

**Bolton Board of Finance
Special Meeting Minutes
January 17, 2019 - 7:15pm
Town Hall**

Minutes

Members Present: Vice Chair Emily Bradley, Robert DePietro, Robert Galle, Richard Tuthill, and Matthew Maulucci (arrived at 7:19pm)

Members Excused: Chairman Robert Munroe and Robert Flowers

Others Present: Town Administrative Officer Joyce Stille, Finance Director Jill Collins, and First Selectman Sandra Pierog (arrived at 7:21pm)

1) **Call to Order:** E. Bradley called the meeting to order at 7:15pm

2) **Public Participation:** None

3) **Approval of Minutes**

a) **December 20, 2018 Regular Meeting:**

R. Tuthill made a motion to approve the December 20, 2018 meeting minutes with the following amendments: on page one under correspondence change "Emily at the Journal Inquirer" to "Emily Brindley at the Journal Inquirer", on page two under revenue summary add "motor vehicle" after supplemental, on page two under revenue summary replace "with penalties starting on February" to with penalties starting on February 1, 2019" R. Galle seconded the motion. Vote 5:0:0 with E. Bradley, R. DePietro, R. Galle, R. Tuthill, and M. Maulucci in favor. Motion passes.

4) **Correspondence:** None

5) **Elected Official and Town Staff Reports**

a) **Revenue Summary:**

Current property tax revenue is at 100.26% collected, as compared to 100.1% last year. Current supplemental motor vehicle tax collection is at 36.42% which is ahead of last year. Prior collections are still doing well at 140.72%. Overall tax collection is at 99.92% of the total expected.

The Pilot grant, Disable grant and Veterans grant have all been received. We are anticipating receiving more of the Pequot grant. About two-thirds of the DOT Transportation grant has been received. We have not heard about the status of the emergency management grant. The municipal projects grant is expected in June. The law enforcement grant comes quarterly. Most of the special education tuition has been received. We are expecting another tuition check by the end of the month. The first choice payment should come in at the beginning of February.

b) **Town Update:** We are 44.90 percent expensed, compared to 43.88, 44.3, and 45.01 in previous years. This is about where we expect to be since the state trooper bill does not come until June. The Board of Selectmen approved a budget transfer for

the fire commission in the amount of \$2,000 from purchased services to medical/expense training. There are no concerns about winter weather related expenditures at this time. There is an individual seeking unemployment. Some open projects are being finished. The generator at the fire station is being delivered and installed. The town garage project will be continued in March. The training area at the fire department needs to settle before more work can be done.

- c) **Board of Education Update:** The members of the Board of Finance reviewed the report submitted by the Board of Education. They commented on the under expenditure of \$45,000 in salaries and benefits and noted that \$50,000 was previously transferred out of that line for technology. There are three teachers retiring from the high school and an additional staff person is leaving before the end of the year.

6) Ongoing Business

- a) **FY19 Budget Status:** The Board of Selectmen acting as the legislative body, approved the town forming and joining to move forward with CT-Chip for the health consortium. Bolton is the first town to take that action. CT-Chip will be working with Cigna. The consortium is asking all of the towns to take action, so that everyone will be onboard by February. We should know the premiums by budget time. Right now there are just under 500 lives in the group.
- b) **Shared Services:** The Board of Selectman and the Board of Education are discussing shared services. The Board of Education is identifying representatives to work with the Board of Selectmen human resources subcommittee.

7) New Business

- a) **FY2020 Budget Process:** J. Collins developed a draft meeting schedule for the Board of Finance based on the budget referendum date set by the Board of Selectmen. The members of the Board of Finance discussed the meeting dates.

The meeting adjourned at 8:10pm.

