

Board of Finance Special Meeting Agenda
February 11, 2021 at 6:00 pm (via remote conference)

Join Zoom Meeting

[https://us02web.zoom.us/j/84392765246?pwd=b1lha2Y4RWILdCs1STV5WURqMl
NUQT09](https://us02web.zoom.us/j/84392765246?pwd=b1lha2Y4RWILdCs1STV5WURqMlNUQT09)

Meeting ID: 843 9276 5246

Passcode: 524080

Dial by Phone: 646 558 8656

- 1- Discussion/decision regarding the annual presentation and investment performance of the OPEB trust fund. Karen Paulson, DiMeo Schneider & Associates, L.L.C.
- 2- Discussion regarding an update on Police overtime expenditures. Chief Ed Henion.
- 3- Discussion/decision regarding the Board of Education's financial update and a request for an additional \$47,350 to their non-lapsing account. Phil Cross, BOE Finance Director; Dr. Bill McKersie, Superintendent.
- 4- Discussion regarding an update on a Federal Transportation Alternatives grant. Jonathan Luiz, Town Administrator.
- 5- Discussion regarding an update on a State Local Transportation Capital Improvement Plan (LOTICIP) grant. Jonathan Luiz, Town Administrator.
- 6- Discussion regarding the Town selling the Fromsen Strassler property to the Aspetuck Land Trust in the amount of \$1,143,750.
- 7- Discussion regarding an update on current year tax collections. Rick Darling, Finance Director.
- 8- Discussion regarding the Town financial report and fund balance forecast. Rick Darling, Finance Director.
- 9- Discussion/decision regarding approval of the January 14, 2021 minutes.

Item 2

2/9/2021 TOWN OF WESTON
 16:34:44 HISTORICAL ACTUALS COMPARISON REPORT

	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21	2020-21
	PRIOR YR3	PRIOR YR2	LAST YR	CURRENT YR	CURRENT YR	CURRENT YR	PERCENT
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	EXPENDED
GENERAL FUND							
POLICE SERVICES							
0120210							
0120210 50102	151,936.44	163,238.80	178,441.35	181,905.00	181,905.00	194,995.00	93.3%

Item 3



January 15, 2021

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: December Financial Report for FY 20-21

Below is a summary report of the FY 21 Budget through December, 2020.

Object Series	FY 21 Adjusted Budget	FY 21 YTD Actuals	FY 21 Encumbrance	FY 21 Anticipated	FY 21 Projected to EOY	FY 21 Balance Available	Previous Month Balance
Salaries (1000's)	33,082,118	13,749,431	17,819,576	1,472,479	33,041,486	40,632	14,751
Benefits (2000's)	9,666,960	5,021,796	4,365,230	253,378	9,640,405	26,555	26,551
Professional Services	1,517,445	483,956	636,523	440,803	1,561,283	(43,838)	(90,800)
Property Services	2,139,034	769,224	972,043	466,587	2,207,854	(68,820)	(136,427)
Other Services (5000s)	5,858,228	1,950,966	3,602,557	280,454	5,833,978	24,251	24,251
Supplies (6000s)	2,691,613	1,155,167	1,193,947	411,027	2,760,141	(68,529)	(68,529)
Equipment (7000s)	219,008	247,482	15,881	29,015	292,377	(73,369)	(37,433)
Other Objects (8000s)	119,424	82,752	12,406	24,266	119,424	-	-
Revenue (9000s)	(1,132,387)	(229,113)	8,649	(1,110,864)	(1,331,328)	198,941	287,888
Total	\$54,161,443	\$23,231,660	\$28,626,813	\$2,267,147	\$54,125,620	\$35,823	\$20,251

Month over Month Changes:

Salaries – (\$25,877):

- Teacher out on FMLA for remainder of year – (\$85,340)
- Long Term Sub hired for FML & other coverage and duties -\$41,936
- Correction of previous month placeholder – \$44,710
- Corona Virus related coverage moved to grant – (\$61,604)
- Additional food service supplemental -\$34,421

Professional Services-(\$46,962)

- Consulting Services, Tech.- FY21 budget included shared services with the Town. However, as of 7/1/20 the Town is being invoiced directly by the provider. There will be a corresponding decrease in revenue offset.

Property Services – (\$67,607)

- FEMA reimbursement (75%) for the one time cleaning of our facilities in March was received in December. This will be used to offset the cost of additional cleaning & disinfecting expenses- (\$41,985).
- The remaining 25% for the one time cleaning of our facilities in March was received from the Municipal CRF grant. This will also be used to offset the cost of additional cleaning & disinfecting expenses – (\$13,995).
- Downward revision of previous estimate for additional cleaning & disinfecting – (\$11,627).

