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APR 12 2024

BOARD OF FINANCE

TOWN OF BRANFORD

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

BRANFORD TOWN CLERK

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

**REGULAR MEETING & BUDGET WORK SESSION
APRIL 1, 2024**

MINUTES

The Board of Finance held a regular meeting on Monday, April 1, 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 Tracy Everson, Chris Hynes, Ray Ingraham, Alex Larsson, Frank Twohill and Alisa Waterman. Also Michael Lopes Financial Accountant BPS, Allison Moran Assistant Superintendent of Schools, Margaret Luberda Director of Human Resources and Alex Palluzzi Recreation Director.

1. The minutes of the following meetings were approved unanimously by motion from Mr. DiAdamo, seconded by Mr. Vailette: November 27, 2023, January 20, February 26, March 18, 19 and 21, 2024.
2. Citizen's Communication: Resident Chris Wall made comments on the Walsh Intermediate School field project and also the upcoming property revaluation.
3. The Board heard a presentation by Steve Lemanski of by Hooker and Holcombe on the overview of actuarial valuations of the Police Pension Plan, Volunteer Fire Pension Plan and Other Post-Employment Benefits (OPEB.) The slide deck is attached.

The Police Pension Plan at 7/1/23 had a funded ratio of 70.5% as compared to 72.8% in the prior valuation. From a fund perspective, the main drivers to liability loss were:

- 1). Retirement turnover patterns were a bit unfavorable
- 2). Salaries increased slightly more than expected
- 3). Retirees are living longer.

The Police Pension Plan had 111 members at 7/1/23 with an accrued liability of \$41,725,600 compared to the smooth value (actuarial) of \$29,415,700. The unfunded liability is \$12,309,900 or a funded ratio of 70.5%.

The Volunteer Fire Pension at 1/1/23 had a funded ratio of 98.3% against its accrued liabilities. There are 228 members in active status and 16 in pay status for a total of 244 members. The accrued liability of \$1,656,000 against assets of \$1,627,200. Unfunded liability is \$28,800.

OPEB Valuation The Town of Branford has one of the highest funded ratios in the state at 162.4% as of 7/1/2022! There are 579 active members and 88 members in payment status for a total of 667 members. There was very favorable liability experience, mostly due to moving to the CT Partnership Plan 2.0. That change alone reduced liabilities by over 15% to drive up the funded ratio. Actuarial liability is \$23,692,200 and the overfunded status of the plan is +\$14,772,900. To quote Mr. Lemanski: "an enviable position when it comes to OPEB, considering 53% of OPEB plans in the State are not even funded! Only 7% plans overall have fully funded the plan such as Branford has. Branford is likely at the top or close to it."

Mr. Lemanski noted they will continue to monitor the current investment return assumption of 6.50%, based on capital market assumptions and long-term expectations. Chairman Mooney noted the result of all three plans is a net result of \$50,000 in ADEC collectively.

4. Finance Director Jim Finch reviewed a request from the Inland Wetlands Agent for the following FY24 transfer request:

From:		
10141160-533300	Professional Development	(\$700)
To:		
10141160-555400	Advertising, Printing, Binding	\$700

Ms. DeLise made a motion to approve the transfer, seconded by Mr. Valette. The vote was unanimous.

RESOLVED: That the Board of Finance recommends to the RTM the approval of a \$700 transfer in the Inland Wetlands budget for FY2024.

5. The Board heard a request from Margaret Luberda, Director of Human Resources for the following FY24 transfer request. The Contingency balance after approval of tonight's transfers would be \$1,310,088.

General Fund Transfer for Parks, Recreation and Custodian Agreement

From:		
10149040-588802	Contingency	(\$62,757)

To:		
10141107-517000	Regular Wages & Salaries - GGB	4,783
10145010-517000	Regular Wages & Salaries - Recreation	30,120
10141107-519040	Accrued Payroll Expense - GGB	0
10145010-519040	Accrued Payroll Expense - Recreation	0
10141170-518000	Overtime - GGB	2,170
10145010-518000	Overtime - Recreation	1,538
10141170-519070	Retroactive Wages - GGB	3,251
10145010-519070	Retroactive Wages - Recreation	<u>20,895</u>
	Total	\$62,757

Mr. Cassella made a motion to approve the transfer, seconded by Mr. DiAdamo. The vote was unanimous.

RESOLVED: That the Board of Finance recommends to the RTM the approval of transfers totaling \$62,757 for FY2024 per the Parks, Recreation and Custodian Agreement.

- The Board unanimously approved a request from the Judge of Probate for an FY24 transfer for the purchase of a new copier via motion by Mr. Cassella, seconded by Mr. Valette.

From:		
10149040-588802	Contingency	(\$6,000)
To:		
10141110-579150	Technology Acquisitions	6,000

RESOLVED: That the Board of Finance recommends to the RTM the approval of a \$6,000 transfer in the Probate Court budget for FY2024.

- Chairman Mooney read the following requests from the Finance Director for capital transfers for FY2024 in light of the budget discussions during the work session.

Fund 720 Municipal Facilities Fund

From:		
72041170-579410-22333	Building Improvements Police	(\$79,000)
To:		
72041170-599110-22333	Transfer Out (Fund 700)	\$79,000

Fund 700 Capital Fund Appropriation Increase

Increase:		
70090000-490010	Transfer In (Fund 720)	\$79,000
Increase:		
70041020-579250-24xxx	EV Charging Stations	50,000
70041170-579250-24xxx	UPS Fire Department	<u>29,000</u>
	Total	\$79,000

Mr. Vailette made a motion to approve the transfer, seconded by Mr. DiAdamo. The vote was unanimous. Mr. Finch noted the EV charging stations are funded by this transfer and were requested in the FY25 budget.

RESOLVED: That the Board of Finance recommends to the RTM the approval of a \$79,000 transfer for FY2024.

Fund 700 Capital Fund

From:		
70041170-544300-21322	Police Veneer Repairs	\$ 2,500
70041170-579410-22315	Orchard House Roof Replacement	1,180
70041170-579250-22316	Volunteer Center MUA	3,250
70041170-544300-22324	Police Carpet Replacement	6,411
70041170-579410-22325	Building Improvements HVAC	306
70041170-544300-23304	Police Power Wash & Paint	17,000
70041170-579250-23307	Police Department UPS	<u>27,877</u>
	Total	\$58,524
To:		
70041170-579250-24xxx	UPS Fire Department	\$58,524

Mr. Vailette made a motion to approve the transfer, seconded by Mr. Cassella. The vote was unanimous.

RESOLVED: That the Board of Finance recommends to the RTM the approval of a \$58,524 transfer for FY2024.

Fund 101 General Fund

From:		
10149040-588802	Contingency	\$30,000
To:		
10141190-579150	Technology Acquisitions (Copiers)	\$30,000

Mr. Cassella made a motion to approve the transfer, seconded by Ms. DeLise. The vote was unanimous. Mr. Finch noted this funds a request from the FY25 budget.

RESOLVED: That the Board of Finance recommends to the RTM the approval of a \$30,000 transfer for FY2024 for copiers.

8. 2024-2025 Budget Work Session (The budget as requested is available to the public on the Town's website.)

Chairman Mooney gave an overview of the FY2025 budget request. The total budget requirements requested of \$138,163,711 with \$119,000,000 being raised in taxation. The estimated mill rate would be 31.43. The Board of Finance has conducted public hearings, has deliberated, and makes the following recommendations to the RTM:

Board of Education - Operating Budget

The Board of Education (BOE) request for FY25 operating budget is \$65,865,845. The Board of Finance (BOF) recommendation is to approve \$65,428,110 or a reduction of \$437,735 or 4%. The BOF suggests at a future meeting before June 30th, we request the BOE come back to request under CGS 10-48a that they retain \$437,735 in unexpended (surplus) monies from the current year. Mr. Finch's memo (Item #8 attached) has further details regarding this, and will have further discussions with the auditors on how to work out the mechanics. With no discussion from the Board, Mr. Valette made a motion to approve, seconded by Mr. DiAdamo. Vote unanimous.

Board of Education - Capital Improvement Request

Chairman Mooney reviewed the capital requested listed totaling \$4,862,995 of which general fund would be \$496,000 and \$336,995 in leases and potential debt of \$4,000,000 which would fund the roof project. The BOF recommended \$4,862,995 with no changes. Motion by Mr. Valette, seconded by Ms. DeLise.

Please reference the Record of Votes for vote results and Board of Finance recommendations by department/fund. (Item #8a attached.)