Respectfully submitted,
Rebekah Rupert
Recording Secretary

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

Town of Bolton - FY2019 Revenue Statement - January 31, 2019

	Revenues that appear on budget document	Revenues Mil rate was based on	Actual to Date	Balance Due To Revenue from budget document	Balance Due To Revenues Mil rate was based on	% COLLECTION TO REVISED FORECAST
General Fund Revenue						
Property Taxes						
Current Property Tax	\$15,196,318.00	\$14,995,888.00	\$15,064,480.93	(\$131,837.07)	\$68,592.93	100.46%
Motor Vehicle Tax	\$1,596,087.00	\$1,596,517.00	\$1,519,756.06	(\$76,330.94)	(\$76,760.94)	95.19%
Supplemental MV Levy	\$168,480.00	\$168,480.00	\$148,716.73	(\$19,763.27)	(\$19,763.27)	88.27%
Prior Year's Taxes	\$85,000.00	\$85,000.00	\$136,856.57	\$51,856.57	\$51,856.57	161.01%
Interest & Fees	\$60,000.00	\$60,000.00	\$69,334.85	\$9,334.85	\$9,334.85	115.56%
Total Taxes	\$17,105,885.00	\$16,905,885.00	\$16,939,145.14	(\$166,739.86)	\$33,260.14	100.20%
State of Connecticut Education Grants						
ECS	\$2,563,957.00	\$2,763,957.00	\$1,397,944.00	(\$1,166,013.00)	(\$1,366,013.00)	50.58%
Adult Education	\$3,746.00	\$3,746.00	\$2,365.00	(\$1,381.00)	(\$1,381.00)	63.13%
Total State of CT Ed	\$2,567,703.00	\$2,767,703.00	\$1,400,309.00	(\$1,167,394.00)	(\$1,367,394.00)	50.59%
Other Grants						
Pilot: State Property	\$14,565.00	\$14,565.00	\$24,288.00	\$9,723.00	\$9,723.00	166.76%
Disabled	\$723.00	\$723.00	\$691.00	(\$32.00)	(\$32.00)	95.57%
Veterans Grant	\$6,470.00	\$6,470.00	\$2,971.51	(\$3,498.49)	(\$3,498.49)	45.93%
Pequot	\$3,244.00	\$3,244.00	\$1,081.33	(\$2,162.67)	(\$2,162.67)	33.33%
Misc. State Grants	\$3,000.00	\$3,000.00	\$10.00	(\$2,990.00)	(\$2,990.00)	0.33%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$7,662.67	(\$3,831.33)	(\$3,831.33)	66.67%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$10,637.00	\$10,637.00	\$11,053.00	\$416.00	\$416.00	103.91%
Law Enforcement	\$1,500.00	\$1,500.00	\$1,315.00	(\$185.00)	(\$185.00)	87.67%
Total Other Grants	\$76,492.00	\$76,492.00	\$49,072.51	(\$27,419.49)	(\$27,419.49)	64.15%
Other Town Revenue						
Tuition	\$297,315.00	\$297,315.00	\$136,525.72	(\$160,789.28)	(\$160,789.28)	45.92%
Town Clerk	\$80,000.00	\$80,000.00	\$50,415.92	(\$29,584.08)	(\$29,584.08)	63.02%
Selectmen Fees	\$11,000.00	\$11,000.00	\$5,489.00	(\$5,511.00)	(\$5,511.00)	49.90%
Building Official Fees	\$55,000.00	\$55,000.00	\$38,769.54	(\$16,230.46)	(\$16,230.46)	70.49%
Library	\$2,000.00	\$2,000.00	\$1,297.85	(\$702.15)	(\$702.15)	64.89%
NCAA	\$4,000.00	\$4,000.00	\$2,882.00	(\$1,118.00)	(\$1,118.00)	72.05%
Shared Services	\$50,670.00	\$50,670.00	\$0.00	(\$50,670.00)	(\$50,670.00)	0.00%
Misc. Revenue	\$55,000.00	\$55,000.00	\$42,509.50	(\$12,490.50)	(\$12,490.50)	77.29%
Telephone	\$6,000.00	\$6,000.00	\$0.00	(\$6,000.00)	(\$6,000.00)	0.00%
Interest	\$80,000.00	\$80,000.00	\$127,454.67	\$47,454.67	\$47,454.67	159.32%
Rental	\$51,157.00	\$51,157.00	\$36,602.83	(\$14,554.17)	(\$14,554.17)	71.55%
Senior Donations	\$2,000.00	\$2,000.00	\$1,663.50	(\$336.50)	(\$336.50)	83.18%
Total Other Town Revenue	\$694,142.00	\$694,142.00	\$443,610.53	(\$250,531.47)	(\$250,531.47)	63.91%
TOTAL GENERAL FUND REVENUE	\$20,444,222.00	\$20,444,222.00	\$18,832,137.18	(\$1,612,084.82)	(\$1,612,084.82)	92.11%

