

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

JOSEPH W. MOONEY, CHAIRMAN

HARRY DIADAMO, JR.
VICTOR J. CASSELLA
ROBERT IMPERATO
CHARLES F. SHELTON, JR.
JEFFREY E. VAILETTE



EX-OFFICIO
JAMES B. COSGROVE,
First Selectman

CLERK
LISA E. ARPIN, CMC CCTC
Town Clerk

**BOARD OF FINANCE
SPECIAL MEETING & BUDGET WORK SESSION MINUTES
March 29, 2021**

Chairman Joseph Mooney called the meeting to order at 7:02 p.m. The meeting was also available for public viewing via BCTV/Comcast Channel 20 and Facebook Live.

The full board was present: Harry DiAdamo, Victor Cassella, Robert Imperato, Joseph Mooney, Charles Shelton, Jr., and Jeffrey Vailette. Also present were James Cosgrove, First Selectman; James Finch, Finance Director; Kathryn LaBanca, Assistant Finance Director; Lisa Arpin, Town Clerk. Present from the RTM were Don Conklin, Dennis Flanigan, Ray Ingraham, Carolyn Sires, James Stepanek and Frank Twohill.

- I. To consider and if appropriate, approve various transfers and resolutions from the Finance Director.

The Board heard an overview by Finance Director Jim Finch of his memo of 3/29/21. The closeout transfers for the FY2021 budget support items in the requested budget as follows:

Fund 720 Municipal Facilities Fund

From:		
72041170-579410-17317	Police Lighting Upgrades	\$8,300
72041020-579500-15375	Branford Hills Demolition	5,670
	Total	13,970
To:		
72041170-599100-17317	Transfer Out to General Fund	8,300
72041020-599100-15375	Transfer Out to General Fund	5,670
	Total	\$13,970

Fund 700 Capital Fund

<u>From:</u>		
70041170-544300-12310	Police Front Walkway	\$8,314
70041170-544300-16321	UST Compliance	50,000
70041170-544300-15321	UST Compliance	50,000
70041170-533280-15302	Consulting	8,250
70041170-533960-09308	Adult Daycare Architectural Services	500
70041170-579410-16313	BELC Boiler Replacement	\$5,837
70041170-544300-19321	Town Hall Counter Replacement	112
70041170-579400-19313	WWML Walkway Repairs	490
70041170-544300-12314	Regional Energy Task Force	10
70041170-544300-20303	Counseling Center Water Mitigation	50,000
	Total	173,513
<u>To:</u>		
70041170-599100-Misc	Transfer Out to General Fund	\$173,513

Fund 730 Infrastructure Enhancement Fund

<u>From:</u>		
73043050-533960-15373	Stony Creek Dredging	\$422
<u>To:</u>		
73043050-599100-15373	Transfer Out to General Fund	\$422

Fund 101 General Fund

<u>From:</u>		
10149040-588802	Contingency	\$32,895
<u>To:</u>		
10141190-555300	Communications (Phone VOIP)	8,895
10141190-579150	Technology Acquisitions (PD Tough Tablets)	24,000
	Total	\$32,895

General Fund – Appropriation Increase

<u>Increase:</u>		
10190000-490015	Transfer In (Fund 700)	\$173,513
10190000-xxxxxxx	Transfer In (Fund 720)	13,970
10190000-xxxxxxx	Transfer In (Fund 730)	422
	Total	\$187,905

<u>Increase:</u>		
10150000-599116	Transfer Out Capital Fund (BOE Cafeteria)	\$120,000
10150000-599110	Transfer Out Capital Fund (Open Space)	40,300
10150000-599110	Transfer Out Capital Fund (PD Veneer Repairs)	6,500
10141190-555300	Communications (Phone VOIP)	21,105
	Total	\$187,905

Resolved: That the Board of Finance recommends to the RTM an appropriation from increased estimated revenues resulting from the closeout of capital balances in the amount of \$187,905. This transfer will increase the Fiscal year 2021 General Fund budget from \$118,242,243 to \$118,430,148.

Mr. Cassella made the motion to approve the resolution above, seconded by Mr. Valette. The vote was unanimous.

