

**Bolton Board of Finance  
Regular Meeting Minutes  
October 18, 2018 - 7:15pm  
Town Hall**

**Minutes**

**Members Present:** Chairman Robert Munroe, Vice Chair Robert Flowers, Emily Bradley, and Richard Tuthill

**Members Excused:** Robert Galle, Robert DePietro, and Matthew Maulucci

**Others Present:** Town Administrative Officer Joyce Stille, Finance Director Jill Collins, First Selectman Sandra Pierog, and Superintendent Kristin Heckt

**1) Call to Order:** R. Munroe called the meeting to order at 7:20 pm.

**2) Public Participation:** None.

**3) Correspondence:** None.

**4) Approval of Minutes**

**a) September 20, 2018:** R. Tuthill made a motion to approve the September 20, 2018 minutes with the following changes:

- under item 5b change "E-Chip Light" to "E-Chip Lite"
- under item 7a change "audition report" to "audit report"

E. Bradley seconded the motion. Vote 3:0:1, with R. Munroe, E. Bradley, and R. Tuthill in favor. R. Flowers abstained.

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

**a) Board of Education Update**

The Board of Education's budget is currently 16% expended. 54 Columbia students were enrolled as of October 1, 2018. The school is still waiting on finalization of Choice students numbers. The estimate provided by the BOE is close to the expected final number. Special education continues to be ever changing. The Chinese class is going well. Students seem to be engaged and the program is already gathering support. The school is still waiting on some bills from the extended school year to come in.

Columbia has a new superintendent. The superintendent will be visiting Bolton high school. It appears that Columbia will be taking a vote on high school choices during their December meeting.

## **b) Revenue Summary**

Tax collection is on target for current year. Prior year tax collection is going extremely well. Next year the pool for prior year tax collection will be smaller. A one quarter payment of ECS is expected to come in this month. One third of the DOT transportation money was received. Interest revenue is hard to project. It appears that the second payment of town aid road should not be an issue this year.

## **c) Town Update**

The town expenditure report through September 30th shows that we are in about the same place as previous years. The month that the expenditure is recorded in depends on when the town actually receives the bills.

Sand and salt are full. There are no concerns at this point with issues of quantity or availability. The electricity and gasoline contracts are being reviewed. E-Chip Lite meetings are continuing. Hopefully more information will be available at the three board meeting.

There is a potential unemployment claim pending. The cistern was recently filled and is ready to run. The new service truck for the fire department is at the fire department. The fire department will train with the truck before it begins responding. The plow truck is in its final stages of work and will hopefully come back before the first snowfall. The generator at the fire department is being worked on.

The town and the school have been on natural gas for a full heating season. The town saved money, but the cost for the school was higher than expected. John should have more information.

R. Munroe suggested amending the resolution to read: "Whereas the Town of Bolton embarked on the single most expensive building project in its history and whereas the project took several years to complete from concept to bonding to construction to completion and whereas the final audit is now complete and whereas the Board of Finance wishes to recognize the professional efforts of the members of staff, the Board of Selectmen, and the Board of Education involved in this town project, it is resolved that the efforts of Joyce Stille, Jill Collins, Selectman Sandra Pierog, Representative Greene, Scott Bosco and the members of the public building commission deserve additional recognition as this resolution so bestows."

R. Tuthill made a motion to endorse the amended resolution. E. Bradley seconded the motion. Vote, 4:0:0 with R. Munroe, R. Tuthill, E. Bradley, and R. Flowers in favor.

## **6) Ongoing Business**

**a) Shared Services:** Nothing to report.

**b) Three Board Meeting, November 1, 2018**

There will be a three board meeting on November 1, 2018. The agenda is not available yet. The town charter states the topics for discussion.

