



# TOWN OF MIDDLEBURY

*Board of Finance  
1212 Whittemore Road  
Middlebury, CT 06762*

**Meeting Minutes  
Wednesday, March 13, 2024 – 7:00pm  
Town Hall Conference Room**

Present: Vincent Cipriano, Chairman  
Dawn Albizu-Calabrese, Board Member  
John Jenusaitis, Board Member  
John Moriarty, Board Member  
Rita Smith, Board Member  
Stephen Ruccio, Board Member  
George Flaherty, Jr., Board Member Alternate  
Brendan Browne, Board Member Alternate  
Natrajan Kuppuraj, Board Member Alternate

Also Present: Edward B. St. John, First Selectman  
Jennifer Mahr, Selectman  
J. Paul Vance, Selectman – via Zoom  
Seth Bernstein, CFO  
Attorney Robert Smith  
Tracy B. Graziano, Recording Clerk

**Call to Order**

Mr. Cipriano called the meeting to order with the Pledge of Allegiance at 7:00pm.

**Approval of Prior Minutes**

Mr. Jenusaitis made a MOTION to approve the Minutes from the February 14, 2024 meeting.  
Ms. Smith SECONDED and the MOTION was unanimously

**Reports**

- **Chief Financial Officer's Report**

Mr. Bernstein reported that February was a quiet month for both revenues and expenses. He stated that revenues, at \$40.3 million, are close to the target revenue for the fiscal year, noting that investment income and tax collections had a good month. He added that he doesn't expect too much more in tax revenue for the remainder of this budget. There is about \$2 million in taxes that will be difficult to collect. Mr. Jenusaitis asked if there are any tax sales pending. Mr. Bernstein replied yes. Mr. St. John added that he believes there are 5 or 6 in this group.

Mr. Bernstein stated that expenditures are pretty much in line with 30% of the budget year remaining. He added that the big departments; DPW, Police and Fire, and insurance and employee benefits are right where they should be. Mr. Ruccio asked Mr. Bernstein for an update on the status of a possible revenue surplus. Mr. Bernstein will have that information for the April meeting.

- **CNRF & Reserve Reports**

None

- **Capital Project Fund**

None

- **Infrastructure/Capital/Reserves**

None

- **Tax Collector's Report**

See Appendix 1.a.

- **Special Duty Report**

None

- **First Selectman Status of Projects and Updates**

Mr. St. John stated that these status' and updates are part of the budget review/discussion.

**Routine Business**

- **Budget Transfers as Required**

None

- **Correspondence**

None

**Board of Finance Committee, Cont.**  
**Wednesday, March 13, 2024**  
**Page 3**

**Old Business**

Budget Review/Discussion – Mr. Bernstein distributed a General Fund Revenue Proposed FY 2024-2025 Board of Selectmen Budget. He presented a brief overview of the line items followed by discussion.

Mr. Cipriano opened a discussion regarding the General Fund Expenditures Proposed FY 2024-2025 Board of Selectmen Budget that was included in the meeting packet.

Two adjustments were identified as a result of these discussions; Mr. St. John pointed out that expenditures for the new Early Voting program under the Registrar of Voters and the Town Clerk's Office should also be reflected on the revenue side as the Town is receiving a one-time start-up grant of grant of \$10,000.

Ms. Smith proposed keeping the Brookdale Farm line item, under Extraordinary Items on the expenditures side, at the current \$20,000 versus the proposed \$25,000 for FY 2024-2025, based on their current expenditures. The Board members agreed. Mr. Bernstein will make the necessary adjustments.

**New Business**

None

**Public Comments**

Ms. Mahr asked if there is a list of roads included in the proposed Capital Projects budget. Ms. Smith gave her a copy of the list of roads and bridges.

Ms. Mahr distributed a Town of Middlebury Proposed 2024/25 Budget Analysis, comparing fiscal years 2022-23 and 2023-24, budgeted and actual, through February 2024, that she prepared to help identify any departments that consistently show a budget surplus. She asked the Board of Finance members to please review it for the next meeting.

**Adjournment**

Mr. Jenusaitis made a MOTION to adjourn. Mr. Ruccio SECONDED, the meeting adjourned at 8:13p.m.

**Next meeting of the Board of Finance will be a joint meeting with the Board of Selectman on Tuesday, April 2, 2024 at 7:00pm in the Town Hall Conference Room.**

Respectfully submitted subject to approval,  
Tracy Graziano  
Recording Clerk

Cc: Board of Selectmen  
Board of Finance and Alternates  
Janine Bowler, Town Treasurer  
Email Notification for Website  
File

March 5, 2024

To: Board of Finance

From: Cindy Palomba  
Tax Collector

SUBJECT: February 2024 Collection Report

Attached please find the February 2024 report.