	Revenues that appear on budget document	Revenues (Mill rate was based on	Actual to Date	Balance Due To Revenue from budget document	Balance Due To Revenues (Mill rate was based on	% COLLECTION TO REVISED FORECAST
BOARD OF EDUCATION GRANTS						
Excess Cost Grant	\$49,576.00	\$49,576.00	\$0.00	(\$49,576.00)	(\$49,576.00)	0.00%
Federal Grants	\$190,350.00	\$190,350.00	\$143,783.25	(\$46,566.75)	(\$46,566.75)	75.54%
SHEFF	\$51,000.00	\$51,000.00	\$26,013.00	(\$24,987.00)	(\$24,987.00)	51.01%
CHOICE Grant	\$448,000.00	\$448,000.00	\$108,581.00	(\$339,419.00)	(\$339,419.00)	24.24%
ERASE	\$2,285.00	\$2,285.00	\$2,875.50	\$590.50	\$590.50	125.84%
Total Board of Education Grants	\$741,211.00	\$741,211.00	\$281,252.75	(\$459,958.25)	(\$459,958.25)	37.95%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$100,014.00	\$100,014.00	\$100,124.21	\$110.21	\$110.21	100.11%
Total Additional Town Grants	\$100,014.00	\$100,014.00	\$100,124.21	\$110.21	\$110.21	100.11%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS						
	\$841,225.00	\$841,225.00	\$381,376.96	(\$459,848.04)	(\$459,848.04)	45.34%

**TAX COLLECTOR
1-31-2019**

ESTIMATES FOR FISCAL	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 1.31.2019	PERCENTAGE
								COLLECTED FY.19 BUDGET
CURRENT YR. LEVY	\$ 14,995,888.00	\$ 15,112,391.43	\$ (10,848.87)	\$ (3,673.80)	\$ (33,090.64)	\$ (297.19)	\$ 15,064,480.93	100.46%
MOTOR VEHICLE	\$ 1,596,517.00	\$ 1,536,611.67	\$ (7,953.42)	\$ (5,807.88)	\$ (1,545.77)	\$ (1,548.52)	\$ 1,519,756.08	95.19%
SUPP. MV LEVY	\$ 168,480.00	145,983.58	-	-	-	\$ 2,733.15	\$ 148,716.73	88.27%
SUB TOTAL	\$ 16,760,885.00	\$ 16,794,986.68	\$ (18,802.29)	\$ (9,481.68)	\$ (34,636.41)	\$ 887.44	\$ 16,732,953.74	99.83%
PRIOR YEARS	\$ 85,000.00 *	\$ 142,387.18	\$ (1,629.16)	\$ (2,994.18)	\$	\$ (907.27)	\$ 136,856.57	161.01%
INTEREST & FEES	\$ 60,000.00 **	\$ 69,668.40	\$ -	\$ (173.87)	\$ (179.51)	\$ 19.83	\$ 69,334.85	115.56%
TOTAL	\$ 16,905,885.00	\$ 17,007,042.26	\$ (20,431.45)	\$ (12,649.73)	\$ (34,815.92)	\$ 0.00	\$ 16,939,145.16	100.20%

* Includes \$152.99 Suspence
 ** Includes \$325.79 Suspence interest
 Equalling \$478.78

