

Item 1



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## MEMORANDUM

To: Weston Board of Finance  
CC: Samantha Nestor, First Selectwoman  
Karl Kilduff, Town Administrator  
From: Nicholas R. Bamonte, Esq.  
Date: May 6, 2024  
Re: Budget Procedure upon Tie Vote

It has been reported that on Saturday, May 4, 2024, the Town, by machine vote, approved the BOS and BOE budgets as submitted by the Annual Town Meeting on April 24<sup>th</sup> and 25<sup>th</sup>, but the Capital Improvement Budget, as submitted, did not pass due to a tie vote. Therefore, pursuant to the Town Charter procedure for the Annual Town Budget, **the Capital Improvement Budget must now go back to the BOF for reconsideration and then re-vote by the Qualified Voters via machine ballot.**

Under the Town Charter, “each component of the proposed Annual Town Budget shall be approved if a majority of Qualified Voters who vote approve that component.” Charter § 9.6. Because a tie vote does not constitute a majority vote, the Capital Improvement Budget has not been approved and has been rejected. Roberts Rules of Order § 44:12, 12th Edition.

Here, where a component of the Annual Town Budget has been rejected, Section 9.7 of the Charter requires the following next steps:

If one or more components the proposed Annual Town Budget are not approved pursuant to Section 9.6, the component(s) of proposed Budget that have not been approved shall be re-considered by the Board of Finance and such component(s) shall be resubmitted to Qualified Voters... between ten and twenty-one days after the date the machine voting was completed...

Section 9.7 provides the following additional criteria:

1. After reconsideration and potential revision to the Capital Improvement Budget by the BOF, the question on the Capital Improvement Budget must be resubmitted to Qualified Voters by machine ballot between 10 and 21 days after the date the machine voting was completed (between May 15<sup>th</sup> and the 25<sup>th</sup>).
2. Public Notice of the new vote shall be given at least 5 days prior to the date of the vote.
3. The resubmitted proposed Capital Improvement Budget shall be approved if a majority of Qualified Voters who vote approve such component.

4. At the discretion of the BOS, the ballot may permit any Qualified Voters who wish to reject a component or components of the proposed Annual Town Budget to indicate whether they would reject the proposed component(s) because they are too high or because they are too low.
5. Should any component of the proposed Annual Town Budget be rejected again, the above process must be repeated until the Capital Improvement Budget is approved.

Although Charter Section 7.5 applies more generally to the resolution of a tie vote at a Town Meeting referendum and calls for a simple “re-vote” at a later date, that section does not apply to the more specific process for approval of the Annual Town Budget. That process is set forth in Article 9 of the Charter, as described above, and takes precedence over the more general provision in Section 7.5. Therefore, the BOF must now reconsider the Capital Improvement Budget under Charter Section 9.7.

# Town/School Capital Budget 2024-25

Project	BOF Proposed	ATBM Revision	ATBM Proposed
Town Bldg Repairs	100,000	0	100,000
BOE/P&R Turf Replace Fund	25,000	0	25,000
Transportation Alternative Sidewalks (Const. 1 of 2)	225,000	-225,000	0
Parks & Recreation MS Pool Paint Floors/Lanes	11,500	0	11,500
Parks & Recreation Scag Mower Replacement	15,000	0	15,000
Project Mgmt/Engineering Various Town Projects	250,000	-150,000	100,000
Construction Mgmt. State & Federal funded Projects	175,000	0	175,000
Modular Fire Suppression System - Installation	606,171	-606,171	0
Tecton Report - Site and Bldg Improve. TH & Police	32,650	0	32,650
Tecton Report - Site and Bldg Improve. Comm Center	13,000	0	13,000
Tecton Report - Site and Bldg Improve. Library	72,100	0	72,100
Tecton Report - Building Improve. DPW Garage	45,500	0	45,500
Tecton Report - Site Improve. Transfer Station	77,750	0	77,750
Tecton Report - Site & Bldg. Improve. Bisceglie/Mrhse.	63,550	0	63,550
Library Generator, Air Handler, ADA Desk (grant match)	100,000	0	100,000
Fire Dept. Replace Engine 7 (2nd Installment)	553,991	0	553,991
Police SUV	65,000	0	65,000
Police Dept. Server Replacement	52,000	0	52,000
DPW Plow Truck	250,000	0	250,000
DPW Vehicle Lift	10,000	0	10,000
DPW Chipper Truck	125,000	0	125,000
DPW Replace Admin Car (EV)	60,000	0	60,000
DPW Solar Panels and Roof Replacement	109,560	0	109,560
DPW Backhoe/Loader	180,000	0	180,000
DPW Tire Balancing Machine	19,488	0	19,488
DPW Snow Removal Machine	32,500	0	32,500
BOE Security Initiatives	330,000	0	330,000
BOE Consulting Services for Facility Renovations	96,500	0	96,500
BOE Replacement of Front Entrance Steps	50,000	0	50,000
BOE Window Replacement WHS	45,000	0	45,000
BOE Recaulk/Seal Expansion Joints WIS/WHS	75,000	0	75,000
BOE Furniture Districtwide	50,000	0	50,000
BOE LED Audit Districtwide	75,000	-75,000	0
BOE Break Room A/C WMS	25,000	0	25,000
BOE Courtyard Renovation WHS	100,000	0	100,000
BOE Make Up Air Units South and East House	150,000	0	150,000
BOE Replace Indirect Water Heater Boiler Room	300,000	0	300,000
<b>Subtotal Capital</b>	<b>4,566,260</b>	<b>-1,056,171</b>	<b>3,510,089</b>
Less: Capital funds offsets	-679,614	0	-679,614
<b>Net Total Capital budget</b>	<b><u>3,886,646</u></b>	<b><u>-1,056,171</u></b>	<b><u>2,830,475</u></b>

# Item 2



## i. Title Page

ELECTRONIC

Cost proposal to the:

## Town of Weston, Connecticut

Request for proposal's subject  
Firm name

Professional auditing services  
CLA (CliftonLarsonAllen LLP)  
Leslie Zoll, CPA, Principal  
29 South Main Street, 4<sup>th</sup> Floor  
West Hartford, CT 06107  
leslie.zoll@CLAconnect.com  
Direct 860-570-6376

Name, address and telephone number of  
contact person

April 26, 2024

Date of the proposal

[CLAconnect.com](https://www.claconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://www.claglobal.com/disclaimer).  
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



# C. Dollar Cost Bid

## APPENDIX C

To be submitted on your firm's letterhead in a separate envelope.

Firm's Name: CliftonLarsonAllen LLP

Location of office staffing the audit: West Hartford, CT

Number of professional audit staff assigned to Weston 5

Connecticut Municipal Clients: List Fiscal Year 2023 engagements for municipalities with populations of more than 7,500.

See attached list.

