

Item 1



March 13, 2026

TO: BOE Finance & Operations Committee

FROM: Phillip Cross, Chief Financial & Operations Officer

SUBJECT: FY2026-27 Proposed Operating and Capital Adjustments

Operating Budget Adjustments

Based on recent developments, the Administration is proposing a (\$519,128) or (0.87%) reduction to the FY2026-27 requested operating budget. After this reduction, the requested operating budget will total \$62,971,511 an increase of \$1,872,822 or a 3.07%.

Recommended Operating Budget Adjustments

- Salary (\$25,000) – Reduction in bus aides and homebound tutors based on anticipated student needs.
- Health Insurance (\$209,059) – On March 9 the Comptroller announced lower than projected renewal rates for Fairfield County. The revised rates are: Active -12.5%, Pre-65 Retirees - 11.25% and Post-65 Retirees – 10.9%.
- Pension Contribution (\$36,095) – The state has indicated that the employer contribution for FY2026-27 will be 16.82%. The budget had an assumed rate of 17.26%.
- Other reductions (\$40,546) – Reductions to equipment repairs, professional services, supplies & equipment.
- Non-Lapsing Account (\$208,428) -The current balance in the non-lapsing account is \$211,728. We recommend utilizing this balance to fund the first installment of the ERIP, purchase non-recurring music instruments, supplies and textbooks.

FY 2026-27 PROPOSED OPERATING BUDGET ADJUSTMENTS

Description	Amount (\$)	%
FY 2026-27 Revised Requested Budget (1/27/26)	\$ 63,490,638	3.91%
FY 2026-27 Increase (1/27/26)	\$ 2,391,949	3.91%
Salary	(25,000)	-0.04%
Health Insurance	(209,059)	-0.34%
Benefits - CMERS	(36,095)	-0.06%
<u>Other Districtwide Adjustment</u>		
Equipment Repairs	(15,000)	
Professional Service	(10,000)	
Other Services	(3,000)	
Supplies	(4,000)	
Equipment	(8,546)	
	(40,546)	-0.07%
<u>Expenditures to be Funding From The Non-Lapsing Account</u>		
Early Retirement Incentive Plan (ERIP)1/3	(89,310)	
Musical Instruments	(33,252)	
Textbooks	(46,506)	
Supplies	(39,359)	
	(208,428)	-0.34%
Total Proposed Adjustments	(519,128)	-0.85%
FY 2026-27 Revised Requested Budget - March	\$ 62,971,511	3.07%
FY 2026-27 Increase - March	\$ 1,872,822	3.07%

Recommended Capital Budget Adjustments:

In January the Board of Education approved a capital budget totaling \$4,720,200.

After reviewing, the Board of Selectmen has recommended to the Board of Finance that:

- Item #1 - HES North House HVAC-\$2,425,200 - be funded from the unassigned fund balance and not included in the tax levy.
- Item #9 HES Core asphalt roof replacement-\$700,000 - be deferred by a year.

This combined adjustment of \$3,125,200 will reduce the requested budget to \$1,595,000.

Given the significant combined capital request, the Administration is recommending reducing the capital budget by an additional \$320,000. The items are:

- #5 Duct Cleaning (\$175,000) – We are currently completing the five-year IAQ inspection. Based on the feedback received, we recommend deferring this project as the ducts are currently not in need of cleaning. This is largely attributed to the increased frequency of filter changes.
- #6 Furniture (\$110,000) – Defer the rollout of the flexible furniture purchase.
- #8 Aerial Lift (\$35,00) – Rather than purchasing a single-purpose machine, we are exploring the options for a multi-attachment unit. We anticipate bringing this request forward in the next budget cycle.

FY27 Proposed Capital Budget Adjustments		
BoE Approved Capital Budget		4,720,200
BoS Adjustments		
#1 Hes North House HVAC - Fund from Unassigned Fund Balance	(2,425,200)	
#9 HES Core Asphalt Roof Replacement- One year deferral	(700,000)	
Total BoS adjustment		(3,125,200)
Total After BoS Adjustment		1,595,000
BoE Proposed Adjustments:		
#5D WHS/WIS Duct Cleaning	(175,000)	
#6 WMS & WHS Furniture Purchase	(110,000)	
#8 Aerial Lift Purchase	(35,000)	
Total BoE Adjustment		(320,000)
Revised Capital Budget Request		\$ 1,275,000

