

Board of Finance Special Meeting

May 9, 2022 06:00 PM

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/89175565921?pwd=ZTN3SmRWQTl1cjJsTy9mL3JwQmdndz09>

Webinar ID: 891 7556 5921

Passcode: 940858

Join by phone: 646 558 8656

- 1 - Discussion/decision regarding setting the mill rate for fiscal year 2022-23 (on the condition that budgets pass through referendum on Saturday, 5/7). Rick Darling, Finance Director.
- 2 - Discussion regarding a tentative work plan to assess future bonding levels and capital expenses for the Town and their potential financial impact.
- 3 - Discussion/decision regarding approval of the March 7, 8, 29, 31, and April 14, 2022 meeting minutes.
- 4 - Adjourn.

Item 1

TOWN OF WESTON BUDGET HISTORY

	FY 21	FY 22	FY 22 (forecast)	FY 23	\$ CHANGE FY 22 to FY 23	% CHANGE FY 22 to FY 23
TOWN OPERATING BUDGET	13,710,997	14,077,489	14,054,999	14,685,746	608,257	4.32%
BOE OPERATING BUDGET	54,161,443	55,070,090	55,008,393	56,391,182	1,321,092	2.40%
TOTAL OPERATING BUDGET	67,872,440	69,147,579	69,063,392	71,076,928	1,929,349	2.79%
TOWN CAPITAL BUDGET	511,000	1,383,806	1,383,806	1,777,882	394,076	28.48%
BOE CAPITAL BUDGET	692,324	675,860	675,860	1,097,956	422,096	62.45%
LESS: Insurance Reserve Offset	0	(329,500)	(329,500)	0	329,500	N/A
Capital Reserve Offsets	(182,363)	(435,721)	(435,721)	(444,767)	(9,046)	2.08%
General Fund Offset *	0	(270,206)	(270,206)	0	270,206	N/A
TOTAL CAPITAL BUDGET	1,020,961	1,024,239	1,024,239	2,431,071	1,406,832	137.35%
DEBT SERVICE - TOWN	674,110	660,000	660,000	657,355	(2,645)	-0.40%
DEBT SERVICE - BOE	4,938,985	4,864,340	4,864,340	4,874,040	9,700	0.20%
Property Sale Proceeds				-1,143,750	(1,143,750)	N/A
TOTAL DEBT SERVICE	5,613,095	5,524,340	5,524,340	4,387,645	-1,136,695	-20.58%
TOTAL GROSS BUDGET	74,506,496	75,696,158	75,611,971	77,895,644	2,199,486	2.91%
LESS: REVENUE *	2,971,149	3,065,779	4,212,129	3,336,848	271,069	8.84%
LESS: USE OF FUND BAL.	664,810	0	0	0	0	N/A
LESS: EST. M.V. TAX LOSS	0	0	0	-74,846	(74,846)	N/A
TOTAL NET BUDGET	70,870,537	72,630,379	71,399,842	74,633,642	2,003,263	2.76%
GRAND LIST	2,234,268,538	2,251,300,000	2,251,300,000	2,307,700,000	56,400,000	2.51%
BUDGETED MILL RATE	32.37	32.92	n/a	32.97	0.05	0.15%
BUDGETED MILL RATE for motor veh.				32.46	N/A	N/A

Mill rate collection budgeted at 98.1% for FY 22-23.
Town Capital budget includes projects that are shared Town and BOE initiatives
FY 22 forecast for capital does not include supplemental appropriations.
FY 22 forecast for revenue includes anticipated receipts from a planned tax sale.
* Revenue includes estimated state reimbursement of \$61,373 for motor vehicle (M.V.) mill rate cap.

May 4, 2022

Adopted FY 23 State Budget Adjustments: Impact on Weston

On May 3, 2022, the General Assembly adopted its adjustments to the FY 23 state budget. Below are preliminary grant estimates for Weston for certain key programs.

CCM has been informed that these estimates should not be used to finalize municipal budgets. It is suggested that municipalities contact the administering agency of each grant in order to obtain final grant payment amounts.

Grant:	Est. FY 22	Original FY 23	Adopt. Adj. FY 23	Adopt. Adj. FY 23 v. Orig. FY 23		Adopt. Adj. FY 23 v. FY 22	
	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(%)
Adult Education	118	118	124	6	5.0%	6	5.0%
ECS Grant	263,792	263,792	263,792	0	0.0%	0	0.0%
LoCIP	65,918	65,918	65,918	0	0.0%	0	0.0%
Pequot-Mohegan Grant	0	0	0	0		0	
PILOT	4,898	4,982	4,982	0	0.0%	83	1.7%
Town Aid Road	251,184	251,184	251,184	0	0.0%	0	0.0%
Grants for Municipal Projects	453	453	453	0	0.0%	0	0.0%
Municipal Transition Grant*	0	0	61,373	61,373		61,373	
Municipal Revenue Sharing	0	0	0	0		0	
Municipal Stabilization Grant	70,181	70,181	70,181	0	0.0%	0	0.0%
Total	656,545	656,628	718,006	61,379	9.3%	61,462	9.4%

* The budget includes a property tax cap of 32.46 mills on motor vehicles. The Municipal Transition Grant would reimburse towns for revenue lost as a result of the cap.