Equipment -\$35,936

- Previous month did not account for budgeted items that have not been encumbered - \$29,015
- Additional reopening cost \$6,921

Revenue Offset- \$88,947

- Consulting Services, Tech.- FY21 budget included shared services with the Town. However, as of 7/1/20 the Town is being invoiced directly by the provider. There will be a corresponding decrease in revenue offset -\$46,962
- FEMA reimbursement directly applied to cleaning services - \$41,985

**WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

1/15/2021

Fiscal Year Ended	2021
STATEMENT OF REVENUES AND EXPENDITURES	
Fund Balance -July 1, 2020	\$ 1,157,506
Revenues:	
General Fund Appropriation	\$ -
Reimbursements	\$ -
Total Contributions	\$ -
Total Revenues (A)	\$ -
Budgeted Expenditures	
Delta Dental:	
Claims	\$ 374,355
Administrative Fees	\$ 22,545
Total Health Plan Costs (B)	\$ 396,900
Net Change (A-B)	\$ (396,900)
Fund balance June 30, 2021 (Estimated)	\$ 760,606

Delta Dental- Actual Claims

Month	Claims & Fees
July	26,882
August	29,651
September	28,020
October	30,374
November	24,830
December	25,407
Total	\$ 165,165

Actual YTD Spend Rate	41.6%
Theoretical YTD Spend Rate	50.0%
YTD Theoretical variance %	-8.4%
YTD Theoretical variance \$	\$ 33,285

WESTON PUBLIC SCHOOLS
FY21 FINANCIAL REPORT

Dec-21

Period: 6 of 12

	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
Year-End Expense	Year-End Expense	Year-End Expense	Year-End Expense	Object Code	Description	Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Projected To EOY	Balance Available				
					Salaries & Wages (1000s)												
2,710,109	2,958,120	2,940,692	2,940,692	1110	Administrators	2,832,305	15,933	2,848,238	1,467,188	1,254,053	-	2,721,241	126,997				
13,752,057	14,000,983	14,458,759	14,458,759	1111	Regular Ed. Teachers	14,375,732		14,375,732	5,601,680	8,541,737	-	14,143,417	232,315				
2,226,605	2,261,144	2,279,850	2,279,850	1112	Special Ed. Teachers	2,364,062		2,364,062	937,158	1,433,654	-	2,370,812	(6,750)				
1,096,676	1,100,515	1,020,707	1,020,707	1113	Guidance	1,061,845		1,061,845	399,134	632,765	-	1,031,899	29,946				
442,412	441,883	477,621	477,621	1114	Psychologist	535,766		535,766	200,398	302,512	-	502,910	32,856				
70,541	146,140	193,946	193,946	1115	Social Worker	161,848		161,848	67,558	94,389	-	162,047	(199)				
514,611	544,236	517,368	517,368	1116	Speech & Hearing	591,674		591,674	230,020	326,363	-	556,383	35,291				
712,850	766,769	758,161	758,161	1117	Academic Assistants	1,139,153		1,139,153	406,901	627,691	-	1,034,592	104,561				
198,176	201,820	205,471	205,471	1118	Talented & Gifted	198,569		198,569	88,759	121,528	-	210,287	(11,718)				
386,123	508,457	399,004	399,004	1119	Library/Media	412,193		412,193	166,797	245,396	0	412,193	-				
116,665	117,832	59,505	59,505	1135	Transition Coordinator	60,457		60,457	19,266	30,826	-	50,092	10,365				
817,750	827,912	824,102	824,102	1139	Certified Stipends	878,090		878,090	290,680	106,279	481,130	878,090	-				
570,587	557,734	584,428	584,428	1140	Academic Leader (CIL's)	583,975		583,975	240,302	343,673	(0)	583,975	-				
3,550	1,136	371	371	1141	Mentor Teacher	3,000		3,000	0	0	3,000	3,000	-				
180,922	260,096	272,612	272,612	1142	Behavioral Analyst	277,765		277,765	116,012	161,896	(143)	277,765	-				
-	-	44,359	44,359	1145	English Language Learner	45,069		45,069	17,334	27,735	0	45,069	-				
\$ 23,799,635	\$ 24,694,776	\$ 25,031,956	\$ 25,031,956		Sub-Total Certified Salaries	\$ 25,521,503	\$ 15,933	\$ 25,537,436	\$ 10,249,288	\$ 14,250,496	\$ 483,988	\$ 24,983,771	553,665				
						1.96%			40.1%	55.8%	1.9%	97.8%	2.2%				
					Other Certified Salaries												
105,560	78,442	55,905	55,905	1131	Homebound Tutor	114,500		114,500	5,884	-	68,136	74,020	40,480				
-	-	-	-	1136	Degree Level Change	63,520		63,520	-	-	63,520	63,520	-				
242,496	235,636	147,029	147,029	1137	Substitute Teacher	296,801		296,801	50,051	-	224,750	274,801	22,000				
157,440	174,525	185,735	185,735	1138	Summer Work - Certified Staff	162,300		162,300	232,110	-	(34,757)	197,353	(35,053)				
122,719	137,378	136,838	136,838	1143	Building Substitutes	203,175		203,175	36,775	82,300	62,100	181,175	22,000				
207,673	108,364	208,344	208,344	1144	long term Substitute	-		-	180,501	298,024	-	478,525	(478,525)				
\$ 835,889	\$ 734,345	\$ 733,851	\$ 733,851		Sub-Total Other Certified Salaries	\$ 840,296	\$ -	\$ 840,296	\$ 505,320	\$ 380,324	\$ 383,749	\$ 1,269,394	\$ (429,098)				