Item 2

Budget Summary by Department and Division
Board of Selectperson's Budget

Program Name	2024-2025	2025-2026	2026-2027	2026-2027	Change from Budget	
	Actual	Budget	First Selectmen	Bd of Selectmen	Amount Change	Percent Change
0110100 Admin and Finance	781,329	774,481	821,756	817,737	43,256	5.6%
0110110 General Administration	5,480,101	5,666,812	6,076,963	6,069,463	402,651	7.1%
0110115 Information Systems	254,671	226,579	288,586	288,586	62,007	27.4%
0110120 Probate Court	4,690	4,500	4,700	4,700	200	4.4%
0110130 Elections/Registrars	93,897	88,621	101,080	101,080	12,459	14.1%
0110141 Board of Finance	74,900	75,700	79,000	79,000	3,300	4.4%
0110143 Assessor	202,906	211,571	216,440	216,440	4,869	2.3%
0110144 Tax Collection	146,587	149,126	153,050	153,050	3,924	2.6%
0110145 Brd of Assessment Appeals	0	1,500	1,500	1,500	0	0.0%
0110150 Legal Counsel	291,542	248,880	273,880	273,880	25,000	10.0%
0110160 Town Clerk	179,293	187,556	192,869	192,669	5,113	2.7%
0110170 Land Use Department	443,150	477,823	478,123	477,973	150	0.0%
General Government	7,953,066	8,113,149	8,687,947	8,676,078	562,929	6.9%
0120210 Police Services	2,782,066	2,827,669	2,943,286	2,954,886	127,217	4.5%
0120220 Volunteer Fire Dept.	325,636	349,300	359,300	359,300	10,000	2.9%
0120230 Georgetown Fire District	0	158,000	162,550	162,550	4,550	2.9%
0120240 Fire Marshal	72,963	74,554	76,656	76,656	2,102	2.8%
0120250 Animal Control	83,322	99,810	103,388	100,638	828	0.8%
0120260 Communications Center	310,713	270,402	314,468	311,868	41,466	15.3%
0140514 Emerg. Med. Commun. Serv.	15,924	16,301	16,740	16,740	439	2.7%
0140516 Regional Paramedic	169,208	162,345	151,817	151,817	-10,528	-6.5%
Public Safety	3,759,832	3,958,381	4,128,205	4,134,455	176,074	4.4%
0130300 Public Works - Highway	1,931,499	2,021,662	2,071,630	2,068,265	46,603	2.3%
0130310 Tree Warden	178,855	177,838	177,838	177,838	0	0.0%
Public Works	2,110,354	2,199,500	2,249,468	2,246,103	46,603	2.1%
1230410 Solid Waste Disposal	112,856	139,115	131,384	131,384	-7,731	-5.6%
0140510 Aspetuck Health District	231,219	235,843	242,918	242,918	7,075	3.0%
1400500 Weston Water Utility	15,526	25,419	64,750	64,750	39,331	154.7%
0140550 School/Town Water	76,680	79,850	94,250	94,250	14,400	18.0%
Sanitation, Health, Environment	436,281	480,227	533,302	533,302	53,075	11.1%
0150600 Human Services	198,472	233,922	241,575	241,575	7,653	3.3%
0150750 Senior Services	226,990	251,559	264,394	269,394	17,835	7.1%
0150810 Public Library	630,458	656,546	676,037	676,037	19,491	3.0%
Human Services	1,055,920	1,142,027	1,182,006	1,187,006	44,979	3.9%
0160910 Recreation Department	224,217	217,717	216,732	216,312	-1,405	-0.6%
0160912 Parks and Fields	211,858	210,740	214,406	214,406	3,666	1.7%
0160913 Middle School Pool	131,519	114,576	116,199	118,863	4,287	3.7%
Parks & Recreation	567,594	543,033	547,337	549,581	6,548	1.2%

**Budget Summary by Department and Division
Board of Selectperson's Budget**

<u>Program Name</u>	2024-2025	2025-2026	2026-2027	2026-2027	Change from Budget	
	Actual	Budget	First Selectmen	Bd of Selectmen	Amount Change	Percent Change
<u>Grand Total</u>	15,883,047	16,436,317	17,328,265	17,326,525	890,208	5.4%

TOWN OF WESTON BUDGET HISTORY

	ADOPTED		ADOPTED		FORECAST		REQUESTED		% CHANGE	
	FY 25	FY 26	FY 26	FY 26	FY 26	FY 27	FY 26 to FY 27	FY 26 to FY 27	FY 26 to FY 27	FY 26 to FY 27
TOWN OPERATING BUDGET	15,749,997	16,436,317	16,588,184	17,326,525	890,208	5.42%				
BOE OPERATING BUDGET	59,339,701	61,098,689	61,179,364	63,490,638	2,391,949	3.91%				
TOTAL OPERATING BUDGET	75,089,698	77,535,006	77,767,548	80,817,163	3,282,157	4.23%				
TOWN CAPITAL BUDGET	2,663,589	2,167,855	2,377,855	2,671,589	503,734	23.24%				
BOE CAPITAL BUDGET	1,296,500	1,561,000	2,161,000	1,965,000	404,000	25.88%				
Less: Capital Reserve Offsets	(679,614)	(169,757)	(169,757)	(104,063)	65,694	-38.70%				
Turf Replacement Offset				(370,000)	(370,000)	N/A				
General Fund Bal. Offset		(300,000)	(300,000)	0	300,000	-100.00%				
TOTAL CAPITAL BUDGET	3,280,475	3,259,098	4,069,098	4,162,526	903,428	27.72%				
DEBT SERVICE - TOWN	10,250	143,600	143,600	215,400	71,800	50.00%				
DEBT SERVICE - BOE	854,000	350,875	350,875	363,875	13,000	3.71%				
SUBTOTAL DEBT SERVICE	864,250	494,475	494,475	579,275	84,800	17.15%				
TOTAL GROSS BUDGET	79,234,423	81,288,579	82,331,121	85,558,964	4,270,385	5.25%				
LESS: REVENUE *	4,638,485	4,418,666	4,604,491	4,455,719	37,053	0.84%				
TOTAL NET BUDGET	74,595,938	76,869,913	77,726,630	81,103,245	4,233,332	5.51%				
GRAND LIST	3,233,907,984	3,265,287,540	3,265,287,540	3,290,945,336	25,657,796	0.79%				
BUDGETED MILL RATE	23.47	23.90	23.90	24.99	1.09	4.56%				
BUDGETED MILL RATE for motor veh.	23.47	23.90	23.90	24.99	1.09	4.56%				

Mill rate collection budgeted at 98.6% beginning FY 26-27. 98.5% for FY 26 and 98.3% in prior years.
Town Capital budget includes projects that are shared Town and BOE initiatives

Item 3



Office of the Town Administrator

MEMORADUM

TO: Board of Finance
FROM: Karl F. Kilduff, Town Administrator
RE: Additional Information on FY26-27 Budget Request for Architectural & Engineering Services for Town Facilities
DATE: April 13, 2026

I have been asked to prepare this memo to provide additional information and background to the Board of Finance regarding the Capital funding request in the FY26-27 Proposed Budget for Architectural & Engineering Services for Town Facilities. The request for \$352,500 follows multiple years of studies and facility planning discussions.

