

**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.VAILLETTE**



**EX-OFFICIO  
JAMES B. COSGROVE,  
First Selectman**

**CLERK  
LISA E. ARPIN, CMC CCTC  
Town Clerk**

**BOARD OF FINANCE  
REGULAR MEETING MINUTES  
September 27, 2021**

**RECEIVED  
OCT 08 REC'D  
BRANFORD TOWN CLERK**

Chairman Joseph Mooney called the in-person meeting to order at 7:30 p.m. at Fire Headquarters. The meeting was also available for remote public viewing via BCTV/Comcast Channel 20 and Facebook Live.

Board members present: Victor Cassella, Harry DiAdamo, Robert Imperato, Joseph Mooney, Charles Shelton, Jr., and Jeffrey Vailette. Also present were James Cosgrove, First Selectman; Jim Finch, Finance Director; Kathryn LaBanca, Assistant Finance Director; Lisa Arpin, Town Clerk; RTM reps in attendance were Peter Black, Peter Hentschel, Ed Prete and Carolyn Sires. Also Barbara Neal, Roberta Gill-Brooks, Diana McCarthy-Bercury and Steve Mazzacane.

1. The Board unanimously approved the minutes of the August 30, 2021 meeting by motion from Mr. Shelton, seconded by Mr. Imperato.
2. Citizen's Communication – Chairman Mooney referenced a September 26, 2021 email from Wayne Cooke, resident, attached to the minutes regarding the transfer in item #4.
3. The Board heard a presentation of the fiscal year 2020 Audit and opinion on the financial statements by Ronald Nossek, CPA of Clifton, Larson, Allen, LLP (formerly BlumShapiro.) Mr. Nossek covered the scope of the audit referencing the attached slide handout covering financial highlights, reporting requirements, reporting results and required standardized communications.

There are clean audit opinions on the financial statements. There were no compliance deficiencies in internal control in the Federal Single Audit (Page 7 of the slide deck) and State Single Audit (Page 8 of the slide deck). Under government audit standards, it is required to report internal control over financial reporting, and a discussion took place regarding "significant deficiencies in internal controls" relative to the collection of delinquent taxes in the tax office summarized in both the State Single Audit and the Federal Single Audit under "Financial Statement Findings 2020-001." (Pages 9 & 10)

Chairman Mooney proposed that the Board consider and adopt the following resolution:

**RESOLVED** that the Board of Finance adopts the fiscal year 6/30/2020 single audit report financial statement findings regarding tax collection. The BOF Chairman shall confer with the town's auditors, the Town Counsel and the Town's Finance Director in order to improve internal controls within the Tax Department and to recommend other changes or improvements as appropriate.

Mr. Imperato recused himself from the vote. Mr. Cassella made the motion, seconded by Mr. Vailette. The Board voted in favor of the resolution; Mr. Imperato recused himself from the vote due to being a candidate for Tax Collector.

- The Board heard a presentation from the Diana McCarthy-Bercury, Sustainability and Compliance Manager on the following budget transfer for the current fiscal year. Her presentation included the attached handouts showing recycling revenue stream credits vs. cost burdens of disposing recyclables. Finance Director Jim Finch reported the contingency balance would be \$716,892 should tonight's transfers be approved. First Selectman Jamie Cosgrove summarized the scope and goals of the consultant re stability, costs, and controls on waste collection. Once approved, the consultant's results would be deliverable in 18 weeks.

<u>From:</u>		
10149040-588802	Contingency	(\$56,000)
<u>To:</u>		
10143040-533280	Consulting Services	56,000

Mr. Vailette made the motion to approve the transfer, seconded by Mr. Imperato, with the vote being unanimous.

**RESOLVED:** That the Board of Finance recommends to the RTM the transfer of \$56,000 for the FY22 Solid Waste budget.

- Assessor Barbara Neal presented the following FY22 budget transfer:

<u>From:</u>		
10141050-517000	Regular Wages & Salaries	(\$14,726)
10141050-518250	Seasonal & Part Time Help	( 4,402)
	Total	(\$19,128)
<u>To:</u>		
10141050-518000	Overtime	\$19,128

Mr. Vailette made the motion to approve the transfer, seconded by Mr. Cassella, with the vote being unanimous.