Chairman Mooney noted the Board's recommended revised expenditures of \$135,311,000 would equate to an approximate mill rate of 30.66 or a .77 increase in the mill rate. A brief recess was called at 8:20 p.m. to prepare and print final resolutions.

Chairman Mooney resumed the meeting at 9:27 p.m. recapping the Board's decisions to be moved to the RTM. Detail is shown in the attached budget workshop handout exhibits:

Item # 8b: "2024-2025 Budget Summary"

Item # 8c: "Board of Finance Budget Adjustments 2024/2025 Budget,"

Item # 8d: "Capital Improvement Plan FY2025" (by funding source)

Item # 8e: "ARPA Fund Fiscal Years 2022-2025"

Item # 8f: "Mill Rate Calculation-Board of Finance Recommended FY 2024-2025"

Total Expenditures town wide:	\$135,311,096
• Anticipated Revenues (including fund balance)	\$ 18,340,439
• Net to be raised from taxation	\$116,970,657
• Estimated Grand List	\$3,900,697,512
• For a mill rate of 30.66 (or 2.58% increase in tax rate)	
• Anticipated collection rate of 98.35	

Chairman Mooney then read the following FY2025 budget resolutions for individual Board votes:

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$66,049,110 to the Board of Education (Operating Budget + Capital) for fiscal year 2024-25.
Passed unanimously by motion from Mr. Vailette, seconded by Mr. Cassella.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$69,261,986 for all other Town departments for fiscal year 2024-25.
Passed unanimously by motion from Mr. Cassella, seconded by Mr. Vailette.

RESOLVED: That the Board of Finance hereby passed the following budget for the fiscal year 2024-25 unanimously by motion from Mr. Vailette, seconded by Mr. Cassella:

Board of Education: Operating Budget	\$65,428,110
Board of Education: Special Education	0
Board of Education: Capital & Leases	<u>\$621,000</u>
Sub-total Board of Education:	\$66,049,110
Town Departments:	<u>\$69,261,986</u>
TOTAL	<u>\$135,311,096</u>

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$105,240 to the Open Space Fund Budget for fiscal year 2024-25.
Passed unanimously by motion from Mr. DiAdamo, seconded by Ms. DeLise.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$16,495 to the Sewer Assessment Fund Budget for fiscal year 2024-25.
Passed unanimously by motion from Mr. Cassella, seconded by Mr. Vailette.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$72,250 to the Board of Education Shoreline Adult Education Enrichment Fund Budget for fiscal year 2024-25.
Passed unanimously by motion from Ms. DeLise, seconded by Mr. Vailette.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$613,710 to the Board of Education School Age Child Care Fund Budget for fiscal year 2024-25.
Passed unanimously by motion from Mr. DiAdamo, seconded by Mr. Cassella.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$4,879,501 to the Wastewater Treatment Plant Budget for fiscal year 2024-25.
Passed unanimously by motion from Mr. Vailette, seconded by Ms. DeLise.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$492,704 to the Animal Control Fund Budget for fiscal year 2024-25.

Passed unanimously by motion from Mr. Cassella, seconded by Ms. DeLise.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$2,035,111 to the Human Services Special Revenue Fund Budget for fiscal year 2024-25.

Passed unanimously by motion from Mr. Vailette, seconded by Ms. DeLise.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$366,995 to the Lease Fund Budget for fiscal year 2024-25.

Passed unanimously by motion from Mr. DiAdamo, seconded by Mr. Vailette.

RESOLVED: That the Board of Finance recommends to the RTM an appropriation of \$1,088,500 to the ARPA Fund Budget for fiscal year 2024-25.

Passed unanimously by motion from Ms. DeLise, seconded by Mr. Vailette.

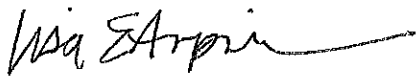
RESOLVED: That the Board of Finance recommends to the RTM a salary increase of 2.0% for the Registrar of Voters for each year of their two-year term of office.

Passed unanimously by motion from Mr. DiAdamo, seconded by Mr. Vailette.

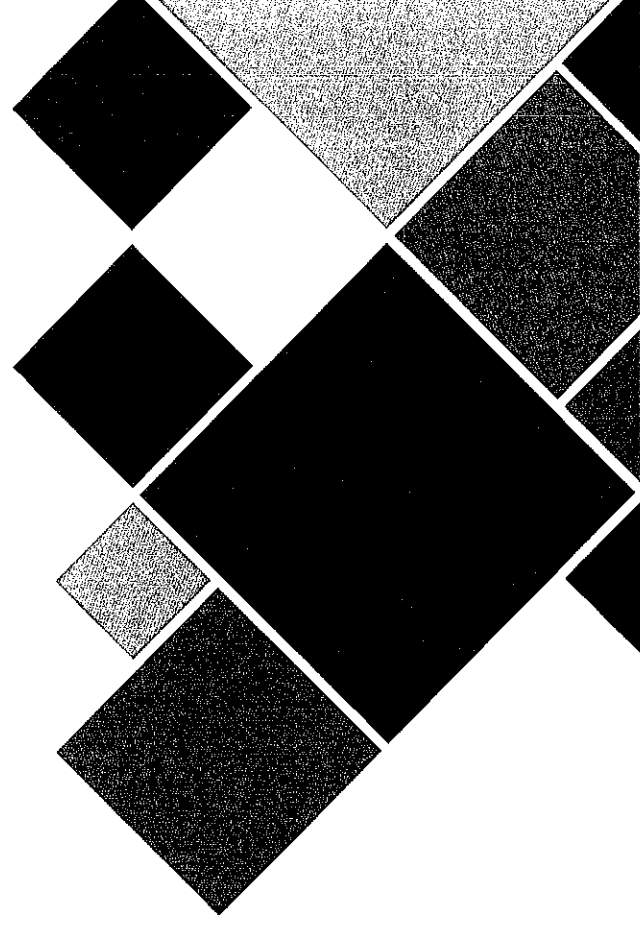
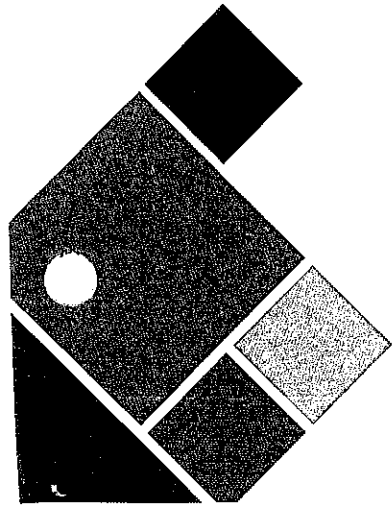
Chairman Mooney concluded the budget workshop with thanks to Board of Finance members, the Finance Director and Assistant Finance Director, Board Clerk, First Selectman and BCTV. First Selectman Cosgrove commended members of the Board and thanked them for recommending a budget with an approximate 2.6% increase during these inflationary times, as it shows the hard work and effort to mitigate tax impact with significant investment in public safety, and without compromising levels of service.

9. Adjournment-The meeting adjourned at 8:38 p.m. by motion from Mr. Cassella, seconded by Ms. DeLise.

Dated this 12th day of April, 2024



Lisa E. Arpin, MMC MCTC
Board of Finance Clerk



Town of Branford

***Police Retirement Fund & Volunteer Fire Department Pension Plan
Post-retirement Medical Plan (OPEB)***

**Review of the 2023 Actuarial Valuations (Pension)
Review of the 2022 Actuarial Valuation (OPEB)**

Item #3

Steve Lemanski, FSA, FCA, MAAA, Enrolled Actuary
Partner | Vice President, Senior Consulting Actuary

April 1, 2024



- Purpose of the Valuation
- Police Pension Valuation – Overview of Results
- Police Pension – Executive Summary
- Volunteer Fire Valuation – Overview of Results
- Volunteer Fire – Executive Summary
- OPEB Valuation – Overview of Results
- OPEB – Executive Summary
- Looking Ahead

Purpose of the Valuation

The ultimate cost of a pension or OPEB plan is based primarily on the level of benefits promised by the plan. The fund's investment earnings serve to reduce the cost of plan benefits and expenses. Thus,

$$\text{Town's Ultimate cost} = \text{Benefits Paid} + \text{Expenses Incurred} - \text{Investment Return} - \text{Member Contributions}$$

- Actuarial Valuation utilizes an actuarial cost method to assign a portion of this “ultimate cost” to the budget year. The valuation does not determine the cost of the plan but is a tool used to determine the appropriate level of Town contributions.
- Actuarially Determined Employer Contribution (ADEC) developed from the valuation is comprised of two components: amortization of unfunded liability (*15 years “layered” for Police pension, 10 years “layered” for Volunteer Fire pension, 24 years for OPEB*) & normal cost (assignment of benefits “earned” for the budget year).

