TOWN OF NORTH BRANFORD
ADOPTED
ANNUAL BUDGET
2024-2025

TOWN OF NORTH BRANFORD
ADOPTED 2024-25 BUDGET
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APPENDICES

Dear Residents of the Town of North Branford,

In accordance with the requirements of section C-8 of the Town Charter and on behalf of the Town Council, I'm hereby publishing the **Approved Budget** for the fiscal year beginning July 1st, 2024, and ending June 30th, 2025.

This budget year we face many of the same challenges we faced last year. Local governments across the nation continue to face hard choices with high inflation, increased cost of materials, supplies, and services, in addition to employee benefits insurance and utilities, just to name a few.

This approved budget reflects a collaboration between the Town Council, my office, and the heads of all Town departments, as well as the Board of Education, Board of Police Commissioners, Board of Fire Commissioners, Library Board, and Parks and Recreation Commission. The result is a budget that increases the mill rate by 1.41 mills over the current mill rate of 34.52 for FY 24-25.

Our Net Grand List increase this year was a flat 0.18%, equal to $61,436. As with last year, fixed costs and personnel account for a substantial portion of the increase on the town side, in addition to $1.3 million of new debt service this year as part of the $5.7 million of total debt service being managed by the Town. This year's new debt service includes $1.2 million for education projects including the new High School, Middle School, and Stanley T. Williams roof projects, and a little over $165,000 dollars for the new police station/ emergency operations center including communications upgrade.

We will see the two major projects of the brand-new high school and brand-new police station completed this year, giving us top-notch, state-of-the-art facilities for education and public safety. This budget also makes important staffing commitments to public safety, including sustaining increased police personnel. It also makes a significant increase and financial support to our education system over last year.

This approved budget is the product of the ongoing collaborative commitment of the Town Council, the Board of Education and this administration, and our dedication to deliver the needed resources and services our residents deserve and expect while respecting the ability of our hard-working taxpayers to fund the cost of local government. It has been a pleasure to work with all the parties throughout this budget process and the interest of serving our town to arrive at this approved budget to the citizens of North Branford.

Respectfully submitted,

Michael P. Downes
Town Manager

USER'S GUIDE TO THE ANNUAL BUDGET

UNDERSTANDING THE BUDGET:

Understanding a municipal budget can often be a confusing exercise for the typical resident of any community. This guide attempts to provide background material that will help the average citizen to understand and use this document as well as gain a better understanding of what went into the budget in advance of voting in the May Budget Referendum and as part of its final adoption.

North Branford's budget process should be viewed as a priority-setting one where scarce resources are allocated. Therefore, our budget process becomes one of defining and prioritizing needs, evaluating alternatives, and funding the choices that meet our needs as a community. It is our hope that the adopted budget does indeed, reflect the priorities of the community for the coming year and beyond.

AN OVERVIEW OF NORTH BRANFORD BUDGET PROCESS:

Making Policy Through the Budget

The annual budget is a dynamic document serving many functions. The budget is the single most important policy document in local government. It sets spending and service priorities for the coming fiscal year. It is also a historical document, reflecting the level of services the Town has provided in the past. Finally, the budget is law, setting the legal guidelines for spending.

Before a budget can be adopted, the document must be understood, reviewed, questioned and, if necessary, changed. The first step in understanding the budget is a careful reading of the Town Manager's Budget Message. This part of the budget describes in narrative form significant items in the budget, financial trends, and the policy implications of the Recommended budget.

The budget contains figures on past, present, and future revenues and expenditures. This information is tied together because, for any given year, revenues and expenditures have to be balanced. Revenue information includes local revenues sources, such as taxes, fees, and charges. It will also include non-local revenue sources such as state grants. Expenditure information can be thought of in two categories:

1. **Operating expenditures** which include items such as personnel salaries, contractual services, materials, and supplies.
2. **Capital expenditures** include equipment and buildings. If a capital expenditure is paid for in one year, it appears in the annual budget as capital outlay. If money is being saved to pay for equipment or buildings in future years, it will show up

as a transfer to a Capital Non-recurring fund. If money is borrowed to pay for future purchases (i.e., bonds), repayment of principal and interest will show up in the Debt Service-Principal and Debt Service-Interest. In addition to appearing as a line-item in the budget, capital expenditures are pulled together in a separate capital budget, which appears as an appendix to this document.

Developing the Budget Document

Not later than the end of January, each department, office, board, commission, and agency of the Town, submits their estimates of revenues and expenditures to the Town Manager. Each such unit is entitled to a hearing by the Town Manager. The Board of Education furnishes the Town Manager with a budget for the operation of the schools containing a detailed estimate of expenditures.

No later than April 1, the Town Manager presents a budget to the Town Council consisting of (a) a budget message outlining the financial policy of the Town, (b) estimates for revenues for the General Fund, (c) estimates of expenditures for each department and activity of the General Fund, and (d) a program concerning municipal capital improvement for the ensuing fiscal year and for the next four fiscal years. This last segment contains cost estimates and the methods of financing. The Chair of the Board of Education does the same for the Board of Education budget.

The budget process is meant to be adaptive. To amend the budget, the Town Manager must inform the Town Council of the need to transfer appropriations. For this reason, estimated expenditures may differ from the amount allocated in the budget process.

Legal Requirements

Article VIII of the North Branford Town Charter identifies the legal duties and responsibilities of those in the budget-making process.

DUTIES OF THE MANAGER ON THE BUDGET:

A. Not later than April 1 the Manager shall present to the Council a budget consisting of:

(1) A budget message outlining the financial policy of the Town government and describing in connection therewith the important features of the budget plan;

(2) Estimates of revenue, presenting in parallel columns the itemized receipts collected in the last completed fiscal year, the receipts collected during the current fiscal year prior to the time of preparing the estimates, total receipts estimated to be collected during the current fiscal year and estimates of the receipts, other than the property tax, to be collected in the ensuing fiscal year;

(3) Itemized estimates of expenditures, presenting in parallel columns the actual expenditures for each department, office, agency or activity for the last completed fiscal year, the budgeted amount for the current fiscal year, actual amount of expenditures for the entire budgeted preparation, total expenditures for the current fiscal year, the requests of each departments, offices and agencies for the ensuing fiscal year and the Manager's recommendations of the amount to be appropriated for the ensuing fiscal year on all items, and such other information as may be required by the Council.

B. The Manager shall present reasons for his or her recommendations. The Chairperson of the Board of Education shall have the same duties and follow the same form and procedure with respect to the budget of the Board of Education as provided in this Chapter for departmental estimates. [Article VIII, Section 2]

DUTIES OF THE COUNCIL ON THE BUDGET:

The Council shall hold one (1) or more public hearings not later than April 15, at which any elector or taxpayer may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. Following the receipt of the estimates from the Manager and Chairman of the Board of Education and the holding of such public hearings, the Council shall prepare a budget and shall recommend the same for a referendum vote pursuant to Article VIII, section 5. Following the public hearing or hearings, the Council shall make such revisions in the proposed budget as it deems desirable. Sufficient copies of said annual budget shall be made available for general distribution in the office of the Town Clerk and the Manager, and at least ten (10) days prior to the referendum pursuant to Article VIII, section 5, the Council shall cause to be published in a newspaper having a circulation in the Town a summary of the budget showing revenues by major sources and proposed expenditures by function or department in the same columnar form as prescribed for budget estimates in Article VIII, section 3, and shall also show the amount to be raised by taxation. Appropriations for construction or for other permanent improvements, from whatever source derived, shall not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned, provided that any project shall be deemed to have been abandoned if three (3) fiscal years shall elapse without any expenditure from or encumbrance of the appropriation therefore.

BUDGET REFERENDUM PROCESS:

A. The electors shall have the right to an advisory referendum to be held on the second Tuesday of May from 12:00 p.m. to 8:00 p.m. at such place or places as the Council may determine. Notice of such referendum shall be given at least fifteen (15) days in advance by publication in a newspaper having a substantial circulation in the Town.

B. At the referendum, the electors shall vote for any one of the following choices:

1. I accept the budget;
2. reject the budget because it is too High; or
3. I reject the budget because it is too Low.

C. The referendum shall not be effective as a recommendation to the Council unless at least fifteen percent (15%) of the qualified electors have voted. If the qualified electors accept the budget or fewer than fifteen percent (15%) vote, the budget shall be deemed adopted and becomes effective when an official copy has been filed with the Town Clerk. If at least fifteen percent

(15%) of the electors vote and the total votes to reject exceed the total votes to accept the budget shall be deemed rejected, and the Council, taking into consideration the composition of the vote to reject, shall adopt a new budget by June 1st. The budget shall become effective when finally approved by the Council and an official copy has been filed with the Town Clerk.

D. The final adopted budget shall not be subject to referendum. At the time when the Council adopts the budget, The Council shall fix the tax rate in mills for the forthcoming fiscal year.

PUBLIC POLICY THAT SHAPES THE BUDGET:

Presented here is a brief outline of other policies and generally accepted practices that also impact the budget. Every community has informal organizational policies that affect how the budget is put together. Within this section an effort has been made to capture these policies and explain them.

Typically, before the budget cycle begins, each year the Town Council charges the administration of North Branford to minimize the growth in expenditures. The Council will then work with the Town Manager to look at every service provided by the Town and reduce those items to the lowest cost without adversely affecting the individual taxpayer. In addition to this charge from the Town Council, outlined below are some significant public policies, generally accepted principles and conventions that impact North Branford's budget process:

Budget Control:

Budget control is established at the department, office, commission, board, agency, or activity level. Transfer of unencumbered appropriations between these units (except the Board of Education) may be done by the Council in the last three months of the fiscal year provided that the total level of appropriations remains the same.

Rules Regarding Appropriations:

Unencumbered appropriations lapse at the end of the fiscal year except for capital project appropriations. Capital outlay appropriations lapse when the budgeted item is acquired, or construction completed or if no expenditures or encumbrance has been made for three consecutive fiscal years.

Debt Services:

The Town has the power to incur indebtedness by issuing bonds or notes as provided by the Connecticut General Statutes. The Town of North Branford has issued only general obligation bonds, supported by the full faith and credit of the Town and paid from the General Fund.

Fund Balance:

It is beneficial for the Town of North Branford to maintain a fund balance at a level of five to ten percent of the following year's budgeted expenditures. Bond rating agencies look favorably on fund balances maintained at these levels. A "healthy" fund balance is used as an indicator of the Town's ability to respond to unplanned emergencies.

Adjusted Tax Levy:

Property taxes are recorded as of October 1. They are then levied and due the following July 1. Assessments for real (land and buildings) and personal property, including motor vehicles, are computed at 70% of the fair market value, as determined by the Town of North Branford Assessor in accordance with State Statute. The Adjusted Tax Levy represents the amount budgeted for. Real Property assessments are based on the revaluation of land and buildings.

GENERAL DEFINITION OF TERMS USED:

Appropriation - A legal authorization granted by a legislative body (i.e., the Town Council) to make expenditures and to incur obligations for specific purposes. For the General Fund these appropriations lapse at the end of the fiscal year. For non-budgetary or special purpose funds, they do not lapse but continue in force until fully expended or their purpose has been accomplished or abandoned or no expenditures from or encumbrance of the appropriation has been made for three consecutive fiscal years. This group of funds includes the Capital Projects Fund.

Assessed Valuation - Seventy percent (70%) of the fair market value of both real (land and buildings) and personal property, as determined by the Town of North Branford Assessor in accordance with State Statute.

Budget - A financial operating plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources. Defined below are several specific budget types included in this document:

Capital Budget - The capital budget is the first year of the five-year Capital Improvement Plan and is funded as part of the annual appropriation.

School Operating Budget - This budget includes funds that are spent by the Board of Education for the Town of North Branford School system. The categories of expenditures are defined by the State of Connecticut Department of Education and are uniform for all school systems within the State.

Town Operating Budget - This term relates to the funds which are provided for the Town Government services.

Capital Improvement Plan - The Capital Improvement Plan is a comprehensive list of capital projects which are Recommended for the Town by both the Town Council and the Board of Education for the next five years.

Encumbrance - Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation.

Grand List - The Grand List is the compilation, by value, of all taxable exempt property within the municipality.

Mill Rate - The Mill Rate is the tax rate expressed as a monetary unit. One mill equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mill rate times the assessed value of property.

Object (of Expenditure) - As used in expenditure classification, this term applies to the types of item purchased or the service obtained. Examples include salaries, supplies, et cetera.

SHORT AND LONG TERM FINANACIAL GOALS:

In developing the budget document and ensuring a sound financial state, the Town of North Branford has several goals, which help shape estimating revenues, expenditure requests and fulfilling our debt requirements.

Revenues

In the long-term:

1. Provide a favorable tax rate that is moderate in nature and equitably determined;
2. Charge equitable and adequate user fees to fund certain essential and desirable programs or service;
3. Take steps to ensure that budgetary revenues are reasonable and accurate, based upon the best available information;
4. Retain an adequate Unreserved, Unassigned Fund Balance to meet the unexpected needs of the Town.

In the short-term:

1. Ensure that revenues are sufficient to support the FY 2025 budget. The primary revenue source remains the property tax.

Expenditures

In the long-term:

1. Budget funds for facility maintenance and, where appropriate, replacement to maintain the Town's physical assets at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs;
2. Thoroughly explore alternative service delivery mechanisms, such as regional delivery of services, the use of private contractors, or volunteer providers;
3. To apply sound cost analysis, deliver services at the lowest possible cost, and contain cost.

In the short-term:

1. To keep the number of Town employees stable and evaluate services and demands before adding personnel. The ability of the Town to keep staffing levels at a minimum, despite an increased workload and demand for services, has been due to improved equipment, regional cooperation, and other efficiencies.

Debt Management

In the long-term:

1. Manage the Town's existing debt at a reasonable level to effectively allow for future debt as required;
2. Give consideration to the Town's financial condition and the rate of growth in the tax base when adding debt;
3. Continue to take steps to ensure that long-term debt will not exceed the Town's resources for repaying the debt.
4. Continue to look for opportunities to restructure debt for long-term savings.

REVENUE BUDGET

Property Taxes:

Taxes based on value (*ad valorem* taxes) account for most municipal revenues and are the most important component of the Town's revenue resources. This type of tax may be levied against real property, personal property and motor vehicles. The total of these value-based taxes is expressed in the Grand List. The Recommended levy of 35.93 mils is based on the Grand List of all taxable property located in North Branford as of October 1, 2023. The impact of the State-mandated revaluation process is discussed in the Town Manager's budget message contained herein.

All required funding that cannot be generated from state grants-in-aid, licenses, fees, etc. must be derived from the property tax levy. Property taxes are raised from the Net Taxable Grand List, which, in October 2023 was $ 1,398,876,676 an increase of 0.18% from the previous year.

Reason for Change in Revenue:

There are two major reasons for the increase in property tax revenue. First, is the growth in the Grand List – albeit minimal - which translates into more tax revenue as more property (personal and real) appear on the tax rolls. The second reason is a result of the increase in the proposed tax rate. Potential reductions in other types of revenue may require North Branford's taxpayers to bear a greater share of budgeted services.

Underlying Assumptions in Estimating Property Tax Revenue:

In estimating property tax revenue, it is assumed that the Town will collect 99% of the current year real estate and personal property and 97.0% of motor vehicle tax levy.

Significant Trends:

Over the past several years, there has been a "tax shift" from the State to municipalities. As State grants-in-aid to municipalities have been steadily reduced, municipalities have come to rely more on the property tax to provide services. As the result of the revaluation process and the recent economic climate, a shift in average relative tax burden has occurred from residential to commercial properties.

Grants-in-Aid:

In Connecticut, local governments have grown to depend on intergovernmental sources of revenue to supplement the property tax, licenses and user fees. Included in this revenue category are state or federal grants-in-aid. Highlighted below are the State of Connecticut statutory formula grants paid to the Town of North Branford.

Non-Tax Revenue from Grants-in-Aid

The ability of the State of Connecticut to balance its budget, coupled with a sluggish State economy, will continue to affect state aid to municipalities. The proposed budget of Governor Lamont will be closely monitored as it moves through the Legislature and changes are proposed.

Reason for Change in Revenue:

The amount of revenue North Branford estimates for grants-in-aid are based on the Governor's proposed budget for the State of Connecticut in 2024-25.

Underlying Assumption in Estimating Grants-in-Aid Revenue:

When estimating state aid, the Governor's budget serves as the Town's guide. The Legislature and Governor do not have an adopted budget in place when the Town develops its estimates. The figures here are the best available information.

Significant Trends:

State aid to municipalities has been steadily decreasing. With less State aid, municipalities are forced to either cut services or increase their reliance on the property tax.

Fund Balance:

It is beneficial for the Town of North Branford to maintain a fund balance at a level of at least five to ten percent of the following year's budgeted expenditures. Bond rating agencies look favorably on fund balance size as an indicator of the town's ability to respond to unplanned emergencies. North Branford has been able to maintain an Aa2 rating from Moody's Investors Service on its general obligation bond issues, due in part to maintaining an adequate fund balance. Standard & Poor's Rating agency was used for the most recent bond issue and they assigned the Town an AA+ rating.

Underlying Assumptions in the Use of Fund Balance:

It is a conscious decision of the Town Council to use the fund balance to reduce the impact of any tax increase and to offset future liabilities such as the contributions required for post employment benefits (OPEB). The Council also attempts to maintain the unassigned fund balance at a 10% level, and total fund balance at 15%.

Significant Trends:

Over the past several years, the fund balance has been continually used to cushion the impact of any tax increase and to fund OPEB contributions. As property taxes have grown to represent a larger portion of the total revenue pie, the fund balance is regularly used, in varying amounts, to help reduce the burden of increasing property taxes.

Other Local Revenues:

This classification of estimated revenues includes the remaining general fund revenues. Specifically, these include revenues from licenses and permits, charges for services, fines and forfeits, investment interest and other financing sources.

Underlying Assumptions in Other Local Revenue

The revenue assumptions underlying the amounts estimated in the budget for fiscal year 2024-25 are based on prior year's actual data; current observed and actual data; local regional economic statistical data and financial trend information.

EXPENDITURE BUDGET

1. General Government:

The General Government Budget is composed of two (2) major expenditure objects: Personnel Services and Operating Expenses. A more detailed analysis of these follows:

a. PERSONNEL SERVICES

Expenditures under the category of Personnel Services include salaries and employees' benefits. As a service organization, the Town delivers services that require personnel to deliver its "product" to the taxpayer. There are no new personnel in the 2024-25 budget.

b. OPERATING EXPENSES

Included among Operating Expenses are utilities and fuel (which fortunately have decreased from last year's budget), equipment and building maintenance, property and casualty insurance, and solid waste disposal. Slight increases are also projected for property and casualty insurance as well as Workers' Compensation. In addition, funding for previous assessments for workers' compensation claims is included in the budget projection.

2. Debt Service:

North Branford issues only general obligation bonds to finance its debt. The Town has budgeted $5,774,390 for bonded indebtedness in fiscal year 2024-25. This figure includes all principal and interest payments. The amount spent for debt service in the previous fiscal year was $4,886,851. The debt service expenses are expected to increase in the coming years given the adopted Capital Improvement Plan. There are large projects which have been approved, including a new high school, a new police station and a new town-wide emergency communication system. The current interest rate climate is favorable for bonding.

3. Board of Education:

The Board of Education submitted its operating budget request of $35,979,375 to the Town Manager's Office in accordance with the Town Charter. In addition to the operating budget, capital budget requests were submitted to address infrastructure needs within the system.