More details on the FY 23 state budget adjustments and other legislation impacting municipal finance will be provided in the coming days. Updates will be available at <https://www.ccm-ct.org/Advocacy/State-Budget-Information>.

If you have any questions, please contact George Rafael at grafael@ccm-ct.org or 203-498-3063.



Fwd: [EXTERNAL] Car Tax Cap and MV Assessments

1 message

Samantha Nestor <snestor@westonct.gov>

Wed, May 4, 2022 at 11:28 AM

To: Jonathan Luiz <jluiz@westonct.gov>, Rick Darling <rdarling@westonct.gov>, Rone Baldwin <rbaldwin@westonct.gov>

FYI

Samantha Nestor
First Selectwoman
Town of Weston
203-222-2680

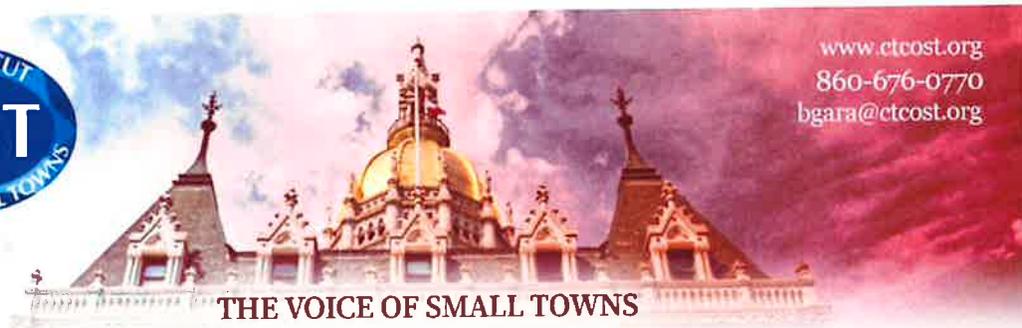
----- Forwarded message -----

From: CT Council of Small Towns <james.berardino@gmlobbying.com>

Date: Wed, May 4, 2022 at 11:26 AM

Subject: [EXTERNAL] Car Tax Cap and MV Assessments

To: <snestor@westonct.gov>



Car Tax Cap Changes to Motor Vehicle Assessments

The Senate gave final passage to **HB-5506**, the budget bill, which includes provisions capping the motor vehicle property tax at 32.46, reimbursing municipalities for lost car tax revenues, and revising motor vehicle assessments.

§§ 417-418 — MOTOR VEHICLE MILL RATE CAP LOWERED

Beginning in FY 23, the bill decreases the motor vehicle mill rate cap from 45 to 32.46 mills. The bill also adjusts the reimbursement formula for motor vehicle property tax grants, also referred to as municipal transition grants, which are designed to reimburse municipalities for a portion of the revenue loss attributed to the motor vehicle mill rate cap. The bill correspondingly authorizes municipalities and districts that set their FY 23 motor vehicle mill rate before the bill's passage to revise them before June 15, 2022. Municipalities may do so (1) by vote of their legislative body (or if it is a town meeting, its board of selectman) and regardless of conflicting special act, municipal charter, or home rule ordinance provisions.

Download the **Town by Town Reimbursement** levels. *Note: These are estimates.*

Reimbursement Formula

Currently, municipalities that impose a mill rate on real and personal property, other than motor vehicles, that is greater than 45 mills are eligible for the grants. The statutory formula specifies that the grant amount equals the difference between the amount of property taxes a municipality, and any tax district in it, (1) levied on motor vehicles for the 2017 assessment year (i.e., FY 19) and (2) would have imposed for that year if the motor vehicle mill rate was the same as the rate for other property.

Under the bill, beginning in FY 23, grants to municipalities are instead calculated using the (1) bill's 32.46 mill rate cap and (2) preceding fiscal year's tax levy data, rather than FY 19. Thus, grants for FY 23 are equal to the difference between the amount of property taxes the municipality would have levied on motor vehicles for FY 22 (i.e., the 2020 assessment year) if the motor vehicle mill rate imposed for that year was (1) 32.46 mills and (2) equal to the mill rate it imposed on real property and personal property other than motor vehicles.