Police Pension Valuation - Overview of Results



- Funded ratio is 70.5% at July 1, 2023, vs. 72.8% in prior valuation
- ADEC for FY 2024-25 is \$1.706M vs. \$1.435M for FY 2023-24
- Asset loss (unfavorable experience) - investment returns on a market value basis were below the 6.50% assumption (-2.7%/yr average over 2 years), while smoothed (actuarial) returns were +3.8%/yr average
- Liability loss (unfavorable experience) – driven mainly by the combined effect of actual retirement/turnover patterns, salary losses, and inactive mortality losses
- 60.8% of total plan liability is due to members in pay status (vs. 57.2% in prior valuation)

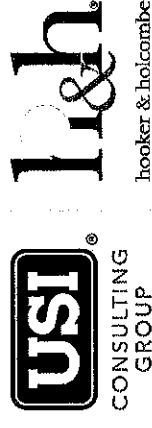
Police Pension - Assumption Review

- **Investment return** – Current assumption is 6.50%. Based on the current target asset allocation and our (USI Advisors) capital market assumptions, we believe that a long-term assumption of 6.50% is reasonable. Most of our clients have “paused” lowering this assumption for 2022 and 2023 actuarial valuations.
- **Median** for CT public sector pension plans (USI/H&H survey based on FYE 2022 CAFRs) is 6.50% (*average* is 6.46% for all plans; *6.55% for plans with \$10-49 million in assets*). NASRA issue brief (March 2024) shows average assumption of 6.91% (median 7.00%) for very large public sector pension funds.
- **Mortality projection scale** – There was *not* an annual update published in either 2022 or 2023 by the Society of Actuaries. Mortality projection scale is used to estimate how life expectancies are expected to change in the future. This is used in conjunction with the underlying mortality table, which reflects estimated life expectancies today.
- The same comments apply for the Volunteer Fire pension plan.

Police Pension – 2023 Executive Summary

	July 1, 2023	July 1, 2021
Number of members		
Active employees	47	48
Terminated vested members	4	4
Vested in employee contributions only	0	2
Employees in DROP	3	3
Retired, disabled and beneficiaries	57	52
Total	111	109
Covered employee payroll	4,667,862	4,437,542
Average plan salary	99,316	92,449
Actuarial present value of future benefits	49,600,146	45,711,251
Actuarial accrued liability	41,725,616	38,588,327
Plan assets		
Market value of assets	27,665,079	30,141,970
Actuarial value of assets	29,415,703	28,108,243
Unfunded accrued liability	12,309,913	10,480,084
Funded ratio	70.5%	72.8%
Actuarially determined employer contribution (ADEC)		
Fiscal year ending ADEC	2025 1,706,170	2023 1,424,960
Fiscal year ending ADEC	2026 1,716,620	2024 1,434,980

Volunteer Fire Pension Valuation - Overview of Results



- Funded ratio is 98.3% at January 1, 2023, vs. 90.5% in prior valuation
- ADEC for FY 2024-25 is \$39K vs. \$51K for FY 2023-24
- Asset loss (unfavorable experience) - investment returns on a market value basis were below the 6.50% assumption (-2.0%/yr average over 2 years), while smoothed (actuarial) returns were +5.3%/yr average which generated an asset loss
- Liability gain (favorable experience) – driven mainly by the effect of lower than expected accruals by active members.
- In addition, the Town’s actual contributions to the pension fund exceeded the ADECs during the past two years.
- 20.0% of total plan liability is due to members in pay status (vs. 17.7% in prior valuation)

Volunteer Fire Pension – 2023 Executive Summary



	January 1, 2023	January 1, 2021
Number of members		
Active employees	228	223
Terminated vested members	0	0
Retired, disabled and beneficiaries	16	14
Total	244	237
Covered employee payroll	N/A	N/A
Average plan salary	N/A	N/A
Actuarial present value of future benefits	1,868,831	1,726,665
Actuarial accrued liability	1,656,034	1,509,644
Plan assets		
Market value of assets	1,439,684	1,395,377
Actuarial value of assets	1,627,237	1,365,503
Unfunded accrued liability	28,797	144,141
Funded ratio	98.3%	90.5%
Actuarially determined employer contribution (ADEC)		
Fiscal year ending ADEC	2025 38,980	2023 50,840
Fiscal year ending ADEC	2026 39,550	2024 51,430

OPeB Valuation – Overview of Results



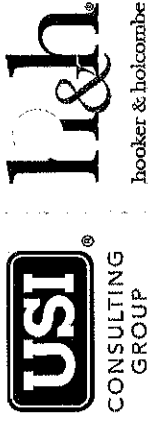
- Funded ratio is 162.4% as of July 1, 2022 vs. 123.3% in prior valuation
- ADEC for FY 2023-24 is \$8K vs. \$326K for FY 2022-23
- Asset gain (favorable experience) - investment returns on a smoothed (actuarial) basis for 2020-21 and 2021-22 of +8.0% and +5.2% (average of 6.6%/yr. compounded) respectively (vs. 6.50% assumption), while market value returns were +5.4%/yr. on average (+14.2% for 2020-21 and -7.7% for 2021-22)
- Liability gain (favorable experience) - mainly due to the combined impact of moving to the CT Partnership 2.0 plan as well as favorable demographic experience since the prior valuation

OPeB – 2022 Executive Summary



	July 1, 2022	July 1, 2020
Number of members		
Active members	579	575
Retired members and dependents	88	86
Total	667	661
Covered employee payroll	47,267,481	44,639,368
Average plan salary	81,636	77,634
Actuarial present value of future benefits	29,611,239	33,153,155
Actuarial accrued liability	23,692,215	25,885,442
Plan assets		
Market value of assets	35,675,801	31,913,829
Actuarial value of assets	38,465,160	31,913,829
Unfunded accrued liability	(14,772,945)	(6,028,387)
Funded ratio	162.4%	123.3%
Actuarially determined employer contribution (ADEC)		
Fiscal year ending ADEC	2024 7,677	2022 298,455
Fiscal year ending ADEC	2025 9,736	2023 326,473

Looking Ahead



- Continue to monitor the current investment return assumption of 6.50%, based on capital market assumptions and long-term inflation expectations



Inland Wetlands and Natural Resources Department
TOWN HALL * PO BOX 150 * 1019 MAIN ST. * BRANFORD, CT 06405
203-315-0675 * FAX 203-889-3172 * inlandwetlands@branford-ct.gov



March 11th, 2024

Joseph Mooney, Chairman
Board of Finance

RE: Request for transfer

Dear Chairman,

The Inland Wetlands and Natural Resources department respectfully requests the Board of Finance consider and, if appropriate, hear a request for the following transfer:

FY 2024

From: 10141160-533300	Professional Development	\$700
To: 10141160-555400	Advertising, Printing, Binding	\$700

The purpose of this transfer is to ensure that sufficient funds are in place to cover legal notices required by Connecticut General Statutes for the Inland Wetlands and Watercourses Commission (decision notices and public hearing notices). The increase in funds is needed largely due to the Commission deciding to meet twice a month starting this past January. This was not known when the department budget request was submitted, at which point the Commission was meeting only once a month. There are no additional known training expenses anticipated for the remainder of this fiscal year, as such, the transfer should not impact training opportunities for staff or Commissioners.

Respectfully submitted,

Jaymie Frederick
Inland Wetland Agent

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Item #5

HUMAN RESOURCES DEPARTMENT 2024 MAR 26 P 5:47

BRANFORD, CONNECTICUT



Lisa Arpin
BRANFORD TOWN CLERK

MARGARET LUBERDA
Director of Human Resources

1019 MAIN STREET
POST OFFICE BOX 150
BRANFORD, CT 06405
(203) 315-0629
FAX: (203) 889-3316
www.branford-ct.gov

March 26, 2024

Dear Mr. Mooney:

Would you kindly add the below transfer request to your April 1, 2024, Board of Finance Committee Agenda for review and approval?

General Fund Transfer for Parks, Recreation and Custodian Agreement

Transfer From:

ORG	Object	Description	Amount
10149040	588802	Contingency	62,756

Transfer To:

ORG	Object	Description	Amount
10141107	517000	Wages & Salaries - GGB	4,783
10145010	517000	Wages & Salaries - Recreation	30,120
10141107	519040	Accrued Payroll Expense	0
10145010	519040	Accrued Payroll Expense	0
10141170	518000	Overtime	2,170
10145010	518000	Overtime	1,538
10141170	519070	Retroactive Wages	3,251
10145010	519070	Retroactive Wages	20,895

Thank you for your time and consideration.