HISTORY

The project as proposed is influenced by the disposition of the recommendations developed by the Facilities Optimization Committee (FOC) based on their meetings of 2020-2022.

- The FOC was established to evaluate the condition, utilization, and long-term sustainability of municipal and school facilities and to provide strategic options for future capital planning.
- The FOC strategy focused on Hurlbutt Elementary being reprogrammed to support BOE Central Office, relocated Town Hall Annex offices and other potential community uses.
- These ideas were ultimately not considered by the BOE as their project focus turned to a new Weston Middle School.

The Tecton Facilities study to define maintenance needs for town buildings was received in 2022.

- Tecton did not assess the Town Hall Annex or Jarvis/Parks & Recreation.
- Those spaces were assumed to move into the re-programmed Hurlbutt building per the FOC.

With the FY2024-25 budget, the Town proposed a lease for a modular office building to allow for the current Annex building to be removed and demolished as it was beyond its usable life. That request was ultimately removed from the budget at the ATBM. The discussion at the time was to develop a longer-term plan instead of a short-term lease for replacement office space.

Funding for studies was included and approved in the FY25-26 budget which helped formulate the current request.

- Given the disposition of the FOC report, the emphasis was placed on finding space solutions that could be accommodated with the footprint of town properties rather than relying on BOE.
- The program priority remained to move away from relying on the current Annex and to maximize current buildings for a higher-and-better use.

HOW MANY EMPLOYEES ARE IMPACTED?

The Operating budget outlines the number of employees for each department in the Annex and Jarvis. In summary:

Annex	Land Use	6 employees
Annex	Human Services	3 employees
Annex	Fire Marshal	1 employee
Jarvis	Park & Recreation	7 employees

The Annex total is 10 employees in the Town portion. Jarvis is 7 employees.

HOW WAS THE REQUESTED NUMBER REACHED?

An architecture firm was hired to evaluate a number of building options. After identifying the need to address the Annex and to improve the Town Hall as the public service point, the study was meant to assess potential feasibility, site considerations, and operational requirements. The study will define the project scope of the preferred project and establish an initial budget that accounts for design and construction.

Funds are meant to move forward from approval to develop detailed designs. The choice of a final architect for the project would have to be put forward through a public solicitation.

The amounts requested are probable estimates for a design professional to prepare construction drawings and specifications for two construction projects. One, to relocate Parks & Recreation offices and equipment storage to a new facility at Morehouse Park. The second is to relocate most Town offices from the Annex (and associated records storage) to Town Hall with reconfigurations of current space as well as selected additions to Town Hall.

Town Hall Addition	\$236,000
Park & Rec Relocation	<u>116,500</u>
TOTAL	\$352,500

Item 5

Board of Finance Special Meeting
February 12, 2026 8:00 PM
Meeting Held Virtually

Board of Finance Chairman Michael Imber called the meeting to order at 8:02 pm. Attendees were BOF members Christopher Bryant, Annalise Ferrara, Daniel Gershburg, Jeffrey Goldstein, Alex Staehely, Finance Director Rick Darling, TOW Administrator Karl Kilduff, WPS Director of Finance and Operations Phil Cross. Excused absence noted for Jim Aselta.

Presentation and discussion regarding the fiscal year 2024-25 audit. David Flint, TOW auditor partner from Clifton Larson & Allen reported on the FY 24-25 audit. Mr. Flint reviewed the executive summary, financial highlights, federal and state single audit summary, governance communications and upcoming accounting standards. Financial statements were given a clean unmodified opinion for federal and state single audits, no findings were reported. Financial statement highlights were reviewed, property tax collections were 99.27% for FY 25, general fund unassigned fund balance 23.4% of the 2026 budget, MERS pension liability and OPEB reviewed. Governance communication summary was reviewed with two new accounting standards discussed for GASB and Statement 103 changes to the financial reporting model improvements which will require minor changes to the town's financial statements. No management letter was received.

Discussion regarding the Board of Education financial update. Phil Cross, Director of Finance and Operations; Deborah Low, Chairperson for the BOE. Mr. Cross discussed deficits forecasted for the year impacting FY26-27. Accounts were discussed which will reduce the projected deficit and expenditures will continue to be closely monitored. Savings in salary accounts and FML savings were reviewed. Negative impacts reviewed in health insurance. Changes in SPED department discussed with changes in student needs and anticipated less spending. Mr. Imber noted there is still a projected deficit of approximately \$81k for the year and wanted to know if there are opportunities for further improvement.

Discussion/Decision regarding the approval of wage account transfers to recognize the settling of all union contracts for fiscal year 2025-26. Rick Darling, Finance Director. Mr. Darling discussed the request for line item transfers from the Wage Contingency in the Administration and Finance budget to individual department wage accounts due to union contracts that have been settled. Mr. Darling discussed the transfer to individual departments to be approved in the amount of \$200,626 budgeted. The \$19,000 surplus to remain in the Administration budget (surplus due to some turnover in public works/vacancies). Mr. Darling discussed that the surplus in the forecast may be used to fill potential deficits in other areas. Mr. Staehely suggests that the surplus should go to the general fund. Mr. Bryant asked for clarification as to why the transfers are done mid-year. Mr. Imber asked for a motion to approve the transfers from the wage contingency in the Administration & Finance budget (\$220,626) to the town department wage accounts, motion made by Mr. Bryant seconded by Mr. Goldstein, all in favor. Motion carries unanimously.

