

**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

2024 MAR 22 P 12:56

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**BOARD OF FINANCE  
Minutes  
March 21, 2024**

The Board of Finance held a regular meeting on Thursday, March 21, 2024 called to order by Chairman Mooney at 7:00 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, Josh Brooks, Tracy Everson, John Hartwell, Alex Larsson, Joseph Loffredo, Frank Twohill, Victoria Verderame, and Alisa Waterman.

- I. Budget Hearings – 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 and the public. No votes were taken during the hearings.

Budget hearing presentations for fiscal year 2024-2025 continued as follows:

<u>DEPARTMENT</u>	<u>PRESENTER</u>	<u>PAGE #</u>
<i>(RTM-EDUCATION COMMITTEE)</i>		
School Age Child Care	Charles Cicarella, Ariana Loyola & Michael Lopes	63
Shoreline Adult Education	Christine Bjork	62
Willoughby Wallace Memorial Library	Alice Pentz	52
James Blackstone Memorial Library	Katy McNicol, Kathy Oxsalida & Janice Kochanowski	51
*See attached meeting handout for budget detail		
Board of Education	Christopher Tranberg, Michael Lopes & Peter Berdon	55

2. Budget Hearings Close Public Hearings for Fiscal 2024-2025 Budget--By motion from Mr. Cassella, seconded by Mr. DiAdamo, the public hearings were closed.

3. FY24-25 American Rescue Plan Act (ARPA) Recommendations

Finance Director Jim Finch provided the Board with the attached memo recommending ARPA dollars as the funding source for government services presented throughout the budget hearing process this week. The attached spreadsheet outlines a recommended total of \$1,088,500 for FY2025. The one exception not heard yet is the request for \$31,500 under Engineering/Public Works. First Selectman Cosgrove then gave the backdrop to the fee proposal of \$31,500 by BETA Group, Inc. for Phase I of traffic signal equipment evaluation and recommendations for three town-owned signal systems located at:

- ⇒ Leetes Island Road at East Industrial Road & Business Park Drive
- ⇒ Leetes Island Road at Stop and Shop plaza driveway
- ⇒ Maple Street at Indian Neck Avenue

The scope of work in this initial phase as well as Phase II are outlined in the attached proposal by BETA. A motion was made by Mr. DiAdamo, seconded by Mr. Vailette to accept the ARPA funding recommendation of \$1,088,500. Vote unanimous.

4. Adjournment-- The meeting adjourned at 8:25 p.m. by motion from Mr. DiAdamo, seconded by Mr. Vailette.

Dated this 22nd day of March, 2024.



Lisa E. Arpin, MMC MCTC  
Board of Finance Clerk

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

	2023/2024	2024/2025	Change Amount	%
<b>Budget Requirements</b>	\$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%
<b>Net to be raised from Taxation</b>	<b>\$113,413,424</b>	<b>\$119,923,272</b>	<b>\$6,509,848</b>	<b>5.7%</b>

	2023/2024	2024/2025	Change Amount	%
<b>NET GRAND LIST</b>	\$3,879,790,337	\$3,900,697,512	\$20,907,175	0.5%
<b>Mill Rate</b>	<b>29.89</b>	<b>31.43</b>	<b>1.5</b>	<b>5.0%</b>
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%
<b>Net Taxes Available</b>	<b>\$113,413,424</b>	<b>\$119,923,272</b>	<b>\$6,509,848</b>	<b>5.7%</b>

	2023/2024	2024/2025
<b>Collection Rate</b>	<b>98.35%</b>	<b>98.35%</b>

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	3,484,882	4,192,080	727,198	21.0%
3030	Other Revenues	11,626,263	11,863,520	237,257	2.0%
<b>Total Revenues &amp; Taxes</b>		<b>130,600,768</b>	<b>138,163,711</b>	<b>7,562,943</b>	<b>5.8%</b>
<b>EXPENDITURES</b>					
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	23,550	23,550	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%
<b>Sub - Total General Government</b>		<b>6,539,053</b>	<b>7,087,853</b>	<b>548,800</b>	<b>8.4%</b>

# TOWN OF BRANFORD 2024 - 2025 Budget Summary

DEPT #	EXPENDITURES	RTM		Requested Budget 2024 - 2025	Difference Requested vs RTM Amended	PERCENT
		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	1,254,999		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