Sincerely,

Margaret M. Luberda

Margaret M. Luberda

Copy: Jamie Cosgrove, First Selectman
James Finch, Director of Finance
Kathryn LaBanca, Assistant Director Finance
Lisa Arpin, Town Clerk

BRANFORD - NORTH BRANFORD PROBATE COURT
BRANFORD, CONNECTICUT

CHARLES E. TIERNAN, III
Judge



TAYLOR CARAFENO
Clerk

SHARI MOON
Chief Clerk

JENNIFER JACONETTE
Assistant Clerk

March 27, 2024

Joseph Mooney
Chairman
Board of Finance

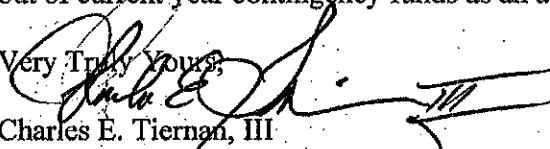
Re: Budget Transfer Probate

Dear Chairman Mooney,

As I indicated last Tuesday when I appeared before the Board of Finance, the Probate Court needs a replacement copier. Consistent with that reference, please accept this as a transfer request to cover the cost of replacement.

I have spoken with the finance director, and he advised me to make this request out of current year contingency funds as an alternative to requesting funds in FY 2025.

Very Truly Yours,


Charles E. Tiernan, III
Judge of Probate

Probate

From:		
10149040-588802	Contingency	6,000
To:		
10141110-579150	Technology Acquisitions	6,000

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2024 MAR 28 A 11:13
Main Station
BRANFORD TOWN CLERK

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT



1019 MAIN STREET
POST OFFICE BOX 150

March 28, 2024

(203) 315-0683
Fax: (203) 315-3736
www.branford-ct.gov

To: Joseph Mooney
Chairman, Board of Finance

From: James P. Finch
Finance Director

Re: Transfers

Please find below two transfers using unexpended balances to fund important capital items that absent these transfers would require additional appropriations.

Fund 720 Municipal Facilities Fund

From:		
72041170-579410-22333	Building Improvements Police	79,000
To:		
72041170-599110-22333	Transfer Out (Fund 700)	79,000

Fund 700 Capital Fund Appropriation Increase

Increase:		
70090000-490010	Transfer In (Fund 720)	79,000
Increase:		
70041020-579250-24xxx	EV Charging Stations	50,000
70041170-579250-24xxx	UPS Fire Department	29,000
	Total	79,000

This transfer provides funding for EV charging stations and if approved reduces the FY 2025 capital request by \$50,000. The second item provides for the installation of an uninterrupted power supply system and electrical upgrade for the fire department and emergency operations center.

Fund 700 Capital Fund

From:		
70041170-544300-21322	Police Veneer Repairs	2,500
70041170-579410-22315	Orchard House Roof Replacement	1,180
70041170-579250-22316	Volunteer Center MUA	3,250
70041170-544300-22324	Police Carpet Replacement	6,411
70041170-579410-22325	Building Improvements HVAC	306
70041170-544300-23304	Police Power Wash & Paint	17,000

Main Expenses
 BRANFORD TOWN CLERK

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70041170-579250-23307	Police Department UPS	27,877
	Total	
To:		
70041170-579250-24xxx	UPS Fire Department	58,524

Fund 101 General Fund

From:		
10149040-588802	Contingency	30,000
To:		
10141190-579150	Technology Acquisitions (Copiers)	30,000

This transfer will cover the copier needs of various departments and if approved reduces the FY 2025 capital request by approximately \$30,000.

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT1019 MAIN STREET
POST OFFICE BOX 150(203) 315-0663
Fax: (203) 315-3736
www.branford-ct.gov

Date: March 26, 2024

To: Joseph Mooney, Board of Finance

From: James Finch, Director of Finance

Re: BOE Budget 2024

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One of the common themes this past year was navigating the fiscal cliff in the budget which in part was caused by the phasing out of pandemic relief funding. A competing theme was also expressed to school leadership that in recognition of these challenges the town would be inclined to support a 4% increase in school spending. Currently the BOE is looking for a 4.77% increase. As the board may recall, when asked about the current year operations during the budget presentations the superintendent indicated that the BOE should experience a surplus in excess of \$400,000. This is plausible in that unlike the municipal budget the FY 2024 budget was not reduced pursuant to the CMERS pension changes. While the board has historically resisted allowing the BOE to carry over balances in a non-lapsing account, I believe this approach could bridge the budgetary goals of the town by reducing the BOE's request while protecting the superintendent's initiatives. I have listed below an excerpt from the statute that permits the creation of a non-lapsing account.

Sec. 10-248a. Unexpended education funds account. For the fiscal year ending June 30, 2020, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, the board of finance in each town having a board of finance, the board of selectmen in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided (1) such deposited amount does not exceed two per cent of the total budgeted appropriation for education for such prior fiscal year, (2) each expenditure from such account shall be made only for educational purposes, and (3) each such expenditure shall be authorized by the local board of education for such town.

In discussing the BOE's projected surplus Dr. Tranberg appropriately cautioned that his projection was preliminary. Therefore, a reasonable approach at this time would be to offset any BOE reductions with an expression of support for establishing a non-lapsing

account. The amount and use of these funds can be worked out later this spring for the board's consideration at a future meeting when the year end results come into focus. I should note that in effect this exercise prevents the flow of unspent funds into the fund balance. However, the fund balance is currently at a level that will support this carry over.

Item #8a

Board of Finance FY25 Budget Workshop -- Record of Votes 4/1/2024

Department	Requested	BOF Recommended Change	BOF Recommended Budget to RTM	Moved by	Seconded by	Unanimous Board Vote
Legislative	\$ 18,983	\$0	\$ 18,983	Mr. Cassella	Mr. DiAdamo	x
Executive	\$ 344,120	\$0	\$ 344,120	Ms. DeLise	Mr. Valette	x
Board of Finance	\$ 140,239	\$0	\$ 140,239	Mr. Cassella	Mr. Valette	x
Fiscal Services	\$ 648,201	(\$50,000)	\$ 598,201	Mr. Cassella	Mr. Valette	x
Assessor	\$ 530,049	\$0	\$ 530,049	Mr. DiAdamo	Mr. Valette	x
Bd of Assessment Appeals	\$ 20,748	\$0	\$ 20,748	Ms. DeLise	Mr. Valette	x
Tax Collector	\$ 800,975	\$0	\$ 800,975	Mr. DiAdamo	Mr. Cassella	x
Town Clerk	\$ 308,806	\$0	\$ 308,806	Mr. Valette	Mr. DiAdamo	x
Legal Services	\$ 450,000	\$0	\$ 450,000	Mr. Valette	Ms. DeLise	x
Labor Relations	\$ 93,600	\$0	\$ 93,600	Mr. Cassella	Mr. Valette	x
Probate Court	\$ 17,290	\$0	\$17,290 No change in total request, however, line item adjustments: From Microfilming \$3,750; From Communications \$3,300; moving TO Online Services \$7,050.	Mr. Valette	Mr. DiAdamo	x
Elections	\$ 288,287	\$0	\$ 288,287	Mr. Valette	Mr. Cassella	x
Planning & Zoning	\$ 400,448	\$0	\$ 400,448	Mr. DiAdamo	Mr. Valette	x
Zoning Board of Appeals	\$ 11,436	\$0	\$ 11,436	Ms. DeLise	Mr. Valette	x
Economic Development	\$ 23,550	\$0	\$ 23,550	Mr. Cassella	Mr. Valette	x
Inland Wetlands	\$ 144,769	\$0	\$ 144,769	Mr. Valette	Ms. DeLise	x
Municipal Bldgs.	\$ 1,167,997	\$0	\$ 1,167,997	Mr. Cassella	Mr. Valette	x
Branford Cable TV	\$ 15,750	\$0	\$ 15,750	Ms. DeLise	Mr. Valette	x
Information Tech.	\$ 1,303,936	-29,050	\$ 1,274,886	Mr. Cassella	Mr. Valette	x
Human Resources	\$ 358,669	\$0	\$ 358,669	Mr. Valette	Ms. DeLise	x
Police Services	\$ 7,356,267	\$0	\$ 7,356,267	Mr. DiAdamo	Mr. Cassella	x
Police Special Detail	\$ 525,000	\$0	\$ 525,000	Mr. Valette	Ms. DeLise	x
Dept of Emergency Mgt	\$ 30,500	\$0	\$ 30,500	Mr. Valette	Mr. Cassella	x
Fire Services	\$ 9,796,052	\$0	\$ 9,796,052	Mr. DiAdamo	Ms. DeLise	x
Building Insp. & Enforce.	\$ 243,653	\$0	\$ 243,653	Mr. Cassella	Mr. Valette	x
Animal Control	\$ 399,554	\$0	\$ 399,554	Ms. DeLise	Mr. Valette	x
Public Works	\$ 2,822,699	\$0	\$ 2,822,699	Mr. DiAdamo	Mr. Valette	x
Water Pollution Control	\$ 600,000	\$0	\$ 600,000	Mr. Valette	Mr. DiAdamo	x
Solid Waste Mgt. & Recyc.	\$ 4,940,442	\$0	\$ 4,940,442	Mr. Valette	Mr. Cassella	x
Engineering	\$ 507,603	\$0	\$ 507,603	Mr. DiAdamo	Ms. DeLise	x
Human Services	\$ 1,226,111	\$0	\$ 1,226,111	Mr. Valette	Mr. DiAdamo	x
Elderly Services	\$ 492,940	\$0	\$ 492,940	Ms. DeLise	Mr. Valette	x
East Shore Health	\$ 397,652	\$0	\$ 397,652	Mr. DiAdamo	Mr. Valette	x
Recreation Dept.	\$ 1,328,353	\$0	\$ 1,328,353	Mr. Valette	Ms. DeLise	x
Parks & Open Space	\$ 26,800	\$0	\$ 26,800	Mr. Valette	Mr. DiAdamo	x
Docks & Rec. Facilities	\$ 21,702	\$0	\$ 21,702	Mr. DiAdamo	Ms. DeLise	x
Public Celebration	\$ 46,788	\$0	\$ 46,788	Mr. Valette	Mr. Valette	x

