

**BOARD OF FINANCE
TOWN OF BRANFORD, BRANFORD, CONNECTICUT 06405**

JOSEPH W. MOONEY, CHAIRMAN

HARRY DIADAMO, JR.
VICTOR J. CASSELLA
PAMELA DeLISE
CHARLES F. SHELTON, JR.
JEFFREY E. VAILETTE



EX-OFFICIO
JAMES B. COSGROVE,
First Selectman

CLERK
LISA E. ARPIN, MMC MCTC
Town Clerk

Lisa E. Arpin
BRANFORD TOWN CLERK

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**BOARD OF FINANCE
Minutes
March 19, 2024**

The Board of Finance held a regular meeting on Tuesday, March 19, 2024 called to order by Chairman Mooney at 7:03 p.m. at Fire Headquarters, 45 North Main Street, Branford, CT. The meeting was available for remote public viewing via BCTV (Comcast Channel 20) and Facebook Live.

Board members seated were: Chairman Joseph Mooney, Victor Cassella, Harry DiAdamo, Pamela DeLise, Charles Shelton (via telephone) and Jeffrey Vailette. Also present were First Selectman James Cosgrove, Jim Finch, Finance Director, Kathryn LaBanca, Assistant Finance Director, and Lisa Arpin, Town Clerk. RTM reps in attendance were Maryann Amore, Peter Black, Tracy Everson, John Hartwell, Christopher Hynes, Ray Ingraham, Alex Larsson, Frank Twohill, Victoria Verderame, and Alisa Waterman.

The continuance of budget hearing presentations to the Board of Finance for fiscal year 2024-2025 took place after Chairman Mooney gave a summary of budget requirements (see attached summary pages from the budget book.) The following departments presented with an opportunity for Q&A by the Board, the RTM, as well as the public. No votes were taken during the budget hearings.

(RTM-RULES & ORDINANCES COMMITTEE)

Conservation & Environment.....	Heather Wells Sweeney.....	50
Building Inspection and Enforcement.....	Tony Cinicola.....	37
Inland Wetlands and Natural Resources.....	Jaymie Frederick.....	26
Planning and Zoning.....	Harry Smith.....	23
Zoning Board of Appeals.....	James Sette/Harry Smith.....	24
Water Pollution Control Authority.....	Brian Devlin.....	40, 65-66
Economic Development.....	Perry Maresca/Richard Squeglia.....	25

TOWN OF BRANFORD
MILL RATE CALCULATION
(PROPOSED BUDGET)
FISCAL YEAR 2024 - 2025

	2023/2024	2024/2025	Change Amount	%
	\$130,600,768	\$138,163,711	\$7,562,943	5.8%
Less: Annual Receipts Other Than Taxes	\$2,096,199	\$2,184,839	\$88,640	4.2%
Interest & Penalties on Back Taxes	3,464,882	\$4,192,080	\$727,198	21.0%
State & Federal Grants	8,185,263	\$8,707,520	\$522,257	6.4%
Departmental Receipts	\$3,441,000	\$3,156,000	(\$285,000)	-8.3%
Fund Balance Brought Forward	\$17,187,344	\$18,240,439	\$1,053,095	6.1%
Net to be raised from Taxation	\$113,413,424	\$119,923,272	\$6,509,848	5.7%

Budget Requirements

Less: Annual Receipts Other Than Taxes
Interest & Penalties on Back Taxes
State & Federal Grants
Departmental Receipts
Fund Balance Brought Forward

Net to be raised from Taxation

	2023/2024	2024/2025	Change Amount	%
NET GRAND LIST	\$3,879,790,337	\$3,900,697,512	\$20,907,175	0.5%
Mill Rate	29.89	31.43	1.5	5.0%
Gross Taxes Available	\$115,984,873	\$122,603,936	\$6,619,063	5.7%
Less: State Reimbursements	\$270,800	\$270,800	\$0	0.0%
Less: Elderly Tax Relief	\$386,899	\$386,899	\$0	0.0%
Less: Allowance for Uncollectible	\$2,020,485	2,022,965	\$2,480	0.1%
Net Taxes Available	\$113,413,424	\$119,923,272	\$6,509,848	5.7%

Net Taxes Available

Collection Rate 98.35%

Kurt Swannfelder
Treasurer
Town of Branford
3/14/2024

(1) Reflects anticipated reductions from tax appeals

GRAND LIST HISTORY

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This Information Will Appear in the 2024-25 RTM Approved Budget Book

