

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT

Item #3

1019 MAIN STREET
POST OFFICE BOX 150



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

Date: June 20, 2024
To: Joseph Mooney, Board of Finance
From: James Finch, Director of Finance
Re: BOE Lapsing Funds

RECEIVED
 2024 JUN 21 P 3:05
 Mai Shapiro
 BRANFORD TOWN CLERK

I am writing to provide a resolution pursuant to a request from the Superintendent of Schools to establish a non-lapsing account. As you may recall, we discussed this issue in March, and I have attached that letter for reference.

Resolved: The Board of Finance in accordance with Connecticut General Statutes (CGS) 10-248a, will establish a non-lapsing account for unspent Board of Education operating funds from FY 2024 in an amount not to exceed \$437,735. These funds will be used to provide mental health services and substitute staffing which were previously funded through pandemic relief grants.

General Fund FY 2024

<u>Increase:</u>		
10190000-480296	Fund Balance	437,735
<u>Increase:</u>		
10150000-XXXX	Operating Transfers Out Fund - 255	437,735

BOE Non-Lapsing Fund

<u>Increase:</u>		Amount
25590000-490010	Transfer In	437,735
<u>Increase:</u>		
25548000-588040	BOE Non-Personnel	437,735

2024 JUN 18 A 9:29


BRANFORD TOWN CLERK

06.17.2024

Memo**Item #3****To:**Joseph Mooney,
Chair, Board of Finance**From:**Christopher Tranberg, Ph.D.,
Superintendent of SchoolsPeter Berdon,
Chair, Board of Education**cc:**Jim Finch,
Town of Branford,
Finance DirectorBranford Board of Education
Members**Re:**

Non-Lapsing Fund

Pursuant to Connecticut General Statutes (CGS) 10-248a, please consider this a request to establish a non-lapsing account for unspent Board of Education operating budget funds in an amount not to exceed \$437,735. Through close coordination with the Town, we anticipate that these funds will be available following the FY23-24 close out of the Board's operating budget.

The Board of Education is projecting budgetary savings in the current fiscal year ending June 30, 2024, primarily due to changes in the CMERS (pension) contribution rates, and other surpluses.

The Board of Education would like to retain these funds for the purpose of funding mental health services through an arrangement with Effective School Solutions and for supporting substitute staffing through Kelly Services.

District Leadership will be available at your meeting to discuss this request in more detail.

Branford Public SchoolsTel (203) 315-7809
Fax (475) 338-3910185 Damascus Road
Branford, CT 06405www.branfordschools.org
ctranberg@branfordschools.org

This Memorandum of Understanding (or MOU) is made on 6/24/2024, by and between the Branford Board of Education (the "Board of Education") and the Town of Branford (the "Town").

WHEREAS Connecticut General Statutes (CGS) 10-248a authorizes Towns to establish a non-lapsing account for unspent Board of Education operating budget funds, in an amount not to exceed 2% of the Board of Education budget, and

WHEREAS the Board of Education is projecting budgetary savings in the current fiscal year ending June 30 2024, as a result of changes in CMERS and other employment savings, and

WHEREAS the Board of Education has expressed an interest in retaining these funds pursuant to CGS 10-248a for the purpose of funding critical mental health and staffing needs.

Purpose

The purpose of this MOU is to establish an agreement for the setting-aside and future use of unspent Board of Education General Fund appropriations in a non-lapsing account for use in the subsequent fiscal year.

Cooperation

The Town of Branford agrees to appropriate unencumbered and available FY2024 Board of Education operating funds, in an amount not to \$437,735, in a non-lapsing account which will remain available until all funds are either spent or re-appropriated by agreement of both parties.

The Board of Education agrees to spend said funds towards education-related mental health and staffing services. The Board of Education will provide a final report to the Town upon the closeout of this non-lapsing account. For the purposes of state reporting, these expenses will be reflected in FY25, not FY24.

Term of Agreement

This agreement shall remain in effect until all funds set through this agreement have been expended. or re-allocated.

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Item #3

1019 MAIN STREET
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(203) 315-0663
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Date: March 26, 2024
To: Joseph Mooney, Board of Finance
From: James Finch, Director of Finance
Re: BOE Budget 2024

A handwritten signature in black ink, appearing to be "J. Finch", is written over the "To:" and "From:" lines of the memo.

One of the common themes this past year was navigating the fiscal cliff in the BOE 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.



TOWN OF BRANFORD PLANNING AND ZONING DEPARTMENT

1019 Main Street, Branford, CT 06405 ☉ Tel: (203) 488 – 1255, Fax: (203) 315 – 2188

Date: June 19, 2024

To: Joseph Mooney, Chairman,
Board of Finance

From: Harry A. Smith, AICP *HAS*
Town Planner

Re: Transfer Request

RECEIVED
 2024 JUN 19 P 3:54
Mai Stappin
 BRANFORD TOWN CLERK

I am writing to request the following transfer from consulting services to allow this fiscal year's funding to be used for an update to the Basic Standards (Section 6) and several other sections of the Zoning Regulations as a multi-year capital project. The Basic Standards section includes requirements with which applications for new development and re-development must comply (stormwater drainage, parking, lighting, landscaping, etc.). They have not been updated for almost ten years and are outdated.