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BRANFORD TOWN CLERK

Conservation & Environment	\$ 11,750	Line item changes only to reconcile to how funds are expended: Reduce Purchased services by \$5,214; reduce grounds maint. by \$2,500; Increase Advertising by \$900; decrease other supplies by \$2,046; add to Misc. expenses \$8,860 for a total of \$11,750.	\$ 11,750	Ms. DeLise	Mr. Valette	x
Blackstone Library	\$ 1,743,500	\$0	\$ 1,743,500	Mr. Valette	Mr. Cassella	x
Willoughby Wallace Library	\$ 279,450	\$0	\$ 279,450	Mr. Cassella	Mr. Valette	x
Principal Debt Service	\$ 6,390,000	\$0	\$ 6,390,000	Mr. Valette	Mr. Cassella	x
Interest Debt Service	\$ 2,247,766	\$0	\$ 2,247,766	Mr. DiAdamo	Ms. DeLise	x
Pensions & Contributions	\$ 6,939,068	Increase of \$21,170 of which \$56,170 increase to police pension, and reduction from fire for \$35,000 for a net increase of \$21,170.	\$ 6,960,238	Mr. Cassella	Mr. Valette	x
Employee Group Insurance	\$ 6,219,821	\$0	\$ 6,219,821	Ms. DeLise	Mr. DiAdamo	x
Municipal Insurance	\$ 2,784,390	\$0	\$ 2,784,390	Mr. Valette	Mr. Cassella	x
Contingency	\$ 1,209,109	\$0	\$ 1,209,109	Mr. Valette	Mr. Cassella	x
Board of Education	\$ 65,865,845	Reduce by \$437,735 for FY24 carryover	\$ 65,428,110	Mr. Valette	Mr. DiAdamo	x
Department	Requested	BOF Recommended Change	BOF Recommended Budget to RTM	Moved by	Seconded by	Unanimous Board Vote
Total Capital Improvement Plan FY2025 per attached-- by funding source (includes BOE)	\$ 11,645,038	\$4,266,043 from taxation (General Fund); \$907,000 from ARPA; \$366,995 Lease Fund; \$50,000 Redesignation; \$480,000 Other; \$4,000,000 Debt; \$175,000 Grant for a total of \$10,245,038.	\$ 10,245,038	Mr. Valette	Mr. Cassella	x
Other Funds:						
Open Space	\$ 105,240	\$0	\$ 105,240	Mr. Valette	Mr. DiAdamo	x
BOE -Adult Education	\$ 72,250	\$0	\$ 72,250	Ms. DeLise	Mr. Valette	x
School Age Child Care	\$ 613,710	\$0	\$ 613,710	Mr. Cassella	Mr. Valette	x
Sewer Utility Fund	\$ 4,879,501	\$0	\$ 4,879,501	Mr. DiAdamo	Mr. Valette	x
Sewer Assessment Fund	\$ 16,495	\$0	\$ 16,495	Mr. Cassella	Mr. Valette	x
Animal Control Fund	\$ 492,704	\$0	\$ 492,704	Mr. Cassella	Ms. DeLise	x
Human Services Spec Rev Fund	\$ 1,985,111	Increase \$50,000 Basic needs request was \$108,000 but the plan was to request \$158,000 offset by increasing their fund balance.	\$ 2,035,111	Mr. Valette	Mr. Cassella	x
ARPA Fund FY25 (See attached ARPA fund detail Pg. 71-72))	\$ 1,088,500	\$0	\$ 1,088,500	Mr. Valette	Mr. DiAdamo	x

TOWN OF BRANFORD 2024 - 2025 Budget Summary

DEPT #	<u>REVENUES</u>	RTM Amended 2023 - 2024	Requested Budget 2024 - 2025	BOF Recommended	Difference 24/25 Request vs BOF Recommended	Difference BOF Recommended vs 23/24 Amended	Percent
3010	Tax Collector	115,509,623	122,108,111	119,155,496	(2,952,615)	3,645,873	3.16%
3020	State & Federal Grants	3,464,882	4,192,080	4,192,080	0	727,198	20.99%
3030	Other Revenues	11,626,263	11,863,520	11,963,520	100,000	337,257	2.90%
Total Revenues & Taxes		130,600,768	138,163,711	135,311,096	(2,852,615)	4,710,328	3.61%
<u>EXPENDITURES</u>							
4101	Legislative	18,766	18,983	18,983	0	217	1.16%
4102	Executive	330,091	344,120	344,120	0	14,029	4.25%
4103	Finance	105,676	140,239	140,239	0	34,563	32.71%
4104	Fiscal Services	555,150	648,201	598,201	(50,000)	43,051	7.75%
4105	Assessor	494,271	530,049	530,049	0	35,778	7.24%
4106	Board of Tax Review	14,625	20,748	20,748	0	6,123	41.87%
4107	Tax Collector	761,377	800,975	800,975	0	39,598	5.20%
4108	Town Clerk	277,271	308,806	308,806	0	31,535	11.37%
4109	Legal Services	450,000	450,000	450,000	0	0	0.00%
4110	Labor Relations	93,600	93,600	93,600	0	0	0.00%
4111	Probate Court	17,290	17,290	17,290	0	0	0.00%
4112	Elections	220,349	288,287	288,287	0	67,938	30.83%
4113	Planning & Zoning	345,313	400,448	400,448	0	55,135	15.97%
4114	Zoning Board of Appeals	10,838	11,436	11,436	0	598	5.52%
4115	Economic Development	23,550	23,550	23,550	0	0	0.00%
4116	Inland Wetlands & Natural Resources	143,683	144,769	144,769	0	1,086	0.76%
4117	Municipal Government Buildings	1,145,235	1,167,997	1,167,997	0	22,762	1.99%
4118	Cable T.V.	15,600	15,750	15,750	0	150	0.96%
4119	Information Technology	1,171,040	1,303,936	1,274,886	(29,050)	103,846	8.87%
4120	Human Resources	345,328	358,669	358,669	0	13,341	3.86%
Sub - Total General Government		6,539,053	7,087,853	7,008,803	(79,050)	469,750	7.18%