<u>DEPT #</u>	<u>EXPENDITURES</u>	<u>RTM Amended 2023 - 2024</u>	<u>Requested Budget 2024 - 2025</u>	<u>Difference Requested vs RTM Amended</u>	<u>PERCENT</u>
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	<u>9,378,646</u>	<u>8,637,766</u>	<u>(740,880)</u>	<u>-7.9%</u>
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	<u>16,252,205</u>	<u>15,943,279</u>	<u>(308,926)</u>	<u>-1.9%</u>
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	116,000	126,000	10,000	8.7%
	Sub - Total Capital	<u>3,843,857</u>	<u>6,623,043</u>	<u>2,779,186</u>	<u>72.3%</u>
	<b>Total Expenditures</b>	<b>130,600,768</b>	<b>138,163,711</b>	<b>7,562,943</b>	<b>5.8%</b>
<i>Composition of Expenditures</i>					
	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	<u>56,043,747</u>	<u>61,829,991</u>	<u>5,786,244</u>	<u>10.3%</u>
	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	<u>63,483,569</u>	<u>66,486,845</u>	<u>3,003,276</u>	<u>4.7%</u>
	Contingency	1,694,806	1,209,109	(485,697)	-28.7%
	Debt Service Expenditures	9,378,646	8,637,766	(740,880)	-7.9%
	<b>Total</b>	<b>130,600,768</b>	<b>138,163,711</b>	<b>7,562,943</b>	<b>5.8%</b>

# TOWN OF BRANFORD

## Budget Presentation

Department - 3010 TAX DEPARTMENT		Actual	RTM Amended	2024 - 2025	CHANGE *	PERCENT
ORG	OBJECT DESCRIPTION	2023 - 2023	2023 - 2024	Requested	AMOUNT	
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%
<b>TOTAL TAX REVENUE</b>		<b>115,305,750</b>	<b>115,509,623</b>	<b>122,108,111</b>	<b>6,598,488</b>	<b>5.7%</b>

\* 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

ORG	OBJECT DESCRIPTION	Actual 2022 - 2023	RTM Amended 2023 - 2024	2024 - 2025 Requested	CHANGE * AMOUNT	PERCENT
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
		0	0	0	0	NA
10142030	411350 Misc. State & Federal Grants (EMPG)	0	14,002	14,002	0	0.0%
		0	14,002	14,002	0	0.0%
10142040	411350 Misc. State & Federal Grants (SAFER)	0	0	0	0	NA
		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			Actual	RTM Amended	2024 - 2025	CHANGE *	Percent
ORG	OBJECT	DESCRIPTION	2022 - 2023	2023 - 2024	Requested	Amount	
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	140,568	180,000	39,442	28.1%
10143040	420340	Trip Passes	1,636	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	175,068	214,500	39,442	22.5%
10142010	420440	Police Department - Permits, Tags	3,565	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	796,260	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	4,612	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			Actual 2022 - 2023	RTM Amended 2023 - 2024	2024 - 2025 Requested	CHANGE * Amount	Percent
ORG	OBJECT	DESCRIPTION					
10141110	420870	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	260 260	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	420890	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	1,551,667	1,696,917	135,250	8.7%
10190000	451060	Returned Check Fees	80	0	0	0	NA
10190000	480010	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	689	0	0	0	NA

\* Change column compares the 2024-25 Requested Budget versus the 2023-24 RTM Amended Budget.  
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# 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	495,958	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	6,456,917	148,757	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.  
 \*\*Please note the 2023-24 Amended Budget reflects amendments approved through February 2024

James Blackstone Memorial Library  
 Budget Request (Summary)  
 July 2024 through June 2025

