board of Finance on Monday, August 29, 2022 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 June 27, 2022 meeting.
2. Citizen's Communication
3. To hear a presentation from The Andriole Group and GYL Financial Synergies with regard to the performance of the Town of Branford **Police Pension** Plan for the quarter ended June 30, 2022, and if necessary, rebalance the portfolio.
4. To hear a presentation from The Andriole Group and GYL Financial Synergies with regard to the performance of the Town of Branford **Other Post-Employment Benefits** Trust (OPEB) for the quarter ended June 30, 2022, and if necessary, rebalance the portfolio.
5. To hear a presentation from The Andriole Group and GYL Financial Synergies with regard to the performance of the Town of Branford **Volunteer Fire** Incentive Plan for the quarter ended June 30, 2022, and if necessary, rebalance the portfolio.
6. To hear a presentation from The Andriole Group and GYL Financial Synergies with regard to the performance of the Town of Branford **Coastal Resiliency Fund** for the quarter ended June 30, 2022, and if necessary, rebalance the portfolio.
7. To hear a presentation by the Tax Collector on a proposed small balance write-off policy and procedure.

8. To consider and if appropriate, approve a transfer request from the Tax Collector for FY22 as follows:

| | | |
|-----------------|------------------------|-----------|
| From: | | |
| 10141070-588620 | Tax Refunds | (\$8,403) |
| 10141070-533280 | Consulting | (1,550) |
| | | (\$9,953) |
| To: | | |
| 10141070-518000 | Overtime | \$8,403 |
| 10141070-544300 | Repair & Maintenance | 600 |
| 10141070-588200 | Miscellaneous Expenses | 430 |
| 10141070-555320 | Postage | 520 |
| | | \$9,953 |

9. To hear a presentation from the Branford Clean Energy Ad hoc Committee.

10. To consider and if appropriate, approve a transfer request for FY22 from the First Selectman as follows:

Fund 700

| | | |
|-----------------------|-------------------------------|------------|
| From: | | |
| 70090000-490010 | Transfer In | (\$25,000) |
| To: | | |
| 70041020-579350-22301 | EV Charging Stations/Vehicles | 25,000 |

General Fund (Executive)

| | | |
|-----------------|-----------------------|------------|
| From: | | |
| 10149040-588802 | Contingency | (\$25,000) |
| To: | | |
| 10150000-599110 | Transfer Out 700 Fund | 25,000 |

11. To consider and if appropriate, approve a transfer request from the Board of Fire Commissioners for the following end of year transfers to close out the FY21-22 budget:

| | | |
|-----------------|--------------------------|-----------|
| From: | | |
| 10142040-579250 | Equipment | (\$200) |
| 10142040-588030 | Misc. Vol. Expenses | (200) |
| 10142040-517000 | Regular Wages & Salaries | (127,500) |
| 10142040-517670 | Medic Shift PT | (19,700) |
| 10142040-518010 | Overtime Public Events | (8,100) |
| 10142040-518050 | Vacation | (10,500) |
| 10142040-518150 | Holiday Pay | (17,600) |
| 10142040-518500 | Special Detail | (1,016) |
| 10142040-519040 | Accrued Payroll Expense | (4,200) |
| 10142040-519050 | Stipends | (19,300) |
| 10142040-533300 | Professional Development | (2,500) |
| 10142040-533520 | Ambulance Billing | (14,200) |

| | | |
|--------------------------|-------------------------------|-----------------|
| From: (continued) | | |
| 10142040-533530 | Employment Testing | (13,000) |
| 10142040-544300 | Purchased Services – R & M | (7,410) |
| 10142040-566900 | Other Supplies | (295) |
| 10142040-533600 | Fire Prevention/Investigation | (815) |
| 10142040-555320 | Postage | (500) |
| 10142040-588050 | CMED | (840) |
| 10142040-578000 | Equipment Replacement | (432) |
| 10142040-578010 | Volunteer Equipment | (8,069) |
| 10142040-566600 | Medical Supplies | (7,200) |
| 10142040-544130 | Other Fuel | (2,319) |
| 10142040-555300 | Communications | (6,500) |
| 10142040-588200 | Memberships-Conf. & Meetings | (319) |
| 10149040-588802 | Contingency | <u>(40,148)</u> |
| | | (\$312,863) |

| | | |
|-----------------|-----------------------------|---------------|
| To: | | |
| 10142040-517600 | Deputy Fire Marshal Stipend | \$ 400 |
| 10142040-518000 | Overtime | 245,026 |
| 10142040-519020 | Longevity | 295 |
| 10142040-526100 | Uniform and Clothing | 2,155 |
| 10142040-566650 | Safety Supplies | 432 |
| 10142040-579300 | Furniture and Fixtures | 5,969 |
| 10142040-519025 | Educational Incentive | 2,245 |
| 10142040-519030 | Accumulated Sick Pay | 7,774 |
| 10142040-544170 | Hydrants | 8,419 |
| 10142040-518200 | Replace Sick | <u>40,148</u> |
| | | \$312,863 |

12. To consider and if appropriate, approve a request from the Emergency Management Director for the following FY22 transfers:

| | | |
|-----------------|----------------------------|--------------|
| From: | | |
| 10149040-588802 | Contingency | (\$1,824) |
| To: | | |
| 10142030-518000 | Overtime | \$247 |
| 10142030-544300 | Purchased Services – R & M | <u>1,577</u> |
| | | \$1,824 |

13. To consider and if appropriate, approve a request from the Board of Police Commissioners for the following FY22 transfers:

| | | |
|-----------------|---------------------------|-------------|
| From: | | |
| 10142010-517000 | Regular Wwages & Salaries | (\$88,471) |
| 10142010-566960 | Parts | (7,208) |
| 10142010-544340 | Radio Comm. System Exp. | (21,800) |
| | | (\$117,479) |

| | | |
|-----------------|--------------------------|------------|
| To: | | |
| 10150000-599102 | Transfer to Capital Fund | \$90,008 |
| 10142010-519030 | Accumulated Sick Pay | 13,745 |
| 10142010-517580 | Board Clerks | 257 |
| 10142010-519025 | Education Incentive | 175 |
| 10142010-519050 | Stipends | 175 |
| 10142010-544130 | Other Fuel | 8,808 |
| 10142010-555300 | Communications | 3,864 |
| 10142010-588200 | Memberships, Conf. | <u>447</u> |
| | | \$117,479 |

| | | |
|-----------------------|----------------------------|--------------|
| Increase: | | |
| 70090000-400010 | Transfer In | \$90,008 |
| Increase: | | |
| 70042010-579350-22221 | Vehicles | \$40,000 |
| 70042010-579250-22239 | PD Vehicle Equipment | 42,800 |
| 70042010-579250-22307 | Portable Radio Replacement | <u>7,208</u> |
| | | \$90,008 |

14. To consider and if appropriate, approve a transfer request from the Registrar of Voters for a transfer for FY22:

| | | |
|-----------------|---------------------------|------------|
| From: | | |
| 10141120-51760 | Election Workers | (\$3,425) |
| To: | | |
| 10141120-517750 | Deputy Registrars | \$3,107 |
| 10141120-518250 | Seasonal & Part-Time Help | <u>318</u> |
| | | \$3,425 |

15. To consider and if appropriate, approve a transfer request from Public Works for FY22:

| | | |
|-----------------|-----------------------|-------------------|
| From: | | |
| 10143010-545000 | Road Materials | (\$6,865) |
| 10143010-544190 | Street Lights | <u>(\$41,932)</u> |
| | | (\$48,797) |
| To: | | |
| 10143010-545010 | Road Painting & Signs | \$ 6,865 |
| 10143010-544100 | Utilities | 5,190 |
| 10143010-544130 | Other Fuel | <u>\$36,742</u> |
| | | \$48,797 |

16. To consider and if appropriate, approve a transfer request from the Town Planner for FY22:

| | | |
|-----------------|-------------------------|--------------|
| From: | | |
| 10141130-518250 | Seasonal Part-Time Help | (\$3,114) |
| To: | | |
| 10141130-518000 | Overtime | \$1,674 |
| 10141130-555400 | Advertising | <u>1,440</u> |
| | | \$3,114 |

17. To consider and if appropriate, approve a transfer request from the Zoning Board of Appeals for FY22 as follows:

From:

| | | |
|-----------------|-----------------|---------|
| 10141140-566100 | Office Supplies | (\$400) |
| 10141140-588090 | Travel | (\$155) |
| 10141140-588200 | Memberships | (\$200) |
| | | (\$755) |

To:

| | | |
|-----------------|-------------|--------|
| 10141140-555400 | Advertising | \$ 755 |
|-----------------|-------------|--------|

18. To consider, and if appropriate, approve a request from the Lead Tradesman for the following FY22 transfer for General Government Buildings (GGB):

From:

| | | |
|-----------------|----------------------------|------------|
| 10141170-517000 | Regular Wages & Salaries | (\$41,026) |
| 10141170-519040 | Accrued Payroll Expense | (170) |
| 10141170-526100 | Uniform & Clothing | (2,853) |
| 10141170-544300 | Purchased Services – R & M | (41,026) |
| 10141170-566100 | Office Supplies | (800) |
| 10141170-566900 | Other Supplies | (2,141) |
| 10141170-566920 | Meal Supplies | (490) |
| 10141170-579250 | Equipment | (733) |
| 10141170-579930 | Furniture & Fixtures | (250) |
| 10141170-588200 | Memberships & Conferences | (1,200) |
| | | (\$90,689) |

To:

| | | |
|-----------------|---------------------------------|----------|
| 10141170-518000 | Overtime | \$2,139 |
| 10141170-544100 | Utilities-Water, Electric & Gas | 81,302 |
| 10141170-544110 | Fuel Oil | 7,248 |
| | | \$90,689 |

19. To consider, and if appropriate, approve a request from the Building Department for the following transfers:

FY2022

From:

| | | |
|-----------------|-------------|-----------|
| 10149040-588802 | Contingency | (\$4,484) |
|-----------------|-------------|-----------|

To:

| | | |
|-----------------|----------|-------|
| 10142050-519050 | Stipends | 4,484 |
|-----------------|----------|-------|

FY2023

From:

| | | |
|-----------------|-------------|-----------|
| 10149040-588802 | Contingency | (\$4,484) |
|-----------------|-------------|-----------|

To:

| | | |
|-----------------|----------|-------|
| 10142050-519050 | Stipends | 4,484 |
|-----------------|----------|-------|

FY2022

| | | |
|-----------------|-----------------|---------|
| From: | | |
| 10142050-566900 | Other Supplies | (\$500) |
| 10142050-588090 | Travel | (400) |
| To: | | |
| 10142050-555305 | Online Services | \$900 |

20. To consider, and if appropriate, approve a request from the Town Clerk for the following budget transfer for FY22:

| | | |
|-----------------|--------------------------------|-----------------|
| From: | | |
| 10141080-533570 | Computer Indexing | (\$128) |
| 10141080-555400 | Advertising, Printing, Binding | (443) |
| 10141080-566100 | Office Supplies | (23) |
| 10141080-588630 | Vital Statistics | <u>(212)</u> |
| | | (\$ 806) |
| To: | | |
| 10141080-533300 | Professional Development | \$ 806 |

21. To consider, and if appropriate, approve the following FY22 transfers from the Finance Director:

Probate Court

| | | |
|-----------------|-------------------------------------|---------|
| From: | | |
| 10141110-555300 | Communications | (\$205) |
| To: | | |
| 10141110-555200 | Property, Auto, Gen. Liability Ins. | 205 |

Board of Finance

| | | |
|-----------------|---------------------------------|-----------|
| From: | | |
| 10141030-533260 | Audit | (\$1,435) |
| To: | | |
| 10141030-555400 | Advertising, Printing & Binding | \$1,435 |

Municipal Insurance

| | | |
|-----------------|--------------------|------------|
| From: | | |
| 10149030-588140 | Insurance Damage | (\$14,202) |
| To: | | |
| 10149030-555200 | Property Insurance | 14,202 |

Special Detail

To consider, and if appropriate, approve the resolution below to increase the FY22 budget to cover police special detail costs, offset through higher than budgeted revenues.

Resolved: That the Board of Finance recommends to the RTM an increase in appropriations for the Fiscal Year 2022 General Fund Budget from \$120,965,315 to \$121,239,315. This increase will be funded through increased estimated revenue resulting from special detail receipts.

| | | |
|------------------|-----------------------|-----------|
| Increase: | | |
| 10142010-420450 | Special Wages Police | \$274,000 |
| Increase: | | |
| 10142020-518500 | Police Special Detail | \$274,000 |

Expenses and Claims and Legal Fees

| | | |
|-----------------|-------------------|------------|
| From: | | |
| 10149040-588802 | Contingency | (\$44,000) |
| 10141070-588620 | Tax Appeals | (37,000) |
| | | (\$81,000) |
| To: | | |
| 10141090-533550 | Legal | \$23,000 |
| 10141090-533660 | Expenses & Claims | 58,000 |
| | | \$81,000 |

- 22. To discuss a philosophy and framework for allocating future ARPA funds.
- 23. To discuss ClearGov budget management solutions.
- 24. Adjournment

Dated this 26th day of August, 2022



Lisa E. Arpin, CMC CCTC
Board of Finance Clerk

Office of Tax Collector

TOWN OF BRANFORD
TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

Item #7

ROBERT M. IMPERATO
Tax Collector



TEL: (203) 315-0672
FAX: (203) 315-3334
www.branford-ct.gov
Email: rimperato@branford-ct.gov

Date: August 23, 2022

To: Joseph Mooney, Chairman Board of Finance
Board of Finance Members

From: Robert M. Imperato, Tax Collector *RMIP*

Re: Write Off Small Balance Policy & Procedure

RECEIVED
2022 AUG 23 A 9:39
Robert M. Imperato

Dear Chairman Mooney,

The Tax Office is requesting approval of a small balance write off policy as described below. Additionally, please find attachments including the current Write-Off Small Balance Report, as well as the written Write-Off Small Balance Policy and Procedure for the Boards review and approval.

Background – Write-Off Small Balances Due Initiative

Each municipal tax cycle, the Tax Office is challenged with addressing a minor percentage of taxpayers leaving small-unpaid balances generated by shortfall payments of \$1.00 and under.

The Tax Office must then create and distribute an additional tax bill reflecting the shortfall amount, request payment before the grace period ends and interest and penalties are applied to the next billing cycle.

The fix for this problem sounds simple however; this small balance due for \$1.00 or less collections process is not cost effective and has become a public relations issue resulting in a negative experience for our taxpayers.

One must evaluate and take into consideration the cost and public image of distribution of new balance due tax bills within the \$1.00 and under category. The Connecticut General Statute requires each Municipality place mandatory back tax liens on the land records, non-renewal of automobile registrations due to back taxes as well as collection and demand correspondence out to our taxpayer for back taxes of \$1.00 or less.

Town and State Ordinances

Currently the Town of Branford has in place and enjoys an ordinance to waive certain bills. This authorization is located within the town's Code Book under Ordinance **Article IX 220-30. Authorization to waive certain bills.**

Utilizing this ordinance, the Tax Office does not generate tax bills under Article IX **Ordinance 220-30 of \$5.00 or less.**

As posted in the Grand Rate Book, a net adjustment is calculated to account for the total waived and deducted (**220-30. Authorization**) from the collectable Grand Rate Book totals for the collection year.

A small balance write-off is accounted for and processed differently from **Ordinance 220-30 \$5.00** and under bills, which are waived and not reflected in the Grand Rate Book net total to be collected.

Balance due payments which are reflected as part of Grand Rate Book totals are to be collected throughout the tax life cycle as payments are made daily.

Example of a small balance progression balance issue.

- Taxpayer receives a real estate invoice bill of \$5,600.56
- Taxpayer presents a check for \$5,600.50, creating a shortfall due of \$0.06 cent
- Shortfall payment of \$0.06 cents must be satisfied within the current tax month to avoid a minimum interest charge of \$2.00, creating a new bill of \$2.06
- Next month's payment will now include the shortfall of \$ 0.06 along with the additional \$2.00 minimum interest charge
- Each month moving forward a 1.50% monthly interest penalty fee is assessed to the outstanding balance until satisfied
- Taxpayers invoices as well the Tax Collector's web page on the Town of Branford's website will than reflect a statement indicating back taxes due which is open to public viewing
- Non-payment may create back tax real estate lien, auto registration issues, hold on building permits

Cost and process of distribution of a new balance due bill

- **Research, administrative and correspondence balance due letter cost \$6.75**
- **Bill creation cost \$0.25 cent**
- **Postage cost \$0.60 cent**
- **Envelopes cost \$0.25 cent**
- **Total cost of re-billing for shortfall balance due payments \$7.85 per billing**

Solution

The Tax Office is requesting the approval of a Small Balance Write-Off Policy

Currently the Tax Office has outstanding balances due dating back from 2005 through 2021 for both tax and sewer utility

The number of outstanding units are 342 for a total dollar amount \$488.82 through August 18, 2022 with an average of \$1.42 per file.

As this is the initial write-off period, we would like to include balances up to a \$5.00, which would take into consideration balances rolling form year to year. By capturing balances up to \$5.00, the objective will be to clean up our portfolio of small balances due and delinquency.

The write off process would transpire monthly by the Tax Collector and/or the Assistant Tax Collector and at the end of the fiscal year submitted to the Board of Finance for approval following the current process with suspended Tax accounts.

The Tax Office and the Finance Office have completed their due diligence on what pathways other municipalities engage in with respect to handling their shortfall payments. A number of municipalities continue to bill for the shortfall balance due and continue collection efforts, as other municipality's write off their small balances do to the cost of billing, collection, and negative taxpayer experience.

Current Tax Waiver Statutes - Town of Branford and State of Connecticut Office of Policy and Management:

Branford's Current Ordinance allows tax waivers of \$5.00 and under.

Below is a copy of the Towns ordinance Authorization to waive certain bills

Branford

- **Code of Ordinances**
- **Part II. General Legislation**
- **Chapter 220. Taxation**
- **Article IX. Waiver of Property Tax**

220-30. Authorization to waive certain bills.

- **The Town authorizes the waiving of any property tax of a total amount of less than \$5.00 before the date such tax is due pursuant to C.G.S 12-144c**

State General Statute 12-144c allows for an optional waiver under \$25.00 as stated below:

- **Sec. 12-144c. Optional waiver of property tax under twenty-five dollars.** Any municipality may waive any property tax due in an amount less than twenty-five dollars by action of its legislative body.

(P.A. 75-489, S. 1, 2; P.A. 01-178, S. 1, 2; P.A. 13-276, S. 21.)

- **History:** P.A. 01-178 increased the amount of property tax that may be waived from \$5 to \$25 and added provision re waiver before the date the tax is due, effective October 1, 2001, and applicable to

assessment years commencing on and after said date; P.A. 13-276 eliminated requirement that property tax waiver occur before the date the tax is due.

Two-Dollar Minimum Interest CGS -12-146

- **Sec. 12-146. Delinquent tax or installment. Interest. Waiver of interest.** Unless the context otherwise requires, wherever used in this section, “tax” includes each property tax and each installment and part thereof due to a municipality as it may have been increased by interest, fees and charges. If any tax due in a single installment or if any installment of any tax due in two or more installments is not paid in full (1) on or before the first day of the month next succeeding the month in which it became due and payable, or if not due and payable on the first day of the month, (2) on or before the same date of the next succeeding month corresponding to that of the month on which it became due and payable, the whole or such part of such installment as is unpaid shall thereupon be delinquent and shall be subject to interest from the due date of such delinquent installment. Except for unpaid real estate taxes the collection of which was, or is, deferred under the provisions of section 12-174, and any predecessor and successor thereto, which unpaid real estate taxes continue to be subject to the provisions of such deferred collection statutes, the delinquent portion of the principal of any tax shall be subject to interest at the rate of eighteen per cent per annum from the time when it became due and payable until the same is paid, subject to a minimum interest charge of two dollars per installment within the time allowed by statute for the payment of such tax or installment.