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### 1. Financial Audit Only

<u>Fixed Fees</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
<u>Town</u>	\$ 41,580	\$43,620	\$43,000	\$45,100	\$47,200
<u>Board of Education</u>	\$27,720	\$29,080	\$33,000	\$34,700	\$36,500
<u>Combined Total</u>	\$69,300	\$72,700	\$76,000	\$79,800	\$83,700

### Total Hours included in Combined fees:

Partner 70

Manager 80

Staff 270

- **Note: Hard dollar bid expected for first three years. Years four and five could be subject to renegotiation, although a fixed bid for the entire term is welcome.**



**2. ACFR Option**

<u>Fixed Fees</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
<b>Town</b>	\$ 47,680	\$49,920	\$49,600	\$52,000	\$54,400
<b>Board of Education</b>	\$27,720	\$29,080	\$33,000	\$34,700	\$36,500
<b>Combined Total</b>	\$75,400	\$79,000	\$82,600	\$86,700	\$90,900

**Total Hours included in  
Combined fees:**

**Partner 70**

**Manager 90**

**Staff 305**

**Rate for hours in excess of those above or for services outside the specified scope, \$ \_\_\_\_\_  
per hour.**

Submitted by Leslie Zoll Date April 24, 2024

Signature  Title Principal

Telephone 860-570-6376 E-mail [leslie.zoll@CLAconnect.com](mailto:leslie.zoll@CLAconnect.com)





Our fixed-fee quote is designed with an understanding that:

- The Town personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

## 1. Total All-Inclusive Maximum Price

The dollar cost bid contains all pricing information relative to performing either a financial audit or ACFR as described in this request for proposals. The total all-inclusive maximum price to be bid contains all direct and indirect costs including all out-of-pocket expenses.

CLA understands that the Town of Weston will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs have not been included in the proposal.

## 2. Fixed Fees by Category

The dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix D) which supports the total all-inclusive price.

## 3. Rates for Additional Professional Services

CLA understands that if it should become necessary for the Town of Weston to request CLA to render any additional services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the agreement between the Town of Weston and CLA. Any such additional work agreed to between the Town of Weston and CLA shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid in Appendix D.

## 4. Manner of Payment

CLA understands that payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar month.



# Appendix

Connecticut municipal clients



## CLA's Connecticut Municipal Clients

City of Bridgeport, CT*	City of Bristol, CT*	City of Groton, CT
City of Hartford, CT*	City of Meriden, CT*	City of Middletown, CT*
City of Milford, CT*	City of New Britain, CT*	City of Norwalk, CT*
City of Norwich, CT*	City of Torrington, CT	City of Waterbury, CT*
Town of Avon, CT*	Town of Bloomfield, CT*	Town of Branford, CT
Town of Darien, CT*	Town of Cheshire, CT*	Town of Coventry, CT*
Town of Granby, CT*	Town of East Haddam, CT	Town of East Hartford, CT*
Town of Guilford, CT*	Town of Ellington, CT*	Town of Enfield, CT*
Town of Lebanon, CT	Town of Haddam, CT	Town of Groton, CT*
Town of Mansfield, CT*	Town of Ledyard, CT	Town of Hebron, CT
Town of Middlebury, CT	Town of Montville, CT	Town of Manchester CT*
Town of Old Lyme, CT	Town of Plainville, CT	Town of Marlborough, CT
Town of Rocky Hill, CT*	Town of Simsbury, CT*	Town of Newington, CT*
Town of Southbury, CT	Town of Southington, CT*	Town of Ridgefield, CT
Town of Tolland, CT*	Town of Wallingford, CT*	Town of South Windsor, CT
Town of West Hartford, CT*	Town of Weston, CT	Town of Stratford, CT
Town of Wethersfield, CT*	Town of Wilton, CT*	Town of Waterford, CT*
Town of Wolcott, CT	Town of Windham, CT	Town of Westport, CT*

\*Clients having a GFOA Certificate of Achievement for Excellence in Financial Reporting in 2021



# Item 3



Date: May 02, 2024

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 Motor Vehicle and Personal Property tax bills to be transferred to suspense upon your approval. The list includes:

Outstanding 2018 Grand List motor vehicle tax bills totaling \$20,049.61.

Outstanding 2018 Grand List personal property tax bills totaling \$1,927.18.

There are 96 tax bills totaling \$21,976.79. 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.