**7) Adjournment:** The meeting was adjourned at 8:06 pm.

Respectfully submitted,

Rebekah Rupert

Recording Secretary

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

	FY19 November 29, 2018		Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expensed	FY18	FY17	FY16
	Adopted Budget	Budget									
1 Administration	\$290,794	\$290,794	\$290,794	\$120,496.92	\$170,297.08	\$41.59	\$170,255.49	41.45%	41.78%	36.69%	40.43%
2 Prof and Tech Svcs	\$318,490	\$318,490	\$318,490	\$69,762.56	\$248,727.44	\$13,812.08	\$234,915.36	26.24%	24.70%	18.68%	21.77%
3 Financial Administration	\$222,430	\$222,430	\$222,430	\$85,441.40	\$136,988.60	\$0.00	\$136,988.60	38.41%	38.06%	33.95%	36.73%
4 Auditing	\$26,500	\$26,500	\$26,500	\$0.00	\$26,500.00	\$0.00	\$26,500.00	0.00%	0.00%	0.00%	0.00%
5 Assessor	\$77,908	\$77,908	\$77,908	\$30,389.64	\$47,518.36	\$0.00	\$47,518.36	39.01%	37.97%	34.67%	34.93%
6 Tax Collector	\$97,742	\$97,742	\$97,742	\$40,065.08	\$57,676.92	\$193.40	\$57,483.52	41.19%	36.52%	35.09%	40.37%
7 Data Processing	\$113,551	\$113,551	\$113,551	\$33,230.56	\$60,320.44	\$0.00	\$60,320.44	46.88%	52.43%	46.86%	52.76%
8 Town Clerk	\$114,264	\$114,264	\$114,264	\$48,282.82	\$65,981.18	\$3,540.00	\$62,441.18	45.35%	43.73%	36.69%	34.28%
9 Property Insurance	\$134,106	\$134,106	\$134,106	\$60,139.99	\$73,966.01	\$0.00	\$73,966.01	44.85%	44.01%	69.90%	33.63%
10 Probate	\$5,850	\$5,850	\$5,850	\$5,673.00	\$177.00	\$0.00	\$177.00	96.97%	0.00%	98.95%	94.60%
11 Elections	\$41,898	\$41,898	\$41,898	\$13,992.91	\$27,905.09	\$0.00	\$27,905.09	33.40%	26.58%	26.35%	25.30%
12 Board of Finance	\$2,200	\$2,200	\$2,200	\$140.00	\$2,060.00	\$0.00	\$2,060.00	6.36%	6.82%	10.23%	3.85%
13 Public Building Commission	\$540	\$540	\$540	\$0.00	\$540.00	\$0.00	\$540.00	0.00%	0.00%	12.04%	0.00%
14 Parks/Town Building Ops	\$675,109	\$675,109	\$675,109	\$215,662.80	\$459,446.20	\$6,625.00	\$452,821.20	32.93%	32.04%	28.31%	28.08%
20 Police	\$379,977	\$379,977	\$379,977	\$311.49	\$379,665.51	\$0.00	\$379,665.51	0.08%	0.26%	0.28%	0.70%
21 Fire	\$183,519	\$183,519	\$183,519	\$58,242.84	\$125,276.16	\$45,423.19	\$79,852.97	56.49%	49.96%	48.58%	53.05%
22 Animal Control	\$3,500	\$3,500	\$3,500	\$3,000.00	\$500.00	\$0.00	\$500.00	85.71%	85.71%	0.00%	0.00%
23 Fire Marshal	\$23,607	\$23,607	\$23,607	\$2,157.65	\$21,449.35	\$0.00	\$21,449.35	9.14%	32.28%	40.52%	38.88%
25 Highways and Streets	\$1,021,996	\$1,021,996	\$1,021,996	\$412,696.05	\$609,299.95	\$16,687.49	\$592,612.46	42.01%	47.65%	51.53%	42.91%
30 Public Health Admin	\$33,240	\$33,240	\$33,240	\$13,668.16	\$19,571.84	\$0.00	\$19,571.84	41.12%	41.04%	39.67%	39.30%
31 Seniors / Social Services	\$156,823	\$156,823	\$156,823	\$63,092.09	\$93,730.91	\$4,200.00	\$89,530.91	42.91%	38.16%	27.63%	40.65%
35 Conservation	\$1,575	\$1,575	\$1,575	\$690.00	\$885.00	\$0.00	\$885.00	43.81%	42.86%	36.19%	39.05%
36 Recreation	\$33,185	\$33,185	\$33,185	\$0.00	\$33,185.00	\$0.00	\$33,185.00	0.00%	0.00%	0.00%	0.00%
37 Library	\$289,213	\$289,213	\$289,213	\$127,642.47	\$161,570.53	\$17,365.27	\$144,205.26	50.14%	51.35%	48.75%	49.20%
40 Land Use	\$280,354	\$280,354	\$280,354	\$105,608.66	\$174,745.34	\$7,875.00	\$166,870.34	40.48%	39.91%	37.52%	36.53%
41 Planning & Zoning	\$6,580	\$6,580	\$6,580	\$568.66	\$6,011.34	\$0.00	\$6,011.34	8.64%	10.58%	11.93%	11.79%
42 Zoning Board of Appeals	\$1,440	\$1,440	\$1,440	\$0.00	\$1,440.00	\$0.00	\$1,440.00	0.00%	22.22%	4.51%	0.00%
43 Inlands/Wetlands	\$2,235	\$2,235	\$2,235	\$334.01	\$1,900.99	\$0.00	\$1,900.99	14.94%	25.58%	18.35%	12.89%
44 Open Space	\$645	\$645	\$645	\$0.00	\$645.00	\$0.00	\$645.00	0.00%	0.00%	0.00%	0.00%
45 Economic Development	\$2,000	\$2,000	\$2,000	\$610.00	\$1,390.00	\$0.00	\$1,390.00	30.50%	17.50%	28.25%	11.75%
48 Fringe Benefits	\$901,965	\$901,965	\$901,965	\$344,107.76	\$557,857.24	\$0.00	\$557,857.24	38.15%	41.44%	33.71%	36.50%
49 Waste Collection	\$504,173	\$504,173	\$504,173	\$186,549.88	\$317,623.12	\$0.00	\$317,623.12	37.00%	38.47%	37.06%	36.19%
Totals	\$5,947,409	\$5,947,409	\$5,947,409	\$2,062,557.40	\$3,884,851.60	\$115,763.02	\$3,769,088.58	36.63%	37.76%	36.29%	35.40%