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2018	8.31.2018	9.30.2018	10.31.2018	11.30.2018	12.31.2018
86.52%	99.09%	99.38%	99.64%	99.89%	100.26%
1.31.2019	2.28.2019	3.31.2019	4.30.2019	5.31.2019	6.30.2019
100.46%					
7.31.2017	8.31.2017	9.30.2017	10.31.2017	11.30.2017	12.31.2017
87.21%	98.97%	99.31%	99.79%	99.94%	100.10%
1.31.2018	2.28.2018	3.31.2018	4.30.2018	5.31.2018	6.30.2018
100.19%	99.86%	99.95%	100.26%	100.32%	100.41%

	FY19 January 31, 2019	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY18	FY17	FY16
1 Administration	\$290,794	\$290,794	\$162,981.47	\$127,812.53	\$385.23	\$127,427.30	56.18%	54.52%	58.29%		
2 Prof and Tech Svcs	\$318,490	\$318,490	\$166,618.52	\$151,871.48	\$4,755.44	\$147,116.04	53.81%	28.98%	34.40%		
3 Financial Administration	\$222,430	\$222,430	\$117,876.50	\$104,553.50	\$0.00	\$104,553.50	52.99%	51.11%	52.41%		
4 Auditing	\$26,500	\$26,500	\$0.00	\$26,500.00	\$0.00	\$26,500.00	0.00%	21.74%	16.67%		
5 Assessor	\$77,908	\$77,908	\$42,143.32	\$35,764.68	\$0.00	\$43,394.25	54.09%	52.08%	51.44%		
6 Tax Collector	\$97,742	\$97,742	\$53,779.35	\$43,962.65	\$68.40	\$43,394.25	55.60%	50.56%	57.77%		
7 Data Processing	\$113,551	\$113,551	\$53,448.62	\$60,102.38	\$40.69	\$60,061.69	47.11%	53.28%	47.08%		
8 Town Clerk	\$114,264	\$114,264	\$64,962.48	\$49,301.52	\$2,950.00	\$46,351.52	59.43%	57.18%	57.65%		
9 Property Insurance	\$134,106	\$134,106	\$85,189.13	\$48,916.87	\$0.00	\$48,916.87	63.52%	62.19%	65.87%		
10 Probate	\$5,850	\$5,850	\$5,673.00	\$177.00	\$0.00	\$177.00	96.97%	0.00%	98.95%		
11 Elections	\$41,898	\$41,898	\$18,493.81	\$23,404.19	\$221.96	\$23,182.23	44.67%	33.12%	35.55%		
12 Board of Finance	\$2,200	\$2,200	\$215.00	\$1,985.00	\$0.00	\$1,985.00	9.77%	14.09%	20.45%		
13 Public Building Commission	\$540	\$540	\$0.00	\$540.00	\$0.00	\$540.00	0.00%	0.00%	12.04%		
14 Parks/Town Building Ops	\$675,109	\$675,109	\$297,454.82	\$377,654.18	\$24,733.00	\$352,921.18	47.72%	46.01%	44.16%		
20 Police	\$379,977	\$379,977	\$311.49	\$379,665.51	\$0.00	\$379,665.51	0.03%	0.33%	0.76%		
21 Fire	\$183,519	\$183,519	\$69,783.48	\$113,735.52	\$48,191.00	\$65,544.52	64.28%	60.21%	59.60%		
22 Animal Control	\$3,500	\$3,500	\$3,000.00	\$500.00	\$0.00	\$500.00	85.71%	85.71%	80.00%		
23 Fire Marshal	\$23,607	\$23,607	\$2,869.67	\$20,737.33	\$0.00	\$20,737.33	12.16%	36.31%	56.17%		
25 Highways and Streets	\$1,021,996	\$1,021,996	\$500,655.65	\$521,340.35	\$101,171.53	\$420,168.82	58.89%	58.39%	62.37%		
30 Public Health Admin	\$33,240	\$33,240	\$20,308.74	\$12,931.26	\$0.00	\$12,931.26	61.10%	41.64%	59.26%		
31 Seniors / Social Services	\$156,823	\$156,823	\$82,532.27	\$74,290.73	\$6,036.49	\$68,254.24	56.48%	51.90%	46.48%		
35 Conservation	\$1,575	\$1,575	\$860.00	\$715.00	\$0.00	\$715.00	54.60%	53.65%	45.13%		
36 Recreation	\$33,185	\$33,185	\$33,185.00	\$0.00	\$0.00	\$0.00	100.00%	0.00%	0.00%		
37 Library	\$289,213	\$289,213	\$167,740.16	\$121,472.84	\$11,381.50	\$110,091.34	61.93%	62.55%	63.09%		
40 Land Use	\$280,354	\$280,354	\$144,381.03	\$135,972.97	\$5,625.00	\$130,347.97	53.51%	51.22%	53.55%		
41 Planning & Zoning	\$6,580	\$6,580	\$894.66	\$5,685.34	\$0.00	\$5,685.34	13.60%	16.16%	15.78%		
42 Zoning Board of Appeals	\$1,440	\$1,440	\$65.00	\$1,375.00	\$0.00	\$1,375.00	4.51%	26.73%	4.51%		
43 Inlands/Wetlands	\$2,235	\$2,235	\$419.01	\$1,815.99	\$0.00	\$1,815.99	18.75%	32.94%	22.75%		
44 Open Space	\$645	\$645	\$0.00	\$645.00	\$0.00	\$645.00	0.00%	0.00%	0.00%		
45 Economic Development	\$2,000	\$2,000	\$685.00	\$1,315.00	\$0.00	\$1,315.00	34.25%	17.50%	32.00%		
48 Fringe Benefits	\$901,965	\$901,965	\$487,390.07	\$414,574.93	\$0.00	\$414,574.93	54.04%	58.32%	53.33%		
49 Waste Collection	\$504,173	\$504,173	\$237,797.05	\$266,375.95	\$0.00	\$266,375.95	47.17%	52.96%	49.84%		
Totals	\$5,947,409	\$5,947,409	\$2,821,714.30	\$3,125,694.70	\$206,060.24	\$2,919,634.46	50.91%	49.54%	50.49%		