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BRANFORD TOWN CLERK

	Actual 2022-2023	Budget 2023-2024	Requested 2024-2025	Change Amount	Change Percent	Percent of Budget
Operations Income/Expense						
Income						
Total 41000 - Town of Brd Operating Grant	1,650,816	1,700,340	1,743,500	43,160	2.54%	89.21%
Total 42000 - Program Operations	14,795	20,500	17,500	-3,000	-14.63%	0.90%
Total 43000 - Contributions	79,556	60,000	64,000	4,000	6.67%	3.27%
Total 43500 - Development & Fundraising	26,142	25,500	29,000	3,500	13.73%	1.48%
Total 44000 - Other Grants	47,359	9,000	8,000	-1,000	-11.11%	0.41%
Total Income	1,817,667	1,815,340	1,862,000	46,660	2.57%	95.27%
Expense						
Total 60000 - Salaries	943,970	1,023,078	1,046,777	23,699	2.32%	53.56%
Total 60200 - Payroll Taxes	74,331	83,897	86,528	1,831	2.34%	4.38%
Total 60300 - Employee Benefits & Insurance	924,033	412,737	396,668	-16,049	-3.89%	20.30%
Total 61000 - Materials of the Collection	112,751	105,000	112,000	7,000	6.67%	5.73%
Total 62100 - Utilities	52,124	59,164	61,027	1,863	3.15%	3.12%
Total 62200 - Repairs/Maintenance	64,635	62,000	79,000	17,000	27.42%	4.04%
Total 63100 - Automation/Technology	75,793	75,000	77,250	2,250	3.0%	3.95%
Total 63200 - Development/Fundraising	6,149	9,700	9,200	-500	-5.16%	0.47%
Total 63300 - Insurance	33,383	34,000	40,000	6,000	17.65%	2.05%
Total 63500 - Supplies/Postage/Copying	15,373	16,750	17,450	700	4.18%	0.99%
Total 63700 - Professional Fees	10,910	11,000	12,000	1,000	9.09%	0.61%
Total 63800 - Memberships/Cont.Ed	946	1,000	2,000	1,000	100.0%	0.10%
Total 63900 - Telephone	1,355	1,500	1,500	0	0.0%	0.08%
Total 64000 - Other Program Expenses	7,761	6,000	9,900	3,900	65.0%	0.51%
Total 65500 - Funded Program Expenses	45,307	5,000	4,000	-1,000	-20.0%	0.20%
Total Expense	1,768,840	1,905,726	1,954,420	48,694	2.56%	100.00%
Net Operations Income	48,828	-90,386	-92,420	-2,034	2.25%	-4.73%
47010 - Transfer from LT Investments	0	90,386	92,420	2,034	2.25%	4.73%
Net Income	48,828	0	0	0	0.00%	0.00%

BOF meeting handout  
 3/21/2024  
 Item #1d

**James Blackstone Memorial Library**  
**Budget Request (Detail)**  
 July 2024 through June 2025

	Actual 2022-2023	Budget 2023-2024	Requested 2024-2025	Change Amount	Change Percent	Percent of Budget
* Operations Income/Expense						
* Income						
* Total 41000 - Town of Bfd Operating Grant	1,650,816	1,700,340	1,743,500	43,160	2.54%	89.21%
42000 - Program Operations						
42020 - Lost & Damaged	1,652	1,200	1,200	0	0.0%	0.06%
42030 - Copier/Printing	7,327	5,500	5,500	0	0.0%	0.28%
42040 - Miscellaneous	1,616	800	800	0	0.0%	0.04%
42050 - Auditorium	4,200	13,000	10,000	-3,000	-23.08%	0.51%
* Total 42000 - Program Operations	14,795	20,500	17,500	-3,000	-14.63%	0.90%
43000 - Contributions						
43010 - Donations	23,800	10,000	12,000	2,000	20.0%	0.61%
43020 - Direct Appeals	55,756	50,000	52,000	2,000	4.0%	2.66%
* Total 43000 - Contributions	79,556	60,000	64,000	4,000	6.67%	3.27%
43500 - Development & Fundraising						
43501 - Fall Event	0	7,500	9,000	1,500	20.0%	0.46%
43502 - Spring event	25,142	18,000	20,000	2,000	11.11%	1.02%
* Total 43500 - Development & Fundraising	25,142	25,500	29,000	3,500	13.73%	1.48%
44000 - Other Grants						
44030 - State of Connecticut	4,534	4,000	4,000	0	0.0%	0.20%
44050 - Other Grants	42,825	5,000	4,000	-1,000	-20.0%	0.20%
* Total 44000 - Other Grants	47,359	9,000	8,000	-1,000	-11.11%	0.41%
* Total Income	1,817,667	1,815,340	1,862,000	46,660	2.57%	95.27%