Process Suspense Report

TOWN OF WESTON Date: 05/02/2024 Time: 15:55:09  
 Condition (s): Year: 2022, Type: 98 - MW/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dist	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Suspsewer	Due/Susp	Total
2018-03-0050188		AMBERSON JAMES B 4TH	01	UNABLE TO LOCATE	05/02/2024	361.57			361.57
2018-03-0050338		BABSON SMITH CRAIG L	01	UNABLE TO LOCATE	05/02/2024	91.77			91.77
2018-03-0050339		BABSONSMITH CRAIG L	01	UNABLE TO LOCATE	05/02/2024	175.32			175.32
2018-03-0050346		BABYAK NANCY B	01	UNABLE TO LOCATE	05/02/2024	318.84			318.84
2018-03-0050712		BOWER PETER C	01	UNABLE TO LOCATE	05/02/2024	246.98			246.98
2018-03-0050868		BURBANK JACK A	01	UNABLE TO LOCATE	05/02/2024	355.75			355.75
2018-03-0051063		CASSARA ELAYNE A	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0051317		COATES WILLIAM J	01	UNABLE TO LOCATE	05/02/2024	147.28			147.28
2018-03-0051318		COBB JEFFREY B	01	UNABLE TO LOCATE	05/02/2024	205.55			205.55
2018-03-0051386		CONNOR JAMES A	01	UNABLE TO LOCATE	05/02/2024	134.98			134.98
2018-03-0051507		CRUDELE JESSICA	01	UNABLE TO LOCATE	05/02/2024	308.16			308.16
2018-03-0051768		DELOREZ STEVEN C	01	UNABLE TO LOCATE	05/02/2024	343.45			343.45
2018-03-0051952		DUFFY DANIEL M	01	UNABLE TO LOCATE	05/02/2024	94.52			94.52
2018-03-0052121		FARLEY MICHELE M	01	UNABLE TO LOCATE	05/02/2024	696.31			696.31
2018-03-0052145		FEIN AMY L	01	UNABLE TO LOCATE	05/02/2024	180.30			180.30
2018-03-0052174		FERGUSON ROBERT L	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0052175		FERGUSON ROBERT L	01	UNABLE TO LOCATE	05/02/2024	275.47			275.47
2018-03-0052534		FOREST ASA J	01	UNABLE TO LOCATE	05/02/2024	191.95			191.95
2018-03-0052535		FOREST MITZI E	01	UNABLE TO LOCATE	05/02/2024	417.57			417.57
2018-03-0052536		FOREST MITZI E	01	UNABLE TO LOCATE	05/02/2024	172.21			172.21
2018-03-0052647		GALLARDO GUILLERMO G	01	UNABLE TO LOCATE	05/02/2024	236.95			236.95
2018-03-0052767		GILLAN MCKENZIE A	01	UNABLE TO LOCATE	05/02/2024	79.31			79.31
2018-03-0052900		GOULD SCOTT R	01	UNABLE TO LOCATE	05/02/2024	130.77			130.77
2018-03-0053553		INDIAN VALLEY CORP	01	UNABLE TO LOCATE	05/02/2024	265.76			265.76
2018-03-0053594		JACOBY FRANK D	01	UNABLE TO LOCATE	05/02/2024	16.83			16.83
2018-03-0053595		JAFFE ADAM J	01	UNABLE TO LOCATE	05/02/2024	257.40			257.40
2018-03-0053602		JAMES BEAU	01	UNABLE TO LOCATE	05/02/2024	84.49			84.49
2018-03-0053603		JAMES BEAU	01	UNABLE TO LOCATE	05/02/2024	73.48			73.48
2018-03-0053619		JEFFERIES HEATHER M	01	UNABLE TO LOCATE	05/02/2024	172.21			172.21
2018-03-0054056		KING CARTER B	01	UNABLE TO LOCATE	05/02/2024	120.09			120.09
2018-03-0054354		LAW OFFICE OF BRIAN E LAMBECK LLC	01	UNABLE TO LOCATE	05/02/2024	43.05			43.05
2018-03-0054805		MARVIN LYNNE R	01	UNABLE TO LOCATE	05/02/2024	174.47			174.47
2018-03-0054928		MCMALLY MICHAEL T	01	UNABLE TO LOCATE	05/02/2024	264.14			264.14
2018-03-0054929		MCMALLY MICHAEL T	01	UNABLE TO LOCATE	05/02/2024	339.24			339.24
2018-03-0055264		MUNNELLY NANCY D	01	UNABLE TO LOCATE	05/02/2024	136.60			136.60
2018-03-0055276		MURRAY BRIAN C	01	UNABLE TO LOCATE	05/02/2024	168.97			168.97
2018-03-0055542		NORRETT MARGARET A	01	UNABLE TO LOCATE	05/02/2024	72.51			72.51
2018-03-0055595		OGIBA MATTHEW T	01	UNABLE TO LOCATE	05/02/2024	14.89			14.89
2018-03-0055596		OGIBA MATTHEW T	01	UNABLE TO LOCATE	05/02/2024	14.89			14.89
2018-03-0055710		PANZIRER CRAIG S	01	UNABLE TO LOCATE	05/02/2024	1,069.50			1,069.50
2018-03-0055713		PAPAGEORGE DANA R	01	UNABLE TO LOCATE	05/02/2024	125.27			125.27
2018-03-0055774		PAYTON LONE H	01	UNABLE TO LOCATE	05/02/2024	76.07			76.07
2018-03-0055779		PECORA SOPHIA M	01	UNABLE TO LOCATE	05/02/2024	142.10			142.10
2018-03-0055791		PENA-DORVILLE DARIEL	01	UNABLE TO LOCATE	05/02/2024	413.69			413.69
2018-03-0055862		PHILLIPS RICHARD G	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0055863		PHILLIPS RICHARD G	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0055864		PHILLIPS RICHARD G	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0055865		PHILLIPS RICHARD G	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0055866		PHILLIPS RICHARD G	01	UNABLE TO LOCATE	05/02/2024	168.97			168.97
2018-03-0056089		RAKOWSKI AUSTIN C	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0056122		RAVNER DANIEL J	01	UNABLE TO LOCATE	05/02/2024	16.19			16.19
2018-03-0056202		RICE CHRISTOPHER D	01	UNABLE TO LOCATE	05/02/2024	172.21			172.21
2018-03-0056205		RICHARD LOWELL F	01	UNABLE TO LOCATE	05/02/2024	122.68			122.68
2018-03-0056234		RITZZO ELECTRIC INC	01	UNABLE TO LOCATE	05/02/2024	62.80			62.80
2018-03-0056505		SAPANSKI RICHARD C	01	UNABLE TO LOCATE	05/02/2024	162.17			162.17
2018-03-0056524		SATRAM MARK S	01	UNABLE TO LOCATE	05/02/2024	423.08			423.08
						878.20			878.20

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer	Due/Susp	Total
2018-03-0056642	SCHUMACHER ELIZABETH L	01	UNABLE TO LOCATE	05/02/2024	107.14			107.14
2018-03-0056771	SHECK LAUREL L	01	UNABLE TO LOCATE	05/02/2024	369.34			369.34
2018-03-0056876	SLATER TODD D	01	UNABLE TO LOCATE	05/02/2024	225.94			225.94
2018-03-0057006	ST GERMAIN JEAN PAUL	01	UNABLE TO LOCATE	05/02/2024	268.99			268.99
2018-03-0057013	STAMPER ALLEN M	01	UNABLE TO LOCATE	05/02/2024	90.64			90.64
2018-03-0057093	STRATZ DONALD C	01	UNABLE TO LOCATE	05/02/2024	107.79			107.79
2018-03-0057158	SUNDLOF JOAN K	01	UNABLE TO LOCATE	05/02/2024	107.14			107.14
2018-03-0057288	THEWATERPEOPLE.NET LLC	01	UNABLE TO LOCATE	05/02/2024	699.19			699.19
2018-03-0057376	POWER DANA L	01	UNABLE TO LOCATE	05/02/2024	1,037.78			1,037.78
2018-03-0057377	TOWER NANCY J	01	UNABLE TO LOCATE	05/02/2024	440.88			440.88
2018-03-0058172	WANTA LAURA	01	UNABLE TO LOCATE	05/02/2024	65.06			65.06
2018-03-0058301	WHEELER LYNN	01	UNABLE TO LOCATE	05/02/2024	96.79			96.79
2018-03-0058504	ZAMOR FRANCO	01	UNABLE TO LOCATE	05/02/2024	92.25			92.25
2018-03-0058568	BABYAK JOHN M	01	UNABLE TO LOCATE	05/02/2024	6.31			6.31
2018-03-0058581	RIVERA BETTY	01	UNABLE TO LOCATE	05/02/2024	130.77			130.77
2018-03-0058594	ALEXY CORNELLOUS	01	UNABLE TO LOCATE	05/02/2024	15.54			15.54
2018-03-0058595	ALEXY CORNELLOUS	01	UNABLE TO LOCATE	05/02/2024	15.54			15.54
2018-03-0058604	BYRNE LIAM M	01	UNABLE TO LOCATE	05/02/2024	249.90			249.90
2018-03-0058682	CANNON MARGARET G	01	UNABLE TO LOCATE	05/02/2024	466.13			466.13
2018-03-0058683	CANNON TREE SERVICE	01	UNABLE TO LOCATE	05/02/2024	189.69			189.69
2018-03-0058690	FIELDING LISA	01	UNABLE TO LOCATE	05/02/2024	322.41			322.41
	<b>MV REGULAR</b>				<b>16,419.32</b>			<b>16,419.32</b>
	<b># Of Acct: 77</b>							
2018-04-0080174	CASSARA ELAYNE A	01	UNABLE TO LOCATE	05/02/2024	670.06			670.06
2018-04-0080355	DUFFY AINE E	01	UNABLE TO LOCATE	05/02/2024	201.18			201.18
2018-04-0080678	JOHNSON MARK D	01	UNABLE TO LOCATE	05/02/2024	510.47			510.47
2018-04-0080749	KAIKOWSKA MAGDALENA	01	UNABLE TO LOCATE	05/02/2024	104.88			104.88
2018-04-0080816	LAHN ANDREW T	01	UNABLE TO LOCATE	05/02/2024	252.97			252.97
2018-04-0081198	SATHER WILLIAM R JR	01	UNABLE TO LOCATE	05/02/2024	6.73			6.73
2018-04-0081221	SENSO MANAGEMENT CORP	01	UNABLE TO LOCATE	05/02/2024	1,325.55			1,325.55
2018-04-0081248	SLADE VERONIQUE V	01	UNABLE TO LOCATE	05/02/2024	77.04			77.04
2018-04-0081258	SOBOL ETHAN A	01	UNABLE TO LOCATE	05/02/2024	265.76			265.76
2018-04-0081304	TALL PINES BUILDING LLC	01	UNABLE TO LOCATE	05/02/2024	80.60			80.60
2018-04-0081305	TALL PINES BUILDING LLC	01	UNABLE TO LOCATE	05/02/2024	135.05			135.05
	<b>MV SUPPLEMENTAL</b>				<b>3,630.29</b>			<b>3,630.29</b>
	<b># Of Acct: 11</b>							
<b>YR : 2018</b>	<b>TOTAL : 88</b>				<b>20,049.61</b>			<b>20,049.61</b>

