

# Item 2



Cathleen Neblett CCMC  
Tax Collector  
[cneblett@westonct.gov](mailto:cneblett@westonct.gov)

Date: May 11, 2023

To: Board of Finance

From: Cathleen Neblett, Tax Collector

Re: Proposed List of Outstanding Bills to be transferred to Suspense

Attached please find the proposed list of Real Estate, Motor Vehicle and Personal Property tax bills to be transferred to suspense upon your approval. The list includes:

Outstanding GL2020 Real Estate Bills totaling \$6,365.04 for 5 lots located on Pilot Hill Road. These particular lots were transferred to the Town after failing to sell at the September 2018 Tax Sale.

Outstanding GL2017-2021 Real Estate Bills totaling \$14,525.36 for a lot on Georgetown Road. The Town accepted a bid less than the taxes owed at the June 2022 Tax Sale.

Outstanding GL2017 motor vehicle tax bills totaling \$7,807.61.

Outstanding GL2017 personal property tax bills totaling \$24,033.85. This includes 4 years (2017-2020) of Peters Weston Market.

There are 65 tax bills totaling \$52,731.86. The bills will still be actively pursued for payment by the Tax Collector's office and the current collection agency, TaxServ.

I am seeking your approval of this transfer to suspense to comply with Connecticut General Statute 12-165 which requires annual additions to the suspense tax book of those bills deemed unlikely to collect.

# 2013 Connecticut General Statutes

## Title 12 - Taxation

### Chapter 204 - Local Levy and Collection of Taxes

#### Section 12-165 - Municipal suspense tax book.

**Universal Citation:** CT Gen Stat § 12-165 (2013)

Each municipality shall have a suspense tax book. At least once in each year each collector of taxes in each municipality shall deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen if a town not consolidated with a city or borough, to the common council or board of aldermen if a city, to the warden and burgesses if a borough and to the governing board if any other municipality, a statement giving by rate bill: (1) The name and address of the person against whom each uncollectible tax was levied, and (2) the reason why such collector believes each such tax is uncollectible. At the end of such statement, the tax collector shall certify that, to the best of his knowledge and belief, each tax contained in such statement has not been paid and is uncollectible. A detailed examination shall be made by the authority to which such statement has been given of each tax shown thereon and, after such examination, it shall designate in writing each tax which is believed by it to be uncollectible. Thereupon, each tax so designated as uncollectible shall be transferred by such collector to the suspense tax book. (3) Each tax so transferred shall not thereafter be included as an asset of such municipality. The amount of each tax so transferred during the last fiscal year and the name of the person against whom each such tax was levied shall be published in the next annual report of such municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. (4) Nothing herein contained shall be construed as an abatement of any tax so transferred, but any such tax, as it has been increased by interest or penalty, fees and charges, may be collected by the collector then or subsequently in office. The provisions of section 12-147 shall be applicable to all moneys so collected.

(1949 Rev., S. 1846; 1953, S. 1079d; 1961, P.A. 484, S. 2; P.A. 97-83; P.A. 13-276, S. 35.)

History: 1961 act added alternative of filing in town clerk's office in Subdiv. (5); P.A. 97-83 added provision requiring tax collectors to include in the municipal suspense book unpaid property tax balances remaining after a lien sale. (Revisor's note: In 2001 the reference in this section to the date "19.." was changed editorially by the Revisors to "20.." to reflect the new millennium); P.A. 13-276 deleted former Subdiv. (1) re old age assistance tax, redesignated existing Subdivs. (2) and (3) as Subdivs. (1) and (2), replaced "such" with "uncollectible" in redesignated Subdiv. (1), deleted provisions of existing Subdiv. (4) re

words placed in rate bill and redesignated remaining provisions of existing Subdiv. (4) and existing Subdiv. (5) as Subdiv. (3), and redesignated existing Subdiv. (6) as Subdiv. (4).

Process Suspense

Date: 05/04/2023 Time: 14:03:40

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Page: 1

Bill #	Name	Prop Loc	Dist/MBL	AMT/SUSP	S	Year	Reason
2020-01-0000018	TOWN OF WESTON	14 PILOT HILL ROAD					
1416		14 1 6		1,188.92	Y	2021	04 - UNCOLLECTABLE
2020-01-0000019	TOWN OF WESTON	9 PILOT HILL ROAD					
R00205		14 1 2		1,308.60	Y	2021	04 - UNCOLLECTABLE
2020-01-0003011	TOWN OF WESTON	11 PILOT HILL ROAD					
1414		14 1 4		1,195.04	Y	2021	04 - UNCOLLECTABLE
2020-01-0003012	TOWN OF WESTON	15 PILOT HILL ROAD					
1415		14 1 5		1,475.38	Y	2021	04 - UNCOLLECTABLE
2020-01-0003013	TOWN OF WESTON	12 PILOT HILL ROAD					
1417		14 1 7		1,197.10	Y	2021	04 - UNCOLLECTABLE
TOTAL	5			6,365.04			

RE Total  
\$ 20,890.40

Process Suspense

Date: 05/04/2023 Time: 14:02:34

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Name	Prop Loc	Dist/MBL	AMT/SUSP	S	Year	Reason
2017-01-0001781		GEORGETOWN ROAD					
R02945		[D 2] 1 3 92		3,550.32	Y	2021	04 - UNCOLLECTABLE
2018-01-0001780		GEORGETOWN ROAD					
R02945		[D 2] 1 3 92		3,637.74	Y	2021	04 - UNCOLLECTABLE
2019-01-0001770		GEORGETOWN ROAD					
R02945		[D 2] 1 3 92		3,637.74	Y	2021	04 - UNCOLLECTABLE
2020-01-0001763		GEORGETOWN ROAD					
R02945		[D 2] 1 3 92		3,699.56	Y	2021	04 - UNCOLLECTABLE
TOTAL	4			14,525.36			