TOWN OF BRANFORD

2024 - 2025

Budget Summary

DEPT #	REVENUES	RTM Amended 2023 - 2024	Requested Budget 2024 - 2025	Difference Requested vs RTM Amended	PERCENT
3010	Tax Collector	115,509,623	122,108,111	6,598,488	5.7%
3020	State & Federal Grants	3,464,882	4,192,080	727,198	21.0%
3030	Other Revenues	11,626,263	11,863,520	237,257	2.0%
Total Revenues & Taxes		130,600,768	138,163,711	7,562,943	5.8%
EXPENDITURES					
4101	Legislative	18,766	18,983	217	1.2%
4102	Executive	330,091	344,120	14,029	4.3%
4103	Finance	105,676	140,239	34,563	32.7%
4104	Fiscal Services	555,150	648,201	93,051	16.8%
4105	Assessor	494,271	530,049	35,778	7.2%
4106	Board of Tax Review	14,625	20,748	6,123	41.9%
4107	Tax Collector	761,377	800,975	39,598	5.2%
4108	Town Clerk	277,271	308,806	31,535	11.4%
4109	Legal Services	450,000	450,000	0	0.0%
4110	Labor Relations	93,600	93,600	0	0.0%
4111	Probate Court	17,290	17,290	0	0.0%
4112	Elections	220,349	288,287	67,938	30.8%
4113	Planning & Zoning	345,313	400,448	55,135	16.0%
4114	Zoning Board of Appeals	10,838	11,436	598	5.5%
4115	Economic Development	23,650	23,650	0	0.0%
4116	Inland Wetlands & Natural Resources	143,683	144,769	1,086	0.8%
4117	Municipal Government Buildings	1,145,235	1,167,997	22,762	2.0%
4118	Cable T.V.	15,600	15,750	150	1.0%
4119	Information Technology	1,171,040	1,303,936	132,896	11.3%
4120	Human Resources	345,328	358,669	13,341	3.9%
Sub - Total General Government		6,539,053	7,087,853	548,800	8.4%

TOWN OF BRANFORD

2024 - 2025

Budget Summary

DEPT #	EXPENDITURES		Requested Budget 2024 - 2025	Difference Requested vs RTM Amended	PERCENT
	RTM Amended 2023 - 2024				
4201	Police Service	7,224,216	7,356,267	132,051	1.8%
4202	Police Service - Special Detail	525,000	525,000	0	0.0%
4203	Department of Emergency Management	30,500	30,500	0	0.0%
4204	Fire Protection	7,725,496	9,796,052	2,070,556	26.8%
4205	Building Inspection & Enforcement	226,278	243,653	17,375	7.7%
4206	Other Protection - Animal Control	214,271	399,554	185,283	86.5%
	Sub - Total Public Safety	15,945,761	18,351,026	2,405,265	15.1%
4301	Public Works	2,730,799	2,822,699	91,900	3.4%
4303	Water Pollution Control	600,000	600,000	0	0.0%
4304	Solid Waste Management & Recycling	4,798,968	4,940,442	141,474	2.9%
4305	Engineering	466,162	507,603	41,441	8.9%
	Sub - Total Public Works	8,595,929	8,870,744	274,815	3.2%
4401	Human Services	1,254,989	1,226,111	(28,888)	-2.3%
4402	Commission for Elderly	452,517	492,940	40,423	8.9%
4404	East Shore Health	383,001	397,652	14,651	3.8%
	Sub - Total Public Health / Welfare	2,090,517	2,116,703	26,186	1.3%
4501	Recreation Department	1,271,891	1,328,353	56,462	4.4%
4505	Parks and Open Space	26,800	26,800	0	0.0%
4507	Docks & Recreational Facilities	21,571	21,702	131	0.6%
4508	Public Celebration	46,276	46,788	512	1.1%
4510	Conservation Commission	11,731	11,750	19	0.2%
	Sub - Total Recreation	1,378,269	1,435,393	57,124	4.1%
4601	Blackstone Library	1,700,340	1,743,500	43,160	2.5%
4602	Willoughby Wallace Library	269,741	279,450	9,709	3.6%
	Sub - Total Libraries	1,970,081	2,022,950	52,869	2.7%

