

Item 1



October 10, 2024

TO: Weston Board of Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: Unaudited FYE2024 Financial Report for the Period Ending June 30, 2024

For the fiscal year ended June 30, 2024, unaudited actual expenditures were \$56,486,954 and unliquidated encumbrances were \$860,761 for a combined total of \$57,347,685 or 98.97% of the approved budget. The unexpended balance as of June 30, 2024 will be \$597,370 or 1.03%.

Below are the category totals and related percentages:

FY 2023-24 CATEGORY SUMMARY

Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Total Expenditures	Balance
Salaries (1000's)	35,291,095	34,606,546	-	34,606,546	684,549
		98.06%	0.00%	98.06%	1.94%
Benefits (2000's)	10,267,746	9,993,990	-	9,993,990	273,756
		97.33%	0.00%	97.33%	2.67%
Professional Services (3000's)	1,561,743	1,677,955	69,750	1,747,705	(185,963)
		107.44%	4.47%	111.91%	-11.91%
Property Services (4000s)	2,143,534	2,097,357	210,048	2,307,405	(163,871)
		97.85%	9.80%	107.64%	-7.64%
Other Services (5000s)	6,721,993	6,263,606	441,595	6,705,201	16,792
		93.18%	6.57%	99.75%	0.25%
Supplies (6000s)	2,848,163	2,902,231	125,104	3,027,334	(179,172)
		101.90%	4.39%	106.29%	-6.29%
Equipment (7000s)	182,091	232,146	30,469	262,615	(80,524)
		127.49%	16.73%	144.22%	-44.22%
Other Objects (8000s)	123,195	124,870	3,329	128,199	(5,004)
		101.36%	2.70%	104.06%	-4.06%
Revenue (9000s)	(1,194,505)	(1,411,748)	(19,563)	(1,431,311)	236,806
		118.19%	1.64%	119.82%	-19.82%
Total	\$ 57,945,055	\$56,486,962	\$ 860,732	\$ 57,347,694	597,370
Total %		97.48%	1.49%	98.97%	1.03%

As indicated in the category summary above, the year ended with both favorable and unfavorable expenditures.

The notable favorable category and individual object codes are salaries, benefits, legal fees, electricity, and transportation savings/credit and better than expected receipts in the revenue offsets category.

Salary – This category had a favorable balance at year-end. This is attributed to turnover and FML savings, reimbursement from workers compensation, and unfilled positions. As a reminder, a third party provided our Behavioral Support services. The Behavioral Analyst salary savings will be the offset to the unfavorable balance in professional services.

Benefits –

Pension contribution – A significant portion of the category favorable balance can be attributed to lower employer pension contribution. In March, the Comptroller's Office notified us that the employer contribution rate for the current fiscal year would be 19.57%. In a later update (June) the Comptroller Office notified us and other municipalities that legislative changes to the CMERS plan, reduced the employer contribution to 15.85%.

The combined lower than anticipated health insurance census and dental claims resulted in a lower overall health insurance cost. However, the reimbursement from the OPEB Trust fund was less than budgeted. Beginning this year, the methodology for reimbursement changed. Last year's reimbursement was based on the actuarial estimates for benefits payout. This year, the reimbursement will instead be based on actual net cost. These combined resulted in a net unfavorable balance.

Professional Services-

As mentioned above, behavioral support services were provided by a third party and will be offset by the related salary savings. In addition, other PPS costs, combined legal fees and third party costs were less than budgeted. These savings reduced the overall unfavorable balance in this category.

Property Services-

The overall cost exceeded budget. The significant drivers were, drainage repairs, higher than anticipated waste plant cost, school septic repairs and repairs to the pool air circulation unit.

General Supplies-

To mitigate the fiscal year 2025 budget, \$303, 869 was approved to purchase textbooks for math and the core-reading program.

Electricity-

A combination of C/F virtual net metering (VNM) credits and a change to the credit rate (we reached contract limit) for the solar contract for the period August to December resulted in a favorable balance in the electricity account.

ELECTRICITY - FY25

Description	KWH	Generation/ Delivery		VNM Gen	VNM Credit	C/F VNM	Total
		Supply Cost	Cost			Credit	
Budget	5,127,268	494,442	467,731	252,968	(352,399)	-	862,742
Actual	5,133,118	492,331	476,174	179,865	(395,604)	(107,780)	644,986
Variance	(5,850)	\$2,111	(\$8,443)	\$73,103	\$43,205	\$107,780	\$217,756
	-0.11%	0.43%	-1.81%	28.90%	-12.26%	0.00%	25.24%

Equipment-

To mitigate the fiscal year 2025 budget, \$45,869 was approved to purchase equipment. In addition, equipment in the fitness center and facility were replaced.

Revenue Offset-

There are several object codes with greater than budgeted receipts. Among them are non-resident and pre-k tuition, athletic participation fees, Medicaid reimbursement, and SPED excess cost reimbursement. In addition to the budgeted items, there was a receipt from First Student for bus runs that were combined.

A note relating to excess cost reimbursement. There were changes to student placement and related services that resulted in reduced cost. These reductions were reported in the final unaudited submission in August. Based on this, we anticipate that the district will need to reimburse the state approximately \$41,261.

If it is concluded at the end of the audit that this is indeed the case, there will be an adjustment to our State Education Equalization receipts. These receipts are paid directly to the Town. If the amount of the overpayment exceeds the Education Equalization receipt, the BoE will need to issue a check to the state for the amount. The notification for overpayment is typically sent to municipalities in April.

Year End Balance Analysis

Below is an analysis of the FY25 unexpended year- end balance.

FY 24 - Unexpended Funds Summary

Description	Amount	
<u>Unanticipated Savings</u>		
<u>Salary Savings:</u>		
Turnover	148,174	
FML	217,964	
Behavioral support services to be provided by third	233,099	
Unfilled Sections	149,688	
Paid from Sick Bank	22,380	
Workers Comp reimbursement	40,688	
		811,993
<u>Other:</u>		
Health Insurance (Census & Dental Claims)	112,989	
CMERS contribution rate reduction	296,523	
Unemployment	58,356	
Sick Bank - Unused	22,620	
Other Insurance Savings (LAP)	3,916	
Electricity & Natural Gas	205,490	
Transportation other	111,858	
		811,752
<u>Revenue Offset:</u>		
Participation Fee	14,899	
Transportation Credits	25,495	
Excess Cost reimbursement	52,111	
Pre-K & Non-resident Tuition	145,910	
Medicaid Reimbursement	44,764	
Theater Receipts	2,702	
Other	(49,075)	
		236,806
Total Unanticipated Savings		1,860,552
<u>Offsets</u>		
Salary - New Position	(97,395)	
Salary - Contracted Compensated Absence	(27,960)	
OPEB	(152,790)	
Other Benefits	(58,706)	
Professional Services	(185,963)	
Property Services	(163,871)	
Other Services	(95,066)	
FY25 Supplies Pre-Purchase	(303,869)	
FY25 Equipment Pre-Purchase	(45,862)	
Other Supplies	(80,793)	
Other Equipment Purchase	(34,662)	
Other unfavorable balance	(16,246)	
Total Offsets		(1,263,182)
Grand Total Unexpended Funds -FY25		\$ 597,370

Internal Services Fund

Actual dental costs were less than budgeted. In comparison to previous years, costs for FY23-24 were less than they have been for the past two years (FY22 & FY23), but higher than the three previous years (FY19 to FY21).

**INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

Fiscal Year Ended		2024
STATEMENT OF REVENUES AND EXPENDITURES		
Fund Balance -July 1, 2023		\$ 418,466
Revenues:		
General Fund		\$ 367,729
Reimbursements		\$ -
Total Contributions		\$ 367,729
Total Revenues (A)		\$ 367,729
Actual Claims:		
Delta Dental:		
Claims		\$ 344,345
Administrative Fees		\$ 23,384
Total Dental Claims (B)		\$ 367,729
Net Change (A-B)		\$ -
Projected Fund balance June 30, 2024		\$ 418,466
Dental- Actual Claims & Fees		
Month	Claims & Fees	
July	33,350	
August	40,186	
September	20,239	
October	28,564	
November	33,762	
December	26,288	
January	27,039	
February	34,543	
March	36,821	
April	27,167	
May	31,821	
June	27,948	
Total	\$ 367,729	
Actual YTD Spend Rate	84.7%	
Theoretical YTD Spend Rate	100.0%	
YTD Theoretical variance %	-15.3%	

WESTON PUBLIC SCHOOLS
FYE 24 FINANCIAL REPORT (UNAUDITED)
 As of June 30, 2024

Period: 12 of 12

2020-2021	2021-2022	2022-2023	Object Code	Description	Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
2,721,241	2,881,354	2,854,614	1110	Administrators	3,289,372	40,000	3,329,372	3,375,352	-	3,375,352	(45,979)
13,925,352	14,465,388	14,827,266	1111	General Ed. Teachers	15,410,044	0	15,410,044	15,169,704	-	15,169,704	240,340
2,372,055	2,403,563	2,522,780	1112	Special Ed. Teachers	2,419,305	0	2,419,305	2,359,825	-	2,359,825	59,480
1,031,899	983,206	1,021,018	1113	Guidance	1,071,301	(80,193)	991,108	948,323	-	948,323	42,785
503,136	468,881	397,172	1114	Psychologist	418,788	0	418,788	418,788	-	418,788	-
162,383	202,927	353,558	1115	Social Worker	382,038	80,193	462,231	410,444	-	410,444	51,787
555,781	543,134	539,131	1116	Speech & Hearing	605,719	0	605,719	510,769	-	510,769	94,950
1,046,642	1,184,208	887,328	1117	Academic Assistants	1,207,351	59,724	1,267,075	1,261,271	-	1,261,271	5,804
210,287	169,686	110,854	1118	Talented & Gifted	119,448	(59,724)	59,724	59,724	-	59,724	-
412,193	403,577	400,239	1119	Library/Media	430,504	0	430,504	455,475	-	455,475	(24,971)
47,413	46,587	57,886	1135	Transition Coordinator	66,427	0	66,427	51,774	-	51,774	14,653
785,011	832,301	847,138	1139	Certified Stipends	952,246	0	952,246	877,957	-	877,957	74,289
577,990	574,562	651,668	1140	Academic Leader (CIL's)	1,011,911	0	1,011,911	969,094	-	969,094	42,817
1,779	2,650	1,852	1141	Mentor Teacher	3,000	0	3,000	2,571	-	2,571	429
277,908	187,872	113,090	1142	Behavioral Analyst	233,099	0	233,099	-	-	-	233,099
45,069	45,835	58,267	1145	English Language Learner	83,614	0	83,614	68,897	-	68,897	14,717
\$ 24,676,129	\$ 25,295,731	\$ 25,643,861		Sub-Total Certified Salaries	\$ 27,704,167	\$ 40,000	\$ 27,744,167	\$ 26,939,968	\$ -	\$ 26,939,968	\$ 804,199
					8.03%			97.1%	0.0%	97.1%	2.9%
				Other Certified Salaries							
28,996	45,700	40,788	1131	Homebound Tutor	44,500	-	44,500	25,138	-	25,138	19,362
-	-	-	1136	Degree Level Change	44,390	-	44,390	-	-	-	44,390
164,963	278,078	246,814	1137	Substitute Teacher	178,801	-	178,801	216,491	-	216,491	(37,690)
243,990	212,521	189,064	1138	Summer Work -Certified Staff	180,408	-	180,408	194,739	-	194,739	(14,531)
106,600	99,315	127,403	1143	Building Substitutes	203,175	-	203,175	152,490	-	152,490	50,685
608,730	295,291	385,336	1144	Long term Substitute	118,000	-	118,000	215,245	-	215,245	(97,245)
-	-	-	1160	Turnover Savings	(170,000)	-	(170,000)	-	-	-	(170,000)
\$ 1,153,278	\$ 930,904	\$ 989,404		Sub-Total Other Certified Salaries	\$ 599,274	\$ -	\$ 599,274	\$ 804,103	\$ -	\$ 804,103	\$ (204,829)
								134.2%	0.0%	134.2%	-34.2%

WESTON PUBLIC SCHOOLS
FYE 24 FINANCIAL REPORT (UNAUDITED)
 As of June 30, 2024

Period: 12 of 12

2020-2021	2021-2022	2022-2023	Object Code	Description	Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
373,111	381,506	413,013	1210	Non-Cert. Supervisors	399,263	-	399,263	496,658	-	496,658	(97,395)
234,060	223,520	213,706	1211	Nurses	231,336	6,981	238,317	238,317	-	238,317	-
297,217	306,924	247,373	1215	Occupational & Physical Therapists	318,970	6,385	325,355	279,358	-	279,358	45,996
1,199,438	1,140,104	1,156,839	1221	Administrative Support	1,245,726	53,677	1,299,403	1,328,819	-	1,328,819	(29,416)
1,837,631	1,767,360	1,697,360	1231	Para Educators	1,754,083	141,928	1,896,012	1,828,311	-	1,828,311	67,701
129,307	146,862	156,413	1234	Bus Aides	147,297	-	147,297	141,394	-	141,394	5,903
600,663	485,773	495,877	1235	Technicians	495,836	13,924	509,760	505,325	-	505,325	4,435
61,157	61,996	65,017	1237	Vocational Specialist	63,818	1,915	65,733	46,914	-	46,914	18,819
246,331	247,175	262,406	1241	Safety Monitors	292,184	5,341	297,525	276,448	-	276,448	21,077
509,851	506,491	513,999	1251	Custodians	515,130	17,225	532,355	514,241	-	514,241	18,114
492,769	460,027	477,370	1261	Maintenance Mechanics & Grounds	531,335	13,232	544,567	543,741	-	543,741	826
74,781	84,861	90,458	1269	Athletic Support Staff	114,325	-	114,325	103,682	-	103,682	10,643
182,698	197,442	192,939	1280	Non-Certified Stipends	197,155	-	197,155	188,200	-	188,200	8,956
\$ 6,239,015	\$ 6,010,040	\$ 5,982,771		Sub-Total Non-Certified Salaries	\$ 6,306,458	\$ 260,607	\$ 6,567,065	\$ 6,491,407	\$ -	\$ 6,491,407	\$ 75,658
				Other Non-Certified Salaries							
				Non-Certified Substitutes							
28,910	47,199	39,524	1213/122		47,500	-	47,500	39,305	-	39,305	8,195
			1212/22/38/42/52/62	Overtime	203,700	-	203,700	230,025	-	230,025	(26,325)
135,970	176,085	199,553	1268	Summer Work-Non-Cert.	129,388	-	129,388	101,739	-	101,739	27,649
104,948	127,232	114,912	1270	Salary Differential	300,607	(300,607)	-	-	-	-	-
\$ 269,828	\$ 350,536	\$ 353,988		Sub-Total Other Salaries	\$ 681,195	\$ (300,607)	\$ 380,588	\$ 371,068	\$ -	\$ 371,068	\$ 9,520
				TOTAL SALARIES	\$ 35,291,095	\$ -	\$ 35,291,095	\$ 34,606,546	\$ -	\$ 34,606,546	\$ 684,549
\$ 32,338,250	\$ 32,587,211	\$ 32,970,025				7.04%			98.1%		1.9%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT (UNAUDITED)

As of June 30, 2024

Period: 12 of 12

2020-2021	Year-End Expense	2021-2022	Year-End Expense	2022-2023	Year-End Expense	Object Code	Description	Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
							<i>Property Services (4000s)</i>							
848,529	859,036	907,204	4200	Cleaning Services	979,576	-	979,576	969,175	-	969,175	-	969,175	10,401	
39,855	48,405	50,825	4202	Rubbish Removal	67,547	-	67,547	66,687	-	66,687	-	66,687	860	
68,301	122,591	82,370	4302	Equipment Repairs	165,551	-	165,551	168,738	2,632	171,370	2,632	171,370	(5,819)	
155,864	164,029	184,530	4400	Equipment Rental	164,217	-	164,217	189,163	362	189,525	362	189,525	(25,308)	
121,171	74,770	213,171	4500	Repair Allowance	150,000	-	150,000	96,306	119,044	215,350	119,044	215,350	(65,350)	
64,302	29,913	30,182	4514	Fire Alarm System	32,000	-	32,000	40,740	-	40,740	-	40,740	(8,740)	
167,812	172,720	201,994	4518	Sewer System Plant Maintenance	144,795	-	144,795	180,338	11,268	191,606	11,268	191,606	(46,811)	
145,229	171,669	205,809	4520	Service Contracts	166,899	-	166,899	226,465	21,410	247,875	21,410	247,875	(80,976)	
58,389	61,247	93,203	4530	Parks & Recreation	77,759	-	77,759	27,563	39,422	66,984	39,422	66,984	10,775	
12,703	16,959	39,271	4540	Athletic Facilities Repairs	59,500	-	59,500	31,644	-	31,644	-	31,644	27,856	
151,315	186,270	195,029	4541	Contracted Services	89,300	-	89,300	59,064	15,910	74,974	15,910	74,974	14,326	
53,702	122,304	109,755	4600	Special Projects	-	-	-	-	-	-	-	-	-	
9,450	2,366	11,275	4604	Snow Plowing	10,500	-	10,500	6,377	-	6,377	-	6,377	4,124	
81,552	138,631	35,888	4701	Security System Monitoring	35,890	-	35,890	35,100	-	35,100	-	35,100	790	
\$ 1,978,173	\$ 2,170,908	\$ 2,360,505		TOTAL PROPERTY SERVICES	\$ 2,143,534	\$ -	\$ 2,143,534	\$ 2,097,357	\$ 210,048	\$ 2,307,405	\$ 210,048	\$ 2,307,405	\$ (763,877)	
								97.8%	9.8%	107.6%			-7.6%	