Process Suspense

Date: 05/04/2023 Time: 12:40:01

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Name	Prop Loc	Dist/MBL	AMT/SUSP	S	Year	Reason
2017-02-0040228							
P00182		[D 0]		6,248.62	Y	2021	04 - UNCOLLECTABLE
2018-02-0040233							
P00182		[D 0]		6,507.66	Y	2021	04 - UNCOLLECTABLE
2019-02-0040246							
P00182		[D 0]		6,318.96	Y	2021	04 - UNCOLLECTABLE
2020-02-0040224							
P00182		[D 0]		4,485.02	Y	2021	04 - UNCOLLECTABLE
TOTAL	4			23,560.26			

PP Total  
\$24,033.85

Process- Suspense

\*Date: 05/04/2023 Time: 12:31:00

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Name	Prop Loc	Dist/MBL	AMT/SUSP	S	Year	Reason
2017-02-0040061 P00349		2 CHRISTOPHER HILL ROAD		473.56	Y	2021	04 - UNCOLLECTABLE
2017-02-0040240 20120031		7 INDIAN VALLEY ROAD		0.03	N	2021	04 - UNCOLLECTABLE
TOTAL	2			473.59			



Bill #	Name	Prop Loc	Dist/MBL	AMT/SUSP	S	Year	Reason
2017-03-0050239		127 LORDS HWY		71.12	Y	2021	04 - UNCOLLECTABLE
50239		447TAM					
2017-03-0050247		1408 BRICKELL BAY DR APT 1006		184.60	Y	2021	04 - UNCOLLECTABLE
50247		832450					
2017-03-0050248		25 TREADWELL LN		122.17	Y	2021	04 - UNCOLLECTABLE
50248		576SNJ					
2017-03-0050249		25 TREADWELL LN		163.29	Y	2021	04 - UNCOLLECTABLE
50249		627WLR					
2017-03-0050715		297 WHITE PLAINS RD		42.46	Y	2021	04 - UNCOLLECTABLE
50715		AA47029					
2017-03-0051053		14 OCTOBER DR		100.22	Y	2021	04 - UNCOLLECTABLE
51053		AD19072					
2017-03-0051059		41 SINGING OAKS DR		174.87	Y	2021	04 - UNCOLLECTABLE
51059		668PFK					
2017-03-0051224		4 BITTERSWEET RD		259.22	Y	2021	04 - UNCOLLECTABLE
51224		203ZPN					
2017-03-0051225		200 RIVERSIDE BLVD 14 C		128.52	Y	2021	04 - UNCOLLECTABLE
51225		210YHK					
2017-03-0051302		89 CATBRIER RD		4.41	Y	2021	04 - UNCOLLECTABLE
51302		941830					
2017-03-0051336		7 ROOSEVELT ST		67.89	Y	2021	04 - UNCOLLECTABLE
51336		321HYE					
2017-03-0051512		20 RAVENWOOD DR		176.93	Y	2021	04 - UNCOLLECTABLE
51512		AD27707					
2017-03-0051687		51 NORFIELD RD		42.62	Y	2021	04 - UNCOLLECTABLE
51687		575ZLT					
2017-03-0051784		20 CINDY LN		113.15	Y	2021	04 - UNCOLLECTABLE
51784		AF44893					
2017-03-0051785		20 CINDY LN		206.32	Y	2021	04 - UNCOLLECTABLE
51785		AF03285					
2017-03-0051786		20 SAMUELSON RD		80.82	Y	2021	04 - UNCOLLECTABLE
51786		AC19085					
2017-03-0052075		5919 FAIR AVE		0.20	Y	2021	04 - UNCOLLECTABLE
52075		7ADV7					
2017-03-0052100		19 OLD MILL RD		217.19	Y	2021	04 - UNCOLLECTABLE
52100		AA13004					
2017-03-0052713		PO BOX 837		100.81	Y	2021	04 - UNCOLLECTABLE
52713		AJ48926					
2017-03-0052941		11 DOGWOOD LN		272.15	Y	2021	04 - UNCOLLECTABLE
52941		792ZBP					
2017-03-0053020		391 NEWTOWN TPKE		297.43	Y	2021	04 - UNCOLLECTABLE
53020		2ATLR8					
2017-03-0053026		2039 WILMINGTON PL		47.44	Y	2021	04 - UNCOLLECTABLE
53026		AC31398					
2017-03-0053581		22 OLD HYDE RD		81.41	Y	2021	04 - UNCOLLECTABLE
53581		806WSM					
2017-03-0053701		23 POWDER HORN HL		349.74	Y	2021	04 - UNCOLLECTABLE
53701		996YBU					
2017-03-0054014		9 MARSHALL LN		261.86	Y	2021	04 - UNCOLLECTABLE
54014		MD0569					
2017-03-0054816		1 GOOD HILL RD		116.38	Y	2021	04 - UNCOLLECTABLE
54816		AK66160					
2017-03-0054818		695 ELLSWORTH ST		116.68	Y	2021	04 - UNCOLLECTABLE
54818		AG15374					
2017-03-0054900		110 SE 2ND ST APT 204		236.00	Y	2021	04 - UNCOLLECTABLE
54900		AE79333					