TOWN OF BRANFORD 2024 - 2025 Budget Summary

DEPT #	EXPENDITURES	RTM Amended 2023 - 2024	Requested Budget 2024 - 2025	BOF Recommended	Difference 24/25 Request vs BOF Recommended	Difference BOF Recommended vs 23/24 Amended	Percent
4201	Police Service	7,224,216	7,356,267	7,356,267	0	132,051	1.83%
4202	Police Service - Special Detail	525,000	525,000	525,000	0	0	0.00%
4203	Department of Emergency Management	30,500	30,500	30,500	0	0	100.00%
4204	Fire Protection	7,725,496	9,796,052	9,796,052	0	2,070,556	26.80%
4205	Building Inspection & Enforcement	226,278	243,653	243,653	0	17,375	7.68%
4206	Other Protection - Animal Control	214,271	399,554	399,554	0	185,283	86.47%
	Sub - Total Public Safety	15,945,761	18,351,026	18,351,026	0	2,405,265	15.08%
4301	Public Works	2,730,799	2,822,699	2,822,699	0	91,900	3.37%
4303	Water Pollution Control	600,000	600,000	600,000	0	0	0.00%
4304	Solid Waste Management & Recycling	4,798,968	4,940,442	4,940,442	0	141,474	2.95%
4305	Engineering	466,162	507,603	507,603	0	41,441	8.89%
	Sub - Total Public Works	8,595,929	8,870,744	8,870,744	0	274,815	3.20%
4401	Human Services	1,254,999	1,226,111	1,226,111	0	(28,888)	-2.30%
4402	Commission for Elderly	452,517	492,940	492,940	0	40,423	8.93%
4404	East Shore Health	383,001	397,652	397,652	0	14,651	3.83%
	Sub - Total Public Health / Welfare	2,090,517	2,116,703	2,116,703	0	26,186	1.25%
4501	Recreation Department	1,271,891	1,328,353	1,328,353	0	56,462	4.44%
4505	Parks and Open Space	26,800	26,800	26,800	0	0	0.00%
4507	Docks & Recreational Facilities	21,571	21,702	21,702	0	131	0.61%
4508	Public Celebration	46,276	46,788	46,788	0	512	1.11%
4510	Conservation Commission	11,731	11,750	11,750	0	19	0.16%
	Sub - Total Recreation	1,378,269	1,435,393	1,435,393	0	57,124	4.14%
4601	Blackstone Library	1,700,340	1,743,500	1,743,500	0	43,160	2.54%
4602	Willoughby Wallace Library	269,741	279,450	279,450	0	9,709	3.60%
	Sub - Total Libraries	1,970,081	2,022,950	2,022,950	0	52,869	2.68%

TOWN OF BRANFORD

2024 - 2025

Budget Summary

DEPT #	EXPENDITURES	RTM Amended 2023 - 2024	Requested Budget 2024 - 2025	BOF Recommended	Difference 24/25 Request vs BOF Recommended	Difference BOF Recommended vs 23/24 Amended	Percent
4701	Debt - Principal	7,135,000	6,390,000	6,390,000	0	(745,000)	-10.44%
4702	Debt - Interest	2,243,646	2,247,766	2,247,766	0	4,120	0.18%
	Sub - Total Debt Service	9,378,646	8,637,766	8,637,766	0	(740,880)	-7.90%
4800	Board of Education	62,911,644	65,865,845	65,428,110	(437,735)	2,516,466	4.00%
4901	Pensions & Contributions	7,119,140	6,939,068	6,960,238	21,170	(158,902)	-2.23%
4902	Employee Group Insurance	6,374,700	6,219,821	6,219,821	0	(154,879)	-2.43%
4903	Municipal Insurance	2,756,365	2,784,390	2,784,390	0	26,025	0.94%
	Sub - Total Pension & Insurance	16,252,205	15,943,279	15,964,449	21,170	(287,756)	-1.77%
4904	Contingency	1,694,806	1,209,109	1,209,109	0	(485,697)	-28.66%
5000	Capital Project Funds - BOE	456,925	496,000	496,000	0	39,075	8.55%
	Capital Project Funds - Town	2,814,932	5,542,043	3,185,043	(2,357,000)	370,111	13.15%
	Coastal Resiliency Fund	310,000	310,000	310,000	0	0	0.00%
	Lease Fund Town	147,000	150,000	150,000	0	3,000	100.00%
	Lease Fund BOE	115,000	125,000	125,000	0	10,000	100.00%
	Sub - Total Capital	3,843,857	6,623,043	4,266,043	(2,357,000)	422,186	10.98%
	Total Expenditures	130,600,768	138,163,711	135,311,096	(2,852,615)	4,710,328	3.61%
	<i>Composition of Expenditures</i>						
	Municipal Operating Expenditures	53,081,815	56,137,948	56,080,068	(57,880)	2,998,253	5.65%
	Town Capital & Lease Expenditures	2,961,932	5,692,043	3,335,043	(2,357,000)	373,111	12.60%
	Total Town Expenditures	56,043,747	61,829,991	59,415,111	(2,414,880)	3,371,364	6.02%
	Board of Education Expenditures	62,911,644	65,865,845	65,428,110	(437,735)	2,516,466	4.00%
	BOE Capital & Lease Expenditures	571,925	621,000	621,000	0	49,075	8.58%
	Total BOE Expenditures	63,483,569	66,486,845	66,049,110	(437,735)	2,565,541	4.04%
	Contingency	1,694,806	1,209,109	1,209,109	0	(485,697)	-28.66%
	Debt Service Expenditures	9,378,646	8,637,766	8,637,766	0	(740,880)	-7.90%
	Total	130,600,768	138,163,711	135,311,096	(2,852,615)	4,710,328	3.61%

TOWN OF BRAN, .D
Board of Finance Budget Adjustments
2024/2025 Budget

Item #8c

<u>Department</u>	<u>Object #</u>	<u>Description</u>	<u>Proposed</u>	<u>Change</u>	<u>Revised</u>	<u>Explanation of Change</u>
General Government						
4104 Fiscal Services	Page 14	579200 Software	96,150	(50,000)	46,150	Pension Software - will revisit
4111 Probate Court	Page 21	533580 Microfilming	3,750	(3,750)	0	Per conversation with Probate
		555300 Communications	3,300	(3,300)	0	Per conversation with Probate
		555305 Online Services	0	7,050	7,050	Per conversation with Probate
4119 Information Technology	Page 29	579150 Technology Acquisitions	143,950	(29,050)	114,900	Fund Current Year
		Subtotal General Government		(79,050)		
Recreation & Culture						
4510 Conservation Commission	Page 50	544300 Purchased Services - R & M	5,214	(5,214)	0	Realign Accounts
		544320 Grounds Maintenance	2,500	(2,500)	0	Realign Accounts
		555400 Advertising, Printing, Binding	0	900	900	Realign Accounts
		566900 Other Supplies	2,046	(2,046)	0	Realign Accounts
		588200 Memberships, Conferences, Meetings	1,000	0	1,000	Realign Accounts
		588700 Donation Expense	0	0	0	Realign Accounts
		588000 Miscellaneous Expenses	0	8,860	8,860	Realign Accounts
		Subtotal Recreation & Culture		0		
Education						
4800 Board of Education	Page 55	Board of Ed Operating Expenditures	65,865,845	(437,735)	65,428,110	4% Increase
		Subtotal Education		(437,735)		
Pensions, Contributions, Insurance, Contingency						
4901 Pensions and Contributions	Page 56	523120 Retirement - Police	1,650,000	56,170	1,706,170	Per Valuation
		523130 Retirement - Volunteer Fire	75,000	(35,000)	40,000	Per Valuation
		Subtotal Pensions Ins. Etc.		21,170		

TOWN OF BRANFORD
Board of Finance Budget Adjustments
2024/2025 Budget

Department	Object #	Description	Proposed	Change	Revised	Explanation of Change
Capital Projects See CJP Plan	599110	Transfer Out Town Projects	5,542,043	(2,357,000)	3,185,043	See Capital Plan detail
		Subtotal Capital	4,686,993	(2,357,000)		
		Total Expenditure Changes		(2,852,615)		
		RECAP				
		Expenditures (Requested)	138,163,711			
		Changes		(2,852,615)		
		Revised Expenditures	138,163,711		(2,852,615)	-2.1%
		Revenues				
		Non Tax Revenue	(18,240,439)		(18,240,439)	
		Revenue Adjustments				
		Interest Income		(100,000)		
		Revised Revenues	(18,240,439)		(18,340,439)	
		Total Tax Requirements	119,923,272	116,970,657		
		Less State Reimbursements	270,800	270,800		
		Less Elderly Tax Relief	386,899	386,899		
		Less Allowance for Uncollectible	2,022,965	1,973,429		
		Total Tax Levy	122,916,382	119,601,785		
		Collection rate	0.9810	0.9835		
		Grand List (Revised)	3,900,697,512	3,900,697,512		
		Mill Rate	31.51	30.66		
		Year to Year Comparison				
		FY 2024 Mill Rate	29.89			
		FY 2025 BOF Mill Rate	30.66			
		Change	0.77	2.58%		
		FY 2025 Requested Budget	138,163,711			
		FY 2025 Recommended Budget	135,311,096	(2,852,615)		-2.06%