Grand Total: 88

20,049.61

Process Suspend Report

TOWN OF WESTON Date: 05/02/2024 Time: 15:56:36  
 Condition (s): Year: 2022, Type: 02 - PERS PROP, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2018-02-0040009		ALLBRIGHT SOLUTIONS LLC	01	UNABLE TO LOCATE	05/02/2024			28.32	
2018-02-0040030		BEAU JAMES	01	UNABLE TO LOCATE	05/02/2024			28.32	
2018-02-0040110		EVC INC	01	UNABLE TO LOCATE	05/02/2024			194.64	
2018-02-0040147		HARBOR LIGHT CONSULTING LLC	01	UNABLE TO LOCATE	05/02/2024			28.32	
2018-02-0040230	0	PAXTON MICHAEL	01	UNABLE TO LOCATE	05/02/2024			75.26	
2018-02-0040247		RICE CHRISTOPHER	01	UNABLE TO LOCATE	05/02/2024			521.58	
2018-02-0040314		WESTON HARDWARE	01	UNABLE TO LOCATE	05/02/2024			31.08	
2018-02-0040328		CANNON TREE SERVICE	01	UNABLE TO LOCATE	05/02/2024			1,019.66	
PERS PROP		# Of Acct: 8						1,927.18	
YR : 2018						TOTAL : 8		1,927.18	
Grand Total: 8								1,927.18	



# Item 4

## General Fund Year End Highlights FY 2023-24

### Revenue

- Tax Revenue estimated to be \$(86k) lower than budget primarily due to delinquent taxes and interest trending \$200k below budget. This deficit somewhat offset by a modestly favorable supplemental auto tax levy of \$50k, and abatements/deferments which came in under budget by \$62k.
- Investment Income is \$875k higher than budget due to continuing short term yields above 5%.
- Town Clerk receipts and building permits higher by \$310k compared to budget based upon actual to date.
- State revenue reflects the receipt of funds through the state's municipal revenue sharing program (\$262k), the second year in a row that towns are receiving such funding. The Town has also recently received approval from FEMA for reimbursement of costs associated with Tropical Storm Isaias for approximately \$247k.

### Expenditures

- General Administration reflects a forecast surplus of \$325k compared to the revised budget due to Health Insurance forecasted at \$95k less than budget as we have less Fire and EMS volunteers currently on our health plan than prior years, and pension reflecting a significant surplus of \$231k due to the state reducing employer MERS contribution rates after the Town budget was adopted.
- Police Department is overall projected to be close to budget as a modest deficit in overtime will be offset by modest surpluses in other accounts.
- Public Works is reflecting a slight surplus on overall budget operations of just over \$4,000. Line item deficits in full time wages (two severance payments), vehicle maintenance and general maintenance will be offset by surpluses in the two snow and ice removal accounts.
- Solid Waste Disposal reflects an anticipated deficit of about (\$25K) due to the mid-year hiring of a second full time position at the Transfer Station.
- School/Town Water reflects a deficit of (\$34k) due to additional work related to PFAS and testing at the schools.
- Selectmen's budget reflects a \$258,688 surplus compared to the revised budget primarily due to the surplus forecasts in General Administration.
- The capital budget forecast includes supplemental appropriations of \$972,175.
- Board of Education reflects a surplus of \$308k based on their most recent update.

### Fund Balance

- o Unassigned fund balance is estimated at \$18,975,475 (23.8% of the FY 24 budget, with the % of the FY 25 budget to be determined). Note that this reflects the Town spending all of the Land Mobile Radio \$4.5 million supplemental appropriation, but then offset by US Congress approved \$963,000 in funding toward this project. Previous fund balance forecasts did not include any such grant funding. This grant has the effect of increasing the forecast by 1.2%.

**Town of Weston  
FY 2023-24 Budget Report**

	2022-23	2023-24	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	76,071,820	76,300,212		76,300,212	76,300,212	0.00	0.00
BACK TAXES	425,976	450,000		450,000	325,000	(125,000.00)	(125,000.00)
INTEREST/PENALTIES	284,004	275,000		275,000	200,000	(75,000.00)	(75,000.00)
SUPPLEMENTAL AUTO TAX	incl. above	650,000		650,000	700,000	50,000.00	50,000.00
ELDERLY TAX RELIEF	(384,323)	(431,500)		(431,500)	(369,052)	62,448.00	62,446.00
FIRE/EMS ABATEMENT	(71,631)	(78,000)		(78,000)	(76,492)	1,508.00	1,508.00
<b>TOTAL TAX COLLECTIONS</b>	<b>76,325,846</b>	<b>77,165,712</b>	<b>-</b>	<b>77,165,712</b>	<b>77,079,668</b>	<b>(86,044.00)</b>	<b>(86,044.00)</b>
<b>DEPARTMENTAL RECEIPTS</b>							
INVESTMENT INCOME	933,395	875,000		875,000	1,750,000	875,000.00	875,000.00
BUILDING DEPARTMENT	434,807	290,000		290,000	450,000	160,000.00	160,000.00
TOWN CLERK	667,272	525,000		525,000	675,000	150,000.00	150,000.00
POLICE	4,012	4,000		4,000	4,000	0.00	0.00
ZBA HEARING FEES	304	1,000		1,000	400	(600.00)	(600.00)
PLANNING AND ZONING	14,010	18,000		18,000	20,000	2,000.00	2,000.00
CONSERVATION COMM.	7,386	8,000		8,000	15,000	7,000.00	7,000.00
SELECTMAN'S OFFICE	935	600		600	1,800	1,200.00	1,200.00
ASSESSOR COPIES	79	200		200	100	(100.00)	(100.00)
PUBLIC LIBRARY	5,141	2,600		2,600	4,000	1,400.00	1,400.00
POLICE SPECIAL DUTY ADMIN FEES	26,142	16,000		16,000	20,000	4,000.00	4,000.00
MISCELLANEOUS	73,941	15,000		15,000	15,000	0.00	0.00
MISCELLANEOUS BOE	53,177	-		-	-	0.00	0.00
SALE OF ASSETS (AUCTION)	6,880	-		-	12,000	12,000.00	12,000.00
TELECOMMUNICATIONS TAX	23,498	20,500		20,500	23,000	2,500.00	2,500.00
ANIMAL CONTROL FEES	6,956	9,000		9,000	8,000	(1,000.00)	(1,000.00)
BOOSTER BARN REPAYMENT	8,631	-		-	-	0.00	0.00
<b>DEPARTMENTAL/MISC. RECEIPTS</b>	<b>2,266,566</b>	<b>1,784,900</b>	<b>-</b>	<b>1,784,900</b>	<b>2,998,300</b>	<b>1,213,400.00</b>	<b>1,213,400.00</b>
<b>STATE GRANTS</b>							
ELDERLY TAX RELIEF LOCAL	4,982	4,000		4,000	4,000	0.00	0.00
GENERAL EDUCATION - ECS	213,171	263,792		263,792	301,323	37,531.00	37,531.00
TOWN ROAD AID	251,097	251,184	-	251,184	250,899	(285.00)	(285.00)
LOCIP	66,260	65,918		65,918	65,918	0.00	0.00
MOTOR VEHICLE MILL RATE CAP REIMBURSE.	61,373	88,245		88,245	88,245	0.00	0.00
OTHER/MISCELLANEOUS	2,157	5,500		5,500	5,500	0.00	0.00
COVID and STORM REIMBURSEMENTS FEMA	2,510	-		-	247,247	247,247.00	247,247.00
MUNICIPAL REVENUE SHARING	202,577	-		-	262,137	262,137.00	262,137.00
MUNICIPAL STABILIZATION GRANT	70,181	70,181		70,181	70,181	0.00	0.00
<b>STATE GRANTS</b>	<b>874,308</b>	<b>748,820</b>	<b>-</b>	<b>748,820</b>	<b>1,295,450</b>	<b>546,630.00</b>	<b>546,630.00</b>
<b>TOTAL REVENUES</b>	<b>79,466,720</b>	<b>79,699,432</b>	<b>-</b>	<b>79,699,432</b>	<b>81,373,418</b>	<b>1,673,986</b>	<b>1,673,986</b>