Attached:

- **Write Off Small Balance Report**
- **Written Write Off Small Balance Report Policy & Procedure**

**CC: Jamie Cosgrove, First Selectman
James Finch, Finance Director
Lisa Arpin, Town Clerk**

RECEIVED **Item #7**

2022 AUG 23 A 9:40

Jackie L. Smith
DIRECTOR OF REVENUE

**TAX OFFICE
QDS
SMALL BALANCE REPORT \$0.01
TO \$5.00
2005 - 2021**

| Bill # | Name/Addr | Prop Loc/MV Details | TOWN | Balance |
|-----------------|-------------------------|-------------------------------|------|---------|
| 2008-03-0052710 | BOWERING RICHARD A JR | 1976/FORD/PINIO/78301 | #T | -1.56 |
| 2008-03-0063172 | JONES BETH | 2007/KIA/SPECTRA/856UY | #T | -0.33 |
| 2008-03-0069412 | PATAL MITAL A | 1996/MITS/GALANT/772UAE | #T | -0.09 |
| TOT MV | # Of Accts3 | | | -1.98 |
| 2008-04-0083486 | SOTO IULISA M | 2001/DAEW/LEGANZA/139XCS | #T | -2.24 |
| 2008-04-0083553 | SUAREZ CAROL I | 1999/PONT/GRAND PR/110XDT | #T | -0.26 |
| TOT MVS | # Of Accts2 | | | -2.50 |
| TOT 2008 | # Of Accts6 | | | -9.22 |
| 2009-02-0040160 | BEST DEAL MORTGAGE LLC | 454 EAST MAIN ST | #T | -4.28 |
| 2009-02-0040471 | D LEONARDI LLC | 4-12 BRUSHY PLAIN RD UNIT 115 | #T | -3.79 |
| 2009-02-0041447 | ROYAL BANK | VARIOUS | #T | -4.22 |
| 2009-02-0041516 | SHARIFF TEJA | 388 EAST MAIN ST | #T | -2.99 |
| TOT PP | # Of Accts4 | | | -15.28 |
| 2009-03-0067120 | MINOR STEPHEN A | 1993/SATUR/SW2/555H0 | #T | -4.58 |
| 2009-03-0068679 | OLSZTA DAVID | 2000/SA/93/468TWY | #T | -2.67 |
| 2009-03-0072520 | SCHOEN JOHN A | 1990/PLYM/VOYAGER/396SSO | #T | -0.47 |
| TOT MV | # Of Accts3 | | | -7.72 |
| TOT 2009 | # Of Accts7 | | | -23.00 |
| 2010-02-0042109 | STORER JAMES F ATTY | 471 EAST MAIN ST | #T | -2.53 |
| TOT PP | # Of Accts1 | | | -2.53 |
| 2010-03-0050042 | ABBATT NICHOLE D | 1999/HOND/CIVIC/397XGD | #T | -3.32 |
| 2010-03-0054736 | CHRETIEN PAUL V AND | 1999/BMW/Z3/515WZP | #T | -0.54 |
| 2010-03-0054737 | CHRETIEN PAUL V OR | 2000/CHEV/BLAZER/593XCD | #T | -0.76 |
| 2010-03-0056206 | WIKLINSKI HOLLY A | 2001/POINT/GRAND AM/908XWX | #T | -0.26 |
| 2010-03-0057973 | DUNBAR DANIEL | 1995/TRAIL/NC2990/601867 | #T | -4.30 |
| 2010-03-0062831 | JANETTE RALPH J JR | 2001/SA/9/5/679USM | #T | -2.00 |
| 2010-03-0066000 | MASONE BRYAN | 1993/FORD/EXPLORER/195WJV | #T | -1.27 |
| 2010-03-0073635 | SOS RFG & CNSTRCTN LLC | 2000/FORD/F350/57CL82 | #T | -0.44 |
| 2010-03-0074069 | STORO PHILIP S | 2008/LINC/MKZ/526SKP | #T | -1.63 |
| TOT MV | # Of Accts9 | | | -14.52 |
| TOT 2010 | # Of Accts10 | | | -17.05 |
| 2011-02-0046176 | CHARTER OAK INSURANCE | 31-33 BUSINESS PARK DR | #T | -4.14 |
| 2011-02-0046486 | DLANA'S ICE HOUSE | 7 INDIAN NECK AVE | #T | -3.25 |
| TOT PP | # Of Accts2 | | | -7.39 |
| 2011-03-0050800 | ANZEL MELISSA MAE | 2007/JEEP/LIBERTY/833XZR | #T | -1.08 |
| 2011-03-0050881 | ARENAS VEGA CLAUDIA B | 2004/LNDR/RANGEROV/512XFT | #T | -0.01 |
| 2011-03-0052875 | BRANFORD PROPERTIES LLC | 1994/CHEV/C1500/85CS19 | #T | -2.83 |
| 2011-03-0054968 | CLOSE JAMIE M | 2002/HOND/ACCORD/948YK | #T | -4.19 |
| 2011-03-0065240 | MANAS EIVIRA* | 2004/TOYT/CAMRY/332SYD | #T | -2.00 |
| 2011-03-0065969 | MCCARTHY MICHAEL J | 2006/CHEV/K1500/441XYL | #T | -1.79 |
| 2011-03-0067588 | NEAL DONALD A | 1998/DODG/CARAVAN/215WZL | #T | -1.79 |
| 2011-03-0075090 | VANLINTER JESSICA | 2004/CHRY/PTCRUISE/278YXG | #T | -0.16 |
| 2011-03-0075397 | VILLELLA VINCENT C | 1985/AMER/JEEP/801NVT | #T | -0.81 |
| 2011-03-0076287 | WILLIAMS WALTER E | 2003/BUIC/REGAL/YG57 | #T | -4.50 |
| 2011-03-0076357 | WITALIS LINDSAY M | 2006/JEEP/WRANGLER/816XZR | #T | -1.22 |
| TOT MV | # Of Accts11 | | | -20.38 |

Write off small amount balance report TOWN OF BRANFORD Adjustment Code : 50 Balance between 0.01 and 5.00 Date : 08/18/2022 Page : 3
 Eff:Date: 08/18/2022 Type: 00 - ALL BILLS Month Cycle: 01 - July Terminal #: 13 Batch #: 237 Year: 2005 To 2022 District: To

| Bill # | Name/Addr | Prop Loc/WV Details | TOWN | To 2022 | District: | To | Balance |
|-----------------|--------------------------|----------------------------|------|---------|-----------|----|---------|
| TOT 2011 | # Of Accts13 | | | -27.77 | | | -27.77 |
| 2012-02-0046516 | A AND J AUTOMOTIVE | 3 RESEARCH DR | | -1.76 | #T | #T | -1.76 |
| TOT PP | # Of Accts1 | | | -1.76 | | | -1.76 |
| 2012-03-0050553 | AMENDOLA NICHOLAS J | 2001/KARAV/KBI0046/710406 | | -0.09 | #T | #T | -0.09 |
| 2012-03-0063739 | KUT AMANDA J | 2002/FORD/ESCAPE/290XFC | | -1.41 | #T | #T | -1.41 |
| 2012-03-0064891 | MACCORMACK PENNY E* | 2011/SAA/93/968UJL | | -4.84 | #T | #T | -4.84 |
| 2012-03-0068039 | O FLORS CLEANING LLC | 1996/TOYT/COROLLA/680YNN | | -4.53 | #T | #T | -4.53 |
| 2012-03-0072466 | SHAW WHITNEY NICOLE | 2007/FORD/FL50/614YZM | | -0.21 | #T | #T | -0.21 |
| 2012-03-0073809 | SMOFFORD CHARLES P | 2003/FORD/RANGER/CL8229 | | -0.02 | #T | #T | -0.02 |
| TOT MV | # Of Accts6 | | | -11.10 | | | -11.10 |
| TOT 2012 | # Of Accts7 | | | -12.86 | | | -12.86 |
| 2013-02-0045611 | PRICELYNX LLC | 1 COMMERCIAL ST | | -3.36 | #T | #T | -3.36 |
| 2013-02-0052746 | SANTELLI LUANN | | | -2.00 | #T | #T | -2.00 |
| TOT PP | # Of Accts2 | | | -5.36 | | | -5.36 |
| 2013-03-0054054 | CARUSO RALPH A | 2000/CHEV/S10/56CL70 | | -2.63 | #T | #T | -2.63 |
| 2013-03-0059197 | FRANCIS RANTON JULIE | 1994/ISUZU/TROOPER/579NLO | | -0.90 | #T | #T | -0.90 |
| 2013-03-0064268 | LEBLANC JEFFREY C | 2013/HYUN/SONATA/648YPA | | -2.01 | #T | #T | -2.01 |
| 2013-03-0064366 | LENCHES JENNIFER L | 2005/NISS/ALTIMA/5252WK | | -0.10 | #T | #T | -0.10 |
| 2013-03-0068835 | MIRO ALICIA M | 1999/VOLK/PASSAT/8152ST | | -1.32 | #T | #T | -1.32 |
| 2013-03-0072506 | SHAW WHITNEY NICOLE | 2007/FORD/FL50/614YZM | | -2.85 | #T | #T | -2.85 |
| 2013-03-0074716 | TRI STATE MOVING STORAGE | 2003/FORD/FZ50/02CX85 | | -1.34 | #T | #T | -1.34 |
| 2013-03-0075855 | WALLACE COLIN D | 2008/CHANG/90154/8538L3 | | -2.14 | #T | #T | -2.14 |
| 2013-03-0075871 | WALLS VICTOR L JR | 1987/NISS/STANZA/439ZDL | | -0.24 | #T | #T | -0.24 |
| TOT MV | # Of Accts9 | | | -13.53 | | | -13.53 |
| 2013-04-0084300 | VARGAS-PENALO DARIO JOSE | 1998/HOND/CIVIC/7ADTGT9 | | -0.49 | #T | #T | -0.49 |
| TOT MVS | # Of Accts1 | | | -0.49 | | | -0.49 |
| TOT 2013 | # Of Accts12 | | | -19.38 | | | -19.38 |
| 2014-02-0014816 | HANLER BUILDING COMPANY | 31 FERRY LA | | -1.01 | #T | #T | -1.01 |
| 2014-02-0046211 | DELIA ANSELMO M | 500 EAST MAIN ST STE 208 | | -3.14 | #T | #T | -3.14 |
| 2014-02-0047025 | STRAW PRODUCTIONS INC | 1074-82 MAIN ST | | -3.03 | #T | #T | -3.03 |
| 2014-02-0047040 | LITTLE MISS BRADSHAW | 562-570 MAIN ST | | -4.35 | #T | #T | -4.35 |
| TOT PP | # Of Accts4 | | | -11.53 | | | -11.53 |
| 2014-03-0053430 | BURROWS MICHAEL ALLEN | 1999/VOLK/JETTA/6AKAG3 | | -0.16 | #T | #T | -0.16 |
| 2014-03-0057624 | DRAKE-NOLAN JANE E | 2012/ALUMA/6310/924106 | | -0.43 | #T | #T | -0.43 |
| 2014-03-0064419 | LEEMAN ROBERT F JR | 2008/HOND/PILOT/675YVH | | -2.74 | #T | #T | -2.74 |
| 2014-03-0067505 | MURPHY ANNE L | 2003/DODG/CARAVAN/197KAR | | -1.76 | #T | #T | -1.76 |
| 2014-03-0068891 | PALMIER KENNETH R OR | 1999/LINCO/TOWN CAR/972MEL | | -2.33 | #T | #T | -2.33 |
| 2014-03-0069057 | PAPAZIAN DENNIS RICHARD | 2007/LEXS/RX350/4RAHR4 | | -2.91 | #T | #T | -2.91 |
| 2014-03-0071941 | SANDBERG ERIC J | 1999/NISS/SENTRRA/213WEN | | -2.00 | #T | #T | -2.00 |
| 2014-03-0072483 | SEWRAU DENISE M | 2005/HYUN/TUCSON/858CDC | | -3.71 | #T | #T | -3.71 |
| 2014-03-0075298 | VARGAS-PENALO DARIO JOSE | 1998/HOND/CIVIC/7ADTGT9 | | -0.31 | #T | #T | -0.31 |
| TOT MV | # Of Accts9 | | | -16.35 | | | -16.35 |
| 2014-04-0084227 | TORRES JASON A | 2006/ACUR/3 2TL/9ARWF9 | | -0.01 | #T | #T | -0.01 |
| 2014-04-0084707 | WINKLER ROBERT GEORGE | 1997/DODGE/RAMPICKU/IARAK4 | | -3.61 | #T | #T | -3.61 |
| TOT MVS | # Of Accts2 | | | -3.62 | | | -3.62 |

| TOT 2014 | # Of Accts15 | -31.50 | #T | #T | -31.50 | #T | Balance |
|-----------------|--|--------|----|-----------------------------|--------|----|---------|
| 2015-02-0014941 | CROWNING GLORY | -2.46 | #T | 2 CHESTNUT ST | -2.46 | #T | -2.46 |
| TOT PP | # Of Accts1 | -2.46 | #T | | -2.46 | #T | |
| 2015-03-0052670 | BONADIES JOSEPH A | -3.35 | #T | 2005/HONDA/ACCORD L/RU4297 | -3.35 | #T | -3.35 |
| 2015-03-0058975 | FISHER JOHN R JR | -0.25 | #T | 2008/CHEVR/COBALT S/RA68820 | -0.25 | #T | -0.25 |
| 2015-03-0060007 | GILL JERREL J | -2.75 | #T | 2008/NISSA/ALTIMA Z/4ADMK0 | -2.75 | #T | -2.75 |
| 2015-03-0064078 | LA LUNA RISTOIANTE | -0.38 | #T | 2001/FORD/F250 SUP/S241DA | -0.38 | #T | -0.38 |
| 2015-03-0064492 | LEGEYT JOHN C | -2.71 | #T | 2000/INFIN/I30/4ADTD0 | -2.71 | #T | -2.71 |
| 2015-03-0067794 | NELSON AUDREY W | -1.11 | #T | 1998/TOYOT/CAMRY CE/UW5674 | -1.11 | #T | -1.11 |
| 2015-03-0069178 | PARKER LIZA J | -2.00 | #T | 2001/JAGUA/XJ8/8AXBAB | -2.00 | #T | -2.00 |
| 2015-03-0069959 | PITTS SADIE L | -0.26 | #T | 2000/NISSA/ALTIMA X/0ATNV3 | -0.26 | #T | -0.26 |
| 2015-03-0071711 | RYAN DONNA M | -0.10 | #T | 2006/FORD/ESCAPE X/228WOF | -0.10 | #T | -0.10 |
| 2015-03-0072728 | SHEENA B G | -0.46 | #T | 2004/KARAV/KKRT4800/917592 | -0.46 | #T | -0.46 |
| 2015-03-0072787 | SHORELINE CENTER FOR FAMILY COUNSELING A | -3.41 | #T | 2009/JEEP/LIBERTY/AA80927 | -3.41 | #T | -3.41 |
| 2015-03-0072910 | SHORELINE EVELYN | -4.48 | #T | 1993/HONDA/ACCORD L/119KJW | -4.48 | #T | -4.48 |
| 2015-03-0074546 | TORRES JASON A | -0.68 | #T | 2006/ACURA/3.2 TL/9ARWF9 | -0.68 | #T | -0.68 |
| TOT MV | # Of Accts13 | -21.94 | #T | | -21.94 | #T | |
| 2015-04-0080709 | CARRERAS MICHAEL A | -3.72 | #T | 2011/CHEVR/TRVERSE/102KRSB | -3.72 | #T | -3.72 |
| TOT MVS | # Of Accts1 | -3.72 | #T | | -3.72 | #T | |
| TOT 2015 | # Of Accts15 | -28.12 | #T | | -28.12 | #T | |
| 2016-02-0000641 | HALLY MATTHEW | -2.09 | #T | 18 WILFORD AVE | -2.09 | #T | -2.09 |
| 2016-02-0042407 | OXFORD REAL ESTATE SERVICES | -0.23 | #T | 388 EAST MAIN ST | -0.23 | #T | -0.23 |
| 2016-02-0053102 | GOLDEN STATE TANS | -4.71 | #T | 116 NO MAIN ST | -4.71 | #T | -4.71 |
| TOT PP | # Of Accts3 | -7.03 | #T | | -7.03 | #T | |
| 2016-03-0051159 | ASTLE JOHN M | -3.47 | #T | 2005/TOYOT/SIENNA C/430YSP | -3.47 | #T | -3.47 |
| 2016-03-0051459 | BAICERZAK EDMUND C | -4.35 | #T | 2007/CADIL/DTS/365UXE | -4.35 | #T | -4.35 |
| 2016-03-0059586 | FULTON MATTHEW R | -0.75 | #T | 2002/CHEVR/FRIZM/LS/5AHTT2 | -0.75 | #T | -0.75 |
| 2016-03-0065056 | LINDBERG JULIE | -2.00 | #T | 2004/HONDA/ELEMENT/974ZFW | -2.00 | #T | -2.00 |
| 2016-03-0072630 | SCHNEIDER LISA G | -1.13 | #T | 2010/KIA/SOUL +/1/4ANKB5 | -1.13 | #T | -1.13 |
| 2016-03-0074036 | STREETER DIANN E | -0.03 | #T | 1998/CHEVR/CAVALIER/283RWK | -0.03 | #T | -0.03 |
| 2016-03-0074871 | TORRES JASON A | -0.05 | #T | 2006/ACURA/3.2 TL/9ARWF9 | -0.05 | #T | -0.05 |
| 2016-03-0076858 | WILSON MARCUS D | -0.51 | #T | 2016/JEEP/COMPASS/AC98138 | -0.51 | #T | -0.51 |
| TOT MV | # Of Accts8 | -12.29 | #T | | -12.29 | #T | |
| 2016-04-0080963 | CULOTTA THEODORE J | -0.13 | #T | 2009/HONDA/CIVIC EX/AG43412 | -0.13 | #T | -0.13 |
| 2016-04-0083838 | SAGE CUSTOM HOMES INC. | -2.66 | #T | 2004/MILLE/M5F16P/W25910 | -2.66 | #T | -2.66 |
| TOT MVS | # Of Accts2 | -2.79 | #T | | -2.79 | #T | |
| TOT 2016 | # Of Accts13 | -22.11 | #T | | -22.11 | #T | |
| 2017-02-0014937 | TUCKER MARY BETH | -3.82 | #T | 19 QUEACH RD | -3.82 | #T | -3.82 |
| 2017-02-0041633 | GREEN MOUNTAIN COFFEE ROASTERS | -2.70 | #T | VARIOUS | -2.70 | #T | -2.70 |
| 2017-02-0041709 | MARCUS DEBORAH E LCSW | -2.00 | #T | 678 MAIN ST | -2.00 | #T | -2.00 |
| 2017-02-0058247 | APPLE INC | -0.94 | #T | 4 PIN OAK DR | -0.94 | #T | -0.94 |
| TOT PP | # Of Accts4 | -9.46 | #T | | -9.46 | #T | |
| 2017-03-0050728 | ALVAREZ-DELUGO JOSE G | -0.25 | #T | 2014/BMW/328XI SU/AJ14525 | -0.25 | #T | -0.25 |
| 2017-03-0054672 | CHASSE MAHLER ALICIA L | -0.05 | #T | 2010/JEEP/GRAND CH/178NME | -0.05 | #T | -0.05 |
| 2017-03-0055894 | CRISCUOLO PATRICIA M | -0.04 | #T | 2004/MAZDA/MAZDA61/385ZLT | -0.04 | #T | -0.04 |
| 2017-03-0056478 | DAVERN NICOLE K | -0.04 | #T | 2000/TOYOT/CAMRY LE/917WPR | -0.04 | #T | -0.04 |