Fiscal Year 2024-25 Adopted Annual Budget

2022-23 BUDGET	2023-24 BUDGET	TOWN OF NORTH BRANFORD GENERAL FUND BUDGET SUMMARY	2024-2025 DEPARTMENT REQUEST	MANAGER PROPOSED	TOWN COUNCIL RECOMMENDED	FINAL ADOPTED	ADOPTED $ Change from 2023-24 Adopted	ADOPTED % Change from 2023-24 Adopted
		BUDGET APPROPRIATIONS						
$18,713,210	$20,712,633	TOWN GOVERNMENT OPERATIONS	$22,437,339	$22,340,819	$21,422,115	$21,422,115	$709,482	3.43%
$32,735,714	$33,400,714	BOARD OF EDUCATION	$35,979,375	$35,979,375	$33,901,724	$33,901,724	$501,010	1.50%
$387,000	$147,304	CAPITAL IMPROVEMENTS - General Fund	$159,000	$159,000	$31,500	$31,500	($115,804)	-78.62%
$795,000	$75,000	CAPITAL IMPROVEMENTS - Transferred Out	$996,000	$196,000	$294,000	$294,000	$219,000	292.00%
$3,776,338	$4,886,851	DEBT SERVICE	$5,774,390	$5,774,390	$5,774,390	$5,774,390	$887,539	18.16%
$56,407,262	$59,222,502	**SUB-TOTAL APPROPRIATIONS**	$65,346,104	$64,449,584	$61,423,729	$61,423,729	$2,201,227	3.72%
$2,297,640	$652,000	**FUND BALANCE APPROPRIATION - CAPITAL**	$0	$800,000	$415,000	$415,000	($237,000)	-36.35%
$58,704,902	$59,874,502	**TOTAL APPROPRIATIONS**	$65,346,104	$65,249,584	$61,838,729	$61,838,729	$1,964,227	3.28%
		NON-TAX REVENUE						
$4,167,981	$4,250,272	ESTIMATED GENERAL FUND REVENUES	$4,436,086	$4,436,086	$4,432,548	$4,431,548	$181,276	4.27%
$7,331,325	$7,112,086	STATE GRANTS FOR EDUCATION	$7,331,325	$7,331,325	$7,331,325	$7,331,325	$219,239	3.08%
$11,499,306	$11,362,358	**TOTAL NON-TAX REVENUE**	$11,767,411	$11,767,411	$11,763,873	$11,762,873	$400,515	3.52%
$800,000	$725,000	**GENERAL FUND SURPLUS APPLIED**	$725,000	$725,000	$725,000	$725,000	$0	0.00%
$2,297,640	$652,000	**FUND BALANCE APPLIED - CAPITAL**	$0	$800,000	$415,000	$415,000	($237,000)	-36.35%
($100,000)	($100,000)	**LOCAL ELDERLY TAX CREDIT**	($125,000)	($125,000)	($125,000)	($125,000)	($25,000)	25.00%
$44,207,956	$47,235,144	**AMOUNT TO BE RAISED BY TAXES**	$52,978,693	$52,082,173	$49,059,856	$49,060,856	$1,825,712	3.87%
$58,704,902	$59,874,502	**TOTAL GENERAL FUND REVENUE**	$65,346,104	$65,249,584	$61,838,729	$61,838,729	$1,964,227	3.28%
$170,899,128	$184,142,536	MOTOR VEHICLE GRAND LIST	$174,736,102	$174,736,102	$174,736,102	$174,736,102		
$4,247,133	$5,397,814	LESS: EXEMPTIONS BY STATE LAW	$4,955,853	$4,955,853	$4,955,853	$4,955,853		
$166,651,995	$178,744,722	NET MOTOR VEHICLE GRAND LIST	$169,780,249	$169,780,249	$169,780,249	$169,780,249		
$161,652,435	$173,382,380	ADJUSTED MOTOR VEHICLE FOR 97.0% COLLECTION	$164,686,842	$164,686,842	$164,686,842	$164,686,842		
$4,687,921	$5,627,992	TAX GENERATED FROM MOTOR VEHICLES (32.46 MILLS)	$5,345,735	$5,345,735	$5,345,735	$5,345,735		
$1,233,140,968	$1,246,134,612	PERSONAL PROPERTY & REAL ESTATE GRAND LIST	$1,262,897,506	$1,262,897,506	$1,262,897,506	$1,262,897,506		
$28,621,526	$28,499,728	LESS: EXEMPTIONS BY STATE LAW	$33,801,079	$33,801,079	$33,801,079	$33,801,079		
$1,204,519,442	$1,217,634,884	NET PERSONAL PROPERTY & REAL ESTATE GRAND LIST	$1,229,096,427	$1,229,096,427	$1,229,096,427	$1,229,096,427		
$1,189,462,949	$1,205,458,535	ADJUSTED NET PP & RE G/L @99% COLLECTION	$1,216,805,463	$1,216,805,463	$1,216,805,463	$1,216,805,463		
$39,520,035	$41,607,152	NET TAX AMOUNT TO BE RAISED FROM PP & RE	$47,632,958	$46,736,438	$43,714,121	$43,715,121		Amount of Increase in Mils
33.23	**34.52**	**PROPOSED MILL RATE FOR PP & RE**	**39.15**	**38.41**	**35.93**	**35.93**		1.41

Fiscal Year 2024-25 Adopted Annual Budget

TOWN OF NORTH BRANFORD SEAL 1831

TOWN OF NORTH BRANFORD
BUDGET SUMMARY
FISCAL YEAR 2024-2025

2021-22	2022-23	2023-24				DEPT	MANAGER	COUNCIL	FINAL
ACTUAL	ACTUAL	BUDGET	@ 1/31/24	PROJECTED		REQUESTED	PROPOSED	RECOMMENDED	ADOPTED
					REVENUES ANTICIPATED				
$45,789,882	$46,931,029	$49,637,299	$45,828,464	$49,322,674	PROPERTY TAXES & PILOT (NET)	$55,335,840	$54,439,320	$51,413,465	$51,413,465
$539,946	$435,392	$344,100	$226,022	$342,500	CONVEYANCE/DELINQUENT CHARGES	$319,240	$319,240	$319,240	$319,240
-$265,567	$277,558	$100,000	$287,269	$300,000	INVESTMENT PROGRAM INCOME	$275,000	$275,000	$275,000	$275,000
$286,681	$301,444	$254,775	$208,173	$284,410	LICENSES & PERMITS	$313,410	$313,410	$313,410	$313,410
$137,427	$98,189	$120,255	$62,603	$109,605	CURRENT SERVICES	$107,805	$107,805	$107,805	$107,805
$19,157	$21,421	$23,687	$20,547	$20,547	STATE GRANTS - TAXES	$23,687	$23,687	$23,687	$23,687
$7,395,169	$7,420,227	$7,112,086	$3,665,662	$7,341,325	STATE GRANTS - EDUCATION	$7,331,325	$7,331,325	$7,331,325	$7,331,325
$159,114	$539,466	$773,990	$650,849	$814,536	STATE GRANTS - OTHER	$571,787	$571,787	$571,787	$571,787
$0	$0	$725,000	$0	$725,000	APPLIED SURPLUS	$725,000	$725,000	$725,000	$725,000
$118,462	$157,884	$99,310	$11,434	$81,260	SALES OF ASSETS & MISC	$119,090	$119,090	$119,090	$119,090
$61,360	$4,159	$32,000	$0	$32,000	OPERATING TRANSFERS IN	$140,587	$140,587	$140,587	$140,587
$0	$0	$0	$0	$83,333	FEDERAL GRANTS	$83,333	$83,333	$83,333	$83,333
$0	$0	$652,000	$0	$652,000	FUND BALANCE - CAPITAL	$0	$800,000	$415,000	$415,000
$0	$0	$0	$0	$0	FUND BALANCE - BOE	$0	$0	$0	$0
$0	$0	$0	$0	$0	FUND BALANCE - CONTINGENCY	$0	$0	$0	$0
$54,241,631	$56,186,770	$59,874,502	$50,961,023	$60,109,190	TOTAL REVENUES ANTICIPATED	$65,346,104	$65,249,584	$61,838,729	$61,838,729
					APPROPRIATIONS				
$4,974,661	$5,370,238	$6,137,446	$3,912,981	$6,188,100	GENERAL GOVERNMENT	$6,389,501	$6,387,001	$6,357,506	$6,357,506
$5,898,127	$6,163,779	$7,678,326	$4,122,319	$6,891,725	PUBLIC SAFETY	$8,208,731	$8,135,291	$7,714,881	$7,714,881
$2,433,062	$2,415,193	$3,029,834	$1,786,779	$3,011,447	PUBLIC WORKS	$3,165,457	$3,165,457	$3,131,657	$3,131,657
$1,443,045	$1,539,330	$1,829,945	$973,145	$1,823,245	HEALTH & WELFARE	$1,918,446	$1,908,446	$1,898,447	$1,898,447
$265,783	$276,943	$298,905	$252,883	$301,773	CULTURE & RECREATION	$320,062	$309,482	$306,982	$306,982
$1,391,090	$1,418,230	$1,563,446	$842,964	$1,558,846	SOLID WASTE	$1,603,778	$1,603,778	$1,603,778	$1,603,778
$56,128	$60,740	$94,631	$0	$75,000	RESERVE FOR CONTINGENCY	$774,264	$774,264	$349,264	$349,264
$1,628,983	$1,218,000	$80,000	$0	$954,304	OPERATING TRANSFERS	$57,000	$57,000	$59,500	$59,500
$75	$0	$100	$0	$100	WATER POLLUTION CONTROL AUTH.	$100	$100	$100	$100
$18,090,954	$18,462,453	$20,712,633	$11,891,070	$20,804,540	TOTAL GOV'T OPERATIONS	$22,437,339	$22,340,819	$21,422,115	$21,422,115
$32,422,198	$32,732,408	$33,400,714	$17,660,134	$33,400,714	BOARD OF EDUCATION	$35,979,375	$35,979,375	$33,901,724	$33,901,724
$0	$0	$147,304	$0	$0	CAPITAL IMPROVEMENTS - G/F	$159,000	$159,000	$31,500	$31,500
$0	$795,000	$75,000	$0	$0	CAPITAL IMPROVEMENTS - Transfer	$996,000	$196,000	$294,000	$294,000
$0	$2,297,640	$652,000	$0	$0	FUND BALANCE APPLIED - CAPITAL	$0	$800,000	$415,000	$415,000
$3,714,405	$3,776,338	$4,886,851	$4,490,100	$4,886,851	DEBT SERVICE	$5,774,390	$5,774,390	$5,774,390	$5,774,390
$54,227,557	$58,063,839	$59,874,502	$34,041,304	$59,092,105	TOTAL EXPENDITURES	$65,346,104	$65,249,584	$61,838,729	$61,838,729

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: TOWN GOVERNMENT OPERATIONS — 2024-2025

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGETED	2023-24 ACTUAL @ 1/31/24	2023-24 PROJECTED 2023-2024	SUMMARY BY OBJECT	2024-2025 PROGRAM REQUESTED	2024-2025 MANAGER PROPOSED	2024-2025 COUNCIL RECOMMENDED	2024-2025 FINAL ADOPTED
$4,801,428	$5,449,085	$5,449,085	$2,910,094	$5,433,344	PERSONNEL SERVICES	$5,755,668	$5,755,667	$5,615,668	$5,615,668
$364,798	$570,406	$570,406	$425,105	$546,292	MATERIALS & SUPPLIES	$614,229	$614,229	$577,229	$577,229
$2,982,131	$4,006,001	$4,006,001	$2,177,450	$3,238,546	CONTRACTUAL SERVICES	$4,376,091	$4,305,151	$4,102,832	$4,102,832
$135,545	$68,000	$68,000	$8,339	$76,239	CAPITAL OUTLAY	$67,750	$67,750	$27,750	$27,750
$3,241,854	$3,724,913	$3,724,913	$2,395,212	$3,761,153	BENEFITS & INS.	$4,583,525	$4,583,525	$4,138,525	$4,138,525
$1,628,983	$4,310,640	$954,304	$0	$954,304	OPERATING TRANSFERS	$57,000	$57,000	$59,500	$59,500
$3,714,405	$3,776,338	$4,886,851	$4,490,100	$4,886,851	DEBT SERVICE	$5,774,390	$5,774,390	$5,774,390	$5,774,390
$0	$795,000	$727,000	$0	$0	CAPITAL IMPROVEMENTS PLAN	$1,155,000	$355,000	$325,500	$325,500
$16,869,144	$22,700,383	$20,386,560	$12,406,301	$18,896,729	GRAND TOTAL	$22,383,653	$21,512,712	$20,621,394	$20,621,394

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUES | 2024-2025

HISTORICAL INFORMATION		2023-24				2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$46,329,829	$47,366,421	$49,981,399	$46,054,486	$49,665,174	TAXES, CHARGES, CONVEYANCE, PILOT	$55,655,080	$54,758,560	$51,732,705	$51,732,705
($265,567)	$277,558	$100,000	$287,269	$350,000	INVESTMENT PROGRAM INCOME	$275,000	$275,000	$275,000	$275,000
$286,681	$301,444	$254,775	$208,173	$284,410	LICENSES & PERMITS	$313,410	$313,410	$313,410	$313,410
$137,427	$98,189	$120,255	$62,603	$109,605	CURRENT SERVICES	$107,805	$107,805	$107,805	$107,805
$19,157	$21,421	$23,687	$20,547	$20,548	STATE GRANTS - TAXES	$23,687	$23,687	$23,687	$23,687
$7,395,169	$7,420,227	$7,112,086	$3,665,662	$7,341,325	STATE GRANTS - EDUCATION	$7,331,325	$7,331,325	$7,331,325	$7,331,325
$159,114	$539,466	$773,990	$650,849	$814,536	STATE GRANTS - OTHER	$571,787	$571,787	$571,787	$571,787
$118,462	$157,884	$1,476,310	$11,434	$733,260	APP. SURPLUS, SALE OF ASSETS, MISC. REV	$844,090	$1,644,090	$1,259,090	$1,259,090
$61,360	$4,159	$32,000	$0	$32,000	OPERATING TRANSFERS IN	$140,587	$140,587	$140,587	$140,587
$0	$0	$0	$0	$83,333	FEDERAL GRANTS	$83,333	$83,333	$83,333	$83,333
$54,241,631	$56,186,770	$59,874,502	$50,961,023	$59,434,191	GRAND TOTAL	$65,346,104	$65,249,584	$61,838,729	$61,838,729

TAXES - CURRENT LEVY
Property taxation represents 79.94% of revenues in the proposed fiscal 2024-25 Town budget. Every October 1, a valuation of all taxable properties within the Town is performed. The total of these values comprises the Grand List, or Tax Base. The Town performed a revaluation for the October 1, 2022 Grand List. The October 1, 2023 Grand List will be used for the calculation of property taxes in fiscal year 2024-25.

The fiscal year begins July 1, with the tax rate based upon the budget as adopted based on the results of the Budget Referendum in May. The amount to be raised by taxes is equal to the total appropriations for Town Government, Board of Education operations, capital improvements and debt service, less revenue from non-tax sources and applied surpluses from prior periods. The rate is expressed in mils. One mil is equivalent to one dollar of tax for every thousand dollars of the assessed value, adjusted for the 2024-25 estimated tax collection rate of 99% for Real Estate and Personal Property taxes and 97% for Motor Vehicle taxes. Current taxes are due each July 1 and January 1.

TAXES - PRIOR YEAR LEVIES
Prior year taxes represent an estimate of collections on delinquent taxes. The continued rate of collections on delinquent taxes experienced in 2023-24 will hopefully continue during 2024-25.

SUPPLEMENTAL MOTOR VEHICLE
Supplemental motor vehicle taxes are levied on vehicles registered during the period from October 2 through July 31. Since vehicles registered during this period did not appear on the October 1, Grand List, they are billed separately on a supplemental list. Supplemental motor vehicle taxes are due on January 1.

DELINQUENT CHARGES
In accordance with State Statute, delinquent interest is charged at the rate of 1.5% per month, or 18% annually, on all overdue taxes due to the Town. Liens are placed on real estate for delinquent taxes within one year after the due date. The present lien fee is $24.00.

CONVEYANCE TAXES
The Town Clerk is responsible for collecting this tax, which is imposed on each deed or other instrument that transfers or conveys real property within the Town.

PAYMENTS IN LIEU OF TAXES (PILOT)
PILOTS are designed to replace tax revenues that were once received or would have been received if a property were taxable. The Town's largest PILOT comes from the South Central Regional Water Authority (SCCRWA), which is required to make payments to the Town based on the assessed value of its properties in Town. The PILOT payment calculation is defined by the State legislation that created the SCCRWA. The amount of the PILOT payment includes only properties that were on the tax rolls as of August 1980, when the SCCRWA was formed. The Town receives no PILOT payments for the Lake Gaillard Water Treatment Plant, which has an assessment of over $30 million. The North Branford Elderly Housing is a PILOT payment paid by the Housing Authority to the Town and is a function of rental income derived at Hillside Terrace. (This periodically is waived at the discretion of the Town Council.) The Town also receives a payment for PILOT from the telecommunications companies that have personal property in North Branford.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE					2024-2025	DEPT: 3010, 3015, 3020, 3030			
HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	REVENUE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					3010 PROPERTY TAXES				
$43,188,474	$44,503,209	$47,135,144	$43,658,575	$47,000,000	CURRENT LEVY	$52,853,693	$51,957,173	$48,934,856	$48,934,856
$464,064	$377,973	$450,000	$270,683	$350,000	PRIOR YEAR LEVIES	$450,000	$450,000	$450,000	$450,000
$644,616	$543,724	$500,000	$368,311	$400,000	SUPPLEMENTAL MOTOR VEHICLE	$400,000	$400,000	$400,000	$400,000
$44,297,153	$45,424,906	$48,085,144	$44,297,568	$47,750,000	SUB TOTAL	$53,703,693	$52,807,173	$49,784,856	$49,784,856
					3015 DELINQUENT CHARGES				
$313,863	$265,696	$225,000	$143,185	$225,000	DELINQUENT INTEREST	$200,000	$200,000	$200,000	$200,000
$1,751	$1,584	$1,800	$936	$1,600	LIEN FEES	$1,800	$1,800	$1,800	$1,800
$1,056	$1,770	$2,000	$372	$400	WARRANT FEES	$2,000	$2,000	$2,000	$2,000
$220	$440	$300	$316	$500	NSF FEES - TAX	$440	$440	$440	$440
$0	$0	$0	$0	$0	MOTOR VEHICLE SURCHARGE	$0	$0	$0	$0
$316,890	$269,490	$229,100	$144,809	$227,500	SUB TOTAL	$204,240	$204,240	$204,240	$204,240
					3020 OTHER TAXES				
$223,056	$165,902	$115,000	$81,213	$115,000	CONVEYANCE TAXES	$115,000	$115,000	$115,000	$115,000
$223,056	$165,902	$115,000	$81,213	$115,000	SUB TOTAL	$115,000	$115,000	$115,000	$115,000
					3030 PAYMENT IN LIEU OF TAXES				
$1,468,930	$1,477,734	$1,529,655	$1,530,896	$1,530,896	REGIONAL WATER AUTHORITY	$1,592,147	$1,592,147	$1,588,609	$1,588,609
$0	$0	$0	$0	$0	N.B. ELDERLY HOUSING	$0	$0	$0	$0
$23,799	$28,388	$22,500	$0	$41,778	TELECOMMUNICATIONS PILOT	$40,000	$40,000	$40,000	$40,000
$1,492,729	$1,506,123	$1,552,155	$1,530,896	$1,572,674	SUB TOTAL	$1,632,147	$1,632,147	$1,628,609	$1,628,609
$46,329,829	$47,366,421	$49,981,399	$46,054,486	$49,665,174	GRAND TOTAL	$55,655,080	$54,758,560	$51,732,705	$51,732,705

INVESTMENT PROGRAM INCOME

Investment income reflects income earned from temporary investments made when the Town's cash balances in a given period exceed its immediate cash flow requirements. The investments of these funds are strictly regulated by State law, and include certificates of deposit (CDs), the State Treasurer's Investment Fund, and other low-risk, government-backed pooled funds. The expected annualized rate of return for 2024-25 is 2.25% of the projected average balances invested.