Additionally, beginning in FY 23, the bill makes districts eligible for the grants if they imposed taxes on real property and personal property other than motor vehicles for the preceding fiscal year at a mill rate that, when combined with the municipality's mill rate, exceeded 32.46 mills. The grant amount equals the difference between the amount of taxes the district would have levied on motor vehicles for the preceding fiscal year if the mill rate imposed on motor vehicles for that year, when added to the municipality's motor vehicle mill rate for that year, was (1) 32.46 mills and (2) equal to the mill rate it imposed on real property and personal property other than motor vehicles. EFFECTIVE DATE: Upon passage

§ 516 – 518 - MOTOR VEHICLE ASSESSMENT REVISIONS

The bill makes numerous changes in motor vehicle property tax assessment laws. Beginning in the 2023 assessment year, the bill:

1. exempts from property tax snowmobiles, all-terrain vehicles, and utility trailers used exclusively for personal purposes;
2. requires municipalities to value motor vehicles based on the manufacturer's suggested retail price (MSRP) and a 20-year depreciation schedule, rather than the schedule of values annually recommended by the Office of Policy Management (OPM);
3. increases the frequency with which the Department of Motor Vehicles (DMV) must provide motor vehicle registration information to municipalities;
4. modifies the timeline for supplemental property taxes due on motor vehicles registered after each assessment year starts and extends the supplemental tax bill requirement to vehicles registered in August and September of each assessment year;
5. extends the period during which taxpayers may claim a property tax credit for motor vehicles that were stolen, sold, totaled, or moved out of state;
6. requires taxpayers to include on personal property declarations motor vehicles that are included in a schedule of motor vehicle plate classes established by OPM; and
7. prohibits DMV from issuing a vehicle registration or renewal to anyone who owes property taxes on any taxable motor vehicle, rather than only registered vehicles.
8. The bill also eliminates a provision requiring municipalities to issue a validation sticker showing property taxes have been paid on certain commercial motor vehicles used for construction, paving, or other similar purposes and makes other conforming and technical changes. *EFFECTIVE DATE: July 1, 2022, and applicable to assessment years beginning October 1, 2023, except the provision on motor vehicle valuations and two sections making conforming changes are effective July 1, 2022, irrespective of the assessment year.*

A complete legislative wrap-up of legislation affecting municipalities will be available soon!

Special Education Funding

Item 2

DRAFT Workplan

Board of Finance Assessment of Future Bonding Levels and Facility Investments for Town of Weston

Expected Duration: ~4 months

Key Worksteps

1. Long term projection model
 - a. Key off of 22-23 budget for a 10+ year model that calculates mill rate changes and tax burden changes
 - b. Project debt service reduction over time based on current debt maturities
 - c. Allow for varying annual growth changes in operating expenditures
 - d. Project impact from 2023 reassessment on grand list based on latest property values – assess steady state grand list growth for future years
 - e. Key assumption to be isolated in the model: future annual capital expenditures and future debt service/new bonding levels

2. Annual capital expenditure budget
 - a. Recommend appropriate go forward level of annual capital expenditures for the town and BOE – non-bonded capital expenditures that are part of the annual budget
 - b. Assess historic annual capital expenditures and 5 year capital plan
 - c. Assess amount of capital expenditures that has been part of the annual tax burden
 - d. Assess other town budgets as appropriate
 - e. Recommend annual guideline and allowable range -- to provide for appropriate level of capex, match capex benefit with tax burden, and minimize tax rate fluctuations

3. Capital project guidelines
 - a. Note – in reviewing the 5 year capital plan there are a series of large expenditures of \$700 k to \$1 MM – depending on the answer to 2 above, should these be part of the annual cap budget in total, should they be accreted for over several years as part of the annual capital budget, should they be bonded -- if bonded should multiple projects be aggregated for a minimum bonding level
 - b. Recommend guidelines for capital projects in terms of desired funding source – should be part of annual capital budget in total, should be accreted for as part of annual capital budget, should be bonded
 - c. For bonded capital expenditures, recommend minimum levels for bonding issuance and use of any interim funding mechanisms (e.g. Bond Anticipation Notes).

4. Debt scenarios for the town of Weston from FOC and other facility investment assessments
 - a. Compile and assess the FOC scenarios
 - b. Compile scenarios and ranges for facilities not covered by the FOC study – WHS, town facilities based on input from town and BOE officials
 - c. Project required capital expenditure levels, debt levels and debt service levels for different scenarios over a 10-20 year timeframe for the aggregate BOE and Town

5. Tax implications of different scenarios
 - a. Using the projection model in 1 above, the annual capital expenditure guidelines in 2 above and the debt levels in 4 above, project the impact on the tax burden and mill rate for different scenarios

6. Rating implications of different debt and debt service levels
 - a. Assess the rating implications of different debt levels and debt service levels for Weston
 - b. Assess other CT towns including specifically the DRG A and Fairfield County towns' peer groups in terms of ratings and key financial ratios used by Moodys to assess credit ratings
 - c. Consult with outside experts as appropriate including debt ratios, debt maturities, debt policies – other towns practices and guidelines
 - d. Assess likely impact on Weston debt ratings based on debt scenarios quantified in 5 above