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WESTON PUBLIC SCHOOLS
FY21 FINANCIAL REPORT

Dec-21

Period: 6 of 12

2017-2018 Year-End Expense	2018-2019 Year-End Expense	2019-2020 Year-End Expense	Object Code	Description	2020-2021 Adopted Budget	2020-2021 Budget Transfers	2020-2021 Adjusted Budget	2020-2021 YTD Expended	2020-2021 Encumbered	2020-2021 Anticipated	2020-2021 Projected To EOY	2020-2021 Balance Available
1,259,414	1,305,393	1,252,415	5100	Other Services (5000s)	1,521,003		1,521,003	740,349	734,344	46,310	1,521,003	0
99,873	85,138	685,161	5101	Regular Transportation	761,568		761,568	219,255	399,655	142,658	761,568	-
86,523	90,340	61,557	5104	SPED Transportation	95,587		95,587	10,249	75,951	9,387	95,587	-
8,322	11,237	6,816	5105	Athletic Transportation	12,938		12,938	-	-	12,938	12,938	-
108,543	93,719	70,605	5200	Extra Curricular Transportation	93,508		93,508	89,784	-	-	89,784	3,724
24,322	22,529	16,650	5202	General Liability Insurance	19,242		19,242	16,650	-	-	16,650	2,592
104,074	110,645	96,485	5205	Athletic Insurance	108,581		108,581	97,536	-	-	97,536	11,045
170,078	115,430	91,922	5300	Property Insurance	91,355		91,355	35,926	55,785	(356)	91,355	-
28,367	28,676	32,786	5400	Communications	33,137		33,137	15,220	18,081	(164)	33,137	-
2,365	4,099	5,964	5500	Postage	6,000		6,000	1,455	707	3,838	6,000	-
15,602	14,991	16,281	5501	Advertising	29,545		29,545	8,062	2,700	18,783	29,545	-
3,074,632	2,784,992	2,386,297	5600	Printing	2,726,060		2,726,060	555,815	2,171,901	(1,656)	2,726,060	-
275,000	280,500	286,110	5605	Tuition - Out of District	293,000		293,000	143,055	143,055	-	286,110	6,890
			5800,5802	Tuition - ESS Contract								
34,747	41,687	44,827	5880	Travel & Conference	47,919		47,919	12,125	378	35,416	47,919	-
26,429	12,868	8,258	5801	Mileage Reimbursement	11,365		11,365	3,031	-	8,334	11,365	-
25,175	15,172	2,528	5900	Other Purchased Services	7,421		7,421	2,454	-	4,967	7,421	-
\$ 5,343,467	\$ 5,017,416	\$ 5,064,662		TOTAL OTHER SERVICES	\$ 5,858,228	\$ -	\$ 5,858,228	\$ 1,950,966	\$ 3,602,557	\$ 280,454	\$ 5,833,978	\$ 24,251
								33.3%	61.5%	4.8%	99.6%	
				Supplies & Materials (6000's)								
389,792	490,336	449,521	6110	Materials	479,278		479,278	180,095	122,927	209,472	512,494	(33,216)
29,378	26,770	21,452	6120	Office Materials	35,326		35,326	4,782	12,602	17,942	35,326	-
145,563	183,156	143,209	6130	Maintenance Materials	181,624		181,624	33,478	64,464	83,683	181,624	-
80,236	59,514	88,739	6131	Custodial Materials	78,348		78,348	13,249	41,064	24,035	78,348	-
20,229	18,616	16,200	6132	Security Materials	20,684		20,684	5,658	1,545	13,481	20,684	-
382,771	463,940	467,463	6140	Software	511,112		511,112	466,723	45,279	26,641	538,643	(27,531)
78,212	103,121	91,051	6270	Diesel Fuel	78,092		78,092	20,163	65,710	26,641	85,874	(7,782)
143,439	153,849	163,396	6410	Books	170,536		170,536	121,960	23,058	25,518	170,536	-
409,902	379,379	338,642	6510	Heating Oil	402,574		402,574	50,777	349,362	2,435	402,574	-
845,158	646,742	619,849	6520	Electricity	730,039		730,039	258,100	465,318	6,621	730,039	-
3,707	1,988	1,745	6530	Propane gas	4,000		4,000	181	2,619	1,200	4,000	-
\$ 2,528,387	\$ 2,527,412	\$ 2,401,268		TOTAL SUPPLIES & MATERIALS	\$ 2,691,613	\$ -	\$ 2,691,613	\$ 1,155,167	\$ 1,193,947	\$ 411,027	\$ 2,760,141	\$ (68,529)
								42.9%	44.4%	15.3%	102.5%	

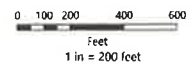
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Item 4,5

Concept Plan



TOWN OF WESTON MASTER PLAN
 PEDESTRIAN SAFETY IMPROVEMENTS
 APRIL 2019



MILONE & MACBROOM
 99 Realty Dr
 Cheshire, CT 06410
 230-271-1773



STATE OF CONNECTICUT
DEPARTMENT OF TRANSPORTATION



2800 BERLIN TURNPIKE, P.O. BOX 317546
NEWINGTON, CONNECTICUT 06131-7546

January 22, 2021

The Honorable Chris Spaulding
First Selectman
Town of Weston
56 Northfield Road
Weston, Connecticut 06883

Dear First Selectman Spaulding,

Subject: Local Transportation Capital Improvement Program (LOTICIP)
Commitment to Fund
Town Center Intersection and Pedestrian Safety Improvements
State Project No. L157-0001
Weston Road (Route 53/57), School Road, Northfield Road, Lords Highway
Town of Weston

The Department of Transportation (Department) has received the LOTICIP application prepared by the Town of Weston (Municipality) and submitted through the Western Connecticut Council of Governments (COG) relative to the subject project. The Department has reviewed the application materials along with the revised cost estimate provided by the Municipality and subsequently endorsed by the COG.