TOWN OF BRANFORD
Board of Finance Budget Adjustments
2024/2025 Budget

Department	Object #	Description	Proposed	Change	Revised	Explanation of Change
Other Funds	Page 69-70	588905	108,000	50,000	158,000	Need to reflect ARPA phase out
		Total Expenditures	1,985,111	50,000	2,035,111	
Health and Human Services	Page 69-70	480296	100,000	50,000	150,000	To fund phase out
		Total Revenues	1,985,111	50,000	2,035,111	

CAPITAL IMPROVEMENT PLAN FY 2025

BOF RECOMMENDED CAPITAL BY FUNDING SOURCE

Department/Request Title	Requested	General Fund	ARPA Fund	Lease Fund	Redesignation	Other	Debt	Grant	Total
Assessors									
Revaluation Sinking Fund Contribution	75,000	75,000							75,000
Total Assessors	75,000	75,000	-				-		75,000
Board of Education									
Masonry Repointing System Wide	20,000	20,000							20,000
Sidewalk Repairs System Wide	20,000	20,000							20,000
Tennis Court Seating High School	90,000	90,000							90,000
Building/Fire Code & ADA Compliance	15,000	15,000							15,000
District Door Replacement	50,000	50,000							50,000
Indian Neck School Boiler Replacement	35,000	35,000							35,000
Roof Replacement Branford High School	4,000,000						4,000,000		4,000,000
Facilities Master Plan	121,000	121,000							121,000
Facilities Equipment	20,000	20,000							20,000
Maintenance Vehicle Facilities	55,000	55,000							55,000
Security Cameras	10,000	10,000							10,000
Office Administrative Computers	10,000	10,000							10,000
Lease Authorization Student Devices	366,995			366,995					366,995
School Technology & 21st Century AV Systems	50,000	50,000							50,000
Total Board of Education	4,862,995	496,000	-	366,995			4,000,000		4,862,995
Commission For The Elderly									
Commission for the Elderly Vehicle Sinking Fund	35,000	35,000							35,000
Total Commission For The Elderly	35,000	35,000	-				-		35,000
Engineering									
MS4 Compliance Retrofit Projects	100,000	100,000							100,000
ADA Transition Plan for Rights-of-Ways	35,000	35,000							35,000
Trolley Trail Bridge - Phase II Structural Design & Construction	1,000,000	100,000							100,000
Capital Sidewalk and Transit Amenity Program	100,000	100,000							100,000
Local Traffic Authority (LTA) Projects	15,000	15,000							15,000
Total Engineering	1,250,000	350,000	-				-		350,000

CAPITAL IMPROVEMENT PLAN FY 2025

BOF RECOMMENDED CAPITAL BY FUNDING SOURCE

Department/Request Title	Requested	General Fund	ARPA Fund	Lease Fund	Redesignation	Other	Debit	Grant	Total
Fire Protection									
FD Self Contained Breathing Apparatus (SCBA) Sinking Fund	125,000	125,000							125,000
Radio Upgrade Sinking Fund	60,000	60,000							60,000
Ambulance Sinking Fund	75,000	75,000							75,000
Fire Apparatus Sinking Fund	1,000,000	500,000							500,000
Total Fire Protection	1,760,000	760,000	-						760,000
Information Technology									
OpenGov Public Works Module	129,000		129,000						129,000
OpenGov Permitting SAAS	143,000		143,000						143,000
Verinet Audiolog Upgrade	18,170	18,170							18,170
Axon Fleet3 Vehicle Cams	59,441	59,441							59,441
Desktop Computers	30,000		30,000						30,000
Town Website Rebuild	45,000		45,000						45,000
Total Information Technology	424,611	77,611	347,000						424,611
James Blackstone Memorial Library									
Blackstone Library Sinking Fund	30,000	30,000							30,000
Total Blackstone Library	30,000	30,000	-						30,000
Parks & Open Space									
Parks and Open Space Improvements	30,000					30,000			30,000
Total Parks & Open Space	30,000	-	-			30,000			30,000

CAPITAL IMPROVEMENT PLAN FY 2025

BOF RECOMMENDED CAPITAL BY FUNDING SOURCE

Department/Request Title	Requested	General Fund	ARPA Fund	Lease Fund	Redesignation	Other	Debt	Grant	Total
Treasurer									
EV Charging Stations	50,000	-			50,000				50,000
Lease Fund Public Works	150,000	150,000							150,000
Lease Fund BOE Technology	125,000	125,000							125,000
Coastal Resiliency Reserve Fund	310,000	310,000							310,000
Total Treasurer	635,000	585,000	-	-	50,000	-	-	-	635,000
Water Pollution Control									
Submersible Pump Station Repair / Rebuild	50,000					50,000			50,000
Sewer Line & Manhole Repair	50,000					50,000			50,000
Pump Station Generator & Transfer Switch Program	50,000					50,000			50,000
Sewer Reserve Fund Annual Contribution	225,000					225,000			225,000
WPCA Apparatus Fund Contribution	75,000					75,000			75,000
Total Water Pollution Control	450,000	-	-	-	-	450,000	-	-	450,000
Total Departments	11,645,038	4,266,043	907,000	366,995	50,000	480,000	4,000,000	175,000	10,245,038

**TOWN OF BRANFORD
ARPA FUND
FISCAL YEARS 2022-2025**

Department	RTM Approved 2022	RTM Approved 2023	RTM Approved 2024	Executive 2025 Requests	BOF Recommended FY 2025	RTM Approved FY 2025
GENERAL GOVERNMENT						
Desktop Computers			30,000	30,000	30,000	0
Phone System Upgrade			30,000	0	0	0
Cybersecurity		25,000		0	0	0
SAN Storage Device	160,000			0	0	0
Open Gov Public Works Model				129,000	129,000	0
Open Gov Permitting				143,000	143,000	0
Town Website Redesign				45,000	45,000	0
Shoreline Chamber of Commerce		25,000		0	0	0
BACA (Arts)		70,000		0	0	0
Athletic Field Study		400,000		0	0	0
Reserve for Non-Profits		425,000		0	0	0
Total General Government Services	160,000	945,000	60,000	347,000	347,000	0

PUBLIC SAFETY						
Lucas CPR Device		32,000		0	0	0
Gear Extractor Dryer		30,000		0	0	0
Ambulance Equipment		75,000		0	0	0
Police Boat				515,000	515,000	0
Ambulance Purchase		220,000		0	0	0
Total Public Safety Services		357,000		515,000	515,000	0

ENGINEERING/PUBLIC WORKS/SEWERS/SOLID WASTE						
Paving		1,000,000	1,000,000	0	0	0
Street Lining		125,000	125,000	0	0	0
Dock Replacement Marine 5			85,000	0	0	0
Public Works Storm System CCTV				45,000	45,000	0
Public Works Roll Off				150,000	150,000	0
Traffic Signal Evaluation and Study				31,500	31,500	0
Brantford Wharf Replacement			400,000	0	0	0
Vets Park ADA and Stormwater Upgrades			200,000	0	0	0
Meadow Street Boardwalk - Engineering Services		75,000		0	0	0
Sidewalks		550,000	225,000	0	0	0
Curbside Recycling Program		925,000		0	0	0
Total Public Works & Highway Services		2,675,000	2,035,000	226,500	226,500	0

**TOWN OF BRANFORD
ARPA FUND
FISCAL YEARS 2022-2025**

Department	RTM Approved 2022	RTM Approved 2023	RTM Approved 2024	Executive 2025 Requests	BOF Recommended FY 2025	RTM Approved FY 2025
HEALTH & HUMAN SERVICES						
Basic Needs		100,000	50,000	0	0	0
Counseling Center						
Total Health & Human Services		100,000	50,000	0	0	0
RECREATION & LIBRARIES						
Showmobile	220,000	0		0		0
Total Recreation & Library Services	220,000	0		0		0
TOTAL ARPA FUNDING REQUEST	380,000	4,077,000	2,145,000	1,088,500	1,088,500	0

RECONCILIATION OF ARPA FUNDING

Opening ARPA Fund Balance	8,257,021
FY 2022 Approved Appropriations	380,000
FY 2023 Approved Appropriations	4,077,000
FY 2024 Approved Allocations	2,145,000
FY 2025 Allocations	1,088,500
Closing Balance	566,521
Percent Remaining	6.9%