The Town has invested funds into three separate funds which ladder out bank certificates of deposit. These investments, all of which are under the FDIC liability coverage limits, are paying around 1% per annum. Typically the Town has invested in money market funds. In the current investment interest climate, these investments are paying single digit annual return.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUES					2024-2025	DEPT: 3210			
HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	INVESTMENT PROGRAM INCOME EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
($265,567)	$277,558	$100,000	$287,269	$350,000	INVESTMENT PROGRAMS	$275,000	$275,000	$275,000	$275,000
($265,567)	$277,558	$100,000	$287,269	$350,000	GRAND TOTAL	$275,000	$275,000	$275,000	$275,000

LICENSES AND PERMITS

The most significant revenue item in this classification derives from building permits.

The budget for 2024-25 anticipates a constant level of residential and commercial building permits. A revision in the building permit fee structure was passed in 2013-14; however the impact on the total building permit revenue amount will be minor. Other licenses and permit revenues are expected to remain constant over prior year levels. Residents now the ability to not only fill out purchase orders online, but can also pay online to further streamline the process.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE | 2024-2025 | DEPT: 3300

HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	LICENSES & PERMITS REVENUE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					441 GENERAL GOVERNMENT				
$20,632	$17,581	$14,000	$9,070	$13,000	VITAL STATISTICS	$12,000	$12,000	$12,000	$12,000
$20,632	$17,581	$14,000	$9,070	$13,000	SUB TOTAL	$12,000	$12,000	$12,000	$12,000
					442 PUBLIC SAFETY				
$4,820	$5,040	$4,000	$2,870	$4,000	PISTOL PERMITS	$4,000	$4,000	$4,000	$4,000
$1,150	$1,000	$750	$380	$650	BAZAAR, BINGO, VENDORS, ETC.	$650	$650	$650	$650
$518	$522	$525	$288	$525	DOG LICENSES	$525	$525	$525	$525
$0	$0	$0	$0	$0	SPORT LICENSES (no longer sold)	$0	$0	$0	$0
$1,392	$4,928	$2,500	$2,360	$3,000	FIRE MARSHAL FEES	$3,000	$3,000	$3,000	$3,000
$7,880	$11,490	$7,775	$5,898	$8,175	SUB TOTAL	$8,175	$8,175	$8,175	$8,175
					446 DEVELOPMENT & CONSERVATION				
$255,385	$268,233	$230,000	$191,110	$260,000	BUILDING PERMITS	$290,000	$290,000	$290,000	$290,000
$225	$1,805	$500	$420	$735	ROAD OPENING PERMITS	$735	$735	$735	$735
$2,560	$2,335	$2,500	$1,675	$2,500	INLAND WETLANDS PERMITS	$2,500	$2,500	$2,500	$2,500
$258,170	$272,373	$233,000	$193,205	$263,235	SUB TOTAL	$293,235	$293,235	$293,235	$293,235
$286,681	$301,444	$254,775	$208,173	$284,410	GRAND TOTAL	$313,410	$313,410	$313,410	$313,410

CURRENT SERVICES

Current Services are comprised of user fees and charges for various services provided by Town departments. Examples of such charges include: Town Clerk recording & filing fees, Police Department fees for burglar alarm system registrations and copies of reports and other fees associated with development and conservation programs.

The largest item in this category, Recording & Filing fees, derives from fees charged to record real estate transactions with the Town Clerk's Office. Despite the flat regional economy, this revenue has exceeded the budgeted amounts for several years, due to mortgage refinancing in recent years and real estate sales in excess of projections.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE | 2024-2025 | DEPT: 3400

HISTORICAL INFORMATION 2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGETED	2023-24 ACTUAL @ 1/31/24	PROJECTED 2023-2024	ACTIVITY: CURRENT SERVICES REVENUE CLASSIFICATION	2024-2025 PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					441 GENERAL GOVERNMENT				
$0	$0	$0	$0	$0	COPIES - ASSESSOR	$0	$0	$0	$0
$16,702	$10,545	$10,000	$5,248	$8,500	COPIES - TOWN CLERK	$8,500	$8,500	$8,500	$8,500
$95,471	$53,443	$75,000	$30,207	$65,000	RECORDING & FILING FEES	$65,000	$65,000	$65,000	$65,000
$0	$0	$5	$0	$5	COPIES - TAX DEPARTMENT	$5	$5	$5	$5
$376	$390	$300	$220	$300	PROPERTY REGISTRATIONS	$300	$300	$300	$300
$112,549	$64,378	$85,305	$35,675	$73,805	SUB TOTAL	$73,805	$73,805	$73,805	$73,805
					442 PUBLIC SAFETY				
$427	$593	$450	$0	$500	POLICE REPORTS\COPIES	$500	$500	$500	$500
$115	$2,590	$2,600	$1,425	$1,800	ALARM SYSTEM REGISTRATION	$1,800	$1,800	$1,800	$1,800
$0	$0	$0	$1,683	$2,800	FIRE WATCH	$1,000	$1,000	$1,000	$1,000
$542	$3,183	$3,050	$3,107	$5,100	SUB TOTAL	$3,300	$3,300	$3,300	$3,300
					444 CULTURE & RECREATION				
$3,491	$3,457	$3,000	$2,045	$4,000	COPIES - LIBRARY	$4,000	$4,000	$4,000	$4,000
$0	$0	$0	$0	$0	LIBRARY RENTALS	$0	$0	$0	$0
$0	$0	$0	$0	$0	RECREATION BROCHURE AD	$0	$0	$0	$0
$0	$0	$0	$0	$0	RECREATION PROGRAM FEES	$0	$0	$0	$0
$6,742	$15,528	$20,000	$16,791	$18,000	FITNESS CENTER FEES	$18,000	$18,000	$18,000	$18,000
$135	$155	$300	$83	$100	VAN TRANSPORTATION REVENUE	$0	$0	$0	$0
$10,368	$19,140	$23,300	$18,919	$22,100	SUB TOTAL	$22,000	$22,000	$22,000	$22,000
					445 HEALTH & WELFARE				
$0	$0	$0	$0	$0	COUNSELING FEES	$0	$0	$0	$0
$600	$725	$0	$0	$0	SOCIAL SERVICES FEES (OPERATION FUEL	$0	$0	$0	$0
$600	$725	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
					446 DEVELOPMENT & CONSERVATION				
$320	$361	$400	$149	$450	MICROFILM/MAPS/COPIES - BLDG DEPT	$450	$450	$450	$450
$2,280	$3,660	$2,500	$720	$2,500	BLASTING	$2,500	$2,500	$2,500	$2,500
$64	$66	$100	$26	$100	TOWN'S PORTION OF STATE SURCHARGE	$100	$100	$100	$100
$1,620	$286	$200	$192	$250	TOWN'S PORTION OF EDUCATION FEE	$250	$250	$250	$250
$8,110	$5,225	$5,000	$3,585	$5,000	PLANNING DEPT FEES	$5,000	$5,000	$5,000	$5,000
$975	$1,165	$400	$230	$300	ZONING BD OF APPEALS FEES	$400	$400	$400	$400
$0	$0	$0	$0	$0	ROAD INSPECTION FEES	$0	$0	$0	$0
$0	$0	$0	$0	$0	GIS PARCEL DATA SALES	$0	$0	$0	$0
$13,369	$10,763	$8,600	$4,902	$8,600	SUB TOTAL	$8,700	$8,700	$8,700	$8,700
$137,427	$98,189	$120,255	$62,603	$109,605	GRAND TOTAL	$107,805	$107,805	$107,805	$107,805

STATE GRANTS - TAXES

The State provides reimbursement to municipalities for various tax exemption and tax relief programs that are defined by State Statutes. These programs include exemptions or tax reductions for certain disabled people, veterans, and senior citizens, who meet the eligibility requirements and specifications of the State legislation.

The estimated revenues from State Tax Grants are based on information contained in the Governor's publication entitled "CONNECTICUT FY 2024 - FY 2025 BIENNIUM GOVERNOR'S BUDGET."

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE | 2024-2025 | DEPT: 3510

HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	STATE GRANTS - TAXES REVENUE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					421 ELDERLY TAX RELIEF				
$0	$0	$0	$0	$0	FREEZE	$0	$0	$0	$0
$0	$0	$0	$0	$0	CIRCUIT BREAKER	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
					422 INDIVIDUAL EXEMPTIONS				
$2,253	$2,296	$2,350	$2,405	$2,405	DISABLED EXEMPTIONS	$2,350	$2,350	$2,350	$2,350
$12,057	$12,029	$13,566	$10,494	$10,494	ADDITIONAL VETERANS	$13,566	$13,566	$13,566	$13,566
$14,310	$14,325	$15,916	$12,899	$12,899	SUB TOTAL	$15,916	$15,916	$15,916	$15,916
					423 LOST REVENUES REIMBURSED				
$0	$0	$0	$0	$0	MANUFACTURERS MACHINES	$0	$0	$0	$0
$0	$0	$0	$0	$0	BOATS	$0	$0	$0	$0
$3,344	$5,586	$6,569	$6,569	$6,569	STATE OWNED PROPERTY	$6,569	$6,569	$6,569	$6,569
$3,344	$5,586	$6,569	$6,569	$6,569	SUB TOTAL	$6,569	$6,569	$6,569	$6,569
					424 COLLEGES				
$1,503	$1,510	$1,202	$1,080	$1,080	COLLEGES	$1,202	$1,202	$1,202	$1,202
$1,503	$1,510	$1,202	$1,080	$1,080	SUB TOTAL	$1,202	$1,202	$1,202	$1,202
$19,157	$21,421	$23,687	$20,547	$20,548	GRAND TOTAL	$23,687	$23,687	$23,687	$23,687

STATE GRANTS - EDUCATION

As with State Grants - Taxes, revenues for State Grants - Education are based on the Governor's estimates as published in "CONNECTICUT FY 2024 – FY 2025 BIENNIUM GOVERNOR'S BUDGET". Most of this grant funding is received from the State during the second half of the fiscal year.

There previously was a 10-year phased in reduction of our ECS grant, but as of the time of the budget adoption, that reduction was paused during the pandemic but resumes for the 2023-24 fiscal year. The number for 2024-25 does not reflect any further reductions.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE | 2024-2025 | DEPT: 3550

HISTORICAL INFORMATION		2023-24			ACTIVITY:		2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024		STATE GRANTS - EDUCATION REVENUE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$7,348,050	$7,345,449	$7,112,086	$3,665,662	$7,331,325	491	EDUCATION EQUALIZATION	$7,331,325	$7,331,325	$7,331,325	$7,331,325
$47,119	$74,778	$0	$0	$10,000	492	SPECIAL EDUCATION	$0	$0	$0	$0
$0	$0	$0	$0	$0	493	TRANSPORTATION	$0	$0	$0	$0
$0	$0	$0	$0	$0	495	STUDENT ACHIEVEMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0	496	SPECIAL EDUCATION EXCESS	$0	$0	$0	$0
$0	$0	$0	$0	$0	497	TOBACCO RELIEF FOR EDUC.	$0	$0	$0	$0
$7,395,169	$7,420,227	$7,112,086	$3,665,662	$7,341,325		GRAND TOTAL	$7,331,325	$7,331,325	$7,331,325	$7,331,325

STATE GRANTS - OTHER

The State Legislature created a new entitlement grant in 1993-94 to distribute revenue from the casino operations of the Mashantucket Pequot and Mohegan Indians. The Town's share of this grant amounted to $146,687 in 2001-02.

The entire welfare reimbursement lines are eliminated in the new proposal of the state's takeover of general assistance.

Under the provisions of Connecticut General Statute 11-24b, local libraries that meet certain criteria are eligible to receive an annual grant from the State Library, which is shown on the opposite page as the Atwater Memorial Library grant. The grant is only distributed to one library per Town, although the basis for funding takes into consideration both the Atwater and Smith Libraries.

School construction grant interest and principal reimbursements are based on the Town's debt service payments for certain eligible school construction projects. The grant includes payments from the State for bonds issued during 1997-98 to fund the final portion of the new Jerome Harrison School.

All school projects after Jerome Harrison (the first being the auditorium) will be reimbursed by the state on a pay-as-you-go basis whereby the state will reimburse the town the appropriate percentage of eligible costs in a given project as the town incurs those costs.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE					2024-2025	DEPT: 3590			
HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	STATE GRANTS - OTHER REVENUE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					441 GENERAL GOVERNMENT				
$1,722	$279,895	$0	$494,505	$494,505	STATE REVENUE SHARING	$0	$0	$0	$0
$2,647	$2,647	$2,647	$882	$2,647	MASHANTUCKET PEQUOT/MOHEGAN	$2,647	$2,647	$2,647	$2,647
$0	$0	$0	$0	$0	CONTROLLING INTEREST TRANSFER	$0	$0	$0	$0
$0	$100,409	$611,312	$144,972	$144,972	MOTOR VEHICLE REPLACEMENT	$406,709	$406,709	$406,709	$406,709
$0	$0	$0	$0	$0	HOLD HARMLESS GRANT	$0	$0	$0	$0
$2,016	$3,359	$0	$0	$0	PURCHASE CARD REBATE	$0	$0	$0	$0
$152,031	$152,031	$152,031	$0	$152,031	MUNICIPAL STABILIZATION GRANT	$152,031	$152,031	$152,031	$152,031
$0	$0	$0	$10,181	$10,181	EARLY VOTING GRANT	$0	$0	$0	$0
$158,417	$538,341	$765,990	$650,540	$804,336	SUB TOTAL	$561,387	$561,387	$561,387	$561,387
					442 PUBLIC SAFETY				
$698	$1,125	$500	$309	$400	MOTOR VEHICLE FINES	$400	$400	$400	$400
$0	$0	$0	$0	$0	DEP DRY HYDRANT GRANT	$0	$0	$0	$0
$0	$0	$0	$0	$0	EMD TRAINING REIMBURSEMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0	PSAP TRAINING REIMBURSEMENT	$0	$0	$0	$0
$698	$1,125	$500	$309	$400	SUB TOTAL	$400	$400	$400	$400
					444 CULTURE & RECREATION				
$0	$0	$7,500	$0	$9,800	BORROWIT (FKA CONNECTICARD)	$10,000	$10,000	$10,000	$10,000
$0	$0	$0	$0	$0	ATWATER MEMORIAL LIBRARY	$0	$0	$0	$0
$0	$0	$7,500	$0	$9,800	SUB TOTAL	$10,000	$10,000	$10,000	$10,000
					445 PUBLIC SERVICE				
$0	$0	$0	$0	$0	WELFARE - QUARTERLY	$0	$0	$0	$0
$0	$0	$0	$0	$0	WELFARE - INDIVIDUAL	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
					448 SCHOOL CONSTRUCTION GRANT				
$0	$0	$0	$0	$0	PRINCIPAL REIMBURSEMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0	INTEREST REIMBURSEMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
					556 OTHER				
$0	$0	$0	$0	$0	EASEMENTS PURCHASED BY STATE	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
$159,114	$539,466	$773,990	$650,849	$814,536	GRAND TOTAL	$571,787	$571,787	$571,787	$571,787

MISCELLANEOUS REVENUE

Because of the relative financial stability of the Town and the size of the Town's unassigned fund balance (accumulated surplus from prior periods), the Town Council is recommending the use of $800,000 of funds from accumulated surplus in the 2024-25 budget to stabilize the mill rate.

At June 30, 2023, the Town's UNAUDITED unassigned fund balance was 13.99% of the 2023-24 budget.

Condominium fire hydrant revenue is directly offset by the same amount for expenditures in the hydrant account to bring this under the Town's program with the Regional Water Authority.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE | 2024-2025 | DEPT: 3690, 3740, 3799, 3810, 3840

HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	REVENUE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					3740 USE OR SALE OF ASSETS				
$9,500	$9,500	$10,500	$6,300	$9,500	TOWN BUILDING RENTAL	$10,500	$10,500	$10,500	$10,500
$0	$7,153	$30,000	$225	$30,000	SCHOOL BUILDING RENTAL	$30,000	$30,000	$30,000	$30,000
$11,666	$8,621	$1,000	$0	$5,000	EQUIPMENT SALE	$2,500	$2,500	$2,500	$2,500
$0	$0	$0	$0	$0	SALE OF TOWN LAND	$0	$0	$0	$0
$21,166	$25,274	$41,500	$6,525	$44,500	SUB TOTAL	$43,000	$43,000	$43,000	$43,000
					3799 MISCELLANEOUS REVENUES				
$41,034	$72,363	$50,000	$0	$25,000	REFUNDS-PRIOR YEAR EXP.	$60,000	$60,000	$60,000	$60,000
$50	$1,000	$20	$3,000	$3,000	MOTOR VEHICLE FINES-TOWN	$2,100	$2,100	$2,100	$2,100
$2,000	$0	$0	$0	$0	ALARM SYSTEM FINES	$1,100	$1,100	$1,100	$1,100
$158	$186	$140	$89	$200	LIBRARY FINES	$200	$200	$200	$200
$0	$0	$0	$0	$0	RECYCLING	$0	$0	$0	$0
$0	$0	$0	$0	$0	WELFARE LIENS & REIMBURSEMENT	$0	$0	$0	$0
$17,058	$2,416	$0	$0	$0	MISCELLANEOUS REIMBURSEMENTS	$0	$0	$0	$0
$40	$20	$0	$40	$60	NSF FEES	$40	$40	$40	$40
$9,948	$50,981	$0	$1,781	$2,000	ALL OTHER	$5,000	$5,000	$5,000	$5,000
$3,021	$1,541	$2,500	$0	$2,500	CONDOMINIUM FIRE HYDRANTS	$2,500	$2,500	$2,500	$2,500
$15,439	$4,048	$5,000	$0	$4,000	CANCELLATION OF PRIOR YR. P.O.'S	$5,000	$5,000	$5,000	$5,000
$0	$0	$0	$0	$0	TUITION REIMBURSEMENT-NON NB	$0	$0	$0	$0
$0	$0	$0	$0	$0	UI REIMBURSEMENT- NBHS BOILER	$0	$0	$0	$0
$0	$56	$150	$0	$0	SIMPLE RECYCLING	$150	$150	$150	$150
$88,747	$132,611	$57,810	$4,909	$36,760	SUB TOTAL	$76,090	$76,090	$76,090	$76,090
					3840 SURPLUS APPROPRIATED				
$0	$0	$725,000	$0	$0	CURRENT YEAR'S BUDGET	$725,000	$725,000	$725,000	$725,000
$0	$0	$652,000	$0	$652,000	CAPITAL APPROPRIATION	$0	$800,000	$415,000	$415,000
$0	$0	$0	$0	$0	BOE APPROPRIATION	$0	$0	$0	$0
$0	$0	$0	$0	$0	CONTINGENCY APPROPRIATIONS	$0	$0	$0	$0
$0	$0	$1,377,000	$0	$652,000	SUB TOTAL	$725,000	$1,525,000	$1,140,000	$1,140,000
					3690 FEDERAL GRANTS				
$0	$0	$0	$0	$83,333	COPS GRANT	$83,333	$83,333	$83,333	$83,333
$0	$0	$0	$0	$0	BOE DEPT OF ENERGY REFUND	$0	$0	$0	$0
$0	$0	$0	$0	$83,333	SUB TOTAL	$83,333	$83,333	$83,333	$83,333
					3810 BOND PROCEEDS FOR FEES				
$8,549	$0	$0	$0	$0	REFUNDING	$0	$0	$0	$0
$118,462	$157,884	$1,476,310	$11,434	$816,593	GRAND TOTAL	$927,423	$1,727,423	$1,342,423	$1,342,423

OPERATING TRANSFERS IN

This revenue classification includes transfers to the general fund from several funds listed in the Other Funds section of this budget document.

A portion of Dog Fund revenue is transferred to the general fund to offset a portion of the costs of the Animal Control function.

Transfers from sewer assessment funds are made each year to offset the portion of the Town's debt service budget that is attributable to sewer projects, net of the portion of the debt that is paid by the general fund budget.

