

Item 1



Date: April 29, 2025

To: Board of Finance

From: Jen Morse, Tax Collector

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

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

Outstanding 2019 Grand List motor vehicle tax bills totaling \$14,829.27.

Outstanding 2019 Grand List personal property tax bills totaling \$1,988.02.

Additionally, one 2021 Grand List real estate tax bill that was a part of the 2022 tax sale totaling \$3,705.18.

There are 72 tax bills totaling \$20,522.47. The bills will still be actively pursued for payment (excluding the real estate tax bill that was sold as part of a tax sale) by the Tax Collector's office and the current collection agency, TaxServ.

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

Process Suspense Report

TOWN OF WESTON Date: 04/08/2025 Time: 10:45:19
Condition (s): Year: 2023, Type: 01 - REAL ESTATE, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp	Total
2021-01-0001775	2	SRIGRAHA LLC			04/08/2025	3,705.18		3,705.18
		REAL ESTATE		# Of Acct: 1		3,705.18		3,705.18
YR : 2021		TOTAL : 1				3,705.18		3,705.18

Grand Total: 1

3,705.18

Process Suspense Report

TOWN OF WESTON Date: 04/08/2025 Time: 10:41:42
 Condition (s): Year: 2023, Type: 02 ~ PERS PROP, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Suspsewer Due/Susp	Total
2019-02-0040012		ALLBRIGHT SOLUTIONS LLC			04/08/2025	28.32		28.32
2019-02-0040035		BEAU JAMES			04/08/2025	28.32		28.32
2019-02-0040052		BURSTEIN MARNI			04/08/2025	28.32		28.32
2019-02-0040054		BUTTNER JENNS			04/08/2025	28.32		28.32
2019-02-0040059		CANNON TREE SERVICE			04/08/2025	1,019.66		1,019.66
2019-02-0040111		EBH INTERIORS LLC			04/08/2025	124.84		124.84
2019-02-0040117		EVC INC			04/08/2025	194.64		194.64
2019-02-0040264		RICE CHRISTOPHER			04/08/2025	521.58		521.58
2019-02-0040287		SHAIR GERALD			04/08/2025	14.02		14.02
PERS PROP		# Of Acct: 9				1,988.02		1,988.02
YR : 2019		TOTAL : 9				1,988.02		1,988.02
Grand Total:		9						1,988.02

Process Suspense Report

TOWN OF WESTON Date: 04/08/2025 Time: 10:44:02
 Condition (s): Year: 2023, Type: 88 - MV/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Due/Susp	Total
2019-03-0050001		3S HOME MAINTENANCE			04/08/2025	11.98		11.98	
2019-03-0050115		ADAMS JACQUELINE T			04/08/2025	202.31		202.31	
2019-03-0050568		BERNHARD JEFFREY B			04/08/2025	12.08		12.08	
2019-03-0050569		BERNHARD JEFFREY B			04/08/2025	123.33		123.33	
2019-03-0050570		BERNHARD JEFFREY B			04/08/2025	59.88		59.88	
2019-03-0050571		BERNHARD JEFFREY B			04/08/2025	16.19		16.19	
2019-03-0050572		BERNHARD JEFFREY B			04/08/2025	236.95		236.95	
2019-03-0050919		BYERS WILLIAM S			04/08/2025	185.16		185.16	
2019-03-0051003		CANNON MARGARET G			04/08/2025	442.82		442.82	
2019-03-0051013		CANNON TREE SERVICE			04/08/2025	187.75		187.75	
2019-03-0051077		CASSARA ELAYNE A			04/08/2025	16.19		16.19	
2019-03-0051078		CASSARA ELAYNE A			04/08/2025	277.09		277.09	
2019-03-0051079		CASSARA ELAYNE A			04/08/2025	546.73		546.73	
2019-03-0051775		DELOREZ STEVEN C			04/08/2025	311.72		311.72	
2019-03-0051957		DUFFY AINE E			04/08/2025	312.05		312.05	
2019-03-0051997		EADDY DOUGLAS			04/08/2025	63.45		63.45	
2019-03-0052112		EANCHER JUNE D			04/08/2025	52.76		52.76	
2019-03-0052142		FELICIANO MELISSA A			04/08/2025	183.54		183.54	
2019-03-0052166		FERGUSON ROBERT L			04/08/2025	16.19		16.19	
2019-03-0052184		FUEURAKE FREDERICK W			04/08/2025	237.92		237.92	
2019-03-0052617		GALLARDO GUILLERMO G			04/08/2025	206.84		206.84	
2019-03-0052743		GILLAN MCKENZIE A			04/08/2025	76.39		76.39	
2019-03-0052851		GOODRICH JOHN B			04/08/2025	10.60		10.60	
2019-03-0052886		GRAICHEN DAVID H			04/08/2025	779.47		779.47	
2019-03-0053055		HALL PAMELA L			04/08/2025	53.41		53.41	
2019-03-0053541		INDIAN VALLEY CORP			04/08/2025	246.34		246.34	
2019-03-0053577		JAFFE ADAM J			04/08/2025	515.65		515.65	
2019-03-0053583		JAMES BEAU			04/08/2025	77.04		77.04	
2019-03-0053633		JOHNSON MARK D			04/08/2025	483.93		483.93	
2019-03-0053896		KALKOWSKA MAGDALENA			04/08/2025	91.93		91.93	
2019-03-0054285		LAHN ANDREW T			04/08/2025	568.09		568.09	
2019-03-0054346		LAW OFFICE OF BRIAN E LAMBECK LLC			04/08/2025	40.79		40.79	
2019-03-0054800		MARTINEZ LORENZO R			04/08/2025	1,203.84		1,203.84	
2019-03-0054929		MILLER JACOB C			04/08/2025	224.32		224.32	
2019-03-0055050		MONTESANTI SHARON S			04/08/2025	117.18		117.18	
2019-03-0055160		MILLER JACOB C			04/08/2025	207.49		207.49	
2019-03-0055710		PADDLE PLAYER LLC			04/08/2025	91.28		91.28	
2019-03-0055797		PAUL NELSON LLC			04/08/2025	8.79		8.79	
2019-03-0055798		PAXTON LONE H			04/08/2025	72.51		72.51	
2019-03-0055813		PENA-DORVILLE DARIEL			04/08/2025	346.04		346.04	
2019-03-0055826		PERLIS VIVIAN L			04/08/2025	98.73		98.73	
2019-03-0056235		RITZZO ELECTRIC INC			04/08/2025	147.93		147.93	
2019-03-0056501		SATHER WILLIAM R JR			04/08/2025	16.19		16.19	
2019-03-0056675		SENSO MANAGEMENT CORP			04/08/2025	147.93		147.93	
2019-03-0056676		SENSO MANAGEMENT CORP			04/08/2025	1,679.03		1,679.03	
2019-03-0056749		SHEY ANDREW M			04/08/2025	320.30		320.30	
2019-03-0056802		SIMONS JEANNETTE J			04/08/2025	230.15		230.15	
2019-03-0056833		SLOAN PHYLLIS J			04/08/2025	395.56		395.56	
2019-03-0056887		SOROL ETHAN A			04/08/2025	195.19		195.19	
2019-03-0057073		STURGIS NANCY			04/08/2025	101.32		101.32	
2019-03-0057150		TALL PINES BUILDING LLC			04/08/2025	65.71		65.71	
2019-03-0057151		TALL PINES BUILDING LLC			04/08/2025	130.77		130.77	
2019-03-0058188		WESTON MAGAZINE INC			04/08/2025	16.19		16.19	
2019-03-0058415		ZEMBSCH JOHN B			04/08/2025	94.20		94.20	
2019-03-0058484		RIVERA BETTY			04/08/2025	121.71		121.71	
2019-03-0058491		THEWATERPEOPLE NET LLC			04/08/2025	699.19		699.19	