Capital Fund – Appropriation Increase

<u>Increase:</u>		
70090000-490010	Transfer In	\$166,800
<u>Increase:</u>		
70048000-579250-xxxxx	BHS Cafeteria Improvements	120,000
70045050-579480-xxxxx	Parks & Open Space Repairs/Improvements	40,300
70041170-544300-xxxxx	Police Dept Veneer Repairs	6,500
	Total	\$166,800

Amendments to address building/site improvements

Fund 700 Capital Fund

<u>From:</u>		
70041170-579410-21310	Police Department Roof Replacement	\$75,000
<u>To:</u>		
70041170-533960-21xxx	Needs Assessment Police Headquarters	\$75,000

Amendments to reduce current liabilities

Fund 700 Capital Fund

<u>From:</u>		
70041170-579250-17313	Generator replacement Volunteer Service Ctr.	\$43,000
70041170-579250-17320	Police Department Generator	17,025
70041170-579250-18301	Police Department Generator	13,000
70041170-579410-18302	Police Department - Roof	75,000
70041170-579300-19308	Police Cell Block	31,807

70041170-579410-19309	Police Department Roof	75,000
70041170-579410-19310	Police Department Roof	50,000
70041170-579410-20304	Police Cell Block	32,750
70041170-579410-20305	Police Roof Replacement	50,000
70041170-579411-21311	Police Garage Roof Replacement	50,000
	Total	\$437,582
To:		
70041170-599100-Misc	Transfer Out to General Fund	\$437,582

General Fund – Appropriation Increase

Increase:		
10190000-490015	Transfer In (Fund 700)	\$437,582
Increase:		
10149010-523120	Police Pension Contribution	\$437,582

This current year transfer will supplement the assets in the pension fund and improve the funding status of the plan. The resolution for an additional increase to the budget is below:

Resolved: That the Board of Finance recommends to the RTM an appropriation from increased estimated revenues resulting from the closeout of capital balances in the amount of \$437,582. This transfer will increase the Fiscal year 2021 General Fund budget from \$118,430,148 to \$118,867,730 and will be used to fund the pension requirements.

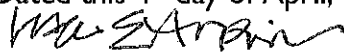
Mr. Imperato made the motion to approve the resolution above, seconded by Mr. Vailette. The vote was unanimous.

2. 2021-2022 Budget Work Session: Chairman Mooney stated the requested budget of \$121,552,768 has been reduced by the Board of Finance by \$-779,453 for revised expenditures of \$120,773,315. Non-tax revenues proposed were \$17,559,277. BOF made a revenue adjustment from fund balance of \$3,078,000 for new revised revenues of \$14,481,277 or \$106,292,038 in total tax requirements. The recommended mill rate is 29.52 based on a 98.1% collection rate, or 6/10ths of a mill change. See BOF Budget Adjustments and Mill Rate Calculation worksheets, attached.

Chairman Mooney called for a recess at 7:55 p.m. to finalize resolutions. The meeting resumed at 8:04 p.m. to vote on final budget resolutions; attached. Words of thanks were expressed to the Finance team and BOF by Chairman Mooney and First Selectman Cosgrove.

3. The meeting adjourned at 8:16 p.m. by motion from Mr. Cassella, seconded by Mr. Vailette.

Dated this 4th day of April, 2021.


Lisa E. Arpin, Clerk

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT

1019 MAIN STREET
POST OFFICE BOX 150

March 29, 2021



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

To: Joseph Mooney
Chairman, Board of Finance

From: James P. Finch
Finance Director

Re: Transfers and resolutions to support the budget

As a follow up to our budget hearings, I have worked with the First Selectman and board designees to identify changes in the current year to fund items in the requested budget to reduce tax requirements in the FY 2022 budget while also reducing current liabilities.

Closeouts to support items in the requested budget

The following transfer identifies a cluster of unexpended balances organized by fund that are to be closed with the balance reverting to the general fund. These unbudgeted revenues are supplemented with a transfer from the contingency account to fund a variety of items in the requested budget. Since the process results in a budget increase for FY 2021, I have included two separate resolutions to increase the budget from the non-contingency sources.

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	Total	13,970
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10141190-579150	Technology Acquisitions (PD Tough Tablets)	24,000
	Total	32,895

General Fund – Appropriation Increase

Increase:		
10190000-490015	Transfer In (Fund 700)	173,513
10190000-xxxxxx	Transfer In (Fund 720)	13,970
10190000-xxxxxx	Transfer In (Fund 730)	422
	Total	187,905
Increase:		
10150000-599116	Transfer Out Capital Fund (BOE Cafeteria)	120,000
10150000-599110	Transfer Out Capital Fund (Open Space)	40,300
10150000-599110	Transfer Out Capital Fund (PD Veneer Repairs)	6,500
10141190-555300	Communications (Phone VOIP)	21,105
	Total	187,905

Resolved: That the Board of Finance recommends to the RTM an appropriation from increased estimated revenues resulting from the closeout of capital balances in the amount of \$187,905. This transfer will increase the Fiscal year 2021 General Fund budget from \$118,242,243 to \$118,430,148.