**Town of Weston  
FY 2023-24 Budget Report**

	2022-23	2023-24	Additions,	Final Revised	Estimated	Variance	Variance
	Actuals	Original	(Deletions),	Budget	Actual	From Original	From Revised
		Budget	Transfers			Budget	Budget
<b>EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
Administration	744,367	721,088	7,002	728,090	733,000	(11,912.00)	(4,910.00)
General Administration							
Social Security	497,116	517,700	-	517,700	517,700	0.00	0.00
Pension	1,236,316	1,421,300	-	1,421,300	1,190,000	231,300.00	231,300.00
Health Insurance	2,327,010	2,454,860	-	2,454,860	2,360,000	94,860.00	94,860.00
Other Insurances	394,551	444,608	-	444,608	438,000	6,608.00	6,608.00
All Other	391,195	441,913	-	441,913	429,000	12,913.00	12,913.00
General Administration	4,846,188	5,280,381	-	5,280,381	4,934,700	345,681.00	345,681.00
Information Services	184,651	256,106	-	256,106	250,000	6,106.00	6,106.00
Probate Court	4,037	4,658	-	4,658	4,658	0.00	0.00
Elections/Registrars	65,539	81,706	-	81,706	81,706	0.00	0.00
Board of Finance	57,800	59,000	-	59,000	60,000	(1,000.00)	(1,000.00)
Assessor	181,914	186,319	-	186,319	186,319	0.00	0.00
Board of Tax Review	400	1,100	-	1,100	3,475	(2,375.00)	(2,375.00)
Tax Collector	124,083	133,005	-	133,005	134,500	(1,495.00)	(1,495.00)
Legal	315,390	246,000	-	246,000	240,000	6,000.00	6,000.00
Town Clerk	163,281	174,243	-	174,243	171,000	3,243.00	3,243.00
Land Use	432,056	443,513	-	443,513	470,000	(26,487.00)	(26,487.00)
<b>Total General Government</b>	<b>7,119,706</b>	<b>7,587,119</b>	<b>7,002</b>	<b>7,594,121</b>	<b>7,269,358</b>	<b>317,761.00</b>	<b>324,783.00</b>
<b>PUBLIC SAFETY</b>							
Police Services							
Regular Wages	2,042,701	2,076,372	-	2,076,372	2,070,000	6,372.00	6,372.00
Overtime	232,860	224,794	-	224,794	240,000	(15,206.00)	(15,206.00)
All Other	345,984	366,005	-	366,005	359,000	7,005.00	7,005.00
Police Services	2,621,545	2,667,171	-	2,667,171	2,669,000	(1,829.00)	(1,829.00)
Volunteer Fire Dept.	292,849	306,321	-	306,321	304,000	2,321.00	2,321.00
Fire Marshal	71,820	70,576	-	70,576	70,000	576.00	576.00
Animal Control	72,521	96,681	-	96,681	117,000	(20,319.00)	(20,319.00)
Communication Center	262,175	315,975	-	315,975	300,000	15,975.00	15,975.00
<b>Total Public Safety</b>	<b>3,320,910</b>	<b>3,456,724</b>	<b>-</b>	<b>3,456,724</b>	<b>3,460,000</b>	<b>(3,276.00)</b>	<b>(3,276.00)</b>
<b>PUBLIC WORKS</b>							
Public Works - Highway							
Salaries	973,904	997,065	-	997,065	990,000	7,065.00	7,065.00
Snow Removal Expenses	123,105	211,629	-	211,629	112,000	99,629.00	99,629.00
Road resurfacing	564,839	562,500	27,250	589,750	660,000	(97,500.00)	(70,250.00)
Gen Maintenance/Other Contractual	212,979	197,108	-	197,108	185,000	12,108.00	12,108.00
All Other	235,370	240,680	-	240,680	285,000	(44,320.00)	(44,320.00)
Public Works - Highway	2,110,197	2,208,982	27,250	2,236,232	2,232,000	(23,018.00)	4,232.00
Tree Warden	106,177	112,000	-	112,000	112,000	0.00	0.00
Solid Waste Disposal	77,553	55,295	-	55,295	80,000	(24,705.00)	(24,705.00)
<b>Total Public Works</b>	<b>2,293,927</b>	<b>2,376,277</b>	<b>27,250</b>	<b>2,403,527</b>	<b>2,424,000</b>	<b>(47,723.00)</b>	<b>(20,473.00)</b>
<b>HEALTH, CULTURE &amp; WELFARE</b>							
Westport/Weston Health District	216,904	222,326	-	222,326	222,326	0.00	0.00
Emergency Med. Comm. Service	15,449	15,763	-	15,763	15,763	0.00	0.00
Regional Paramedic	140,344	157,107	-	157,107	157,107	0.00	0.00
Weston Water Utility	51,684	22,866	-	22,866	22,866	0.00	0.00
School/Town Water Supply	80,366	44,033	-	44,033	78,000	(33,967.00)	(33,967.00)
Social Services	126,355	152,167	-	152,167	168,700	(16,533.00)	(16,533.00)
Youth Services Department (transferred to Recreation)	1,155	-	-	-	-	0.00	0.00
Senior Center/Comm. for the Elderly	222,241	223,320	-	223,320	227,000	(3,680.00)	(3,680.00)
Public Library	532,796	607,531	-	607,531	598,000	9,531.00	9,531.00
Recreation Department	486,988	504,323	-	504,323	502,000	2,323.00	2,323.00
<b>Total Health, Culture &amp; Welfare</b>	<b>1,874,282</b>	<b>1,949,436</b>	<b>-</b>	<b>1,949,436</b>	<b>1,991,762</b>	<b>(42,326.00)</b>	<b>(42,326.00)</b>
<b>TOTAL SELECTMANS BUDGET</b>	<b>14,608,825</b>	<b>15,369,556</b>	<b>34,252</b>	<b>15,403,808</b>	<b>15,145,120</b>	<b>224,436.00</b>	<b>258,688.00</b>
Debt Service							
Interest	271,395	127,825	-	127,825	127,825	0.00	0.00
Principal	5,260,000	2,840,000	-	2,840,000	2,840,000	0.00	0.00
Property Sale Offset	(1,143,750)	-	-	-	-	0.00	0.00
Debt Service	4,387,645	2,967,825	-	2,967,825	2,967,825	-	-
Board of Education	55,361,792	57,945,055	-	57,945,055	57,637,118	307,937.00	307,937.00
Capital Outlay	2,481,071	3,416,996	972,175	4,389,171	4,389,171	(972,175.00)	0.00
Land Mobile Radio Project					4,500,000	(4,500,000.00)	(4,500,000.00)
<b>TOTAL EXPENDITURES</b>	<b>76,839,333</b>	<b>79,699,432</b>	<b>1,006,427</b>	<b>80,705,859</b>	<b>84,639,234</b>	<b>(4,939,802)</b>	<b>(3,933,375)</b>