Processg. Suspense

Date: 05/04/2023 Time: 12:34:21

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Page: 2

Bill #	Name	Prop Loc	Dist/MBL	AMT/SUSP	S	Year	Reason
2017-03-0054960		50 CATBRIER RD					
54960		814UWT		2.34	Y	2021	04 - UNCOLLECTABLE
2017-03-0055457		130 AVENUE MOLIERE					
55457		LALUR3		404.70	Y	2021	04 - UNCOLLECTABLE
2017-03-0055616		7 MAGELLAN LANE					
55616		AF84337		299.76	Y	2021	04 - UNCOLLECTABLE
2017-03-0055783		18 CARDINAL RD					
55783		AC61654		558.12	Y	2021	04 - UNCOLLECTABLE
2017-03-0055842		73 KELLOGG HILL RD					
55842		AA51823		515.50	Y	2021	04 - UNCOLLECTABLE
2017-03-0055875		23 TOBACCO RD					
55875		1X428		14.70	Y	2021	04 - UNCOLLECTABLE
2017-03-0055876		23 TOBACCO RD					
55876		41117		14.70	Y	2021	04 - UNCOLLECTABLE
2017-03-0055877		23 TOBACCO RD					
55877		2R661		14.70	Y	2021	04 - UNCOLLECTABLE
2017-03-0056381		2 SPRING VALLEY RD					
56381		8AARJ7		202.50	Y	2021	04 - UNCOLLECTABLE
2017-03-0056429		13 BROAD ST					
56429		AD47652		151.36	Y	2021	04 - UNCOLLECTABLE
2017-03-0056454		19 WALDEN WOODS LN					
56454		712ZPY		441.44	Y	2021	04 - UNCOLLECTABLE
2017-03-0056548		93 MERITINE AVE					
56548		521WZS		39.18	Y	2021	04 - UNCOLLECTABLE
2017-03-0056732		104 NORFIELD RD					
56732		1CU629		92.58	Y	2021	04 - UNCOLLECTABLE
2017-03-0057045		30 10 O CLOCK LN					
57045		AC62052		65.25	Y	2021	04 - UNCOLLECTABLE
2017-03-0057898		403 PEQUONNOCK ST					
57898		117ZDJ		82.88	Y	2021	04 - UNCOLLECTABLE
2017-03-0058414		83 KELLOGG HILL RD					
58414		AC08714		4.99	Y	2021	04 - UNCOLLECTABLE
2017-03-0058415		83 KELLOGG HILL RD					
58415		AC08713		2.65	Y	2021	04 - UNCOLLECTABLE
2017-03-0058456		5 CURIOSITY LN					
58456		AE27117		570.46	Y	2021	04 - UNCOLLECTABLE
2017-03-0058802		260 LYONS PLAIN ROAD					
2017848		AC08483		97.28	Y	2021	04 - UNCOLLECTABLE
2017-03-0058807		P O BOX 29					
2017477		477345		73.48	Y	2021	04 - UNCOLLECTABLE
2017-04-0080877		1 GOOD HILL RD					
80877		AE59156		22.63	Y	2021	04 - UNCOLLECTABLE
2017-04-0080878		1 GOOD HILL RD					
80878		AN35596		100.51	Y	2021	04 - UNCOLLECTABLE
TOTAL				7,807.61			

7,807.61 total mv

# Item 3

May, 2023

## General Fund Year End Highlights FY 2022-23

### Revenue

- Tax Revenue estimated at \$239k higher than budget due to projected stronger collections on the current levy compared to budget, which is offset somewhat by lesser than anticipated delinquent tax collections based on actual to date, and the supplemental automobile levy coming in slightly less than budget.
- Investment Income forecasted at \$500k higher than budget due to the significant increase in short term yields over the past year. The forecast recognizes that unrealized losses occurred in the fixed income portfolio during the first quarter of the fiscal year. Should these portfolios continue to reverse those results, investment income will be higher than the current forecast.
- Town Clerk receipts and building permits higher by \$245k collectively due to strong demand in the local real estate market during the first quarter of the fiscal year, and solid building activity.
- State revenue reflects the receipt of funds through the state's municipal revenue sharing program, the first such distribution in several years. ECS expected to be \$50k less than budget after state audit of special education.
- \$100k is a tentative estimate for anticipated storm reimbursement from FEMA for the Town's application under Storm Ida.

### Expenditures

- Health insurance reflects a modest positive variance of \$34k due to favorable trends in paid premiums.
- Legal Department reflects a deficit of (\$74k) due to continuing litigation in the areas of Land Use and Freedom of Information (FOIA) matters.
- Police wages reflects a (\$36k) deficit due to a severance payment to a long tenured officer and provisions in the Police contract that were not quantified until after the FY 23 budget process. Favorable variances in other line items help offset this deficit to a degree.
- Animal Control shows a positive variance of \$19k due to the Animal Control Officer being on light duty, and the Town is receiving worker's compensation reimbursement to offset his wages.
- Public Works is reflecting a surplus on overall budget operations as significant overages in vehicle maintenance costs (\$66k) are offset by available balances in salaries and snow removal expenses.
- School/Town Water and the Ravenwood Water Utility reflect an aggregate deficit of \$57k due to PFAS related work and additional water deliveries during the summer of 2022 caused by drought conditions.
- Selectmen's budget reflects a \$34,229 surplus compared to the revised budget.
- Board of Education reflects a forecasted surplus of \$300k.