Capital Fund – Appropriation Increase

Increase:		
70090000-490010	Transfer In	166,800
Increase:		
70048000-579250-xxxxx	BHS Cafeteria Improvements	120,000
70045050-579480-xxxxx	Parks & Open Space Repairs/Improvements	40,300
70041170-544300-xxxxx	Police Dept Veneer Repairs	6,500
	Total	166,800

Amendments to address building/site improvements

The following transfer allows us to begin the process of seeking a comprehensive approach to the physical needs of the police department building and site which includes the volunteer services building. This approach may ultimately result in a more compressed time period versus an incremental approach characterized by a series of smaller projects. Finally, if this project is funded through a bond authorization or non-debt sources the town should realize an economic benefit as these dollars will be financed at rates that are lower than the return on asset assumption in the police pension fund (6.5%).

Fund 700 Capital Fund

From:		
70041170-579410-21310	Police Department Roof Replacement	75,000
To:		
70041170-533960-21xxx	Needs Assessment Police Headquarters	75,000

Amendments to reduce current liabilities

Fund 700 Capital Fund

From:		
70041170-579250-17313	Generator replacement Volunteer Service Ctr.	43,000
70041170-579250-17320	Police Department Generator	17,025
70041170-579250-18301	Police Department Generator	13,000
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70041170-579300-19308	Police Cell Block	31,807
70041170-579410-19309	Police Department Roof	75,000
70041170-579410-19310	Police Department Roof	50,000
70041170-579410-20304	Police Cell Block	32,750

70041170-579410-20305	Police Roof Replacement	50,000
70041170-579411-21311	Police Garage Roof Replacement	50,000
	Total	437,582
To:		
70041170-599100-Misc	Transfer Out to General Fund	437,582

General Fund – Appropriation Increase

Increase:		
10190000-490015	Transfer In (Fund 700)	437,582
Increase:		
10149010-523120	Police Pension Contribution	437,582

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TOWN OF BRANFORD
Board of Finance Budget Adjustments
2021/2022 Budget

<u>Department</u>	<u>Object #</u>	<u>Description</u>	<u>Proposed</u>	<u>Change</u>	<u>Revised</u>	<u>Explanation of Change</u>
101 General Fund						
General Government						
4118 Branford Cable Television	Page 27	588700 Donation Expense	6,000	2,000	8,000	Intention was \$8,000 donation
4119 Information Technology	Page 28	555300 Communications	152,820	(30,000)	122,820	Fund CY - closeout/contingency
		579150 Technology Acquisitions	73,904	(24,000)	49,904	Fund CY - closeout/contingency
4120 Human Resources	Page 29	XXXXXX Wellness Program	8,000	(8,000)	0	Fund from Self Insurance Fund
		Subtotal General Government		(60,000)		
Pensions, Contributions, Insurance, Contingency						
4902 Employee Group Ins.	Page 56	528100 Health Insurance Premiums	5,701,190	(156,000)	5,545,190	97% of Claims
		Subtotal Pensions Ins. Etc.		(156,000)		
Education						
4800 Board of Education	Page 54	Board of Ed Operating Expenditures	60,287,694	(282,153)	60,005,541	97% of Claims
		Subtotal Education		(282,153)		
Capital Projects						
See CIP Plan	Page 59	599116 Transfer Out BOE Projects	263,000	(120,000)	143,000	See Capital Plan detail
		599110 Transfer Out Town Projects	2,232,657	(161,300)	2,071,357	See Capital Plan detail
		Subtotal Capital	4,686,593	(281,300)		
		Total Expenditure Changes		(779,453)		

TOWN OF BRANFORD
Board of Finance Budget Adjustments
2021/2022 Budget

<u>Department</u>	<u>Object #</u>	<u>Description</u>	<u>Proposed</u>	<u>Change</u>	<u>Revised</u>	<u>Explanation of Change</u>
		RECAP				
		Expenditures (Requested)		121,552,768		
		Changes		(779,453)		
		Revised Expenditures	121,552,768	120,773,315	(779,453)	-0.6%
		Revenues				
		Non Tax Revenue	(17,559,277)	(17,559,277)		
		Revenue Adjustments				
		Fund Balance		3,078,000		
		Revised Revenues	(17,559,277)	(14,481,277)		
		Total Tax Requirements	103,993,491	106,292,038		
		Less State Reimbursements	270,800	270,800		
		Less Elderly Tax Relief	386,899	386,899		
		Less Allowance for Uncollectible	5,507,957	2,071,402		
		Total Tax Levy	110,159,147	109,021,139		
		Collection rate	0.9500	0.9810		
		Grand List (Revised)	3,693,499,815	3,693,499,815		
		Mill Rate	29.83	29.52		
		Year to Year Comparison				
		FY 2021 Mill Rate	28.92			
		FY 2022 BOF Mill Rate	29.52			
		Change	0.60	2.07%		
		FY 2021 Budget	118,242,243			
		FY 2022 Rec Budget	120,773,315	2,531,072		2.14%