**Town of Weston  
FY 2023-24 Budget Report**

	2022-23 Actuals	2023-24 Original Budget	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
<b>FUND BALANCE ANALYSIS:</b>							
FUND BALANCE 6/30/2022, 2023	18,657,924	16,778,291	-	16,778,291	16,778,291		
TOTAL REVENUES	79,466,720	79,699,432	-	79,699,432	81,373,418	1,673,986.00	1,673,986.00
REVENUES MINUS EXPENDITURES	2,627,387	-	(1,006,427)	(1,006,427)	(3,265,816)	1,673,986.00	1,673,986.00
SUBTOTAL	21,285,311	16,778,291	(1,006,427)	15,771,864	13,512,475		
PLUS/MINUS: Various Estimates and Adjust.							
Other Changes in Reserves	(375,209)				963,000		
Reserve for unsettled DPW contract **	16,500				-		
BOE non-lapsing account	140,031				-		
Encumbrance Release (net)	211,658				-		
Committed for LMR Project	(4,500,000)				4,500,000		
UNASSIGNED FUND BALANCE 6/30/23,24	16,778,291	16,778,291			18,975,475	2,197,184.00	
NEXT YEAR PRO FORMA TOTAL BUDGET	79,699,432				78,973,735		
FUND BALANCE AS % OF CURRENT YEAR BUDGET						23.8%	
FUND BALANCE AS % OF NEXT YEAR BUDGET	21.1%					24.0%	

# Item 5

**April 2, 2024  
Board Of Finance  
Public Hearing  
Weston High School Auditorium**

*Summaries of the budget are available at the Public Hearing. A copy of the detailed budget is available for public inspection in the office of the Town Clerk. Selections of comments are not direct quotes of speakers.*

Present: Board of Finance Chairman Michael Imber, Vice Chairman Jeffrey Farr, Theresa Brasco, Chris Bryant, Amy Gare. Also present First Selectwoman Samantha Nestor, Selectman Tony Pesco, Selectman Kerem Dinlenc, Finance Director Rick Darling, Town Administrator Karl Kilduff, DPW Director Larry Roberts, WPS Superintendent Lisa Barbiero, WPS Finance Director Phillip Cross, Weston residents. Absences for BOF members Rone Baldwin & Jeffrey Goldstein. Approximately 40 people were in attendance. Public Hearing called to order at 6:02 pm by Chairman Imber.

Mr. Imber welcomed attendees and reviewed the process for the Public Hearing on the proposed Fiscal Year 2024-2025 budget. A brief presentation by First Selectwoman Nestor was reviewed prior to public comment. Presentation reflected revisions by the BOS and BOE in collaboration with the BOF. Revaluation year with 38.40% growth, total budget \$75,989,772 compared to the FY 23-24 budget (\$85,840 increase). Net increase and grand list growth will result in a 23.92 mill rate. Projected fund balance and revenue projections discussed. Projected fund balance/revenue projections discussed.

Mr. Imber invited members of the public for commentary:

Michelle Liguori, Georgetown Road expressed concern for the senior community to be represented in the budget, requesting an increase for seniors.

Richard Wolf, Homeward Lane discussed temporary portables. In March 2020 the FOC noted a life span of portables was projected for five years. Request for the BOS/BOF/BOE to come up with a plan for facilities owned, rather than spending on temporary projects.

Carl Urbania, Merry Lane requests removal of the WVFD appropriation for a new fire engine stating that the FD has over 9 million in their 501c. Requests that FD fund 50%.

Alex Staehely, Lords Hwy discussed revaluation year concerns and that it was used for increased spending. Budgets reflect large increases in the BOS budget going up, road repairs, capital budget for BOE up 28%, Town 27% before roads are being paved. Closer to a 4% increase not 2%.

Armando Llaza, Hidden Spring Dr. would like to see where the budget is going to be reduced. Requests TOW looking at reductions and tax payer relief and to look at opportunities to allocate reductions.

Amy Sanborn, Old Hyde Rd. commented on the HR hire request in the budget. TOW Administrator job description is to serve as HR Director. DPW facilities additional hires also discussed, added transfer station employee, assistant at DPW. Also discussed the Annex stating that the building committee should review.

Jasmine Kazakov, Old Field Lane discussed many new young families in Weston. Requests later meetings and more communication for Public Hearing.

Monica Staehely, Lords Highway expressed the need for young families to be represented and communication.

Annalise Ferrara, Lyons Plain Rd discussed concern for increases in budget for tree warden, solid waste, water, social services, etc. Discussed tax foreclosures and tax relief for elderly. Discussed class sizes, fewer enrolled students yet maintaining same sections per grade. Class size and school administration should be reduced.

Lisa Flanagan, Merry Ln is concerned about the town hall staffing requests. 10% increase in town hall this year. The town has not been underserved. Staffing at schools has not been reduced. Concern over the budget never decreases because of salaries and staffing.

Chris Kimberly, Broad Street. Discussed increases in the budget and employee hire requests at town hall. Discussed concern for portables, questions unused spaces at schools for employees to use.

Bill Flanagan, Merry Lane - discussion on budget increase and cost overruns. Asks for slowdown, spread out over five years.

Susan Baron, Old Hyde Rd. Requests bringing in other special education from other schools to bring in revenue.

Kerry Quimi, Calvin Rd expressed support of the budget.

William Weiss, Eleven O'Clock Rd discussed the mill rate, budget negotiations etc all from this year's revaluation. The 42% increase is due to debt cap. Concerned that the next assessment could be different.

Amy Sanborn, Old Hyde Rd - Tecton discussion. The building committee has close to 60 projects that are not in the budget.

Andrew Palladino, Goodhill Rd - Thanked the BOS/BOE/BOF. Commentary on support of grant projects.

Alex Staehely, Lords Hwy discussed prioritization for reduction in budget. Fund balance discussed. What is it going to be used for in the future? Discussed high taxes and the need to reduce taxes rather than increase to attract people to move to town.