Process Suspend Report

TOWN OF WESTON Date: 04/08/2025 Time: 10:44:03
 Condition (s): Year: 2023, Type: 88 - MV/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dist Name	Code Reason	Date	Town Due/Susp	Dist Due/SuspSewer	Due/Susp	Total
2019-03-0058734	MAGEE JAMES E		04/08/2025	213.32			
MV REGULAR	# Of Acct: 57			13,591.44			
2019-04-0080320	FERREIRA GUILHERME M		04/08/2025	297.48			
2019-04-0080505	HRABUSHI BRITTANY E		04/08/2025	156.35			
2019-04-0080661	LEVINSON CHARLES R		04/08/2025	346.04			
2019-04-0080958	SHEY ANDREW M		04/08/2025	330.17			
2019-04-0081243	WINTER JOHN K JR		04/08/2025	107.79			
MV SUPPLEMENTAL	# Of Acct: 5			1,237.83			
YR : 2019				TOTAL : 62			14,829.27

Grand Total: 62

14,829.27

Item 2

General Fund Year End Highlights FY 2024-25

Revenue

- Tax Revenue estimated to be \$385k higher than budget due to favorable collections on the current list year compared to FY 24 as of the same date. Additionally, senior tax abatements and deferments are significantly less than recent years due to revaluation which had the effect of a number of senior households no longer qualifying under the current income and wealth thresholds.
- Investment Income is anticipated at \$235k higher than budget due to short term yields remaining above assumptions for the majority of the fiscal year as well as unrealized gains in fixed income accounts.
- Town Clerk receipts projected higher by \$25k compared to budget based upon actual to date.

Expenditures

- Administration reflects a forecast surplus of \$45k compared to the revised budget due to the new HR Manager position not filled until January 6th and reduced hours for the Records Coordinator.
- General Administration is projected to end with a deficit of \$45k primarily due to an increase in the Georgetown Fire District payment which was about \$40k more than budgeted, as well as a forecasted deficit in the pension line item due to severance payments.
- Legal Services reflects a (\$41k) projected deficit due to additional litigation expenses in certain matters.
- Police Department is experiencing favorable trending throughout their budget, but two to three retirements are expected by June 30th and an allowance for estimated severance payments townwide is included in the fund balance section of the spreadsheet.
- Public Works is reflecting a surplus against the revised budget as supplemental appropriations have addressed deficits in snow removal and vehicle maintenance accounts, and a surplus is forecasted in salaries due to lapses in filling vacant positions.
- School/Town Water reflects a deficit of (\$26k) due to additional work related to PFAS and testing at the schools.
- Selectmen's budget reflects a forecasted \$32,515 surplus compared to the revised budget.
- The capital budget forecast includes supplemental appropriations of \$603,630 to date.
- Board of Education reflects a budget neutral estimate.
- The remaining estimated expenditures for the LMR project are reflected at \$1,869,096 which represents \$2,369,096 in gross expenditures, less the \$500k State ARPA grant. The application of \$1,869,096 from the Committed fund balance at 6/30/24 will offset this obligation.