Discussion/Decision regarding capital project account transfers in the amount of \$36,100 to cover costs associated with the FY 2026 Underground Storage Fuel Tank Replacement. Larry Roberts, DPW Director; Karl Kilduff, Town Administrator. Mr. Kilduff discussed a request for supplemental funding for transferring the underground storage tanks at public works and the transfer station. Current tanks have reached the end of useful life. Following a review of multiple bids received, additional funding is requested to complete the engineering to design and permit the project. Mr. Kilduff requested available funds totaling \$36,100 from the following: FY26 Mason Dump with Sander, FY26 Generator Replacement for Ravenwood Water System, FY26 Assessor Vehicle

Replacement and FY26 Plow Truck. Amount requested has been approved by the BOS. Mr. Imber asked for a motion to approve the transfer of an aggregate total of \$36,100 to supplement the previously approved \$50,000 amount in the Pump Replacement Engineering Project. Motion made by Mr. Gershburg, seconded by Mr. Goldstein. All in favor, motion carries unanimously.

Discussion regarding the Town financial update. Rick Darling, Finance Director. Mr. Darling updated the General fund year end highlights for FY 25-26. Highlights discussed in tax revenue forecasted \$364,000 higher than budget due to senior tax abatements and deferments and tax collections are strong. Investment income projected \$137k higher due to short term yield remaining above assumptions before recently declining, as well as anticipated unrealized gains in fixed income portfolios. Town Clerk fees strong through the first 6-7 mos. The town will receive an additional \$84k in the town aid road fund. Projected expenditures in health insurance projected deficit \$46.k, due to a slight increase in subscribers as well as health reimbursement arrangement (HSA). Electricity has a deficit \$34k due to FY26 budget based on an assumed reduction in electricity costs with the implementation of the solar panel project at DPW – the project is now delayed and expected to be completed and approved by Eversource toward the end of this fiscal year. Legal is forecasted at a deficit due to ongoing cases for the cell tower and tax appeals, land use, charter revision legal fees. Public works deficits in OT and double-time, due to ongoing weekend snow storms, but experiencing surpluses in other accounts.

Mr. Imber discussed health insurance, electricity variances and legal variances. Mr. Staehely commented that the BOF should be thoughtful on how the surplus is being used.

Discussion regarding a January 20th meeting on budget tracking and transfers. Mike Imber, Chairman, BOF. A January 20, 2026 meeting was held with First Selectwoman Sam Nestor, TOW Administrator Karl Kilduff, TOW Finance Director Rick Darling, Berchem Moses Attorney's Ira Bloom and Nick Bamonte. Meeting was held with BOF members Mike Imber, Jim Aselta and Annalise Ferrara. Ms. Ferrara summarized the purpose of the meeting was to determine whether appropriations over \$5,000 that are made by the First Selectwoman need approval by the BOS and BOF as well as transfers that are made after the end of the fiscal year if they are in compliance with the Town Charter and CT State Statute. Ms. Ferrara did not believe the question was answered and no reason was given to being in compliance. Mr. Imber noted that Berchem Moses continues to stand by their opinion and that the town continues to comply with the Charter and the methodologies are sound. Mr. Goldstein and Mr. Bryant stated that the town attorney is representing the town from a legal perspective and is following guidelines. Mr. Imber clarified that the town attorney's opinion is in compliance with the Charter.

Discussion/decision regarding approval of the special meeting minutes of January 8th, and the public comment meeting of February 3rd. Mr. Imber asked for a motion to approve the January 8, 2026 Special meeting minutes and the February 3, 2026 BOF public comment meeting minutes, motion made by Mr. Goldstein, seconded by Mr. Bryant. All in favor, motion carries unanimously.

Final commentary made by Mr. Imber regarding a BOE meeting on February 23, 2026 from SLAM regarding school infrastructure and at the next BOF meeting the Board will listen to the FY27 presentation. Mr. Imber asked for a motion to adjourn, motion made by Mr. Gershburg, seconded by Mr. Goldstein. Meeting adjourned at 9:38pm.

Respectfully Submitted,

Shawn Amato, Recording Secretary

Board of Finance Special Meeting Minutes
March 4, 2026 6 P.M.
Meeting Held Remotely

Call to order: BOF Chairman Michael Imber called the meeting to order at 6:08 pm. Also in attendance were BOF members Vice Chairman Alex Staehely, Christopher Bryant, Annalise Ferrara, Daniel Gershburg, Jeffrey Goldstein, WPS Superintendent Erica Forti, BOE Chair Deborah Low, WPS Finance Director Phillip Cross. Excused absence noted for Jim Aselta.

Discussion concerning review of the Board of Education's proposed budget for FY 2026-27. Superintendent Forti gave a presentation on the proposed FY 2027 budget which includes the mission and vision of WPS, key investments and district improvement goals, safety and security, talent development, district enrollment, staffing, and discussed budget drivers – salaries, contractual obligations, health insurance, pupil personnel services, technology replacement cycle, curriculum and instruction. The proposed fiscal year budget reflects a net of \$63,490,638 which is an 3.91% increase over the previous fiscal year. The capital budget request is \$4,720,200. Mr. Imber noted the capital budget will be discussed on the March 12th BOF budget meeting.

Discussion/Questions from the BOF:

Enrollment: Mr. Imber asked about net migration and persistency ratios in enrollment. Superintendent Forti discussed families moving out of state. Ms. Ferrara asked about SLAM predictions and asked about using lower projections. Superintendent Forti discussed staffing doesn't always align directly with enrollment totals or headcount due to obligations to provide instruction, SPED services and tiered intervention supports to all students as well as employee costs being governed by collective bargaining agreements. She further discussed that districts operate with fixed costs as well as employee costs that are governed by contractual obligations. Mr. Staehely discussed decreases yearly and asked why a decline is not addressed over time and not viewed over the long term rather than yearly. Ms. Forti explained that student needs have changed and there have been multiple layers in programming/interventions as well as internal specialized programs for IEP student rather than outsourcing resulting in increased staffing (ex 1:1 paras), more cost effective to hire inhouse professionals rather than outsourcing and discussed students returning to district (SPED), 16% for SPED and some multilingual learners which results in internal programming and building in house.