James Blackston Memorial Library  
 Budget Request (Detail)  
 July 2024 through June 2025

	Actual 2022-2023	Budget 2023-2024	Requested 2024-2025	Change Amount	Change Percent	Percent of Budget
<b>Expense</b>						
60000 - Salaries						
60010 - Salaries/Director	95,338	97,138	99,566	2,428	2.5%	5.09%
60020 - Salaries/Full-time	690,807	730,787	746,947	16,160	2.08%	38.17%
60030 - Salaries/Part-time	133,075	170,173	176,284	6,091	3.56%	9.02%
60100 - Salaries/Vac&Sick	2,820	6,000	3,000	-3,000	-50.0%	0.15%
60110 - Salaries/Sunday	21,930	19,000	22,000	3,000	15.79%	1.13%
<b>Total 60000 - Salaries</b>	<b>943,970</b>	<b>1,023,078</b>	<b>1,046,777</b>	<b>23,699</b>	<b>2.32%</b>	<b>53.56%</b>
60200 - Payroll Taxes						
60210 - P/R Taxes-FICA	66,349	78,265	80,078	1,813	2.32%	4.10%
60220 - P/R Taxes-SUT	5,982	5,432	5,450	18	0.33%	0.28%
<b>Total 60200 - Payroll Taxes</b>	<b>74,331</b>	<b>83,697</b>	<b>85,528</b>	<b>1,831</b>	<b>2.34%</b>	<b>4.38%</b>
60300 - Employee Benefits & Insurance						
60310 - Health Insurance	278,950	353,867	336,969	-16,898	-4.78%	17.24%
60320 - Dental/Disability	17,115	20,352	21,394	1,042	5.12%	1.09%
60330 - Defined Contribution 401A	27,968	38,518	38,325	-193	-0.5%	1.96%
<b>Total 60300 - Employee Benefits &amp; Insurance</b>	<b>324,033</b>	<b>412,737</b>	<b>396,688</b>	<b>-16,049</b>	<b>-3.89%</b>	<b>20.30%</b>
61000 - Materials of the Collection						
61100 - Fiction	24,536	20,605	20,605	0	0.0%	1.05%
61200 - Non-Fiction/Reference	17,360	20,750	20,750	0	0.0%	1.06%
61300 - Juvenile & Teen	11,087	11,900	11,900	0	0.0%	0.61%
61400 - Digital	9,010	10,500	10,500	0	0.0%	0.54%
61500 - Periodicals	8,162	7,550	7,550	0	0.0%	0.39%
61600 - DVD/Adult	2,306	3,875	3,875	0	0.0%	0.20%
61650 - Streaming Services	31,714	19,400	26,400	7,000	0.0%	1.35%
61700 - DVD/Juvenile & Teen	2,381	2,540	2,540	0	0.0%	0.13%
61800 - Processing & Materials	6,195	7,880	7,880	0	0.0%	0.40%
<b>Total 61000 - Materials of the Collection</b>	<b>112,751</b>	<b>106,000</b>	<b>112,000</b>	<b>7,000</b>	<b>6.67%</b>	<b>5.73%</b>
62100 - Utilities						
62110 - Electricity	35,119	42,500	43,000	500	1.18%	2.20%
62120 - Gas	15,061	15,000	16,000	1,000	6.67%	0.82%
62130 - Water	1,730	1,450	1,800	350	24.14%	0.09%
62140 - Sewer Use	214	214	227	13	5.84%	0.01%
<b>Total 62100 - Utilities</b>	<b>52,124</b>	<b>59,164</b>	<b>61,027</b>	<b>1,863</b>	<b>3.15%</b>	<b>3.12%</b>