### Fund Balance

- Forecasted at \$20,262,224 (25.4% of the adopted FY 24 budget) which is an increase of \$1.6 million over the Unassigned fund balance at 6/30/22. An adjusted fund balance forecast based on the pending adoption of the Land Mobile Radio \$4.5 million supplemental would translate to an effective fund balance of 19.8%. Should this appropriation be adopted by the Town and we were to receive grant funding of \$1.5 million, the effective fund balance would be 21.6%.

**Town of Weston  
FY 2022-23 Budget Report**

	2021-22	2022-23	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
	Actuals	Original Budget					
<b>REVENUES</b>							
<b>TAX COLLECTIONS</b>							
CURRENT TAXES	74,402,087	75,129,669		75,129,669	75,400,000	270,331.00	270,331.00
BACK TAXES	549,475	525,000		525,000	475,000	(50,000.00)	(50,000.00)
INTEREST/PENALTIES	416,164	300,000		300,000	300,000	0.00	0.00
SUPPLEMENTAL AUTO TAX	incl. above	725,000		725,000	690,000	(35,000.00)	(35,000.00)
ELDERLY TAX RELIEF	(392,227)	(431,500)		(431,500)	(384,323)	47,177.00	47,177.00
FIRE/EMS ABATEMENT	(77,597)	(78,000)		(78,000)	(71,631)	6,369.00	6,369.00
<b>TOTAL TAX COLLECTIONS</b>	<b>74,897,902</b>	<b>76,170,169</b>	<b>-</b>	<b>76,170,169</b>	<b>76,409,046</b>	<b>238,877.00</b>	<b>238,877.00</b>
<b>DEPARTMENTAL RECEIPTS</b>							
INVESTMENT INCOME	(630,175)	200,000		200,000	700,000	500,000.00	500,000.00
BUILDING DEPARTMENT	392,753	240,000		390,000	390,000	150,000.00	150,000.00
TOWN CLERK	853,520	525,000		525,000	620,000	95,000.00	95,000.00
POLICE	4,857	4,000		4,000	4,000	0.00	0.00
ZBA HEARING FEES	1,770	1,000		1,000	1,000	0.00	0.00
PLANNING AND ZONING	23,900	17,000		17,000	19,000	2,000.00	2,000.00
CONSERVATION COMM.	9,678	8,000		8,000	7,000	(1,000.00)	(1,000.00)
SELECTMAN'S OFFICE	370	600		600	600	0.00	0.00
ASSESSOR COPIES	125	300		300	300	0.00	0.00
PUBLIC LIBRARY	17,027	5,000		5,000	5,000	0.00	0.00
POLICE SPECIAL DUTY ADMIN FEES	14,656	15,000		15,000	18,000	3,000.00	3,000.00
MISCELLANEOUS	80,914	5,000		5,000	65,000	60,000.00	60,000.00
MISCELLANEOUS BOE	41,885	-		-	-	0.00	0.00
SALE OF ASSETS (AUCTION)	10,000	-		-	-	0.00	0.00
TELECOMMUNICATIONS TAX	20,425	21,500		21,500	23,498	1,998.00	1,998.00
ANIMAL CONTROL FEES	8,032	10,000		10,000	10,000	0.00	0.00
BOOSTER BARN REPAYMENT	6,090	16,500		16,500	10,000	(6,500.00)	(6,500.00)
<b>DEPARTMENTAL/MISC. RECEIPTS</b>	<b>855,827</b>	<b>1,068,900</b>	<b>-</b>	<b>1,068,900</b>	<b>1,873,398</b>	<b>804,498.00</b>	<b>804,498.00</b>
<b>STATE GRANTS</b>							
ELDERLY TAX RELIEF LOCAL	4,984	-		-	4,982	4,982.00	4,982.00
GENERAL EDUCATION - ECS	131,896	263,792		263,792	213,171	(50,621.00)	(50,621.00)
TOWN ROAD AID	251,184	251,184	-	251,184	251,184	0.00	0.00
LOCIP	65,122	65,918		65,918	65,918	0.00	0.00
MOTOR VEHICLE MILL RATE CAP REIMBURSE.	-	-		-	61,373	61,373.00	61,373.00
OTHER/MISCELLANEOUS	16,933	5,500		5,500	5,500	0.00	0.00
COVID and STORM REIMBURSEMENTS FEMA	173,931	-		-	100,000	100,000.00	100,000.00
MUNICIPAL REVENUE SHARING	-	-		-	202,577	202,577.00	202,577.00
MUNICIPAL STABILIZATION GRANT	70,181	70,181		70,181	70,181	0.00	0.00
<b>STATE GRANTS</b>	<b>714,941</b>	<b>656,575</b>	<b>-</b>	<b>656,575</b>	<b>974,886</b>	<b>318,311.00</b>	<b>318,311.00</b>
<b>TOTAL REVENUES</b>	<b>76,468,670</b>	<b>77,895,644</b>	<b>-</b>	<b>77,895,644</b>	<b>79,257,330</b>	<b>1,361,686</b>	<b>1,361,686</b>