Grants: Mr. Imber discussed potential grants to offset the budget. Superintendent Forti discussed that federal grants are available annually and are awarded based on fixed formulas/wealth of towns. Competitive state grants are available based on demographics, TOW does not meet the criteria for many grants. Superintendent Forti further discussed safety and security grants, technology grants that are very competitive, rigorous applications and very difficult to secure, without a grant writing firm very hard to get – these are federal programs. Mr. Bryant asked if there is a strategic thought process for long-term planning for grant opportunities to offset some of the growing operating costs.

FY2027 Operating Budget: Mr. Imber discussed a 3.91% increase in operating (\$2.4 million increase over last year) with a decline of more than ½ million in other services (mainly SPED). Discussed that salaries are a function of collective bargaining and employee benefits. Health insurance costs on the state insurance plan is currently a part of collective bargaining agreement (3 years) and not something that can be switched at this time.

Line items discussion:

1-1 Paraeducator: Mr. Cross noted there was a need to hire one this year not included in F26 budget but in the F27.

Special Education teachers: 8.2% increase however the total special education budget has gone down. Changes in FTE, and the ELC pre-program for F27 added one teacher to the preschool.

Transition Coordinator: 77% increase. Superintendent Forti discussed the transition coordinator is historically a pt teacher/pt coordinator, given the responsibility of supporting students in MS and HS the goal is to make full time.

Multilingual learner 10% increase: FTE remains the same, Mr. Cross discussed change of staff in this role resulting in step change.

Degree level change: FY27 anticipated an increase due to teachers advanced degrees, collective bargaining changes.

Athletic staff: added in anticipation to cover change in athletic trainer.

Overtime: covers additional salary for snow removal etc.

Early retirement incentive: BOE and union agreed to enter into a one-time early retirement incentive plan.

Consulting services 9% increase for funding for large scale reading and math programs implementation.

Management services 88% increase for the health insurance cost provider due to state insurance plan switch, cost of consultant is an annual cost.

Software 12% increase for software costs included an AI software platform geared towards the instructional space as well as Gaggle alert system which is a safety and securities tool.

BOF Q&A:

Mr. Staehely had questions on the transition coordinator. Superintendent Forti discussed that 20 hours was not enough to get the services done at the level of quality expected and stated that most districts of similar size have full time transition coordinators. Mr. Staehely also asked for clarification on FML savings and how numbers are projected and discussed long term planning in terms of staffing relative to enrollment.

Mr. Bryant had questions on degree level changes as well as revenue offset questions and discussed SPED, less out of district tuitions. Mr. Bryant also discussed decreases in special ed/outplacement.

Ms. Ferrara asked about administrative support needs. Mr. Cross discussed that it covers administrative help needed, including registrars, schedulers for special education, payroll etc. and they are contractual. Ms. Ferrara discussed AI use for administrative support and looking at reductions in non-teaching staff.

Mr. Goldstein had questions regarding the school counselors. Superintendent Forti discussed they serve in many different roles and the level of the counselors and the college process, people reference and value it as well as roles in managing 504 plans, college process, executive functioning schools.

Mr. Aselta summary of commentary read: Throughout FY 23-27 the budget has increased \$56.4 mill to \$63.5 million and during the same period enrollment declined 10%. Approximately 25% of proposed budget is for administrative and non-certified staff. Overall cost per pupil of \$32k with surrounding towns average cost is \$26,614. Commentary on AI and reducing costs across our entire education platform and town functions and how can AI increase productivity and reduce costs across educational and town platforms as well. Ms. Forti discussed enrollment vs. staffing levels noting we are aligned with our peer districts.

Mr. Imber requests prior to BOF deliberations that the BOE prepare a schedule of potential cuts in operating, capital, or a mix for an aggregate of \$600,000 for consideration.

Adjournment. Mr. Imber asked for a motion to adjourn. Motion made by Mr. Goldstein, seconded by Mr. Gershburg. All in favor, motion passes unanimously. Meeting adjourned at 9:09 pm.

Respectfully submitted,
Shawn Amato, Recording Secretary

DRAFT Board of Finance Special Meeting
March 11, 2026 6 P.M.
Meeting Held Virtually

Call to order: BOF Chairman Michael Imber called the meeting to order at 6:04 pm. Attendees were BOF members Vice Chairman Alex Staehely, Jim Aselta, Christopher Bryant, Annaliese Ferrara, Daniel Gershburg, Jeffrey Goldstein, First Selectwoman Samantha Nestor, Town Administrator Karl Kilduff, Town Finance Director Rick Darling and TOW Department Heads.

Mr. Imber opened the meeting noting that the TOW/BOS capital review (with one exception) will be held on March 12, 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 4.23% increase, primarily driven by healthcare.
- Town and BOE capital budget: total capital is up 27.72%.
- Debt Service: up 17.15% due to debt payoff for road paving.
- Revenues are down slightly.
- Proposed mill rate 4.56% increase.

Expenditures Reviewed:

- Approximately \$890,000 increase for Town.
- Recommended cuts made to the BOE budget.
- Majority of the budget increase for town and schools is in the operating budget.

Revenue Comparison and Financing the Budget:

- More in taxes, slightly more in state aid, less in delinquency, taxes and interest and permit fees.
- Grand list is growing. Growth results in over \$613k of additional revenue based on current mill rate.

Boe Expenditures/recommendations:

- Recommend BOE to do scenario analysis for possible reductions to the Operating budget and examine Internal Services Fund.
- Capital: Recommend alternatives to funding the HVAC project from the undesignated fund balance.