Therefore, I have drafted the following transfer for your consideration.

From:		
10141130-533280	Consulting	\$12,500
To		
10150000-599110	Transfer to Capital Fund 700	\$12,500

Capital Fund – Appropriation Increase

Increase:		
70090000-490010	Transfer In	\$12,500
Increase:		
70041130-533280-xxxxx	Consulting – Zoning Regulations Update	\$12,500

OFFICE OF THE TREASURER
BRANFORD, CONNECTICUT

Item #6

1019 MAIN STREET
POST OFFICE BOX 150



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

Date: June 21, 2024
To: Joseph Mooney
Board of Finance
From: James Finch, Finance Director
Re: Emergency Repairs Police HQ and Community House

RECEIVED
2024 JUN 21 P 1:42
Wai Stephen
BRANFORD TOWN CLERK

Please find below transfers required to cover the cost of emergency repairs to police headquarters and the community center.

GGB

From:		
10149040-588802	Contingency	48,000
To:		
10141170-544300	Purchased Service Repair and Maintenance	48,000

We were recently notified that the system that cools air in the information technology's server room (located at police headquarters) was beginning to fail. As you are all aware heat and computers do not mix. The combination of a failing system with summer upon us required an immediate solution to avert a potential crisis.

Consequently, we encountered a similar dilemma at the Community House with a failed cooling system. In addition to offering senior programming the Community House is utilized as one of Branford's cooling centers during extreme heat events.

Office of Tax Collector

TOWN OF BRANFORD
TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

Item #7

ROBERT M. IMPERATO
Tax Collector



TEL: (203) 315-0672
FAX: (203) 315-3334
www.branford-ct.gov
Email: rimperato@branford-ct.gov

Date: June 21, 2024
To: Joseph Mooney, Chairman Board of Finance
Board of Finance Members
From: Robert M Imperato, Tax Collector *RM*
Re: Additional Overtime Request through June 30, 2024

Mai Stephen
BRANFORD TOWN CLERK

2024 JUN 21 P 1:07

RECEIVED

I am requesting the following transfers be placed on the agenda for the Board of Finance June 24, 2024 meeting:

The Tax Office has been involved in several critical projects that required additional overtime to ensure their successful completion. Please see the attached write-up with the key reasons for the extra hours:

<u>From:</u>		
10141070-588620	Tax Refunds	\$21,000.00
<u>To:</u>		
10141070-518000	Overtime	\$21,000.00

RECEIVED

Office of Tax Collector

Item #7

2024 JUN 21 P 1:03

TOWN OF BRANFORD

TOWN HALL DRIVE, P.O. BOX 136, BRANFORD, CONNECTICUT 06405

ROBERT M. IMPERATO

Tax Collector
BRANFORD TOWN CLERK



TEL: (203) 315-0672

FAX: (203) 315-3334

www.branford-ct.gov

Email: rimperato@branford-ct.gov

Reasons for Additional Overtime Charged to the Tax Office

The Tax Office has been involved in several critical projects that required additional overtime to ensure their successful completion. The following are the key reasons for the extra hours:

1. Town Financial Audit Report:

- **Collaboration with Finance Group:** Worked closely with the finance team on the town's final audit report as it relates to the Tax Office.
- **Locating Missing Tax Documentation:** Invested significant time in locating and organizing missing tax documents.
- **Reconciling Account Issues:** Addressed and corrected various account discrepancies to ensure accuracy for the fiscal year.

2. Court-Ordered Settlement Reconciliation:

- **Engagement with Finance Group:** Assisted the finance group in reconciling payments to comply with a court-ordered stipulation for a large settlement.
- **Account Adjustments:** Managed adjustments for over 500 accounts, ensuring each conformed to the stipulation.
- **Time-Sensitive Project:** This project was particularly time-sensitive due to its proximity to an audited deadline, necessitating additional overtime to meet the requirements.

3. Implementation of New Lockbox Vendor and Deposit Bank:

- **Startup Issues:** The transition to a new lockbox vendor and deposit bank encountered numerous startup issues that required extra hours to resolve.
- **Process Stabilization:** Ensured the stabilization of processes with the new vendor and bank to maintain smooth operations.

4. Engagement with Third-Party Collection Enforcement Company:

- **Collection of Older Accounts:** Engaged a new third-party collection enforcement company to recover older accounts.
- **Coordination and Adjustments:** Coordinated efforts with the third-party company and made necessary adjustments to account records to facilitate efficient collections.

5. Staff Shortage Due to Illness:

- **Reduced Staff Availability:** The department experienced a staffing shortage due to an illness affecting key team members for 8 weeks.
- **Increased Workload:** The remaining staff had to work additional hours to cover the increased workload and maintain essential operations.

The additional overtime was crucial to meet deadlines, ensure accurate financial reporting, and maintain operational efficiency during transitions, reconciliations, and staff shortages.