WESTON PUBLIC SCHOOLS
FYE 24 FINANCIAL REPORT (UNAUDITED)
As of June 30, 2024

Period: 12 of 12

2020-2021	2021-2022	2022-2023	Object Code	Description	Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
1,509,158	1,589,157	1,592,600	5100	Regular Transportation	1,687,804	-	1,687,804	1,737,496	-	1,737,496	(49,692)
490,473	729,788	843,911	5101	SPED Transportation	1,010,779	-	1,010,779	935,160	-	935,160	75,619
54,105	96,953	218,024	5104	Athletic Transportation	175,062	-	175,062	100,391	-	100,391	74,671
-	1,537	12,802	5105	Extra-Curricular Transportation	15,497	-	15,497	4,237	-	4,237	11,260
67,457	104,190	160,181	5112	Diesel & Gasoline	115,670	-	115,670	107,032	-	107,032	8,638
89,784	103,321	128,142	5200	General Liability Insurance	142,980	-	142,980	136,003	-	136,003	6,977
16,650	15,525	14,400	5202	Athletic Insurance	14,400	-	14,400	15,008	-	15,008	(608)
97,536	100,707	104,154	5205	Property Insurance	109,362	-	109,362	106,579	-	106,579	2,783
87,620	89,975	87,714	5300	Communications	94,106	-	94,106	89,414	-	89,414	4,692
30,801	30,990	27,469	5400	Postage	29,383	-	29,383	27,030	-	27,030	2,353
2,592	4,440	853	5500	Advertising	4,000	-	4,000	1,626	-	1,626	2,374
14,386	17,176	16,962	5501	Printing	24,437	-	24,437	16,556	1,800	18,356	6,081
1,528,352	2,007,688	2,367,437	5600	Out of District Tuition	2,335,763	-	2,335,763	2,232,934	-	2,232,934	102,829
1,044,742	923,345	1,063,918	5601	Tuition Settlements	903,461	-	903,461	707,601	439,795	1,147,396	(243,933)
286,110	-	-	5605	Tuition - ESS Contract	-	-	-	-	-	-	-
29,716	15,346	41,076	5800	Travel & Conference	42,227	-	42,227	39,352	-	39,352	2,875
6,106	3,163	3,803	5801	Mileage Reimbursement	10,450	-	10,450	3,282	-	3,282	7,148
3,190	2,349	5,684	5900	Other Purchased Services	6,632	-	6,632	3,905	-	3,905	2,727
\$ 5,358,780	\$ 5,835,649	\$ 6,689,130		TOTAL OTHER SERVICES	\$ 6,721,993	\$ -	\$ 6,721,993	\$ 6,263,606	\$ 441,595	\$ 6,705,201	\$ 16,792
								93.2%	6.6%	99.8%	0.2%
				Supplies & Materials (6000's)							
418,014	395,832	884,656	6110	Materials	547,140	-	547,140	838,937	50,120	889,057	(341,917)
17,064	22,091	36,390	6120	Office Materials	32,908	-	32,908	30,809	1,909	32,719	189
136,447	184,684	174,050	6130	Maintenance Materials	181,624	-	181,624	130,881	42,920	173,801	7,823
37,883	71,587	95,137	6131	Custodial Materials	78,348	-	78,348	93,763	4,752	98,514	(20,166)
12,891	16,815	21,943	6132	Security Materials	17,184	-	17,184	26,152	17,624	43,776	(26,592)
489,133	522,319	517,581	6140	Software	566,868	-	566,868	570,217	-	570,217	(3,349)
324,134	196,324	98,833	6410	Books	103,552	-	103,552	97,045	7,779	104,825	(1,272)
358,623	388,111	325,229	6510	Heating Oil	454,796	-	454,796	467,063	-	467,063	(12,267)
705,182	722,884	482,463	6520	Electricity	862,742	-	862,742	644,985	-	644,985	217,757
1,431	2,079	2,890	6530	Propane	3,000	-	3,000	2,377	-	2,377	623
\$ 2,500,801	\$ 2,522,725	\$ 2,639,172		TOTAL SUPPLIES & MATERIALS	\$ 2,848,163	\$ -	\$ 2,848,163	\$ 2,902,231	\$ 125,104	\$ 3,037,334	\$ (179,172)
								101.9%	4.4%	106.3%	-6.3%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT (UNAUDITED)

As of June 30, 2024

Period: 12 of 12

2020-2021		2021-2022		2022-2023		2023-2024					
Year-End Expense	Year-End Expense	Year-End Expense	Year-End Expense	Year-End Expense	Year-End Expense	Year-End Expense	Year-End Expense	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
629,991	541,176	192,826	7300	Equipment	182,091	-	182,091	232,146	30,469	262,615	(80,524)
\$ 629,991	\$ 541,176	\$ 192,826		TOTAL EQUIPMENT	\$ 182,091	\$ -	\$ 182,091	\$ 232,146	\$ 30,469	\$ 262,615	\$ (80,524)
								127.5%	16.7%	144.2%	-44.2%
80,424	87,211	87,938	8100	Dues, Fees and Memberships	97,850	-	97,850	89,670	-	89,670	8,180
20,110	24,317	32,434	8900	Other Objects	25,345	-	25,345	35,200	3,329	38,529	(13,184)
\$ 100,534	\$ 111,528	\$ 120,372		TOTAL OTHER OBJECTS	\$ 123,195	\$ -	\$ 123,195	\$ 124,870	\$ 3,329	\$ 128,199	\$ (5,004)
								101.4%	2.7%	104.1%	-4.1%
(22,498)	(29,042)	(29,462)	9200	Technology Revenue	(29,903)	-	(29,903)	(29,903)	-	(29,903)	-
(61,920)	(73,800)	(74,800)	9201	Participation Fees, Athletics	(63,761)	-	(63,761)	(78,660)	-	(78,660)	14,899
-	(18,350)	(21,689)	9202	Gate Receipts, Athletics	(14,000)	-	(14,000)	(13,475)	-	(13,475)	(523)
(134,377)	(77,445)	(89,987)	9204	Transportation Credits	-	-	-	(25,495)	-	(25,495)	25,495
(859,340)	(812,440)	(928,213)	9205	Excess Cost SPED	(787,045)	-	(787,045)	(839,156)	-	(839,156)	52,111
(74,625)	(79,561)	(121,242)	9206	Pre School Tuition	(64,062)	-	(64,062)	(156,288)	-	(156,288)	92,226
(76,283)	(75,981)	(119,873)	9207	Non-Resident Tuition	(87,478)	-	(87,478)	(141,162)	-	(141,162)	53,684
(11,000)	(40,000)	(30,800)	9209	Parking Fees	(42,681)	-	(42,681)	(23,118)	(19,563)	(42,681)	-
(14,161)	(46,050)	(42,223)	9210	Theater Receipts	(31,050)	-	(31,050)	-	-	-	(31,050)
-	-	-	9212	Facility Use Rental	(17,500)	-	(17,500)	(53,727)	-	(53,727)	2,702
(6,815)	(4,768)	(14,316)	9215	Medicaid Revenue	(6,000)	-	(6,000)	(50,764)	-	(50,764)	(17,500)
(51,298,832)	(51,277,316)	(51,533,828)		Total Revenue Offset	(51,194,505)	\$ -	(51,194,505)	(51,411,748)	(819,563)	(51,431,311)	\$ 236,806
								118.2%	1.6%	119.8%	-19.8%
\$ 52,905,769	\$ 53,679,039	\$ 55,355,779		GRAND TOTAL	\$ 57,945,055	\$ -	\$ 57,945,055	\$ 56,486,954	\$ 860,731	\$ 57,347,685	\$ 597,370
								97.48%	1.49%	98.97%	1.03%