**Town of Weston  
FY 2022-23 Budget Report**

	2021-22 Actuals	2022-23 Original Budget	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
<b>EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
Administration	681,782	736,295	12,341	748,636	750,000	(13,705.00)	(1,364.00)
General Administration							
Social Security	484,400	500,000	-	500,000	495,000	5,000.00	5,000.00
Pension	1,223,846	1,241,000	-	1,241,000	1,250,000	(9,000.00)	(9,000.00)
Health Insurance	2,228,737	2,354,175	-	2,354,175	2,320,000	34,175.00	34,175.00
Other Insurances	379,975	381,427	-	381,427	388,000	(6,573.00)	(6,573.00)
All Other	381,373	418,708	5,000	423,708	419,000	(292.00)	4,708.00
General Administration	4,698,331	4,895,310	5,000	4,900,310	4,872,000	23,310.00	28,310.00
Information Services	193,712	207,259	-	207,259	200,000	7,259.00	7,259.00
Probate Court	3,607	4,658	-	4,658	4,300	358.00	358.00
Elections/Registrars	66,610	77,983	-	77,983	74,000	3,983.00	3,983.00
Board of Finance	54,850	58,000	-	58,000	58,000	0.00	0.00
Assessor	168,763	169,250	10,806	180,056	178,000	(8,750.00)	2,056.00
Board of Tax Review	900	1,100	-	1,100	1,100	0.00	0.00
Tax Collector	131,295	129,196	-	129,196	125,000	4,196.00	4,196.00
Legal	339,646	246,000	-	246,000	320,000	(74,000.00)	(74,000.00)
Town Clerk	167,286	171,320	25	171,345	168,000	3,320.00	3,345.00
Land Use	410,575	431,057	-	431,057	437,500	(6,443.00)	(6,443.00)
<b>Total General Government</b>	<b>6,917,357</b>	<b>7,127,428</b>	<b>28,172</b>	<b>7,155,600</b>	<b>7,187,900</b>	<b>(60,472.00)</b>	<b>(32,300.00)</b>
<b>PUBLIC SAFETY</b>							
Police Services							
Regular Wages	1,986,422	1,982,281	20,000	2,002,281	2,038,000	(55,719.00)	(35,719.00)
Overtime	233,293	221,594	-	221,594	228,000	(6,406.00)	(6,406.00)
All Other	244,554	362,788	-	362,788	344,000	18,788.00	18,788.00
Police Services	2,464,269	2,566,663	20,000	2,586,663	2,610,000	(43,337.00)	(23,337.00)
Volunteer Fire Dept.	276,130	295,203	-	295,203	295,203	0.00	0.00
Fire Marshal	68,329	69,094	-	69,094	69,094	0.00	0.00
Animal Control	82,797	94,790	-	94,790	76,000	18,790.00	18,790.00
Communication Center	288,136	306,404	-	306,404	290,000	16,404.00	16,404.00
<b>Total Public Safety</b>	<b>3,179,681</b>	<b>3,332,154</b>	<b>20,000</b>	<b>3,352,154</b>	<b>3,340,297</b>	<b>(8,143.00)</b>	<b>11,857.00</b>
<b>PUBLIC WORKS</b>							
Public Works - Highway							
Salaries	964,460	977,834	-	977,834	940,000	37,834.00	37,834.00
Snow Removal Expenses	187,350	209,341	-	209,341	135,000	74,341.00	74,341.00
Road resurfacing	533,900	562,500	-	562,500	562,500	0.00	0.00
Gen Maintenance/Other Contractual	219,751	197,108	-	197,108	190,000	7,108.00	7,108.00
All Other	207,360	228,350	-	228,350	295,000	(66,650.00)	(66,650.00)
Public Works - Highway	2,112,821	2,175,133	-	2,175,133	2,122,500	52,633.00	52,633.00
Tree Warden	89,804	106,700	-	106,700	106,700	0.00	0.00
Solid Waste Disposal	53,000	50,968	-	50,968	62,000	(11,032.00)	(11,032.00)
<b>Total Public Works</b>	<b>2,255,625</b>	<b>2,332,801</b>	<b>-</b>	<b>2,332,801</b>	<b>2,291,200</b>	<b>41,601.00</b>	<b>41,601.00</b>
<b>HEALTH, CULTURE &amp; WELFARE</b>							
Westport/Weston Health District	228,320	216,940	-	216,940	216,940	0.00	0.00
Emergency Med. Comm. Service	15,269	15,440	-	15,440	15,449	(9.00)	(9.00)
Regional Paramedic	140,344	143,151	-	143,151	143,151	0.00	0.00
Weston Water Utility	22,225	22,866	-	22,866	45,000	(22,134.00)	(22,134.00)
School/Town Water Supply	56,640	40,422	-	40,422	75,000	(34,578.00)	(34,578.00)
Social Services	96,508	140,199	5,000	145,199	134,000	6,199.00	11,199.00
Youth Services Department	32,373	1,155	-	1,155	-	1,155.00	1,155.00
Senior Center/Comm. for the Elderly	201,531	214,862	5,000	219,862	217,000	(2,138.00)	2,862.00
Public Library	585,636	598,447	-	598,447	547,000	51,447.00	51,447.00
Recreation Department	518,020	499,881	248	500,129	497,000	2,881.00	3,129.00
<b>Total Health, Culture &amp; Welfare</b>	<b>1,896,866</b>	<b>1,893,363</b>	<b>10,248</b>	<b>1,903,611</b>	<b>1,890,540</b>	<b>2,823.00</b>	<b>13,071.00</b>
<b>TOTAL SELECTMANS BUDGET</b>	<b>14,249,509</b>	<b>14,685,746</b>	<b>58,420</b>	<b>14,744,166</b>	<b>14,709,937</b>	<b>(24,191.00)</b>	<b>34,229.00</b>
Debt Service							
Interest	484,340	271,395	-	271,395	271,395	0.00	0.00
Principal	5,040,000	5,260,000	-	5,260,000	5,260,000	0.00	0.00
Property Sale Offset		(1,143,750)		(1,143,750)	(1,143,750)	0.00	0.00
Debt Service	5,524,340	4,387,645	-	4,387,645	4,387,645	-	-
Board of Education	53,679,039	56,391,182	-	56,391,182	56,090,877	300,305.00	300,305.00
Capital Outlay	2,668,217	2,431,071	50,000	2,481,071	2,481,071	(50,000.00)	0.00
<b>TOTAL EXPENDITURES</b>	<b>76,121,105</b>	<b>77,895,644</b>	<b>108,420</b>	<b>78,004,064</b>	<b>77,669,530</b>	<b>226,114</b>	<b>334,534</b>