**James Blackstone Memorial Library**  
**Budget Request (Detail)**  
 July 2024 through June 2025

	Actual 2022-2023	Budget 2023-2024	Requested 2024-2025	Change Amount	Change Percent	Percent of Budget
* 62200 - Repairs/Maintenance						
62220 - Repairs/Maintenance	23,911	26,000	35,000	9,000	34.62%	1.79%
62230 - Maintenance Supplies	8,411	6,000	9,000	3,000	50.0%	0.46%
62240 - Contractual Services	32,313	30,000	36,000	5,000	16.67%	1.79%
Total 62200 - Repairs/Maintenance	64,635	62,000	79,000	17,000	27.42%	4.04%
* 63200 - Automation/Technology	75,793	75,000	77,250	2,250	3.0%	3.95%
63200 - Development/Fundraising						
63201 - Fall Event	0	2,000	2,000	0	0.0%	0.10%
63202 - Spring Event	3,580	4,200	4,200	0	0.0%	0.21%
63203 - Devel/Fund-Other	2,589	3,500	3,000	-500	-14.29%	0.16%
Total 63200 - Development/Fundraising	6,149	9,700	9,200	-500	-5.16%	0.47%
* 63500 - Insurance	33,383	34,000	40,000	6,000	17.65%	2.05%
63500 - Supplies/Postage/Copying						
63510 - Office/Copy Supplies/Payroll	12,564	13,000	14,000	1,000	7.69%	0.72%
63520 - Postage	960	1,150	1,150	0	0.0%	0.08%
63530 - Appeal printing/mailing	1,849	2,600	2,300	-300	-11.54%	0.12%
Total 63500 - Supplies/Postage/Copying	15,373	16,750	17,450	700	4.18%	0.86%
* 64000 - Other Program Expenses	10,910	11,000	12,000	1,000	9.09%	0.61%
64000 - Other Program Expenses	946	1,000	2,000	1,000	100.0%	0.10%
64200 - Miscellaneous	1,355	1,600	1,600	0	0.0%	0.08%
64300 - Programming/Promotion	806	0	0	0	0.0%	0.00%
64400 - Other Administrative	4,343	4,000	7,000	3,000	75.0%	0.36%
64410 - Bank/Merchant Fees	997	1,400	1,500	100	7.14%	0.08%
64420 - Board of Trustees	372	400	400	0	0.0%	0.02%
64430 - Other	1,263	200	1,000	800	400.0%	0.05%
Total 64000 - Other Program Expenses	2,632	2,000	2,900	900	45.0%	0.15%
* 65500 - Funded Program Expenses	7,781	6,000	9,900	3,900	65.0%	0.51%
65500 - Funded Program Expenses						
65520 - Other Grants	45,307	5,000	4,000	-1,000	-20.0%	0.20%
Total 65500 - Funded Program Expenses	45,307	5,000	4,000	-1,000	-20.0%	0.20%
* Total Expense	1,768,840	1,905,726	1,954,420	48,694	2.56%	100.00%
* Net Operations Income	48,828	-80,386	-92,420	-2,034	2.25%	-4.73%
* 47010 - Transfer from LIT Investments	0	90,386	92,420	2,034	2.25%	4.73%
* Net Income	48,828	0	0	0	0.0%	0.00%



NOTES TO PROPOSED JBML BUDGET FOR FISCAL YEAR 2024-2025

(41000 – 44000) INCOME:

The library's revenue comes from several sources, the **Town of Branford Operating Grant** being the largest. In FY 2025, the library is requesting \$1,743,500 or 89.21% of total expenses. **Program Operations** income includes payment for lost items, rental of the facility after-hours for private events, and copier and fax machine revenue. The library eliminated overdue fines in FY 21. **Contributions** are comprised of donations and our semi-annual appeals. Bequests may be reflected in actual numbers for the previous FY budget, but are not budgeted as they cannot be predicted. **Development and Fundraising** income is raised through special fundraising events such as Mingolf, Shred-A-Thons, Evening with the Spirits, etc. **Other Grants** consist of borrowIT reimbursement funds from the State of Connecticut (\$4,000), and grants for specific programs that come to the library through application (Allen Louis Loeb Foundation and Guilford Savings Bank for a total of \$4,000). Consistent with the move in FY2022 toward a more sustainable endowment, the proposed draw from the investment account will be \$92,420 (a 2.25% increase over last year) for FY 2025.

<b>Town Contribution:</b>	<b>\$1,743,500 (89.21%)</b>
<b>Library Contribution:</b>	<b>\$210,920 (10.79%)</b>
<b>Total Funding Sources:</b>	<b>\$1,954,420 (100%)</b>

Personnel Expenses:

**60000 – Salaries – The amount of \$1,046,777 reflects an overall salary increase of \$23,699 or 2.32%**

The library employs 13 full-time staff (8 with advanced professional degrees) and 9 part-time staff.