7. Integrated results
 - a. Integrate the tax implications analysis in 5 above and the credit rating analysis in 6 above to recommend an appropriate level of bonding for the town of Weston
 - b. Assess implications for facility investment scenarios
 - c. Communicate findings to BOS and BOE

Item 3

Board of Finance Special Meeting Minutes
Mar 7, 2022 6 PM
Meeting held remotely due to Covid 19

1. **Call to order:** Board of Finance Chair Rone Baldwin called the meeting to order at 6pm, also in attendance were Board of Finance members Steve Ezzes, Amy Gare, Michael Imber, Dick Bochinski, Jeff Farr and Jamie Zeppernick, Weston Schools Superintendent Lisa Wolak, Board of Education Chair Tony Pesco, Weston Public Schools Finance Director Phil Cross.
2. **Pledge of allegiance:** The Pledge of Allegiance was recited.
3. **Discussion/ Decision concerning the Board of Education's proposed budget for FY 2022-2023:** Mr. Baldwin introduced Superintendent Lisa Wolak who reviewed a PowerPoint presentation. She went into detail on various grant funding and staffing allocations. Questions were heard on the following:
 - a. Mr. Imber asked if the step up increases are contractual, the answer was yes. Superintendent Wolak said that the contracts are posted on the school website.
 - b. Mr. Farr asked for context with last year's operations and next year's projection compared to Covid vs no Covid. Superintendent Wolak responded.
 - c. Mr. Bochinski raised questions about the Capital Budget most notably the Road Paving costs and the duct cleaning. Mr. Cross responded, including saying that they took many factors into account placing the duct cleaning work for this year into the capital budget. There was some discussion around this topic. Mr. Pesco and Superintendent Wolak were in agreement that this work has to be done.
 - d. Mr. Baldwin asked questions about the SPED budget and what was driving the large increase this year. Ms. Tracey Edwards explained in detail the cause of the increase.
 - e. Mr. Ezzes asked about benefits, the State Partnership Plan and the Board of Education's view on its solvency. Mr. Pesco mentioned that The Board will need to be aggressive in looking for alternates. Mr. Baldwin mentioned the need to make this a priority for next year.
 - f. Mr. Imber asked questions about the transportation expenses. Mr. Cross responded.
 - g. Mr. Baldwin asked what was budgeted for fuel costs. Mr. Cross said they were unable to lock in a price, there will be some volatility with gas and diesel costs due to the situation with Russia. They assumed some level of increase, based on the pricing in December.
 - h. Mr. Farr asked about the difference between district settlements and out of district placements. Ms. Edwards answered..
 - i. Mr. Farr asked what the comparison of costs is from ESS to Alternative Pathways. The cost is slightly more but Ms. Edwards explained that they had seen significant successes with the program.
 - j. Mr. Baldwin asked about the increase in administrative salaries with Ms. Gare asking about the legal position and external legal budget. Superintendent Wolak and Mr. Pesco responded in detail on the salaries and position changes. Mr. Pesco mentioned the legal work is very complex and too much for one person's responsibilities.
 - k. Mr. Baldwin asked about the wage increase including GWI and STEP. Mr. Cross responded.. Mr. Baldwin asked questions about grants and their expiration affecting next year's budget. Mr. Cross responded.
 - l. Mr. Baldwin asked about the technology replacement equipment plan, going to a leased approach. Mr. Farr went into detail on the payment structure which Mr. Cross and Mr. DeVito reiterated.
 - m. Mr. Baldwin and Mr. Ezzes asked about the enrollment figures, Mr. Pesco answered. Ms. Wolak mentioned that they followed the numbers closely and worked to align staffing to enrollment as much as possible.

- n. Mr. Farr asked about equipment repairs. Mr. Cross said these were general repairs that they anticipated having throughout the year.
 - o. Mr. Imber asked about the insurance expenses and the increase. Mr. Cross responded including that cyber insurance costs are now additional because they are no longer included under CIRMA's coverage, this is a permanent change.
 - p. Mr. Farr had a question about building substitutes. Ms. Wolak and Mr. Cross went into much detail on this.
 - q. Capital budget:
 - i. Mr. Ezzes asked if there was anything that could be deferred at Hurlbutt given the upcoming work of the Facilities Optimization Committee. Mr. Pesco responded saying that some of this really cannot wait and that their list is a prioritized.
 - ii. There was a discussion around the HVAC system at Hurlbutt. Mr. Pesco mentioned that they were working with the Building Committee on this. Mr. Imber asked if there were grants available for HVAC upgrades. Town Administrator Jonathan Luiz said that there had been little to no success with these grants in Connecticut.
 - iii. Mr. Imber asked if the Board of Ed would support the Board of Selectmen's suggestion to postpone the paving charge. Mr. Pesco and Ms. Wolak said that yes they would support that and expected it to be deferred.
 - iv. These items will be discussed further in the meeting on March 8.
4. **Adjournment:** Mr. Imber moved to adjourn at 8.45pm. Mr. Farr seconded this. The motion carried unanimously.