The LOTICIP application for this project has been approved. The Department hereby commits to fund eligible project costs as follows:

Rights of Way	\$	30,000.00
Eligible Utilities	\$	40,000.00
Contract Items:	\$	1,482,534.38
Contingencies:	\$	148,253.44
<u>Incidentals to Construction:</u>	<u>\$</u>	<u>148,253.44</u>
Total Funding Commitment:	\$	1,849,041.26

This Commitment to Fund is subject to funding availability and general conditions including, but not limited to, the following:

1. The project is to be administered by the Municipality in accordance with the *Local Transportation Capital Improvement Program Guidelines*, dated March 2019, as may be revised. The guidelines are available on the Department's LOTICIP web page at www.ct.gov/dot/lotcip.

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2. The project costs identified in this Commitment to Fund letter are based on estimates provided by the Municipality and endorsed by the COG. These costs are to be considered capped until adjustment, based on low bid or otherwise revised, in accordance with the LOTCIP guidelines.
3. Any scope revisions and/or twenty percent (20%) changes in cost identified during the design phase must be approved by the COG and the Department, as specified in the LOTCIP guidelines.
4. Upon completion of project design activities, the Municipality must forward to the Department, through the COG, a Final Design Submission along with supporting documentation and certifications, as defined in the LOTCIP guidelines.
5. The Municipality must execute and deliver a Project Authorization Letter (PAL) issued pursuant to the Master Municipal Agreement for Construction Projects and comply with its terms. The PAL will be forwarded to the Municipality for execution, subsequent to the receipt of the Final Design Submission package by the Department.

This commitment is further subject to the following project-specific conditions:

1. This project may require environmental permits. In accordance with the LOTCIP guidelines, the Municipality will be responsible for the acquisition of all environmental permits that may be required. Please be advised that any project that involves work within waters or wetlands may require State and/or Federal environmental permits. **It is critical that the Municipality or their consultant contact the Connecticut Department of Energy and Environmental Protection (DEEP) - Inland Water Resources Division early in the design process** to discuss permitting requirements, and to identify specific environmental concerns and design considerations. Failure to establish early coordination with DEEP may result in significant time delays in the permitting process due to the need for design changes and/or denial of permit applications. Please note the Department hosts a monthly Interagency Coordination (Municipal) meeting where municipalities (and their consultants) can discuss municipal projects with the various regulatory agencies relative to permitting requirements, identification of specific environmental concerns and design considerations.
2. This project is anticipated to require right of way acquisitions. The application materials indicate that the Municipality will be responsible for all right of way acquisition activities for this project, and that the Municipality will seek reimbursement for costs associated with the acquisitions. All right of way acquisitions are to be performed in accordance with LOTCIP guidelines. In addition, any acquisitions adjacent to Routes 53/57 must be closely coordinated with the Department's Office of Rights of Way through the following contact:

Mr. Steven L. Degen
Principal Property Agent
(860) 594-2579
Steven.Degen@ct.gov

- 3. This project is anticipated to require utility relocations. Coordination with utility companies that have facilities in the project area, as well as with any utilities that currently do not have facilities present but may have plans to expand service to the area, should begin early in the design process. Utility coordination will be the responsibility of the Municipality.

In accordance with applicable statutes, the LOTCIP guidelines and as determined through discussions with the Department’s Utilities Section, participation in utility relocation costs for this project will be as follows:

<u>Utility Owner</u>	<u>Activity</u>	<u>Cost Participation</u>
Private	Relocation Design/Engineering	50% Utility/50% Municipal
	Relocation Construction	50% Utility/50% LOTCIP
Municipal	Relocation Design/Engineering	100% Municipal
	Relocation Construction	100% LOTCIP

All necessary utility agreements relative to the relocations will be executed between the Municipality and the affected utility(ies). In accordance with the LOTCIP guidelines, costs associated with any utility betterments/upgrades that are not necessary to accommodate the proposed transportation improvement are ineligible for LOTCIP participation.

- 4. This project will require work be performed within the State-owned right of way Weston Road (Route 53/57). As such, an encroachment permit will be required. **It is imperative that the design of the improvements proposed under this project be coordinated with the Department during the design phase to ensure conformance with applicable requirements relative to proposed work within State-owned right of way or otherwise affecting State-owned facilities. Establishing early coordination relative to the encroachment permit process is recommended.** All matters relative to the encroachment permit process for this project are to be coordinated through the following Department contact:

Mr. Paul Mozzicato
 Special Service Section Manager (District 3)
 (203) 389-3010
Paul.Mozzicato@ct.gov

- 5. This project proposes the installation of Rectangular Rapid Flashing Beacons (RRFB) along Weston Road (Route 53/57). Information and requirements relative to the installation of RRFBs can be found on the Department’s web page at <https://portal.ct.gov/DOT/Traffic-Engineering/Rectangular-Rapid-Flashing-Beacon>. The Municipality will be responsible for satisfying all applicable requirements associated with the RRFBs proposed under this project.