Item 2

LAND MOBILE RADIO PROJECT

<u>SOURCES OF FUNDING</u>	<u>BUDGET</u>	<u>EXPEND.</u>	<u>AVAILABLE</u>
PRIOR CAPITAL PROJECTS	255,000	239,176	15,824
TOWN MEETING APPROVED	4,500,000	2,130,904	2,369,096

Item 3



TOWN OF WESTON
DEPARTMENT OF
PUBLIC WORKS & FACILITIES

78 Old Hyde Road - Weston, CT 06883 - (203) 222-2662

October 5, 2024

School Water Supply Generator Replacement

The existing generator at the Pump House on School Road supplies backup emergency power to the water supply system. This generator supplies power to the well pumps, booster pumps, water treatment equipment and monitoring systems within the pump house. Recently during a weekly test mode, the generator was observed by BOE maintenance personnel spewing black smoke from its exhaust. DPW mechanics performed an inspection and noted the turbo-charger was seized and an internal leak was causing oil to enter the exhaust manifold. Due to the age of the generator, a costly repair that could be hindered by sourcing older parts, it is my recommendation to replace the generator.

The planned replacement / upgrade to the pump and filtration station is entering its final stages. Engineering on a new station has been completed and cost estimates are being finalized. The new facility calls for an 80kW generator, transfer switch, mounting pad and electrical installation. Total cost is estimated at \$150,000.

My request is to purchase and install a new generator that will work on the existing plant and also the new one. Cost to install in the existing area is approximately \$100,000.

● New 80kW Generac Generator	\$50,000
● New 80kW Transfer Switch	\$10,000
● Bottom Mount Diesel Tank	\$10,000
● Concrete Mounting Pad	\$5,000
● Buried Electrical Conduit	\$5,000
● Installation Labor	\$20,000
● <u>Estimated Total Cost</u>	<u>\$100,000</u>

ADDITIONAL & SUPPLEMENTAL APPROPRIATION APPLICATION

ABSTRACT

The purpose of this request is to replace the out-of-service generator located at the water pump and filtration station located on School Road. The generator has failed due to a blown turbocharger and, due to the age of the unit and scarcity of parts is beyond repair.

AMOUNT

\$ 100,000

FYTD PRIOR
SUPPLEMENTAL

\$ -

ACCOUNT NUMBER /
OBJECT CODE

Capital

BACKGROUND

This request is emergent in nature due to the fact that is provides emergency backup power to the Town of Weston pump and filtration station. This pump house supplies domestic water for all School Buildings, Town Hall, Library, Fire Department, Bus Garage and Town Hall Annex. The generator is due to be replaced during the upcoming Water & Filtration Station replacement project. This project has just completed the 90% engineering stage. Using proposed engineering plans, the new generator would be sized to be used for the new facility.

BOS/BOE ACTION

BOS supported the request during their October 8, 2024 meeting.

SUPPORT MATERIALS

Quote for new generator will be provided. Energy Systems is a member of the Sourcewell purchasing group. They visited the site on October 8 and are expediting a quote to be submitted at BOF meeting on October 10.

**PROCUREMENT
COMPLIANCE**

This equipment purchase will be in compliance with our current purchasing policy as Energy Systems is a member of the Sourcewell purchasing group.

**EXPEDITED ACTION
REQUESTED**

YES

Yes, based upon the use of this facility being an important component for public need.

SIGNATURE

Larry Roberts

DATE

8-Oct-24

Item 4



Office of the Town Administrator

MEMORADUM

TO: Board of Selectmen
Board of Finance
FROM: Karl F. Kilduff, Town Administrator
RE: Transfer of American Recovery Plan Act (ARPA) Balances
DATE: October 3, 2024

The purpose of this memo is to seek approval to transfer balances within the previously approved appropriations for the American Recovery Plan Act (ARPA) grant funds.

Per federal regulations, ARPA funds must be “obligated” no later than December 31, 2024 and fully spent by December 31, 2026. Balances which are not obligated by the end of 2024 will need to be return to the U.S. Treasury. Obligated funds are defined as funds committed under a contract. Transferring balances now moves available resources to projects that will be obligated before the deadline and keep those funds in Weston.

Many approved projects were completed under budget. Those balances, outlined in the attached sheet, are proposed to be transferred within the overall ARPA allocation. Two projects were over-expended and need transfers from other projects to balance the line item and a third project will benefit from additional funding. Specifically, the transfers are:

1. Transfer \$313 from “Wood Hill Road Access” balance of \$13,652 to Road Paving.
 - Road Paving was overspent by \$313 when the project was completed and the final invoice was received.
2. Transfer \$8,450 from “Wood Hill Road Access” balance of \$13,652 to Mental Health.
 - Mental Health was overspent based on commitments for Positive Directions (mental health or substance abuse referral program) and for the Urgent Assessment program with Silver Hill Hospital for urgent mental health treatment.
3. Transfer available balance of ARPA funding of \$47,064 to Ravenwood Water System.
 - Additional funding is needed to move the Ravenwood Water System project forward to contracting. Current project estimates are slightly higher than originally assumed in 2021.

Item 6

**TOWN OF WESTON, CONNECTICUT
YEAR END TRANSFERS 2023-24**

<u>Department</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Expend. & Encumb.</u>	<u>Balance Prior to Transfers</u>	<u>Transfer from (Credit)</u>	<u>Transfer to (Debit)</u>	<u>Ending Balance</u>	<u>Final Revised Budget</u>
GENERAL GOVERNMENT	7,587,119	7,596,294	7,268,484	327,810	(502,953)	175,142	0	7,268,484
PUBLIC SAFETY	3,456,724	3,458,406	3,418,142	40,264	(127,349)	87,086	0	3,418,142
PUBLIC WORKS, SANITATION, WATER SYSTEMS	2,443,176	2,583,926	2,624,445	(40,519)	(211,152)	251,671	0	2,624,445
HEALTH & HUMAN SERVICES	770,683	770,919	775,646	(4,727)	(22,881)	27,609	0	775,646
PARKS AND REC/LIBRARY	1,111,854	1,113,667	1,077,989	35,678	(40,299)	4,621	0	1,077,989
CAPITAL NON-RECURRING	3,416,996	4,619,171	4,619,171	0	0	0	0	4,619,171
DEBT SERVICE	<u>2,967,825</u>	<u>2,967,825</u>	<u>2,967,825</u>	0	0	0	0	<u>2,967,825</u>
TOTAL	21,754,377	23,110,208	22,751,703	358,505	(904,634)	546,128	0	22,751,703

Net Transfer to Unassigned Fund Bal. (surplus)