Town Government Expenditures:

- Health insurance is the main driver.
- Change in Water System operator.
- PD overtime for traffic enforcement.
- IT system upgrades.
- CMERS pension contribution.
- Senior center increase hours for Assistant program coordinator primarily for safety reasons.
- Road maintenance, 2nd year of road maintenance in the operating expenses.

Capital Improvements & Critical Investments:

- Fire Truck Replacement reserve.
- Road reconstruction.
- Vehicle and equipment replacements.
- Planning for facility needs.
- Allocation of Town capital projects by cost center reviewed, TOW roads and facility maintenance, vehicle maintenance.

Discussion & Review of the proposed Budget:

Revenues:

- Increase in town elderly tax relief. Tax Collector Jen Morse discussed the increase in income level for the abatement, the highest income is \$56,500 to receive a 60% abatement.
- Uncollected taxes: 98.6% collection which is built into the mill rate.
- Interest income discussed, estimated less with a reduction in anticipated returns as further fed cuts are expected.

- Town aide road state budget approved with an increase in funding for all municipalities this year.

Total Government Funds – Mr. Darling reviewed

- Fund balance, ARPA fund (final year), communications tower fund which is a special revenue fund that tracks the expenditures and collections from the lease payments of the two cell towers.
- Cap improvement fund moved up to this section of the report due to the BAN issue.
- Enterprise fund includes recreation, solid waste disposal and the water system fund.

General Government:

- Admin and Finance Dept: Mr. Staehely asked for an explanation of the revenue offset and the cell tower fund. Mr. Kilduff discussed that the town added in revenue offsets to finance and administration, police, communications and public works and acknowledgement of anticipated additional revenue to be realized from the cell towers with increased leasing. Reflects activity that would be done to support TOW's role as owner of cell tower rather than having a third party. Mr. Kilduff also discussed wage contingency funding for all of the collective bargaining groups.

General Administration:

- Contractual services: Georgetown fire district was moved to its own department line in budget.
- Property liability insurance, based on Cirma estimates.
- Electricity: due to delay in solar panel project, budget for F27 assumes a full year of the solar panel project and credits received.
- Pension/MERF rates for police and non-police payroll.

IT systems:

- Town Clerk replacement of antiquated system used for recording land transactions. System has several failures, requires moving to a more reliable system.
- Website maintenance: Update Granicus website and more information on upgrading system to follow. Mr. Staehely asked for details on new website features and costs of upgraded software and migration. Selectwoman Nestor discussed easier access via mobile, upgraded software, new and easier format for users.

Assessors office: Field inspection questions.

Tax Collector: Ms. Ferrara asked about tax collectors and assistant's roles. State mandated for tax collector, assistant is back up.

Legal Counsel: Mr. Kilduff explained increases in litigation costs, assessment appeals, additional costs for project work, legal opinion questions and additional follow up, support for cell tower work with t-mobile and charter revision expenses. Mr. Imber had questions on an ongoing legal dispute and costs associated with litigation expenses and anticipation for a future supplemental appropriation. Mr. Imber think it's something the bof should consider when starting our deliberations.

Land Use Dept: Comparable budget to last year.

Public safety:

- Overtime projections, due to unanticipated injuries and absences, increases the OT.
- Traffic enforcement program, waiting on state reimbursement for the traffic enforcement program.
- Contractual services: Expense for a microsoft update. Reduction in training and development.
- Mr. Staehely had questions on the OT budget and Chief discussed a state grant from last year for traffic enforcement budget.

Fire/EMS department:

- Operating - Training expenses increase in facilities cost as well as mandated supervisor attendance at trainings.

- Capital – Year two contribution for Fire truck replacement is \$600k. Mr. Staehely asked about funding for replacements. Mr. Kilduff discussed budgeting means to address the immediate cash flow to absorb the cost of 3 vehicles in order to make installment payments.

Georgetown fire district:

- Contracted EMS service 4.91% increase.

Fire Marshal: Slight increase over last year.

Communications Center: Increase due to reduced revenue offset from cell tower.

Regional paramedic: 5% less in shared expense.

Public Works:

- Contractual services increase for mandated street sweeping and catch basins.
- Storm, snow and ice control: Overtime costs, FY26 majority of storms occurred on a Sunday or Holiday. Increase in end of season repairs due to such heavy snow maintenance.
- DPW contractual services, Town Hall facilities maintenance is combined with public works.

Tree Warden

- Maintain trees and shrubs on town property as well as contract work with outside tree companies to continue to maintain the health of trees.

Senior Services:

- Increase in FTE hours for safety reasons, increasing to 30 hours plus eligible for benefits. Due to current staffing levels if an employee is on vacation, sick or on a field trip, there is only one staff person to oversee all programs at the senior center.
- 5k program match request.

Public library: Budget reflects transfer from Administration for contractual wage settlements

Recreation Dept:

- Discussion on salaries line. what is schools general state of repair? small increase for a small soft spot in the pool. will be repaired in august should the budget go forward.

Debt Service:

- FY27 will reflect the conversion of BANS that were issued for the road paving project that was approved at the town meeting moving them from the BAN into a permanent bond that would roll forward for the next 20 yrs.

Adjournment: Motion to adjourn made by Mr. Gershburg, seconded by Mr. Bryant. Meeting adjourned at 9:05 pm.

Respectfully Submitted,

Shawn Amato, Recording Secretary

DRAFT Board of Finance Special Meeting Minutes
March 12, 2026 6 P.M.
Meeting Held Remotely

Call to order: BOF Chairman Michael Imber called the meeting to order at 6:01 pm. Also in attendance were BOF members Vice Chairman Alex Staehely, Jim Aselta, Christopher Bryant, Annalise Ferrara, Daniel Gershburg, Jeffrey Goldstein, WPS Superintendent Erica Forti, BOE Chair Deborah Low, WPS Finance Director Phillip Cross, WPS Director of Facilities Mike DelMastro, First Selectwoman Samantha Nestor, Town Administrator Karl Kilduff and Finance Director Rick Darling as well as Town Department Heads.