**Town of Weston  
FY 2022-23 Budget Report**

	2021-22	2022-23	Additions,	Final Revised	Estimated	Variance	Variance
	Actuals	Original	(Deletions),	Budget	Actual	From Original	From Revised
		Budget	Transfers	Budget		Budget	Budget
<b>FUND BALANCE ANALYSIS:</b>							
FUND BALANCE 6/30/2021,2022	17,221,658	18,657,924	-	18,657,924	18,657,924		
TOTAL REVENUES	76,468,670	77,895,644	-	77,895,644	79,257,330	1,361,686.00	1,361,686.00
REVENUES MINUS EXPENDITURES	347,565	-	(108,420)	(108,420)	1,587,800	1,361,686.00	1,361,686.00
SUBTOTAL	17,569,223	18,657,924	(108,420)	18,549,504	20,245,724		
<i>PLUS/MINUS: Various Estimates and Adjust.</i>							
Other Changes in Reserves	754,302				-		
Reserve for unsettled DPW contract	** (16,500)				16,500		
BOE non-lapsing account (net)	25,899				-		
Release of 27th pay period reserve	325,000				-		
UNASSIGNED FUND BALANCE 6/30/22,23	18,657,924	18,657,924			20,262,224	1,604,300.00	
NEXT YEAR PRO FORMA TOTAL BUDGET	77,895,644				79,699,432		
FUND BALANCE AS % OF NEXT YEAR BUDGET	24.0%				25.4%		

# Item 4



Memorandum to: Weston Board of Finance, Members  
From: Michael Imber, Chairman  
Date: May 10, 2023  
RE: Proposed BOF Summer Projects

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This memo proposes several special project tasks to be undertaken by the Board of Finance ("BOF") and in coordination with other professionals in Weston Government.

**1) Procurement Policy**

- a. Collaborate with Town of Weston ("TOW") to update procurement policy, including use of Requests for Proposals ("RFP")
- b. Collaborate with Weston Public Schools Superintendent and Board of Education ("BOE") Chairman and other appropriate professionals on the adequacy of the current BOE procurement policy
- c. Collaborate with the Weston Police Commission and Police Chief on the adequacy of the current WPD procurement policy

**2) Special Appropriation Protocols**

- a. Formalize and document the process for Special Appropriation requests made to the BOF
- b. Develop standard application elements and back-up protocols in collaboration with the Procurement Policy task group

**3) Cash Flow Forecasting**

- a. Collaborate with TOW and BOE on evaluating current "as is" cash flow forecasting methodologies and reporting, including methods for tracking capital expenditure projects and grants management
- b. Evaluate the utility of enhancing cash flow forecasting and establish desired goals
- c. Collaborate with TOW and BOE finance directors on designing protocols "future state" cash flow forecasting

**4) Update key financial ratio analysis**

- a. Re-calculate key financial ratios used in Moody's bond rating methodology which was updated in November 2022

# Item 5

**Board of Finance Special Meeting**  
**April 19, 2023 6:00 PM**  
**(to be followed by joint meeting with the Board of Selectmen at 6:45)**  
**Meeting held remotely**

**Call to order:** Board of Finance Chair Michael Imber called the meeting to order at 6:03 pm. Also in attendance were Board of Finance members, Vice Chair Rone Baldwin, Jeffrey Farr, Amy Gare, Jeffrey Goldstein, and Maxwell Rosenthal, Finance Director, Rick Darling. Theresa Brasco not in attendance.

**Discussion & Decision regarding recommendations to reallocate investments within the Town's OPEB Trust portfolio per Fiducient's recommendations submitted in February. Rick Darling, Director of Finance.**

Mr. Imber lead a discussion on the recommendations from Karen Paulsen, Fiducient Advisors as submitted in February. Mr. Imber reviewed the trade recommendation worksheet updated March 31, 2023. Mr. Imber discussed that broad allocations are not changing but Fiducient recommends changing in fixed income and domestic equity. Fiducient's suggestion of the target allocation is to keep 45% in fixed income which is no change but to increase the bond duration from 3 to 6 years due to interest rate stabilization.

In domestic equities, Fiducient recommends keeping 30% in domestic equity, and doubling exposure in small caps. International equity remains the same at 20% and real assets remain the same at 5%. Mr. Imber opened the discussion to any questions from the BOF. Mr. Imber asked for a motion to approve changing allocations as recommended by Fiducient for the fixed income allocation and domestic equity allocation. Mr. Baldwin made a motion, seconded by Mr. Goldstein. Five in favor, one abstention. Motion carries.