FY18 TOWN GOVERNMENT  
 BUDGET TRANSFERS

December 2018 BOS

Budget	Amount	From Line Item	To Line Item
Fire Department	\$4,500.00	Repairs/Maintenance	to Medical Expense/Training

TAX COLLECTOR  
11.30.2018

ESTIMATES FOR FISCAL	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 11.30.2018	PERCENTAGE
								COLLECTED FY 19 BUDGET
CURRENT YR. LEVY	\$ 14,995,888.00	\$ 15,028,050.52	\$ (10,848.87)	\$ (3,673.80)	\$ (33,090.64)	\$ (297.19)	\$ 14,980,140.02	99.89%
MOTOR VEHICLE	\$ 1,596,517.00	\$ 1,510,790.69	\$ (5,458.50)	\$ (5,807.88)	\$ (1,545.77)	\$ 1,184.63	\$ 1,499,163.17	93.90%
SUPP. MV LEVY	\$ 168,480.00	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SUB TOTAL</b>	<b>\$ 16,760,885.00</b>	<b>\$ 16,538,841.21</b>	<b>\$ (16,307.37)</b>	<b>\$ (9,481.68)</b>	<b>\$ (34,636.41)</b>	<b>\$ 887.44</b>	<b>\$ 16,479,303.19</b>	<b>98.32%</b>
PRIOR YEARS	\$ 85,000.00	* \$ 111,872.30	\$ (1,480.84)	\$ (1,194.18)	\$ -	\$ (907.27)	\$ 108,290.01	127.40%
INTEREST & FEES	\$ 60,000.00	** \$ 51,565.09	\$ -	\$ (173.87)	\$ (179.51)	\$ 19.83	\$ 51,231.54	85.39%
<b>TOTAL</b>	<b>\$ 16,905,885.00</b>	<b>\$ 16,702,278.60</b>	<b>\$ (17,788.21)</b>	<b>\$ (10,849.73)</b>	<b>\$ (34,815.92)</b>	<b>\$ 0.00</b>	<b>\$ 16,638,824.74</b>	<b>98.42%</b>

\* Includes \$152.99 Suspence  
 \*\* Includes \$325.79 Suspence Interest  
 Equaling \$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%	
1.31.2019	2.28.2019	3.31.2019	4.30.2019	5.31.2019	6.30.2019
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%