Fund Balance

- o Unassigned fund balance is estimated at \$18,376,133 (23.2%) of the FY 25 budget, and 22.6% of the adopted FY 26 budget. Note that we have yet to receive the \$500k State grant toward the LMR project although funding has been approved. However, this amount has been proposed to help fund the Fire Truck reserve capital account as approved in the FY 26 budget. Also included in the fund balance forecast is a pending supplemental appropriation request for a Kramer Lane retaining wall, as well as a preliminary estimate for year end severance payments.

**Town of Weston
FY 2024-25 Budget Report**

	2023-24	2024-25	Additions,	Final Revised	Estimated	Variance	Variance
	Actuals	Original	(Deletions),	Budget	Actual	From Original	From Revised
		Budget	Transfers	Budget		Budget	Budget
REVENUES							
TAX COLLECTIONS							
CURRENT TAXES	77,129,624	75,105,438		75,105,438	75,265,000	159,562.00	159,562.00
BACK TAXES	342,789	425,000		425,000	425,000	0.00	0.00
INTEREST/PENALTIES	257,324	250,000		250,000	230,000	(20,000.00)	(20,000.00)
SUPPLEMENTAL AUTO TAX	incl. above	525,000		525,000	525,000	0.00	0.00
ELDERLY TAX RELIEF	(384,323)	(431,500)		(431,500)	(214,757)	216,743.00	216,743.00
FIRE/EMS ABATEMENT	(71,631)	(78,000)		(78,000)	(49,099)	28,901.00	28,901.00
TOTAL TAX COLLECTIONS	77,273,783	75,795,938	-	75,795,938	76,181,144	385,206.00	385,206.00
DEPARTMENTAL RECEIPTS							
INVESTMENT INCOME	2,113,431	1,615,000		1,615,000	1,850,000	235,000.00	235,000.00
BUILDING DEPARTMENT	479,628	350,000		350,000	350,000	0.00	0.00
TOWN CLERK	646,898	575,000		575,000	600,000	25,000.00	25,000.00
POLICE	6,328	4,000		4,000	10,000	6,000.00	6,000.00
ZBA HEARING FEES	20	1,000		1,000	500	(500.00)	(500.00)
PLANNING AND ZONING	14,875	18,000		18,000	14,000	(4,000.00)	(4,000.00)
CONSERVATION COMM.	16,502	8,000		8,000	13,000	5,000.00	5,000.00
SELECTMAN'S OFFICE	2,184	600		600	600	0.00	0.00
ASSESSOR COPIES	89	200		200	200	0.00	0.00
PUBLIC LIBRARY	5,956	2,600		2,600	4,500	1,900.00	1,900.00
POLICE SPECIAL DUTY ADMIN FEES	16,271	18,000		18,000	13,000	(5,000.00)	(5,000.00)
MISCELLANEOUS	56,394	15,000		15,000	34,000	19,000.00	19,000.00
MISCELLANEOUS BOE	19,016	-		-	-	0.00	0.00
SALE OF ASSETS (AUCTION)	20,343	-		-	3,500	3,500.00	3,500.00
ANIMAL CONTROL FEES	6,017	8,000		8,000	7,000	(1,000.00)	(1,000.00)
DEPARTMENTAL/MISC. RECEIPTS	3,403,952	2,615,400	-	2,615,400	2,900,300	284,900.00	284,900.00
STATE GRANTS							
ELDERLY TAX RELIEF LOCAL	217	4,000		4,000	158	(3,842.00)	(3,842.00)
GENERAL EDUCATION - ECS	300,938	263,792		263,792	231,773	(32,019.00)	(32,019.00)
TOWN ROAD AID	250,899	251,097	-	251,097	251,630	533.00	533.00
LOCIP	99,494	99,296		99,296	99,296	0.00	0.00
MOTOR VEHICLE MILL RATE CAP REIMBURSE.	88,245	106,719		106,719	106,719	0.00	0.00
TELECOMMUNICATIONS TAX	36,662	22,000		22,000	19,215	(2,785.00)	(2,785.00)
OTHER/MISCELLANEOUS	9,325	6,000		6,000	6,900	900.00	900.00
COVID and STORM REIMBURSEMENTS FEMA	254,877	-		-	-	0.00	0.00
MUNICIPAL REVENUE SHARING	262,137	-		-	-	0.00	0.00
MUNICIPAL STABILIZATION GRANT	70,181	70,181		70,181	70,181	0.00	0.00
STATE GRANTS	1,372,975	823,085	-	823,085	785,872	(37,213.00)	(37,213.00)
TOTAL REVENUES	82,050,710	79,234,423	-	79,234,423	79,867,316	632,893	632,893