Investment income from library and other trust funds is transferred to specified departments and activities within the general fund budget to offset certain operating costs of the Town. The Library Board recommends the amount to be transferred from the Atwater Memorial Trust and the Edward Smith Trust, based on projected investment earnings on those funds. The principal balances of Trust funds are not available for expenditures: only investment income earned on these balances is made available for appropriation.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL FUND REVENUE | 2024-2025 | DEPT: 3900

HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	OPERATING TRANSFERS IN REVENUE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					662 SPECIAL REVENUE FUNDS				
$2,000	$2,000	$2,000	$0	$2,000	FROM DOG FUND	$2,000	$2,000	$2,000	$2,000
$29,360	$0	$0	$0	$0	FROM AMBULANCE SERVICE FUND	$0	$0	$0	$0
$0	$2,159	$0	$0	$0	FROM POLICE EXTRA DUTY	$0	$0	$0	$0
$0	$0	$0	$0	$0	FROM RESERVES FUND	$0	$0	$0	$0
$31,360	$4,159	$2,000	$0	$2,000	SUB TOTAL	$2,000	$2,000	$2,000	$2,000
					663 SPECIAL SEWER ASSESSMENTS				
$0	$0	$0	$0	$0	FROM SECTION C ASSESSMENTS	$0	$0	$0	$0
$0	$0	$0	$0	$0	WHITE HOLLOW/MIDDLETOWN AVE	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
					664 CAPITAL FUNDS				
$0	$0	$0	$0	$0	FROM SECTION B CAP. ASSESSMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0	FROM SECTION C CAP. ASSESSMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0	FROM CAPITAL RESERVE FUND	$108,587	$108,587	$108,587	$108,587
$0	$0	$0	$0	$0	SUB TOTAL	$108,587	$108,587	$108,587	$108,587
					665 TRUST & AGENCY FUNDS				
$28,000	$0	$28,000	$0	$28,000	ATWATER MEMORIAL TRUST	$28,000	$28,000	$28,000	$28,000
$2,000	$0	$2,000	$0	$2,000	EDWARD SMITH TRUST	$2,000	$2,000	$2,000	$2,000
$0	$0	$0	$0	$0	NORTHFORD SCHOOL FUND	$0	$0	$0	$0
$0	$0	$0	$0	$0	NORTH BRANFORD SCHOOL	$0	$0	$0	$0
$0	$0	$0	$0	$0	NORTHFORD 4TH SCHOOL	$0	$0	$0	$0
$0	$0	$0	$0	$0	NO BRANFORD 4TH SCHOOL DIST.	$0	$0	$0	$0
$0	$0	$0	$0	$0	SAMUEL FOOTE CEMETERY	$0	$0	$0	$0
$0	$0	$0	$0	$0	SAFEKEEPING	$0	$0	$0	$0
$30,000	$0	$30,000	$0	$30,000	SUB TOTAL	$30,000	$30,000	$30,000	$30,000
$61,360	$4,159	$32,000	$0	$32,000	GRAND TOTAL	$140,587	$140,587	$140,587	$140,587

Fiscal Year 2024-25 Adopted Annual Budget

TOWN OF NORTH BRANFORD
SEAL
1831

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

GENERAL GOVERNMENT — 2024-2025

HISTORICAL INFORMATION		2023-24				2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$98,112	$126,640	$126,426	$120,001	$126,504	MAYOR & COUNCIL	$129,544	$129,544	$126,299	$126,299
$4,591	$4,134	$5,174	$2,638	$5,174	PERMANENT PROJECT BUILDING COMM.	$4,565	$4,565	$4,565	$4,565
$264,549	$283,624	$369,359	$215,631	$356,623	TOWN MANAGER	$394,881	$394,881	$394,881	$394,881
$359,765	$387,684	$393,229	$248,332	$415,606	FINANCE	$386,377	$386,377	$381,377	$381,377
$274,061	$300,695	$354,476	$199,377	$327,892	CENTRAL SERVICES	$343,425	$340,925	$344,925	$344,925
$199,696	$221,413	$233,361	$129,968	$218,644	ASSESSOR	$220,519	$220,519	$218,644	$218,644
$0	$1,710	$1,600	$0	$1,600	BOARD OF ASSESSMENT APPEALS	$1,600	$1,600	$1,600	$1,600
$172,091	$142,381	$198,724	$102,257	$195,343	TAX COLLECTOR	$202,847	$202,847	$202,847	$202,847
$131,402	$107,223	$125,100	$85,000	$122,500	TOWN ATTORNEY	$130,100	$130,100	$130,100	$130,100
$83,220	$204,142	$189,208	$138,623	$227,883	TECHNOLOGY	$220,058	$220,058	$218,558	$218,558
$215,752	$234,999	$254,952	$146,771	$255,091	TOWN CLERK	$255,714	$255,714	$255,714	$255,714
$11,542	$5,221	$9,114	$3,149	$5,585	PLANNING & ZONING COMMISSION	$9,114	$9,114	$9,114	$9,114
$99,535	$78,195	$128,765	$76,015	$134,609	PLANNING DEPARTMENT	$135,368	$135,368	$133,493	$133,493
$1,417	$2,557	$2,650	$1,001	$1,436	ZONING BOARD OF APPEALS	$2,650	$2,650	$2,650	$2,650
$304,826	$341,859	$395,475	$376,306	$389,123	PROPERTY & LIABILITY INSURANCE	$429,747	$429,747	$429,747	$429,747
$6,443	$6,452	$6,750	$0	$6,750	PROBATE COURT	$6,750	$6,750	$6,750	$6,750
$3,648	$2,868	$4,747	$2,566	$2,270	CONSERVATION & INLAND WETLANDS	$4,747	$4,747	$4,747	$4,747
$42,433	$19,421	$16,950	$11,155	$14,273	ECONOMIC DEVELOPMENT COMMISSION	$11,260	$11,260	$11,260	$11,260
$37,986	$59,589	$86,379	$35,285	$82,814	ELECTIONS	$120,271	$120,271	$120,271	$120,271
$2,663,595	$2,839,430	$3,235,007	$2,018,906	$3,298,380	EMPLOYEE BENEFITS	$3,379,964	$3,379,964	$3,359,964	$3,359,964
$4,974,661	$5,370,238	$6,137,446	$3,912,981	$6,188,100	GRAND TOTAL	$6,389,501	$6,387,001	$6,357,506	$6,357,506

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	**MAYOR & COUNCIL**	**4103**

EXPLANATION:

The Town Council is the legislative body of the Town of North Branford. The Mayor and eight (8) Town Council members are elected for a two (2) year term and serve without pay. The Town Council enacts ordinances and resolutions and establishes policy for the Town. The Town Council also serves as the Water Pollution Control Authority (W.P.C.A.).

The Mayor & Council's accounts provide for the printing of ordinances and budgets, legal advertising, membership in Council of Small Towns (COST), the Regional Council of Governments and the Town Audit.

IMPACT OF STATE MANDATES

The Council's work is somewhat governed by state statutes and mandates on matters such as contract adoption, sewer installation, revaluation, adoption of a Capital Improvements Plan, and audit requirements.

HIGHLIGHTS OF FY 2023-24

1. Improved public safety by increasing the number of worn Police Officers for the Town
2. Approved several significant projects with ARPA funds, infrastructure, technology, public safety and recreation
3. Established a Blueprint Committee to review the use of town land and facilities
4. Created a Veterans' Service Commission to support and celebrate our local veteran community

OBJECTIVES FOR FY 2024-25

1. Set a fair budget with a reasonable tax rate and deliver core services to the public.
2. Work with the Town Manager to develop good public policy for North Branford
3. Continue to provide for good government and leadership for the Town.

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Part-time clerk	1.0	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0	1.0

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT					2024-2025	DEPT: 4103			
HISTORICAL INFORMATION		2023-24			ACTIVITY: MAYOR & COUNCIL	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$6,800	$6,200	$7,200	$3,350	$7,200	51620 PART TIME	$8,400	$8,400	$5,400	$5,400
$162	$90	$104	$49	$104	52200 SOCIAL SECURITY	$122	$122	$122	$122
$6,962	$6,290	$7,304	$3,399	$7,304	SUB TOTAL	$8,522	$8,522	$5,522	$5,522
					MATERIALS & SUPPLIES				
$0	$0	$0	$0	$0	56120 OFFICE SUPPLIES	$0	$0	$0	$0
$0	$345	$0	$21	$100	56900 TECHNICAL SUPPLIES	$0	$0	$0	$0
$124	$0	$0	$84	$0	56300 FOOD	$150	$150	$150	$150
$124	$345	$0	$105	$100	SUB TOTAL	$150	$150	$150	$150
					CONTRACTUAL SERVICES				
$440	$1,693	$1,090	$880	$1,100	55500 PRINTING & BINDING	$1,090	$1,090	$545	$545
$1,395	$1,583	$1,200	$280	$1,200	55400 ADVERTISING	$1,450	$1,450	$1,450	$1,450
$21,941	$21,137	$21,529	$20,645	$21,500	53200 PROFESSIONAL DEVELOPMENT	$22,529	$22,529	$22,529	$22,529
$67,250	$95,592	$95,303	$94,692	$95,300	55990 OTHER CONTRACTUAL	$95,803	$95,803	$96,103	$96,103
$91,026	$120,005	$119,122	$116,497	$119,100	SUB TOTAL	$120,872	$120,872	$120,627	$120,627
$98,112	$126,640	$126,426	$120,001	$126,504	GRAND TOTAL	$129,544	$129,544	$126,299	$126,299

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	**PERMANENT PROJECT BUILDING COMMITTEE**	**4105**

EXPLANATION:

The Permanent Project Building Committee was formed in the fiscal year ended June 30, 1996. Their charge is to be the project building committee for any major Town building project.

There is a core of 5 members and two members from the specific project's agency. (i.e., if a school project, the Board of Education can appoint the two additional members).

IMPACT OF STATE MANDATES

CHRO has mandates that will be enforced for any state funding over $50,000, along with Prevailing Wages (if applicable).

HIGHLIGHTS OF FY 2023-24

1 Construction continued at the new high school, with completion expected in this year.
2 Construction of the new Police Station/Emergency Operations Center will be completed before the end of the fiscal year.

OBJECTIVES FOR FY 2024-25

1 Monitor and provide project oversight for the new roof at NBIS and masonry work at NBIS and be a liaison between PPBC and the Town.

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Secretary for committee	1.0	1.0	1.0	1.0

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4105

HISTORICAL INFORMATION			2023-24		ACTIVITY: PERMANENT PROJECT	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	BUILDING COMMITTEE EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$4,525	$4,075	$5,100	$2,600	$5,100	51620 PART TIME	$4,500	$4,500	$4,500	$4,500
$66	$59	$74	$38	$74	52200 SOCIAL SECURITY	$65	$65	$65	$65
$4,591	$4,134	$5,174	$2,638	$5,174	SUB TOTAL	$4,565	$4,565	$4,565	$4,565
					MATERIALS & SUPPLIES				
$0	$0	$0	$0	$0	56900 TECHNICAL SUPPLIES	$0	$0	$0	$0
$0	$0	$0	$0	$0	56300 FOOD	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
$4,591	$4,134	$5,174	$2,638	$5,174	GRAND TOTAL	$4,565	$4,565	$4,565	$4,565

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	**TOWN MANAGER**	**4113**

EXPLANATION:

The Town Manager is appointed by the Town Council and is the Chief Executive Officer of the Town. He is responsible to the Town Council for the operation of all departments and agencies, except those elected by the residents or appointed by the Town Council This budget reflects the expenses related to the operation of the Town Manager's Office, including administration of the Classified Merit System, budget presentation and management, annual report and labor contract negotiations.

IMPACT OF STATE MANDATES:

The Town Manager's office is strongly impacted by state statutes and mandates which cover all aspects of general government administration, including collective bargaining, personnel matters, equal employment, disability, workers' compensation, purchasing, budgeting, and financial operations.

HIGHLIGHTS OF FY 2023-24

1. Completed the brand new Town Website and overhaul of the Town's digital and online presence
2. Established a new Assistant Town Manager position tasked with direct oversight of the Town's Economic Development Department and Human Resources allowing greater full-time attention to economic development projects and bringing critical human resources functions in-house
3. Made essential staffing changes in the offices of Town Planner and Tax Collector

OBJECTIVES FOR FY 2024-25

1. Continue project oversight of new high school and Police Department/EOC projects to construction completion maintaining budgetary and grant source compliance
2. Oversee and produce an Economic Development Plan to maximize economic development opportunities and associated grants and other funding sources
3. Continue collaborative work with Town Council in developing and achieving policy goals

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Town Manager	1.0	1.0	1.0	1.0
Assistant Town Manager	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0	3.0

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4113

HISTORICAL INFORMATION 2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGETED	2023-24 ACTUAL @ 1/31/24	PROJECTED 2023-2024	ACTIVITY: TOWN MANAGER EXPENDITURE CLASSIFICATION	2024-2025 PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$191,738	$205,629	$294,808	$164,754	$295,000	51610 FULL TIME	$306,688	$306,688	$306,688	$306,688
$33,139	$15,902	$22,783	$12,724	$22,568	52200 SOCIAL SECURITY	$23,691	$23,691	$23,691	$23,691
$0	$19,100	$31,693	$12,401	$32,000	52300 RETIREMENT	$32,322	$32,322	$32,322	$32,322
$224,877	$240,630	$349,284	$189,879	$317,568	SUB TOTAL	$362,701	$362,701	$362,701	$362,701
					MATERIALS & SUPPLIES				
$185	$1,096	$50	$0	$50	56900 TECHNICAL SUPPLIES	$300	$300	$300	$300
$0	$0	$325	$0	$325	56400 BOOKS & PUBLICATIONS	$325	$325	$325	$325
$185	$1,096	$375	$0	$375	SUB TOTAL	$625	$625	$625	$625
					CONTRACTUAL SERVICES				
$471	$534	$1,200	$267	$600	54100 TELEPHONE	$1,200	$1,200	$1,200	$1,200
$1,056	$1,673	$1,880	$1,200	$1,880	55500 PRINTING & BINDING	$1,880	$1,880	$1,880	$1,880
$2,825	$6,555	$3,000	$5,309	$6,500	55400 ADVERTISING	$5,000	$5,000	$5,000	$5,000
$7,200	$5,200	$7,200	$3,500	$7,200	55800 TRAVEL & TRANSPORTATION	$7,200	$7,200	$7,200	$7,200
$1,152	$1,698	$4,425	$2,075	$2,500	53200 PROFESSIONAL DEVELOPMENT	$5,375	$5,375	$5,375	$5,375
$26,784	$14,974	$1,995	$13,401	$20,000	55990 OTHER CONTRACTUAL	$10,900	$10,900	$10,900	$10,900
$39,487	$30,634	$19,700	$25,753	$38,680	SUB TOTAL	$31,555	$31,555	$31,555	$31,555
					CAPITAL OUTLAY				
$0	$11,264	$0	$0	$0	57330 OFFICE EQUIPMENT	$0	$0	$0	$0
$0	$11,264	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
$264,549	$283,624	$369,359	$215,631	$356,623	GRAND TOTAL	$394,881	$394,881	$394,881	$394,881

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	FINANCE	4117

EXPLANATION:

The Finance Department is responsible for performing all of the Town's financial, treasury, and accounting functions for the General Fund as well as the Town's other funds and account groups. The department administers the Town's employee benefits, investments, cash and debt management, data processing and pension plans. The department also prepares financial statements and special reports to meet annual audit, federal and state reporting requirements and assists in developing, monitoring and administering the Town's budget.

IMPACT OF STATE MANDATES

State statutes pertaining to audits and financial reporting, budget preparation, and grant applications govern a considerable portion of the Department's activities. In addition, the Payroll function must make regular reports to the Department of Labor, and investments are restricted by State regulations.

HIGHLIGHTS OF FY 2023-24

Countless hours spent on the MUNIS software implementation
Had bond resolutions prepared for the new High School, Police Station and Emergency Communications System and issued short-term notes
Went to the market to issue Short-Term Bond Anticipation Notes (BANs) for these projects
New Staff Accountant - Debbie Altieri
MUNIS payroll went active
New Accounts Payable Clerk - Jill Drezek

OBJECTIVES FOR FY 2023-24

Work with our financial advisor to properly plan upcoming debt issues that will lessen the mill rate impacts.
Begin tracking the Capital Project expenditures to provide support to the Town Council, Permanent Project Building Committee and facilitate state reimbursement at the conclusion of the High School project.

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Treasurer/Finance Director	1.0	1.0	1.0	1.0
Staff Accountant	1.0	1.0	1.0	1.0
Account Clerk I	1.8	1.8	1.8	1.8
TOTAL	3.8	3.8	3.8	3.8

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4117

HISTORICAL INFORMATION			2023-24		ACTIVITY: FINANCE	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$251,551	$269,313	$273,738	$133,641	$253,256	51610 FULL TIME	$276,636	$276,636	$276,636	$276,636
$44,802	$49,492	$46,609	$26,855	$48,000	51620 PART TIME	$46,767	$46,767	$46,767	$46,767
$0	$733	$0	$631	$750	51630 OVERTIME	$0	$0	$0	$0
$43,337	$24,222	$24,867	$12,109	$24,000	52200 SOCIAL SECURITY	$25,101	$25,101	$25,101	$25,101
$0	$22,660	$21,548	$6,604	$20,000	52300 RETIREMENT	$21,823	$21,823	$21,823	$21,823
$339,690	$366,419	$366,762	$179,839	$346,006	SUB TOTAL	$370,327	$370,327	$370,327	$370,327
					MATERIALS & SUPPLIES				
$1,575	$1,922	$1,365	$145	$1,000	56120 OFFICE SUPPLIES	$1,470	$1,470	$1,470	$1,470
$0	$0	$0	$0	$0	56400 BOOKS & PUBLICATIONS	$0	$0	$0	$0
$1,575	$1,922	$1,365	$145	$1,000	SUB TOTAL	$1,470	$1,470	$1,470	$1,470
					CONTRACTUAL SERVICES				
$529	$395	$600	$347	$600	54100 TELEPHONE	$600	$600	$600	$600
$0	$0	$0	$0	$0	55800 TRAVEL & TRANSPORTATION	$0	$0	$0	$0
$13,754	$17,064	$18,772	$0	$1,000	53510 DATA PROCESSING	$3,250	$3,250	$3,250	$3,250
$1,279	$1,534	$2,130	$0	$2,000	53200 PROFESSIONAL DEVELOPMENT	$2,130	$2,130	$2,130	$2,130
$2,938	$350	$3,600	$68,001	$65,000	55990 OTHER CONTRACTUAL	$8,600	$8,600	$3,600	$3,600
$18,500	$19,343	$25,102	$68,348	$68,600	SUB TOTAL	$14,580	$14,580	$9,580	$9,580
					CAPITAL OUTLAY				
$0	$0	$0	$0	$0	57330 OFFICE EQUIPMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
$359,765	$387,684	$393,229	$248,332	$415,606	GRAND TOTAL	$386,377	$386,377	$381,377	$381,377

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	CENTRAL SERVICES	4129

EXPLANATION:

Central Services is responsible for the purchasing functions of all departments, risk management, loss control and safety, custodial support for five open Town buildings and two closed buildings.

IMPACT OF STATE MANDATES

Mandates impacting this department include state requirements regarding purchases subject to competitive bid.
Also reporting requirements in area of Solid Waste.
OSHA yearly reports are required too.

HIGHLIGHTS OF FY 2023-2024

The Department generated 639 PO's to date, 14 bids, 6 RFP's
Attended all PPBC meetings and will be the liaison to PPBC members during the construction projects.
Continue to piggy back off of contracts with CT Source, CREC and CRCOG and any other consortiums to ensure competitive bidding and secure the best prices for the town.
Standardized solicitation and contract templates for accuracy and consistency.