Minutes submitted by: Sara Beer, Executive Administrative Assistant

Board of Finance Special Meeting Minutes

March 8, 2022 6 PM

Meeting held remotely due to Covid 19

1. **Call to order:** Board of Finance Chair Rone Baldwin called the meeting to order at 6pm, also in attendance were Board of Finance members Steve Ezzes, Amy Gare, Michael Imber, Dick Bochinski, Jeff Farr and Jamie Zeppernick, First Selectwoman Samantha Nestor, Finance Director, Rick Darling, Town Administrator Jonathan Luiz, Weston Public Schools Finance Director Phil Cross, Facilities Manager Michael Del Mastro, Town of Weston Department Heads.
2. **Pledge of Allegiance:** The Pledge of Allegiance was recited.
3. **Discussion/ Decision concerning the Board of Selectmen's proposed budget for FY 2022-2023:** First Selectwoman Nestor provided highlights from the proposed Board of Selectmen Budget to the Board of Finance via Powerpoint presentation. The Board of Finance had questions on the following:
 - **Mr. Baldwin** asked about the amount of the revenue reduction to Weston if the Governor's car tax relief proposal actually becomes reality. Mr. Darling responded saying it is a little over a half a million dollars.
 - **Summary Section:** Mr. Farr asked a question about tax collections and the amount assumed for uncollected taxes. There was a discussion around the next year's forecast. Mr. Darling said he estimates the current year projection at 98.3%.
 - **Administration and Finance:** Ms. Gare asked about the need for hiring a records coordinator. First Selectwoman Nestor provided background information for this position, also mentioning that the FOIA requests they have received are very voluminous.
 - **General Administration:** Mr. Baldwin asked about the gas and heating costs and whether this had been locked in. Mr. Luiz mentioned a consortium that we participate in, and they are not recommending locking in the fuel prices now based on the volatility of the market with the war in Ukraine. Mr. Imber asked about the annual pension budget amount having gone up by 34% over the past couple of years. Mr. Darling answered this. Mr. Imber asked questions about the OPEB Trust. Mr. Darling answered these questions.
 - **Assessor:** Mr. Farr asked about the contractual services item. Mr. Luiz answered that this was for field inspections by outside entities.
 - **Tax Collector:** Mr. Baldwin asked about the staff being part time employees. Mr. Luiz responded saying that while they are part time they are part of the Town Hall Union and both receive benefits.
 - **Land Use Department:** There was a question on the mandatory new state training. Mr. Luiz said it was training to make sure they understand the law and their obligations under that. Land Use Director, Tracy Kulikowski provided further details saying that this was to ensure the team understood the current land use laws and obligations.
 - **Police Services:** Mr. Farr asked why there was an increase in overtime. Police Chief Ed Henion went into detail saying that there is a minimum of two officers required per shift, most of the overtime hours are due to this requirement in conjunction with the number of officers out. The Chief highlighted a number of measures they had implemented to help track and predict the overtime trends. Mr. Zeppernick asked what the expectations were for contractual services increases going

forward. Mr. Luiz responded saying that the majority of the new costs are related to body camera data storage and management. Mr. Imber asked about law firm selection and contracting for policy work. Chief Henion said that this was reviewed by the Police Commission and that this was the only firm in Connecticut working on Police policy and procedures

- WVFD: Mr. Imber asked about the jump in contractual services, Mr. Luiz answered saying that the Firehouse software vendor had raised its fees significantly. He is exploring options for consortium purchasing.
- Communications: Mr. Farr asked about the contractual services increase due to copier and scanner costs. Mr. Luiz said that a new multifunction device was purchased and the new costs associated with it are for an IT company to maintain it. Dispatch Director, Larry Roberts confirmed this. Mr. Baldwin asked about one of the cell carriers not renewing their contracts – Mr. Luiz went into detail on the different towers and discussions on a potential replacement carrier. Mr. Ezzes asked about dispatch salaries – Mr. Luiz mentioned that Mr. Roberts was hired late in the budget season, and that Mr. Roberts was hired at a slightly lower salary but that never got reflected in the final budget document.
- Public Works: Mr. Imber asked about the increase in overtime amount requested. Mr. Darling mentioned that this was due to major storm overtime; Mr. Imber asked about general drainage costs. Mr. Luiz went into detail on the General Permit for the Discharge of Stormwater from Small Municipal Separate Storm Sewer Systems or MS4 program . Mr. Farr asked about the request for an additional maintainer – Mr. Luiz said that this was to fill a position and get back to full staffing.
- Tree warden: Mr. Farr asked why the proposed budget request is lower than what the Tree Warden suggested and how we would manage without the requested funding. Mr. Luiz answered saying that we are doing a lower number of days of tree work that what was proposed. Mr. Farr asked if we can have the DPW department dedicate 55 days to tree work. Mr. Luiz responded saying that they have had success having one of the two DPW crews focused on trees this year.
- Weston Water Utility: Mr. Imber asked if it was in good repair or if there was anything to be aware of in the near future. Mr. Luiz said that there are repairs that will need to be made due to the age of the system and a future refurbishment. Mr. Luiz referenced a capital project listed in the proposed capital budget. Mr. Imber asked about testing of the water. Mr. Luiz mentioned that we would be doing advanced testing in the near future.
- Solid Waste Disposal: Mr. Farr asked if there would be an increase in the sticker price. Mr. Luiz said there was no increase planned for next year.
- Social Services: Ms. Gare asked about the additional part time position and whether the social services department will be assuming the Youth Director role. Social Services Director Alison Lisbon answered saying that there was an increase in social services needs across the board. Ms. Gare asked questions about not replacing the Youth Services Director. First Selectwoman Nestor said they had worked closely with the previous Youth Services Director to reallocate resources. Mr. Farr asked about the Youth Services fund balance. Mr. Luiz mentioned that they are comfortable with where it is given the recent surge in program registrations.
- Public Library: Mr. Imber asked about the projected salary expenses coming in higher this fiscal year than what was budgeted. Mr. Luiz answered saying the driver is a vacation and sick time payout for