**Town of Weston
FY 2024-25 Budget Report**

	2023-24	2024-25	Additions,			Variance	Variance
	Actuals	Original	(Deletions),	Final Revised	Estimated	From Original	From Revised
		Budget	Transfers	Budget	Actual	Budget	Budget
EXPENDITURES							
GENERAL GOVERNMENT							
Administration	734,806	847,880	1,300	849,180	804,500	43,380.00	44,680.00
General Administration							
Social Security	521,731	562,000	-	562,000	565,000	(3,000.00)	(3,000.00)
Pension	1,212,106	1,366,000	-	1,366,000	1,390,000	(24,000.00)	(24,000.00)
Health Insurance	2,351,840	2,672,550	-	2,672,550	2,680,000	(7,450.00)	(7,450.00)
Other Insurances	431,062	416,955	-	416,955	400,000	16,955.00	16,955.00
All Other	391,289	362,051	-	362,051	390,000	(27,949.00)	(27,949.00)
General Administration	4,908,028	5,379,556	-	5,379,556	5,425,000	(45,444.00)	(45,444.00)
Information Services	254,013	233,529	-	233,529	245,000	(11,471.00)	(11,471.00)
Probate Court	4,854	4,500	-	4,500	4,500	0.00	0.00
Elections/Registrars	74,606	102,048	-	102,048	99,000	3,048.00	3,048.00
Board of Finance	60,100	70,000	-	70,000	75,000	(5,000.00)	(5,000.00)
Assessor	184,954	189,889	5,000	194,889	203,000	(13,111.00)	(8,111.00)
Board of Tax Review	3,475	1,500	-	1,500	1,500	0.00	0.00
Tax Collector	134,555	145,240	-	145,240	144,000	1,240.00	1,240.00
Legal	242,873	248,880	-	248,880	290,000	(41,120.00)	(41,120.00)
Town Clerk	171,235	184,337	-	184,337	180,000	4,337.00	4,337.00
Land Use	495,051	470,000	-	470,000	458,000	12,000.00	12,000.00
Total General Government	7,268,550	7,877,359	6,300	7,883,659	7,929,500	(52,141.00)	(45,841.00)
PUBLIC SAFETY							
Police Services							
Regular Wages	2,066,278	2,200,378	-	2,200,378	2,205,000	(4,622.00)	(4,622.00)
Overtime	245,864	233,794	-	233,794	210,000	23,794.00	23,794.00
All Other	353,434	375,947	-	375,947	355,000	20,947.00	20,947.00
Police Services	2,665,576	2,810,119	-	2,810,119	2,770,000	40,119.00	40,119.00
Volunteer Fire Dept.	302,488	323,285	-	323,285	321,000	2,285.00	2,285.00
Fire Marshal	69,877	72,684	-	72,684	72,684	0.00	0.00
Animal Control	109,604	99,390	-	99,390	93,000	6,390.00	6,390.00
Communication Center	297,125	315,697	-	315,697	317,000	(1,303.00)	(1,303.00)
Total Public Safety	3,444,670	3,621,175	-	3,621,175	3,573,684	47,491.00	47,491.00
PUBLIC WORKS							
Public Works - Highway							
Salaries	1,054,317	1,088,003	-	1,088,003	1,048,000	40,003.00	40,003.00
Snow Removal Expenses	107,314	155,000	70,000	225,000	230,871	(75,871.00)	(5,871.00)
Road resurfacing	665,358	-	-	-	-	0.00	0.00
Gen Maintenance/Other Contractual	138,985	205,220	-	205,220	200,000	5,220.00	5,220.00
All Other	333,174	362,436	50,940	413,376	405,000	(42,564.00)	8,376.00
Public Works - Highway	2,299,148	1,810,659	120,940	1,931,599	1,883,871	(73,212.00)	47,728.00
Tree Warden	111,588	177,600	-	177,600	176,500	1,100.00	1,100.00
Solid Waste Disposal	86,207	129,900	-	129,900	123,000	6,900.00	6,900.00
Total Public Works	2,496,943	2,118,159	120,940	2,239,099	2,183,371	(65,212.00)	55,728.00
HEALTH, CULTURE & WELFARE							
Westport/Weston Health District	225,510	231,219	-	231,219	231,219	0.00	0.00
Emergency Med. Comm. Service	15,763	15,924	-	15,924	15,924	0.00	0.00
Regional Paramedic	140,344	169,924	-	169,924	169,924	0.00	0.00
Weston Water Utility	22,866	26,496	-	26,496	25,000	1,496.00	1,496.00
School/Town Water Supply	89,636	54,300	-	54,300	80,000	(25,700.00)	(25,700.00)
Social Services	163,404	224,964	-	224,964	212,000	12,964.00	12,964.00
Senior Center/Comm. for the Elderly	230,625	240,746	1,900	242,646	241,000	(254.00)	1,646.00
Public Library	599,353	640,563	-	640,563	633,000	7,563.00	7,563.00
Recreation Department	478,636	529,168	-	529,168	552,000	(22,832.00)	(22,832.00)
Total Health, Culture & Welfare	1,966,137	2,133,304	1,900	2,135,204	2,160,067	(26,763.00)	(24,863.00)
TOTAL SELECTMANS BUDGET	15,176,300	15,749,997	129,140	15,879,137	15,846,622	(96,625.00)	32,515.00
Debt Service							
Interest	127,825	54,250	-	54,250	54,250	0.00	0.00
Principal	2,840,000	810,000	-	810,000	810,000	0.00	0.00
Debt Service	2,967,825	864,250	-	864,250	864,250	-	0.00
Board of Education	57,387,587	59,339,701	-	59,339,701	59,339,701	0.00	0.00
Capital Outlay	4,619,171	3,280,475	603,630	3,884,105	3,884,105	(603,630.00)	0.00
Land Mobile Radio Project	2,130,904	-	-	-	1,869,096	(1,869,096.00)	(1,869,096.00)
Application of Committed Fund Balance LMR					(1,869,096)	1,869,096.00	1,869,096.00
TOTAL EXPENDITURES	82,281,787	79,234,423	732,770	79,967,193	79,934,678	(700,255)	32,515