Mr. Imber noted the OPEB balance being fully funded at 103% prior to making above changes.

**Discussion & decision regarding approval of the meeting minutes of February 9, March 8, March 14, March 28 and March 30.** Mr. Imber asked for a motion to approve the meeting minutes of February 9, March 8, March 14, March 28 and March 30<sup>th</sup>. Motion made by Mr. Rosenthal, seconded by Mr. Farr. All in favor. Motion carries unanimously.

**Adjournment:** Mr. Imber asked for a motion to adjourn the meeting. Mr. Farr made the motion to adjourn, Ms. Gare seconded. The motion passed unanimously. Meeting adjourned at 6:15 pm.

**Board of Finance and Board of Selectmen Joint Special Meeting**  
**Minutes**  
**April 19, 2023 6:45pm**  
**Meeting held via Zoom**

**Board of Finance Chair Michael Imber called the meeting to order at 6:45 pm.** Also in attendance from the Board of Finance were Vice Chair Rone Baldwin, Jeffrey Farr, Amy Gare, Jeffrey Goldstein, and Maxwell Rosenthal. Theresa Brasco was not in attendance. Board of Selectmen attendees were First Selectwoman Samantha Nestor, Selectman Martin Mohabeer, and Selectwoman Amy Jenner. Also in attendance were Communications Director Larry Roberts, Police Chief Ed Henion, Fire Chief John Pokorny, EMS Chief Michael Schlechter, and members of the public.

- 1. Discussion regarding a presentation on the procurement of a new Land Mobile Radio system, including the use of the general fund balance to finance the purchase. Larry Roberts, Communications Center Director:** First Selectwoman Nestor introduced Weston Communications Director Larry Roberts and spoke about his experience and expertise in this field. Mr. Roberts provided a presentation on the Land Mobile Radio Communications (LMRC) System Replacement, his presentation included a summary which recommended purchasing the Connecticut Land Mobile Radio System for an initial system cost of \$4,500,00 contingent upon Board of Finance and Board of Selectmen approval and Special Town Meeting approval, with a project contingency of 4% or \$180,000 of previously allocated radio improvement funds, annual system cost of \$140,000, and the initial town responsibilities prior to installation would be \$124,000.

Mr. Roberts discussed the current land mobile radio system that was installed around 2000 and has an industry standard 15-year useful life. The current infrastructure is no longer supported by the manufacturer and the parts to maintain and/or repair the system are no longer available. He emphasized the lack of interoperability and the difficulty communicating with other agencies.

Mr. Roberts presented two possible solutions: (1) replace the current system with a similar system, and (2) replace the current system with the state system, Connecticut Land Mobile Radio Network (CLMRN). Possible solution #1, replacement of current system with a similar one is the least expensive option, the Town owns the system and is responsible for its own communications infrastructure, and the Town decides the level of maintenance, however, there is poor interoperability with mutual aid partners, it is not monitored by the CT Telecommunications Systems Unit, and coverage is not as good as CLMRN. Possible solution #2, replacement with CLMRN, will significantly improve mutual aid communications, provide enhanced coverage and the higher frequency allows for better building penetration, is APCO Project 25 compliant (interoperability), lifecycle support and monitored radio health 24/7, however, there is an added cost due to state requirement of lifecycle maintenance coverage, the town must join partnership with the state and must purchase approved equipment, and there is an initial higher cost. He also reviewed the estimated system cost of post warranty services for each possible solution and also town responsibilities of Frontier fiber optic line, work on boiler and hot water pipes in the firehouse, Godfrey tower shelter roof, Norfield shelter HVAC heat pump and facility improvements, and security cage at Station 2.

Mr. Roberts said the Town has applied for \$1,000,000 of a congressionally directed spending grant, which is only available for CLMRN. The Town has also applied for a \$509,286 grant from the Connecticut Bond Council, which is available for either option. The pending approval of these grants might not be known until the second half of calendar year 2023.

He discussed the approval process, and provided his recommendation to move forward with CLMRN due to the increased level of safety, wide coverage area in Weston, Wilton, Westport, Fairfield, and Norwalk, interoperability between units in the field with other agencies, considerable upgrade to Department of Public Works and Animal Control Officer communication capabilities, allows for future system enhancement, the system is ACPO P25 compliant, and there is state supervision and maintenance of the system with 24/7 monitoring by CTS. He stated that assuming favorable votes and funding, the final acceptance of the project could occur in August 2024.

Police Chief Ed Henion spoke about the importance of interoperability for the safety of Police Officers and residents. He provided an example of a police incident in Town where they had officers from neighboring towns and state police respond, however, were not able to communicate with them via radio. He said he wholeheartedly endorses the project.

Fire Chief John Pokorny said the Fire Department has the oldest system and has experienced failures of equipment. He discussed the importance of interoperability and mutual aid. Chief Pokorny discussed a recent large fire incident where neighboring towns responded and had difficulty finding a common channel for emergency communications.

EMS Chief Mike Schlechter discussed the importance of interoperability. He stated that portable radios do not work inside hospitals and first responders are not able to communicate while in the hospital, and there are also dark spots in town

Mr. Roberts responded to questions from the Board of Finance and the Board of Selectmen and discussion took place. The possibility of a public hearing regarding this process was discussed by members of the Board of Selectmen and Board of Finance. The Board of Selectmen, at a future meeting, will discuss holding a public hearing regarding this project.