| Bill # | Name/Addr | Prop Loc/MV Details | TOWN | Balance |
|-----------------|--------------------------------|------------------------------|------|---------|
| 2017-03-0057514 | DORICCHI DANIEL | 1993/CHEVR/S10/6334CP | #T | -0.01 |
| 2017-03-0057515 | DORICCHI DANIEL | 2010/FORD/TRANSIT/AE66150 | #T | -0.03 |
| 2017-03-0058696 | FERRETTI PAUL R | 1994/FORD/RANGER/C069521 | #T | -4.38 |
| 2017-03-0058727 | FERRETTI PAUL R | 2010/FORD/RANGER/GARGU8 | #T | -0.11 |
| 2017-03-0060883 | HALL LLOYD P | 2010/VOLKS/JETTA TD/AC02313 | #T | -0.04 |
| 2017-03-0061205 | HAUGEN MICHAEL R | 2003/NISSA/XTEERRA X/AJ78768 | #T | -0.01 |
| 2017-03-0072824 | SHEEHY THOMAS E | 1994/ACURA/INTEGRA/SALPH9 | #T | -0.26 |
| 2017-03-0076289 | WATKINS MICHELLE P | 2012/INFIN/M37 X AW/3332WB | #T | -0.02 |
| 2017-03-0076703 | WILSON MARCUS D | 2016/JEEP/COMPASS/AC98138 | #T | -0.09 |
| 2017-03-0076825 | WRIGHT TERRI A | 1999/HONDA/ACCORD L/AJ78181 | #T | -0.11 |
| 2017-03-0076884 | YARKOSKY EUGENE F | 2013/HONDA/CR-V LX/603HHL | #T | -0.01 |
| 2017-03-0077331 | GARGONE WILLIAM A | 1997/DODGE/RAM 2500/C050319 | #T | -1.80 |
| TOT MV | # Of Accts16 | | | -7.25 |
| 2017-04-0081097 | DAVERN NICOLE K | 2015/HONDA/CR-V EX/AP96179 | #T | -0.03 |
| 2017-04-0081993 | GUERRI LISA A | 2013/VOLKS/JETTA SE/6AMXF8 | #T | -2.57 |
| 2017-04-0082952 | MARTONE ASHLEY M | 2015/SUBAR/OUTBACK/363YJN | #T | -1.34 |
| 2017-04-0082996 | MAXWELL WILLIAM T 4TH | 2014/GMC/ACADIA/RM50620 | #T | -0.06 |
| 2017-04-0082997 | MAXWELL WILLIAM T 4TH | 2016/NISSA/MAXIMA/RM50621 | #T | -0.01 |
| 2017-04-0083807 | QUARRY PAVING & EXCAVATING LLC | 2003/DODGE/RAM 2500/C110902 | #T | -0.01 |
| 2017-04-0084178 | SHERMAN STACEY L | 2005/FORD/EXPLORER/AL29620 | #T | -0.26 |
| 2017-04-0084379 | SYKES CHARLOTTE | 2003/MAZDA/TRIBUTE/AL22012 | #T | -0.01 |
| TOT MVs | # Of Accts8 | | | -4.29 |
| TOT 2017 | # Of Accts28 | | | -21.00 |
| 2018-02-0042394 | MILLER LISA E MPT | 678 MAIN ST | #T | -0.87 |
| 2018-02-0043513 | WALGREEN EASTERN CO INC (003) | 1036 WEST MAIN ST | #T | -0.49 |
| 2018-02-0058113 | ARMAZEN LLC | 45 N E INDUSTRIAL RD | #T | -0.88 |
| TOT PP | # Of Accts3 | | | -2.24 |
| 2018-03-0050419 | ADELMAN DANIEL | 2013/JEEP/COMPASS/1632XU | #T | -3.26 |
| 2018-03-0050745 | ALVAREZ-DELUGO JOSE G | 2014/BMW/328XI SU/AJ14525 | #T | -0.04 |
| 2018-03-0055827 | COVENTRY DAVID | 2011/HAUL/9089955 | #T | -3.18 |
| 2018-03-0056375 | DAMATO JUDY L | 2004/HYUND/ELANTRA/397HEM | #T | -0.31 |
| 2018-03-0056376 | DAMATO KENNETH A | 2004/HYUND/ELANTRA/986TEZ | #T | -0.76 |
| 2018-03-0056483 | DARIN VICTOR R | 2001/MAZDA/B3000 CA/8929CY | #T | -0.01 |
| 2018-03-0057505 | DOMBROWSKI HOLMES A | 2016/TOYOT/CAMRY LE/634XXN | #T | -4.78 |
| 2018-03-0058326 | ELLIOTT FAITH B | 2005/SAAB/9-3 LINE/936WTW | #T | -0.75 |
| 2018-03-0060664 | GREENE BENJAMIN J | 2011/VOLKS/EOS LDX/AH25927 | #T | -0.03 |
| 2018-03-0063576 | KASLALIS DARLENE A | 2005/HONDA/CIVIC LX/562DRY | #T | -1.26 |
| 2018-03-0064069 | KNOWLES CHARLES G JR | 1996/FORD/MUSTANG/AD27975 | #T | -0.01 |
| 2018-03-0065941 | MARLER CAROLINE E | 2006/VOLVO/XC70/784UDN | #T | -0.01 |
| 2018-03-0066047 | MARTINO ROBERT P JR | 2004/HYUND/ELANTRA/AG52759 | #T | -0.02 |
| 2018-03-0067621 | MOTZER PETER K | 2010/CADILL/CTS PERP/AD27955 | #T | -2.00 |
| 2018-03-0068782 | ODELL MATTHEW A | 1998/BMW/328I AUT/AK25628 | #T | -0.03 |
| 2018-03-0070284 | POLLARD EMMA A | 2005/FORD/EXPLORER/AM63785 | #T | -0.09 |
| 2018-03-0071233 | RICE CHRISTOPHER E | 2001/AUDI/S4 QUATT/AB45182 | #T | -0.02 |
| 2018-03-0074188 | SYKES CHARLOTTE | 2003/MAZDA/TRIBUTE/AL22012 | #T | -2.17 |
| 2018-03-0076283 | WALSH KEVIN C | 2003/ACURA/MDX TOUR/781UXF | #T | -3.87 |
| TOT MV | # Of Accts19 | | | -22.60 |
| 2018-04-0081622 | ELFRAC LLC | 2019/DODGE/CHALLENGE/AU22265 | #T | -0.22 |
| 2018-04-0082530 | JOHNSON LISA M | 2018/JEEP/RENEGADE/AT78303 | #T | -0.13 |
| 2018-04-0084203 | SENTER MONIQUE R | 2014/HYUND/SONATA H/08RUJV9 | #T | -2.34 |
| TOT MVs | # Of Accts3 | | | -2.69 |
| 2018-06-0001826 | CLEARY DANIEL M | | #T | -3.90 |

| TOT SU | # Of Accts1 | -3.90 | #T | -0.07 | #T | -0.07 | #T | -0.07 | #T | -3.90 |
|-----------------|----------------------------------|-----------------------------|----|-------|----|-------|----|-------|----|--------|
| TOT 2018 | # Of Accts26 | -31.43 | | | | | | | | -31.43 |
| 2019-01-0015342 | CONRAIL/AMTRAK | B07/000/002/00001 | #T | | | | | | | |
| TOT RE | # Of Accts1 | -0.07 | | | | | | | | -0.07 |
| 2019-02-0000307 | CRITCHLEY JOHN | 209 MONTWESE ST | #T | | | | | | | |
| 2019-02-0014858 | OPPEL DISTASIO MICHELE | 21 WILDWOOD DR | #T | | | | | | | |
| 2019-02-0042395 | SWEENEY CAROLYN LMFT | 678 MAIN ST | #T | | | | | | | |
| 2019-02-0043434 | SOFTWARETIME LLC | 10 CONIFER DR | #T | | | | | | | |
| 2019-02-0046408 | BIOXCEL CORPORATION | 780 EAST MAIN ST | #T | | | | | | | |
| TOT PP | # Of Accts5 | -5.02 | | | | | | | | -5.02 |
| 2019-03-0051607 | BALZANO LISA | 2008/TOYOT/HIGHLAND/7732DM | #T | | | | | | | |
| 2019-03-0060313 | GIORDANO LAUREN L | 2011/SUBAR/IMPREZA/AN40582 | #T | | | | | | | |
| 2019-03-0060589 | GRACEY CHRISTOPHER | 2004/TOYOT/PRIUS/810YNN | #T | | | | | | | |
| 2019-03-0065392 | LUPOLI PETER F | 2007/MERCE/ML350/693YFN | #T | | | | | | | |
| 2019-03-0074257 | TAKACS FRANK D | 1996/HONDR/CIVIC LX/AU06279 | #T | | | | | | | |
| 2019-03-0076500 | WELICH AVANDA C | 2010/NISSA/ROGUE S/1112YZE | #T | | | | | | | |
| TOT MV | # Of Accts6 | -10.35 | | | | | | | | -10.35 |
| 2019-06-0008558 | PETRILLO TRACY L + | | #T | | | | | | | |
| 2019-06-0012752 | SILVER JANET | | #T | | | | | | | |
| TOT SU | # Of Accts2 | -1.76 | | | | | | | | -1.76 |
| TOT 2019 | # Of Accts14 | -17.20 | | | | | | | | -17.20 |
| 2020-01-0001613 | KENNEDY PAUL M | E11/000/006/00016 | #T | | | | | | | |
| 2020-01-0004982 | KRATKY CHRISTOPHER + | E12/000/003/00024 | #T | | | | | | | |
| 2020-01-0005023 | LUPOLI SUSAN M + | D10/000/001/00001/10 | #T | | | | | | | |
| 2020-01-0006962 | RUBERA JEAN + | C11/000/002/00001/11 | #T | | | | | | | |
| 2020-01-0007011 | WILSON JARA PROPERTIES LLC | E07/000/002/00008 | #T | | | | | | | |
| 2020-01-0012262 | EZZAZONE MARYANN | H05/000/002/003.2/33 | #T | | | | | | | |
| 2020-01-0014844 | SELMON HELEN R + | E11/000/001/00033/2 | #T | | | | | | | |
| 2020-01-0015722 | 55-57 MAIN STREET PROPERTIES LLC | E06/000/005/006.1 | #T | | | | | | | |
| TOT RE | # Of Accts8 | -1.43 | | | | | | | | -1.43 |
| 2020-02-0000402 | HART LANCE | 1-3 SO MAIN ST 2ND FL | #T | | | | | | | |
| 2020-02-0014792 | APPLES ETC LLC | 1 JEFFERSON RD | #T | | | | | | | |
| 2020-02-0014949 | SYMPHONY PERFORMANCE HEALTH INC | 500 EAST MAIN ST STE 340 | #T | | | | | | | |
| 2020-02-0040447 | WEST MARINE PRODUCTS | 31-33 BUSINESS PARK DR | #T | | | | | | | |
| 2020-02-0041607 | STEEPLEN OUT DANCE CENTRE LLC | 249-251 WEST MAIN ST | #T | | | | | | | |
| 2020-02-0042390 | HARTFORD COURANT COMPANY LLC | VARIOUS | #T | | | | | | | |
| 2020-02-0043019 | CONNECTICUT LIGHT AND POWER CO | VARIOUS | #T | | | | | | | |
| 2020-02-0046502 | POWERHOUSE INDUSTRIES INC | 15 EAST INDUSTRIAL RD | #T | | | | | | | |
| 2020-02-0046614 | RITENWAY CRACK REPAIR LLC | 4 SYCAMORE WAY STE 7A | #T | | | | | | | |
| 2020-02-0046817 | BENEATH THE GOWN LLC | 1116-22 MAIN ST | #T | | | | | | | |
| 2020-02-0046898 | BRADLEY ELLIS | 8 DOUBLE BEACH RD | #T | | | | | | | |
| 2020-02-0953263 | QUALITY FORM + FUNCTION LLC | 3 RESEARCH DR UNIT 8 | #T | | | | | | | |
| 2020-02-0953288 | DATTILO HAIR LLC | 183 MONTWESE ST | #T | | | | | | | |
| 2020-02-0953295 | ROSENTHAL ELLEN CLAIRE | 7 ORCHARD HEIGHTS | #T | | | | | | | |
| 2020-02-0953371 | LOGISTEC | 500 EAST MAIN ST STE 316 | #T | | | | | | | |
| TOT PP | # Of Accts15 | -13.93 | | | | | | | | -13.93 |
| 2020-03-0050554 | ALDEN KATHERINE A | 2014/JEEP/PATRIOT/4AXK9 | #T | | | | | | | |
| 2020-03-0052269 | BICKEL FRANCESCA A | 2006/SUBAR/LGCY OTB/AT11429 | #T | | | | | | | |

| 2020-03-0053056 | BRENNAN DAVID S | 2008/VOIVO/C70 T5/AV29926 | -1.53 | #T | #T | -1.53 |
|-----------------|------------------------------|-----------------------------|--------|----|----|--------|
| 2020-03-0053309 | BUCK DEBORAH M | 2009/HONDA/CIVIC LX/AU91448 | -0.41 | #T | #T | -0.41 |
| 2020-03-0053443 | BURNS LINDA A | 2016/NISSA/ROGUE S//AL18406 | -2.42 | #T | #T | -2.42 |
| 2020-03-0053531 | C & L CLEANING SERVICES INC. | 2016/CHEVR/EXPRESS/C084914 | -0.21 | #T | #T | -0.21 |
| 2020-03-0054547 | CERRONE STEPHEN E | 1983/FORD/MUSTANG/00NBYE | -0.22 | #T | #T | -0.22 |
| 2020-03-0061883 | HURNEY EVAN P | 2014/HONDA/CR-V EX/8ADWKL | -4.54 | #T | #T | -4.54 |
| 2020-03-0064239 | LEMMON BRIAN G | 2006/FORD/ECONOLIN/93CC62 | -3.90 | #T | #T | -3.90 |
| 2020-03-0064513 | LIFOLA BERNARD H | 2015/BMW/535XI GT/AN27567 | -0.07 | #T | #T | -0.07 |
| 2020-03-0065442 | MARTINEZ DORIS L | 2004/NISSA/ALTIMA/S/BAHRW2 | -0.89 | #T | #T | -0.89 |
| 2020-03-0068508 | PALUNBO NICOLE D | 2011/VOLKS/JETTA BR/407SNW | -1.01 | #T | #T | -1.01 |
| 2020-03-0070967 | RUBANO LOUIS M | 2010/GMC/YUKON SL/C086091 | -0.06 | #T | #T | -0.06 |
| 2020-03-0072967 | STEWART PAUL G | 2011/NISSA/PAHRFIND/9ARNU0 | -5.00 | #T | #T | -5.00 |
| 2020-03-0073779 | TNA LLC | 2016/TOYOT/4RUNNER/AC38201 | -2.00 | #T | #T | -2.00 |
| 2020-03-0073780 | TNA LLC | 2017/VOLKS/GOLF SPO/C043431 | -2.00 | #T | #T | -2.00 |
| 2020-03-0073899 | TORRES CHRISTOPHER L | 2013/CHEVR/EQUINOX/AG58654 | -2.68 | #T | #T | -2.68 |
| 2020-03-0074373 | TURTZO STEPHEN A | 2017/MAZDA/CX-3 TOU/AX55080 | -4.89 | #T | #T | -4.89 |
| 2020-03-0074662 | VANDENPOL ANTHONY | 2003/TOYOT/CAMRY LE/797FCB | -2.00 | #T | #T | -2.00 |
| 2020-03-0075362 | WARD SALLY A | 1999/JEEP/WRANGLER/313PUJ | -0.08 | #T | #T | -0.08 |
| 2020-03-0075811 | WILLIAMS MARSHA | 2017/JEEP/CHEROKEE/AY15749 | -0.72 | #T | #T | -0.72 |
| 2020-03-0076392 | TOOLE AUDREY H | 2012/TOYTA/RAV4/AY08638 | -3.09 | #T | #T | -3.09 |
| 2020-03-0076421 | USB LEASING LT | 2016/JEEP/GRAND CH/AF13059 | -0.11 | #T | #T | -0.11 |
| TOT MV | # Of Accts23 | | -40.73 | | | -40.73 |

| | | | | | | |
|-----------------|--|-----------------------------|--------|----|----|--------|
| 2020-04-0080168 | ANGELO DONNA J | 2018/JEEP/GRAND CH/BB94184 | -0.18 | #T | #T | -0.18 |
| 2020-04-0080362 | BENBOW JUANITA P | 2018/BUICK/ENCLAVE/BB73356 | -4.49 | #T | #T | -4.49 |
| 2020-04-0081133 | DAKIS ANDONIA E | 2017/KIA/SOUL +/AX72003 | -4.07 | #T | #T | -4.07 |
| 2020-04-0081998 | GIANNETTA NICOLE | 2020/KIA/OPTIMA L/BC12750 | -3.13 | #T | #T | -3.13 |
| 2020-04-0082073 | GRAMMATICO ANGEILA M | 2018/CHEVR/EQUINOX/BA32056 | -3.99 | #T | #T | -3.99 |
| 2020-04-0082181 | HALLY MATTHEW P | 2004/DODGE/DAKOTA Q/849CDD | -3.03 | #T | #T | -3.03 |
| 2020-04-0082308 | HOLLORAN JAY E | 2012/HYUND/GENESIS/AE85658 | -2.70 | #T | #T | -2.70 |
| 2020-04-0082656 | JOHNSON MICHELLE | 2017/HYUND/TUCSON L/AN43036 | -2.00 | #T | #T | -2.00 |
| 2020-04-0082676 | JOSEPH A. AND ARIENA V. TRUMBLY REVOCABL | 2019/BUICK/ENCLAVE/BB06334 | -0.03 | #T | #T | -0.03 |
| 2020-04-0082792 | KELSEY BENJAMIN M | 2021/TOYOT/TACOMA A/C251591 | -0.81 | #T | #T | -0.81 |
| 2020-04-0083200 | MARNICH QUINN P | 2011/TOYOT/CAMRY/SE/A295391 | -2.00 | #T | #T | -2.00 |
| 2020-04-0083915 | PEFE THOMAS B | 2013/FORD/EDGE SEL/AX89239 | -2.00 | #T | #T | -2.00 |
| 2020-04-0083944 | PETERSON BETTY A | 2012/HONDA/FIT/585ZKJ | -4.15 | #T | #T | -4.15 |
| 2020-04-0084834 | THAPACHHETRI RUDRA N | 2018/NISSA/ROGUE S/BC08240 | -0.13 | #T | #T | -0.13 |
| TOT MYS | # Of Accts14 | | -32.71 | | | -32.71 |

| | | | | | | |
|-----------------|-------------------|--|---------|----|----|---------|
| 2020-06-0000210 | BOLASH LINDSAY | | -0.06 | #T | #T | -0.06 |
| 2020-06-0001090 | DIEBLAGO MICHAEL | | -0.04 | #T | #T | -0.04 |
| 2020-06-0002136 | WALDRON DANIEL + | | -4.60 | #T | #T | -4.60 |
| 2020-06-0002607 | SMOKER ERNEST J | | -4.26 | #T | #T | -4.26 |
| 2020-06-0002618 | QUINN ELIZABETH + | | -3.90 | #T | #T | -3.90 |
| 2020-06-0004362 | GUNTHER ERIK | | -3.90 | #T | #T | -3.90 |
| 2020-06-0010049 | BRIGHT ALFRED + | | -0.06 | #T | #T | -0.06 |
| 2020-06-0012864 | CUARTAS SERGIO L | | -0.06 | #T | #T | -0.06 |
| TOT SU | # Of Accts8 | | -16.88 | | | -16.88 |
| TOT 2020 | # Of Accts68 | | -105.68 | | | -105.68 |