**Town of Weston
FY 2024-25 Budget Report**

	2023-24	2024-25	Additions,	Final Revised	Estimated	Variance	Variance
	Actuals	Original	(Deletions),	Budget	Actual	From Original	From Revised
		Budget	Transfers	Budget		Budget	Budget
FUND BALANCE ANALYSIS:							
FUND BALANCE 6/30/2024	16,778,291	18,993,495	-	18,993,495	18,993,495		
TOTAL REVENUES	82,050,710	79,234,423	-	79,234,423	79,867,316	632,893.00	632,893.00
REVENUES MINUS EXPENDITURES	(231,077)	-	(732,770)	(732,770)	(67,362)	632,893.00	632,893.00
SUBTOTAL	16,547,214	18,993,495	(732,770)	18,260,725	18,926,133		
PLUS/MINUS: Various Estimates and Adjust.							
Other Changes in Reserves/Supplementals	361,309				(550,000)		
BOE non-lapsing account	(230,000)				-		
Encumbrance Changes	(54,124)				-		
Committed for LMR Project	2,369,096				-		
UNASSIGNED FUND BALANCE 6/30/24,25	18,993,495	18,993,495			18,376,133	(617,362.00)	
FY 2024-25, 2025-26 Total Budget	79,234,423				81,288,579		
FUND BALANCE AS % OF CURRENT YEAR BUDGET					23.2%		
FUND BALANCE AS % OF NEXT YEAR BUDGET	24.0%				22.6%		

Item 3

OPEB Actuarial Services

Background:

- USI Consulting (formerly Hooker and Holcombe) has been the Town's OPEB actuary since the July, 2013 valuation.
- In April, 2020, the Town approved an extension with USI which covered the July 1, 2021 and July 1, 2023 valuations
- The costs of the last three valuations were \$13,800 for 7/1/19; \$14,600 for 7/1/21 and \$15,500 for 7/1/23
- USI has provided a quote of \$16,400 for the 7/1/25 valuation should they remain the Town's actuary
- USI and Milliman are the two firms that are engaged with the majority of municipalities in Connecticut for OPEB actuarial services. It's possible that other firms that have limited Connecticut clientele could submit a bid.

Item 5

**DRAFT - Board of Finance Special Meeting
March 11, 2025, 6:00 pm
Meeting Held Remotely**

Call to Order: BOF Chairman Michael Imber called the meeting to order at 6:00 pm. Attendees were BOF members Vice Chairman Jeffrey Farr, Rone Baldwin, Theresa Brasco, Christopher Bryant, Daniel Gershburg, Jeffrey Goldstein, First Selectwoman Samantha Nestor, Town Administrator Karl Kilduff, Town Director of Finance Rick Darling and TOW Department Heads.

Discussion concerning the Board of Selectmen's proposed operating, capital and debt service budgets for FY 2025-2026: First Selectwoman Nestor reviewed a presentation on the proposed budget as approved by the BOS:

- Town and BOE Operating Budget: Proposed Town operating budget increase of 4.36%, BOE Operating proposed increase of 3.05%. Total TOW Operating proposed budget represents a 3.33% increase. Total proposed FY 26 \$77,587,756.
- Town and BOE Capital Budget: Town proposed capital budget decrease -16.27%. BOE proposed capital budget increase of 31.89%. Less capital offsets, total TOW Capital proposed budget represents a 17.62% increase. Total proposed \$3,858,598.
- Debt Service: Town debt service increase of 1300.98 (due to BANS being paid for road paving), BOE total debt service decrease 58.91%, total TOW debt service is 42.79%.
- Overall Proposed Budget Increase: 3.42%.