Mr. Imber spoke about the next steps, he proposed that the Board of Finance hold a special meeting on May 1 to vote on creating a capital account for the land mobile radio project, pending the outcome of the Board of Selectmen meeting this evening.

2. **Adjourn:** Selectwoman Jenner made a motion to adjourn. Selectman Mohabeer seconded the motion. Motion carried unanimously with those present at time of adjournment.

Minutes Submitted by: Darcy Barrera-Hawes, Executive Administrative Assistant, Board of Selectmen

**Board of Finance Special Meeting  
May 1, 2023 6:00 PM  
Meeting held remotely**

**Call to order:** Board of Finance Chair Michael Imber called the meeting to order at 6:02pm. Attendees were Vice Chair Rone Baldwin, Theresa Brasco, Jeffrey Farr, Amy Gare, Jeffrey Goldstein, Maxwell Rosenthal. Also attending were Finance Director Rick Darling, First Selectwoman Samantha Nestor, Communications Center Director Larry Roberts, Fire Marshall John Pokorny, Bercham Moses Attorney Douglas LoMonte.

**Discussion & Decision to set the mill rate for fiscal year 2023-24 (on the condition that budgets are approved through referendum on Saturday, April 29). Rick Darling, Finance Director.**

Mr. Imber discussed that budgets were passed at the referendum on Saturday, April 29, 2023, and the remaining budget item is setting the mill rate. Mr. Darling spoke about the proposed budgeted mill rate of 33.10 which was set by the BOF after they set the budget. Mr. Darling stated that the grand list estimate looks solid as far as board of assessment appeals, and outstanding claims on prior appeals. He does not recommend any changes in non- tax revenue to adjust the mill rate.

Mr. Darling suggested a minor change in the tax collection rate to 98.3% would enable lowering the mill rate to 33.06. Ms. Nestor discussed support for changing the collection rate due to high tax collection rates. Ms. Nestor thanked all for the work they have done during the budget process. Mr. Imber asked for questions. Mr. Baldwin supports the 98.3% for the collection rate and is in favor of the adjustment. Mr. Farr commented that the lower mill rate equates to \$3.33 per one hundred thousand dollars of assessed value. Mr. Imber asked for a motion to establish the Fiscal Year 23-24 mill rate at 33.06. Mr. Goldstein made the motion, Mr. Farr seconded. Motion carried unanimously. Mr. Imber thanked all for the work on the budget for FY23-24.

**Discussion & Decision to approve the creation of a Capital Account entitled "Public Safety Telecommunications (Land Mobile Radio Project)" and to fund said account with a special appropriation of \$4,500,000 from the Unassigned Fund Balance, subject to the approval of a Special Town Meeting.** Mr. Imber discussed the recommendation for establishing a capital reserve account for the procurement of the Land Mobile Radio System with a special appropriation of \$4,500,000. Mr. Imber discussed that Mr. Robert's had given a detailed presentation at the Special BOF/BOS meeting on April 19<sup>th</sup> for the LMR project and the recommendation was to go forward with the state system vs. the alternative, town owned system where TOW would be responsible for the maintenance and upkeep, and purchasing new equipment as old systems become obsolete. The advantage of the state system is that it would have the benefit of interoperability: first responders would be able to speak to other first responders from neighboring towns in times of emergency. Mr. Imber discussed the potential impact on liquidity if TOW purchased the state system and referenced his analysis found in the back up materials. He also discussed town charter sections applied to such purchase and noted that the BOS had unanimously approved the establishment of a Capital reserve account. If approved by the BOF, the final decision would be subject to citizen vote a Special Town Meeting scheduled for June 7 vote. Mr. Farr had questions on removing existing equipment and asked if there was any time during the process of putting in the new system where the system would be inoperable. Mr. Roberts responded no, stating that both systems would run simultaneously until the old system can be removed, at no time will the town not have a system. Mr. Baldwin asked questions as well on the cross over and running parallel to a new system. Mr. Farr also asked for clarification on a 98% coverage rate of Weston. Mr. Roberts discussed that 98% coverage comes from the mobile radio which is higher powered.

Ms. Brasco had questions for Mr. LoMonte on contractual business terms for the system proposal stating that business terms were not addressed. Mr. LoMonte did not have the Motorola systems contract (CSSA) stating that it is a proposal only at this time and he is expecting the agreement. Discussions ensued with Mr. LoMonte. Mr. Imber agreed that legal review was prerequisite to any final decision. Mr. Baldwin had questions on varying pricing of equipment. Discussions continued on maintenance and warranty pricing, installation and contract terms. Mr. Imber and Mr. Rosenthal discussed that legal issues being discussed at the BOF meeting were should be

discussed in executive session which everyone agreed could be scheduled for a Special BOF meeting on Monday, May 8<sup>th</sup>. The public portion of the BOF Special Meeting will resume after executive session to vote on the special appropriation.

Mr. Imber asked for a motion to approve the establishment of a capital reserve account for \$4.5 million as stated in the agenda. No motion was made.

Mr. Imber asked for a motion to establish a Special Town Meeting with an executive session of Board of Finance on May 8<sup>th</sup> to review the CSSA. Motion made by Mr. Goldstein, seconded by Ms. Brasco. All in favor. Motion carried unanimously.

Mr. Imber will circulate the draft CSSA document to all BOF members and asked for all to review and submit questions to Mr. LoMonte by May 3<sup>rd</sup>.

**Adjourn.** Motion to adjourn made by Mr. Farr, Mr. Baldwin second. Meeting adjourned at 7:06 pm.