In accordance with all unaffiliated Town employees, the Library is proposing a salary increase of 2.5% for full-time staff and 2% for part-time staff in FY 2025. The budget for Sunday staffing and vacation replacement hours remains at \$25,000.

Approximately 80% of staff time is spent on direct customer service. The library provides residents of all ages with effective, professional and technologically adept reference service during the 63 hours of weekly service, which includes Saturdays, Sundays, and evenings. Staff provide technology and personal enrichment classes, reader's advisory services, including bibliographies and pathfinders as aides in securing materials for patrons in the most efficient manner. The Youth Services staff extends their service to outreach by visiting public and private schools and day care centers in Branford where storytelling and library usage is the focus. The Library provides homebound service for patrons who are physically unable to come to the library; we retrieve and provide delivery of books, movies, and audio books for these patrons. We continue to provide contactless pickup services. All of the staff provides a wide range of programming from infants through seniors and staff have offered some programs virtually or in hybrid format. We also partner with community groups to provide unique programming. All programs are free of charge and open to the public.

The administrative staff directs all aspects of library operations, which consists of library planning, governance, policymaking, public relations, human resources, budgeting, bookkeeping, bill-paying, payroll, and document retention. In addition to the library director and

business manager, a development associate handles annual appeals, special donor events and fundraisers. A Reference Librarian, with assistance from staff in Circulation and Youth Services, handles ordering, cataloging, and processing of materials as well as confirming packing slips and purchase orders and preparing materials for shelving.

**60200 – Payroll Taxes**

**60210-FICA-includes Social Security and Medicare at \$80,078, an increase of \$1,813, or 2.32%**  
The rate is calculated at 7.65% of total salaries (6.2% is for Social Security and 1.45% is for Medicare).

**60220-SUT-includes State Unemployment Compensation at \$5,450, an increase of \$18, or 0.33%**  
The current rate is 1.1% (reduced from 1.7%) on first \$25,000 of pay, the minimum allowed by the State of CT.

**60300 – Employee Benefits & Insurance**

**60310 – Health Insurance - \$336,969 – This amount reflects a decrease of \$16,898 or -4.78%**

This amount is based on enrollment/staffing changes along with a 10% increase in rates as recommended by the CT Insurance Commissioner. This amount includes an allowance for open enrollment. Each participating employee is required to pay 15% of the cost.

**60320 – Dental/Disability Benefit – \$21,394– This amount reflects an increase of \$1,042 or 5.12%**

**60330 - Defined Contribution Pension (Money Purchase Pension Plan) 401A - \$38,325– This amount reflects a decrease of \$193 or -0.5%**

Employees at least 21 years of age who have at least one year of service and who work 1,000 hours or more are entitled to a defined pension contribution of 4% of salary, reduced from 5% in 2005.

**Operational Expenses**

**61000 – Materials of the collection - \$112,000 – This amount reflects an increase of \$7,000 or 6.67%**

Materials of the collection include books for all ages, DVDs, reference databases, magazines and newspapers, downloadable ebooks, audiobooks, and films through HOOPLA and Kanopy. The proposed budget includes \$26,400 for the HOOPLA and Kanopy streaming services, for which demand continues to rise. The Friends of the Library continue to supplement these services; however, their use continues exceed the amount budgeted by Friends. This amount also includes the cost of processing the materials we loan with book covers, secure packaging for DVDs and audiobooks, etc. (\$7,880). We examine the use of the collections on a regular basis; this amount is often supplemented by gifts and donations.

**62100 - Utilities - \$61,027 - This amount reflects an increase of \$1,863 or 3.15%**

The library installed energy efficient fixtures and bulbs in 2013, replaced the chiller unit in 2021 and participates in the Town's electricity and gas buying programs.

• Electricity	\$43,000
• Gas	\$16,000
• Water	\$ 1,800
• Sewer	\$ 227

**62200 - Repairs and Maintenance - \$79,000 - This amount reflects an increase of \$17,000, or 27.42%**

Includes costs for maintaining the library building and grounds. Includes contractual agreements for lawn mowing, snow removal and sanding, maintaining our specimen trees and shrubs, maintenance on lighting, HVAC, the elevator, painting and general upkeep of the building and grounds. This amount also includes paper towels, toilet paper and cleaning supplies. Window cleaning and carpet cleaning are also included in this amount.