Proposed Revenues for financing the budget was reviewed:

- Revenue Decisions: State aid, delinquent taxes, and interest income were higher FY24 year and are expected to decrease this year.
- Grand List Growth: Increased by approximately 1%.
- Motor Vehicle Valuation: New state law results in a decrease to the motor vehicle portion of the Grand List.
- State Aid Reduction: Governor's budget reduced state aid to Weston by \$4,500.
- Motor Vehicle Reimbursement: No longer eligible for a motor vehicle cap reimbursement received due to a lower mill rate.
- Investment Income and Permits: Permits and fees reduction of \$93,000.
- Fund Balance: Proposed budget applies \$300,000 from the fund balance to provide relief of tax relief. (noted that this was previously used during COVID to hold tax rate flat for one year.

Town Operating Highlights Reviewed:

- Road Maintenance: Plan to increase road maintenance as an operating expense.
- Public Safety: Increase in the Georgetown Fire District levy
- Healthcare insurance projected to increase by 11%.
- Union Contracts: Currently being negotiated. Salary line items in the budget are artificially suppressed as there is no assumption for general wage increases.

Capital Improvements

- Critical Investments: Deferred maintenance funding for Facilities.
- Fire Truck Replacement Reserve: Development of a reserve fund for 3 fire truck replacements.
- Vehicle and Equipment Replacements: Funding for plow trucks, police vehicles, and EMS flycars.
- Library Construction Grant: Matching funding to leverage state and library construction grants.

- 95% of town requests are maintenance only investments.

Mill Rate and Tax Impact

- Proposed mill rate 24.01.

Discussion and Review of Budget:

- Fund Balance - Discussion on using \$300,000 from the general fund balance, discussed not using the UFB to offset taxes. UFB is for special appropriations, non-recurring expenditures and discussed concerns with implications of doing so.
- Administration and Finance – Questions on salaries and wages positive variance, hiring of HR manager later in the fiscal year, slight reduction in records coordinator hours, tower communications rental additional revenue, work associated with being landlord for the tower.
- General Administration – Georgetown Fire District allocation under contractual services discussed, being moved to it's own department line in the budget. Health insurance increases of 11% discussed. Mr. Kilduff explained major changes are subject to collective bargaining negotiation. Pension contribution discussed, employer contribution rates will have a slight increase. OPEB, budget proposes not to make any contributions because we are overfunded, Mr. Imber asked for further documentation on assumptions. EMS director stipend was clarified, previously incurred as OT in the PD.
- Information Systems – decrease mainly due to one-time IT related initiatives. Mr. Imber asked about upcoming needs for development and implementing a long-term technology plan. Mr. Kilduff discussed a state cybersecurity grant program as well as capital planning for online land use permitting
- Assessor – Increase reflects an upgrade to the Assistant Assessor's union negotiated position as well as a payout for retirement of previous Assistant Assessor.
- Tax Collector – Clarification by Mr. Darling that the projected is lower than budgeted due to hiring process and to backfill the assistant tax collector position as well as the previous Tax Collector was kept on board for a temporary period to fill the vacancy gap. Clarification as well on the request for the current two employees to work full time during tax collection periods in July and January.
- Land Use Department – Mr. Farr asked about benchmarking application and permitting fees against other towns. Online proposed permitting discussed as well for realizing revenue faster.
- Police Services – Contractual services increase discussed which reflects IT estimates for software and consultation services for server upgrade and software upgrades to support security. Mr. Imber had questions on recruiting for positions which will be opened due to retirements. Chief Henion discussed temporary overlaps which occur during PD hiring process.

- WVFD – Discussed an increase for gear replacement which is state mandated to be PFAS free and a five-year recurring expense to roll out new gear. Discussed capital budget needs of firetruck reserve fund and the first estimate for replacement needs, 50% deposit. Capital request to be contributed to the reserve fund as well as reimbursement from LMR state grant which will be applied for deposit for new truck.
- Georgetown Fire District – Discussed the area of the fire district which is part of Redding, Wilton and Weston and has shared expenses. TOW increase was discussed, due to recent revaluation and is mandated. Further discussion and understanding of Georgetown fire district will be reviewed for the future.
- Animal Control - Metrics for animal control requested.
- Communication Center - Overtime expense was discussed, recent hire of a part time person will help alleviate.
- Public Works Highway – Snow removal OT increase request discussed, increase due to budget cut last year at ATBM, requesting amount to be put back in as well as an increase. Repairs to vehicles increase in budget requested due to an aging fleet. Preventative maintenance for roads reviewed. Salary and wages for requested facilities manager, roles and duties of requested position discussed. Cost benefit analysis requested by BOF.
- Parks and Field – contractual services, questions on rental of field increase going to the schools, shared costs for field use and maintenance.

Mr. Imber noted that debt service and the capital budget discussion to be continued at the 3/13/2025 BOF meeting.

Adjourn: Motion to adjourn made by Mr. Bryant, seconded by Mr. Goldstein. Meeting adjourned at 9:40pm.

Respectfully submitted,
Shawn Amato, Recording Secretary

**Board of Finance
Public Hearing
April 8, 2025 7:30 PM
Weston High School Auditorium**

Summaries of the budget are available from the Town Clerk. A copy of the detailed budget is available for public inspection in the office of the Town Clerk and on the town website. The Call of the Public Hearing is attached.