TOWN OF BRANFORD

2024 - 2025

Budget Summary

DEPT #	EXPENDITURES		Requested Budget 2024 - 2025	Difference Requested vs RTM Amended	PERCENT
	RTM Amended 2023 - 2024				
4701	Debt - Principal	7,135,000	6,390,000	(745,000)	-10.4%
4702	Debt - Interest	2,243,646	2,247,766	4,120	0.2%
	Sub - Total Debt Service	9,378,646	8,637,766	(740,880)	-7.9%
4800	Board of Education	62,911,644	65,865,845	2,954,201	4.7%
4901	Pensions & Contributions	7,119,140	6,939,068	(180,072)	-2.5%
4902	Employee Group Insurance	6,374,700	6,219,821	(154,879)	-2.4%
4903	Municipal Insurance	2,758,365	2,784,390	26,025	0.9%
	Sub - Total Pension & Insurance	16,252,205	15,943,279	(308,926)	-1.9%
4904	Contingency	1,694,806	1,209,109	(485,697)	-28.7%
5000	Capital Project Funds - BOE	456,925	496,000	39,075	8.6%
	Capital Project Funds - Town	2,814,932	5,542,043	2,727,111	96.9%
	Coastal Resiliency Fund	310,000	310,000	0	0.0%
	Lease Fund Town	147,000	150,000	3,000	2.0%
	Lease Fund BOE	115,000	125,000	10,000	8.7%
	Sub - Total Capital	3,843,857	6,623,043	2,779,186	72.3%
	Total Expenditures	130,600,768	138,163,711	7,562,943	5.8%
Composition of Expenditures					
	Municipal Operating Expenditures	53,081,815	56,137,948	3,056,133	5.8%
	Town Capital & Lease Expenditures	2,961,932	5,692,043	2,730,111	92.2%
	Total Town Expenditures	56,043,747	61,829,991	5,786,244	10.3%
	Board of Education Expenditures	62,911,644	65,865,845	2,954,201	4.7%
	BOE Capital & Lease Expenditures	571,925	621,000	49,075	8.6%
	Total BOE Expenditures	63,483,569	66,486,845	3,003,276	4.7%
	Contingency	1,694,806	1,209,109	(485,697)	-28.7%
	Debt Service Expenditures	9,378,646	8,637,766	(740,880)	-7.9%
	Total	130,600,768	138,163,711	7,562,943	5.8%

TOWN OF BRANFORD Budget Presentation

Department - 3010 TAX DEPARTMENT		Actual 2022 - 2023	RTM Amended 2023 - 2024	2024 - 2025 Requested	CHANGE * AMOUNT	PERCENT
ORG	OBJECT DESCRIPTION					
10180000	400010 Property Taxes, Current	113,002,110	113,413,424	119,923,272	6,509,848	5.7%
10180000	400020 Delinquent Taxes	1,380,619	1,306,855	1,370,105	63,250	4.8%
10180000	400030 Interest, Property Taxes	848,721	772,844	796,234	25,390	3.3%
10180000	400040 Lien Fees	11,268	6,100	6,100	0	0.0%
10180000	400050 Suspense Tax Collections	51,888	7,100	7,100	0	0.0%
10180000	400060 Foreclosure Fees	0	0	0	0	NA
10180000	400065 Attorney Fees	0	0	0	0	NA
10180000	400070 Returned Check Fees	40	0	0	0	NA
10180000	400080 Warrant Fees	867	300	300	0	0.0%
10180000	400085 Motor Vehicle Fees	10,237	3,000	3,000	0	0.0%
TOTAL TAX REVENUE		115,305,750	115,509,623	122,108,111	6,598,488	5.7%

* Change column compares the 2024-25 Requested Budget versus the 2023-24 RTM Amended Budget.
 **Please note the 2023-24 Amended Budget reflects amendments approved through February 2024

TOWN OF BRANFORD Budget Presentation

Department - 3020 STATE & FEDERAL GRANTS		Actual 2022 - 2023	RTM Amended 2023 - 2024	2024 - 2025 Requested	CHANGE * AMOUNT	PERCENT
ORG	OBJECT DESCRIPTION					
10148050	410010 Education Cost Sharing	3,061,068	2,852,653	3,572,866	720,213	25.2%
10148050	410015 Special Education	618,086	426,572	426,572	0	0.0%
10148050	410020 Health & Welfare	6,905	0	0	0	NA
10148050	422010 Tuition Reimbursement	0	0	0	0	NA
	Sub Total Education Grants	3,686,059	3,279,225	3,999,438	720,213	22.0%
10180000	411020 Disability Exemptions	2,490	2,000	2,000	0	0.0%
10180000	411040 Exempt Private Property	125,572	144,000	163,140	19,140	13.3%
10180000	411050 Exempt State Property	12,155	12,155	0	(12,155)	-100.0%
10180000	411080 Vet Reimbursement - State	18,184	0	0	0	NA
10180000	411090 Municipal Video Competition Grant	0	0	0	0	NA
10180000	411100 Municipal Revenue Sharing	590,859	0	0	0	NA
10180000	411110 Municipal Stabilization Grant	0	0	0	0	NA
	Sub Total Tax Related Grants	749,260	158,155	165,140	6,985	4.4%
10142010	412060 Misc. State Grants	0	0	0	0	NA
10142030	411350 Misc. State & Federal Grants (EMPG)	0	14,002	14,002	0	0.0%
10142040	411350 Misc. State & Federal Grants (SAFER)	0	0	0	0	NA
10144020	480340 NGO Grant Revenue	0	0	0	0	NA
	Sub Total Elderly Commission Grants	0	0	0	0	NA
10180000	412060 Misc. State Grants	21,874	10,000	10,000	0	0.0%
10180000	414000 Wild Life Refuge	3,979	3,500	3,500	0	0.0%
	Sub Total Other Grants	25,853	13,500	13,500	0	0.0%
	TOTAL GRANTS	4,461,172	3,464,882	4,192,080	727,198	21.0%