**63100 - Automation/Technology - \$77,250 - This amount reflects an increase of \$2,250 or 3.00%**

This figure includes the yearly operations fee for an automated library system, WAN support, OPAC, through LION, a consortium of 37 libraries sharing resources. This amount also includes access to the LION consortium's ever-growing collection of downloadable e-books, audiobooks and magazines through a shared Overdrive subscription, and delivery service among consortium libraries.

This line item also includes our CEN (Connecticut Education Network) Fiber Internet connection, which reflects a discounted rate (50%) from the federal e-rate program. The Library provides free Internet access and WiFi; computers in the Library also provide access to learning software supporting the Town's education system.

**63200 - Development/Fund Raising - \$9,200 - This amount reflects a decrease of \$500, or -5.16%**

This amount includes the cost of holding special fundraising events, and is balanced against income from those events (line 43500).

**63300 - Insurance - \$40,000 - This amount reflects an increase of \$6,000, or 17.65%**

We have blanket coverage for the building and personal property (excluding loaned materials) of approximately \$27.9 million and coverage for books of approximately \$675,000 with a \$500 deductible, at a premium of \$26,748. The library also holds a Business Automobile Policy for non-owned/hired car liability coverage at \$444, Worker's Comp at \$4,353, Directors & Officers Liability at \$3,677, a Volunteer Accident Policy at \$340, Umbrella Liability at \$3,135, and Pension bond at \$150. The policy renews in August, with a total premium of \$38,347.

**63500 - Supplies and Postage - \$17,450 - This amount reflects an increase of \$700, or 4.18%**

Supplies include copier and printer paper and toner, plus PC printer ink cartridges for staff and public use at an average of \$70 per cartridge. Also included are the yearly fees to ADP for processing payroll and taxes, the yearly maintenance fee and lease for three copy

machines, and general office supplies including fax machine, shredder, water cooler, shipping supplies for interlibrary loan, etc. The amount also includes the cost to print and mail semi-annual appeals. This amount also includes PPE as needed.

**63700 - Professional Fees - \$12,000 – This amount reflects an increase of \$1,000 or 9.09%**

This amount includes the yearly audit of financial statements, preparation of the IRS 990, administration of the Money Purchase Pension Plan (401A), the 403B plan for employees, and preparing the 5500's for each plan.

**63800 - Memberships/Continuing Ed. - \$2,000 – This amount reflects an increase of \$1,000 or 100%**

Meetings, workshops, and membership dues. This amount also includes membership in the CT Library Consortium, which provides discounts on the cost of books, databases and workshops, and a yearly fee for researchIT through the State Library, which includes interlibrary loan and databases covering literature, biography, business information, magazines, newspapers, U.S. and world news. Many of these costs are supplemented by donations and contributions from the Friends of the Library, however, this line item has not been increased since FY2021, and would allow the library to directly support additional continuing education for staff.

**63900 - Telephone - \$1,600 – This amount reflects no change**

**64000 - Other Program & Administrative Expenses - \$9,900 – This amount reflects an increase of \$3,900, or 65%**

Estimated expense amounts include a website maintenance contract, Meetup and Zoom subscriptions, Hot Spot plan, and the purchase of flash drives for public use. This amount also includes bank/merchant fees, expenses incurred on behalf of the board of Trustees, and miscellaneous administrative costs. This increase supports rising costs for the library's events and community news email service subscription and allows for a new library-branded app service to increase and simplify patron engagement. This amount does not include costs for special programs like concerts, lectures, etc., held in the auditorium.

**65500 Funded Program Expenses - \$4,000 – This amount reflects a decrease of \$1,000 or -20%**

The Friends of the Blackstone Library fund the majority of public programs, continuing education for staff, and supplement funding for materials in our collection that are loaned to the public free of charge. The amount is not budgeted; expenses in this category are balanced against gifts received. Other Funded Program Expenses are balanced against the amount budgeted in line 44050, Other Grants. These expenses are incurred in support and agreement with grants applied for and received.

**TOTAL EXPENDITURES   \$1,954,420**