an employee who recently retired. Mr. Imber asked about the proposed increase in salaries. Mr. Luiz said the proposal is to increase hours for a number of part timers that do not get benefits.

- Middle School Pool: Mr. Baldwin asked about the frequency of the painting of the pool. Parks and Recreation Director, Dave Ungar explained that the painting cycle is normally every four years, but the caulking and grouting of the race lines normally falls every 10 years or and they are coinciding this year. Mr. Imber asked about the rise in the revenue offset. Mr. Luiz responded saying that the program registrations are very robust right now and we take from that fund to offset some of the operating costs of the Parks and Recreation Department.
- Debt Service: Mr. Farr asked about the decision on how to use the proceeds from the Fromson Strassler property sale. Mr. Luiz said that there was no vote taken in the past on this issue, but that the Board of Selectmen and Board of Finance previously discussed the concept of using the sale proceeds towards debt service.
- Capital Budget BOE: Mr. Michael DelMastro went over priority items for the Board of Education Capital Budget. Mr. Zeppernick asked about the resurfacing to the tennis courts, Mr. Del Mastro said that this had not been done in a few years, and that it was due to be done. Mr. Baldwin asked about the e-wing project and the size of this project. Mr. Del Mastro answered saying there is nothing currently in capital for the project. They are looking to start the project with materials they already have. Mr. Baldwin asked about ventilator charges for North House. Mr. DelMastro replied. Mr. Farr asked about the school lockers and if they could be repurposed if necessary. Mr. Del Mastro said yes, these can be repurposed and later moved. Mr. Zeppernick had questions on the Turf Replacement fund. First Selectwoman Nestor provided background into this, saying that each year funds are set aside to fund the eventual replacement. Mr. Ungar went into further detail.
- Capital Budget Town: Mr. Luiz went over the items on the Town Capital Budget request. Mr. Baldwin asked for clarification on the Senior Center updates. Mr. Luiz went into detail on the bathrooms and a new hybrid vehicle replacement. Mr. Baldwin asked why the Police vehicle was not included in the Police vehicle fund; Mr. Luiz said that there was not enough money in the fund for this purchase, so Capital was selected as the funding mechanism. Mr. Baldwin asked about the current pricing for the roads, Mr. Luiz answered saying that pricing is volatile at the moment due to the cost of oil. Mr. Farr asked about log disposal. Mr. Luiz and DPW Director John Conte provided details. Mr. Baldwin asked about the increase in pricing on the bridge work. Mr. Luiz responded that the scope of the work has changed. Mr. Baldwin asked about the project management line item. Mr. Luiz said this would be through a consulting firm and not by an employee.

4. Adjourn: Mr. Imber moved to adjourn at 9.04pm. Ms. Gare seconded this. The motion carried unanimously.

Minutes submitted by: Sara Beer, Executive Administrative Assistant

**Board of Finance Special Meeting
Public Hearing Minutes
Mar 29, 2022 6 PM
Meeting held remotely due to COVID 19**

1. **Call to order:** Board of Finance Chair Rone Baldwin called the meeting to order at 6pm, also in attendance were Board of Finance members Jeff Farr, Amy Gare, Michael Imber, Dick Bochinski and Jamie Zeppernick and Steve Ezzes. Town residents participated.
2. **Public Hearing:** The Board of Finance will accept public comments on the proposed fiscal year budgets of the Board of Selectmen, Board of Education, Capital Improvements and Debt Service as submitted to the Board of Finance.