OBJECTIVES FOR FY 2024-2025

Manage central purchasing activities to control the Town's costs and provide professional and efficient service to all departments.
Continue higher usage of P-Card to generate revenue for the Town.
Create and maintain Insurance certificates for risk management
Facilitate greater use of Munis for backup for Purchase Orders, Insurance Certificates, Etc.
Police Department project - Construction to be completed May 2024
New High School project -Construction scheduled to be completed September 2024
NBIS masonry & roof project - Construction to be completed August 2024

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Purchasing Assistant	1.0	1.0	1.0	1.0
Secretary	0.7	0.7	0.7	0.7
TOTAL	1.7	1.7	1.7	1.7

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT					2024-2025	DEPT: 4129			
HISTORICAL INFORMATION		2023-24			ACTIVITY: CENTRAL SERVICES	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$76,172	$85,977	$87,550	$48,639	$87,250	51610 FULL TIME	$87,550	$87,550	$87,550	$87,550
$31,344	$37,342	$38,032	$22,123	$38,100	51620 PART TIME	$40,272	$40,272	$40,272	$40,272
$16,660	$9,360	$9,607	$5,377	$9,600	52200 SOCIAL SECURITY	$9,778	$9,778	$9,778	$9,778
$0	$5,197	$12,422	$6,766	$12,300	52300 RETIREMENT	$13,879	$13,879	$13,879	$13,879
$124,176	$137,875	$147,611	$82,905	$147,250	SUB TOTAL	$151,479	$151,479	$151,479	$151,479
					MATERIALS & SUPPLIES				
$7,618	$13,229	$14,875	$7,443	$14,875	56120 OFFICE SUPPLIES	$14,875	$14,875	$14,875	$14,875
$1,978	$2,352	$4,750	$3,344	$4,750	56900 TECHNICAL SUPPLIES	$4,750	$4,750	$4,750	$4,750
$5,558	$5,795	$10,598	$6,255	$10,598	56010 CLEANING SUPPLIES	$10,598	$10,598	$10,598	$10,598
$0	$0	$0	$0	$0	204 UNIFORMS AND CLOTHING	$0	$0	$0	$0
$10,316	$5,872	$0	($1,903)	$0	56240 HEATING FUEL	$0	$0	$0	$0
$0	$2,187	$12,000	$3,030	$12,000	56210 NATURAL GAS	$12,000	$12,000	$12,000	$12,000
$3,664	$4,377	$5,182	$3,000	$5,182	56260 MOTOR FUEL AND LUBRICANTS	$5,182	$5,182	$5,182	$5,182
$0	$0	$0	$0	$0	56400 BOOKS & PUBLICATIONS	$0	$0	$0	$0
$29,135	$33,813	$47,405	$21,169	$47,405	SUB TOTAL	$47,405	$47,405	$47,405	$47,405
					CONTRACTUAL SERVICES				
$7,198	$7,596	$9,000	$4,565	$9,000	54100 TELEPHONE	$9,000	$9,000	$9,000	$9,000
$39,978	$23,280	$47,280	$4,824	$24,058	56220 UTILITIES	$24,058	$24,058	$24,058	$24,058
$0	$3,178	$1,375	$656	$1,375	54411 WATER/SEWER	$1,375	$1,375	$1,375	$1,375
$2,715	$2,414	$4,500	$2,000	$4,500	55500 PRINTING & BINDING	$4,500	$4,500	$3,000	$3,000
$579	$1,253	$1,200	$1,604	$1,200	55400 ADVERTISING	$1,200	$1,200	$1,200	$1,200
$0	$0	$0	$0	$0	55800 TRAVEL & TRANSPORTATION	$0	$0	$0	$0
$11,502	$23,320	$31,000	$15,521	$28,000	55301 POSTAGE	$31,000	$31,000	$31,000	$31,000
$3,395	$6,501	$7,170	$1,108	$7,170	54300 EQUIPMENT MAINTENANCE	$7,170	$7,170	$7,170	$7,170
$8,820	$16,524	$12,150	$12,871	$12,150	54301 FACILITIES MAINTENANCE	$12,150	$12,150	$22,150	$22,150
$13,772	$13,218	$14,088	$16,151	$14,088	54440 EQUIPMENT RENTAL	$14,088	$14,088	$14,088	$14,088
$3,523	$1,800	$0	$0	$0	53510 DATA PROCESSING	$0	$0	$0	$0
$430	$0	$947	$385	$947	53200 PROFESSIONAL DEVELOPMENT	$3,250	$750	$750	$750
$26,315	$29,924	$30,750	$30,618	$30,750	55990 OTHER CONTRACTUAL	$30,750	$30,750	$30,750	$30,750
$118,226	$129,007	$159,460	$90,303	$133,238	SUB TOTAL	$138,541	$136,041	$144,541	$144,541
					CAPITAL OUTLAY				
$0	$0	$0	$0	$0	57330 OFFICE EQUIPMENT	$0	$0	$0	$0
$2,523	$0	$0	$0	$0	57200 BUILDING EQUIPMENT	$6,000	$6,000	$1,500	$1,500
$2,523	$0	$0	$5,000	$0	SUB TOTAL	$6,000	$6,000	$1,500	$1,500
$274,061	$300,695	$354,476	$199,377	$327,892	GRAND TOTAL	$343,425	$340,925	$344,925	$344,925

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	ASSESSOR	4131

EXPLANATION:

The Office of the Assessor is responsible for the valuation and assessment of all Real, Personal and Motor Vehicle properties within the legal boundaries of the Town of North Branford. An annual Grand List is compiled which represents 70% of true and actual value, obtained through the process of discovery, listing and valuation. Exemptions, such as Veterans, Blind, Disabled, Farm Land, Manufacturing Machinery, etc., are then applied to each qualified account, creating the Net Taxable Grand List. This list signifies approximately 70% of all revenue received by the Town, and is the largest source of income used to supplement the Town's budget and calculate the mill rate.

The Assessor's Office is a main hub for information to Real Estate Brokers, Appraisers, Title Searchers, Attorneys, Surveyors, as well as other Town Departments, and the General Public. Annual updates to the Assessor Tax Maps are also maintained, as well as providing assistance for State and local Exemption programs.

IMPACT OF STATE MANDATES

Assessment procedures are mandated by law as prescribed within the Connecticut General Statutes.

HIGHLIGHTS FOR FY 2023-24

Net Grand List Growth for six straight years

OBJECTIVES FOR FY 2024-25

Revaluation of all Real Property

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Assessor	1.0	1.0	1.0	1.0
Account Clerk I	1.0	1.0	1.0	1.0
Part Time Clerk	0.0	0.0	0.0	0.0
TOTAL	2.0	2.0	2.0	2.0

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4131

HISTORICAL INFORMATION		2023-24			ACTIVITY: ASSESSOR	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$141,691	$147,309	$154,496	$85,627	$154,496	51610 FULL TIME	$154,496	$154,496	$154,496	$154,496
$0	$0	$0	$0	$0	51620 PART TIME	$0	$0	$0	$0
$361	$372	$763	$0	$763	51630 OVERTIME	$763	$763	$763	$763
$5,000	$0	$0	$0	$0	51900 ASSESSOR MISCELLANEOUS PAY	$0	$0	$0	$0
$26,922	$11,320	$28,459	$6,575	$11,877	52200 SOCIAL SECURITY	$12,065	$12,065	$12,065	$12,065
$0	$16,409	$17,384	$9,479	$17,384	52300 RETIREMENT	$16,644	$16,644	$16,644	$16,644
$173,974	$175,409	$201,102	$101,681	$184,520	SUB TOTAL	$183,968	$183,968	$183,968	$183,968
					MATERIALS & SUPPLIES				
$0	$0	$0	$0	$0	56120 OFFICE SUPPLIES	$0	$0	$0	$0
$0	$0	$0	$0	$0	56900 TECHNICAL SUPPLIES	$0	$0	$0	$0
$666	$3,227	$1,700	$0	$1,500	56400 BOOKS AND PUBLICATIONS	$1,700	$1,700	$1,700	$1,700
$666	$3,227	$1,700	$0	$1,500	SUB TOTAL	$1,700	$1,700	$1,700	$1,700
					CONTRACTUAL SERVICES				
$0	$0	$0	$0	$0	54100 TELEPHONE	$0	$0	$0	$0
$1,955	$2,990	$2,315	$0	$3,300	55500 PRINTING AND BINDING	$2,300	$2,300	$2,300	$2,300
$111	$45	$200	$410	$440	55400 ADVERTISING	$200	$200	$200	$200
$0	$0	$0	$0	$0	55800 TRAVEL & TRANSPORTATION	$0	$0	$0	$0
$21,584	$24,093	$26,650	$27,817	$27,490	53510 DATA PROCESSING	$30,957	$30,957	$29,082	$29,082
$1,405	$1,263	$1,394	$60	$1,394	53200 PROFESSIONAL DEVELOPMENT	$1,394	$1,394	$1,394	$1,394
$0	$14,386	$0	$0	$0	55990 OTHER CONTRACTUAL	$0	$0	$0	$0
$25,056	$42,776	$30,559	$28,287	$32,624	SUB TOTAL	$34,851	$34,851	$32,976	$32,976
					CAPITAL OUTLAY				
$0	$0	$0	$0	$0	57330 OFFICE EQUIPMENT	$0	$0	$0	$0
$0	$0	$0	$0	$0		$0	$0	$0	$0
$199,696	$221,413	$233,361	$129,968	$218,644	GRAND TOTAL	$220,519	$220,519	$218,644	$218,644

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	BOARD OF ASSESSMENT APPEALS	4133

EXPLANATION:

The Board of Assessment Appeals consists of three (3) members appointed by the Town Council for a three (3) year term. The Board hears appeals from decisions of the Assessor. It is empowered to change assessments in order to correct any inequities it may discover.

New legislation per PA95-283 states that the Board of Assessment Appeals will hold hearings in March and September by appointment only. Written application must be made to the Board of Assessment Appeals on or before February 20th annually in order to be granted a hearing during the month of March.

PERSONNEL

None

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4133

HISTORICAL INFORMATION		2023-24			ACTIVITY: BOARD OF ASSESSMENT APPEALS	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					CONTRACTUAL SERVICES				
$0	$210	$100	$0	$100	55400 ADVERTISING	$100	$100	$100	$100
$0	$0	$0	$0	$0	53200 PROFESSIONAL DEVELOPMENT	$0	$0	$0	$0
$0	$1,500	$1,500	$0	$1,500	55990 OTHER CONTRACTUAL	$1,500	$1,500	$1,500	$1,500
$0	$1,710	$1,600	$0	$1,600	SUB TOTAL	$1,600	$1,600	$1,600	$1,600
$0	$1,710	$1,600	$0	$1,600	GRAND TOTAL	$1,600	$1,600	$1,600	$1,600

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	**TAX COLLECTOR**	**4135**

EXPLANATION:

The North Branford Tax Collector's office is responsible for collecting taxes on real estate, personal property and motor vehicles. The Tax Collector's office is responsible for the collection of over $49 million in budgeted revenues which is derived from over 5,300 real estate, 14,500 Motor Vehicle and 610 Personal Property accounts and 2200 Supplemental Motor Vehicle accounts. The office is also responsible for the collection of delinquent taxes and fees - these activities are governed by State Statutes. The Tax Collector's Office is also responsible for the collection of sewer assessment and sewer user fees. All delinquent interest, lien fees, and warrant fees are set by the State of Connecticut.

IMPACT OF STATE MANDATES

The operations of the Tax Collector's Office are subject to numerous State Statutes and regulations.

HIGHLIGHTS OF FY 2023-24

Worked with Town Attorney and TaxServ to collect delinquent taxes

OBJECTIVES FOR FY 2024-25

Continue to improve collections

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Tax Collector (tax %)	0.8	0.8	0.8	0.8
Account Clerk II (tax %)	0.8	0.8	0.8	0.8
Part time clerk (tax %)	0.8	0.8	0.8	0.8
TOTAL	2.4	2.4	2.4	2.4

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4135

HISTORICAL INFORMATION		2023-24			ACTIVITY: TAX COLLECTOR	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$95,419	$69,379	$108,800	$62,913	$108,500	51610 FULL TIME	$109,117	$109,117	$109,117	$109,117
$31,079	$32,613	$32,615	$15,270	$33,000	51620 PART TIME	$32,927	$32,927	$32,927	$32,927
$0	$30	$0	$0	$0	51630 OVERTIME	$0	$0	$0	$0
$20,814	$6,663	$11,010	$5,688	$11,250	52200 SOCIAL SECURITY	$11,058	$11,058	$11,058	$11,058
	$7,604	$15,456	$4,783	$16,000	52300 RETIREMENT	$15,512	$15,512	$15,512	$15,512
$147,312	$116,289	$167,881	$88,654	$168,750	SUB TOTAL	$168,614	$168,614	$168,614	$168,614
					MATERIALS & SUPPLIES				
$1,961	$2,463	$2,060	$485	$2,400	56900 TECHNICAL SUPPLIES	$2,760	$2,760	$2,760	$2,760
$1,961	$2,463	$2,060	$485	$2,400	SUB TOTAL	$2,760	$2,760	$2,760	$2,760
					CONTRACTUAL SERVICES				
$0	$0	$0	$0	$0	54100 TELEPHONE	$0	$0	$0	$0
$0	$0	$0	$0	$0	55500 PRINTING AND BINDING	$0	$0	$0	$0
$446	$90	$510	$150	$510	55400 ADVERTISING	$510	$510	$510	$510
$11,448	$14,100	$12,333	$12,000	$12,333	53510 DATA PROCESSING	$12,333	$12,333	$12,333	$12,333
$1,225	$200	$1,350	$615	$1,350	53200 PROFESSIONAL DEVELOPMENT	$1,990	$1,990	$1,990	$1,990
$9,699	$9,034	$14,490	$353	$10,000	55990 OTHER CONTRACTUAL	$16,540	$16,540	$16,540	$16,540
$22,818	$23,629	$28,683	$13,118	$24,193	SUB TOTAL	$31,373	$31,373	$31,373	$31,373
					CAPITAL OUTLAY				
$0	$0	$100	$0	$0	57330 OFFICE EQUIPMENT	$100	$100	$100	$100
$0	$0	$100	$0	$0	SUB TOTAL	$100	$100	$100	$100
$172,091	$142,381	$198,724	$102,257	$195,343	GRAND TOTAL	$202,847	$202,847	$202,847	$202,847

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	TOWN ATTORNEY	4139

EXPLANATION:

The Town Attorney is appointed by the Town Council and serves for the term of the Town Council appointing him. He serves as legal advisor to the Town Council, Town Manager and all Boards, Commissions and Offices of the Town, except the Board of Education. He represents the Town in actions or proceedings in which the Town is a party or has an interest.

The Town Attorney is paid a retainer for which he attends all Town Council meetings, renders legal opinion to all Boards, Commissions and Town staff, and provides legal advice to all Town officers.

Funds are also included to cover litigations outside of the Town Attorney's normal role. These funds are used to fund law suits, administrative hearings, and other special projects at a rate of $150 per hour.

Funds are also included for a labor attorney and other outside counsel to assist the various departments on labor related questions and other matters of litigation.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4139

HISTORICAL INFORMATION		2023-24			ACTIVITY: TOWN ATTORNEY	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					MATERIALS & SUPPLIES				
$0	$0	$0	$0	$0	56400 BOOKS & PUBLICATIONS	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
					CONTRACTUAL SERVICES				
$71,176	$47,223	$60,000	$25,000	$60,000	58200 LITIGATION	$65,000	$65,000	$65,000	$65,000
$0	$0	$100	$0	$0	53200 PROFESSIONAL DEVELOPMENT	$100	$100	$100	$100
$60,226	$60,000	$65,000	$60,000	$62,500	55990 OTHER CONTRACTUAL	$65,000	$65,000	$65,000	$65,000
$131,402	$107,223	$125,100	$85,000	$122,500	SUB TOTAL	$130,100	$130,100	$130,100	$130,100
$131,402	$107,223	$125,100	$85,000	$122,500	GRAND TOTAL	$130,100	$130,100	$130,100	$130,100

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	TECHNOLOGY	4143

EXPLANATION:

This department was created in the 2000-01 budget as a means to better account for technology expenditures that covered many departments.

HIGHLIGHTS OF FY 2023-24

1. New website launched
2. Explored putting streaming video of Town meetings (Boards & Commissions) on the Town's website.
3. Assisted all the Departments with technology concerns
4. Provided new technology to Town Council members
5. Assisted all the Departments with the MUNIS conversion
6. Began installation of town-owned fiber to allow remote departments to access town files easier

OBJECTIVES FOR FY 2024-25

1. Formulate a plan for systematic replacement of PC's and other technology to keep all users as efficient as possible
2. Replace security cameras at Town Hall
3. Bring the town-owned fiber project to completion

<u>PERSONNEL</u>

NONE

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: GENERAL GOVERNMENT | 2024-2025 | DEPT: 4143

HISTORICAL INFORMATION		2023-24			ACTIVITY : TECHNOLOGY	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$0	$0	$8,091	$6,667	$8,092	51620 PART TIME	$8,091	$8,091	$8,091	$8,091
$0	$0	$117	$510	$619	52200 SOCIAL SECURITY	$619	$619	$619	$619
$0	$0	$0	$58	$728	52300 RETIREMENT	$728	$728	$728	$728
$0	$0	$8,208	$7,235	$9,439	SUB TOTAL	$9,438	$9,438	$9,438	$9,438
					MATERIALS & SUPPLIES				
$3,302	$932	$1,400	$13	$750	56900 TECHNICAL SUPPLIES	$1,400	$1,400	$1,400	$1,400
$0	$0	$50	$0	$0	56400 BOOKS & PUBLICATIONS	$50	$50	$50	$50
$3,302	$932	$1,450	$13	$750	SUB TOTAL	$1,450	$1,450	$1,450	$1,450
					CONTRACTUAL SERVICES				
$0	$0	$0	$0	$0	54100 TELEPHONE	$0	$0	$0	$0
$9,583	$73,272	$23,300	$17,737	$35,000	53510 DATA PROCESSING	$23,300	$23,300	$23,300	$23,300
$68,065	$129,938	$156,250	$105,944	$175,000	55990 OTHER CONTRACTUAL	$183,370	$183,370	$181,870	$181,870
$77,648	$203,211	$179,550	$123,681	$210,000	SUB TOTAL	$206,670	$206,670	$205,170	$205,170
					CAPITAL OUTLAY				
$2,270	$0	$0	$7,694	$7,694	57330 OFFICE EQUIPMENT	$2,500	$2,500	$2,500	$2,500
$2,270	$0	$0	$7,694	$7,694	SUB TOTAL	$2,500	$2,500	$2,500	$2,500
$83,220	$204,142	$189,208	$138,623	$227,883	GRAND TOTAL	$220,058	$220,058	$218,558	$218,558

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
GENERAL GOVERNMENT	**TOWN CLERK**	**4147**

EXPLANATION:

The Town Clerk's Office records all documents pertaining to land records. The office handles vital statistics, issues various licenses, and answers inquiries from the public. The Town Clerk is responsible for the preparation and conduct of elections in cooperation with the Registrar of Voters.

IMPACT OF STATE MANDATES

The duties of the office are completely governed by Federal law, the Connecticut General Statutes and the Town Charter.

HIGHLIGHTS OF FY 2023-24

1. Awarded another grant in the amount of $5,500 to continue adding older land records in the electronic database providing greater public access.
2. Training and tweaking of MUNIS ongoing for staff.
3. In conjunction with the Town Manager and Town Council, launched a new fraud alert program for property owners called PropertyCheck. Property owners are able to set up an account to receive alerts via text, email or both when a document in their name is recorded in the land records.
4. Working with Registrar of Voters, ensured secure election process for Presidential Primary and new Early Voting requirements.

	2020-21	2021-22	2022-23	(as of 12-31-23) 2023-24
Recording Fees	$116,221	$93,465	$56,063	$26,818
Town Conveyance Tax	$254,950	$223,056	$163,337	$74,356
Copy Fees	$17,609	$16,681	$10,545	$5,034
Vitals Fees	$18,898	$20,592	$17,581	$7,669
Total Recorded Pages	13,282	12,125	6,457	4,020
Number of Volumes	11.3	10.3	5.9	3.6

In addition, state fees collected and transmitted through 12-31-23 include: recording - **$45,825**; conveyance tax - **$222,730.11** and marriage licenses - **$2,686.**

OBJECTIVES FOR FY 2024-25

1. Apply for a targeted grant under the Historic Document Preservation Grant Program to continue adding records into online land records database.
2. Enhance proficiency of the staff through education and the use of technology.
3. Continue to utilize town website to provide additional information for our residents and customers.
4. Prepare for 2024 Presidential Election and ballot question to change State Constitution to allow no excuse absentee ballots - bracing for impact on office.