358,505

TOWN OF WESTON, CONNECTICUT
YEAR END ADJUSTMENTS 2023-24

Acct #	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
50101	Administration & Finance	Salaries	597,157	597,157	628,482.08	(31,325.08)	0.00	31,325.08	0.00	628,482.08
50102	Administration & Finance	Overtime	1,500	1,500	3,433.06	(1,933.06)	0.00	1,933.06	0.00	3,433.06
50103	Administration & Finance	Part-time Salaries	111,931	111,931	82,640.49	29,290.51	(29,290.51)	0.00	0.00	82,640.49
50200	Administration & Finance	Misc. Expenses	4,000	4,000	1,566.60	2,433.40	(2,433.40)	0.00	0.00	1,566.60
51301	Administration & Finance	Other Contractual	-	4,002	4,002.01	(0.01)	0.00	0.01	0.00	4,002.01
54302	Administration & Finance	Secretarial Services	6,500	6,500	5,150.00	1,350.00	(1,350.00)	0.00	0.00	5,150.00
59800	Administration & Finance	Cultural Activities	7,000	10,000	9,536.34	463.66	(463.66)	0.00	0.00	9,536.34
		sub total	728,088	735,090	734,811	279.42	(33,537.57)	33,258.15	0.00	734,810.58
51301	General Administration	Contractual Services	180,371	181,429	171,453.83	9,975.17	(9,975.17)	0.00	0.00	171,453.83
53601	General Administration	General Supply	32,500	32,500	28,705.60	3,794.40	(3,794.40)	0.00	0.00	28,705.60
59201	General Administration	Property & Casualty Ins.	209,629	209,629	193,784.61	15,844.39	(15,844.39)	0.00	0.00	193,784.61
59202	General Administration	Social Security	517,700	517,700	521,731.46	(4,031.46)	0.00	4,031.46	0.00	521,731.46
59203	General Administration	Unemployment Comp.	7,122	7,122	9,300.00	(2,178.00)	0.00	2,178.00	0.00	9,300.00
59204	General Administration	Worker's Compensation	183,830	183,830	183,950.50	(120.50)	0.00	120.50	0.00	183,950.50
59205	General Administration	Hospitalization	2,454,860	2,454,860	2,351,840.00	103,020.00	(103,020.00)	0.00	0.00	2,351,840.00
59206	General Administration	Pensions	1,421,300	1,421,300	1,212,105.58	209,194.42	(209,194.42)	0.00	0.00	1,212,105.58
59208	General Administration	Professional Development	3,650	3,650	2,590.00	1,060.00	(1,060.00)	0.00	0.00	2,590.00
59225	General Administration	OPEB Contribution	44,027	44,027	44,027.00	0.00	0.00	0.00	0.00	44,027.00
59431	General Administration	Repairs to Building/Equip.	63,000	63,000	56,304.40	6,695.60	(6,695.60)	0.00	0.00	56,304.40
59501	General Administration	Printing and Advertising	3,000	3,000	2,056.60	943.40	(943.40)	0.00	0.00	2,056.60
59502	General Administration	Postage	22,940	22,940	12,677.89	10,262.11	(10,262.11)	0.00	0.00	12,677.89
59503	General Administration	Legal Notices	5,000	5,000	4,345.61	654.39	(654.39)	0.00	0.00	4,345.61
59504	General Administration	Travel Expenses	1,000	1,000	467.73	532.27	(532.27)	0.00	0.00	467.73
59602	General Administration	Electricity and Heat	68,400	68,400	60,384.11	8,015.89	(8,015.89)	0.00	0.00	60,384.11
59603	General Administration	Heating Oil and Gas	26,000	26,000	21,373.96	4,626.04	(4,626.04)	0.00	0.00	21,373.96
59640	General Administration	Subscriptions and Memberships	15,502	15,502	15,728.00	(226.00)	0.00	226.00	0.00	15,728.00
59806	General Administration	Selectman's Cultural Activities	1,250	1,250	1,024.77	225.23	(225.23)	0.00	0.00	1,024.77
59807	General Administration	Town Hall Cable TV/Modems	2,300	2,300	4,175.89	(1,875.89)	0.00	1,875.89	0.00	4,175.89
59809	General Administration	Community Grants	10,000	10,000	10,000.00	0.00	0.00	0.00	0.00	10,000.00
		sub total	5,273,381	5,274,439	4,908,028	366,411.46	(374,843.31)	8,431.85	0.00	4,908,027.54
51301	Information Systems	Contractual Services	211,386	211,386	212,114.46	(728.46)	0.00	728.46	0.00	212,114.46
52740	Information Systems	Equipment	13,500	13,500	8,457.08	5,042.92	(5,042.92)	0.00	0.00	8,457.08
59310	Information Systems	Telephone	31,220	31,220	33,441.59	(2,221.59)	0.00	2,221.59	0.00	33,441.59
		sub total	256,106	256,106	254,013	2,092.87	(5,042.92)	2,950.05	0.00	254,013.13
53601	Probate Court	General Supply	4,658	4,658	4,854.20	(196.20)	0.00	196.20	0.00	4,854.20
50103	Registrar of Voters	Part-time Salaries	46,138	46,138	42,664.12	3,473.88	(3,473.88)	0.00	0.00	42,664.12
53601	Registrar of Voters	General Supply	300	300	200.52	99.48	(99.48)	0.00	0.00	200.52
55208	Registrar of Voters	Professional Development	1,420	1,590	770.00	820.00	(820.00)	0.00	0.00	770.00
59109	Registrar of Voters	Primaries and Referenda	30,648	30,648	28,509.44	2,138.56	(2,138.56)	0.00	0.00	28,509.44
59501	Registrar of Voters	Printing & Advertising	500	500	382.00	118.00	(118.00)	0.00	0.00	382.00
59502	Registrar of Voters	Postage	1,000	1,000	1,538.21	(538.21)	0.00	538.21	0.00	1,538.21
59504	Registrar of Voters	Travel Expenses	450	450	148.13	301.87	(301.87)	0.00	0.00	148.13
59609	Registrar of Voters	Canvass	1,250	1,250	322.99	927.01	(927.01)	0.00	0.00	322.99
		sub total	81,706	81,876	74,535	7,340.59	(7,878.80)	538.21	0.00	74,535.41
51301	Board of Finance	Contractual Services	56,000	56,000	56,000.00	0.00	0.00	0.00	0.00	56,000.00
54302	Board of Finance	Secretarial	3,000	3,000	4,100.00	(1,100.00)	0.00	1,100.00	0.00	4,100.00
		sub total	59,000	59,000	60,100	(1,100.00)	0.00	1,100.00	0.00	60,100.00
50101	Assessor	Salaries	113,864	113,864	173,006.49	(59,142.49)	0.00	59,142.49	0.00	173,006.49
50103	Assessor	Part-time	62,166	62,166	2,997.42	59,168.58	(59,168.58)	0.00	0.00	2,997.42
51301	Assessor	Contractual Services	3,006	3,006	3,006.00	0.00	0.00	0.00	0.00	3,006.00
53601	Assessor	General Supply	1,500	1,500	1,401.62	98.38	(98.38)	0.00	0.00	1,401.62
55208	Assessor	Professional Development	1,570	1,570	1,375.10	194.90	(194.90)	0.00	0.00	1,375.10
59501	Assessor	Printing & Advertising	2,503	2,503	2,620.73	(117.73)	0.00	117.73	0.00	2,620.73
59503	Assessor	Legal Notices	600	600	202.58	397.42	(397.42)	0.00	0.00	202.58
59504	Assessor	Travel Expenses	120	120	119.26	0.74	(0.74)	0.00	0.00	119.26
59640	Assessor	Subscriptions and Memberships	990	990	225.00	765.00	(765.00)	0.00	0.00	225.00
		sub total	186,319	186,319	184,954	1,364.80	(60,625.02)	59,260.22	0.00	184,954.20
54302	Board of Tax Review	Secretarial	1,100	1,100	3,475	(2,375.00)	0.00	2,375.00	0.00	3,475.00
50101	Tax Collector	Salaries	122,350	122,350	124,796.90	(2,446.90)	0.00	2,446.90	0.00	124,796.90
55200	Tax Collector	Miscellaneous Expenses	250	250	745.00	(495.00)	0.00	495.00	0.00	745.00
53601	Tax Collector	General Supplies	1,950	1,950	1,192.45	757.55	(757.55)	0.00	0.00	1,192.45
55208	Tax Collector	Professional Development	1,880	1,880	2,099.00	(219.00)	0.00	219.00	0.00	2,099.00
59501	Tax Collector	Printing & Advertising	4,920	4,920	5,125.25	(205.25)	0.00	205.25	0.00	5,125.25
59503	Tax Collector	Legal Notices	1,150	1,150	391.35	758.65	(758.65)	0.00	0.00	391.35
59504	Tax Collector	Travel Expense	300	300	-	300.00	(300.00)	0.00	0.00	-
59640	Tax Collector	Subscriptions & Memberships	205	205	205.00	0.00	0.00	0.00	0.00	205.00
		sub total	133,005	133,005	134,555	(1,549.95)	(1,816.20)	3,366.15	0.00	134,554.95
59307	Legal Counsel	Legal Retainer	96,000	96,000	96,000.00	0.00	0.00	0.00	0.00	96,000.00
59308	Legal Counsel	Litigation	150,000	150,000	146,872.67	3,127.33	(3,127.33)	0.00	0.00	146,872.67
		sub total	246,000	246,000	242,873	3,127.33	(3,127.33)	0.00	0.00	242,872.67