- 6. Modifications to traffic control signals, devices, signs, and markings for public highways/roadways require review by the Local Traffic Authority or by the Office of the State Traffic Administration (OSTA). A new traffic control signal is proposed under this project at the intersection of Weston Road (Route 53/57) and School Road. All new traffic control signals are subject to approval from OSTA; as such, coordination with OSTA should begin early in the design process.

For further information regarding the approval process, please contact OSTA:
<http://www.ct.gov/dot/osta>


Office of the State Traffic Administration
 Connecticut Department of Transportation
 2800 Berlin Turnpike, Newington, CT 06131
 Phone: (860) 594-3020
 Fax: (860) 594-2552
DOT.OSTA@ct.gov

Please be informed that, in accordance with the LOTCIP guidelines, the Department will initiate a Permit Need Determination and an Environmental Screening Review for this project to assist the Municipality in identifying items relative to natural resources, historic/archaeological resources, etc. that may need to be investigated or addressed during the design phase. The Environmental Screening Review is expected to be completed within approximately sixty (60) days. The Permit Need Determination is expected to be completed within approximately ninety (90) days. The results will be forwarded to the Municipality and the COG, when received.

If the Municipality accepts this Commitment to Fund, please sign below and return a copy of this letter to this office within thirty (30) days. Transmission via e-mail is acceptable.

If you have any questions, please contact the Project Manager, Mr. William Grant, P.E., at (860) 594-3229 or by e-mail at William.E.Grant@ct.gov.

Very truly yours,


 Theodore H. Nezames,
 P.E.
 For:
 2021.01.22
 12:34:09-05'00"

Division Chief of Highway Design
 Bureau of Engineering and Construction

Accepted By: _____
 The Honorable Chris Spaulding
 First Selectman

Date _____

cc: John Conte, P.E., Town Engineer, Town of Weston
 Mr. Jonathan Luiz, Weston Town Administrator, Town of Weston
 Mr. Francis Pickering, Executive Director, Western Connecticut Council of Governments

Item 7

TAX COLLECTIONS 2020-21

Total Net Budget Approved by BOF (amount to be raised by taxes)	70,870,537	
Budgeted Tax Levy at 98% assumed collection	72,316,874	
Less: Budgeted abatement and deferment programs	<u>(528,500)</u>	
Expected initial tax levy based on budgeted relief and abatement programs	71,788,374	
Actual initial tax levy	<u>71,956,607</u>	
Variance	168,233	Favorable due to abatement program actuals \$42,363 less than budget, and budgeted grand list \$4M less than filed.
Budgeted Initial Tax Levy	72,316,874	
98% collection target	70,870,537	
Actual Collections as of 2/5/21	68,990,175	
Variance to 98% collection amount	<u>(1,880,362)</u>	

3 month deferment accounts 2nd half = 524,496 (50 applications)

Comparison of FY 2021 vs. 2020 as of 2/5/21

	<u>2020</u>	<u>2021</u>
Original Levy	71,784,975	71,956,607
98% collection target	70,870,537	70,870,537
Collected as of February 5	69,260,142	68,990,175
% of Levy Collected	96.5%	95.9%
% of 98% collection target	97.7%	97.3%

Notes: Actual collections to date exclude Supplemental Auto taxes which are not part of the budgeted grand list and initial tax levy.

Item 8

General Fund Year End Forecast Highlights FY 2020-21

Revenue

- Tax Revenue forecasted at \$693k higher than budget due primarily to a planned tax sale in early spring, 2021. The forecast assumes approximately 80% of the outstanding amounts from the current delinquent list will be collected. Current tax levy estimated to come in lower by \$149k based on trend and 3 month deferment applications.
- Town Clerk receipts are forecasted to be higher by \$470k. Actual revenue through January totals more than \$675k compared to the budget of \$430k.
- Investment income forecasted to fall \$100k short of budget due to a sharp decline in short term yields. For example, STIF has declined nearly 60 basis points since mid-April.
- The Town has received \$96k from FEMA and the state of Connecticut for COVID related expenses incurred during the last quarter of FY 20, and the first quarter of FY 21.

Expenditures

- Health insurance reflects a positive variance of \$138k due to favorable trending primarily as a result of fewer participants in the plan to date.
- Other insurances reflect a positive \$36k variance due to successful results in negotiating our LAP and worker's comp policy renewals after budget adoption.
- Police reflects a deficit in overtime of \$75k due to Storm Isais and by officers out on worker's comp. There are additional reimbursements anticipated which will offset this amount to a yet to be determined extent.
- Public Works reflecting a \$43k surplus in wages due to a planned delay in hiring for a vacant position influenced by a projected deficit in Solid Waste.
- Solid Waste Disposal is reflecting a \$66k deficit due to a large severance payment made to the retiring Transfer Station Operator, and additional costs related to Household Hazardous Waste Day.
- Library reflects a modest surplus due to reduced hours amongst its part time staff.
- Board of Education reflects a forecasted surplus of \$36k based on their most recent forecast presented this evening.
- Public Safety complex reflects a transfer of additional \$250k following last year's transfer of \$1,375,789. Note that if \$250k additional funding commitments are received, then this expenditure nets to zero.