| | | | | | | |
|-----------------|---------------------|-----------------------|-------|----|----|-------|
| 2021-01-0001519 | COMLON FRANCIS X II | D11/000/011/00019 | -0.30 | #T | #T | -0.30 |
| 2021-01-0006268 | SEIBYL JOHN P | E07/000/010/00023 | -0.04 | #T | #T | -0.04 |
| 2021-01-0007140 | RETS ELIZABETH | B11/000/010/00005 | -0.36 | #T | #T | -0.36 |
| 2021-01-0009439 | SEITE JAMES P | E12/000/002/00008 | -0.04 | #T | #T | -0.04 |
| 2021-01-0012864 | PARISI PETER J | C08/000/010/00014/1C1 | -3.00 | #T | #T | -3.00 |
| TOT RE | # Of Accts5 | | -3.74 | | | -3.74 |
| 2021-02-0043010 | DINGUS ROBERT | 23 SHORT ROCKS RD | -0.30 | #T | #T | -0.30 |

| Bill # | Name/Addr | Prop Loc/MV Details | TOWN | # T | # T | Balance |
|-----------------|--------------------------------|-----------------------------|--------|-----|-----|---------|
| 2021-02-0953484 | FUSA MARKETING | 34 EAST INDUSTRIAL RD | -0.84 | #T | #T | -0.84 |
| 2021-02-0953485 | FUSA MARKETING | 322 EAST MAIN ST | -0.04 | #T | #T | -0.04 |
| TOT PP | # Of Accts3 | | -1.18 | | | -1.18 |
| 2021-03-0050352 | ACQUARULO MARY F | 2008/MERCE/CLS550/798TOR | -0.06 | #T | #T | -0.06 |
| 2021-03-0052835 | BOUSQUET RUTH W | 2007/KIA/SPECTRA/BOSKAY | -2.00 | #T | #T | -2.00 |
| 2021-03-0052948 | BRANCATO SALVATORE G | 1999/DODGE/RAM 1500/889WMM | -0.22 | #T | #T | -0.22 |
| 2021-03-0053391 | BURNE PETER S | 2013/MERCE/GLK350 4/A142 | -0.41 | #T | #T | -0.41 |
| 2021-03-0053494 | C & L CLEANING SERVICES INC. | 2016/CHEVR/EXPRESS/C084914 | -0.53 | #T | #T | -0.53 |
| 2021-03-0053859 | CARRENO-POCHESCI STEVA | 2012/GMC/TERRAIN/AD55084 | -0.97 | #T | #T | -0.97 |
| 2021-03-0053934 | CARLSON BRENDA M | 2016/FORD/ESCAPE T/AS09867 | -3.00 | #T | #T | -3.00 |
| 2021-03-0059009 | FLYNN JAMES J | 2011/SHORE/TRV22LW/AW95368 | -0.20 | #T | #T | -0.20 |
| 2021-03-0060366 | GREEN LAURA E | 2007/KIA/RONDO LX/541X0 | -0.15 | #T | #T | -0.15 |
| 2021-03-0060495 | GRUENDEL DAVID H | 2004/HONDA/ODYSSEY/TM10N | -0.42 | #T | #T | -0.42 |
| 2021-03-0061791 | HOPKINS ALEX J | 2006/FORD/EXPLORER/AU52149 | -2.94 | #T | #T | -2.94 |
| 2021-03-0063432 | KHRAMTSOV NIKOLAI V | 2020/SUBAR/LEGACY L/RX55238 | -0.50 | #T | #T | -0.50 |
| 2021-03-0064694 | LOCKERY JOSEPH W | 2014/VOLKS/BEETLE/AW20728 | -0.60 | #T | #T | -0.60 |
| 2021-03-0065295 | MANCINI PAUL J | 2009/HARLE/FLHP POL/00RPEK | -3.50 | #T | #T | -3.50 |
| 2021-03-0065322 | MANIGLIA LAURA I | 2010/TOYOT/AVALON X/4AFP86 | -0.90 | #T | #T | -0.90 |
| 2021-03-0065529 | MARSICO SALVATORE A | 2008/CHEVR/SILVERAD/BA02134 | -0.60 | #T | #T | -0.60 |
| 2021-03-0068031 | NVE JULIE A | 2008/HONDA/FIT SPOR/BB06050 | -0.56 | #T | #T | -0.56 |
| 2021-03-0069414 | PINCORNEY CHARLES A | 2015/ACURA/RDX TECH/2B662 | -0.60 | #T | #T | -0.60 |
| 2021-03-0070572 | RICHMOND JENNIFER L | 2009/TOYOT/CAMRY/SE/433MUH | -2.00 | #T | #T | -2.00 |
| 2021-03-0072809 | SPARR JUDITH K | 2015/KIA/SORENTO/608RDU | -2.00 | #T | #T | -2.00 |
| 2021-03-0074502 | TYLER RICHARD | 1980/MOTO/CX1000/LOCO | -0.19 | #T | #T | -0.19 |
| 2021-03-0075776 | WHITEHEAD ROBERT S JR | 2012/VOLVO/S60 T5/356ZUF | -0.03 | #T | #T | -0.03 |
| 2021-03-0076506 | SPERANZA MUSA L | 2014/AUDI/A7 PREMI/9AHRD7 | -0.11 | #T | #T | -0.11 |
| TOT MV | # Of Accts23 | | -22.49 | | | -22.49 |
| 2021-06-0000136 | DECAPRIO NICHOLAS + | | -0.34 | #T | #T | -0.34 |
| 2021-06-0000224 | GAGLIARDI CHRISTOPHER + | | -0.05 | #T | #T | -0.05 |
| 2021-06-0000338 | DERNAGO LINDA M & | | -0.16 | #T | #T | -0.16 |
| 2021-06-0000638 | CALABRO MARK + | | -2.55 | #T | #T | -2.55 |
| 2021-06-0000650 | DOGOLIO KIM | | -0.06 | #T | #T | -0.06 |
| 2021-06-0001517 | CARON LEONARD 1/2 + | | -0.86 | #T | #T | -0.86 |
| 2021-06-0001563 | STANNARD EDWARD P JR + | | -0.11 | #T | #T | -0.11 |
| 2021-06-0001646 | PAGE ELLEN | | -0.15 | #T | #T | -0.15 |
| 2021-06-0001681 | REILLY TINA | | -0.02 | #T | #T | -0.02 |
| 2021-06-0001977 | DAHIGARD JEFFREY | | -1.95 | #T | #T | -1.95 |
| 2021-06-0002156 | ROJAS-VERDE CLAUDIO + | | -2.65 | #T | #T | -2.65 |
| 2021-06-0002238 | GIORDANO SARAH | | -2.55 | #T | #T | -2.55 |
| 2021-06-0002448 | SCHOOL GROUND PARK LLC | | -0.05 | #T | #T | -0.05 |
| 2021-06-0002467 | CASSELLA RONALD A | | -0.15 | #T | #T | -0.15 |
| 2021-06-0002544 | ORFICE LOUANNE | | -0.23 | #T | #T | -0.23 |
| 2021-06-0002615 | DINGUS ROBERT J | | -0.24 | #T | #T | -0.24 |
| 2021-06-0002818 | BANK OF AMERICA N A TRUSTEE | | -0.10 | #T | #T | -0.10 |
| 2021-06-0003087 | ROONEY RHONDA | | -0.05 | #T | #T | -0.05 |
| 2021-06-0003345 | MADRID GREGORY S + | | -2.55 | #T | #T | -2.55 |
| 2021-06-0003815 | MELE JEFFREY + | | -0.34 | #T | #T | -0.34 |
| 2021-06-0004377 | REF II SFR I DE LLC | | -0.08 | #T | #T | -0.08 |
| 2021-06-0004738 | FRANK JORI + | | -0.80 | #T | #T | -0.80 |
| 2021-06-0005460 | GENTILE GAIL | | -0.01 | #T | #T | -0.01 |
| 2021-06-0005923 | GRIFFIN EILEEN P | | -0.08 | #T | #T | -0.08 |
| 2021-06-0006000 | HAMMOND JAMES + HAMMOND PAMELA | | -0.08 | #T | #T | -0.08 |
| 2021-06-0006268 | SEIBYL JOHN P + | | -2.55 | #T | #T | -2.55 |
| 2021-06-0006297 | MOTT KATHERINE MARY | | -1.95 | #T | #T | -1.95 |
| 2021-06-0007036 | SAVINO JOSEPHINE I | | -0.08 | #T | #T | -0.08 |
| 2021-06-0007120 | PIRTEL JOHN C III + | | -0.15 | #T | #T | -0.15 |
| 2021-06-0007241 | SAVINO CRINA | | -3.10 | #T | #T | -3.10 |
| 2021-06-0007301 | WADDELL ROBIN | | -0.06 | #T | #T | -0.06 |
| 2021-06-0007764 | SYED GAMAL | | -2.55 | #T | #T | -2.55 |

| Bill # | Name/Addr | TOWN | Prop Loc/MV Details | Balance |
|--------------------|-------------------------------------|------|---------------------|----------------|
| 2021-06-0008205 | ASTARITA JOHN O JR + SANDRA C (SUR) | #T | #T | -0.08 |
| 2021-06-0008736 | DRINAN ANN L | #T | #T | -0.11 |
| 2021-06-0008992 | POLINSKY ERIC M | #T | #T | -0.04 |
| 2021-06-0009066 | HPT TA PROPERTIES TRUST | #T | #T | -1.87 |
| 2021-06-0009894 | DADAMO ALEXANDER GARY | #T | #T | -1.95 |
| 2021-06-0010063 | AHB LLC | #T | #T | -1.61 |
| 2021-06-0010180 | CLEMENTS MARILYN L | #T | #T | -2.00 |
| 2021-06-0010217 | BRANGI JENNIFER | #T | #T | -0.09 |
| 2021-06-0010254 | ROMAN BARBARA J | #T | #T | -0.04 |
| 2021-06-0011714 | SHANTOS SARAH | #T | #T | -0.03 |
| 2021-06-0012773 | MONTYUAGNARD FRANCK TRUSTEE + | #T | #T | -0.40 |
| 2021-06-0012817 | PIAGENTINI MICHAEL C + | #T | #T | -0.23 |
| 2021-06-0012856 | JONES CAROL | #T | #T | -0.08 |
| 2021-06-0012955 | LOCKWOOD REALTY LLC | #T | #T | -0.51 |
| 2021-06-0014461 | TONI DIANA | #T | #T | -0.09 |
| 2021-06-0014830 | BARONE MICHAEL R | #T | #T | -0.12 |
| 2021-06-0015108 | GIANNINI JOSEPH | #T | #T | -2.10 |
| 2021-06-0015332 | ARMELLINO EMILIO | #T | #T | -0.10 |
| TOT SU | # Of Accts50 | | | -38.10 |
| TOT 2021 | # Of Accts81 | | | -65.51 |
| GRAND TOTAL | # Of Accts342 | | | -488.82 |

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**TAX OFFICE
WRITE-OFF SMALL OUTSTANDING BALANCE POLICY AND
PROCEDURES**

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TAX COLLECTOR

1.0 STATEMENT OF PURPOSE

This Policy and Procedure document establishes the guidelines by which the Tax Collector writes off outstanding balances of \$1.00 or less.

2.0 REVISION HISTORY

| Date | Revision Number | Change |
|------------|-----------------|---------------|
| 08/19/2022 | 1.0 | New Procedure |

3.0 PERSONS AFFECTED

- 3.1 Tax Department Staff
- 3.2 Board of Finance
- 3.3 Finance Department Staff

4.0 POLICY

- 4.1 The Tax Collector and/or the Assistance Tax Collector may request the Board of Finance approve the write off of small outstanding balance on a real estate, personal property, motor vehicle or sewer utility bills of \$1.00 or less.
- 4.2 Requests for write-offs will be presented annually to the Board of Finance for approval and performed on a monthly basis by the Tax Collector. A list of accounts will be presented along with the request.
- 4.3 Once approved, the Tax Collector and/or Assistant Tax Collector will process the credits in the tax software and provide the list along with a report or all accounts effected to the Finance Department for review.
- 4.4 The list and the posted batch report from the tax software of all adjustments will be provided to the Finance Director and/or Assistant Finance Director for review.

5.0 SCOPE

5.1 Outstanding Balances

- 5.1.1 Occasionally a payment will be received by the Tax Department, which, once processed, leaves an outstanding balance on an account. This policy covers those accounts that have an outstanding balance of \$1.00 or less.
- 5.1.2 This policy excludes accounts covered under Section IX Waiver of Property Tax Bills in the Code of Branford.

6.0 RESPONSIBILITIES

- 6.1 The Tax Collector and/or Assistant Tax Collector are responsible for ensuring compliance with these policies and procedures
- 6.2 Tax Collector and/or Assistant Tax Collector shall be responsible for reviewing account balances on a monthly basis and submitting the request annually to the Board of Finance. If approved, the Tax Collector and/or the Assistant Tax Collector will process the credits in the tax software and submit the list and posted batch report to the finance office for review.
- 6.3 The Board of Finance is responsible for reviewing the list prior to approval
- 6.4 The Finance Director and/or Assistant Finance Director will review the report provided by the tax department and document the review. All documents will then be returned to the tax office and kept for possible audit review.

7.0 PROCESS

7.1 Tax Department

- 7.1.1 The Tax Collector and/or Assistant Tax Collector will run a small balance report on a schedule determined by the Tax Collector. The report will include the list number, name and amount of the tax bill being written off.
- 7.1.2 A formal request will be submitted to the Board of Finance along with a report generated from the tax software of all bills being requested be written off. The report will include the bill number, name and amount of the outstanding tax.
- 7.1.3 After receiving approval from the Board of Finance, the Tax Collector and/or Assistant Tax Collector will process the credits in the tax software

system. After posting the credit batch(s) the approved request and posted batch report will be forwarded to the Finance and/or Assistant Finance Director for review.

- 7.1.4 Finance Department reviews will be documented and all requests and batch reports will be returned to the Tax Office to be retained for audit purposes.

7.2 Tax Collector

- 7.2.1 Tax Collector will be provided a written request along with a report of all accounts being requested by the Tax Office to be written off.

- 7.2.2 After review the Board of Finance will approve or reject the request and return the documents to the Tax Collector.

7.3 Finance Department

- 7.3.1 The Finance Director and/or Assistant Finance Director will review the request and posted batch report(s) from the tax office. All documents will be signed as evidence of review and returned to tax office for retention.

Item #7

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BRANFORD TOWNSHIP CLERK

STATUTES

**BRANFORD CODE-ARTICLE IX WAIVER OF
PROPERTY TAX BILLS**

**STATE OF CONNECTICUT—C.G.S. 12-144C OPTIONAL
WAIVER**

**STATE OF CONNECTICUT —C.G.S.12-146
DELINQUENT TAX OR INSTALLMENT**

☐ Branford

☐ Code of Ordinances

☐ Part II. General Legislation

☐ Chapter 220. Taxation

☐ Article IX. Waiver of Property Tax Bills

§ 220-30. Authorization to waive certain bills.

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Latest version.

- The Town authorizes the waiving of any property tax of a total amount of less than \$5 before the date such tax is due pursuant to C.G.S. § 12-144c.

Sec. 12-144c. Optional waiver of property tax under twenty-five dollars. Any municipality may waive any property tax due in an amount less than twenty-five dollars by action of its legislative body.

(P.A. 75-489, S. 1, 2; P.A. 01-178, S. 1, 2; P.A. 13-276, S. 21.)

History: P.A. 01-178 increased the amount of property tax that may be waived from \$5 to \$25 and added provision re waiver before the date the tax is due, effective October 1, 2001, and applicable to assessment years commencing on and after said date; P.A. 13-276 eliminated requirement that property tax waiver occur before the date the tax is due.

Sec. 12-146. Delinquent tax or installment. Interest. Waiver of interest. Unless the context otherwise requires, wherever used in this section, "tax" includes each property tax and each installment and part thereof due to a municipality as it may have been increased by interest, fees and charges. If any tax due in a single installment or if any installment of any tax due in two or more installments is not paid in full (1) on or before the first day of the month next succeeding the month in which it became due and payable, or if not due and payable on the first day of the month, (2) on or before the same date of the next succeeding month corresponding to that of the month on which it became due and payable, the whole or such part of such installment as is unpaid shall thereupon be delinquent and shall be subject to interest from the due date of such delinquent installment. Except for unpaid real estate taxes the collection of which was, or is, deferred under the provisions of section 12-174, and any predecessor and successor thereto, which unpaid real estate taxes continue to be subject to the provisions of such deferred collection statutes, the delinquent portion of the principal of any tax shall be subject to interest at the rate of eighteen per cent per annum from the time when it became due and payable until the same is paid, subject to a minimum interest charge of two dollars per installment which any municipality, by vote of its legislative body, may elect not to impose, and provided, in any computation of such interest, under any provision of this section, each fractional part of a month in which any portion of the principal of such tax remains unpaid shall be considered to be equivalent to a whole month. Each addition of interest shall become, and shall be collectible as, a part of such tax. Interest shall accrue at said rate until payment of such taxes due notwithstanding the entry of any judgment in favor of the municipality against the taxpayer or the property of the taxpayer. The collector shall apply each partial payment to the wiping out of such interest before making any application thereof to the reduction of such principal. If any tax, at the time of assessment or because of a subsequent division, represents two or more items of property, the collector may receive payment in full of such part of the principal and interest of such tax as represents one or more of such items, even though interest in full on the entire amount of the principal of such tax has not been received up to the date of such payment; in which event, interest on the remaining portion of the principal of any such tax shall be computed, as the case may be, from the due date of such tax if no other payment after delinquency has been made or from the last date of payment of interest in full on the whole amount or unpaid balance of the principal of such delinquent tax if previous payment of interest has been made. Each collector shall keep a separate account of such interest and the time when the same has been received and shall pay over the same to the treasurer of the municipality of the collector as a part of such tax. No tax or installment thereof shall be construed to be delinquent under the provisions of this section if (A) such tax or installment was paid through a municipal electronic payment service within the time allowed by statute for payment of such tax or installment, or (B) the envelope containing the amount due as such tax or installment, as received by the tax collector of the municipality to which such tax is payable, bears a postmark showing a date within the time allowed by statute for the payment of such tax or installment. Any municipality may, by vote of its legislative body, require that any delinquent property taxes shall be paid only in cash or by certified check or money order. Any municipality adopting such requirement may provide that such requirement shall only be applicable to delinquency exceeding a certain period in duration as determined by such municipality. Any municipality shall waive all or a portion of the interest due and payable under this section on a delinquent tax with respect to a taxpayer who has received compensation under chapter 968 as a crime victim.