**RESOLVED:** That the Board of Finance recommends to the RTM the transfer of \$19,128 for the FY22 Assessor budget.

6. Finance Director Jim Finch referenced his attached memo summarizing his request for the following FY22 budget transfer:

<u>From:</u>		
10190000-480296	Fund Balance	(\$450,000)
<u>To:</u>		
10149010-523120	Retirement Police	\$450,000

After discussion, Chairman Mooney read the following proposed resolution:

**RESOLVED:** That the Board of Finance recommends to the RTM an increase in appropriations for the Fiscal Year 2022 General Fund Budget from \$120,515,315 to \$120,965,315. This increase will be funded through an appropriation from fund balance and will be used to increase the police pension contributions.

Mr. Vailette made the motion to approve the transfer, seconded by Mr. Cassella, with the vote being unanimous.

7. The Board heard a request from Jim Finch, Finance Director for the following FY22 budget transfer for debt management tracking software application:

<u>From:</u>		
10149040-588802	Contingency	(\$6,500)
<u>To:</u>		
10141040-579200	Software	\$6,500

Mr. Cassella made the motion to approve the transfer, seconded by Mr. DiAdamo, with the vote being unanimous.

**RESOLVED:** That the Board of Finance recommends to the RTM the transfer of \$6,500 for the FY22 Finance Department budget.

8. Finance Director Jim Finch kicked off the discussion on the American Rescue Plan, reporting Branford's allocation as \$8,257,021 with \$4,128,510 received in June. The areas of primary focus and eligibility are outlined in Mr. Finch's memo of 9/24/2021 attached. First Selectman Cosgrove and Chairman Mooney talked about the guidance on expenditures staying faithful to the intent of the funding, with its impact being sustainable. There was a Q&A period, and additional federal guidance is expected in upcoming weeks. Mr. Finch and Chairman Mooney will reach out to the Board of Education, and report what funding BOE received, and what their proposed process standards will be.

9. The Board heard a presentation from Finance Director Jim Finch, discussing a plan to issue refunding bonds pursuant to a resolution adopted earlier this year. He referred to the attached memo of 9/23/2021 and "Range of Refunding Options" restructuring the maturities while engaging the experts. Chairman Mooney thanked Mr. Finch for his update and extensive analysis. As the refunding was previously authorized, the timing will be watched closely to prepare for a sale.
10. Adjournment: By motion from Mr. Cassella, seconded by Mr. Valette, the meeting adjourned at 9:10 p.m.

Dated this 8<sup>th</sup> day of October, 2021



Lisa E. Arpin, CMC CCTC  
Board of Finance Clerk

Lisa Arpin

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**From:** Wayne Cooke <wncooke@yahoo.com>  
**Sent:** Sunday, September 26, 2021 5:21 PM  
**To:** Lisa Arpin  
**Subject:** Please Forward to Board of Finance Members

September 26, 2021

Branford Board of Finance  
1019 Main Street  
Branford, CT 06405

RECEIVED  
2021 SEP 27 P 2:13  
BRANFORD TOWN CLERK

Dear Branford Board of Finance:

It is the concern of a growing number of Branford citizens that the \$56,000 in consulting fees being requested by the Sustainability and Compliance Manager is simply the first step in the Town unnecessarily making what was created as a one-person position into a two-person position (see job description.)

From Director McCarthy-Bercury's first days on the job in which she had her office moved from the transfer station to the town hall and surveillance cameras installed, it was clear her interests were exclusively in sustainability and not in solid waste management and that she wanted her workload lightened.

it is asked that the Board of Finance deny this \$56,000 request--representing yet another in the first selectman's continued efforts to appease the Green Cult--until further analysis and study can be performed.