Acct #	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
50101	Town Clerk	Salaries	158,798	158,798	161,734.73	(2,936.73)	0.00	2,936.73	0.00	161,734.73
51301	Town Clerk	Contractual Services	1,300	2,080	629.72	1,450.28	(1,450.28)	0.00	0.00	629.72
52740	Town Clerk	Equipment	1,000	1,000	-	1,000.00	(1,000.00)	0.00	0.00	0.00
53601	Town Clerk	General Supply	6,402	6,402	3,549.58	2,852.42	(2,852.42)	0.00	0.00	3,549.58
55208	Town Clerk	Professional Development	700	772	367.06	404.94	(404.94)	0.00	0.00	367.06
59501	Town Clerk	Printing & Advertising	5,803	5,803	4,954.39	848.61	(848.61)	0.00	0.00	4,954.39
59504	Town Clerk	Travel Expense	240	240	-	240.00	(240.00)	0.00	0.00	0.00
	sub total		174,243	175,095	171,235	3,859.52	(6,796.25)	2,936.73	0.00	171,235.48
50103	Land Use	Part-time Salaries	357,462	357,462	417,475.95	(60,013.95)	0.00	60,013.95	0.00	417,475.95
51301	Land Use	Contractual Services	68,616	68,616	64,455.50	4,160.50	(4,160.50)	0.00	0.00	64,455.50
53601	Land Use	General Supply	5,000	5,093	2,815.13	2,277.87	(2,277.87)	0.00	0.00	2,815.13
54302	Land Use	Secretarial Services	4,600	4,600	4,800.00	(200.00)	0.00	200.00	0.00	4,800.00
59208	Land Use	Professional Development	2,000	2,000	2,116.00	(116.00)	0.00	116.00	0.00	2,116.00
59501	Land Use	Printing & Advertising	-	-	399.90	(399.90)	0.00	399.90	0.00	399.90
59503	Land Use	Legal Notices	4,500	4,500	2,888.23	1,611.77	(1,611.77)	0.00	0.00	2,888.23
59504	Land Use	Travel Expenses	100	100	-	100.00	(100.00)	0.00	0.00	0.00
59640	Land Use	Subscriptions	1,235	1,235	100.00	1,135.00	(1,135.00)	0.00	0.00	100.00
	sub total		443,513	443,606	495,051	(51,444.71)	(9,285.14)	60,729.85	0.00	495,050.71
50101	Police	Salaries	2,076,372	2,076,372	2,066,278.35	10,093.65	(10,093.65)	0.00	0.00	2,066,278.35
50102	Police	Overtime	224,794	224,794	245,864.14	(21,070.14)	0.00	21,070.14	0.00	245,864.14
51301	Police	Contractual Services	185,792	187,292	187,099.54	192.46	(192.46)	0.00	0.00	187,099.54
52740	Police	Equipment	36,107	36,107	27,203.20	8,903.80	(8,903.80)	0.00	0.00	27,203.20
53601	Police	General Supply	17,300	17,300	12,801.06	4,498.94	(4,498.94)	0.00	0.00	12,801.06
55208	Police	Professional Development	22,000	22,000	11,110.58	10,889.42	(10,889.42)	0.00	0.00	11,110.58
59106	Police	Training	27,000	27,000	13,866.59	13,133.41	(13,133.41)	0.00	0.00	13,866.59
59310	Police	Telephone Service	14,000	14,000	9,525.44	4,474.56	(4,474.56)	0.00	0.00	9,525.44
59315	Police	Police Commission Expense	3,100	3,100	2,454.54	645.46	(645.46)	0.00	0.00	2,454.54
59316	Police	Crime Prevention	1,692	1,692	89.78	1,602.22	(1,602.22)	0.00	0.00	89.78
59318	Police	Storage and Care of Vehicles	22,000	22,000	27,685.56	(5,685.56)	0.00	5,685.56	0.00	27,685.56
59320	Police	Uniform Allowance	20,664	20,664	16,123.50	4,540.50	(4,540.50)	0.00	0.00	16,123.50
59504	Police	Travel Expense	550	550	508.22	41.78	(41.78)	0.00	0.00	508.22
59605	Police	Motor Fuels	36,800	36,800	40,939.13	(4,139.13)	0.00	4,139.13	0.00	40,939.13
59640	Police	Subscriptions & Memberships	4,000	4,000	2,499.00	1,501.00	(1,501.00)	0.00	0.00	2,499.00
59802	Police	Grants and Subsidies	(25,000)	(25,000)	(25,000.00)	0.00	0.00	0.00	0.00	(25,000.00)
	sub total		2,667,171	2,668,671	2,639,049	29,622.37	(60,517.20)	30,894.83	0.00	2,639,048.63
51301	Fire Department	Contractual Services	217,840	217,840	216,861.00	979.00	(979.00)	0.00	0.00	216,861.00
52740	Fire Department	Equipment	75,681	75,681	75,681.00	0.00	0.00	0.00	0.00	75,681.00
59603	Fire Department	Heating Oil and Gas	800	800	-	800.00	(800.00)	0.00	0.00	0.00
59605	Fire Department	Motor Fuels	12,000	12,000	9,946.45	2,053.55	(2,053.55)	0.00	0.00	9,946.45
	sub-total		306,321	306,321	302,488	3,832.55	(3,832.55)	0.00	0.00	302,488.45
50102	Fire Marshal	Overtime	2,800	2,800	1,887.38	912.62	(912.62)	0.00	0.00	1,887.38
50103	Fire Marshal	Part-time	61,098	61,098	62,013.83	(915.83)	0.00	915.83	0.00	62,013.83
51301	Fire Marshal	Contractual Services	440	440	-	440.00	(440.00)	0.00	0.00	0.00
52740	Fire Marshal	Equipment	3,000	3,000	3,000.00	0.00	0.00	0.00	0.00	3,000.00
53601	Fire Marshal	General Supply	525	525	1,423.36	(898.36)	0.00	898.36	0.00	1,423.36
59208	Fire Marshal	Professional Development	500	500	-	500.00	(500.00)	0.00	0.00	0.00
59640	Fire Marshal	Subscriptions & Memberships	2,213	2,395	1,552.50	842.50	(842.50)	0.00	0.00	1,552.50
	sub total		70,576	70,758	69,877	880.93	(2,695.12)	1,814.19	0.00	69,877.07
50101	Canine Control	Salaries and Wages	63,105	63,105	89,333.02	(26,228.02)	0.00	26,228.02	0.00	89,333.02
50102	Canine Control	Overtime	-	-	23.90	(23.90)	0.00	23.90	0.00	23.90
50103	Canine Control	Part-Time	16,776	16,776	8,549.40	8,226.60	(8,226.60)	0.00	0.00	8,549.40
51301	Canine Control	Other Contractual Services	2,100	2,100	2,535.18	(435.18)	0.00	435.18	0.00	2,535.18
52740	Canine Control	Equipment	1,500	1,500	879.85	620.15	(620.15)	0.00	0.00	879.85
53601	Canine Control	General Supplies	500	500	972.34	(472.34)	0.00	472.34	0.00	972.34
55208	Canine Control	Professional Development	1,000	1,000	75.00	925.00	(925.00)	0.00	0.00	75.00
59318	Canine Control	Vehicle Repair & Mntc	1,000	1,000	505.13	494.87	(494.87)	0.00	0.00	505.13
59320	Canine Control	Uniform Allowance	1,000	1,000	687.00	313.00	(313.00)	0.00	0.00	687.00
59444	Canine Control	License Fees to State	6,000	6,000	3,989.50	2,010.50	(2,010.50)	0.00	0.00	3,989.50
59603	Canine Control	Heating Oil and Gas	3,700	3,700	2,053.24	1,646.76	(1,646.76)	0.00	0.00	2,053.24
	sub total		96,681	96,681	109,604	(12,922.56)	(14,237)	27,159.44	-	109,603.56
50101	Communications Center	Salaries	376,642	376,642	356,962.75	19,679.25	(19,679.25)	0.00	0.00	356,962.75
50102	Communications Center	Overtime	52,000	52,000	78,303.69	(26,303.69)	0.00	26,303.69	0.00	78,303.69
50103	Communications Center	Part-time Salaries	40,000	40,000	16,816.20	23,183.80	(23,183.80)	0.00	0.00	16,816.20
51301	Communications Center	Contractual Services	30,238	30,238	29,261.37	976.63	(976.63)	0.00	0.00	29,261.37
52740	Communications Center	Equipment	310	310	192.27	117.73	(117.73)	0.00	0.00	192.27
53601	Communications Center	General Supply	1,175	1,175	1,625.65	(450.65)	0.00	450.65	0.00	1,625.65
55208	Communications Center	Professional Development	900	900	-	900.00	(900.00)	0.00	0.00	0.00
59320	Communications Center	Uniform Allowance	960	960	-	960.00	(960.00)	0.00	0.00	0.00
59432	Communications Center	Repairs to Equipment	3,500	3,500	3,962.75	(462.75)	0.00	462.75	0.00	3,962.75
59504	Communications Center	Travel Expense	250	250	-	250.00	(250.00)	0.00	0.00	0.00
59810	Communications Center	Transfer To General	(190,000)	(190,000)	(190,000.00)	0.00	0.00	0.00	0.00	(190,000.00)
	sub total		315,975	315,975	297,125	18,850.32	(46,067.41)	27,217.09	0.00	297,124.68
50101	Public Works	Salaries	997,065	997,065	1,054,317.34	(57,252.34)	0.00	57,252.34	0.00	1,054,317.34
50102	Public Works	Overtime	15,750	15,750	16,274.14	(524.14)	0.00	524.14	0.00	16,274.14
50103	Public Works	Part-time Salaries	7,250	7,250	-	7,250.00	(7,250.00)	0.00	0.00	0.00
50104	Public Works	Snow Removal O/T	97,613	97,613	29,173.45	68,439.55	(68,439.55)	0.00	0.00	29,173.45