Discussion regarding the July 1, 2025 OPEB valuation report – Rob Lessard, USI Consulting Group. Mr. Lessard reviewed the town of Weston OPEB valuation and summary results, investment return assumption, mortality assumption, other and asset valuation methods reviewed.

- Purpose is to fund the trust.
- The Plan pays benefits out of the trust and is funded at 148%.
- Executive summary; covered payroll increased, liability decreased.
- Median investment return assumption funded OPEB plans survey reviewed. 53% of plans do not have a trust.
- Mortality assumption – assumes that mortality rates will improve into the future.
- Other assumptions reviewed - retirement, termination, disability or death. Marriage assumptions for percentage of married participants & assumptions for % of actives that elect med coverage upon retirement.

Mr. Imber asked about healthcare assumptions, and increasing health care costs. Mr. Imber also asked if there is a possibility to withdraw some of the funds for some of the expenditures of future capital expenses. Mr. Lessard and Mr. Darling both believe it's an irrevocable trust and used for OPEB trust only.

Review of the Board of Selectmen's Proposed Capital Budget for Fiscal year 2026-27: First Selectwoman Sam Nestor and Town Administrator Karl Kilduff reviewed the Town Capital Department requests and Board of Selectmen revisions for TOW:

- Parks and Recreation; BOS cut the pick-up truck replacement; request for Bisceglie Parking lot repair and turf replacement fund. Bisceglie repair is for gravel replacement materials, DPW will do the labor.
- Police Department; requests for body armor replacement, vehicle replacement and office replacement. Chief Henion discussed that the mandated body armor may have US Justice Dept grants available, but needs to purchase and then apply for grants. PD vehicle replacements: Chief discussed that PD has 4 primary patrol vehicles, and uses a 2-3 year rotation to move to the secondary line. PD pays for one vehicle from a special duty fund. All vehicles are inventoried for replacement and insurance purposes and DPW helps to service the vehicles. Office update: Chief discussed reconfiguration of downstairs workplace for Sgt, Detective & patrol and for emergency operations center space. Town facilities labor will do the work. Mr. Gershburg had further questions on the grant process. Mr. Imber asked procurement questions on specialized items, cars and body armor. Chief reviewed state bid program for vehicle purchase and body armor.
- Library – BOS removed the Library sign request, FS removed the South Lawn Improvement request. Website update request remains. Mr. Imber asked if the \$10k for website design is separate from the operating budget request for the Town and asked if we could potentially combine the library and town website. Library Director Parcels discussed that it's a completely different website with a different host.
- Admin and Finance: Grant match and preliminary engineer. FS cut by \$50k and BOS cut by an additional \$50k request for grant applications support. FS Nestor discussed examples of types of projects that would need this funding. Some grants are not consistently announced and when they have fast turn around times and you need to have the funding to commit asap. Mr. Imber clarified that the \$50k is for engineering and design purposes, with BOF questions on using supplemental appropriations when grants are identified.
- DPW: FS reduced budget for reconstruction of roads to be in line with the Beta group study. Plow truck request removed and BOS removed the Lyons Plain Road Guardrail painting.

- DPW Larry Roberts discussed road paving. The plan is to maintain RSR rating for annual maintenance of the towns roads. Mr. Imber asked about the cost per sq. yard and wanted to know if it's likely to change based on price of oil. Mr. Roberts discussed if the estimates are incorrect that less streets would be done and moved to the following fiscal year. Mr. Bryant asked what was removed by the FS resulting in the final number recommended by the BOS. One street removed and put as an add/alternate or added to following year - deferring cost.
- Mason Dump Truck: Bid pricing from F25 is the latest price estimate. Mr. Imber asked if buying used was considered. Mr. Roberts explained that it is hard to ascertain the wear and tear from a previous owner with snow, sand, and improper care. Mr. Staehely thought it would be helpful to have an inventory of the full fleet in DPW. Mr. Asetla asked about leasing vehicles. Mr. Kilduff said it's not an allowable type of debt according to BOF debt policy. FS noted that it also requires a special town meeting to approve if you lease. Mr. Gershburg asked about the useful life of the trucks.
- Transfer station: engineering and architectural services for improvement to the Weston transfer station. Recycling reconfiguration needs to be addressed as it's a safety hazard. The dumpsters are currently open which leaves them exposed to rain and snow resulting in recyclables becoming solid waste. Transfer station request is for architect and engineering costs associated with making these changes.
- Boom Mower, Pickup Truck Replacement, Transfer Station Mower: Boom Mower used to cut side grass, blow leaves. Mr. Roberts discussed that the Boom Mower is 17 years old and broken. Purchasing consortium discussed, pickup truck (F350) is off state bid list and is needed for everyday use. Current one we have is 14 years old and is not being used due to an exhaust leak.
- Senior center: Gym floor replacement and gym air conditioning for pickleball gym at the senior center. Human Services Director Allison Lisbon explained that the floor has not been replaced in 50 years, resulting in seniors tripping and discussed the room does not have AC. Mr. Imber asked further questions about the Air Conditioning, Ms. Lisbon spoke to Mr. DeMastro, WPS Director of Facilities and Air and there is no plan having the Senior Center as part of their HVAC plan.
- Architectural services and engineering services for town facilities/office relocations. FS Nestor discussed design costs for the relocation of the annex and parks and recreation employees. FS also reviewed the past Facilities Optimization committee plan, Tecton study and proposed Annex portable lease, all of which were not implemented. Estimate numbers are based on industry feedback from the vendor for what is a reasonable range to develop a concept in preparation for bidding. BOF discussed unknowns costs, unidentified work to be done and asked when the feasibility study will be done.