Office of Tax Collector

TOWN OF BRANFORD
TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

ROBERT M. IMPERATO
Tax Collector



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Email: rimperato@branford-ct.gov

Date: August 23, 2022
To: Joseph Mooney
Board of Finance

From: Robert M. Imperato
Tax Collector

Re: Budget Transfers FY 2021-2022 Tax Office

Wai Stephen
BRANFORD TOWN CLERK

2022 AUG 24 A 9 51

RECEIVED

2021-2022 Transfer Request

I am requesting the following transfers be placed on the agenda for the Board of Finance August 29, 2022 meeting:

Overtime

Over the past fiscal year 2021-2022, the Tax Office has been met with a number of staffing issues and operational challenges. This resulted in the Tax Office requiring overtime from various staff members to maintain service levels as well as daily operational functions.

| | | |
|-----------------|-------------|-----------|
| From | | |
| 10141070-588620 | Tax Refunds | (\$8,403) |
| To | | |
| 10141070-518000 | Overtime | \$8,403 |

Vault

Repairs needed to the Tax Office cash vault due to a malfunction within the combination dial. As a result, a line item for \$300.00 has been established within fiscal year 2023 – 2024 Repair & Maintenance

| | | |
|-----------------|----------------------|---------|
| From | | |
| 10141070-533280 | Consulting | (\$600) |
| To | | |
| 10141070-544300 | Repair & Maintenance | \$600 |

Membership

Cost overruns were due to the number of staff members enrolled in the Tax Collector's educational program for fiscal year 2021-2022. This triggered a shortfall within the scheduled line item.

| | | |
|-----------------|------------------------|---------|
| From | | |
| 10141070-533280 | Consulting | (\$430) |
| To | | |
| 10141070-588200 | Miscellaneous Expenses | \$430 |

Postage

Tax Office engaged QDS for additional direct mailing of tax bills causing a shortfall within the Postage line item.

| | | |
|-----------------|------------|---------|
| From | | |
| 10141070-533280 | Consulting | (\$520) |
| To | | |
| 10141070-555320 | Postage | \$520 |

2022 AUG 26 P 2:12

Wai E. Arpin
BRANFORD TOWN CLERK

Date: August 25, 2023
To: Joseph Mooney
Board of Finance
From: Clean Energy Ad Hoc Committee
Re: Committee Efforts and High Performance Buildings

Thank you for recently meeting with members of our Clean Energy Ad Hoc Committee (Committee) along with the First Selectman and Finance Director. As you will recall, we discussed the Committee's goals and efforts concluding with the suggestion that we appear at a future Board of Finance meeting.

Our goal is to provide your board with background information on our efforts with the hope that you will incorporate these elements into future appropriations and recommendations. To assist you in the discussion, the core of this memo is organized in a frequently asked questions format supplemented by attachments and a brief presentation on the economic benefits of the draft energy plan as it relates to buildings.

When was the Committee Established?

The Committee was established by the Board of Selectman in 2019. The creation of the Committee reflects the sentiments of concerned citizens coupled with the aspirations outlined in the Plan of Conservation and Development (POCD), namely to reduce greenhouse gas emissions and energy use by the Town, Board of Education as well as Branford's residents and businesses.

What Shared Recommendations are provided by the Committee and the POCD?

- Reduce energy use through increased efficiencies.
- Reduce reliance on fossil fuels.
- Encourage use of renewable energy.
- Promote greener buildings.
- Provide for alternative energy approaches.
- Install electric car charging stations.

Has the Committee Developed an Energy Plan?

Yes, the Committee presented a draft plan (Attached) to the Board of Selectman in the summer of 2020. The plan includes a variety of specific goals, actions and benefits as well as items already completed or in progress. The plan, which also includes residents and business, focuses on the following key areas:

- Energy Efficiency and Building Performance with an emphasis on heating and cooling.
- Renewable Energy
- Transportation
- Microgrids

The committee believes that by focusing on these areas the community can forge a path toward achieving the goal of 100% renewable energy by 2040 while reducing energy costs, improving air quality and increased resiliency through local energy generation.

Why is the Committee Focusing Tonight’s Presentation on Buildings?

The Committee acknowledges the Town and Board of Education spend considerable dollars on buildings through heating, cooling, new construction, upgrades, renovations and normal operations and maintenance. Buildings also represent a large percentage of energy usage in our community. Green buildings are better for the health of students, employees and visitors to our facilities.

Are Building Improvements that Focus on Green Initiatives Cost Effective?

Yes, we believe that these improvements are cost effective. I have provided an example below using the recent upgrades to the animal shelter. This example demonstrates that energy saving measures, coupled with grants and town funds, can yield benefits moving forward in terms of cost savings.

Projected Cost Benefit Analysis Animal Shelter

| | |
|--|-----------------|
| Added costs of energy saving measures | \$44,000 |
| <i>Less (Grants, Incentives)</i> | <i>(20,000)</i> |
| <i>Net Costs to Town</i> | \$24,000 |
| <i>Annual Debt Service on Net Costs (Level Principal 4%)</i> | \$2,112 |
| <i>Annual Energy Savings (reduced gas and electric costs) Source: Slipstream Energy Model 5/21</i> | (10,491) |
| <i>Additional Savings with Solar Array</i> | (4,330) |
| <i>Gross Annual Savings</i> | (14,821) |

| | |
|---|--------------------|
| <i>Net Estimated Annual Savings (savings less debt service)</i> | <i>(12,181)</i> |
| <i>Savings over 15 years</i> | <i>(\$190,635)</i> |

As you will note from the above numbers the concept is compelling. Other key takeaways to consider are:

- While the project expanded the building to 6,000 sf it will only use only as much energy as the original 2,600 sf building.
- Energy measures will produce an annual cash flow savings after debt service.
- All clean electricity - no fossil fuel, no carbon emissions.
- Future solar energy systems will make it a net zero building, using less energy than it produces.

How can the Board of Finance Assist the Committee's Efforts?

The Board of Finance can assist the Committee by taking into consideration the various elements of the energy plan when considering future appropriations related to building improvements, new construction or HVAC upgrades. The Board may also consider components of the plan when allocating future budget dollars.

Finally, the Board of Finance can work with the administration to develop a logical and budget sensitive funding plan that if adopted by the RTM will put the town on a course toward achieving many of the goals outlined in the draft plan.

Thank you for letting us present to your board and we encourage you to consider us as a resource as it relates to funding future construction and energy projects.

Cc J. Cosgrove
 J. Finch
 L. Arpin

Attachments
 Clean Energy Draft Plan
 Branford POCD (excerpt)



2020 BRANFORD Energy Plan

Branford Clean Energy Ad hoc Committee

Branford Sunrise

Introduction

Energy is the lifeblood of Branford. We use it to heat and cool our homes and businesses, to run our appliances and to travel to work and play. It is also one of the largest expenditures for our residents and businesses.

In a recent survey, a strong majority of residents agreed that Branford should do more to promote energy efficiency and renewable energy (2019 Plan of Conservation and Development (POCD), p. 104). The POCD recommended the following strategies:

- Reducing energy use / becoming more energy efficient
- Reducing reliance on fossil fuels
- Encouraging increased use of renewable energy (solar, wind, etc.)
- Promoting “greener” buildings / vehicles
- Providing for alternative energy approaches (fuel cell, micro-grids, etc.)
- Providing for electric car charging stations
- Continue to participate in SustainableCT

The Branford Clean Energy Committee has prepared this Energy Plan to help guide the town toward greater energy efficiency and sustainability. Carrying out this plan will yield many benefits to town residents and businesses, including:

- **Savings:** We estimate that the town can reduce its energy expenditures significantly. And, we can keep more of the money we spend right here in town.
- **Health:** By reducing our reliance on fossil fuels and electrifying heating, cooling and transportation, we will improve air quality, leading to a range of health benefits, including notably lower asthma rates and lower risk factor for COVID-19.
- **Comfort:** By making our homes and businesses more energy efficient, they also become more comfortable.
- **Resilience:** Through greater reliance on local energy generation and a more modern electric grid, the town can weather storms, outages and natural catastrophes longer and more safely and contribute to slowing global warming.



Branford's 1.37 MW Tabor Solar Field

In 2018, the State of Connecticut set a goal of producing 40% of its electric power through renewables by 2030, rising to 100% by 2040 and of reducing greenhouse gas emissions to 80% below 2001 levels by 2050 (2018 CT DEEP Comprehensive Energy Strategy). This energy plan aims to achieve these goals for Branford as well (per 2019 POCD, section 12.1, pp102-105).

We recognize that there are barriers to achieving this vision, but we are already making progress. It is both achievable – even with today’s technology – and realistic – other cities and states have set similar aspirations and timelines. By fostering a culture of conservation throughout the entire community and by making the right choices, Branford can address energy and climate change challenges in a meaningful way. Now is the time for the Town to lead by example and launch our community into an affordable, resilient, and clean energy future.

Branford Clean Energy Committee
July 2020

Branford's Energy by the Numbers

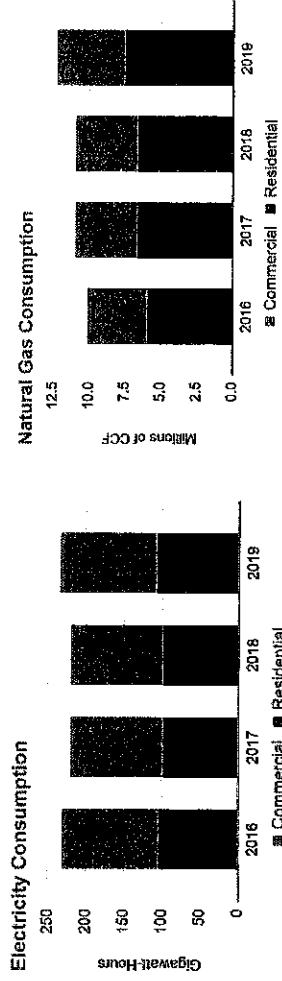
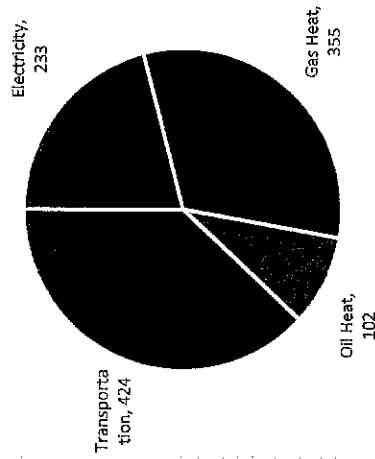
In 2018, Branford:

- spent \$97.3 million on energy, or \$3,463 per person;
- consumed the energy equivalent of 1,113,000 megawatt-hours, or 40 MWh per person;
- generated 286,425 tons of greenhouse gases (GHG), or 10 tons per person.

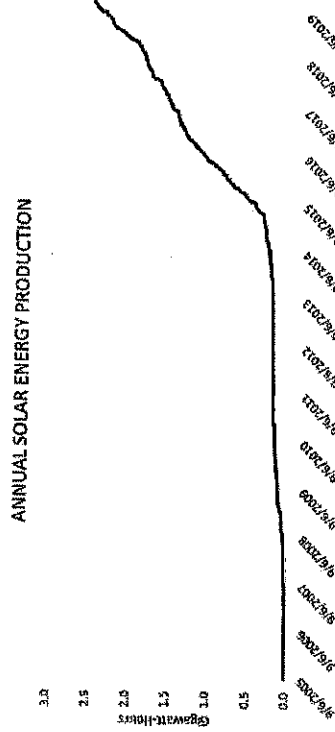
These amounts include the entire town (i.e., residents, businesses, the Town of Branford and the Board of Education), and they include heating, transportation and electricity.

As seen in the graph below, 41% of the town's energy is spent on heating with natural gas and oil. Another 38% goes to transportation and 21% to electricity (Source: People's Action for Clean Energy Analysis).

Current Energy Usage (GWh)



Branford has roughly 279 residential solar arrays, capable of producing approximately 2.5 gigawatt-hours of electricity each year, or 1.1% of current consumption as of 2019 (Source: CT Green Bank). We estimate that the town could locally site 173 Megawatts of solar energy capacity. (Source: Project Sunroof data explorer, November 2018).

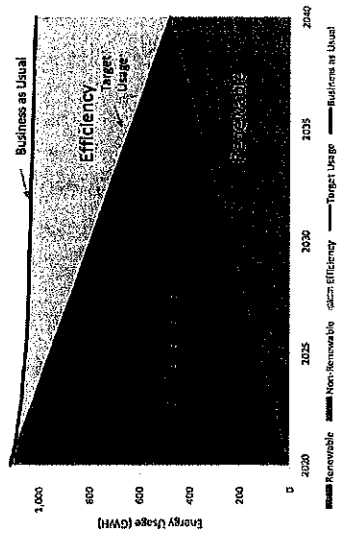


Branford aims to use 100% renewable energy by 2040

The path to 100% renewable energy comprises two complementary actions:

- Overall energy consumption must be decreased dramatically by a combination of conservation, energy efficiency and electrification of heating, cooling and transportation.
- Electricity consumed in town must come from clean, renewable sources.

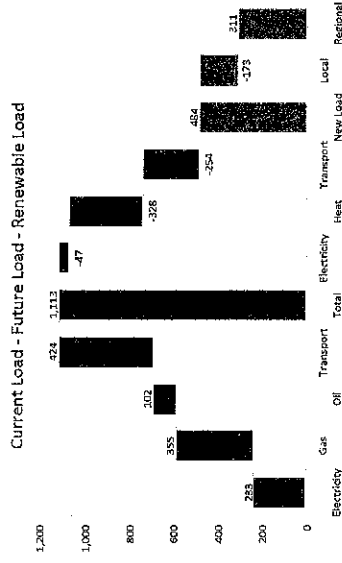
These complementary actions are visible in the declining overall consumption and increasing renewables in the chart below.



The key elements of this energy plan are:

1. Reduce our energy usage by improving the efficiency and performance of our buildings, both public and private.
2. Transition to high efficiency heating and cooling technology.
3. Promote the responsible development of renewable energy in town, including residential solar, community shared solar, commercial solar, carport and other types of renewable energy. For example, the CT Green Bank offers municipalities and public institutions a solar power purchase agreement (PPA) with no money down.
4. Pursue regional energy solutions partnerships through SustainableCT and advocate for a cleaner grid.
5. Promote public transportation and the transition to electric vehicles through various measures, including planning for sufficient charging infrastructure.
6. In collaboration with Eversource, modernize the local electric grid to enable higher levels of distributed renewable energy and storage.

The chart below is another way of visualizing Branford's path to 100% renewable energy. The blue bars on the left side of this graph represent the town's current energy usage, expressed in a common unit: gigawatt-hours. The red bars represent the potential reduction in energy usage through efficiency and electrification, resulting in a vastly reduced energy load. The green bars represent the sources of local and regional renewable energy to meet this need.



Energy Reduction Targets

As seen in these two graphs, Branford aims to reduce energy consumption by over half in roughly twenty years. Because these reductions will be accomplished in part through "fuel switching" (e.g., from gasoline to electric vehicles), we do not set reduction targets for each fuel type. In fact, we expect electricity usage to more than double over this period.

Branford's 2040 energy target can be achieved through modest annual reductions of 2.3% per year after 2018. Based on our initial analysis, we are selecting a 3% annual reduction target for all town sectors: residents, businesses and municipality. Over a five-year period, the targeted reduction is therefore 15%. As our analysis of the town's energy usage develops, we may differentiate this target by sector and year. Together with the Dept. of General Government Buildings and the Branford Schools, the Clean Energy Committee will monitor town energy usage, track renewable energy production and update this analysis annually using Energy Star Portfolio Manager.

Energy Efficiency and Building Performance

Energy efficiency is sometimes referred to as the "first fuel" because it offers the possibility of reducing energy consumption before turning to more expensive and complex energy generation. Efficiency offers some of the highest investment returns in reduced energy costs. A range of programs and incentives exist for both residential and commercial buildings to make measures such as weatherization, insulation, appliances and building controls more achievable and affordable. It is realistic to expect average energy usage reductions of 25-50% after upgrading.

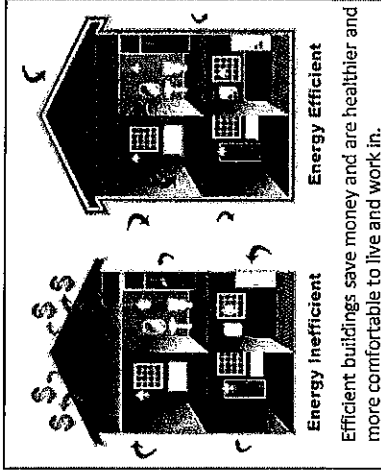
Before looking to increase generation of electricity and expansion of natural gas lines, the town should look for ways to educate and incentivize residents, businesses and the municipality to first reduce energy needs through cost effective efficiency measures.

Progress to date:

- Currently monitoring results of recently completed (Honeywell) Energy Saving Performance Contract for 19 public buildings.
- Currently converting streetlights to LED (by Eversource).
- 263 Small Business Energy Advantage (SBEA) energy upgrades in town since 2006.
- 15% of households and 20% of businesses participated in Energize CT efficiency programs since 2006 (data from Eversource).

Benefits:

- Savings for residents and businesses.
- Local job creation.
- Reduced need for energy production.
- More comfortable, safe and healthy living and work environments.
- Greater resilience during extreme weather.
- Lower CO₂ and greenhouse gas emissions.



Efficient buildings save money and are healthier and more comfortable to live and work in.

Action

- Design a public outreach education plan
- Participate in PACE HeatSmart campaign to promote adoption of residential air-source heat pumps and high efficiency heating/cooling.
- Conduct residential Home Energy Solutions (HES) campaign.
- Offer informational sessions on energy services available to low- and moderate-income residents.

Action

- Monitor and benchmark energy usage in buildings over multiple years, separately for Town, residents and businesses using EPA Portfolio Manager and Home Energy Yardstick.
- Evaluate municipal buildings for more projects to further increase energy efficiency.
- Complete a feasibility study for a transition to electrification of municipal and school buildings.
- Hire an energy manager/sustainability manager.
- Revisit and clarify the role of the Public Building Commission as it relates to energy use. Consider establishing a facilities management commission (perhaps combined with the PBC) (POCD p.112).
- Evaluate the progress of municipal efficiency upgrades from the Honeywell performance contract.
- Establish energy design standards for public buildings. (Adopt standards 2018 IECC or IGCC)
- Increase strategic planting of trees to provide shading, windbreaks and carbon sequestration
- Identify and promote energy assistance programs for businesses such as the Small Business Energy Advantage (SBEA) program.
- Promote financing tools for energy related projects such as C-PACE, local and state incentives
- Explore town efficiency incentives through zoning regulations and/or tax incentives.

2020 Goals:

Develop a plan to achieve 100% renewable energy by 2040.

2025 Goals:

- 50% of residences conduct energy audits; 25% carry out deeper measure retrofits.
- 50% of town businesses conduct energy audits; 40% implement efficiency measures.

2040 Goals:

- 80% of residences and businesses conduct energy audits and implement deeper measure upgrades.

Heating and Cooling

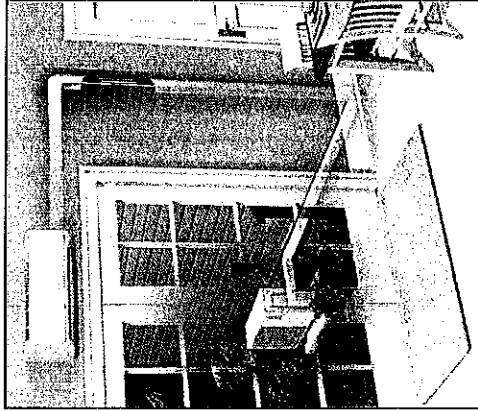
Heating and cooling account for 40% of the energy use in a typical U.S. home. In Branford, the vast majority of homes heat with oil or natural gas. New high efficiency (HE) technology such as air-source heat pumps can help homeowners lower their heating and cooling energy costs, and at the same time reduce greenhouse gas (GHG) emissions. Long used for cooling in warm climates, heat pumps are now able to provide efficient heating in cold climates even at outdoor temperatures as low as -15 °F. Air-source heat pumps are capable of not only heating in the winter (by extracting heat from outside air) but also cooling in the summer (by extracting heat from inside air.) Heat pumps use the same technology as a refrigerator or air conditioner. Heat pumps can be used alongside existing heating systems to address specific needs and lower costs. Municipal and institutional buildings, where costs can be amortized over a longer time period, can also take advantage of the higher efficiency heating technology, including ground source heat pumps.