PERSONNEL	2023-24 AUTHORIZED	2024-25 DEPT. REQUESTED	2024-25 MANAGER PROPOSED	2024-25 COUNCIL APPROVED
Town Clerk	1.00	1.00	1.00	1.00
Deputy Town Clerk	1.00	1.00	1.00	1.00
Assistant Town Clerk	0.54	0.54	0.54	0.54
TOTAL	2.54	2.54	2.54	2.54

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
CULTURE & RECREATION	ELDERLY HOUSING	4599

EXPLANATION:

This account provides funds to pay the sanitary sewer use charge for sixty (60) units at Hillside Terrace. The amount for the sewer assessment is an estimate. The actual amount is not determinable until the Water Pollution Control Authority sets the Sewer Use Charge in September.

IMPACT OF STATE MANDATES

This department is not affected by State mandates.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: CULTURE & RECREATION					2024-2025	DEPT: 4599			
HISTORICAL INFORMATION		2023-24			ACTIVITY: ELDERLY HOUSING	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					MATERIALS & SUPPLIES				
$28,500	$30,000	$30,000	$30,000	$30,000	302 UTILITIES	$31,500	$31,500	$31,500	$31,500
$28,500	$30,000	$30,000	$30,000	$30,000	SUB TOTAL	$31,500	$31,500	$31,500	$31,500
$28,500	$30,000	$30,000	$30,000	$30,000	GRAND TOTAL	$31,500	$31,500	$31,500	$31,500

Fiscal Year 2024-25 Adopted Annual Budget

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: BOARD OF EDUCATION

2024-2025

HISTORICAL INFORMATION		2023-24				2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$32,422,198	$32,732,408	$33,400,714	$17,660,134	$33,400,714	EDUCATION	$35,979,375	$35,979,375	$33,901,724	$33,901,724
$32,422,198	$32,732,408	$33,400,714	$17,660,134	$33,400,714	GRAND TOTAL	$35,979,375	$35,979,375	$33,901,724	$33,901,724

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
EDUCATION	**EDUCATION**	**4700**

EXPLANATION:

The Board of Education submits a budget to the Town annually for incorporation into the Town's overall budget. The Board of Education determines the final allocation of these funds, the appropriation for education is made as a lump sum amount in the "other contractual" account.

The Board of Education's budget proposal includes the following information for 2024-25 and the preceding periods:

DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	ESTIMATED 2023-24 EXPENDITURE	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET	% CHANGE FROM 2023-24 BUDGET
SALARY	$0	$20,116,430	$20,116,430	$21,451,786		
BENEFITS	$0	$5,332,279	$5,332,279	$5,609,019		
TUITION	$0	$1,593,200	$1,593,200	$2,022,041		
BUILDINGS & GROUNDS	$0	$1,581,237	$1,581,237	$1,763,390		
LEARNING PROGRAMS	$0	$797,558	$797,558	$869,817		
TECHNOLOGY	$0	$481,086	$481,086	$486,741		
TRANSPORTATION	$0	$2,426,289	$2,426,289	$2,744,098		
ADMINISTRATION	$0	$644,658	$644,658	$730,812		
SUPPORT PROGRAMS	$0	$427,977	$427,977	$301,672		
TOTAL BUDGET	**$32,732,408**	**$33,400,714**	**$33,400,714**	**$35,979,375**	**$33,901,724**	**1.50%**

NORTH BRANFORD BOARD OF EDUCATION

1332 MIDDLETOWN AVENUE
NORTHFORD, CONNECTICUT 06472

(203) 484-1440
Fax (203) 484-1445

February 26, 2024

Michael Downes, Town Manager
Town of North Branford
909 Foxon Road
North Branford, CT 06471

Dear Michael,

The North Branford Board of Education respectfully submits its operating and capital budget requests for the 2024/2025 fiscal year to you and the members of the North Branford Town Council for review and consideration.

The Board of Education approved a total operating budget request of $35,979,375.36 for the 2024/2025 fiscal year, an increase of 7.72% over the 2023/2024 budget. Increases in salary and benefits account for 4.83% of this request with 2.89% representing increases in technology, learning and support programs, administrative non-salary items and transportation costs.

The Board also voted to submit a capital budget request of $859,000. The details of the capital request are attached.

A copy of the minutes, showing the approved motions for both the operating and capital budget requests for the 2024/2025 fiscal year, are also attached.

Sincerely,

Shawna Holzer

Shawna Holzer, Chair
North Branford Board of Education

Enclosures
C: Rose Angeloni, Mayor

Fiscal Year 2024-25 Adopted Annual Budget

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: DEBT SERVICE					2024-2025	DEPT: 4899			
HISTORICAL INFORMATION		2023-24			ACTIVITY:	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-24	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$2,888,906	$2,820,000	$2,885,000	$2,885,000	$2,885,000	PRINCIPAL PAYMENTS	$3,325,000	$3,325,000	$3,325,000	$3,325,000
$825,499	$956,338	$2,001,851	$1,605,100	$2,001,851	INTEREST PAYMENTS	$2,449,390	$2,449,390	$2,449,390	$2,449,390
$3,714,405	$3,776,338	$4,886,851	$4,490,100	$4,886,851	GRAND TOTAL	$5,774,390	$5,774,390	$5,774,390	$5,774,390

FUNCTION	ACTIVITY	DEPT NO.
DEBT SERVICE	DEBT SERVICE	4801

EXPLANATION:

This account provides for periodic principal and interest payments due on the Town's general long term debt obligations. Bond Anticipation Notes (BANS) represent short term financing for projects until such time as long term bonds are issued. Financing costs are capitalized as expenditures against the projects for which the borrowing was issued. Serial Bonds are a long-term method of financing capital improvements and other eligible expenses whereby principal is repaid in periodic installments over the life of the issue, usually for a twenty (20) year period.

HIGHLIGHTS OF FY 2023-24

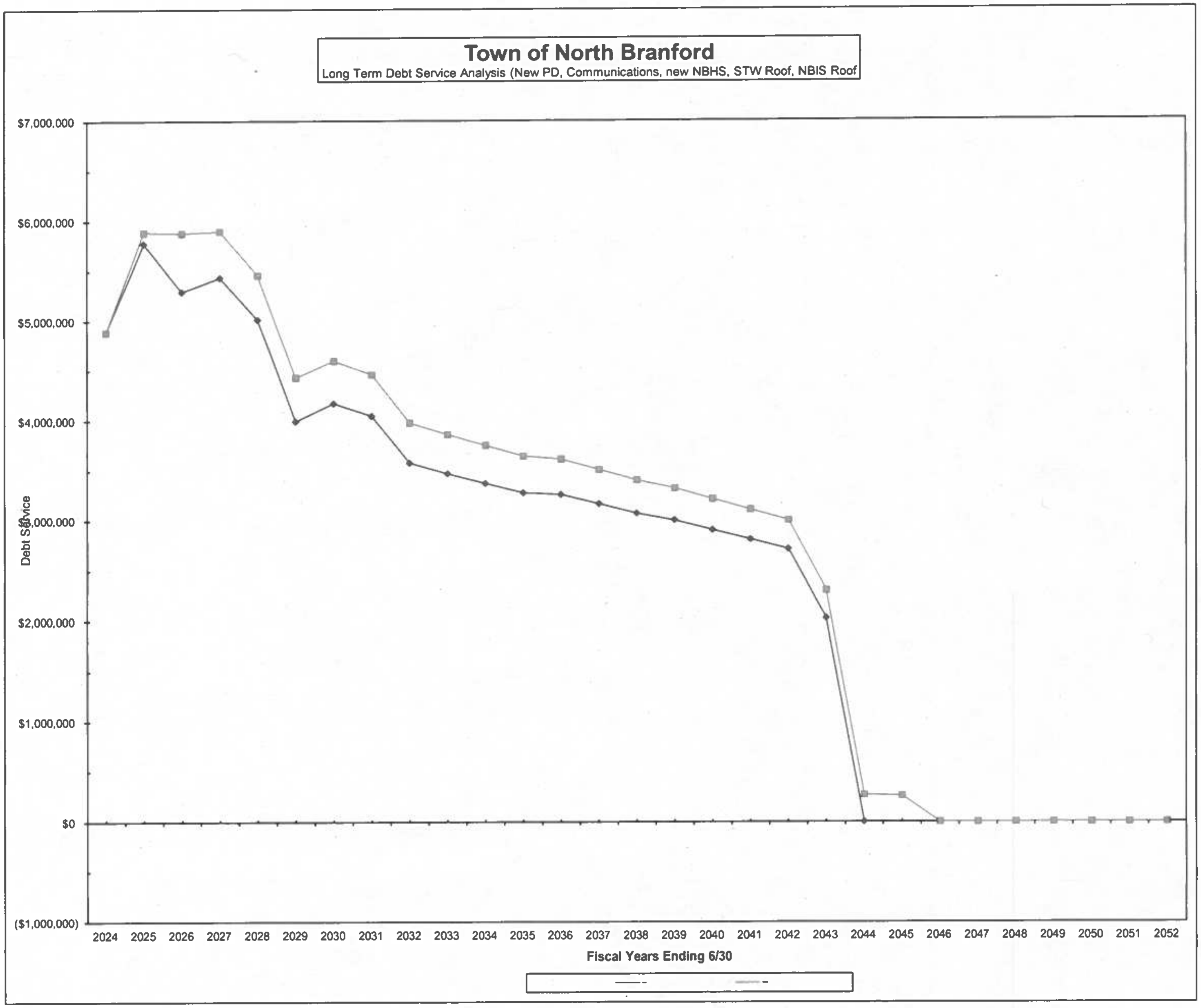
1. Formulated a long range (10-15 year) schedule of major capital expenditures in town to create a uniform debt service level which will allow the projects to be scheduled for proper debt service management.
2. Issued short term notes for funds needed for the new High School, new Police Station project & Townwide Communications project

OBJECTIVES FOR FY 2024-25

1. Issue a fourth round of short-term notes for the High School, Intermediate School & Police Station as well as the new townwide Communications System
2. Work with our Financial Advisor to create a financing schedule that the Town can afford

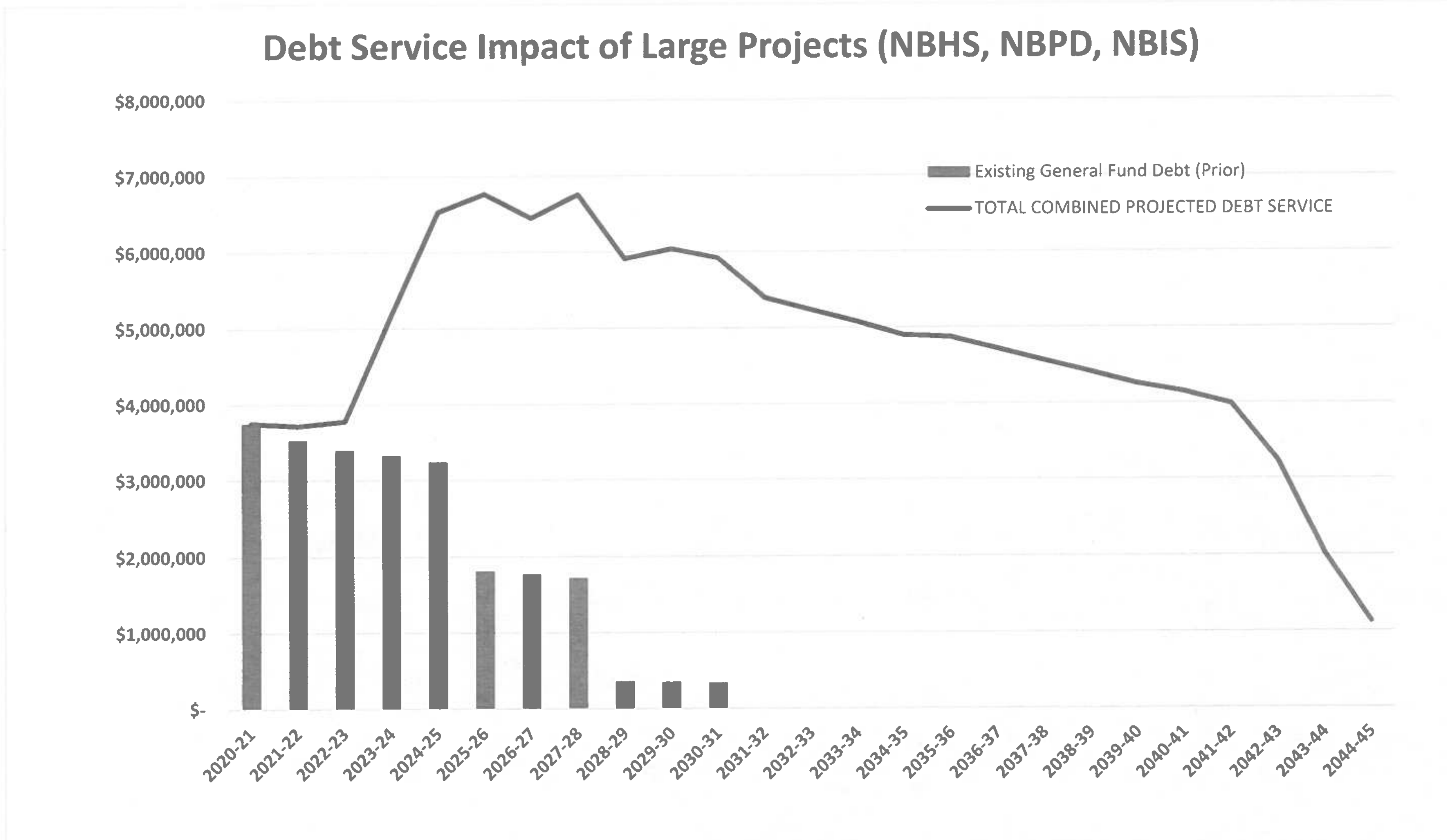
Serial Bonds

Year Issued	Use of Bond Proceeds	Principal Balance 7/1/24	Principal to be paid FY 2024-25	Interest to be paid FY 2024-25	Final Fiscal Year for Payments
2015	Refinanced 2010 bonds	$2,720,000	$365,000	$99,382	2027-2028
2018	Refinanced 2010 Bonds	$1,760,000	$1,760,000	$34,000	2024-2025
2019	Refinanced 2011 Bonds	$2,030,000	$495,000	$89,125	2027-2028
2021	Refinanced 2015 Bonds	$2,290,000	$305,000	$98,500	2030-2031
2021	New Money - NBHS & NBPD	$10,000,000	$400,000	$362,000	2041-2042
2022	New Money - NBHS/NBIS/STW & NBPD	$18,300,000	$0	$793,500	2042-2043
2023	New Money - NBHS/NBIS/STW & NBPD	$14,975,000	$0	$972,883	2043-2044
	TOTALS	$52,075,000	$3,325,000	$2,449,390	


Town of North Branford
Long Term Debt Service Analysis (New PD, Communications, new NBHS, STW Roof, NBIS Roof
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
($1,000,000)
Debt Service
2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044 2045 2046 2047 2048 2049 2050 2051 2052
Fiscal Years Ending 6/30

TOWN OF NORTH BRANFORD, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
CONNECTICUT STATUTES, SECTION 7-374(b)
FOR THE YEAR ENDED JUNE 30, 2023

TAX BASE:						
Total tax collections (including interest and lien fees)						$44,720,105
REIMBURSEMENT OF REVENUE LOST ON:						
Tax Relief for Elderly Freeze Grant						$0
TOTAL BASE						$44,720,105
	GENERAL PURPOSE	**SCHOOLS**	**SEWER**	**URBAN RENEWAL**	**PENSION DEFICIT**	**TOTAL LIMITATION**
DEBT LIMITATION:						
2 1/4 times base	$100,620,236					
4 1/2 times base		$201,240,473				
3 3/4 times base			$167,700,394			
3 1/4 times base				$145,340,341		
3 times base					$134,160,315	
7 times base						$313,040,735
TOTAL LIMITATIONS	$100,620,236	$201,240,473	$167,700,394	$145,340,341	$134,160,315	$313,040,735
INDEBTEDNESS:						
Bonds	$10,127,000	$14,221,000	$157,000	$0	$0	$24,505,000
Authorized and Unissued	$12,175,000	$41,275,000	$0			$53,450,000
Bond Anticipation Notes	$6,025,000	$28,975,000				
Less: School building grants						$0
TOTAL INDEBTEDNESS	$28,327,000	$84,471,000	$157,000	$0	$0	$112,955,000
DEBT LIMITATION IN EXCESS OF OUTSTANDING DEBT	$72,293,236	$116,769,473	$167,543,394	$145,340,341	$134,160,315	$200,085,735


Debt Service Impact of Large Projects (NBHS, NBPD, NBIS)
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
Existing General Fund Debt (Prior)
TOTAL COMBINED PROJECTED DEBT SERVICE
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27
2027-28
2028-29
2029-30
2030-31
2031-32
2032-33
2033-34
2034-35
2035-36
2036-37
2037-38
2038-39
2039-40
2040-41
2041-42
2042-43
2043-44
2044-45

Fiscal Year 2024-25 Adopted Annual Budget

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

OTHER					2024-2025				
HISTORICAL INFORMATION		2023-24				2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$75	$0	$100	$0	$100	WPCA	$100	$100	$100	$100
$75	$0	$100	$0	$100	GRAND TOTAL	$100	$100	$100	$100

FUNCTION	ACTIVITY	DEPT NO.
OTHER	WATER POLLUTION CONTROL AUTHORITY	5000

EXPLANATION:

The Town Council serves as the Water Pollution Control Authority. The Water Pollution Control Authority operates pursuant to State Statutes and oversees the construction and operation of sanitary sewers and provides for their operation.

The Water Pollution Control Authority account provides for legal advertising costs.

HIGHLIGHTS OF FY 2023-24

1. Continued relationship with Veolia Water North America, who has been providing contract operations for the past nine years.
2. Kept sewer use rates at $500 per residential unit.

OBJECTIVES FOR FY 2024-25

1. Continue to address possible sewer connections to enhance potential for growth of industrial and commercial development proposals in Town.
2. Continue to work and coordinate with the Towns of North Haven, Branford and the Greater New Haven WPCA on issues related to the discharge of North Branford waste into their systems.
3. Continue to develop a Sewer Works Operating and Capital Budget that seeks to develop level funding from user fees.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: OTHER					2024-2025	DEPT: 5000			
HISTORICAL INFORMATION		2023-24			ACTIVITY: WATER POLLUTION CONTROL AUTHORITY	2 0 2 4 - 2 0 2 5			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					CONTRACTUAL SERVICES				
$75	$0	$100	$0	$100	304 ADVERTISING	$100	$100	$100	$100
$75	$0	$100	$0	$100	SUB TOTAL	$100	$100	$100	$100
$75	$0	$100	$0	$100	GRAND TOTAL	$100	$100	$100	$100

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TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: SOLID WASTE

2024-2025

HISTORICAL INFORMATION		2023-24				2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$16,987	$19,365	$32,665	$21,467	$28,065	HAZ WASTE/RECYCLING	$27,665	$27,665	$27,665	$27,665
$1,374,103	$1,398,864	$1,530,781	$821,497	$1,530,781	SOLID WASTE DISPOSAL	$1,576,113	$1,576,113	$1,576,113	$1,576,113
$1,391,090	$1,418,230	$1,563,446	$842,964	$1,558,846	GRAND TOTAL	$1,603,778	$1,603,778	$1,603,778	$1,603,778

FUNCTION	ACTIVITY	DEPT NO.
SOLID WASTE	HAZARDOUS WASTE/RECYCLING	8401

EXPLANATION:

The North Branford Recycling budget represents activities and funds for the Solid Hazardous Waste/Recycling Committee. The Committee, in conjunction with the Town Manager, plans and implements programs pertinent to residential recycling and hazardous waste disposal.
Such programs include, but are not limited to:
* Town wide participation in HazWaste Central, the regional collection center for hazardous material.
* Curbside co-mingled residential pick up of recyclable items.
* Drop off location for leaves (6 weeks in the fall and 4 weeks in the spring), 2 weeks curbside in the spring. This is an additional week for the residents .