Review of Board of Education's Proposed Capital Budget for Fiscal year 2026-27: WPS Superintendent Erica Forti, WPS Director of Finance Phil Cross, Director of Facilities Michael DeMastro, and BOE Chairwoman Deborah Low discussed capital requests for Districtwide security initiatives:

- Radio upgrade for District wide security initiatives: Mr. DeMastro discussed upgrades for the phase 2 addition radio project for completion. Mr. Imber asked if it is integrated with the LMR. Mr. DeMastro confirmed that the system integrates with the town system.
- District wide parking lot paving: Mr. Delmastro discussed the plan to pave the elementary school drop off/pick up and the bus drop off loop.
- WHS turf replacement: Partial funding to be paid out of the Turf Replacement Fund, net to the town is \$330k. It is a routine replacement and will be bid out for work. Mr. Asetla asked if grants are available, Mr. DeMastro to look into possibilities.
- Energy efficiency and indoor quality upgrades: Building management system for global controller upgrades.
- Building management system global controller upgrades – phase 2.
- Central office HVAC replacement – Mr. DeMastro discussed there are no grants available and will look to see if there is an Eversource rebate available.
- HES South House Boiler Replacement & Piping. 19 year old system replacement. No grants available, Mr. Staehely asked if boiler is still currently working.
- WMS & WHS Furniture Purchase: Superintendent Forti discussed purchase to support flexible, dynamic learning environment.
- District Wide Clock: Replacement to unify outdated clocks.

- Aerial Lift Purchase – Mobile hydraulic lift used to transport equipment up to roof, tree trimming , work on backstop for fields, fencing for our fields.
- Mr. Imber asked about the BOS cut at Hurlbutt for the asphalt roof replacement and moving it to the following fiscal year. Mr. DeIMastro discussed that it can safely be pushed off for one year.
- NH HVAC: Mr. Imber reviewed that the BOS did not put the HVAC project in the F27 budget, they were taking it out of the tax levy but the BOF may revisit and potentially pay for it out of the UFB. Mr. Cross discussed a temporary pause on the project primarily due to a change in the grant funding. Mr. Imber would like to consider at the deliberation of funding the entire amount from the UFB or as a combination of the fund balance and some of it being in the form of long-term debt. Ms. Ferrara requests a geothermal option to be looked at.

Discussion of re-activating the BOF Debt Capacity Subcommittee: Mr. Imber discussed the formation of the subcommittee in F24 for analyzing the town's capacity for servicing debt in anticipation of a new school infrastructure project. The BOE recently presented a new finding by SLAM consultants for an estimated cost of \$140-143 million dollars. Reimbursement changes presented to be under statute at about 22%. The subcommittee will be reactivated to update the long-term forecast model that was presented last year and update the assumptions on affordability. Subcommittee will consist of BOF members Mike Imber, Christopher Bryant and Alex Staehely with the goal to report back in May at the BOF regular meeting.

Approval of minutes from BOF Special Meetings of February 12th and March 4, 2026.

Mr. Imber asked for a motion to accept the BOF minutes of February 12 & March 4, 2026. Motion to accept made by Mr. Gershburg, seconded by Mr. Goldstein. All in favor, motion carries unanimously.

Adjournment. Mr. Imber asked for a motion to adjourn. Meeting adjourned at 10:04 pm.

Respectfully submitted,
Shawn Amato, Recording Secretary

**Board of Finance
Public Hearing
March 31, 2026 7:30 PM
Weston Middle School Library**

Summaries of the budget are available. 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.

Comments are general, summarized and not direct quotes of the speakers.

Present: Board of Finance Chairman Mike Imber, Vice Chairman Alex Staehely, Daniel Gershburg, Jim Aselta, Jeffrey Goldstein, Christopher Bryant and Annalise Ferrara. Donna M Anastasia, Clerk of the meeting.

Also present: First Selectwoman Samantha Nestor, Town Administrator Karl Kilduff, Finance Director Rick Darling, Superintendent of Schools Erica Forti and approximately 25 in attendance.

Chairman Imber called the Public Hearing to order at 7:30 PM.

Chairman Imber welcomed everyone and went over the rules of the meeting and turned the meeting over to Superintendent Forti for a summary presentation of the BOE budget.

Chairman Imber then invited First Selectwoman Nestor to present the Town operating budget.¹

Chairman Imber opened the floor to public comment.

Greg Haythorne, Winthrop – Mr. Haythorne feels there is not enough information on the actual per pupil cost. Is concerned about long term effects of decisions being made now. Mr. Haythorne later said he had concerns regarding follow up on actual spending of the BOE for the prior fiscal year. He also mentioned concerns regarding declining enrollment.

Amy Sanborn, Old Hyde Rd – would like to see balances in capital accounts and repairs made to buildings as part of the Tecton report. She would like grants and any other resources available to defray construction/repair costs. Equipment necessary to maintain sidewalks disclosed.

Susan Baron, Old Hyde – Expressed that sidewalks are not necessary.

Cherie McKenzie, Newtwn Tpk – Emphasized the many opportunities for the public to comment and ask questions of the BOF. Agrees with increase in legal counsel.

¹ Summary attached

Keith Johnson, Singing Oaks – Mr. Johnson sits on two boards for a university. He stated that litigation expenses and sidewalk maintenance are not drivers but solely the BOE budget.

Travis Worrell, Birch Hill – Expressed concerns over fiscal responsibility.

Amy Sanborn, Old Hyde – would like the town to look at a utility pole along the proposed sidewalk path for ADA compliance.

With no further comments or questions Chairman Imber made a motion to adjourn the Public Hearing, motion seconded by Chris Bryant and with none opposed the meeting adjourned at 8:31 PM.

Respectfully submitted

Donna M Anastasia, Town Clerk