Progress to date:

First public building installations of ground-source heat pumps at the new Fire Headquarters and air-source heat pumps at the Community Center.

Benefits:

- Lower heating and cooling costs.
- Comfort – With advances in controls, heat pumps can maintain very constant temperatures.
- Safety – Because heat pumps are electrically powered, there is no risk of combustion gas leaks.
- Improved air quality – Heat pumps filter indoor air all year and dehumidify it in the summer.
- Room-by-room control.
- Reduced greenhouse gas emissions.



An illustration of a ductless mini-split system.

Actions:

- Evaluate public buildings for heating, ventilation and cooling improvements.
- Create schedule of proposed HVAC upgrades for public buildings.
- Ensure HE technology is considered for public building upgrades.
- Carry out town-wide HeatSmart campaign to educate residents about and promote the use of heat pumps and other technologies. The HeatSmart Coach will designate a volunteer or volunteers who will focus on low-moderate income households in Branford.
- Work with town staff and P&Z to promote heat pumps in new construction.
- Publicize examples of heat pump installations, both new and retrofits, for public, residential and commercial buildings.
- Engage the commercial and business community in campaigns and building audits for VFD's (variable frequency drives) and controls.

2025 Goals:

- Develop program goals and tracking plan.
- Introduce 10% of residents to using heat pumps through HeatSmart Campaign. Upgrade 10% of HeatSmart participants' homes.
- Promote 5% of commercial businesses to complete energy audits.
- Upgrade 5% of business participants to HE technology including VFD's and controls.

2030 Goals:

- Increase program participation to 35%.

2035 Goals:

- Increase program participation to 60%.

2040 Goals:

- Increase program participation to 90%.

Renewable Energy

Branford currently derives approximately 2.4% of its electricity from roughly 365 solar arrays in town, on houses, businesses and public buildings. As prices for solar panels continue to decline, even more households and businesses will seek to lower their energy costs by going solar.

There is more we can do, including educational campaigns, solar arrays on public buildings, schools and parking lots and other structures, and promoting Community Shared Solar.

It is our desire to have a public discussion about how to promote solar responsibly and sustainably. For example, which lands and buildings should be avoided due to their aesthetic, historic, agricultural and environmental value versus which are good candidates to produce clean energy.

Benefits:

- Reduces and stabilizes electric bills.
- Improves public health by decreasing pollution from fossil fuel plants.
- Reduces greenhouse gases.
- Reduces energy imports.
- Creates jobs and economic growth.
- Presents an educational opportunity, especially with arrays on schools.
- Reduces climate change.
- Helps the state meet its renewable energy and greenhouse gas emission goals.

Progress to date:

- Total of approximately 279 residential arrays with total annual production of 2.5 GW hours as of 2019.
- Solar arrays on Branford High School, the new Fire Headquarters and the transfer station.
- A major advance in the utilization of solar in Branford occurred with the 2018 installation of the 4.3-acre 1.37 MW solar farm at the Tabor property, producing power for the sewage treatment plant equivalent to the amount used by 125 average homes.

Actions:

- Pursue Community Shared Solar project.
- Conduct educational campaign(s) starting with energy conservation and technology. Then build to engage the community in a discussion of responsible and sustainable clean energy development.
- Review and develop local regulations, improve the permitting process and promote incentives for renewables.
- Adopt a policy for solar-ready new construction.
- Advocate for solar access rights in CT.
- Adopt Community Choice Aggregation (when enabling state legislation is passed).
- Participate in CT Green Bank solar power purchase agreement (PPA) program for public buildings.
- Explore potential for generating clean energy on land, buildings and infrastructure.
- Investigate the potential for additional renewable power for public buildings via virtual net metering PPAs.

2025 Goals:

- Increase solar capacity to 5% of consumption or by 10 MW installed solar capacity on land, buildings and parking lots.
- A town-wide solar installation campaign.
- Initiate Community Shared Solar projects.
- Solar-friendly policy for construction permitting.

2040 Goals:

- Total solar generation capacity of 50MW.
- Community Choice Aggregation adopted.

BRANFORD CLEAN ENERGY

AD HOC COMMITTEE

Shirley McCarthy, Chair

Greg Ames

Bob Babcock

Elena Cahill

Marshall Cox

Bill Horne

Sharon Huttner

John Prins

Dan Rabin

Transportation

Transportation is a large source of greenhouse gases in the United States. According to the EPA, emissions coming from transportation increased more over the last 2 decades than any other greenhouse gas source and now accounts for 27% of total emissions.

Decreasing transportation emissions can have an immediate effect on local air quality in a way that other sustainability activities may not. For example, the exhaust from diesel school buses expose children to very fine particles and a mixture of toxic gases. Benzene, a component of diesel fuel and exhaust, has been classified as a probable human carcinogen.

Connecticut has set a goal of converting the state fleet of cars and light duty trucks to electric vehicles (EVs) by 2030. The town of Branford will seek to meet or exceed that goal.

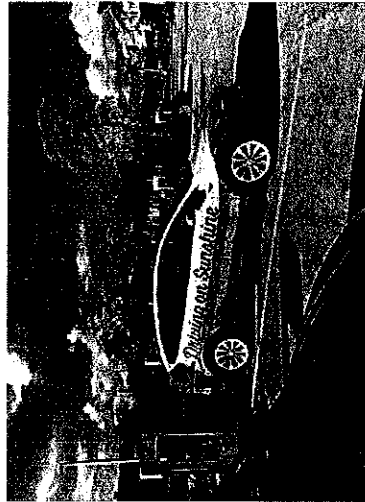
Encouraging people-powered transportation (bikes, walkways), increasing public transportation access, and supporting non-fossil fuel transportation options (electric cars) are all ways to move toward our goals.

Progress to date:

- EV charging stations installed: 6 at East Shore District Health Department, several at local businesses.
- First municipal fleet battery EV purchase underway.

Benefits:

- Improved local air quality and noise levels.
- According to the National Association of Realtors (NAR), walkable/bikeable communities are preferred by homeowners (2017).
- Communities with available and easy-to-use public transportation show resilience in property values even in times of volatility (NAR, 2013).



Actions:

- Develop a transportation plan for the town including EV charging infrastructure in town.
- Upgrade Town vehicle fleet with EVs.
- Support State requirement for new construction to include electric circuits capable of supporting EV charging and EV parking spaces.
- Work with Planning and Zoning to require charging stations at multi-family, commercial/industrial and retail locations.
- Evaluate EV charging stations for municipal properties.
- Electrify the school bus fleet.
- Promote personal property tax incentives and information on EVs to the community.
- Increase Branford residents' awareness and use of local public transportation.
- Conduct no-idling campaign.
- Establish a broad-based advocacy committee dedicated to promoting bicycle/pedestrian use, (including sidewalk ordinances, crosswalks, pedestrian lighting, etc.).
- Explore a Complete Streets plan for the town.

2025 Goals:

- Create a plan for EV charging infrastructure.
- Complete initial installations.
- All new town and school fleet vehicles EVs.
- Identify potential key charging station locations across town.

2030 Goals:

- Fully electric town fleet.
- Electric school bus fleet.

Microgrids

All of us in Branford rely on the electric grid to provide electricity to our homes, businesses and Town facilities. Our aging grid performs well, but it was built and designed before the advent of solar panels, which limits the potential for individual houses and businesses to generate electricity and install batteries for storage. Moreover, it has been vulnerable to extended blackouts during major storms and weather-related peak hours of demand.

The grid will evolve to accommodate these resiliency measures with more renewable energy, integrated storage and smart technology. Microgrids, consisting of smaller subsets of power sources, users, wires and controls, will be a key building block of the future grid. Microgrids are capable of operating while connected to the wider grid, or they can "island" or operate separately in the event of a grid outage.

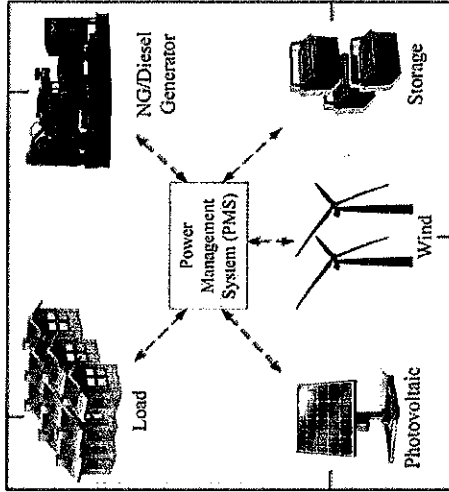
A microgrid could include a collection of key Town facilities and services, renewable energy sources, battery storage and a backup generator. In the future, the grid might consist of a series of interconnected microgrids.

The POCD proposes investigating the installation of fuel cells and microgrids in Branford Center and other areas where redundant electrical generation is considered critical to storm resistance and recovery (POCD section 16.2).

Progress to date:

Benefits:

- Enables more renewable energy through integration of storage and smart controls. Electricity can flow in multiple directions.
- Greater resiliency, allowing key facilities (e.g., emergency shelter, first-response facilities) in the microgrid to operate even when the broader grid is down.
- As prices of solar and batteries decline, microgrids offer cost savings.
- Gives local residents greater flexibility and control of their energy usage and generation.



Actions:

- Establish dialogue with towns that have experience with microgrids.
- Educate residents and businesses about microgrids.
- Complete a feasibility study for a Town microgrid(s) and fuel cells.
- Identify critical infrastructure and priority businesses, services and facilities to be connected through a microgrid.
- Explore funding support for microgrid and resiliency projects
- Build a pilot microgrid for key municipal facilities and emergency services.
- Develop a master plan for multiple microgrids in town.

2025 Goals:

- Feasibility study for microgrids that can be operational in town.
- Establish an energy resiliency plan
- Select a pilot microgrid project

2040 Goals:

- 50% of Town facilities and priority services organized in microgrids.

Branford's Energy Action Plan

Municipal

2020

1. Establish energy performance requirements for public building projects based on a standard such as the 2018 IECC or the IGCC.
2. Develop a strategic plan to achieve 100% renewable energy and electrification by 2040.
3. Develop a feasibility study and program to achieve further energy efficiency and electrification of public buildings.
4. Pursue solar arrays on public buildings and parking lots with the Connecticut Green Bank.
5. Develop a plan to reduce peak demand in public buildings.
6. Complete assessment and plans for EV charging infrastructure.
7. Establish a facilities management committee (under the Public Building Commission?) as recommended by the Plan of Conservation and Development (POCD, p.112).
8. Hire an energy manager /sustainability manager for Town facilities.
9. Initiate annual update of municipal energy usage (using Energy Star Portfolio Manager).
10. Explore town efficiency incentives through zoning regulations and/or tax incentives.
11. Investigate and plan for electric school buses.
12. Establish a Transportation Plan & Commission to pursue the recommendations of the POCD chapters 14 & 15.

2025

1. Complete Green Bank solar projects providing 1000 KW on Town buildings.
2. All vehicles purchased for Town fleet will be battery electric vehicles.
3. At least two electric school buses in use. All new buses will be EVs.
4. Develop pilot renewable energy microgrid for critical Town properties.
5. Implement Community Choice Aggregation
6. Monitor Town building HVAC operation for future heat pump installations.
7. Expand renewable sourcing for Town electricity.

Residential & Business

2020

1. Conduct residential heat pump campaign (Heatsmart program).
2. Consider conducting energy survey of town residents.
3. Propose energy efficiency/renewable energy policy for new and existing public and private buildings in Branford.
4. Conduct annual update of residential and business energy usage (using a benchmarking toolkit).
5. Promote financing tools for energy-related projects such as C-PACE and local and state incentives.
6. Promote ongoing participation in the Small Business Energy Advantage program (SBEA).
7. Educate commercial businesses that do not qualify for SBEA about incentives to be energy-efficient for their type of building.
8. Work with Town staff and Planning and Zoning Commission to promote solar, heat pumps and EV-readiness in new construction.
9. Consider a moratorium on new natural gas service in town.

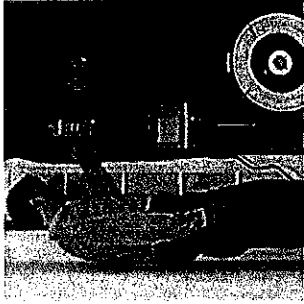
2025

1. Conduct commercial building benchmarking and a audit campaign.
2. Educate both residential and commercial sector on incentives.
3. Engage the community in a discussion of responsible and sustainable solar development.
4. Run a town-wide Solarize campaign. Increase solar capacity to 5% of consumption or 10 MW installed solar capacity on land, buildings and parking lots.
5. Initiate Community Shared Solar projects.
6. Solar-friendly policy for new construction and permitting.
7. Create a plan for EV charging infrastructure.

Additional Resources

Energy Efficiency in Buildings

"A Citizen's Guide to Reducing Energy Waste," Environment America
https://environmentamerica.org/sites/environment/files/resources/AME_Fact_Sheet_EE_Sept2018_PRINTV1a.pdf



Heating and Cooling

"Exploring Climate Solutions: Renewable Thermal Technologies: Heat Pumps"
https://www.ct.gov/deep/lib/deep/climatechange/gc3_webinar_series/heat_pumps_4_8_16.pdf

Solar Energy

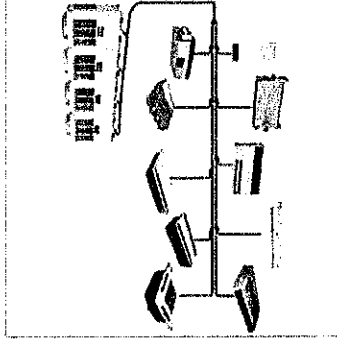
"Ten Ways Your Community Can Go Solar," Environment America
https://environmentamerica.org/sites/environment/files/resources/AME_Solar_booklet_Mar2019_Overview_PRINTV1a_0.pdf

Transportation

<https://www.plugshare.com/location/89998>

Microgrids

Meet the microgrid, the technology poised to transform electricity
www.microgridknowledge.com
<http://www.clean-coalition.org/our-work/community-microgrids/>



DSIRE

<http://www.dsireusa.org/energy-efficiency-resource-standards-2/>

Appendix: Branford's 2018 Energy Consumption



| | Unit | Commercial | Residential | Total |
|---|------------|-------------|-------------|--------------|
| Natural Gas | CCF | 4,757,532 | 7,480,875 | 12,238,407 |
| Transport | Gallons | 2,374,505 | 10,193,019 | 12,567,525 |
| Oil Heat | Gallons | 298,945 | 2,195,107 | 2,494,052 |
| Electricity | KWh | 127,484,532 | 105,560,476 | 233,045,008 |
| Current Energy Used | | | | |
| Natural Gas | GWh | 138 | 217 | 355 |
| Transport | GWh | 80 | 344 | 424 |
| Oil Heat | GWh | 12 | 89 | 102 |
| Electricity | GWh | 127 | 106 | 233 |
| Total | GWh | 358 | 755 | 1,113 |
| Current Greenhouse Gas Emissions | | | | |
| Natural Gas | GHG - tons | 27,855 | 43,801 | 71,656 |
| Transport | GHG - tons | 22,439 | 96,324 | 118,763 |
| Oil Heat | GHG - tons | 3,348 | 24,585 | 27,933 |
| Electricity | GHG - tons | 37,238 | 30,834 | 68,072 |
| Total | GHG - tons | 90,881 | 195,544 | 286,425 |
| Current Energy Expenditure | | | | |
| Natural Gas | \$ | 12,238,407 | \$1.09 | \$13,339,864 |
| Transport | \$ | 12,567,525 | 2.79 | 35,063,393 |
| Oil Heat | \$ | 2,494,052 | 2.80 | 6,983,345 |
| Electricity | \$ | 233,045,008 | 0.18 | 41,948,101 |
| Total | \$ | | | \$97,334,704 |

Notes:

Natural gas and electricity figures provided by Energize CT. Municipal data is provided by the Dept. of Public Works. Oil and propane figures are estimated using data from the Branford Grand List and U.S. Census Bureau American Community Survey.

Conversion factors for each fuel type to MWh are:

- 1 CCF Natural Gas = 0.0293 MWh
- 1 Gallon Heating Oil = 0.04059 MWh
- 1 Gallon Propane = 0.02677 MWh
- 1 Gallon Gasoline = 0.03341 MWh

Greenhouse gas emission rates are:

- 1 CCF Natural Gas = 0.005855 tons GHG
- 1 Gallon Heating Oil = 0.01120 tons GHG
- 1 Gallon Propane = 0.006348 tons GHG
- 1 Gallon Gasoline = 0.00980 tons GHG
- 1 MWh Electricity = 0.0000292 tons GHG

Costs per unit of fuel are:

- \$1.09 per CCF Natural Gas
- \$2.80 per gallon Heating Oil
- \$3.00 per gallon Propane
- \$2.79 per gallon Gasoline
- \$0.18 per KWh Electricity

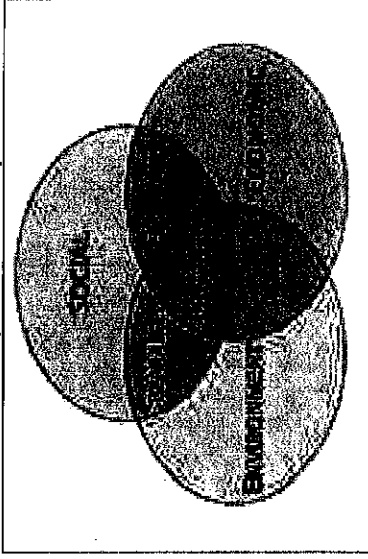
12.1 Promote Sustainability

For the POCD, sustainability relates to being efficient and economical in our use of resources using approaches that are economically viable, of social benefit, and environmentally responsible.

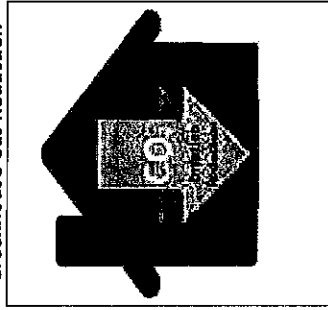
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Concept of Sustainability



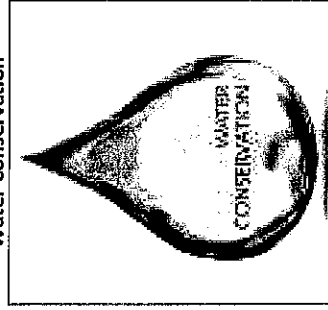
Greenhouse Gas Reduction



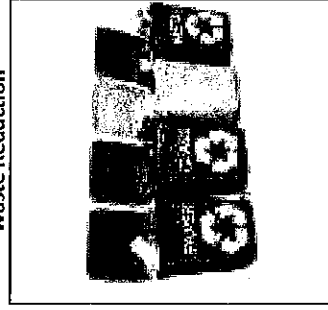
Energy Efficiency



Water Conservation



Waste Reduction



Some of the items to be considered as part of Branford's overall approach to sustainability are discussed below

"Greenhouse Gases" – Branford, along with other places, needs to find ways to reduce the emission of "greenhouse gases." Otherwise, the current trends of rising sea levels and climate change (as discussed in Section 2.8 of the POCD) will continue to accelerate.