Fund Balance

- Forecasted at \$14,754,988 for 6/30/21 which is 19.3% of a preliminary estimated FY 2021-22 total budget based on a 2.5% increase.

**Town of Weston
FY 2020-21 Budget Report**

	2019-20 Actuals	2020-21 Original Budget	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
REVENUES							
TAX COLLECTIONS							
CURRENT TAXES	71,624,743	71,399,037		71,399,037	71,250,000	(149,037.00)	(149,037.00)
BACK TAXES	590,742	500,000		500,000	1,000,000	500,000.00	500,000.00
INTEREST/PENALTIES	286,411	300,000		300,000	600,000	300,000.00	300,000.00
SUPPLEMENTAL AUTO TAX	incl above	500,000		500,000	500,000	0.00	0.00
ELDERLY TAX RELIEF	(435,838)	(451,500)		(451,500)	(412,392)	39,108.00	39,108.00
FIRE/EMS ABATEMENT	(76,458)	(77,000)		(77,000)	(73,745)	3,255.00	3,255.00
TOTAL TAX COLLECTIONS	71,989,600	72,170,537	-	72,170,537	72,863,863	693,326.00	693,326.00
DEPARTMENTAL RECEIPTS							
INVESTMENT INCOME	750,026	275,000		275,000	175,000	(100,000.00)	(100,000.00)
BUILDING DEPARTMENT	195,562	217,000		217,000	235,000	18,000.00	18,000.00
TOWN CLERK	492,084	430,000		430,000	900,000	470,000.00	470,000.00
POLICE	4,854	4,000		4,000	10,000	6,000.00	6,000.00
ZBA HEARING FEES	746	1,000		1,000	1,000	0.00	0.00
PLANNING AND ZONING	10,384	16,000		16,000	18,000	2,000.00	2,000.00
CONSERVATION COMM.	6,034	6,000		6,000	7,000	1,000.00	1,000.00
SELECTMAN'S OFFICE	504	600		600	600	0.00	0.00
ASSESSOR COPIES	181	300		300	300	0.00	0.00
PUBLIC LIBRARY	2,631	-		-	-	0.00	0.00
POLICE SPECIAL DUTY ADMIN FEES	12,850	15,000		15,000	13,000	(2,000.00)	(2,000.00)
MISCELLANEOUS	53,485	5,000		5,000	10,000	5,000.00	5,000.00
MISCELLANEOUS BOE	-	-		-	-	0.00	0.00
SALE OF ASSETS (AUCTION)	9,815	-		-	-	0.00	0.00
TELECOMMUNICATIONS TAX	20,280	22,500		22,500	22,500	0.00	0.00
IVY MOORE RENTAL	2,106	-		-	-	0.00	0.00
ANIMAL CONTROL FEES	2,309	10,000		10,000	10,000	0.00	0.00
BOOSTER BARN REPAYMENT	16,820	16,500		16,500	14,000	(2,500.00)	(2,500.00)
DEPARTMENTAL/MISC. RECEIPTS	1,580,671	1,018,900	-	1,018,900	1,416,400	397,500.00	397,500.00
STATE GRANTS							
ELDERLY TAX RELIEF LOCAL	1,461	-		-	-	0.00	0.00
GENERAL EDUCATION - ECS	271,733	263,792		263,792	263,792	0.00	0.00
TOWN ROAD AID	251,619	251,619	-	251,619	251,619	0.00	0.00
LOCIP	65,800	65,857		65,857	65,857	0.00	0.00
OTHER/MISCELLANEOUS	770	800		800	800	0.00	0.00
COVID REIMBURSEMENTS - FEMA AND STATE	-	-		-	95,927	95,927.00	95,927.00
MUNICIPAL STABILIZATION GRANT	70,181	70,181		70,181	70,181	0.00	0.00
STATE GRANTS	661,664	652,249	-	652,249	748,176	95,927.00	95,927.00
TRANSFER IN/OFFSET FROM GENERAL FUND BAL	-	664,810		664,810	-	(664,810.00)	(664,810.00)
TOTAL REVENUES	74,231,835	74,506,496	-	74,506,496	75,028,439	521,943	521,943