Electronics collection for residents 3 times per year.
Collection of "film" plastics (plastic shopping bags, etc.) through a program with Trex.

IMPACT OF STATE MANDATES

State regulations regarding solid waste disposal, hazardous materials and recycling all have a significant influence on the activities of this department.

HIGHLIGHTS OF FY 2022-23

Continue our electronic recycling program for disposal of all electronics for the residents which is free to the residents or the town.
Continue our recycling program for residents to dispose of propane tanks with either no cost or a nominal fee.
Bulky waste seems to have evened out by residents realizing it is collected only twice a year now.
Leaves collected at the Public Works facility has been a successful program for residents to dispose of them.
Looking in to a food waste program with DEEP.
Our recycling of "film" through Big Y and Trex is a huge success! The Town has earned 12 Trex benches to date.
Almost 4600 lbs. of plastic bags and "film" were collected this year.

OBJECTIVES FOR FY 2024-25

Continue with HazWaste Committee educating town residents about recycling, how to remove waste from the landfills, etc.
Continue our advertising to residents to make them more aware of how to recycle plastic bags and film and collection sites throughout the Town.
School Food Waste Diversion Pilot Program

PERSONNEL	2022-23 AUTHORIZED	2023-24 DEPT. REQUESTED	2023-24 MANAGER PROPOSED	2023-24 COUNCIL APPROVED
Commission Clerk	1.0	1.0	1.0	1.0

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: SOLID WASTE | 2024-2025 | DEPT: 8401

HISTORICAL INFORMATION		2023-24			ACTIVITY: HAZ WASTE/RECYCLING	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					PERSONNEL SERVICES				
$450	$750	$1,000	$575	$1,000	51620 PART TIME	$1,000	$1,000	$1,000	$1,000
$29	$15	$15	$8	$15	52200 SOCIAL SECURITY	$15	$15	$15	$15
$0	$7	$0	$0	$0	52300 RETIREMENT	$0	$0	$0	$0
$479	$772	$1,015	$583	$1,015	SUB TOTAL	$1,015	$1,015	$1,015	$1,015
					MATERIALS & SUPPLIES				
$308	$385	$1,000	$0	$500	56900 TECHNICAL SUPPLIES	$1,000	$1,000	$1,000	$1,000
$0	$0	$0	$0	$0	208 HEATING FUEL	$0	$0	$0	$0
$308	$385	$1,000	$0	$500	SUB TOTAL	$1,000	$1,000	$1,000	$1,000
					CONTRACTUAL SERVICES				
$1	$0	$150	$0	$0	54100 TELEPHONE	$150	$150	$150	$150
$0	$0	$0	$0	$0	302 UTILITIES	$0	$0	$0	$0
$411	$888	$1,000	$847	$1,000	55500 PRINTING AND BINDING	$1,000	$1,000	$1,000	$1,000
$0	$0	$500	$0	$500	309 POSTAGE/INSERTS	$500	$500	$500	$500
$0	$0	$0	$37	$50	54301 FACILITIES MAINTENANCE	$0	$0	$0	$0
$0	$0	$0	$0	$0	319 PROFESSIONAL DEVELOPMENT	$0	$0	$0	$0
$15,788	$17,321	$29,000	$20,000	$25,000	55990 OTHER CONTRACTUAL	$24,000	$24,000	$24,000	$24,000
$16,200	$18,209	$30,650	$20,884	$26,550	SUB TOTAL	$25,650	$25,650	$25,650	$25,650
					CAPITAL OUTLAY				
$0	$0	$0	$0	$0	501 BUILDING CONSTRUCTION	$0	$0	$0	$0
$0	$0	$0	$0	$0	SUB TOTAL	$0	$0	$0	$0
$16,987	$19,365	$32,665	$21,467	$28,065	GRAND TOTAL	$27,665	$27,665	$27,665	$27,665

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
PUBLIC WORKS	**REFUSE REMOVAL**	**8403**

EXPLANATION:

The costs of refuse removal were incorporated in the General Fund operating budget for the first time in fiscal 1992-93. Previously, the Town had billed homeowners' twice per year for refuse collection. This budget includes the cost of household waste and recyclables collection, fees paid for waste disposal and rebates to condominiums that are not eligible for Town refuse collection service.

Our new program with Simple Recycling generates revenue for the Town.

IMPACT OF STATE MANDATES

State mandates concerning solid waste disposal, recycling, and the disposal of "white goods" (appliances) and leaves have a significant impact on this budget. In addition, the Town is obligated to meet certain tonnage disposal requirements.

The State's mandatory recycling percentage of 25% of solid waste is a level the Town is also obligated to meet.

HIGHLIGHTS OF FY 2022-23

1 Our plastic film program has earned benches for businesses here in town who have participated in this program.
Total tonnage collected this year is approximately 450 tons. Two (2) benches are received free from Trex every year.
2 Electronics collections continue for the residents at no cost to them or the town (3) times per year.
Propane tanks, helium tanks, tires are also collected during the Ewaste collections at a minimum charge to residents.
3 Looking in to a food waste program with a grant through DEEP.
4 Looking in to a clothing collection program to keep clothing out of the trash bin.
5 Lump sum contract with John's Refuse was in its second year.
6 Bulky waste collection options were explored

OBJECTIVES FOR FY 2024-25

1 Continue efforts to reduce MSW and bulk and increase recycling volume town wide.
2 Increase public awareness of recycling and the benefits to the residents and the impact it has on reducing the budget.
3 Continue the new program with Trex to obtain park benches the Town and businesses who participate in the program.

PERSONNEL

None

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: SOLID WASTE	2024-2025	DEPT: 8403

HISTORICAL INFORMATION		2023-24			ACTIVITY: REFUSE REMOVAL	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
					CONTRACTUAL SERVICES				
$1,374,103	$1,398,864	$1,530,781	$821,497	$1,530,781	55990 OTHER CONTRACTUAL	$1,576,113	$1,576,113	$1,576,113	$1,576,113
$1,374,103	$1,398,864	$1,530,781	$821,497	$1,530,781	GRAND TOTAL	$1,576,113	$1,576,113	$1,576,113	$1,576,113

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TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: RESERVE FOR CONTINGENCY

2024-2025

HISTORICAL INFORMATION		2023-24				2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$56,128	$60,740	$94,631	$0	$75,000	RESERVE FOR CONTINGENCY	$774,264	$774,264	$349,264	$349,264
$56,128	$60,740	$94,631	$0	$75,000	GRAND TOTAL	$774,264	$774,264	$349,264	$349,264

ANNUAL BUDGET

FUNCTION	ACTIVITY	DEPT NO.
CONTINGENCY	**RESERVE FOR CONTINGENCY**	**9800**

EXPLANATION:

Reserve for Contingency provides a reserve to meet unanticipated expenses during the fiscal year.

The Town Council's contingency can only be spent by Town Council's authorization, and is used to meet unanticipated expenses during the fiscal year.

IMPACT OF STATE MANDATES

There are no direct impacts on this function, although new unfunded State mandates could cause the Town Council to appropriate funds from contingency to meet unanticipated expenditures.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: BENEFITS, INSURANCE AND OTHER					2024-2025	DEPT: 9800			
HISTORICAL INFORMATION		2023-24			ACTIVITY: RESERVE FOR CONTINGENCY	2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$56,128	$60,740	$94,631	$0	$75,000	760 RESERVE FOR CONTINGENCY Council	$774,264	$774,264	$349,264	$349,264
$56,128	$60,740	$94,631	$0	$75,000	GRAND TOTAL	$774,264	$774,264	$349,264	$349,264

Fiscal Year 2024-25 Adopted Annual Budget

TOWN OF NORTH BRANFORD ANNUAL BUDGET									
FUNCTION: OPERATING TRANSFERS					2024-2025				
HISTORICAL INFORMATION		2022-23			ACTIVITY:	2024 - 2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/23	PROJECTED 2022-2023	CATEGORY SUMMATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$1,628,983	$4,310,640	$954,304	$0	$954,304	OPERATING TRANSFERS OUT	$57,000	$57,000	$59,500	$59,500
$1,628,983	$4,310,640	$954,304	$0	$954,304	GRAND TOTAL	$57,000	$57,000	$59,500	$59,500

FUNCTION	ACTIVITY	DEPT NO.
OPERATING TRANSFERS OUT	OPERATING TRANSFERS	9900

Operating transfers out result in the reduction of a fund's expendable resources, but are not classified as expenditures. An operating transfer is a legally authorized transfer between funds, in which one fund is responsible for the initial receipt of funds (property taxes, sewer assessments, fees, etc.) and another fund is responsible for the actual disbursement. In the annual audit, the disbursing fund records the transactions as "Other Financing Uses" of resources and not as an operating expenditure. In a similar manner, the fund receiving the transfer does not record the receipts as revenue, but rather as "Other Financing Sources" of funds.

TOWN OF NORTH BRANFORD
ANNUAL BUDGET

FUNCTION: OPERATING TRANSFERS | 2024-2025 | DEPT: 9900

HISTORICAL INFORMATION		2022-23			ACTIVITY:	2024 - 2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/23	PROJECTED 2022-2023	EXPENDITURE CLASSIFICATION	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$5,000	$5,000	$5,000	$0	$5,000	TRANSFER TO CAPITAL RESERVES FUND	$5,000	$5,000	$5,000	$5,000
$0	$0	$0	$0	$0	FOR EQUIPMENT MAINTENANCE	$0	$0	$0	$0
$0	$50,000	$50,000	$0	$50,000	TRANSFER FOR FACILITY MAINTENANCE RES.	$0	$0	$0	$0
$260,000	$750,000	$275,000	$0	$275,000	TRANSFER TO CAPITAL RESERVES FUND	$0	$0	$0	$0
$0	$0	$0	$0	$0	FIRE EQUIPMENT RESERVE	$0	$0	$0	$0
									$0
$335,000	$815,000	$225,000	$0	$225,000	TRANSFER TO CAPITAL RESERVES FUND	$0	$0	$0	$0
$0	$0	$0	$0	$0	PUBLIC WORKS RESERVE	$0	$0	$0	$0
$0	$55,000	$25,000	$0	$25,000	TRANSFER TO PW RESERVE - SMALLER ITEMS	$0	$0	$0	$0
$0	$88,000	$0	$0	$0	TRANSFER TO CAPITAL RESERVE FUND	$0	$0	$0	$0
$0	$0	$0	$0	$0	PARK MAINTENANCE RESERVE	$0	$0	$0	$0
$34,695	$0	$0	$0	$0	TRANSFER TO RESERVES FUND	$0	$0	$0	$0
$50,000	$50,000	$50,000	$0	$50,000	TRANSFER TO OPEB FUND	$50,000	$50,000	$50,000	$50,000
$175,000	$450,000	$0	$0	$0	TRANSFER TO AMBULANCE SERVICE FUND	$0	$0	$0	$0
$0	$0	$25,000	$0	$25,000	TRANSFER TO REVALUATION FUND	$0	$0	$0	$0
									$0
$0	$25,000	$0	$0	$0	TRANSFER TO RESERVES FUND DEDUCTIBLE	$0	$0	$0	$0
									$0
$69,000	$0	$0	$0	$0	TRANSFER TO CAPITAL RESERVES	$0	$0	$0	$0
$0	$0	$0	$0	$0	FUTURE DEBT	$0	$0	$0	$0
$365	$0	$0	$0	$0	TRANSFER TO SEWER WORK OPERATING	$0	$0	$0	$0
$178,000	$0	$0	$0	$0	TRANSFER TO 2021-22 CAP CENTRAL SERV.	$0	$0	$0	$0
$410,000	$0	$0	$0	$0	TRANSFER TO 2021-22 CAP PUBLIC WORKS	$0	$0	$0	$0
$37,500	$0	$0	$0	$0	TRANSFER TO 2021-22 CAP LIBRARY	$0	$0	$0	$0
$0	$0	$0	$0	$0	TRANSFER TO 1831 CELEBRATION FUND	$2,000	$2,000	$2,000	$2,000
$0	$50,000	$0	$0	$0	TRANSFER TO POLICE MAINTENANCE FUND	$0	$0	$0	$0
$0	$1,924,640	$0	$0	$0	TRANSFER TO 2022-23 CIP	$0	$0	$0	$0
$26,472	$0	$0	$0	$0	TRANSFER TO 20-21 CIP CENTRAL SERVICES	$0	$0	$0	$0
					TRANSFER TO COMMUNITY GIFT FUND			$2,500	$2,500
$34,435	$0	$0	$0	$0	TRANSFER FOR 21-22 POLICE CAPITAL	$0	$0	$0	$0
$0	$48,000	$299,304	$0	$299,304	TRANSFER FOR 23-24 CIP	$0	$0	$0	$0
$13,516	$0	$0	$0	$0	TRANSFER FOR 20-21 EDUCATION	$0	$0	$0	$0
$1,628,983	$4,310,640	$954,304	$0	$954,304	GRAND TOTAL	$57,000	$57,000	$59,500	$59,500

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TOWN OF NORTH BRANFORD
ANNUAL BUDGET

HISTORICAL INFORMATION		2023-24				2024-2025			
2021-22 ACTUAL	2022-23 ACTUAL	BUDGETED	ACTUAL @ 1/31/24	PROJECTED 2023-2024	CAPITAL IMPROVEMENTS *PAID BY BUDGET FUNDS*	PROGRAM REQUESTED	MANAGER PROPOSED	COUNCIL RECOMMENDED	FINAL ADOPTED
$205,000	$65,000	$50,000	$0	$50,000	GENERAL GOVERNMENT	$0	$0	$75,000	$75,000
$240,000	$300,000	$46,000	$0	$46,000	PUBLIC SAFETY	$499,000	$499,000	$31,500	$31,500
$661,800	$817,000	$99,000	$0	$99,000	PUBLIC WORKS	$444,000	$444,000	$219,000	$219,000
$55,500	$0	$27,304	$0	$27,304	RECREATION/SENIOR/CULTURE	$12,000	$12,000	$0	$0
$0	$0	$0	$0	$0	EDUCATION	$200,000	$200,000	$0	$0
$1,162,300	$1,182,000	$222,304	$0	$222,304	TOTAL	$1,155,000	$1,155,000	$325,500	$325,500

TOWN OF NORTH BRANFORD

Capital Improvements Plan Descriptions 2024-25 Operating Budget

The following projects are recommended to be funded by budget funds:

Building Maintenance Fund – this addresses repairs to all Town buildings

Revaluation – the Town is required, by State Law, to conduct a revaluation for the 10/1/24 Grand List. This covers the balance of the cost for the revaluation

Public Works Equipment & Small Equipment Reserves - these will allow for the replacement of various equipment to maintain the Public Works operations as recommended by the Director of Public Works

TOWN OF NORTH BRANFORD

ADOPTED FISCAL YEAR 2024-2025 CIP PROJECTS TO BE FUNDED BY CURRENT BUDGET FUNDS

	ADOPTED
GENERAL GOVERNMENT	$75,000
PUBLIC SAFETY	$31,500
PUBLIC WORKS:	$219,000
CULTURE RECREATION	$0
EDUCATION	$0
TOTALS	$325,500

2024-2025 CAPITAL IMPROVEMENTS

FISCAL YEAR 2024-25 CIP PROJECTS	TOTAL 2024-2025 CIP REQUESTS			TOWN COUNCIL RECOMMENDED FUNDING 2024-25						--STATE AID--			
	DEPT REQUEST	MANAGER PROPOSED	COUNCIL RECOMMENDED	BUDGET FUNDS	FUND BALANCE	OTHER FUNDING	ARPA	BOND FUNDS	FEDERAL/ STATE GRANTS	TOWN AID	MUNI PROJ GRANT	LOCIP	TOTAL
GENERAL GOVERNMENT													
RPIP Phases 2 & 3 Cybersecurity Audit													
Building Maintenance Fund	$0	$0	$25,000	$10,000	$15,000								$25,000
Revaluation	$0	$0	$65,000	$65,000									$65,000
PUBLIC SAFETY													
Police-vehicles	$126,500	$126,500	$126,500	$31,500		$95,000 *							$126,500
Fire - Equipment Reserve	$450,000	$325,000	$325,000		$325,000								$325,000
Fire - Rescue 1 Extrication Tools	$45,000	$45,000	$0										$0
Fire - Battery Powered Tools	$15,000	$15,000	$15,000				$15,000						$15,000
Fire - additional iPads in Apparatus	$16,000	$0	$0										$0
Fire - Replace airpacks	$650,000	$650,000	$0	$0					$0				$0
Ambulance - renovate kitchen at Station 4	$20,000	$20,000	$20,000									$20,000	$20,000
Communications - CLMRN Life Cycle Reserve	$30,000	$0	$0										$0
PUBLIC WORKS													
Equipment Reserve	$400,000	$219,000	$219,000	$219,000									$219,000
Public Works - smaller equipment	$25,000	$25,000	$25,000		$25,000								$25,000
Office/Locker Room Renovation/Expansion	$1,000,000	$1,000,000	$1,000,000					$1,000,000					$1,000,000
Chipsealing	$75,000	$75,000	$75,000							$75,000			$75,000
Pavement Overlay	$300,000	$300,000	$195,000		$50,000					$75,000	$25,000	$45,000	$195,000
Partial Road Reconstruction	$236,000	$236,000	$236,000							$30,000	$206,000		$236,000
Reconstruction	$30,000	$30,000	$30,000								$30,000		$30,000
Crack sealing	$100,000	$100,000	$100,000							$100,000			$100,000
Drainage	$40,000	$40,000	$40,000								$40,000		$40,000
Woods Hill Road Reconstruction - Phase 2													
Arthur Road Culvert - Phase 2													
CULTURE/RECREATION													
Softball Field at Swajchuk	$500,000	$0	$0										$0
Resurfacing Northford Park Basketball & Tennis Courts	$85,000	$0	$0										$0
STW ADA Trail Planning & Design	$30,000	$30,000	$30,000						$30,000				$30,000
North Farms Bridge/Trail	$400,000	$400,000	$400,000						$400,000				$400,000
Electric Storage Shed at Memorial	$80,000	$0	$0										$0
Replacement of STW Boiler	$12,000	$12,000	$12,000	$0			$12,000						$12,000
EDUCATION													
NBHS Track Reserve	$50,000	$0	$0										$0
NBHS Athletic Storage Building	$80,000	$0	$0										$0
Auditorium - HVAC System	$150,000	$0	$0										$0
JHS Gym - HVAC	$140,000	$140,000	$140,000			$90,000 $	$50,000						$140,000
JHS & TVES - paving	$60,000	$60,000	$0	$0									$0
TVES Gym Floor	TBD	$0	$0										$0
STW Ductless Split Units	$20,000	$0	$0										$0
Upgrade of Building Management Systems	$359,000	$0	$0										$0
	$5,524,500	$3,848,500	$3,078,500	$325,500	$415,000	$185,000	$77,000	$1,000,000	$430,000	$280,000	$301,000	$65,000	$3,078,500

Other Funding * = Police Vehicle Use Fund $ = previous paving appropriation from 2022-23

TOWN OF NORTH BRANFORD
OTHER FUNDS OVERVIEW

As part of the budgetary process, the Town Council also reviews and adopts budget proposals for special revenue funds, certain capital projects funds, and trust funds. Many of these funds provide revenue to the general fund to support certain activities. The revenue transferred to the general fund is shown on page 23 of the General Fund budget. The following is a brief description of the various "Other Funds":

Special Revenue Funds - The **Dog Fund** is the mechanism through which the Town receives revenue from the sale of dog licenses. An amount from this fund is transferred to the General Fund each year to offset Animal Control expenses. The **Town Aid - Road Funds** are used to track revenue and expenditures under the State-funded portion of the Town Road program. The **Community Gift Fund** is used to assist residents in need. Income comes from donations and fundraising; expenditures are administered through the Social Services department. The **Ambulance Fund** represents revenue and expenditures for the Town's ambulance service. Some ambulance revenue is transferred to the Capital Project Reserve for ambulance equipment. The **Police Extra Duty Fund** is used to track revenue and expense associated with the hiring of Town police for road construction projects and other activities. The **Reserve Fund** is used to track Record Preservation proceeds and the self-insurance reserve. The **Special Assessment Funds** are used to record the receipt and transfer of sewer and water assessments.