The current trends of increasing surface and ocean temperatures, decreasing polar ice and rising sea level will continue or increase as long as the level of "greenhouse gases" remains as high or higher than the current level. As local sea level rises, Branford's property tax base will be at risk. The CIRCA approach of *planning* for 20 inches of sea level rise by 2050 (see Section 4.1) should be used as a basis for completing an evaluation of how sea level rise may impact property values and, consequently, the Town's tax base.

While adaptation to rising sea levels is one possible approach, it does not address the root cause of the problem. And adaptation will become increasingly challenging and expensive as sea level continues to rise.

If Branford is to be sustainable and address the root cause of sea level rise and climate change, it must find ways to reduce "greenhouse gas" emissions. While it is not possible at this point to know how long it will take before the emission of greenhouse gases, especially CO₂, will begin to decline significantly, waiting longer to begin will make the eventual problems of climate change even more severe and difficult and expensive to adapt to.

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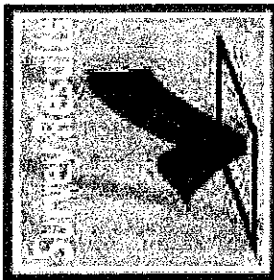
Sustainability Efforts

On Earth Day 2015, the Governor's Council on Climate Change was created by executive order to:

- examine the effectiveness of existing policies and regulations designed to reduce greenhouse gas emissions, and
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In 2017, the Council recommended adopting an interim target of 45% below 2001 levels by the year 2030.

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- Reducing energy use / becoming more energy efficient
- Reducing reliance on fossil fuels
- Encouraging increased use of renewable energy (solar, wind, etc.)
- Promoting “greener” buildings / vehicles
- Providing for alternative energy approaches (fuel cell, micro-grids, etc.)
- Providing for electric car charging stations

Water-Related (also see Section 5.1 and Section 5.2) – Strategies related to water include:

- Reducing water use
- Reducing water waste / recycling water
- Using low-impact development (LID) strategies to address stormwater quality and quantity

Waste-Related (also see Section 13.3) – Strategies related to waste include:

- Reducing waste (including food waste)
- Reducing use of plastic bags
- Increasing recycling

Do you agree or disagree with the following statement?

Branford should do more to promote energy efficiency and water conservation.

| | |
|-------------------|-----|
| Strongly Agree | 32% |
| Agree | 50% |
| Not Sure | 6% |
| Disagree | 11% |
| Strongly Disagree | 1% |

What should the Town be doing in terms of promoting energy efficiency and renewable energy?

| | |
|-----------|-----|
| Do More | 68% |
| Keep Same | 25% |
| Do Less | 2% |
| Not Sure | 5% |

| A. General | Leader | Partners |
|--|--------|-------------|
| 1. Continue to educate residents about sustainability concepts. | Town | CETF CEC |
| 2. Find ways to incorporate all aspects of climate change/sea level rise into local decision-making processes since investments are being planned that will be at risk without such an approach. | Town | CETF CEC |

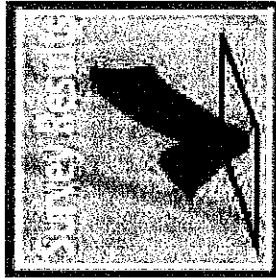
(continued on next page)

Sustainable CT

Sustainable CT is an independent organization which has created a voluntary certification program to recognize municipalities that make progress towards implementing sustainable CT initiatives. Sustainable CT also provides opportunities for grant funding to help promote economic well-being and enhance equity.

Branford should consider participating in this program.

| B. Greenhouse Gas Emissions | | Leader | Partners |
|------------------------------------|--|-----------------------------|--------------------|
| 1. | Find ways to reduce greenhouse gas emissions in conjunction with adjacent communities, regional organizations, and state/federal agencies. | <input type="checkbox"/> | Town CETF |
| a. | Participate in the "SustainableCT" program (see sidebar) and similar programs. | <input type="checkbox"/> | Town CETF |
| b. | Adopt state targets for greenhouse gas emissions. | <input type="checkbox"/> | CETF BOS RTM |
| C. Energy Sustainability | | Leader | Partners |
| 1. | Re-establish the Clean Energy Task Force. | <input type="checkbox"/> | FS RTM |
| a. | Promote energy conservation / sustainability / use of renewable energy sources. | <input type="checkbox"/> | CETF Town |
| b. | Encourage residents and businesses to reduce energy usage, increase energy efficiency, and use renewable energy including installing renewable energy-generating technology. | <input type="checkbox"/> | CETF |
| c. | Evaluate and implement ways to reduce energy usage, increase reliability, and save money with regard to municipal facilities and services. | <input type="checkbox"/> | CETF |
| d. | Review local regulations to remove impediments to energy conservation, allow for renewable energy installations, and seek ways to create incentives. | <input type="checkbox"/> | Town |
| D. Water Sustainability | | Leader | Partners |
| 1. | Promote water conservation. | ESH D SCRWA | CEC |
| E. Waste Generation | | Leader | Partners |
| 1. | Promote waste reduction / recycling. | SWMC | CEC |
| a. | Encourage the use of locally sourced materials. | Town | |
| | | Legend on inside back cover | |



Do you agree or disagree with the following statement?

Branford should do more to prepare for emergency events such as storms.

| | |
|-------------------|-----|
| Strongly Agree | 22% |
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12.2 Promote Resilience

For the POCD, resilience relates to being able to absorb and/or recover from impactful events (such as hurricanes, flooding and winter storms) in an efficient and timely way. The elements of being a resilient community can include:

| | |
|---------------------------|---|
| Avoidance-Related | <ul style="list-style-type: none"> • Identification / avoidance / risk reduction |
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| | Leader | Partners |
|--|--------|----------|
| 1. Continue efforts to identify, avoid, reduce, mitigate, and recover from impactful events. | Town | |
| a. Continue to participate in updating the regional Hazard Mitigation Plan in order to address risks and obtain funding. | Town | SCRCOG |
| b. Implement the Hazard Mitigation Plan, as amended. | Town | |
| 2. Maintain and improve emergency shelters and other approaches for preparing for and responding to impactful events. | Town | |
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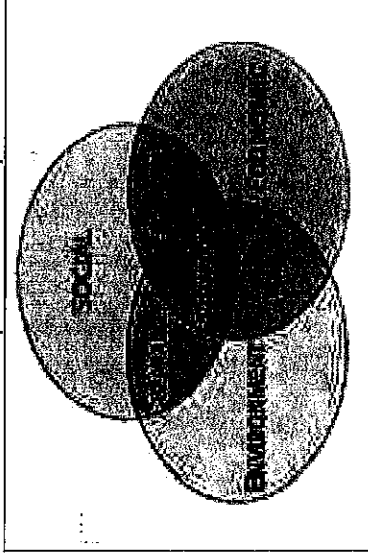
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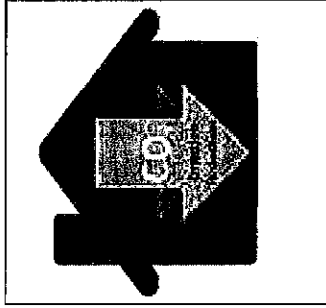
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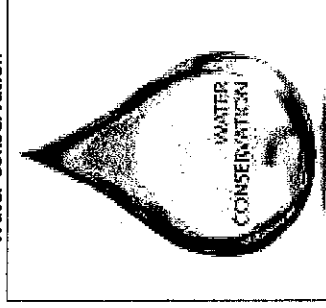
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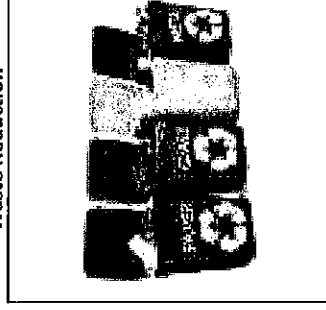
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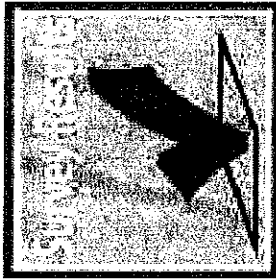
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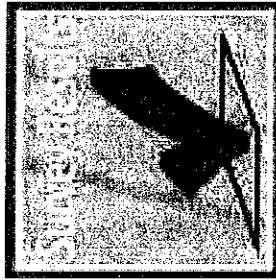
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| Legend on inside back cover | | |

BOARD OF SELECTMEN

BRANFORD, CONNECTICUT



JAMES B. COSGROVE
First Selectman

ANGELA M. HIGGINS
RAYMOND E. DUNBAR, JR.

1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CT 06405
(203) 488-8394
FAX: 481-5561
www.branford-ct.gov

August 26, 2022

Mr. Joseph Mooney
Board of Finance
3 Pond View Terrace
Branford, Connecticut 06405

Dear Mr. Mooney:

As you are aware the Town of Branford along with other communities have taken a measured approach to installing electric vehicle charging stations. As evidence of this effort the town appropriated funds in FY 2021 and FY 2022 with a gap year in FY 2023 to provide time for our Sustainability Manager to work with Clean Energy Task Force members to identify potential locations for additional stations and incentive opportunities. To date we have a charging station at Police Headquarters, which is primarily dedicated to public safety uses. Additionally, the town has plans to install stations at the Animal Shelter, Foote Park and Fire Headquarters.

Presently the incentive climate is very generous which presents Branford with a timely opportunity to continue this measured approach and leverage local tax dollars through incentives. Therefore, I respectfully ask for a transfer request of \$25,000 to support this effort.

Fund 700

| | | |
|-----------------------|-------------------------------|----------|
| <u>From</u> | | |
| 70090000-490010 | Transfer In | (25,000) |
| <u>To:</u> | | |
| 70041020-579350-22301 | EV Charging Stations/Vehicles | 25,000 |

General Fund (Executive)

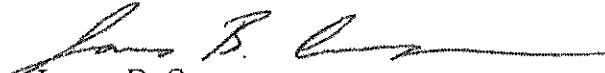
| | | |
|------------------|-----------------------|----------|
| <u>From</u> | | |
| 101-49040-588802 | Contingency | (25,000) |
| <u>To:</u> | | |
| 101-50000-599110 | Transfer Out 700 Fund | 25,000 |

RECEIVED
2022 AUG 26 P 2:22
Mae S. Higgins
BRANFORD TOWN CLERK

Letter to J. Mooney
Dated August 26, 2022
Page Two

Thank you for your consideration.

Very truly yours,


James B. Cosgrove
First Selectman

Item #11

RECEIVED

2022 AUG 26 A 11:17

BRANFORD FIRE DEPARTMENT
45 NORTH MAIN STREET
BRANFORD, CONNECTICUT 06405
OFFICE OF FIRE CHIEF/DEPUTY FIRE MARSHAL

Wae E. Arpin
BRANFORD TOWN CLERK

August 28, 2022

Mr. Joseph Mooney, Chairman
Board of Finance
1019 Main Street
Branford, CT 06405

Dear Chairman Mooney,

At their special meeting held August 16, 2022, the Board of Fire Commissioners unanimously approved the following resolution:

1. To consider, and if appropriate, approve a request from Fire Chief Thomas Mahoney for the following end of year transfers to close out the 2021/2022 budget year, as may be amended by the Finance Department:

From:

| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
|-----------------|---------------------|----------|
| 10142040-579250 | Equipment | \$200.00 |
| 10142040-588030 | MISC Vol Expenses | \$200.00 |

TO:

| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
|-----------------|-----------------------------|----------|
| 10142040-517600 | Deputy Fire Marshal Stipend | \$400.00 |

From:

| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
|-----------------|--------------------------|--------------|
| 10142040-517000 | Regular Wages & Salaries | \$127,500.00 |
| 10142040-517670 | Medic Shift PT | \$19,700.00 |
| 10142040-518010 | Overtime Public Events | \$8,100.00 |
| 10142040-518050 | Vacation | \$10,500.00 |
| 10142040-518150 | Holiday Pay | \$17,600.00 |
| 10142040-518500 | Special Detail | \$1,016.00 |
| 10142040-519040 | Accrued Payroll Expense | \$4,200.00 |
| 10142040-519050 | Stipends | \$19,300.00 |
| 10142040-533300 | Professional Development | \$2,500.00 |
| 10142040-533520 | Ambulance Billing | \$14,200.00 |
| 10142040-533530 | Employment Testing | \$13,000.00 |
| 10142040-544300 | Purchased Services – R&M | \$7,410.00 |

TO:

| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
|-----------------|---------------------|--------------|
| 10142040-518000 | Overtime | \$245,026.00 |

From:
ACCOUNT 10142040-56900-566900 **ACCOUNT DESCRIPTION** Other Supplies **AMOUNT** \$295.00

TO:
ACCOUNT 10142040-519020 **ACCOUNT DESCRIPTION** Longevity **AMOUNT** \$295.00

From:
ACCOUNT 10142040-533600 **ACCOUNT DESCRIPTION** Fire Prevention/ Investigation **AMOUNT** \$815.00
 10142040-555320 **ACCOUNT DESCRIPTION** Postage **AMOUNT** \$500.00
 10142040-588050 **ACCOUNT DESCRIPTION** CMED **AMOUNT** \$840.00

TO:
ACCOUNT 10142040-526100 **ACCOUNT DESCRIPTION** Uniform and Clothing **AMOUNT** \$2,155.00

From:
ACCOUNT 10142040-578000 **ACCOUNT DESCRIPTION** Equipment Replacement **AMOUNT** \$432.00

TO:
ACCOUNT 10142040-566650 **ACCOUNT DESCRIPTION** Safety Supplies **AMOUNT** \$432.00

From:
ACCOUNT 10142040-578010 **ACCOUNT DESCRIPTION** Volunteer Equipment **AMOUNT** \$5,969.00

TO:
ACCOUNT 10142040-579300 **ACCOUNT DESCRIPTION** Furniture and Fixtures **AMOUNT** \$5,969.00

From:
ACCOUNT 10142040-578010 **ACCOUNT DESCRIPTION** Volunteer Equipment **AMOUNT** \$2,100.00
 10142040-544130 **ACCOUNT DESCRIPTION** Other Fuel **AMOUNT** \$145.00

TO:
ACCOUNT 10142040-519025 **ACCOUNT DESCRIPTION** Educational Incentive **AMOUNT** \$2,245.00

From:
ACCOUNT 10142040-566600 **ACCOUNT DESCRIPTION** Medical Supplies **AMOUNT** \$7,200.00
 10142040-544130 **ACCOUNT DESCRIPTION** Other Fuel **AMOUNT** \$574.00

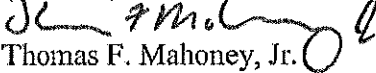
TO:
ACCOUNT 10142040-519030 **ACCOUNT DESCRIPTION** Accumulated Sick Pay **AMOUNT** \$7,774.00

| | | |
|-----------------|------------------------------|---------------|
| From: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10142040-555300 | Communications | \$6,500.00 |
| 10142040-544130 | Other Fuel | \$1,600.00 |
| 10142040-588200 | Memberships-Conf. & Meetings | \$319.00 |
| TO: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10142040-544170 | Hydrants | \$8,419.00 |

| | | |
|-----------------|----------------------------|---------------|
| From: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10149040-588802 | Contingency | \$40,148.00 |
| TO: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10142040-518200 | Replace Sick | \$40,148.00 |

The overages in these accounts result primarily from replacement overtime costs for personnel due to vacancies and COVID-19 related illness. Replacement of vacant positions is necessary to meet the minimum staffing needs of the department and the bargaining agreement. There was also a 6% increase in the cost of hydrants and mains from the regional water authority. We had one member retire who earned an accumulated sick payout. I respectfully request these be added to the agenda of the Board of Finance meeting scheduled for August 29, 2022.

Sincerely,



Thomas F. Mahoney, Jr.
Fire Chief/ Emergency Management Director

Cc: Jim Finch, Robert Massey, James Cosgrove

Item #12

RECEIVED

2022 AUG 26 A 11:17

Wai E. Arpin
BRANFORD TOWN CLERK

BRANFORD FIRE DEPARTMENT
45 NORTH MAIN STREET
BRANFORD, CONNECTICUT 06405
OFFICE OF FIRE CHIEF/DEPUTY FIRE MARSHAL

August 28, 2022

Mr. Joseph Mooney, Chairman
Board of Finance
1019 Main Street
Branford, CT 06405

Dear Chairman Mooney,

I respectfully request that the following resolution be added to the agenda of your meeting to be held Monday August 29, 2022:

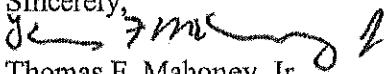
1. To consider, and if appropriate, approve a request from Emergency Management Director Thomas Mahoney for the following end of year transfers to close out the 2021/2022 budget year, as may be amended by the Finance Department:

| | | |
|-----------------|----------------------------|---------------|
| From: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10149040-588802 | Contingency | \$247.00 |

| | | |
|-----------------|----------------------------|---------------|
| TO: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10142030-518000 | Overtime | \$247.00 |

| | | |
|-----------------|----------------------------|---------------|
| From: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10149040-588802 | Contingency | \$1,577.00 |

| | | |
|-----------------|--------------------------------|---------------|
| TO: | | |
| ACCOUNT | ACCOUNT DESCRIPTION | AMOUNT |
| 10142030-544300 | Purchased Services – Repairs & | \$1,577.00 |

Sincerely,

 Thomas F. Mahoney, Jr.
 Fire Chief/ Emergency Management Director

Cc: Jim Finch, James Cosgrove

**BRANFORD BOARD OF POLICE COMMISSIONERS
33 LAUREL STREET
BRANFORD, CONNECTICUT 06405**

Item #13

Jill Marcus (Chair)
Richard Goodwin
Patty Austin
Janice Heggie Margolis
John Sousoulas
Valerie Wiel-Wilkins



James B. Cosgrove
First Selectman

Jonathan R. Mulhern
Chief of Police

RECEIVED
2022 AUG 26 A 10:40
Wol Stephen
BRANFORD TOWN CLERK

8/10/2022

Mr. Joseph Mooney
Chair, Board of Finance
Town of Branford
1019 Main St.
Branford, CT 06405

The Board of Police Commissioners respectfully requests an appearance before your board at your August 29, 2022 meeting. At that meeting, we will seek your approval for the following transfers in our FY 2021-2022.