The final Approved copy of the budget summary can be found in the Town Meeting book.

Present: Board of Finance Chairman Mike Imber, Vice Chairman Rone Baldwin, Jeffrey Farr, Daniel Gershburg, Jeffrey Goldstein, Christopher Bryant and Theresa Brasco. Donna M Anastasia, Clerk of the meeting.

Also present: First Selectwoman Samantha Nestor, Town Administrator Karl Kilduff, Finance Director Rick Darling, acting Superintendent of Schools Deborah Low, Director of Finance & Operations Phil Cross, Board of Education Chairman Steve Ezzes and members of the Board of Education. There were approximately 25 residents in attendance.

This Public Hearing was called to order by Chairman Imber at 7:32 pm.

Chairman Imber welcomed everyone and introduced the head table. The rules of the meeting were noted. Chairman Imber then turned the meeting over to Steve Ezzes to present the highlights of the Board of Education budget. The proposed BOE operating budget for 2025-2026 is \$61,151,439 representing a 3.05% increase. Chairman Ezzes went over the drivers including the significant rise in health care insurance.

First Selectwoman Nestor went over the proposed \$16,436,317 town operating budget for 2025-2026. The proposed budget represents an increase of 3.42%. The First Selectwoman went over some of the drivers such as bargaining unit outcomes and health care increases, loss of state funds and the change in the method of motor vehicle tax calculation as mandated by the state. The proposed budget if approved would yield a mil rate of 24.01.

First Selectwoman Nestor then turned the meeting over to Chairman Imber who opened the meeting to questions and comments from the public.

Alex Staehely, Lords Hwy

Would like the town to find a more holistic basis regarding upgrades specifically the HVAC system. Energy service companies will come in and provide an analysis. Mr. Staehely also spoke a second time regarding the proposed sinking fund for the purchase of fire trucks and equipment saying it may not be the best use of capital.

Alan Rubenstein, Old Hyde Rd

Commented on the sidewalks and the impact of the trees and stone walls and costs associated with that.

John Russell, Wells Hill Rd

Mr. Russell wanted to know if there are mechanisms in place to check that the quality of the education is proportionate with the spending.

Lisa Yountchi, Partridge Lane

Wanted to acknowledge the overall positive experience with the school system.

Amy Sanborn, Old Hyde Rd

Ms. Sanborn asked about a decrease in 100K for Techton last year and has anyone looked at those projects. Ms. Sanborn later spoke again regarding the enrollment and believes the demographics are erroneously high.

Lauren Traum, Old Hyde Rd

Wanted to suggest that grant match funds be paid as a supplemental in the event the special project does not move forward.

Aaron Burakoff, 38 Norfield Woods Rd

Wanted to acknowledge the work the BOE has done and is very pleased with the schools.

Ellen Crafts, Norfield Rd

Thanked the school administration and that she supports the BOE budget.

Carolyn Hill, Weston Rd

Commented on the improvement to the River Rd bridge and the achievements of her own children in the school system.

Amy Hussain, Salem Rd

Wanted to comment positively on the early investing for our fire department.

Chairman Imber wanted to give some background on the fire trucks and equipment stating that our equipment is old and because of the lead time required (which can be as long as 48 months) it is less costly and more efficient to “plan” for these purchases. This will cause a “smoothing out” of the budget rather than significant lumps if we wait. We are going to need several pieces of equipment.

Chairman Imber announced that the board of finance will be meeting for deliberations this Thursday.

Chairman Imber asked if there were any further questions or comments on the budgets and hearing none, Chairman Imber asked for a motion to adjourn. Motion made and seconded and with none opposed meeting was adjourned at 8:39 pm.

Respectfully submitted

Donna M Anastasia, Town Clerk

Board of Finance Regular Meeting
April 10, 2025 at 6:00 pm
Meeting held remotely

Chair Michael Imber called the meeting to order at 6:01 pm. In attendance were Board of Finance members Rone Baldwin, Theresa Brasco, Chris Bryant, Vice Chair Jeffrey Farr, Daniel Gershburg, Jeffrey Goldstein, First Selectwoman Samantha Nestor, Town Administrator Karl Kilduff, and Town Finance Director Rick Darling. The meeting was held via Zoom and the recording will be posted on the Town website.

1. **Discussion/Decision regarding the proposed Board of Education's operating budget for FY2025-2026:** Mr. Imber displayed a Budget History spreadsheet prepared by Rick Darling. Discussion took place regarding the Board of Education's proposed operating budget for fiscal year 2026. Mr. Imber spoke about the March 27, 2025 memo from Phil Cross, Director of Finance and Operations for Weston Public Schools reducing the school budget by \$52,750. Further discussion took place regarding the Board of Education operating budget. A spreadsheet prepared by Theresa Brasco titled "17 year Budget, Actual and Budget to Prior Year's Actual" was displayed and discussed. Jeff Farr proposed reducing the Board of Education operating budget by up to \$400,000, Rone Baldwin proposed a reduction of \$200,000, discussion took place. Rone Baldwin made a motion to reduce the Board of Education budget by \$200,000, seconded by Theresa Brasco. Motion did not pass.