Capital Projects Funds - The Capital and Non-Recurring Fund is used to track the use of interest income earned on the proceeds from earlier sales of Town School property. Also, the redevelopment costs of the 1599 Foxon Road property are being charged to this fund based on the premise that if and when the property is sold, the proceeds will also flow through this fund. The interest income is used to support small capital projects. The **Capital Sewer Assessment Funds** derive from supplemental assessment revenue and are used for non-operating sewer related expenditures. The **Capital Reserve Fund** includes Capital reserves for Fire Equipment, Public Works Equipment, Ambulance Equipment, Replacement and Repair of Office Equipment, Open Space purchases, major repairs at the Reynolds-Beers house and a reserve for paving projects. Funding for this fund derives from transfers from other Town funds. The **Local Capital Improvements (LoCIP) Fund** is used to track capital projects that are funded by the State LoCIP program.

Certain **Trust Funds** offset the cost of two departments' activities. The **Atwater and Smith Memorial Funds** provide investment income to the Town to offset library costs. The principal balance of these funds is protected by an irrevocable trust. The **Senior Citizens' Fund** is used for special, self-supporting activities of the Town's Senior Services program. Revenue derives from interest income and fees.

AS THE TOWN CONVERTS ITS FINANCIAL SOFTWARE TO MUNIS AND COMPLIES WITH THE UNIFORM CHART OF ACCOUNTS (UCOA) AS PRESCRIBED BY THE OFFICE OF POLICY AND MANAGEMENT, THE FUND NUMBERS AND LINE-ITEM OBJECT NUMBERS WILL DIFFER SIGNIFICANTLY

APPENDIX A

TOWN OF NORTH BRANFORD

Standard Object Definitions and Explanations

PERSONAL SERVICES

SALARIES AND WAGES - Amounts paid to both permanent and temporary Town employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the payroll of the Town.

51610 FULL-TIME- Covers all full-time Town employees. Employees are reported by classification.

51620 PART-TIME - Covers part-time employees who work throughout the year. Stenographic work and custodial services related to the use of buildings for public meetings by boards and agencies are included in this category.

51630 OVERTIME - Covers all overtime used by full-time employees.

51910 HOLIDAY PAY - Contractual holiday pay paid to employees.

52300 DEFERRED COMPENSATION - Town matching contributions to the ICMA retirement trust deferred compensation program for AFSCME and Administrative employee groups.

51610 STRAIGHT TIME TRAINING – This account is used to represent the cost of training that our police officers are required to attend yearly to maintain their state certifications.

52200 SOCIAL SECURITY - This account represents the allocation of social security costs to departments or "cost centers".

MATERIALS AND SUPPLIES

Items that are consumed or deteriorated through use or that lose their identity through incorporation into different units or substances.

56120 OFFICE SUPPLIES - Paper, forms, pens and pencils, ink and other supplies used in the operation of an office. This includes supplies for typewriters, adding machines and office duplicating and copying machines (not cameras).

56900 TECHNICAL SUPPLIES - Cost of supplies particular to the using department or division. This code, if used by the Police Department, refers to police materials and supplies; in Parks and Recreation, it refers to Recreation materials and supplies; and so on. Supplies not particular to the using department or division which are not properly chargeable elsewhere should be coded 220 (example: medical supplies used by Parks and Recreation).

56010 CLEANING SUPPLIES - Soaps, detergents, disinfectants, cleaning solutions, waxes, mops, brooms, buckets and other expendable cleaning supplies. Purchases of more-permanent cleaning equipment (such as polishing machines) are coded under 57330.

54900 UNIFORMS AND CLOTHING - Purchased clothing and related equipment worn by Town employees.

56920 AGRICULTURAL SUPPLIES - Includes trees and shrubs, seed, fertilizer, insecticide, topsoil and other materials necessary for the landscaping or the cultivation of plants. This does not include farming or gardening tools, which are coded

TOWN OF NORTH BRANFORD

Standard Object Definitions and Explanations

56900.

56290 CONSTRUCTION AND MAINTENANCE MATERIALS - Includes materials used in road building, maintenance and other construction, including lumber, plumbing and electrical fixtures, sewer pipe, cement, asphalt, sand, gravel and other street surfacing materials. Also included are winter maintenance chemicals.

56300 FOOD - Includes cost of purchased food used by Town functions. This does not include the cost of food obtained in a restaurant.

56240 HEATING FUEL

56260 MOTOR FUEL AND LUBRICANTS - Gasoline, diesel fuel, motor oil, grease and other fuel or lubricants used in the operation of motor vehicles or other motor equipment. This includes fuel used in stationary motors, such as generators.

54300 EQUIPMENT PARTS - Parts for all types of equipment, including motor vehicles, when the work is to be performed by Town employees. This includes parts that may be ordered for stock, as well as parts ordered for the immediate repair of a specific piece of equipment. When work is done by an outside contractor, charges for parts will be included in amounts charged to account 310 (Equipment Maintenance).

56400 BOOKS AND PUBLICATIONS - Includes purchase of books, pamphlets and individual copies of periodicals not acquired through a subscription or membership, which is coded 305. Special printing ordered by a department is charged to account 303. For Library materials, see account 405.

56910 OTHER MATERIALS AND SUPPLIES - All materials and supplies not otherwise classified above.

CONTRACTUAL SERVICES

Services purchased to operate, repair, maintain and rent property owned or used by the Town which are performed by persons other than Town employees. Services that, by their nature, can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

54100 TELEPHONE - Charges for telephone, fax and similar communication services provided for the Town.

56220 UTILITIES - Charges for electricity, natural gas and water service available to the Town on a continuous basis. Telephone service is separately classified under 54100.

54411 WATER & SEWER

55500 PRINTING AND BINDING - All types of printing expenses ordered by the department, including printing of office forms done by an outside concern.

55400 ADVERTISING - All advertising, including legal notices and classified ads.

55800 TRAVEL AND TRANSPORTATION - Includes a) travel mileage reimbursement (if personal car be used) or the cost of round-trip coach fare for the employee; b) lodging for standard, single-occupancy room for the number of days of official

TOWN OF NORTH BRANFORD

Standard Object Definitions and Explanations

business; and c) reasonable cost for meals and other expenses related to official business.

58910 CONTRIBUTIONS AND SUBSIDIES - Payments made representing the Town's share of a public or quasi-public institution, enterprise or organization (museum, historic landmark, etc.). Also, subsidies paid to groups sponsoring public events, celebrations and activities (baseball and football leagues, parades, pageants, etc.).

55301 POSTAGE - Includes all postage expenses, including postage, box rental and mailing permit fees.

54300 EQUIPMENT MAINTENANCE - Parts and labor costs of repair work or routine maintenance to office equipment and motor vehicles by outside forces. Maintenance contracts are included.

54301 FACILITIES MAINTENANCE - The cost of repair work done on buildings or other property (excluding equipment) by outside forces. Maintenance contracts are included. Charges for materials that include labor for installation should be included in this category.

54440 EQUIPMENT RENTAL - Rental costs for equipment for Town use, including duplicating or reproduction equipment.

51900 UNIFORM ALLOWANCE - Allowances paid to Town employees to offset the cost of uniforms and special clothing, including cleaning, which is required for the position, but is paid for by the employee.

54410 BUILDING RENTAL - Rental of land, buildings, office space and storage space. Equipment rental should be charged to 312.

59500 WELFARE PAYMENTS - Assistance to public welfare participants, including direct-aid payments, as well as rent, utilities, mortgage payments or other charges allowed by the Social Services Department.

58200 LITIGATION - Fees for court and administrative panel appearances provided by the Town Attorney.

53510 DATA PROCESSING - Contractual cost of data processing services.

51900 INTERMUNICIPAL - Contractual payments to another municipality for services rendered.

53200 PROFESSIONAL DEVELOPMENT - Memberships in societies and associations and subscriptions to magazines and other publications. Purchase of individual copies of publications is coded 211. Periodicals acquired by the Libraries for public circulation are coded 405. Includes (a) travel if personal car is used or the cost of round-trip coach fare for the employee; (b) lodging for standard single-occupancy room for the number of days of the conference or meeting; and © reasonable cost for meals and other expenses related to the conference or meeting.

55990 OTHER CONTRACTUAL SERVICES - Includes services of all types not properly chargeable against any of the other contractual service accounts.

APPENDIX A

TOWN OF NORTH BRANFORD

Standard Object Definitions and Explanations

CAPITAL OUTLAY

Expenditures for acquiring fixed assets, including initial equipment, additional equipment and replacement of equipment.

57330 OFFICE EQUIPMENT - Office furniture, equipment and machinery used in office operation. Includes desks, files, chairs, cabinets, typewriters, adding and accounting machines, voting machines and data processing equipment. Library furniture is also included.

57200 BUILDING EQUIPMENT - Equipment that is part of a building or used in maintenance of a building (other than office equipment). Includes boilers, furnaces, generators, pumps, valves, partitions, electrical fixtures and similar equipment.

57320 AUTOMOTIVE EQUIPMENT - Self-propelled vehicles normally carrying passengers or light equipment, such as sedans and station wagons.

57301 CONSTRUCTION EQUIPMENT - Equipment, whether self-propelled, towed or stationary, used in construction, repair or general maintenance, including trucks and equipment attached to trucks and other vehicles. Includes equipment used for street and sewer maintenance and repair, vehicle repair, snow removal and grounds maintenance. Portable generators and pumps are included, if related to the above, but not equipment used in building maintenance, which should be charged to account 402.

57310 TECHNICAL EQUIPMENT - Equipment particular to the using department or division generally bearing the same name as the using division (see explanation for code 56900).

57390 OTHER EQUIPMENT - All equipment that does not fall into one of the categories defined above.

57200 BUILDING CONSTRUCTION - All costs for the construction of Town buildings, including additions or alterations to existing buildings and their driveways and parking lots. Cost to include contracted labor and rental of equipment, as well as materials purchased.

57300 EQUIPMENT CONSTRUCTION - All costs for the construction of Town equipment used in offices and buildings and for automotive, highway, maintenance and technical needs. Costs to include contracted labor and rental of equipment, as well as materials purchased.

57442 ROAD OVERLAY - Costs for road overlay that prolongs the life of the road, but does not materially alter the construction of the road. Costs to include contracted labor and rental of equipment, as well as materials purchased.

57444 ROAD RECONSTRUCTION - Costs for road reconstruction that is, essentially, the construction of a new road in place of a previously-existing road. Costs to include contracted labor and rental of equipment, as well as materials purchased.

57420 DRAINAGE CONSTRUCTION - Cost of installing a drainage system where no drainage system previously existed or where the old system was inadequate and is expanded or redesigned. Costs to include contracted labor and rental of equipment, as well as materials purchased.

57430 BRIDGE RECONSTRUCTION - Cost for bridge reconstruction that prolongs the life of the bridge and/or materially alters the construction of the bridge. Costs to include contracted labor and rental of equipment, as well as materials purchased.

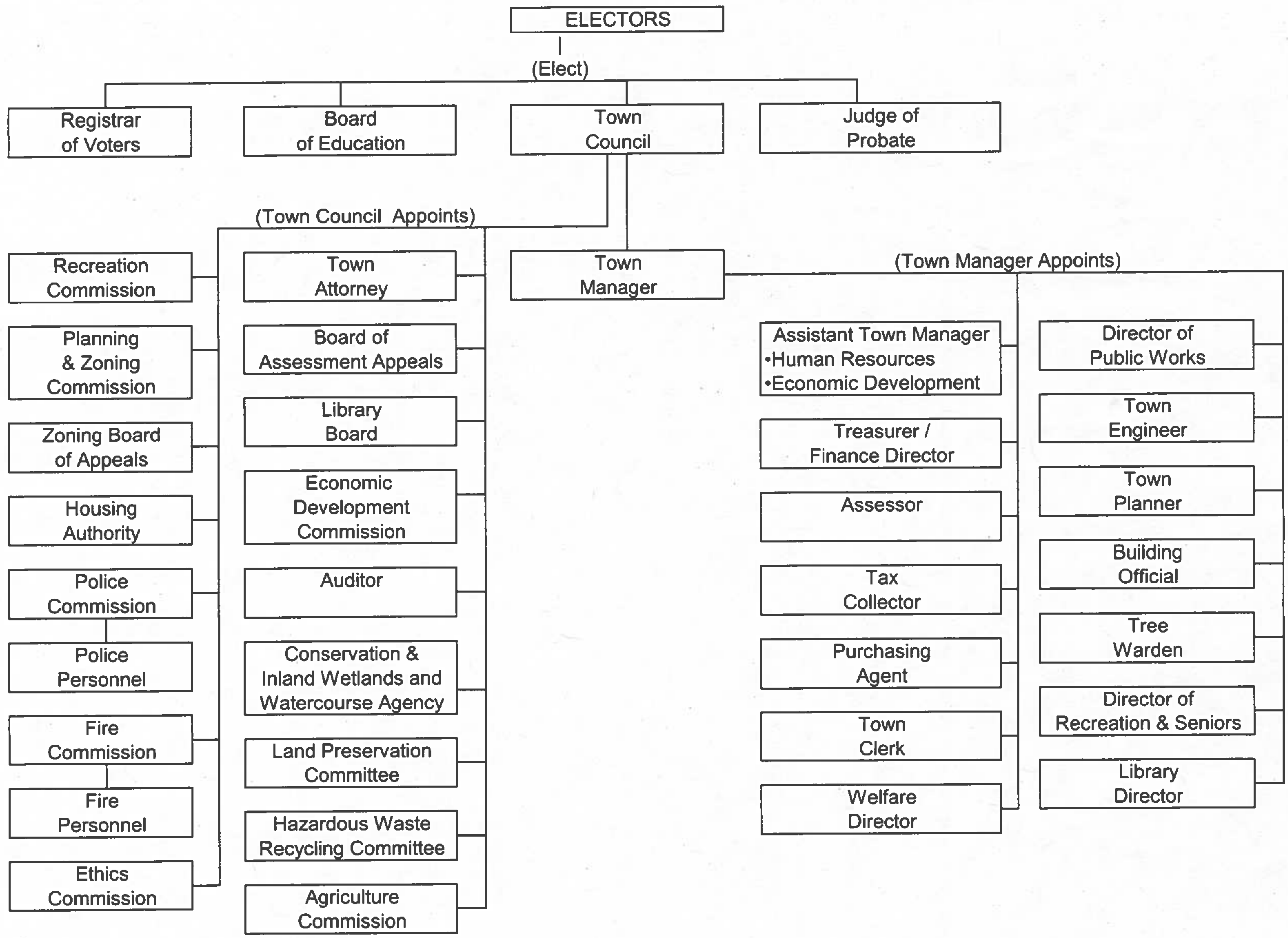
57410 SEWER CONSTRUCTION - Cost of installing a sewage system, or any part thereof, where no sewage system previously existed or where the old system was inadequate and is expanded or redesigned. Costs to include contracted labor and rental of equipment, as well as materials purchased.

57100 PROPERTY DEVELOPMENT - Costs of developing Town-owned property for recreational or other purposes.

APPENDIX B

TOWN OF NORTH BRANFORD

ORGANIZATIONAL STRUCTURE



APPENDIX C

TOWN OF NORTH BRANFORD

SUMMARY OF FULL-TIME & PART-TIME PERSONNEL
ADOPTED - FISCAL YEAR 2024-25

	FULL-TIME			PART-TIME		
	2023-24	2024-25	Change	2023-24	2024-25	Change
Town Council	0.0	0.0	0.0	1.0	1.0	0.0
Permanent Project Building Committee	0.0	0.0	0.0	1.0	1.0	0.0
Town Manager	3.0	3.0	0.0	0.0	0.0	0.0
Finance	3.0	3.0	0.0	1.0	1.0	0.0
Central Service	1.0	1.0	0.0	1.0	1.0	0.0
Assessor	2.0	2.0	0.0	0.0	0.0	0.0
Tax Collector	2.0	2.0	0.0	1.0	1.0	0.0
Technology	0.0	0.0	0.0	1.0	1.0	0.0
Town Clerk	2.0	2.0	0.0	1.0	1.0	0.0
Planning & Zoning Commission	0.0	0.0	0.0	1.0	1.0	0.0
Planning	1.3	1.3	0.0	0.0	0.0	0.0
Zoning Board of Appeals	0.0	0.0	0.0	1.0	1.0	0.0
Conservation & Inland Wetlands	0.0	0.0	0.0	1.0	1.0	0.0
Economic Development Commission	0.0	0.0	0.0	1.0	1.0	0.0
Elections	0.0	0.0	0.0	2.0	2.0	0.0
Police/Communications	32.0	32.0	0.0	0.0	0.0	0.0
Fire	0.0	0.0	0.0	9.0	9.0	0.0
Building Department	1.3	1.3	0.0	1.0	1.0	0.0
Public Works	23.0	23.0	0.0	1.0	1.0	0.0
Engineering	1.3	1.3	0.0	0.0	0.0	0.0
Social Services	1.0	1.0	0.0	1.0	1.0	0.0
Library	7.0	7.0	0.0	10.0	10.0	0.0
Recreation, Senior, Community Center	3.0	3.0	0.0	6.0	6.0	0.0
Agriculture Commission	0.0	0.0	0.0	1.0	1.0	0.0
HazWaste/Recycling	0.0	0.0	0.0	1.0	1.0	0.0
TOTAL	83.0	83.0	0.0	43.0	43.0	0.0

APPENDIX D

TOWN OF NORTH BRANFORD

MISCELLANEOUS STATISTICS
FISCAL YEAR 2024-25

GENERAL INFORMATION

Incorporated	1831
Settled	1650
Form of Government	Council-Manager
Chief Elected Official	Mayor
Chief Administrative Officer	Town Manager
Area of Town	26.8 sq miles
Estimated Population	13,535

PUBLIC SAFETY - POLICE

Number of Police Stations	1
Number of Police Officers	25
1 Police Chief	
1 Deputy Police Chief	
23 Police Officers	
Number of Vehicles	17

PUBLIC SAFETY - FIRE/AMBULANCE

Number of Fire Companies	3
Number of Ambulance Companies	1
Number of Volunteer Firefighters	90
Number of Volunteer EMT's	30
Number of Fire Vehicles	19
Number of Ambulances	4

PUBLIC SAFETY - COMMUNICATIONS

Number of dispatchers	5

PUBLIC SAFETY - ANIMAL CONTROL

Number of Facilities	0
Number of dog wardens	0

***** Source: Superintendent of Schools***

TAX STRUCTURE

10/1/2022		
Mil Rate		34.52
Assessment Ratio		70%
Last Revaluation		10/1/2020

FULL TIME EMPLOYEES

Town Government		77
Board of Education		319.5
Instructional staff	169.5	
Instructional support (1)	81	
Other staff	69	

EDUCATION **

Full time public teachers		169.5
Public school enrollment		1,624
Pupil/Teacher Ratio		9.6
2019-20 Gross Appropriation per pupil		$19,973
Elementary Schools (10/2020)		2
	students	711
Middle School (10/2020)		1
	students	398
High School (10/2020)		1
	students	498
Special Education (10/2020)		17

ELECTIONS

Town Elections		odd years
Town Council (members)		9
Board of Education (members)		5
Registrar of Voters		2
Registered Voters (11/23)		9,174
Republicans	2,527	
Democrats	2,130	
Unaffiliated	4,399	
Other	118	