Acct #	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
51301	Public Works	Other Contractual Services	120,708	120,708	40,612.26	80,095.74	(80,095.74)	0.00	0.00	40,612.26
52740	Public Works	Equipment	2,000	2,000	2,665.27	(665.27)	0.00	665.27	0.00	2,665.27
59208	Public Works	Professional Development	2,000	2,000	50.00	1,950.00	(1,950.00)	0.00	0.00	50.00
59318	Public Works	Storage and Care of Vehicles	77,650	77,650	102,011.33	(24,361.33)	0.00	24,361.33	0.00	102,011.33
59320	Public Works	Uniform Allowance	5,850	5,850	6,000.93	(150.93)	0.00	150.93	0.00	6,000.93
59421	Public Works	Snow & Ice Control	114,016	114,016	93,140.99	20,875.01	(20,875.01)	0.00	0.00	93,140.99
59422	Public Works	Resurfacing Roads	562,500	589,750	665,358.41	(75,608.41)	0.00	75,608.41	0.00	665,358.41
59423	Public Works	Road Striping	35,800	35,800	39,042.83	(3,242.83)	0.00	3,242.83	0.00	39,042.83
59426	Public Works	General Drainage	15,000	115,000	114,999.58	0.42	(0.42)	0.00	0.00	114,999.58
59433	Public Works	Repairs to Building	5,600	5,600	139.99	5,460.01	(5,460.01)	0.00	0.00	139.99
59434	Public Works	General Maintenance	76,400	76,400	98,372.81	(21,972.81)	0.00	21,972.81	0.00	98,372.81
59602	Public Works	Electric & Heat	13,800	13,800	7,645.89	6,154.11	(6,154.11)	0.00	0.00	7,645.89
59603	Public Works	Heating Oil and Gas	11,500	11,500	6,321.42	5,178.58	(5,178.58)	0.00	0.00	6,321.42
59605	Public Works	Motor Fuels	48,480	48,480	38,021.35	10,458.65	(10,458.65)	0.00	0.00	38,021.35
	sub total		2,208,982	2,336,232	2,314,148	22,084.01	(205,862.07)	183,778.06	0.00	2,314,147.99
51301	Tree Warden	Other Contractual Services	9,400	9,400	9,500.08	(100.08)	0.00	100.08	0.00	9,500.08
55208	Tree Warden	Professional Development	1,550	1,550	931.00	619.00	(619.00)	0.00	0.00	931.00
59434	Tree Warden	General Maintenance	99,000	99,000	99,701.14	(701.14)	0.00	701.14	0.00	99,701.14
59504	Tree Warden	Travel Expense	2,050	2,050	1,455.70	594.30	(594.30)	0.00	0.00	1,455.70
	sub total		112,000	112,000	111,588	412	(1,213)	801	-	111,587.92
59801	Cap & Nonrecurring expenses	Transfer to Special Fund	3,416,996	4,619,171	4,619,171	0.00	0.00	0.00	0.00	4,619,171.00
59801	Solid Waste Disposal	Transfer to Special Fund	55,295	55,295	86,207.25	(30,912.25)	0.00	30,912.25	0.00	86,207.25
59802	Westport/Weston Health District	Grants and Subsidies	222,326	222,326	222,236.00	90.00	(90.00)	0.00	0.00	222,236.00
59802	Emergency Med Comm Cntr	Grants and Subsidies	15,763	15,763	15,762.89	0.11	(0.11)	0.00	0.00	15,762.89
59802	Weston/Westport Paramedic	Grants and Subsidies	157,107	157,107	143,617.61	13,489.39	(13,489.39)	0.00	0.00	143,617.61
59801	Weston Water Utility	Transfer to Special Fund	22,866	22,866	22,866.00	0.00	0.00	0.00	0.00	22,866.00
51301	School/Town Water	Contractual Services	31,233	44,733	79,352.00	(34,619.00)	0.00	34,619.00	0.00	79,352.00
59310	School/Town Water	Telephone	1,100	1,100	1,023.54	76.46	(76.46)	0.00	0.00	1,023.54
59433	School/Town Water	Repairs to Building	2,500	2,500	-	2,500.00	(2,500.00)	0.00	0.00	0.00
59602	School/Town Water	Electric & Heat	7,700	7,700	9,260.36	(1,560.36)	0.00	1,560.36	0.00	9,260.36
59603	School/Town Water	Heating Oil and Gas	1,500	1,500	-	1,500.00	(1,500.00)	0.00	0.00	0.00
	sub total		44,033	57,533	89,636	(32,102.90)	(4,076.46)	36,179.36	0.00	89,635.90
50101	Social Services	Salaries	91,214	91,214	100,607.80	(9,393.80)	0.00	9,393.80	0.00	100,607.80
50103	Social Services	Part-time Salaries	56,139	56,139	64,529.44	(8,390.44)	0.00	8,390.44	0.00	64,529.44
51301	Social Services	Contractual Services	21,000	21,000	17,588.94	3,411.06	(3,411.06)	0.00	0.00	17,588.94
53601	Social Services	General Supplies	2,000	2,000	1,848.84	151.16	(151.16)	0.00	0.00	1,848.84
59208	Social Services	Professional Development	850	850	395.00	455.00	(455.00)	0.00	0.00	395.00
59504	Social Services	Travel Expense	800	800	393.07	406.93	(406.93)	0.00	0.00	393.07
59640	Social Services	Subscriptions & Memberships	664	664	673.50	(9.50)	0.00	9.50	0.00	673.50
59804	Social Services	Meals on Wheels	2,000	2,000	3,207.82	(1,207.82)	0.00	1,207.82	0.00	3,207.82
59821	Social Services	Transfers In/Offsets	(22,500)	(22,500)	(25,840.00)	3,340.00	(3,340.00)	0.00	0.00	(25,840.00)
	sub total		152,167	152,167	163,404	(11,237)	(7,764)	19,002	-	163,404
50101	Senior Services	Salaries	121,096	121,096	125,563.13	(4,467.13)	0.00	4,467.13	0.00	125,563.13
50103	Senior Services	Part-time Salaries	41,003	41,003	43,531.70	(2,528.70)	0.00	2,528.70	0.00	43,531.70
59208	Senior Services	Professional Development	200	200	-	200.00	(200.00)	0.00	0.00	0.00
59445	Senior Services	Dial A Ride Transportation	2,000	2,236	898.21	1,337.79	(1,337.79)	0.00	0.00	898.21
59602	Senior Services	Electric & Heat	4,025	4,025	4,677.62	(652.62)	0.00	652.62	0.00	4,677.62
59603	Senior Services	Heating Oil and Gas	12,500	12,500	13,458.55	(958.55)	0.00	958.55	0.00	13,458.55
59801	Senior Services	Transfer to Special Fund	42,496	42,496	42,496.00	0.00	0.00	0.00	0.00	42,496.00
	sub total		223,320	223,556	230,625	(7,069.21)	(1,538)	8,607	-	230,625
50101	Library	Salaries	299,891	299,891	300,499.73	(608.73)	0.00	608.73	0.00	300,499.73
50103	Library	Part-time Salaries	88,800	88,800	81,608.30	7,191.70	(7,191.70)	0.00	0.00	81,608.30
50200	Library	Miscellaneous Expenses	12,000	12,000	13,349.36	(1,349.36)	0.00	1,349.36	0.00	13,349.36
51301	Library	Contractual Services	59,510	61,323	61,016.65	306.35	(306.35)	0.00	0.00	61,016.65
52740	Library	Equipment	1,000	1,000	998.31	1.69	(1.69)	0.00	0.00	998.31
53601	Library	General Supplies	3,500	3,500	3,860.86	(360.86)	0.00	360.86	0.00	3,860.86
59208	Library	Prof Development	1,400	1,400	994.94	405.06	(405.06)	0.00	0.00	994.94
59504	Library	Travel Expense	700	700	738.54	(38.54)	0.00	38.54	0.00	738.54
59602	Library	Electric & Heat	21,300	21,300	18,553.61	2,746.39	(2,746.39)	0.00	0.00	18,553.61
59603	Library	Heating Oil and Gas	7,900	7,900	6,486.21	1,413.79	(1,413.79)	0.00	0.00	6,486.21
59640	Library	Subscriptions & Memberships	3,800	3,800	3,558.52	241.48	(241.48)	0.00	0.00	3,558.52
59641	Library	Books and Magazines	107,730	107,730	107,688.14	41.86	(41.86)	0.00	0.00	107,688.14
	sub total		607,531	609,344	599,353	9,990.83	(12,348.32)	2,357.49	0.00	599,353.17
50101	Recreation Programs	Salaries	246,896	246,896	247,176.33	(280.33)	0.00	280.33	0.00	247,176.33
50103	Recreation Programs	Part-time Salaries	52,990	52,990	48,906.91	4,083.09	(4,083.09)	0.00	0.00	48,906.91
51301	Recreation Programs	Other Contractual	9,228	9,228	8,459.00	769.00	(769.00)	0.00	0.00	8,459.00
53601	Recreation Programs	General Supplies	3,718	3,718	2,548.12	1,169.88	(1,169.88)	0.00	0.00	2,548.12
55208	Recreation Programs	Professional Development	700	700	805.00	(105.00)	0.00	105.00	0.00	805.00
59504	Recreation Programs	Travel Expense	300	300	131.27	168.73	(168.73)	0.00	0.00	131.27
59640	Recreation Programs	Subscriptions & Memberships	395	395	180.00	215.00	(215.00)	0.00	0.00	180.00
59801	Recreation Programs	Transfer To Special	(97,500)	(97,500)	(97,500.00)	0.00	0.00	0.00	0.00	(97,500.00)
	sub total		216,727	216,727	210,707	6,020.37	(6,405.70)	385.33	-	210,706.63