Town of Bolton - FY2019 Revenue Statement - November 30, 2018

	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
<b>General Fund Revenue</b>						
<b>Property Taxes</b>						
Current Property Tax	\$15,196,318.00	\$14,995,888.00	\$14,980,140.02	(\$216,177.98)	(\$15,747.98)	99.89%
Motor Vehicle Tax	\$1,596,087.00	\$1,596,517.00	\$1,499,163.17	(\$96,923.83)	(\$97,353.83)	93.90%
Supplemental MV Levy	\$168,480.00	\$168,480.00	\$0.00	(\$168,480.00)	(\$168,480.00)	0.00%
Prior Year's Taxes	\$85,000.00	\$85,000.00	\$108,290.01	\$23,290.01	\$23,290.01	127.40%
Interest & Fees	\$60,000.00	\$60,000.00	\$51,231.54	(\$8,768.46)	(\$8,768.46)	85.39%
<b>Total Taxes</b>	<b>\$17,105,885.00</b>	<b>\$16,905,885.00</b>	<b>\$16,638,824.74</b>	<b>(\$467,060.26)</b>	<b>(\$267,060.26)</b>	<b>98.42%</b>
<b>State of Connecticut Education Grants</b>						
ECS	\$2,563,957.00	\$2,763,957.00	\$698,972.00	(\$1,864,985.00)	(\$2,064,985.00)	25.29%
Adult Education	\$3,746.00	\$3,746.00	\$2,365.00	(\$1,381.00)	(\$1,381.00)	63.13%
<b>Total State of CT Ed</b>	<b>\$2,567,703.00</b>	<b>\$2,767,703.00</b>	<b>\$701,337.00</b>	<b>(\$1,866,366.00)</b>	<b>(\$2,066,366.00)</b>	<b>25.34%</b>
<b>Other Grants</b>						
Pilot State Property Disabled	\$14,565.00	\$14,565.00	\$24,288.00	\$9,723.00	\$9,723.00	166.76%
Veterans Grant	\$723.00	\$723.00	\$0.00	(\$723.00)	(\$723.00)	0.00%
Pequot	\$6,470.00	\$6,470.00	\$0.00	(\$6,470.00)	(\$6,470.00)	0.00%
Misc. State Grants	\$3,244.00	\$3,244.00	\$0.00	(\$3,244.00)	(\$3,244.00)	0.00%
DOT Transportation Grant	\$3,000.00	\$3,000.00	\$10.00	(\$2,990.00)	(\$2,990.00)	0.33%
Municipal Projects	\$11,494.00	\$11,494.00	\$3,831.34	(\$7,662.66)	(\$7,662.66)	33.33%
Municipal Stabilization	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Law Enforcement	\$10,637.00	\$10,637.00	\$11,053.00	\$416.00	\$416.00	103.91%
	\$1,500.00	\$1,500.00	\$1,315.00	(\$185.00)	(\$185.00)	87.67%
<b>Total Other Grants</b>	<b>\$76,492.00</b>	<b>\$76,492.00</b>	<b>\$40,497.34</b>	<b>(\$35,994.66)</b>	<b>(\$35,994.66)</b>	<b>52.94%</b>
<b>Other Town Revenue</b>						
Tuition	\$297,315.00	\$297,315.00	\$76,340.86	(\$220,974.14)	(\$220,974.14)	25.68%
Town Clerk	\$80,000.00	\$80,000.00	\$45,248.67	(\$34,751.33)	(\$34,751.33)	56.56%
Selectmen Fees	\$11,000.00	\$11,000.00	\$5,419.00	(\$5,581.00)	(\$5,581.00)	49.26%
Building Official Fees	\$55,000.00	\$55,000.00	\$37,248.30	(\$17,751.70)	(\$17,751.70)	67.72%
Library	\$2,000.00	\$2,000.00	\$993.55	(\$1,006.45)	(\$1,006.45)	49.68%
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	\$31,056.38	(\$23,943.62)	(\$23,943.62)	56.47%
Telephone	\$6,000.00	\$6,000.00	\$0.00	(\$6,000.00)	(\$6,000.00)	0.00%
Interest	\$80,000.00	\$80,000.00	\$87,261.05	\$7,261.05	\$7,261.05	109.08%
Rental	\$51,157.00	\$51,157.00	\$25,886.45	(\$25,270.55)	(\$25,270.55)	50.60%
Senior Donations	\$2,000.00	\$2,000.00	\$1,455.00	(\$545.00)	(\$545.00)	72.75%
<b>Total Other Town Revenue</b>	<b>\$694,142.00</b>	<b>\$694,142.00</b>	<b>\$343,791.26</b>	<b>(\$380,350.74)</b>	<b>(\$380,350.74)</b>	<b>45.21%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$20,444,222.00</b>	<b>\$20,444,222.00</b>	<b>\$17,694,450.34</b>	<b>(\$2,749,771.66)</b>	<b>(\$2,749,771.66)</b>	<b>86.55%</b>