Jasmine Kazakov, Old Field Lane discussed the town demographic of young children and a growing population of seniors. Discussed lack of town amenities for youth and seniors.

Armando Llaza, Hidden Spring Dr. discussed prioritization and impacting the future. Supports the idea of diversifying a source of revenue.

Kerry Quimi, Calvin Rd supports sidewalks.



Susan Baron, Old Hyde Rd discussed sidewalks concern and shoveling. Discussed concerns over many people that will have to shovel the sidewalk. Discussed footprint of sidewalks being that it only services a small portion of people.

Travis Worrell, Birch Hill Rd commented on grants and matching funds that are needed for granted projects as well as funds needed for future upkeep.

Lisa Flanagan, Merry Lane commented on a shift away from school building renovations to discussion of town hall expansion.

Mr. Imber asked for a motion to adjourn. Motion made by Mr. Farr, seconded by Ms. Gare  
Meeting adjourned 7:23 pm.

Respectfully submitted,  
Shawn Amato, Clerk of the meeting

Unapproved draft

**Board of Finance Special Meeting**  
**April 4, 2024 6:00 PM**  
**Meeting held remotely**

**Call to Order:** Chairman Michael Imber called the meeting to order at 6:02pm. Also in attendance were BOF Vice Chair Jeffrey Farr, Rone Baldwin, Theresa Brasco, Christopher Bryant, Amy Gare, Jeffrey Goldstein, First Selectwoman Samantha Nestor, Town Administrator Karl Kilduff, Finance Director Rick Darling, WPS Superintendent Lisa Barbiero, WPS Director of Finance Phillip Cross, BOE Chairman Steve Ezzes.

Mr. Imber opened the meeting with a presentation by Rob Lessard, USI/Hooker & Holcombe who reviewed a 10 year scenario projection plan for the TOW OPEB's investment. Discussion was prompted by OPEB's 125% funded status with the BOF contemplating a contribution holiday with an analysis of the assumptions. Projection 1 provided an investment return assumption of -10% for the first 2 years and 5.5% for all future years. Projection 2 provided an investment return assumption of 5.5% for all years. Fiduciary responsibility of payouts for retiree health care premiums out of the trust was discussed and will be consulted with an attorney. Discussion will be continued on Monday, April 8th.

**Discussion/Decision regarding the proposed Board of Education's operating budget for FY 2024-25.**

Mr. Cross discussed the FY 24/25 operating budget adjustments for changes in pension contributions, health insurance and in district transportation. Employer contribution percentages for MERS are lower than budgeted. Health Insurance and changes in OPEB contribution as well as cost savings in the renegotiated district transportation contract resulted in savings. Mr. Baldwin discussed surplus averaging over the years and suggested further reduction. Superintendent Barbiero and Mr. Cross discussed conservative approaches, lingering effects from pandemic years and unknown costs such as special education, outplacements and unknown kindergarten enrollment due to recent attendance age changes. They also discussed that most of the increases are based on contractual increases.

Mr. Baldwin made a motion to reduce the BOE operating budget by \$400,000 compared to the budget presented subject to further adjustments for OPEB. Seconded by Mr. Farr. 6 yes, 1 no, motion carries.

**Discussion/Decision regarding the proposed Town operating budget for FY 2024-25.** Mr. Darling discussed the revisions to the town operating budget. Mr. Darling discussed an increase of \$95,000 based on CMERS contribution rates. \$22,000 for health insurance renewal adjustments result in a favorable impact with a revised proposal of \$73,000 increase in pension/health insurance irrespective of OPEB contribution reduction. Mr. Baldwin discussed increases that are unsustainable and suggested reductions. Reduction recommendations for elimination of HR Manager position, eliminate additional Tax Collector hours and the facilities employee. Mr. Baldwin further suggested decreases to public works contracted services, as well as a decrease in budgeted work repairs. Mr. Imber discussed execution risk, and that we need to invest in human resources. There are a lot of projects currently and in the future as the town pursues reinvestment in infrastructure. Selectwoman Nestor discussed contractual obligations, investing in human capital and infrastructure needs. Mr. Farr discussed obligations to fixed expenses on a future ongoing basis. Ms. Gare supports human capital growth. Ms. Brasco discussed controlling expenses.

Mr. Baldwin made a motion to approve reductions by department line items: \$393,796 total for reducing HR Mgr, Facilities leader, tree cutting by services, contractual svcs for DPW, tax collector hours and benefits reduction for HR and facilities position, seconded by Ms. Brasco. 3 yes, 4 no, motion does not carry.

Unapproved draft

Mr. Goldstein made a motion to increase the pension budget by \$95,000 and to decrease health care expense budget by \$22, 000 for a net increase of \$73,000. Seconded by Mr. Bryant. 4 yes, 3 no. Motion carries.

**Discussion/Decision regarding the proposed Town and Board of Education capital budget for FY 2024-25.**

- BOE capital budget adjustments made for district wide paving, HES north house playground work, WHS wall padding replacement. Mr. Farr made a motion to reduce the BOE capital budget by \$230,000, seconded by Mr. Bryant. Motion carries.
- Town capital budget proposed changes discussed. \$4.6 million removal from capital budget for the paving plan. Recommendation to BOF to decouple final paving amount and debt svc from the budget as BETA Group evaluation is still pending.
- Project closeouts of \$266,021 to the offset of the total capital budget.
- Mr. Farr made a motion to capital budget expense items for removal of temporary modular space, reduction of construction management and reduction of project management engineering for a total of \$831,171. Seconded by Ms. Brasco. 3 yes, 4 no. Motion does not carry.
- Motion made by Mr. Farr to remove \$4.6 million for paving from the budget. Seconded by Mr. Bryant. All in favor, motion carries unanimously.
- Mr. Imber asked for a motion to approve the TOW and BOE capital offsets totaling \$679,614. Motion made by Mr. Baldwin, seconded by Mr. Bryant. All in favor. Motion carries unanimously.
- Mr. Imber asked for a motion to approve the net capital budget of \$3,886,646 for FY25. Motion made by Mr. Bryant, seconded by Mr. Goldstein. 5 yes, 2 no. Ms. Brasco requested a correction to change of vote, 4 yes, 3 no. Motion carried.

**Discussion/Decision regarding the proposed Town Debt Service budget for FY 2024-25.**

- Debt service budget is impacted by the reduction of \$4.6 million from the capital budget which was to be financed by bond note and subject to town approval. Removing the BAN eliminates proposed interest related to it. Mr. Imber asked for a motion to approve the debt service budget of \$1,053,562. Motion made by Mr. Bryant, seconded by Mr. Farr. All in favor. Motion carries.
- Investment Income adjustment change to 4.25%. Mr. Baldwin made a motion to increase the investment income assumption by \$475,000 for investment income. Seconded by Mr. Bryant. All in favor, motion carries unanimously.
- Grand List Increase. Change in grand list for FY25 budget of \$1,577,120 resulting in revised grand list for FY25 budget \$3,233,907,984. Mr. Imber asked for a motion to approve the revised grand list amount for FY 25 for \$3,233,907,984. Ms. Brasco made the motion, seconded by Mr. Bryant. All in favor. Motion carries unanimously.

**Adjournment:** Mr. Imber asked for a motion to adjourn. Motion made by Mr. Bryant, seconded Ms. Gare. Motion passes unanimously. Meeting adjourned 8:45 pm.