TOWN OF BRANFORD
MILL RATE CALCULATION
(BOARD OF FINANCE RECOMMENDED)
FISCAL YEAR 2021-2022

	2020 - 2021	2021 - 2022	Change	
Budget Requirements			Amount	%
	\$118,242,243	\$120,773,315	\$2,531,072	2.1%
Less: Annual Receipts Other Than Taxes				
Interest & Penalties on Back Taxes	\$1,516,200	\$1,516,500	\$300	0.0%
State & Federal Grants	\$3,085,446	\$2,994,769	(\$90,677)	-2.9%
Departmental Receipts	\$6,042,075	\$6,137,272	\$95,197	1.6%
Fund Balance Brought Forward	\$7,135,736	\$3,832,736	(\$3,303,000)	-46.3%
	\$17,779,457	\$14,481,277	(\$3,298,180)	-18.6%
Net to be raised from Taxation	\$100,462,786	\$106,292,038	\$5,829,252	5.8%

NET GRAND LIST	2020 - 2021	2021 - 2022	Change	%
	\$3,680,614,729	\$3,693,499,815	\$12,885,086	0.4%
Mill Rate	28.92	29.52	0.60	2.07%
Gross Taxes Available	\$106,442,616	\$109,021,139	\$2,578,523	2.4%
Less: State Reimbursements	\$270,800	\$270,800	\$0	0.0%
Elderly Tax Relief	\$386,899	\$386,899	\$0	0.0%
Less: Allowance for Uncollectible	5,322,131	2,071,402	(\$3,250,729)	-61.1%
Net Taxes Available	\$100,462,786	\$106,292,038	\$5,829,252	5.8%
Collection Rate	95.00%	98.10%		

Kurt M. Schwanfelder
Town of Branford
3/29/2021

TOWN OF BRANFORD
Board of Finance -- Budget Resolutions 3/29/2021

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$60,303,541 to the Board of Education (Operating Budget + Capital) for fiscal year 2021-2022.

Motion by Mr. Cassella, seconded by Mr. Imperato. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$60,469,774 for all other Town departments for fiscal year 2021-22.

Motion by Mr. Imperato, seconded by Mr. Valette. Approved unanimously.

RESOLVED: That the Board of Finance hereby passed the following budget for the fiscal year 2021-22

Board of Education: Operating Budget	\$60,005,541
Board of Education: Special Education	\$ 0
Board of Education Capital & Leases:	<u>\$298,000</u>
Subtotal Board of Education:	\$60,303,541
Town Departments:	<u>\$60,469,774</u>
Total:	<u>\$120,773,315</u>

Motion by Mr. Valette, seconded by Mr. Cassella. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$61,646 to the Open Space Fund Budget for fiscal year 2021-22.

Motion by Mr. Valette, seconded by Mr. Imperato. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$14,926 to the Sewer Assessment Fund Budget for fiscal year 2021-22.

Motion by Mr. Shelton, seconded by Mr. DiAdamo. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$76,600 to the Board of Education Shoreline Adult Education Enrichment Fund Budget for the fiscal year 2021-22.

Motion by Mr. Imperato, seconded by Mr. Cassella. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$485,766 to the Board of Education School Age Child Care Fund Budget for the fiscal year 2021-22.

Motion by Mr. Shelton, seconded by Mr. Valette. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$4,574,073 to the Wastewater Treatment Plant Budget for the fiscal year 2021-22.

Motion by Mr. DiAdamo, seconded by Mr. Cassella. Approved unanimously.

TOWN OF BRANFORD
Board of Finance -- Budget Resolutions 3/29/2021
(Continued)

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$388,547 to the Animal Control Fund Budget for the fiscal year 2021-22.

Motion by Mr. Imperato, seconded by Mr. Cassella. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$1,691,214 to the Human Services Special Revenue Fund Budget for the fiscal year 2021-22.

Motion by Mr. Imperato, seconded by Mr. Cassella. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$369,000 to the Lease Fund Budget for the fiscal year 2021-22.

Motion by Mr. Shelton, seconded by Mr. Cassella. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM that, with the exception of the First Selectman who has elected to take a 0% increase, salaries for the following elected officials increase by 2.0% for each of their two-year term of office: Second Selectman, Third Selectman, Treasurer, Board of Assessment Appeals, RTM Moderator, RTM Clerks and Finance Clerk.

Motion by Mr. Imperato, seconded by Mr. Cassella. Approved unanimously.

RESOLVED: That the Board of Finance recommends to the RTM that salaries for the following elected officials increase by 2% for each of their two-year term of office: Town Clerk and Tax Collector.

Motion by Mr. Imperato, seconded by Mr. Valette. Approved unanimously.