	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
<b>BOARD OF EDUCATION GRANTS</b>						
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	\$66,223.25	(\$124,126.75)	(\$124,126.75)	34.79%
SHEFF	\$51,000.00	\$51,000.00	\$0.00	(\$51,000.00)	(\$51,000.00)	0.00%
CHOICE Grant	\$448,000.00	\$448,000.00	\$0.00	(\$448,000.00)	(\$448,000.00)	0.00%
ERASE	\$2,285.00	\$2,285.00	\$0.00	(\$2,285.00)	(\$2,285.00)	0.00%
Total Board of Education Grants	\$741,211.00	\$741,211.00	\$66,223.25	(\$674,987.75)	(\$674,987.75)	8.93%
<b>ADDITIONAL TOWN GRANTS</b>						
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%
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>						
	\$841,225.00	\$841,225.00	\$166,347.46	(\$674,877.54)	(\$674,877.54)	19.77%



BOLTON BUDGET WORKSHOP

BOARD OF FINANCE

NO. 12

Code 4115	BOARD OF FINANCE	Actual Expenditures 2017-2018	Approp. for this year 2018-2019	Requests for 2019-2020	Proposed by Bd. of Select. 2019-2020
1005.041.4115.000000.51520.00000	Other Payroll	955	1,300	1,300	
1005.041.4115.000000.56120.00000	Office Operation Expenses	433	900	900	
	<b>Total</b>	1,388	2,200	2,200	0

Any Change (+/-) in a category please explain.  
By:

BOLTON BUDGET WORKSHOP

AUDITING SERVICES

NO. 4

Code 4125		AUDITING SERVICES			Proposed by	
Accounting Codes	Category	Actual Expenditures 2017-2018	Approp. for this year 2018-2019	Requests for 2019-2020	Bd. of Select. 2019-2020	
1005.410.4125.000000.53310.00000	Auditing Services	22,250	26,500	26,500		
	<b>Total</b>	22,250	26,500	26,500	0	

Any Change (+/-) in a category please explain.  
By:

BUDGET: Board of Finance \_\_\_\_\_

1. Please thoroughly explain any increase requested in a line item. Are there any operational efficiencies you are proposing? No
  
  
  
  
  
  
  
  
  
  
2. In addition to any capital requests, please identify any day to day operational issues or changes in delivery/level of services you foresee in the short term (next 3 years) that will have a budgetary impact? None
  
  
  
  
  
  
  
  
  
  
3. Do you anticipate any funds being left in your budget this year? No
  
  
  
  
  
  
  
  
  
  
4. Do you have any new items which should be funded by another budget? Please explain. Example: Highway Supervisor to hire a surveyor. This fee should be paid out of the Professional and Technical Budget. None
  
  
  
  
  
  
  
  
  
  
5. If a budget reduction is necessary, in your proposed FY19 budget where would you recommend the reduction be made? Office Operation Expenses

**Town of Bolton Connecticut  
Board of Finance  
Proposed Meeting Schedule Calendar Year 2019**

**Thursday, January 17, 2019**

**Thursday, February 21, 2019**

**Thursday, March 21, 2019**

**Thursday, April 18, 2019**

**Thursday, May 16, 2019**

**Thursday, June 20, 2019**

**Thursday, September 19, 2019**

**Thursday, October 17, 2019**

**Thursday, November 21, 2019**

**Thursday, December 19, 2019**

All meetings are held in the Town Hall at 7:15 P.M; unless posted otherwise.