**Town of Weston
FY 2020-21 Budget Report**

	2019-20 Actuals	2020-21 Original Budget	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
EXPENDITURES							
GENERAL GOVERNMENT							
Administration	624,506	634,698	14,000	648,698	654,000	(19,302.00)	(5,302.00)
General Administration							
Social Security	469,106	487,000	-	487,000	482,000	5,000.00	5,000.00
Pension	961,488	1,045,000	-	1,045,000	1,060,000	(15,000.00)	(15,000.00)
Health Insurance	2,109,123	2,298,475	-	2,298,475	2,160,900	137,575.00	137,575.00
Other Insurances	378,029	384,404	-	384,404	348,500	35,904.00	35,904.00
All Other	415,692	399,648	5,000	404,648	407,000	(7,352.00)	(2,352.00)
General Administration	4,333,438	4,614,527	5,000	4,619,527	4,458,400	156,127.00	161,127.00
Information Services	200,963	201,148	-	201,148	199,000	2,148.00	2,148.00
Probate Court	4,347	4,500	-	4,500	4,500	0.00	0.00
Elections/Registrars	44,244	70,698	-	70,698	69,000	1,698.00	1,698.00
Board of Finance	53,600	54,600	-	54,600	54,000	600.00	600.00
Assessor	156,861	156,537	-	156,537	156,537	0.00	0.00
Tax Collector	122,271	123,930	-	123,930	123,500	430.00	430.00
Legal	231,918	246,000	-	246,000	236,000	10,000.00	10,000.00
Town Clerk	152,579	162,343	-	162,343	161,500	843.00	843.00
Land Use	370,299	411,635	-	411,635	409,000	2,635.00	2,635.00
Total General Government	6,295,026	6,680,616	19,000	6,699,616	6,525,437	155,179.00	174,179.00
PUBLIC SAFETY							
Police Services							
Regular Wages	1,841,482	1,914,024	-	1,914,024	1,900,000	14,024.00	14,024.00
Overtime	178,441	194,995	-	194,995	270,000	(75,005.00)	(75,005.00)
All Other	175,219	225,881	-	225,881	223,000	2,881.00	2,881.00
Police Services	2,195,142	2,334,900	-	2,334,900	2,393,000	(58,100.00)	(58,100.00)
Volunteer Fire Dept.	256,756	271,295	-	271,295	271,295	0.00	0.00
Fire Marshal	63,659	66,316	-	66,316	65,800	516.00	516.00
Animal Control	86,575	91,916	-	91,916	90,000	1,916.00	1,916.00
Communication Center	333,740	300,714	-	300,714	308,000	(7,286.00)	(7,286.00)
Total Public Safety	2,935,872	3,065,141	-	3,065,141	3,128,095	(62,954.00)	(62,954.00)
PUBLIC WORKS							
Public Works - Highway							
Salaries	966,948	927,705	-	927,705	885,000	42,705.00	42,705.00
Snow Removal Expenses	114,060	207,341	-	207,341	217,341	(10,000.00)	(10,000.00)
Road resurfacing	912,815	550,000	-	550,000	550,000	0.00	0.00
Gen Maintenance/Other Contractual	104,430	106,216	-	106,216	102,000	4,216.00	4,216.00
All Other	309,401	284,228	-	284,228	284,228	0.00	0.00
Public Works - Highway	2,407,654	2,075,490	-	2,075,490	2,038,569	36,921.00	36,921.00
Tree Warden	77,426	84,945	-	84,945	84,945	0.00	0.00
Solid Waste Disposal	68,338	53,574	-	53,574	120,000	(66,426.00)	(66,426.00)
Total Public Works	2,553,418	2,214,009	-	2,214,009	2,243,514	(29,505.00)	(29,505.00)
HEALTH, CULTURE & WELFARE							
Westport/Weston Health District	225,520	225,520	-	225,520	225,520	0.00	0.00
Emergency Med. Comm. Service	14,647	15,050	-	15,050	15,050	0.00	0.00
Regional Paramedic	136,986	143,910	-	143,910	136,987	6,923.00	6,923.00
Weston Water Utility	27,490	21,790	-	21,790	21,790	0.00	0.00
School/Town Water Supply	33,518	38,200	-	38,200	38,200	0.00	0.00
Human Services	94,112	87,392	-	87,392	86,500	892.00	892.00
Youth Services Department	26,140	29,399	-	29,399	29,399	0.00	0.00
Commission for the Elderly	178,002	195,260	-	195,260	190,000	5,260.00	5,260.00
Public Library	488,007	544,090	-	544,090	534,000	10,090.00	10,090.00
Recreation Department	432,288	450,620	-	450,620	447,000	3,620.00	3,620.00
Total Health, Culture & Welfare	1,656,710	1,751,231	-	1,751,231	1,724,446	26,785.00	26,785.00
TOTAL SELECTMANS BUDGET	13,441,026	13,710,997	19,000	13,729,997	13,621,492	89,505.00	108,505.00
Debt Service							
Interest	844,043	673,095	-	673,095	673,095	0.00	0.00
Principal	4,940,000	4,940,000	-	4,940,000	4,940,000	0.00	0.00
Debt Service	5,784,043	5,613,095	-	5,613,095	5,613,095	-	-
Board of Education	52,248,794	54,161,443	-	54,161,443	54,125,620	35,823.00	35,823.00
Capital Outlay	1,514,429	1,020,961	5,000	1,025,961	1,025,961	(5,000.00)	0.00
Public Safety Project	1,375,789	-	-	-	250,000	(250,000.00)	(250,000.00)
TOTAL EXPENDITURES	74,364,081	74,506,496	24,000	74,530,496	74,636,168	(129,672)	(105,672)

**Town of Weston
FY 2020-21 Budget Report**

	2019-20	2020-21	Additions,			Variance	Variance
	2019-20	Original	(Deletions),	Final Revised	Estimated	From Original	From Revised
	Actuals	Budget	Transfers	Budget	Actual	Budget	Budget
FUND BALANCE ANALYSIS:							
FUND BALANCE 6/30/2019,2020	14,552,699	14,462,717	-	14,462,717	14,462,717		
TOTAL REVENUES	74,231,835	74,506,496	-	74,506,496	75,028,439	521,943.00	521,943.00
TOTAL EXPENDITURES	74,364,081	74,506,496	24,000	74,530,496	74,636,168	(129,672.00)	(105,672.00)
REVENUES MINUS EXPENDITURES	(132,246)	-	(24,000)	(24,000)	392,271	392,271.00	416,271.00
SUBTOTAL	14,420,453	14,462,717	(24,000)	14,438,717	14,854,988		
PLUS/MINUS: GAAP ADJUSTMENTS							
Allowance for potential suppl. Approp.	-				(100,000)		
Adjustment to Committed Fund Bal.	42,264				-		
UNASSIGNED FUND BALANCE 6/30/20,21	14,462,717	14,462,717			14,754,988	292,271.00	
NEXT YEAR APPROVED TOTAL BUDGET	74,506,496				76,369,158		
FUND BALANCE AS % OF NEXT YEAR BUDGET	19.4%				19.3%		