Acct #	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
50103	Park & Field Maintenance	Part Time	37,350	37,350	38,385.31	(1,035.31)	0.00	1,035.31	0.00	38,385.31
51301	Park & Field Maintenance	Contractual Services	44,030	44,030	42,681.01	1,348.99	(1,348.99)	0.00	0.00	42,681.01
53601	Park & Field Maintenance	General Supplies	3,000	3,000	2,468.50	531.50	(531.50)	0.00	0.00	2,468.50
59436	Park & Field Maintenance	Town Park Maintenance	96,271	96,271	82,691.31	13,579.69	(13,579.69)	0.00	0.00	82,691.31
	sub total		180,651	180,651	166,226	14,424.87	(15,460.18)	1,035.31	-	166,226.13
50101	Middle School Pool	Salaries	43,081	43,081	43,276.74	(195.74)	0.00	195.74	0.00	43,276.74
50103	Middle School Pool	Part-time	1,200	1,200	750.98	449.02	(449.02)	0.00	0.00	750.98
51301	Middle School Pool	Contractual Services	24,326	24,326	21,431.60	2,894.40	(2,894.40)	0.00	0.00	21,431.60
52740	Middle School Pool	Equipment	840	840	-	840.00	(840.00)	0.00	0.00	0.00
53601	Middle School Pool	General Supplies	8,310	8,310	8,138.87	171.13	(171.13)	0.00	0.00	8,138.87
59208	Middle School Pool	Professional Development	636	636	311.12	324.88	(324.88)	0.00	0.00	311.12
59433	Middle School Pool	Repairs to Building	1,380	1,380	-	1,380.00	(1,380.00)	0.00	0.00	0.00
59504	Middle School Pool	Travel Expense	510	510	485.02	24.98	(24.98)	0.00	0.00	485.02
59603	Middle School Pool	Heating Oil and Gas	26,662	26,662	27,309.08	(647.08)	0.00	647.08	0.00	27,309.08
	sub total		106,945	106,945	101,703	5,241.59	(6,084.41)	842.82	0.00	101,703.41
59653	Debit Service 2018		69,575	69,575	69,575	0.00	0.00	0.00	0.00	69,575.00
59667	Refunding Bonds 2019		58,250	58,250	58,250	0.00	0.00	0.00	0.00	58,250.00
59653	Debt Principal - 2018 Refunding		2,520,000	2,520,000	2,520,000	0.00	0.00	0.00	0.00	2,520,000.00
59667	Debt Principal - 2019 Refunding		320,000	320,000	320,000	0.00	0.00	0.00	0.00	320,000.00
	sub total		2,967,825	2,967,825	2,967,825.00	-	-	-	-	2,967,825.00
TOTAL			21,754,377	23,110,208	22,751,703	358,505	(904,634)	546,128	-	22,751,703

Transfer to General Fund (surplus)

358,505.22 (358,505.22)

Item 7

Board of Finance Regular Meeting
September 12, 2024 6:00 PM
Meeting Held Remotely

Chairman Michael Imber called the meeting to order at 6:04 pm. Also in attendance were Rone Baldwin, Theresa Brasco, Christopher Bryant, Vice Chairman Jeffrey Farr, Amy Gare, Jeffrey Goldstein and Finance Director Rick Darling.

Motion made by Mr. Imber to add to agenda Item 1, adding Debt Management Policy discussion, seconded by Mr. Bryant. All in favor, motion carries unanimously.

Motion made by Mr. Imber to modify agenda Item 1, adding Discussion/Decision of a timeline and team approach to establish financial policies, seconded by Mr. Baldwin. All in favor, motion carries unanimously.

- 1. Discussion/Decision of a timeline and team approach to establish financial policies governing**
 - a. Use of Unassigned Fund Balance**
 - b. Debt Management Policy**
 - c. Debt Capacity**

Mr. Imber discussed establishing sub-committees and timelines for developing policies and analyses prior to the December BOF meeting regarding fund policy, debt policy and debt capacity. Sub-committee structure was discussed to meet FOIA requirements, public notice and are open to the public to listen to meetings. Mr. Farr discussed that many towns have stated debt management policies and discussed adherence to policy. Mr. Baldwin supported the sub-committee structure noting the benefit of other BOF members and public that can attend and listen. Ms. Brasco & Mr. Farr wanted to know if public input as well as other town boards and commission member participation would be considered at the sub-committee meetings. It is left to each sub-committee to hold public comment if it chooses and invite town board/commissions. The following sub-committees were suggested:

Fund Balance Policy Committee: Ms. Gare, Ms. Brasco and Mr. Imber

Debt Management Policy Committee: Mr. Farr, Mr. Goldstein and Mr. Bryant

Debt Capacity Analysis Committee: Mr. Imber, Mr. Baldwin and Mr. Bryant

Recommendations made by these three committees will be discussed at the December BOF meeting. BOF discussed that all analyses and back up materials will be marked as draft prior to December BOF meeting for consideration.

Mr. Imber made a motion to create three sub-committees: Fund Balance Policy Sub-Committee, Debt Management Policy Sub-Committee, Debt Capacity Sub-Committee, seconded by Ms. Gare. All in favor, motion passes unanimously.

- 2. Discussion/Decision regarding approval of the August 8th BOF meeting minutes.**

Mr. Imber asked for a motion to approve the August 8th BOF minutes. Motion made by Mr. Baldwin, seconded by Mr. Goldstein. Motion passes 6-0 with one abstention.

Adjourn. Mr. Imber asked for a motion to adjourn. Motion made by Mr. Farr, seconded by Mr. Bryant. All in favor. Meeting adjourned at 6:40.

Respectfully Submitted,
Shawn Amato, Recording Secretary