* Change column compares the 2024-25 Requested Budget versus the 2023-24 RTM Amended Budget.
 **Please note the 2023-24 Amended Budget reflects amendments approved through February 2024

TOWN OF BRANFORD Budget Presentation

Department - 3030 OTHER REVENUES

ORG	OBJECT	DESCRIPTION	Actual 2022 - 2023	RTM Amended 2023 - 2024	2024 - 2025 Requested	CHANGE * Amount	Percent
10141130	420100	Planning & Zoning Fees	23,734	29,000	20,000	(9,000)	-31.0%
10141130	420610	DEP Lic/Town Portion	618	500	500	0	0.0%
10141140	420140	Zoning Board of Appeals	3,025	3,250	3,750	500	15.4%
10141160	420060	Inland Wetland Applications	19,694	18,000	20,000	2,000	11.1%
10141160	420610	DEP Lic/Town Portion	80	60	60	0	0.0%
10142050	420020	Building Permits	1,024,172	706,291	700,000	(6,291)	-0.9%
10142050	420080	Map Copies - Bldg. & Engineering	2,628	2,000	2,000	0	0.0%
10142050	420082	Building Dept. - Education Fee	834	600	600	0	0.0%
10143050	420040	Excavation Permits	6,210	5,000	5,000	0	0.0%
10143050	420120	Sewer Connection Permits	154	0	0	0	NA
		Sub Total Building, P & Z, Engineering	1,081,149	764,701	751,910	(12,791)	-1.7%
10143040	420320	Sticker Revenue	14,954	16,000	16,000	0	0.0%
10143040	420330	Transfer Station Escrow Payments	349,711	140,558	180,000	39,442	28.1%
10143040	420340	Trip Passes	1,536	1,500	1,500	0	0.0%
10143040	420515	Electrical Revenue Share (Covanta)	18,172	17,000	17,000	0	0.0%
		Sub Total Solid Waste & Recycling	384,373	175,058	214,500	39,442	22.5%
10142010	420440	Police Department - Permits, Tags	3,585	4,500	4,500	0	0.0%
10142010	420445	Fingerprinting Fees	11,583	14,859	14,859	0	0.0%
10142010	420450	Police Department - Special Wages	796,280	525,000	525,000	0	0.0%
		Sub Total Police Department	811,408	544,359	544,359	0	0.0%
10143030	420530	North Branford Sewer Fees	106,985	124,270	124,270	0	0.0%
10143030	420540	Pump Out Services	6,775	6,000	6,000	0	0.0%
		Sub Total Water Pollution Control	113,760	130,270	130,270	0	0.0%
10141080	420640	Dog Licenses	7,635	2,000	2,000	0	0.0%
10141080	420650	Marriage Licenses	4,512	4,100	4,100	0	0.0%
10141080	420660	Real Estate Conveyance Tax	740,987	475,000	500,000	25,000	5.3%
10141080	420670	Town Clerk - Other Monies	260,380	275,000	220,000	(55,000)	-20.0%
10141080	420680	E-Commerce Revenue Share	14,550	19,000	15,000	(4,000)	-21.1%
		Sub Total Town Clerk	1,028,064	775,100	741,100	(34,000)	-4.4%

* Change column compares the 2024-25 Requested Budget versus the 2023-24 RTM Amended Budget.
 **Please note the 2023-24 Amended Budget reflects amendments approved through February 2024