Comments were heard from the following members of the public:

- Kristana Esslinger: read a letter on behalf of the PTO against proposed budget cuts to Youth Services.
- Anne Hunt: 24 Blue Spruce Circle, Head of the Library Board discussed budget constraints the Library has encountered and on the need to add personnel.
- Mark Harper: 13 Kettle Creek Road, Town Union Representative requested to make Tax Assessor assistant a full time employee.
- Jim Maggio: High Noon Road. Comments against legal representation expenses and FOIA concerns.
- Sonya Stack: Trails End Road, concerns regarding the proposed budget cuts to youth services.
- Kristine Lemmis: Woodhill Road, questions on the consultant charges for the Tecton consultant.
- Lisa Flannagan: Merry Lane, suggested a survey to residents on the proposed budget to get more buy-in. Requested clarification on the Tecton consultant expense.
- Mark Harper: As the Town Union Representative, responded to comments made on the Youth Services position and the Library Staff Positions.
- Michelle Liquori: Georgetown Road, concerns with Board of Finance and Tecton consultants, town roads and complaints about the budget.
 - Mr. Baldwin clarified that the proposed FY 22-23 Budget being discussed is separate from and has nothing in it relating to Capital Expenditures coming out of the Facilities Optimization Committee or Tecton's work.
- Margaret Wirtenberg: Southport – comments on the budget process and voters rights during the ATBM.
 - Board members thanked Margaret for her support and commentary over the years, and wished her luck.
- Jennifer Haythorn – Winthrop Hill read a statement against the budget and other items.

3. **Adjourn:** Mr. Bochincki moved to adjourn at 7pm, Mr. Zeppernick seconded this. The motion carried unanimously.

Minutes submitted by: Sara Beer, Executive Administrative Assistant

**Board of Finance
Special Meeting Minutes
Meeting held March 31, 2022 at 6 PM
Meeting held remotely due to Covid 19**

Call to order: Mr. Baldwin called the meeting to order at 6:02pm. Also in attendance were Board of Finance members Steve Ezzes, Michael Imber, Dick Bochinski, Jeff Farr, Amy Gare and Jamie Zeppernick. Also in attendance were Town Administrator Jonathan Luiz, Finance Director Rick Darling, WPS Finance Director Phil Cross, WPS Superintendent Lisa Wolak, Board of Education Chair Tony Pesco, First Selectwoman Samantha Nestor, Robert Lessard from Hooker and Holcombe, and Weston Town Department Heads.

1. **Discussion regarding the Board of Education's budget mitigation proposals:** Mr. Baldwin introduced Mr. Phil Cross to discuss the mitigation proposal which he summarized for the Board. Mr. Baldwin moved to establish a non-lapsing account in the amount of \$140,031 using the projected Board of Education budget surplus to the end of the year and that account being used solely to satisfy ERIP (Early Retirement Incentive Program) obligations in fiscal year 2022-23 with any remaining balance to be returned to the overall Weston Unassigned Fund Balance by end of Fiscal year '23. Mr. Bochinski seconded this. There was further discussion on this topic. The motion passed unanimously.
2. **Discussion regarding Other Post-Employment Benefits (OPEB) including the status of the OPEB trust, 7/1/21 valuation and potential funding from the trust to cover benefits:** Mr. Imber presented a scenario analysis of the OPEB Trust, presenting the Board of Finance with three options for potential funding utilization from the trust to offset Town and Board of Education benefit expenses. Mr. Baldwin introduced Actuary Rob Lessard from Hooker and Holcombe to answer questions. Mr. Ezzes expressed his concern about using these funds and explained the risks involved. Further discussion on using trust assets to pay FY 22 retiree medical expenses took place. Ms. Gare asked Mr. Lessard for his opinion. Mr. Lessard concurred that the fund could be used to pay the FY 22 retiree medical benefits. There was a discussion around the pros and cons of this. Mr. Imber moved to reduce the recommended Town and BOE operating budgets by \$631K less the Actuarially Determined Employer Contribution (ADEC) of \$244k for a net of \$387k combined reduction in the Board of Selectmen and Board of Education operating budgets. Seconded by Steve Ezzes. Mr. Baldwin pointed out that the \$387k reduction needs to be allocated between the BOE and Town. Mr. Imber moved to modify the previous motion by allocating the reduction based on the pro rata share of retiree expenses which is 17.4% for the Town and the balance out of the Board of Education. Mr. Farr seconded this. The motion carried unanimously.
3. **Discussion/Decision regarding the proposed Board of Education's operating budget for FY 2022-23:** There were questions from Mr. Farr on fuel costs and the internal services fund and discussion on these and other areas of the Board of Education's operating budget. Superintendent Lisa Wolak, WPS Finance Director Phil Cross and Board of Education chair Tony Pesco provided answers and comments. Mr. Baldwin calculated the total number based on the BOE mitigation reduction and the OPEB reduction. Mr. Baldwin moved to approve the recommended Board of Education operating budget for Fiscal Year 2022-23 of \$56,391,182 reflecting the reduction from the mitigation plan and from the OPEB transfer. Mr. Bochinski seconded this. The motion carried unanimously.
4. **Discussion/Decision regarding the proposed Town operating budget for FY 2022-23:** There was a brief discussion concerning the retiree medical expense reduction, pension reduction (MERS) and an increase in various energy expenses related to recent world events. Mr. Farr and Mr. Zeppernick had follow up questions from the Public Hearing on personnel situations at the Library, Assessor and Youth Services departments. Mr. Luiz explained that even though there are discussions going on with the Town Hall Union, he is comfortable with the proposed salary numbers for each of those departments. Mr. Ezzes moved to approve the recommended

Town operating budget of \$14,685,746 for Fiscal Year 2022-23. Mr. Imber seconded this. The motion carried unanimously.