02/29/2024

Real Estate: 98.38%

Motor Vehicle: 95.95%

Supplemental Motor Vehicle: 83.35%

Personal Property: 95.46%

The Marshal has scheduled a tax auction for Thursday, May 23, 2024 at 6:00 P.M.

There were originally six properties scheduled for auction but one property owner has paid the Marshal in full.

The Marshal called yesterday, March 4, to report another property owner just dropped off a check to pay their delinquent taxes.

As a result, we will have four properties scheduled for the tax auction.

Any questions please let me know.

  
Cindy

# MONTHLY REPORT OF TAX COLLECTOR

**COLLECTED:** \$1,995,533.57

O/P	:	0.00
-----	---	------

**SUB TOTAL :** \$1,995,533.57

INSF vS 10119.38

**MONTH:**

Feb-24

<b>LIST</b>	<b>TAXES COLLECTED</b>	<b>INTEREST COLLECTED</b>	<b>LIENS &amp; COSTS</b>	<b>TOTAL COLLECTED</b>
2014	\$50.06	\$73.59		\$ 123.65
2016		\$152.17		\$ 152.17
2019	\$ 68.80	\$ 913.95		\$ 982.75
2020	\$ 3,382.70	\$ 268.14	24.00	\$ 3,674.84
2021	\$ 6,563.65	\$ 1,719.40	29.00	\$ 8,312.05
2022	\$ 1,972,857.19	\$ 9,331.92	99.00	\$ 1,982,288.11
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>*MV SUPPLEMENTAL INCLUDED IN ABOVE FIGURES</b>				
<b>TOTALS:</b>	<b>\$ 1,982,922.40</b>	<b>\$ 12,459.17</b>	<b>\$ 152.00</b>	<b>\$ 1,995,533.57</b>

**TOTALS:**

**\$ 1,982,922.40**

**\$ 12,459.17**

**\$ 152.00**

**\$ 1,995,533.57**

## LAWFUL DEDUCTIONS

## LAWFUL ADDITIONS

**\$ 1,995,533.57**

**SUSPENSE**

[illegible][illegible][illegible]

DMV FEE

\$ 104.00

## Tax 5 Dashboard

Tax System 5 Version 5.1.183.183

03/05/2024

## Town Only

Terminal / Batch

Terminal 4

Batch 1213

Cash	0.00	0
Check	3,141.13	5
Credit Card	0.00	0
<b>Total</b>	<b>3,141.13</b>	<b>5</b>

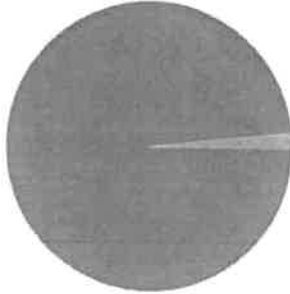
Last Assessor Bridge

Run on: 02/22/2024

## Percent Collection as of 03/05/2024

## REAL ESTATE

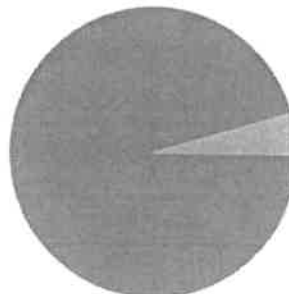
Uncollected - 1.62%  
Collected - 98.38%



Total Due = \$532,676.33  
 Total Paid = \$32,248,683.32

## PERSONAL PROPERTY

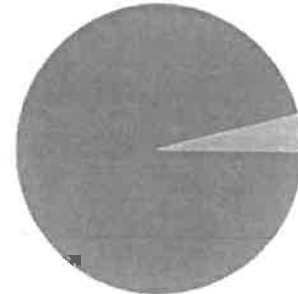
Uncollected - 4.54%  
Collected - 95.46%



Total Due = \$93,518.18  
 Total Paid = \$1,965,953.20

## MV REGULAR

Uncollected - 4.05%  
Collected - 95.95%



Total Due = \$137,859.71  
 Total Paid = \$3,265,676.57

Type	Total Billed	Total Paid	Total Due	Percent Collected
REAL ESTATE	32,781,359.65	32,248,683.32	532,676.33	98.38
PERSONAL PRO	2,059,471.38	1,965,953.20	93,518.18	95.46
MOTOR VEHICL	3,403,536.28	3,265,676.57	137,859.71	95.95
SUPP MOTOR V	444,010.20	370,094.90	73,915.30	83.35
SEWER USAGE	1,490,187.12	1,445,842.03	44,345.09	97.02
<b>TOTALS:</b>	<b>\$40,178,564.63</b>	<b>\$39,296,250.02</b>	<b>\$882,314.61</b>	