TOWN OF BRANFORD Budget Presentation

Department - 3030 OTHER REVENUES									
ORG	OBJECT	DESCRIPTION	Actual 2022 - 2023	RTM Amended 2023 - 2024	2024 - 2025 Requested	CHANGE * Amount	Percent		
10141110	420570	North Branford Probate Fee Sub Total Probate Court	6,443 6,443	5,500 5,500	5,500 5,500	0 0	0.0% 0.0%		
10142040	420420	False Alarm Fees	3,663	4,900	4,900	0	0.0%		
10142040	420710	Ambulance Fees	2,262,237	1,835,680	1,935,000	99,320	5.4%		
10142040	420720	Misc. Permits & fees	2,970	2,000	2,000	0	0.0%		
		Sub Total Fire Department	2,268,870	1,842,580	1,941,900	99,320	5.4%		
10144020	433010	Building Usage Fees Sub Total Elderly Commission	250 250	0 0	0 0	0 0	NA NA		
10145010	433010	Building Usage Fees	12,050	8,000	8,000	0	0.0%		
10145010	433015	Facility Usage Fees	400	1,000	1,000	0	0.0%		
10145010	480297	Footo Family Charitable Trust	339,500	275,000	275,000	0	0.0%		
		Sub Total Recreation Department	351,950	284,000	284,000	0	0.0%		
10145100	420820	Fees & Services Sub Total Conservation Commission	0 0	0 0	0 0	0 0	NA NA		
10146020	420910	Library Fees	1,210	1,500	1,500	0	0.0%		
10146020	420920	Passport Fees	4,935	6,000	6,000	0	0.0%		
10146020	420930	Notary Fees	0	0	0	0	NA		
		Sub Total Willoughby Wallace Library	6,145	7,500	7,500	0	0.0%		
10190000	420690	Commerce Bank Revenue Share	8,147	5,000	5,000	0	0.0%		
10190000	422040	Insurance Claims & Refunds	27,537	15,000	15,000	0	0.0%		
10190000	433020	Leases - Other	5,701	6,000	6,000	0	0.0%		
10190000	440010	Interest Income - General Fund	3,150,130	1,561,667	1,596,917	135,250	8.7%		
10190000	451060	Returned Check Fees	80	0	0	0	NA		
10190000	480070	Employee Health Insurance Co-Pay	701,297	712,493	715,000	2,507	0.4%		
10190000	480080	Miscellaneous Income	4,824	15,000	2,000	(13,000)	-86.7%		
10190000	480100	Sale of Town Property	82,731	0	0	0	NA		
10190000	480130	Miscellaneous Refunds	669	0	0	0	NA		

* Change column compares the 2024-25 Requested Budget versus the 2023-24 RTM Amended Budget.
 **Please note the 2023-24 Amended Budget reflects amendments approved through February 2024

TOWN OF BRANFORD

Budget Presentation

Department - 3030 OTHER REVENUES										
ORG	OBJECT	DESCRIPTION	Actual 2022 - 2023	RTM Amended 2023 - 2024	2024 - 2025 Requested	CHANGE * Amount	Percent			
10180000	480310	Telephone Access Tax	70,581	55,000	55,000	0	0.0%			
10180000	480320	Lieu of Taxes - S. C. Reg. Water	495,358	455,000	475,000	20,000	4.4%			
10190000	480350	Virtual Net Metering Credits	0	40,000	30,000	(10,000)	-25.0%			
10190000	480370	Municipal Cannabis Sales Tax Revenue	135,508	0	300,000	300,000	NA			
10190000	480380	Settlement Income	408,470	0	0	0	NA			
10190000	480296	Fund Balance Brought Forward	0	3,441,000	3,156,000	(285,000)	-8.3%			
		Sub Total Miscellaneous	5,091,633	6,306,160	6,455,917	149,757	2.4%			
10190000	490010	Transfer In - Sewer Utility Fund - Benefits	747,609	791,035	786,564	(4,471)	-0.6%			
10190000	490012	Transfer In - Municipal Facilities Fund	8,394	0	0	0	NA			
10190000	490013	Transfer In - Infrastructure Enhancement Fund	0	0	0	0	NA			
10190000	490015	Transfer In - Capital Fund	98,200	0	0	0	NA			
10190000	490090	Other Financing Sources	0	0	0	0	NA			
		Sub Total Other Financing Sources	854,203	791,035	786,564	(4,471)	-0.6%			
		TOTAL FOR DEPARTMENT	11,998,248	11,626,263	11,863,520	237,257	2.0%			
Total General Fund Revenues			131,765,170	130,600,768	138,163,711	7,562,943	5.8%			

* Change column compares the 2024-25 Requested Budget versus the 2023-24 RTM Amended Budget.
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