5. **Discussion/Decision regarding the proposed Town and BOE capital budget for FY 2022-23:** Mr. Farr asked about the consultant fees for the redesign of the school bathrooms, Mr. Delmastro answered. Mr. Ezzes moved to approve the recommended gross Town and BOE Capital budgets of \$2,875,838 reduced by Capital reserve offsets in the amount of \$444,767 which resulted in a net capital budget of \$2,431,071. Mr. Bochinski seconded this. The motion carried unanimously.
6. **Discussion/Decision of the Town Debt Service budget for FY 2022-2023:** Mr. Farr had questions on the use of the Fromson Strassler property sale proceeds. Mr. Luiz and Mr. Baldwin each spoke on this issue. Mr. Baldwin said the proposed budget would utilize the proceeds to reduce the tax burden this year and help bridge the gap for when there is a decrease in the debt service in Fiscal Year '24. Mr. Bochinski moved to approve a recommended Total Debt Service budget of \$5,531,395 offset by proceeds from the Fromson Strassler sale of \$1,143,750 resulting in a net debt service budget of \$4,387,645. Mr. Zeppernick seconded this. The motion carried unanimously. Mr. Ezzes moved to adopt the total gross budget for Fiscal Year 2022-23 of \$77,895,644. Mr. Imber seconded. The motion carried unanimously.
7. **Adjourn:** Mr. Ezzes moved to adjourn at 8.26pm. Ms. Gare seconded this. The motion carried unanimously.

Minutes submitted by: Sara Beer, Executive Administrative Assistant

Board of Finance & Board of Selectmen
Special Meeting Minutes
April 14, 2022 6:00 PM

1. **Call to Order:** Board of Finance Chair Rone Baldwin called the meeting to order at 6.04pm. Also in attendance were Board of Finance members Steve Ezzes, Michael Imber, Amy Gare, Dick Bochinski, Jamie Zeppernick, First Selectwoman Samantha Nestor, Selectman Martin Mohabeer, Selectwoman Amy Jenner, Finance Director Rick Darling and Town Administrator Jonathan Luiz.
2. **Discussion/decision regarding the American Rescue Plan Act (ARPA), and utilization of the Revenue Loss category in developing an ARPA projects spending plan.** Mr. Baldwin explained why they decided to utilize ARPA funds under the Revenue Loss category. Revenue Loss allows for the greatest flexibility in expending these funds, and also provides for ease in reporting requirements. There was a brief discussion amongst the Board of Finance and Board of Selectmen. Selectman Mohabeer moved to select ARPA funding through the Revenue Loss category. Selectwoman Jenner seconded this. The motion carried unanimously. Mr. Imber moved to select ARPA funding through the Revenue Loss category. Ms. Gare seconded this. The motion carried unanimously.
3. **Adjournment of the Board of Selectmen:** Selectwoman Jenner moved to adjourn the Board of Selectmen at 6.10pm. Selectman Mohabeer seconded this. The motion carried unanimously.
4. **Discussion/decision regarding the appointment of the Town auditor for fiscal year 2021-22. Richard Darling, Finance Director.** There was some discussion as to whether to appoint the Town auditor for the current year or for the next three years. Mr. Imber asked about whether Mr. Darling was comfortable appointing them for the next three years, to which Mr. Darling responded that yes he was. Mr. Bochinski moved to appoint Clifton Larson and Allen for the current fiscal year and the two fiscal years after that. Mr. Ezzes seconded this. The motion carried unanimously.
5. **Discussion/decision regarding approval of the February 10 and March 17, 2022 meeting minutes.** Mr. Baldwin noted that the minutes of budget related meetings and hearings are being deferred for now pending further initial review of those minutes. Mr. Bochinski moved to approve the Board of Finance Regular Meeting minutes from February 10, 2022. Mr. Imber seconded this. The motion carried unanimously. Mr. Bochinski moved to approve the Board of Finance Special Meeting minutes from March 17, 2022 limited only to the first 4 items on the agenda. Mr. Ezzes seconded. The motion carried unanimously.
6. **Adjournment of the Board of Finance:** Mr. Bochinski moved to adjourn at 6.20pm. Ms. Gare seconded this. The motion carried unanimously.

Minutes submitted by: Sara Beer, Executive Administrative Assistant