Item 9

Board of Finance Special Meeting
January 14, 2021 at 6:00 pm (via remote conference)
Minutes

- 1- **Call to order:** Chairman Steve Ezzes called the meeting to order at 6pm, also in attendance were Vice Chairman Rone Baldwin, Dick Bochinski, Jeff Farr, Greg Murphy, Amy Gare, and Allan Grauberd, as well as Town Administrator Jonathan Luiz, Finance Director Rick Darling, Leslie Zoll, Partner at Blum Shapiro and Town residents participating.

- 2- **Discussion/decision regarding the appointment of Chairperson and Vice Chairperson of the Board of Finance:** Mr. Murphy nominated Steve Ezzes as Chairman, this was seconded by Mr. Grauberd . The motion carried unanimously. Mr. Ezzies nominated Rone Baldwin for Vice Chairman, Mr. Murphy seconded this. The motion carried unanimously.

- 3- **Discussion/decision regarding the adoption of the 2021 meeting schedule of the Board of Finance:** Mr. Baldwin moved to approve the proposed meeting schedule for 2021. Mr. Bochinski seconded this. The motion carried unanimously. Mr. Darling mentioned the dates of the Annual Town meeting and referendum which are typically not included on the Board of Finance calendar.

- 4- **Discussion regarding the fiscal year 2019-20 financial audit. Leslie Zoll, Partner – Blum Shapiro (recently merged with CliftonLarsonAllen LLP):** Mr. Ezzes introduced Leslie Zoll from Blum Shapiro. Ms. Zoll walked the Board of Finance through a powerpoint presentation of the 2019-20 financial audit taking while answering questions from the Board of Finance members. The audit resulted in an Unmodified Opinion on the financial statements and single audits. Ms. Zoll also mentioned that Blum Shapiro has been acquired by CLA. A brief discussion took place on this issue.

- 5- **Discussion regarding an update on Police overtime expenditures. Chief Ed Henion, Captain Matt Brodacki.** Chief Henion was not available and asked that this be tabled to the next meeting.

- 6- **Discussion regarding an update on current year tax collections. Rick Darling, Finance Director.** Mr. Darling said that he had ran numbers through 12/31 stating that the Town had received \$45.3mil in collections with a little over \$8m paid in second installments. This is only \$21k short of the targeted 98% collection rate. He mentioned that there are still some 3 month deferment accounts with a total outstanding balance of \$77k. Mr. Darling explained that as of January 12th the Town was at 67.2% of total levy which is a couple percentage points below this time last year. Mr. Ezzes asked if we have a policy in place if those with deferred accounts reapply in January. Mr. Luiz commented that they can reapply as there is nothing in the executive order

prohibiting it, and that there is a 90 day grace period after which the interest is calculated back retroactively. Mr. Baldwin and Mr. Grauberd commented that the current state of tax collections is still unclear. Mr. Darling said that he would ask for another report in a week and update the Board of Finance and that the deadline for deferral applications is February 1st. The Board of Finance members went on to discuss tax sales, the thresholds for this and a recent auction that took place where the Town took ownership of 5 properties. It was agreed that the Board of Finance should discuss this point further in an Executive Session. Mr. Baldwin took the opportunity to congratulate Mr. Darling on the result of a clean audit.

- 7- Discussion/decision on the close out of prior year capital projects, and the transfer of available balances. Rick Darling, Finance Director.** Mr. Darling explained that this is brought before the Board of Finance each year when closing out the capital projects that have been completed and using the offset to help alleviate next year's capital budget requests. Mr. Darling went over a number of items where there were less expenditures than budgeted, and that a few project balances are being proposed to be transferred. Mr. Farr asked about the Valley Forge repairs as there was \$60k left over from what was originally appropriated. Mr. Luiz explained that the road was not repaved as there was less damage than anticipated. Mr. Darling also made note of the Police Law Enforcement Drone project, which will not be pursued and will share it with another town. Mr. Baldwin moved to approve the capital close out transfers as outlined. Mr. Bochinski seconded this. The motion carried unanimously.
- 8- Discussion/decision regarding approval of the December 10, 2020 minutes.** Mr. Bochinski moved to approve the minutes as submitted, Mr. Farr seconded this. The motion carried unanimously.
- 9- Adjournment:** Mr. Ezzes said that at the conclusion of tonight's meeting, the Board of Finance would meet without the public present for the purpose of strategizing on collective bargaining agreements. Mr. Bochinski moved to adjourn the meeting. Mr. Grauberd seconded this. The meeting adjourned at 6.52pm.

Minutes submitted by:

Sara Beer, Executive Administrative Assistant