**Town of Bolton, Connecticut
Board of Finance
Draft Budget Calendar
FY20 Budget Review**

- 3/15/19 Board of Selectmen Budget Due to Board of Finance**
- 3/15/19 Board of Education Budget Due to Board of Finance**
- 3/21/19 Board of Finance Regular Meeting – with Board of Selectmen re: FY20 General Government, Capital & Debt Budgets
Town Hall 7:15 PM
- 3/28/19 Board of Finance Special Meeting – with Board of Education re: FY20 Budget
Town Hall 7:15 PM
- 4/04/19 Board of Finance Special Meeting Budget Deliberations (if needed)
Town Hall 7:15 PM
- 4/09/19 Board of Finance Special Meeting - Budget Deliberations (if needed)
Town Hall 7:15 PM
(THIS IS A TUESDAY)
- 4/18/19 Board of Finance Regular – Budget Deliberation
Town Hall 7:15 PM
- 4/15-4/19/19 Bolton Public Schools Spring Recess
- 4/22/19 Board of Finance Special Meeting - Budget Deliberations/Finalize Budget for Public Hearing (if needed) (THIS IS A MONDAY)
Town Hall 7:15 PM
- 4/24/19 Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/24/19 Public Notice Issued (5 days prior to Public Hearing)**
- 4/30/19 Public Hearing/Board of Finance Special Meeting (if needed)**
Location: Bolton High School Student Commons (THIS IS A TUESDAY)
- 5/9/19 Board of Finance Special Meeting (if needed)
Town Hall 7:15 PM
- 5/10/19 Board of Finance – Must adopt the budget on or before this date
- 5/15/19 Budget Filed with Town Clerk (5 days Prior to Referendum)**
- 5/15/19 Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/16/19 Board of Finance Regular Meeting
Town Hall 7:15 PM
- 5/21/19 Budget Referendum**