General Fund

| From | Account | Description | To | Account | Description | Amount |
|------|-----------------|-------------------------|----|-----------------|--------------------------|-------------|
| | 10142010-517000 | Reg. Wages&Salary | | 10150000-599102 | Transfer to Capital Fund | \$40,000.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10150000-599102 | Transfer to Capital Fund | \$21,000.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10142010-519030 | Accum. Sick Pay | \$13,745.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10142010-517580 | Board Clerks | \$257.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10142010-519025 | Education Incentive | \$175.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10142010-519050 | Stipends | \$175.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10142010-544130 | Other Fuel | \$8,808.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10142010-555300 | Communications | \$3,864.00 |
| | 10142010-517000 | Reg. Wages&Salary | | 10142010-588200 | Memberships, Conf. | \$447.00 |
| | 10142010-566960 | Parts | | 10150000-599102 | Transfer to Capital Fund | \$7,208.00 |
| | 10142010-544340 | Radio Comm. System Exp. | | 10150000-599102 | Transfer to Capital Fund | \$21,800.00 |

700 Fund

| Increase | Account | Description | Increase | Account | Description | Amount |
|-----------------|-----------------|--------------------|-----------------|-----------------------|----------------------------|---------------|
| | 70090000-400010 | Transfer In | | 70042010-579350-22221 | Vehicles | \$40,000.00 |
| | 70090000-400010 | Transfer In | | 70042010-579250-22239 | PD Vehicle Equipment | \$21,000.00 |
| | 70090000-400010 | Transfer In | | 70042010-579250-22307 | Portable Radio Replacement | \$7,208.00 |
| | 70090000-400010 | Transfer In | | 70042010-579250-22239 | PD Vehicle Equipment | \$21,800.00 |

Summary

- The transfer to Vehicles and Vehicle Equipment is to purchase and outfit one police vehicle not funded in FY 22-23 budget.
- Accumulated Sick Pay transfer is to cover sick time pay out to retirees pursuant to Collective Bargaining Agreement.
- Other Fuel Account requires transfer as a direct result of the historic gas prices.
- Overage of \$3863.53 in Communications line resulted from needed upgrade to data lines to radio sites.
- Transfer from Parts to Portable Radio Replacement will cover cost to purchase (5) five portable radios for additional Supernumerary Officers.
- Transfer from Radio System Expense to PD Vehicle Equipment is for the purchase of radios for the new Regional Command Vehicle. Each participating town contributed for vehicle purchase; cost distribution assigned Branford to cover radio expenses.
- Total transfer amount \$117,479.00

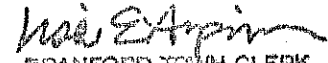
Respectfully Submitted,

Jill Marcus
Chair -Branford Police Commission

Item #14

RECEIVED

2022 AUG 23 A 11:03


ERANFORD TOWN CLERK

To: The Board of Finance

From: The Registrars of Voters

Re: Budget Transfer Request due to Aug. 9th Primary Preparation

From: 10141120-517630 Election Workers \$3,425.35

To: 10141120-517750 Deputy Registrars \$3,107.50

To: 10141120-518250 Seasonal & Part-time Help \$317.85

From: 10141120-555400 Advertising \$874.75

To: 10141120-566900 Other Supplies \$874.75

Darren Lawler & Daniel J. Hally

Registrars of Voters

August 23, 2022



Item #15

DEPARTMENT OF PUBLIC WORKS
POST OFFICE BOX 150 • BRANFORD, CT 06405
(203) 488-4156

August 18, 2022

Mr. Joseph Mooney, Chairman
Board of Finance

Dear Mr. Mooney:

M. J. Mooney
TOWN CLERK

2022 AUG 19 A 10:52

RECEIVED

The Department of Public Works requests the following budget transfers for F/Y 2022:

| | | | |
|---------------|-------------------|-----------------------|--------------|
| From Account# | 10143010 - 545000 | Road Materials | (\$6,865.00) |
| To Account# | 10143010 - 545010 | Road Painting & Signs | \$6,865.00 |

Road Painting & Signs

The shortfall in this account is due to the extensive road/paving work completed in 2022 as new lines needed to be added to the roads. The lines on the newly paved roads were double center and fog lines that are required to meet standard highway conditions on all newly paved roads. Another contributing factor was that we decided to use epoxy paint for the lines instead of latex as it is more durable and will last approximately 7 years as opposed to the normal 2 years we see with the latex paint.

| | | | |
|----------------|-------------------|--------------|---------------|
| From Account# | 10143010 - 544190 | Streetlights | (\$41,932.00) |
| To Account #'s | 10143010 - 544100 | Utilities | \$5,190.00 |
| | 10143010 - 544130 | Other Fuel | \$36,742.00 |

Utilities & Other Fuel

The shortfall in both utilities and other fuel, is due to rising economic costs.

Respectfully submitted,

Gary Zielinski, Highway Supervisor



TOWN OF BRANFORD PLANNING AND ZONING DEPARTMENT

Item #16

1019 Main Street, Branford, CT 06405 ☉ Tel: (203) 488 – 1255, Fax: (203) 315 – 2188

August 23, 2022

Joseph Mooney, Chair
Board of Finance

Re: Budget Transfer FYE 2022

I am requesting the following transfer to be placed on the agenda for the Board of Finance August 29, 2022 meeting.

From:

10141130-518250 Seasonal Part-time Help \$ 3,114

To:

10141130-518000 Overtime \$ 1,674

10141130-555400 Advertising \$ 1,440

The proposed line item transfers will cover the costs of the changes made after the start of the fiscal year in how the costs of the attendance at and drafting of minutes for meetings of the Planning and Zoning Commission are to be paid and additional newspaper legal advertising costs for Public Hearings due to an unusually high number of applications submitted and reviewed during the FY 2022 fiscal year.

Sincerely,

Harry A. Smith, AICP
Town Planner

W. S. Spring
BRANFORD TOWN CLERK

2022 AUG 23 P 3:52

RECEIVED



TOWN OF BRANFORD PLANNING AND ZONING DEPARTMENT

1019 Main Street, Branford, CT 06405 ○ Tel: (203) 488 – 1255, Fax: (203) 315 – 2188

August 24, 2022

Joseph Mooney, Chair
Board of Finance

Re: Budget Transfer FYE 2022

On behalf of Zoning Board of Appeals Chairman James Sette (and with his approval) I am requesting the following transfers to be placed on the agenda for the Board of Finance August 29, 2022 meeting.

From:

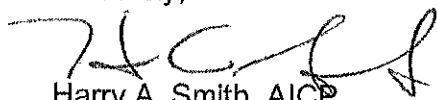
| | | |
|-----------------|---------------|--------|
| 10141140-566100 | Office Supply | \$ 400 |
| 10141140-588090 | Travel | \$ 155 |
| 10141140-588200 | Membership | \$ 200 |

To:

| | | |
|-----------------|-------------|--------|
| 10141140-555400 | Advertising | \$ 755 |
|-----------------|-------------|--------|

The proposed line item transfers will cover the costs of additional newspaper legal advertising costs for Public Hearings due to an unusually high number of applications submitted and reviewed during the FY 2022 fiscal year.

Sincerely,


 Harry A. Smith, AICP
 Town Planner

Mai S. Spina
BRANFORD TOWN CLERK

2022 AUG 24 P 2:06

RECEIVED

TOWN OF BRANFORD
Department of General Government Buildings

1019 Main Street
P.O. BOX 150,
BRANFORD, CT 06405

Brian J. Droney
Lead Tradesman



Tel: 203-315-3365
Fax: 203-315-5278
Cell: 203 627-3304
bdroney@branford-ct.gov

Date: 8/1/2022

To: Mr. Joseph Mooney, Chairman
Board of Finance

From: Brian J. Droney
Lead Tradesman

Mai Espin
BRANFORD TOWN CLERK

2022 AUG 26 A 10:23

RECEIVED

I am requesting the following request for transfer of funds be placed on the agenda for the next Board of Finance meeting:

| | | | |
|-------|-------------------|----------------------------------|-----------|
| From: | 10141170 – 517000 | Regular Wages & Salaries | \$ 41,026 |
| | 10141170 – 519040 | Accrued Payroll Expense | \$ 170 |
| | 10141170 – 526100 | Uniform & Clothing | \$ 2,853 |
| | 10141170 – 544300 | Purchased Services – R & M | \$ 41,026 |
| | 10141170 – 566100 | Office Supplies | \$ 800 |
| | 10141170 – 566900 | Other Supplies | \$ 2,141 |
| | 10141170 – 566920 | Meal Supplies | \$ 490 |
| | 10141170 – 579250 | Equipment | \$ 733 |
| | 10141170 – 579930 | Furniture & Fixtures | \$ 250 |
| | 10141170 – 588200 | Memberships & Conferences | \$ 1,200 |
| To: | 10141170 – 518000 | Overtime | \$ 2,139 |
| | 10141170 – 544100 | Utilities – Water – Elect. & Gas | \$ 81,302 |
| | 10141170 – 544110 | Fuel Oil | \$ 7,248 |

This request is to cover the additional over run in the Utilities – Water – Elect. & Gas account due to the rising costs of utility supplier charges.

Thank you,

Brian J. Droney

TOWN OF BRANFORD
1019 MAIN ST.
POST OFFICE BOX 150
BRANFORD, CT 06405

Item #19

Building Department
Anthony B. Cinicola
Building Official



Tel. 203-315-0674
Fax. 203-315-2188
www.branford-ct.gov

August 26, 2022

Joseph Mooney, Chairman
Board of Finance

Dear Chairman Mooney,

The Building Department respectfully requests the Board of Finance to consider and, if appropriate, hear a request from the Building Department for the following transfers.

FY 2022

From: 10149040-588802 Contingency 4,484

To: 10142050-519050 Stipends 4,484

FY 2023

From: 10149040-588802 Contingency 4,484

To: 10142050-519050 Stipends 4,484

The purpose of these transfers are to fund and reflect a stipend currently being paid to the Town of Branford's Local Enforcement Official to administer a program for permitting and approval of outdoor dining purposes as defined within Executive order 7mm per Governor Ned Lamont.

FY 2022

From: 10142050-566900 Other Supplies 500
 10142050-588090 Travel 400

To: 10142050-555305 Online 900

The purpose of this second transfer is to cover processing fee's associated with the acceptance of credit card payments for the collection of permit fees. This processing fee will be necessary in moving forward with the department's online permitting process. Our current contract with our credit card vendor is Invoice Cloud.

Respectively Submitted,

Anthony B. Cinicola
Anthony B. Cinicola

RECEIVED
2022 AUG 26 A 11: 28
BRANFORD TOWN CLERK
Mai Stephen

Office of Town Clerk

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

LISA E. ARPIN, CMC CCTC
Town Clerk



TELEPHONE
(203) 315-0633

Date: August 26, 2022
To: Joseph Mooney, Board of Finance Chairman
From: Lisa E. Arpin [Signature]
RE: Budget Transfers to Closeout FY2022- Town Clerk

RECEIVED
2022 AUG 26 A 9:04
Lisa E. Arpin
BRANFORD TOWN CLERK

Please consider the following FY22 budget transfer at the Board of Finance meeting of August 29, 2022 as follows:

Table with 3 columns: From (Account Number), Description, and Amount. Rows include Computer Indexing (\$128), Advertising, Printing, Binding (443), Office Supplies (23), Vital Statistics (212), Total (\$806), and Professional Development (\$806).

The Professional Development shortfall is due to my attendance in May, 2022 at the IIMC International Annual Conference of Municipal Clerks in Little Rock, AR. Although my application was approved for a \$725 first-time attendee registration grant and multi-class discount, it did not fully cover educational sessions and excluded travel. During the conference, I attended 12 advanced educational sessions to accumulate points toward my Master Municipal Clerk certification. As an aside, I had the honor of carrying the Connecticut flag in the procession of state and international flags during the opening ceremonies for 645 municipal clerks!

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: August 25, 2022
To: Joseph Mooney, Chairman
Board of Finance
From: James Finch, Finance Director
Re: Budget Transfer FY 2022

Mai Shapiro
BRANFORD TOWN CLERK

2022 AUG 26 P 2:22

RECEIVED

I am requesting the following transfers be placed on the agenda for the Board of Finance August 29, 2022 meeting:

Probate Court

| | | |
|-----------------|---|-----|
| <u>From:</u> | | |
| 10141110-555300 | Communications | 205 |
| <u>To:</u> | | |
| 10141110-555200 | Property, Auto, Gen Liability Insurance | 205 |

Per State Statute 45a-8 municipalities are required to fund a portion of expenses as it relates to Probate Court facilities. The premium for property and liability insurance came in higher than anticipated.

Board of Finance

| | | |
|-----------------|---------------------------------|-------|
| <u>From:</u> | | |
| 10141030-533260 | Audit | 1,435 |
| <u>To:</u> | | |
| 10141030-555400 | Advertising, Printing & Binding | 1,435 |

This account covers the cost of the publishing of the annual budget notice as well as the cost for the printing of the budget books and the annual report. Increased advertising and printing costs have led to the account having a shortfall.

Municipal Insurance

I am writing to request a transfer to cover a shortfall in the property insurance account. As the Board may be aware the account covers a series of risks including but not limited to automobile, buildings and contents, excess and general liability, law enforcement and public officials.

| | | |
|-----------------|--------------------|--------|
| <u>From:</u> | | |
| 10149030-588140 | Insurance Damage | 14,202 |
| | | |
| <u>To:</u> | | |
| 10149030-555200 | Property Insurance | 14,202 |

Special Detail

Please find below a resolution to increase the FY 2022 Budget to cover police special detail costs. Please note that these costs are ultimately offset through higher than budgeted revenues.

Resolved: That the Board of Finance recommends to the RTM an increase in appropriations for the Fiscal Year 2022 General Fund Budget from \$120,965,315 to \$121,239,315. This increase will be funded through increased estimated revenue resulting from special detail receipts.

| Increase | Description | Amount |
|------------------|-----------------------|---------|
| | | |
| 10142010-420450 | Special Wages Police | 274,000 |
| | | |
| <u>Increase:</u> | | |
| 10142020-518500 | Police Special Detail | 274,000 |

Expenses and Claims and Legal Fees

| | | |
|-----------------|-------------------|--------|
| From: | | |
| 10149040-588802 | Contingency | 44,000 |
| 10141070-588620 | Tax Appeals | 37,000 |
| | Total | 81,000 |
| | | |
| To: | | |
| 10141090-533550 | Legal | 23,000 |
| 10141090-533660 | Expenses & Claims | 58,000 |
| | Total | 81,000 |
| | | |
| | | |

The shortfall in expenses and claims of \$58,000 is largely attributable to consulting expensed related to tax appeals and a settlement payment of \$50,000 made in relation to the Shoreline Shellfish Partnership litigation.

The request to increase the legal line item by \$23,000 is related to the Crescent Bluff Litigation which came in at \$58,000. On a positive note legal fees which totaled \$292,720 (Object 533550) are down for the fourth consecutive year. As noted in the past, legal costs are routinely incurred in our normal operations; examples include the review of contracts, settlements, and insurance/risk management arrangements. These costs represented approximately \$203,000 of the \$292,720.

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: August 26, 2022
To: Joseph Mooney, Chairman Board of Finance
James Cosgrove, First Selectman
From: James Finch, Finance Director
Re: American Rescue Plan Act (ARPA) - Thoughts

Maia Shapiro
BRANFORD TOWN CLERK

2022 AUG 26 P 2:21

RECEIVED

Over the last few months we have discussed and established a process for approving ARPA appropriations which is to follow the budget approval process as further outlined in the attached memo. At a recent meeting we also heard presentations from the Shoreline Chamber and the Branford Arts Alliance outlining their needs for funds. Perhaps the next step is to explore a framework for allocating these funds in light of future demands.

Philosophy and Framework:

As the Board may recall, Branford opted for the "standard allowance" for use in funding "government services". The guidelines further state that: *Government services include, but are not limited to, maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services. The aforementioned list of government services is not exclusive.*

In reviewing the above paragraph one will easily notice that the non-exclusive items listed are strikingly similar to those funded in the annual operating budget. I believe this overlap of services was intentional on the part of the Treasury in so far as they assumed that pandemic related revenue losses would cause reductions in local government services. This feared revenue loss was also reflected in the Board's decision to budget a 95% tax collection rate in the FY 2021 budget which was offset by fund balance. Fortunately this scenario never came to fruition in Branford, however, other communities with different revenue streams (parking meters, occupancy taxes, and sales taxes) likely experienced a different outcome.

If we follow the philosophy that the revenue loss claim is linked to funding government services then a reasonable approach is to allocate a considerable percentage of dollars for these services perhaps as high as 90-95%. In some cases these appropriations will provide a one-time opportunity to increase our service efforts (ex. paving, fire equipment) while in other instances it may provide an opportunity to expand our human services budget or introduce new economic development and arts opportunities. It is important to underscore that items funded through ARPA should not have an adverse impact on our tax requirements once the funding cycle is completed. Moreover new funding initiatives worthy of continued funding should be gradually offset by tax dollars in logical and budget sensitive ways with an eye toward creating a glide path into a post ARPA period.

The Board may ponder using the balance of ARPA for one time grants to community groups adversely impacted by the pandemic either through an increased demand for services or loss of revenue. An example of a revenue loss could be a result of cancelled fundraising events. Finally, other needs may be considered pursuant to the recent community survey.

While I acknowledge the Board may exercise broad latitude in future funding allocations, I humbly suggest the board consider an approach that is closely aligned with Branford's decision to claim the standard allowance and fund government services as outlined in the guidelines.

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT

Item #15

1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CT 06405



TEL: (203) 488-8394
FAX: (203) 315-3736
www.branford-ct.gov

Date: February 24, 2022
To: Joseph Mooney, Chairman Board of Finance
From: James Finch, Finance Director
Re: American Rescue Plan - Update

RECEIVED
2022 FEB 25 P 12:45
MAY STEPHENSON
BRANFORD TOWN CLERK

I write to 1) provide a timeline with regard to the American Rescue Plan; 2) propose a framework for distributing these funds; 3) seek approval for the creation of a separate fund to track Branford's ARPA dollars.

March 2021

Congress approves the American Rescue Plan which includes \$350 billion to state, local and tribal governments to support response and recovery efforts associated with the COVID-19 public health emergency. These dollars are referred to as Coronavirus State and Local Fiscal Recovery Funds.

May 2021

The Treasury releases interim rules related the Coronavirus State and Local Fiscal Recovery Funds. In general, funds can be used for the following five categories:

- Public Health
- Negative Economic Impacts
- Investments in water and sewer
- Investments in broadband
- Revenue loss

The interim rules aim to prevent recipient governments from supplanting existing activities.

Branford's allocation is \$8,257,021 and we received \$4,128,510 in June 2021 (50% of the allocation).

The Town of Branford, under the act, is deemed to be a Non Entitlement Unit (NEU) as our population is under 50,000. As a NEU our dollars are received through the State of Connecticut's Office of Policy Management.

These funds may be used to cover eligible costs incurred after March 3, 2021 and obligated by December 2024 and expended by December 31, 2026.

January 2022

The Treasury issues final rules which are of benefit to Eranford for the following reasons:

- The rules provide a provision allowing recipients to choose a standard allowance of up to \$10 million.
- Recipients may use funds up to the amount of revenue loss for "government services."

Essentially, a community that claims a revenue loss is afforded much broader latitude with regard to their use of funds. Additionally, the revised rules alleviate the need to apply a more rigorous revenue calculation by claiming a standard allowance of \$10 million. Since our allocation is below \$10 million claiming the standard revenue loss is the preferable option.

Government Services

The Supplemental Information to the interim final rule provided a non-exhaustive list of examples of services that are government services. The interim final rule also discussed why neither payment of debt service nor replenishing financial reserves constitutes government services, as these expenditures do not provide services but relate to the financing of such services. Similarly, government services under the interim final rule did not include satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring in a judicial, administrative, or regulatory proceeding, unless the judgment or settlement required the provision of government services.

Public Comment: Treasury received several comments requesting further clarification regarding the scope of government services, including asking for either a specific definition of government services or that a specific use be expressly deemed to be a government service. Some commenters disagreed with the exclusions from government services in the interim final rule. For instance, many of the comments Treasury received suggested that replenishing reserve funds and at least certain types of debt service should be treated as providing governmental services. Some commenters also suggested that a recipient should be able to use funds for costs incurred before March 3, 2021. Other commenters asked Treasury to maintain the prohibition on using the funds to pay debt service.

Treasury Response: Treasury continues to believe that the lists of activities that either are or are not providing government services are accurate but is clarifying here that, generally speaking, services provided by the recipient governments are "government services" under the interim final rule and final rule, unless Treasury has stated otherwise. Government services include, but are not limited to, maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services. The aforementioned list of government services is not exclusive.

Going Forward

As one will notice in the above Treasury Response the lists of "government services" aligns with the services funded through our operating budget inclusive of the capital items that are funded on a pay-as-you go basis. Therefore, the approach that we are recommending includes the creation of a separate fund for the American Rescue Plan dollars and the items funded through these dollars will be itemized and the fund will be included along with the other funds that both the Board of Finance and RTM approve. Accordingly we will provide an additional resolution for the Board of Finance and RTM to act upon along with the other funds in the budget book. ✓