Michael Imber made a motion to adopt the various changes in the March 27, 2025 memo to the Board of Finance from Mr. Cross with a net effect of reducing the Board of Education operating budget by \$52,750, seconded by Rone Baldwin. Motion passed unanimously.

2. **Discussion/Decision regarding the proposed Town operating budget for FY2025-2026:** Discussion took place regarding the Board of Selectmen's proposed operating budget for fiscal year 2026. Discussion took place with Karl Kilduff regarding the requested position of facilities maintainer and also the budgets for the Tax Collector, Assessor, and Georgetown Fire District. Jeff Farr made a motion to eliminate the requested increase of \$122,400 for salary and benefits of a facilities maintainer, seconded by Theresa Brasco. Mr. Bryant stated that the position was offset by contractual services in the amount of \$45,000. Motion was modified to reduce the town operating budget by \$77,400. Motion did not pass.
3. **Discussion/Decision regarding the proposed Capital Budget for FY2025-2026:** Discussion took place regarding the school capital budget. Mr. Bryant discussed a request prepared by Phil Cross, Director of Finance and Operations for Weston Public School which proposed changes to the North House hvac request from the full amount of \$675,000 to \$142,000, for design, engineering, and other costs, it was noted that \$88,000 in capital reserve will be utilized. Also added in the capital request were high school locker room hvac of \$190,000, cafeteria table replacements for \$40,000, district-wide furniture purchase for \$50,000, field site work for \$16,000, resulting in a net reduction of \$237,000.

Discussion took place regarding Town's capital budget request. The Town request of \$350,000 for replacement of garage doors at the Department of Public Works was reduced by \$62,500 as a result of lower cost estimates received by the Town. Discussion took place with Karl Kilduff regarding the rooftop solar at Lachat Town Farm, the request for preliminary engineering for grant work, town building repairs for the Town Hall Annex and Jarvis House, and fire apparatus replacement reserve fund.

Rone Baldwin spoke about utilization of the unassigned fund balance to off-set a revenue reduction and discussed eliminating the utilization of \$300,000 as proposed or using as a capital offset.

Theresa Brasco made a motion to remove the appropriation for grant engineering for the amount of \$50,000, seconded by Jeff Farr. Motion did not pass

Jeff Farr made a motion to remove the \$60,00 request for solar panels at Lachat Town Farm. Motion was not seconded, motion does not carry.

Mike Imber made a motion to remove \$62,500 as a reduction for the DPW garage doors, seconded by Jeff Farr. Motion passed unanimously.

Rone Baldwin made a motion to eliminate the \$300,000 fund balance offset, seconded by Jeff Farr. Motion did not pass.

Rone Baldwin made a motion to eliminate the \$300,000 fund balance offset in revenue and use it to offset the capital budget, seconded by Chris Bryant. Motion passed unanimously.

Chris Bryant made a motion to remove \$675,000 for the North House hvac project and replace with \$142,000 for initial designs, seconded by Rone Baldwin. Motion passed unanimously.

Chris Bryant made a motion to add to the capital budget the high school locker room hvac project for \$190,000, WIS cafeteria table replacement for \$40,000, district wide furniture for \$50,000, and Revson Field work for \$16,000 for a total of \$296,000, seconded by Daniel Gershburg. Each item was individually voted on and each passed unanimously.

Mr. Imber displayed a spreadsheet showing the net effect of all proposed changes. Votes on the individual motions were taken and are listed above.

- 4. Discussion/Decision regarding the proposed Debt Service budget for FY2025-2026:** Chris Bryant made a motion to approve the debt service budget as presented at \$494,475, seconded by Daniel Gershburg. Motion passed unanimously.

Michael Imber made a motion that the Board of Finance adopt a Town operating budget for fiscal year 2026 in the amount of \$16,436,317, seconded by Daniel Gershburg. Motion passed unanimously.

Michael Imber made a motion that the Board of Finance adopt a budget for the Board of Education's operating budget for fiscal year 2026 for the amount of \$61,098,689, seconded by Jeffrey Goldstein. Motion passed unanimously.

Michael Imber made a motion that the Board of Finance adopt a total capital budget for fiscal year 2026 in the amount of \$3,259,098, seconded by Chris Bryant. Motion passed unanimously.

Michael Imber made a motion that the Board of Finance adopt a debt service budget for fiscal year 2026 for the amount of \$494,475, seconded by Daniel Gershburg. Motion passed unanimously.

Based on the approved changes, the net budget is \$76,869,913, yielding a mill rate of 23.9, a 1.83% increase over FY25.

- 5. Discussion/Decision regarding the approval of minutes from the March 13th and March 19th meetings:** Jeff Goldstein made a motion to approve the minutes as presented for the March 19th Board of Finance meeting, seconded by Chris Bryant. Motion passed unanimously. Daniel Gershburg made a motion to approve the minutes as presented for the March 13th Board of Finance meeting, seconded by Jeffrey Goldstein. Motion passed unanimously.

Jeffrey Goldstein made a motion to adjourn, seconded by Chris Bryant. Motion passed unanimously. Meeting adjourned at 8:15 pm.

Minutes submitted by Darcy Hawes