**TOWN OF BRANFORD
MILL RATE CALCULATION
(BOARD OF FINANCE RECOMMENDED)
FISCAL YEAR 2024-2025**

	2023-2024	2024-2025	Change	
	Amount	Amount	Amount	%
Budget Requirements	\$130,600,768	\$135,311,096	\$4,710,328	3.6%
Less: Annual Receipts Other Than Taxes				
Interest & Penalties on Back Taxes	\$2,096,199	\$2,184,839	\$88,640	4.2%
State & Federal Grants	\$3,464,882	\$4,192,080	\$727,198	21.0%
Departmental Receipts	\$8,185,263	\$8,807,520	\$622,257	7.6%
Fund Balance Brought Forward	\$3,441,000	\$3,156,000	(\$285,000)	-8.3%
	\$17,187,344	\$18,340,439	\$1,153,095	6.7%
Net to be raised from Taxation	\$113,413,424	\$116,970,657	\$3,557,233	3.1%

	2023-2024	2024-2025	Change	
	Amount	Amount	Amount	%
NET GRAND LIST	\$3,879,790,337	\$3,900,697,512	\$20,907,175	0.5%
Mill Rate	29.89	30.66	0.77	2.58%
Gross Taxes Available	\$115,984,873	\$119,601,785	\$3,616,912	3.1%
Less: State Reimbursements	\$270,800	\$270,800	\$0	0.0%
Elderly Tax Relief	\$386,899	\$386,899	\$0	0.0%
Less: Allowance for Uncollectible	1,913,750	1,973,429	\$59,679	3.1%
Net Taxes Available	\$113,413,424	\$116,970,657	\$3,557,233	3.1%
Collection Rate	98.35%	98.35%		

Kurt Swannfelder
Town of Branford
4/1/2024

LEGAL NOTICE TOWN OF BRANFORD

Board of Finance Recommended Budget 2024-2025

Revenues	RTM Amended 2023-2024	Requested Budget 2024-2025	Board of Finance Rec. 2024-2025	Difference 2024-25 Requested vs BOF Recommended	Difference 2024-25 BOF Recommended Budget vs. 2023-2024 Amended Budget	Percent
Tax Collector	115,809,623	122,106,111	119,155,496	(2,952,615)	3,645,873	3.2%
State & Federal Grants	3,464,882	4,192,080	4,192,080	0	727,198	21.0%
Other Revenues	11,526,253	11,963,250	11,963,250	0	337,257	2.9%
Total Revenues & Taxes	130,800,768	138,163,441	135,311,096	(2,852,345)	4,710,328	3.6%
Expenditures						
Legislative	18,766	18,983	18,983	0	217	1.2%
Executive	330,091	344,120	344,120	0	14,029	4.3%
Finance	105,676	140,239	140,239	0	34,563	32.7%
Fiscal Services	555,160	648,201	598,201	(50,000)	43,051	7.8%
Assessor	494,271	530,049	530,049	0	35,778	7.2%
Board of Tax Review	14,625	20,748	20,748	0	6,123	41.9%
Tax Collector	761,377	800,975	800,975	0	39,598	5.2%
Town Clerk	277,271	308,808	308,808	0	31,538	11.4%
Legal Services	450,000	450,000	450,000	0	0	0.0%
Labor Relations	93,600	93,600	93,600	0	0	0.0%
Probate Court	17,290	17,290	17,290	0	0	0.0%
Elections	220,949	288,287	288,287	0	67,338	30.8%
Planning & Zoning	345,313	400,448	400,448	0	55,135	16.0%
Zoning Board of Appeals	10,838	11,436	11,436	0	598	5.5%
Economic Development	23,550	23,550	23,550	0	0	0.0%
Inland Wetlands and Natural Resources	143,663	144,769	144,769	0	1,086	0.8%
Municipal Buildings	1,145,235	1,167,997	1,167,997	0	22,762	2.0%
Branford Cable Television	15,600	15,750	15,750	0	150	1.0%
Information Technology	1,171,040	1,303,936	1,274,666	(29,050)	103,846	8.9%
Human Resources	345,328	358,669	358,669	0	13,341	3.9%
Sub-Total General Government	6,639,053	7,087,853	7,008,803	(79,050)	468,750	7.2%
Police Service	7,224,216	7,356,267	7,356,267	0	132,051	1.8%
Police Service - Special Detail	525,000	525,000	525,000	0	0	0.0%
Emergency Management	30,500	30,500	30,500	0	0	NA
Fire Protection	7,725,496	9,796,052	9,796,052	0	2,070,556	26.8%
Building Inspection and Enforcement	226,278	243,653	243,653	0	17,375	7.7%
Other Protection	214,271	399,554	399,554	0	185,283	86.5%
Sub-Total Public Safety	15,945,761	18,351,026	18,351,026	0	2,405,265	15.1%
Public Works	2,730,799	2,822,699	2,822,699	0	91,900	3.4%
Water Pollution Control	600,000	600,000	600,000	0	0	0.0%
Solid Waste & Recycling	4,799,658	4,940,442	4,940,442	0	141,474	2.9%
Engineering	456,152	507,603	507,603	0	41,441	8.9%
Sub-Total Public Works	8,585,929	8,870,744	8,870,744	0	274,915	3.2%
Human Services	1,264,999	1,226,111	1,226,111	0	(28,888)	-2.3%
Commission for Elderly	452,517	492,940	492,940	0	40,423	8.9%
East Shore Health	383,001	397,652	397,652	0	14,651	3.8%
Sub-Total Public Health & Welfare	2,090,517	2,116,703	2,116,703	0	26,186	1.3%
Recreation Department	1,271,891	1,328,353	1,328,353	0	56,462	4.4%
Parks and Open Space	26,800	26,800	26,800	0	0	0.0%
Docks & Recreational Facilities	21,571	21,702	21,702	0	131	0.6%
Public Celebration	46,276	46,768	46,768	0	512	1.1%
Conservation Commission	11,731	11,750	11,750	0	19	0.2%
Sub-Total Recreation	1,378,269	1,435,393	1,435,393	0	57,124	4.1%
Blackstone Library	1,700,340	1,743,600	1,743,600	0	43,160	2.5%
Willoughby Wallace Library	269,741	279,450	279,450	0	9,709	3.6%
Sub-Total Libraries	1,970,081	2,022,950	2,022,950	0	52,869	2.7%
Debt - Principal	7,135,000	6,390,000	6,390,000	0	(745,000)	-10.4%
Debt - Interest	2,243,646	2,247,766	2,247,766	0	4,120	0.2%
Sub-Total Debt Service	9,378,646	8,637,766	8,637,766	0	(740,880)	-7.9%
Board of Education	62,911,644	65,865,845	65,428,110	(437,735)	2,516,466	4.0%
Pensions & Contributions	7,119,140	6,939,068	6,960,238	21,170	(158,902)	-2.2%
Employee Group Insurance	6,374,700	6,219,821	6,219,821	0	(154,879)	-2.4%
Municipal Insurance	2,758,965	2,784,390	2,784,390	0	25,025	0.9%
Sub-Total Pension & Insurance	16,252,205	16,943,279	15,964,449	21,170	(287,756)	-1.8%
Contingency	1,694,806	1,209,109	1,209,109	0	(485,697)	-28.7%
Capital Projects & Leases BOE	571,925	621,000	621,000	0	49,075	8.6%
Capital Projects & Leases Town	3,271,932	6,002,043	3,645,043	(2,357,000)	373,111	11.4%
Total Expenditures	130,800,768	138,163,711	135,311,096	(2,852,615)	4,710,328	3.6%
MILL Rate						
Total Appropriations	130,600,768	138,163,711	135,311,096			
Less Non Tax Revenue	(17,187,344)	(18,240,439)	(18,340,439)			
Allowances for Uncollectable	2,571,449	2,680,884	2,631,128			
Not to be raised from taxation	113,413,424	119,923,272	116,970,657			
Net Grand List	3,878,790,337	3,800,697,512	3,900,697,512			
Mill Rate	29.89	31.43	30.66			

A complete detailed report of the estimates is on file in the Town Clerk's office and is available for examination by the general public.

Approved and adopted by the Board of Finance at its meeting on April 1, 2024

Dated : April 19 , 2024

Joseph Mooney, Chairman Board of Finance
Lisa E. Arpin, Clerk

Lisa E. Arpin
 BRANFORD TOWN CLERK

2024 APR 23 P 3:15

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