Sincerely,

Wayne Cooke



RECEIVED

2021 SEP 22 P 4: 01

*Neil E. Quinn*  
BRANFORD TOWN CLERK

Date: September 22<sup>nd</sup>, 2021

To: Joseph Mooney, Chairman  
Board of Finance

From: Barbara T. Neal, Assessor

Re: Budget Transfers FY 2022

I am requesting the following transfers be placed on the agenda for the Board of Finance September 27<sup>th</sup>, 2021 meeting:

**Assessor's Budget 2021-2022**

<u>From:</u>		Amount
10141050-517000	Regular Wages & Salaries	14,726.25
10141050-518250	Seasonal & Part Time Help	4,402.20
	TOTAL	<b>19,128.45</b>
<u>To:</u>		
10141050-518000	Overtime	<b>19,128.45</b>

This request to increase the Overtime line item is related to a variety of forces. The Assessor's Department has been down one full time position since March of 2021 and one Part Time position since December 2020. We have had very limited qualified applicants for the full time position and the part time position. There are many towns looking to fill positions in Assessor's Office throughout the state with limited movement. To achieve completing our work load, the staff has been working overtime. Therefore the Assessor's Overtime Budget line is depleting very rapidly. I would like to take the funds allocated to the full time and part time positions for the months July through October 15th and transfer that amount to the Overtime Budget line. We have all Grand Lists to complete before the end of January 2022 and it looks like the overtime is going to continue for several months. This transfer still leaves funds in both the Regular Wages & Salaries and Seasonal & Part Time Help Budget lines in hopes that applicants are found to fill both positions in the near future.

OFFICE OF THE TREASURER

BRANFORD, CONNECTICUT

Item #6

1019 MAIN STREET  
POST OFFICE BOX 150  
BRANFORD, CT 06405




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

REVISED 9-27

Date: September 23, 2021

To: Joseph Mooney, Chairman Board of Finance

From: James Finch, Finance Director 

Re: Appropriations from Undesignated Fund Balance

I was recently planning to use a large portion of the contingency balance to offset the liability in the police pension fund. However, since the actuary completed our required GASB (Government Accounting Standards Board) disclosure last month I opted for another approach. Therefore, I am seeking an appropriation from unassigned fund balance of \$450,000 in the current year for the amount I was planning to take from the FY 2021 contingency balance. As you are aware, the financial impact to the general fund remains unchanged over the two year period. The added contribution will have a positive effect on the fund while partially offsetting increases in liabilities associated with changes to the mortality tables.

**Transfer and Resolution from Fund Balance**

<u>From</u>		
10190000-480296	Fund Balance	450,000
<u>To:</u>		
10149010-523120	Retirement Police	450,000

Resolved: That the Board of Finance recommends to the RTM an increase in appropriations for the Fiscal Year 2022 General Fund Budget from \$120,515,315 to \$120,965,315. This increase will be funded through an appropriation from fund balance and will be used to increase the police pension contributions.

## OFFICE OF THE TREASURER

BRANFORD, CONNECTICUT



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POST OFFICE BOX 150  
BRANFORD, CT 06405

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

Date: September 24, 2021  
To: Joseph Mooney, Chairman Board of Finance  
From: James Finch, Finance Director  
Re: American Rescue Plan

2021 SEP 24 P 3:26  
RECEIVED  
BRANFORD TOWN CLERK

Over the past months I have shared with you updates we received in response to the funding and developments related to the American Rescue Plan. The purpose of this memo is to briefly communicate the dollars that were allocated and received, the uses of these funds and the time frame for using these dollars. Finally, we want to provide you with a sense as to our thoughts related to uses of the funds in Branford.

*Please note that the dollars being discussed relate to municipal activities only as the Board of Education continues to receive separate entitlements. As a result any questions related to the school system should be directed to the Board of Education.*

**How much was allocated to Branford and how much has been received to date?**

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

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

**How can these funds be used?**

While many municipalities are determining eligible uses for their community the guidance we received breaks the uses into five categories:

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



**What is the timeframe for using these dollars?**

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

We are hopeful that this memo provides the board with some of the key elements of the American Rescue Plan. It is anticipated that this effort represents the first of many discussions as we move ahead.

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