Respectfully Submitted, Shawn Amato

**Board of Finance Special Meeting  
Budget Deliberation (continued from April 4, 2024)  
April 8, 2024 6 P.M.  
Meeting Held Remotely**

**Call To Order:** Board of Finance Chair Michael Imber called the meeting to order at 6:02 pm. Attendees were Vice Chair Jeffrey Farr, Rone Baldwin, Theresa Brasco, Chris Bryant, Amy Gare, Jeffrey Goldstein, First Selectwoman Samantha Nestor, Finance Director Rick Darling, WPS Superintendent Lisa Barbiero, WPS Finance Director Phillip Cross, and BOE Chairman Steve Ezzes.

**Discussion/Decision on OPEB contribution and benefit payment policy for FY 2024-25.** Mr. Imber continued discussion from the April 4, 2024 BOF budget deliberation meeting on OPEB trust funding. Discussion pertained to whether TOW could budget to receive from the OPEB trust in excess of what was needed to pay for the retirees share of the healthcare premium. Consultation with Richard Cohen of Shipman and Goodwin confirmed that funds drawn from the OPEB trust can only be used for the benefit of paying down premiums attributable to retirees. Discussion continued on limiting the contribution to the OPEB trust for FY 2025. If not contributing the positive impact on the town's budget would be \$63,358. For BOE impact it would be \$141,373 adverse impact. Mr. Imber made a motion to take a OPEB contribution holiday for FY 2025 which will have a positive impact of \$63,358 for BOS Operating budget. Motion seconded by Mr. Bryant. All in favor. Motion carries unanimously. Mr. Imber asked for a motion for the OPEB trust to reimburse the BOE in an amount of \$199,260 which will have an adverse impact on the budget of \$141,373. Seconded by Mr. Bryant. All in favor, motion carries unanimously.

**Discussion/Decision regarding the proposed Board of Education's operating budget for FY 2024-25.** Mr. Imber asked for a motion to approve the BOE operating budget as revised and restated reflecting the net impact above in the amount of \$59,339,701 for FY 2025. Motion made by Mr. Bryant, seconded by Ms. Gare. All in favor. Motion carries unanimously.

**Discussion/Decision regarding the proposed Town operating budget for FY 2024-25.** Mr. Imber asked for a motion to approve the Town Operating budget for FY 2024-25 reflecting the benefit of \$63,358 as revised and restated amounting to \$16,063,078 . Motion made by Mr. Bryant, seconded by Mr. Goldstein. 4 yes, 3 no. Motion carries.

**Adjournment.** Mr. Imber asked for a motion to adjourn. Motion made by Mr. Goldstein, seconded by Ms. Brasco. All in favor. Meeting adjourned at 6:15 pm.

Respectfully Submitted,  
Shawn Amato, Recording Secretary

**UNAPPROVED DRAFT MINUTES**  
**Board of Finance Regular Meeting**  
**April 11,2024 6:00 PM**  
**Meeting held remotely**

**Call to Order:** Chairman Michael Imber called the meeting to order at 6:00pm. Also in attendance were BOF Vice Chair Jeffrey Farr, Theresa Brasco, Christopher Bryant, Jeffrey Goldstein, and Finance Director Rick Darling. Excused absence was noted for Rone Baldwin and Amy Gare.

**Discussion/Decision regarding the OPEB trust portfolio reallocations proposed by Fiducient Advisors, and to consider adjusting the OPEB Investment Policy Statement under the Fixed Income category:**

Mr. Imber opened the discussion regarding reallocation and a decision regarding the OPEB trust portfolio. Review from prior BOF meeting and Fiducient Advisor's current OPEB Target Allocation vs. Proposed Target Allocations was presented. Currently target allocation in fixed income is at 45% with Fiducient recommending allocating 50%. Fiducient is recommending 5% allocation weight to fixed income and recommending reduction of Metropolitan West Total Return Bond Fund based on turnover in Met West's investment management team and recommendation made to begin diminishing investment. Fiducient is recommending Harbor Core Bond Fund and a slight addition to Blackrock Total Return Fund K Fund. The additional 5% increase is in part driven by diminishing investment in Vanguard 500 Index Fund domestic equity fund and decreasing in American international equity fund. Clarification on the target asset allocation table from 2021 for minimum & maximum weighting was discussed.

Mr. Imber asked for a motion to reallocate minimum target and maximum weighting for OPEB Trust as presented in the Target Asset Allocation table. Motion made by Mr. Bryant, seconded by Mr. Farr. All in favor of new weighting criteria, motion carries unanimously.

Mr. Imber asked for a motion to reallocate investments as presented in the Current Target Allocation vs. Proposed Target Allocation table. Motion made by Ms. Brasco, seconded by Mr. Bryant. All in favor of reallocation as presented, motion carries unanimously.

**Discussion/Decision regarding closing out certain capital projects and using the available balance to offset the FY 24-25 capital budget. Rick Darling, Finance Director:**

Mr. Darling discussed the formality of capital projects to be closed out, noting they are part of the offsets for the FY 25 budget. Capital project closeouts helped during budget deliberation by reducing the gross cap budget by \$266,021. Discussion on individual project close outs discussed. Mr. Darling will get more information to the BOF on the reasons for the available balances in the Police Body Cameras and the DPW Payloader projects.

Mr. Imber asked for a motion to close out the capital projects as listed. Motion made by Ms. Brasco, seconded by Mr. Goldstein. All in favor, motion carries unanimously.

**Discussion/Decision regarding the approval of minutes from the March 6th, March 11, March 12th and March 14th meetings, and the April 2nd public hearing:**

Mr. Imber asked for a motion to approve the March 6, 2024 Board of Finance Special meeting minutes. Motion made by Mr. Bryant, seconded by Mr. Goldstein. Motion passes unanimously.

Mr. Imber asked for a motion to approve the March 11, 2024 minutes. Mr. Farr made changes to the following "Mr. Farr and Mr. Roberts also provided a draft of prioritization of roads/work to be done over the next few years". Strike "Mr. Farr" from the sentence. Also change the sentence "Mr. Farr spoke about alternatives to preventative maintenance of rubber and chip seal that should be considered." Change made to "Mr. Farr spoke about preventative maintenance alternatives of rubber and chip seal that should be considered". Motion made by Mr. Farr, seconded by Mr. Goldstein. Motion passes unanimously.

Mr. Imber asked for a motion to approve the March 12, 2024 Board of Finance Special meeting minutes. Motion made by Mr. Goldstein, seconded by Mr. Imber. Abstention by Chris Bryant. Motion passes.

Mr. Imber asked for a motion to approve the March 14, 2024 Board of Finance Regular minutes. Motion made by Mr. Goldstein, seconded by Mr. Farr. Motion passes unanimously.

Mr. Imber asked for a motion to approve April 2, 2024 BOF Public Hearing. Minutes tabled for further discussion on public participation noted and for further inquiry for possible video recorded version for review. No motion.

Mr. Imber asked for a motion to adjourn. Motion made by Ms. Brasco, seconded by Mr. Bryant. Motion passes unanimously. Meeting adjourned 6:45 pm.

Respectfully submitted,  
Shawn Amato, Recording Secretary